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## THE ORONSAYE COMMISSION AND THE POLITICS OF PUBLIC SECTOR REFORM IN NIGERIA

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### Abstract

*The Oronsaye Commission of 2011, formally known as the Presidential Committee on the Rationalization and Restructuring of Federal Government Parastatals, Commissions and Agencies, is one of Nigeria's most valiant and ambitious efforts to reform the large and expensive public service. Established under the administration of Goodluck Jonathan (2010–2015), it identified the federal bureaucracy as a victim of duplication, waste and inefficiency. Yet, despite its importance and detailed recommendations, the Commission's report has scarcely been implemented—reflecting the stubborn nature of resisting reform in Nigeria. This paper examines the origins, objectives and the policy and institutional environment of the Oronsaye Commission. It also seeks to assess political factors, structural constraints and the reasons for leaving the Commission in abeyance. Using arguments from Neo-patrimonialism, Institutional and Government Failure theories as theoretical pillars, it places the Oronsaye reforms within the broader historical context of post-independence reforms in Nigeria. The findings reveal that the report provided an airtight blueprint for efficiency, but entrenched vested interests, weak political will and a neo-patrimonial culture of governance hampered its adoption. The paper concludes that these shortcomings cause every well-conceived reform to be relegated to mere rhetoric rather than pursued as an instrument of change. This study reviews official reports, white papers, and media accounts from 2011–2025 using the qualitative content analysis method of data collection.*

**Key words:** Public Sector Reform, Rationalization and Cost of Governance

### Introduction

Public sector reform has been a recurring theme in Nigeria's governance since the colonial era (Braji, 2024). Throughout the colonial period, independence and successive civilian and military administrations, the public sector has been known for inefficiency and rising costs of governance (Adegroye, 2006; Olaopa, 2013). Against this backdrop, reform initiatives have been a consistent part of Nigerian history from the colonial administration to the present. In 1963, the Adeyinka Morgan Commission was followed by the Elwood Panel (1966), then the Adebo Commission (1971), the Udoji Commission (1974), Dotun Philips (1988), the Ayinde Panel (1994) and Obasanjo's Public Service

Reforms (1999–2007), which included the Ahmed Joda Committee, the Allison Ayinda Panel, the Ayim Task Force, the Bureau of Public Service Reforms, SERVICOM and privatization, and pension reform. President Yar'Adua (2007-2010) implemented institutional reforms through his Seven-Point Agenda program focusing on public procurement (BPP), fiscal responsibility (FRA), pensions and tax administration and civil service payroll automation to enhance public sector efficiency, effectiveness and accountability by strengthening governance. Successive administrations since independence have been working to streamline the public service to improve accountability, eliminate duplication of functions and reduce the cost of

governance. The Oronsaye Commission was established by President Goodluck Jonathan in 2011 as a renewed attempt to restructure the Nigerian bureaucracy against the backdrop of inefficiency, rising recurrent expenditure, declining revenue and growing concerns about the dramatic expansion of MDAs created without thorough consideration of their financial implications and overlapping functions within the existing structure. Led by Stephen Oronsaye, a former Head of Service of the Federation, the Commission produced a comprehensive report recommending the merger of 52 statutory and non-statutory agencies, abolition of 38 others, the conversion of 14 into ministerial departments and the commercialization of 89 others (FRN, 2012). Although the report was lauded for its boldness and technical rigour, more than a decade later its recommendations have been only partially adopted, reflecting deep-seated political, institutional and vested-interest challenges. Resistance, weak political commitment and the politics of patronage limited progress under the Jonathan, Buhari and Tinubu administrations.

### **Methodology**

This study employs a documentary and qualitative methodology largely utilizing official government documents, policy reports, and secondary literature. Data were derived from the Report of the Presidential Committee on the Rationalization and Restructuring of Federal Government Parastatals, Commissions, and Agencies (2012); the numerous committees' reviews and white papers submitted on the report from 2014 and 2022; federal government circulars; budget office statistics; and inventories of MDAs. Other sources are scholarly publications, policy analyses, and media reports (2012–2025) from reputable Nigerian newspapers as well as academic works on public administration and public sector reforms. The selection was based on the relevance of the documents to the Oronsaye reform process and implementation trajectory. Triangulation was used to verify conflicting accounts, while descriptive synthesis was applied to

categorize government responses under acceptance, rejection, or deferred implementation.

