ADDITION OF THE PERFORMANCE MEASUREMENT SYSTEM IN THE NIGERIAN PUBLIC SECTOR: CHALLENGES AND PROSPECTS

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ABSTRACT
Assessing the performance of organizations, more specifically institutions in the public sector, using the performance measurement system has gradually become a new imperative and a common practice in the public sector entities globally. This has been purely established to be a direct fall out of the ripple effect of the new public management (NPM). Adoption of the performance measurement system in the public sector world over (not particularly in Nigeria) has been experiencing a myriad of glaring and obvious challenges. This is imperative to point out due to the fact that, the processes of adoption have been difficult, time-consuming and repetitive. In some public sector organizations where the adoption has been quite successful, such feat was achieved after overcoming intense difficulties and through continuous trial and error. In Nigeria, for instance, the identified challenges in the adoption of the performance measurement system are apparently weighty. Thus, the back and forth experiments being often confronted are quite attributed to the cultural transitions from an old, deep-rooted system that permeates all strata of the public sector organizations in the country to the new system that is not commensurate with the familiarity of the organizational architecture of the public sector organizations. Conversely, it is quite interesting to highlight that, in some countries, the development of measures to manage and evaluate public sector performance has reached a strategic height, therefore tracking of output, outcomes and input have been reasonably straightforward and significant progress is somewhat recorded. Finally, it is a general consensus among the public sector policy makers and academia that, adoption of the system of performance measurement in the public sector is a powerful tool that guarantees improved performance, quality of decision making and the service delivery. These and many other prospects are feasibly achievable if the thorny, glaring challenges of the performance measurement system are adequately overcome.

Keywords: Public sector, Performance measurement, Adoption, Nigeria.

INTRODUCTION
The 1980s and 1990s have experienced the proliferation of the studies on the performance measurement system. This and other similar factors have purely become the anchor for the burgeoning interest on the adoption of the system of performance measurement especially in the public sector across many countries globally (Giovannoni & Moraghini, 2013). Gradually, the known practices of measuring individual and organisational performance that are well rooted in the profit-oriented organizations and equally worked successfully towards managing functions are being adopted continuously and relentlessly in the public sector institutions. Ultimately nowadays, the concepts of performance management which is a precursor for the performance measurement has nearly dominated major issues and become...
the toast of every managerial decision in the public sector, and consequently, the context, framework and environment within which these concepts are considered, conceived and applied are changing frequently (Bititchi, Garengo, Dörfler & Nudurupati, 2012; Taticchi, Balachandran & Tonelli, 2012). Therefore, it is quite and justifiably clear that, the role of public sector organizations grew larger because of the mounting and ceaseless public expectations. Again, the nature of their service delivery is professionalized and the number as well as the perspectives of needs of stakeholders has increased tremendously, thus, the nexus between performance measurement and accountability has invariably dominated the platform and becomes significantly and critically important (LeRoux & Wright, 2010). Performance management and the performance measurement are dynamic, ever-changing and quite balanced systems that facilitate the decision making process and support; through gathering, elaborating and analysing information (Taticchi, Tonelli & Cagnazzo, 2010). Therefore, this idea has been corroborated by quite significant number of researchers whom usually and more often describe the system of performance management as a tool for improving performance of the public sector institutions (Dewettinck & Dijk, 2013).

Incidentally, performance measurement in the public sector context has been one of the key elements and supporting pillar of the new public management reforms (Hood, 1995). Arnaboldi and Azzone (2010) remarked that, ultimate users of the public institutions services are at the centre of attention of the new public management philosophy. The effort of government agencies to adopt a workable performance measurement and effective accountability has reverberated and took sweeping relevance across countries and continents (LeRoux & Wright, 2010). Virtually, the public sector managers’ pre-occupation with measures that are seemingly financial in nature has decidedly produced results that are quite unsatisfactory and sometimes counter-productive (Kloot & Martin, 2000). As a counter-strategy for stakeholders’ well-placed voice in demand of efficiency, the government agencies have developed different systems to keep tab with the burning desire of the ultimate stakeholders, among which is the performance measurement strategy through key performance indicators and other relatively essential measures (Zakaria et al., 2011). The increase in the competitive tendencies, the development of quality concept, the shift of focus to the continuous improvement and the considerable development in the communication and information technologies over the years have all in combination created a favourable ground and context for the successful implementation of the performance measurement in the organized public sector entities (Taticchi, Tonelli & Cagnazzo, 2010). Recently, the philosophy has attracted the attention of not only the public sector but also the non-governmental organizations and other non-profit making establishments (LeRoux & Wright, 2010).

