

Accountability and Public Sector Performance in the Third World Country: A Case Study of Nigeria

Oloruntoba Sunday Rufus, Gbemigun Catherine O

M.Sc., ACIA, FIPMD, Department of Accounting, Faculty of Social and Management Sciences, Adekunle Ajasin University, Akungba Akoko, Ondo State, Nigeria

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ABSTRACT

This study focuses on accountability and public sector performance in the third world country: A case study of Nigeria. The study is a demonstration of simple random sampling techniques on the bases of which a survey administration of questionnaires was done. The data collected was analysed by using chi-square statistical tool. The result revealed that there is relationship between appraisal of transparency public office holders and public sector performance using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria. The findings revealed that there is relationship between appraisal of integrity of public office holders and performance output within short and long period their regime using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria. The paper recommends that issue of immunity clause as treated in the 1999 Constitution (as amended) must be revisited to improve accountability of public officeholder in Nigeria public service. Public officeholders need be made to answer for any suspected acts of funds misappropriation or mismanagement irrespective of social status.

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INTRODUCTION

Background to the Study

Presently, in Nigeria those saddled with responsibility in the public sector administration happened to be just a passage of individual without fulfilling overall developmental ideal put in place in the sector. Hence, many public office holders in the past years had not been accountable to the various offices held. Governance in public administration has become a global issue as a result of the continuous stream of governance failures, fraud, inefficiency, corruption, and poor internal control and financial management (Mohamad, Hilmi & Alamc, 2015). Public sectors globally are now under difficulty to justify the sources and utilizations of public resources as well as improving the performance in their services delivery. Now it is considered as public rights to monitor the transparency and efficiency of public administration.

To ensure good governance, understanding the way to improve accountability in public sector is very essential. Evidence revealed complex organisational responses in the public sector, currently, many public sector organisations tends to reorient their performance management systems towards the external accountability demands (Agyemang & Rya, 2013). Accountability and Transparency has over the

years been recognized as instruments of reduction of corruption at all levels of public sector. A lack of transparency and accountability in the public sector presents a major risk to the efficiency of the capital markets, financial stability, long term economic sustainability, economic growth and development. Unfortunately, the issue of accountability is a basic and fundamental problem in a country like Nigeria (Okere & Ogundana, 2019).

This is as a result of the high rate of corruption embedded in virtually all sector of our economy Nigeria. Going by the increase in democratization and concern about corruption, citizens are demanding from the government accountability and transparency by being well informed about what the government intends to achieve and what it has actually accomplished. Since public sector financial statement is the medium of information of government activities, the public is demanding audit reports in order to access the performance of those entrusted with public sector resources (Okere & Ogundana, 2019).

However, according to Thovoethin (2003: 45) in Nigeria, the state of public accountability from independence till date is highly disheartening. In fact, it is a form of rhetoric. The

more emphasis is placed on it, the more worrisome it becomes. The Nigerian post-independence socio-political and economic experiences aptly provide more than sufficient materials to prove this fact as public accountability, based on performance-responsibility evaluation, has been very weak since the first republic in 1966. It the level of accountability among public officials in the management of public affairs in Nigeria has consistently declined especially under the present democratic dispensation (Adejuwon, 2013). The continued deterioration of the level of accountability among public officials in the country shows that the adoption of multipartism has not contributed to good governance. Against this backdrop that this study is motivated to empirically investigate the impact of accountability on public sector performance in Nigeria: A case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria.

Statement of the Research Problem

The public sector had been saddled with different office holders for more than four decades without any evidence of sustainable development in Nigeria. The root cause of this ugly phenomenon is lack of accountability with respect to issues regarding capital and recurrent projects as fraudulent activities. Looting of public treasury, misappropriation of funds, bribery and falsification of results, man inhumanity to man, poor realization of national security, are all traceable to growth phenomenon of fraud. Nigeria as a federal state needs the function and operation of a professional checkmating individual to be in charge of bodies such as Independent Corrupt Practices Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC). Notable among these, cases of money laundering in Nigeria include: Federal Republic of Nigeria vs. James Ibori & 5 others, Tafa Balogun vs EFCC, Lucky Igbinedion, the former governor of Edo State was accused by EFCC of embezzling about 4.4 billion Naira and money laundering. Eight politicians were found with ₦232bn corruption cases working for Buhari's re-election. These set includes the senator representing Nasarawa West at the National Assembly, Abdullahi Adamu; the senator representing Sokoto North and former Governor of Sokoto State, Aliyu Wamakko; ex-Senate Minority Leader and former Governor of Akwa Ibom State, Godswill Akpabio, who recently defected from the PDP to the APC; and a former Governor of Abia State, Orji Uzor Kalu, Abdullahi Adamu (₦15bn); Godswill Akpabio (₦100bn); Orji Uzor Kalu (₦3.2bn); Babachir Lawal (₦223m); Rotimi Amaechi (₦97bn); Nyesom Wike, had alleged that \$150m (₦30bn at the time); Abdul'aziz Yari (N680m) etc, are evidences of public sector office holder's with lack of accountability and transparency (Punch, 2018).