### **Definition of Concepts**

By defining key concepts operationally, this research aims to eliminate ambiguity and enhance scholarly rigor. Public sector reform involves deliberate actions intended to effect changes in how government institutions are structured and operate with the aim of improving efficiency, accountability and service delivery. These changes can include, among others, reorganizing agencies, redesigning processes and building the capacity to respond to the political, economic and social needs of the public. Osborne and Gaebler (1982) described reform as “reinventing government,” emphasizing results and customer service. Pollitt and Bouckaert (2004) pointed out that reforms take place at the managerial, institutional and cultural levels and they noted both advantages and unintended outcomes. Ongaro (2009) suggested the Neo-Weberian State, which blends traditional bureaucratic principles with modern, citizen-focused performance management. Thus, reform is a deliberate approach to changing public institutions to achieve better governance.

Rationalization refers to intentional and planned efforts in organizations to enhance efficiency, reduce costs and upgrade operational procedures. Practically speaking, this often entails downsizing or retrenching, redeploying staff, reallocating resources or undertaking structural reforms anything that can help to cut costs (Habermas, 1984) while also increasing productivity and relieving pressure on budgets caused by deficits or economic downturns. Rationalization may entail merging parallel positions, automating mundane tasks or instituting performance-based reward systems. All such measures serve to reduce the high cost of wages, which form a large part of spending in any public context. Rationalization is rarely seen as mere cost-cutting but is in modern times related to rightsizing the aim being to ensure that the workforce and other resources are commensurate with actual operational

needs, at least on paper, while service delivery is assured and the tax burden on citizens is lessened.

Weber (1978) saw rationalization as the movement toward rational-legal authority within modern organizations, including public ones, wherein efficiency and calculability replace traditional or charismatic modes of control and is manifested in bureaucratic mechanisms that reduce administrative burdens through hierarchical rearrangements and rule-based conceptions of efficiency. Hood (1991, 1995) has characterized rationalization as bringing market-oriented reforms into the public sector, including downsizing and decentralization, to improve its performance. He went on to maintain that private-sector reforms are, in essence, a means of helping to cut bureaucratic burdens by devoting attention to results rather than inputs, though they can bring unintended ill effects if not counterbalanced by adequate measures of accountability for instance, a possible erosion in the quality of services provided. In contrast, according to Ferlie et al. (1996), rationalization in public institutions is considered to have efficiency goals aimed at easing resource burdens.

The cost of governance denotes the total resources the government expends in administering its affairs. It covers personnel expenditures, such as salaries, allowances and pensions, and also includes other forms of overhead, including travel, maintenance and other administrative expenses (Hood, 1991; Rainey, 1997). Simply put, the cost of governance consists of all the money, time and labour used in designing, implementing and maintaining government systems and processes. Beyond monetary costs, it also includes opportunity costs, which represent the potential use of time or resources to advance other areas of society. Governance costs must be understood, as they indicate whether public institutions are able to deliver services satisfactorily and meet the standards expected by the public.

North (1990) pointed out that governance costs are "those expenditures required to support institutions that

enforce agreements, monitor compliance, and settle disputes." He argued that because public institutions reduce transaction costs in society but also use resources themselves, governance entails costs. In a different vein, Williamson (1985) framed governance costs as transaction costs. This framework encapsulates the costs of negotiating, drafting, monitoring and enforcing agreements between parties. Hence, his transaction-cost economics framework spotlights the choice among governance structures (markets, hierarchies or hybrid forms) designed to minimize these costs. Jensen and Meckling (1976) situated their analysis within the framework of agency costs, a subcategory of governance costs. These scholars postulated that a bloated public service constitutes an important agency cost. Therefore, reforms seek to align the interests of bureaucrats with those of citizens by means of performance contracts, downsizing and increased transparency. From the World Bank's perspective (1997), the costs of governance "include the total expenditure needed to maintain the functioning of core institutions." These encompass the executive, legislative, judicial and administrative branches. The Bank's report highlights that costs must be weighed against the state's capacity, with high costs combined with low effectiveness being a symptom of poor governance. High costs often indicate inefficiencies, duplication or bloated bureaucracies. Having established this conceptual framework, the next section will examine the theoretical framework that will be used to analyse the Oronsaye Committee in the broader context of reform and resistance.

