



## Influence of Accountability and Transparency on Operational Performance of Public Sector: Evidence from Kwara State Ministries

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### Abstract

*This study examine the influence of accountability and transparency towards the performance of Public Sector: evidence from Kwara state ministries. A structured questionnaire was used as the primary approach for collecting data, with 489 respondents. Descriptive statistics, such as tables and percentages, were utilized to analyse the responses. The findings revealed that every member of the ministry's personnel have a comprehensive understanding of the concepts and essence of accountability and transparency. In addition, it was noted that the ministries included several kinds of accountability into their operational structure, resulting in substantial benefits in terms of integrity, responsibility, and efficient communication. Furthermore, the application of these principles significantly contributed to the reduction of fraud, financial mismanagement, and other anomalies within the industry. Based on these findings, this study recommends a widespread implementation of accountability principles in all public sectors to improve their overall effectiveness. Furthermore, it is imperative to introduce ongoing educational and training programs for public sector personnel to emphasize the advantageous impact of accountability and openness on the effectiveness of the organizations.*

**Keywords:** Accountability, Transparency, Public Sector, Performance, Effectiveness

### 1. Introduction

The public sector's institutions and ministries' function, reach, and effectiveness have been the subject of increased discussion in recent times. Public-private partnerships (PPP), devolution, decentralization, and intergovernmental cooperation are examples of efforts that have resulted from discussions about changing government services to better meet the demands of the populace. According to Akimova et al. (2017), efficiency and effectiveness are currently the primary ideas that are considered when measuring and assessing the performance of public organizations as well as when evaluating any management structures or systems. There has been an increase in the number of calls for developing countries including Nigeria to provide high-quality public services, improve decision-making accountability, and handle resources responsibly. As such, modern governance now revolves around the emphasis on accountability and the effectiveness of public servants and institutions. According to Mohammed, Hilmi, and Alamc (2015), public administration is



becoming a global issue due to concerns about governance shortcomings, fraud, inefficiency, corruption, and inadequate internal control and financial management. Globally, public sectors are under more pressure to defend the origins and uses of public resources; openness and effectiveness are now seen as fundamental human rights. Ozuomba (2019) draws attention to the increased emphasis on accountability in the public sector due to the amount of public monies that the government spends and the growing expectation that public servants use resources efficiently.

Public accountability emphasizes that those who are given resources have an obligation to be completely accountable for how they utilize them. This idea is essential to both democratization and human rights (Nakanishi, 2023). Regrettably, in Nigeria, state and federal policy failures have resulted from the mishandling of government funds meant for healthcare, education, and development, which has limited the ability of public sector investment to create jobs and accelerate economic growth (Ajibolade & Oboh, 2017). In order to ensure that a contemporary economy runs smoothly and to advance societal well-being, transparency and accountability are considered essential. Society must be reassured that the transfer of power to public authorities is legitimate and will not be abused before authority is granted. According to Ljungholm (2015), the implementation of sound corporate governance and transparency in public sector operations is vital for the long-term development of developing nations like Nigeria that are experiencing economic expansion. Openness and accountability are essential for the growth and development of emerging nations like Nigeria because sustainable governance, which prioritizes effectiveness and values, is essential for establishing harmony between the government and its citizens. Research conducted by Adejuwon (2014) studied Enhancing Public Accountability and Performance in Nigeria: Periscoping the Impediments and Exploring Imperative Measures. stated that 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. The study identified and analyzed the impediments to public accountability and performance in Nigeria and provided strategies to address the challenges of public accountability and enhance the performance of public officials and institutions and provided insights and recommendations for improving public sector management in Nigeria. These aims align with the broader goal of contributing to the enhancement of public accountability and performance in the Nigerian context.

However, based on the aims and objectives of the study, the study addressed the following key problems related to public accountability and performance in Nigeria: the absence of accountability in public sector management in Nigeria, particularly attributed to historical factors such as the incursion of the military into the Nigerian public administration. The culture of non-accountability and poor performance that has deeply permeated Nigerian society, impacting public sector effectiveness and efficiency. The decline in the level of accountability among public officials, especially under the present democratic dispensation, and its implications for good governance and public service delivery.



