International Journal of
Development Strategies in Humanities, Management and Social Sciences | IJDSHMSS
p-ISSN: 2360-9036 | e-ISSN: 2360-9044
June, 2026
Vol. 16, No. 1

New Public Management, Accountability, and Employee Performance in the Nigerian Civil Service: A Qualitative Analysis

[1]**Bassey Ekpenyong Anam & [2]Elizabeth Cyprian Agim**
[1&2]*Institute of Public Policy and Administration, University of Calabar, Calabar*

Article DOI:
10.48028/iiprds/ijdshmss.v16.i1.03

Keywords:
New Public Management, Accountability, Employee performance, Nigerian Civil Service, Public sector reforms, Governance

Corresponding Author:
Bassey Ekpenyong Anam

Abstract

The adoption of New Public Management (NPM) reforms has transformed public sector governance globally by emphasising efficiency, accountability, transparency, customer orientation, and performance-based management. In Nigeria, successive public sector reform initiatives have sought to improve service delivery and employee performance through the introduction of NPM principles into the civil service. Despite these reforms, concerns regarding weak accountability, bureaucratic inefficiency, poor service delivery, and declining employee performance continue to dominate public administration discourse. This paper qualitatively examines the relationship between New Public Management, accountability, and employee performance in the Nigerian Civil Service through an extensive review of contemporary literature, policy documents, and institutional reports. Specifically, the study explores the conceptual foundations of New Public Management, accountability, and employee performance; analyses the institutional and policy framework supporting public sector reforms; and evaluates the implications of accountability mechanisms for employee performance. Findings reveal that while NPM reforms have introduced significant innovations in public administration, their implementation has been constrained by institutional weaknesses, political interference, inadequate capacity, corruption, and resistance to organisational change. The paper concludes that strengthening accountability institutions, promoting ethical leadership, digitalising public service operations, and institutionalising performance management systems are essential for improving employee performance and enhancing public sector governance in Nigeria.

Background to the Study

Public administration has undergone remarkable transformation over the past four decades as governments across the world have sought innovative strategies for improving efficiency, accountability, transparency, and service delivery. Traditional public administration, characterised by rigid bureaucratic procedures, hierarchical control, and rule-bound decision-making, increasingly came under criticism for its inability to respond effectively to growing public expectations, fiscal constraints, technological advancements, and globalisation (Hood, 1991; Pollitt & Bouckaert, 2017). These criticisms gave rise to New Public Management (NPM), a reform philosophy that advocates the application of private-sector management principles to public sector administration with the objective of improving organisational performance and public service delivery.

Emerging in the late 1970s and gaining prominence throughout the 1980s and 1990s, New Public Management fundamentally altered the philosophy of public governance by shifting attention from bureaucratic compliance towards performance, results, customer satisfaction, efficiency, accountability, and managerial autonomy (Osborne & Gaebler, 1992). Rather than focusing exclusively on procedural correctness, NPM encourages public institutions to become performance-driven organisations capable of delivering measurable outcomes while utilising public resources efficiently.

The central principles of New Public Management include decentralisation of authority, performance measurement, strategic management, customer orientation, competition, contractualisation, privatisation, transparency, accountability, and results-based management (Christensen et al., 2020). These principles have significantly influenced administrative reforms across both developed and developing countries, including Nigeria, where successive governments have implemented various reform initiatives aimed at modernising the public service.

In Nigeria, the civil service remains the principal machinery through which government formulates, implements, monitors, and evaluates public policies and development programmes. The effectiveness of government therefore depends largely on the efficiency, competence, accountability, and productivity of civil servants. Since independence in 1960, Nigeria has introduced numerous administrative reforms designed to strengthen public institutions, improve employee performance, and enhance public confidence in government. Notable among these are the Udoji Public Service Review Commission (1974), the Dotun Philips Civil Service Reforms (1988), the Ayida Panel Reforms (1995), the National Public Service Reform Programme, SERVICOM, the Integrated Payroll and Personnel Information System (IPPIS), the Treasury Single Account (TSA), the Government Integrated Financial Management Information System (GIFMIS), the Integrated Personnel and Payroll Information System, and more recently the implementation of digital governance initiatives (Bureau of Public Service Reforms [BPSR], 2023).

These reforms reflect the growing influence of New Public Management principles within Nigeria's public administration. Through performance contracts, financial accountability mechanisms, public procurement reforms, e-governance, digital financial management systems, and performance evaluation frameworks, successive administrations have sought to improve organisational effectiveness and employee productivity while reducing corruption and bureaucratic inefficiency (World Bank, 2023). One of the most fundamental pillars of New Public Management is accountability. Accountability refers to the obligation of public officials to explain, justify, and accept responsibility for their decisions, actions, and use of public resources. It requires public servants to perform assigned responsibilities in accordance with established laws, ethical standards, organisational objectives, and public expectations (Bovens et al., 2014). Accountability serves as an essential mechanism for promoting transparency, integrity, efficiency, and responsible governance while discouraging corruption, abuse of office, and misuse of public funds.

