

Nigerian Public Sector Governance and Fiscal Transparency: Empirical Data from Kwara State.

Professor AKINLEYE G. T & YUNUS AbdulRasheed Bolaji

¹Department of Accounting, Faculty of Management Sciences, Ekiti State University, Ado-Ekiti.

²Department of Accounting, Faculty of Management Sciences, University of Ilorin, Ilorin.

gideon.akinleye@eksu.edu.ng & yunus.ab@unilorin.edu.ng

08036677803 & 08038578393

DOI: [10.56201/jpslr.vol.11.no5.2025.pg111.121](https://doi.org/10.56201/jpslr.vol.11.no5.2025.pg111.121)

Abstract

This study is centered on Nigerian public sector governance and fiscal transparency: empirical data from kwara state. This is informed by the high rate of corruption that is embedded in the Nigeria Government System which has led to ambiguity and uncertainty about the stewardship of the Nigeria Government to the populace. The Research Design used in this study is a Survey Research Design which employed the use of questionnaire in gathering information and sampling the opinion of our respondents. The data gathered from the use of questionnaire was analyzed using Ordered Logit Regression Analysis. findings of this research shows among others that involving all citizens in an integrated, long term planning process of the state is an achievement towards protecting the environment, expanding economic opportunities and meeting social needs. The conclusion of this study is that Fiscal Transparency is a prominent factor for enhancing Governance in Kwara State Public Sector. Thus, the study recommended that the state government should carry citizens of Kwara State along in the Budget Processes through each Local Government and should invest more in Agricultural activities in the state. Lastly, Open innovation activities should be encouraged as this will effectively deal with externalities of resources, environment and relatively balance the economic value and governance value of the state

Keywords: *Fiscal, Transparency, Budget participation Accountability, Governance.*

1.0 INTRODUCTION

Transparency and accountability are major key issues in government. Every government is expected to affect fiscal transparency in its system which is a road to many forms of development to improve the confidence over issues of governance (Anthony & Ojeifo 2016). Governance is an important instrument to reduce pressure within and between countries on the use of natural resources, thereby, contributing to building trust and confidence at all levels. It relates to the environment and how government system is managed. Currently, the world is facing the problem of global warming and other environmental troubles due to the activities that humans engage in resulting from inadequate management of the environment. Under the Fiscal Responsibility Act 2007, institutions are required to make timely disclosure and wide publication of all transactions and decisions involving public revenue and expenditure for transparency and accountability purposes. Governance is an evolving field, attracting serious attention from scholars and it gradually becoming a center of policy making of governments (Li, Xu & Zheng, 2021).

Accountability and transparency has been a major concern for many years in the Nigerian public sector. Although many policies and regulations have been made by the government

concerning the issue, but no proper solution is yet to be found. The National Assembly has laid emphasis on the fact that there is critical need to improve transparency and accountability in the Nigerian public service. One of the observations was that there is crucial need for the government, multilateral and bilateral donors to identify the usefulness of accounting and auditing to provide better reporting system. While governance is habitually associated with official regulation by states, (OECD, 1996), scholars in the field of legal pluralism are advancing more nuanced understandings that also emphasized the roles of non-state institutions in the market and civil society in policy-making, norm-setting, implementation, and other aspects of governance (Merry, 2010). Scholars such as Borrow (2016) also stressed the role of indigenous communities and their legal traditions as a critical source of social ordering. The Global Initiative for Fiscal Transparency was formed in 2011 following the Global Financial Crisis (GFC). Its formation, facilitated by the World Bank, the International Budget Partnership, the International Monetary Fund (IMF), and the governments of Brazil and the Philippines, considered a sense of urgency that the GFC had disclosed core weaknesses in the state of fiscal transparency and a lack of accountability for the management of public finances, especially in developed economies. (Montes; Bastos & Oliveira 2019).

The recurring government failure in the Nigerian system is a source of concern for regulators, investors and researchers necessitating continuous research into fiscal transparency and green governance in Nigerian. Corruption keeps increasing despite the government being highly regulated. A wide range of researches on the fiscal transparency and green governance in the Nigeria public sector produce inconsistent results necessitating further in-depth investigation in different economic environments (Enabulele & Aziken, 2019). Persistent deforestation, firewood and gas emission into the atmosphere from oil production leading to high rate of temperature in the environment poses a major threat to governments around the world. Governments in the world are shifting focus towards green governance which reasonably coordinates the relationship between humans and nature. It helps to ensure the balanced development of the economy, society, and the environment. The budget cycle provides an independent view of the green governance in any government system. Although budget cycle is mandatory, and required by law; the quality of government depends on their performance to the general public. A positive relationship is expected between the fiscal transparency and green governance in the public sector. Open contracting promotes transparency and participation in government contracting with the goal to improve public procurement processes worldwide (Gätjen, 2014). It is believed that governments occupy an important position in the economic health of any country such that its (excellent or meager) performance invariably affects the economy of the country.