Ljungholm (2015) stated that to improve performance it is necessary to apply the principles of good governance (accountability and transparency).

Putra *et. al.* (2023) examined the Effect of Accountability, Transparency, and Public Participation on the Performance of Public Service Organizations. Putri (2013) investigated the implementation of the principles of accountability and transparency in public health service at IRD RSUD Malang, Indonesia. Amalia (2023) examined enhancing accountability and transparency in the public sector. Natision *et. al.* (2022) focused on role of public accountability and transparency in the context of state financial management mechanisms and their implications for governance and decision making. Other studies such as Ogundajo *et al* (2019) aiming on investigating the influence of accountability and transparency in the financial system, Nife and Lawal (2018) focusing on the influence of transparency and accountability service delivery of public service in Nigeria, as well as Natision *et. al.* (2022) whose aim on the effect of public accountability and transparency on state financial management mechanisms. However, these studies reflect on the adoption, implementation and effectiveness of transparency and accountability on public sectors, including the values provided to public sector performance.

Based on previous studies and the phenomena that occurred, for this reason the researcher is interested in conducting research on understanding of accountability and transparency with performance within the public sector of Kwara State ministries. Despite the acknowledged importance of these principles in fostering good governance, there is a noticeable gap in understanding their specific implications in the context of Kwara State. The study seeks to examine the current state of accountability and transparency practices, the values accountability and transparency has brought to public sector and the effectiveness of accountability and transparency in public sector. By obtaining insights from key stakeholders, including government officials, employees, and the public, the study aims to provide better understanding of the interplay between these factors. Ultimately, the goal is to offer evidence-based recommendations and best practices that can guide policymakers and administrators in enhancing the overall governance and performance outcomes in Kwara State ministries.

## **2. Literature Review**

### *Concept of Accountability*

The idea of accountability has its roots in the disciplines of economics, management, and accounting. It refers to an organization's capacity to defend its decisions and control how they affect the external environment. As stated by Haruna *et. al.* (2015), accountability is having to show that one's work complies with set guidelines and criteria. According to Salako and Ajibade (2019), accountability is defined as the state or quality of being liable and obligated to report and justify acts in connection with particular matters or assigned obligations. The two accountability models that Owiredu and Gyamfi (2022) distinguishes are performance-based and process-based. While the latter assesses performance against more general objectives, the former measures compliance with pre-established criteria and defined results. According to Enofe *et al.* (2015), the term accountability includes a number



of ideas, including responsibility, democracy, responsiveness, equity, transparency, and integrity. According to Salako and Ajibade (2019), accountability in the public sector entails clarifying the stewardship of public monies and providing an explanation for one's assigned obligations.

A common analogy for accountability is stewardship, which emphasizes the duty of an office holder to carry out the responsibilities of their position. Organizational, political, legal, and professional accountability are the other categories into which Akimova *et al.* (2017) divide accountability. Organizational Accountability: This is what happens when higher-ups require lower-level employees to take responsibility for their tasks or involvement. Political accountability places responsibility for actions taken by political parties, public office holders, and elected officials during their terms in office. Legal accountability is the judiciary and parliament both have a part in legal accountability, which allows courts to call public officials to account for their actions. Professional accountability refers to professional associations and criminal courts related to the areas of specialization of public administrators, who are frequently experts in multiple fields, may hold them accountable. Effective accountability hinges on the necessity of transparency, requiring citizens to have access to information about the resources and actions of their representatives in both the public and private spheres, enabling them to evaluate stewardship.

#### *Concept of Transparency*

The concept of transparency has several facets, and it frequently interacts with the rule of law, impartiality, ethics, and accountability. There is still disagreement among practitioners and academics on its definitions despite in-depth assessments conducted in a number of disciplines, including management, development, ethics, economy, law, political science, and public administration. The benefits of openness are emphasized by some academics, such as Mabillard and Pasquier (2016), who claims that it increases involvement, reduces corruption, builds confidence, and supports more effective management. Ball (2009) employs a post-modernist methodology, delineating three metaphors for transparency: as an open and democratic virtue that fights corruption, as an intricate instrument of effective governance, and as a public value. In the first metaphor, accountability and transparency go hand in hand, but in the second, transparency's increasing openness gives rise to worries about privacy and secrecy. The third viewpoint sees policymakers combining accountability, efficacy, and transparency.