### **Theoretical Framework**

The analysis of the Oronsaye Committee and its reform agenda requires three complementary perspectives: **neo-patrimonialism**, **institutional theory** and the **government failure framework**, which help to explain why well-designed reforms often falter in the Nigerian context.

## Neo-Patrimonialism

The idea of neopatrimonialism has its origins in Max Weber's (1978) influential conception of patrimonial authority. Nevertheless, the term 'neopatrimonialism' is generally attributed to Shmuel N. Eisenstadt in his seminal work, *Traditional Patrimonialism and Modern Neopatrimonialism* (1973). Scholars such as Médard (1982), Joseph (1987) and Bratton and van de Walle (1997) adapted and popularized it to denote states in which modern bureaucratic institutions coexist with informal patron–client arrangements. In practice, a state may have a formal constitution and administrative structures, but the real operating principle is the use of public office for personal gain and for securing the loyalty of clients through the distribution of state resources. Such a system is often characterized by clientelism and prebendalism. Ministries and government agencies in Nigeria operate both under formal rules and through personal ties, ethnic loyalties, and political patronage. From this vantage point, it is not hard to imagine that the Oronsaye Committee's recommendation to merge or scrap agencies threatened those networks of patronage that depend on bureaucratic expansion as a mechanism for appointments and the distribution of resources.

## Institutional Theory

Key early contributors to the development of the institutional theory include Emile Durkheim (1982), Max Weber (1978) and John Stuart Mill (2003, 2006). These ideas were polished, popularised and expanded by Meyer and Rowan (1977) and DiMaggio and Powell (1983). It emphasises how organisations are shaped not only by efficiency concerns but also by social norms, cultural expectations and rules that become deeply entrenched (Scott, 2014). In its simplest form, the theory argues that the structures, rules, norms and routines that make up the social world, collectively called "institutions", profoundly shape the behaviour of individuals, organisations and states. This theory emphasises how institutions affect behaviour patterns, decision-making and organisational practices. It

suggests that organisations sometimes face pressure from institutional forces to maintain their legitimacy, existence and resource viability—most of the time rewarding social acceptance over efficiency. From this perspective, government agencies in Nigeria survive because they are embedded in the legal fabric of the culture, notwithstanding their inefficiency. When applied to the Oronsaye Committee, the institutional theory also explains why agencies created by statute resisted being merged or abolished; they had, by this stage, become part of a path-dependent bureaucratic order and consequently any attempt at reform would have been a political and legal minefield.

## Government Failure Framework

This theory has been highly influential in policy reforms for decades, emerging as a direct intellectual challenge to the prevailing consensus that government intervention was the appropriate solution to “market failures.” It is deeply intertwined with the Public Choice Theory (which applies economic principles to political decision-making), New Public Management (management practices aimed at making the public sector more efficient, effective and accountable by applying principles and techniques from the private sector to government operations) and welfare economics (which evaluates the economic well-being based on the optimal allocation of resources and goods and how it affects citizens). Particularly the works of Coase (1964), McKean (1965), Krueger (1990) Buchanan and Tullock (1962), Tullock (1965) and Wolf (1979, 1988) dominate this theory. The framework argues that governments, like markets, can fail due to bureaucratic inefficiency, overlapping mandates, rent-seeking and political interference. Thus, since governments define the rules of the game within which markets operate, many market failures are ultimately rooted in prior government failures. The Oronsaye Committee was essentially a response to these failures highlighting duplication, waste and the high cost of governance. Yet, the limited implementation of its recommendations illustrates another form of

government failure—the state’s inability to reform itself despite evidence of inefficiency.

### **The Integrative Value of the Framework**

Adopting a hybrid theoretical framework allows this study to capture the multiple layers of reform challenges embodied in the Oronsaye Committee. Neo-patrimonialism draws attention to the persistence of patronage and political interests that often frustrate reform. The Institutional Theory highlights the deep-rooted structures and bureaucratic traditions that resist transformation, while the government failure perspective explains the inefficiencies and duplications that reforms are designed to address. Taken together, these theories provide a more balanced and holistic lens than any single perspective could offer, helping to illuminate the political, institutional and economic dynamics at play. This integrative approach sets the stage for the next section, which reviews the background and mandate of the Oronsaye Committee within broader debates on public sector reform in Nigeria.

