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Transparency and Accountability in the Nigerian Public Service: Challenges, Reforms and Prospects for Good Governance

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Abstract

Transparency and accountability are widely recognised as fundamental principles of good governance and indispensable requirements for effective public administration. They enhance public trust, promote responsible stewardship of public resources, reduce corruption, and improve the quality of public service delivery. Despite several public sector reforms introduced to strengthen openness and accountability, the Nigerian public service continues to face significant governance challenges characterised by corruption, bureaucratic inefficiency, weak institutional oversight, political interference, poor compliance with regulatory frameworks, and limited citizen participation. This paper qualitatively examines the state of transparency and accountability in the Nigerian public service, focusing on the institutional, administrative and governance factors that influence their implementation. Anchored on New Public Management and Governance Theory, the study adopts a qualitative documentary research design based on scholarly literature, government policy documents, reports from oversight institutions and publications by international development organisations. The thematic analysis reveals that while reforms such as the Service Compact with All Nigerians (SERVICOM), the Freedom of Information Act (2011), the Treasury Single Account (TSA), the Integrated Personnel and Payroll Information System (IPPIS), the Government Integrated Financial Management Information System (GIFMIS), the Open Government Partnership (OGP) and digital governance initiatives have strengthened financial transparency and administrative accountability, their effectiveness has been constrained by weak institutional capacity, inadequate enforcement, resistance to change, political patronage and limited technological infrastructure. The paper argues that sustainable improvements in transparency and accountability require strengthened institutional oversight, merit-based public service management, digital transformation, enhanced citizen engagement and a culture of ethical leadership. It concludes that building transparent and accountable public institutions is essential for restoring public confidence, improving service delivery and advancing good governance and sustainable development in Nigeria.

Keywords: *Transparency, Accountability, Public service, Governance, Public sector reforms.*

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Background to the Study

The public service occupies a strategic position in every democratic society because it serves as the institutional mechanism through which government policies are formulated, implemented and evaluated. The effectiveness of public institutions in delivering essential services largely determines the legitimacy of government and citizens' confidence in the state. Consequently, transparency and accountability have become central principles of modern public administration, reflecting the expectation that public officials should exercise authority responsibly, manage public resources prudently and remain answerable for their decisions and actions. These principles are now widely regarded as indispensable for promoting good governance, reducing corruption, improving administrative efficiency and ensuring that public institutions respond effectively to the needs of citizens (Denhardt & Denhardt, 2015; OECD, 2023).

Globally, the pursuit of transparency and accountability has gained increased prominence through governance reforms championed by international organisations such as the United Nations, the World Bank and the Organisation for Economic Co-operation and Development (OECD). The adoption of the 2030 Agenda for Sustainable Development, particularly Sustainable Development Goal (SDG) 16, underscores the importance of building effective, accountable and inclusive institutions capable of promoting peace, justice and sustainable development (United Nations, 2015). Advances in information and communication technologies have further transformed public administration by enabling governments to embrace open governance, digital service delivery, electronic procurement systems and public access to information. These developments have shifted the focus of public administration from bureaucratic secrecy towards openness, citizen participation and performance-oriented governance.

In Nigeria, the demand for greater transparency and accountability has intensified over the past three decades due to increasing public concern over corruption, financial mismanagement, poor service delivery and declining public trust in government institutions. Successive administrations have introduced several reforms aimed at improving public sector governance, including the establishment of anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the enactment of the Freedom of Information Act (2011), the implementation of the Treasury Single Account (TSA), the Integrated Personnel and Payroll Information System (IPPIS), the Government Integrated Financial Management Information System (GIFMIS), the Open Government Partnership (OGP), and the Service Compact with All Nigerians (SERVICOM). While these initiatives have enhanced financial management, promoted administrative openness and reduced some forms of leakages in public finance, concerns remain regarding weak implementation, political interference, inadequate institutional coordination and persistent governance deficits.

The Nigerian public service continues to face challenges that undermine the realisation of transparency and accountability. These include bureaucratic inefficiency, weak internal control systems, limited enforcement of ethical standards, inadequate protection for whistle-blowers, poor access to public information, and insufficient citizen participation in governance processes. Corruption, nepotism and political patronage further weaken institutional integrity and reduce the effectiveness of public sector reforms. As a result, public confidence in government institutions remains relatively low despite continuous reform efforts. Addressing these challenges requires not only stronger regulatory frameworks but also a transformation in organisational culture, leadership practices and public sector management systems. This paper examines transparency and accountability in the Nigerian public service by reviewing existing literature, analysing major public sector reform initiatives and identifying the institutional factors that influence governance outcomes. It further explores strategies for strengthening transparency and accountability as essential pillars of good governance and sustainable national development.

Statement of the Problem

Transparency and accountability are fundamental principles of democratic governance and effective public administration. They ensure that public officials are answerable for the exercise of public authority, promote prudent management of public resources and enhance citizens' confidence in government institutions. Despite their recognised importance, the Nigerian public service continues to experience persistent governance challenges characterised by corruption, financial irregularities, bureaucratic inefficiency, weak institutional oversight, political interference and poor service delivery. These challenges have undermined the capacity of public institutions to deliver quality services and achieve national development objectives.

Over the years, the Federal Government of Nigeria has introduced numerous reforms to strengthen transparency and accountability within the public service. These include the establishment of anti-corruption agencies, the implementation of the Treasury Single Account (TSA), the Integrated Personnel and Payroll Information System (IPPIS), the Government Integrated Financial Management Information System (GIFMIS), the Open Government Partnership (OGP), SERVICOM, and the Freedom of Information Act (2011). While these reforms have recorded notable successes in improving financial accountability and administrative transparency, their implementation has been constrained by institutional resistance, inadequate monitoring, weak enforcement mechanisms, limited technological capacity and persistent political influence over administrative processes.