Government openness, whistleblower protection, and the possibility of exposure or publicity, according to Bauhr and Grime (2012), are essential elements of government transparency. Five characteristics of transparency are listed by Heald (2012): the information disclosed must be comprehensive; capacity problems and political incentives are related; independent security capacity must exist; and public audit plays a critical role when it comes to public spending. According to Kimeu (2014), transparency is the process of providing information about policies, guidelines, procedures, and activities in order to address the why, how, what, and how much questions. It makes sure that managers,



executives, public workers, business owners, and board members behave in a visible and transparent manner so that the public may hold them responsible for their deeds and omissions.

#### *Concept of Public Sector*

In this sense, the government-owned and regulated component of the economy that provides citizens with basic services is referred to as the public sector. It works as a medium for communication between the people and the government and offers a range of services, such as social justice, infrastructure, security, welfare, healthcare, and regulatory roles for the economy (Agbatogun, 2019). In order to accomplish preset objectives, the public sector is essential to the management of state affairs, as it involves the supervision and coordination of material, financial, and human resources (Haruna *et. al*, 2015). According to Ajani and Oyekola (2019), public service in Nigeria continues to be a popular career choice and a vital engine of national development. Nonetheless, the nation faces major difficulties as a result of the public service's inefficiency and ineffectiveness. With thirty-six states, a federal capital territory, a variety of state-level civil services, parastatals, ministries, commissions, and agencies created by both the federal and state governments, Nigeria has a sizable public sector. The third level of governance is made up of the 774 local governments that are dispersed around the country. In addition to serving the general public, these organizations provide young and middle-aged persons a variety of options for pursuing vocations and finding work. The public sector stands out for being accessible to the whole people. Since the public is meant to be inclusive of all members of society, the term "public" emphasizes that the public can access the government and its services. Hence, the public sector and public service are identical. Whether they are appointed or elected, public servants are charged with overseeing matters of state on behalf of the populace. They answer to the public for their choices and actions as stewards of the public sector.

#### *Theoretical Review*

Jensen and Meckling's (1976) Agency Theory explores the interactions between principals, who are controllers or owners of resources, and agents, who make decisions on behalf of principals. It deals with issues including potential conflicts of interest, asymmetry in the knowledge, and divergent interests. In the public sector, the people and the government are the principals, while public servants and agencies are the agents who make decisions. By examining the dynamics of the connection between citizens (principals) and government/public officials (agents), the theory clarifies how accountability and transparency affect public sector performance.

Institutional Theory DiMaggio and Powell (1983) developed institutional theory, which centers on isomorphism the process by which institutional forces cause organizations to converge in structure and behavior. This theory looks at how the public sector acquiesces to outside demands, standards, and laws concerning openness and accountability. It offers perceptions into the ways in which public sector activities and behavior are shaped by institutions.



System Theory: which is founded on the research of Bertalanffy (1968), as complex systems with interdependent and interrelated pieces. It places a strong emphasis on comprehending the connections and interactions between various components of the public sector system. In the context of accountability and transparency, system theory provides a framework for understanding the complex processes and relationships that affect public sector performance.

Control Theory: The techniques and procedures that organizations employ to control and shape member behavior are the main subject of control theory. "A Behavioral Theory of the Firm" by March (1963) which emphasizes the function of control mechanisms, offers insightful information about organizational decision-making processes. Control theory sheds light on how accountability functions as a control mechanism and transparency provides information for efficient control in the context of how accountability and transparency affect public sector performance.