Within the Nigerian Civil Service, accountability assumes particular significance because government institutions manage substantial public resources intended to promote national development. Weak accountability systems have frequently been associated with corruption, financial mismanagement, poor project implementation, absenteeism, low employee commitment, and declining public confidence in government institutions (Transparency International, 2024). Consequently, strengthening accountability has become a central objective of contemporary public sector reforms. Employee performance represents another critical dimension of public administration. Employee performance refers to the extent to which public servants effectively execute assigned responsibilities and contribute towards the achievement of organisational objectives. Performance encompasses productivity, quality of work, innovation, commitment, efficiency, punctuality, compliance with organisational standards, and responsiveness to citizens' needs (Armstrong, 2023). Under New Public Management, employee performance is increasingly measured using objective performance indicators, key performance indicators (KPIs), performance contracts, service delivery benchmarks, and continuous performance evaluation systems.

Despite extensive reform initiatives, the Nigerian Civil Service continues to face persistent challenges relating to bureaucratic inefficiency, weak institutional accountability, corruption, political interference, inadequate motivation, poor performance management, insufficient capacity development, and resistance to organisational change. Reports by national and international organisations consistently indicate that many public institutions continue to experience delays in service delivery, financial irregularities, weak performance evaluation systems, and inadequate implementation of public policies (World Bank, 2023; Transparency International, 2024).

Furthermore, the rapid evolution of digital technologies, artificial intelligence, data-driven governance, remote working arrangements, and electronic public financial management systems has fundamentally transformed expectations regarding public accountability and employee performance. Civil servants are increasingly expected to demonstrate higher levels of professionalism, innovation, ethical conduct, responsiveness, and digital competence than under traditional bureaucratic systems. Consequently, accountability can no longer be viewed merely as financial compliance but as a multidimensional framework encompassing transparency, answerability, ethical leadership, performance reporting, citizen engagement, and continuous organisational learning.

Although considerable scholarly attention has been devoted to public sector reforms in Nigeria, much of the existing literature has examined New Public Management, accountability, and employee performance independently. Relatively few studies have qualitatively explored the interrelationship among these three variables within the broader context of contemporary Nigerian public administration. Moreover, recent developments in digital governance, performance management, and public sector accountability necessitate renewed scholarly examination of how New Public Management influences employee performance through accountability mechanisms. This paper undertakes a qualitative analysis of New Public Management, accountability, and employee performance in the Nigerian Civil Service. Through a comprehensive review of contemporary literature, policy documents, and institutional reports, the study examines the conceptual foundations of these constructs, analyses existing accountability frameworks, evaluates their implications for employee performance, and proposes strategies for strengthening governance and public sector effectiveness in Nigeria.

Objectives of the Study

The primary objective of this paper is to examine the relationship between New Public Management, accountability, and employee performance in the Nigerian Civil Service. The specific objectives are to:

1. Examine the concept and principles of New Public Management in the Nigerian Civil Service.
2. Analyse the concept and dimensions of accountability in public sector administration.
3. Examine the relationship between New Public Management and employee performance in the Nigerian Civil Service.
4. Identify the institutional and administrative challenges affecting the implementation of New Public Management and accountability reforms in Nigeria.
5. Recommend strategies for strengthening accountability and improving employee performance in the Nigerian Civil Service.

Conceptual Literature Review

Concept of New Public Management

New Public Management (NPM) represents one of the most influential paradigms in contemporary public administration. Emerging principally from reforms undertaken in the United Kingdom, New Zealand, Australia, and the United States during the late twentieth century, NPM advocates the adoption of private-sector management practices to improve efficiency, effectiveness, accountability, responsiveness, and service delivery within public organisations (Hood, 1991).

According to Hood (1991), New Public Management consists of a collection of administrative doctrines that emphasise professional management, explicit performance standards, output control, decentralisation, competition, customer orientation, prudent resource utilisation, and managerial accountability. Osborne and Gaebler (1992) further argue that governments should become entrepreneurial organisations that steer rather than merely control public administration, focusing on results instead of rigid procedural compliance. Unlike traditional public administration, which emphasises hierarchy, bureaucratic procedures, and centralised authority, New Public Management advocates managerial flexibility, innovation, strategic planning, performance measurement, evidence-based decision-making, and continuous organisational improvement. Christensen et al. (2020) observe that NPM fundamentally shifted public administration from input-based management towards outcome-based governance where success is evaluated through measurable service delivery outcomes rather than procedural conformity.

Within the Nigerian context, New Public Management has significantly influenced public sector reforms through initiatives such as SERVICOM, the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), the Government Integrated Financial Management Information System (GIFMIS), the Open Treasury Portal, the Bureau of Public Procurement reforms, and digital governance initiatives. These reforms seek to improve financial accountability, eliminate waste, strengthen transparency, enhance employee productivity, and improve public confidence in government institutions (BPSR, 2023).

Contemporary literature identifies several core principles underpinning New Public Management:

1. Performance-based management;
2. Accountability and transparency;
3. Customer or citizen orientation;
4. Decentralisation of managerial authority;
5. Results-oriented governance;
6. Performance measurement and evaluation;
7. Competition and benchmarking;
8. Efficient utilisation of public resources;
9. Digital governance and innovation;
10. Continuous organisational improvement.

These principles collectively aim to transform public institutions into responsive, efficient, accountable, and citizen-centred organisations capable of delivering quality public services under increasing fiscal and social demands.