Furthermore, existing studies have largely focused on individual reform programmes or specific public institutions, with limited attention given to a comprehensive qualitative assessment of how transparency and accountability collectively shape governance and public service performance in Nigeria. Consequently, there remains a need for a broader synthesis of the institutional challenges, reform efforts and governance strategies that influence transparency and accountability across the Nigerian public service. This paper addresses this gap by examining the challenges, reforms and prospects for strengthening transparency and accountability as critical drivers of good governance.

Objectives of the Study

The study seeks to:

1. Examine the concepts of transparency and accountability in the Nigerian public service;
2. Identify the institutional factors affecting transparency and accountability in the Nigerian public service;
3. Evaluate major public sector reforms aimed at promoting transparency and accountability in Nigeria; and
4. Propose strategies for strengthening transparency and accountability to enhance good governance and public service delivery.

Literature Review

The literature review is organised according to the objectives of the study. It examines the concepts of transparency and accountability in the Nigerian public service, institutional factors influencing their implementation, public sector reforms designed to strengthen governance, and strategies for enhancing transparency and accountability as prerequisites for good governance. The review draws on classical and contemporary literature in public administration, governance studies and public sector management.

Transparency and Accountability in the Nigerian Public Service

Transparency and accountability have become central principles of contemporary public administration because they promote responsible governance, strengthen public confidence and improve institutional performance. Although the concepts are closely related, they represent distinct but complementary dimensions of governance. Transparency refers to the openness of government processes, accessibility of public information and the willingness of public institutions to disclose decisions, policies and financial activities to citizens. Accountability, on the other hand, refers to the obligation of public officials and institutions to explain and justify their actions, accept responsibility for their decisions and be subject to sanctions where misconduct or poor performance occurs (Bovaird & Löffler, 2009).

According to Denhardt and Denhardt (2015), transparency enables citizens to understand how public institutions function and how public resources are managed, while accountability ensures that government officials remain answerable for their stewardship of public resources. The two concepts reinforce each other because transparency provides the information necessary for accountability, whereas accountability creates incentives for openness and ethical conduct. Together, they promote trust, legitimacy and responsiveness within democratic governance.

Transparency has become increasingly important due to growing public demand for open government and citizens' rights to information. Hood (1991) argues that modern public administration has shifted from traditional bureaucratic secrecy towards performance-based management, openness and citizen-centred service delivery. This transformation has been accelerated by advances in information and communication technology, which have enabled governments to publish budgets, procurement information, audit reports and policy documents through digital platforms.

The Organisation for Economic Co-operation and Development (OECD, 2023) identifies transparency as one of the fundamental pillars of public integrity because it reduces opportunities for corruption, enhances public oversight and improves institutional credibility. Similarly, the World Bank (2023) considers transparency an essential governance indicator influencing government effectiveness, regulatory quality and public trust. Governments that provide timely access to information generally experience higher levels of citizen confidence and improved policy implementation. Accountability extends beyond financial reporting to include political, administrative, legal and social responsibility. Pollitt and Bouckaert (2017) identify four major dimensions of accountability in public administration: political accountability to elected representatives, administrative accountability within bureaucratic hierarchies, legal accountability through judicial oversight and social accountability exercised by citizens and civil society organisations. Effective governance requires that these dimensions operate simultaneously to ensure that public officials exercise authority responsibly.

In democratic societies, accountability is reinforced through oversight institutions such as legislatures, audit institutions, anti-cor corruption agencies, public complaints commissions, ombudsman offices and the judiciary. These institutions provide mechanisms for monitoring public expenditure, investigating misconduct and enforcing compliance with legal and ethical standards (Pierre & Peters, 2000). Without effective accountability systems, transparency alone cannot prevent misuse of public resources. Within Nigeria, transparency and accountability have gained prominence as responses to widespread concerns regarding corruption, financial mismanagement and declining public confidence in government institutions. Successive governments have recognised that improving governance requires strengthening institutional mechanisms for openness and accountability. Consequently, several reforms have been introduced to improve public financial management, service delivery and administrative integrity.

One of the landmark reforms was the introduction of the Service Compact with All Nigerians **(**SERVICOM) in 2004, which established service standards for Ministries, Departments and Agencies (MDAs) and sought to improve responsiveness to citizens. The enactment of the Freedom of Information (FOI) Act, 2011 further strengthened citizens' legal rights to access public information and promoted greater openness in government operations. Financial management reforms such as the Treasury Single Account (TSA), Integrated Personnel and Payroll Information System (IPPIS) and Government Integrated Financial Management Information System (GIFMIS**)** have equally enhanced transparency in revenue collection, expenditure management and payroll administration.

Despite these reforms, transparency and accountability remain uneven across the Nigerian public service. Reports by Transparency International (2024), the World Bank (2024) and the Auditor-General of the Federation continue to identify procurement irregularities, weak compliance with financial regulations, delayed publication of audit reports, political interference and inadequate enforcement of anti-corruption laws as persistent governance challenges. These shortcomings demonstrate that institutional reforms must be accompanied by ethical leadership, organisational culture change and stronger enforcement mechanisms to achieve sustainable governance outcomes.

