

Re-Engineering the Public Sector Administrative and Financial Management for Sustainable Development in Nigeria

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Abstract

The study was conducted out of the unending debates and clarion call for restructuring the economy of Nigeria to enhance Transparency, Accountability, Good Governance and Quality Service Delivery for Sustainable Development. Various governments have sought reformation and restructuring of Public Sector Administrative and Financial Management system to enable transparency, accountability, good governance, efficient and effective delivery of public services in a bid to encourage the transformation agenda of the Nigerian government and achievement of Sustainable Development 2030 agenda. This paper identified and discussed some of the ongoing Public Sector Administrative and Financial Management reforms. Thus, the main aim of this study was to examine how Re-Engineering the Public Sector Administrative and Financial Management would enhance transparency, accountability, good governance and quality service delivery for sustainable development in Nigeria. This study adopted exploratory research design, an approach that is based on qualitative analysis of the concepts of new public management, good governance, democracy, public sector reforms and public accountability in relation to new public management within the context of democratic governance. Data were obtained specifically from reviewing of the literature, including textbooks, periodicals and a range of relevant sources, which were combined with data from previous official studies on new public management role as public service delivery in a democratic state. These secondary sources of data and the exploratory approach help in arriving at findings. The method of analysis was explanatory in nature through adequate exegesis of the gathered information. Findings revealed that re-engineering the Public Sector Administrative and Financial Management system would significantly enhance Transparency, Accountability, Good Governance and Quality Service Delivery for sustainable development in Nigeria. It was concluded in the study that re-engineering the Public Sector Administrative and Financial Management system is a catalyst for enhancing for sustainable development in Nigeria. It was recommended among others that strong political commitment is a key driver for the re-engineering and Nigerians should demand for it before Nigeria becomes a lost nation.

Key words: Re-Engineering, Public Sector Administrative and Financial Management, Transparency, Accountability, Good Governance and Quality Service Delivery, Sustainable Development

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I. Introduction

The political, economic, social, technological, environmental, legal, educational, religious and security (PESTELERS) crises experience in Nigeria since democratic government, without doubt made it very clear that there been a breakdown in the system and governance of Nigeria. It has been reported that, from 1996 to date, Nigeria's indices have been fluctuating and growing badly and many described the country with the worst indicators like - country with the poorest people, corrupt nation, high migrants along the Saharan Desert, insurgent and militancy nation, high cost of living/business operation, high and increasing inflation rate, high unemployment rate, high foreign exchange rate, lack of electricity, income/wealth inequality, high of cost of business operation among others (Sahara Report, 2022; SERAP, 2022). It seems that politicians are serving themselves and have forgotten the citizens' sufferings despite the country's abundant natural and human

resources. Many citizenries have asked: How do we get to this present state that we are in? Everything has become politicking for many political officeholders rather than good governance.

According to Oxford Advanced Learner's Dictionary, governance is the way in which a country is governed or controlled and managed by those elected to represent the people. Today, people celebrate unaccountability, poor leadership and bad governance/administration, political corruption, abuse of rule of law, absolute power among others, provided they too benefited from it or are from the region. UNDP (1997) opined that, good governance is the exercise of economic, political and administrative to manage a country's affairs at all levels for the better of the citizenries. It comprises the mechanisms, processes and institutions through which citizens and groups articulate their interests, exercise their legal rights, their obligations and mediate their difference. Thus, good governance involves citizens' participation, transparency, accountability, service, value for money, effectiveness and is people-oriented. It promotes the rule of law, ensures that political, social and economic priorities are based on broad consensus in society and that the voices of the poorest and the most vulnerable are heard in decision-making over the allocation of resources. Politicking for political offices is not governance.

UNDP (2009) added that there are three keys for good governance namely; economic, political and administrative. Economic governance entails decision-making processes that affect a country's economic activities and its relationships with other economics. It clearly has major implication for equity, poverty and quality of life. Political governance is the process of decision-making to formulate policy while administrative governance is the system of policy implementation. In societal terms, a good governance must possess the following characteristics to include participation of all men and women directly or through legitimate representatives; rule of law frameworks enforce with fairness and impartially; transparency and responsive to all stakeholders; consensus orientation in the best interest of all groups, equal opportunities to improve or maintain well-being of men and women, resources effectiveness and efficiency, accountability as well as having a strategic vision (UNDP, 2009; Udo, 2018). Transparency refers to making information on existing conditions, decisions, and actions accessible, visible, and understandable to all stakeholders especially on issues affecting their well-beings while Accountability refers to the need for government to justify their actions and policies and to accept responsibility for both decisions and results. Good governance is a country's ability to respond to current political, economic, social, technological, environmental, educational and legal challenge to catch up for the needed sustainable development (OECD, 2011; Udo, 2018). It means fostering a positive change for the good of the whole citizens today and for the future. An ordinary Nigerian will expect sustainable governance would-be free and fair elections, quality and affordable education, effective public service delivery rooted in public financial management, creation of employment opportunities, reduction in the cost of living and business operations, access to basic infrastructure, security of lives and properties and timely dispensation of justice (Waziri, 2009; Udo 2018). This justifies some level of sustainable development. The 21st century governance in Nigeria needs re-engineering for sustainable development.

Sustainable development is the idea that human societies must live and meet their needs without compromising the ability of future generations to meet their own needs. The "official" definition of sustainable development was developed for the first time in the Brundtland Report in 1987. Specifically, sustainable development is a way of organizing society so that it can exist in the long term. This means taking into account both the imperatives present and those of the future, such as the preservation of the environment and natural resources or social and economic equity (Udo, 2018).

