Administrative and Financial Reforms in the Nigerian Public Sector



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Abstract. The paper x-rays administrative and financial reforms in the Nigerian public sector. The intention is to study numerous programs and policies introduced in Nigeria and analyse the impact of these reforms as it fosters revolutionary change of public sector in the country. This is important given noticeable professional change amongst government and the staffs on one part and between professionals on the other part. This article embraced an exploratory method in carrying out the study. Findings of the study reveal that there was numerous literature on public sector reorganization with a low review on administrative and financial reform programs in the public sector. Hence, the study concludes that reform programs are key and indispensable in ensuring efficient service delivery in the Nigerian public sector as well as national development. It finally recommends inter alia: a continuous and systematic review of programs and policies of government to ensure alignment with national objectives; mobilization of adequate resources for successful execution and implementation of programs; and collaboration among all tiers of government and professionals.

Keywords: Administrative, Financial, Reforms, Restructuring, Nigerian Public Sector.

JEL: E60, H83.

1. Introduction

The incorporation of Nigeria into the world economic and political organizations necessitates the strengthening of transformation a revolution procedures. An imperative task in this procedure is the revival of the real action and upsurge in the competitiveness of economy basis relations—public sector initiatives, greatest of which are speedily overwhelming the effects of the world economic crisis. In the past few years, the crisis has shown very sensitively to undesirable revolutions in the economic condition. Then, there is an actual necessity to build effective etechniques of reintegration (reorganization, restructuring, and reformation) for public sector initiatives challenging, and for the revival of its financial prospects.

Reform from points of contemporary scientific study is one of the techniques in restructuring public sector (Tovazhnyanskiy, 2010). Therefore, if public sector reformation has any potentials of transformation and change, subsequently restructuring is one of the tangible technique of improving public sector by the structural reform of its main subsystem. In some instance, the word "restructuring" is understood unclearly. Occasionally, restructuring is comprehended as the basic part of a big enterprise into element parts. Dismantling/disassembling the structure then building independent enterprises from the unique entirety. A change of administrative structure, division, dismantling and the process of choosing the financial embodies subdivisions are only the basics of restructuring, but essentially not its components or aim. Structural amendment which would be or would not be executed rely on the goals of the restructuring and the techniques selected to accomplish this objective.

Public sector reformation has only currently become a general and political discussion. For a long period, the public sector has been viewed as a steady sphere with its own technique of employing, hiring, handling human resource and social discourse. Nevertheless, things have been modified, then the restrictions amongst the non-profit and profit economy and amongst private and public sectors have distorted. Reformation is currently on the program of the third world states' public sectors such as Nigeria and is determined by a variety of issues but not solely with the crisis and the public liability. Austerity, decreases in spending of the public, rationalization of resources and externalization of services are at risk in numerous states. They influence, at times radically, not only public occupation in an assessable manner but also in the nature of the public sector.

When speaking about public sectors the dissimilarities are enormous from one state to another. In many states, public sectors are mostly operated by civil servants while

in other states civil servants hired is considered lesser. The environment of the institute can also vary largely as the sector of the public could comprise "public owned companies, central administrations, local authorities, education, hospitals, railways, services of general interest, delegated to private entities, etc". The Nigeria public sector has developed greatly over the centuries. The part of the government in the economy is excessively big since consolidated government expenditures increased from twenty-nine percent (29%) of GDP in 1997 to fifty percent (50%) in the year 2001 (Makinde, 2003).

The decentralized government structure in Nigeria regarding the three (3) tiers of government frequently overlays in many parts of finances actions and main service delivery. Nigeria government is identified as a supplier of contracts and a large employer of labour although this is in the setting of public service that has been generally de-professionalized and seems to be lowest intense (Dada, 2003). The public sector have over the centuries been declined with the overextended public spending outline/profile, continual shortfalls funded by local and outside borrowing with subsequent high debit 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, a numerous folder of abandoned projects specifically inefficient and extravagant parastatal (Aduke, 2007). Therefore, many states and agencies of government at federal are starting to accrue pay arrears and expenditures due to supplier and contractors. Moreover, the traditional involvement of rolling strategy has become questioned and barely notifies the preparation of the financial plan and really major rules. The period of complete arrangement details had become uncontrollable and resources hostage with political involvement in placing priority had furthered rendering the strategies powerless.

