

Innovations

Administrative accountability and public service delivery in Delta state ministry of finance, Asaba, Nigeria

Onofere P. Okereka

Department of Public Administration, Faculty of Management Sciences
Delta State University Abraka, Nigeria
ORCID: 0000-0001-5114-941X

Ugo C. Okolie

Department of Public Administration, Faculty of Management Sciences
Delta State University, Abraka, Nigeria

Ndubuisi J. Memeh

Department of Business Management, Faculty of Management Sciences
Dennis Osadebay University, Asaba, Nigeria

Corresponding Author: Onofere P. Okereka

Abstract

Main Objectives: This study examined the influence of administrative accountability on public service delivery in Delta State Ministry of Finance, Asaba, Nigeria. **Background Problems:** Because of Nigeria's inadequate accountability culture and the prevalence of corruption, lack of accountability in public sector management has become a pressing issue and the majority of top administrators and ministers in the state government ministries are unaware of the impact administrative accountability has on public service delivery. This study therefore fills a knowledge gap by investigating the influence of administrative accountability on public service delivery in Delta State Ministry of Finance, Asaba, Nigeria. **Novelty:** Effective, efficient, patriotic, and dedicated public officials who must be held accountable for their stewardship are required for Nigeria to progress and improve public service delivery. **Research Methods:** A survey research design was used in this study. This study's population included 105 management and non-management employees of Delta State Ministry of Finance. Questionnaire was distributed to the staff of the Delta State Ministry of Finance using a non-probability sampling technique. Data collected was analyzed using linear regression with the aid of Statistical Package for Social Sciences (SPSS) software version 23.0. **Finding/Results:** Administrative accountability, according to the findings, had a positive and significant influence on public service delivery. **Conclusion:** Strengthening administrative accountability and public service delivery is a critical prerequisite for preventing power abuse and ensuring that power is channeled toward the achievement of efficiency, effectiveness, and openness in government. Improving public accountability and performance aimed to improve service delivery. Concrete recommendations for improving administrative accountability and public service delivery in Nigeria were made by this study.

Keywords: 1. Administrative accountability, 2. public service delivery, 3. efficiency, 4. effectiveness, 5. public sector

Introduction

The function and effectiveness of public-sector institutions and organizations has been the subject of heated debate over the last 20 years. Efficiency and effectiveness have taken center stage in evaluating and analyzing company performance. As a result, there is an increasing demand that public sectors in developing countries such as Nigeria provide high-quality services that are responsive to their people's needs, take greater responsibility for their decisions and actions, and manage resources more wisely. As a result, accountability and the efficient delivery of public services by public officials and organizations are the primary issues of contemporary governance. Accountability is becoming increasingly important in many countries, including Nigeria, as a result of widespread public demand for government transparency and a global outcry against corruption. One of the major issues affecting public service delivery in Nigeria is a lack of accountability and transparency. A lack of accountability encourages public sector corruption and all of its negative consequences. For example, in Nigeria, a small number of corrupt individuals are stealing from the commonwealth and destroying it. Because of the country's poor accountability culture, corruption has become a way of life in Nigeria, and it is now clear to say that corruption is not only official but also practiced by authorities.

Despite what appear to be efforts by successive administrations, particularly since 1999 (when the country reverted to democratic rule), to eradicate corruption through increased public accountability, it is clear that corruption in Nigeria continues unabated. When it comes to fighting corruption in Nigeria, political officials frequently talk the talk but don't always walk the walk, and the fight is still largely cosmetic. Democracy as a form of government may be the best hope for strengthening and enshrining public accountability in a society. This is because accountability is a fundamental tenet of democratic government. Huges (1998) contends that accountability is essential in this regard for a democratic system. All government decisions should be made with the people's input, through their representatives. The pursuit of the common good necessitates the creation of an accountability framework that ensures citizens receive the best efforts from those who represent them (Ejere, 2012).

Accountability extends beyond technical procedures to include the proper use of authority and the viability of policies. Accountability concerns include moral decisions made by public leaders and actions that erode the trust required for strong democracies. Accountability seeks to improve the effectiveness of public policy outcomes as well as the efficiency of global service delivery. Accountability and ethical principles in administration are critical for modern governments to achieve their political objectives (Gberevbie, 2017). However, a lack of accountability and a proclivity for unethical behavior in the public sector have resulted in misappropriation of public funds and the near-complete economic collapse of the majority of developing countries. The most recent wave that swept through Africa and the Middle East is proof of this (Abdullahi, 2012). Mismanagement of funds intended for national development projects by some public sector employees at various levels of government in the past and present is one of the primary reasons for Nigeria's economy's continued stagnation. Proper implementation of government policies and programs is required to achieve the government's desired goals and objectives in its pursuit of societal progress (Gberevbie, 2017).

Since independence, Nigeria's public accountability situation has been quite depressing. In reality, it is rhetoric. The more attention it receives, the more concerning it becomes. Since public accountability based on performance-responsibility evaluation has been relatively insufficient since 1999, Nigeria's sociopolitical and economic realities following independence provide more than enough evidence to support this claim. The level of accountability among public officials in the management of public affairs has steadily decreased in Nigeria, particularly under the current democratic system. The level of responsibility held by the country's public officials has continued to fall, demonstrating that the adoption of the multiparty system has not improved government efficiency. Administrative accountability is essential for the delivery of effective public services because both elected and non-elected officials must demonstrate to the public that they are performing their duties to the best of their abilities and using the resources made available to them wisely and effectively for the benefit of the populace. Given their vast public powers, the issue is how to effectively ensure that government officials in charge of the public sector are held

accountable for their actions. As a result, this study investigates the influence of administrative accountability on public service delivery in Delta State Ministry of Finance, Asaba, Nigeria.

Review of Related Literature

This study is relevant to two key ideas: administrative accountability and public service delivery. Therefore, for the purpose of comprehension, each of these concepts is made clear and described.