Institutional Factors Affecting Transparency and Accountability in the Nigerian Public Service

The effectiveness of transparency and accountability systems depends largely on the institutional environment within which public organisations operate. Institutional factors determine the extent to which public officials comply with ethical standards, financial regulations and performance expectations. Existing literature identifies leadership, organisational culture, legal frameworks, institutional capacity, political influence, technological development and citizen participation as major determinants of transparency and accountability.

Leadership has consistently been identified as one of the strongest predictors of ethical governance. Northouse (2022) argues that leaders influence organisational behaviour by establishing ethical standards, promoting integrity and enforcing accountability mechanisms. Ethical leadership encourages openness, strengthens institutional discipline and creates an organisational culture where public officials accept responsibility for their actions. Conversely, weak leadership often tolerates corruption, political patronage and administrative inefficiency.

Organisational culture equally influences transparency and accountability. Schein (2017) describes organisational culture as the shared values, beliefs and behavioural norms that shape employees' attitudes and decisions. Public institutions characterised by integrity, professionalism and openness generally demonstrate higher levels of accountability than organisations where secrecy, patronage and personal interests dominate administrative processes. In Nigeria, bureaucratic traditions inherited from colonial administration have often emphasised procedural compliance rather than citizen-centred service delivery, thereby limiting institutional responsiveness.

Institutional capacity represents another important determinant of transparency and accountability. Capacity includes the availability of skilled personnel, adequate financial resources, technological infrastructure and effective administrative systems. According to the United Nations Development Programme (1997), institutions with weak administrative capacity often experience poor record management, inadequate monitoring systems, limited enforcement capabilities and weak policy implementation. These deficiencies create opportunities for corruption and reduce organisational effectiveness. Political interference remains one of the most significant institutional constraints affecting accountability within the Nigerian public service. Although the civil service is expected to operate on principles of neutrality, professionalism and merit, political patronage frequently influences appointments, promotions, procurement decisions and policy implementation. Adamolekun (2002) argues that excessive politicisation undermines administrative independence, weakens professional standards and reduces institutional credibility. Political interference also discourages public officials from enforcing accountability measures where influential individuals are involved.

The legal and regulatory framework also determines the effectiveness of transparency initiatives. Nigeria has enacted several laws designed to strengthen accountability, including the Freedom of Information Act (2011), the Public Procurement Act (2007), the Fiscal Responsibility Act (2007), the Independent Corrupt Practices and Other Related Offences Commission Act (2000), and the Economic and Financial Crimes Commission (Establishment) Act (2004). Collectively, these laws provide legal foundations for financial accountability, procurement transparency and access to public information. Nevertheless, inadequate enforcement, prolonged judicial processes and inconsistent institutional compliance continue to reduce their effectiveness.

Technological development has increasingly become a catalyst for transparency in public administration. Digital governance enhances financial management, electronic procurement, online service delivery, automated payroll administration and public access to government information. OECD (2023) reports that countries with advanced digital governance systems generally demonstrate higher levels of administrative transparency and reduced corruption. In Nigeria, digital platforms such as TSA, GIFMIS, IPPIS and the Integrated Tax Administration System (ITAS) have improved financial oversight and reduced leakages in public finance. However, inadequate ICT infrastructure, cybersecurity concerns, limited digital literacy and inconsistent internet connectivity continue to impede widespread digital transformation across many MDAs.

Citizen participation constitutes another critical determinant of accountability. Governance scholars maintain that public accountability is strengthened when citizens actively participate in decision-making, monitor government programmes and demand explanations from public officials (Rhodes, 1996). Mechanisms such as public hearings, budget consultations, community monitoring committees, civil society advocacy and media oversight encourage government responsiveness and reduce opportunities for abuse of office. However, citizen engagement in Nigeria remains constrained by limited civic awareness, inadequate access to information, political distrust and fear of victimisation. The interaction of these institutional factors demonstrates that transparency and accountability cannot be achieved through legislation alone. Rather, they require strong leadership, capable institutions, effective legal enforcement, digital innovation, ethical organisational cultures and active citizen participation. Sustainable governance therefore depends on strengthening these interconnected institutional foundations rather than implementing isolated administrative reforms.

Public Sector Reforms for Promoting Transparency and Accountability in Nigeria

Since the return to democratic governance in 1999, successive Nigerian governments have introduced numerous reforms aimed at strengthening transparency, accountability and efficiency within the public service. These reforms were motivated by concerns over widespread corruption, financial mismanagement, bureaucratic inefficiency and declining public confidence in government institutions. Broadly, the reforms have focused on improving public financial management, strengthening institutional oversight, promoting citizen-centred service delivery and embracing digital governance.

One of the earliest initiatives was the Service Compact with All Nigerians (SERVICOM), introduced in 2004 to improve service delivery across Ministries, Departments and Agencies (MDAs). SERVICOM established service standards and encouraged public institutions to become more responsive, transparent and accountable to citizens. The initiative also introduced complaint-handling mechanisms and periodic service evaluations to improve institutional performance (Federal Government of Nigeria, 2004). Although SERVICOM has contributed to increased awareness of service standards, several studies have observed that its implementation remains inconsistent across MDAs due to inadequate funding, weak institutional commitment and insufficient monitoring (Akindele & Adeyemi, 2013).

Another significant reform was the enactment of the Freedom of Information (FOI) Act, 2011, which provides citizens with the legal right to request and obtain information from public institutions. The Act was intended to enhance government openness, facilitate public scrutiny of official activities and strengthen democratic accountability. Scholars generally regard the FOI Act as a major milestone in Nigeria's governance reforms because it institutionalises transparency and promotes informed citizen participation (Denhardt & Denhardt, 2015). Nevertheless, practical implementation has been uneven, with many public institutions either delaying responses to information requests or withholding information on administrative grounds.