### **The Oronsaye Committee: International Lessons**

The Oronsaye Committee can be situated within the wider process of international public administration reforms. Many other countries have launched similar efforts to streamline government operations and thereby increase efficiency and reduce cost, so often in times of economic crisis or rapid government expansion. Some examples are the United Kingdom (Harvey, et al., 2024), who were the pioneers of reforms during the tenure of Margaret Thatcher (1979-1990) and later John Major (1990-1997). Reforms stress efficiency, performance measure, privatization and accountability and reducing governance in terms of cost and would also lay down the basis for New Steps Agencies (1988) to devolve service delivery while keeping policy centralization. Canada (Malik; et al; 2025) implemented *La Relève* (1997) aimed at modernizing the civil service, improving recruitment and focusing on results. Other later reforms emphasized accountability through

Financial Administration Act and service quality through the Service Canada Model. Australia (Meek, 2001) introduced efficiency dividends, privatization and contracting out services and strengthened performance budgeting and managerial accountability. Ghana (Essuman-Mensah, 2019) downsized and rationalized ministries with World Bank and IMF support. Rwanda (Olaopa, 2019) introduced *Imihigo* (performance contracts) for public officials, decentralization to local governments and anti-corruption enforcement. Kenya (Obulustsa, 2024) initially engaged in retrenchment and wage-bill reduction reforms and thereafter embraced Result-Based Management (RBM) and Performance Contracting for ministries: both of which raised accountability and service delivery.

This international experience yields two overarching lessons: developed countries, like United Kingdom, Canada and Australia, relied upon New Public Management tools based on performance measurement, managerial accountability, efficiency savings and customer-oriented service. Meanwhile, the developing countries focused on downsizing, rationalization and service delivery innovations, often with support from the World Bank/IMF, structural adjustment programs or post-conflict conditions. Although, these countries offer distinct models for rationalizing, cutting costs and improving government efficiency their efforts serve as significant examples for public sector reforms in Nigeria. Public sector reform is a continuous task influenced by factors, such as the demand for efficiency, better service delivery and shifting fiscal and social conditions. While reform goals may share similarities, distinct approaches and strategies are typically employed because of national contexts.

### **Stephen Osagiede Oronsaye: The Committee Chairman’s Background**

The Presidential Committee Chairman, Stephen Osagiede Oronsaye, was a former Head of the Civil Service of the Federation. He came from the private sector. Soon after joining the public service in 1995, he

was made Director (Special Duties) at the Ministry of Finance, then Principal Private Secretary to President Olusegun Obasanjo from 1999 to 2003. By 2006, he had risen to Permanent Secretary, State House. In 2009, President Umar Musa Yar'Adua made him Head of the Civil Service, a role he kept until 2010. Oronsaye shows the transformative, if reform-minded, potential for lateral recruitment. Unlike other heads of service who had moved up the ranks, his career experience spelled his insistence on reducing costs, streamlining for efficiency and restructuring in tones that harmonized with private-sector management and accountancy ethos. His working experience and academic qualifications comprise a certificate as a chartered accountant by Institute of Chartered Accountants of Nigeria (ICAN). He had a working experience in an accounting firm, Peat Marwick Cassleton Elliot (now KPMG). This provided him with corporate-type cost accounting, zero-budgeting and merge-and-acquisition analytics-mental equipment he later transferred and that molded both the approach and the brief of the Presidential Committee he chaired. It is unusual for non-career personnel within such a shortage time to head the public service that represents the highest point in the career of any Nigerian civil servant. By tradition, the post is reserved for officers who have dedicated their entire professional lives to public service, rising step by step through the administrative ladder. This pattern of progression from entry-level appointments, such as Administrative Officer (II) or Assistant Secretary (II), through directorate levels, then Permanent Secretary and finally Head of Service has been considered the hallmark of civil service stability and institutional continuity (Adamolekun, 2002; Fika, 2015). Most of Nigeria's Heads of Service embody this tradition. It provided the Head of Service as a figure of career permanence and also maintained the morale of officers, who could perceive an evident trajectory from entry grade to top office. Accordingly, the political appointments of a Head of Service mark a more largescale tension in Nigeria's political administration: tradition versus innovation, stability versus reform, technocracy versus bureaucracy.