Administrative Accountability

Although most people agree that accountability is a good idea, it is also quite complicated, ambiguous, and frequently used in very broad terms (Minja, 2013). According to Costa (2010), accountability is the explanation of a public agency's actions, specific goals, assignments, outcomes, and even failures in the context of social responsibility. Accountability, according to Aktan and Coban (2000), is a relationship based on accepting a specific responsibility for performance realization as well as the obligation to disclose it within the parameters of established targets. Meyer (1995), cited in Minja (2013), defines accountability as the government's and its representatives' obligation to the people to carry out previously established goals and provide public accounts for them. Oloruntoba and Gbemigun (2019) define accountability as the illegal and reporting framework, organizational structure, strategy, procedures, and actions to help ensure that any organizations that use public funds and make decisions that have an impact on people's lives can be held accountable for their actions. Accountability is defined as the duty incumbent on public functionaries (elected and appointed officials) to exercise control over resources entrusted to them by the public. This concept includes a wide range of legal, moral, and ethical responsibilities that come with holding any public office (Sarji, 1995 cited in Minja, 2013). In the context of this study, accountability is consistent with due process and includes soliciting public feedback.

Accountability requires government employees to be prepared to answer for decisions made while carrying out their duties and responsibilities to the public, as well as to defend such decisions as morally and ethically correct or incorrect (Ninalowo, 2003). Accountability, according to Mehmet and Yasin (2012), requires the public to be aware of when money enters the government's coffers, how it is spent, the projects it is used for, and the benefits those programs provide to the populace. According to Agaptus (2011), accountability is the duty of holding public officials or employees accountable for the impartial application of resources and performance standards. Furthermore, according to Cloete (2013), accountability is concerned with preventing the abuse of power in society for one's own gain. According to Koppell, the five characteristics that distinguish accountability are transparency, liability, controllability, responsibility, and responsiveness (2005). These five accountability aspects are critical for any organization to effectively manage its resources and achieve better performance.

Importance of Administrative Accountability

Olowu, 2005, referenced in Gberevbie (2017:197–198), noted the significance of administrative responsibility, which includes:

1. In a state or nation with democratic rule, accountability is crucial for the smooth operation of all organizations, but especially governmental organizations.
2. Accountability acts as a quality assurance tool.
3. Without accountability, everyone would do what is right in their eyes without having to answer for it, and the public administration system would be in disarray.
4. Without accountability, democracy would be harmed since the idea that public officials and ministers must be accountable as the foundation of democracy would be disproved.
5. Efficiency, openness, predictability or rule of law, legitimacy, and accountability are the other four principles of good governance.

6. Accountability aids in dispelling the public's misconception that the government and its institutions are wasteful or dishonest.
7. Accountability demonstrates to all local and international observers the government's and its agencies' unwavering commitment to making improvements in areas where they had previously fallen short. Additionally, it aids in demonstrating to foreign funders that the government is effectively allocating resources to programs that benefit the populace.

Types of Accountability

Political, legal, administrative, and professional responsibility are some of the various types of accountability Henry (2007:397) described in the public sector for the efficient and effective use of resources:

- i. **Political Accountability:** Who does the public administrator represent, according to political accountability? Who are the agency's clients—the general public, elected officials, heads of agencies, or special interest groups? The public administrator's relationship with his or her constituents is crucial.
- ii. **Legal Accountability:** This established connection between an authoritative outsider typically a legislator and the organization's members. A written or implied trustee agreement between the public agency and its legal monitor is involved, representing a connection between two reasonably autonomous persons.
- iii. **Administrative Accountability:** This is the guarantee that public administrators act in the public interest when making judgments. Sadly, the foundation of administrative accountability is that public administration in a democracy is safely restrained by a plethora of restrictions from implementing decisions and practices that are anti-democratic, unjust, unethical, or unlawful. Administrative responsibility thus depicts a hierarchical relationship based on the power of managers to praise or reprimand employees.
- iv. **Professional Accountability:** This depends on knowledgeable staff to offer appropriate solutions. The secret to professional accountability is deference to agency competence. Government should regularly assess challenging technological issues and complex concerns to ensure professional responsibility. In these circumstances, public authorities should guide the competencies of subordinates to offer the appropriate solutions (Paat, Sailan & Jasruddin, 2018).

Accountability is an essential component of administrative transparency. A public servant may face the challenges of a certain compelling expectable stewardship from the authorities whose office he controls or enjoys, in addition to the requirement to provide his "doctored" account. Administrative accountability represents dependability, duty, justice, clarity, and a commitment to improving and ethically qualifying public leaders. By holding people accountable, society ensures that its money is well spent and that public resources are not wasted (Ejere, 2012). Administrative accountability refers to appointed public officials' responsiveness to the elected political executive as well as the general public or the governed. Administrative personnel in the executive and legislative branches generally have more authority than ordinary politicians due to their permanent tenure and the knowledge they have gained dealing with the explosion in scientific and technological knowledge. The authorities have authority over the people they are supposed to represent; their actions affect a wide range of aspects of citizens' lives, from infancy to death. Furthermore, some of these officials may abuse their positions for personal gain, such as enriching their own and their families' lives. To address these issues, a variety of strategies are used in various combinations to control and monitor the actions of administrative or appointed officials with the goal of preventing their positions of authority from being abused. Others are external, such as judicial oversight, legislative oversight, and the watchdog role of the media and civil society organizations. Some accountability or control measures, such as those focusing on financial management and procurement, are part of the administrative machinery. Unaccountable administrations are

typically dishonest and obstruct development efforts, whereas accountable administrations are development-focused and rather honest.

Public Service Delivery

Service delivery, according to Alford and O'Flynn (2012), is the production of outputs, which includes providing services to both clients and government agencies. Although it is still a popular term in government, the emphasis is on procedures rather than outcomes such as poverty eradication or increased security. According to Walle and Scott, 2009 in Nnaeto (2017), public service delivery is critical to nation-building because it makes government more real and visible to the populace. As a result, the term "public service delivery" refers to the steps taken by the government to meet the needs of the populace by providing products and services that improve citizens' standard of living but that the private sector is unable to provide. The public sector of any country, which consists of local governments, the civil service, and institutions established by the government for specific purposes, is in charge of providing and delivering services to the general public (Agaptus, 2011). Other research findings suggest that the private sector may be unable to provide services at all, or at least not to those unable to pay the market price for the good. Infrastructure, security, piped water, and health care facilities are examples of services that improve people's quality of life.