A positive relationship is expected between the fiscal transparency and green governance in Nigeria public sector. It is important to ensure tax equity for both principled and practical reason. Citizens have, in general, the right to expect “fairness” in public policy, including taxation. The ideas of “fair tax” and “equitable distribution” are very difficult to know, because they are ethnic and political. The anti-tax campaign led by Western politics and non-governmental organizations (NGOs) does not seem to be about fair taxation, Lamberts, (2019). As well, since tax system perceived to be “unfair” tend to be resisted with special intensity, such tax systems tend to generate less revenue and have higher administrative costs than perceived to be “fair” (McCaffery, 2008). It is expected that fair tax system should enhance performance of a government especially where government with taxes being the primary source of government revenue to support various public services, tax officials must learn to adapt their capabilities to the rapidly changing economy. Since taxes are the main source of

government revenue to finance many public services and projects, tax authorities must learn to adjust their capacity to adapt to changing activities in the economy (Juswanto & Simms 2019). According to the Nigeria Action Plan (2019-2021), the main objective of fiscal transparency is to “ensure that budget planning, approval, implementation, monitoring, reporting, auditing meet the needs of citizens and that citizens have open access to budget information in a format that is both human and machine-readable.”

Over the last few years, several studies have looked into the Fiscal transparency and green governance in Nigeria public Sector: empirical evidence from Kwara State manipulation of sector in various governance and countries, with mixed, inconsistent, and inconclusive results ranging from positive, negative, no relationship, statistically significant to insignificant influence. The use of various research methodologies, the various periods covered, the nature of variables considered, the availability and nature of data used, the various jurisdictions and sectors of study, the various sample compositions, and the various measures of environmental accounting disclosures employed all contributed to these results.

Many gaps in the work have been identified. The first is the local area; previous research has been done in other parts of the world. For example in Joab-Peterside (2007). Oil Production in the Niger Delta: Improving the Flow and Utilization of Oil Derived Resources in the Urban Sector in Abia State, Nigeria. A regional study area in the Niger Delta. The second reason is the time the study was conducted. Nkwoji, (2021). Environmental Assessment and Efficiency of Selected Oil and Gas Industries in Nigeria (2012-2017) and Madugba, Ben-Caleb., Agburuga., Ani., Jegede and Fadoju. (2021). Environmental reports and sustainability reports in oil companies in Nigeria.

This study aimed to empirically examine the benefit of the Fiscal transparency on governance in Nigeria public Sector: empirical evidence from Kwara state.

2.0 LITERATURE REVIEW

Conceptual Issues

Fiscal Transparency

In 2014, the International Monetary Fund (IMF) released a Fiscal Transparency Code, which is the global standard for disclosure of information about public finances and replaced the 2007 Code and the related Fiscal Module of the Reports on the Observance of Standards and Codes (Fiscal ROSC). The IMF’s Fiscal Transparency Code (the Code) is the international standard for disclosure of information about public finances.

According to The International Monetary Fund (IMF, 2018) Fiscal transparency is “the comprehensiveness, clarity, reliability, timeliness, and relevance of public reporting on the past, present, and future state of public finances – is critical for effective fiscal management and accountability. It helps ensure that governments have an accurate picture of their finances when making economic decisions, including of the costs and benefits of policy changes and potential risks to public finances. It also provides legislatures, markets, and citizens with the information they need to hold governments accountable. Greater fiscal transparency can also help strengthen the credibility of a country’s fiscal plans and can help underpin market confidence and market perceptions of fiscal solvency”.

Citizens’ Participation in Budget Cycle

According to Hong (2015), Citizens’ participation in budget cycle otherwise known as Participatory Budgeting is a system that promotes efficient and responsive government by allowing citizens contribute to resource allocation decisions. It helps to ensure that the various concerns of the citizens are made known to the government and attended to.