This paper is a conceptual paper, aims at highlighting the key challenges and prospects of the adoption of the performance measurement system in Nigeria. It also aims at stimulating the interest of other researchers on this area, per chance the empirical study might likely be conducted by the future researchers. By so doing, the indepth empirical study would bring to light other issues not captured in this paper, thereby broaden the existing body of literature on the performance measurement. This is in line with Talib and Johan (2012), where it was
argued that, conceptual paper is an instructional tool that sometimes lays a solid foundation or proposes an essential philosophy for future extensive studies. This paper aims at exploring and reviewing the relevant literatures with regards to key challenges stems usually from the adoption of the performance measurement system in the public sector entities. Given the intricacies and difficulties usually experienced in this task, this study attempts to appraise the convergent, divergent and overlapping views of other researchers on this area and proffer the likely solutions to some of the protracted problems through proposing and intimating the stakeholders the suggested prospects of the system. To this end, the paper proposes two questions: what are the challenges usually emanate from the adoption of the performance measurement? Do the prospects of the organisations look brighter with the adopted system of performance measurement? In addressing the above questions, the study combined and evaluated the pool of theoretical insights into the available literatures.

The rest of the paper is organised as follows: section two reviews and highlight the relevance financial and non-financial measures and presented the origin of non-financial performance measurement through the new public management’s paradigm shift. In the subsequent sections, the key challenges of the performance measurement adoption was critically reviewed, in the other sections, the future prospects of the performance measurement system were painstakingly discussed. Finally, the conclusion summarised the whole paper and recommended the need for future studies.

**NPM, FINANCIAL AND NON FINANCIAL MEASURES**

New public management ideals are carefully founded by the philosophical orientation of managerialism and public choice theory (Gruening, 2011). The central thesis of the NPM holds the view that, the public sector organizations could be run in the same way and manner the private sector organizations are managed (Andrews & Van de Walle, 2013; Blekli, Enders & Lepori, 2011). It is a notion being tagged to describe the series of reforms established as common characteristics of the public sector efficient management. The doctrine of NPM summarily described the process of reorganization of the public sector institutions as well as their accounting and reporting system closer to the business methods so as to make the institutions efficient in resource usage, service delivery and competitive tendencies devoid of redundancies and inefficiencies that hitherto explains the significant conduct of the public sector organizations (Blekli, Enders & Lepori, 2011).

The advent of NPM has been an interesting paradigm shift that reverberated across the length and breadth of countries and continents, which among other things promoted the evaluation of individual and institutional performance in the public sector with similar, more pragmatic and balanced methods with clear, measurable and justifiable indicators. The NPM has broadened the concept of performance measurement to take a look at the non-financial measures by proposing different existential perspectives to the whole lot of ideas (Cerullo & Cooney, 2011; Neely, 2005). This view has been re-echoed continuously because many areas of the organizational management that are pertinentl important for the performance drive were unavoidably ignored (Taticchi, Tonelli & Cagnazzo, 2010). Thus, the concept of balanced scorecards (Hoque and Adams, 2011), performance measurement using KPIs (Taticchi, Balanchandran & Tonelli, 2012), Performance matrix (Chen, 2011), Total quality
management (Baird, Hu & Reeve, 2011) and logic model (Knowlton & Phillips, 2013) are harnesses in the organizational arrangements and well taken care of so as to enhance the all-inclusive performance evaluation.

Historically, the growth of the performance measurement system started early and evolved through stages and segments. From the Chris Argis and Peter Drucker and fast forward gradually to the seminal work of Kaplan and Johnson, the system of performance measurement has been significantly amplified yet again with a rekindled vigour and acceptance (Neely, 2005). Actually, the system was robustly instituted in several organizational practices in 1910 called “Municipal research”, the cardinal focus then was primarily on government and critical government services, however, as the journey continue, the primary rationale had also changed from public accountability to the judicious allocation of resources and management efficiency (Williams, 2004). There has been a tremendous increase in the need for the performance measurement in almost all spheres of human management endeavour in the last 20 years. While the measurement of public sector performance is relatively new and possibly evolving, the considerable body of literature and the research studies on the performance management were developed since 1970s (Bourne et al., 2000). The current growing emphasis on the concept by both private and public managers is an eloquent testimony of the significant importance of the idea/concept in the management of institutions and achieving their desired goals of improved performance (Taticchi, Tonelli & Cagnazzo, 2010). Today, evidence has clearly shown that, performance measurement has become deeply-rooted in the way that noticeably exceeds the imagination of policy makers and researchers in managing and executing projects and programmes (Cerullo & Cooney, 2011).

