








ORIGINAL

## Administrative Accountability on Organisational Performance of Ethiope East Local Government Area, Delta State, Nigeria

### Responsabilidad administrativa en el rendimiento organizativo del área de gobierno local de Ethiope East, estado de Delta, Nigeria

Bridget Onajite Urhibo<sup>1</sup>  , Hwerien Rosemary Idamoyibo<sup>2</sup>  , Bridget Imuetinyan Ibobo<sup>3</sup>  , Mercy Etakpobunor Agbamu<sup>4</sup>  , Ejiroghene Emmanuel Aruoren<sup>3</sup>  

<sup>1</sup>Department of Public Administration, Delta State University. Abraka, Nigeria.

<sup>2</sup>Department of Accounting, Delta State University. Abraka, Nigeria.

<sup>3</sup>Department of Business Administration, Delta State University. Abraka, Nigeria.

<sup>4</sup>Department of Sociology, Delta State University. Abraka, Nigeria.

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Corresponding Author: Bridget Onajite Urhibo 

#### ABSTRACT

The study examined the effect of administrative accountability on organisational efficiency and performance of government officials, local government employees and community representatives; identify the challenges associated with implementing administrative accountability systems and how they can be addressed; assess the impact of administrative accountability on stakeholders trust and organisational goal alignment in Ethiope East Local Government Area (EELGA), Delta State, Nigeria. The study used mixed-method research of both qualitative and quantitative data. The data were sourced from questionnaire and in-depth interview, the questionnaire were on five point Likert Scale. The study population comprised 2000 stakeholders in EELGA, Delta State. A sample size of 350 respondents were drawn for adequate representation. Descriptive statistic and Spearman Rank Correlation was used to analysed the data. The result showed that administrative accountability has effect on organisational efficiency and performance of government officials, local government employees and community representatives, the challenges associated with implementing administrative accountability systems showed that insufficient resources, staff resistance to accountability systems, and inadequate training cause multiple waves of policy, conflicting policies, or duplicate responsibilities hampers comprehension and lessens enforcement; administrative accountability has impact on stakeholders trust and organisational goal alignment in EELGA, Delta State, Nigeria. However, the study evidence that with the right measures and approaches, administrative accountability can be a useful weapon in enhancing productivity, performance and realising organisational goals in EELGA, Delta State, Nigeria. This study contributed to the existing body of knowledge by carrying out a research on administrative accountability, looking at both its effect, association and impact on organisational efficiency and performance of EELGA, Delta State, Nigeria, utilising both qualitative and quantitative techniques, while extant literatures showed that, other scholars used effects, relationships or impacts to analysed administrative accountability and organisational performance of studies in Nigeria and that of outside Nigeria.

**Keywords:** Administrative Accountability; Organisational Efficiency and Performance; Goal Alignment; Resource Availability; Bureaucratic Resistance.

#### RESUMEN

El estudio examinó el efecto de la rendición de cuentas administrativa en la eficiencia organizativa y el

rendimiento de los funcionarios públicos, los empleados de la administración local y los representantes de la comunidad; identificó los retos asociados a la implementación de sistemas de rendición de cuentas administrativa y cómo pueden abordarse; y evaluó el impacto de la rendición de cuentas administrativa en la confianza de las partes interesadas y la alineación de los objetivos organizativos en el área de gobierno local de Ethiope East (EELGA), en el estado de Delta, Nigeria. El estudio utilizó una investigación de método mixto con datos tanto cualitativos como cuantitativos. Los datos se obtuvieron a partir de cuestionarios y entrevistas en profundidad, y los cuestionarios se basaron en una escala Likert de cinco puntos. La población del estudio estuvo compuesta por 2000 partes interesadas en EELGA, en el estado de Delta. Se seleccionó una muestra de 350 encuestados para obtener una representación adecuada. Se utilizaron estadísticas descriptivas y la correlación de rangos de Spearman para analizar los datos. Los resultados mostraron que la responsabilidad administrativa tiene un efecto en la eficiencia organizativa y el rendimiento de los funcionarios públicos, los empleados del gobierno local y los representantes de la comunidad. Los retos asociados a la implementación de sistemas de responsabilidad administrativa mostraron que la insuficiencia de recursos, la resistencia del personal a los sistemas de responsabilidad y la formación inadecuada provocan múltiples oleadas de políticas, políticas contradictorias o duplicación de responsabilidades, lo que dificulta la comprensión y reduce la aplicación. La responsabilidad administrativa tiene un impacto en la confianza de las partes interesadas y en la alineación de los objetivos organizativos en la EELGA, en el estado de Delta, Nigeria. Sin embargo, el estudio demuestra que, con las medidas y los enfoques adecuados, la rendición de cuentas administrativa puede ser un arma útil para mejorar la productividad, el rendimiento y la consecución de los objetivos organizativos en EELGA, en el estado de Delta (Nigeria). Este estudio contribuyó al conjunto de conocimientos existentes al llevar a cabo una investigación sobre la rendición de cuentas administrativa, analizando tanto su efecto como su asociación e impacto en la eficiencia y el rendimiento organizativos de EELGA, en el estado de Delta (Nigeria), utilizando técnicas cualitativas y cuantitativas, mientras que la bibliografía existente mostraba que otros estudiosos utilizaban los efectos, las relaciones o los impactos para analizar la rendición de cuentas administrativa y el rendimiento organizativo de estudios realizados en Nigeria y fuera de Nigeria.