The GIFT High Level Principles for Fiscal Transparency, which the United Nations General Assembly adopted in 2012, establishes public participation in the budget process as a civil right. It asserts that “citizens and non-state actors should have the right and effective opportunities to participate directly in public debate and discussion over the design and implementation of fiscal policies”. The Non-state actors are organizations and individuals that are not affiliated with, directed by, or funded through the government such as corporations and Non-Governmental Organizations (NGOs).

A budget is the financial instrument of fiscal policy used to encourage stable growth, sustainable development, and prosperity in the economy. It is a comprehensive document that states what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections (Ugoh & Ukpere, 2019).

Open Contracting

Open Contracting is about publishing and using open, accessible, and timely information on public contracting to engage citizens and businesses to fix problems and deliver results (Open Contracting Partnership). Open Contracting suggests a transparent and participative design and execution of public procurement processes. Open contracting is a system of procurement that allows disclosure of procurement data at all stages of procurement and allows for engagement and feedback from other stakeholders. As a process, open contracting is a commitment by governments who are the data holders to engage a variety of stakeholders, including citizens and the private sector, in meaningful discussion about procurement performance and processes.

Open contracting is becoming very important across Africa. This was because of the obvious benefits that come with its full implementation. Many African countries have been making important progress towards implementing open contracting by enacting policies that support the principles of open contracting. (Ozor & Nyambane 2020).

As open contracting focuses on disclosure of more and more information, citizen/stakeholder engagement has been seen as a main element in ensuring accountability and meaningful use of the opened contracting data. The different stakeholder categories have very different and critical roles to play in the whole process of open contracting to achieve the meaningful benefits of it. (Dietrich, 2017).

Fair Tax System

Akintoye and Tashie (2019) pointed out the importance of taxation in the activities of any government cannot be overemphasized. The world over, taxes is one major source of government revenue, however, not every national government have been able to effectively exploit this great opportunity of revenue generation. This can be attributed to several reasons including the system of taxation; tax legislation; tax administration and policy issues; over reliance on other sources of revenue (such as foreign aid and grants); corrupt practices in the system – especially as it relates to the system of tax collection and behavior of citizens towards tax payment; and ease of tax payment. Before a country considers how best to administer its tax system it must possess a clear picture of the scope of its tax system. The quantity and quality of resources required by tax administrators are to a large extent determined by the type of tax system which is introduced. (Leyira, Chukwuma & Asian, 2012).Phillips (2011) observes that taxation is the most essential part of state viability and the most discernible indication of implicit agreement that exists between the state and the citizens.

According to Emmanuel (2010), many developed and developing economies around the world had experimented and proven that no nation can truly develop without developing its tax system. Consequently, many countries have embarked on tax reforms and restructuring with a view to developing a tax system that maximizes government revenue without creating disincentiveness for investment.

Governance

United Nation (UN) Environment promotes environmental governance based on robust governance systems and smart environmental laws and policies. The purpose behind this is to protect the environment and human rights by partnering with national governments, parliamentarians, and other policymakers. The citizens are allowed greater access to environmental information to enhance environmental cooperation at local, national, and global levels (UN Environment, 2018).

According to Dieng and Yvon (2017), “Governance is the government visionary, strategic and participatory sustainable management of natural resources”.

Green governance is a multidimensional scope of sustainable development that requires a strategic and participatory approach that encourages the sustainable management of natural resources, especially in developing countries (Pesqueux, 2017).

Governance and related issues are fast gaining importance in the arena of social sciences. The concept of governance can be defined as any collective and purposive activities that ensure safety, prosperity, stability, and continuance of the sustainable development and go traditional hierarchical activity (Nahar & Mishra, 2019).

Governance supports global sustainability through the decentralization of both governmental and nongovernmental organizations and businesses through collaborations very little progress has been made towards sustainability (Jungah, 2012).

There are many community dynamics that work towards building healthy and prosperous communities over the long term; the three particularly important ones are: economy, ecology, and equity- the three E's. Economy is the management and use of resources to meet household and community needs. Ecology is the pattern of relationship between living things and their environment. Equity is fairness. Ideally everyone in a community share in its well-being. Where there is equity, decisions are based on fairness. (American Library Association, 2006).

2.2 Theoretical Review

Triple Bottom Line Theory

In 1994, John Elkington; the famed British management consultant and sustainability guru, coined the phrase "triple bottom line" as his way of measuring performance in corporate America. The idea was that a company can be managed in a way that not only makes money, but which also improves people's lives and the well-being of the planet. The Triple Bottom Line theory also says that if a company focuses on finances only and does not examine how it interacts socially, it is not able to see the whole picture and therefore cannot account for the full cost of doing business.

