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Public Accountability System: Empirical Assessment of Public Sector of Malaysia

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ABSTRACT

This study assesses the status of accountability practices of the Malaysian public sector in response to the recent report of the Auditor General that revealed corruption, weakness and lack of control in asset management. Primary data was collected using a questionnaire distributed through Google Docs application to the heads of 682 departments and agencies under 24 federal ministries, including the Prime Minister Department. The final sample of the study consists of 109 respondents. The data gathered were based on the opinions of respondents on the 10 factors of public accountability practices in their respective departments or agencies using a seven-point Likert scale that ranged from 1 (strongly disagree) to 7 (strongly agree). Data were analyzed using descriptive statistics and factor analysis. Data reliability was tested using Cronbach's alpha test. Data validity and normality were tested using the Shapiro Wilk's test. About 87.3% of the respondents indicated that their departments and agencies generally implement accountability practices. However, priority accountability factor differs among service schemes. Accountability in administrative and diplomatic, education and medical and health services is below the overall average. The study findings are useful in providing awareness to policy makers and in encouraging accountability environments in many countries, especially Malaysia.

Key words: Accountability system, public sector, factor analysis, Malaysia

INTRODUCTION

Improving accountability in the public sector is important to the improvement of public services. Many countries have implemented reforms to meet public demand for a more transparent and accountable government. Technological evolution also required governments to develop the integrity of public sector with strong leadership command to steer efficiency without abandoning good governance.

Accountability plays a greater role in public administration (Mulgan, 1997; Yang, 2012). The term is socially constructed and is a contested concept (Michael, 2005; Mulgan, 2000). Researchers have debated for over a decade on the term and an exhaustive definition is yet to emerge (Steffek, 2010; Valentinov, 2011). Nonetheless, accountability is always related to good governance which implies that public organizations should conduct public matters, manage public funds and guarantee that human rights are free from abuse and corruption while obeying the rule of law (Bhuiyan and Amagoh, 2011; Morrell, 2009; UNHR., 2012).

The public has an imperative and ultimate right to know and receive facts and figures to assist them in debating and deciding on the destiny of their elected representatives (Almquist *et al*., 2013; Christensen and Skaerbaek, 2007; Subramaniam *et al*., 2013). Accountability is vital to demonstrate democratically how government conducts monitoring and control while preventing concentration of power and enhancing the learning capacity and effectiveness of public administration (Aucoin and Heintzman, 2000; Peters and Pierre, 1998; Rotberg, 2004). Salminen and Ikola-Norrbacka (2010) suggested that every government is fundamentally trying to appear good and reliable to the public. Anti-corruption laws and ethical codes have been established and enforced to avoid unethical actions against regulation.

The concept of accountability has been evolving and broadening to a concept of integrated financial management and stewardship over the effective and efficient use of financial and other resources in all government operation areas (Bovens, 2007; Kaldor, 2003; Mulgan, 2000). Public sector accountability requires governments to justify the source and utilization of public resources (Almquist *et al*., 2013; De Jesus and Eirado, 2012; Laegreid *et al*., 2008) because governments are largely perceived as inefficient and poorly performing in service delivery (Barton, 2006; Hui *et al*., 2011). The growing concern on how government spends money increases public demand and pressure on the government to manage resources prudently (Bakar *et al*., 2011; Almquist *et al*., 2013; Bhuiyan and Amagoh, 2011; Mulgan, 1997).

The Malaysian government has realized that to achieve its Vision 2020 of becoming a developed nation, it must equip the nation with high class mentality citizens who uphold high ethical values (Iyer, 2011). Since gaining independence in 1957, Malaysia is on track to transforming from a developing country to a developed one. In the 1980s, Malaysia paid considerable attention to enhancing public sector delivery to boost good moral value and integrity. Many public sector 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 improve system delivery and accountability.

