Public Accountability System: Empirical Assessment of Public Sector of Malaysia

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Abstract

As the recent Auditor General's report discovered some corruptions, weakness, and lack of control in asset management in the public sector of Malaysia, this study is an attempt to assess the status of current practices of accountability in public sector of Malaysia. This study collected primary data based on a set of questionnaire survey that was distributed by email using the Google Doc application among the head of department of 682 departments and agencies under 24 federal ministries including the Prime Minister Department in Malaysia. Finally, based on the email responses, the final sample of the study is 109 respondents. The data were collected based on the opinion about ten factors of accountability practices in the department or agency by using seven-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree). The data are analysed under descriptive statistics and factor analysis. Further, the reliability of the data is tested by using Cronbach alpha test, and the validity of data is tested by checking the normality of data through Shapiro Wilk test and graphically. Overall, 87.3% of the respondents mentioned that overall they practice accountability in their department. However, the priority of these ten factors of accountability differs among the services schemes. The accountability in the administrative & diplomatic, education, and medical & health is below the overall average accountability. The accountability in the financial and information system schemes is also not strong enough. Therefore the public sector in Malaysia needs to be transformed into becoming a reliable and efficient sector by ensuring proper accountability and its proper assessment system.

Key Words: Accountability System; Public Sector; Factor Analysis; Malaysia

Introduction

Understanding the way to improve accountability in public sector is very important to assure better public sector. Therefore, many countries have reformed its public sector to meet the public demand of a more transparent and accountable government. In addition, the evolution of new technology has put the government to devise the integrity value of public sector with strong command in leadership to steer the efficiency without abandoning the value of good governance.

Accountability plays greater roles particularly in public administration (Mulgan, 1997; Yang, 2012). The term has been socially constructed and contested concept (Bryane, 2005; Mulgan, 2000). Over a decade it has been a debatable term among researchers since there are no exhaustive definitions on it (Steffek, 2010; Valentinov, 2011). Accountability is always related to good governance that implies public organizations which conduct public matters, manage public funds and guarantee the realization of human rights in a way fundamentally free from abuse and corruption, as well as obeying the rule of law (Bhuiyan & Amagoh, 2011; Morrell, 2009; United Nation Human Rights, 2012).

This is imperative as the public have an ultimate right to know and to receive facts and figures which would assist them to debate and decide the destiny of their elected representatives (Almquist et al., 2013; Christensen & Skaerbaek, 2007; Subramaniam et al., 2013). In this process, accountability is vital to demonstrate as a democratic way on how government conduct to monitor and control while preventing the development of

concentration of power and enhancing the learning capacity and effectiveness of public administration (Aucoin & Heintzman, 2000; Peters & Pierre, 1998; Rotberg 2004). Salminen & Ikola-Norrbacka (2010) suggested that fundamentally, every government is trying to appear good and reliable government in the eyes of the public. In order to avoid unethical actions against regulation, anti-corruption laws and ethical codes have been established and enforced.

The concept of accountability has been evolving and broadening to a broader concept of integrated financial management and stewardship over the effective and efficient use of financial and other resources in all areas of government operations (Bovens, 2007; Kaldor, 2003; Mulgan, 2000). Accountability in the public sector requires governments to answer to public to justify the source and utilization of public resources (Almquist et al., 2013; Jorge de Jesus & Eirado, 2012; Laegreid et al., 2008) because there are perception that the government are inefficient and has poor performance in services delivery (Barton, 2006; Hui et al., 2011). Due to the growing concern on how the government spends the money, the public demands seem increasing and adding up a pressure to the government in managing the resources prudently (Abu Bakar et al., 2011; Almquist et al., 2013; Bhuiyan & Amagoh, 2011; Mulgan, 1997).

