

## **FINANCIAL ACCOUNTABILITY MECHANISMS AND SERVICE DELIVERY IN KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA OF BAYELSA STATE, NIGERIA**

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### **ABSTRACT**

*Financial accountability systems and service delivery were examined in the Kolokuma/Opokuma Local Government Area of Bayelsa State in Nigeria. To accomplish this, five research questions and five hypotheses were used to guide the investigation. For this study, 340 employees from Kolokuma/Opokuma Local Government Area in Bayelsa State were surveyed. A basic random selection method was used to choose 187, which represents 55% of the population. Taro Yamane's sample size calculation was used to determine the study's sample size. For data gathering, a questionnaire was used. Cronbach Alpha was used to assess the instrument's trustworthiness, with a score of 0.99 for financial accountability mechanisms and a score of 0.97 for service provision. When calculating the mean and standard deviation, the data were analysed using frequency counts, percentages, and SPSS version 23. Hypotheses were tested using Person's product-moment correlation coefficient at 0.05 significant levels at the same time High levels of good governance, financial accountability, transparency and budget performance as well as high levels of service delivery were discovered in the study. An important link is found between financial accountability, transparency, budget performance, internally and externally generated revenue and service delivery in the research. This link is also found in the study. It was recommended that in order to maintain high-quality service delivery in local government, the council should beef up the various financial accountability mechanisms.*

### **INTRODUCTION**

Financial accountability has been attributed to improving service delivery worldwide in recent years. Accepting responsibility for one's conduct is referred to as accountability. It entails a willingness to be open about one's performance, allowing others to witness and assess it. Accountability in the financial realm entails public and private institutions making accurate financial data available to all stakeholders (Kenton, 2021). Financial accountability is a critical element of successful governance. The main goal is to gather financial data and systematically record it to provide accurate and meaningful financial statement outcome.

Financial accountability is when Individuals are informed of the financial situation, performance, service effort and accomplishments of the organisation. According to Onuarah & Appah (2012), financial accountability is defined as the recording, disseminating, summarising, assessing, and interpreting financial accounts in aggregate and detail. It is the process of acquiring, interpreting, and disseminating economic facts to make well- informed and sensible judgments. Public resources (stewardship) and decision- making on allocations of scarce resources such as money and time must be informed and supported by financial responsibility (stewardship) (Doussy & Doussy, 2014). Stockholders, suppliers, banks, workers, government agencies, business owners, and other stakeholders are interested in this information for decision-making purposes.

Fiscal or financial honesty, according to Koh & Woo (2008), guarantees that money is spent and documented according to agreed-upon and applicable standards and that correct reports are presented to stakeholders in a timely manner. With financial responsibility, organisations gain

credibility and are able to maintain their long-term sustainability since it provides them with legitimacy and trustworthiness (Fremont-Smith, 2004). There is less likelihood of fraud and mismanagement if financial reporting is rigorous. People and other stakeholders are empowered by information because of its power. Government and its agencies must be held accountable for the services they provide to the public while also following land use regulations, according to Okoh & Ohwoyibo (2009). The scope and value of public sector operations have grown dramatically during the past few decades. Because of the rise in activity, government officials in charge of these operations must now be held more accountable.

If the public sector is to function properly and provide quality services, it must be held accountable for its actions. The term "service delivery" refers to government-funded programmes or services that are delivered to the general public or to specific groups of people. It is known as service delivery when people get the help they need to alleviate their own pain and improve their quality of life. In this area, you will find everything from health care to policing to road construction and maintenance to agricultural help to water and sanitation (Salahu, 2012). The most important strategy for ensuring an organization's long-term viability is to focus on the quality of its service offering. If citizens and democratic decision-making are removed from the lives of the poor, they will not receive adequate assistance (O molaye, 2015). It is impossible for the poor to make meaningful contributions when decisions are made without democratic oversight or when services are of poor quality. They must have the ability and capacity to ask questions as well as sufficient information about their rights and entitlements, service options, local and national budgets and the systems in place. When the initiatives and services provided by local governments meet the expectations of their residents, it is considered a success (Agwor & Akani, 2017).