Public financial management reforms have also played a crucial role in promoting accountability. The introduction of the Treasury Single Account (TSA) significantly improved government revenue management by consolidating public funds into a unified account maintained by the Central Bank of Nigeria. Prior to TSA implementation, numerous government agencies operated multiple bank accounts, creating opportunities for financial leakages and unauthorised expenditures. The TSA has enhanced financial transparency, strengthened expenditure control and improved fiscal discipline across federal institutions (Federal Ministry of Finance, 2022). Similarly, the Integrated Personnel and Payroll Information System (IPPIS) was introduced to address payroll fraud, eliminate ghost workers and improve personnel management. Through biometric verification and centralised payroll administration, IPPIS has reduced fraudulent salary payments and enhanced accountability in public sector wage administration. Complementing this reform is the Government Integrated Financial Management Information System (GIFMIS), which automates budgeting, accounting, expenditure management and financial reporting. Together, TSA, IPPIS and GIFMIS have modernised public financial management and strengthened institutional oversight.

Anti-corruption reforms have equally been central to Nigeria's governance agenda. The establishment of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) in 2000 and the Economic and Financial Crimes Commission (EFCC) in 2003 represented significant institutional responses to corruption in public administration. These agencies investigate financial crimes, prosecute offenders and promote ethical conduct within the public service. Although they have secured notable convictions and recovered substantial public funds, concerns remain regarding selective prosecution, political interference, prolonged judicial processes and inadequate preventive mechanisms (Transparency International, 2024).

Nigeria's participation in the Open Government Partnership (OGP**)** since 2016 has further reinforced commitments to transparency, citizen participation, fiscal openness and anti-corruption. Through successive National Action Plans, the government has implemented initiatives relating to open contracting, beneficial ownership disclosure, open budgeting and citizen engagement. While these initiatives have improved collaboration between government and civil society organisations, institutional compliance remains uneven across sectors and levels of government. Recent reforms have increasingly focused on digital governance. Electronic procurement systems, digital tax administration, online licensing platforms and integrated public service portals have reduced administrative delays and improved service accessibility. According to the United Nations (2024), digital technologies enhance transparency by reducing human discretion, increasing traceability of transactions and facilitating real-time monitoring of government activities. However, infrastructural limitations, cybersecurity risks, inadequate ICT skills and resistance to technological change continue to constrain digital transformation in many Nigerian public institutions. The literature indicates that although Nigeria has undertaken extensive governance reforms, their effectiveness depends largely on political commitment, institutional capacity, leadership quality and consistent enforcement of regulatory frameworks. Reform initiatives have produced measurable improvements in financial management and administrative transparency, but broader governance challenges continue to limit their overall impact on accountability and public trust.

Strategies for Strengthening Transparency and Accountability in the Nigerian Public Service

Scholars and development organisations consistently argue that strengthening transparency and accountability requires a comprehensive approach that addresses institutional, managerial, technological and societal dimensions of governance. Sustainable reforms should not focus solely on combating corruption but should also strengthen the systems, values and institutional capacities that promote ethical public administration. One of the most widely recommended strategies is the institutionalisation of ethical leadership. Ethical leaders establish clear standards of integrity, promote fairness in decision-making and cultivate organisational cultures that discourage corruption and abuse of office. Northouse (2022) emphasises that leadership significantly influences employees' ethical behaviour and commitment to accountability. In the Nigerian public service, strengthening ethical leadership requires merit-based appointments, leadership development programmes and effective enforcement of public service codes of conduct.

Another critical strategy is the adoption of performance management systems. Modern public administration increasingly emphasises measurable performance indicators, service standards and regular evaluation of institutional outcomes. Pollitt and Bouckaert (2017) argue that performance management improves accountability by linking organisational resources to clearly defined objectives and measurable outputs. Public institutions should therefore establish key performance indicators (KPIs), conduct regular performance audits and publish performance reports to enhance public confidence. Digital transformation has become one of the most effective mechanisms for promoting transparency. E-government systems reduce bureaucratic discretion, improve information accessibility and automate financial transactions, thereby reducing opportunities for corruption. OECD (2023) observes that digital governance strengthens accountability through electronic procurement, online budgeting, digital payroll systems and open-data platforms. Nigeria should therefore continue expanding integrated digital governance systems across all MDAs while investing in ICT infrastructure, cybersecurity and staff capacity building.

Strengthening oversight institutions is equally important. Independent audit institutions, legislative committees, anti-corruption agencies and judicial bodies must possess adequate autonomy, resources and technical expertise to monitor government activities effectively. Their independence should be protected from political interference to ensure objective investigations and enforcement of accountability measures. Regular publication of audit reports and prompt implementation of audit recommendations would further strengthen institutional credibility. Citizen participation remains another important pillar of accountability. Governance Theory emphasises that public institutions perform more effectively when citizens actively engage in policy formulation, budget monitoring and evaluation of public services. Mechanisms such as participatory budgeting, public consultations, community scorecards, grievance redress systems and social audits promote responsiveness and strengthen trust between government and citizens. Civil society organisations and the media also play indispensable roles in exposing corruption, monitoring government performance and promoting public awareness.

Capacity building is equally essential for sustaining transparency reforms. Continuous training in public financial management, ethics, procurement, digital governance and leadership enhances employees' professional competence and commitment to accountability. Armstrong (2020) argues that organisational performance depends largely on continuous investment in human capital development. Therefore, Nigerian public institutions should institutionalise regular professional development programmes for civil servants at all levels. Finally, effective implementation of existing laws remains more critical than introducing new legislation. Nigeria possesses an extensive legal framework supporting transparency and accountability, including the Freedom of Information Act, Fiscal Responsibility Act, Public Procurement Act and anti-corruption legislation. Greater emphasis should therefore be placed on consistent enforcement, stronger sanctions for misconduct and improved coordination among regulatory institutions.