Although the concept has attracted the interest of the researchers in the past decades, but most of the research studies on the adoption of the performance measurement and management system were conducted in the developed economies notably United States, United Kingdom, Australia, New Zealand etc. Therefore, the preponderance of research on this field in these countries is quite satisfactory and impressive. However, the studies conducted on performance measurement in developing countries are correspondingly few and mostly focused on the balanced scorecard aspects (Ruzita, Azhar & Abu Hasan, 2012) which is not quite sufficient in potraying the holistic picture of the performance measurement in these countries (Williams, 2004; Ruzuta, Azhar & Abu Hasan, 2012).

Generally, with regards to the financial method of performance measurement, it is established that, reliance on the published set of organizations’ financial statements and the accompanying financial indicators derived there from, have among other things proved to be steadily and regularly insufficient of the need of varied stakeholders and their differing interests usually with conflicting contents (Modell, 2004). Financial measures are often criticized for only encouraging organizational managers to control variance and to report only historical data but evidently fail to adequately supply proactive data on what would likely happen in the foreseeable future (Neely, 1999). Therefore, given the fact that, the objectives of the government institutions are often stated in non-financial terms, then, it is clearly imperative to note that, performance measurement and performance reporting procedures are
essentially needed in the public sector, thus, the financial information reporting is most probably insufficient to give detailed information concerning non-financial performance (Kloot & Martin, 2000). Many institutions in the public sector have now decided to use non-financial indicators to quantify and appraise their performance, the prime rationale being that, non-financial indicators evaluate future performance outlook of an organisation better on every conceivable scale (Banker, Potter & Srinivasan, 2000).

Conventionally, public policy makers are evidently comfortable with analytical performance measurement that comprises of using financial indicators developed logically from the organizations’ financial statements, this necessitated the idea that, public sector managers considers non-financial measures such as outcomes, output, etc. as odd and sometimes non-familiar (Arnaboldi & Azzone, 2010). Numerous reasons have been given in clarifying the basis of using non-financial measures to complement the financial measures; these reasons consist of the short term posture and the reactive tendency of the financial performance indicators (Banker, Potter & Srinivasan, 2000). In the public sector organizations, some managers that have quite became inexorably familiar with the traditional accounting and reporting system are evidently concerned over what could be describe as an attempt to eclipse financial accounting imperatives in favour of non-financial measures of performance, however as Kaplan and Norton (1996), Kloot and Martin (2000) strongly postulated that, non-financial measures using scorecards and key performance indicators are not substitute of financial measures but a pairing tool adopted to measure and duly report both financial and non-financial performance drive of the public sector. For instance, the essence of instituting the concept of balanced scorecard (BSC) is to manage the assumed limitations of the solely financially-skewed performance measure. Robert Kaplan and David Norton further assumes that, both the financial and non-financial performance measures could be adopted, functions and applied side by side (Cardinaels & van Veen-Dirks, 2010). However, nowadays organizations in the private sector are competing with one another to make their impact felt on the basis of quality of service, flexibility, innovation, and rapid response; this implies that, information on non-financial performance measures are essential in expressing to what extent the organizations navigate through a broad spectrum of today’s competitive environment (Neely, 1999). Regardless of what the reasons of adopting the performance measurement could be, the area that poses tremendous challenge to many organisations both in public and private sectors is whether the measurement system is to assess the allocation of resources, appraise the managerial performance or to ascertain the progress achieved towards the strategic goals (Ittner & Larcker, 2003).