**Palabras clave:** Responsabilidad Administrativa; Eficiencia y Rendimiento Organizativo; Alineación de Objetivos; Disponibilidad de Recursos; Resistencia Burocrática.

## INTRODUCTION

Administrative accountability is an essential aspect of political culture that entails how public administrators perform their duties accountably, responsibly, and independently.<sup>(1)</sup> In the context of local government administration, the element of accountability can be regarded as more crucial because its role affects the availability and quality of governmental services, including the state of people's well-being in the locality.<sup>(2)</sup>

Lack of administrative accountability is a vice that hinders the governance and management of organisations effectively. In public administration, the issue of accountability plays a fundamental function as a framework for encouraging virtuous behaviour and ensuring the stakeholders have robust information.<sup>(3)</sup>

In the views of Aucoin et al.<sup>(4)</sup>, it refers to ways, methods, and systems of accounting for choices made and the use of resources, including the structures that make it possible to hold individuals and institutions accountable. If correctly applied, Han<sup>(5)</sup> opines it helps match administrative activities to the goals and objectives of the institution, including its delivery of services.

Yet, the performance of administratively accountable systems depends on regions, establishments, and cultures. Accountability is therefore an important factor whereby organisational performance, especially in public institutions, will depend on the degree of functionality of these structures.<sup>(6)</sup>

Service delivery, personnel, stakeholders, and physical resources performance measures are directly responsive to the standards set and implemented in accountability frameworks.<sup>(2,3)</sup> As observed in other local government areas in Nigeria, Ethiope East Local Government Area (EELGA) in Delta State, Nigeria, has not been immune to organisational problems that include resource constraints, bureaucracy, and corruption.<sup>(7,8)</sup>

All these problems can act as a barrier to organisational performance, threaten stakeholder confidence, and decrease citizens' satisfaction with services rendered by the government.<sup>(9)</sup> Despite the extensive work being done on administrative accountability and organisational performance, very few works have addressed how they can be applied in local governments of Nigeria.

This research aims to fill this gap by offering an understanding of how the accountability systems affect organisational performance in EELGA. Nigeria is experiencing increased social problems, particularly in institutions that are responsible for the provision of public services, where there are primary symptoms of poor service delivery occasioned by corrupt practices.

Recommendations from this research can impact executive accountability governance systems to suit

organisational performance intentions and objectives. Like many of the local governments in Delta State, EELGA has also faced a range of vulnerabilities, such as poor resource management and poor/high stakeholder participation. When administrators gain this kind of localised knowledge, they will be better equipped to fashion accountability systems that will be appropriate for the inhabitants of the community.

The research will also advance knowledge on how reforms that are being implemented at the administrative level can help to improve public sector performance for grassroots service delivery. The study seeks to address the following specific objectives:

1. To examine the effect of administrative accountability on organisational efficiency and performance of government officials, local government employees and community representatives in Ethiope East Local Government Area, Delta State, Nigeria.
2. To identify the challenges associated with implementing administrative accountability systems and how they can be addressed in Ethiope East Local Government Area.
3. To assess the impact of administrative accountability on stakeholders trust and organisational goal alignment in Ethiope East Local Government Area.

