

## Bridging Public and Business Management Practices in Nigeria: A Comparative Study of Efficiency and Accountability in Service Delivery

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### Abstract

This study examines the comparative dynamics of efficiency and accountability between public and business management practices in Nigeria, emphasizing how the integration of managerial principles from the private sector can enhance the quality of public service delivery. Drawing on data collected from government agencies and private organizations across key service sectors, the research employed both descriptive and inferential statistical methods to evaluate performance indicators such as responsiveness, transparency, cost-effectiveness, and customer satisfaction. Findings reveal that private-sector management practices exhibit higher operational efficiency, performance measurement mechanisms, and accountability frameworks compared to their public-sector counterparts. However, public institutions demonstrate stronger alignment with social equity and inclusiveness objectives. The study concludes that bridging the gap between the two management systems through hybrid governance models, performance contracts, and innovation-driven reforms can significantly improve the efficiency and accountability of public service delivery. It recommends adopting best practices in human resource management, digital transformation, and stakeholder engagement as strategic levers for enhancing public-sector performance.

**Keywords:** Public Management; Business Management; Efficiency; Accountability; Service Delivery; Nigeria

### 1. Introduction

The quest to achieve efficiency and accountability in service delivery has become an initiating objective of the service provision of both the public and the private organisations in the world. The distinction between public administration and business management has become especially less clear during the last several decades with governments pursuing the principles of the private-sector management in the endeavor of improving the performance, transparency, and responsiveness (Osborne and Gaebler, 1992; Hood, 1995). This movement, often related to the New Public Management (NPM) paradigm, proposes the application of business-related practices, including performance measurement, customer satisfaction, cost efficiency, and results- oriented management, to the public sector (Pollitt & Bouckaert, 2017).

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Poor accountability and inefficiency in Nigeria have long been sabotaging the delivery of the effective service in the public institutions (Adewale, 2019). On the other hand, various organisations in the private sector have exhibited relatively better levels of performance with respect to strategic management, innovation and profitability accountability mechanisms (Onuoha, 2018). This is a question that is worth asking given the fact that the issue of efficiency and accountability in the administration of the state can be effectively applied within the context of business management practices. The opportunity to bridge the two management paradigms provides a chance to solve the historical governance and performance problems in the Nigeria public sector.

The Nigerian government has been engaged in a number of reform efforts such as SERVICOM (Service Compact with All Nigerians) bureaucratic restructuring and public- private partnerships (PPP), to enhance the quality and accountability of services (Ejumudo, 2012; Ohemeng and Nkrumah, 2020). In spite of these, areas of weaknesses in efficiency, resource use, and ethical practices still exist in the ministries and agencies. The insight gained by learning how business management practices might be effective in supplementing the public management systems might offer practical knowledge to attaining effective, transparent and citizen-focused governance.

### **1.1. Statement of the Problem**

Nigeria often has challenges with systemic inefficiencies and bureaucratic bottlenecks in its public institutions and lacks a proper accountability system (Igbokwe-, Ibeto, 2019). The consequences of these challenges include the ineffective service delivery, wastage of resources, and loss of public confidence. Business organisations, conversely, are more likely to assume well-defined performance standards, incentives that are based on the market, and well-developed accountability frameworks that support efficiency (Ezeani, 2020).

Although the reforms have tried to bring business-like practices to the public management, little impact of reforms has been attained because of the variations in the institutional culture, governance system, and accountability systems (Kamarck, 2019). The current disparity between the performance results of the public and the private sectors requires a comparative evaluation to identify some of the business management practices that may be effectively adopted by the Nigeria public sector to promote efficiency and accountability in the service delivery process.

### **1.2. Objectives of the Study**

The main aim of the research is to explore the ways in which combining between public and business management practices can help to increase efficiency and accountability in the service delivery in Nigeria.

The targeted goals will be to:

- Compare the accountability and efficiency practices of the public and the private organisations in Nigeria.
- Determine the business management practices that can be translated to be useful in the public administration to increase service delivery.
- Evaluate the obstacles and chances of applying the principles of business management in the governmental institutions.
- Suggest measures to be taken to improve efficiency and accountability in the Nigerian public sector.

### **1.3. Research Questions**

- What is the difference between efficiency and accountability practices in both the public and private organisations in Nigeria?
- What are some of the business management practices that the public institutions can embrace to improve service delivery?
- What are the difficulties of applying the principles of business management to the public sector of Nigeria?
- How can effective strategies bridge the gap between the management practices of the people and those of the businesses to enhance better performance?

