

## Accountability and Public Policy Outcomes of Delta State Oil Producing Areas Development Commission

Ejiroghene A. Oghuvbu<sup>1</sup> Daniel E. Gberevbie,<sup>2</sup> & Nick P. Essien<sup>3</sup>

Department of Political Science and International Relations  
Covenant University, Ota, Ogun-State, Nigeria  
Corresponding Author: Ejiroghene A. Oghuvbu

---

---

### Abstract

*This study examined how the Delta State Oil Producing Areas Development Commission (DESOPADEC) dealt with accountability and the results of its public policy decisions. A growing number of developing countries, including Nigeria, have been urged to manage resources more wisely, offer excellent public services that cater to citizens' needs, and be more accountable for their decisions and actions. Therefore, a key concern of contemporary governance is the accountability of public officials and institutions. The study employed a cross-sectional research design. The study used William Melckling and Michael Jensen's Agency theory as its analytical framework. Out of the 400 questionnaires that were distributed, 359 copies were found in the five area groups that were chosen using a double-stage probability sampling technique. In the study, 359 respondents were included, which is 89.75% of the total population. The data were analysed using the Statistical Package for Social Sciences (SPSS), version 21. Descriptive statistics, simple linear regression, and Pearson Product Moment Correlation were used to analyse the quantitative data. Themes that were textually analysed to present the qualitative data. The study's findings demonstrate how accountability can ensure that employees uphold performance standards by serving as a check and balance in the implementation of DESOPADEC public policies. According to the study, when DESOPADEC's public policies are implemented, integrity is fostered through responsibility. In light of these findings, the study concludes that accountability has an impact on the outcomes of public policies just as it does on a society's socioeconomic well-being and that the agency must adopt accountability as an ethical practise in order to promote better outcomes for its citizens.*

**Keywords:** 1.agency theory, 2.DESOPADEC, 3.public accountability, 4.policy outcome, 5.Nigeria

---

---

### Introduction

Delta State is one of the nine recognised oil-producing states that are the pillars of the Nigerian economy. Abia State, Akwa Ibom State, Rivers State, Bayelsa State, Ondo State, Edo State, Imo State, and Lagos State are among the other states. Delta State is Nigeria's second-largest oil producer, producing over 346,000 barrels of crude oil per day (Fakunle, 2022). Delta State, located in Nigeria's South-South region, relies on the production of crude oil and natural gas. On a daily basis, the state supplies Nigeria approximately 35% of its crude oil and a sizeable portion of its natural gas (Fakunle, 2022). According to the Human Development Index (HDI) of 2019, Delta State was ranked as the fourth State to have attained a medium human development index in the country with a 0.667 or 66.7 percent rating (GlobalData, 2022). The Delta State Government has since been making efforts to develop the state with its oil revenue base. They have assisted

the communities in various forms, like, in areas of fishery, forestry, agriculture, services, commerce, and research.

Nonetheless, Delta State has suffered deprivation, marginalisation and neglect over the years besides being the country's primary source of oil exports. The activities of multinational and national corporations have caused much harm to the aquatic life and the physical environment of the Delta State oil-producing area. Not only have fishing and farming, which are the area's major occupations, been decimated (Boye-Akelemor, Ottom, & Ohale, 2018). Their territories have consistently lacked basic amenities and adequate infrastructure, such as good roads, hospitals, portable water, schools, and electricity; access to education, healthcare, and sanitation; challenges in providing for household needs; and insufficient development investment (Bassey, 2022). Many of these problems are a result of environmental degradation brought on by oil exploration and extraction, which has also exacerbated it.

With a rate of 20.8 percent in 2010 and a subsequent increase to 27.2 percent in 2011, and a culmination of 31.14 percent in 2020, Delta State has one of the highest rates of unemployment in Nigeria (Sasu, 2022). As unemployment rises, so does well-being, and more people fall into poverty and deprivation (Dienne & Ajayi, 2019). "The indigenes believe that many other non-producing areas benefit more than oil-producing communities," (Ezugwu, 2022). That the Nigerian federation is structured in such a way that the government owns all land and the oil resources. Without much consideration for the regions where the oil is found, the 36 states that make up the federation and local government areas share the income from oil.

Due to the challenges in the Niger Delta region over oil spillage resulting into poverty and unemployment, brought about long-running protests, the oil-producing communities forced the state and governments to address Niger Delta region's long-standing neglect and the aforementioned concerns. In response, the Niger Delta Development Commission (NDDC) was established in 2000 after the Oil Mineral Producing Areas Development Commission (OMPADEC) in 1993, both with a focus on infrastructure development (Adebowale, 2021). According to Section 162, Sub-section 2 of the Nigerian Constitution of 1999, the task was to manage the 13 percent of oil revenue that the states received from the Federation Account as a derivation fund (as amended) (Adebowale, 2021). The fund was created to compensate the human inflicted hazards of oil and gas explorations mostly caused by oil production companies and incessantly leading to the destruction of productive farmland and the loss of fishing rights from their operations. The nine states, which have a combined population of about 47 million, received a 13 percent derivation fund in recognition of their contributions to the nation's oil and gas production.

The Delta State Oil Producing Area Development Commission (DESOPADEC) was initiated in 2006, by Governor James Ibori's administration, through an Act of the State House of Assembly to "rehabilitate, resuscitate, and rejuvenate the people and communities of the oil-producing areas of Delta State" (Boye-Akelemor, Ottom, & Ohale, 2018). The agency was formed to alleviate their sufferings as a result of environmental degradation, political marginalisation, and economic strangulation caused by gas flaring and oil drilling in the state. In 2021, the Federation Account distributed N450.60 billion to the nine oil-producing states of Nigeria, in accordance with the 13 percent derivation formula (Ejechi, 2022). Delta State received N141.93 billion, or 31% of the total revenue from the derivation account, according to data from the National Bureau of Statistics (NBS) giving the state the highest share of national funds (Ejechi, 2022).

Despite the 13 percent derivation, the oil-producing state continues to struggle with high domestic debt (N207.16 billion) and massive infrastructure decay, among other issues (Ebiri, 2019). Since the policy's inception, it is expected that it will act as a catalyst for the transformation of communities that produce oil. The communities in the state continue to be poor, have high unemployment rates, and lack basic social amenities while oil money continues to flow into the state coffers. Concerns are raised about the state government's use of such a sizable amount given the shocking living conditions in Delta State's oil-producing communities. These questions have been tilting towards the government to be accountable on the use of the constituted disbursement of the derivation funds given to Delta State. According to Evans (2021) accountability is essential in all societies and organisations. Being accountable means explaining and

justifying actions to others or an institution, which can question, evaluate, and judge them. Paine (1994) said anyone who is not accountable to anyone should not be trusted (Paperbacks, 2021). Without accountability, groups and organisations would have trouble coordinating activities and operating effectively (Han & Perry, 2020).

Public accountability holds the promise of equity, trustworthiness, dutifulness, clarity, fairness and justice, learning and improvement, transparency, democratic oversight, and public officials' integrity and ethical suitability (Ezeajughu, 2021). Accountability is used in practise to control abuse and misuse of public authority, uphold the rule of law and public service values, encourage and promote ongoing development and improved public management (Agburuga, 2018). It makes sure society gets value for its money and that public resources aren't misused for individual gain (Asadu & Chukwujekwu, 2021). Because holding public office is a sacred trust, those who are entrusted with managing public resources as trustees have a sacred duty to do more than just account for them.