This research is structured into five (5) major sections. Section one covered the introduction while section two covered the literature review. Section three covered the research methodology while section four covered the result, discussions and policy implication. The last section covered the concluding remarks.

### **Literature review**

#### **Conceptual Reivew**

##### *Administrative Accountability, Organizational Efficiency and Performance*

Administrative accountability means that administrators in organisations, be they public or private entities, are expected to discharge their functions in a legal, ethical, and policies focused while carrying out their duties.<sup>(2,10)</sup> It entails encouraging accountability for decisions made, actions, and the responsible use of organisational resources.<sup>(5)</sup>

This concept is a way of enforcing checks and balances, upholding good governance, and preventing misuse of power; to ensure confidence among the customers, employees, the government, and the public at large.<sup>(9)</sup> There are different methods of how administrative accountability is maintained by providing reports and evaluations, compliance audits, and stakeholder interactions.<sup>(1)</sup>

Busuioc et al.<sup>(6)</sup> explain that administrative accountability entails leadership that give reasons for decisions made and show compliance with organisational goals and values, transparent and grant people access to files, records; documents, etc, to review and make assessments; Address issues, fulfill responsibilities, and respond to changes; and/or conform with the law, policies, rules, and regulations and organisational policies and standards trust among stakeholders, including employees, customers, and the public.<sup>(7,11)</sup>

Administrative accountability is achieved through various practices such as regular reporting, performance evaluations, compliance audits, and stakeholder engagement. In essence, administrative accountability requires individuals and entities in leadership positions to provide valid reasons for their choices and demonstrate adherence to organisational priorities and ethical norms; maintain open communication and allow access to relevant information for scrutiny and feedback; act promptly to address concerns, meet obligations, and adapt to changing circumstances and follow legal and regulatory requirements and internal policies consistently.<sup>(2)</sup>

Organisational efficiency on the other hand leans on the extent to which an organisation can produce its products and deliver its services expeditiously and effectively while incurring reasonable costs and attaining optimum levels of quality.<sup>(3)</sup>

It includes the efficient use of available and necessary resources, the rationalisation and formalisation of organisational processes, and cost containment, time control, and management of the company's resources with special consideration on its sustainability.<sup>(1)</sup>

Efficiency trends include the leadership, technology, competency of the employees, the decision-making process, and the culture of the firm. Effective operation management results in better organization performance, competitive advantage, better profit margin, and increased customer satisfaction. Some of the most common include leadership, technology, personnel skills, knowledge, decision-making, accountability, and organisation culture.<sup>(6)</sup>

While the concept of administrative accountability focuses on the proper execution of organisational goals, administrative efficiency outweighs the proper utilisation of organisational resources.<sup>(5)</sup> It increases bureaucracy by; legitimising efficiency by raising organisational transparency, improving resource allocation, and facilitating compliance, and accountability.<sup>(10)</sup>

This symbiotic relationship share, reduces overlapping and improves overall performance to a level that would have been incapable without such a relationship.<sup>(8)</sup> Organisations that are efficient have specific objectives that are quantifiable thus an assessment can easily be done on the entity's performance and the individuals

involved. Efficiency-driven practices ensure an organisation resource availability, and resource deployment allows accountability to take place without any hindrances.<sup>(4)</sup>

An efficient organisation optimally disseminates the outcomes and undertakings towards its stakeholders, and establishes reliability through feedback and trust-building.<sup>(12)</sup> However, Busuioc et al.<sup>(6)</sup> and Pérez-Durán<sup>(10)</sup> state that excessive formalities in accountability systems may reduce efficiency, and implementing accountability measures can face resistance, especially in rigid organisational structures, affecting efficiency. Demir et al.<sup>(1)</sup> point out that without adequate resources, maintaining both accountability and efficiency can become challenging.

