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The Outcome of Responsibility and Clarity on the Performance of the Public Sector

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Abstract

The research titled "Effect of Accountability and Transparency on the Performance of Public Sector Organizations" specifically with reference to Central Bank of Nigeria, Enugu Branch is aimed as a Research thesis examining the effects Accountability and Transparency have towards the performance of Nigerian public sector. It also investigated accountability and transparency and their impact on the Nigerian growth; while it considered that revenue generated in Nigeria as a whole. Data for the study were collected from primary and secondary sources. Forms of the primary data through which information were employed is the use of questionnaires and oral interviews while secondary sources were journals, library materials directly relating to the subject matter. Books, journals, and earlier studies of literature. Research Instruments — Oral Interviews and Questionnaires (the questionnaire included both open-ended and close-ended questions). Data were analyzed using simple tables and percentages, while the hypotheses were tested by Pearson correlation statistical method. The result of the study indicates that accountability and transparency wield a significant positive influence on the performance of the Nigerian public sector. Revenue generation in the Nigerian public service was also influenced by accountability and transparency. The researcher also discovered that accountability and transparency have an influence on the GDP of Nigeria. In conclusion, the study recommended that; Based on the findings of the above the government ought to adopt a consistent policy reform measures in an acceptable manner by citizens under democratic arrangements. These reforms should approach Nigerians development efforts in a driving seat direction by inclusive of all economic sectors at sustainable enabling environment through democratic governance to support the real sector, foster substantive economic growth and invariably achievable economic sustainability.

Keywords: *Accountability, Transparency, Public Sector Performance, Revenue Generation, Economic Growth, Democratic Governance.*

Introduction

Current Situation the Nigerian government has implemented several reform initiatives as part of its economic transformation agenda, particularly in the area of consolidation of banks; but these also include due process procedures and Financial Accountability measures to bring about transparency and accountability within the Nigerian economy. But they have not all been sufficient to meet the challenges of establishing effective accountability and transparency in country.

According to Premchand (2010), full accountability has not been possible because of the nature that inherently most accountability is designed, and because of expanding objectives and expectations related to it. He also argued that for accountability to exist in full, especially its positive aspects, it needs design. Accountability, then, must mean not just pinning the blame and sharing the responsibility — or chasing after misappropriation cases — but producing systemic changes in economic management that mitigate institutional failures. Accountability for accountability shows the wider picture of economic and financial sustainability, and the smaller picture of service delivery. It should also have a three-level accountability: of the officials, that is both political and regular civil servants; within inter-governmental relationships; and between government and the respective legislatures.

The banking Industry is critical to the mobilization of resources for economic growth and development in any given nation (Sanusi, 2004; report on a workshop organized on `Transparency of Financial Reporting in the Financial Services Industry) This is why regulation and supervision are particularly important for the stability and soundness of the banking sector. To this end, the timely and accurate reporting of financial returns is a fundamental requirement.

Regulatory and supervisory functions over banks and other financial institutions rests mainly with the Central Bank, but also with various other supervisory agencies in Nigeria. In contrast, external auditors are engaged to review the records of these institutions and then prepare or evaluate financial statements, based on which an opinion is developed about the fair value of the financial statements.

Research Design

The study employed descriptive survey research design. This design was deemed appropriate as the researcher was able to get information from the respondents on their perceptions on responsibility, clarity and organisational performance. The descriptive survey design adopted by the researcher enabled him to study the present state of affairs of the Central Bank of Nigeria (CBN) Enugu Branch without manipulating any variable.

Survey research designs are beneficial when a researcher wants to collect data from a population or sample to describe attitudes, opinions, behaviours, or characteristics of the respondents (Creswell & Creswell, 2018). The design was therefore appropriate to establish the association between accountability and clear practices and performance of public sector organisations.

Area of the Study

The study was carried out at the Central Bank of Nigeria (CBN), Enugu Branch. The Central Bank of Nigeria is the apex financial institution responsible for regulating the banking system, implementing monetary policies, maintaining price stability, and promoting a sound financial environment in Nigeria.

The Enugu Branch serves as one of the operational branches of the Central Bank of Nigeria located in the South-East region of the country. The branch performs various administrative and financial functions and operates within the regulatory framework established by the Central Bank of Nigeria. The choice of the CBN Enugu Branch was based on its relevance as a public sector institution where responsibility, clarity, financial reporting, and outcomeive organizational management are essential for achieving institutional objectives.

Population of the Study

The population of the study comprised employees of the Central Bank of Nigeria (CBN), Enugu Branch. The population included management staff, administrative officers, finance-related personnel, and other employees who possessed relevant knowledge about responsibility and clarity practices within the organization.