According to, Dada, Owolabi and Okwu (2013) one of the major challenges facing the development of the nation is fraudulent practices among the citizens of the country. Pathetically, Nigeria was ranked by Transparency International (TI) 134th in 2010 and 143rd in 2011 out of 183 countries surveyed in terms of public perception of corruption. They said that negative effect of corruption on development has made Nigerian government to seek for solution on how to combat the menace. This may explain why several such institutions have been established in Nigeria. Among these are the Code of Conduct Bureau, the Independent Corrupt Practices Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC). The key feature here, however, is effectiveness and its lack may be one reason why the existence of these institutions has not,

apparently, resulted in significant reductions in the perceived level of corruption in Nigeria.

From the foregoing this study is motivated to answer the following questions with respect to accountability and public sector performance.

1. What is the relationship between appraisal of transparency and public sector performance?
2. To what extent appraisal of integrity of public office holders affect performance out within short and long period their regime?

The Objective of the Study

The main objective of this study is to investigate relationship accountability and public sector performance in the third world country: A case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria. The specific objectives are stated as follows:

1. What is the relationship between appraisal of transparency impact public sector performance?
2. Does the appraisal of integrity of public office holders affect performance output within short and long period their regime?

Research Hypotheses

The study hypotheses are stated in the null form. These constitute the following:

1. There is no relationship between appraisal of transparency public office holders and public sector performance.
2. There is no relationship between appraisal of integrity of public office holders and performance output within short and long period their regime.

Scope of the Study

This study is limited to accountability in the public sector: a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria. The local government consists of the following communities Idoani, Afo, Idogun, Ifon, Ijagba, Ikaro, Elegbeka, Imeri, Imoru, Arimogija, Okeluse, and Ute. This study adopts five communities which includes the local government head quarters (Ifon, Idoani, Ijagba, Ikaro, Elegbeka). The study covers the last four years democratic regime. Opinion will be sourced from the area under study on the performance of the public officers.

Literature Review

Public sector accountability concepts and principles

Accountability is an important element of good government. It is about the relationship between the State and its citizens, and the extent to which the State is answerable for its actions. The concept of accountability refers to the legal and reporting framework, organisational structure, strategy, procedures, and actions to help ensure that any organisations that use public money and make decisions that affect people's lives can be held responsible for their actions. Adegite (2010) defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans. It means doing things transparently in line with due process and the provision of feedback. Johnson (2004) says that public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate.

Okoh and Ohwoyibo (2009) argued that accountability reflects the need for government and its agencies to serve the public effectively in accordance with the laws of the land. Appah (2010) point out that with the number and monetary value of public sector activities has increased substantially. This increase in activities has brought with it an increased demand for accountability of public officers who manage these activities of the public. Achua (2009) reported that "serious consideration is being given to the need to be more accountable for the often vast amounts of investment in resources at the command of governments, which exercise administrative and political authority over the actions and affairs of political units of people. Government spending is a very big business and the public demands to know whether the huge outlays of money are being spent wisely for public interests". Accountability is a fundamental value for any political system. Citizens should have the right to know what actions have been taken in their name, and they should have the means to force corrective actions when government acts in an illegal, immoral, or unjust manner (Peters, 2007). Accountability is also important for government. It provides government with the means of understanding how programs may fail and finding ways that can make programmes perform better. Kaufman (2005) argues that an emphasis on accountability by citizens is one aspect of the growing emphasis on eliminating corruption and promoting transparency in government. However, the issue of accountability in Nigeria is a fundamental problem because of the high level corruption in all levels of government in the country. The Transparency International global Corruption Perception Index in October 2010 ranked Nigeria 134 from its 130 position in 2009 and 121 in 2008. The 2010 CPI, drawn on a scale from 10 (highly clean) to 0 (highly corrupt), showed that Nigeria scored 2.4, and is ranked 134 amongst the 178 countries surveyed.