According to Slaper and Hall (2011), the challenges of putting the TBL into practice relate to the measurement of social and ecological categories: Finding applicable data and determining how a project or policy contributes to sustainability.

The Triple Bottom Line Theory is a “concerted effort to incorporate economic, environmental and social considerations into a company’s evaluation and decision-making processes” (Wang & Lin, 2007).

Triple Bottom Line (TBL) reporting is a method used in business accounting to further expand stakeholders’ knowledge of the company. It goes beyond the traditional, financial aspects and reveals the company’s impact on the world around it. There are three main focuses of TBL: “people, planet, and profit” (Global Reporting Initiative, 2006).

The Triple Bottom Line is used by Governments, Businesses and Non-Profit Organizations.

Empirical Review

Wang and Zhang (2020) examine the environmental governance performance of Guangdong province, the most developed coastal region in China. Through a quantitative study of empirical data of Guangdong province from 2001 to 2017, it is found that fiscal transparency does have a significant positive impact on the efficiency of local environmental governance. Therefore, it is suggested that all regions in Guangdong should be more transparent in administration, intensify industrial transformation and upgrading, and better govern the regional ecological environment.

Nahar and Mishra (2019) in their study Green Governance-a steppingstone for Sustainable development brought to limelight the care and reverence to the environment since ancient times, its massive exploitation since the industrial revolution and the need of green governance, due to ill effects of environmental damage like rise in blood cancer, heart and lung diseases, respiratory problems, complications of childbirth and mental illness. In this study, it is shown that the global green governance is still disjointed and fragmented and there is a strong need for effective and adaptive governance policies to support the societal changes in the coming decades. Education, cooperation, and active participation at local, national, and global levels can help achieve the objectives towards Green Governance.

Petrie (2018) conducted a study on reversing the Degradation of New Zealand’s Environment through Greater Government Transparency and Accountability, the article proposes greater transparency in and accountability for environmental governance, addressing widespread concerns about the degradation of New Zealand’s natural environment. It assesses national environmental reporting in New Zealand against a recognized international framework and compares the wider governance framework for environmental management with other policy domains, particularly fiscal policy. The proposals advanced that more effective environmental governance is based on greater transparency, with ex ante setting of goals, targets and milestones, and comprehensive ex post monitoring, reporting and accountability.

Duwell, Bos and Steenbergen (2018) in their book titled Toward the ethics of a green future which explores ecological sustainability as a human rights issue and examines what our long-term responsibilities might be provide a basis for understanding the debates on the provision of sustainability for future generations from a diverse set of theoretical standpoints. The book intergenerational justice, rights to a green future and environmental rights cannot be obtained at local or national levels in isolation. The study concluded that academics should aim to provide policymakers and activists with at least a rough road map of how to conceptualize people’s rights to a green future, how to regulate intergenerational risks and how to implement pathways to sustainable governance. Fiscal transparency promotes fiscal accountability by

enabling the public and the markets to evaluate and discipline governments. It raises the political costs of unsustainable policies.

Shah (2018) has defined “the green governance from the perspective of scientific decision making and long-term development of the relationship between the mankind and nature. They also state that green governance coordinates the conflicts between human and nature through the design of a set of institutional agreements or mechanisms, thereby ensuring the scientific decision-making of global green governance actions and ultimately maintaining the continuous and stable operation of the economic-social environmental system.”

Kramarz and Park (2016) stated that the gap between the need for action and existing responses has led to demands for accountability, complying with accountability may not mitigate negative environmental impacts and the utility of accountability hinges on improving governance at both tiers. Environmental governance involves biases that determine what counts as an appropriate response. In the absence of accountability for these biases, governance institutions can subordinate environmental ends to goals determined by different institutional logics.

3.0 METHODOLOGY

The research design adopted for this study is survey research design. This type of research design enables the researcher to gather information using Questionnaires. While the study population consists of staff of the Kwara State public sector and census sampling technique was utilized because of the possibility of studying the entire population. To achieve the objectives of this study and test the hypothesis, the data collected was analyzed using Ordered Logit Regression Analysis.