The inconsistent contain here that administrative and financial reform in the sector of public has been subjugated by the terrible condition of public finances leading to the fiscal crisis of the year 2008. This was due primarily to the banking crisis. As the disaster further impended survival of numerous currencies, the condition of public finances becomes significance at international level and numerous law-making initiatives fortified international governance in this setting. However, public sector restructuring is not a fresh occurrence for numerous states of the world. Restructuring of public sector has been continuing for several periods with the intention of downsize structures and rise cost efficiency (Naumann & Naedenoen, 2013; Demmke & Moilanen, 2013). Though, the responses of government and advancement on fiscal restructuring have varied significantly. Thus, restructuring of the public sector has an extensive program to address.

Subsequently, insufficiencies of fiscal, mechanical and managerial resources strictly limit the capability of Nigerian administration to maintain a complete public sector reform agenda. Even once the resources are there the issues of the sensitivities and complexities of a number of the public sector restructure procedures remains. Regrettably, the beginning of the newerasaw numerous appearances of displeasure in the parts of resource control, wages and salaries, education, privatization, deregulation etc. These appearances of displeasure were proved with growing rate/occurrence and intensity closest on inefficiency, ineffectiveness, and losing of the state resources (Abdullah, 2007). In spite of the rising interest, the major concern of scholars is primarily concentrated on the examination of restructuring factors, however, only a little scholars 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 the public subdivisions in Nigeria.

Resultant upon the overhead reasons, the need for reorganization public sector management abilities with an opinion to the increasing challenges became inviolable. The intention of this article is to analyse the administrative and financial reforms in the Nigerian public sector since it's intended to renovate and change the financial prudence progressively.

2. Theoretical framework

This paper is attached to the theory of NPM (New Public Management). The theory is a method for managing public service establishments that are employed in government and agencies of public service at both national and sub-national stages. The theory has been applied to reform public sector, its rule and agenda. It was recognized as the "golden standard for administrative and financial reforms". The main principles of the theory of new public management according to Hood (1991) could be well be explained as management, performance standard, output controls, decentralization, competition, private sector organization and cost reduction. However, the basic postulation of the philosophy is the stressed change from the old public administration toward public management, then drives the government into managerialism. Invariably, the theory is comprehended as a form of administrative concept established on thoughts brought from the sector of private and introduced into the sector of the public (Pillitt, 1995).

The significance of the theory toward the reforms of public sector in Nigeria might be linked to the evidence and principle that it covers important mechanisms of thoughts and issues that only not underlined administrative development and structural reform but also entails philosophies and matters that stress about administration devolution in public service and finally includes thought and issues that speak on motoring and honesty in discharge of responsibilities in public organization.

3. Conceptual discourse of public sector restructuring

Numerous efforts have been done by researchers to identify the nature and meaning of restructuring in public sector. Basically, many researchers have contended that public sector in the developing nations is an entity and the greatest challenges of development is an efficient service delivery, also its inefficiency creates the substantial indicators of any nation (Borin, 1994; Bangura, 2000; & Ayeni, 2002). To many, restructure implies a careful and deliberate adjustment (Lam, 1997; Halligan, 1997; & Denhardt & Denhardt, 2000). According to them, every single interference which collapses to provide essential transformations in the manner public service conducts and operates its enterprise is not restructuring. Therefore, restructuring of the public sector is a methodological interference designed to refine the structure, operations, procedures and systems of public services in permitting its change as a comprehensive instrument of transformation and genuine tool for national unity, consistency, and socio-economic growth. Equally, restructure desires emphasis on developing the benefit foundations of public sector occupation and adjusting the inducements that different public servants confront, arranging them with the general rule and objectives of administration. Invariably, it is concentrated on governance matters, professional roles and decision building process (Hallinger, Murphy & Hausman, 2013).

Instinctively, public sector restructure attempt to attain an effective stability between the monetary liability of public service and the desire to offer incentives that entice competent personnel. Therefore, it is intended at developing the trust of public and of business that civil employment is both authentic and useful. It is against this framework that the restructuring is centred on the desire to discourse the serious issue such as decrease of public spending, development on strategy responsiveness and execution, and to increase service provision and develop private and public sector trust since Obasanjo (2000) rightly confirmed the principle and reasoning for restructuring in Nigeria thus:

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 programmes, 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.