It has become more important for all rising states to use local government (LG) as a crucial instrument for accelerating and preserving growth. Local government is commonly seen as an effective means of fostering economic growth and providing social assistance. Since of its proximity to rural communities, this third tier of government is considered well-positioned to deal with this issue because it can immediately communicate and gather the requirements of the people (Ugwu, 2008). To some extent, it is a level of local government that has the most direct contact with the citizens it serves, as defined by Lawal (2000). By providing appropriate and responsible representation and effective function and service delivery, local government aims to promote the well-being and quality of life of its citizens. There are several ways in which a government may be brought closer to the people at the grassroots level (Agba, Akwara, & Idu, 2013). However, the local government's aim remains mostly unachieved due to widespread corruption, deception, theft, and embezzlement among those in charge of managing financial resources (Odigbo, Auforo & Edeoga, 2014). Quality of the environment is reflected in decaying public school buildings, poor market facilities and a lack of healthcare. Because of their ineffectiveness and lack of efficiency, the third tier of the government has become mostly inconsequential to the public, according to Bolatito & Ibrahim (2014). Nigerian local administrations are either paralysed by governmental compulsion or deliberately failing to satisfy the aspirations of their constituents. An assessment of local governments in Nigeria today indicates that they are living in the shadow of the federal government, which has led to a catastrophic breakdown of the system.

Kolokuma/Opokuma is one of Bayelsa State's eight local government areas, and Kaiama is the location of its headquarters. It has 77,292 people and a land area of 361 km<sup>2</sup>. Consequently, only a few studies investigating financial accountability mechanisms and service delivery in Bayelsa state have been conducted. This study attempts to fill this vacuum by empirically analysing the

impact of financial accounting systems and service delivery in the Kolokuma/Opokuma local government region of Bayelsa State, Nigeria. To this end, this study examined financial accountability mechanisms and service delivery in the Kolokuma/Opokuma local government area of Bayelsa State, Nigeria.

### **Statement of the Problem**

To better the lives of their citizens, local governments are expected to use funds provided by both the federal and state governments, as well as IGR, to provide education, health care, social and community support, policing, road construction/maintenance, agricultural assistance, water and sanitation, and other services. Local governments in Nigeria have failed to deliver effective and efficient social services. It is mostly due to the government's financial openness, accountability, and integrity. Ordinary Nigerians' well-being is adversely affected by the lack of honesty, openness, and accountability in this government level (Agbo, 2010). Poor service delivery is a result of money theft, corruption, embezzlement, and other similar vices because of a lack of financial accountability. In light of the aforementioned, this study studied financial accountability systems and service delivery in the Kolokuma/Opokuma local government region of Bayelsa State, Nigeria.

### **Objectives of the Study**

The primary goal of this study was to analyse the financial accountability systems and service delivery in the Kolokuma/Opokuma local government region of Bayelsa State, Nigeria. Specifically, we want to achieve the following things:

- To ascertain the level of good governance and service delivery
- To establish the level of financial accountability and service delivery
- To investigate the level of financial transparency and service delivery
- To identify the level of budget performance and service delivery
- To determine the level of use of internal/externally generated revenue and servicedelivery

### **Research Questions**

- The following questions guided the study:
- What is the level of good governance and service delivery?
- What is the level of financial accountability and service delivery?
- What is the level of financial transparency and service delivery?
- What are the levels of budget performance and service delivery?
- What is the level of use of internally/externally generated revenue and servicedelivery?

### **Hypotheses**

- There is no significant relationship between good governance and service delivery.
- There is no significant relationship between financial accountability and servicedelivery.
- There is no significant relationship between financial transparency and service delivery.
- There is no significant relationship between budget performance and service delivery.
- There is no significant relationship between the level of use of internally/externally generated revenue and service delivery.