The government introduced various control systems to expel or restrict negligence or mismanagement of government funds and to ensure accountability in public sector spending. Prime Minister Abdullah Haji Ahmad Badawi introduced the Malaysian Institute of Integrity (IIM) in 2004 which aims to develop a nation of high integrity, resilience and universal good values. The IIM which acts as a coordinating agency for the implementation of the National Integrity Plan (NIP) is a vital step taken by the government to enhance public sector accountability. The Malaysian Public Complaint Bureau[1] is also always proactive in providing services to assist the public in submitting complaints and contributing to public service excellence. Furthermore, various audits have been conducted annually by the Office of the Auditor General to evaluate the efficiency of federal government financial management and activities. These audits include Attestation Audit, Compliance Audit, Performance Audit and Government Companies’ Management Audit. Other evaluations were conducted by the Malaysian Administrative Modernization and Management Planning Unit (MAMPU).[2] The MAMPU evaluation is known as the Star Rating system.

[1]The Public Complaint Bureau is an agency under the Prime Minister Department accountable for managing public complaints. See http://www.pcb.gov.my/ for further details

[2]The Malaysian Administrative Modernization and Management Planning Unit is one of the few central agencies in Malaysia and is responsible for “modernizing and reforming” the public sector in administrative reform areas. See http://www.mampu.gov.my/ for further details

One of the main objectives of the system is to give recognition to agencies that demonstrate high standards of governance and continuous improvement in public service delivery beginning 2008.

In 2009, Prime Minister Mohd Najib introduced a new approach toward transforming the government and public sector by focusing on six National Key Results Areas[3] under Government Transformation Programs. The main objective of the approach is to improve government effectiveness in service delivery and accountability for priority outcomes and to aid Malaysia in becoming an advanced, united and just society with a high standard of living. The most important area benefits the people and national progress, an administrative reformation that will improve government accountability and strengthen the public sector. The approach is a crucial step in maintaining public confidence and publicizing the determination of the government to implement good governance in the public sector.

Former prime minister Mahathir Mohamed mentioned that building a strong and united nation must emphasize moral and ethical values to direct Malaysia toward becoming a united and progressive country (PMOM., 2010). The same idea is shared by his successor Abdullah Ahmad Badawi, who later established the Malaysian Institute[4] of Integrity to propel Malaysia, especially its public sector into the path of upholding accountability and transparency. In his speech to the Parliament during the presentation of the 2013[5] budget, Prime Minister Mohd Najib stressed on a working culture that upholds speed, accuracy and integrity. He reiterated this view in his 2014 budget speech[6], with emphasis on transforming the public sector to enhance public confidence and maintaining its image and credibility.

Despite efforts to improve service delivery, criticisms and complaints on public service continue to exist. As a multi-racial country, Malaysia faces many obstacles and challenges. Its public sector has long been criticized for its inefficiency, red tape, lack of flexibility, ineffective accountability and poor performance (Siddiquee, 2006). The public sector is easily manipulated by malevolent people, this perception weakens confidence in the integrity of government institutions, especially with pending corruption cases relating to government procurement, abuses in land excision, frauds on land transfer and dishonesty in business affairs at the local municipality level (The Star, 2008). Poor service delivery reflects gaps in accountability, inequalities in policy planning and inadequate coordination across public agencies, especially at the ministerial level. Malaysian voters expressed their deep discontent with government services in the 2008 elections when Barisan Nasional, the ruling coalition and experienced its worst election performance since independence in 1957 (Iyer, 2011).

The same matter was highlighted in the 2012 report of the Auditor General which include several issues on negligence and failure to discharge government duties. Several weaknesses were observed and included in the report, namely, improper payment, procurement work that did not follow specifications, low in quality, or unsuitable to a project; unreasonable delays, waste, weakness in managing revenues and governments assets (NAD., 2013). According to the report,

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

[4]The Malaysian Institute of Integrity 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, resilience, and universal good values. See http://www.iim.org.my/ for further details

[5]Full text of the 2013 budget speech can be accessed at http://www.pmo.gov.my/dokumenattached/bajet2013/ SPEECH_BUDGET_ 2013_28092012_E.pdf

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

the weaknesses occurred because of the negligence of officers, such as noncompliance with rules and regulations, lack of monitoring, lack of project management skills and failure to give attention on the outcome or effect of programs, activities or projects. A significant amount of public money was wasted because of negligence.