In other to test the hypothesis of the fiscal transparency and green governance in Kwara State Public Sector, this study adopted the Ordered Logit Regression Model. The assessed model is:

$$y = \beta_0 + \beta_1 X_i + \dots + e \dots \dots \dots (i)$$

where:

y = Environmental Governance

X_i = Fiscal Transparency

Since this study tends to broaden the study of knowledge, the above model shall be modified to include Open Contracting, Citizen’s Participation in Budget Cycle and Fair Tax System which are represented by Fiscal Transparency. The modified model is stated as follows:

$GG = f(OC, CPB, FTS) \dots \dots \dots (ii)$

Where:

G = Governance

OC = Open Contracting

CPB = Citizen’s Participation in Budget Cycle

FTS = Fair Tax System

This is expressed as follows:

$Pr(GG \leq j | X_i) = \beta_0 + \beta_1 OC_i + \beta_2 CPB_i + \beta_3 FTS_i + e \dots \dots \dots (iii)$

Where j is the scale of measurement having natural ordering ranging from 1 to 7; X_i are the independent variables, $i=1 \dots \dots n^{th}$

4.0 Discussion and findings

Table 4.1 present the statistics summary of dependent and independent variables of sampled fiscal transparency and green governance in Kwara state public sector.

4.1 Regression Analysis

Goodness-of-Fit

	Chi-Square	df	Sig.
Pearson	616.291	250	.632
Deviance	226.453	250	.885

Source: Researcher's computation 2025

The "Goodness of Fit" in table 4.1 contains the Deviance and Pearson chi-square tests, which are useful for determining whether a model exhibits good fit to the data. Non-significant test results are indicators that the model fits the data well (Field, 2018). In this analysis, we see that both the Pearson chi-square test [χ^2 (250) =616.291, p=.632] and the deviance test [χ^2 (250) =226.453, p=.885] were both non-significant. These results suggest good model fit

This study further used ordered logistic estimate to examine the relationship between fiscal transparency and green governance in Kwara state public sector. The results of the overall model of this study generated by SPSS and presented below:

Table 4.2. Parameter Estimates (Ordered logistic regression)

Number of Observations = 50

Pseudo R-sq = 0.203

LR chi2(3) = 11.246

Prob > chi2 = 0.010

	Est	Standard Error	Df	Sig	[95% Confidence]	[Interval]
Open contract	-.125	.333	1	.708	-.778	.528
Tax system	.044	.449	1	.929	-.934	1.022
Budget participation	1.217	.387	1	.002	-.458	1.976

Link function: Logit.

Source: Researcher's computation 2025

In table 4.2, the likelihood ratio chi-square test is to test whether there is a significant association between the independent variables and the dependent variable in this model. In this case, we see a significant association between the variables of this study as depicted by the chi-square [χ^2 (3) =11.246] with a p-value of 0.010. This is an indication that the model is statistically significant, as compared to the null model with no predictors.

The Pseudo R-square and the parameter estimate for this study model. The R square of this model is about 20.3% that is; about 20.3% of the variation in the dependent variable, green governance is jointly explained by the independent variables fiscal transparency measured by (Citizen Budget Participation, Fair Tax system and open contracting of public projects). This indicated that, only a small percentage (i.e., 20.3%) of green governance in the public sector can be predicted when we combined the independent variables used in this study.

From finding, this study shows among others that involving all citizens in an integrated, long term planning process of the state is an achievement toward protecting the environment,

expanding economic opportunities and meet social needs. Governance works towards sustainable development in communities; such communities use their limited resources to meet their current needs and ensuring that adequate resources are available in the future for the coming generations.

Recommendation

The following recommendations are made based on the results of the study:

- i. The state government should carry along the citizen of Kwara state during the budget appropriation process through each local government or councilor district. This will make sure all the citizens are well informed on the budget process thereby enhancing green governance in the state.
- ii. The state government should invest more in Agricultural activities in the state. The state ministry of Agriculture should provide necessary agricultural facilities that will empower the farmers in the state. This support to agriculture sector will enhance Green Governance which is an important instrument to build and make use of natural resources.
- iii. Open innovation activities should be encouraged as this can effectively deal with externalities of resources and environment and then relatively balance the economic value and green value of the state

