



The developmental implications of deliberate waste in public service delivery in Nigeria

*OKOH, Itebite Daniel

Department of Public Administration, University of Benin, Nigeria.

*Corresponding Author: itebite.okoh@uniben.edu.ng

Abstract

Systematic fiscal malfeasance represents a salient manifestation of corruption, precipitating a depletion of public resources, an escalation in the costs associated with governmental operations, and the provision of sub-optimal public services within Nigeria. This scholarly inquiry critically examined deliberate waste and its influence on service delivery and broader development within Nigeria. The specific objectives of this investigation were to identify the various forms of deliberate waste prevalent in Nigeria and to analyse its consequences for service delivery and national development. The case study research design was adopted to interrogate deliberate waste in Nigeria and relied on secondary data derived from rigorously researched academic papers and scholarly texts for this analysis. The theoretical underpinning of this research was anchored in elite theory, which posits that ruling elites engage in deliberate wastefulness to accrue personal benefits. Such wastage manifests in various forms, including budget inflation, the undertaking of economically unviable large-scale projects, the proliferation of oversized bureaucratic structures, fraudulent payroll practices, the destruction of impounded goods, the misappropriation of slush funds, and the inadequate maintenance of public assets. The research indicated that deliberate wastage detrimentally affected the quality of public service provision in Nigeria, as well as imposing a burden on governmental developmental initiatives. To mitigate deliberate wastage within Nigeria, the study advocated for the establishment of a legislative framework that imposes penalties for the unauthorised modification of budgetary projections; the implementation of systematic staff verification processes, routine audits of Ministries, Departments, and Agencies (MDAs) accounts; the scrapping of security votes and a reduction in the remuneration of legislators and executives to alleviate governance expenses among other initiatives.

Keywords: Corruption, Deliberate Waste, Development, Public Service, Public Service Delivery

1. Introduction

Corruption represents a pervasive and systemic affliction present in nearly all political structures worldwide, affecting both industrialised and developing nations. While both types of countries experience corruption, developing nations tend to exhibit a greater prevalence of grand corruption, which significantly hinders economic expansion and progress (Igbinedion & Osobase, 2025). This

phenomenon can be attributed to deficiencies in institutional safeguards, inadequate adherence to legal frameworks, and insufficient regulatory oversight. (Dell, 2023). Consequently, weakened institutions, inconsistent prosecution of corrupt acts, and lax enforcement of regulations contribute to the perpetuation of this issue. In contrast, grand corruption is less entrenched in developed countries,

to the degree that it does not substantially impede economic growth and development. Developed political systems generally possess more robust institutional checks and balances, a stronger commitment to the rule of law, a firm establishment of constitutional principles, and rigorous enforcement of legislation. Undeniably, corruption is deeply ingrained within the Nigerian political landscape. As at 2024, corruption ranking index, Nigeria still ranks abysmally low, 142 out of 182 countries (Transparency International, 2024). Corruption encompasses grand corruption, bureaucratic corruption, and other variants. In essence, diverse forms of corruption are embedded within Nigeria's political and administrative spheres. The manifestations of corruption include embezzlement, bribery, favoritism, nepotism, subsidy malfeasance, and deliberate waste (Page 2018). These corrupt practices can be either manifest or latent. For instance, deliberate waste and bribery are observable forms of corruption, whereas embezzlement and public sector fraud represent latent forms.

Existing scholarly inquiry into corruption predominantly concentrates on bribery, public sector fraud, embezzlement, and nepotism. By way of illustration, Okoh (2025a) investigated the impact of these variables on service delivery, while Bukar (2021) examined the effects of ghost workers, embezzlement, and misappropriation of funds on service delivery. Similarly, Nwobi et al. (2021) analysed favoritism, nepotism, ghost workers, and procurement fraud, among other practices. Regrettably, research on the effects of deliberate waste for public service delivery and development in Nigeria remains notably scarce. Nevertheless, this research endeavors to critically examine deliberate waste and its influence on service delivery and broader development within Nigeria. The specific objectives of this study were to identify the

various forms of deliberate waste prevalent in Nigeria and to analyse its consequences for service delivery and national development.