Ikelegbe (2016) cited in Oghuvbu, et al., (2022) noted that without answerability, It won't be possible to keep track of government behaviour, and goal accomplishment for the good of the populace. Moreover, Nigeria's challenges as a developing country make accountability practises difficult. Poor political will, nepotism, corruption, and theft of public funds are just a few of these difficulties. Since it has become so pervasive and even institutionalised in agencies and commissions, accountability (unethical behaviour and corrupt practises) country that it is now possible to speak of unaccountability issues in the Nigerian public service (Hamdar, 2021). Despite the wide-ranging and extensive research carried out to promote good governance among non-Nigerian scholars, studies on the effects of accountability on the outcomes of public policy continue to be a significant gap in the Nigerian literature. This study bridges the gap between the theory and practise of public policy in Nigeria by providing empirical data on accountability and the impacts of public policy in the context of the Nigerian people.

### **Public Accountability in the Public Policy Process**

When it comes to public policy, the term public accountability has been understood from the policy-makers viewpoint to mean the stewardship which the elected representative in government owes to the electorate and the citizens at large (Kalama & Ogedi, 2018). To understand how the concept of public accountability works in the policy domain, we need to ask some pertinent questions. How does the concept of public accountability work in reality or in practice? What type of accountability is sought in these processes? Is it managerial, legal or political accountability? To which institutions are the accounts rendered and what techniques are used for doing this?

Under the Westminster Parliamentary systems, there is usually a set-up of public accounts committee by the executive arm of government to act as a tribunal of enquiry in taking evidence from the summoned witnesses to testify on the accounts of government for the year being scrutinised (Edelman, 2021). In this way, the committee acts as a quasi-judicial body with powers of subpoena to summon any to appear before her. The reports often examined the Accountant-General in respect of the accounting year or years concerned as prepared by the external auditors (Ombudsman, 2018). The comments and findings of the external auditor together with the comments and findings of the public accounts committee reports are delivered to the government's top official by the minister of finance.

Public accountability is in the sphere of open government as a public policy objective. Harold Wilson one time British Prime Minister in 1984 said it all in the following words. "We need freedom of information to make our servants more accountable" (Sani, 2019). What this exhortation underscores is the need to have an unfettered press and a robust public opinion that operate under the due process of law and fully respect national security. It also underscores the point that public servants and politicians in government should be more open in disclosing information to the press as a basis for better and more efficient system of accountability which they owe ultimately to the public and the taxpayers at large. Thus, the role of the press and public opinion in the context of an open government, assumes an important meaning in the theory and

practice of public accountability (Qureshi, Qureshi, Vo, & Junejo, 2021). However, for the concept of public accountability to work effectively in theory and practice, there must exist in society a healthy and unfettered press and an articulate conscious public. This is not yet the case in the post-colonial Nigeria where the indigenous rulers from independence days to date have thrown both the spirit and letter of the theory of public accountability to the winds (Agyepong, et al., 2021).

Accountability for elected and appointed public officials has a responsibility to uphold when using the resources entrusted to them. The extent to which the outcomes that the public expects are being achieved, the contribution of their actions to the actual outcomes, the lessons learned, and the soundness and propriety of their actions are all things that public officials may be held accountable for. More accountability and transparency for how the government spends their money and exercises its authority are now demands from the populace (Wasserman, 2016). Therefore, in the public sector, where the emphasis is on producing outcomes, the government forms partnerships with outside organizations to achieve public policy, and managers are expected to experiment and take appropriate risks, the conventional concept and practice of accountability are being challenged. According to Tu & Gong (2022), the majority of people are unhappy with the way things are right now; they are sick of lying, cheating, and corruption in government circles due to a lack of accountability.

Today, "A functional democracy depends on the citizens' ability to influence the operations of the government and its agencies. Donors are involved in both policymaking and budgetary processes in aid-dependent countries. They require that recipient nations provide them an account of how relief monies are being used. Accountability in public policy outcomes is "based on principles and procedures that serve as barriers to corrupt behaviour" (Choudhury, 2022). Therefore, accountability in commissions like DESOPADEC is purposefully required for establishing trusting relationships within the boardroom and with stakeholders which includes the oil host communities.

### **Issues of Accountability in Nigeria**

When crude oil was discovered shortly after Nigeria gained independence, the country's accountability crisis started. Due to the windfall, the number of government fiscal and economic actions increased significantly (Gberevbie, Joshua, Nchekwube, & Oyeyemi, 2017). This unexpected surge in government financial resources put a severe pressure on the colonial administration's already inadequate financial management institutional mechanisms. As a result, the basic aims of the hereditary bureaucratic organization of control and accountability crumbled under the weight of the government's massive financial activity (Matthew, et al., 2020). As a consequence, the government has failed to put sufficient systems in place to hold people working in the public sector responsible, resulting in a slew of problems in the country. These issues are as follows:

Increasing public accountability has the potential to lessen clientelism, capture, and corruption. The use of public office for personal gain is the definition of corruption, which can stifle service delivery and distort the market (Hafiz, Latiff, Islam, Saif, & Wahab, 2022). While capture refers to additional rents for specific economic actors who change markets and even worsen consumers', employers', and the environment's positions in relation to businesses, Clientelism is the term for the immoral distribution of public funds to particular groups of clients, which alters the dynamics of political competition and results in the subpar provision of public services (Jiménez, Hanoteau, & Barkemeyer, 2022). Jimenez, Hanoteau & Barkemeyer (2022) attributed Nigeria's weak financial regulatory framework, outdated Act of 1958, and Audit Ordinance 1956 as the main causes of the country's lack of public sector accountability and transparency. In terms of the quantity and quality of accountants supporting public sector procurement policy, this study found that the nation's professional accounting base is very weak. Lack of transparency was also strongly correlated with insufficient oversight by Nigerian professional bodies, which in turn led to elevated levels of corruption, clientelism, and system capture (Karvonen, Paloheimo, & Raunio, 2016). Given the nation's resources and potential, this inexorably leads to the underdevelopment of the Nigerian economy.

High levels of waste and indiscipline are the results of the public sector in Nigeria. According to Oghuvbu, Gberevbie, Oni & Essien (2022), Nigeria's underdevelopment is a result of insufficient accountability in the administration of public resources and weak governance at all levels of government. They contend that unethical business activities will predominate in both the public and commercial sectors and will become a way of life for individuals in any culture that despises responsibility, with anything that deviates from the norm being regarded odd. Genuine leadership that upholds proper responsibility in the administration of public resources and societal progress are strongly correlated. In a different research, Gberevbie et al., (2017) looked at the connection between leadership issues in Nigeria and the accountability for sustainable development. The study discovered a lack of accountability in Nigeria, as well as unethical behaviour, a subpar maintenance culture, subpar resource management, public official corruption, and a lack of money for project implementation (Oghuvbu, et al., 2022). The study consequently advised the government to implement another applied strategy to encourage accountability, such as a determined battle against immorality and corruption, adequate resource management, and the allocation of more funds to carry out capital projects that may have a significant impact on people's lives in order to raise living standards (UNCTAD, 2020).

