

# Innovations

## Administrative and financial reforms in Nigeria: the Panacea for efficient service delivery

**Sokoh, Gbosien Chris**

Department of Public Administration, Faculty of Management Sciences  
Delta State University, Abraka, Nigeria

**Corresponding Author: Sokoh, Gbosien Chris**

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### Abstract

*The study examines the Nigerian government's administrative and financial reforms. The goal is to examine the impact of various Programs and policies implemented in Nigeria, as well as the influence of these reforms on the country's public sector. This is critical in light of the evident professional shift among government and personnel on the one hand and among professionals on the other. In doing the research, this publication used an exploratory approach. The study's findings show that there is a lot of literature on public sector reorganization, but there isn't much on administrative and financial reform Programs in the public sector. As a result, the study suggests that reform Program is critical to guaranteeing efficient service delivery in the Nigerian public sector and national growth. The study suggests that government Programs and policies be reviewed on a regular basis to ensure alignment with national goals, mobilization of necessary resources for Program execution and implementation, and coordination among all levels of government and professionals.*

**Keywords:** 1. Administrative, 2. Financial, 3. Reforms, 4. Public Sector, 5. Service Delivery

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### Introduction

In Nigeria, public administration dates back to the pre-colonial era; however, its development as a discipline of study may be linked to the British superstructure and the indirect system of local administration established in the 1900s. This era corresponds to the beginning of Frank Goodnow's (1900) and Woodrow Wilson's orthodox politics-administration dichotomy (1887). Until 1960, when Nigeria obtained independence from Britain, British authorities dominated and controlled Nigeria's administrative system. Nigeria, being a multiethnic nation, has gone through several systems of administration and administrative reforms that have influenced the history of public service. While the field's pioneers attempted to define its bounds and limit it to a policy-implementation function, contemporary researchers and practitioners in the most democratic countries, including Nigeria, increasingly agree that public administration involves both politics and administration. Public administration is now defined as the creation, execution, evaluation, and adjustment of laws, public policies, and Programs, among other things, guided by the principles of efficiency,

effectiveness, and public service values (Ewoh, 2014). The improvement of transformation revolution procedures is required for Nigeria's integration into world economic and political organizations.

An essential task in this procedure is the revival of real action and an increase in the competitiveness of economy basis relations - public sector initiatives, the most important of which are rapidly outweighing the effects of the global economic crisis. In recent years, the crisis has demonstrated a high sensitivity to unfavorable economic revolutions. Then, there is an actual need to develop effective reintegration techniques (reorganization, restructuring, and information) for challenging public sector initiatives and the revival of its financial prospects. Reforms based on current scientific research are one technique for restructuring the public sector (Tovazhnyanskiy, 2010). As a result, if public sector reformation has the potential for transformation and change, restructuring is one of the tangible techniques for improving the public sector through structural reform of its primary subsystem. In some cases, the term "restructuring" is misunderstood. Occasionally, restructuring is understood as the basic division of a large enterprise into component parts. Restructuring entails disassembling the structure and then constructing independent enterprises from the unique entirety.

A change in administrative structure, division, dismantling, and the process of selecting financial embodies subdivisions are only the fundamentals, but not its components or goal. The structural amendments that will or will not be implemented are determined by the goals of the restructuring and the techniques chosen to achieve this goal. Public sector information is only now becoming a topic of general and political debate. For a long time, the public sector was regarded as a stable sphere with its own method of employing, hiring, managing human resources, and engaging in social discourse. Nonetheless, things have changed, and the boundaries between the non-profit and profit economies, as well as the private and public sectors, have become distorted. Reformation is currently on the agenda of the public sectors of third-world countries such as Nigeria, and it is driven by a number of factors, not just the crisis and public liability. Austerity, reductions in public spending, resource rationalization and service externalization are all on the table in a number of states. They have a discernible impact not only on public employment but also on the nature of the public sector. When it comes to public sectors, the differences between states are enormous. Civil servants operate the majority of public sectors in many states, whereas in others, civil servants are considered less valuable. The institute's environment may also include public-owned companies, central administrations, local governments, education, hospitals, railways, general-interest services delegated to private entities, and so on. Over the centuries, the Nigerian public sector has grown significantly. The government's role in the economy has grown excessively large, with consolidated government expenditures rising from 29% of GDP in 1997 to 50% of GDP in 2001. (Makinde, 2003).

