

THE FOURTH REPUBLIC NIGERIAN PUBLIC SERVICE REFORMS AND THE BURDEN OF SERVICE DELIVERY, 1999-2023.

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Abstract

Reform efforts embarked upon by different levels of government in many states are worrisome. Various degrees of reforms have been introduced since independence to advance Nigerian socio-economic development. Some of these have been macro in outlook, some political and some much more restricted to the public service. Despite the commitment at reforming the public service, the set objectives are yet to be realized. Since the return of democratic rule in 1999, administrative reforms have been seen as key strategy to accelerate the socio-economic development of the country. Some key reform strategies and sectors were Power, Pension, Treasury Single Account (TSA), Integrated Payroll Personnel and Information System (IPPIS), Privatization, etc. All these reforms were largely geared towards enhancing accountability, transparency and reduction in cost governance. This study therefore, interrogated the impact of public service reforms on service delivery in Nigeria. It tried to examine various reforms that were implemented between 1999 and 2023, and how they affected the performance of the Nigerian public service on its roles and activities. To address this objective, the following research questions were raised: Has the Nigerian public service reforms enhanced service delivery within the period under review?. The study was anchored on Max Weber theory of legal rational bureaucracy and the qualitative method of data collection was used to glean data from observation and documentary evidence of secondary sources. The *ex-post-facto* research design and qualitative descriptive analysis were employed with logical induction in analysis. The study revealed that the reforms did not achieve the desired objectives to making the civil service more professional, efficient and service oriented. On the basis of our findings, the study makes a case among others on the need for government to live above designing reforms only on paper rather, efforts should be made on implementation and monitoring and evaluation of the impact in the public service.

Keywords: Public Service, Reforms, Service Delivery, Nigeria

INTRODUCTION

The standard of service delivery in the public/government sector, no doubt; plays an increasingly significant role in the economy of many countries, Nigeria inclusive. In today's global competitive environment, delivering quality service in all sectors is considered as an essential strategy for success and survival, Nwakaku and Obiora, (2019). The essential element for New Public Management (NPM) as explained by Pollit, (1995) are budget cutting, disintegrating traditional bureaucratic organizations into separate agencies,

decentralization within the agencies, separating the functions of the civil service delivery from purchasing, introducing market mechanisms, working to performance targets, indices and output objectives, flexibility in public employments, and laying more emphasis on service quality and customer responsiveness (Carvalho,2010), in Nwakaku and Obiora, (2019).

Hence, it has become expedient to rethink public service delivery in order to improve their quality (Roy and Segun, 2000) to satisfy public needs, please people and firms as much as possible, favour good governance and national economic competitiveness(Carvalho,2010), in Nwakaku and Obiora, (2019). In Nigeria, the main objective of the public sector is to provide and serve as catalyst for affordable and quality service delivery to the citizen's basic needs of life, such as shelter, food, education, power and energy, health and water supply.

Every country or nation has the desire to develop its potentials, its institutions of governance and its people, in order to improve the level of its development and the living conditions of its people. This fact has been acknowledged by Anazodo et al (2012:1) where he asserted that "nations all over the world are currently in the struggle to better their existence through the process of good governance, and responsible civil service for effective and efficient service delivery". This was more particular to nations who experienced colonial exploitation. Thus the motive of "colonial rule was essentially to maintain law and order and to create a conducive environment for exploitation" Kwaghga (2010:106). Nigeria which suffered colonial exploitation is not left behind in this struggle. Moreover, the Nigerian people generally considered the government to be sole provider of resources, infrastructural facilities, industries and all other development activities that would improve the quality of their lives. The civil service was considered as a vital institution which the government would rely on in this struggle for the provision of the series needed. This has been the case from 1960 to 1990s when the concept of community based development through Community Based Organization (CBO) to Public Private Partnership (PPP) which emphasized that the government could not provide all what the people needed.