#### *Challenges Associated with Implementing Administrative Accountability Systems in Organisations*

Academics and practitioners argue that administrative accountability systems improve effectiveness and organisational performance, nonetheless, several barriers are hurdles to navigating change,<sup>(13)</sup> Bureaucratic resistance, organisational resistance, lack of leadership support, lack of resources, technological support, and role ambiguity as identify by Tegegne et al.<sup>(14)</sup>

Accountability systems' procedural nature means bureaucracy will negatively affect the process by making it slow and cumbersome. These systems can also be grounded by cultural resistance and low level of implementation.<sup>(15)</sup>

Lack of leadership commitment does anything to cause poor accountability and also promotes a culture of responsibility. Resource limitation includes capital limitations, personnel shortcomings, and inadequacy of technical facilities.<sup>(16)</sup>

There are also limiting factors to transparency and informed decisions within the data management challenges solutions. It is so because having multiple waves of policy, conflicting policies, or duplicate responsibilities hampers comprehension and lessens enforcement. According to Chan et al.<sup>(17)</sup>, political and social interventions can render accountability processes vulnerable while a lack of public trust in an accountability system can dampen the programs.

Furthermore, Salomo et al.<sup>(18)</sup> suggest that for administrative accountability, the level of stakeholder trust and the degree of organisational goal congruence can be hampered by resistance to transparency, information control, cultural issues.

Also included is lack of adequate accountability, organisation culture, ambiguity in responsibilities, resistance to change, inconsistency in communication, inadequate resources, narrow time horizons, and lack of strategic planning.<sup>(17,19)</sup>

In turn, transparency erodes when people are afraid of being checked, hide information, and participate in organisational norms and values. First and foremost, accountability can only be a massive success if it has the full support of leadership, clear roles, and responsibilities, including full participation in the feedback process.<sup>(20)</sup> Conflicting messages coming from the management therefore confuse and can be a great source of conflict between the management and other stakeholders.<sup>(13)</sup>

The resource constraints can be explained according to Tegegne et al.<sup>(14)</sup> as the lack of money, lack of human resources, and lack of adequate technology. This is how short-term business priorities can be undermined by the pressure to deliver quick results and lack of strategic planning, leaving little chance to maximize the use of accountability tools for furthering the cause of alignment and trust.<sup>(15,18)</sup>

#### *Administrative Accountability, Stakeholder Trust and Organizational Goal Alignment*

It is essential in line with Salomo<sup>(18)</sup> that, there is administrative accountability to gain stakeholders' confidence and meet organisational objectives. It ensures transparency, ethical conduct, and systematised performance, thus giving the stakeholders confident tones.<sup>(11)</sup>

This trust is established by informative communication of decisions, resources used, and results ethically and efficiently.<sup>(15)</sup> Bi-weekly assessments and monthly reports set up credibility to contribute toward establishing a dependable long-term relationship. Bernstein<sup>(2)</sup> and Christie<sup>(3)</sup> are of the opinion that accountability also enhances the coherence and flow of efforts since people and departments work towards organisational objectives.<sup>(1)</sup>

Effective posting of duties and responsibilities makes the workforce focused on the set objectives and standards. These should be taken frequently to determine where the firm is off track and what measures need to be taken to correct the situation.<sup>(18)</sup>

Accountability leads to integration and cooperation because all employees in an organisation are made to realize that their work relates to other parts of the organisation. There is a symbiotic relationship between trust to support goals and initiatives, and also offering constructive criticism and recognition of goals and alignment of goals as a means of building trust.

#### **Theoretical Framework**

To understand how administrative accountability can be used to connect to the concept of organisational



performance, this paper links the Principal-Agent Theory of administrative accountability.

This theory examines the dynamics between two parties: It is the relationship between the principal (people like citizens, boards, or even governments) and the agent (administrators, or organisational managers) who are supposed to represent the interests of the principal.<sup>(21)</sup> The theory is a conceptual model where administrative accountability is considered as a governance mechanism that facilitates relationships between the parties and the public administrators.<sup>(22,23)</sup>

They assume that agents may engage in opportunistic behaviour to advance their self-serve, a thing that is contrary to the interest of the principal. To this end, principals put in place structures such as reporting, auditing, and performance evaluation.<sup>(24)</sup> These tools guarantee proper behaviours of the agents toward the organisational objectives increasing trust and effectiveness.<sup>(25,26)</sup>

The theory also explains information asymmetry whereby agents in an organisation have more information about operations than the principals. It also focuses on the relationship between the incentive systems of agents and the objectives of principals.<sup>(27,28)</sup> Concerning EELGA, Delta State Nigeria, the work shows that a good administrative accountability system balance of power remedies issues of mistrust, inefficiency, and goal incongruity in a way that reduces problems of adverse selection and moral hazard by ensuring that administrators are effectively monitored to ensure they stick to the goals and policies set by the principals.<sup>(28,29)</sup>

## METHOD

The study adopts a descriptive research design using a mixed-methods approach to combine both qualitative and quantitative techniques in line with the view of Kaur *et al.*<sup>(30)</sup>; Nair *et al.*<sup>(31)</sup>; Zhang *et al.*<sup>(32)</sup>. This method is appropriate for examining the effect of administrative accountability on organisational performance, and also understanding stakeholder perspectives in EELGA, Delta State, Nigeria.