Prihantoro, et al., (2021), examined how management of public spending affected Nigeria's development and accountability using a descriptive approach. Found out that controlling governmental spending, even in Nigeria, is a growth-stimulating strategy in all nations. In light of this, adopting economic policies that can quickly monitor growth and development and directing money to priority sectors can only result in optimal outcomes if there is an effective control mechanism that holds political leaders responsible for the money spent.

Oloruntoba & Gbemigun (2019), people in charge of managing the public sector in Nigeria have only been a series of individuals who haven't achieved the sector's overall developmental objectives. Many public office holders had not been held responsible for the numerous offices held because of a constant stream of governance failures, fraud, inefficiency, corruption, and weak internal control. Many Nigerian organizations are currently having trouble defending the origins and purposes of public funds while simultaneously enhancing the efficiency of service delivery. The significance of robust management control records and restricting options for tampering with, losing, or destroying documentation proof of official activities were also underlined in several earlier studies on accountability in Nigeria.

### **Theoretical Framework**

The study adopted the Agency theory. The theory is vital in public management terrain as it interact between actors, the superiors and the subordinate. Agency theory was created by William Meckling & Michael Jensen (1976). The contractual relationship in which one or more people (the principal) pay one or more people (the agent) to carry out an activity in their favour, which necessitates giving the agent some discretion over decision-making, is described by agency theory (Rouault & Albertini, 2022). The common agency relationships wherein a single person (the principal) delegated tasks to another (the agent), who then completes that task, are the focus of agency theory (Jegers, 2021). Directors or managers are given authority by the principals to run the company on behalf of the shareholders. The shareholders believe that the agents will act and make decisions that are in the best interests of the principal.

However, Berley and Means in 1932 explored the roots of interest conflicts between business owners and managers are explained using the ideas of principal and agency. The work of Berley and Means on the idea of risk-sharing was developed by Jensen and Meckling in 1976, leading to the formalization of agency theory (Tilema, 2016). As a result of the flaws in agency relationships, Ross in 1973-1979 introduced the study of agency in terms of problems of contract compensation, while Mitnick in 1973-1975 introduced institutional insight that evolved dealing with agency (Rahmawati, 2018). The institution theory emphasises that behaviour never occurs because it doesn't cost to make it flawless, as the principle likes. Because of this, society develops mechanisms to deal with these defects, controlling or absorbing them, adjusting to them, or

being chronically deformed by them (Halachmi, 2012). Institutions are legally required to supervise and train agents as well as address the control issues that will inevitably arise (Feldermann & Hiebl, 2022). Keay (2017) affirm that "The transfer of decision rights from the principal to the agent is essential to enable the agent to fully assume responsibility for, control over, and management of, the asset of the organization. Without the transfer of decision rights, problems may occur that will have an adverse effect on both the relationship between the parties and the agent's ability to meet the principal's expectations. Since "the contract governing the principal-agent relationship is the unit of analysis of agency theory" (Caers et al., 2016), the theory's main goal is to identify the principal-agent contract that is most effective given various assumptions about people, organisations, and other variables, such as that information is a commodity that can be purchased, self-interest, bounded rationality, and risk aversion. Is a contract focused on results (such as commissions, the transfer of property rights, or market governance) more effective than a behavior-oriented contract (such as salary or hierarchical governance)? (Maksimov, Wang, & Luo, 2017).

In this, the executive branches of government are known as the Principals, while their departments, agencies, and other MDAs are known as the Agents and their constituents are referred to as the Shareholders (or Stakeholders). In this case, this merely means that the explanation of the fundamental tenet of both theories, namely the principal-agent perspective clarifies the connection between DESOPADEC and the Delta State Government and Agency Theory. For this study, the theory best captures the place of accountability on achieving different levels of public policy outcomes in an administrative agency like DESOPADEC whose mandate is to ensure adequate provision of social amenities and skill acquisition programmes that will make rely on self-employment among residents of places that host oil. In addition, the application of this study benefits from agency-stewardship theory since it provides an application of the idea of maximum utility. The advantage of adopting the agency theory in public sector organizations like DESOPADEC is the maximum utilization of the agency cost or the requirement that the federal government's investment in the agency's establishment be justified by the agency's level of service or work performed for the government in the Delta State oil host communities.

## Methods

This study used a cross-sectional research approach. The cross-sectional survey design also enables the researcher to gather information from respondents at a single point in time using a structured questionnaire or interview guide. Additionally, descriptions, analyses, interpretations, and inferences of research findings are permitted by the design (Lury et al., 2020). The population of the study is 4,472,700. The participants in this study are natives from the communities that produce oil and DESOPADEC staffs that are situated in the nineteen (19) Local Government Areas, out of the twenty-five (25) constituted LGA in Delta State (Ifaka, 2021). These communities are subdivided into five (5) ethnic groups, which are the Ijaw, Isoko, Itsekiri, Urhobo, and Igbo (DESOPADEC Statistical Digest, 2019) these people were natives of the region at the time, knowledgeable about the subject. Stratified sampling was used to statistically distribute the 400 sample size, which included Ijaws (85), Isokos (91), Itsekiris (65), Urhobos (104), and Igbo (55). Because it ensures a fair representation of the population.

Quantitative data were combined using both the secondary and primary sources. The secondary sources were interviews in addition to policy documents, library books, e-books, internet sources and journal articles. While for the quantitative method, structured questionnaire was administered to understand and explain the context being investigated through statistical means (Ishtiaq, 2019). This study has a Cronbach's Alpha of 0.750 or 75%, indicating that the research instrument is highly reliable.

## Data Result and Analysis

### Accountability and Public Policy Outcomes in DESOPADEC

The main essence of the research aim and descriptive statistics are presented in this section. On a scale of 1 for strongly disagree, 2 for disagree, 3 for undecided, 4 for agreed and 5 for strongly disagree, the survey respondents provided their opinions on the effects of Accountability on public policy outcomes of DESOPADEC.

**Table 4.4: Descriptive statistics on the impact of accountability on public policy outcomes of DESOPADEC**

S/N	Variable	SD		D		U		A		SA		TOTAL	
		F	%	F	%	F	%	F	%	F	%	F	%
1	Employees at DESOPADEC are held accountable for achieving their performance goals.	39	10.9	26	7.2	14	3.9	147	40.9	133	37.0	359	100.0
2	Integrity in the implementation of DESOPADEC public policies is encouraged by accountability.	51	14.2	47	13.1	32	8.9	138	38.4	91	25.3	359	100.0
3	Officials from DESOPADEC carry out the government's budget to improve the standard of living for the populace	95	26.5	117	32.6	50	13.9	74	20.6	23	6.4	359	100.0
4	DESOPADEC officials make sure that their work is in line with important outcomes.	134	37.3	64	17.8	36	10.0	91	25.3	34	9.5	359	100.0
5	The implementation of DESOPADEC policy is affected by outcome-based accountability, which has an impact on the living conditions of people who live in oil-producing regions.	60	16.7	57	15.9	45	12.5	136	37.9	61	17.0	359	100.0
6	Resource mismanagement in the communities that host oil has decreased as a result of accountability	108	30.1	103	28.7	40	11.1	72	20.1	36	10.0	359	100.0

	practises in the commission's policy implementation.												
7	DESOPADEC is in charge of ensuring sufficient public accountability within the organisation.	118	32.9	96	26.7	50	13.9	67	18.7	28	7.8	359	100.0
8	People's confidence in DESOPADEC has increased or increased as a result of its accounting practises.	113	31.5	106	29.5	39	10.9	72	20.1	29	8.1	359	100.0

**Source:** *Field Survey (2022)*

DESOPADEC's general assessment of the effect of accountability on the outcomes of public policy is highlighted in Table 4.4 by the responses to eight different questions.