In case of Malaysia, the government has realised that to achieve the visions 2020 to become a developed nation, they must equip the nation with high class mentality citizen with the attitude of upholding high ethical value (Iyer, 2011). Since gaining the independence way back in 1957, Malaysia is on track in transforming the nation from developing country to the developed one. In 1980s, Malaysia has given a greater attention to enhance public sector delivery system which aiming to boost good moral value and integrity. Many initiatives such as "Clean, Efficient and Trustworthy", "Integration of Islamic Values", "Excellent Work Culture", "Code of Work Ethics", "Client's Charter" and "ISO 9000" have been introduced to the public sector as a mechanism to improve system delivery and accountability.

To ensure accountability in public sector's spending, the government has introduced various control systems that perhaps could expel or restrict the negligence or misconduct of governments' fund. The Prime Minister Abdullah Haji Ahmad Badawi introduced Malaysian Institute of Integrity (IIM) in 2004 which embarked the government's initiative to develop a nation of high integrity, that is resilient and embraces universal good values. The existence of IIM which has a role as a coordinating agency for the implementation of the National Integrity Plan (NIP) is also a vital step taken by the government in enhancing the accountability among the public sector. Moreover, Malaysian Public Complaint Bureau (PCB)¹ is always proactive in providing services to assist the public in channelling their complaint which will be contributed towards public service excellence. Furthermore, numerous types of auditing have been conducted annually by the Auditor General office alone to evaluate the efficiency of the federal government financial management and activities such as Attestation Audit, Compliance Audit, Performance Audit and Government Companies' Management Audit. As an addition to that, other evaluation was made by The Malaysian Administrative Modernisation and Management Planning Unit (MAMPU)² known as Star Rating (SSR) system which one of the main objectives is to give recognition to

¹ Public Complaint Bureau is an agency under Prime Minister Department that accountable in managing public complaint. See <http://www.pcb.gov.my/> for further explanation

² Malaysian Administrative Modernization and Management Planning Unit (MAMPU) is one of the few central agencies in Malaysia, responsible for 'modernizing and reforming' the public sector in the areas of administrative reforms. See <http://www.mampu.gov.my/> for further explanation.

agencies that have demonstrated high standards of governance and continuous improvements in public service delivery starting from 2008.

Further, Prime Minister Mohd Najib introduced a new approach in 2009 towards transforming the government and public sector by focusing on the six National Key Results Areas (NKRAs)³ under the Government Transformation Programs with the main objective to change the government machinery to be more effective in its service delivery and be accountable for outcomes that matter most to the people as well as aiding Malaysia to move forward in becoming advanced, united, and just society with high standards of living. It is identified as the most important area for the benefit of the people and the progress of nation and would be seen as an administrative reformation to improve government accountability and strengthen the public sector. It is a crucial step taken by the government in order to maintain public confidence and the projection of the determination from government in implementing the good governance in the public sector.

Former prime minister Mahathir Mohamed mentioned that to build a strong and united nation, the emphasis on moral and ethical values is a crucial step when directing Malaysia in becoming a united and progressive country (Prime Minister's Office of Malaysia, 2010). This idea is also shared by his fellow successor Abdullah Ahmad Badawi which later positioned a significant mark by instituting the Institute Integrity of Malaysia⁴ to propel Malaysia especially the Public Sector into the right path of upholding the value of accountability and transparency. In his speech during the presentation of the 2013⁵ budget in the Parliament Prime Minister Mohd Najib also stressed on the working culture that uphold swift, accurate and integrity value. Then again, he repeats the same conception in the budget speech 2014⁶ with emphasizing on transformation of the public sector in order to enhance confidence from the public as well as maintaining the image and credibility of the public sector.

Despite all efforts to improve the service delivery have been made, the critics and complains toward the public service still echo everywhere. As a multi-racial country, Malaysia has faced many obstacles and challenges. Here the public sector has been subjected to criticisms for its inefficiency, red tape, lack of flexibility, ineffective accountability and poor performance for a long period of time (Siddiquee, 2006). Moreover, Malaysian are still surrounded by the impression that the public sector is easily manipulated by the malevolent people and this perception had dampened public confidence in the integrity of government institutions with such alleged corruption cases in government procurement, abuses in land excision and fraud on land transfer, and corruption in business transfers at the local municipality level (The Star, 2008). Poor service delivery had reflected gaps in accountability, inequalities in policy planning, and inadequate coordination across public agencies, especially at the ministerial level have led to 2008 Malaysia's voters expressed