#### *Empirical Review*

Okonkwo and Abdullahi (2024) delved into the implications of transparency initiatives in Nigeria's public sector. Through a comprehensive survey of government agencies, the researchers explored the effectiveness of transparency measures in curbing corruption and improving overall organizational performance. Their work highlighted the positive correlation between enhanced transparency and increased public trust in government institutions. Ahmed and Eze (2024) explored the implementation of e-governance tools as a means to enhance transparency in public sector operations. Through case studies of digital initiatives in Nigeria, their research demonstrated how technology-driven solutions can streamline processes, reduce bureaucratic bottlenecks, and foster greater accountability in service delivery. Smith *et al.* (2023) conducted an in-depth analysis, employing a mixed-methods approach to investigate the impact of accountability mechanisms on the efficiency of public service delivery. Their findings underscored the pivotal role of transparent reporting and clear lines of responsibility in enhancing service quality. Adekunle *et al.* (2023) expanded the discourse by investigating the impact of accountability and transparency on financial management practices within the Nigerian public sector. Utilizing financial data from various ministries, the researchers demonstrated a positive correlation between transparent financial reporting, fiscal responsibility, and overall organizational effectiveness. Their work emphasized the importance of integrating accountability measures into financial management systems to ensure prudent resource allocation and minimize financial mismanagement.

Ogunleye and Adebayo (2023) conducted a meticulous examination of the effectiveness of anti-corruption agencies in Nigeria. Through surveys and interviews with both public officials and citizens, their study revealed the pivotal role of accountability mechanisms in the success of anti-corruption initiatives. Their findings underscored the need for continuous monitoring and evaluation to ensure the sustained effectiveness of such measures. Okafor and Ibrahim (2023) focused on the role of citizen engagement in fostering accountability within the public sector. Employing qualitative interviews and case





studies, their research illuminated how active citizen participation can serve as a catalyst for greater transparency and responsiveness in government operations. Sylvester (2013) investigated the assessment of Accountability in the Public Sector in Nigeria. The study attempted to evaluate the effectiveness of the confidence placed on public officers in the management of public offices and their stewardship accounting to the citizens. The study is a survey of two federal Ministries and Chartered Accountants in the Private and Public practice in Nigeria. The sample was selected randomly, secondary data contained in financial statements, and interviews were used for analysis. The findings showed that accountability in the Nigerian public sector is poor and the present procedure for accountability needs critical review. The study recommends that every government Department, Ministry and Agency (MDA) should in every financial year, produce a financial statement that includes budgetary provision for the period together with a report of performance, variance analysis and factors inhibiting performance. Such accounts and reports should be published for public comment.

A study on accountability, transparency, and service delivery in Nigeria was carried out in 2018 by Nife and Lawal, with an emphasis on the public sector. The paper found that lack of transparency and genuine accountability was responsible for poor and ineffective public service delivery. The paper suggested public enlightenment campaign, training and retraining of public servants, discipline, and the will to implement rules, as ways out of this ugly trend. Ogundajo, Oyedokun, and Ajibade (2019) assessed the effect of accountability and transparency in financial reporting system of the Nigerian public service in Ogun State. Field survey research method was adopted, primary data obtained through the administration of structured questionnaire was used and the hypotheses were tested using regression analysis. The target population of the study was the entire forty-nine (49) staff of the finance division of the three (3) selected local governments in Ogun State (Ikene, Iperu, and Shagamu) while 43 questionnaires were retrieved and analyzed. The finding of the study revealed that the financial reporting system of public offices in Ogun state is very weak due to lack of proper accountability and transparency. Majority of the offices lack reliable, relevant and material information which could be used to prepare quality financial reporting system. The study recommends that government should ensure financial report produces budgets assessed by the national assembly which is expected to be disclosed to the public. Also, government should ensure that the audit committee is restructured. Ogundajo et al. (2019) stressed how urgent it is to solve the financial reporting system's lack of accountability and transparency and issued a warning that doing so could compromise the swift development of public funds or government resources.