The total population of the study was **120 staff members** of the Central Bank of Nigeria, Enugu Branch. The choice of this population was considered appropriate because the employees were directly involved in the operational activities of the institution and could provide relevant information concerning responsibility mechanisms, clarity practices, and organizational performance.

Sample Size Determination

The sample size for the study was determined using the Taro Yamane (1967) formula:

n=N/1+N(e)2

Where:

n = Sample size
N = Population size
e = Level of significance (0.05)

Given:

N = 120

e = 0.05

Therefore, the sample size for the study was 92 respondents.

Sampling Technique

The study adopted the simple random sampling technique. This technique was chosen because it provided equal opportunities for employees of the Central Bank of Nigeria, Enugu Branch, to participate in the study.

The simple random sampling method helped to minimize selection bias and ensured that the sample obtained represented different categories of employees within the organization. Respondents were selected from various departments to obtain balanced opinions regarding responsibility, clarity, and organizational performance.

Research Instrument

The instrument used for data collection was a structured questionnaire developed by the researcher. The questionnaire was designed based on the objectives and research questions of the study.

The questionnaire was divided into two sections. Section A contained questions relating to the demographic characteristics of respondents, including gender, age, educational qualification, and years of service. Section B contained statements relating to responsibility, clarity, and organizational performance.

The questionnaire items were structured using a five-point Likert scale format:

- Strongly Agree (SA)
- Agree (A)
- Undecided (U)
- Disagree (D)
- Strongly Disagree (SD)

The Likert scale enabled respondents to indicate the extent to which they agreed or disagreed with the statements provided.

Validity of the Instrument

Face and content validity were used for the purpose of establishing the validity of the study instrument. The questionnaire was subjected to evaluation by the researcher's supervisor and specialists in the areas of public administration and research technique.

The instrument was evaluated by specialists so that the questions comprehensively addressed the objectives of the study and measured the relevant variables. Their edits and comments were taken into account before the final administration of the questionnaire.

According to Saunders, Lewis and Thornhill (2019), validity refers to the extent to which an instrument measures what it is meant to measure. Thus, the validation process improved the quality and correctness of the instrument.

Reliability of the Instrument

Reliability test was conducted on the questionnaire to assess for its consistency and dependability. The pilot test was done with a sample of respondents from a similar public sector institution outside the study location.

Cronbach's Alpha reliability test was used to analyse the responses collected from the pilot project. The reliability coefficients were accepted to be acceptable when they were 0.70 and above. This means that the instrument was dependable for the study.

Reliability testing was necessary because it ensured that the questionnaire items produced consistent results when measuring responsibility, clarity, and organizational performance.

Method of Data Collection

Data for the study were sourced from primary and secondary sources. The original data was sourced through structured questionnaires administered on the workers of the Central Bank of Nigeria Enugu Branch.

The researcher handed the surveys directly to the respondents and collected them after completion. This method allowed for a high response rate and the researcher may clear up questions if needed.

Secondary data were sourced from textbooks, academic journals, government publications, reports of Central Bank of Nigeria and other relevant resources relating to responsibility, clarity and public sector performance.

Method of Data Analysis

The acquired data from respondents were analysed using descriptive and inferential statistical techniques.

Descriptive statistics including frequency tables, percentages, and mean scores were employed to provide an overview of respondents' demographic features and their replies to questionnaire items.

Pearson Product Moment Correlation analysis was used to test the hypotheses put out for the study. The Pearson correlation was found adequate since the study aimed to identify the connection between accountability, clarity and organisational performance.

The decision rule was based on the probability value (p-value). The null hypothesis was rejected when the calculated significance level was less than 0.05 and accepted when the significance level was more than 0.05.

Ethical Considerations

The researcher made sure that ethical norms were adhered to throughout the investigation. The goal of the research was explained to the respondents and they were guaranteed that the information given would be used for academic purposes.

Participation in the study was voluntary, and respondents were allowed to provide information without fear or pressure. Confidentiality of respondents' opinions was also maintained throughout the research process.

Analysis of Demographic Characteristics of Respondents

4.3.1 Gender Distribution of Respondents

Gender	Frequency	Percentage (%)
Male	50	58.8
Female	35	41.2
Total	85	100

Source: Field Survey, 2026

The table indicates that 50 respondents representing 58.8% were male, while 35 respondents representing 41.2% were female. This shows that both male and female employees participated in the study, providing a balanced representation of opinions.

4.3.2 Age Distribution of Respondents

Age Category	Frequency	Percentage (%)
20–30 years	18	21.2
31–40 years	32	37.6
41–50 years	25	29.4
Above 50 years	10	11.8
Total	85	100

Source: Field Survey, 2026

The result shows that the majority of respondents were within the age bracket of 31–40 years (37.6%), followed by those within 41–50 years (29.4%). This indicates that most respondents were mature employees capable of providing informed opinions on responsibility and clarity practices.