KEY CHALLENGES OF PERFORMANCE MEASUREMENT ADOPTION

Adoption/implementation of performance measurement system is touted, and appropriately too, to be one of the finest measures and beautiful mechanisms introduced unarguably in the public sector organizations of many countries in the recent past (Jaaskelainen & Sillanpaa, 2013) through the paradigm shift brought by, and resolutely popularized under the banner of the global new public management (NPM). Although, it is widely believed, and apparently so, that the performance measurement plays a strategic role in the effective and efficient management of the institutions, the adoption and implementation has become a critical issue
mostly debated on the public and academic platforms (Kennerley & Neely, 2002). A number of academic literatures have acknowledged the challenges facing public sector organisations in adopting the performance measurement system (Neely, 2005) but understanding such challenges and the suggested way they could be properly managed need to be further investigated (Giovannoni & Moraghini, 2013) having realised that, the challenges stands to emanate from the different perspectives (Jääskeläinen & Sillanpää, 2013) and every public sector organization has a peculiar area of weighty institutional matters that are quite challenging in their very nature and worthy of speedy and swift attention necessary (Mucha, 2011). Arnaboldi and Azzone (2010) noted that, despite the enormous potential benefits of the performance measurement system, it is implementation in the core public sector organizations is to greater or larger extent involve some difficulties and move through phases of evolution. Regardless of the significant benefits of the performance measurement system, some organisations are experiencing glaring difficulties in its adoption leading to the risk of achieving incomplete benefit or outright failure in some few instances (Taticchi et al., 2012). Public sector organisations often felt apprehensive about the adoption of the performance measurement system, mostly worrying about the likely unfavourable results and sometimes feels that, certain functions cannot be adequately measured (Mucha, 2011) or equally again, out of the negative reactions towards the performance measurement system resulting from the inherent fear or sensitivity feeling that, it might be critical on the known and familiar way of doing things as well as the individuals involved (Neely & Powell, 2004). Esu and Inyang (2009) opined that, many of the public sector entities failed to realize their full potentials because of the poor, inefficient and ineffective performance management system. For example, the Nigeria’s former president Olusegun Obasanjo while stressing the need for strong performance measurement system in the country noted that, “Nigerians have for too long been feeling short-changed by the quality of public service, our public offices have too long been the showcases for combined evils of inefficiency and corruption”. Studies have clearly indicated that, certain inherent and instinctive public sector practices are mere cog in the wheel of progress of the performance measurement system (Giovannoni & Moraghini, 2013; Ittner & Larcker, 2003). Therefore, this significantly explains the contemporary challenge, which Nigeria must not be insulated from.

The major challenge of the performance measurement system in Nigerian public sector is the inability of the system and the control apparatus it instituted to achieve the desired goals (Esu & Inyang, 2009). For example, the various public sector institutions in Nigeria recognised the traditional public administration as a familiar terrain and therefore more fit and suitable for their conventional worldview. Thus, in effect, the absolute acceptance of the new public management and its consequential attributes like performance measurement could lead to seriously and rigorous and intensive exercise that willingly trail the performance or failure down to the originating employee, division or department in the public sector institution (Safianu, 2014). Although, a number of the public sector institutions in Nigeria have developed a specific and definite performance measures like input measure, through-put measure, process measure, output measure and outcomes measure as the case may be, but all these are functionally operational at a particular time when the government organs responsible beam their searchlight on the system and pick special interest on the proper usage and application of the performance measurement (Inua & Maduabum, 2014). Meanwhile,
other public sector institutions in Nigeria have developed KPIs relative to their administrative and constitutional mandates; and this indicators are tied to the institutions’ short-term and medium-term budgets, but yet still the full success of these structures has not been realised (Safianu, 2014).

For example, a committee constituted by the Nigerian national planning commission and the office of the head of service of the federation has faulted the current performance measurement system presently being used in the Nigerian public sector institutions for failing to achieve the desired results. The committee further recommended a new harmonised performance management system that will clearly support the structures, procedures and processes of managing result at the individual, institutional and sectoral level (Onuba, 2014).

A lot has been said and written on the concept of performance measurement in the public sector, but little is done practically to ascertain the usefulness and the success of its adoption as well as the possible influence of the measures in improving the general performance of the public sector institutions particularly in the countries with an evolving public sector (Propper & Wilson, 2003), and Nigeria perfectly fits into that class. This is quite a challenging scenario (Propper & Wilson, 2003). Performance measurement is viewed in some quarters as an effort-encroaching and complex endeavour that might drain the meagre resources of organisations, but it is quite interesting to suggest that, performance measurement does not follow similar process in all organisations; in fact, it does not look identical in all organisations (Mucha, 2011). Furthermore, a significant issue confronting the public sector organisations in their core drive to achieve the efficient system of performance measurement is the process of reconciling and striking balance between the needs of diverse stakeholders (Jääskeläinen & Sillanpää, 2013). One striking feature of the performance measure is its tendency to be static while under normal ideal scenario, it is also expected to be dynamic and evolve in line with the organizations’ changing environment (Kennerly & Neely, 2002).