During the colonial rule from 1861 – 1960 the Nigerian civil service was directed to perform the role of tax collection, revenue mobilization and maintenance of peace and order. To execute these roles successfully, various reforms were undertaken by the colonial government on its authority relationships, staffing, structure and conditions of service among others. Some of these reforms which have far reaching effects on post colonial reforms

according to Mohammed (2014), were the Harriagine Commission of 1945/6, the Gorsuch Commission of 1954, the Hewn Commission of 1959 and the Mbanefo Commission of 1959. By the time Nigeria was given its independence in 1960 the civil service was modeled on the British system of administration where secrecy, neutrality, anonymity, knowledge, experience, hierarchical arrangement of offices and officers based on their qualifications and schedules, with guiding rules and regulations, good span of control, reliable structure and motivation. These in addition to its inbuilt qualities of professionalism, efficiency, effectiveness, accountability, rationality also help in the effective performance of the civil service.

The civil service was in fact built on Max Weberian principle of bureaucracy. Max Weber's ideal type bureaucracy is characterized "by hierarchical organization, delineated lines of authority in a fixed area of activity action taken on the bases of and recorded in written rules ..." (Mohammed, 2014). Weber considered bureaucracy as constituting the "most efficient and rational way in which human activity can be organized and that systematic processes and organized hierarchies were necessary to maintain order, maximize efficiency and eliminate favouritism" (Mohammed, 2014).

At independence in 1960 the Nigerian Civil Service was having these qualities of bureaucracy as such considered to be a reliable institution that would bring about the much needed development. More particularly because the new roles it was facing. The role of nation building and other developmental activities. As Adu (1972:1) asserted "it became the object of policy to pursue programme of integration to ensure that development programmes were more equitably distributed among the Nigerian people". This must have been the main reasons why the various governments that ruled Nigeria depended seriously on the civil service institution because it could better articulate what the development needs of the country were. Opadiran (1990:5), believed that at that time onward the Nigerian Civil Service has been "the most potent instrument and institution in the management and development of the Nigerian economy ... because, the effectiveness of a government is to a large extent determined by the efficiency and competence of its civil service not only in terms of provision of infrastructural services and utilities but also in terms of response to the complex needs of industry and commerce".

The relevance of the civil service to the Nigerian governments could therefore be said to be in the roles it played. It is the civil service that gives advice to the political class. It initiates and articulates policy proposals. It is also fully in charge of the

implementation, monitoring and evaluation of programmes and policies. It also, using its qualification, weigh and balance competing interests before the government and has been in charge of routine tasks of administration such as personnel management, maintenance of public utilities, issuance of licenses, application of rules and regulations and other disciplinary procedures among others.

Considering these enormous responsibilities, the Nigerian civil service has to be reformed and adjusted by successive governments not only to perform its roles efficiently and effectively but also to face new challenges from the internal and external environments. As such its structure, arrangement of roles and responsibility, powers and authorities, role relationships, its size, accountability, careerism etc. are considered as vital elements in performance and development processes. All these reforms were intended to improve on the performance of the civil service and the character of work ethics and values. Such values and ethos directly affect the individuals who perform duties as civil servant guided by the rules of the service.

Reforms of the civil service have therefore become fundamental to the operations of government anywhere. They also deal with the powers, authorities, positions, prestige and influence. These also serve as focal points of competition for supremacy in the discharge of government functions. All reforms concentrate on goals and means of attaining them. Some governments undertook reforms as a response to domestic problems or external pressures.

Anazodo et al. (2012) believed that “throughout the world, the contributions of civil service in promoting sustainable and equitable economic growth are receiving increasing attention. Effective and efficient management of the civil service are critical to sustainable socio-economic development of nations”.

The Nigerian Civil Service as observed by Attahiru Jega (2007:2), “used to have a cherished history of committed, dedicated and valuable service, until the decade of 1980 when reckless misrule under the military created a spiraling decline and systematic decomposition”. Again, according to El-Rufai, “the Sub-Saharan Africa (SSA) started well but messed up between 1980s and 1990s with the help of IMF” Ayeni (2007).

The World Bank and International Monetary Fund (IMF) began to lend for civil service reforms in 1980s, with specific civil service reform conditions which emphasized the issue of performance of the service, Shaphard (2003) in Mohammed (2014). It can safely be stated that the 1988 public service reforms under the government of President Babangida was

a child of this exercise considering the bid to get International Monetary Fund (IMF) loans and also implement the Structural Adjustment Programme (SAP). While the Ayida Reforms of 1994/5 was more a response to domestic problems generally believed to be caused by the 1988 civil service reform enunciated by the Decree No. 43.