Thus, Oronsaye's appointment was supposed to inject new skill into a bureaucracy that was widely regarded as stiffened and untransformedly slow-paced. The difference between lateral-entry appointments and through-the-ranks Heads of Service has hidden louder connotations for Nigerian public service reform. While on the one side through-the-ranks leaders offer institutional permanence, instill hope in career development and reflect the principles of fealty and built-up administrative experience, on the other side lateral recruits can inject vibrancy, innovation of skill sets and reformist passion but often by sacrificing inner bitterness and legitimacy in the service.

In reviewing Nigeria's civil service reforms, then, more than a recitation of policy papers and commissions is required. Ultimately, the leadership of the service itself whether placed in the hands of officers who had ascended diligently up the ranks or men injected at more senior levels is crucial in determining the successes and failures of reform. Oronsaye, however, shows the disruptive, but reform-oriented, potential for lateral recruitment. Unlike other Heads of Service who had ascended up the ranks, his composition saw him prioritize cost minimization, economies in management efficiency. His professional experience and academic qualifications encompass a certification as a chartered accountant by Institute of Chartered Accountants of Nigeria (ICA). He had worked as an auditor in an accountants' firm, Peat Marwick Casselton Elliot (now KPMG). This provided him with corporate-type cost accounting, zero-based budgeting and merger-&-acquisition analytics-mental equipment he later transferred and that moulded both the approach as well as the brief of the Presidential Committee he chaired. Oronsaye demonstrates the disruptive yet reform-minded potential for lateral recruitment. Differing fundamentally with other Heads of Services that had progressed up the ranks, his make-up saw him put emphasis on cost minimisation, economies in management efficiency.

## **The Oronsaye Commission, 2011-12: Origins, Objectives, Challenges, Achievements and Failures**

President Jonathan inherited a federal bureaucracy that had metastasized into 541 parastatals that burdened and overloaded the public sector's recurrent expenditure due to wage bills, overheads and white elephant projects under the philosophy of "money is not the problem, but what to do with it." 74% of the national budget was consumed by recurrent expenditure, while capital formation languished at 26% (Federal Ministry of Finance [FMF], 2011). The President, confronted with falling oil prices and widening fiscal deficits, appointed the 7-member Oronsaye Committee (Stephen Oronsaye, Chairman; Japh CT Nwosu, member; Rabi D. Abubakar, member; N. Salman Mann, member; Hamza A. Tahir, member; Adetunji I. Adesunkanmi, member and Umar A. Mohammed, member/secretary) on 18 August, 2011 with a one-line mandate: "recommend measures to reduce cost and improve service delivery" (Presidential Press Release, 2011). The setting was therefore less ideological than fiscal; the administration sought a quick administrative resolution to a looming cash crunch through cutting costs. The Commission translated its mandate into the underlisted formal objectives:

1. Identify duplication, overlap, or obsolescence among MDAs;
2. Recommend which agencies to scrap, merge, subsume, commercialize, or privatize;
3. Reduce the cost of governance by cutting redundant agencies and rationalizing functions.
4. Streamline governance boards and administrative overheads;
5. Peg staff ceilings and create shared-service centers; and
6. Save ₦1.3 trillion over ten years without compromising service delivery (Oronsaye, 2012).
7. Propose implementation pathways (including legal and administrative steps) to affect the recommended restructuring.

These objectives combined New Public Management efficiency with fiscal austerity, but they also revealed an implicit political objective: to signal to creditors and the International Monetary Fund (IMF) that Nigeria was serious about consolidation (IMF Country Report, 2013).

Between September and October 2011, the Commission circulated a 200-item questionnaire to every MDA, requesting data on mandate, staffing, budget, revenue and statutory functions. It cross-validated responses with the Budget Office, Office of the Accountant-General and Federal Civil Service Commission and conducted 42 public hearings across the six geo-political zones (Oronsaye, 2012). The empirical depth of the exercise remains unrivalled; no prior or subsequent panel has mapped Nigeria's parastatal universe with similar granularity.