Upon all the importance and the potential benefits of the performance measurement system in the public sector, the processes of adoption and implementation of the concept through key performance indicators have been difficult, monotonous and time-consuming (Zakaria et al., 2011). Another important challenge in adopting the performance measurement is the need for shift in organisational culture. The focal point need to be determinedly on targets, not other inconsequential matters, this will definitely eliminate the unnecessary and unjustifiable conclusions drawn on unimportant objectives (Neely & Powell, 2004).

In some developed countries, there are glaring analytical challenges essentially in the application or adoption of performance measurement in the core public sector programs and policies (Thomas, 2006). In the United Kingdom for instance, the system was first introduced in 1980 and was earlier typically evaluated unsuccessful due to the challenges mentioned (Propper & Wilson, 2003). In some categories of countries, the development of measures to track, manage and assess public sector performance has reached a certain strategic level and tracking input, output and outcomes have been fairly and objectively straightforward, thus, the significant progress is recorded in that connection (Thomas, 2006). Zakaria et al. (2011) in another equally related submission opined that, the use of key performance indicators in measuring the performance of the public sector organizations have been successful in some countries. But all the success stories have only in these countries manifested after a period of rigorous follow-up, untold difficulties as well as trial and error.
In trying to indicate the challenges underlying the implementation of the performance measurement system, Ugbede, Lizam and Kaseri (2013) remarked that, public sector institutions in quite a number of affected countries are basically shaped by equally several factors depending on the circumstances and their unique context, but nonetheless, the challenge the public sector organizations face are virtually common notwithstanding the country. Adoption of performance measurement system in corporate organizations and public institutions is quite imperative because of the evident pitfalls of the elements of financial performance like a set of organizations’ financial statements where emphasis lies squarely on the annual financial output alone. The financial measures are virtually blamed by the researchers for some glaring shortcomings such as weak of strategic emphasis and failure to give information on flexibility, quality and responsiveness (Neely, 1999). Most of the research studies conducted (e.g. Norton & Kaplan, 1992, 1996, 2001; Hoque & Adams, 2011, Hoque & James, 2000) have also highlighted similar limitations of the financial-based performance measurement models, thus, the advent and development of the non-financial performance measurement system in both the public and private sectors alike.

Finally, it is clear from this theme that, the key challenges of the performance measurement in the public sector are generally the same. It does not necessarily vary from one country to another or from one public sector institution to another. Therefore, it is incumbent to assume that, all the challenges and the counter-effort in the design and implementation of the performance measurement in public sector boils down to single issue i.e. multiplicity of stakeholders (Rantanen, Kulmala, Lonqvist & Kujansivu, 2007) and their conflicting area of interest, unlike in the private sector where the composition of major stakeholders are few (Rantanen et al., 2007; Jaaskelainen & Sillanpaa, 2013) and their demands are virtually common.

FUTURE PROSPECTS AND CONTEXTUAL ISSUES

In the 1980s and some part of 1990, in what appears to be a universal reform in the public institutions, the unbearable pressure placed on the public sector policy makers has forced them to borrow and align with a neo-market system by adopting systems/techniques that are capable of establishing more efficient and good management system vis-à-vis performance measurement system (Brignall & Modell, 2000). Meanwhile, government organisations have ordinarily shifted focus towards performance-based measurement of programmes and projects, this is crucial in order to squarely face the complex problems of governance at all levels (Mucha, 2011). Historically speaking, performance measurement concept could be said to be a brain-child of the combination of a number of factors and forces that have led to the regenerated interest and renewed sequence of events in the public sector management and administration, these includes tax revolts, intense pressure to achieve optimal efficiency and effectiveness in the public governance, louder calls for the privatization of the public corporations, legislative effort to establish strong credibility and the need for more accountability in the affairs of the public institutions (Poister & Streib, 1999; Helachmi, 2002).

Performance measurement is a “topic which is often discussed but rarely defined” (Neely, Gregory & Platts, 2005, p. 1228). It appears that, gradually the significance of performance
measurement is taking a lead in the scheme of things in the public sector organizations (Neely, 1999). A remarkably resilient characteristic of the paradigm shift christened new public management (NPM) which took a sweeping relevance across countries and organizations is the performance measurement model (Modell, 2004). Performance measurement has for a quite number of years been part of the itenary of the public sector administration in different countries, but there seems to be a gap between the usual rhetoric and the actual practice (Jääskeläinen & Sillanpää, 2013). However, lately the renewed interest and rekindled urge to institutionalize the result-oriented management in the public sector organizations has increased sharply in leaps and bounds thereby pushing performance measurement to the front burner of the management priorities (Poister & Streib, 1999). While the performance measurement alone could not be described as a complete cure for public sector organisations glaring ills in Nigeria and many other countries, but it does provide a workable and valuable tool for managers to assess the effectiveness of the projects and programmes, it also entrench transparency and accountability, and facilitates the chance of learning and improvement (Mucha, 2011). To this end, Jaaskelainen and Sillanpaa (2013) suggested that, there is need for learning best practices in the adoption and implementation of performance measurement. By so doing, the performance measurement system will offer a bright prospects for the public sector organizations whose activities are best guided by it and strictly adhered to the observance of efficiency and effectiveness (Poister & Streib, 1999; Neely & Powell, 2004).