Synthesis of Literature and Research Gap

The reviewed literature demonstrates that transparency and accountability constitute essential pillars of good governance and effective public administration. Existing studies consistently acknowledge that institutional openness, ethical leadership, effective oversight, citizen participation and digital governance enhance organisational performance, reduce corruption and improve public service delivery. Similarly, scholars agree that reforms such as SERVICOM, the Freedom of Information Act, TSA, IPPIS, GIFMIS, the Open Government

Partnership and anti-corruption institutions have contributed to improving financial accountability and administrative transparency within the Nigerian public service.

Despite these contributions, the literature reveals several important gaps. First, many empirical studies examine individual reforms or specific institutions in isolation rather than analysing transparency and accountability as interconnected governance principles. Second, a considerable proportion of Nigerian studies adopts quantitative survey approaches that focus on employees' perceptions while paying limited attention to broader institutional and governance dynamics. Third, relatively few studies synthesise evidence across multiple reform initiatives to assess their collective implications for good governance and public service performance. This paper addresses these gaps by adopting a qualitative documentary approach that integrates scholarly literature, policy documents and institutional reports to provide a comprehensive analysis of transparency and accountability in the Nigerian public service. By examining the institutional challenges, reform initiatives and governance strategies within a unified analytical framework, the study contributes to a deeper understanding of how transparency and accountability can strengthen public sector performance and advance good governance in Nigeria.

Theoretical Framework

This study is anchored on New Public Management (NPM) Theory and Governance Theory. These theories provide a comprehensive analytical framework for understanding transparency and accountability within the Nigerian public service because they emphasise managerial efficiency, institutional responsibility, citizen participation and ethical governance. While New Public Management focuses on improving organisational performance through modern management practices, Governance Theory broadens the analysis by highlighting collaboration, openness and accountability among government, citizens and other stakeholders. The integration of both theories provides a holistic perspective for examining the institutional challenges, reform initiatives and governance mechanisms that influence transparency and accountability in Nigeria.

New Public Management (NPM) Theory

New Public Management (NPM) emerged during the late 1970s and early 1980s in response to growing criticisms of traditional bureaucratic administration, which was often characterised by excessive centralisation, rigid procedures, inefficiency and poor service delivery. The theory gained prominence through the pioneering works of Christopher Hood (1991) and Osborne and Gaebler (1992), who argued that governments should adopt private-sector management principles to improve efficiency, effectiveness and responsiveness in public administration. NPM advocates a shift from process-oriented administration to results-oriented management by emphasising performance measurement, managerial autonomy, decentralisation, competition, customer-focused service delivery and accountability for results.

According to Hood (1991), New Public Management is characterised by several core principles, including professional management in the public sector, explicit performance standards, output-based control, decentralisation of authority, competition in service provision, adoption of private-sector management techniques and prudent use of public resources. These principles seek to transform public institutions into efficient organisations capable of delivering quality services while ensuring value for money. Rather than measuring success solely by adherence to bureaucratic rules and procedures, NPM emphasises measurable outcomes, organisational performance and citizen satisfaction. One of the major contributions of NPM is its emphasis on managerial accountability. Public managers are expected to exercise greater flexibility in decision-making while remaining accountable for achieving clearly defined organisational goals. This approach encourages innovation, efficiency and continuous performance improvement. Pollitt and Bouckaert (2017) observe that performance management systems, strategic planning, service charters, benchmarking and performance evaluation are practical expressions of New Public Management reforms implemented across many countries.

The influence of NPM is evident in numerous public sector reforms undertaken in Nigeria. Initiatives such as the Service Compact with All Nigerians (SERVICOM), the Treasury Single Account (TSA), the Integrated Personnel and Payroll Information System (IPPIS), the Government Integrated Financial Management Information System (GIFMIS) and various e-government programmes reflect the application of NPM principles aimed at improving transparency, accountability and administrative efficiency. These reforms have sought to modernise public financial management, eliminate waste, reduce corruption, improve payroll administration and enhance service delivery through technology-driven systems.

Despite its strengths, NPM has attracted criticism. Scholars argue that excessive reliance on private-sector practices may undermine the public values of equity, social justice and democratic accountability. Denhardt and Denhardt (2015) contend that citizens should not merely be regarded as customers but as active participants in governance. Others argue that an excessive focus on performance indicators may encourage manipulation of performance data and neglect broader developmental objectives. Nevertheless, the emphasis placed by NPM on performance management, accountability, transparency and efficient resource utilisation makes it highly relevant for analysing governance reforms in the Nigerian public service. Within the context of this study, New Public Management provides an appropriate framework for assessing how managerial reforms, digital governance initiatives and performance-oriented systems influence transparency and accountability in public institutions. It explains how administrative innovations can improve organisational performance while strengthening public confidence in government.

Governance Theory

Governance Theory emerged in the 1990s as public administration scholars increasingly recognised that effective governance extends beyond the formal structures of government to include interactions among the state, the private sector, civil society organisations and citizens. Unlike the traditional bureaucratic model, which focuses primarily on hierarchical authority and administrative control, Governance Theory views governance as a collaborative process involving multiple actors working together to achieve public objectives (Rhodes, 1996; Pierre & Peters, 2000).