The Royal Malaysian Customs Department (RMCD) was involved in an infamous case regarding the shoes procurement for its personnel by its headquarters from 2009-2013. The case involved RM 6.86 million. Audit findings at the end of 2012 revealed that the remaining shoes purchased from 2009 were yet to be distributed and 7,659 pairs worth RM602,089 were already damaged and should be disposed (NAD., 2013). Mismanagement in shoes procurement by RMCD resulted in a loss to the government. The case is a clear example of the inefficiency and negligence of procurement and distribution officers.

Other cases highlighted similar weaknesses and triggered public clamor for the public sector to ensure that employees follow and honour public funds with integrity, responsibility and accountability and implement good governance in public sector delivery.

Therefore, this study explores the extent that the principle of accountability in the public sector is being honoured, wherein employees can be held accountable for its use of funds and for the results of its actions by the electorate, the legislature and judiciary in Malaysia. This study will help the government define the contributory factors in nurturing and promoting accountability among government departments. The findings will also be useful in raising the awareness of policy makers from various countries, especially Malaysia, on how to encourage an accountability environment.

METHODOLOGY

Sampling and data collection: Data was collected using a targeted survey involving 682 departments and agencies under 24 federal ministries in Malaysia, including the Department of the Prime Minister. The rate of response to the actual samples is 16% from the targeted group. A total of 109 respondents replied to the questionnaire. Previous studies had response rates of 5-10% (Alreck and Settle, 1995). The distribution of respondent ministries is provided in Table 1.

Questionnaires were distributed using Google Docs application to department heads with guaranteed confidentiality. The email addresses of the respondents were collected from the website of their respective ministries.

As suggested by previous studies, a reminder email was sent to the respondents to ensure a high rate of successful responses (Fan and Yan, 2010; Kaplowitz *et al*., 2004). A total of 109 participants responded (Table 1).

Measurement of variables: Respondents were asked to provide their opinion accountability promotion practices in their respective departments using a seven-point Likert scale that ranged from 1 (strongly disagree) to 7 (strongly agree). Accountability measurement variables (Table 2) were adapted with modification from Geer (2009) and Shaoul *et al*. (2012).

Data analysis: Data was analyzed using descriptive statistics and factor analysis. Descriptive statistics analyzed the general features of the data, whereas factor analysis measured data consistency. Data reliability was tested using Cronbach's alpha test. Data validity was tested by checking its normality through Shapiro Wilk’s test and graphical method.

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

Name of ministry	No. of targeted departments or agencies	No. of actual sample departments or agency
Office of the Prime Minister	52	15
Ministry of Finance	33	5
Ministry of Women, Family and Community Development	18	8
Ministry of Education	57	8
Ministry of Energy, Green Technology and Water	21	4
Ministry of Plantation Industries and Commodities	19	1
Ministry of Home Affairs	34	4
Ministry of Communications and Multimedia	20	2
Ministry of Rural and Regional Development	28	2
Ministry of International Trade and Industry	31	4
Ministry of Science, Technology and Innovation	42	5
Ministry of Natural Resources and Environment	26	2
Ministry of Tourism and Culture	23	1
Ministry of Agriculture and Agro-Based Industry	26	7
Ministry of Defense	33	8
Ministry of Works	20	4
Ministry of Health	44	6
Ministry of Youth and Sports	21	3
Ministry of Human Resources	22	3
Ministry of Domestic Trade, Co-Operatives and Consumerism	24	3
Ministry of Transport	23	2
Ministry of Foreign Affairs	31	5
Ministry of Federal Territories	12	3
Ministry of Urban Wellbeing, Housing and Local Government	22	4
Total	682	109