Nigeria is lacking behind in growth and development because of weaknesses in the nation's systems and public institutions. Sustainable development means a positive change that is futuristic, proactive and commitment for the future needs. It implies the type of change that enables the users of Nigerian abundance resources (or collective wealth) today without jeopardizing the interest of future generations to have access to use the same resources for their development or to achieve a higher standard of living. It is a type of development that maintains economic advancement and progress for today's generation and at the same time protecting the longtime value of the resources. Derived from this, is the fact that sustainable development is concerned with intergenerational equity in the use of resources to achieve progress. From the foregoing, the key principle of sustainable development is integrative use of resources and an enduring system that will checkmate behavioral abuse around the use of resources today in such a manner that such use can accommodate future generation's use of the same resources. In this respect, sustainable development is deeply concerned with providing enabling institutional framework/organization in ministries, departments and agencies in such a manner that their sectoral roles can run with negligible leakage or no leakage at all if possible. Sustainable development is the will to follow the national, proactive and futuristic approach to economic, systems administration and the creation of economic policies to manage public matters efficiently and periodically, so show respect and progress to endure towards democracy that full participation of all concerned actor while taking into account specific local circumstance (Wasugu, 2009).

Although Nigeria proclaims to practice democracy but it lacks committed democrats, this features prominently in characteristics of the conduct of election in Nigeria which is replete with inadequacies of

thuggery, violation of electoral law, corruption and blatant breach of the electoral Act and Laws. The provision of social services such as portable water is a mirage in Nigeria as the Water Corporation in most of the Nigerian State could not supply portable water to citizens continuously for 24 hours. Incidentally, this weakness gives room to mushrooming of pure water firms here and there. Corollary to this is the electricity supply and distribution which is the statutory responsibility of the (PHCN) Power Holding Company of Nigeria. In spite of huge amount of money sunk into the PHCN, yet there is nothing to show for it (Omoleke & Olaiya, 2013). Consequently, Nigerians have lost trust and confidence in the nations' systems because it seems like no future for the teen youths. Thus, it is necessary to examine how sustainable development in Nigeria through Public administrative and financial management can be achieved.

1.2 Statement of the Problem

How would the Public Sector Administrative and Financial Management enhance Transparency, Accountability, Good Governance and Service Delivery in Nigeria for sustainable development is yet to be determined. This is because, many inexpressible events have been reported to Nigerians such as; that python swallowed UTME fees of N64 Billion by the then JAME Registrar, that Termites eat up N17.128bn expenditure evidence at NSITF, Chief Judge of the Federation not declaring assets and liabilities as public officer as stated in Nigeria Constitution 2011 (as Amended) - (S. 290(1), EFCC Chairman teeming and lading of recovered looted funds now promoted to DIG, Head of Service and recently Accountant-General of the Federation (AGF) removed from office and arraigned in court for embezzlements and misappropriation of so much public funds, FG trained 177 youth in smartphone repairs with N5.9 bn many key appointment into federal offices allied to north region while federal character has been abandon and put into a state of comatose among others issues. Moreso, some state governments have not implemented ₦30,000 minimum wage, some government ministries, departments and agencies as well as parastatals have failure to remit all revenue to TSA (such as NNPC, JAME, MDAs, etc.), many public institutions failure, public firms malfunctioning, irregularities in payment/expenditure, stolen of items, corruption up high, lack of due process, violation of E-payment and so on (SERAP, 2022). This is embarrassing in a country of over 200 million people with highly educated people, of which many have travelled across nations of the world and had seen how sustainable governance for sustainable development is executed. The problem lies on how would sustainable development be achieved when many public sector's administrative and financial management systems have failed and even structures collapse. Re-engineering the system has recently been discussed in articles as a solution of challenges of nations systems' transparency, accountability, good governance and quality service delivery and for overcoming increasing corruption as observed by re-engineering gurus with expectations of it to be an answer to failing nations' system for sustainable development; but investigation in this domain is still scarce specially in Nigeria's Public Sector. The public service is designed to promote sustainable development. Therefore, the researchers sought to examine Re-Engineering the Public Sector Administrative and Financial Management Sustainable Development in Nigeria.

1.3 Objectives of the Study

Against this background, the specific objectives of this study were to:

- i. Examine how Re-Engineering the Public Sector Administrative and Financial Management would enhance Transparency, Accountability, Good Governance and Quality Service Delivery in Nigeria Sustainable Development in Nigeria.
- ii. Evaluate the effects of Re-Engineering the Public Sector Administrative and Financial Management for Sustainable Development in Nigeria.

1.4 Research Questions

Therefore, these Specific Questions were raised to guide the study:

- i. How would Re-Engineering the Public Sector Administrative and Financial Management enhance Transparency, Accountability, Good Governance and Quality Service Delivery in Nigeria Sustainable Development in Nigeria?
- ii. What are effects of Re-Engineering the Public Sector Administrative and Financial Management for Sustainable Development in Nigeria?

II. Review Of Related Literature

This section is the review of related literature and was discussed in three perspectives namely; conceptual review, theoretical framework and empirical review.

2.1 Conceptual Review: What is Re-engineering? This is a combination two words – “re” meaning “regarding” and “engineering” meaning “action of working artfully to create meaningful thing”. Re-engineering defined as the methodical revolution of an existing structure into an innovative appearance to appreciate

superiority improvements in operation, system aptitude, functionality, presentation, or advance ability at a lower cost, program, or risk to the consumer (Bokor, 2017). It is the re-thinking and radical approaches or redesign/renovation of nation’s sectors, concepts, policies, structures and strategies aimed at achieving dramatic improvements in the performance of the nation’s system; and reflecting current changes in human and society development. Re-engineering starts from the future and work backwards. The hammer point is recognizing and breaking away from the outdated systems/rules and fundamental assumptions that undermine reality. Re-engineering begins with asking two fundamental questions about everything that happens in a system: “WHY” and “WHAT IF” and when satisfactory answers are received to these questions, it begins to explore better ways of doing things. According to Michael Hammer (1990) and Adeniji (2012); the critical questions then ask by Re-engineers are:

- i. What is to be done? ii. How is it done? iii. Where is it done? iv. When is it done?
- iii. Who does it? vi. Why do it? vii. Why do it that way? viii. Why do it there?
- ix. Who do it then? x. Why that person and what if?