Kwiatkiewicz (2013) centers on her study of the "Main drivers of change affecting Public Sectors" on human capitals. Kwiatkiewicz affirms that civic facilities comprising facilities of FGI (Facilities of General Interest) are very much pertinent for the people in broad (as suppliers of basic services) and as owners (providing occupations to huge figures of employees). She classifies the succeeding key drivers of transformational change as: "Liberalisation, technological change, financial uncertainty, changing nature of demand, and climate change". She also recognizes a variety of main outcomes that could be structured in four (4) sets: "(a) Job reduction, changed contractual arrangements and increased workload, (b) Flexibility, work organization,(c) New challenges in relation to skills and training, (d) Customer orientation".

4. Programs of public service restructuring in Nigeria

"Instead of progress and development which we are entitled to expect from those who governed us, we experienced in the last decade and a half, and particularly in the previous administration but, one, persistent decline in the quality of our governance, leading to incapability and the weakening of all public institutions NEPA, NITEL, Education, Roads and Railways, Housing and other social institutions were permitted to decay and collapse" (Obasanjo,1999, p.132). The statement describes the circumstance of confusion and close depression that typified majority of federal institutes subsequently to the Ayida reform (1994). Beyond the inbuilt ambiguities connected with board's report and its application later, there were multitudes of issues that additional compounded the problematic of central government apparatus and more to the federal public service (Abba, 2008; Adebayo, 2004). The association amongst government bureaucrats, civil servants and people was obscured 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 the conduct of public official and rampant corruption" (Olaopa 2008, p. 157). This is in line with the findings of Nwede (2013) that bad management affected the efficient execution of the public sector restructuring in Nigeria.

Nigeria's mechanism of the civil establishment from the previous mistake of the military government was typified with capitalist officials whose curiosity is relatively whatever they will benefit and not essentially what they will insert into the scheme. It is very informative to state that the stipulations of Ayida's panel report departed the civil service with numerous misperception, cadre battle, and disrespect to the philosophies of impartiality and non-partisanship which is the basis of existence in the public service. Amid the forty-two (42) suggestions for the board which sustained as the foundation before Obasanjo's government, there were key defects (Nwizu, 2002). The defects ruined what was departed of the public service before Obasanjo initiated various public service restructuring programs in the nation between the year 1999 to 2007.

Bayo (2012, p. 18) recapitulated Obasanjo's restructuring revival in the following comprehensive methods which comprise: "monetization policy, pension reform, restructuring of pilot Ministries, Departments and Agencies (MDAs), Down-sizing and payroll reform". "Others are public service procurement and due process, wages and salaries adjustment and awards" (Public service rules, 2010). However, the restructuring tendencies of Obasanjo government was exclusively piloted with the beliefs of change to the total capitalist economy. In order to attain the basics of the revival program, the existence of Bureau for Public Enterprise (BPE) came into being and was perceived to be tactical in accomplishing there structuring program. It has the order for guaranteeing easy change toward the capitalist economy.

5. Repositioning and restructuring of ministries and offices in Nigeria

The administration of Obasanjo was largely devoted to attaining public service that is built on global best practice, initiate technically driven workers via Information and Communication Technology (ICT) approachable and professionalism to settle the difficulties of over-bloated workers and reinstate the trust of Nigerians in civil organizations, settle the difficult of replication and overlapping works amongst agencies and tiers of government. This was perceived to be unique of the major principles that would reposition the central public service. This part of restructuring would resolve the difficult of ghost labours syndrome, verify the significance of agencies, departments and parastatals, the real figure of workers required of each ministry, the job organize for each post and cadre, and classify kinds of training needed for the individual ministers.

In the year 2004 precisely in the month of September, the establishment of Bureau of Public Service Reform (BPSR) came into existence in the presidency as the

autonomous bureau. This aspect of the scheme was the reaction in the re-assigning and re-organization of all Ministries, Departments and Agencies (MDAs) of all divisions and segments of the central government. The agency suggested that particular ministries should be reorganized between four to eight (4-8) departments subject to the capacity and duties. Each reform and restructuring were depended on the endorsement of the FEC (Federal Executive Council).