The three (3) tiers of government in Nigeria have a decentralized government structure that frequently overlaps in many areas of finances, actions, and service delivery; the Nigeria government is recognized as a supplier of contracts and large employer of labor; despite the fact that public services have been generally de-professionalized and appear to be the least intense (Dada, 2003). Overextended public spending outline/profit, continuous shortfalls funded by local and outside borrowing with subsequent high debits service liability, failure of old apparatuses of regulatory lending to misappropriation of funds and corruption, incidence of ghost employees, poor estimate of projects and Programs, numerous folder of abandoned projects, particularly inefficient and extravagant parastatals, have all contributed to the decline of the public sector in many countries (Aduka, 2007). As a result, many states and federal government agencies are beginning to accumulate pay arrears and expenditures due to suppliers and contractors. Furthermore, the traditional role of rolling strategy has been called into question, and it barely notifies the preparation of the financial plan and major rules. The period of complete arrangement details had become uncontrollable, and political involvement in determining priority had further rendered the strategies powerless.

The inconsistency here is that administrative and financial reform in the public sector has been subjugated by the terrible state of public finances, leading to the fiscal crisis of 2008. This was primarily because of the banking crisis. As the disaster hampered the survival of numerous currencies, the state of public finances became important at the international level, and numerous legislative initiatives strengthened international governance in this context. However, public sector restructuring is not a new phenomenon in many countries around the world. For several years, the public sector has been undergoing restructuring with the goal of downsizing structures and increasing cost efficiency (Naumann&Naedenoen, 2013; Demmke&Morlanen, 2013). However, government responses and progress on fiscal restructuring have varied significantly. As a result, the public sector restructuring Program is extensive. As a result, the Nigerian administration's ability to maintain a comprehensive public sector reform agenda is severely limited by a lack of fiscal, mechanical, and managerial resources. Even when the resources are available, the sensitivities and complexities of a number of public sector restructuring procedures persist.

Regrettably, the beginning of the new era saw numerous manifestations of dissatisfaction in the areas of resource control, wages and salaries, education, privatization, deregulation, and so on. These manifestations of dissatisfaction were proven with increasing rate and intensity closest to inefficiency, ineffectiveness, and loss of state resources (Abdullah, 2007). Despite the growing interest, scholars' primary concern is the examination of restructuring factors; however, few scholars have assessed the impacts of administrative and fiscal restructuring on how to successfully execute the transformational Program and how to assess the influence this development has on Nigeria's public subdivisions. Because of the overhead reasons, the need for reorganization public sector management abilities with an eye to the increasing challenges has become inviolable; the purpose of this article is to analyze the administrative and financial reforms in the Nigeria public sector because it's intended to renovate and change the financial prudence gradually in order to ensure efficient service delivery.

## **Research Methods**

The research method is the process of searching for a detailed, understandable, and complete explanation of problems in relation to facts in order to broaden current understanding. In any given research, it may be necessary to use more than one of the general types of investigation methods. One could investigate the answer to a specific difficult of meaning its past through an investigation of records, which is known as a secondary source, and defining the current position through field investigation, which is known as a primary source. This study used the secondary method of data collection, which included extracting relevant data from conference papers, public records, textbooks, journals, magazines, and other sources. The study, on the other hand, used an exploratory research design. This is because it piques the researchers' interest and desire for a thorough understanding of the subject. This enables the researchers to obtain contextual information about the findings.

## **Review of Related Literature**

### **Public Service Delivery**

According to Alford and O'Flynn (2012), service delivery is defined as "the production of outputs, which includes the provision of services to government agencies as well as their clients." Furthermore, while it is still a term commonly used in public administration, its focus is not on outcomes such as poverty eradication or security, but rather on processes such as the provision of services such as welfare benefits, infrastructure, and so on. According to Walle and Scott (2009) in Nnaeto (2017), public service delivery is fundamental and very important to nation-building because it makes government more real and visible to citizens. As a result, public service delivery refers to the activities of the public sector in meeting people's needs by providing

products and services that improve people's living conditions but cannot be provided by the private sector. Public service delivery falls under the purview of any nation's public sector, which includes local governments, the civil service, and government-created bodies with the primary responsibility of providing and delivering services to the people (Olouw, 2002 cited Katsamunsk, 2016). According to the study, the private sector may not be able to provide services at all, or at least not to those who cannot afford market prices for the product. These services include health care, piped water, security, infrastructure, and other amenities that improve citizens' living standards and conditions.