Governance Theory emphasises principles such as transparency, accountability, participation, responsiveness, inclusiveness, effectiveness, equity, consensus-building and the rule of law. According to the United Nations Development Programme (UNDP, 1997), good governance exists where public institutions exercise authority in a transparent, accountable and participatory manner while ensuring equitable access to public services and protecting the rights of citizens. Governance therefore extends beyond the activities of government agencies to include partnerships with civil society, development partners, professional associations and the private sector.

Transparency occupies a central position within Governance Theory because informed citizens are better able to monitor government activities, demand accountability and participate meaningfully in public decision-making. Accountability similarly ensures that public officials remain answerable for the exercise of public authority and the management of public resources. Rhodes (1996) argues that governance increasingly depends on networks of interdependent organisations rather than hierarchical bureaucracies alone. Consequently, effective governance requires cooperation, information sharing and mutual accountability among different stakeholders.

Citizen participation represents another fundamental principle of Governance Theory. Public institutions are expected to consult citizens during policy formulation, implementation and evaluation. Mechanisms such as public hearings, participatory budgeting, stakeholder consultations, social audits and community monitoring strengthen democratic accountability and improve policy responsiveness. By involving citizens in governance processes, governments become more transparent and better able to address societal needs. Governance Theory is particularly relevant to the Nigerian public service because many governance challenges arise from weak institutional accountability, limited transparency, political interference and inadequate citizen engagement. Although Nigeria has established several accountability institutions—including the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Code of Conduct Bureau (CCB**)**, the Office of the Auditor-General, and the Public Complaints Commission (PCC)—their effectiveness depends on institutional independence, legal enforcement and collaboration with citizens and civil society organisations.

Recent initiatives such as the Open Government Partnership (OGP**)**, implementation of the Freedom of Information Act (2011), electronic procurement systems and open budgeting initiatives further demonstrate the relevance of Governance Theory in promoting transparency and public accountability. These reforms encourage greater citizen access to government information, strengthen public oversight and foster collaboration between government institutions and non-state actors. The theory has nevertheless been criticised for assuming that all governance actors possess equal capacity and influence in decision-making. In many developing countries, including Nigeria, inequalities in political power, institutional capacity and resource availability often limit meaningful citizen participation. Furthermore, weak institutional coordination and political patronage may reduce the effectiveness of collaborative governance arrangements. Despite these limitations, Governance Theory remains one of the most influential frameworks for analysing transparency, accountability and democratic governance in contemporary public administration.

The integration of New Public Management and Governance Theory provides a robust conceptual foundation for this study. New Public Management explains how managerial reforms, performance measurement, digital technologies and modern administrative practices can improve transparency, accountability and service delivery within public institutions. Governance Theory complements this perspective by emphasising that effective accountability requires openness, stakeholder participation, institutional collaboration and democratic oversight. Together, the two theories demonstrate that transparency and accountability cannot be achieved solely through administrative reforms or legal regulations. Rather, they depend on efficient public management systems, ethical leadership, strong oversight institutions, active citizen participation and an organisational culture that values integrity and public service. Accordingly, this combined theoretical framework enables a comprehensive understanding of the institutional challenges, reform efforts and governance strategies necessary to strengthen transparency and accountability in the Nigerian public service and promote good governance.

Methodology

This study adopted a qualitative documentary research design to examine transparency and accountability in the Nigerian public service. A qualitative approach was considered appropriate because the study sought to generate an in-depth understanding of the institutional, administrative and governance issues influencing transparency and accountability rather than to establish statistical relationships among variables. Qualitative research enables researchers to explore complex governance phenomena by interpreting meanings, identifying patterns and synthesising evidence from multiple documentary sources (Creswell & Poth, 2018). The documentary design is particularly suitable for governance studies because it facilitates the examination of existing policies, reform programmes, legal frameworks and scholarly debates relevant to public administration.

The study relied entirely on secondary data obtained from credible documentary sources. These included peer-reviewed journal articles, academic books, government policy documents, official reports, legislative instruments, institutional publications and reports from national and international organisations. Key documentary sources comprised publications of the Federal Government of Nigeria, the Office of the Head of the Civil Service of the Federation, the Office of the Auditor-General for the Federation, the Budget Office of the Federation, the Bureau of Public Procurement (BPP), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), the World Bank, the Organisation for Economic Co-operation and Development (OECD), the United Nations Development Programme (UNDP), Transparency International and other reputable institutions. These documents were selected because they provide authoritative information on public sector reforms, governance indicators, anti-corruption initiatives and administrative performance in Nigeria.

Data were collected through a systematic review of relevant literature published between 2000 and 2025, while seminal theoretical works published before this period were included to provide conceptual and theoretical foundations. The selection of documents was guided by their relevance to the study objectives, credibility of the source, methodological rigour and contribution to knowledge on transparency, accountability and public administration. Particular attention was given to literature addressing governance reforms such as the Service Compact with All Nigerians (SERVICOM), the Freedom of Information Act (2011), the Treasury Single Account (TSA), the Integrated Personnel and Payroll Information System (IPPIS), the Government Integrated Financial Management Information System (GIFMIS), the Open Government Partnership (OGP) and other institutional mechanisms designed to strengthen transparency and accountability in Nigeria.

The collected data were analysed using thematic content analysis, which involved identifying, categorising and interpreting recurring themes across the reviewed documents. The analysis followed a systematic process of familiarisation with the data, coding of relevant information, development of thematic categories and interpretation of emerging patterns in relation to the objectives of the study. The major themes generated included the concepts of transparency and accountability, institutional determinants of accountability, public sector reforms, digital governance, anti-corruption initiatives, leadership and ethics, citizen participation and strategies for improving governance. Thematic content analysis enabled the study to synthesise diverse perspectives and identify areas of convergence and divergence within the existing literature.