According to Gambari (2008), the civil service is the primary institution and tool for providing public services. He goes on to say that the civil service has always served three functions. These include enabling or regulating the private sector, assisting with policymaking at the federal, state, and local levels of government, and providing managerial leadership for public-sector firms. This was reaffirmed by Akanji and Oyitso (2012), who believe that the public sector performs functions such as providing all public utilities, implementing government policies, and serving the general public. It is critical to the existence of a state because no state has ever been able to develop beyond its public service (Igbokwe-Ibeto, Osakede & Nwobi, 2020). This implies that a country will only progress as far as its public sector allows. According to Sharma, Sadana, and Kaur, bureaucracy can play a variety of roles, including providing direction for economic growth and nation-building, enshrining democracy and democratic values, successfully regulating and unifying the polity, ensuring policy continuity, acting as agents of political socialization, and being significant agents of social change and transformation (2012). The preceding emphasizes how important the public sector is to the continued existence of any nation.

King (1988) contends that in order for the majority of people to live in comfort, a highly educated populace must use its power to forge an extremely industrialized society and control its surroundings. Developing development strategies and initiatives typically required a lot of bureaucratic support (Chukwuemeka, 2008). This is because bureaucrats are a set of educated professionals whose backgrounds and skills greatly contribute to delivering the essential targeted input for efficient service provision. Basu (2012) defines public administration as the institutions in the public sector that rely on the government to establish and implement policies. While the government designs policies that are development-oriented, it is the public sector's duty to promote their execution in order to achieve the developmental goals. Public administration, which is also sensitive to targeted social control and change, controls and directs the success of every development strategy. Economic and social progress depends heavily on public administration. In a modern state, a public service's main objective is to provide the citizens with high-quality public goods and services. The administrative system of the state or local government councils is meant to provide some services directly and others through partnerships with companies, nonprofit organizations, or local communities. Additionally, there is a rising understanding of how important it is for the administration of a modern state to foster an environment that supports efforts made by private companies and civil society organizations to provide high-quality public services. Despite the engagement of other actors, government administrators play a

critical role in service delivery. Therefore, a government administration's performance in terms of development is improved by its capacity to simultaneously deliver high-quality services and act as a facilitator and trustworthy partner of other players. A government organization could use the methodologies of citizen charters, program evaluation, and surveys of particular public services to improve the standard of service delivery.

Theoretical Framework

The Agency theory, which is used in this study, has origins in the traditional and naturalistic theoretical framework (Olsen, 2013). Despite the fact that the agency theory was created in the early 1970s, the underlying concepts have a lengthy and rich history. Among the influences include theories of property rights, organizational economics, contract law, and political philosophy, particularly the works of Locke and Hobbes. Notable academics who contributed to the growth of agency theory in the 1970s include Armen Alchian, Harold Demsetz, Michael C. Jensen, William Meckling, and Stephen A. Ross, Stephen A., Gardiner Coit Means, Adolf Augustus Berley, The concept of agency theory was first proposed by Ross and Barry Mitnick, who were arguing the issues of the agent and principal as early as 1932. Ross is credited with creating the economic theory of agency, but as these approaches are complementary in how they apply similar principles under different suppositions, they are considered as sharing similar core ideas (Iyowuna & Davies, 2021).

Berley and Means (1932) examined the concepts of agency and principal to better understand the causes of interest conflicts between business owners and management. Jensen and Meckling's (1976) research on the idea of risk-sharing had an impact on the work of Berley and Means to codify agency theory. In reaction to problems with contract pay, Ross (1973) founded the study of agency, and Mitnick (1986) provided institutional insight that was created to deal with agency in response to the imprecision of agency relationships. The institution hypothesis highlights that because behavior never takes the principal's ideal form, it never strives for perfection. Society creates institutions to control or cushion these problems, adapt to them, or allow them to lead them to become chronically twisted in order to rectify them. Legally, institutions must supervise and educate agents, as well as correct the control's inherent flaws (Eisenhardt, 1989). According to Iyowuna and Davies, agency theory was unknown in political science and sociology in the 1970s (2021). In 1987, Susan Shapiro introduced agency concepts to sociology; in 1984, T.M. Moe introduced them to political science; and in 1989, Eisenhardt M. Kathleen introduced them to administration (Agaptus, 2011).

The contractual relationship in which one or more people (the principal) hire one or more people (the agent) to carry out an action in their favor is defined by agency theory. This necessitates delegating some decision-making authority to the agent (Bouckova, 2015). Agency theory focuses on the ubiquitous agency connections in which one person (the primary) assigns work to another (the agent), who completes it. Agency theory addresses two issues that can arise in agency interactions. The first is the agency problem, which arises when the principal and agent have opposing interests or desires and the principal finds it difficult or costly to confirm the agent's actions. In other words, the principal cannot confirm that the agent acted correctly. The second issue is risk-sharing, which occurs when the principal and agent have opposing views on risk. The issue here is that the principal and the agent may prefer different behaviors due to their different risk preferences (Ersenhardt, 1989).

According to Donaldson and Davis (1991), in order for the agent to assume complete accountability, control, and management over the organization's asset, decision rights must be transferred from the principal to the agent. If no decision-making authority is transferred, problems will arise that will harm not only the relationship between the two parties, but also the agent's ability to meet the principal's expectations. Because the contract governing the relationship between the principal and the agent is the unit of analysis of agency theory, the theory's focus is on determining the most efficient contract governing the principal - agent relationship given assumptions about people (such as self-interest, bounded rationality, risk aversion) (e.g., information is a commodity which can be purchased).

Are behavior-oriented contracts, such as salaries and hierarchical governance, more effective than outcome-oriented contracts, such as commissions, the sale of property rights, and market governance? (Ersenhardt, 1989).

Vargas-Hernandez and Cruz (2018) cite La-Jornada (2017) as saying that agency theory is useful in a range of situations, from macro-level problems like regulatory policy to micro-level dyad phenomena like blame, impression management, lying, and other self-interested actions. Agency theory has typically been applied to describe organizational phenomena like compensation, ownership and financial structures, acquisition and diversification tactics, innovation, and vertical integration. Oloruntoba and Gbemigun (2019) contend that managerial executives' (agents') motivation to go above and beyond what top management wants is based on the agency theory. Because agents are co-owners of the corporation, they are more interested and involved in the details of the corporate process, which allows them to perform their management duties more effectively. Agency theory entails the exercise and use of decision rights in order to allow for effective governance and management of a business or organization. It also acts as a catalyst for initiating incentives and sanctions within a company.