Since the return of democratic rule in 1999, administrative reforms have been seen as a key strategy to accelerate the socio economic development of the country. The Office of the Secretary to the Government of the Federation, the Presidency, OSGF (2015) documents a total of forty eight (48) reform platforms from 1999 to 2014. The reforms range from institutional building through changing the structure of government through modification and transformation of administrative processes (Ikeanyibe, 2017). Some key reform strategies and sectors were power, elections, privatization, integrated payroll and personnel information system, pensions, procurement, tenure ship policy, health insurance, accountability and transparency issues and other policy reforms geared toward socio political and economic development of the country.

Based on the above background, this study is therefore poised to examine the impact of Nigerian Public service reforms on service delivery, between 1999 and 2023.

Theoretical Framework

The bureaucratic theory of Max Weber was adopted for this study. The bureaucratic theory was developed and popularized by Max Weber (1864 -1920), “The Theory of Social and Economic Organization”, where he emphasized how management could be more efficient and consistent. To him, the ideal model of management is the bureaucratic process.

Weber developed bureaucratic theory in reaction to feudalism. Under feudalism, government was considered a mere extension of the ruler’s private domain and the officials had no rights and securities. This was the situation before Max Weber’s bureaucracy came into practice.

During the industrial revolution and with a determined movement towards rationalization and secularization of the mind, reaction against the personnel subjugation, nepotism, cruelty, and subjective judgment paved the way for the development of a new and more accommodative bureaucratic machine model. Bureaucracy emerged out of organization’s need for order and precision and workers demand for impartial treatment. It

was not therefore a surprising that Max Weber himself a product of 19th century sought an organizational model concept capable of meeting these requirements by removing the personal whims and caprices of the ruler from government operations and to replace them with legal domination Obikeze and Obi (2004)

Weber Max stated that Bureaucracy is the part of rational-legal authority. He further developed an ideal bureaucracy as a model for an organization which if fully implemented will lead to the success of the organization". To him, the theory defines line and authority in clear terms which should be strictly used in an organization Akrani (2011) using this model of Max Weber argued that bureaucracy is regarded the most efficient and rational way which human activity is harmonized, grading was necessary to maintain order, eliminate favouritism and maximized coherence.

Features that mould bureaucracy to be efficient and effective which organization must adhere to are:

- It follows the principle of rationality, objective, and consistency.
- There are well defined rules and regulations, the rule covers all the duties and rights of the employees. These rules must be strictly followed.
- All types of work are well defined
- Technical qualification is the criteria for selection and promotion.
- Personality is not determined by position rather interpersonal relations.
- There is emphasis on the division of labour and specialization
- Members of the organisation have a form of personal relationship with an organisation.
- Expert seeking for more information is a condition in bureaucracy.

Application of the theory

The features of this theory if adhered to, the quality of service delivered by an organisation would improve. Based on this theory, the application is for both public and private organisation. This work therefore, posits that the model of bureaucracy adjudicated by Max Weber play a very significance role as far as the civil service is concerned. Civil service in Nigeria, is established on this ethos and therefore have all the features necessary to make the civil service to be more resourceful which will be remain concern of reform

implementation in Nigeria. Adherence to Weber's principle of bureaucracy will obviously reduce corruption, cost of governance and improve professionalism and competence which is the most central issues of concern in relation to improved service delivery in the Nigeria civil service.

Drawing inference from above, this study therefore, asserts that corruption, lack of competence, and merit result to inadequate service delivery

THE NIGERIAN PUBLIC SERVICE REFORMS 1999-2023

OBASANJO'S REGIME, 1999-2007

At the commencement of the Fourth Republic, on May 29, 1999 the Obasanjo Administration had shown a commitment to the reforms of the public service taking place at different levels of the services such as stamping out corruption, promotion of ethics, integrity and professionalism.