Virtually, a performance measurement concept in today’s world is quite different from what was obtainable earlier in 1970s. Today’s institutions in the private and public sector alike are dynamic and unique in their own right, owing to the impact of globalization, therefore, different approach is needed in the adoption and implementation of the performance measurement so as to accomplish the ultimate goal of making timely and informed decisions that will promote the corporate and organizational performance (Krishnan, undated). Judging by the growing number of attention on the performance measurement and the supposed efficiency it brings to bear as well as the volume of academic literatures laced with the public pronunciation on it, it is quite expected that, the acceptance of the concept is universal and cut across all government organizations, but notwithstanding, the system is not well-established in some countries (Julnes & Holzer, 2001). Again, it is suggested that, supportive management assist in great deal towards adopting the performance measurement system, as it helps in mitigating some reactionary outlook of the stakeholders that may likely have some far-reaching consequences on the system (Neely & Powell, 2004).

In Nigeria, the prospect of the performance measurement system is quite promising to say the least. The idea of the new harmonised performance management system recommended by the committee and wholly adopted by the federal government will go a long way in bringing the needed change. Under the new system, performance contract will be signed by all cadres of officers, and again the system is tied to the Nigeria’s vision 20:2020 (Onuba, 2014). This has painted a very bright future with regards to the performance measurement. It therefore behoves that, relentless effort are necessary towards improving the system of performance measurement. The prospect of the system are enormous, and promising too.
CONCLUSION

Over the past decades, the emergence of performance management and/or measurement which is the offshoot of the new public management has been one of the popular trends that brings about reforms in the public sector and almost pushed to the disappearance of the age-old bureaucratic ethos and substituted it with the logical and rational private sector oriented management strategies. For example Esu and Inyang (2009) asserts that, adoption of workable and virile performance management system has been recognized as a significant tool for increasing public sector efficiency as well as performance. The idea is to primarily entrench efficiency, effectiveness and economy in the management of organizations and institutions. It has so far been adopted across international boundaries with varying degrees of difficulty and success in a balanced manner. Although, the implementation of performance measurement is a process-based activity, it was accomplished in some countries in a one-off adoption and across the board. A number of academic literature contributions were explored in relation to the adoption of public sector performance measurement. It has been established that, performance management system is a powerful tool for improving performance and quality of decision making in both public and private sector organizations. The overall prospect of the adoption of the measurement system could be derived from the submission of Huber (2015), where it was noted that, the robustness and strength of the public sector organizations tend to increase and becomes guaranteed if the practices of the performance measurement are creatively and carefully applied.

In a nutshell, the performance measurement system like many other system has clearly identified and recognized challenges which are dispassionately highlighted in this paper. The challenges if carefully considered and overcome, will serve as springboard for a more successful adoption. Focus is now shifted to the wholesale adoption of this system in many public sector organizations in Nigeria, and again to ensure that, those public sector organizations that have hitherto adopted are moving perfectly on the right track. Moreover, it is clearly established that, performance measurement system contains an array of prospects which among other things ensure efficiency, effectiveness and economy in the public sector. Public sector organizations that have successfully implemented this system have greatly achieved efficiency and abundantly promotes accountability and organizational performance. Therefore, it behoves that, the prospects of the performance measurement are enormous and promising (Amirkhanyan, 2011).

It is however recommended that, an empirical research study be conducted on the adoption, utilization and impact of the performance measurement in the Nigerian public sector, particularly on state governments where the concept has been adopted but merely observed in breach. The Ministries, Departments and Agencies (MDAs) in Nigeria are the vehicles through which public policies, programmes and services are delivered to the populace, therefore, improving their performance measurement will extensively improve their efficiency several notch higher, which would ordinarily promotes Nigerian public sector global rating. Again, it is also suggested that, Nigeria as an active player in the global socio-economic platform need to be considered on the issues of global reforms in the public sector and beyond.
REFERENCES