According to Gambari (2008), the civil service is the primary instrument and institution for delivering public services. He goes on to say that the civil service traditionally serves three purposes. These functions include: facilitating or regulating the private sector; and providing managerial leadership for operating public sector enterprises at the federal, state, and local levels. This was echoed by Marshall and Murtala (2015), as cited in Nnaeto (2017), who believe that providing all public utilities, implementing government Programs, and serving the populace are all functions of the public sector. The public service is critical to a state's existence, as no state has advanced beyond its public service. This means that a nation will develop to the limits of its public service development. According to Nnaeto (2017), the role of bureaucracy is to provide direction for economic growth and nation building, to enthron democracy and democratic values, to effectively regulate and unify the polity, to ensure policy continuity, to serve as agents of political socialization, and to be major agents of political socialization, and major agents of social change and transformation. The preceding emphasizes the critical importance of the public sector to the survival of any country.

According to King (1988), as cited in Gambari (2008), national development thrives with a skilled citizenry that uses its capacity to create a highly industrial society and manipulates its environment to achieve a high quality of life for the majority of the population. Most development plans and Programs could not be developed without the serious support of bureaucrats (Chukwuemeka, 2008). This is because bureaucrats are a group of skilled professionals whose skills and experiences contribute significantly to providing the necessary targeted input for effective twice provision. To Basu (2012), policy formulation by the government is dependent on policy implementation by the public administration - public administration here referring to public sector institutions. While the government models development policies, it is up to the public sector to ensure that those policies are implemented in order to achieve the development goals. Public administration is an important factor in economic and social development because it controls and directs the success of any development plan while also being vulnerable to targeted social control and change.

### **Public Sector Restructuring**

Many people associate restructure with careful and deliberate adjustment (Lam, 1997; Halligan, 1997; Denhardt&Denhardt, 2000). According to them, any interference that fails to provide necessary transformations in the way the public sector conducts and operates its business is not restructuring. As a result, public sector restructuring is a methodological intervention designed to refine the structure, operations, procedures, and systems of public services in order to allow its transformation as a comprehensive instrument of transformation and genuine tool for national unity, consistency, and socioeconomic growth. Likewise, restructuring requires a focus on developing the benefit foundations of public sector employment and adjusting the inducements that various public servants face, aligning them with the general rule and objectives of administration. It is almost always focused on governance issues, professional roles, and the decision-making process (Hallinger, Murphy &Hausman, 2013). Instinctively, public sector restructures seek to achieve an effective balance between the monetary liability of public service and the desire to provide incentives that entice component personnel. As a result, it is intended to build public and business trust in civil employment as both authentic and useful. Since Obasanjo (2000)

correctly confirmed the principle and reasoning for restructuring in Nigeria, the restructuring is centered on the desire to discourse serious issues such as decrease of public spending, development on strategy responsiveness and execution, and increase service provision and develop private and public sector trust.

"At certain epochs in the history of a people, they must pause, reflect, take stock and resolve to do some things differently or to undertake certain projects that would make a significant difference in their lives. Such institutions, relationships, policies and Programs and the identification of negative coalitions, contradictions, challenges and crises points that have mediated the ability to make progress, if they tell themselves the truth, they also have the courage and sense of mission to map out viable solutions to their problems".

Kwiatkeiwicz (2013) bases her study on the main drivers of change affecting the public sector on human capital development; she asserts that civic facilities, which include facilities of general interest (FGI), are very important for the people in general (as suppliers of basic services) and as owners (providing occupations to huge figures of employees). She goes on to list the following key drivers of transformational change as liberalization, technological change, financial uncertainty, changing demand, and climate change. She also recognizes a number of key outcomes that can be classified into four (4) categories: (a) job loss, changed contractual arrangements, and increased workload, (b) flexibility and work organization, (c) new challenges in terms of skills and training, and (d) customer orientation.