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

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 or projects against objectives
B4	Recognize the responsibilities of the organization toward its community, society, and the environment
B5	Have established clear operating goals to be achieved
B6	Maintain detailed and up-to-date records of its inventories and assets
B7	Follow treasury rules and regulations in all circumstances
B8	Ensure proper usage of funds in an authorized manner
B9	Provide higher responsibility to employees to become highly efficient and effective
B10	Highly emphasize providing prompt assistance to resolve enquires or customer complaints

RESULTS AND DISCUSSIONS

Demographic information: The demographic data collected from respondents include gender, age, job position, service scheme, grade, highest academic qualification, working experience in their current organization and total working experience in public service. Table 3 summarizes the demographic information of respondents.

Around 46% of the respondents are female and 51.4% are male. The rest did not provide gender data. Most of the respondents (69%) are in the 30-40 years age group. Almost all respondents have at least a bachelor's degree.

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		
30-40 years	75	68.8
41-50 years	13	11.9
51 years and above	6	5.5
Under 30 years	12	11.0
Not indicated	3	2.8
Job position:		
Managerial and professional	101	92.7
Support staff	5	4.6
Top management	3	2.8
Service scheme		
Administrative and diplomatic	76	69.7
Administrative and support	7	6.4
Education	2	1.8
Engineering	4	3.7
Financial	12	11.0
Information system	2	1.8
Medical and 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 organization (Year)		
1-3 years	29	26.6
4-5 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)		
1-3 years	7	6.4
4-5 years	9	8.3
5 years and above	89	81.7
Less than 1 year	2	1.8
Not indicated	2	1.8

Around 93% of the respondents hold managerial or professional positions. With regard to job scheme, 69% are in administrative and diplomatic services, 10% are in financial services and 6.4% are in administrative and support services. About 42% are at grade 48, 16.5% are at grade 44 and 11% are at grade 52.

About half of the respondents (50.5%) have been working for more than 5 years in their current organization, whereas 26.6% have been working between 1-3 years. Regarding public sector experience, 81.7% have been serving the government for more than 5 years.

Descriptive analysis and factor analysis: This study measures public sector accountability using 10 variables. An average of 87.3% respondents stated that their departments practiced these accountability factors and only 4.4% mentioned that they did not (Table 4).

Factor analysis provides for the consistency of these variables for accountability measurement. Factor loadings for all variables are more than 0.6, ranging from 0.685 (B6) to 0.844 (B1) (Table 5). The results indicate that all variables are good measurements for public sector accountability in Malaysia.

Regular reporting of department performance to top management (B1) is followed by 91% of respondents (Table 4). Engineering services performed the act most efficiently and medical and

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

Service scheme	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

Table 5: Accountability factor scores per service scheme in the Malaysian public sector

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 and 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 and 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 and 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	

health services performing least efficiently (Table 5). Administrative and support, financial and information system services provide regular reporting at an average level, whereas administrative and diplomatic services and education perform below average (Table 5).

Supporting the process of learning from mistakes and successes and considering external views for improvement (B2) is followed by 83% of the respondents (Table 4). Engineering and information system services are the most supportive, whereas administrative and diplomatic services are the least (Table 5). Administrative and support services and financial services are more than average, whereas education and medical and health services perform below average (Table 5).

Around 84% regularly report and assess achievements and results of programs and projects against objectives (B3) (Table 4). Engineering services perform most efficiently, whereas medical and health services perform least efficiently (Table 5). Administrative and support, information system and financial services have average efficiency, whereas administrative and diplomatic services and education perform below average (Table 5).

Around 87% agreed that their organizations recognize their responsibilities toward their community, society and the environment (B4) (Table 4). Engineering services follow this activity the most, whereas education and medical and health services follow it the least (Table 5). Administrative and support services and administrative and diplomatic services perform more than average, whereas information system and financial services perform below average (Table 5).