Bingilar and Temitope (2019) examined the management of public funds in terms of how public office holders give accountability report of their stewardship. 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 analyzed using relevant statistical tools. The 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. On the basis of these, the paper recommends among others that for accountability to be successful in the management of public funds in Nigeria there must be a reduction in the level of corruption, improving public sector accounting and auditing standards, legislators as champions of accountability and restructure the public accounts committees and the value of money must be applied in the conduct of government business. Angaye and (2020) examined Fiscal accountability, Managerial accountability, Program accountability, and Individual accountability within the context of the role of public sector financial reporting in public accountability in Nigeria. Personal interviews and Accountability Evaluation Questionnaires were used as research instruments. Descriptive statistics were employed in analysing the data. The study reveals that the effective implementation of development policies and programs is anchored on purity of action, honesty of purpose, probity and integrity, which are important hallmarks of accountability and transparency. There are reasonable regulations, albeit inadequate, due to outdated accounting procedures, stringent sanctions and poor public financial auditing. While financial reporting is considered the best index of accountability, it holds also that accounting remains the undisputable index of stewardship. However, both financial reporting and accountability stand to lack their true essence if they are based on outdated and unwholesome accounting procedures and practices that inhibit complete and accurate recording and measurement of government resource inputs and the resultant outputs.

### **3. Methodology**

This study centers on five main government ministries located in Kwara State (Ministry of Finance, the Ministry of Housing and Urban Development, the Ministry of Health, the Ministry of Education, and the Ministry of Agriculture), as it is a North Central State comprising of multicultural and diverse people in Nigeria. And the ministries were selected based on the influence and major contribution they had on the economic or social development. Also it's a state that recently observed a major political change in government. A total of five hundred (500) respondents were obtained within the 5 selected ministries to make up the study population, of which the sample consists of one hundred (100) randomly chosen staff members from each ministry which is about 10% of the total staffs of the ministry. The study uses a descriptive research methodology, and standardized questionnaire was adopted, and distributed to the chosen staff members in order to collect primary data. Descriptive statistics, which mostly make use of charts, and percentages, are used to analyze the data collected from the surveys, using measures of frequency techniques. Analysis is conducted using the data collected from 489 of the 500 respondents.

### **Results**

A total of five hundred (500) questionnaires were distributed across five ministries in Kwara State, namely the Ministry of Finance, Ministry of Housing and Urban





Development, Ministry of Health, Ministry of Education, and Ministry of Agriculture. Out of the distributed questionnaires, four hundred and eighty-nine (489) were successfully retrieved. The retrieved questionnaires underwent a descriptive analysis to derive meaningful insights and conclusions from the data collected. This process aims to provide a comprehensive understanding of the perspectives and responses gathered from the participants in the study.

**Table 1: Respondents Bio Data**

Respondents	Frequency	Percentages (%)
Gender		
<i>Female</i>	174	35.6
<i>Male</i>	315	64.4
Age		
<i>Below 20 years</i>	0	0
<i>21 - 30Years</i>	98	20.0
<i>31 - 40 Years</i>	228	46.6
<i>41 – 50 Years</i>	108	22.1
<i>Above 50 Years</i>	55	11.3
Marital Status		
<i>Single</i>	141	28.8
<i>Married</i>	326	66.7
<i>Divorced</i>	6	1.2
<i>Window</i>	16	3.3
Level/Cadre		
<i>Casual Staff</i>	0	0
<i>Junior Staff</i>	54	11.1
<i>Senior Staff</i>	370	75.7
<i>Director</i>	65	13.9
Education Qualification		
<i>ND/NCE</i>	54	11.0
<i>HND/B.Sc</i>	367	75.1
<i>Post Graduate</i>	68	13.9
Years of Service		
<i>Below 10 years</i>	122	24.9
<i>10 - 20 years</i>	270	55.3
<i>Above 20 years</i>	97	19.8
Total	472	100.0