To ensure the trustworthiness of the study, the principles of credibility, dependability, confirmability and transferability were observed. Credibility was enhanced through the use of multiple documentary sources and the triangulation of evidence from academic publications, government reports and international development organisations. Dependability was achieved by adopting a systematic and transparent procedure for document selection and thematic analysis. Confirmability was ensured by grounding interpretations in documented evidence rather than personal opinions, while transferability was enhanced through comprehensive descriptions of the Nigerian public service context, allowing readers to assess the applicability of the findings to similar governance settings.

The study also observed relevant ethical considerations associated with documentary research. Since the research relied exclusively on publicly available documents, no human participants were involved and ethical approval was not required. Nevertheless, academic integrity was maintained by acknowledging all sources of information, accurately representing the views of cited authors and adhering to the principles of scholarly honesty. All references were appropriately cited in accordance with the American Psychological Association (APA) 7th **edition** referencing style to avoid plagiarism and ensure transparency in the reporting of evidence.

Discussion of Issues

The discussion is organised in line with the objectives of the study and the major themes that emerged from the literature. It examines the state of transparency and accountability in the

Nigerian public service, evaluates the effectiveness of existing reforms and highlights their implications for good governance and public service delivery.

Transparency and Accountability as Pillars of Good Governance

Transparency and accountability are indispensable components of democratic governance because they promote openness in public administration, strengthen institutional legitimacy and enhance citizens' trust in government. The literature reviewed indicates that transparency enables citizens to access information on government policies, budgets, procurement processes and administrative decisions, while accountability ensures that public officials are answerable for their actions and the management of public resources (Denhardt & Denhardt, 2015). Together, these principles improve institutional performance by discouraging corruption, promoting ethical conduct and encouraging prudent resource utilisation. The findings reveal that transparency and accountability are mutually reinforcing governance principles. Transparency creates opportunities for public scrutiny, while accountability provides mechanisms through which public officials can be sanctioned for misconduct or poor performance. Consequently, countries that institutionalise openness and accountability generally record higher levels of government effectiveness, better service delivery and stronger public confidence. In the Nigerian context, however, these principles remain constrained by institutional weaknesses that continue to undermine governance outcomes despite numerous reform initiatives.

Institutional Challenges Affecting Transparency and Accountability

The analysis identified corruption as one of the most significant impediments to transparency and accountability within the Nigerian public service. Corruption manifests through bribery, procurement irregularities, diversion of public funds, payroll fraud, contract inflation and abuse of public office. These practices weaken institutional integrity, reduce public confidence and divert scarce resources away from developmental programmes. Although anti-corruption agencies have intensified enforcement efforts, the persistence of corruption suggests that preventive mechanisms remain relatively weak. Weak institutional capacity also emerged as a major challenge. Many public institutions continue to experience inadequate human resource capacity, obsolete administrative systems, insufficient technological infrastructure and poor record management. These deficiencies limit effective monitoring, financial reporting and service delivery. Furthermore, inadequate staff training and limited digital competencies reduce the capacity of public institutions to implement modern accountability systems effectively.

Political interference represents another critical institutional challenge. Although the Nigerian public service is expected to operate on the principles of professionalism and political neutrality, administrative decisions are often influenced by political patronage, nepotism and partisan considerations. Political interference weakens merit-based recruitment, undermines institutional independence and discourages enforcement of accountability measures against politically connected individuals. This situation reduces the effectiveness of oversight institutions and limits public confidence in governance reforms. Bureaucratic inefficiency equally contributes to poor accountability. Lengthy administrative procedures, overlapping institutional mandates, delayed decision-making and excessive paperwork create opportunities for rent-seeking and reduce organisational responsiveness. The persistence of these bureaucratic bottlenecks demonstrates the need for continuous administrative reforms that simplify procedures and strengthen institutional coordination.

Public Sector Reforms and Their Effectiveness

The Nigerian government has implemented several reforms aimed at strengthening transparency and accountability within the public service. These reforms have largely focused on improving financial management, enhancing institutional oversight, promoting ethical conduct and modernising public administration. Notable among these reforms is the Service Compact with All Nigerians (SERVICOM), the Freedom of Information (FOI) Act (2011), the Treasury Single Account (TSA), the Integrated Personnel and Payroll Information System (IPPIS), the Government Integrated Financial Management Information System (GIFMIS), the Open Government Partnership (OGP), the Public Procurement Act (2007) and the Fiscal Responsibility Act (2007). Collectively, these initiatives represent significant efforts to institutionalise accountability, improve financial discipline and enhance citizens' access to government information.

The findings indicate that these reforms have recorded measurable achievements. The Treasury Single Account has significantly reduced revenue leakages by consolidating government funds into a unified account, while IPPIS has eliminated thousands of ghost workers and improved payroll transparency. GIFMIS has automated budget implementation and strengthened expenditure control, whereas the Freedom of Information Act has expanded citizens' legal rights to access government records. Likewise, SERVICOM has improved awareness of service standards across many Ministries, Departments and Agencies (MDAs), encouraging greater responsiveness to public complaints and service expectations. Despite these achievements, the reforms have not fully transformed governance within the Nigerian public service. Their implementation has been constrained by inadequate institutional capacity, resistance to organisational change, weak enforcement of sanctions, political interference and inconsistent compliance across public institutions. In many MDAs, reform initiatives exist more as policy directives than as embedded organisational practices. Consequently, the expected improvements in transparency, accountability and service delivery have been uneven, highlighting the need for stronger institutional commitment and continuous monitoring of reform implementation.