The first variable's question, "Accountability can guarantee the performance expectation of DESOPADEC staff," tested respondents' understanding of whether accountability is deserving of ensuring that DESOPADEC staff members perform as expected. Only 7.2% of respondents disagreed, followed by 10.9% of strongly disagreeing respondents, 40.9% of agreeing respondents, 37% of strongly agreeing respondents, and 3.9% of undecided respondents.

Another dimension found that 14.2% strongly disagreed with the idea that accountability promotes integrity when DESOPADEC public policies are being implemented. A closer look reveals that only 8.9% of respondents were undecided, while 13.1% disagreed, 38.4% agreed, and 25.3% strongly agreed. As seen, a sizable portion of respondents agree that accountability fosters integrity when DESOPADEC's public policies are put into practise, making accountability an important tool in doing so.

The necessity of following and carrying out the budget when implementing policy in DESOPADEC was examined. The purpose of the test was to evaluate how effectively DESOPADEC officials were implementing the government's strategy to raise the standard of living for the general public. Table 4.4's findings reveal that only 13.9% of respondents were undecided, while a rather insignificant percentage of respondents (6.4%) strongly agreed, 20.6% agreed, 32.6% disagreed, and 26.5% strongly disagreed. This implies that there is substantial cumulative disagreement regarding this variable and that DESOPADEC officials do not fully implement the government budget to raise the standard of living of the populace.

The ultimate goal of accountability is to maintain everyone's progress towards achieving the organization's shared goals. According to the respondents, DESOPADEC officials do make sure that their work is in line with key results. Only 9.5% of respondents strongly agreed, and 25.3% agreed, according to the results. In contrast, a sizable portion (17.8%) disagreed, with 37.3% strongly disagreeing, and only 10% were undecided. Given the high cumulative level of disagreement, it can be assumed that DESOPADEC officials do not ensure that their work is in line with significant results. The findings revealed that 30.1% of respondents strongly disagreed, 28.7% disagreed, 20.1% agreed, 10% strongly agreed, and only 11.1% were undecided when asked whether the commission's policy implementation over the years had reduced resource mismanagement in oil host communities, it was determined because of the high degree of disagreement in the responses as a whole.

Responses were solicited in response to the statement in variable 7, "DESOPADEC's responsibility to ensure adequate public accountability through the agency is very effective and efficient," asking participants if they



thought that officials' duties included making sure that the public participates effectively and efficiently in the agency's affairs. According to the responses, only a very small portion of respondents—7.8%—strongly agreed, 18.7%—agreed, 26.7%—strongly disagreed, and only 13.9%—were undecided. The lack of effective or efficient public accountability within the government agency prevents citizens from participating in policy-making and raising public awareness. Therefore, it can be said that there is a high level of cumulative disagreement regarding this variable.

Conclusion: Although DESOPADEC policy implementation has not reduced the level of resource mismanagement (human and financial capital) in oil host communities or the gap between accountability and corruption in oil host communities, it can be said that DESOPADEC policy outcomes have an impact on the residents' future living conditions. Although accountability is a tool for fostering adequate implementation of public plans and ensuring performance expectations of DESOPADEC staff, DESOPADEC officials do not fully implement government budget to raise people's standards of living. The failure of DESOPADEC, the organisation tasked with ensuring adequate public accountability between the agency and its citizens, runs parallel to this submission. No wonder accountability procedures in DESOPADEC have performed no wonder over the years, and this vice does not increase public confidence or trust in the commission.

More so, to validate accountability, the commission had to invest in auditing of financial records. Thus, leading to a contribution to the impact the policy outcomes of DESOPADEC. The comment below indicated that accountability of DESOPADEC has been a far reaching tool for influencing policy implementation.

*"DESOPADEC has external auditing reports of credibility delivering services equitably to the host communities"* (Participant A4).

The respondent pointed out that, among the many ways that accountability has affected how public policies are implemented, enhancing the credibility of the commission was clear to many. The interview made it clear that accountability has been effective in enhancing the authority of the body in charge of monitoring how public policies are carried out.

## Test of Hypothesis

### H<sub>0</sub>: Impact of Accountability on public policy outcomes in DESOPADEC

Model		Unstandardized Coefficients		Standardised Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.006	1.476		12.202	0.000
	Accountability	0.462	0.064	0.355	7.165	0.000

a. Dependent Variable: Policy Outcomes in DESOPADEC

Source: Field Survey (2022)

The above coefficient table provides further information important to ascertain the extent of the independent variable's (accountability's) contribution to projecting or illuminating the dependent variable, which is DESOPADEC's policy outcomes. Because of accountability-related factors, Policy Outcomes in DESOPADEC have increased positively by 46.2%, according to the coefficient of accountability, which stands at 0.462. Conclusion: In DESOPADEC, accountability significantly predicts or explains Policy Outcomes.

Hence, the alternative hypothesis is accepted and the null hypothesis, which claims that accountability has no substantial influence on Policy Outcomes in DESOPADEC in Nigeria, is rejected. This hypothesis testing's findings confirm that accountability significantly predicts or explains Policy Outcomes in DESOPADEC.

**The Contributions of DESOPADEC’s Policy Implementation on the Well-Being of Citizens in the Oil-Producing Communities in Delta State.**

Presenting the descriptive statistics for the research objective and question three is the major focus of this section. On a scale of 1 for strongly disagree, 2 for disagree, 3 for unsure, 4 for agreed and 5 for strongly agree, the survey respondents provided their opinions on the socioeconomic development of the Delta State oil producing communities and the execution of DESOPADEC policy.

**Descriptive statistics on the relationship between socio-economic growth and policy outcomes of DESOPADEC**

S/N	Variable	SD		D		U		A		SA		TOTAL	
		F	%	F	%	F	%	F	%	F	%	F	%
1	DESOPADEC policy has raised people's standards of living in communities that host oil.	145	40.4	59	16.4	23	6.4	75	20.9	57	15.9	359	100.0
2	DESOPADEC policy on skill acquisition programme has created job opportunities to many young people in oil host communities	110	30.6	86	24.0	37	10.3	101	28.1	25	7.0	359	100.0
3	DESOPADEC policy implementation has reduced the level of poverty and youth restiveness in oil host communities.	129	35.9	98	27.3	40	11.1	59	16.4	33	9.2	359	100.0
4	DESOPADEC policy implementation has increased the provision of social amenities over the years in the oil host communities.	83	23.1	80	22.3	72	20.1	85	23.7	38	10.6	359	100.0
5	DESOPADEC policy implementation has decreased the amount of illiteracy in the communities that host oil.	103	28.7	80	22.3	56	15.6	92	25.6	28	7.8	359	100.0
6	The commission policy implementation over the years have reduced the disparity between wealthy and poor in towns that are oil host	127	35.4	79	22.0	42	11.7	79	22.0	32	8.9	359	100.0
7	DESOPADEC policy outcomes have consequences for the state of people's socioeconomic security in the oil host communities.	69	19.2	63	17.6	34	9.5	123	34.3	70	19.5	359	100.0

Source: Field Survey (2022)

The findings of the investigation in table 4.5 on the link between socio-economic growth and policy outcomes of DESOPADEC.