Re-engineering has a strong element of reforms and in the energetic terminology that it employed, suggested initially the reaction of a new generation of administrators/managers coming of age and facing what may have looked like the decaying past. The movement roughly coincided with the maturing of the baby boom generation into managerial positions. Thus, at best, reengineering served, and still serves, some economies as an inspiration to "achieve dramatic value creation in critical contemporary measures of performance, such as cost, quality, service, and speed." At worst reengineering was an occasional reform carried out with too much energy and therefore leaving a certain amount of ill-will behind. By the mid-2000s re-engineering has largely lost its violent language and radical character. It has become a generic label for making change in advance nations’ systems. The practice has spread beyond the business sector and is being attempted by non-profits and governmental entities in some developing nations. "Reengineering" functionally resembles planned change and what people have traditionally called "restructuring" but, in its beginnings, it came with a definite flavour of "starting from scratch," "blank slate," and "from the ground up." Its promoters advocated radical approaches, used terms like "the big bang," and generally rendered the process of reengineering in revolutionary terminology—whereas the word itself suggested the rational approach of "engineering." Functionally, re-engineering calls for rediscovering the purposes of been in governance, diagnosing ills and discovering new paths to the objectives, design of a process, and then its implementation. It is supposed to transform not only what is done but how it is done, thus to change the corporate culture. Bloated, sloppy, slow, unresponsive, expensive, unfocused organizations are supposed to become lean, quick, effective, responsive, competitive, agile, and concentrated. Many Nigerians called for Restructuring. Why?

Re-engineering Vs Restructuring Summarised

Re-engineering is associated with:	Restructuring is associated with:
i. Rethinking and radical redesigns of processes, systems for new paths and structures, new/fresh beginnings;	Rearrangement, reorganization or rebuilding, rebranding, reforms of existing of structures with the system, restoration;
ii. Values addition or new creation focus, productivity;	Successes at any cost, improvements, alignment and synergy focus.
iii. Processes/operational and tactical changes;	Existing structural or organisational changes
iv. Quality performance assurance (as cost, quality, service, and speed, efficiency, productivity and effectiveness) as well as objectives achievement. (Value for money)	Organisational, sectional, etc., goals achievement.
v. New management system/Discovery system	Recovery/revamping system
vi. Proactive, rational and radical approach	Reactive approach
vii. Lasting value, hope, joy and sustenance.	Fad (short-time) value, happiness, remedial measures
viii. Exploration, progressive, starting from scratch," "blank slate," and "from the ground up".	Reforms, modifications, changes and reshuffling.
ix. TEN critical questions: What is done? How is it done? Where is it done? When is it done? Who does it? Why do it? Why do it that way? Why do it there? Who do it then? and Why that person and What if?	FOUR critical questions: Why do we change? What is required? How are we going to achieve the change? and What is Next?

Public Sector Transparency and Accountability: Transparency and Accountability for the spending of public money is at the heart of public sector management. Lack of transparency and accountability in the management of the public sector in Nigeria have remained critical issues since the inception of democratic government. Public sector Transparency and Accountability are not just the hallmarks of governance, they are sine quo non for good governance and sustainable development in Nigeria.

While transparency is often discussed, only rarely is it clearly defined without accountability. This is unfortunate, because accountability and government information disclosure cannot be isolated from a transparent government.

Transparency is a prerequisite for accountability. It fosters accountability, internal discipline, and good governance. Transparency is used as a means of holding public officials accountable and fighting corruption. It

is a public value when a government's meetings are open to the press and the public, its budgets may be reviewed by stakeholders, and its laws and decisions are open to discussion, it is seen as transparent. Transparency is becoming an unofficial mandate by the public but is often a legal mandate. Transparency entails the extent to which citizens have access to government information, proactive disclosure of quality information on the part of the government and citizens' freedom of information.

Public sector accountability also called public accountability connotes the obligation of the administrators to give a satisfactory account of their performance and the manner in which they have exercised powers conferred on them. This implies that those who render public service must account to the people they are expected to serve. Thus, public officials are expected to be accountable for at least on three things: stewardship of public funds and effective management systems; compliance with the laid down laws and government policies and initiatives; and delivery of quality service to the public. Transparency and accountability in public service are mutually reinforcing. Transparency enhances accountability by facilitating monitoring, while accountability enhances transparency by providing an incentive for stakeholders to ensure that their actions are disseminated properly and understood. Transparency forces the public service to face up the reality of situations and make public officials more responsible, especially if they know they will have to justify their views, budgets, decisions and actions. For these reasons, timely policy adjustment is encouraged.

Transparency and accountability are not 'ends' in and of themselves, nor are they panaceas to solve all public service problems. They are designed to improve public service performance, good governance and service delivery. The public sector of Nigeria should foster the culture of transparency and accountability and all stakeholders should demand of them.

Good Governance: On a general note, no good discussion on good governance can end without talking about transparency and accountability on the part of the government machinery. The term "good governance", like "corruption", is broad issue that if it could be subjected to several interpretations and beliefs, may be quite difficult to give meaning to any reasonable degree of understandability; no single definition may be quite sufficient for the concept of good governance. The Organisation for Economic Cooperation and Development (OECD, 2011) defined good governance as a concept consisting of a set of principles that address the effective functioning of government, the relationship of citizens and the legislature as well as the relationship of government. These principles consist of respect for the rule of law, openness, citizens' participation, transparency and accountability to democratic institutions, professionalism, fairness and equity in dealing with the citizens. Good governance ensures that political, social, cultural and economic priorities are based on broad consensus in society and that the voices of the poorest and the most vulnerable are heard in decision-making over the allocation of development resources. Good government refers to conduct of government agencies in implementing innovative policies and programmes to increase the quality of public service with the ultimate aim of increasing economic growth and development. It means fostering a positive change for the good of the whole citizens today and for the future. An ordinary citizen of Nigeria will expect good governance to be a free and fair elections, transparency and accountability on the part of the public officials, less talking but workable government, quality investment in education, health and social infrastructure, effective and efficient public service delivery, public financial management, creation of employment opportunities and businesses enabling environment, reduction in the cost of living and business operation, provisions of infrastructure, respect for the rule of law and people oriented government, security of lives and properties and timely dispensation of justice.