The civil service both at federal and state levels in 1999 were structurally weak, politicized, corrupt and demoralized. Also public universities were almost uniformly of mediocre standards, parastatals were in shambles and the local governments were just an avenue of sharing monthly allocations with no service delivery Anyebe (2017). To salvage the battered civil service, initial reform actions were embarked upon. Retreats were organized for ministers, presidential aids and the permanent secretaries. This was followed by a two week orientation programme for 1,900 directorate level officers under the coordination of Professor Adebayo Adedeji. Several overseas trips were also undertaken to sensitize the civil servants on public service modernization. Following a directive from federal Executive Council to the OHCSF in 2001 to evolve a comprehensive strategy on reforming the civil service, a pilot of some ministries and agencies was undertaken with these startling findings:

- an ageing service in which about 60% of the staff are within the age bracket of 40 years and above;

- the preponderance of unskilled staff within level 01-06 who constitute about 70% of the entire workforce;
- the prevalence of ghost workers, symptomatic of the poor keeping of the personnel records and payroll systems;
- absence of mission and vision statements, work programmes, corporate and individual schedules of functions;
- absence of working tools;
- under-sourcing of key institutions;
- erosion of professionalism and spirit de corps
- ad-hoc responses to policy making devoid of vigorous long term policy analysis, consultation monitored control;
- unproductive rule based hierarchical system which stifles individuals and corporate creativity, as well as accountability and
- a fundamentally flawed performance management system totally devoid of objectivity (Adegoroye, 2006) in (Anyebe, 2017).

This led to the production of a Strategy Document for the Nigerian Public Service Reform Programme entitled: Towards a Public Service that Works for the People.

In response to the need to place the civil service at the centre of the various public sector reforms of the government, the Head of the Civil Service of the Federation proposed to President Obasanjo in September 2003, the creation of the Bureau of Public Service Reforms (BPSR), within his office. The President, in approving the creation of the Bureau, directed that its head must be a man or woman of impeccable character and integrity, reform minded and broad minded Adegoroye (2006) in Ayebe (2017). The BPSR and the Office of the Civil Service of the Federation (OHCSF) with the support from the DFID put in place a team of experts whose terms of reference include, to put together a national strategy to improve the performance of public service. The vision of the strategy was to guide the public service reform programme for the following three areas.

The national strategy put in place to attain the reform objective include, Vision 20- 2020 and the public service transformation nexus which seeks to position the country in the league of the twenty leading economies of the world by 2020. Various innovations that were put in place include the establishment of anti-corruption bodies

like the Economic and Financial Crimes Commission (EFCC); Independent Corrupt Practices Commission (ICPC) and Due Process Unit in the Presidency. In terms of structural changes in the service, the Budget Office was separated from the Federal Ministry of Finance while the Department of Administration and Supplies was put in charge of awarding contracts and Department of Finance and Accounts was in charge of payment of contracts. This arrangement is to allow for transparency in the handling of activities of different departments of government.

Monatization Policy

Another major reform of the Obasanjo Administration was the monetization of benefits in the public service. The monetization of benefits of public servants involves converting all the fringe benefits accruable to public servants into cash. These benefits hitherto made available by government to public officers include the provision of free accommodation and its maintenance, furniture, transportation and chauffeur-driven vehicles, payments for utilities in the official residences/quarters, meal subsidy, domestic servants' allowance, leave grant and reimbursement of medical expenses.

The essence of monetization is to reduce the financial cost of governance. Although it has been argued that its introduction could increase the associated financial costs in 2004 (year of introduction) due to the fact that the inflows from the disposal of certain capital items would take some longer time to be realized, it is expected to lead to substantial financial savings in subsequent years thereby achieving its core objective of contributing to the reduction in the cost of governance. It would also assist in reducing the waste, if not the fraudulent practices of the past. As a policy, its implementation began with the employees in the Federal Ministries after a Circular from the National Salaries, Income and Wages Commission had given the necessary directive and the effective date put at October 1, 2003. Also it is meant to be extended to staff in the public service in 2004, namely, government employees working in parastatals, establishments, Commissions, Extra-Ministerial Departments and agencies.