From the table, it became evident that in terms of the quality of life for those living in areas that are oil host communities, In contrast to 40.4% who strongly disagreed, 16.4% who disagreed, 20.9% who agreed, and 15.9% who strongly agreed, only 6.4% of respondents were unsure as to whether the DESOPADEC policy's implementation had raised the standard of living for those residing in oil host communities. Owing to this high level of disagreement, it can be concluded that DESOPADEC policy implementation have not improved the living standard of people in oil host communities.

Another determinant of socio-economic growth is creation of job opportunities. The researcher studied whether DESOPADEC policy on skill acquisition programme have created job opportunities young people in oil host communities. According to the results, 30.6% of respondents disagreed strongly, 24% disagreed, 28.1% agreed, only 7% strongly agreed, and only 10.3% were unsure if a company's DESOPADEC policy on skill acquisition programme had provided many young people in oil host communities with employment opportunities. Owing to this high level of agreement to this variable, it can be concluded that DESOPADEC policy on skill acquisition programme have not created job opportunities to many young people in oil host communities.

In a similar dimension, the relationship between DESOPADEC policy implementation, poverty and youth restiveness in oil host communities was inspected. 9.2% of respondents strongly agreed, 16.4% agreed, 27.3% disagreed, 35.9% strongly disagreed, and only 11.1% were undecided, according to the results. As a result, it can be concluded given the high overall level of disagreement that the DESOPADEC policy implementation has not reduced the poverty and youth unrest levels in oil host areas.

In another dimension, 23.1 % strongly disagreed that DESOPADEC policy implementation has increased the social amenities have been offered over time in the towns that host the oil industry. A further examination indicated that 22.3 % disagreed, 23.7 % agreed, 10.6 % only 20.1% of respondents were unsure about the same idea, while 80% strongly agreed. As a result, it is clear that the respondent's overall agreement (45.4%) and disagreement (34.3%) on DESOPADEC's policy implementation and the gradual expansion of social amenities provided in the towns that it serves were comparable to host the oil communities. Thus, this response showed that the respondents have two different perspective to the improvement on the provision of social amenities in the community. But overall, most of them declined the assertion, which meant that DESOPADEC policy implementation did not increase the social amenities in oil host areas.

Another determinant of socio-economic growth is the reduction of illiteracy level in a society. The researcher studied whether DESOPADEC policy implementation has reduced illiteracy in communities producing oil. The result revealed 28.7 % of respondents who strongly disagreed, 22.3 % who disagreed, 25.6 % who agreed, just 7.8 % who strongly agreed, and only 15.6 % of respondents that were undecided that DESOPADEC policy implementation has reduced the extent of illiteracy in the areas that host oil. Owing to this high level of agreement to this variable, it can be concluded that DESOPADEC policy implementation has not reduced the extent of illiteracy in the areas that host oil.

Consequently, the implications of commission policy implementation on wealth redistribution were also looked into. The results showed that only 8.9% of respondents strongly agreed with the statement has reduced the disparity between the wealthy and the poor in areas that are home to oil, while 35.4% of respondents strongly disagreed, 22% disagreed, 22% agreed, and only 11.7% agreed. As a result, it was found that despite years of commission policy implementation, the level of disagreement among the responses was still very high between the affluent and poor in areas that are host to oil.

Finally, the researcher scrutinised the consequence of DESOPADEC policy outcomes on socio-economic and living conditions in communities that are host to oil. The analysis found that 19.2% of respondents strongly disagreed with DESOPADEC policy outcomes, 17.6% disagreed, 34.3% agreed, 19.5% strongly agreed, and only 9.5% of respondents were unsure of the socioeconomic security of people in oil host communities. Going by popular response because there is high level of agreement from respondent, results of DESOPADEC

policy were observed to have an impact on the socioeconomic security circumstances of residents in oil host communities.

Culminating from the above, it is noteworthy to reiterate that DESOPADEC has not clearly done justice to the policy agenda stipulated for the oil host areas of Delta State. No wonder the responses have not been surprisingly different. It was gathered that DESOPADEC policy on skill acquisition programme has not created job opportunities to many young people in oil host communities nor reduced the wealth disparity in oil-producing areas. In similar manner, the level of poverty and youth unrest in oil host communities has not decreased as a result of the implementation of the DESOPADEC policy. Again, availability of social facilities in communities that produce oil has not increased as a result of DESOPADEC policy implementation. Although, DESOPADEC policy outcomes have consequences for the people's socioeconomic security in the oil host communities, as a result, it is reasonable to infer that DESOPADEC policy execution has not improved the living conditions of people in oil-producing areas.

Coined from the comments of respondents during interview, it was gathered that there are notable policy outcomes in DESOPADEC in many of the host community, but this outcome was not all-rounder. The subsequent comment was shared by some of the respondents that

*"Not all communities" (Participant A5).*

Not all communities, what? Well, most of the respondents related that the policy outcomes of DESOPADEC were not witnessed in all the host communities in its entirety. Though they mostly submitted that *"My community benefit little but ... [DESOPADEC] did not do any tangible thing to transform the place" (Participant A1).*

Comments like this prove that there are occurrences of public policy outcomes of DESOPADEC, but it is not enough in many of the host communities. However, while some communities submit that there have been significant changes in their socio-economic growth, some simply countered with greater emphasis.

*"I will say DESOPADEC have not really taken away people of the community from poverty, youths are still unemployed leading to increase of kidnapping" (Participant C4).*

*"[It] shows that employment avenues for young people are not there. We have not many graduates but nowhere to work." (Participant B3).*

*"Poverty is still there and DESOPADEC has proffered no solution on how to help the communities" (Participant B1).*

The comments above only sampled many of the negative comments that showed the meagreness of the influence of DESOPADEC public policy decisions on the country's socioeconomic growth to oil communities. Nevertheless, the commission is lauded for their collaboration with state government in implementing public policy but rebuked for not singlehandedly undertaking public policy outcomes by the commission. The comments below showered insight into the revelation.

*"When it comes to skill acquisition, they do partner with the state government to carry out, but on their own, there is nothing of such" (Participant C2).*

Generally, most of the respondents believed that DESOPADEC has not really done much improvement affects the socioeconomic development of the host communities. A snapshot of comment below was admitted by most of the respondents.