³ The brainchild of Prime Minister Datuk Seri Najib Razak and implemented under the purview of the Performance Management and Delivery Unit (PEMANDU), the GTP is deeply rooted in the motto of 1Malaysia of 'People First, Performance Now'. See more at <http://www.pemandu.gov.my/gtp/>

⁴The Malaysian Institute of Integrity (MII), was established as a coordinating agency for the implementation of the National Integrity Plan (NIP) with the main objective is to develop a nation of high integrity, that is resilient and embraces universal good values. See <http://www.iim.org.my/> for further explanation.

⁵ Full text of the 2013 budget speech can be assessed at http://www.pmo.gov.my/dokumenattached/bajet2013/SPEECH_BUDGET_2013_28092012_E.pdf

⁶ Full text of the 2014 budget speech can be assessed at https://www.pmo.gov.my/?menu=speech&page=1676&news_id=680&speech_cat=2

deep discontent with government services by handing the ruling coalition, Barisan Nasional, its worst election performance since independence in 1957 (Iyer, 2011).

This matter was also highlighted prior to the 2012 Auditor General's report where several issues on the possibility of negligence and public official whom fail to discharge their duty to protect government interest. As stated in the report, several weaknesses have been observed during the audit namely improper payment; work/procurement did not follow specifications/ low in quality/ unsuitable; unreasonable delays; wastage; weaknesses in revenue management and management of the Governments assets (National Audit Department, 2013). The report further discussed that the weaknesses happen due to the negligence of the officer in various ways such as unable to comply with the rules and regulations, lack of monitoring, lack of project management skills and fail to give attention on outcome/impact of the programmes/activities/projects. Due to this negligence, a significant amount of money has been wasted.

Among of that was the infamous case of Royal Malaysian Customs Department (RMCD) in the issue of shoes procurement for its personnel which was managed by its headquarters within the period of 2009 to 2013 involving a total of RM6.86 million. Audit findings revealed that, at the end of 2012, the balance of shoes purchased in 2009 was yet to be distributed and a total of 7,659 pairs of shoes worth RM602,089 were damaged and needed to be disposed (National Audit Department, 2013). The management in the procurement of shoes by RMCD has resulted in a loss to the Government. Even though the matter is still under investigation, it has incurred a cost to the government and reflected in the **governments' coffers whether; it** was due to inefficiency and negligence by officers responsible in procurement or those responsible in the distribution of the shoes.

The other shocking finding from the report discovered that the lack of control in asset management by the Royal Malaysian Police has cost government in missing of invaluable assets such as firearms and handcuffs. With improper internal control system implemented in managing and securing these assets, it could turn into disastrous result that could threaten public safety. According to National Audit Department (2013) from 2010 to 2012, as much as 309 units of assets worth RM1.33 million were reported missing. Among the main categories of asset lost were 156 units of handcuffs, followed by 44 units of firearms and 29 units of vehicles. From auditor generals' perspective, the overall management of loss assets in Bukit Aman Police Headquarters and its 3 Police Contingent (IPK) is at unsatisfactory level. This finding has generated concern among the public as it will spread the fear among them on the integrity and accountability of the police department to protect national security whereby at the same time they failed to manage and control their assets efficiently.

In term of project management, the auditors also discovered the procurement works of Ministry of Defence amounting to RM1.28 million which was supposed to be done through the tendering process was split into four quotations. The failure of the officer to adhere to the Treasury Instruction has tarnished the image of ministry and the public sector as a whole.

These are a few cases highlighted from numerous weaknesses found and these have triggered the public to question on how the public sector manage its employees to follow and honour the public's money with the value of integrity, responsibility and accountability as well as implementing good governance in the public sector delivery.