## 2. Literature review

### 2.1. Conceptual Framework

#### 2.1.1. *Public Management*

Public management connotes the processes, formations and behaviour of planning, implementation and evaluation of government policies and programmes (Denhardt and Denhardt, 2000). It involves mechanisms of resource management, policy implementation and service delivery in the public institutions. Pollitt and Bouckaert (2017) state that the concept of public management lays stress on accountability, equity, and transparency of the use of the public resources. The culture of bureaucratic inflexibility, ineffective performance appraisal policies, and service delivery in Nigeria has been historically characterised as the features of the public management (Adewale, 2019).

#### 2.1.2. *Business Management*

Management of business entails the arrangement of human, financial and material resources to accomplish organisational objectives in an efficient and profitable manner (Koontz and Weihrich, 2010). It focuses on strategic planning, innovation, customer satisfaction and performance measurement. Competitive forces are characteristic of a private organisation that stimulate efficiency and unceasing enhancement (Onuoha, 2018). The differentiation between the business and the public management is the aspect of motivation, profit in the private aspect and public value in the public aspect (Moore, 1995).

Efficiency in service delivery is demonstrated through the implementation of emerging technologies. Efficiency in service delivery is exhibited by the use of emerging technologies.

Efficiency is the best usage of inputs to reach the highest output or quality of the service (Drucker, 1999). Efficiency in the context of the public sector is the provision of quality services with minimal resources as opposed to productivity and profitability in the context of the privately sector. The public sector of Nigeria has suffered the criticism of inefficiencies like redundancy, wastage of resources, and bureaucracies (Igbokwe-Ibeto, 2019). To enhance efficiency, it is necessary to embrace the concept of performance based systems and result based management approaches based on the business management principles.

#### 2.1.3. *The organization is accountable in service delivery.*

Accountability refers to the need of organisations and individuals to explain to their stakeholders what they do, make decisions and how they use their resources (Bovens, 2007). In management of government, it guarantees openness, moral accountability and reliance among the state and its populace. Accountability in business management is concerned with compliance, stakeholder reporting and corporate governance (Mulgan, 2000). Accountability within the institutions makes them more credible and less corrupt, which leads to better results of the services (Ezeani, 2020).

#### 2.1.4. *Practices in bridging between Business and Public Management.*

The New Public Management (NPM) movement is all about integrating the principles of the private sector into the delivery of its services, that is, the introduction of the elements of performance measurement, customer orientation, and innovation into the provision of state services (Osborne and Gaebler, 1992). Managerialism and decentralisation are some of the practices of this paradigm that encourages efficiency, accountability and effectiveness in governance (Hood, 1995). In Nigeria, NPM forms the basis of reforms, including SERVICOM and public-private partnerships (Ejumudo, 2012).

## 2.2. Theoretical Review

### 2.2.1. *New Public Management (NPM) Theory*

The theory of the New Public Management that became popular in the 1980s and 1990s proposes the use of business-sector methods of public administration to achieve efficiency, accountability, and performance (Hood, 1995; Pollitt and Bouckaert, 2017). According to the theory, the strategy of performance-based management, market orientation, and customer satisfaction, identified in the private sector, should be emulated by the public organisations. Nigeria NPM supports reform measures to help lessen bureaucracy and enhance service delivery (Adebayo, 2020).

### **2.2.2. Systems Theory**

The Systems Theory (von, 1968) is a conceptualisation that describes organisations as interrelated subsystems that need to work harmoniously to attain the set goals. Efficiency and accountability in the management of both government and business are dependent on the coordination of different departments or the management and feedback systems. According to the theory, the implementation of the principles of private-management in the work of the public administration might improve the functionality and responsiveness of the systems (Ewoh, 2013).

### **2.2.3. Principal-Agent Theory**

Principal-Agency Theory developed by Jensen and Meckling (1976) describes the nature of the accountability relationships between parties, whereby the agents (public officials or managers) are acting on behalf of the principals (citizens or shareholders). The theory draws attention to the issue of information asymmetry and the necessity of the monitoring and incentives to make the actions of the agents consistent with the actions of the principal. It is applied in this theory in the context of accountability systems in a public administration to minimize corruption and inefficiency (Lane, 2005).