*"If I am to rate it, let's say just 8%. It has not benefited the socioeconomic circumstances of the majority of people in oil-producing communities" (Participant A2).*

**H<sub>0</sub>: Impact of DESOPADEC's policy implementation on Socio-economic growth of the oil producing communities in Delta State**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.622 <sup>a</sup>	0.386	0.385	5.23538
a. Predictors: (Constant), Policy Outcomes in DESOPADEC				

**Source:** *Field Survey (2022)*

Table showed the impact of Policy Outcomes in DESOPADEC (independent variable) and Socio-Economic Growth (dependent variable). The *R-value* showcase the correlation coefficient as 0.622. The coefficient of determination (R-square value) reveals how much influence the independent variables have over the dependent variable. How effectively the independent variable can explain or predict the dependent variable is indicated by the R-square value. The coefficient of determination from this result is 0.386, or 38.6%. This indicates that the Policy Outcomes under DESOPADEC are responsible for 38.6% of the Socio-Economic Growth of the oil producing towns in Delta State. In other words, 38.6% of the Socio-Economic Well-Being of the Oil Producing Communities in Delta State is explained by Policy Outcomes in DESOPADEC.

**Discussion of Findings**

Accountability, according to the study, can ensure that workers live up to expectations and serves as a check and balance in the execution of DESOPADEC public policies. According to the study, when DESOPADEC's public policies are implemented, integrity is fostered through responsibility. Complete budgetary compliance and accountable budget implementation raise the standard of living for community residents, according to research on the effect of accountability on budgetary compliance and implementation in DESOPADEC. The study also found that accountability keeps employees on track to achieve predetermined goals or objectives by ensuring that tasks are closely related to important outcomes. The management of resources, which is important for the execution of any policy and affects its outcomes, is also impacted by accountability procedures. All of this shows how crucial outcome-based accountability is because it affects and influences how people live their lives. More significantly, it increases public belief in the commission.

With the coefficient of determination and significant p-value, the test of hypothesis revealed a sizable portion of the policy outcomes in DESOPADEC. Moreover, the findings demonstrated that DESOPADEC's policy outcomes had improved as a result of accountability. According to the descriptive and interview findings, accountability significantly predicts or explains the outcomes of policy in DESOPADEC. Accountability has an impact on DESOPADEC's policy outcomes, according to previously published research. The result is statistically significant, as shown by the significant p-value, demonstrating that accountability accounts for a sizeable portion of the policy outcomes in DESOPADEC. In other words, accountability accounts for Lewis, Nguyen, & Hendrawan, (2020) discovered that the results of public policy should increase people's standards of living and that this finding simply corroborates the study's findings. Additionally, the study by (Boye-Akelemor & Ohale, (2019) demonstrated that the results of this study were coincidental. As a tool that can affect the outcomes of public policy in any organisation, including DESOPADEC, accountability has also been identified by Ukeje et al. (2020).

DESOPADEC policy execution has affected the socioeconomic development of the Delta State oil producing communities. Makinde & Adeoye (2020) noted that all facets of a person's well-being, from health to economic and political freedom, are included in human development, and so it is important to explore the contribution of the policy implementation about the socioeconomic progress of the oil host areas. With that, the study discovered that DESOPADEC does have a clearly defined policy agenda for the oil host communities

but lacks an accountable-based outcome as it pertains to the community's socio-economic well-being. This is stated with the following evidence: DESOPADEC policy on skill acquisition programme have not created job opportunities between wealthy and poor in oil host towns has not been closed by many young people living there. The responder further noted that neither the availability of social amenities nor the rate of illiteracy in the communities that host oil have grown as a result of DESOPADEC's policy execution.

In the same manner, DESOPADEC policy implementation has not reduced the level of poverty and youth restiveness in oil host communities. Although DESOPADEC policy outcomes have consequences for the socio-economic well-being of citizens in host areas, it is consequent to conclude that the policy implementation on DESOPADEC is yet to better the lives of the citizens producing oil. Parallel to this, interview analysis showed that poverty and suffering are in the oil host communities. DESOPADEC has proffered no adequate or lasting solution on how to help the communities neither create employment nor reduce poverty. Also, thematic analysis of the interview purely showed that although the policy outcomes in DESOPADEC was witnessed in some host communities, but the impact was so meagre that it renders the policy outcomes in DESOPADEC insufficient to convince the respondents that the impact of policy outcomes in DESOPADEC on socio-economic growth is considerable in Delta State's oil-producing towns.

Given that the test proved significant, the study draws the conclusion that DESOPADEC policy outcomes greatly contribute to the socio-economic development of the communities in Delta State that produce oil. Additionally, as a result of DESOPADEC's assessment of policy outcomes, the socioeconomic development of the oil producing villages in Delta State has improved. It is found that DESOPADEC policy outcomes considerably predict or explain the socioeconomic development of the communities in Delta State that produce oil. This analysis was in line with the findings of Bryner (2017), who determined that DESOPADEC policy decisions had a considerable influence on the socioeconomic development of the oil producing villages in Delta State. A similar outcome was obtained from Boye-Akelemor, Otto & Ohale (2017) research. Igbokwe-Ibeto, Osakede, & Nwobi (2020) claim that successive administrations have long disregarded the oil-producing villages in Delta State in terms of significant development that accounts for the resources that have been plundered from the region.

## **Conclusion**

Like any other structure, a public policy's effectiveness is essential for the development, advancement, and success of both government institutions and the people who work for them. Citizens and communities must participate in governance processes as part of the structure's accountability system in order for the decisions and deeds of those in positions of authority to be made public and subject to scrutiny. In addition to enhancing governance, this also results in effective policy implementation, which enhances community development, service delivery, and, in the end, effective policy results that influence the socioeconomic well-being of society. In postmodern governance, accountability is at the heart of a democratic government; if a state or nation claims to have a democratic system; it must demonstrate the characteristics of being accountable to its citizens in all ways. Strong accountability is crucial, and everyone wins when it works. It educates citizens on the performance of the government and when to seek redress when anything goes wrong. It guarantees that representatives of the people act in their constituents' best interests. Good governance includes outcome-based accountability, which may increase public confidence in and support for the legitimacy of government. It is crucial to remember that accountability does not provide a magic bullet for resolving all of the problems that a complex environment presents to government; however, it can enhance how policies are implemented and create incentive for morally acceptable people to act in the public's best interests.

In conclusion, accountability impacts outcomes of public policy as they relate to a society's socioeconomic well-being. DESOPADEC needs to be aware of how important accountability is to the creation of lasting public policy. The socioeconomic progress of the communities that are home to the oil has an effect on these findings as well.