Osinbajo (2017) affirmed that Nigeria is disfigured by poor leadership, bad governance and corruption, and that bad governance in Nigeria has made the youth growth to a misled and feeling that there is total absence of ideology and faith in the future for Nigeria. Today, people celebrate lack of accountability, poor leadership and bad governance, political corruption, abuse of rule of law, absolute power among others, provided they too benefited from it or are from the region or party. Good governance is thus very important for sustainable development of Nigeria.

The term corruption is a phenomenon that seems so pronounce on the lips of every Nigerian. Corruption is when a holder of public office motivated by private gain gives preferential treatment that is not officially approved. Public sector corruption means misuse of public office for private benefits. In all of these, the most prevalent and commonly used definition of corruption is that provided by World Bank and Transparency International defined the term as "the abuse of entrusted power for private gain", while World Bank described it as "the misuse of public office for private gain." Therefore, we can simplistically define corruption as the use of public office or official position to obtain private or personal gains. Corruption is a world-wide phenomenon that is multi-faceted. New Public Administration (NPA) emphasizes accountability and transparency as pivot of good governance and to eliminate corruption.

Public Service Delivery: Public service delivery as a concept has been at the forefront of public sector reforms discourse. This places high premium on good governance, technological innovation and democratization. Public service delivery can be seen as "the process of meeting the needs of citizens through prompt and efficient procedures as well as interaction between government and citizens." This implies that the interaction between

government and citizens are such that the needs of the citizens are met in a timely manner, thereby making the citizens key in public service delivery. The implication here is that as the private sector considers its customer as 'king', thereby ensuring quality service delivery, the public should be regarded as the 'master' and beneficiary of enhanced performance of the public service (Aladegbola&Jaiyeola, 2016). It can also be conceptualized as the relationship between policy makers, service providers and poor people. It encompasses services and their supporting systems that are typically regard as a state responsibility. These includes social services (primary education, and basic health services), infrastructure (water, sanitation, roads and bridges).Service quality can be defined as the extent to which an organization meets or exceeds expectations of customers or beneficiaries.

Acceptable service delivery can be seen as one of the core objectives for the establishment of public organizations. It is identified as one of the key functions and responsibilities of the public sector. Coopers (2014) itemised seven core aims for public service delivery, namely:

- i. Speed: The time taken to deliver a service should be the shortest possible for both the customer and the organization delivering the service, right first time.
- ii. Engagement: The manner in which services are delivered should be seen as customer centric (that is, participatory and trustworthy with the customer's needs at the core).
- iii. Responsiveness: There should be an 'intelligent' mechanism in place to address any variation in meeting service levels and to drive changes in the service delivery organization.
- iv. Value: The customer needs to believe that the service delivery mechanism is cost effective, and value is driven by customer outcomes, not organizational processes.
- v. Integration: The service delivery mechanism should be integrated. There should be no 'wrong door' policy for the customer.
- vi. Choice: There should be multiple channels for service delivery, so that customers can have 'channels of choice', depending on specific needs at specific times.
- vii. Experience: Personalization of service is necessary to ensure that customers' experiences are on a par with what they are used to receiving from the private sector.

However, the public service of any country, including Nigeria performs certain distinct and crucial functions. It provides a number of social services to the people of a country. Such services include transportation, communications, supply of water, roads, education, health, housing, power, public enterprises and other public utilities in the interests, of socio-economic justice. It also formulates and implements laws and policies of government. By so doing, it remains the essential instrument for translating laws into reality. The public service provides continuity when governments change in a country.

Consider the quality-of-service delivery from power generators and distributors, state infrastructure, health care, public schools, agriculture, among others in our society today. By its nature, service delivery in Nigeria has variously been described as "chaotic," "epileptic," "unsatisfactory," "shoddy", "deplorable", "insensitive", "inflexible", "non-cost effective" and so on; and has been characterized by such negative attitudes and traits as insensitivity towards customers and their complaints, lateness; absenteeism, needless delay and red-tapism; palpable negligence, inexcusable incompetence, unbridled corruption, favouratism, lackluster performance and a general lackadaisical attitude to work (Nwekeaku&Obiorah, 2019). By its nature therefore, public service delivery is crucial to a greater percentage of a country's population. In view of the daring significance of public service delivery to the citizens of any country, the need for effective delivery of these categories of services cannot be over-stressed.

As it is now, the enthusiasm and the high expectations placed on SERVICOM appears to have dropped significantly. This has been demonstrated in the very low publicity and public enlightenment of the SERVICOM reform to effectively sensitize the public on the need to, as of right, insist that they should be served right. In the final analysis, efficient and effective public service delivery is at the center of the social contract binding successive but transient political office holders to the Nigerian electorate. SERVICOM that was meant to monitor and ensure that MDAs provide quality services for Nigerian citizens was found to be ineffective as only 50% of the MDAs established the SERVICOM Unit in their establishments. The established SERVICOM Units in the MDAs were found not to be independent of the MDAs, within which they were established, thereby making them to compromise in the discharge of their duties and responsibilities. The government should endeavor to give "legal will" to the implementation of the SERVICOM in order to make it effective. Public servants who contravene the principle of SERVICOM should be sanctioned under the law by a law court. The National Assembly should enact a law in this regard. This is necessary because as at today, there is no report of any civil servant who has been punished for non-compliance with the provisions of SERVICOM.

PUBLIC SECTOR (SERVICE) MANAGEMENT RE-ENGINEERING

Public service management re-engineering is a deliberate action to improve the effectiveness, efficiency, professionalism, representativeness and democratic character of a public service with a view to promoting better delivery of public good and services and increased accountability. Such actions can include but not limited to

data gathering and analysis, organizational restructuring, improving human resource management and training, enhancing pay and benefits while assuring sustainability under overall fiscal constraints, and strengthening measures for public participation, transparency, and combating corruption in the society (Agboola, 2016). Public sector management reform is about strengthening the way that the public sector is managed.