6. Policy of monetization in Nigeria

Incapability to give stopping against corruption and dishonesty in the public service was the one of the displeasure that surrounded Ayida board of 1994. In order to give the desired guild for fighting against corruption, the government was composed to tidy up the civil sector from dishonesty by offering what it regarded as the road map for the policy of monetization. The important emphases for the plan were to decide the real expense of governance so as to avert extravagates and monetary outflow in all government enterprises, and to mend the remuneration package of civil personnel. The plan was initiated in the June of the year 2003 beginning from governmental office holders and shortly stretched to main civil servants. The plan was aspired at measuring in terms of money, those fringe assistances providing for staff as the share of the conditions of their service and compensation, several of which comprise utility bills like water, telephone services and electricity. It was also covered the cost of retaining chains of home servants, ward-rope and furniture allowances. The official car was also monetized by acquiring the car when the staff properly repays on a monthly base. The plan further allowed the auction of official accommodations to occupants. The reason for this was to end windows of monetary leakages and dishonesty, develop maintenance culture with attitudinal adjustment. The policy likewise monetized the allowances and salaries of entire central civil servants that were officially remunerated in kinds (Stephen, 2011). It increased the general minimum wage from two thousand five hundred (#2,500) to three thousand five hundred (#3,500) each month commencement from 1st May 2000 and later raised to seven thousand five hundred (#7,500) and presently increased to eighteen thousand (#18,000) Naira as approved by senate in the year 2011 during the Jonathan administration (Shaibu, 2011). Therefore, in order to settle the dissimilarities of salaries and wages, a committee was set up to match matters of disparity in pay and consolidation of pays and wages. This was done to ease the suffering of staff and avert the difficulties of resources mismanagement and corruption.

7. Downsizing in the Nigeria public sector

Public organizations saw an immense rise in the workers strength soon before the administration of Obasanjo. In the year 1988 the workers was two hundred and thirteen thousand, eight hundred and two (213,802) and in the year 1990, they were about two hundred and seven-three thousand, three hundred and ninety-two (273,392) personnel (Otobo, 1999; Adamolekun, 2008). One of the difficulties confronted by the administration of Obasanjo was over-bloated workers intensity and the figure of MDAs. This raised the rate of recurrent spending without conforming to output in relations to service delivery. Additionally, in downsizing the staff, many of the parastatals were scrapped, combined and restructured. For example, in the Ministry of Finance the number of departments was restructured from thirteen to ten (13-10), National Planning Commission reorganized from eleven to seven (11-7), National Power Board was joined together with the NISER (Nigeria Institute of Social and Economic Research), and the NCEMA (National Centre for Economic Management and Administration) was combined with CMD (Centre for Management and Development) (Olaopa, 2008).

The plan led to removal of the staff. Standards for disengagement was established and put into operation to contain; "(a) officers appointed without due authorization, (b) officers with case of service misconduct; (c) officers that are medically unfit (d) staff in jobs which services are monetized, outsourced or abolished e.g. drivers, cleaners, cooks, messengers, security men etc., (e) staff that have become redundant/jobless owed to the scraping or restructuring of their organisation/department (f) officers without entry qualification or mandatory skills for their jobs (g) staff found to be inefficient or have unsatisfactory character and (h) officers wishing to proceed on voluntary retirement" (Olaopa, 2008, p. 176; Eme & Ugwu, 2011, p. 48).

These ideologies reply to the important issues of how many persons do we require to perform the work? And by what abilities, and suitable technique to find this job accomplished.

To relate the above ideology, the government involved in biometric statistics certification and head tally workout. This was aspired to decrease the ghost staff syndrome, offering a perfect representation for the real personnel strength and measure the financial worth. The FEC authorized the launch of IPPIS (Integrated Pay roll and Personnel Information System). This was considered relevant to establish pre-retirement program especially for the category of scrapped group like cleaners, security, drivers and home servants. Following the policy and the

determination of the government about thirty-five thousand, seven hundred (35,700) personnel were provided with letters of retirement by the Civil Service Commission at Federal level.

8. Anti-corruption rule and financial regulations in Nigeria

Before the government of Obasanjo, there wasn't powerful monetary rule to end corruption and financial mismanagement. Although, there was a movement of financial regulation before the government, but it suffered the required power to sue defaulters. An effort by earlier restructurings was helpless and the system of the judiciary was not dependable enough to give a speedy release of justice. The earlier government specifically the military junta established corruption indirectly and directly. There was a noticeable tendency for corruption through the whole sectors in the nation. Public servants combined the trend to become capitalists officials. This was the main task confronting the recent government and must be appropriately controlled/defeated. Just after Obasanjo got into office an anticorruption proposed law was forwarded to the National Assembly. By the year 2000, the National Assembly legislated a Law and consequently, EFCC (Economic and Financial Crimes Commission) and ICPC (Independent Corrupt Practice and other related offences Commission) were founded. The institutions were combined together in the fighting against corruption and dishonesty in the nation. They were to reinstate trust in handling government business, install judicious and effective running of the public account.