It is noteworthy that addressing deliberate fiscal mismanagement in Nigeria is imperative to facilitate the redirection of financial resources towards productive economic sectors, reduce the expenses associated with governance, and mitigate opportunities for corruption. This necessity arises from the understanding that deliberate waste constitutes a significant depletion of public funds, thereby impeding the equitable distribution of resources to critical areas such as healthcare and education and also it exacerbates the financial strain on governmental bodies, consequently imposing detrimental consequences upon the citizenry. To achieve the objectives of this investigation, two (2) research questions underneath were formulated to direct this study:

- i) What are the various forms of deliberate waste in Nigeria?
- ii) What are the implications of deliberate waste on service delivery and development in Nigeria?

2. Literature Review

This section starts with clarifying the concepts of corruption, deliberate waste, service delivery, and development.

Corruption

"Corruption is derived from the Latin word "rumpere" which means "to break" (Abdul-Ismael, 2009, as cited in Omede & Ngwube, 2019, p. 888). The World Bank defined corruption as the "misuse of public office for private gain" (World Bank, as cited in Gong & Yang, 2019, p. 2). Tanzi (1995, as cited in Nwankwo et al., 2015, p. 685), sees corruption "as the intentional non-compliance with the arm's length principle aimed at deriving some advantage for one self or for related individuals from this behaviour". Tanzi's

definition, stressed the behavioural pattern corruption could take. Apart from being an intentional act, it could be overt, covert or even disguised. Collection of bribes at road blocks is overt in nature. The misappropriation of funds or embezzlement could be done in a covert manner and inflated budget allocations of ministries could be executed in a disguised manner (Page, 2018).

"Corruption is the perversion of integrity or state of affairs through bribery, favour or moral depravity (Otite, 2000, as cited in Nwankwo *et al.*, 2015, p. 685). Otite's definition provides another dimension to corruption which includes morality and forms of corrupt tendencies. Odunuga (2000, as cited in Akpan & Onya, 2018, p. 94), referred to corruption as *"the conscious and well planned act by a person or group of persons to appropriate by unlawful means the wealth of another person"*. This definition implies that corruption could be individualised or a collective phenomenon and also implies theft and embezzlement. Duruji and Azuh (2013, as cited in Bukar, 2021, p. 5) viewed corruption as *"outright theft, embezzlement of funds or other misappropriation of state property, nepotism and granting of favour to a personal acquaintance and the abuse of public authority to exact payment and privileges"*. Duruji and Azuh's definition focused on the manifestations of corruption and the abuse of public trust in public office.

"Corruption is insidious involving often bribery and extortion cases, the giver and taker, both of who are unwilling to reveal the occurrence of corruption" (Shehu, 2006, as cited in Dahida & Akangbe, 2013, p. 77). Shehu's definition not only revealed a few manifestations of corruption but also revealed the demand and supply sides of corruption and its clandestine nature. It is also perpetuated overtly like bribes paid at check points to custom officers and policemen. An elaborate definition of

corruption was provided by Ojaide (2000, as cited in Akpan & Onya, 2018, p. 94). He asserts that corruption is:

Any systemic vice in an individual, society or a nation which reflects favouritism, nepotism, tribalism, sectionalism, undue enrichment, amassing of wealth, abuse of office, position and derivation of undue gains and benefits-it also includes bribery, smuggling, fraud, illegal payments, money laundering, drug trafficking, falsification of documents and records, window dressing, false declaration, evasion, underdevelopment, deceit, forgery, concealment, aiding and abetting of any kind to the detriment of another person, community, society or nation.

The above definition means that corruption involves deviation of norms; it is done for private gain, abuse of public trust and has consequential effect on the body politic. Also, it implies that corruption could be entrenched in all facets of human endeavours. Further, the manifestations of corruption are contained in the definition. Transparency International (2007, as cited in Adelabu, 2021, p. 3), defined corruption *"as behaviour on the part of officials in public sector, whether politicians or civil servants, in which they improperly and unlawfully enrich themselves or those close to them, by misuse of public power entrusted to them"*. Transparency International's definition highlights the abuse of public trust and personal gain of public officials. The definition excludes those in the private sector, non-governmental organisations and media. Corruption therefore, is perpetuated by those in public and private sectors, civil society and the media. It permeates all facets of human endeavours.