The public sector may be over-extended and stretch, that is attempting to do too much with too few resources, it may be poorly organized; its decision-making processes may be irrational; staff may be mismanaged; accountability may be weak; public programmes may be poorly designed and public service poorly delivered. The public sector is broadly synonymous with government. Public sector reform simply refers to the administrative transformation of the public sector. It is concerned with taking action on administrative problems in the public sector through institutional or administrative reforms. Public sector reforms are aimed at improving the efficiency and productivity of the public service.

Public sector reforms - three main features namely;

- Recalibration of the role of the state,
- Modernization of public management to improve performance, and
- Improving service delivery.

FORMS OF PUBLIC SECTOR RE-ENGINEERING. These are: Administrative re-engineering and Financial management re-engineering.

A. **Administrative re-engineering** is defined as ‘the artificial inducement of administrative transformation against resistance’. It is artificial because it is man-made and deliberately planned’. This means that ‘it is not natural, accidental, or automatic’. This is so because ‘it is induced and it involves persuasion, argument’. Although it is not always universally accepted as the obvious or true course, it is an irreversible process and is undertaken in the belief that the end result will be better than the status quo and therefore will be worth the effort to overcome resistance.

Administrative re-engineering has four major objectives, namely ‘the need to:

- (1) Change operating policies and programmes;
- (2) Improve administrative effectiveness;
- (3) Improve personnel, particularly their performance, qualification, job satisfaction, and welfare; and
- (4) Respond to or anticipate criticism or threats from the environment.

Some Public Sector Administrative Re-engineering and Reforms/Proposed in Nigeria from 1960 – Date

Year	Administration involved	Issue (result)	Recommendations	Chairman
1960 – 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 - 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 - 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
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. Code of Conduct for Public Officers; Code of Conduct Bureau.	Established professional values for public service, prescribed code of conduct for public service employees.	Obasanjo Administration
2000 – 2002	All Government of the Federation	Combating corruption – ICPC establishment; financial crimes – EFCC; (Anti-corruption Acts)		Obasanjo Administration
2003	Federal Administration of Nigeria	Public Service Reforms (PRS), National Economic Empowerment and Development Strategy (NEEDS), Service Delivery and Due process; Monetization Policy;		Obasanjo Administration
2004	Federal Administration of Nigeria	Pension Reforms. Bureau of Public Service Reforms: to act as secretariat or engine room to all public service Reforms - SERVICOM		Obasanjo Government
2007 – 2009	Federal Administration of Nigeria	Transparency and accountability - Nigeria Extractive Industry Transparency Initiative (NEITI); Fiscal Responsibility Act; The Public Procurement Act, Financial Regulations 2009.		Obasanjo Government
2010	Federal Administration of Nigeria	Public Service Rules; National strategy; Seven-point agenda; Vision 20:2020.		Yar'Adua Government
2011	Federal Administration of Nigeria	The Freedom of Information Act; Minimum wage review to N18,000		Jonathan Government
2012	Federal Administration of Nigeria	TSA Introduction; United Nations UN Millennium Development Goals and Subsidy Reinvestment and Empowerment Programme;		Jonathan Government
2014	Federal Administration of Nigeria	Pension Reforms Act		Jonathan Government
2015	Federal Administration of Nigeria	TSA Implementation		Buhari Government
2019	Federal and states (some) Administration of Nigeria	Minimum wage review to N30,000 IPPIS and other payment systems		Buhari Government
2021	Federal Government of Nigeria	Electoral Reforms (Act) 2020; Petroleum Industry Act 2021		Buhari Government
20??	???	UTAS for Public universities??? Public Service Re-engineering??? Localgovernment autonomy??? Legislative Independence??? Judiciary Independence??? Among others still loading	???	???

Sources: Authors' Compilation (2022) and Osezua & Ameen (2020).

PUBLIC FINANCIAL MANAGEMENT RE-ENGINEERING

Public financial management re-engineering according to Omolehinwa and Naiyeju (2015) refers to the aspects of reforms related to how government financial transactions are handled, recorded and reported. Some of these reforms that have been embarked upon by the Nigerian government include: E-payment system, IPPIS, TSA, GIFMIS, U3PS, UTAS and the National Chart of Accounts (NCOA). The whole essence or purpose of this reform is to ensure fiscal responsibility, transparency and accountability in public sector spending and revenue collection.

Lawson (2015) defined Public Financial Management (PFM) as the set of laws, rules, systems and processes used by country (and sub-national governments), to mobilize revenue, allocate public funds, undertake public spending, account for funds and audit results. In this view, PFM is a system comprises of many processes, involving several government institutions, under the auspices of laws and rules that define functions and responsibilities and guide the relationships between or among the various parts of the system. The overall objective of PFM is to collect revenue for the government and allocate the revenue in form of expenditures for the economic benefits of all through a demonstrated transparent and accountable manner. New Public Management [NPM] as explained by Pollitt (1995) are budget control, disintegrating traditional bureaucratic organizations into separate agencies, decentralization within the agencies, separating the function of public

service delivery from purchasing, introducing market mechanisms, working to performance targets, indices and output objectives, flexibility in public employment, and laying more emphasis on service quality and customer responsiveness.

The Chartered Institute of Public Finance and Accounting (CIPFA, 2012), defined PFM as the system by which public financial management resources are planned, directed and controlled to enable and influence the efficient and effective delivery of public service goals. It is a system by which financial activities of public sectors are directly controlled and influenced to support the public sector goals of management in revenue collection and expenditure for sustainable economic and political environment. These definitions viewed PFM in the light of single objective – social benefits. Unfortunately, today, PFM is wider and broader than the perspective perceived by CIPFA. PFM is view as a whole system approach of government financial management. Sound PFM is a catalyst for sustainable developmental processes, which is critical to achieve aggregate control of public funds, prioritisation of objectives, accountability and transparency in the management the funds and delivery of social services. In Nigeria and any other developing nation, reformation of PFM system is paramount in order to address the dwindling nature public sector level of transparency and accountability.

The PFM system as a circle, is an essential framework for effective management of institutions and resources without compromising the accountability and transparency requirement of government business activities. The framework operates as an integrated body of other systems that are independently instituted by laws to function in country's economic and political environment. Functions and responsibilities of another part of phase in the circle has a causal relationship with others. It is important that all the parts discharge their responsibility well and according to the prescribed laws and rules.