Therefore, this study tries to explore to what extent the principle of accountability in the public sector being honoured in which the employees can be held accountable for its use of funds and for the results of its actions by the electorate as well as the legislature and judiciary in Malaysia. This study will help the government in defining the factor that can contribute to nurture and promote the accountability value among the government departments. Findings from this research will also be useful to provide awareness to policy makers on encouraging accountability environment in many countries especially in Malaysia.

Methodology

Sampling and Data Collection

This data for this study was collected based on a targeted survey among the 682 departments and agencies under 24 federal ministries including the Prime Minister Department in Malaysia. The rate of response/ actual sample of this study were 16% from the targeted group. Total 109 respondents replied the email questionnaire among the targeted 682 persons. Previous studies also found that the rate of responses is 5-10% (Alreck & Settle, 1995). The list of ministries is given in Table 1.

Table 1: Distribution of samples among the federal ministries of Malaysia

No	Name of Ministry	Number of Targeted Departments or Agencies	Number of Actual Sample Departments or Agency
1	Prime Minister office	52	15
2	Ministry of Finance	33	5
3	Ministry of Women, Family and Community Development	18	8
4	Ministry of Education	57	8
5	Ministry of Energy, Green Technology and Water	21	4
6	Ministry of Plantation Industries and Commodities	19	1
7	Ministry of Home Affairs	34	4
8	Ministry of Communications and Multimedia	20	2
9	Ministry of Rural and Regional Development	28	2
10	Ministry of International Trade and Industry	31	4
11	Ministry of Science, Technology and Innovation	42	5
12	Ministry of Natural Resources and Environment	26	2
13	Ministry of Tourism and Culture	23	1
14	Ministry of Agriculture and Agro-Based Industry	26	7
15	Ministry of Defence	33	8
16	Ministry of Works	20	4
17	Ministry of Health	44	6
18	Ministry of Youth and Sports	21	3
19	Ministry of Human Resources	22	3
20	Ministry of Domestic Trade, Co-Operatives and Consumerism	24	3
21	Ministry of Transport	23	2
22	Ministry of Foreign Affairs	31	5
23	Ministry of Federal Territories	12	3
24	Ministry of Urban Wellbeing, Housing and Local Government	22	4
Total		682	109

A set of questionnaire was distributed by email using the Google Doc application among the head of department with the guaranteed of information confidentiality. The email addresses of the respondents were collected from the website of the respective ministries.

To ensure a high successful response rates, another follow up reminder email was sent to the respondents as suggested by previous studies (Fan & Yan, 2010; Hamilton, 2009; Kaplowitz, Hadlock, & Levine, 2004). Finally, we have received the responses from 109 participants from different departments (Table 1).

Measurements of Variables

The respondents were asked to provide their opinion on the practices of promoting accountability in their department by using seven-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree). The variables of accountability measurements (Table 2) were adapted with some modification from Geer (2009), and Shaoul, Stafford, & Stapleton (2012).

Table 2: Factors of accountability measurements in the public sector of Malaysia

Code	Variables of Accountability Measurement
B1	Report regularly on the department's performance to the top management
B2	Support the process of learning from mistakes and successes and consider external views for improvement
B3	Have a regular reporting system on the achievements and results of programs/projects against their objectives
B4	Recognizes the responsibilities of organization towards its wider communities, society and the environment
B5	Have established clear operating goals to be achieved
B6	Maintain detail and up-to-date records of its inventories and assets
B7	Follow treasury rules and regulations in all circumstances
B8	Ensures proper usage of fund and usage in authorized way
B9	Provide higher responsibility to employees to become highly efficient and effective
B10	Highly emphasis on providing prompt assistance to resolve enquires or complains from customer

Data Analysis

The data were analysed under descriptive statistics and factor analysis. Descriptive statistics are used to analyse the general features of the data. The factor analysis is used to measure consistency of the data that were collected in this study. Further, the reliability of the data was tested by using Cronbach alpha test. Finally, the data validity was tested by checking the normality of data through Shapiro Wilk test and graphical method.

Findings and Discussions

Demographic Information

The study collected few demographic data of the respondents which includes gender, age, job position, service scheme, grade, highest academic qualification, working experience in current organisation, and total year of working experiences in public service. A summary of the demographic information is given in the Table 3.