According to Schillemans (2013), as cited in Oloruntoba and Gbemigun, agency theory has been the primary theoretical tool used in accountability research to develop hypotheses about the likely behavior of parties in accountability procedures (2019). According to Vargas-Hernandez and Cruz, agency theory is a general framework because of its adaptability in various contexts (2018). In support of this claim, Bovens (2007), as cited in Oloruntoba and Gbemigun (2019), stated that most public administration research reflects assumptions typically addressed in principles-agent theory, even when authors do not explicitly use agency theory and instead work within the confines of widely accepted assertions of accountability. For this study, the theory best expresses the role of accountability in establishing effective public service delivery. However, it is important to note that agency theory is critical in any organization for protecting and enhancing its most valuable assets, as well as inspiring its stakeholders, particularly its agents or directors, to perform above and beyond what the government expects of them. This is due to the agency theory's explicit definition of their roles, functions, and rights.

Administrative Accountability and Delivery of Public Services

After identifying and discussing some of the pressing problems and difficulties affecting Nigeria's public service delivery in terms of administrative accountability, based on the aforementioned criteria, we will now take a closer look at how administrative accountability can improve the delivery of public services. How can the Nigerian public sector be strengthened to have competent management? Understanding the need for accountability in the public sector requires an evaluation of the Nigerian system of governance through discussion of the country's economic structure. Nigeria is the world's sixth-largest producer of oil and gas, but the average Nigerian is impoverished, and the country's infrastructure, including roads, hospitals, and power supply, is inadequate (Onuorah & Appah, 2012). This indicates a lack of effective accountability, which has had a significant impact on the performance of Nigeria's public sector in terms of service delivery. Unfinished projects are just one example of how a lack of accountability manifests itself. Nigeria's physical environment is littered with failed industrial ventures, some dating back to the first republic. This explains why Nigeria, the world's sixth-largest oil producer with four idle refineries, is unable to meet domestic demand for petroleum products. Irrationality in politics has also had a negative impact on the steel industry. A country with two significant iron and steel industries and four inland rolling mills cannot produce 10% of the required domestic iron. Nigeria has the world's second-largest bitumen reserves, though extraction has yet to begin. Instead, Nigeria spends vast sums of money each year to import bitumen (Osakwe, 2011), and this has affected the country's level of public sector accountability.

Government accountability has suffered as a result of the military's encroachment in Nigerian society. The democratic system only deteriorated when the military assumed control of the nation in 1966, claiming public official corruption as the main justification. The spread of corruption was encouraged by the fact that every military government turned out to be more corrupt than the one before it. Each military regime was found to be more corrupt than the one before it, which facilitated the spread of corruption. Every military dictatorship had a history of

misusing its power and lacking in accountability. Because the military controlled the governments, there was no system of checks and balances. This strategy, in accordance with Owolabi (2007), produced a culture of corruption in government, wherein public officials were immune from the need for accountability and citizens lacked the means to hold them accountable. Lack of an accountability culture and efficient government agencies to enforce laws and regulations has a big impact on how well public services are delivered. This enables public employees to steal money without fear of repercussions or punishment. Nigeria is rapidly turning into a country without a recognizable framework for the legal system or for law enforcement. The majority of crimes, including as money laundering, uncontrolled theft of public funds, and other illegal activities, can pretty much be committed by anyone in Nigeria who enjoys governmental patronage. To regulate and oversee the moral conduct of its public officials, Nigeria has established a range of legal frameworks and established a number of watchdog organizations (such as the EFCC, ICPC, and Code of Conduct Bureau). Despite the existence of numerous legal instruments, watchdog organizations for regulating and monitoring the ethical standards of public officials, and the adoption of a multiparty system, the management of public affairs and institutions by those in positions of authority in the country has not improved. Because it hinders the ability of all levels of government to provide public services with the level of quality and quantity necessary to increase the standard of living of the populous, Nigeria cannot afford to continue down its current path of endemic corruption.

Agara and Olarinmoye (2009) claim that accountability and control measures were implemented in the public sector as a result of the realization that workers who are commonly referred to as public servants require a certain amount of restraint when performing their official duties and offering services to the general public. In order to effectively and efficiently respond to citizens' ever-changing wishes and needs, governments around the world are continuously seeking for the best ways to expand the extent to which public office holders may be held accountable and responsible (Ijeoma & Sambumbu, 2013). In the absence of thorough structures for it, achieving effective public accountability becomes increasingly challenging. In an effort to strengthen such accountability, governments are looking for ways to guarantee the accountability of the government and its executive institutions (Heerden & Steyn, 2012). Measures to ensure accountability are methods for holding people accountable, assessing the sufficiency of the accounts offered, and enacting repercussions when a suitable account is not delivered. They serve to entrench and secure whatever people want to charge (Goodin, 2003).

Under the administrative accountability system in the public sector, public officers are obligated to answer to the public for their stewardship. This implies that these public officials' acts, to whom the public has committed resources, should be evaluated, justified, and explicated. Utilizing the service's limited resources as efficiently as possible is the main objective of administrative accountability. By implementing enough checks and balances inside the service, which would seal any gaps that could be used to squander management resources, this objective can be achieved. In order to maximize effective outcomes, it is intended that prudent management of public resources would be maximized in this way. To hold public sector managers accountable for their stewardship, the goals of the public sector at all levels should be clearly defined and communicated to the officers in charge. The appropriate officers must also be aware of the acceptable standards.

It is critical to establish a structure of occupations or positions. It is best to divide the work among different teams and individuals. Furthermore, each supervisor's authority must be specified and made explicit. As a result, the design should be created in such a way that achieving organizational goals is made easier. In addition to all of this, the parties involved expect results. People must be inspired and clearly instructed in order to be dedicated to their work. However, there should be a way to compare actual performance to the set requirements. Corrective actions should be taken when necessary to address deviations. As a result of the foregoing, management's four primary tools of planning, organizing, directing, and controlling are used. Only when these methods are successfully applied within the public sector is effective management possible. This is because the officers, particularly the important ones, will be held accountable for their actions, which will now be compared to the normative requirements.

Some of the issues preventing administrative accountability have been identified as a lack of sufficient incentives, subpar supervision, supervisors who lack integrity and job hazards that indicate a lack of staff motivation. Other problems include a lack of clearly defined areas of responsibility, inadequately stated goals at various levels, and a lack of a clear yardstick for performance evaluation. As a result, taking corrective action when flaws are obvious receives little to no attention. It is common for those who fail to meet their obligations to face no real consequences. This is especially true when the individuals in question are acquaintances or family members of high-ranking officers. As a result, there is a carefree attitude, improper use of public funds, and so on. The factors mentioned above should be considered to improve administrative accountability management in the Nigerian public sector. It is critical that public employees' responsibilities are defined. According to Oguonu (1995) and Armstrong (2010), this entails: (i) clearly defining individual responsibility delegation, (ii) measuring managerial effectiveness, (iv) developing new organizational forms related to the task at hand rather than classes, and (v) increasing the use of management controls.