From the foregoing, corruption can be summarised as a deviation of norms, moral decadence, abuse of public trust and an act for pecuniary or private gain, status or privilege that is manifested in different forms such as bribery, extortion,

embezzlement, fraud, nepotism, subsidy abuse among others which could be individualised that is perpetuated by one individual or done collectively, that is perpetuated by a group or clique with behavioural patterns that could be covert, overt and disguised in nature. Also, corruption has two sides, the supply side and the demand side. The supply side has to do with the "corrupter" or giver and demand side, has to do with the "corrupted" or taker. It must be pointed out that corruption is not restricted to the public sector but cuts across all human endeavours such as the private sector, civil society and media and it has consequential effects when it becomes systematic and such effects could be poor service delivery, poverty, under development etc.

Therefore, corruption can be defined as the deviations of norms, moral depravity, abuse of public trust for pecuniary gain, or status or undue advantage by members of the society and that it is manifested in different forms such as bribery, embezzlement, extortion, nepotism, etc., which could be individualised or perpetuated collectively and done mostly in a clandestine manner with its consequential effect on the economy, good governance and development.

Most categories of corruption are based on the place corruption takes place, benefactors from corruption and the nature of corruption. Okekeocha (2013) sees grand corruption as involvement of international business transactions, in which bureaucrats and politicians are often accomplices to such deals while petty corruption is when individuals seek a license or a service from the government. It must be pointed out that grand corruption and petty corruption can be classified as typologies of corruption like political corruption and not really a manifestation or technique of bureaucratic corruption. Further, typologies of corruption overlap and are inter-related. An illustration of this

intersection is that political corruption is related to bureaucratic corruption, both politicians and other institutions of government like the electoral body could connive to perpetuate electoral fraud.

Page (2018) identified bribery, extortion, auto-corruption (unreported revenues, , salary and pension fraud and re-looting of returned stolen proceeds), contracting fraud, subsidy abuse, favouritism, deliberate waste and legalised corruption (excessive pay and benefits of legislators and the international investment of stolen funds by political actors). Page's techniques of corruption included auto-corruption, subsidy abuse, legalised corruption and deliberate waste. Our focus now turns to the concept of deliberate waste.

Deliberate waste

Deliberate waste is a fusion of two words: deliberate and waste. In simple terms, deliberate is an intentional act or conscious attempt while waste means to squander. Relating this to corruption, "*Waste is the inefficient resource use of funds, time, or assets caused by carelessness, poor systems, or unnecessary actions. Waste does not require intent to deceive; it arises when processes are ineffective or controls are weak, driving up costs without commensurate value*" (Henry, 2024). Henry's definition sees waste as more than an intentional act but a situation that arises due to weak institutional controls. Similar to Henry's definition was that provided by the Michigan Office of the Auditor General "*The needless, careless, or extravagant expenditure of State funds, incurring of unnecessary expenses, or mismanagement of State resources or property. Waste does not necessarily involve private use or personal gain but likely signifies poor management decisions, practices, or controls*" (Michigan Office of the Auditor General, n.d.). "*Waste involves incurring unnecessary costs due to inefficient or ineffective practices, systems, or controls.*

It can result in substantial losses to the federal government, as well as diverting the availability of funds for other purposes" (U.S. Government Accountability Office, 2024). This definition highlights the implications of waste on government resources and service delivery.

Consequently, deliberate waste is the intentional squandering or inefficient utilisation of public funds by those in governments and their collaborators for not only parochial gains and a situation which can also be occasioned by weak institutional controls and processes. Deliberate waste in Nigeria includes, white elephant projects, budget inflation, poor maintenance of public assets, security votes of state executives among other practices. It is evident that deliberate waste erodes governance finances, increases the cost of governance and diminishes the benefits of public service to citizens.

Service Delivery

Before the conceptualisation of service delivery, it is pertinent we conceptualise service. According to Alam (2022, para. 1), *"services are intangible outcomes of human efforts (of deeds, processes or performances) that can satisfy some human needs and thereby, can command prices in exchange, except, those which are illegal, immoral or opposed to public policy"*. This definition glossed over tangible aspects of services but placed emphasis on satisfaction and human efforts. Kotler and Keller (as cited in Hassan, 2019, para. 2), defined service as *"an activity or benefit that one party can offer to another that is essentially intangible and does not result in the ownership of anything. Its production may or may not be tied to a physical product"*. Kotler and Keller's definition also glossed over the tangible aspect of services but stressed on ownership. Lovelock (2014, as cited in Nwobi, Chujwuma & Chukwurah, 2021, p. 246), defined service *"as a*

perceived benefit by senses, either alone or neither associated with something physically tangible and is interchangeable nor entail ownership and mostly intangible". Lovelock's definition embraces both tangible and intangible aspects of services.