### **Programs of Public Service Restructuring in Nigeria**

Instead of the progress and development that we are entitled to expect from those who govern us, we have experienced, over the last decade and a half, but one, persistent decline in the quality of our governance, leading to incapacity and the weakening of public institutions such as NEPA, NITEL, Education, Roads, and Railways, Housing, and other social institutions were allowed to decay and collapse (Obasanjo, 1999). The statement describes the circumstances of confusion and near depression that characterized the majority of federal institutes following the Ayida reform (1994). Aside from the inherent ambiguities in the board's report and its subsequent application, there were a slew of other issues that exacerbated the central government apparatus's and the federal public service's problems (Adebayo, 2004; Abba, 2008). The relationship between government bureaucrats, civil servants, and the people was observed with suspicion, dishonesty, and inexperience (Jega, 2007; Okorie, 1995), inefficiency in the delivery of social services, insensitivity to general welfare, and indifference to the norms guiding public officials' conduct, and rampant corruption (Olaopa, 2008). This is consistent with Nwede's (2013) findings that poor management hampered the efficient execution of public sector restrictions in Nigeria.

Nigeria's civil establishment, as a result of the previous mistake of the military government, is typified by capitalist officials whose primary interest is in what they will gain rather than what they will insert into the scheme. It is very informative to state that the provisions of Ayida's panel report left civil servants with numerous misperceptions, cadre battles, and disrespect for the philosophies of impartiality and non-partisanship that are the foundation of existence in the public service. There were significant flaws among the forty-two (42) suggestions for the board that were kept as the foundations before Obasanjo's administration (Nwizu, 2002). The flaws ruined what was left of the public service before Obasanjo launched various public service restructuring Programs across the country between the years 1999 to 2007. Bayo (2012) summarized Obasanjo's restructuring revival through the following comprehensive methods: monetization policy, pension reform, and restructuring of pilot ministries, Departments, and Agencies, downsizing, and payroll reform. Others include public procurement and due process, wage and salary adjustments, and awards (Public Service Rules, 2010). However, the restructuring tendencies of the Obasanjo administration were solely guided by the belief in a total capitalist economy. The existence of the Bureau for Public Enterprise (BPE)

came into being in order to achieve the fundamentals of the revival Program and was perceived to be tactical in accomplishing their structuring Program. It has the order of ensuring an easy transition to a capitalist economy.

### **Repositioning and Restricting of Ministries and Offices in Nigeria**

Olusegun Obasanjo's administration was largely devoted to achieving public service that is built on global best practices, initiating technically driven workers via Information Communication Technology (ICT) approachable and professionalism to resolve the difficulties of overburdened workers and restoring Nigerians' trust in civil organizations, and resolving the difficulty of replication and overlapping works amongst agencies and tiers of government. This was thought to be one of the major principles that would reposition the central government. This part of the restructuring would address the issues of ghost labors, terrify the significance of agencies, departments, and parastatals, the actual numbers of workers required of each ministry, the job organization for each post and cadre, and classify the types of training required for individual ministers.

In the year 2004, specifically in the month of September, the presidency established the Bureau of Public Service Reform (BPSR) as an autonomous bureau. This aspect of the scheme was the result of the re-assignment and re-organization of all ministries, departments, and agencies across all divisions and segments of the central government. The agency proposed that specific ministries be reorganized into four to eight (4-8) departments based on capacity and duties. Every reform and restructuring was contingent on the approval of the Federal Executives Council.

### **Monetization Policy in Nigeria**

One of the issues that surrounded the Ayida board of directors in 1994 was their inability to put a stop to corruption and dishonesty in the public sector. To provide the desired guild for fighting corruption, the government was composed to clean up the civil sector from dishonesty by offering what was regarded as the road map for the monetization policy. The plan's main goals were to determine the true cost of governance in order to avoid excesses and monetary outflows in all government enterprises, as well as to improve the civil personnel remuneration package. The plan was launched in June 2003, beginning with governmental office holders and quickly expanding to include top civil servants. The plan aimed to quantify, in terms of money, those fringe benefits provided to employees as a share of the conditions of their services and compensation, several of which include utility bills such as water, telephone, and electricity. It also covered the cost of keeping home servant chains, ward-rope, and furniture allowances. The official car was also monetized by acquiring it when the staff paid on a monthly basis. The plan also allowed for the auction of official lodgings to occupants.