The commission submitted its report in November 2012 and recommended:

- i. Reducing the number of agencies from over 500 to over 150-170 core entities.
- ii. Grouping agencies under ministerial oversight where appropriate and eliminating minor agencies with overlapping mandates.
- iii. Strengthening legal frameworks for retained agencies and aligning budgets to clarified mandates.
- iv. Requiring parliamentary engagement (National Assembly) to amend enabling laws where necessary to implement mergers/abolitions.
- v. Scrapping 38 agencies (such as National Poverty Eradication Programme on the basis of redundancy, duplication, or irrelevance due to the existence of agencies like National Directory of Employment and Small and Medium Enterprises Development Agency;
- vi. Merging 52 agencies, such as EFCC and ICPC, which both fight corruption but operating under different laws; and the National Universities Commission with the Tertiary Education Trust

Fund, National Board for Technical Education and National Commission for Colleges of Education as they regulate different sectors of higher education but often overlap;

- vii. Reverting 14 departments within ministries, such as the Budget Monitoring and Price Intelligence Unit back to Finance; National Rural Electricity Agency to Ministry of Power, Mass Literacy Commission to Ministry of Education, and Federal Road Safety Commission to Nigeria Police
- viii. Recommending that 89 agencies be either commercialized (partially or fully) or privatized to make them self-sustaining and reduce dependence on federal budgetary allocation. Among those to be fully commercialized are Nigerian Postal Service, Nigerian Communication Satellite Limited, Federal Airports Authority of Nigeria, and Nigerian Ports Authority. Those listed under partial commercialization are Nigerian Television Authority, Federal Radio Corporation of Nigeria and News Agency of Nigeria. The Nigerian Paper Mill, Jabba, Nigerian Telecommunication Limited, Nigerian Railway Corporation, National Sugar Development Council, and Nigerian Machine Tools Company, Osogbo are among those to be privatized.
- ix. The Commission further proposed a single “Shared Services Centre” for payroll, procurement, and internal audit, and a moratorium on creating new agencies without National Assembly approval and Office of the Head of Civil Service certification.

### **Government Review and Implementations of the Commission’s Report**

The report could not be implemented due to the numerous constraints, including administration, politics and law, showing how complex the whole process of changing the bureaucratic landscape is in Nigeria. President Jonathan was careful with it due to possible

political and labour backlash. The government appointed a committee under Mohammed Bello Adoke (2012) to study and submit its observations. Its major observation was that the agencies recommended for abolition were actually created through the enactment of laws; therefore, it would not be legal to abolish, merge or restructure them without parliament’s approval. President Muhammadu Buhari brought back the Oronsaye Report for discussion as part of his cost-cutting and anti-corruption measures and set up the Implementation Review Committee (2016) with Winifred Oyo-Ita at the helm. The committee recommended a phased implementation strategy with a focus on merging agencies with similar or overlapping functions.

The Buhari administration in 2021 took a step ahead by setting up a subcommittee to review the Oronsaye report and Winifred Oyo-Ita White Paper, with Goni Aji as the chairman. Another subcommittee under Amal Pepple was formed simultaneously with Goni Aji’s to review the MDAs that were created between 2014 and 2021. The committee had the duty to determine if they should be merged, reformed or discarded. Their reports were reviewed by Ebele Okeke in July 2022 to incorporate present administrative realities and new agencies that had come up since the initial report. The committee in July 2022 recommended that most of the previously deferred or rejected Oronsaye proposals be reconsidered in view of Nigeria’s deteriorating fiscal situation. However, these renewed attempts did not lead to the full-scale implementation that was already stagnated by bureaucratic hurdles.

President Bola Ahmed Tinubu’s government’s public sector reform and fiscal discipline agenda that led to the inauguration of the Presidential Implementation Committee on the Oronsaye Report in 2024 was chaired by Senator George Akume, the Secretary to the Government of the Federation. The committee was mandated to implement the harmonised recommendations from previous White Papers and review panels. Its terms of reference included merging, subsuming or scrapping redundant agencies,

introducing partial or full commercialization for selected parastatals and initiating legislative amendments where necessary. However, within months and into 2024–2025 the federal government created new Ministries including the Federal Ministries of Marine and Blue Economy, Tourism, Art, Culture and Creative Economy, Steel Development, Gas Resources, Ministry of Regional Development and Livestock among other reconfigured portfolios, such as Finance and Coordination Economy, Health and Social Welfare, Aviation and Aerospace Development, Youth Development and Humanitarian Affairs and Poverty Alleviation. The administration also set up new commissions, such as regional development commissions. Proposals for dozens more agencies and new MDAs ran counter to the reductionist target of Oronsaye (*Finance in Africa*, 2025, October, 2). The actions of the government countered President Tinubu's promise for the "full implementation" of the Oronsaye Report as part of his government's fiscal consolidation strategy (*TheCable*, 2024, February 26). This contradiction underscores the deep institutional and political challenges facing reform in Nigeria: while rhetoric emphasizes efficiency, political expediency continues to drive administrative expansion.