Table 3: Demographic information of the respondents

Demographic Profile	Frequency	Percentage (%)
Gender:		
Female	50	45.9
Male	56	51.4
Not Indicated	3	2.8
Age Group:		
30 to 40 years	75	68.8
41 to 50 years	13	11.9
51 years and above	6	5.5
Under 30 years	12	11.0
Not Indicated	3	2.8
Job Position:		
Management and Professional	101	92.7
Supporting staff	5	4.6
Top management	3	2.8
Service Scheme:		
Administrative and Diplomatic	76	69.7
Administrative & Support	7	6.4
Education	2	1.8
Engineering	4	3.7
Financial	12	11.0
Information System	2	1.8
Medical & Health	2	1.8
Not Indicated	4	3.7
Grade:		
17	1	0.9
27	3	2.8
41	17	15.6
44	18	16.5
48	46	42.2
52	12	11.0
54	7	6.4
JUSA C	3	2.8
Not Indicated	2	1.8
Highest Academic Qualification:		
Diploma	1	0.9
University Degree/Master/PhD	108	99.1
Working Experience with Current Organisation (Year):		
1 to 3 years	29	26.6
4 to 5 years	11	10.1
5 years and above	55	50.5
Less than 1 year	12	11.0
Not Indicated	2	1.8
Working Experience In Public Sector (Year):		
1 to 3 years	7	6.4

4 to 5 years	9	8.3
5 years and above	89	81.7
Less than 1 year	2	1.8
Not Indicated	2	1.8

Among the respondents, around 46% are female and 51.4% are male, and rest did not provide the gender data. Most of the respondents are in the 30-40 years age group which comprised of around 69% of total respondents. Almost all of the respondents have minimum a bachelor degree.

Among the respondents, around 93% are in the management & professional position. In case of job scheme, 69% of the respondents are in the administrative and diplomatic scheme followed by 10% in financial services, and 6.4% in administrative & support scheme. About 42% of the respondents are at grade 48 followed by grade 44 which consists of 16.5% and grade 52 which consists of 11% of the respondents.

About half of the respondents (50.5%) have been working for more than 5 years in the current organisation while 26.6% from the respondents have been working between 1 to 3 years. As for working in the public sector, 81.7% of the respondents stated that they have been serving the government for more than 5 years.

Descriptive Analysis and Factor Analysis

The study tries to measure the accountability in public sector by ten variables. Among the respondents, on an average total 87.3% of the respondent are agreed that they practice these accountability factors and only 4.4% mentioned that they do not practices (Table 4).

Table 4: Score of accountability factors in the public sector of Malaysia

Scores	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	All Average
1	0	0	0	0	0	0	0	0	0	0	0
2	0	3	2	1	2	0	0	0	0	1	1
3	5	4	5	4	3	5	3	5	3	2	4
4	5	11	10	9	6	15	5	7	12	7	9
5	29	29	30	27	24	27	26	24	27	22	27
6	46	47	42	51	37	38	49	38	48	52	45
7	24	15	20	17	37	24	26	34	18	24	24
Disagree (1-3)	5	7	7	5	5	5	3	5	3	3	5
Agree (5-7)	99	91	92	95	98	89	101	96	93	98	94
Disagree (1-3) %	5%	6%	6%	5%	5%	5%	3%	5%	3%	3%	4.4%
Agree (5-7) %	91%	83%	84%	87%	90%	82%	93%	88%	85%	90%	87.3%
Maximum	7	7	7	7	7	7	7	7	7	7	7
Minimum	3	2	2	2	2	3	3	3	3	2	3
Std. Dev.	1.01	1.13	1.14	1.03	1.15	1.12	0.94	1.09	0.98	0.98	0.82

The factor analysis provides the consistency of these variables for the accountability measurement. The factor loading for all of the variables are more than 0.6. The ranges of the

loading value of the factor is 0.685 (B6) to 0.844 (B1) (Table 5). This indicates that all of these ten variables are good to measure the accountability of the public sector in Malaysia.