*Source: Author's Survey (2023)*

Table 1 provides an overview of the respondents' demographic data from the survey conducted in the study. The gender distribution indicates that 64.4% (315) of the respondents are male, while 35.6% (174) are female. Regarding age, 20% (98) fall within the 21-30 age range, 46.7% (228) are in the 31-40 age group, 22.2% (108) are aged 41-50, and 11.1% (55) are 50 years and above. Notably, the dominant age bracket among the staff of the ministry is 31-40 years, indicating a workforce with strength and potentially more years of service ahead. In terms of marital status, 66.7% (326) of the respondents are married, 28.8% (141) are single, 1.2% (6) are divorced, and 3.3% (16) are widowed. Educational qualifications reveal that 11.1% (55) hold OND/NCE, 75.6% (367) have HND/B.SC degrees, and 21.15% (68) are postgraduates (MSc/PhD/ICAN), illustrating the



prevalence of graduate respondents. Staff positions indicate that 11.1% (54) are junior staff, 75.7% (370) are senior staff, and 13.9% (65) hold director positions. Furthermore, in terms of work experience, 24.9% (122) of respondents have less than 10 years of experience, 55.3% (270) have worked for 10-20 years, and 19.8% (97) have over 20 years of experience. The data provide a comprehensive snapshot of the demographic composition of the survey respondents, offering valuable insights into the characteristics of the staff within the Ministries.

**Table 2: Knowledge of Respondents on Nature of Accountability and Transparency**

S/N	Respondents	Variables	Frequency	Percentage
1	Accountability is an obligation imposed for keeping accurate record of property, documents, or funds.	Strongly Agree	326	66.7%
		Agree	163	33.3%
		Disagree	0	
		Strongly Disagree	0	
2	Transparency is an act of openness or accessibility to scrutiny.	Strongly Agree	422	86.3%
		Agree	67	13.3%
		Disagree	0	
		Strongly Disagree	0	
3	Accountability and transparency is needed in public sector	Strongly Agree	402	82.2%
		Agree	87	17.8%
		Disagree	0	
		Strongly Disagree	0	
4	Accountability and Transparency tends to enhance effective services of public sectors	Strongly Agree	358	73.3%
		Agree	131	26.7%
		Disagree	0	
		Strongly Disagree	0	
5	Accountability and Transparency tends to enhance effective services of public sectors	Strongly Agree	402	82.2%
		Agree	87	17.8%
		Disagree	0	3
		Strongly Disagree	0	
6	Accountability and Transparency can help public sector to prevent fraud and corruption	Strongly Agree	435	88.9%
		Agree	54	11.1%
		Disagree	0	
		Strongly Disagree	0	
7	Transparency promotes Accountability	Strongly Agree	391	80%
		Agree	98	20%
		Disagree	0	
		Strongly Disagree	0	
8	Accountability and transparency can be adopted in public sector	Strongly Agree	304	62.2%
		Agree	185	37.8%
		Disagree	0	
		Strongly Disagree	0	
9	Accountability and Transparency are essential in Public sector	Strongly Agree	308	77.8%
		Agree	181	22.2%
		Disagree	0	
		Strongly Disagree	0	
Total			489	100

*Source: Author's Survey (2023)*

The table 2 above shows the knowledge of the surveyed staff of the selected ministries over the nature of accountability and transparency. As showed above, nine questions was



administered in this section and averagely 77.8% of the respondent feedback strongly agreed with the definition and fact about accountability and transparency, while 22.2% agreed and none of the respondent disagree nor strongly disagree. This showed that accountability and transparency are essential in public sector.

Table 3: Perception of Respondents towards the values Accountability and Transparency brought in to the public sector.

S/N	Respondents	Variable	Frequency	Percentage
1	The core values accountability & transparency brought to the public sector is responsibility.	Strongly Agree	272	55.6%
		Agree	184	37.7%
		Disagree	33	6.7%
		Strongly Disagree	0	
2	The core values accountability & transparency brought to the public sector is integrity	Strongly Agree	174	35.6%
		Agree	315	64.4%
		Disagree	0	
		Strongly Disagree	0	
3	The core values accountability & transparency brought to the public sector liability	Strongly Agree	44	8.9%
		Agree	401	82.2%
		Disagree	44	8.9%
		Strongly Disagree	0	
4	The core values accountability & transparency brought to the public sector is honesty	Strongly Agree	87	17.8%
		Agree	315	64.4%
		Disagree	65	13.3%
		Strongly Disagree	22	4.4%
5	The core values accountability & transparency brought to the public sector is openness	Strongly Agree	424	86.7%
		Agree	65	13.3%
		Disagree	0	
		Strongly Disagree	0	
6	The core values accountability & transparency brought to the public sector is effective communication	Strongly Agree	304	62.2%
		Agree	185	37.8%
		Disagree	0	
		Strongly Disagree	0	
Total			489	100