"Service delivery is defined as part of an enterprise that describes the relationship between clients and providers of goods and services: in such a situation that client could gain or lose values on services offered by the provider, be it on information or other tasks" (Gafar, 2017, p. 28). Gafar's definition describes the asymmetric relationship between clients and service providers, which is typical of service providers in Nigeria. They provide poor services at exorbitant rates. For instance, Power Holding Company of Nigeria (PHCN), poor service delivery to Nigerians. Ayeni (2012, as cited in Nwobi *et al.*, 2021, p. 246), defined service delivery *"as an outcome of performance depending on the context in which it was used"*. Ayeni's definition implies that service delivery could be satisfactory or unsatisfactory to customers or clients.

An elaborate definition of service delivery was provided by Kayode *et al.* (2013, as cited in Bukar, 2021, p. 9). They posited that service delivery means *"tangible and intangible goods and services provided by the government in order to improve the well-being of the citizenry"*. They also conceptualised service delivery as the relationship among policy makers, service providers and poor people. According to them, *"it encompasses services and their supporting systems that are typically regarded as a state responsibility. These include social services (primary education and basic health services), infrastructure (water, sanitation, roads and bridges)"*. Kayode *et al.* failed to highlight the role of private interests in providing public services.

Service delivery is used to describe basic services provided by the government such as social amenities (hospital, road, electricity, water supply, market, custom services, licensing, sanitary services, physical infrastructure, town planning, housing among others (Gafar, 2017). Gafar's description of service delivery gives the impression as if public goods and services are only provided by the government. Private sector players provide public goods and services as well. In capitalist countries like the United States of America, some public services are privatised.

In summation, public services are tangible and intangible goods and services provided by both government and private interests to improve the well-being of citizenry and these goods and services must be qualitative and efficient. That is, services that are reliable, timely, provided at modest cost and in a friendly manner. It must be emphasised that deliberate waste does not affect public services provided by government, it has a toll on the development efforts of government as resources are squandered and looted by government officials and private interests with no economic value or significance.

Development

The concept of development is a contested concept and suffers from definitional pluralism. Thus, development signifies varied concepts for various individuals. In this paper, the focus was on definitions which stresses on economic and human face perspectives of development. Development is a many-sided process:

"At the individual level, it may be termed an increase in skills and capacity coupled with what can be referred to as human emancipation. The improvement in the ability of a social group to regulate its internal and external relationships vis-a-vis the conflict that could arise from it is also termed development but on the

societal level according to him" (Walter Rodney as cited in Obafemi, 2022:2)

"The question to ask about a country's development are therefore: What has been happening to poverty? What has been happening to unemployment? What has been happening to inequality? If all three of these have declined from high levels then beyond doubt this has been a period of development for the country concerned. If one or two of these central problems have been growing worse, especially if all three have, it would be strange to call the result development, even if per capita income doubled" (Seers, 1969, as cited in Impalure & Dore, 2020).

Similarly, development is defined as a *"multi-dimensional process involving major changes in social structures, popular attitudes, institutions, as well as the acceleration of economic growth, the reduction of inequality, and the eradication of absolute poverty"* (Michael Todaro (1977, as cited in Siason, 2012:3).

Underdevelopment, characterised by deficient or restricted human potential, economic and political subjugation, widespread poverty, elevated unemployment, and persistent inequality, stands as the antithesis of development. Many nations classified as developing are ensnared in a developmental impasse, a situation mirrored in Nigeria. The nation's developmental trajectory is encumbered by both endogenous issues, such as leadership deficiencies, corruption, institutional frailty, and disregard for legal frameworks, and exogenous influences including the legacies of slavery and colonialism, the Nigerian Civil War of 1967-1970, neocolonialism, and the pervasive effects of globalisation.