Accountability

Accountability is a fundamental principle of public administration that requires public officials to be answerable for their decisions, actions, and the use of public resources entrusted to them. It entails the obligation of public servants to explain and justify their conduct to superiors, oversight institutions, and citizens, while accepting responsibility for the outcomes of their actions. Accountability promotes transparency, integrity, responsiveness, and ethical behaviour in the management of public affairs, thereby enhancing public trust and confidence in government institutions (Bovens et al., 2014; Denhardt & Denhardt, 2015).

Within the framework of New Public Management (NPM), accountability extends beyond traditional financial reporting to include performance accountability, managerial accountability, legal accountability, political accountability, and social accountability. This broader conception emphasises measurable results, service quality, prudent resource utilisation, and responsiveness to citizens' needs. Public managers are expected not only to comply with rules and regulations but also to demonstrate efficiency, effectiveness, and value for money in the delivery of public services (Hood, 1991; Pollitt & Bouckaert, 2017).

In the Nigerian context, accountability is reinforced through constitutional provisions, the Public Service Rules, financial regulations, legislative oversight, internal and external auditing, anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC), as well as digital public financial management initiatives including the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), and the Government Integrated Financial Management Information System (GIFMIS). These institutional mechanisms are intended to minimise corruption, promote transparency, strengthen fiscal discipline, and improve public sector performance. However, political interference, weak institutional capacity, inadequate enforcement of sanctions, and corruption continue to undermine accountability within the Nigerian Civil Service.

Employee Performance in the Nigerian Civil Service

Employee performance refers to the extent to which employees effectively and efficiently accomplishes assigned duties and contribute towards the attainment of organisational goals. It encompasses the quality and quantity of work performed, productivity, punctuality, innovation, commitment, job competence, adherence to organisational standards, and responsiveness to public needs. Employee performance is not merely concerned with task completion but also with how effectively employees utilise available resources to achieve desired organisational outcomes (Armstrong, 2023).

Within the Nigerian Civil Service, employee performance is viewed as the ability of civil servants to implement government policies, provide quality public services, manage public resources responsibly, and support national development objectives. Highperforming civil servants are expected to demonstrate professionalism, integrity, accountability, responsiveness, efficiency, and adherence to the principles of the Public Service Rules. Under the New Public Management paradigm, employee performance is increasingly evaluated using performance management systems, key performance indicators (KPIs), service delivery benchmarks, and periodic performance appraisals that emphasise measurable outputs rather than mere compliance with bureaucratic procedures (Hood, 1991; Christensen et al., 2020).

Recent public sector reforms have introduced digital technologies and performance-based management systems to improve employee productivity and service delivery. Initiatives such as SERVICOM, the Performance Management System (PMS), IPPIS, and GIFMIS have enhanced monitoring, transparency, and operational efficiency within government institutions. Nevertheless, employee performance in the Nigerian Civil Service continues to be constrained by inadequate motivation, weak accountability systems, insufficient training, political patronage, poor leadership, limited technological capacity, and resistance to organisational change. These challenges underscore the need for sustained institutional reforms, merit-based human resource management, continuous capacity development, and strengthened accountability mechanisms to improve public sector performance and governance.

Theoretical Framework

New Public Management Theory

New Public Management (NPM) Theory emerged during the late 1970s and early 1980s in response to widespread dissatisfaction with the traditional bureaucratic model of public administration. Influenced by neoliberal economic thought, public choice theory, managerialism, and private sector management practices, NPM advocates the application of market-oriented principles to improve efficiency, effectiveness, accountability, and service delivery in public institutions (Hood, 1991; Pollitt & Bouckaert, 2017).

Christopher Hood (1991), one of the foremost proponents of NPM, identified seven principal doctrines that distinguish the paradigm from traditional public administration. These include professional management, explicit performance standards, output-based control, decentralisation of management authority, competition, adoption of private-sector management practices, and prudent utilisation of public resources. Rather than emphasising rigid adherence to administrative rules and procedures, NPM promotes managerial flexibility, innovation, customer orientation, and measurable organisational outcomes. Osborne and Gaebler (1992) further popularised the concept by arguing that governments should become entrepreneurial organisations that focus on steering rather than rowing. According to them, governments should prioritise results, encourage innovation, decentralise authority, empower managers, and continuously improve public service delivery through performance measurement and citizen-oriented governance.

The central assumptions of New Public Management include:

1. Public institutions should be managed similarly to successful private organisations.
2. Managers should enjoy greater operational autonomy while remaining accountable for results.
3. Organisational performance should be measured using objective indicators.
4. Competition improves efficiency and service quality.
5. Public officials should be evaluated based on outputs and outcomes rather than procedural compliance.
6. Citizens should be regarded as customers whose satisfaction constitutes an important measure of organisational performance.
7. Accountability should extend beyond financial reporting to include performance accountability, ethical responsibility, and service quality.

In Nigeria, New Public Management has significantly influenced public sector reforms over the past three decades. Reform initiatives such as SERVICOM, the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS), the Bureau of Public Procurement reforms, Integrated Personnel Information System, Open Treasury Portal, Performance Management System (PMS), and digital governance initiatives all reflect core NPM principles of efficiency, transparency, accountability, and performance-based management (Bureau of Public Service Reforms [BPSR], 2023).

These reforms were designed to address persistent weaknesses associated with traditional public administration, including excessive bureaucracy, corruption, poor service delivery, weak financial management, duplication of functions, and low employee productivity. By introducing modern management techniques and performance evaluation systems, government sought to transform the Nigerian Civil Service into a more responsive, efficient, and accountable institution capable of meeting contemporary governance challenges.