**Literature Review**

The major headings of this chapter are as follows:

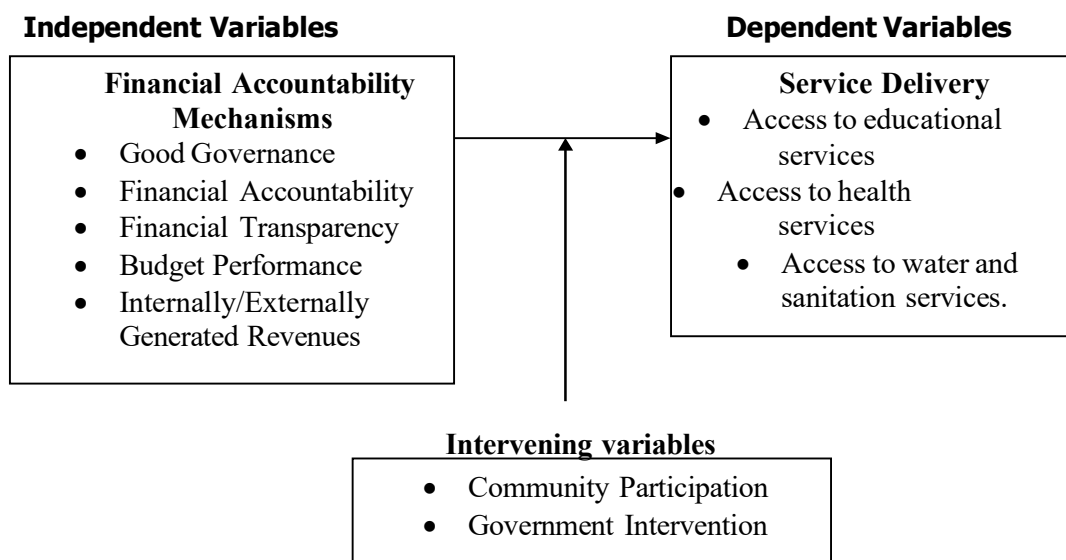
**Theoretical Framework**

The research was conducted in accordance with the notion of utilising available resources. Social movements are not successful because individuals are innately motivated to participate, but rather because of the group's capacity to exploit the resources they have at their disposal and their ability to mobilise them. Time, money, expertise, contacts, a strong sense of direction, organisational prowess, and social ties are all examples of these resources. This hypothesis is based on the premise that individuals are rational beings who will behave rationally. When it comes to deciding how to behave, they will take into account both the benefits as well as the drawbacks of a particular course of action.

Social movement organisations (SMOs) play a critical role in organising the social movement and mobilising resources. There are several SMOs. They offer assistance and assist in the movement's coordination. An economic and political movement may be explained using the resource mobilisation hypothesis, which was devised by John McCarthy and Mayer Zald. It is not just economics that determine the movement's success, it is politics as well.

**Conceptual Framework/Model**

Conceptual models are intended to elicit effort in representing specific aspects of the natural world and pinpoint certain variables that may link them. The conceptual model in figure 1 will be used to describe the relationships that exist between the independent and dependent variables in this research project titled "Financial Accountability Mechanisms (FAM) and Service Delivery (SD) in Kolokuma/Opokuma Local Government Area of Bayelsa State, Nigeria. The process by which the study will be carried out is also explained in the conceptual model shown in figure 1. The model predicted the interaction and link between the study's independent, FAM, and SD's dependent variables. Simply put, it illustrates how FAM could influence SD in Kolokuma/Opokuma Local Government Area of Bayelsa State, Nigeria. The model proposes that there exists some relationship between FAM and SD. The relationship is shown below:



**Fig. 1:** Conceptual Model on Financial Accountability Mechanisms and Service Delivery

**Source:** Self-Structured by the Researcher, 2022

Good governance, financial accountability, financial transparency, budget performance, and internal/external produced revenue are the independent factors, whereas service delivery is the dependent variable. Access to educational, health, and water and sanitation services are among the dependent variables that are addressed by the independent variables, which include funding, monitoring, recordkeeping, procurement standards, the auditing process, and the citizen's participation need for transparency. The involvement of the community and the involvement of the government have an impact on this.

### **Good Governance**

How public institutions handle their operations, manage their resources, and ensure the application of human rights in a manner that is basically devoid of abuse and corruption while still adhering to the rule of law is called good governance. It is described as "the process of decision-making and the implementation (or non-implementation) of those choices" by the term governance (UNESCAP, 2009). Corporate, national and municipal governments, as well as the relationships between various sectors of society, are all examples of governance in this setting.