Digital Governance and Accountability

Digital governance has become one of the most transformative developments in contemporary public administration. By integrating information and communication technologies into government operations, digital governance enhances transparency, improves efficiency and reduces opportunities for corruption. Electronic financial management systems, online procurement platforms, digital tax administration, electronic document management systems and integrated service portals increase public access to information while reducing bureaucratic delays and administrative discretion.

In Nigeria, digital reforms such as TSA, GIFMIS, IPPIS, the Integrated Tax Administration System (ITAS), electronic procurement platforms and the Corporate Affairs Commission's online registration system have significantly improved financial transparency and administrative accountability. These systems generate electronic audit trails, automate administrative processes and facilitate real-time monitoring of government transactions. Consequently, opportunities for payroll fraud, revenue diversion and financial mismanagement have been substantially reduced.

Nevertheless, digital governance in Nigeria continues to face several constraints. Inadequate ICT infrastructure, unstable electricity supply, cybersecurity threats, insufficient broadband penetration, low digital literacy among public servants and resistance to technological innovation continue to limit the effectiveness of digital reforms. Furthermore, disparities in digital capacity across federal, state and local government institutions have created uneven implementation of e-government initiatives. Addressing these challenges requires sustained investment in digital infrastructure, staff training, cybersecurity frameworks and institutional capacity development.

Prospects for Good Governance

The prospects for strengthening transparency and accountability in the Nigerian public service remain encouraging despite existing institutional challenges. Growing public awareness, increasing citizen demand for accountability and rapid technological advancement have created favourable conditions for governance reforms. The expanding role of civil society organisations, investigative journalism, professional associations and social media has significantly increased public scrutiny of government activities and strengthened demands for institutional openness.

International governance initiatives have also contributed to improving accountability standards. Nigeria's participation in the Open Government Partnership, implementation of the Sustainable Development Goals (particularly Goal 16), and collaboration with development partners such as the World Bank, the United Nations Development Programme and the African Development Bank have encouraged the adoption of international best practices in public sector governance. These partnerships provide technical assistance, capacity building and policy guidance for strengthening transparency and institutional effectiveness.

The continued expansion of digital governance offers perhaps the greatest opportunity for transforming public administration in Nigeria. Emerging technologies such as artificial intelligence, blockchain technology, big data analytics and integrated digital platforms have the potential to improve public financial management, enhance procurement transparency, strengthen audit systems and promote evidence-based decision-making. If effectively implemented, these technologies can significantly improve institutional accountability and restore public confidence in government.

However, achieving sustainable good governance will require more than technological innovation. It demands ethical leadership, political commitment, merit-based public service management, institutional independence, effective oversight mechanisms and a culture of integrity throughout the public service. Transparency and accountability should therefore become core organisational values rather than compliance requirements imposed by external regulations.

Policy Recommendations

Based on the findings of the study, the following recommendations are proposed:

1. Strengthen institutional autonomy by protecting oversight agencies such as the EFCC, ICPC, Office of the Auditor-General and Public Complaints Commission from political interference.
2. Institutionalise merit-based recruitment, promotion and leadership succession across the Nigerian public service to improve professionalism, competence and ethical conduct.
3. Expand digital governance initiatives by accelerating the deployment of integrated electronic procurement systems, electronic document management systems and open-data platforms across all MDAs.
4. Strengthen enforcement of accountability laws, including the Freedom of Information Act, Fiscal Responsibility Act and Public Procurement Act, through stricter sanctions for non-compliance.
5. Enhance continuous capacity building for public servants in ethics, public financial management, digital governance, leadership and anti-corruption practices.
6. Improve transparency in public procurement by ensuring that procurement plans, contract awards and implementation reports are publicly accessible through digital platforms.
7. Promote citizen participation by strengthening public consultations, participatory budgeting, grievance redress mechanisms and social accountability initiatives.
8. Strengthen internal control systems through regular internal audits, independent external audits and effective implementation of audit recommendations.
9. Develop a comprehensive public sector integrity framework that integrates ethics management, whistle-blower protection, conflict-of-interest regulation and asset declaration mechanisms.
10. Establish a performance-based accountability system across MDAs by linking institutional funding and managerial evaluation to measurable service delivery outcomes and governance indicators.

Conclusion

Transparency and accountability remain indispensable pillars of good governance and effective public administration. This paper has demonstrated that although Nigeria has implemented significant reforms aimed at improving openness, financial accountability and institutional performance, persistent challenges such as corruption, political interference, weak institutional capacity, bureaucratic inefficiency and inconsistent enforcement continue to undermine governance outcomes. These institutional weaknesses have limited the ability of public institutions to deliver quality services and sustain public confidence in government. The analysis further reveals that reforms such as SERVICOM, the Freedom of Information Act, the Treasury Single Account, IPPIS, GIFMIS and various digital governance initiatives have strengthened administrative transparency and financial accountability. However, their effectiveness depends largely on political commitment, institutional capacity, ethical leadership and continuous monitoring. Sustainable improvements require that transparency and accountability become embedded organisational values rather than isolated reform initiatives.

Anchored on New Public Management and Governance Theory, the study concludes that achieving good governance in Nigeria requires a holistic approach that combines efficient public management with citizen participation, institutional integrity and collaborative governance. Strengthening oversight institutions, expanding digital transformation, promoting merit-based public service management and enhancing public engagement will not only improve transparency and accountability but also contribute significantly to effective service delivery, democratic consolidation and sustainable national development.

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