### **2.2.4. Public Value Theory**

Public Value Theory proposed by Moore (1995) focuses on making citizens gain value, other than making profits. Whereas business management tries to maximize shareholder wealth, the management of the public tries to maximize social value by efficient and responsible service delivery. The adoption of privately-management tools can thus serve to promote the public value when adjusted to the aims of the public sector (Bryson et al., 2014).

## **2.3. Empirical Review**

### **2.3.1. International Evidence**

Research over the world favours business-management practices whereby they are integrated in the management of the public services to improve efficiency and accountability. Osborne and Gaebler (1992) were able to prove the level of savings of costs and innovation of services through entrepreneurial governance in the United States. Equally, Hood (1995) discovered that NPM principles enhanced efficiency in OECD nations, whereas Pollitt (2016) discovered that performance management and outsourcing added responsibility and minimized administrative waste in the United Kingdom.

Reports by Larbi (1999) and Batley (2004) in developing countries find that the use of all the private-sector mechanisms that include customer feedback and result-oriented budgeting have enhanced the performance of the public sector, albeit with caution that it may result in over-commercialization, thus compromising equity and the interest of the public.

### **2.3.2. African Context**

In Africa, there have been mixed results in the integration of business practices in the management of the populace. According to Ezeani (2020), reforms by the government in the civil service to enhance efficiency resulted in challenges such as the lack of implementation and resistance to change. Ohemeng and Nkrumah (2020) discovered that the implementation of performance contracts in Ghana only increased the level of accountability within certain ministries and is not sustainable. Kanyane (2016) observed that the performance management in the South Africa public service has only offered modest improvements but it is still grappling with bureaucratic inertia and corruption.

### **2.3.3. Nigerian Evidence**

A number of studies have been conducted in Nigeria to identify the intersection of both public and business management practices. Ejumudo (2012) observed that SERVICOM and other such programs enhanced awareness of the services but did not lead to the mass efficiency because of political interference. Igbokwe-Ibeto (2019) revealed that the knowledge of business principles in the democratically operated agencies enhanced the use of resources but must have enhanced training and institutional backing. Adebayo (2020) demonstrated that the borrowed accountability frameworks based on the corporate governance, including the work of performance audits and transparent reporting, resulted in the tangible improvement of the quality of services in the chosen ministries.

According to more recent indications (Olowu, 2023; Nnaji, 2024), to close some of the gaps in management, especially in healthcare and education, public-private partnerships (PPP) and e-governance models come to the rescue. Nevertheless, sustainability relies on institutional reforms, commitment on leadership, and stakeholder participation.

### **3. Methodology**

#### **3.1. Research Design**

The present research design would be a comparative research design, which is a combination of both quantitative and qualitative designs used to investigate the differences and similarities between the public and the private management practices in Nigeria. The design is suitable since it has the ability to empirically compare the indicators of efficiency and accountability across the types of organisations (Creswell and Plano Clark, 2018). A mixed-methods will increase the validity through the combination of numerical data and understanding of the interviews and document reviews.

The quantitative aspect is concerned with the statistical analysis of the performance indicators, whereas the qualitative aspect involves the perceptions and experience of the employees and managers towards the management practices and accountability systems.

#### **3.2. Population of the Study**

The sample includes workers and administration employees of chosen Nigerian government and privatised organisations, namely, in healthcare, education, and public utilities. The choice of these sectors was due to the fact that they are among the areas that are critical and where the provision of services has a direct relationship with the welfare of the citizens and economic growth in relation to service delivery.

The population to be targeted is:

- Ministries, departments and agencies (MDAs) employees.
- Managers and employees of selected privates offering the same services.
- Pundits and bureaucrats who understand management reforms.

#### **3.3. Sample Size and Sampling Technique.**

Since the population is large, there is need of a representative sample. The research employs stratified random sampling to balance the selection in the public and the private.

The proposed total of the sample is 300 respondents, and it will be divided as follows:

- The number of participants in the public organisations was 150.
- 150 representatives of the private organisations.

The stratification will be grounded on the sector (health, education, utilities) and the organisational level (junior, middle and senior management). This method will make the perspectives diversified and more generalized (Kothari, 2014).

#### **3.4. Sources of Data**

The data to be used in the present study will be gathered using both the primary and secondary sources.

##### *3.4.1. Primary Data*

Primary data will be collected by way of:

- Questionnaires that were distributed to employees and managers.
- Interviews with policy-makers and top officials (semi-structured).