To implement the scheme, the Revenue Mobilization Allocation and Fiscal Commission was empowered by the Federal Government to draw up the salaries and allowances of political office holders and public servants. The recommendation of this body formed the framework of salaries and allowances of political office holders at all levels of government – Federal, State and Local Governments.

A major problem of the monetization policy is the introduction of severance payment to public officers which is likely to undermine all the gains that are supposed to have been made. In fact, this is now the precarious situation that the country finds itself after the implementation of the monetization policy. The already bad economic situation created by the problem of spending over seventy percent of recurrent expenditure of the country in maintaining public officers has continuously degenerated with the constant penchant of these officers to increase their remunerations without taking cognizance of public sensibilities and outcry against their fat pays.

PENSION REFORM

Another reform of note in the fourth republic which started with the Obasanjo administration and has continued till date is the introduction of contributory pension scheme. The need for the pension reform came as a way of finding a lasting solution to the problem of pension payment in the public sector. The Pension Reform Act which gives legal backing to the contributory pension scheme is aimed at allowing for monthly deduction from workers' salaries from July 2004. The objective therefore is to involve public servants by contributing a percentage of their current earnings in salary to a Fund that will eventually become their pension at their retirement. For the protagonist of the new pension scheme the belief is that it will allow for consistency, reliability and availability of funds for pensioners as at when due.

Some advantages are expected to accrue from the new pension scheme over the existing schemes. First, the new scheme will make for certainty as government and the individual contribute to a Pension Fund. Second, money is saved as it would allow for a large pool of money to develop the economy. Third, the savings culture is enhanced and in terms of government policy, it would assist in mopping excess funds in the system, thereby checking inflation. Finally, it would allow people to concentrate on their jobs.

It is generally agreed among scholars as well as practitioners of public administration in Nigeria that the various problems bedeviling the pension system in the country led government to introduce a new scheme to take care of some of these shortcomings. Governments always default on contributions to the various previous schemes. An example is the National Provident Fund (NPF), which existed in the 1960s and 1970s and was wound up for public servants after it lost N77 billion. Such scheme broke down for three main reasons; contribution by workers was duly and regularly deducted but not from employers; the money was sometimes embezzled by the very persons who were entrusted with the management.

This makes it difficult for workers to have access to it when they are retired compulsorily or voluntarily from the service” (The Punch, 2004:3).

Pay reform in Nigeria was majorly introduced in order to privatize pension, and established a body to monitor and control the pension fund collected by the pension administrators assigned by the government of Nigeria. The introduction of the pension reform is the outcome of the regime of President Olusegun Obasanjo. However, the study found that the law to privatized pension administration in Nigeria was made through the pension reform Act 2004. The study also discovered that before 2004, Nigeria social insurance trust fund (NSITF) was in operation and the establishment of this body was made in 1962. This old pension scheme was a reflection of the British colonialism, which was introduced for expatriates. It later extends to some sector of the economy until the 2004 privatized scheme.

However, it was discovered that in 1974, adjustment were made to retain the civil service. In 1993, another adjustment were done to transform the old pension scheme but the 1974 and 1993 adjustment were commendable. Elekwa, Okoh and Ugwu (2011) observed that the fund was meant to pay pensioners. Furthermore, this in turn makes the civil service to become more attractive and guaranteed job security. This reform is a factor in the civil service reforms because it ensures that people who had worked in both sectors receive their entitlement as and when due. This is so because workers leaving the service either voluntary or by retirement. In addition, the review shows that the scheme allows workers from both sector. This contributory pension scheme was a reflection of the Chilean pension system practiced.

Ibe (2024), further argued that Pension management in Nigeria faces a lot of challenges which include: 1. Low coverage: one of the major challenges of pension management in Nigeria is low coverage. According to the National Pension Commission (PenCom), only about 10% of the working population is covered by a formal pension scheme (PenCom, 2020). This means that the majority of the working population is not saving for retirement, which could lead to a significant pension crisis in the future. 2. Inadequate funding: Another challenge facing pension management in Nigeria is inadequate funding by the government

The management of pension funds in Nigeria has been plagued by corruption, mismanagement and lack of transparency. This has resulted in the loss of pension funds and the denial of benefits to retirees. Pension management was seen as a cockpit to siphon

pensioners savings, a case in point was the conviction of Abdulrasheed Maina, the former Chairman, Pension Reform Task Force Team on November, 25 2020, by Justice Okon Abang of the Federal High Court, Abuja for stealing the sum of N14 billion from the pension account. This leads to lack of confidence on pension administrators by workers.