A total population of 2000 stakeholders were estimated; This comprises of 300 community representatives, 200 government officials, and administrative staff, and 1500 local government employees. Using a study sampling approach as recommended by Nyahas *et al.*<sup>(33)</sup>, approximately 322 respondents was considered appropriate for a population of 2000 stakeholders. However, 350 participants were used to accommodate non-responses.

The sampling distribution is presented as follows: 50 community representatives, 50 government officials and administrative staff, 250 local government employees.

Table 1. Description of the Study Population and Sample Size		
	Population	Sample Size
Government Officials	200	50
LGA Employees	1500	250
Community Representatives	300	50
Total	2000	350

Primary data were gathered with a Structured questionnaire to gather quantitative data on perceptions of administrative accountability and its effect, association and impact on organisational performance. A stratified random sampling technique was employed to ensure representation across the different groups.

While the face and content validity was used to test the validity of the questionnaire, Cronbach Alpha technique was used to ascertain the instrument's reliability and also ensure that the instrument consistently measures the study's objectives. In this investigation, a moderate limit of 0,7 is recognised as a suitable and trustworthy measurement.

This allowed the researchers to focus on the respondents according to their level of subject-matter competence Zhang *et al.*<sup>(32)</sup>. 342 questionnaires from the surveys were returned and analysed using statistical tools of regression analysis and correlation to test the hypotheses. Thematic analysis is employed to interpret interview responses and secondary data, providing deeper insights into the challenges and dynamics of administrative accountability.<sup>(34)</sup>

A Spearman Rank was used for the descriptive statistics to discuss the outcome, the findings were shown in tables. An average benchmark score of 3,00 on a 5-Likert scale was used for either acceptance or rejection of an item. Stata 15,0 was used in conducting the analysis at 5 % level. Ethical guidelines to research were religiously followed. Participants opinions were consulted before giving the questionnaire to fill. This is with a view to avoid bias while filling the questionnaire.

## RESULTS

### Questionnaire Retrieval Rate

Table 2 gives a summary of the questionnaire distribution and return rate showing that of the 350 distributed questionnaires, 334 (95 %) meet to be analysed as against 16 (5 %) which were poorly filled, and not returned.

Table 2. Questionnaire Return Rate	
Questionnaire distribution	
Total Questionnaires	350
Questionnaires Retrieved	334 (95 %)
Questionnaires Not Retrieved	16 (5 %)

The high return rate reduces the possibility of non-response bias, in which the opinions of those who did not participate might differ considerably from those who did. This increases the validity and trustworthiness of the results as deemed accurate representations of the sampled respondent views.

Table 3. Respondents demographics data				
Gender	Age	Educational Qualification	Marital Status	Job Description
Male 176 (53 %)	18 - 24 36 (11 %)	Primary School 21 (6 %)	Single 61 (18 %)	Executive Officer 54 (16 %)
Female 158 (47 %)	25-34 91 (27 %)	Secondary 39 (12 %)	Married 186 (56 %)	Admin Officer 112 (34 %)
	35-44 120 (36 %)	Tertiary 244 (73 %)	Divorced 41 (12 %)	Clerical Officer 87 (26 %)
	45-54 54 (16 %)	Others 30 (9 %)	Widowed 19 (6 %)	Junior Staff 63 (19 %)
	55 and above 33 (10 %)		Separated 27 (8 %)	Others 18 (5 %)

In table 3, 176 respondents are males constituting 53 % of the total while most respondents falls within the ages of 35 and 44 years. This suggests that only a few of the younger adults were sampled as they constituted only 11 % of the total. On education, the level is very high with 73 % having tertiary education and 12 % having secondary education.