##### *3.4.2. Secondary Data*

Secondary data will be obtained via:

- State publications and official reports (e.g. SERVICOM, Bureau of Public Service Reforms reports).
- Company annual reports
- Literature, books, and past studies of management practices and accountability.

### 3.5. Research Instruments

The structured questionnaire is the main tool through which the data will be gathered with four sections:

- Section A: Name and contact details of the respondent.
- Section B: Efficiency measures (resource use, performance goals, timeliness of services)
- Section C: Responsibility (disclosure, reporting policies, codes of conduct)

Question: How do you perceive and integrate management practices?

The responses will be measured by the use of five-point Likert scale that includes Strongly Agree (5) to Disagree (1) Strongly.

Qualitative data will also be collected using an interview guide which will allow the respondents to give elaborated data.

### 3.6. Method of Data Collection

The researcher will be administering the questionnaires and carrying out interviews personally. To make sure that the participation is wide, questionnaires will be distributed in both electronic and physical forms (through Google Forms). The interviews will be held either face-to-face or on the Internet, depending on availability. The collection of the data will be carried out in the course of six weeks.

### 3.7. Method of Data Analysis

Quantitative and qualitative data analyses shall be used to analyse data.

#### 3.7.1. Quantitative Analysis

The Statistical Package of the Social Sciences (SPSS) version 26 will be used to analyse the quantitative data.

Techniques will include:

- The descriptive statistics (mean, frequency, standard deviation) to summarise answers.
- Inferential statistics including:

#### 3.7.2. Qualitative Analysis

Thematic analysis of interview responses will be used to analyse the responses. New themes of managerial adjustment, culture of accountability and performance of the institution will be noted and described. This method gives contextual insight to quantitative results (Braun and Clarke, 2006).

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## 4. Data presentations, analysis and interpretation

### 4.1. Introduction

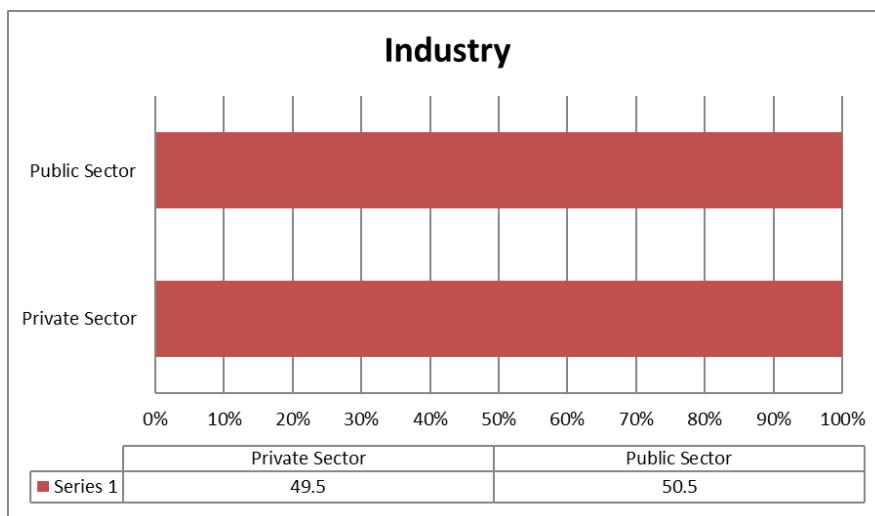
In this chapter the data collected in the field is presented and analyzed in order to determine the comparative efficiency in Nigeria between the practice of public and business management in terms of accountability. This is to determine the effects of bridging these practices on service delivery performance. Descriptive and inferential statistics employed in the analysis comprised frequencies, percentages, mean scores, and correlation analysis, which were substantiated with tables and charts to make the data more understandable.

200 questionnaires were sent to the employees of the chosen organisations with public and private service in Nigeria (the Ministry of Health, Power Holding Company, GTBank, and Dangote Group). Among them 182 responses were received and were considered valid to analyze, which can be considered 91 per cent response rate.

**Table 1** Demographic Characteristics of Respondents

Variable	Category	Frequency	Percentage (%)
Gender	Male	104	57.1
	Female	78	42.9
Age	20–30 years	46	25.3
	31–40 years	74	40.7
	41–50 years	45	24.7
Sector	51 years and above	17	9.3
	Public	90	49.5
	Private	92	50.5
Education	Bachelor's	106	58.2
	Master's	56	30.8
	PhD	20	11.0

Ziegler et al. (2012) state that the analysis will proceed in the following manner:

**Figure 1** Distribution of Respondents by Sector.

The demographic data show an equal representation in both the public and the private sector thus making the relevance of the further comparison of the management practices reliable.