Sound public financial management is critical to the achievement of the aims and objectives of the public sector through its role in improving the quality of public service outcomes; operational and strategic decision-making; long term sustainability of public services; building public trust in the performance of the sector; and ensuring the efficient and effective use of public funds. In addition to these roles is the government responsibility to be accountable to the general public. Accountability is demonstrated through transparent reporting.

There are **basically four objectives of PFM** (Lawson, 2015).

a. Aggregate fiscal management: This dimension of the objectives of PFM focuses on the fundamental requirement of every government, which is to manage its financial resources at the aggregate level. The accounting models here represents the financial flows and resultant financial position which provides basis for monitoring, controlling and ultimately managing public finances. The aggregate fiscal management dimension is further sub-divided into three specific objectives namely:

i. Fiscal Sustainability – The main focus of fiscal sustainability is to enable government harness and manage its aggregate funds including borrowings to finance its activities. For many years, fiscal sustainability has been a problem in Nigeria because of leakages in government revenues.

ii. Maximising resource mobilisation. Resource mobilisation take place at many levels which include credible financial reporting, strong PFM which could encourage inward investment, and enhanced PFM which could encourage external lenders and donors.

iii. Resource allocation in accordance with policy priorities: Allocation of resources is at the heart of every budget planning process. PFM through the use of budget should provide a mechanism for linking policy objectives to resource constrain.

b. Operational management: In the day-to-day public sector activities, PFM plays significant role by ensuring proper management of funds through effective performance management, delivering value for money, and managing within the budget.

c. Fiduciary risk management: This is the risk that public money may be stolen, used for purposes other than the intended purpose, or used corruptly. This kind of risk is the one that has been bordering many governments and PFM is one of the solutions which provide a way of risk management through effective financial control, compliance with regulatory and legal requirements, and proper oversight of public finances.

d. Governance: Governance is an important dimension of the objectives of PFM because of the concept, government is acting in the interest of the general public. An important question here is what is public interest? Can it be measured or recorded in another form? Is government really acting in public interest? These questions are difficult to answer are still open for debate more especially in Nigeria. The difficulties faced in PFM in Nigeria has been achieving the governance dimension of objective PFM because of corruption/misappropriation and weak political will.

Some Financial Management Reforms in Nigeria

As at this time, there are seven ongoing reforms that are related to PFM. These are:

I. Budgeting and budget management reforms: In Nigeria, the emphasis of government budget is to present the summary of the total and all the supplement budgets of all government institutions into various segments in accordance with the National Chart of Accounts (NCOA), that is IPSAS compliant (IPSAS 24).

IPSAS 24 on Presentation of Budget Information in financial statements ensure that public sector entities discharge their accountability obligations and enhance the transparency and comparison of their statements by demonstrating compliance with approved budget for which they are held public accountable and, where the budget and the financial statements are prepared on the same basis, their financial performance in achieving the budgeted results can be compared.

Preparation of Budgets under IPSAS is based on National Chart of Accounts (NCOA) which has **six segments**. These segments are

- The Administrative Segment assigns responsibility for each transaction whether receipt or payment. This segment has further broken down into five parts namely; sector, organization, sub-organisation, sub-sub organization and sub-sub-sub organization. Sector segment consists of administrative, economic, legal and justice, regional and social sectors.
- The Economic Segment answers the “what” question of every transaction. Every receipt must be from a particular source likewise every expense must be on a particular item or object.
- The Functional Segment categories expenditure according to the purpose and objectives to which they are intended. Here, detailed classifications are carrying out on various functions.
- The Programme Segment answers the “why” question of transaction according to the purpose or objective. The segment is broken into Policy, Programme, Project, Objective and Activity.
- The Fund Segment addresses “Financed by” element of a transaction. Fund refers to the various pools of resources for financing government activities.
- The Government Codes Segment addresses the “where” (location/station) element of every transaction. The Geo Codes segment is broken into North-Central, North-West, South-East, South-South, South-West and Federal Capital Territory (Babba, 2016).

II. GIFMIS as an Information Technology (IT): Introduced in April 02, 2012. It is based system for budget management and accounting that is being implemented by the Federal Government of Nigeria to improve public expenditure management. The purpose of introducing GIFMIS is to assist the government in improving the management, performance and outcomes of public financial management by addressing the critical public financial management weaknesses including: lack of effective cash management; failure to enact the budget before the start of the financial year; preparation of budget that is not based on realistic forecasts of cash availability; lack of integration between different financial management functions and processes and other weaknesses within the public sector financial management.

III. Cash management and treasury single account (TSA): Government banking arrangement for takings is an important factor for efficient management and control of government’s cash resources. Treasury Single Account (TSA) is a public accounting system under which all government revenue, receipts and income are collected into one single account, usually maintained by the CBN and all payments done through this account as well. The primary purpose is to ensure accountability of government revenue, enhance transparency and avoid misappropriation of public funds. The maintenance of a Treasury Single Account will help to ensure proper cash management by eliminating idle funds usually left with different commercial banks and in a way enhance reconciliation of revenue collection and payment (Adams, 2019).

According to Transparency International Corruption Perception Index (CPI) of Sub-Saharan African Countries of Nigeria from 2019 (27), 2018 (27), 2017 (27), 2016 (28), 2016 (26), 2015 (27) 2014 (25), 2013 (27). In 2020 (25) and 2021 ranked (24). This means that, the country has gotten worse over the years (Premium Times, 2022). The national question is: Has TSA significantly reduced corruption in the Nigerian public sector? What more in practice in the Public Sector;

I. New classification/Chart of accounts system and public accountability.

II. Adoption of IPSAS: Specifically, IPSAS adoption is believed to be a strong tool of achieving vibrant PFM through the lens of transparency and accountability. IPSAS is specifically to enhance quality and transparency of public financial reporting. This is applicable to General Purpose Financial Statements (GPFS) prepared and presented under the cash basis or accrual basis of accounting in accordance with IPSAS for public sector entities other than Government Business Enterprises (GBEs).