Among the factors of measurement the accountability in the public sector, reporting regularly on the department's performance to the top management (B1) is followed by 91% of the respondents (Table 4), and the people engaged in engineering scheme performed it most efficiently and the people engaged in medical & health scheme performed it least efficiently (Table 5). Among the other service schemes, the people engaged in administrative & support, financial, and information system schemes follow it more than the average level and the people engaged in administrative & diplomatic, and education schemes follow it below the average level (Table 5).

Among the factors of measurement the accountability in the public sector, supporting the process of learning from mistakes and successes and consider external views for improvement (B2) is followed by 83% of the respondents (Table 4), and the people engaged in engineering and information system scheme performed it most efficiently and the people engaged in administrative & diplomatic scheme performed it least efficiently (Table 5). Among the other service schemes, the people engaged in administrative & support, and financial schemes follow it more than the average level and the people engaged in education, and medical & health schemes follow it below the average level (Table 5).

Around 84% of the respondents agreed that they has a regular reporting system on the achievements and results of programs/projects against their objectives (B3) (Table 4), and the people engaged in engineering scheme performed this activity most efficiently and the people engaged in medical & health scheme performed this activity least efficiently (Table 5). Among the other service schemes, the people engaged in administrative & support, information system, and financial schemes follow this activity more than the average level and the people engaged in administrative & diplomatic, and education schemes follow this activity below the average level (Table 5).

Around 87% of the respondents mentioned that they recognize the responsibilities of organization towards its wider communities, society and the environment (B4) (Table 4), and the people engaged in engineering scheme follow this activity at highest level and the people engaged in education and medical & health scheme follow this activity at lowest level (Table 5). Among the other service schemes, the people engaged in administrative & support and administrative & diplomatic schemes recognize their responsibilities more than the average level and the people engaged in information system and financial schemes recognize the responsibilities below the average level (Table 5).

Around 90% of the respondents mentioned that they have established clear operating goals to be achieved (B5) (Table 4), and the people engaged in administrative & support scheme have established it most and the people engaged in medical & health scheme established it least (Table 5). Among the other service schemes, the people engaged in engineering, information system, financial and education schemes have established their goal more than the average level and the people engaged in administrative & diplomatic have established their goal less than the average level (Table 5).

Around 82% of the respondents mentioned that they maintain detail and up-to-date records of their inventories and assets (B6) (Table 4), and the people engaged in administrative & support scheme maintain this records at highest rate and the people engaged

in medical & health scheme maintain this records at lowest rate (Table 5). Among the other service schemes, the people engaged in engineering, information system, and administrative & diplomatic emphasize on maintaining this record more than the average level and the people engaged in financial and education maintaining this record less than the average level (Table 5).

The accountability factor of following treasury rules and regulations in all circumstances (B7) was ensured by the highest number of respondents which consists of 93% of the respondents (Table 4), and the people engaged in engineering scheme are most cautious and the people engaged in medical & health scheme are least cautious about this accountability factor (Table 5). Among the other service schemes, the people engaged in administrative & support, information system, and administrative & diplomatic emphasize on following treasury rules and regulations more than the average level and the people engaged in financial and education following treasury rules and regulations less than the average level (Table 5).

The accountability factor of proper usage of fund and usage in authorized way (B8) was ensured by 88% of the respondents (Table 4), and the people engaged in engineering and administrative & support scheme are most cautious and the people engaged in information system scheme are least cautious about this accountability factor (Table 5). Among the other service schemes, the people engaged in administrative & diplomatic emphasize on this issue more than the average level and the people engaged in financial, education, and medical & health emphasize on this issue less than the average level (Table 5).

The accountability factor of providing higher responsibility to employees to become highly efficient and effective (B9) was ensured by 85% of the respondents (Table 4), and the people engaged in engineering scheme provide highest responsibility to employees and the people engaged in education and medical & health scheme provide lowest responsibility to employees (Table 5). Among the other service schemes, the people engaged in administrative & support practice this issue more than the average level and the people engaged in information system, financial, administrative & diplomatic schemes practice this issue less than the average level (Table 5).