Public sector accountability is not led by any one agency but a range of entities, agencies, and institutions. For example, accountability for overseeing how public resources are used involves members of Parliament, public entities, courts and tribunals, inquiry agencies, and, often, monitoring by civil society groups and the media. The journey to accountability and transparency in Nigeria is usually linked to the Olusegun Obasanjo administration of 1999 - 2007 notwithstanding some visible abuse of the same during these periods. This is because the development and emergence of accountability and transparency-oriented policies and institutional framework gathered momentum during this era. The evolution of Economic and Financial Crime Commission (EFCC) Act 2004, the Independent Corrupt Practices and other related offences Commission (ICPC) Act 2000, the Budget Monitoring Price Intelligence Unit (BMPIU) now renamed the Bureau of Public Procurement (BPP) etc all evolved and were powered by this administration towards setting out safe paths that contrasted the pattern upheld by the Nigeria military regimes for the survival and sustenance of the country's reborn democracy. The principles and concepts important to public sector accountability include transparency, fairness, integrity, and trust. This study will be based on transparency and integrity and a function of public sector performance in Nigeria.

Transparency

There is a debate on effectiveness on public administrators which requires transparency, that strengthens public sector accountability and promotes fairer and more effective and

efficient governance. In the context of this report, transparency refers to a public entity's openness about its activities, the extent to which it provides information about what it is doing, where and how this takes place, and how it is performing. Accountability is an elusive concept that means different things to different people across different fields and environment. What accountability entails to a Mr. in country A or profession X may in absolute terms be different from what it stands for with Mrs. in country B or profession Y. In the contemporary world, it is interchanging used with words as transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity to mean the same thing. In the political leadership, accountability is usually alternated with good governance.

Integrity

In a public sector accountability context, integrity is about exercising power in a way that is true to the values, purposes, and duties for which that power is entrusted to or held by public entities and individual officer-holders (Dada, Owolabi & Okwu, 2013). The concept of integrity linking accountability has been evolving and broadening to a broader concept of integrated financial management and stewardship over the effective and efficient use of financial and other resources in all areas of government operations (Bovens, 2007; Kaldor, 2003). Accountability in the public sector requires governments to answer to public to justify the source and utilization of public resources (Almquist, Grossi, van Helden & Reichard, 2013; Jorge de Jesus & Eirado, 2012) because there are perceptions that the governments are inefficient and has poor performance in services delivery (Barton, 2006; Hui, Othman, Omar, Rahman & Haron, 2011). In organizational view point, integrity or ethical behaviour refers to not only being corrupted or fraudulent but it lies in quality or characteristic of individual or organizational behaviour that represents the quality of acting in accordance to the moral values, standards and rules accepted by the organization's members and society (Kolthoff, Erakovich & Lasthuizen, 2010; Bauman, 2013). It is also considered as a matter of coherence and consistency between organizational aims, personal values and beliefs, and individual behaviour (Badaracco & Ellsworth, 1991). Therefore, it is assumed to have a direct influence on organizational action and decisions or moral choices (Trevinyo-Rodríguez, 2007), and the management has an important role in shaping the integrity of an organization (Kaptein, 2003). Integrity is deliberately needed for establishing relationships of trust, within the boardroom and with stakeholders. However, in the government, the ultimate aim is to safeguard the public interest through an efficient and effective governance system that enhances protection of rights, demonstrates accountability and integrity in their daily activities and also its public officers.

Mintrop (2012) fund the initiative by the government in encouraging the good value, ethics and integrity has a positive impact on accountability. Jones (2009) added that strength of integrity is indicated by good balance between external demand values, and perceived needs, rooted from culture that takes external performance responsibilities especially to the public which lead to accountability. Allocating the resources to cultivate organizational environments which lead to the increment of democracy perception levels will support the building of organizational and operational integrity. Integrity stimulates employees to comply and helps to instill values that support a

commitment to ethical conduct. Therefore, integrity system is very important to play a major role in ensuring accountability and transparency within the organization.

Performance

Mulgan (2013), performance refers to the implementation of given policies and the extent to which government agencies succeed in achieving the objectives set for them. Generally, performance is defined as “the achievements of public programmes and organizations in terms of the outputs and outcomes that they produce” (O'Toole Jr. & Meier, 2011). It means whether resources have been used in the intended way in order to achieve efficiency, effectiveness, and fairness (Brewer & Selden, 2000; Halachmi, 2002). Indeed, in the current public management discourse, the term ‘performance’ is most commonly associated with questions of the efficient and effective administration of government policies.