Around 90% believe their departments have established clear operating goals to be achieved (B5) (Table 4). Administrative and support services agree the most, whereas medical and health services agree the least (Table 5). Engineering, information system, financial and education services have established goals at more than average levels, whereas administrative and diplomatic services have less than average (Table 5).

Around 82% maintain detailed and up-to-date records of inventories and assets (B6) (Table 4). Administrative and support services have the highest rate, whereas medical and services scheme maintain the lowest rate (Table 5). Engineering, information system and administrative and diplomatic services have more than average emphasis on record maintenance, whereas financial and education services maintain less than average records (Table 5).

Following treasury rules and regulations in all circumstances (B7) was adhered to by most respondents at 93% (Table 4). Engineering services are most cautious, whereas medical and health services are least cautious (Table 5). Administrative and support, information system and administrative and diplomatic services have more than average emphasis on following treasury rules and regulations, whereas financial and educational services gave below average compliance for treasury rules and regulations (Table 5).

Proper usage of funds in an authorized manner (B8) was guaranteed by 88% of respondents (Table 4). Engineering and administrative and support services are most cautious, whereas information system systems are the least (Table 5). Administrative and diplomatic services have more than average emphasis on proper usage of funds, whereas financial, educational and medical and health services have less than average emphasis (Table 5).

Providing higher responsibility to employees to become highly efficient and effective (B9) was noted by 85% of respondents (Table 4). Engineering services give the highest responsibility to employees, whereas education and medical and health services give the least (Table 5). Administrative and support services assign more than average responsibility to employees, whereas information system, financial, administrative and diplomatic services have less than average implementation (Table 5).

Around 90% of respondents highly emphasize providing prompt assistance to resolve customer enquires or complaints (B10) (Table 4). Engineering services emphasize this issue most, whereas financial services emphasize it the least (Table 5). Administrative and support and administrative and diplomatic services place more than average emphasis on this issue, whereas information system, education and medical and health services give it less than average emphasis (Table 5).

The highest mean score among all accountability factors is 5.9 for establishing clear operating goals (B5) and the lowest mean score is 5.4 for supporting the process of learning from mistakes and successes and considering external views for improvement (B2) (Table 5). The highest average score across all service schemes is 6.4 for engineering services and the lowest is 4.7 for medical and health services. Accountability in the administrative and diplomatic, education and medical and health services is lower than the overall average of 5.7.

The total average score for engineering services is 6.4, with the highest score at 6.8 for B1, B7 and B10. Accountability for B2, B3, B4, B5 and B8 are less than their total average but their accountability scores are more than the overall average of 5.7.

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

The total average score for information systems is 5.7. Their highest score is 6.5 for B6 and B7 and their lowest score is 3.5 for B8. Their accountability for B4, B8, B9 and B10 are less than their average and total overall average accountability score.

Interestingly, overall accountability for financial services is not very strong and merely average. Their total average score is 5.7. Their highest score is 6.6 for B5 and their lowest score is 5.3 for B10. Their accountability for B3, B4, B6, B7, B9 and B10 are less than their average and total overall average accountability score.

The total average score for administrative and diplomatic services is 5.6. Their highest score is 5.9 for B8 and their lowest score is 5.3 for B2. Their accountabilities for most factors are less than the overall average and their accountability for B2, B3 and B9 are less than their total average accountability scores.

Total average score for education services is 5.2. Their highest score is 6.0 for B5 and their lowest score is 4.5 for B6 and B8. Their accountabilities for all factors, except B5, are less than the overall average and their accountability for B3, B4, B6 and B8 are less than their total average accountability scores.

Total average score for medical and health services is 4.7. Their highest score is 5.5 for B2 and B10 and their lowest score is 3.5 for B6. Their accountabilities for all factors are less than the overall average and their accountability for B3, B5, B6, B7 and B8 are less than their total average accountability scores.