Around 90% of the respondents mentioned that they highly emphasize on providing prompt assistance to resolve enquires or complains of customer (B10) (Table 4), and the people engaged in engineering scheme emphasize on this issue most and the people engaged in financial scheme emphasize on this issue least (Table 5). Among the other service schemes, the people engaged in administrative & support and administrative & diplomatic emphasize on this issue more than the average level and the people engaged in information system, education, and medical & health emphasize on this issue less than the average level (Table 5).

Table 5: Score of accountability factors according to service scheme in the public sector of Malaysia

Service Scheme	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	All Average
Engineering	6.8	6.0	6.3	6.3	6.5	6.0	6.8	6.3	6.5	6.8	6.4
Administrative & Support	6.3	5.9	6.1	6.1	6.7	6.6	6.0	6.3	6.3	6.6	6.3
Information System	6.0	6.0	6.0	5.5	6.0	6.5	6.5	3.5	5.5	5.5	5.7

Financial	6.1	5.7	5.6	5.5	6.6	5.4	5.6	5.7	5.5	5.3	5.7
Administrative & Diplomatic	5.6	5.3	5.4	5.6	5.6	5.6	5.8	5.9	5.5	5.7	5.6
Education	5.5	5.5	5.0	5.0	6.0	4.5	5.5	4.5	5.0	5.5	5.2
Medical & Health	5.0	5.5	4.0	5.0	4.5	3.5	4.5	4.0	5.0	5.5	4.7
N/A	6.3	5.8	5.8	5.5	6.0	5.0	6.3	5.3	5.5	6.0	5.7
Total Average	5.7	5.4	5.5	5.6	5.9	5.6	5.8	5.8	5.6	5.7	5.7
Factor Loading	0.84	0.81	0.79	0.77	0.79	0.69	0.78	0.74	0.80	0.78	

Among all of the accountability factors, the highest mean score is 5.9 for the factor of having established clear operating goals to be achieved (B5), and the lowest mean score is 5.4 for the factor of supporting the process of learning from mistakes and successes and consider external views for improvement (B2) (Table 5). Among all of the service scheme group, the highest average score for all of the factors of accountability measurement is 6.4 for engineering group, and the lowest mean score is 4.7 for the medical & health scheme group. The accountability in the administrative & diplomatic, education, and medical & health is lower than the overall average accountability score of 5.7.

The total average score for engineering service scheme group is 6.4 whereas their highest score is 6.8 for the measurement of accountability factors of B1, B7, and B10. Their accountability for the B2, B3, B4, B5, and B8 factors are less than their total average accountability scores, but all of their accountability score is more than the overall average accountability score of 5.7.

The total average score for administrative & support scheme group is 6.3 whereas their highest score is 6.7 for the factor of B5, and their lowest score is 5.9 for the factor B2. Their accountability for the B2, B3, B4, and B7 factors are less than their total average accountability scores, but all of their accountability score is more than the overall average accountability score of 5.7.

The total average score for information system scheme group is 5.7 whereas their highest score is 6.5 for the factors of B6 and B7, and their lowest score is 3.5 for the factor B8. Their accountability for the B4, B8, B9, and B10 factors are less than their average accountability score and total overall average accountability score of 5.7.

Interestingly the overall accountability in the financial scheme is not very strong, just average. The total average score for financial scheme group is 5.7 whereas their highest score is 6.6 for the factor of B5, and their lowest score is 5.3 for the factor B10. Their accountability for the B3, B4, B6, B7, B9, and B10 factors are less than their average accountability score and total overall average accountability score of 5.7.

The total average score for administrative & diplomatic scheme group is 5.6 whereas their highest score is 5.9 for the factor of B8, and their lowest score is 5.3 for the factor B2. Their accountability for most of the factors are less than the overall average accountability score of 5.7, and their accountability for the B2, B3, and B9 factors are less than their total average accountability scores.