Thus the term "good governance" is coined as a way of contrasting failing economies and political organisations with successful ones. The concept revolves around governments and governing organisations' responsibility to address the demands of the public rather than certain sections in society. Effective governance thrives when the laws and norms of economic engagement are respected and when economic activity is not hampered by corruption or other behaviours that undermine public trust (Ogbuagu et al., 2014). Good governance is required to improve the state's ability to carry out its economic purpose.

### **Financial Accountability**

Civil society, business, and other organisations have all embraced the idea of accountability as a practical way to ensure that everyone takes personal and institutional responsibility for their actions (Agwor & Akani, 2017). If you feel that feedback recipients are accountable for their actions, and if they put that responsibility into practice, then you have accountability, according to (Onuarah & Appah, 2012). In order to effectively manage public spending, it is necessary to take into account the values and requirements of a broad cross-section of society. Stewardship and allocation of scarce resources, such as time, staff, space, equipment, and money, are the foundations of financial responsibility in the public sector (Doussy & Doussy, 2014). The quality of an organization's financial management may have a significant impact on how well it operates and succeeds. In order to fulfil their financial responsibilities, public institutions must give their stakeholders with information about their financial actions. The public sector's financial management system is highly reliant on financial responsibility.

### **Financial Transparency**

Transparency implies providing information and functioning openly and honestly. Open access to information is critical to encouraging transparency. Such information must be current, relevant, accurate, and complete (Kailasam, 2004). According to Iyoha (2006), transparency is defined as openness, communication, and accountability. Transparency, in his opinion, meant giving information and operating openly. It enables stakeholders to collect information that could be crucial in revealing abuses and defending their rights. The practice of sharing financial information with the public is known as financial transparency. The ability to analyse a government's financial

status and the actual cost and benefit of government actions are made possible by the availability of reliable, relevant, and timely information regarding the institutional arrangements for public finance. Transparency strengthens governance, increases accountability, and promotes government performance.

### **Budget Performance**

For the purposes of planning a company's finances, a budget identifies how much money will be needed over a given time period and how it will be raised. Budgets may be looked of as instruments to aid management in running a business more effectively. In order to demonstrate conformity with the law and convey the efficacy of their initiatives, governments produce budgets (Wilson et al., 2010). Budget performance is a measure of both the input of resources and the output of services for each unit of an organisation. Identifying and quantifying relative performance for various outcomes in light of achieved goals is the goal. This budget is widely used by government bodies and agencies to demonstrate the link between public funding and the results of services provided by federal, state, or municipal governments.

### **Internally/Externally Generated Revenues**

In Nigeria, local governments rely on both internal and foreign revenue streams for their support. Local taxes, community taxes, poll taxes, tenement rates, user fees, and loans all contribute to the local government's revenue. There are a number of factors that influence how much internal income a local government generates, including how large its region is, the type of businesses it does business in, and the rate at which it charges its residents. Externally produced revenue is defined in Section 7(6a-b) of the 1999 constitution of the Federal Republic of Nigeria as revenues derived from sources other than the local government, such as statutory allocations, grants, and loans from the federal, state, and other sources. Funding for local government development and administration is mandated by the constitution, which specifies that both the federal and state governments must do so.

### **Service Delivery**

Service delivery provides social services such as security, education, drinking water, infrastructure, transportation such as mass transit, sanitation and social welfare services such as bursaries and student scholarships, disaster avoidance, and restoration delivery. According to Bello-Imam and Roberts (2001), service delivery is the provision of services aimed at alleviating human suffering and, as a result, improving citizens' quality of life. The performance of duties delegated to local government employees is often referred to as service delivery.

### **Empirical Review**

Few studies on financial accountability mechanisms and service delivery have been done. A review of some of these investigations is offered in this section. In Uganda's Arua district's Uleppi Sub-County, Maturu (2019) looked into financial accountability and service delivery practices. There is evidence to suggest that holding people accountable for their financial performance increases their motivation to deliver on their promises. In addition, the study indicated that citizens' involvement in public money at the local level increases both financial responsibility and service delivery.. Non- governmental organisation performance in Kenya was examined by Mwaura (2013), and the researchers found a high correlation between financial accountability and performance. In Kenya, the impact of performance budgeting on state corporation service delivery was studied by Stephen and Jagongo (2016). Results from the study suggest that performance-based budgeting has a favourable influence on the performance of state corporation services.