Public employees must put up a tremendous degree of effort and attention if they are to be held accountable for their services. If they think that working hard will help them grow in their careers, they are capable of doing so. This is so that each military member can pursue his or her own personal objectives while enlisting (like improving his standard of living). Therefore, the goals of the service might be accomplished more successfully if they coincide with the goals of the individual. In other words, objectives ought to support one another. This suggests that companies benefit when they help people achieve their personal goals (Hicks & Gullet, 1981). Similar to this, people benefit when they help companies meet their objectives. Without measurable targets, as was previously said, the concerned officials could not know what target to shoot at, making it practically impossible to ascertain whether the objective has been fulfilled. Additional barriers to administrative responsibility include a lack of incentives and poor work ethics, both of which have a reward-related foundation. Igbokwe-Ibeto and Aremu (2013) claim that rewards serve as an incentive for people to take action and accomplish their goals. They mention the following and other items as crucial elements that could improve service delivery by Nigerian public sector employees and boost staff morale, productivity, and effectiveness: (i) every employee should feel that his or her immediate superior has a say in his or her advancement; (ii) worker control and discipline should be reevaluated; (iii) suggestion schemes should be encouraged; (iv) basic needs can only be met if a job is secure; this is coupled with a good level of wages; and (v) basic needs can only be attained if a job is secure. Then, new demands such as self-esteem and group participation may emerge. Promotion, job specifications, and job descriptions are all factors.

When evaluating managerial performance, Eze (1984) suggests that the manager's aptitude for carrying out managerial tasks such as planning, executing, regulating, organizing, and accounting should be taken into account. He also highlighted the manager's ability to test, evaluate, monitor, innovate, investigate, and invent. Finally, he emphasized the manager's ability to manage and utilize resources effectively in order to achieve a set of clearly defined objectives in a visibly forward-moving manner. Another tactic that could be used to enforce administrative responsibility in the administration of public services is whistle-blowing. This method of exposing unethical behavior in public sector organizations is known as whistle-blowing (Rosebloom, Karvchuk & Clerkin, 2009). This management strategy contends that in the twenty-first century, public servants have a duty to be truthful in order to maintain public trust and personal integrity, and that public dishonesty, justified by other greater goals, weakens the forces of confidentiality. Furthermore, social auditing is an important tool for ensuring administrative accountability in developing countries, particularly Nigeria's public sector. A "social audit" is a technique for determining, assessing, measuring, monitoring, and reporting an organization's impact on its stakeholders and the general public (Dibie, 2014). According to Stillman (2010), the focus of social audit, as opposed to financial audit, is on social acts rather than financial responsibility. A social audit is an essential tool for measuring success in terms of positive social responsibility. To ensure that all of its components are functioning properly, bureaucratic officials' actions and programs must be reviewed on a regular basis.

In order to ensure the efficient operation of government and accountability in Nigeria, adequate structures, systems, and procedures must be built to direct users of the structures and enforce strict compliance with them. This is one of

the strategies for maintaining accountability in the system and supporting its integrity in order to anticipate acts and reduce the culture of impunity and arbitrary decision-making in government. The Nigerian public sector must be repositioned to become more effective, efficient, dynamic, and result-oriented. This will improve its work culture, which will increase transparency, accountability, and ethical standards, among other things. All of these are now acknowledged as necessary components and prerequisites for democracy and a long-term partnership between the executive branch and the populace. Change is needed in Nigeria's anti-corruption organizations. These institutions should be given the authority to pursue anyone suspected of being corrupt without fear or favor. Enforcement agencies must be able to enforce laws and have the authority to punish anyone, regardless of status. A review of the enforcement organizations is also required in order to identify all of the dishonest officers and demand change while putting the good authorities in charge. If these institutions have the authority to bring charges against anyone, it will boost public trust in the government and serve as a deterrent to corrupt public officials by serving as a constant reminder that there are consequences for their actions. While an independent agency can audit them to ensure that they are conducting competent investigations and acting ethically as intended, the agencies should be accountable to the public.

Issues Preventing Administrative Accountability in Nigeria's Public Service Delivery

There is insufficient space to investigate all of the issues and difficulties that impede administrative accountability in the delivery of public services. Given the issues raised regarding the variables that influence whether accountability in the public sector is successful or not, we will concentrate on the most critical and significant ones. To assist in answering this question, items were developed to indicate variables such as employee motivation, attitude toward work, and honesty. These factors can determine whether or not accountability is successful. Poor working conditions, few opportunities for advancement, a lack of incentives, poor supervision, and unfair supervisor treatment are examples of these factors in the Nigerian public sector. These circumstances have made it impossible for officials to be held administratively accountable for public service delivery. The lack of proper incentives, poor supervision, and unfair treatment of supervisors all point to a lack of integrity and a negative attitude toward work among those involved. Again, the main impediment to administrative accountability in Nigeria's public sector is a lack of integrity, a quality considered essential to any organization's success (Ejere, 2012).

Another barrier to administrative accountability in the execution of public services is the fact that the civil or public service is structured as an ordered set and sequence of tasks. According to Armstrong (2010), a basic characteristic of a civil service position is that it is unremarkable on its own but gains significance through its position within an organization. This indicates that a worker cannot complete a task on their own. This is because no goal can be achieved without an organized sequence into which different jobs can fit. As a result, holding an individual accountable for the failure of the public sector's numerous departments to achieve their collective goal is difficult. It should be noted that one issue with the public sector structure is that it is frequently unclear whether employees or contractors will be held accountable for poor performance. When roads are built by independent construction firms, public employees do not participate in their construction, though they do have some control over it. The public servants themselves are another source of poor accountability. Some of them see the service as a side hustle. As a result, they concentrate more on their own independent projects. Nobody's problems are the government's problems, according to the general consensus. According to Oguonu (1995), the average Nigerian teacher, doctor, engineer, postal clerk, and other professionals are "lousy," careless, and lax in their organizational responsibilities. While working for himself, he can be dependable, diligent, highly motivated, and persistent.