Accountability and performance have been central in public management (Behn, 2001). The effort to enhance both values and mechanisms of public organizations supports the rationale that the essence of public administration is ‘making government work.’ Some use the terms “accountability” and “performance” interchangeably. It is true that both terms blur into each other. Public accountability is increasingly becoming one of the main determinants of effective governmental performance. It results into improving practices of good governance, management of public finances, and service delivery (Schillemans, 2008). Allen and Tommansi (2006) also agreed that improving public accountability would enable governments to achieve optimal performance and improve delivery of quality services to its citizens.

Accountability is important for effective performance in the public sector because both elected and non-elected officials need to show the public that they are performing their responsibilities in the best possible way and using the resources provided them effectively and efficiently. In the public sector, accountability means that all government officials must answer to the citizens and justify the source and utilization of public resources in their disposal. It is imperative that citizens have access to information either facts or figures that allow them to make decisions, thereby encouraging citizen participation in government. Democracy makes it permissible for citizens to hold government officials accountable and also to monitor and control government conduct, which prevents the development of concentration of power within a particular office. It encourages the learning capacity and effectiveness of public administrators (Olu-Adeyemi and Obamuyi, 2010). This shows that accountability is one of the fundamental prerequisites for preventing the abuse of power and for ensuring that power is directed towards the achievement of efficiency, effectiveness, and transparency.

Theoretical Framework

Adegite (2010) also noted that there are three pillars of accountability, which the UNDP tagged ATI (Accountability, Transparency and Integrity). Accountability which is segmented into:

1. Financial Accountability:

The obligation of any one handling resources, public office or any other positions of trust, to report on the intended and actual use of the resources or of the designated office.

2. Administrative Accountability:

This type of accountability involves a sound system of internal control, which complements and ensures proper checks and balances supplied by constitutional government and an engaged citizenry. These include ethical codes, criminal penalties and administrative reviews.

3. Political Accountability:

This type of accountability fundamentally begins with free, fair and transparent elections. Through periodic elections and control structure, elected and appointed officials are held accountable for their actions while holding public office.

4. Social Accountability:

This is a demand driven approach that relies on civic engagement and involves ordinary citizens and groups exacting greater accountability for public actions and outcomes.

Though Nigeria has formulated various legal instruments and established a number of watchdog institutions (like EFCC, ICPC, Code of Conduct Bureau) for regulating and monitoring the ethical behaviour of its public officials. However, despite the existence of a number of legal instruments and watchdogs institutions for regulating and monitoring the ethical standards of public officials, and the adoption of multipartism, the management of public affairs and institutions by those who are entrusted with positions of authority in the country has not improved. Nigeria cannot afford to continue on the path of unbridled corruption because corruption erodes the capacity of governments at all levels to provide public services at the quality and quantity needed to improve the living standard of the people.

Principal-Agent Theory

This paper adopts the principal-agent theory which is trace to the natural and customary theoretical approach (Olsen, 2013). Principal-agent theory may be combined with the accountability assertion advanced by Romzek and Dubnick, (1998), because they all assume a relational core between an agent or actor and a principal or forum. Principal-agent theory has thus been the prime theoretical device used in accountability studies to generate hypotheses about the likely behavior of parties in accountability processes. The primacy of principal-agent theory is for instance, documented in an overview accountability studies by (Schillemans, 2013). But even where authors do not explicitly use principal-agent theory, but rather work within the parameters of popular assertion of accountability (Behn 2001; Bovens 2007; Romzek & Dubnick 1998), most public administration research reflects assumptions typically addressed in principal-agent theory.

Review of Empirical Literature

Adejuwon (2014) examine the enhancement public accountability and performance in Nigeria: Periscoping the impediments and exploring imperative measures. The study adopts qualitative method in gathering data from various sources. It traced the absence of accountability in public sector management in Nigeria to the incursion of the military into the Nigerian public administration. The study shows with relevant examples how the culture of non-accountability has generated poor performance which has eaten deep into the fabric of the society. It therefore proposes some measures to address the malaise of public accountability and performance in Nigeria. The study

contends that unless good governance is in place with public accountability carefully observed, effective public sector performance cannot be realized.