Research into additional factors affecting service delivery and expanded use of performance- based budgeting in government should be pursued, according to the report.

A study of the Nigerian public sector's financial accountability, transparency, and management was conducted by Agbatogun (2019) in Nigeria's context. The findings show that Nigeria's governance is vulnerable because of the country's history of financial crises and the exploitation of public monies. The study found no correlation between high-quality governance and high levels of service. Accountability, transparency and service delivery are key components of the research.

Transparency, accountability, and service delivery in Nigerian government services were investigated by Ogunbodede & Lawal (2018). According to the research, poor and ineffective public service delivery was caused by a lack of openness and proper accountability. As a way out of this nasty tendency, the report advised a public awareness campaign, public servant training and retraining, discipline, and a desire to follow the rules. Agwor & Akani (2017) investigated local government financial accountability and performance in Rivers State, Nigeria. The study discovered a significant positive association between transparency in local government financing and local government performance. Transparency and integrity help local government regions provide effective primary healthcare. The study recommended that internal solid control mechanisms be institutionalised in all local government councils, and stringent penalties should be imposed on non-transparent local government council employees. Public sector accountability and financial management were examined by Onuorah and Appah (2012). Public officials in Nigeria are not held accountable because they lack access to information on government activities that is accessible in a timely and comprehensive manner that is relevant to citizens' evaluations of their public officials, particularly those in political positions.

## **METHODOLOGY**

This study was conducted using a survey-based descriptive research approach. There were 340 people in the Kolokuma/Opokuma local government area of Bayelsa State who were studied, 187 of them were randomly selected. Questionnaires were used to collect data using the Taro Yamane sample size formula and the formula. For study questions 1 to 5, a four- point Likert scale of "Strongly Agree," "Agree," "Disagree," and "Strongly Disagree" response type was utilised. Answers below 2.5 were deemed poor, while responses of 2.5 and more were deemed high for research questions 1 to 5. Statistical Product and Service Solutions (SPSS) version 23 was used to compute the mean and standard deviation from the data. 0.05 significant values of Person's product-moment correlation coefficient were also utilised to evaluate the hypotheses.

## **FINDINGS AND DISCUSSION**

This section discusses the findings of this study based on the research questions raised. The results are presented in Tables 1–10.

**Research Question 1:** What is the level of good governance and service delivery in the Kolokuma/Opokuma local government area of Bayelsa State?

**Table1: Level of Good Governance and Service Delivery**

S/N	Good Governance	SA	A	D	SD	Mean	S.D.	Remark
1.	The personal interest of staff does not conflict with the goals of the local government	52	100	22	13	3.0	0.82	High
2.	There is an enabling feedback mechanism and proper communication line	15	139	28	5	2.9	0.57	High
3.	There is efficiency and effectiveness in functions of the council	29	111	23	24	2.8	0.86	High
4.	The decision-making process is opened to every one of us in the community	24	110	35	18	2.7	0.80	High
5.	There are avenues for the public to make their opinion known to us	31	103	37	16	2.6	0.86	High
6.	There is a penalty for anyone that errs to the laid down rules	29	83	35	40	2.5	0.99	High
7.	The level of corruption is minimal	27	57	75	28	2.4	0.92	Low
	<b>Grand Mean</b>					<b>2.7</b>	<b>0.83</b>	<b>High</b>

As can be seen in Table 1, Bayelsa State's Kolokuma/Opokuma local government area has a high degree of excellent governance. Except for items 6 and 7, which have mean values of 2.5 and 2.4, the items 1-5 all have mean values above the criteria mean of (2.5). As a result, the Kolokuma/Opokuma local government area of Bayelsa State has an overall grand mean (2.7) that is higher than the criteria mean (2.5).

**Research Question 2:** What is the level of financial accountability and service delivery in the Kolokuma/Opokuma local government area of Bayelsa State?