Theoretical Framework

This research was underpinned by elite theory. Prominent figures associated with this theoretical framework include Vilfredo Pareto (1848-1923), Gaetano Mosca (1858-1941), and Robert Michels

(1876-1936). Elite theorists posit that within any societal structure, a distinct group, termed the elite, is inherently positioned to govern, while the remainder of the population, referred to as the masses, is destined to be governed (Varma, 2011).. Moreover, elite theorists propose that to sustain social equilibrium or stability, the ruling elite utilises strategies such as "residues of combination" (strategic maneuvering), "persistence of aggregate" (dissemination of information), the creation of narratives, persuasive rhetoric, and the manipulation of emotions (Varma, 2011). In Nigeria, the governing elite, in collusion with their associates, orchestrate deliberate fiscal mismanagement by directing public funds towards intricate and ineffective projects that primarily serve their affiliated networks. This is achieved through the diversion of resources via inflated contracts, exorbitant pricing, and non-competitive procurement processes. These practices have significant ramifications for the expenses associated with governance, the quality of public service provision, and the developmental trajectory of the Nigerian state.

3. Methodology

The foundation of this paper was based on social constructivism, where the researcher examines the concepts of deliberate waste, public service delivery and development in Nigeria through the viewpoints of others. The case study research design was adopted to provide an in depth understanding of the phenomenon under study. Consequently, drawing insights from existing literature using secondary data sources. The qualitative information was primarily gathered from academic publications and books, and thematic analysis was employed to identify emerging themes, allowing for the detection of trends and patterns to derive meaning from the data.

Deliberate Waste and Its Manifestations in Nigeria

Over the years, administrations in Nigeria have developed a culture epitomised by extravagance and wasteful expenditure. This is evident through inflated budget allocations, unproductive projects, an excessively large bureaucracy, and the presence of fictitious employees on payroll systems. Additionally, there is the destruction of seized goods, the distribution of political benefits, and inadequate maintenance of public infrastructure, among other issues.

Inflated Budgetary Allocations

A budget serves as a financial blueprint that forecasts anticipated revenue (income) and planned expenditures (expenses) for a designated future timeframe, usually spanning a year consisting of 12 calendar months (Martínez, 2025). "*Budget inflation involves adding a new project or inflating the cost of projects in the budget or tampering with the budget presented by the President or MDAs by either adding figures to the cost of projects or by inserting projects that were not in the original budget presented*" (Shehu Sani, 2024, as cited in Okoh, 2025c).

The latest instance of this absurdity involves the recently appropriated Nigeria's 2025 National budget, where the BudgIT foundation revealed that lawmakers incorporated projects worth #6.93 trillion naira into Nigeria's 2025 national budget. In essence, members of the National Assembly added 11,122 projects, which account for 12.50% of the #54.99 trillion budget that was signed, without sufficient justifications or alignment with national development goals. In December 2024, President Bola Ahmed Tinubu introduced an initial proposed budget of ₦49.7 trillion for the fiscal year 2025 to a joint session of the National Assembly (BudgIT, as cited by Ogundapo, 2025).

The inflation of budgetary allocations leads to the misappropriation of public funds into private hands, creating an additional unaccounted burden on Nigeria and its financial resources, alongside the unfortunate reality that a significant portion of the budgeted funds for infrastructure development is not fully directed or utilised for its intended purpose, resulting in repeated allocations for road maintenance and construction that are subject to embezzlement. In other words, inflated contracts drain governance resources and deny citizens access to quality public services. A pertinent example is when project costs are inflated, resulting in an additional financial burden that could otherwise be allocated to more productive sectors such as health and education.

White Elephant Projects

These projects consume substantial government resources yet remain either abandoned, incomplete, or yield minimal economic impact. Notable instances of white elephant projects in Nigeria include the Abeokuta steel construction, which has been left unfinished for decades, and the annual Turn Around Maintenance (TAM) of our refineries, which continue to be non-operational, resulting in a waste of public funds with no economic significance or value to the citizens. These initiatives primarily act as conduits for the diversion and embezzlement of public funds by government officials and private entities. What's more, government officials often engage in white elephant projects for the sustainability of patronage, profit motives and score cheap political points than to benefit the vast majority of the populace.