The results imply that public departments give the highest priority to establishing clear operating goals (B5) and provide the least support for learning from mistakes and success as well as reviews from external parties (B2). The public sector focuses less on receiving feedback from outsiders to review its operation and uplift accountability environments. Priority accountability factors also differ based on service schemes.

Diagnostic test

Normality test: The histogram (Fig. 1) shows a normal distribution of the bell-shaped curve for the total average of all 10 accountability factors. The Shapiro Wilk's test to assess normality also

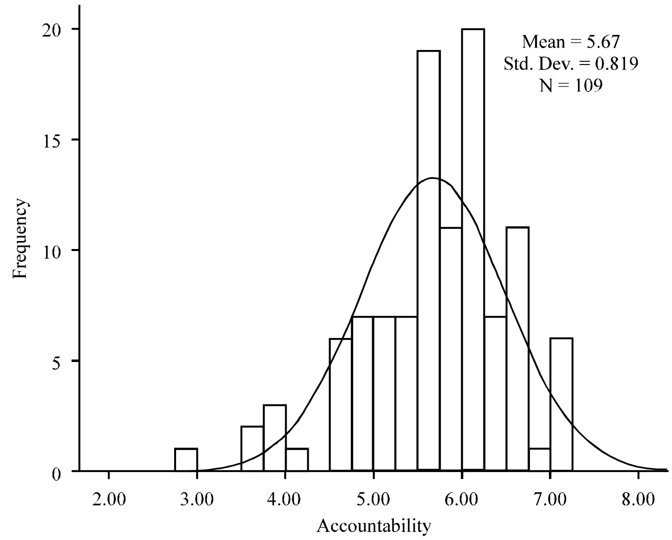

Fig.1: Histogram with normality plot for accountability variables

Table 6: Reliability test for accountability factors

Cronbach's alpha	0.926
Eigenvalue	6.066
Eigen variance (%)	60.660
Variance (%)	60.660
Kaiser-Meyer-Olkin measure of sampling adequacy	0.907
Bartlett's test of sphericity approx. chi-square	683.320
Bartlett's test of sphericity sig.	0.000

has a positive result, where the p value curve for the total average of all 10 accountability variables is more than 0.05 (p = 0.096). This result indicates that the study sample size is normally distributed.

Reliability test: The Cronbach's alpha (Table 6) value for accountability is 0.926 which indicates that the questions have excellent reliability (George and Mallery, 2003). Eigenvalues explained 60.66% of the 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 for the present factorial analysis. The test generally supported the accountability variable for the present study.

Conclusions and recommendations: Malaysia aims to achieve Vision 2020 of becoming a developed nation. However, more steps need to be taken to improve public sector accountability. This study assesses the status of the current accountability practices in the Malaysian public sector based on 10 factors of accountability.

Among the respondents, 87.3% generally practice the 10 accountability factors, whereas 4.4% stated that they did not. Overall, the subject public departments give highest priority to establishing operational goals and least emphasis to learning from mistakes and feedback from outsiders to review their operations and uplift the accountability environment. Priority accountability factors differ per service scheme and from the overall priority. Accountability in administrative and diplomatic, education and medical and health services is lower than the overall average accountability. Accountability in financial services and information systems is weak.

Several approaches have been undertaken to strengthen public service delivery but statistics shows the adverse result of having no or minimal impact. A recent survey by the Transparency International on Corruption Perceptions Index 2013 shows that Malaysia barely managed to creep up one slot from 54-53 out of 177 countries. The country scored 50 but remained in the average range of public perception which indicates the inadequacy of graft-fighting measures and efforts. The government is on the right track to restoring public confidence but more steps need to be taken to improve public perception, especially toward the public sector accountability.

Changing bureaucratic structures is not enough to overcome the abovementioned situation. Overall, the public sector needs to be transformed into a reliable and efficient sector by ensuring proper accountability and assessment. The study findings will help different government agencies and departments improve accountability based on their relevant service schemes. The accountability measurement factors and techniques used may also help the government develop accountability measurement techniques for the public sector.

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