**Table 2: Financial Accountability and Service Delivery**

S/N	Financial Accountability	SA	A	D	SD	Mean	SD.	Remark
1.	There is an auditor who usually audits our account at the end of the year to show accountability	79	88	20	-	3.2	0.90	High
2.	Every officer is accountable to a higher Authority	72	88	27	-	3.1	0.97	High
3.	One's action can be questioned at anytime	55	98	34	-	3.1	0.68	High
4.	Every officer has someone he/she is reporting to	59	92	17	19	3.0	0.90	High
5.	Financial reports are prepared regularly for the benefit of stakeholders	48	90	24	25	2.9	0.95	High
6.	Customers can hold us accountable for anything regarding the services rendered	27	128	24	8	2.9	0.66	High
7.	Our financial accountability policy complies with agreed rules and standards	25	106	40	16	2.7	0.79	High
	<b>Grand Mean</b>					<b>2.9</b>	<b>0.83</b>	<b>High</b>

A look at Table 2 demonstrates the extent of financial responsibility in Bayelsa State. First through Seventh, the criteria mean (2.5) is exceeded by the grand mean (2.9) in all cases (2.5). It demonstrates that the Kolokuma/Opokuma local government area in Bayelsa State has a high standard of financial accountability.

**Research Question 3:** What is the level of financial transparency and service delivery in the Kolokuma/Opokuma local government area of Bayelsa State?

**Table 3: Financial Transparency and Service Delivery**

S/N	Financial Transparency	SA	A	D	SD	Mean	S.D.	Remark
1.	Dissemination of information is done regularly	47	112	24	4	3.1	0.68	High
2.	The information we provide to the public is quickly and conveniently accessible	48	112	20	7	3.1	0.71	High
3.	The stakeholders are aware of the tax rates we charge them	75	63	39	10	3.1	0.90	High
4.	There is no secrecy in our financial report	42	106	23	16	2.9	0.83	High
5.	The public has free access to financial Information	34	94	52	7	2.8	0.76	High
6.	The services rendered to stakeholders are reliable	28	128	22	9	2.8	0.89	High
7.	Our monthly financial reports are usually Published	19	103	37	28	2.6	0.86	High
	Grand Mean					2.9	0.80	High

According to Table 3, Kolokuma and Opokuma are the most transparent areas in Bayelsa State when it comes to finances. First through Seventh, the criteria mean (2.5) is exceeded by the grand mean (2.9) in all cases (2.5). Financial transparency is strong in Bayelsa's Kolokuma/Opokuma local government district.

**Research Question 4:** What are the budget performance level and service delivery in the Bayelsa State's Kolokuma/Opokuma local government area?

**Table 4: Budget Performance and Service Delivery**

S/N	Budget Performance	SA	A	D	SD	Mean	SD	Remark
1.	Council's budget performance is hinged on the availability of funds	95	64	17	11	3.3	0.87	High
2.	The council budget comprises stakeholder's aspirations	60	94	33	-	3.1	0.69	High

3.	Council's budget enables the council to utilise resources economically	28	136	14	9	2.9	0.65	High
4.	Council's budget performance is hinged on the availability of funds	26	110	46	5	2.8	0.68	High
5.	Council budgets are hinged on a sound financial system	8	139	32	8	2.8	0.58	High
6.	The council budget is an accurate measure of the council's performance	25	98	51	13	2.7	0.78	High
7.	The council budget is a demonstration of community preferences	36	88	12	51	2.6	1.09	High
	Grand Mean					2.9	0.76	High

A breakdown of Bayelsa State's Kolokuma/Opokuma local government area's budget performance is shown in Table 4. First through Seventh, the criteria mean (2.5) is exceeded by the grand mean (2.9) in all cases (2.5). In Bayelsa State's Kolokuma/Opokuma local government area, it demonstrates excellent fiscal management.

**Research Question 5:** What is the federal allocation/internal generated revenue and service delivery level in the Kolokuma/Opokuma local government area of Bayelsa State?