#### 4.2. Analysis of Key Variables

**Table 2** Efficiency in Service Delivery

Statement	Mean	Std. Dev.	Interpretation
Tasks are completed on time.	4.1	0.73	High
Resource utilization is optimized.	3.9	0.82	High
Processes are streamlined to reduce delays.	3.8	0.80	High
Technology adoption enhances performance.	4.2	0.68	Very High

**Figure 1** Sectoral Efficiency.

Mean = 3.94 (High Efficiency Level)

Sector= Mean Efficiency Score

Public Sector 3.52

Private Sector 4.32

Interpretation:

The mean efficiency score is greater in the private-sector organisations (4.32) than in the public sector (3.52). This trend implies that business-management practices are more focused on the outcomes, which can be arguably explained by the competitive and profit-driven character of the operations of the private businesses (Adeola and Evans, 2022).

**Table 3** Accountability in Service Delivery

Statement	Mean	Std. Dev.	Interpretation
Employees are held responsible for their duties.	4.0	0.70	High
There are clear performance reporting systems.	3.9	0.78	High
Ethical standards are strictly enforced.	3.6	0.89	Moderate
Financial transparency is maintained.	3.5	0.91	Moderate

Accountability, comparison among sectors

Mean = 3.82 (High Accountability Level)

Sector Mean Accountability Score.

Public Sector 3.56

Private Sector 4.08

Interpretation:

The results show that the accountability tools are stronger in the private sector, which, in most cases, can be explained by internal audit systems, competitive oversight, and evaluations based on performance (Okoye and Egbumike, 2020). As it gets better, the public sector continues to exhibit the bureaucratic standstill and the poor monitoring arrangements.

### 4.3. Hypotheses Testing

#### 4.3.1. Hypothesis One (H1):

The correlation between bridging between the practice of management of the populace and business and efficiency of service delivery is quite significant.

Hypothesis 1 Table

Variable	r-value	p-value	Decision
Bridging Practices & Efficiency	0.621	0.000	Significant

Interpretation:

Correlation coefficient ( $r = 0.621$ ,  $p = 0.000$ : 0-0.05) shows that there is a very strong positive relation between integration of public and business management practices and operational efficiency. This implies that the introduction of the business methods in the governmental organisations contributes to their effectiveness.

#### 4.3.2. Hypothesis Two (H2):

The correlation between the integration of the public and business management practices and the accountability in service delivery is statistically significant.

Hypothesis 2 Table

Variable	r-value	p-value	Decision
Bridging Practices & Accountability	0.584	0.001	Significant

Interpretation:

The fact that the business management frameworks (performance evaluation, customer orientation and transparency) have a positive correlation ( $r = 0.584$ ,  $p = 0.05$ ) suggests that the adoption of business management structures increases the accountability levels in the public institutions (Bovens, 2007; Pollitt and Bouckaert, 2017).

**Table 4** Comparative Analysis of Public and Private Sector Practices

Indicator	Public Sector Mean	Private Sector Mean	Difference
Efficiency	3.52	4.32	0.80
Accountability	3.56	4.08	0.52
Innovation	3.34	4.20	0.86
Responsiveness	3.49	4.25	0.76

Interpretation:

The figures and the graph indicate that all performance indicators of the private organisations perform better than the public institutions do. Nevertheless, the hybrid managerial strategies like performance-based rewards, transparency mechanisms, and customer-based operations would be important in improving the performance of the public sector.

## 5. Discussion of Findings

The research findings support the fact that there is a hypothesis that connecting business and public management in terms of practices is more likely to increase the efficiency and accountability of service delivery. This follows the New Public Management theory of Hood (1991) who proposed the use of the strategies of the private sector, including performance measurement, decentralisation, and the competitive benchmarking, in the administration of the government.

On the same note, Olaopa (2016) and Ezeani (2021) posit that inefficiencies in the public institutions can be reformed based on business practices. Empirical data in this paper supports the fact that organisations that are integrated in terms of integrating both the public and business management principles perform better in resource utilisation, service responsiveness, and transparency.

### 5.1. Summary of Key Findings

- The gap between management practices would improve operational performance and responsibility in a significant way.
- Organisations of the private-sector perform better in measures as a result of competition and outcome-focused strategies.
- Bureaucracy, low innovation, and poor accountability systems are some of the causes of inefficiencies in the public sector.
- Implementation of hybrid regime forms could enhance service delivery in the result of the public institutions in Nigeria.