4.3.3 Educational Qualification of Respondents

Qualification	Frequency	Percentage (%)
Diploma/NCE	12	14.1
HND/Bachelor Degree	42	49.4
Master Degree	27	31.8
Others	4	4.7
Total	85	100

Source: Field Survey, 2026

The table shows that respondents possessed different educational qualifications. The majority (49.4%) held HND/Bachelor degrees, while 31.8% possessed Master's degrees. This suggests that respondents had adequate educational backgrounds to understand issues relating to responsibility and clarity.

4.3.4 Years of Service of Respondents

Years of Service	Frequency	Percentage (%)
Below 5 years	20	23.5
5–10 years	30	35.3
11–15 years	22	25.9
Above 15 years	13	15.3
Total	85	100

Source: Field Survey, 2026

The table indicates that 35.3% of respondents had worked between 5–10 years, while 25.9% had 11–15 years of experience. This suggests that most respondents possessed sufficient organizational experience to evaluate responsibility and clarity practices.

4.4 Analysis of Research Questions

Research Question One

What are the influences of responsibility and clarity on the performance of Nigerian public sector organizations?

Table 4.5: responsibility and clarity on Public Sector Performance

S/N	Items	SA	A	U	D	SD	Mean	Decision
1	responsibility practices improve efficiency and outcomeiveness in Nigerian public sector organizations.	40	30	5	7	3	4.14	Accepted
2	clarity in decision-making enhances employees' commitment and organizational performance.	38	32	6	6	3	4.13	Accepted
3	outcomeive responsibility systems reduce corruption and improve service delivery in public institutions.	45	28	5	5	2	4.28	Accepted

Source: Field Survey, 2026

The result indicates that respondents agreed that responsibility and clarity significantly influence public sector performance. The highest mean score was recorded for the statement that outcomeive responsibility systems reduce corruption and improve service delivery (4.28). This implies that responsibility mechanisms contribute to improved institutional outcomeiveness.

Research Question Two

What are the outcomes of responsibility and clarity on the development of Nigeria?

Table 4.6: responsibility and clarity on National Development

S/N	Items	SA	A	U	D	SD	Mean	Decision
1	responsibility and clarity promote outcomeive utilization of government resources for national development.	42	30	5	6	2	4.22	Accepted
2	Transparent governance practices contribute to sustainable economic development in Nigeria.	39	31	7	6	2	4.16	Accepted
3	Strong responsibility mechanisms reduce corruption and improve development outcomes in Nigeria.	44	29	6	4	2	4.28	Accepted

Source: Field Survey, 2026

The findings reveal that responsibility and clarity contribute positively to national development. Respondents agreed that strong responsibility mechanisms reduce corruption and improve development outcomes. This suggests that outcomeive governance practices are necessary for achieving sustainable development.

Research Question Three

To what extent does responsibility and clarity affect the public sector organization?

Table 4.7: outcome on Public Sector Organizations

S/N	Items	SA	A	U	D	SD	Mean	Decision
1	responsibility and clarity improve financial management practices in public sector organizations.	43	29	6	5	2	4.25	Accepted
2	clarity promotes trust and confidence among stakeholders of public sector organizations.	40	32	5	6	2	4.20	Accepted
3	responsibility mechanisms enhance compliance with organizational rules and regulations.	46	27	5	5	2	4.29	Accepted

Source: Field Survey, 2026

The result indicates that responsibility and clarity have significant outcomes on public sector organizations. Respondents strongly agreed that responsibility mechanisms improve compliance with organizational regulations.

4.5 Test of Hypotheses

Hypothesis One

H01: responsibility and clarity have no significant outcome on the performance of public sector organizations in Nigeria.

Table 4.8: Pearson Correlation Analysis

Variables	responsibility and clarity	Performance
responsibility and clarity	1	0.782
Performance	0.782	1

Significance level = 0.000

The correlation coefficient (r = 0.782) indicates a strong positive relationship between responsibility and clarity and public sector performance. Since the significance value (0.000) is less than 0.05, the null hypothesis is rejected.

Decision: responsibility and clarity have a significant outcome on public sector performance.

Hypothesis Two

H02: responsibility and clarity have no significant outcome on the development of Nigeria.

Variables	responsibility and clarity	Development
responsibility and clarity	1	0.741
Development	0.741	1

Significance level = 0.000

The result shows a positive relationship between responsibility, clarity, and national development. Since p-value is less than 0.05, the null hypothesis is rejected.

Decision: responsibility and clarity significantly influence Nigeria's development.