**Table 5: Use of Federal Allocation/Internally Generated Revenue and Service Delivery**

S/N	Use of Federal Allocation/Internally Generated Revenue, Loans	SA	A	D	SD	Mean	SD.	Remark
1.	Revenues from all sources are used in the provision of basic amenities	95	64	17	11	3.3	0.86	High
2.	The local government is transparent, accountable, and prudent with all revenues	67	79	31	10	3.1	0.86	High
3.	Council internally generated revenue is used to supplement the other sources of funding for better service delivery	34	94	52	7	2.8	0.76	High
4.	Loans from banks are used in the provision of essential services	34	94	52	7	2.8	0.76	High
5.	Corruption, fraud, and misappropriation are some of the challenges hindering proper utilisation of revenues	13	132	33	9	2.8	0.63	High
6.	The local government depends on monthly statutory allocations to carry out developmental Needs	25	98	51	13	2.7	0.78	High
7.	Budget performance amounts to favourable implementation of the budget	25	98	51	13	2.7	0.78	High
	Grand Mean					2.9	0.78	High

For Kolokuma/Opokuma, Bayelsa State, Table 5 shows the level of federal allocation/internally produced revenue loans. First through Seventh, the criteria mean (2.5) is exceeded by the grand mean (2.9) in all cases (2.5). The Kolokuma/Opokuma local government area of Bayelsa State

has a high amount of federal allocation/internal produced revenue and loans.

**Research Question 6:**What is the level of service delivery in the Kolokuma/Opokuma local government area of Bayelsa State?

**Table 6: Level of Service Delivery**

S/N	Service Delivery	SA	A	D	SD	Mean	SD.	Remark
1.	Provision of adequate educational Facilities	75	71	19	22	3.1	0.99	High
2.	Adequate security (policing) services	24	124	16	23	3.0	0.87	High
3.	Provision of quality health care Services	44	87	39	17	2.8	0.89	High
4.	Road construction and maintenance	64	75	30	18	2.8	0.82	High
5.	Provision of water and sanitation services	21	91	66	9	2.7	0.74	High
6.	Provision of social and community Support	61	85	28	13	2.6	0.87	High
7.	Provision of agricultural support and other services	21	117	22	27	2.6	0.87	High
	Grand Mean					2.8	0.86	High

Table 6 shows the degree of service provision in Bayelsa State's Kolokuma/Opokuma LGA. Item 1 to 7 all have mean values above (2.5) and the grand mean (2.8) is higher than the criteria mean (2.5). (2.5). The Kolokuma/Opokuma local government area of Bayelsa State has a good degree of service delivery.

### Hypotheses Testing

**Hypothesis 1:**There is no significant relationship between good governance and service delivery in the Kolokuma/Opokuma local government area of Bayelsa State.

**Table7: Relationship between good governance and service delivery**

Variable	Mean	SD	N	R	p-value	Remark
Good Governance	2.7	0.83	187	0.984	0.000	Significant
Service Delivery	2.8	0.86				

$\alpha = 0.05$

The Kolokuma/Opokuma local government area of Bayelsa State is shown in Table 7 as having a positive correlation between excellent governance and service delivery. A correlation coefficient of 0.984 and a p- value of 0.000 are shown in the table. The null hypothesis is rejected if the p-value is less than 0.05, which is the alpha value of 0.05. In the Kolokuma/Opokuma local government area of Bayelsa State, excellent governance and service delivery are strongly linked.

**Hypothesis 2:** There is no significant relationship between financial accountability and service delivery in the Kolokuma/Opokuma local government area of Bayelsa State.

**Table8: Relationship between financial accountability and service delivery**

Variable	Mean	SD	N	R	p-value	Remark
Financial Accountability	2.9	0.83	187	0.974	0.000	Significant
Service Delivery	2.8	0.86				

$\alpha = 0.05$

According to data in Bayelsa State's Kolokuma/Opokuma LGA, there is a connection between financial responsibility and service delivery. The table indicates a correlation coefficient of 0.974 and a p-value of 0.000, which is quite high. The null hypothesis is rejected if the p-value is less than 0.05, which is the alpha value of 0.05. In the Kolokuma/Opokuma local government region of Bayelsa State, there is a strong link between financial responsibility and service delivery.

**Hypothesis 3:** There is no significant relationship between financial transparency and service delivery in the Kolokuma/Opokuma local government area of Bayelsa State.