Despite its widespread acceptance, New Public Management has attracted several criticisms. Critics argue that excessive emphasis on efficiency and competition may undermine public values such as equity, social justice, inclusiveness, and democratic accountability (Denhardt & Denhardt, 2015). Others contend that private-sector management techniques cannot always be directly transferred to public organisations because public institutions pursue broader social objectives beyond profitability.

Nevertheless, NPM remains one of the most influential frameworks for analysing contemporary public sector reforms and continues to shape administrative practices across many developing countries, including Nigeria. The theory provides the primary analytical framework for this study because it explains how reforms emphasising accountability, performance management, transparency, managerial autonomy, and citizen-centred service delivery influence employee performance within the Nigerian

Civil Service. It also explains the rationale behind recent government initiatives aimed at strengthening institutional effectiveness through improved accountability mechanisms.

Principal–Agent Theory

Principal–Agent Theory originated in economics and organisational studies through the works of Jensen and Meckling (1976) and has become one of the most widely applied theories in governance and public administration. The theory explains situations in which one party (the principal) delegates authority to another party (the agent) to perform specified responsibilities on its behalf. Within public administration, citizens constitute the ultimate principals because governmental authority derives from the people. Elected political leaders serve as intermediaries responsible for formulating public policies, while civil servants' function as agents responsible for implementing these policies. Consequently, accountability represents the mechanism through which agents explain and justify their decisions, actions, and utilisation of public resources to the principals they serve.

Principal–Agent Theory identifies several challenges associated with delegated authority. One of the most significant is information asymmetry, whereby agents possess substantially more information regarding organisational operations than principals. This informational imbalance may encourage opportunistic behaviour, inefficiency, corruption, abuse of office, or pursuit of personal interest's contrary to organisational objectives. The theory therefore advocates strong accountability mechanisms capable of reducing agency problems. Such mechanisms include:

1. Performance evaluation systems;
2. Financial accountability;
3. Internal and external auditing;
4. Monitoring and supervision;
5. Transparency requirements;
6. Performance contracts;
7. Ethical standards;
8. Legislative oversight;
9. Citizen participation;
10. Sanctions for misconduct.

Within the Nigerian Civil Service, accountability institutions such as the Office of the Auditor-General, the Public Accounts Committees of the National Assembly, the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), the Code of Conduct Bureau, SERVICOM, and various internal audit mechanisms collectively seek to minimise agency problems by ensuring that public officials remain accountable for their decisions and actions.

However, contemporary literature indicates that weak monitoring systems, political interference, corruption, inadequate institutional independence, poor enforcement of sanctions, and limited transparency continue to undermine accountability within Nigeria's public administration (Transparency International, 2024). Principal–Agent Theory provides an appropriate framework for understanding the relationship between accountability and employee performance. It explains why accountability mechanisms such as performance evaluation, financial controls, transparency requirements, and ethical supervision are necessary for improving employee commitment, productivity, and responsible utilisation of public resources.

Institutional Theory

Institutional Theory provides another important perspective for understanding organisational behaviour within public administration. The theory argues that organisational effectiveness depends largely on formal rules, institutional arrangements, organisational culture, norms, routines, and regulatory frameworks rather than solely on individual behaviour (Scott, 2014).

Institutional theorists maintain that organisations continually adapt to external pressures arising from legislation, professional standards, societal expectations, international best practices, and governmental reforms. Consequently, organisational behaviour is shaped not merely by economic efficiency but also by institutional legitimacy, compliance, and social expectations.

Scott (2014) identifies three institutional pillars influencing organisational behaviour:
Regulative Pillar: This comprises laws, regulations, formal rules, sanctions, and administrative procedures governing organisational conduct.

Normative Pillar: This refers to professional standards, ethical values, organisational responsibilities, and expectations guiding employee behaviour.

Cultural-Cognitive Pillar: This consists of shared beliefs, organisational culture, traditions, values, and assumptions influencing decision-making within institutions.

Applied to the Nigerian Civil Service, Institutional Theory explains why accountability reforms frequently produce mixed outcomes despite sound policy design. Institutional structures, entrenched bureaucratic culture, resistance to organisational change, political patronage, informal administrative practices, and weak enforcement of regulations often impede successful implementation of reform initiatives.

Recent public sector reforms—including digital governance, integrated financial management systems, electronic procurement, performance management systems, and open government initiatives—represent institutional responses to both domestic governance challenges and international demands for greater accountability, transparency, and efficiency. Institutional Theory is particularly relevant because it explains how organisational culture, administrative traditions, institutional rules, leadership practices, and regulatory environments shape accountability systems and employee performance within the Nigerian Civil Service. The theory demonstrates that sustainable improvements in performance require not only individual behavioural change but also comprehensive institutional reforms capable of transforming organisational culture and governance practices.

Empirical Literature Review

The growing adoption of New Public Management (NPM) across both developed and developing countries has generated extensive scholarly interest in its implications for accountability, organisational effectiveness, and employee performance. Although numerous empirical studies have examined these variables independently, relatively few have investigated their interrelationship within the Nigerian Civil Service using qualitative approaches. This section reviews contemporary empirical studies published between 2020 and 2026, highlighting their methodologies, findings, and limitations.