Onuorah and Appah (2012) examined the management of public funds in terms of how public office holders give accountability report of their stewardship. The study employed data on total federal government revenue and expenditure, state governments' revenue and expenditure were collected from Statistical bulletin from the Central Bank of Nigeria from 1961-2008. The results were analysed using ordinary least square regression model as statistical tool. Onuorah and Appah (2012) findings reveals that the level of accountability is very poor in Nigeria because the attributes of accessibility, comprehensiveness, relevance, quality, reliability and timely disclosure of economic, social and political information about government activities are completely non available or partially available for the citizens to assess the performance of public officers mostly the political office holders.

Methodology

The study adopted the simple random sampling techniques. Data were source from the respondents using the questionnaire administration through face to face method. Samples of 150 respondents were selected from Ose Local Government Area Secretariat, Ose, Ondo State Nigeria. The questionnaire consist of section A and B. The section consists of the demographic information of the respondents, while section B consists of the main issues linking accountability to public sector performance in Nigeria. The study adopted the chi-square statistical instrument in order to test for the hypotheses.

$$\text{Simple Percentage (\%)} = \frac{n}{N} \times 100$$

$$\text{Expected frequency} = \frac{(c-1)(r-1)}{2 \times 1(1)}$$

This Implies that:

$$X^2 = \frac{n(ad-bc)}{(a+b)(c+d)(a+c)(b+d)}$$

Where: a, b, c, d = Observed Frequency
The Statistical Formula

$$X^2 = \sum_{i=1}^{n=1} \frac{(f_o - f_e)^2}{f_e}$$

- X² = Chi-Square symbol
- f_o = Actual frequency
- f_e = Frequency expected
- n=1
- ∑ = Summation
- 1

4. Introduction

The essence of this research work was to study 'accountability and public sector performance in Nigeria: A case Ose Local Government Area Secretariat, Ose, Ondo State Nigeria'. This analytical section is centered on presentation and analysis of data gathered through the use of questionnaire distributed to the respondents. During the survey, one hundred and twenty questionnaires was administered and Ninety was return completed. The results of the analysis are tabulated below.

4.1. Analysis of Respondents Characteristics

TABLE 4.1 GENDER OF RESPONDENTS

SEX	FREQUENCY	PERCENTAGE (%)
Male	60	66.67
Female	30	55.56
Total	90	100.0

Source: Field survey, 2019

Table 4.1 Shows that 66.67%, which translated to 60 respondents', are male, while 55.56%, which translated to 30 respondents are female. This indicates that the male were more represented than females.

Table 4.2 Age of Respondents

AGE	FREQUENCY	PERCENTAGE (%)
Under 30 years	19	21.11
31-40 years	29	32.22
41-50 years	17	18.89
50-60 years	15	16.67
Above 60	10	11.11
Total	90	100

Source: Field survey, 2019

Table 4.2 above shows that 19 respondents representing 21.11% were under 30 years, 29 respondents representing 32.22% were 31-40 years, 17 respondents representing 18.89% were 41-50 years, 15 respondents representing 16.67% were 50-60 years, while 10 respondents representing 11.11% were above 60 years. This implies that all the respondents fall within the independent age group.

Table 4.3: Respondents Educational Qualification

EDUCATIONAL QUALIFICATION	FREQUENCY	PERCENTAGE (%)
B.A/BSC	15	16.67
MASTERS	20	22.22
PhD	32	35.56
ASS. PROF.	14	15.56
PROF.	9	10.00
Total	90	100

Source: Field survey, 2019

Table 4.3 shows that 15 respondents representing 16.67% had B.A/BSC, 20 respondents representing 22.22% had Masters, 32 respondents representing 35.56% had PhD qualification, 14 respondents representing 15.56% are Associate Professors, while 9 respondents representing 10.00% are professors.

Table 4.4: Respondents Years in Service

YEARS IN SERVICE	FREQUENCY	PERCENTAGE (%)
1-10 years	15	16.67
11-20 years	45	50.00
Above 30 years	30	33.33
Total	90	100

Source: Field survey, 2019

From table 4.4 shows that 15 respondents representing 16.67% had spent 1-10 years in services, 45 respondents representing 50.00% had spent 11-20 years, while 30 respondents representing 33.33% had spent above 30 years in services.

Hypotheses Testing

Hypotheses I

H₀: There is no relationship between appraisal of transparency public office holders and public sector performance.

H₁: There is relationship between appraisal of transparency public office holders and public sector performance.