**Table9: Relationship between financial transparency and service delivery**

Variable	Mean	SD	N	R	p-value	Remark
Financial Transparency	2.9	0.80	187	0.979	0.000	Significant
Service Delivery	2.8	0.86				

$\alpha = 0.05$

Financial transparency and service performance are shown in Table 9 for the Kolokuma/Opokuma local government region of Bayelsa State. The correlation coefficient is 0.979, and the p-value is 0.000, indicating a strong positive association. The null hypothesis is rejected if the p-value is less than 0.05, which is the alpha value of 0.05. As a result, in Bayelsa State's Kolokuma/Opokuma local government area, financial openness and service delivery are intimately linked.

**Hypothesis 4:** There is no significant relationship between budget performance and service delivery in the Kolokuma/Opokuma local government area of Bayelsa State.

**Table10: Relationship between budget performance and service delivery**

Variable	Mean	SD	N	R	p-value	Remark
Budget Performance	2.9	0.76	187	0.984	0.000	Significant
Service Delivery	2.8	0.86				

$\alpha = 0.05$

As seen in Bayelsa State's Kolokuma/Opokuma local government area's budget performance-service delivery relationship, see table No. 10. A correlation coefficient of 0.984 and a p-value of 0.000 are shown in the table. The null hypothesis is rejected if the p-value is less than 0.05, which is the alpha value of 0.05. As a result, in Bayelsa State's Kolokuma/Opokuma local government area, budget performance and service delivery are closely linked.

**Hypothesis 5:** There is no significant relationship between the level of use of internally/externally

generated revenue and service delivery in the Kolokuma/Opokuma local government area of Bayelsa State.

**Table11: Relationship between the amount of federal allocation/internally generated revenue (FAIGR) and service delivery**

Variable	Mean	SD	N	R	p-value	Remark
FAIR	2.8	0.86	187	0.976	0.000	Significant
Service Delivery	2.8	0.86				

$\alpha = 0.05$

Table 11 demonstrates the connection between the degree of usage within and outside the local government area and service delivery in Bayelsa State's Kolokuma/Opokuma LGA. A correlation coefficient of 0.976 and a p- value of 0.000 are shown in the table. The null hypothesis is rejected if the p-value is less than 0.05, which is the alpha value of 0.05. As a result, in Bayelsa State's Kolokuma/Opokuma local government region, the amount of income earned internally and outside correlates significantly with the quality of service provided.

### Discussion of Findings

The Kolokuma/Opokumaa local government region of Bayelsa State was the focus of the study, which evaluated financial accountability measures and service performance. In Bayelsa State's Kolokuma/Opokuma local government area, researchers discovered a high level of good governance. Power and resources have been used efficiently and effectively, resulting in high-quality local government services. Agbatogun (2019) concluded that Nigeria's degree of governance was lower than that observed in this study. Research into issues two and three revealed a high level of financial accountability. Transparency and accountability are viewed as critical indicators of a government's effectiveness. The improvement of public service delivery is made possible by the promotion of good governance through the rigorous observance of financial accountability and transparency. It contradicts the results of Ogunbodede & Lawal (2018), who concluded that inefficient and ineffective public service delivery was caused by a lack of openness and true accountability.

Findings from the fourth research question indicated that the budget was doing well. This shows that the expenditure of a specific amount of money results in an appropriate supply of products and services. It indicates that priorities and goals may be met despite a lack of financial resources. According to Stephen and Jagongo (2016), the implementation of effective performance-based budgeting has an influence on service delivery. According to the findings of question five, the federal government allocates a large portion of its revenues and loans domestically. This might be the outcome of a system with strong standards of corporate governance, financial transparency, and accountability. Research question six indicates a high degree of service. Good governance, financial responsibility, openness, and the smart use of resources are all factors in its success. Last but not least, the test of hypotheses demonstrates a substantial connection between excellent governance, financial accountability and transparency and budget performance, internally and externally produced income and service delivery. Mwaura (2013), Stephen & Jagongo (2016), Agwor & Akani (2017), and Agbatogun (2018) have all come to similar conclusions (2019).

### CONCLUSION AND RECOMMENDATIONS

Financial accountability systems and service delivery were evaluated in the Kolokuma/Opokuma

Local Government Area of Bayelsa State in Nigeria. According to the findings of the research, there is a strong link between sound fiscal management, budgetary performance, and service delivery. The researchers advised that the council boost the different financial accountability measures in order to maintain effective service delivery in the local government region.

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