This was done to close gaps in monetary leakage and dishonesty, as well as to develop a maintenance culture with attitudinal adjustment. The policy also monetized the allowances and salaries of all central civil servants, who were previously paid in kind (Stephen, 2011). It increased the general minimum wage from two thousand (N3,500) per month beginning on May 1, 2000, to seven thousand five hundred (N7,500), and now to eighteen thousand (N18,000) Naira as approved by the Senate in 2011 during the Jonathan administration (Shaibu, 2011). As a result, in order to resolve the disparities in pay and wages, a committee was formed to match matters of pay disparity and pay consolidation. This was done to alleviate staff suffering and to avoid the problems associated with resource mismanagement and corruption.

### **Nigeria Public Sector Downsizing**

Soon before Obasanjo's administration, public organizations saw a massive increase in worker strength. In 1988, there were approximately two hundred and thirteen thousand, eight hundred and two (213,802) workers, and in 1990, there were approximately two hundred and seventy-three thousand, three hundred and ninety-two (273,392) personnel (Otobo, 1999; Ademolekun, 2008). Overburdened worker intensity and the number of MDAs were among the challenges faced by Obasanjo's administration. This increased the recurrent spending rode without conforming to output in terms of service delivery. Furthermore, as part of the staff reduction, many parastatals were scrapped, combined, and restructured. The number of departments in the Ministry of Finance, for example, was reduced from thirteen to ten (13-10), the National Planning Committee was reduced from eleven to seven (11-7), the National Power Board was merged with the NISER (Nigeria Institute of Social Economic Research), and the NCEMA (National Centre for Economic Management and Administration) was merged with the CMD (Centre for Management and Development) (Olaopa, 2008).

The plan resulted in the removal of the staff, and standards for disengagement were established and implemented to include (1) officials appointed without dye authorization, (2) officers with cases of service misconduct, (3) officers who are medically unfit, (4) staff in jobs where services are monetized, outsourced, or abolished, such as drivers, cleaners, cooks, messengers, security men, and so on, and (5) staff who have become redundant (jobless due to the scrapping or restructuring of the (6) officers with no entry qualification or required skills for their jobs; (7) staff found to be inefficient or of unsatisfactory character; and (officers wishing to retire on their own accord) (Eme&Ugwu, 2011). These ideologies respond to the critical questions of how many people are required to perform the work and what skills and techniques are required to do a good job.

To illustrate the aforementioned ideology, the government is involved in biometric statistics certification and head tally workout. This was intended to reduce ghost staff syndrome by providing an accurate representation of real personnel strength and reassuring financial worth. The Federal Executives Council approved the implementation of the Integrated Payroll and Personnel Information System (IPPIS). This was deemed relevant in order to establish a pre-retirement Program, particularly for the scrapped group of cleaners, security, drivers, and home servants. Following the policy and determination of the government, the Civil Service Commission at the federal level issued letters of retirement to approximately 35,700 personnel.

### **Financial Regulations and Anti-corruption Rule in Nigeria**

Prior to Obasanjo's administration, there was no strong monetary rule to combat corruption and financial mismanagement. Although there was a financial regulation movement before the government, it lacked the necessary power to sue defaulters. Earlier restructuring efforts were futile, and the judiciary system was not dependable enough to provide prompt justice. The previous government, specifically the military junta, indirectly and directly established corruption. Corruption was prevalent across the board in all sectors of the country. Public employees followed the trend and became capitalist officials.

This was the main task confronting the current government, and it needed to be properly controlled and defeated. A proposed anti-corruption law was sent to the National Assembly shortly after Obasanjo took office. By the year 2000, the National Assembly had passed legislation, resulting in the establishment of the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC). The institutions worked together to combat corruption and dishonesty in the country. They were to restore trust in the administration of government business and to establish prudent and efficient management of the public purse.