A successful IPSAS, financial leakages, misappropriation, corrupt practices, and other financial irregularities would be reduced more than it is with the efforts of the anti-corruption agencies or commission. The most important need is political and judiciary commitment and will to transform Nigerian PFM system. IPSAS is a standard best practice PFM tool that foster accountability and transparency in public sector. The challenges faced by PFM in Nigeria is the fight back by corrupt practices, dwindling revenue, lack of restiveness in the oil producing communities, poor accounting and information technology infrastructure. Above all, there is weak political commitment towards reformation of PFM that could fizzle out corruption. There is need also for Nigerian government to diversify its revenue base, from mainly oil to agriculture and other mining of natural resources in other to cope with the global crisis in oil prices.

III. Accounting transaction recording and reporting system modernization (computerization)

IV. The internal audit, and human resource development.

V. The Integrated Payroll and Personnel Information System (IPPIS) is one of the Federal Government of Nigeria Public Financial Management reform initiatives. It is aimed at improving the management of human resources and eliminate fraud in the Nigeria Public Service. Omolehinwa and Naiyeju (2015) described IPPIS as a centralized computer-based payroll and management system aimed at the elimination of payroll fraud. It has as its focus, the determination of the actual number of personnel and the total cost of salaries at a glance. It is also aimed at ensuring data integrity so that the personnel information is correct and intact. In 2022, fifty-four thousand (54,000) fraudulent enrollees were uncovered in IPPIS.

VI. University Transparency and Accountability Solution (UTAS): To be adopted for ASUU as payment system if agreed by President Buhari led Federal Government.

VII. The University Peculiar Personnel and Payroll System (U3PS): To be adopted for SSANU as payment system if agreed by President Buhari led Federal Government.

VIII. Nigeria's Finance Bill 2021 - Top 21 Changes (Effective Year 2022)

The 2021 Finance Bill has been transmitted by the President to the National Assembly for consideration. The Bill seeks to amend 12 different laws, being the:

- i. Capital Gains Tax Act (CGTA)
- ii. Companies Income Tax Act (CITA)
- iii. Federal Inland Revenue Service (Establishment) Act [FIRSEA]
- iv. Personal Income Tax Act (PITA)
- v. Stamp Duties Act (SDA)
- vi. Tertiary Education Trust Fund (Establishment) Act [TETFEA]
- vii. Value Added Tax Act (VATA)
- viii. Insurance Act
- ix. Nigerian Police Trust Fund (Establishment) Act [NPTFEA]
- x. National Agency for Science and Engineering Infrastructure Act (NASENI Act)
- xi. Finance (Control and Management) Act [FCMA], and
- xii. Fiscal Responsibility Act (FRA).

The Key Principles of Public Sector Re-engineering: Every Public Sector re-engineering has the following key Ideologies:

- i. A new pragmatic and results-oriented framework.
- ii. Clarification of objectives and administrative structures.
- iii. Intelligent political strategies and engagement.
- iv. Goal-oriented competencies and skills development.
- v. Experimentation and innovation.
- vi. Professionalization and improved morale.
- vii. A code of conduct for public sector ethics
- viii. Effective and pragmatic anti-corruption strategies
- ix. Effective public financial management
- x. Aggregate control of public funds,
- xi. Prioritisation of objectives, accountability and transparency in the management the funds and delivery of social services.

2.2 Theoretical Framework

Public Choice Theory as otherwise called social choice theory and economics of politics have had an immense impact on public policy and public administration. It was founded by James McGill Buchanan Jr. in 1962. This theory explains that government decision-makings are as a result of the actions of individual, self-interested public policy actors, who make decisions as civil servants or elected individuals. Public choice theory has focused on four major themes, namely: the problem of aggregating individual preferences; studies of formal social choice, focusing particularly on the spatial theory of voting, studies that focus on individuals as rational actors (voters, politicians, bureaucrats lobbyists and so on) and seek to explain how these actors will behave in different institutional settings with different incentive structures; and the analysis of collective action problems (that is, problems that arise because of the pursuit of individual interest which produces sub-optimal outcome for the collectivity). Its main purpose of this theory includes an anti-bureaucratic approach, a critique of the bureaucratic model of administration and to encourages institutional pluralism in the provision of public services as well as making democracy to work in Nigeria. This theory formed the main thrust of this study.

III. Methodology

This study adopted exploratory research design, an approach that is based on qualitative analysis of the concepts of public management, good governance, democracy, public sector re-engineering and public accountability in relation to new public management within the context of democratic governance. This research design was best adopted for the study due to the newness of the subject matter, the challenge of data collection and the top specific questions to answer. Data were obtained specifically from reviewing of the literature, including textbooks, periodicals and a range of relevant secondary sources, which were combined with data from previous official studies on new public management role as public service delivery in a democratic state. These secondary sources of data and the exploratory approach help in arriving at findings. The method of analysis was explanatory in nature through adequate exegesis of the gathered information.

IV. Findings

4.1 How to Re-engineering the Public Service (Administration) for Sustainable Development:

- a. Clear definition of government ministries, departments and agencies (the 541 Federal Government parastatals, commissions, MDAs) to avoid overlapping and duplication of offices and roles to eliminate the duplication of duties.
- b. Federal Government of Nigeria should fully implement Orosanye's recommendations, merge, scrap agencies and privatize others working as 'problem children' (Tstga, 2022).
- c. Encouraging citizens and public-interest actors participations in governance for accountability and commitment to ensure the citizens get value for the services. Check out a country like DR Congo, where citizens use their phones to monitor and response to public service reports.
- d. Redesign code of conduct bureau and service commission made completely independent and free from political interference.
- e. Attractive salaries and other incentive packages to attract hire calibers of professionals into the civil and public service.
- f. Introduction of the use of advance and innovative robotic technologies/tools in the public service to tackle lack of innovation.
- g. Continuous human capital development and training to tackle inefficiency of public servants.
- h. Absence of political bias and nepotism and corruption in the appointments of public servants.
- i. Commercialization and Privatization of public enterprises. Private managers must have incentives to act in the public interest.
- j. Ministerial accountability and external reporting regularly.
- k. Creation of Self-funding MDAs and reduction the costs of governance at all levels.
- l. Referendum for new constitution or stringent amendments of the salient sections for sustainable development goal in Nigeria.
- m. Strong political will and commitment to the rule of law and implementation sustainable development policies/goals.