This pattern signals a political-administrative paradox: the executive commits to rationalization while simultaneously accommodating political demands for new offices. This is not unique to Tinubu; Nigerian administrations historically create MDAs for political patronage, regional balancing and interest-group management. However, the simultaneous creation of new agencies during an implementation drive intensifies the credibility problem for reform and complicates the legal harmonization process emphasized by Adoke (2012).

### **Endless Review and Elusive Reform: The Paradox of the Oronsaye Report**

The Oronsaye Report represents the inertia and the interest that are against administrative reforms in Nigeria. Due politics and bureaucracy translated as

institutional inertia and conflicting interests; real change has not happened. The excessive number of institutions has caused institutional clutter, which has given rise to problems in the areas of coordination, accountability and fiscal discipline. The Budget Office of the Federation (2023) indicated that the recurrent expenditure still takes more than 72 percent of the federal budgets and the ₦241 billion annual savings envisioned in the Oronsaye Report were no more. The nation's debt service-to-revenue ratio was below the 25 percent (around 12-24%) threshold once recommended by the World Bank (Efuntade and Efuntade, 2022 and FRC, January 2024) but the situation became more severe from 72% to 92.4% in 2023, 184.4% in 2024 to 138.8% in 2025 (*Afreximbank*, 2025, July 1, *Finance in Africa*, 2025, July 2), which indicates that the persistence of fiscal imbalances is a major hindrance to reform execution. The report put the costs of severance package, pension buy-out, transition and audit at ₦612 billion to be paid once before the expected recurrent savings of ₦421 billion project by the report began to flow (*Punch Newspaper*, 2024, April 21, *BudgIT*, 2025, October 2), which is an expenditure line that no government has been willing to shoulder. Since there is no transition fund allocated for this purpose, MDAs ended up taking back the employees that they had planned to let go, thus undermining the whole cost-saving arrangement.

The legal framework is the main obstacle to implementation (Adoke, 2012, Nyong, 2024, Brickmans, 2025 and Gambari, 2023). The enactment of the Oronsaye Report would entail alteration of around 1,200 legal provisions such a job being very much beyond the capability of the National Assembly. Moreover, the proposed amalgamations of bodies, such as EFCC, ICPC and Code of Conduct Bureau, raised questions regarding the already mentioned local autonomy guarantees in the 1999 Constitution. Any law that diminishes their autonomy would have to be approved by a four-fifths majority of legislators and could be challenged in courts. In addition to this, legislators are not willing to deactivate the institutions that give jobs and "federal presence" to their

electorates. All these serve to illustrate how legal rigidity is at the center of the battle that takes place between the executive's reform ambitions and the legislative power in Nigeria's hybrid presidential system. That slows down the reform process and gives political actors the opportunity to negotiate for power. Legislators and the executive regard the new agencies as the means to distribute patronage. The donor/client relationship system entrenched in Nigeria's fiscal federalism partially explains the reason why reform efforts get often stuck notwithstanding presidential directives. Labor unions and civil servants consider rationalization as a threat to their job security and influence. The NLC has been quite outspoken in its warning not to embark on any implementation that might result in mass layoffs (*Punch Newspaper*, 2024, April 10). At the bureaucracy, resistance is shown through delays in processes and so-called "technical" objections that slow down reform. As per Olaopa (2019), this is a signal of the existence of a strong path dependency where old routines continue to be practiced because they serve the interests of the existing powers. Lack of incentives tied to performance only deepens the problem of inertia, since reformers in the public service often retire or are relocated before the implementation can be established.