Furthermore, standards are not clearly expressed or defined at various levels in the public sector. To determine how accountable a worker is, the established benchmark must be compared to actual performance. Promotion in the public sector is frequently based on years of service and favoritism rather than any objective standard by which to measure actual results. It is not permitted to initiate or innovate. Norms and processes are typically given more attention. The Nigerian government personnel cannot explain their employment because it is obvious that they are not deformed. It is challenging to hold one person responsible for a failing system. Government workers

increasingly think that they shouldn't put responsibility first in their work. This risky trend, which must be successfully stopped, breeds a variety of social diseases and ultimately costs the public money. Based on the extant literature review and theoretical assumption, we state the following proposition for testing.

Hypothesis: Administrative accountability has no significant influence on public service delivery in Delta State Ministry of Finance, Asaba, Nigeria.

Research Methods

The study adopted a descriptive research design since the study intended to gather quantitative and qualitative data that describes the nature of the impact of administrative accountability on public service delivery. According to Serekan (2003), descriptive research design is type of design used to obtain information concerning the current status of the phenomena to describe "what exists" with respect to variables or conditions in a situation. Mugenda and Mugenda (1999) describes descriptive research as including surveys and fact-finding enquiries adding that the major purpose of descriptive research is description of the state of affairs as it exists at present. This study considers this design appropriate since it facilitated towards gathering of reliable data describing the true impact of administrative accountability on public service delivery, a study of Delta State Ministry of Finance. This research study was conducted in Delta State Ministry of Finance, Asaba, Nigeria. The research population refers to the entire staff of the organization. This means the total number aggregate of all units which by virtue of common characteristics may be defined as belonging to the population. The population for this study is employees of Delta State Ministry of Finance, Asaba which is 117. The reason for choosing the Delta State Ministry of Finance office is that it has a fairly large number of staff that can fairly reflect the effect of administrative accountability on public service delivery.

The sample size is the system of collecting a sample from the population for explanation process. The part actually taken for the examination is the sample. The sample can be defined as a group that is taken from the population for analysis. Therefore the researchers used 105 staff as the sample size. Mugenda & Mugenda, (2003) suggests that for descriptive studies, at least 90% - 80% of the total population is enough. This sample of 105 respondents comprising of employees sourced from various departments such as finance, audit and administration of Delta State Ministry of Finance. The instrument used for data collection was a self-designed structured questionnaire. Field surveys through responses to questions in the questionnaire served as the main source of primary data for this study. The responses were measured using a 5-point Likert scale, with answers ranging from strongly disagree (1) to strongly agree (5). The Cronbach's Alpha of the reliability scale of administrative accountability and public service delivery were 0.812 and 0.839 respectively. Statistical Package for Social Sciences (SPSS) software version 23.0 was used to analyze the study's hypothesis using linear regression analysis. Only 87 of the 105 questionnaires distributed were retrieved and used for data analysis, yielding 82.8% response rate.

Result and Discussion

Hypothesis Testing

Hypothesis: Administrative accountability has no significant influence on public service delivery in Delta State Ministry of Finance, Asaba, Nigeria.

Table 1: Linear Regression Analysis

Model Summary^b										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	0.462 ^a	0.388	0.295	0.770	0.248	21.274	1	86	0.000	1.997

a. Predictors: (Constant), Administrative accountability

b. Dependent Variable: Public service delivery

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	7.573	1	4.316	21.274	.000 ^b
	Residual	9.549	86	0.379		
	Total	17.122	87			

a. Dependent Variable: Public service delivery

b. Predictors: (Constant), Administrative accountability

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.758	0.388		5.437	0.000
	Public service delivery	0.387	0.132	0.466	3.851	0.000

a. Dependent Variable: Public service delivery

Residuals Statistics					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	3.421	4.311	3.603	0.337	87
Residual	2.537	4.218	.000	0.524	87
Std. Predicted Value	5.653	5.143	.000	1.018	87
Std. Residual	3.466	6.298	.000	0.794	87

a. Dependent Variable: Public service delivery

Source: SPSS version 23.0, 2022

According to the regression analysis model summary, the R-squared value, which is the coefficient determination, was 0.388 for the impact of administrative accountability on public service delivery in Delta State Ministry of Finance, Asaba, Nigeria. This value indicates that administrative accountability explains 38.8% of the increase in

public service delivery in Delta State Ministry of Finance, Asaba, Nigeria, while the remaining 61.2% of the increase in public service delivery in Delta State Ministry of Finance, Asaba, Nigeria is explained by other elements not included in the model, but taken care of by the error terms. When the coefficient of determination was adjusted for the degree of freedom, it came to 0.295, or about 29.5%. After adjusting for degree of freedom, administrative accountability accounted for approximately 29.5% of systematic (change) in public service delivery in Delta State Ministry of Finance, Asaba, Nigeria. The Durbin-Watson statistic of 1.997 indicates that there is no serial autocorrelation in the regression analysis and that the model can be used to make policy decisions on the subject matter.

The F-statistic test of 21.274 at prob (Sig) = 0.000b performed at the 5% level of significance revealed statistically significant linear relationships between administrative accountability and public service delivery in Delta State Ministry of Finance, Asaba, Nigeria. Similarly, a t-statistic of 3.851 at a p-value (sig) of 0.000 obtained in the model, indicating a significant relationship between administrative accountability and public service delivery in Delta State Ministry of Finance, Asaba, Nigeria. A 1% increase in administrative accountability results in a (38.7%) percent increase in public service delivery in Delta State Ministry of Finance, Asaba, Nigeria, according to the coefficient of 0.387. As a result, the study found that administrative accountability had positive and significant correlation with public service delivery in Delta State Ministry of Finance, Asaba, Nigeria. This finding is consistent with previous research (Oguonu, 1995; Agara & Olarinmoye, 2009). The findings of Agara & Olarinmoye (2009) and Stillman (2010) that revealed the influence of administrative accountability on public service delivery supported this study hypothesis. As a result, the null hypothesis is rejected, indicating that administrative accountability has a positive and statistical significant influence on public service delivery in Delta State Ministry of Finance, Asaba, Nigeria.