DOWN-SIZING AND PAYROLL REFORM

In February, 2006, the federal government introduced the Integrated Payroll and Personnel Information System (IPPIS) to all MDAs as a mechanism to ensure that the staff in the federal civil service are dully known and their functions actually required or needed. IPPIS is a centralized, computerized and biometric data base that captures all the bio-data of all the employees in a head count process and give each employee a biometric ID. The downsizing and payroll reform was necessitated by the observation that the Nigerian Civil Service is over bloated, large and unwieldy as many workers perform a duty that should have been done by few people. The ultimate objective of the downsizing and payroll reform is, therefore, to eliminate payroll fraud like payment of salaries to “ghost workers” and eliminate redundant staff. Indeed, the reform is seen as laudable as there is need to have a government workforce with the size, skills, culture, responsibility, and accountability necessary for delivering quality public service and for performing vital government functions.

According to Eme, Innocent and Ugwu(2012), the policy was initiated by the government in the civil service of Nigeria, as a result of functions that are duplicated. In an attempt to rectify this, Obasanjo regime started with the downsizing of personnel in all MDAs. During the downsizing process, it was discovered that the civil service was accommodating both skills and un-skills for that reason, the civil servants were not performing up to the expectation and the standard set for the organization. As a result of the inefficiency, some staff were lay off from FCSC and a training programme was organized for the disengaged officers accompany with cheques showing the details of payments. Pay roll reform in civil service is a platform to identify the staffs of MDAs that are not gainfully employed. Federal executive council in February 2006 approved the commencement as an alternative measure by the use of computerized and biometric database as a way of eliminating ghost workers.

UMARU MUSA YAR'DUA/GOOLUCK JONATHAN ADMINISTRATION

The administration of Umaru Yar'adua particularly adopted the National Strategy for Public Service Reforms (NSPSR) which adopted a three phase plan to transform the Nigerian public service to world class standard . These phases were:

Phase 1: A Rebuilding Phase (2009-2011)

Phase 2: A Transformation Phase (2012-2015)

Phase 3: World-class Public Service Status phase (2016-2020)

The public service was to pass through these stages by the implementation of four pillar strategies of creating: 1) an enabling institutional and governance environment, 2) an enabling socio-economic environment, 3) Public Financial Management Reform; and 3) Civil Service Administrative Reform. All these strategies have implications for public administration. Yar'adua did not live to pursue most of his policies himself. However, his successor Goodluck Jonathan continued with those plans.

Stephen Orosaye Panel

In order to deepening the neo-liberal reform process of his predecessor, President Yar'adua inaugurated Steven Orosaye Committee for reform of the Federal civil service in 2010, (Bayo, 2012) in Mba,(2017). Mr. Steven Orosaye who was the new Head of the Civil Service of the Federation at that time was mandated to review the organizational structure of the civil service in line with the previous reform exercise. The committee recommended that permanent secretaries and directors (but not assistant directors) will serve for an initial period of four years extendable, subject to good performance, to eight years irrespective of their ages and years in service. So far, the panel report has been gazzeted and implemented while affected officials have been eased out of the civil service. However following the demise of President Yar'adua, in May 2010, his vice Goodluck Jonathan was inaugurated as the Nigerian President. He retained the Orosaye committee, and renamed it: Presidential Committee on the Rationalization and Restructuring of Federal Government Parastatals, Commissions and Agencies to review the structure of public institutions in March 2011. The committee was given the following terms of reference:

- To study and review all previous reports/records on the restructuring of Federal Government Parastatals and advise whether they are still relevant.
- To examine the enabling Acts of all the Federal Agencies, Parastatals, and classify them into various sectors.