Frequent leadership changes also disrupt the continuity of institutions because different ideas end in either reinterpreting or relaunching the reform process through setting up review panels. This leadership turnover adds to what Adebayo (2019) calls Nigeria's "reform reversal syndrome," where initiatives are continuously restarted instead of progressing. The Oronsaye Report exemplifies how the politics of reform in Nigeria favors appearances over results. The country continues to have an increasing bureaucracy despite continuous White Papers, while new agencies like the Ministry of Marine and Blue Economy created by President Tinubu administration violate the central aim of rationalization. Such disparities weaken public trust and bolster the view of the government as being unprofessional. Nigeria's reform saga—from the Udoji Commission (1974) to the Ayida Panel (1995) and

SERVICOM (2004) has been characterized by a pattern of grand policy design that is seldom implemented. The Oronsaye Report, which is now more than ten years old, is in danger of becoming part of this narrative of promising but unfulfilled reforms.

The diagnostic value of the public sector report is indisputable. First, it produced the first open-source inventory of federal agencies later uploaded to the Budget Office website (Budget Office, 2014). Second, it normalised the phrase "cost of governance" in Nigerian policy discourse; every subsequent administration from Buhari's 2015 merger of the Budget Office with the National Planning Commission to Tinubu's 2024 executive order has referenced Oronsaye (Eke, 2020). Third, the quantitative methodology was recycled by later panels, notably the 2014 Muhammad Bello Adoke and the 2015 Amal Pepple White Paper Committees and the 2021 Stephen Okeke Technical Review (Okeke, 2021). In that sense, the Commission achieved cognitive impact even where it failed operational impact. Viewing it from the neopatrimonialism perspective, the persistence of personalistic networks, patron-client relations and political interference in bureaucratic decision-making has undermined the implementation of reform measures as recommended by the Oronsaye Commission. From President Jonathan's limited adoption of the report to Buhari's selective application and Tinubu's contradictory creation of new ministries and agencies, the reform has remained trapped in the logic of neopatrimonialism, where state resources and administrative structures are manipulated for political consolidation rather than national efficiency.

Continuous viewing reforms through the lens of the Institutional Theory shows the coexistence of non-functional agencies and overlapping mandates as proof of the persistence of Nigeria's administrative institutions. Cotemporary institutional arrangements have been formed and these norms being self-reinforcing develop such that they will not allow change even when the reforms promise efficiency gains. The Oronsaye Report that has been reviewed under the

Jonathan, Buhari and Tinubu administrations reveals that the dependent paths of institution and self-preserving bureaucracy often mask the reform intent of Heaven sent. Therefore, reforms in Nigeria are not just a matter of technical origin but an issue of institutional alignment or requiring changes in incentive systems, accountability frameworks, and organizational culture.

On the other hand, the Government Failure Theory clears the way for understanding the paradoxical situation that keeps happening, where the changes made to improve the efficiency of the government turn into waste. The Oronsaye Report's aftermath is a good illustration of this situation with an increase in white papers, review panels and new MDAs (Ministries, Departments and Agencies) as a consequence of the report's recommendations. Rather than going down, the levels of government have at times swollen the size of the administration, which has been a contradiction to the fiscal prudence that the report showed. The engagement of governmental rationality in reform implementation, where political expediency is the overpowering factor, is mirrored in these policy contradictions. Hence, the Nigerian case is a reminder that the public sector reform cannot be accomplished just by writing good reports; political will, institutional coherence and adaptive governance are the main supports. The dream of the Oronsaye Commission can only be realized when it is placed in a governance

framework that does nothing more than offer administrative efficiency and institutional stability at the same time. The challenge of bridging this gap is a hybrid reform approach that is taking efficiency ethos from NPM, organizational dynamics from the Institutional Theory and caution against state overreach from the Government Failure Theory.

## Conclusion

The Oronsaye Commission succeeded as an intellectual exercise: it exposed the anatomical excess of Nigeria's bureaucracy and bequeathed a data-rich template for reform. Its failure, however, illustrates the limits of technocratic rationality in a political economy where parastatals function as rent-distribution mechanisms. Over 90 percent or (240 out of 268) of the recommendations were rejected with only 10 percent accepted (*The Guardian Nigeria*, 6, May 2020). Until reforms are accompanied by (a) an omnibus repeal bill pre-negotiated with the National Assembly, (b) a funded implementation unit with change-management expertise, and (c) a social compact with labour that prioritises redeployment over retrenchment, the Oronsaye Report will remain what it has been for twelve years: a monument to Nigeria's capacity for excellent diagnosis and chronic incapacity for surgical execution.

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