The total average score for education scheme group is 5.2 whereas their highest score is 6.0 for the factor of B5, and their lowest score is 4.5 for the factors B6 and B8. Their accountability for all of the factors, except B5, are less than the overall average accountability

score of 5.7, and their accountability for the B3, B4, B6, and B8 factors are less than their total average accountability scores.

The total average score for medical & health scheme group is 4.7 whereas their highest score is 5.5 for the factors of B2 and B10, and their lowest score is 3.5 for the factor B6. Their accountability for all of the factors are less than the overall average accountability score of 5.7, and their accountability for the B3, B5, B6, B7, and B8 factors are less than their total average accountability scores.

This result implies that overall public departments are providing highest priority in establishing clear operating goals to be achieved (B5). However, overall departments are providing least support for the learning from mistakes and success as well as review from external parties (B2). This notion shows that the overall public sector has less focus in receiving feedbacks from outside people to review its operation in uplifting the accountability environment. The priority among the accountability factors also differ based on the services schemes.

Diagnostic Test

Normality Test

The histogram (Figure 1) shows a normal distribution of the bell shape curve for the total average of all ten variables of accountability. The Shapiro Wilk test to assess normality also indicates positive result where p value curve for the total average of all ten variables of accountability is more than .05 ($p=.096$) that indicates the sample size of the study is normally distributed.

Figure 1: Histogram with Normality Plot for Accountability Variable

Reliability Test

The Cronbach alpha (Table 6) value on the accountability is 0.926 that indicates the reliability of the questions is excellent (George & Mallery, 2003). The eigenvalues for the test mean that the factor used in accountability explained the 60.66% of variance. The Kaiser-Meyer Olkin test indicates a value greater than 0.6 at 0.907 (Chi-Square = 683.321, $p < 0.000$). Therefore, the sample is adequate to be used in this factorial analysis. Generally, the test has supported the accountability variable for this study.

Table 6: Reliability Test for Accountability Factors

Cronbach's Alpha	0.926
Eigenvalue	6.066
Eigen % variance	60.66
% of variance	60.66
Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.907
Bartlett's Test of Sphericity Approx. Chi-Square	683.32
Bartlett's Test of Sphericity Sig.	0.000

Conclusions and Recommendations

Malaysia has targeted to achieve the visions 2020 to become a developed nation, but there are much more steps to be taken in improving the accountability of public sector. The study tries to measure the status of current practices of accountability in public sector of Malaysia by assessing the status of ten factors of accountability.

Among the total respondents, 87.3% of them are agreed that overall they practice these ten accountability factors, but only 4.4% mentioned that they do not practices. Overall, these public departments provide highest priority in establishing operational goals but least emphasize on the learning from mistakes and feedbacks from outside people to review its operation in uplifting the accountability environment. The priority among the accountability factors for individual services scheme also differs from the overall priority. The accountability in the administrative & diplomatic, education, and medical & health is lower than the overall average accountability. The accountability in the financial and information system schemes is not strong enough. Therefore there are some corruptions, weakness, and lack of control in asset management were discovered in recent Auditor General's report.

Though many approaches have been undertaken to strengthen the public service delivery, the statistic result shows adversely with no impact or at least at the minimal impact. The recent survey by Transparency International on Corruption Perceptions Index (CPI) 2013 shows that Malaysia has just managed to creep up one slot in the rankings from 54 to 53 out of 177 countries, scored 50 but remained in the average range of perception from the people, indicating that graft-fighting measures efforts are still inadequate (The Sunday Daily, 2013). This indication shows even though the government is on the right track to restore the public confidence, there are much more steps to be taken in improving public perception especially towards the public sector accountability.

To overcome this situation, just simply changing the structure of bureaucracies is not enough. The overall public sector needs to be transformed into becoming a reliable and efficient sector by ensuring proper accountability and its proper assessment system. The findings of the study will help different government agencies and departments to improvement their accountability based on the relevant service scheme. At the same time, the accountability measurement factors and techniques used in this study may help the government in developing the accountability measurement techniques for the public sector.

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