Okeke and Eze (2020) examined the implementation of New Public Management reforms in selected federal ministries in Nigeria using a mixed-methods approach involving questionnaire administration and key informant interviews. The study found that reforms such as performance management systems, electronic payroll administration, and financial management reforms improved transparency and administrative efficiency. However, the authors observed that weak institutional capacity, inadequate staff training, and political interference significantly limited the effectiveness of these reforms. They recommended continuous institutional strengthening and improved leadership commitment to sustain reform outcomes.

Adeyemi and Salawu (2021) investigated accountability mechanisms and public service delivery in the Nigerian Civil Service through qualitative interviews with senior public officials and documentary analysis. Their findings revealed that accountability mechanisms such as internal auditing, financial reporting, and performance appraisal contributed positively to organisational performance were implemented consistently. Nevertheless, bureaucratic delays, inadequate monitoring, and weak sanctions for misconduct continued to undermine accountability in many government institutions. Akinwale (2021) assessed the influence of performance management systems on employee productivity within selected public institutions in South-West Nigeria. Using survey data analysed through structural equation modelling, the study reported a significant positive relationship between performance evaluation, employee motivation, and organisational productivity. The study further established that transparent performance appraisal systems enhanced employee commitment and reduced workplace absenteeism.

Nwankwo and Chukwu (2022) explored the impact of digital governance reforms on accountability within the Nigerian public sector. Employing qualitative content analysis of government reports, policy documents, and institutional records, the authors found that initiatives such as the Treasury Single Account (TSA), the Government Integrated Financial Management Information System (GIFMIS), and the Integrated Payroll and

Personnel Information System (IPPIS) substantially improved financial transparency, reduced payroll fraud, and strengthened fiscal accountability. However, inadequate digital infrastructure, cybersecurity concerns, and limited technological competencies among civil servants constrained full implementation.

Bassey and Okon (2022) investigated employee performance under New Public Management reforms within selected ministries in Cross River State. Their descriptive survey revealed that employee performance improved where performance targets were clearly defined and linked to objective evaluation systems. Conversely, the absence of merit-based promotion, inadequate incentives, and inconsistent implementation of performance management policies reduced employee commitment and organisational effectiveness. According to Ojo and Adebisi (2022), managerial autonomy remains an important determinant of public sector performance. Their qualitative study involving interviews with public administrators across six federal agencies concluded that decentralised decision-making enhanced innovation, employee initiative, and service responsiveness. Nevertheless, excessive political interference frequently constrained managerial discretion, thereby limiting the expected benefits of New Public Management reforms.

The Organisation for Economic Co-operation and Development (OECD, 2023) examined accountability and governance reforms across member and partner countries. The report concluded that public organisations characterised by strong accountability systems consistently demonstrated higher organisational performance, increased citizen trust, improved service delivery, and greater fiscal discipline. The report further emphasised digital governance, transparency, and performance measurement as critical components of contemporary public administration.

The World Bank (2023), in its assessment of governance reforms in Sub-Saharan Africa, observed that countries implementing integrated financial management systems, digital procurement platforms, electronic payroll systems, and results-based performance management recorded measurable improvements in accountability and public sector efficiency. However, institutional resistance, inadequate political commitment, and limited administrative capacity remained major barriers to reform implementation. The Bureau of Public Service Reforms (BPSR, 2023) evaluated Nigeria's Public Service Reform Programme and reported significant progress in public financial management, service delivery standards, and institutional transparency. Initiatives such as SERVICOM, Open Treasury Portal, IPPIS, GIFMIS, and performance management reforms enhanced financial accountability and reduced opportunities for corruption. Despite these achievements, the report acknowledged persistent challenges including weak performance culture, limited inter-agency coordination, inadequate staff development, and resistance to organisational change.

Transparency International (2024), through its global governance assessments, identified accountability deficits as major contributors to declining public confidence in government institutions across many developing countries. The report emphasised that corruption, weak institutional oversight, limited transparency, and ineffective sanctions significantly undermine employee performance and public sector effectiveness. The International Labour Organization (ILO, 2024) analysed public sector employment reforms and concluded that employee performance improves significantly where accountability mechanisms are integrated with continuous professional development, transparent promotion systems, ethical leadership, and performance-based management. The report further highlighted the importance of employee participation in organisational decision-making for sustaining long-term institutional reforms.

Christensen, Lægreid, and Rykkja (2024) revisited New Public Management reforms within the context of digital governance. Their comparative study across European public administrations found that while NPM significantly improved efficiency and performance measurement, contemporary governance increasingly requires hybrid administrative models that combine managerial efficiency with democratic accountability, collaboration, and citizen participation.

Adebayo and Yusuf (2024) examined ethical leadership and accountability within Nigeria's public service using qualitative interviews involving senior administrators. The study concluded that ethical leadership positively influences employee commitment, organisational integrity, and accountability practices. The authors recommended institutionalising ethics training and strengthening disciplinary procedures to improve employee performance.

Ezeani and Okafor (2025) investigated institutional factors affecting performance management within selected federal ministries. Their findings indicated that organisational culture, leadership commitment, employee motivation, and accountability systems collectively explained variations in employee performance. The study concluded that performance management reforms require supportive institutional environments to achieve sustainable outcomes. Mohammed and Ibrahim (2025) assessed digital transformation and employee performance in Nigeria's public administration. Using multiple case studies, they found that digital technologies significantly improved administrative efficiency, communication, transparency, and service delivery. However, inadequate digital literacy, poor infrastructure, and resistance to technological innovation remained important implementation challenges.