References

- Anthony, A. I., & Ojeifo, M. O. (2016). Unregulated Urbanization and challenge of environmental security in Africa. *World Journal of Innovative Research (WJIR)*, 6(4), 1-0.
- Awotomilusi, N. S., Akintoye, I. R., & Adegbe, F. F. (2019). Influence of voice and accountability on tax revenue in Nigeria. *International Journal of Research and Innovation in Social Science*, 3(4), 81-89.
- Alloa, E. (2017). The limits of transparency.
- Borrows, K. O. (2017). Federal policy efforts to simplify college-going: An intervention in community college enrollment and borrowing. *The ANNALS of the American Academy of Political and Social Science*, 671(1), 114-131.
- Duwell, M., Bos, G. & Steenbergen, N. (2018). *Towards The Ethics of a Green Future: The Theory and Practice of Human Rights for Future People*. Routledge Taylor & Francis Group. 1-189.
- Dietrich, F., Palm, D., & Louw, L. (2017). Smart contract based framework to increase transparency of manufacturing networks. *Procedia CIRP*, 91, 278-283.
- da Cruz, N. F., Tavares, A. F., Marques, R. C., Jorge, S., & De Sousa, L. (2016). Measuring local government transparency. *Public Management Review*, 18(6), 866-893.
- Dieng, B., & Pesqueux, Y. (2017). On 'green governance'. *International Journal of Sustainable Development*, 20(1-2), 111-123.
- Eaton, J., & Kortum, S. (1996). Trade in ideas Patenting and productivity in the OECD. *Journal of international Economics*, 40(3-4), 251-278.
- Enabulele, O. (2019). Achieving universal health coverage in Nigeria: moving beyond annual celebrations to concrete address of the challenges. *World Medical & Health Policy*, 12(1), 47-59.
- Elkington, J. (1998). Partnerships from cannibals with forks: The triple bottom line of 21st-century business. *Environmental quality management*, 8(1), 37-51.
- Gätjen, J. (2014). *Open Contracting-what is it and how good is it?* (Bachelor's thesis, University of Twente).
- Hong, S., Lee, H., Lee, J., Kwon, J., Han, S., Suh, Y. D., ... & Ko, S. H. (2015). Highly stretchable and transparent metal nanowire heater for wearable electronics applications. *Advanced materials*, 27(32), 4744-4751.
- Juswanto T. J & Simms H. L, (2019). The impact of digitalisation on tax transparency.
- Kramarz, T., & Park, S. (2016). Accountability in global environmental governance: A meaningful tool for action?. *Global Environmental Politics*, 16(2), 1-21.
- Li, W., Xu, J., & Zheng, M. (2018). Green governance: New perspective from open innovation. *Sustainability*, 10(11), 3845.
- Merry, S. E. (2010). Indicators as a technology of global governance. *NYU Law and Economics Research Paper*, (10-13), 10-26.
- Montes, G. C., Bastos, J. C. A., & de Oliveira, A. J. (2019). Fiscal transparency, government effectiveness and government spending efficiency: Some international evidence based on panel data approach. *Economic Modelling*, 79, 211-225.
- McCaffery, M. (2008). Improving the quality of care through pain assessment and management. *Patient safety and quality: An evidence-based handbook for nurses*.
- Nahar, A., & Mishra, A. K. (2019). Green governance-a stepping stone for sustainable development. *Think India Journal*, 22(33), 237-244.
- Ozor, N., & Nyambane, A. (2020). Embracing Open Contracting in Africa: Case Studies from Kenya, Tanzania, Uganda, Malawi, Zambia, South Africa, Ghana, Nigeria, Senegal and Cote d'Ivoire.

- Petrie, M. (2018). Reversing the degradation of New Zealand's environment through greater government transparency and accountability. *Policy Quarterly*, 14(2).
- Slaper, T. F., & Hall, T. J. (2011). The triple bottom line: What is it and how does it work. *Indiana business review*, 86(1), 4-8.
- Shah, S. A. Green governance for environmentally responsible and sustainable organizations of Afghanistan.
- Ugoh, S. C., KA, K. A. I., & Ukpere, W. I. (2022). Strategies to Enhance Local Government Finance in Nigeria.
- Wang, Y., Zhang, L., Zhou, J., & Lu, A. (2020). Flexible and transparent cellulose-based ionic film as a humidity sensor. *ACS applied materials & interfaces*, 12(6), 7631-7638.
- Zhang, Q., Xu, L., Wang, K., & Shi, X. (2021). What effect did the Green Credit Policy have on China's energy or emission intensive firms? *International Journal of Emerging Markets*

Appendix

Table 4.1: Descriptive Demographic Characteristics of Respondents

Description	Characteristics	Frequency	Percentage
Gender of Respondents	Male	29	58
	Female	21	42
	Total	50	100
Age of Respondents	18-40 years	27	54
	41-60 years	23	46
	61 years and above	0	0
	Total	50	100
Marital Status	Single	9	18
	Married	41	82
	Total	50	100
Academic Qualification	Secondary school	0	0
	Tertiary	39	78
	Postgraduate	10	20
	Professional	1	2
	Total	50	100