## Reference

1. Adebowale, A. (2021, April 23). *Analysis: How state governments cheat oil-producing communities in use of 13% derivation fund*. *The Premium Times*. Retrieved 25th August, 2022,
2. Adewale, S.B. (2011). *The crowding-out effects of corruption in Nigeria: An empirical study*. *Journal of Business Management and Economics*, 2(2), 059-068.
3. Agburuga, U. T. (2018). *Leadership accountability, budget and financial management performance and national security*. Paper presented at the 12th Annual National Conference of the Academy of Management, Nigeria.
4. Agyepong, I. A., M'Cormack-Hale, F. A., Brown Amoakoh, H., Derkyi-Kwarteng, A. N., Darkwa, T. E., & Odiko-Ollennu, W. (2021). *Synergies and fragmentation in country level policy and program agenda setting, formulation and implementation for Global Health agendas: a case study of health*
5. Ampa, N. R. (2018). *Transparency and accountability among public sector entities in Bukavu (East of DRC)*. Makerere University, Business school, Democratic Republic of Congo.
6. Asadu, I., & Chukwujekwu, C. O. (2021). *Transparency and accountability in government: The Nigerian experience*. *International Journal of Research and Innovation in Social Science*, 5(4), 16-29.
7. Bach, T., Verhoest, K., & Wynen, J. (2022). *The interaction of administrative tradition and organisational characteristics: the case of agency personnel management autonomy*. *International Review of Administrative Sciences*, 88(1), 95-113.
8. Bassey, M.I. (2022). *The emergence of militant groups in the Niger Delta region and the challenges of national security in Nigeria*. *London Journal of Research in Humanities and Social Sciences*, 70(2), 159-160.
9. Biddle, C., & Schafft, K. (2018). *Axiology and anomaly in the practice of mixed methods work: Pragmatism, valuation, and the transformative paradigm*. *Journal of Mixed Methods Research*, 9(4), 320-334.
10. Bövers, J., & Hoon, C. (2020). *Shared leadership at the top of family firms: how sibling teams engage in successful co-leadership*. In *Entrepreneurship and family business vitality* (pp. 113-132).
11. Boye-Akelemor, E. E., Ottom G., & Ohale, L. (2018). *Delta State Oil Producing Areas Development Commission (DESOPADEC) provision of social amenities and the development of oil host communities in Delta State*. *Palgo Journal of Business Management*, 5(1), 163-168.
12. Boye-Akelemor, E.E. (2019). *Delta State oil producing areas development commission (DESOPADEC) provision of skill acquisition programmes and self-employment in oil host communities in Delta State*. *IARD International Journal of Economics and Business Management*, 5(4), 1-9.
13. Brummel, L. (2021). *Social accountability between consensus and confrontation: Developing a theoretical framework for societal accountability relationships of public sector organizations*. *Administration & Society*, 53(7), 1046-1077.
14. Caers, R.,C. D., Bois, M., Jegers, S.D., Gieter, C., Schepers, R., & Pepermans. (2016). *Principal-agent relationships on the stewardship-agency axis*. *Non-profit Management and Leadership*, 17(1), 25-47.
15. Choudhury, A. (2022). *Toward an ecologically valid conceptual framework for the use of artificial intelligence in clinical settings: Need for systems thinking, accountability, and decision-making, trust, and patient safety considerations in safeguarding the technology and clinicians*. *JMIR Human Factors*, 9(2), 35421.
16. Creswell, J., & Creswell, D. (2018). *Research design: Qualitative, quantitative, and mixed methods approach* (5<sup>th</sup> ed.). Los Angeles: Sage.
17. De Silva, K., Yapa, P. W. S., & Vesty, G. (2020). *The impact of accountability mechanisms on public sector environmental sustainability performance: A case study of Sri Lanka*. *Australasian Accounting, Business and Finance Journal*, 14(3), 38-55.
18. Diene, C.E, & Ajayi, D. D. (2019). *A social-spatial perspective of multi-dimensional poverty in Delta state, Nigeria*. *Geojournal*, 84(5), 1-15.

19. Ebiri, K. (2019, November 17). *Oil-producing communities reek of poverty despite over N10 trillion 13% derivation*. *The Guardian*. Retrieved 25<sup>th</sup> August, 2022,
20. Ejechi, V. (2022). *13% derivation: Nine oil-producing states shared N450bn in 2021*. *The Cable*. Retrieved 25<sup>th</sup> August, 2022,
21. , A. (2019). *The dark side of transparency: Does the Nigeria extractive industries transparency initiative help or hinder accountability and corruption control?*. *British Accounting Review*, 51(5), 100811.
22. Evans, S. (2021). *Accountability is relational responsibility*. Baylor University. Retrieved 28th February, 2022,
23. Ezeajughu, M. C. (2021). *Accountability and transparency in Nigerian Civil Service*. *Sapientia Global Journal of Arts, Humanities & Development Studies*, 4(2), 200-207.
24. Ezugwu, U.J. (2022). *Environmental degradation and its implication for environmental sustainability in the Nigeri Delta*. *Handbook of Research on Connecting Philosophy, Media, and Development in Developing Countries* (pp.345-351). IGI Global.
25. Fagbadebo, O. (2019). *Interrogating the constitutional requisites for legislative oversight in the promotion of accountability and good governance in South Africa and Nigeria*. *Insight on Africa*, 11(1), 38-59.
26. Feldermann, S. K., & Hiebl, M. R. (2022). *Psychological ownership and stewardship behavior: The moderating role of agency culture*. *Scandinavian Journal of Management*, 38(2), 101-209.
27. Gathenya, L.W. (2022). *Ethical leadership and program performance in the community development context: A review of literature*. *International Journal of Managerial Studies and Research*, 10(5), 53-66.
28. Gberevbie, D., Joshua, S., Nchekwube, E., & Oyeyemi, A. (2017). *Accountability for sustainable development and the challenges of leadership in Nigeria, 1999-2015*. *SAGE Open*, 7(4), 1-10.
29. Gberevbie, D.E., Shodipo, A.O., & Oviasogie, F.O. (2013). *Leadership and accountability: The challenges of development in Nigeria*. *Thought and Practice: A Journal of the Philosophical Association of Kenya*, 5(1), 121-140.
30. Halachmi, A. (2012). *Performance measurement, accountability, and improved performance*. *Public Performance and Management Review*, 25(4), 370-374.
31. Han, Y., & Perry, J.L. (2020). *Conceptual bases of employee accountability: A psychological approach. perspectives on public management and governance*. Published by Oxford University Press on behalf of the Public Management Research Association, 3(4), 288-304.
32. Huising, R., & Silbey, S. S. (2021). *Accountability infrastructures: Pragmatic compliance inside organizations*. *Regulation & Governance*, 15, 40-62.
33. Hunter, D., & Peckham, S. (2019). *Policy failure and the policy-implementation gap: Can policy support programs help?* *Policy Design and Practice*, 2(1), 1-15.
34. Ibrahim, W., & Okunade, S.A. (2015). *Corruption and economic growth in Nigeria (1980-2013)*. *Artha-Journal of Social Sciences*, 14(4), 1-16.
35. Ifaka, J. O. (2021). *Political interference and bureaucratic performance in Nigeria: A human resource trajectory of the muffling of bureaucratic capacity*. *Global Journal of Arts, Humanities, and Social Sciences*, 9(7), 63-75.
36. Igbokwe-Ibeto, C.J., Osakede, K.O., & Nwobi, F. (2020). *Bureaucratic accountability and public sector management in Nigeria: Examining the issues, challenges and the way forward*. *African Research Review*, 14(1), 166-178.
37. Ishtiaq, M. (2019). *A book review on Creswell, J.W. (2014). Research design: Qualitative, quantitative, and mixed methods approach (4<sup>th</sup> ed.)*. Thousand Oaks, CA: Sage. *English Language Teaching*, 12(5), 40-41.
38. Iyoha, F.O and Oyerinde, D. (2010). *Accounting infrastructure and accountability in the management of public expenditure in developing countries: A focus on Nigeria* *Critical Perspectives on Accounting* 21 (1) 361-373