Over-sized Bureaucracies and Ghost Workers in Payroll Administrative System

“Bureaucracy can be defined as a rational and systematic form of organisation (public, private, NGOs and media) that possesses most of the characteristics such

as hierarchy of authority, division of labour and specialisation, impersonality detachment, rule bound and extensive record keeping, which is geared towards organisational goal” (Okoh, 2025b)

Bureaucracy serves as the engine room for governmental operations. Bureaucrats act as the implementers of governmental policies and periodically provide advice to the government. Nevertheless, an inflated bureaucracy enmeshed in corruption, nepotism, and a rigid lack of results-oriented management has consistently hindered development in Nigeria, as highlighted by the Udoji Commission report of 1974, which identified the government as the largest employer of labor in the country (Udoji Commission report of 1974, as cited in Danjuma, & Philip, 2016). This inflated structure has been linked to a reward system employed by both governing and non-governing elites to compensate political loyalties, friends, and family, among others. An oversized bureaucracy has not enhanced efficiency or the quality of public services; instead, it has escalated the cost of governance. This situation has led to the duplication of government institutions with overlapping functions, administrative gridlock, and multiple taxation.

Conversely, a ghost worker refers to a payroll fraud where fictitious and non-existent individuals take on real identities within an organisational payroll administrative system. Ghost workers are widespread in the Nigerian administrative framework. Research conducted by Nwobi et al. (2021) and Bukar (2021) confirms the detrimental effects of ghost workers on service delivery in Nigeria. The presence of ghost workers on government payrolls creates a system that rewards corrupt public officials, resulting in increased recurrent expenditures for government institutions, the diversion of public funds into private hands, and the misallocation of government resources to unproductive

sectors of the economy. In a nutshell, this situation has significant implications for the cost of governance and the socio-economic development of the nation. It is important to note that to address these issues, subsequent Nigerian governments had implemented e-governance smart solutions such as Integrated Personnel and Payroll Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS), and regular verification exercises for public and civil servants within government institutions.

Destruction of Confiscated Goods

Confiscated goods are goods that have not met the standard of regulatory bodies such as Standard Organisation of Nigeria (SON) or National Agency for Food and Drug Administration and Control (NAFDAC) that are either smuggled or locally produced or have not been cleared officially by government customs. Confiscated goods are sometimes unfit for human consumption or use with its health, environmental and economic implications, thus the need for destruction. However, some of the confiscated goods could be beneficial or channeled to the vulnerable members of the society rather than being destroyed or buried which is usually carried about by the Nigerian Customs-such beneficial goods include vehicles, rice and clothes. These goods could be auctioned like vehicles to raise public funds or rice distributed to orphanage homes and the needy of the society. In summation, the poor handling of confiscated goods has constituted wastage and under-utilisation of public goods.

Allocation of Political Perks & Slush Funds

Perks are associated or tied to offices occupied by public office holders. They are fringe benefits enjoyed by public officials such as official cars, housing allowances and opaque security votes. The bogus allowances of federal legislators and

massive security votes for state executives have increased the cost of governance and also lead to discretionary use of public funds without oversight or scrutiny leading to funds diversion that should be directed to critical infrastructures and provision of quality public services. A case in point is that despite the monthly allocations of security votes to state governors, insecurity in their domains has worsened resulting in unabated kidnapping, banditry and other social vices. Allure of government office should be unattractive and security votes should be scrapped to drastically reduce corrupt practices.

Poor Maintenance of Public Assets

A salient characteristic of Nigeria's underdevelopment is the pervasive deterioration and inadequacy of its infrastructure nationwide. For instance, a significant proportion of Nigeria's physical and social infrastructure, including roadways, national assets such as refineries, stadiums, and power grids, as well as educational and healthcare facilities, are in a lamentable condition. Further, Nigeria confronts a substantial housing deficit and underutilised water resources, like its navigable waterways. These issues collectively underscore a systemic deficiency in the maintenance culture of the Nigerian government, which has precipitated a cyclical pattern whereby governmental assets fall into disrepair, decay, and eventual abandonment, thereby failing to fulfill or sustain their intended purposes.

Deliberate Waste and Service Delivery: Implications for Development in Nigeria

Systematic neglect of infrastructure, manifested as inadequate maintenance, results in the populace being deprived of the advantages of public amenities and services. Additionally, the developmental initiatives undertaken by the Nigerian government are impeded, thereby hindering the creation of an environment conducive to the prosperity of individuals

and enterprises. The distribution of undue advantages and illicit funds, such as security votes, has demonstrably failed to enhance governmental efficacy at the state level, particularly in safeguarding the lives, livelihoods, and assets of citizens. Notwithstanding these recurring monthly appropriations, states continue to grapple with pervasive insecurity. This situation arises because funds designated for bolstering the state's security mechanisms, including the police, are either misappropriated or exploited for personal enrichment. Consequently, the misallocation of security expenditures has exacerbated the prevailing insecurity within states, exerting detrimental effects on sectors such as agriculture and commerce, and contributing to increased living costs, among other adverse outcomes.