 Table I. Public Sector Restructuring Arrangement in Nigeria

Year	Administration involved	Issue (result)	Recommendations	Chairman
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 service and training	Training 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 service 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 Departments to end the era of ministers without portfolio	Recommended amalgamation of ministries and departments.	Justice I. N. Mbanefo
1963 – 1964	The whole Administrations of the Federation	Review of salaries and wages and conditions of junior staffs 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 function of the Public Service Commission	Chief S. O. Adebo
1972 to 1974	The whole Administration of the Federation	(Public Service of the Federation Review Commission) organisation, structure and management, Recruitment and conditions of Employment Programmes 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 open reporting scheme for performance evaluation, A unified grading and salary structure for all covering all posts.	Chief J. O. Udoji

Year	Administration involved	Issue (result)	Recommendations	Chairman
1976	The Federal Government of Nigeria	Investigated into complaints and extent of implementation of accepted recommendations	Suggested full application of received recommendations	Chief S. Olu Falae
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 Philips Reform. Introduced reversals of novelties that turned out as failures.	Abrogation of civil service re-organisation Decree No 43 of 1988	Chief Allison Ayida.
1999	All Government of the Federation	The Charter for Public Service in Africa	Established professional values for public service, prescribed code of conduct for public service employees.	

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

Table II. Other Reform Initiatives in Nigeria

Year	Administration involved	Issue (outcome)	Introduced by
2003	Federal Administration of Nigeria	Public Service Reforms (PRS), National Economic Empowerment 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 all public service Reforms	Obasanjo Administration

9. Current public service reforms since 1999

The aim of many public service restructurings is to convert unfit civil sector into a knowledge-based, specialized and responsible scheme, rendering timely, industrious and efficient service delivery to the people. With the establishment of the reform in public service, the apparatus of the state government is reorganized and strengthened so as to improve the efficiency and performance of the nation.

10. Methodology

The methodology is the process for searching for a detailed, understanding and full explanation of difficulties under research. It includes a careful examination to realize fresh relation and facts to enlarge current understanding. In any given research, it could be essential and required to employ more than one of the general forms of investigation methods. One could search the answer of a specified difficult by learning its past via an investigation of records which has been regarded to as secondary sources, and defining the current position by field investigation this is referred to as a primary source.

This study adopted the secondary method of data gathering which comprise extraction of applicable data from conference papers, public records, textbooks, journals, magazines etc. However, the study adopted exploratory research design. This is due to the fact that it pleases the researchers' interest and yearning for proper comprehending of the subject matter. This allows the researchers to get contextual facts on the findings.

This study is limited with certain limitations which subsequently affect the findings, such difficult and limitation is interval restraint. This is due to fact that the period for this research is not enough to perform an explanatory study of this kind. Another challenge of this study is the financial limitation, this is due to inadequate of finance

to subscribe to numerous international journals to gain access to materials from a global context. Though, the researchers made use of available publications in the other journals and textbooks. Therefore, the study only covered public sector reforms in Nigeria.

11. Conclusion and recommendations

The reform programs are key and indispensable in ensuring efficient service delivery in the Nigerian public sector as well as national development. Reform in the Nigerian Public sector is a requiring duty and must not be perceived as a hasty solution for difficulties affecting/confronting development of our state. Developing state alliance in the promotion of civil sector reform to embrace all interested party and collaborators like public service, civil servants, labour unions, civil group societies, political parties, the media and the researchers are essential if the reform is to be relevant and devoid of disruption.

It is likewise conceivable to end that many of the policies carried out by the Nigerian government to reform her public organization have not been capable of attaining its needed results mostly due to institutional, historical, political, cultural, economic and other ecological restrictions. The chances of public sector reform are doubtful in the execution of such restructurings.

The public organization as the major channels via which the possibilities of a valuable existence could be attained must be obviously the focus of public consideration then, its transformation must be a basic rule essential of the government in authority.

However, there should be a continuous and systematic review of programs and policies of government to ensure alignment with national objectives, mobilization of adequate resources for successful execution and implementation of programs, and collaboration among all tiers of government and professionals.

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