Source: Author's Survey (2023)

Table 3 shows that one of the virtues Accountability and Transparency brought to the public sector is responsibility, with 37.7% of respondents agreeing, 56.6% strongly agreeing, and just 6.7% disagreeing. Additionally, the table demonstrates that integrity is one of the values, with 64.4% of respondents agreeing and 35.6% strongly agreeing, respectively. Liability is one of the values, although 8.9% of respondents disagree, compared to 82.2% who strongly agreed and 8.9% who agreed. Since 13.3% and 4.4% of respondents disagreed and strongly disagreed, respectively, and 64.4% and 17.8% of respondents agreed and strongly agreed, honesty was found to be one of the values. Furthermore, the table also shows that openness and effective communication is another values Accountability and Transparency add to the public sector as 62.2% of the respondents strongly agree and 37.8% agrees.



**Table 4: Effectiveness of Accountability and Transparency in Public Sector**

S/N	Respondents	Variable	Frequency	Percentage
1	Everyone have a work target to complete in the public sector	Strongly Agree	131	26.7%
		Agree	358	73.3%
		Disagree	0	
		Strongly Disagree	0	
2	The process of designing an activity involves various parties in decision making in the public Sector	Strongly Agree	380	77.8%
		Agree	109	22.2%
		Disagree	0	
		Strongly Disagree	0	
3	Records of activities are properly kept and updated in the public sectors	Strongly Agree	358	73.3%
		Agree	131	26.7%
		Disagree	0	
		Strongly Disagree	0	
4	There no fraud, financial mismanagement and irregularity in the Public Sector	Strongly Agree	0	
		Agree	239	48.9%
		Disagree	163	33.3%
		Strongly Disagree	87	17.8%
5	There is reduction of fraud and irregularity in the Public Sector	Strongly Agree	131	26.7%
		Agree	337	68.9%
		Disagree	21	4.4%
		Strongly Disagree	0	
6	There is no adequate supervision on all activity in the public sector	Strongly Agree	0	
		Agree	0	
		Disagree	304	62.2%
		Strongly Disagree	185	37.8%
Total			489	100

*Source: Author's Survey (2023)*

Table 4 above reveals the effectiveness of accountability and transparency in the public sector, 26.7 % of the respondents strongly agree that every member of the public sector have a work target to be completed while 73.3% of the respondents totally agree with it. At the other hand 77.8% of the respondent strongly agreed that the process of designing an activity in the public sector do involves various parties in decision making and this was agreed by the remaining 22.2% of the respondent. In addition, 73.3% of the respondents strongly agreed that records of activities are properly kept and updated in the public sectors, while 26.7% of the respondents also agree. The result in table 3 also shows that 33.3% & 17.8% of the respondent respectively disagree and strongly disagree that there no fraud, financial mismanagement and irregularity in the Public Sector, while 48.9% of the respondent are in agreement and none strongly agree. But 26.7% and 68.9% of the respondents agree and strongly agree that there is reduction of fraud and irregularity in the public sector respectively, while the remaining 4.4% of the respondent disagree. The table also reveal that all respondent totally disagree that there is no adequate supervision on all activities in the public sector as 62.2% of the respondent disagree while remaining 37.8% strongly disagree.

#### *Discussion of Finding*

Through the analysis of data obtained from the survey conducted in this study, it was observed that the age group of 31-40 dominates the staff in Kwara state ministries,



representing a period of strength and high productivity. This suggests the presence of a dynamic and active workforce within the ministries. Additionally, a majority of the staff are married, indicating a sense of responsibility among the workforce. Furthermore, the ministries are predominantly staffed by graduates (HND/BSc holders) with a minimum of 10 years of working experience, showcasing a knowledgeable and experienced group. These individuals possess a clear understanding of accountability and transparency and have acquired substantial working experience within the ministries, providing them with insights into the workings and operations of the ministry.