Conclusion

In recent years, there has been a surge in interest in researching the impact of administrative accountability on public service delivery, but there haven't been many studies on the influence of administrative accountability on public service delivery in developing countries like Nigeria. The goal of this research was to close a knowledge gap about the impact of administrative accountability on public service delivery. Administrative accountability has been found to have a positive and significant effect on public service delivery in Delta State Ministry of Finance, Asaba, Nigeria. Also, dynamics of administrative accountability, its problems and difficulties, and how it might be used to improve Nigeria's public service delivery have all been examined in this study. Increasing administrative accountability and performance in the delivery of public services has long been a problem, but given the deficiencies revealed in this study, it is particularly pressing in Nigeria. One of the prevalent notions defining contemporary public administration rhetoric and scholarship is accountability as a solution to a variety of challenges in public service, including performance and effective service delivery. In terms of accountability, public management and governance in Nigeria remain severely weakened. Corruption, on the other hand, is almost certain to spread unchecked in environments with weak accountability cultures. In fact, corruption caused by a lack of accountability is one of the causes of Nigeria's development crisis. It is obvious that the country will not progress without a strong system of accountability; therefore, all government officials, whether politicians or career public servants must uphold accountability as a fundamental ethical principle.

In conclusion therefore, strengthening administrative accountability and public service delivery is a critical prerequisite for preventing power abuse and ensuring that power is channeled toward the achievement of efficiency, effectiveness, and openness in government. Improving public accountability and performance aimed to improve service delivery. The main focus of this study has been on measures to improve administrative accountability and public service delivery in Nigeria through increased openness, transparency, and citizen participation. Furthermore, this study contends that having capable, effective, patriotic, and committed public officials who are held accountable for their stewardship is unquestionably desirable for any nation. The general public is the average victim of a failing

public service. Nigerians look up to public employees to provide necessary services and protect them from a variety of social problems. To encourage greater accountability in public service delivery in Nigeria, the following strategies are being considered:

1. Accountability must be integrated into all aspects of public service delivery in order to maintain the public's trust in the government and its representatives. Individuals in positions of public leadership must lead morally and by example. Anyone in charge of any aspect of the public sector must demonstrate responsible leadership. Credible elections in which voters can freely and transparently choose their political leaders are required for democracy and democratic accountability to function.

2. The judiciary must be strengthened and become truly independent. One way to achieve this is to ensure the judiciary's financial independence. Employees in the public sector should be encouraged to come forward and report instances of wrongdoing or poor management by bringing their complaints to the attention of the public. Some officials who suspect wrongdoing may be discouraged by the prospect of someone coming forward. Due process and public procurement procedures outlined in the Public Procurement Act should be strictly followed, as doing so will aid in the prevention of unethical behavior and the creation of financial discipline in how the public bureaucracy implements budgets. Furthermore, the provisions of the Fiscal Responsibility Act must be strictly followed.

3. Currently, public officials declare their holdings in private, which leaves much to be desired. As a result, a more transparent method of declaring assets is required to allow patriotic citizens to examine and report any incorrectly declared assets to the appropriate authorities. All public organizations must also undergo routine audits, and the results of these audits must be made available as soon as possible. Avoid situations that undermine accountability, such as the 2012 release of an audit report from 2009. It is also critical to audit every dollar spent by the government. Some government spending decisions, such as the so-called security vote, are currently exempt from audit. As a result of this loophole being exploited, large sums of money have been spent without accountability outside of regular financial management systems; therefore, the audit of every government's expenditure is required.

4. To increase its effectiveness, the PCC should be given constitutional enforcement authority. All anti-corruption bodies, including the EFCC, ICPC, CCB, and CCT, should be significantly strengthened by being adequately staffed, furnished, and funded in order to become more effective institutional instruments for combating corruption. Other law enforcement agencies, particularly police, should be strengthened to improve their ability to detect, investigate, punish, and even deter or prevent corruption. There is also a need for ethical reawakening through public ethical training and reorientation in order to enable public servants and other members of society to rediscover the traditional African virtues of honesty, integrity, and hard work. Citizens must take the initiative to demand public accountability because they can no longer afford to sit back and watch dishonest public officials plunder the national coffers.

5. It is also critical to conduct future research on how leadership and leadership styles can influence administrative accountability and public service delivery in Nigeria.

References

1. Abdullahi, M. (2012). *Ethnics and accountability in Nigerian public service: Its collapse and the way forward*. *Academic Journal of Interdisciplinary Studies*, 2(5), 117-120.
2. Agaptus, N. (2011). *Bureaucratic and systemic impediments to public accountability in Nigeria*. *International Journal of Politics and Good Governance*, 2 (4). 1-20.
3. Agara, T., & Olarinmoye, O. (2009). *Ethics and accountability in Nigeria's public service: An historical overview*. *Journal of Public Administration & Policy Research*, 1(1), 11-18.
4. Akanbi, M. (2003). *The Challenges of Leadership and Accountability in a Changing Society*. *Nigerian Journal of Public and Strategy*, 13 (1-2), 31-45.