4.2 Effects of Re-Engineering the Public Administration of Nigeria for Sustainable Development:

- i. Public Administrative re-engineering is critical to promoting good governance and accountancy which lead to elimination of corruption (Sangita, 2002).
- ii. Jooste (2008) conceived administrative reform as concerned with improving the efficiency of governance, organizational effectiveness in public administration and capacity building for public service delivery.
- iii. Igbokwe (2017) stated that administrative re-engineering is mechanism for institutional transformation or change, transfusion of innovation, political control and achievement of efficiency and economy.
- iv. Neshkova and Kostadinova, (2012) maintained that proper implementation of re-engineering is imperative for any nations that strive to attain sustained growth and national development.
- v. Furthermore, the nation's system would continue to face immense pressure to re-engineering as a result of the growing demand for better service by the citizens.
- vi. Re-engineering of the public administration is a crucial way for sustainable governance which depicts effective, efficient, responsive, and citizen's friendly delivery of public goods and services (World Bank, 1997)

4.3 How to Re-engineering of the Public Financial Management (PFM):

- a. Full adoption and implementation of accrual accounting system to the whole public financial management system to provide an accurate financial picture and full utilisation the accounting information provided from the system in decision-making. These would eliminate misallocation of resources, reduced financial resilience, financial risk, lack of transparency and corruption.

- b. Application of a whole systems approach in PFM to improve scrutiny, ensure that the elements of a PFM system operate in a consistent and mutually-reinforcing way.
- c. Have big data and analytics bank. This would greatly strengthen the fight against corruption. For instance, EU Commission launched data analytics software that cross-checks data across public and private sector organisations to identify conflicts of interest.
- d. Regular Publications of Public Governmental Reports and Financial Statements (based on accrual accounting basis). For instance, New Zealand publishes its accounts every month, within six weeks of month-end. This means that the public are aware of any adverse financial impact of government decisions, and as a result of public attention, ministers tend to be far more financially aware and responsible.
- e. Proper Planning Processes and Regular Implementation – (short-term, medium term and long term) of the Elements of PFM System – the Finance and Accountability Constitution, developing IT systems, human capital, among others (Ball, 2017).
- f. Whistle blowing and good rewarding for productivity.
- g. Effective internal control systems and independence of the government financial institutions.
- h. The president of the country, governors of states and chairmen of local government councils as well as heads of establishments and chief executive officers should not be made the chief accounting officers, for this will make them too corrupt and unaccountable to no one.
- i. Pressure from external donor, domestic pressure, legislature or Civil Society which would generally contribute to preserving political commitment for re-engineering

4.3 Impact of Re-Engineering the Public Financial Management of Nigeria for Sustainable Development:

Research findings on how Re-Engineering has impacted the Public Sector for sustainable development have been conducted in across nations. One of such reports is an evaluation conducted by Lawson (2012) under the umbrella of Organisation for Economic Co-operation and Development (OECD). The evaluation used a sample of 100 countries guided by two main questions: (i) where and why do PFM deliver results and (ii) where and how does donor support to PFM reform efforts contribute most effectively to results? Some key findings of the report are:

- i. PFM re-engineering would deliver democracy dividends – productivity, jobs creation, economic growth from consumption to production and so.
- ii. When there is alignment between design and reformation model and institutional context,
- iii. It leads to strong coordination, arrangements and accountability by government officials,
- iv. Re-engineering outcomes are generally more favourable where a wide range of policy options is available at the outset or where the mechanisms for monitoring and coordination of reforms promote active lesson learning and adaptation during the implementation process, and
- v. Re-engineering the Nigerian Public Sector could effectively and efficiently eliminate financial leakages, items theft, crude oil theft, misappropriation, corrupt practices, and other financial irregularities and would be reduced more than it is with the efforts of the anti-corruption agencies or commission. The most important need is political and judiciary commitment and willingness to transform Nigerian PFM system.

Based on the result of this study, political will or commitment is key to successful PFM re-engineering implementation. Lack of commitment and limited right for civil society to participate in the reform process undermines its success in developing countries which are characterised by poor political environment.

V. Conclusion and Recommendations

Public Sector of Nigeria needs re-engineering of the administrative and financial management at this crucial time but this cannot work on isolation. No matter the level of re-engineering, if all hands are not on deck in the Public Service, things may not still not be working as planned. Here are some recommendations:

- ✓ Strong political will and commitment to re-engineering of the administrative and financial management;
- ✓ Full implementation of the TSA, IPSAS, IPPIS, U3PS, UTAS mechanisms, E-payment procedures, E-government and full prosecution of officers found to be involved in corruption or corruption related activities at all levels of Government;
- ✓ Public (External) Reporting, Transparency and Accountability based International Guideline; Following the due process;
- ✓ Spiritual Accounting - making an account of one's service; stocktaking and introspection with regard to one's service or keeping track of one's activities each day with the aim to improve;
- ✓ Functional Anti-Corruption Campaigns and empowering of EFCC, ICPC, the judiciary, etc.
- ✓ Public Sector continuous rethinking and radical redesigns of processes, systems for new paths; Staff trainings; Respect to the Rule of Law and Constitutional Authorities;
- ✓ Effective Checks and Balances; Political Commitment to Campaign Promises; Judiciary and legislative independence;

- ✓ Independence of Internal Audit System; Government/Management Support;
- ✓ Constructive Engagements of Government by Stakeholders; the partnership of all stakeholders among others; Partnership with professional bodies; Holistic governance with global perspective; Flexibility, agile and resilient governance,
- ✓ Close Collaboration between various stakeholders at national and international level;
- ✓ People-centered governments; Accountable and efficient governance; and
- ✓ Innovative and technology empowered governance.

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