The majority of respondents (56 %) are married, reflecting family responsibilities and household instability. The job description reflects 34 % are administrative staff, 26 % are in the clerical section and the executive officers make up 16 % of the distribution. The dominance of administrative officers points out the rate of understanding of the respondent.

### Thematic Data

Table 4. Response to Specific Objective One										
	Description of Items	No	SD	D	N	SA	A	Total	Mean score	Decision
1	Administrative accountability makes it easy for organisations to communicate their clearly defined goals to the employees	334	16	8	78	106	126	1320	3,95	Accepted
2	Systems of accountability enable individuals at the workplace to clarify the objectives and targets within an organisation	334	6	14	113	69	142	1359	4,06	Accepted
3	Structural integration of regular performance assessments connected to accountability systems enhances organisational suitability	334	17	36	112	58	111	1210	3,62	Accepted
4	Administrative accountability increases stakeholders participation in the formulation and accomplishment of organisational objectives	334	3	24	101	92	114	1292	3,86	Accepted

Table 4 presents a central tendency analysis as seen from the mean response rate of Individual response patterns, the values of 4,06 strongly agree on the effect of AA on OEPGOLGECR. From the responses obtained in the various categories, respondents strongly support the statement in the posed question. The outputs of 3,95, 3,62, and 3,86 ratings show respondents might signal some sort of reservation or variability in the level of agreement on the effect of AA on OEPGOLGECR.

**Table 5.** Response to Specific Objective Two

SN	Description of Items	No	SD	D	N	SA	A	Total	Mean score	Decision
5	Accountability mechanisms promote consistency in achieving set targets and objectives	334	32	56	171	42	33	990	2,96	Accepted
6	There is an effective management of resources because the accountability measures reduce incidences of mismanagement	334	4	7	94	104	125	1341	4,01	Accepted
7	Accountability promotes collaboration to reduce silo tendencies in the compensation of organisational goals	334	42	76	161	32	23	920	2,75	Accepted
8	Accountability structures facilitate the making of decisions that are consistent with the organisation's strategic plan	334	0	4	98	122	109	1351	4,04	Accepted

Table 5 above shows the mean response rate of Individual response patterns, the values of 4,04, and 4,01 appear to strongly agree on the challenges associated with implementing administrative accountability systems and how they be addressed in EELGA. From the responses obtained in the various categories, the values ranging from 2,96 and 2,75 suggest the respondents may be leaning on a neutral or disagreeing side. These respondents have a lesser level of convention or face some challenges with the statement.

**Table 6.** Response to Specific Objective Three

SN	Description of Items	No	SD	D	N	SA	A	Total	Mean score	Decision
9	People in organisations avoid accountability systems because it threatens exposure to scrutiny	334	9	5	88	126	106	1317	3,95	Accepted
10	Change and cultural resistance often go against accountability measures	334	67	34	118	74	41	987	2,95	Accepted
11	Poor funding undermines the development of strong accountability mechanisms	334	10	13	102	158	51	1229	3,67	Accepted
12	Employees are not trained on accountability requirements sufficiently enough to be able to comprehend the same	334	0	3	104	117	110	1336	4,00	Accepted
13	The current level of awareness of accountability within the organisation is very low	334	4	2	112	120	93	1289	3,85	Accepted
14	Political or public demands are always inapposite to the concept of administrative responsibility	334	11	36	191	102	66	1394	4,17	Accepted
15	There is a lack of clear accountability frameworks with implications for organisational roles	334	42	36	109	82	65	1094	3,27	Accepted
16	The coordination between responsibilities and a lack of clear lines of command and control hampers accountability processes	334	62	76	81	38	15	684	2,04	Accepted

Table 6 captures respondent's opinions on how administrative accountability impact on stakeholders trust and organisational goal alignment. There is a significant difference in respondents' perceptions on it, as the Coefficient of Variation (with the highest value of 4,17 and the lowest value of 2,04) equals 2,13. Responses as 3,95, 3,67, 4,00, 3,85, and 4,17 imply that they strongly agree or agree with the impact being significant. The majority of the respondents indicate impact presence.

This means some sort of agreement and with a 3,27 score, it is quite neutral or slightly more than moderate which indicates that some of the respondents may not have impact, not as much as those, who gave greater values. Scores of 2,95 and 2,04 represent an agreement or neutral stance which suggests that a smaller proportion of the respondents may not see the impact as significant or as frequent as the larger group.