Moreover, the inflation of budgetary allocations has escalated the expenses associated with governance and has facilitated the enrichment of a select few at the expense of the broader citizenry. This practice perpetuates income disparities, entrenches inequities in resource distribution, and diverts funds intended for socio-economic advancement into private coffers. The prioritisation of grandiose, yet ultimately unproductive, projects signifies a profligate expenditure of public funds on initiatives that are either inconsequential or possess minimal economic impact. Consequently, the intended public goods and services associated with these projects are not realised or experienced by the populace, leading to a deficit in public service provision. Such practices also fail to contribute to the socio-economic transformation of the Nigerian state.

The proliferation of excessively large and redundant government ministries, departments, and agencies leads to substantial expenditures on operational overheads, thereby impacting governmental financial stability. This

redundancy does not foster organisational efficiency; instead, it augments the costs associated with governance. Furthermore, the presence of phantom employees within government payroll systems suggests a diversion of public resources towards private interests, resulting in escalated overheads and the misallocation of funds away from economically productive sectors.

5. Conclusion

This study examined deliberate waste which is manifest type of corruption and expressed in the form of budgetary inflations, white elephant projects, bloated bureaucracy and ghost workers, destroyed of contrabands, allocation of perks of office and the poor maintenance culture of government assets. The findings indicated that deliberate wastage detrimentally affected the quality of public service provision in Nigeria, as well as imposing a burden on governmental developmental initiatives. Therefore, this paper recommended that for public services to improve and development efforts of government to be sustained, there must be a legal framework that penalizes the unauthorised alteration of budget estimates; there must be regular verification exercises of staff; regular auditing of MDAs accounts; government should channel some seized goods such as clothes, food stuffs to vulnerable members of the public rather than destroying or burying them; scrapping of security votes and reduce the allowances of legislators and executives to address the cost of governance and lastly, create dedicated facility management units across all MDAs and attitudinal change of collective ownership and preservation of public infrastructure. To ensure a stronger and more accurate generalisation of research findings, future researchers can enhance this paper by adopting or examining intentional waste with quantitative tools.

References

- Adelabu, G. N. S. (2021). The manifestations of grand corruption in Nigeria's Fourth Republic and its implications on national development. *Global Journal of Political Science and Administration*, 9(2), 1-14.
- Akpan, E. N. and Onya, R. (2018). Bureaucracy and corruption in Nigeria: Implications for Buhari's change agenda. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 2(9), 99-101.
- Al-Habil, W. (2010). Criticism for Max Weber's bureaucracy. College of Commerce, the Islamic University of Gaza. Retrieved from <https://www.termpaperwarehouse.com/essay-on/Criticism-for-Max-Webers-Bureaucracy/266319>
- Alam, I. M. S. (2022). Definition, concepts, and unique characteristics of services. ResearchGate. https://www.researchgate.net/publication/360755160_Definition_Concepts_and_Unique_Characteristics_of_Services
- Bukar, B. H. (2021). Effects of bureaucratic corruption on service delivery in Maiduguri Metropolitan Council, Borno State. *International Journal of Business Systems and Economics*, 13(4), 1–26.
- Dahida, D. P., & Akangbe, O. M. (2013). Corruption as a bane for underdevelopment in Nigeria: Issues and challenges. *International Affairs and Global Strategy*, 15, 76–82.
- Danjuma, B.D., & Philip, A.A. (2016). *Journal of Developing Country Studies*, 1(2), 1-11.
- Dell, G. (2023). Tackling grand corruption impunity: Proposals for a definition and special measures (Working Paper). Transparency International. <https://www.transparency.org/en/publications/tackling-grand-corruption-impunity-proposals-for-definition-and-special-measures>
- Gafar, B.B. (2017). The travail of service delivery and developmental failure in post-independent Nigeria. *Journal of Public Administration and Policy Research*, 9(3), 26-33.
- Gong, T., & Yang, S. L. (2019). Controlling bureaucratic corruption. In B. G. Peters & I. Thynne (Eds.), *Oxford encyclopedia of public administration*. Oxford University Press.
- Hassan, H. (2019). Introduction to service marketing. Retrieved from <https://lignsuniversity.com/blog/introduction-to-service-marketing>
- Henry, K. (2024, November 10). Fraud vs. waste vs. abuse: Definitions, examples, and compliance requirements. Accountable. Retrieved from <https://www.accountablehq.com/post/fraud-vs-waste-vs-abuse-definitions-examples-and-compliance-requirements>
- Igbinedion, S., & Osobase, A. O. (2025). Grand corruption in the Global South: Legal, political and economic analysis of assets recovery in Nigeria. *Journal of Economic Criminology*, 9, Article 100164. <https://doi.org/10.1016/j.jeconc.2025.100164>
- Impalure, A.D., & Dore, A.F. (2020). Employing the Dudley Seer theory of development on the Nigeria economy. *International Journal of Research and Review*, 7(5), 81-88.
- Martínez, J. (2025, October 10). What is an annual budget and how to optimize