5. Akanji, T. A., & Oyitso, M. (2012). Consumers' views of the strategies for promoting peace and sustainable development in the Niger Delta region. *Review of European studies*, 4:168-174.
6. Aktan, C.C., & Coban, H. (2000). *Kanusektosundeiyiyonetim*. Seckin: Yeyincilik Ankara.
7. Alford, J., & O'Flynn, J. (2012). *Rethinking public service delivery: Managing with external providers. The Public Management and Leadership Series*. London: Palmgrave Macmillan.
8. Armstrong, W. (2010). *The fulton report: The tasks of the civil service*. *Journal of the Royal Institute of Public Administration*, 47, 1 – 11.
9. Basu. R. (2012). *Public administration: Concepts and theories. Fifth Revised and Enlarged Version*. New Delhi: Sterling Publishers Private Limited.
10. Berley, A.Y., & Means, G. (1932). *The modern corporation*. New York Macmillan.
11. Bouckova, M. (2015). *Management accounting and agency theory*. *Procedia Economics and Finance*, 25, 5-13.
12. Chukwuemeka, E.E.O. (2008). *The substance of public administration in nigeria: a compendium of public policy and local government*. Enugu: Computer Edge Publisher.2008). *Living within and without neo-liberalism*. *Focaal*, 51, 135-147.
13. Cloete, E.P. (2013). *A critical analysis of the relationship between political transformation and corruption*. A PhD Thesis Submitted to the Faculty of Humanities, University of the Free State, pp. 1-348.
14. Costa, J. (2010). *Accountability and transparency of the high judicial councils best practices and examples*. *Law & Justice Review*, 1(1):299-311.
15. Dibie, R. A. (2014). *Public administration: Theory, analysis and application*. Ilishan-Remo, Ogun: Babcock University Press.
16. Eisenhardt, K.M. (1989). *Agency theory: An assessment and review*. *The Academy of Management Review*, 14(1), 57-74.
17. Ejere, E. S. I. (2012). *Promoting accountability in public service delivery in today's democratic Nigeria*. *Book of Proceeding*, 3, 953 – 964.
18. Ejere, E.S.I. (2012). *Promoting accountability in public sector management in today's democratic Nigeria*. *Book of Proceedings – Tourism and Management Studies International Conference Algarve*, 3, 47 – 53.
19. Eze, N. (1984). *Identifying sources of management motivators in Nigeria*. In P. N. Ejiofor, & N. Aniaogh (Eds.). *Managing the Nigerian worker*. Lagos, Nigeria: Longman Ltd.
20. Gambari, I. A. (2008). *The challenges of nations building: The case of Nigeria*. Undersecretary-General and Special Adviser to the United Nations Secretary- General Presentation at First Year Anniversary Lecture of Mustapha Akanbi Foundation.
21. Gberevbie, D.E.I. (2017). *Public administration: A conceptual perspective*. Ibadan: Cardinal Publishers.
22. Goodin, R.E. (2003). *Democratic accountability: The distinctiveness of the third sector*. *European Journal of Sociology*, 44 (03), 97 – 103.
23. Heerden, M.V., & Steyn, S. (2012). *Mechanisms to improve accountability in the public sector*. *Mediterranean Journal of Social Sciences*, 3(12), 76-89.
24. Henry, N. (2007). *Public administration and public affairs (10th Edition)*. New Jersey: Pearson Prentice Hall.
25. Hicks, B. & Gullet, B. (1981). *Management*. Tokyo: Kosaido Printing Co. Ltd.
26. Huges, O. (1998). *Public management & administration*. London: Macmillan.
27. Igbokwe-Ibeto, C. J. (2012). *Delivering efficient public service in Nigeria through better performance management frameworks*. *International Journal of Social Sciences and Humanities Review*, 3(1), 56-68.

28. Igbokwe-Ibeto, C. J. Osakede, K. O., & Nwobi, F. (2020). *administrative accountability and public service delivery in Nigeria: Examining the issues, challenges and the way forward*. *African Research Review: An International Multidisciplinary Journal, Ethiopia*, 14 (1), 166-178.
29. Igbokwe-Ibeto, C. J., & Aremo, M.O. (2013). *Reward and reward management: An antidote for productivity enhancement in the Nigerian public sector organizations*. *Journal of Policy and Development Studies*, 8(2),1-12.
30. Ijeoma, E.O.C. (2013). *A framework for improving public accountability in South Africa*. *Journal of Public Administration*, 48(2), 282-298.
31. Iyowuna, M., & Davies, E.O. (2021). *Pension fund administration and welfare of retirees in Rivers State civil service commission, 200-2018*. *Public Policy and International Affair Academic Journal*, 3(3), 1-37.
32. Koppell, J.S.G. (2005). *Pathologies of accountability: ICANN and the challenge of multiple accountabilities disorder*. *Public Administration Review*, 65(1), 94-108.
33. Martin, L.L., & Frahm, K. (2010). *The changing nature of accountability in administrative practice*. *Journal of Sociology & Social Welfare*, 37(1), 137-148.
34. Mehmet, B. E. G. & Yasin, T. (2012). *Accountability in public policies: A comparative study*. *Proceedings of the fifteenth International Conference of American Society of Business and Behavioural Sciences*, June 22 – 23, p.3-13.
35. Minja, D. (2013). *Accountability practice in Kenya's Public Service: Lessons to guide service improvement author's bio data*. *International Journal of Business and Management Review*, 1(4):54-63.
36. Mitnick, B. (1986). *The theory of agency and organisational analysis*. Unpublished Ph.D. Thesis, University of Pittsburgh.
37. Ninalowo, A. (2003). *Democratic governance, regional integration and development in Africa*. Addis Ababa: DPMF Occasional Paper, No. 11, pp. 1-32.
38. Nnaeto, J. O. (2017). *Application of emerging technologies to enhance public service delivery: The place of Nigerian public service*. Retrieved on 20th March 2022 from eprints.covenantuniversity.edu.ng.
39. Oguonu, C. N. (1995). *The problem of accountable management in Nigerian public service*. *Nigerian Journal of Public Administration and Local Government*, 6(1), 95-104.
40. 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.
41. Olsen, J.P. (2013). *The institutional basis of democratic accountability*. *West European Politics*, 36, 447-473.
42. Onuorah, A.C., & Appah, E. (2012). *Accountability and public sector financial management in Nigeria*. *Arabian Journal of Business and Management Review*, 1(6), 1-17.
43. Osakwe, E. (2011). *Democracy and the crisis of accountability in the public service in Nigeria*. *Arts and Social Sciences Journal*, 26, 1-5.
44. Owolabi, E. A. (2007). *Corruption and financial crimes in Nigeria: Genesis, trends and consequences*. Retrieved on 20th March 2022 from www.cenbank.org
45. Paat, V.H., Sailan, M., & Jasruddin, J. (2018). *The implementation of administrative accountability in public service at the population and civil registration agency of Minnehaha regency*. *IOSR Journal of Humanities and Social Sciences*, 23(3), 40-45.
46. Rosenbloom, D., Karvchuk, R., & Clerkin, R. (2009). *Public administration*. New York: McGraw Hill Press.

47. Ross, S. (1973). *The economic theory of agency: The principal's problem*. *American Economic Review*, 63, 134-139.
48. Sharma, M.P., Sadana, B.L., & Kaur, H. (2012). *Public administration in theory and practice*. Allahabad: Kitab Mahal Publishers.
49. Stillman, R. (2010). *Public administration*. Massachusetts: Wadsworth Cengage Learning.
50. Vargas-Hernandez, J.G., & Cruz, M.E.T. (2018). *Corporate governance and agency theory: Megacable case*. *Corporate Governance and Sustainability Review*, 2(1), 1-11.
51. Serekan, U. (2003). *Research methods for business: A skill building approach*. New York: John Willy & Sons.

Corresponding E-mail: onofereonline@gmail.com

ugookolie3@gmail.com