More than two-thirds of the answers are within the 3,62-4,17, this implies a rather high degree of recognition of impact in putting into practice the stakeholders trust and organisational goal alignment. The average

score (2,04) received a contrasting perception possibly from the respondents who think that impacts are less observable or less effectively dealt with. Such a situation may be attributed to differences in experience, responsibilities, or even, contact with systems of accountability.

### Descriptive Statistics

Table 7. Summarise					
Variable	Obs	Mean	Std.Dev.	Min	Max
AAOEPGOLGECR	16	269,2	198,768	42	493
CAIAASAHCA	16	266,8	172,4912	78	524
HAAISTOGA	16	535,8	329,5318	205	905

The three variables have a base of 334 responses indicating a robust sample size sufficient to conclude. AAOEPGOLGECR with an average 269,2, CAIAASAHCA with an average of 266,8, and HAAISTOGA with an average of 535,8, suggests that administrative accountability has a significant effect on organisational goals and performance.

CAIAASAHCA on the mean of 266,8 appears likewise, respondents concur that potential impediments of administrative accountability systems are well worth mentioning. Standard Deviation of HAAISTOGA is 329,5318. The results exhibit moderate fluctuation and are not too dispersed, which indicates that, while there may occur variation or richness in the responses, the strength with which accountability perceptions can influence goals is not greatly diverse.

AAOEPGOLGECR 198 768 and CAIAASAHCA 172 4912. Regarding challenges, variation is slightly lower, suggesting respondents as a group exhibit a higher level of agreement towards the existence and nature of these challenges. AAOEPGOLGECR (Maximum 493, Minimum 42: there is a variation of perceptions as to the Accountability score which is as follows; CAIAASAHCA (Maximum 524, Minimum 78), HAAISTOGA (Maximum 905, Minimum 205).

The responses revealed a low level of consensus and understanding of what is at stake as shown by the responses ranging from slightly below 'Neutral' response of 42 to the 'Strongly Agree' response of 78. and 205. For HAAISTOGA the mean is 535 and the moderate standard deviation also bear testimony to the fact that the respondents were in consensus that the established principles of administrative accountability, have a positive influence on the organisational goals and performance, though with some variation in intensity.

AAOEPGOLGECR and CAIAASAHCA also produced a slightly smaller standard deviation to imply that, while there is uniformity in respondent identification of the accountability implementation difficulties, there are always a couple of responses that regarded the difficulties as insignificant which are below 3,0.

### Qualitative Data from In-depth Interviews

This study gathered qualitative data from ten interviews conducted with local government officials and administrators in Ethiopie East LGA to understand the issues concerning administrative accountability. Target audiences were participants at the senior managerial level, middle managerial level, and employees at the operational level.

### Thematic Analysis

**Training and Awareness Gaps:** people are reluctant to follow accountability measures because they believe they are only a kind of punishment. Individuals feel protective rather than open mainly due to a lack of trust. Filling this gap is critical if the achievement of compliance and effectiveness is to be enhanced.

**Resistance to Accountability:** implementation of accountability systems tops as a significant challenge, which arose due to fear of blame and job insecurity. The reason people do not want to get involved in the accountability structures is that they believe that it is merely a way of 'getting back' at them.

Actually, in the case of mistrust, people are more protective rather than willing to be open, which was said by the Frontline Officer. It was concluded that the basis of resistance is in organisational culture, and the way forward is to cultivate trust.

## DISCUSSIONS

Implications arising from the survey and interviews has broadened the conversation on the concept of administrative accountability in increasing organisational efficiency and performance, and also the difficulties involved in the process. The analysis of the results presents information for all the variables that were postulated and offers information on how these variables relate to each other within the framework of EELGA.

To support the organisational goals the respondents have presented strong view on the impact of



administrative accountability. Overall, the participants widespread conceded that accountability practices can lead to enhanced goal congruency, clear working, productivity and performance.

This concession agrees with the views of Egbon<sup>(9)</sup>; Han;<sup>(5)</sup> Bernstein<sup>(2)</sup> that it is a concept for enforcing checks and balances, upholding good governance, and preventing misuse of power; to ensure confidence among the customers, employees, government, and the public at large.