Similarly, Nwachukwu and Bello (2025) evaluated accountability reforms within Nigeria's public financial management system. Their study found that digital financial reforms substantially reduced opportunities for financial misconduct while improving budget implementation, expenditure monitoring, and institutional transparency. Nonetheless, political interference and inadequate enforcement of accountability regulations continued to constrain reform effectiveness. The United Nations Development Programme (UNDP, 2025) reported that successful public sector reforms increasingly depend on institutional resilience, digital innovation, inclusive governance, and evidence-based policy implementation. The report argued that accountability should extend beyond financial compliance to include organisational learning, citizen engagement, responsiveness, and ethical governance.

Collectively, these empirical studies demonstrate broad consensus regarding the positive relationship between New Public Management reforms, accountability, and employee performance. Most studies conclude that performance management systems, digital governance initiatives, financial accountability mechanisms, ethical leadership, and transparent administrative procedures contribute significantly to improved organisational performance and service delivery. However, the reviewed literature also reveals persistent implementation challenges including institutional inertia, political interference, inadequate staff capacity, weak monitoring systems, corruption, inconsistent policy implementation, and organisational resistance to change. Furthermore, while many existing studies employ quantitative survey methods to examine relationships among these variables, relatively few utilise qualitative approaches capable of providing deeper understanding of how New Public Management reforms influence accountability practices and employee performance within the broader institutional context of the Nigerian Civil Service.

The foregoing review identifies several gaps in the existing literature. First, contemporary studies largely examine New Public Management, accountability, and employee performance as separate constructs rather than exploring their interconnectedness within a single analytical framework. Second, many Nigerian studies rely predominantly on quantitative research designs, thereby providing limited insights into the institutional dynamics, policy environments, and administrative experiences that shape accountability and employee performance. Third, recent developments in digital governance, performance management systems, and public sector accountability have received relatively limited qualitative attention despite their increasing relevance to administrative reforms. Consequently, this study adopts a qualitative approach based on an extensive review of contemporary literature, policy documents, and institutional reports to provide a comprehensive understanding of the relationship between New Public Management, accountability, and employee performance in the Nigerian Civil Service.

Discussion of Findings

This study qualitatively examined the relationship between New Public Management (NPM), accountability, and employee performance in the Nigerian Civil Service through a comprehensive review of contemporary literature, policy documents, and institutional reports. The findings indicate that New Public Management has significantly reshaped public sector governance by introducing managerial principles aimed at improving efficiency, accountability, transparency, and service delivery. However, the implementation of these reforms has produced mixed outcomes due to institutional, political, and administrative constraints.

The first objective examined the concept and principles of New Public Management within the Nigerian Civil Service. The review established that NPM represents a paradigm shift from the traditional Weberian bureaucratic model towards a managerial approach that emphasises results, efficiency, decentralisation, customer orientation, performance measurement, and accountability. Since the introduction of public sector reforms in Nigeria, successive governments have implemented several NPM-inspired initiatives, including SERVICOM, the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), the Government Integrated Financial Management Information System (GIFMIS), the Open Treasury Portal, and the Performance Management System (PMS). These reforms were intended to improve financial discipline, reduce bureaucratic inefficiency, enhance transparency, and strengthen public confidence in government institutions. The findings support the arguments of Hood (1991) and Osborne and Gaebler (1992) that public institutions perform more effectively when managerial autonomy is combined with accountability and performance measurement. Similarly, contemporary studies reviewed in this paper indicate that performance-oriented reforms have contributed to improved financial management, enhanced transparency, and more efficient administrative procedures in several public institutions. Nevertheless, the findings reveal that successful implementation depends largely on institutional capacity, political commitment, effective leadership, and organisational readiness for change.

Regarding the second objective, the study established that accountability remains one of the most fundamental pillars of effective public administration. Accountability extends beyond financial reporting to encompass transparency, answerability, ethical conduct, responsiveness, integrity, and responsibility for organisational outcomes. Contemporary governance increasingly requires public officials to justify decisions, utilise public resources prudently, and deliver measurable results consistent with national development objectives. The review indicates that accountability mechanisms within the Nigerian Civil Service have expanded considerably over the past two decades. Internal auditing systems, legislative oversight, anti-corruption agencies, digital financial management systems, procurement reforms, performance evaluation frameworks, and citizen-centred service initiatives have collectively strengthened institutional accountability. Digital reforms, particularly TSA, GIFMIS, IPPIS, and the Open Treasury Portal, have significantly reduced opportunities for payroll fraud, financial leakages, duplicate payments, and unauthorised expenditure while improving transparency in public financial management.

Despite these improvements, accountability remains constrained by several institutional weaknesses. Political interference, selective enforcement of regulations, weak internal controls, inadequate monitoring, poor record management, and inconsistent application of disciplinary measures continue to undermine accountability systems across many public institutions. The Principal–Agent Theory adequately explains these findings by demonstrating that accountability mechanisms are essential for reducing information asymmetry, discouraging opportunistic behaviour, and ensuring that public officials act in the interests of citizens. The third objective examined the relationship between New Public Management and employee performance. The review demonstrates a positive relationship between accountability reforms and employee performance where organisational systems are effectively implemented. Employee performance improves when organisations establish clear performance expectations, objective evaluation criteria, transparent promotion systems, continuous professional development, effective supervision, and merit-based reward systems. Performance management reforms have encouraged greater emphasis on measurable outputs, organisational efficiency, employee productivity, innovation, responsiveness, and customer satisfaction. Civil servants operating within transparent and accountable environments generally demonstrate higher levels of commitment, responsibility, ethical behaviour, and organisational loyalty. Furthermore, digital governance initiatives have enhanced communication, reduced administrative bottlenecks, accelerated service delivery, and improved access to organisational information.