- it for your business? Abacum. Retrieved from <https://www.abacum.ai/blog/annual-budget>
- Nwankwo, N. R., Ananti, M. O., & Madubueze, C. H. M. (2015). Bureaucratic corruption and practice of public administration in Nigeria. *International Journal of Economics, Commerce and Management*, 3(12), 682–700.
- Nwobi, F.O., Ike Chujwuma, O. and Chukwurah, D.C.J. (2021). Epitome of administrative and public service delivery in the Dunukofia Local Government (2015-2018). *International Journal of Academic Multidisciplinary Research (IJAMR)*, 5(3), 243-253.
- Obafemi. P.S. (2023). A Review of Walter Rodney's How Europe Underdeveloped Africa. *International Journal of Emerging Multidisciplinary: Social Science (IJEMD-SS)*, 2(1), 1 – 11
- Ogundapo, A. (2025, May 22). How Nigerian lawmakers padded 2025 budget with projects worth N6.9trn – Report. Premium Times Retrieved from <https://www.premiumtimesng.com/news/headlines/795990-how-nigerian-lawmakers-padded-2025-budget-with-projects-worth-n6-9trn-report.html?tztc=1>
- Okekeocha, C. (2013). A case study of corruption and public accountability in Nigeria (Publication No. 566) [Master's thesis, Kennesaw State University]
- Okoh, I.D. (2025a). Bureaucratic corruption and service delivery in selected ministries of Edo State: Descriptive Analysis. *JPSI (Journal of Public Sector Innovations)*, 9(2), 106–131. <https://doi.org/10.26740/jpsi.v9n2.p106-131>
- Okoh, I. D. (2025b). Challenges of detecting bureaucratic corruption in the public sector: A study of Edo State bureaucracy. *Public Policy and Administration Research*, 15(2), 11-19.
- Okoh, I.D. (2025c). Examining the veracity or otherwise of Woodrow Wilson's theory of politics-administrative dichotomy in contemporary Nigeria's public sector management. *Journal of Governance and Administrative Reform*, 6(2), 222–244. <https://doi.org/10.20473/jgar.v6i2.77715>
- Onah. E.I. (2010). *Contemporary Political Analysis*. Concept Publications Limited.
- Oregon Secretary of State. (n.d.). Fraud, waste, and abuse defined. Audits Division. <https://sos.oregon.gov/audits/Pages/frauddefined.aspx>
- Page, M. T. (2018). A new taxonomy for corruption in Nigeria. Carnegie Endowment for International Peace. https://carnegieendowment.org/research/2018/07/a-new-taxonomy-for-corruption-in-nigeria-Nigeria_Brief_FINAL.pdf
- Siason, M. A. (2012). Development: A look at definitions and models and the Philippine experience. Available at SSRN: <https://ssrn.com/abstract=2130216> or <http://dx.doi.org/10.2139/ssrn.2130216>
- Transparency International (2024). Corruption perception index. Retrieved from <https://www.transparency.org/en/countries/nigeria>
- U.S. Government Accountability Office. (2024, May 9). GAO Overview: Understanding waste in federal



programs (GAO-24-107198).
GAO. Retrieved from
<https://www.gao.gov/products/gao-24-107198>

Varma, P. S. (2011). *Modern political theory*. Vikas Publishing House.