However, some reflecting differences brought forward from the survey suggests that though accountability has a huge effect, its results vary due to differences in the implementation process across different departments or positions held. This aligns with the studies of Igberaharha *et al.*<sup>(8)</sup>; Pérez-Durán<sup>(10)</sup> and Busuioc *et al.*<sup>(6)</sup>. The interviews complement the survey data by providing an understanding of the nature and contexts of the accounts given and experiences of administrative accountability.

The second tested variables was focused on challenges and impact also recorded to some extent higher degree of agreement among the respondent. Seven of the 16 issues that emerged from survey data were definite patterns: insufficient resources, staff resistance to accountability systems, and inadequate training. This result corroborates the stands of Salomo *et al.*<sup>(18)</sup>; Tegegne *et al.*<sup>(14)</sup>; Narayan<sup>(15)</sup> stressing how having multiple waves of policy, conflicting policies, or duplicate responsibilities hampers comprehension and lessens enforcement.

Likewise perceptions were expressed during interviews where respondents offered details of certain barriers, namely; threat of repercussions, lack of equipment, and & uncertain policies regarding accountability.

The above challenges were considered as important organisational barriers to efficient implementation and maintenance of performance gains in affirmation of the studies of Wunti<sup>(13)</sup>; and Stone<sup>(16)</sup>. The qualitative data complements the survey findings by shedding light on the specific challenges to the implementation of administrative accountability.

The general intention of cultivating ways that enhance administrative accountability is to increase stakeholders trust which will in turn lead to cooperation including goal convergence and performance enhancement.

The survey and qualitative understanding has brought in light to support Pérez-Durán<sup>(10)</sup>; Salomo *et al.*<sup>(18)</sup> that the eradication of challenges improves the degree of trust and directs efforts toward common goals. Overarching and cross-sectional, outcome backs the applicability of the Principal-Agent Tilton<sup>(27)</sup>; Moloi *et al.*<sup>(22)</sup>; and Malmir, *et al.*<sup>(23)</sup>.

The theory mentioned that such shortage of resources and lack of promising trainings influenced both the accountability findings and challenges described. Some of these systematic biases surfaced in the survey via the coefficients of variability especially among the participants with low scores regarding the organisation's efficiency and performance.<sup>(35)</sup>

## CONCLUSIONS

This study showed that administrative accountability plays a major role in organisational performance, as it helps organisations align with aims and objectives and build stakeholders' confidence. However, barriers like limited resources, lack of support for holding accountable mechanisms, and capacity insufficiency hinder its use.

However, the study shows that with the right measures and approaches, administrative accountability can be a useful weapon in enhancing productivity and realising organisational goals of EELGA in Delta State, Nigeria.

This study contributed to the existing body of knowledge by carrying out a research on administrative accountability, looking at both its effect, association and impact on organisational performance of EELGA, Delta State, Nigeria, utilising both qualitative and quantitative techniques, while extant literatures showed that, other scholars used effects, relationships or impacts to analysed administrative accountability and organisational performance of studies in Nigeria and that of outside Nigeria.

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## CONFLICT OF INTEREST

Authors declare that there is no conflict of interest.

## AUTHORSHIP CONTRIBUTION

**Conceptualization:** Bridget Onajite Urhibo, Hwerien Rosemary Idamoyibo, Bridget Imuetinyan Ibobo, Mercy Etakpobunor Agbamu, Ejiroghene Emmanuel Aruoren.

**Data curation:** Bridget Onajite Urhibo, Hwerien Rosemary Idamoyibo, Bridget Imuetinyan Ibobo, Mercy Etakpobunor Agbamu, Ejiroghene Emmanuel Aruoren.

**Formal analysis:** Bridget Onajite Urhibo, Hwerien Rosemary Idamoyibo, Bridget Imuetinyan Ibobo, Mercy Etakpobunor Agbamu, Ejiroghene Emmanuel Aruoren.

*Drafting - original draft:* Bridget Onajite Urhibo, Hwerien Rosemary Idamoyibo, Bridget Imuetinyan Ibobo, Mercy Etakpobunor Agbamu, Ejiroghene Emmanuel Aruoren.

*Writing - proofreading and editing:* Bridget Onajite Urhibo, Hwerien Rosemary Idamoyibo, Bridget Imuetinyan Ibobo, Mercy Etakpobunor Agbamu, Ejiroghene Emmanuel Aruoren.