Option/Questions	1	2	3	Total
SA	35	43	50	128
A	25	23	30	78
SD	15	10	3	28
D	15	14	7	36
Total	90	90	90	270

Source: Field Survey, (2019)

Expected frequency = $\frac{\text{Column total} \times \text{Row total}}{\text{Grand total}}$

$$R_1C_1 = \frac{90 \times 128}{270} = 32.00$$

$$R_2C_1 = \frac{90 \times 78}{270} = 19.5$$

$$R_2C_1 = \frac{90 \times 28}{270} = 7.00$$

$$R_2C_1 = \frac{90 \times 36}{270} = 9.00$$

Contingency Table

Table (i) Contingency Table for Hypothesis I

O	E	(o-e)	(o-e) ²	(o-e) ² /e
35	32.00	3.00	9.00	0.28
25	19.50	5.50	30.25	1.55
15	7.00	8.00	64.00	9.14
15	9.00	6.00	36.00	4.00
43	32.00	11.00	121.00	3.78
23	19.50	3.50	12.25	0.63
10	7.00	3.00	9.00	1.29
14	9.00	5.00	25.00	2.78
50	32.00	18.00	324.00	10.23
30	19.50	10.50	90.75	4.60
3	7.00	-4.00	16.00	2.29
7	9.00	-2.00	4.00	0.44
X ²				41.01

Calculated X² = 41.01

Degree of freedom = (r-1) (c-1)

$$= (4-1) (3-1)$$

$$= (3) (2)$$

$$= 6$$

& at 0.05 level = 12.592

$$41.01 > 12.592$$

Decision:

Calculated X² is greater than critical X², therefore reject H₀ which states that there is no relationship between appraisal of transparency public office holders and public sector performance using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria and accept the alternative H₁.

Decision:

We accept H₁ which states that there is relationship between appraisal of transparency public office holders and public sector performance using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria.

Hypothesis Two testing

H₀: There is no relationship between appraisal of integrity of public office holders and performance output within short and long period their regime.

H₁: There is relationship between appraisal of integrity of public office holders and performance output within short and long period their regime.

Option/Questions	6	8	9	Total
SA	39	40	34	113
A	26	30	43	99
SD	11	12	10	33
D	14	8	3	25
Total	90	90	90	270

Source: Field Survey, (2018)

Expected frequency = $\frac{\text{Column total} \times \text{Row total}}{\text{Grand total}}$

$$R_1C_1 = \frac{90 \times 113}{270} = 37.67$$

$$R_2C_1 = \frac{90 \times 99}{270} = 33.00$$

$$R_2C_1 = \frac{90 \times 33}{270} = 11.00$$

$$R_2C_1 = \frac{90 \times 25}{270} = 8.33$$

Contingency Table

Table (i) Contingency Table for Hypothesis I

O	E	(o-e)	(o-e) ²	(o-e) ² /e
39	37.67	1.33	1.7689	0.05
26	33.00	-7.00	49.00	1.48
11	11.00	0.00	0.00	0.00
14	8.33	5.67	32.15	3.86
40	37.67	2.33	23.47	0.78
30	33.00	-3.00	9.00	0.27
12	11.00	1.00	1.00	0.09
8	8.33	-0.33	0.11	0.01
34	37.67	-3.67	13.47	0.36
43	33.00	10.00	100.00	3.03
10	11.00	-1.00	1.00	0.09
3	8.33	-5.33	28.41	3.41
X ²				13.37

Calculated X² = 13.37

Degree of freedom = (r-1) (c-1)

$$= (4-1) (3-1)$$

$$= (1) (1)$$

$$= 1$$

& at 0.05 level = 12.592

$$13.37 > 12.592$$

Decision: Calculated X² is greater than critical X², therefore reject H₀ which states that there is no relationship between appraisal of integrity of public office holders and performance output within short and long period their regime using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria and accept the alternative H₁.

Decision:

We accept H₁ which states that there is relationship between appraisal of integrity of public office holders and performance output within short and long period their regime using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria.

Conclusion and Recommendations

Based on the findings of this study the following conclusion and recommendations were made.

1. The findings demonstrate that there is relationship between appraisal of transparency public office holders and public sector performance using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria.
2. The findings revealed that there is relationship between appraisal of integrity of public office holders and performance output within short and long period their regime using a case study of Ose Local Government Area Secretariat, Ose, Ondo State Nigeria.

From the foregoing, the following recommendations and suggestions were enumerated.

1. The findings of this study leads to suggest that the issue of immunity clause as treated in the 1999 Constitution (as amended) must be revisited to improve accountability atmosphere in public service. Public office holders need be made to answer for any suspected acts of funds misappropriation or mismanagement irrespective of the office held.

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