- To examine critically the mandates of the existing Federal Agencies, Parastatals and Commissions and determine areas of overlap or duplication of functions and make appropriate recommendations to restructure, merge or scrap to eliminate such overlaps, duplication or redundancies.
- To advise on any other matter(s) that is incidental to the foregoing which may be relevant to the desire of the Government to prune the cost of governance, (Bayo, 2012) in (Mba, 2017).

Steven Orosaye committee in its 800-page report submitted to President Goodluck Jonathan posited that the existing 541 MDAs in the country, only 163 deserves to exist. The panel recommended that: the existing 263 government's statutory agencies in the country be reduced to 161; the abolition of 38 agencies, merger of 52 and reversion of 14 agencies to departments in the relevant ministries; and the management audit of 89 agencies capturing biometric features of staff as well as the discontinuation of government funding of professional bodies/councils.

MOHAMMED BUHARI'S ADMINISTRATION, 2015-2023

In the case of Buhari's regime, the administration apparently didn't have a reform plan. The first step the administration took after resuming office was to reverse some of the reforms introduced by the previous regimes, e.g. tenor of permanent secretaries and directors to not more than eight (8) years. There are also some continuations in the usual way a government should function. The fight against corruption, the Treasury Single Account (TSA), Integrated Personnel Payroll Information System (IPPIS), Government Information Financial Management System (GIFMIS), are some of the reform path sustained by Buhari's administration.

Treasury Single Account (TSA) Policy

The Government of the then President Mohammed Buhari officially commenced the operation of the Treasury Single Account on the 17th of September 2015. The TSA policy has the cardinal objective of stifling corruption and ensuring that government revenue is effectively mobilized and monitored as it required that all revenue due to the federal government or any of its agencies must be paid into the TSA or designated account maintained and operated in the Central Bank of Nigeria (CBN).

It is worthy to note that before the introduction of the TSA, all government agencies were allowed to generate revenue, use part of it to fund their operations and to remit the

operating surplus to the federation account. In that scenario, there were over 10,000 multi – bank accounts operated by the Ministries, Departments and Agencies (MDAs) in commercial banks. In that circumstance also, heads of MDAs could afford to place public funds in high interest-yielding fixed deposits, invest public funds in forex speculations and engage in frivolous expenditure of public fund.

It needs to be noted that it was actually in 2012 that the government ran a pilot scheme of the TSA using 217 MDAs as a test case. The success of the pilot scheme motivated the government to fully implement the TSA leading to the directive to banks to implement the technology platform that will help accommodate all MDAs in the TSA scheme.

The key advantages of the TSA include:

- It pave way for a timely collection and payment of all due revenues into government coffers without intervention of multiple banking arrangement.
- It allows complete and timely information on government cash resources and forestall misapplication of public fund.
- It improves appropriation control. The TSA facilitates regular mornitoring of government cash balance
- It improves operation control during budget execution. When the treasury has full information about cash resources, it can plan and implement budget in an efficient, transparent and reliable manner.
- It enables efficient cash management. The TSA facilitates regular monitoring of government cash balances.
- It reduces bank fees and transaction costs as the reduced number of bank account result in low administrative cost.
- It facilitates efficient payment mechanism. The TSA ensures that there is no ambiguity regarding the volume or location of government funds and makes it possible to monitor payment mechanism precisely.

On a general note, TSA was introduced as a consequence of the fact that lacks of accountability, transparency and fiscal discipline as induced by the corrupt and prebendal tendencies have remained the major weakening factor of the Nigerian civil service. The believe is, therefore, that TSA will ensure that public finance management is conducted with utmost efficiency, effectiveness, transparency and accountability. In this circumstance therefore, it is expected that government funds from various sources will be

properly and prudently collected and channeled to critical sectors of the economy to catalyze administration of development.