**Table 1: Public sector restructuring Arrangement in Nigeria**

<b>Year</b>	<b>Administration involved</b>	<b>Issue (result)</b>	<b>Recommendations</b>	<b>chairman</b>
1946	The instituted workforce two-structured of four West African colonies: Nigeria, Sierra Leone, Ghana and Gambia	Structure, guiding terms	Two-structured service-junior and senior	Sir Walter Harragin
1948	The whole administration of Nigeria	Conditions of services and training	Raining and recruitment of Nigerians for its senior civil service posts	Sir H. M. Foot.
1954 to 1955	The whole administrations of the Federation.	Re-structuring, grading terms and conditions of service and training; production of five cadres in the service	Reviewed wages and general condition of service.	Mr. L. H. Gorsuch.
1958	Western region administration	Review of wages and salaries	Reviewed salary and organization of the serice and noted absence of middle category and established five (5) major grades	Mr. A. F. F. P. Newns
1959	Federal administration, Northern Regional Government and the government of Eastern Region and Southern Cameroon's	Integrity ministries and redepartments to end the era of ministers without portfolio.	Recommended amalgamation of ministries and department.	Justice I. N. Mbanefo
1963-1964	The whole administrations of the federation	Review of salaries and wages and conditions of junior staff in both public and private sector	Reviewed wages and salaries of the junior federal workers, announced minimum on geographical base.	Justice A. Morgan.
1966	All the governments of the federation.	Grading of post in the public service	Examined irregularities in the grading of posts to suggested uniform salaries for officials doing same duties.	Mr. T. Elwood
1970 to 1971	All the governments of the federation	Review of salaries and wages, structure, organization and management	Recommended setting up of a public service review commission to study the functionof the public service commission.	Chief S. O. Adebo

1972 to 1974	The whole administration of the federation	(Public services of the federation review commission) organization, structure and management, recruitment and conditions of employment Programs and superannuation's regarding of all posts and review of salaries, introduction of result-oriented management in the public service.	Concentrated on the matters of effectiveness and efficiency, made design to enhance the structure and system, establish upon reporting scheme for performance evaluation. A unified grading and salary structure for all covering all posts.	Chief J. O. Udoji
1976	The federal government of Nigeria	Investigated into complaints of implementation of accepted recommendations	Suggested full application of received recommendations	Chief S. OluFalae
1985	All the government of the federation Nigeria	The structure, staffing and operations of the Nigerian civil service in the mid-80s and beyond, attempt at professionalizing the service.	Eliminated the office of Head of service and permanent secretary	Professor Dotun Philips
1986	The federal and state governments of the federation of Nigeria	Worked out guidelines for implementation of the civil service reforms as embodied in Udoji's and Philips Reports.	Proposed efficiency and effectiveness and professionalism	Vice Admiral Patrick Koshoni
1994	All governments of the federation	To provide guideline on implementation of Dotun Philip Reform. Introduced reversals of novelties that turned out as failures.	Abrogation of civil service re-organization Decree No 43 of 1988.	Chief Allison Ayida
1999	All government of the federation	The charter for public service in Africa	Established professional public service, prescribed code of conduct for public service employees.	

**Source:** Adegoroye, (2005) and Abdullah, (2007)

**Table 2: Other Reform Initiatives in Nigeria**

Year	Administration involved	Issue (outcome)	Introduced by
2003	Federal administration of Nigeria	Public service Reforms (PRS), National Economic Environment and Development strategy (NEEDS), service Delivery and due process	Obasanjo Administration
2004	Federal administration of Nigeria	Pension Reform	Obasanjo government
2004	Federal administration of Nigeria	Bureau of Public service reforms: to act as secretariat or engine room to alls public service reforms	Obasanjo Administration

Source: Adegoroye, (2005) and Abdullah, (2007)

### Theoretical Framework

This research is based on the theory of new public management. The theory is a method for managing public service establishments used in government and public service agencies at both the national and sub-national levels. The theory has been used to reform the public sector, including its rules and agenda. It was widely regarded as the gold standard for administrative and financial reforms. According to Hood (1991), the key principles of the theory of new public management are management, performance standards, output controls, decentralization, competition, private sector organization, and cost reduction. However, the philosophy's basic postulation is the emphasized shift from old public administrative to public management, which then drives the government into marginalization. Invariably, the theory is understood as a type of administrative concept based on ideas from the private sector and introduced into the public sector (Pillitt, 1995).

The new public management theory places a greater emphasis on behavioral and quantitative schools of thought. The theory of new public management has altered how public administrators view their jobs (Oyedele, 2015). Managers and managerial systems have evolved as a result of advances and refinements in management theory and practice. The modern approach to public administration is results-oriented, with a focus on clients, outputs, and outcomes. Adoption of a new form of public management heralds the birth of a new paradigm in the public sector.