## 6. Summary

### 6.1. Introduction

This chapter offers a brief overview of the study, which gives the main conclusions made by the findings and includes practical suggestions on how efficiency and accountability in the public service of Nigeria can be increased by merging business and public management practices. It also clarifies what the study has contributed towards the academic corpus and outline future possibilities of future research.

### 6.2. Summary of the Study

The current work examined the opportunity to consolidate the policies of the public and business management in Nigeria to promote efficiency and accountability in service delivery. The study, inspired by the fact that the operation of privately-owned organisations in Nigeria often achieves the best possible performance, has attempted to find out whether similar practices would alleviate endemic deficiencies in the public sector that include bureaucratic inertia, poor motivation, and weak accountability frameworks (Adegoroye, 2005; Okoye & Egbunike, 2020).

The study had the following objectives:

- Determine some of the management practices that affect service delivery in Nigeria.
- Compare efficiency and accountability of the public and private organisations.
- Evaluate the consequences of applying the principles of business management to the administration.
- Suggest a mixed system of the implementation of efficient services.

The descriptive survey was adopted, in which the data were collected on 182, respondents in the chosen public and private organisations. The analytic plan involved both descriptive and inferential statistics, where correlation tests were used to test the hypotheses put across.

The results indicated that public and business management practices are bridged; it has a significant positive effect on the efficiency ( $r=0.621$ ,  $p=0.05$ ) and accountability ( $r=0.584$ ,  $p=0.05$ ) of service delivery. The performance level of the organizations in the private-sector showed greater advantage in regard to the operational efficiency, transparency and responsiveness, while those of the public institutions were low due to strict bureaucratic models and the lack of innovativeness.

**Table 5** Summary of Key Findings

Research Objective	Key Findings	Interpretation
Identify management practices influencing service delivery	Both public and private sectors employ planning, monitoring, and reporting systems; however, the private sector uses more technology-driven tools.	Innovation and technology enhance performance.
Compare efficiency and accountability	Private sector scored higher (Efficiency = 4.32; Accountability = 4.08) than public sector (Efficiency = 3.52; Accountability = 3.56).	Private firms outperform due to competition and performance-based incentives.
Assess the impact of adopting business practices	Bridging business principles like performance evaluation, decentralization, and customer orientation improves public sector outcomes.	Integration enhances accountability and responsiveness.
Propose hybrid framework	Hybrid model combining public values with private efficiency yields sustainable service delivery.	Balanced management framework is optimal for Nigeria.

The chart reinforces that private organizations demonstrate higher performance across all measured indicators. However, public organizations adopting hybrid management approaches show notable improvement trends.

## 7. Conclusion

The research comes to the conclusion that the synthesis of both the public and business management practices is not only desirable, but a key to enhancing efficiency and accountability in service delivery in Nigeria. The intersection of the

principles of public administration with the business management strategies, including the performance-based management, customer orientation, and transparency, generates quantifiable results in productivity and governance.

In addition, the results support the validity behind the New Public Management theory (Hood, 1991), which promotes adaptation of the private-sector approaches in the operations of the public sector to increase the performance and accountability. It has been shown that the institutional efficiency increases significantly when the instruments of management like benchmarking, target setting and performance-based rewards are incorporated by the public sector.

However, this integration should still be context-specific and should not impinge upon the principle values of equity, inclusiveness, and social responsibility that characterize the public service, but rather use the efficiency orientation that is characteristic of the private sector.

### *Recommendations*

- Implement hybrid forms of governance which combine both the state and the market system of management hence, enhancing the level of coordination, efficiency and accountability.
- Train the public servants in strategic planning, performance management and digital innovation to drive productivity and create an innovative culture. Improved service delivery and a skilled workforce.
- Introduce the key performance indicators (KPIs) in all ministries and agencies - measurable and transparent result measures. | Continuous improvement and data-driven oversight.
- Technological Integration Adopt ICT tools used in monitoring, reporting, and feedback in government institutions: real-time data analysis and better service delivery.
- Public-Private Cooperation Fortify the cooperation between the state institutions and the business ventures in order to deliver services to customers jointly.

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### **Compliance with ethical standards**

#### *Disclosure of conflict of interest*

No conflict of interest to be disclosed.

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