However, the findings equally reveal that accountability mechanisms alone cannot guarantee improved employee performance. Organisational effectiveness depends on several complementary factors, including leadership quality, employee motivation, adequate remuneration, continuous training, technological infrastructure, organisational culture, and institutional stability. Performance management systems become ineffective where performance indicators are poorly designed, promotions are politicised, incentives are inadequate, or organisational leadership fails to reward excellence objectively. The fourth objective identified institutional and administrative challenges affecting New Public Management and accountability reforms in Nigeria. The literature consistently identifies bureaucratic resistance to change as one of the most significant barriers to successful reform implementation. Public organisations characterised by entrenched administrative traditions frequently resist innovations that alter established routines, redistribute authority, or introduce new accountability requirements.

Political interference represents another persistent challenge. Since government functions simultaneously as employer, regulator, policymaker, and supervisor within the public service, political considerations often influence appointments, promotions, disciplinary procedures, procurement decisions, and implementation of performance management systems. Such interference undermines institutional independence and weakens employee confidence in accountability processes. Corruption continues to undermine the objectives of New Public Management despite considerable progress in digital financial management. Although electronic payment systems have reduced several forms of financial misconduct, procurement irregularities, abuse of office, nepotism, favouritism, and unethical administrative practices remain important governance challenges.

Inadequate institutional capacity also emerged as a major obstacle. Many public institutions continue to experience shortages of skilled personnel, limited technological infrastructure, inadequate funding, weak performance evaluation systems, and insufficient professional development opportunities. Consequently, reforms designed to improve employee performance often fail to achieve expected outcomes because implementation capacity remains inadequate.

The review further indicates that digital transformation has created both opportunities and challenges for public administration. While electronic governance has improved transparency, efficiency, and accountability, many civil servants require additional digital competencies to adapt successfully to evolving technologies. Emerging issues such as artificial intelligence, data governance, cybersecurity, remote work, and digital public service delivery require continuous organisational learning and institutional adaptation. The findings demonstrate that New Public Management reforms have contributed positively to accountability and employee performance within the Nigerian Civil Service. However, sustainable improvements require stronger institutions, ethical leadership, adequate funding, continuous capacity development, technological innovation, and unwavering political commitment to public sector reforms.

Conclusion

This study examined the relationship between New Public Management, accountability, and employee performance in the Nigerian Civil Service using a qualitative review of contemporary literature, policy documents, and institutional reports. The study established that New Public Management has fundamentally transformed public administration by introducing managerial principles that emphasise efficiency, transparency, accountability, performance measurement, and citizen-centred service delivery. The review demonstrates that accountability remains the critical link through which New Public Management influences employee performance. Effective accountability systems promote ethical behaviour, prudent utilisation of public resources, organisational transparency, and improved employee commitment. Contemporary reforms, including digital financial management systems and performance management frameworks, have strengthened governance and reduced opportunities for financial misconduct in many public institutions.

Nevertheless, the implementation of New Public Management reforms continues to face considerable institutional challenges. Political interference, corruption, bureaucratic inertia, inadequate organisational capacity, weak performance culture, insufficient staff development, and resistance to change continue to undermine reform effectiveness. These challenges suggest that administrative reforms alone cannot guarantee improved organisational performance without complementary institutional, cultural, and leadership transformations. The study therefore concludes that strengthening accountability institutions, institutionalising merit-based human resource management, enhancing digital governance, promoting ethical leadership, and investing in continuous employee capacity development are indispensable for improving employee performance and achieving sustainable public sector governance in Nigeria.

Recommendations

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

1. The Federal Government should institutionalise performance-based management across all Ministries, Departments, and Agencies (MDAs) by establishing measurable performance indicators linked to organisational objectives and employee evaluation.
2. Accountability institutions, including internal audit units, anti-corruption agencies, and legislative oversight bodies, should be strengthened through greater institutional independence, improved funding, and enhanced professional capacity.
3. The Office of the Head of the Civil Service of the Federation should ensure that promotions, appointments, and career advancement are based primarily on competence, merit, integrity, and demonstrated performance rather than political patronage or seniority alone.
4. Continuous professional development programmes should be organised to improve employees' managerial, digital, ethical, and leadership competencies required for effective implementation of New Public Management reforms.
5. Government should expand digital governance initiatives by strengthening electronic procurement systems, digital performance management platforms, integrated financial management systems, and data-driven decision-making processes.
6. Public institutions should institutionalise ethical leadership through regular ethics training, enforcement of professional standards, conflict-of-interest regulations, and strict sanctions for unethical conduct.
7. Performance appraisal systems should be redesigned to emphasise objective, transparent, measurable, and competency-based evaluation criteria capable of motivating employees and rewarding excellence.
8. Organisational leaders should encourage participatory management by involving employees in decision-making, organisational reforms, and continuous service improvement initiatives to reduce resistance to change.
9. Government should strengthen inter-agency collaboration among the Bureau of Public Service Reforms, the Office of the Head of the Civil Service of the Federation, the Federal Civil Service Commission, anti-corruption agencies, and public sector training institutions to improve policy coordination and implementation.
10. Future studies should adopt mixed-methods and comparative approaches to examine how emerging issues such as artificial intelligence, digital governance, remote work, big data analytics, and organisational innovation influence accountability and employee performance within the Ni