According to Katsamunsk (2012), new public management theory focuses on management by objectives and performance management, the use of market and market-type mechanisms in place of centralized command and control style of regulation, competition and choice, and devotion with a better marching of authority, responsibility, and accountability. During the Thatcher administration, there was a concerted effort to implement the three E's of economy, efficiency, and effectiveness at all levels of British government. The reform's main goal was to massively privatize public enterprises and cut other parts of the public sector, while the civil service transitioned from an administered to a managed bureaucracy. The importance of the theory to public sector reforms in Nigeria may be linked to the evidence and principle that it covers important mechanisms of thoughts and issues that not only emphasize administrative development and structural reform but also include philosophers and issues that stress administrative devolution in public

service and finally includes thought and issues that speak on motoring and honesty in discharge of responsibilities in public service.

### **Administrative and Financial Reforms and Public Service Delivery in Nigeria**

Reforms in public management have emerged over the last three decades, resulting in varying degrees of transformation in the roles of government in society in developed countries. This has been evident in the reduction or increase, depending on the case, in her activities or interventions in the provision and delivery of public services, while also acknowledging that a wide range of organizations in the private sector are capable of providing the same services (Alford & O'Flynn, 2012). Among the public services provided are utilities such as electricity, waste management, water, gas, transportation, security, and even employment. According to Eliassen and From (2017), critical and complex issues to consider include what exactly constitutes the type of public services that should be transferred to private bodies and to what extent the state can be involved (or less involved) in service provision. This, it continues, can be answered after taking into account the legacy of its institutions, its demography, its culture and belief system, the nature of the economy, and the structure of its society, as these factors vary by country.

Researchers have made numerous efforts to understand the nature and significance of restructuring in the public sector. Many researchers have argued that the public sector in developing countries is an entity, and one of the most difficult challenges of development is efficient service delivery; additionally, inefficiency creates significant indicators of any nation (Borin, 1994; Ayeni, 2002; Bangura, 2000). As a service provider, the primary goal of government is to ensure that services are delivered to the people in an equitable, just, fair, and timely manner. When this is done correctly, good governance is said to exist, as it entails the ability to deliver goods and services to various interests by ensuring that all agencies responsible for providing and delivering those services in the political system do so, in order to improve citizens' living conditions. The goal of many public service restructurings is to transform an inefficient civil sector into a knowledge-based, specialized, and accountable scheme that provides timely, diligent, and efficient service to the people. With the implementation of public service reform, the apparatus of the state government is reorganized and strengthened in order to improve the nation's efficiency and performance, has a significant impact on the global economy by propelling and accelerating economic growth and increasing living standards by lowering business costs, improving service quality, and introducing various innovations.

### **Conclusion and Recommendations**

The reform Programs are critical to ensuring efficient service delivery in the Nigerian public sector and national development. Reform in the Nigerian public sector is a time-consuming process that should not be viewed as a quick fix for problems affecting or confronting our state's development. Creating a state alliance to promote civil sector reform that includes all interested parties and collaborators such as public service, civil servants, labor unions, civil group societies, political parties, the media, and researchers is critical if the reform is to be relevant and without disruption. It is also possible to conclude that many of the policies implemented by the Nigerian government to reform her public organization have failed to achieve the desired results, owing to institutional, historical, political, cultural, economic, and other environmental constraints. The chances of public sector reform are bleak in terms of implementation.

The public organization must obviously be the focus of public consideration as the major channels through which the possibilities of a valuable existence can be attained, and its transformation must be a basic rule essential of the government in authority. However, government Programs and policies should be reviewed on a regular and systematic basis to ensure alignment with national objectives, mobilization of adequate resources for successful Program execution and implementation, and collaboration among all levels of

government and professionals. This study is limited by certain limitations, which have an impact on the findings. The most difficult limitation is the interval restraint. This is because the time frame for this study is insufficient to conduct an explanatory study of this type. Another challenge of this study is the lack of funds to subscribe to numerous international journals in order to gain access to material from the global context. Nonetheless, the researcher drew on existing publications in other journals and textbooks. As a result, the study only looked at public sector reforms in Nigeria.

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**Corresponding Email:** sokohgc@gmail.com