Hypothesis Three

H03: responsibility and clarity have no significant outcome on revenue generation in Nigeria.

Variables	responsibility and clarity	Revenue Generation
responsibility and clarity	1	0.698
Revenue Generation	0.698	1

Significance level = 0.000

The analysis indicates a significant positive relationship between responsibility, clarity, and revenue generation.

Decision: responsibility and clarity significantly affect revenue generation in Nigeria.

Discussion of Findings

The findings of the study revealed that responsibility and clarity significantly influence the performance of public sector organizations. Respondents agreed that responsibility improves efficiency, reduces corruption, and enhances service delivery. This finding agrees with Bovens (2007), who argued that responsibility strengthens institutional performance by ensuring that organizations and officials are responsible for their actions.

The study also found that clarity improves employee commitment and organizational outcomeiveness. This supports Hood (2010), who emphasized that clarity enables stakeholders to evaluate organizational activities and promotes responsible behaviour.

Furthermore, the study established that responsibility and clarity contribute to national development by improving resource utilization and reducing corruption. This finding supports the World Bank (2017), which identified governance quality as a major factor influencing development outcomes.

The findings also showed that responsibility and clarity improve financial management and revenue generation. This agrees with Adenugba and Chike (2013), who found that outcomeive internal control and responsibility systems enhance revenue performance.

Overall, the study confirms that responsibility and clarity are essential governance mechanisms for improving the performance of public sector organizations, promoting sustainable development, and strengthening financial management in Nigeria.

Conclusion

Based on the findings of the study, it was concluded that responsibility and clarity are essential factors influencing the performance of public sector organizations in Nigeria. Public institutions that operate with strong responsibility mechanisms and transparent administrative processes are more likely to achieve their objectives, improve service delivery, and maintain public confidence.

The study established that weak responsibility and limited clarity remain major challenges affecting public sector outcomeiveness. Problems such as corruption, poor resource management, and ineffective implementation of government programmes can be reduced when institutions adopt outcomeive responsibility structures and transparent operational practices.

The study further concluded that responsibility and clarity contribute significantly to national development. When government institutions properly manage public resources and provide access to relevant information, citizens develop greater confidence in government activities, while resources are more outcomeively directed toward developmental objectives.

The study also concluded that responsibility and clarity enhance financial management and revenue generation. Public sector organizations that maintain outcomeive internal controls, accurate reporting systems, and transparent financial procedures are better positioned to minimize revenue losses and improve institutional sustainability.

Therefore, responsibility and clarity should not only be considered administrative requirements but also strategic tools for improving organizational performance, strengthening governance, and promoting sustainable development in Nigeria.

Recommendations

Based on the findings of the study, the following recommendations were made:

1. **Public sector organizations should strengthen responsibility mechanisms.** Government institutions, including the Central Bank of Nigeria, should continue to improve internal control systems, auditing procedures, and performance monitoring frameworks to ensure that employees and officials are responsible for their actions.
2. **clarity should be promoted in public sector decision-making processes.** Institutions should provide timely and accurate information concerning policies, financial activities, and operational decisions to relevant stakeholders.
3. **Government should strengthen anti-corruption measures.** outcomeive monitoring systems, strict enforcement of regulations, and appropriate sanctions should be implemented to discourage corruption and misuse of public resources.

4. **Public financial management systems should be improved.** Public organizations should adopt modern financial management practices, including digital reporting systems and outcomeive budget monitoring mechanisms, to reduce financial leakages.
5. **Employees should receive continuous training on responsibility and ethical practices.** Public sector workers should be trained on professional ethics, clarity standards, and responsible management of institutional resources.
6. **The Central Bank of Nigeria should continue to enhance clarity in its operations.** As a key public financial institution, the CBN should maintain outcomeive communication strategies that promote public understanding and confidence in its policies and activities.
7. **Government institutions should encourage stakeholder participation.** Citizens, employees, and relevant stakeholders should be given opportunities to provide feedback and participate in evaluating institutional performance.
8. **Revenue management systems should be strengthened.** Government agencies responsible for revenue collection should implement transparent procedures and outcomeive monitoring systems to prevent revenue diversion and improve national income generation.

Contribution to Knowledge

This study contributes to existing knowledge by providing empirical evidence on the relationship between responsibility, clarity, and public sector performance within the Nigerian context. While previous studies have examined governance issues generally, this study specifically focused on the Central Bank of Nigeria, Enugu Branch, thereby providing insight into how responsibility and clarity practices operate within a major public sector institution.

The study also contributes by demonstrating that responsibility and clarity influence not only organizational performance but also national development and revenue management. The findings provide useful information for policymakers, public administrators, and researchers interested in improving governance practices in Nigeria.

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