References

Alamu, O. I., Makinde, W. A., & Shiyanbade, B. W. (2026). Extent of adopting New Public Management strategies in the Nigerian public service, *BISNIS & BIROKRASI: Jurnal Ilmu Administrasi dan Organisasi, 33*(1). https://doi.org/10.20476/jbb.v33i1.1614

Armstrong, M. (2023). *Armstrong's handbook of human resource management practice* (16th ed.). Kogan Page.

Bovens, M., Goodin, R. E., & Schillemans, T. (Eds.). (2014). *The Oxford handbook of public accountability*. Oxford University Press.

Bureau of Public Procurement. (2023). *Annual procurement report*, Federal Government of Nigeria.

Bureau of Public Service Reforms. (2023). *Annual report 2023*, Federal Government of Nigeria.

Bureau of Public Service Reforms. (2023). *Compendium of public service reforms in Nigeria*. Federal Government of Nigeria.

Christensen, T., Lægreid, P., & Rykkja, L. H. (2020). *Organizing for public governance: Lessons from contemporary administrative reforms*. Palgrave Macmillan.

Denhardt, J. V., & Denhardt, R. B. (2015). *The new public service: Serving, not steering* (4th ed.). Routledge.

Dunleavy, P., Margetts, H., Bastow, S., & Tinkler, J. (2006). *Digital era governance: IT corporations, the state, and e-government*. Oxford University Press.

Ezeani, E. O. (2020). *Public administration in Nigeria: A managerial perspective* (2nd ed.). Snaap Press.

Federal Republic of Nigeria. (1999). *Constitution of the Federal Republic of Nigeria* (as amended).

Federal Republic of Nigeria. (2004). *Labour Act*, Cap. L1, Laws of the Federation of Nigeria.

Federal Republic of Nigeria. (2004). *Public Procurement Act*.

Federal Republic of Nigeria. (2007). *National Industrial Court Act*.

Federal Republic of Nigeria. (2021). *Public Service Rules*. Office of the Head of the Civil Service of the Federation.

Federal Republic of Nigeria. (2023). *Revised Public Service Rules*. Office of the Head of the Civil Service of the Federation.

Hood, C. (1991). A public management for all seasons. *Public Administration, 69*(1), 3–19.

Hughes, O. E. (2018). *Public management and administration* (5th ed.). Red Globe Press.

Igbokwe-Ibeto, C. J., Osakede, K. O., & Nwobi, F. (2020). Bureaucratic accountability and public sector management in Nigeria: Examining the issues, challenges and the way forward. *African Research Review, 14*(1), 166–178.

International Labour Organization. (2024). *World employment and social outlook: Trends 2024*. International Labour Office.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behaviour, agency costs and ownership structure. *Journal of Financial Economics, 3*(4), 305–360.

Kettl, D. F. (2015). *The transformation of governance: Public administration for the twenty-first century*. Johns Hopkins University Press.

Nnamani, K., Ochiaka, D., Eze, B., & Nwoke, I. (2021). Public sector reform and public accountability in Nigeria: A study of the Integrated Personnel and Payroll Information System. *University of Nigeria Journal of Political Economy*.

Organisation for Economic Co-operation and Development. (2023). *Government at a glance 2023*. OECD Publishing.

Organisation for Economic Co-operation and Development. (2023). *Public employment and management 2023*. OECD Publishing.

Osborne, D., & Gaebler, T. (1992). *Reinventing government: How the entrepreneurial spirit is transforming the public sector*. Addison-Wesley.

Osborne, S. P. (Ed.). (2010). *The new public governance? Emerging perspectives on the theory and practice of public governance*. Routledge.

Peters, B. G. (2019). *Institutional theory in political science: The new institutionalism* (4th ed.). Edward Elgar Publishing.

Pollitt, C., & Bouckaert, G. (2017). *Public management reform: A comparative analysis* (4th ed.). Oxford University Press.

Rasul, I., & Rogger, D. (2018). Management of bureaucrats and public service delivery: Evidence from the Nigerian Civil Service. *The Economic Journal, 128*(608), 413–446.

Scott, W. R. (2014). *Institutions and organizations: Ideas, interests and identities* (4th ed.). Sage Publications.

Transparency International. (2024). *Corruption Perceptions Index 2024*, Transparency International.

United Nations Development Programme. (2025). *Governance for sustainable development report 2025*. United Nations Development Programme.

World Bank. (2021). *Performance management in the public administration: Seven success factors*. World Bank.

World Bank. (2023). *Nigeria development update*, World Bank.

World Bank. (2025). *Public workforce performance and prosperity*. World Bank.

World Bank. (2025). *States Fiscal Transparency, Accountability and Sustainability (SFTAS) programme report*. World Bank.

Yamamoto, K. (2022). Public sector accountability and performance management in the digital age. *International Review of Administrative Sciences*.