39. Jacob, A.O., & Umoh, O.J. (2017). Influence of corruption on economic development in Nigeria. *Journal of Public Policy and Administration*, 1(1), 10-21.
40. Jegers, M. (2021). Agents and stewards in nonprofit governance. In *Research Handbook on Nonprofit Governance*. Edward Elgar Publishing.
41. Jiménez, A., Hanoteau, J., & Barkemeyer, R. (2022). E-procurement and firm corruption to secure public contracts: The moderating role of governance institutions and supranational support. *Journal of Business Research*, 149, 640-650.
42. Kalama, J., & Ogedi, J. (2018). The impact of public policy on economic stability and development in Africa: an appraisal of Nigeria's foreign policy actions from 1999-2007. *Social Science and Law Journal of Policy Review and Development Strategies*, 6(1), 42-51.
43. Karvonen, L., Paloheimo, H., & Raunio, T. (2016). Evolution of political power in Finland. In L. Karvonen, H. Paloheimo, and T. Raunio, Eds. (pp.335-344), *the changing balance of political power in Finland*. Stockholm: Santerus Forlag.
44. Keay, A. (2017). Stewardship theory: Is board accountability necessary? *International Journal of Law and Management*, 59(6), 1292-1314.
45. Lewis, B.D., Nguyen, H.T.M., & Hendrawan, A. (2020). Political accountability and public service delivery in decentralised Indonesia: Incumbency advantage and the performance of second term mayors. *European Journal of Political Economy*, 64(20), 1-15.
46. Mahmood, M. (2016). Enhancing citizens' trust and confidence in government through digital transformation. *International Journal of Electronic Government Research (IJEGR)*, 12(1), 99-110.
47. Makinde, J.T., & Adeoye, J.O. (2020). Political accountability and challenges to the socio-economic development in Nigeria (1999-2019). *International Journal of Management, Social Sciences, Peace and Conflict Studies (IJMSSPCS)*, 3(2), 257-268.
48. Maksimov, V., Wang, S.L., & Luo, Y. (2017). Reducing poverty in the least developed countries: The role of small and medium enterprises. *Journal of World Business*, 52(2), 244-257.
49. Matthew, O.A., Babajide, A.A., Osabohien, R., Adeniji, A., Ewetan, O.O., Adu, O., Adegboye, F., Olokoyo, F.O., Adediran, O., Urhie, E., Edafe, O., & Itua, O. (2020). Challenges of accountability and development in Nigeria: An auto-regressive distributed lag approach. *Journal of Money Laundering Control*, 23(2), 387-402.
50. Mirahmadizadeh, A., Delam, H., Seif, M., & Bahrami, R. (2018). Designing, constructing, and analysing Likert scale data. *Journal of Education and Community Health*, 5(3), 63-72.
51. Mulgan, G. (2016). Government, knowledge and the business of policy-making. *Canberra Bulletin of Public Administration*, 108, 1-5.
52. Oghuvbu, E.A., Gberevbie, D.E., Oni, S.O., & Essien, N.P. (2022). Accountability and public policy outcomes in Nigeria: A stewardship theory-based approach. *Baltic Journal of Law & Politics*, 15, 1795-1819.
53. Oliver, K., Lorenc, T., Tinkler, J., & Bonell, C. (2019). Understanding the unintended consequences of public health policies: the views of policymakers and evaluators. *BMC Public Health*, 19(1), 1-9.
54. Oloruntoba, S. R., & Gbemigun, C.O. (2019). Accountability and public sector performance in the third world country: A case study of Nigeria. *International Journal of Trend in Scientific Research and Development*, 3(3), 218-225.
55. Oni, E.O. (2016). Public policy analysis. In D. Yagboyaju, C. Ojukwu, M. Salawu, and E. Oni (eds.). *Fundamentals of Politics and Governance* (pp.322-353). Lagos: Concept Publications Ltd.
56. Oni, S., Abasali, C., Dele-dada, M. and Osarumwense, C. (2022). Government bureaucrats and ethical conduct in Nigeria's fourth republic: Implications for good governance. *Masyarakat, Kebudayaan dan Politik* 35(4), 396-406
57. Paine, L.S. (1994). Managing for organisational integrity. *Harvard Business Review*, 72(2), 106-116.
58. Paperbacks. (2021). *The right man (1791-1792)*. Seattle, Washington: Amazon - Independently Published.

59. Prihantoro, K., Prakoso, L. Y., Legionosuko, T., Salim, G., & Yusriadi, Y. (2021). Analysis public policy of defence strategy. *Journal of Legal, Ethical and Regulatory Issues*, 24(2), 1-9.
60. Qureshi, F., Qureshi, S., Vo, X. V., & Junejo, I. (2021). Revisiting the nexus among foreign direct investment, corruption and growth in developing and developed markets. *Borsa Istanbul Review*, 21(1), 80-91.
61. Rahmawati, A. (2018). How do agency theory, stewardship theory and intellectual capital as a solution for agent conflict? *Journal of Management Research*, 10(2), 94-111.
62. Rana, T., & Hoque, Z. (2020). Institutionalising multiple accountability logics in public services: Insights from Australia. *The British Accounting Review*, 52(4), 100919.
63. Rouault, J., & Albertini, E. (2022). Reconciling the sector with external accountability requirements: Lessons from steward theory. *Journal of Business Research*, 142, 485-498.
64. Sasu, D.D. (2022, February 1). Unemployment rate in Nigeria 2020 by state. *Statista*. Retrieved 25th August, 2022,
65. Thomas, S., & Busuic, M. (2015). Predicting public sector accountability: From agency drift to forum drift. *Journal of Public Administration Research and Theory: J-PART*, 25(1), 191-215.
66. Tilema, S. (2016). Does an agency-type of audit model fit a stewardship context? Evidence from performance auditing in Dutch Municipalities. *Financial Accountability and Management*, 32(2), 135-156.
67. Tu, W., & Gong, T. (2022). Bureaucratic shirking in China: Is sanction-based accountability a cure? *The China Quarterly*, 249(1), 259-274.
68. Ukeje, I.O., Onele, J.C., Okezie, B.N., Ekwueme, R.A., Ogbonnaya, C.E., & Nwangbo, S.O. (2020). Public service ethics and accountability. *Global Encyclopaedia of Public Administration, Public Policy, and Governance*, 1-12.
69. UNCTAD. (2020). *The least developed countries report Productive capacities for the new decade*. Geneva: United Nations Conference on Trade and Development.
70. Vigoda-Gadot, E., & Beerli, I. (2012). Change-oriented organisational citizenship behaviour in public administration: The power of leadership and the cost of organisational policies. *Journal of Public Administration Research and Theory*, 22(1), 573-596.
71. Wasserman, N. (2016). Stewards, agents, and the founder discount: Executive compensation in new ventures. *Academy of Management Journal* 49(5), 960-976.
72. Yingling, D. L., & Mallinson, D. J. (2020). Explaining variation in evidence-based policy making in the American states. *Evidence & Policy: A Journal of Research, Debate, and Practice*, 16(4), 579-596.

Corresponding email: [augustine.oghuvbupgs@stu.cu.edu.ng](mailto:augustine.oghuvbupgs@stu.cu.edu.ng)