The study underscores that members of the public sector are well-versed in the nature of accountability and transparency. Survey results indicate that virtually all members are knowledgeable about the positive impacts these principles can have on the public sector. Contrary to a study by Sylvester (2013) claiming a poor accountability system in Nigerian public sectors a decade ago, this study reveals a shift, with offices, departments, and individuals within the ministries proving to be accountable. Each member has work targets, enhancing their effectiveness, aligning with Nife and Lawal (2018) assertion that transparency and accountability directly impact the quality of public service delivery in Nigeria. Moreover, the study highlights the positive effects of accountability and transparency in the ministries. All activities designed in the public sector involve various parties, and proper recording and updating of activities have significantly improved documentation processes such as records and book-keeping.

In addition, the study acknowledges that the public sector is not entirely free from mismanagement and irregularities, refuting claims from publications attacking public sectors. However, there is a significant reduction in fraud, financial mismanagement, and other irregularities, supported by effective supervision on all activities within the public sector. These findings align with Ogundajo et. al., (2019) report, which posited a positive relationship between transparency and accountability on the financial report system in Nigeria's public service. The study suggests that an increase in accountability and transparency will lead to a stronger financial reporting system, eliminate fraudulent activities in public sectors, and enhance overall efficiency and service delivery.

## **5. Conclusion and Recommendations**

In conclusion, this study centered on examining the impact of transparency and accountability on the performance of the public sector in Kwara State. The results underscore the pivotal roles that accountability and transparency play in enhancing the effectiveness and efficiency of the public sector within the state. The survey findings reveal an active implementation of accountability measures across ministries, fostering increased openness among employees and significantly reducing fraud and irregularities. The study elucidates the dangers posed by the absence of accountability and transparency, noting that corruption, fraud, and financial mismanagement thrive in such environments, negatively affecting sector performance. Consequently, a comprehensive improvement in public sector performance necessitates the widespread adoption of accountability principles across all sectors. In light of these findings, the study puts forth several recommendations. First



and foremost, there is a call for continuous education and training programs for public sector workers to deepen their understanding of the benefits associated with accountability and transparency. Moreover, the study advocates for the establishment of a system of incentives and maintenance to ensure the sustained commitment of public sector organizations to ongoing accountability and transparency measures. This proactive approach, focusing on accountability, transparency, and integrity, is envisioned to holistically enhance overall performance in the public sector. In essence, the study encourages a cultural shift within public sector organizations, urging them to prioritize and uphold principles of accountability and transparency. By doing so, these entities can create an environment conducive to optimal performance, free from the detrimental effects of corruption and financial irregularities.

The study's conclusions give rise to several key recommendations aimed at fortifying transparency and accountability within the public sector in Kwara State. Ongoing Education and Training Programs: Implementing regular education and training initiatives for public sector workers is crucial. These programs should be designed to enhance their understanding of the advantages associated with accountability and transparency. By fostering a culture of continuous learning, employees can stay abreast of best practices and contribute to a more accountable work environment. Incentive Systems: Establishing a system of incentives and maintenance is essential to sustaining the commitment of public sector organizations to accountability and transparency measures. This could involve recognizing and rewarding exemplary practices, thus creating positive reinforcement for adherence to ethical standards and responsible conduct. Robust Oversight Mechanisms: Strengthening oversight mechanisms within ministries is imperative. This involves the implementation of rigorous monitoring and evaluation processes to ensure the continued adherence to accountability and transparency principles. Periodic audits and assessments can help identify areas for improvement and maintain a proactive stance against fraudulent activities. Comprehensive Adoption of Accountability Principles: The study advocates for the widespread adoption of accountability principles across all public sectors. This recommendation underscores the need for a holistic and systemic integration of accountability measures, ensuring consistency and uniformity in promoting transparency and responsible governance. Integration of Integrity and Ethical Standards: Public sector organizations should prioritize the integration of integrity and ethical standards in their operations. This proactive approach focuses on cultivating a work culture that not only demands accountability and transparency but also emphasizes the importance of ethical conduct, reducing the likelihood of corruption and financial mismanagement.

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