Even with the optimism of the government, it has been noted by financial experts and commentators that several factors contradict government position. First the introduction of TSA has prolonged rather than facilitate efficient payment mechanism. For example, contractors are no longer paid for the jobs and services rendered to the government. Again, the salaries and emoluments of workers especially those in the tertiary institutions are no longer paid regularly, and in most cases receive far less than the need of such institutions. Even funds for development and research are no longer released. Yet, the government of President Buhari still affirmed that TSA helped save N2.2 trillion to 3 trillion naira. This made Adebayo Onabulu (nd) (cited in Sobowale, 2016, Asogwa and Abraham, 2017) to say;

The claim that N2.2 trillion has been saved because of TSA
Is the most ridiculous statement ever made in recent years.
The fact is that most of the monies which were transferred
From commercial Banks to the Central Bank of Nigeria were
Mostly monies from on-going contracts, legitimate treasury
Investment of various government-owned fund and a little bit
Of independent revenue of agencies like the Federal Airport
Authority of Nigeria (p.28)

Though, TSA might have worked in developed and few other developing countries but it is yet to function effectively in Nigerian environment.

Ademola and Chukwudumebi (nd), in their study on the Treasury Single Account and its challenges argued that the operation of the Treasury Single Account in Nigeria has not been without controversies. In furtherance to buttressing their point, they cited a case where on Tuesday, 10 November 2015, Dino Melaye, a Nigerian senator representing Kogi West, raised a motion that the operation of the treasury single account (TSA) be investigated for possible corruption. He claimed that "the appointment of REMITA, an e-collection agent, is a gross violation of section 162 (1) of the Nigerian Constitution and the banks and other Financial Institutions Act." He claimed the constitution only recognized a banking institution to be the collector of government funds, that Remita was not a bank. The provision of the Constitution cited by Melaye states, "the federation shall maintain a special account to be called the federation account into which all revenues

collected by the government of the federation except the proceeds from the personal income tax of the personnel of the Armed Forces of the Federation, the Nigeria Police Force, the ministry or department of government charged with foreign affairs and the residents of the FCT, Abuja.” According to Melaye, the total inflow of 1% commission charged and received by SystemSpecs for all revenue collected on behalf of the government from the various ministries, departments and agencies to be 25 billion Naira as of November, 2015 was fraud and must be returned to the account of the Central Bank of Nigeria. The senate consequently ordered its committee on finance and public accounts to "commence an investigation into the use of Remita (which it erroneously described as an e-collection agent) since the inception of the TSA policy.

Other critics like Ayo Fayose, former Governor of Ekiti State, equally raised concern over the introduction of TSA by the Buhari’s administration, when he alleged that the funds collected through TSA were used to finance governorship elections in Bayelsa and Kogi States by the All Progressives Congress, apart from enriching "a single company in one month 25 billion Naira is the negotiated commission of one per cent of 2.5 trillion Naira - total amount of monies collected by Remita for the Federal Government of Nigeria.

On a general note, it should be noted that the major aim of the 1999-2023 reform was to enhance professionalism, accountability, financial discipline and curb revenue leakage in the civil service. The reform did not succeed in making the civil servants professionals, nor has the issue of performance, efficiency, effectiveness, financial discipline, accountability of the service realized. This was due to the poor implementation of the reform and lack of proper motivation, coordination, smooth power and authority relationships, monitoring and evaluation of projects and the civil servants, among others. Though there was a serious attempt in outlining issues that would make the civil service more service oriented in areas of performance rating, accountability, checks and balances, vertical and lateral relationship etc. they were not fully followed by the top government officials who were supposed to ensure that such models or feature of the reform were implemented to the latter. This no doubt affected the productivity of the civil servants and the overall operational performance of the civil service.

CONCLUSION AND RECOMMENDATION

Having gone through these reforms our findings and observations shows that the debate about poor service delivery in the Nigerian civil service has persisted despite various reforms undertaken by different regimes between 1999-2023. Although the reforms had robust and sound contents that would have addressed all the issues and challenges bedeviling service delivery in the Nigerian civil service. However a lot of discoveries were made in the cause of this work which has affected the smooth implementation of the provisions of these reforms and this has led to poor service delivery by the Nigerian civil service. These challenges include unclear accountabilities for the execution of the reforms, skills and competency gaps, lack of proper motivation and coordination, among others. To address these issues and constraints identified, there is the need for government to live above designing reforms only on paper rather, efforts should be made on implementation and monitoring and evaluation of the impact in the civil service.

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