

Effects of Bureaucratic Corruption on Service Delivery in Maiduguri Metropolitan Council, Borno State

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Abstract: *One of the major problems that has been identified as a setback to the progress of local government in terms of provision of services to the people in Nigeria is bureaucratic corruption. Several efforts have been made by both the federal, state, and local governments to curb the menace of Bureaucratic Corruption at the Local Government levels in Nigeria, through their different agencies, yet the people living at the Local Governments level were unable to have good health care services, potable water supply, better education, access roads, and improved sanitary conditions and so on. Therefore, this paper assessed the effect of Bureaucratic Corruption on Service Delivery in Maiduguri Metropolitan Council of Borno State. This is a survey research and data were source from primary data. Consequently, a total of 357 structured questionnaires were designed and distributed to the Local Government workers in the various departments but 341 were retrieved and used for analysis while 18 community leaders were interviewed. The inferential statistics (ANOVA) was used to test the hypotheses formulated in this paper. The paper revealed that ghost workers on payroll have significantly affected the provision of service delivery such as potable water supply, better education, access roads, and provision of bursary in MMC, Borno state. Similarly, outright embezzlement has significantly affected the provision of service delivery in MMC, Borno state. Furthermore, misappropriation of funds greatly affects the provision of effective service delivery in MMC, Borno state. The paper concludes that bureaucratic corruption has affected service delivery in Maiduguri Metropolitan Council. The paper recommends amongst others that Local Government officials have to desist from inflation of salaries and both the state and the local government has to take necessary measures that will stop the local government officials from doing this. This can be in the form of computerizing the payment system and conducting biometric data verification at the local government level so that strict adherence to the salary package shall be ensured.*

Keywords: *Bureaucratic, Corruption, Effects, Service Delivery.*

INTRODUCTION

Corruption is a global phenomenon, and as old as man. It is therefore, common in all countries, irrespective of their stages of development. However, its nature, density and dimensions differ largely from country to country and from one environment to another. Corruption is one of the dangerous social ills of any society. This is because corruption, like a deadly virus, attacks the structures that make for society's progressive functioning, thus putting its very existence into serious danger. This is particularly true of developing countries that have limited but valuable funds and resources. These funds which are initially earmarked for industries, hospitals, schools and other infrastructure are

embezzled, misappropriated, or otherwise severely depleted by lark backs and over-invoicing by agents of the government. Bureaucratic corruption is a very serious problem facing local government systems in Nigeria. It has reached the level where most scholars are now interested in the rise and development of bureaucratic corruption in the local government systems in Nigeria. This is as a result of the nature and composition of local government systems in Nigeria that has made them closer to the people at the grassroots. Consequently, bureaucratic corruption had become a burden on the side of progress and almost slow down the rate of development at the local government level. This means that local government system is the third tier of government is charged with the responsibility of handling projects which directly affect the masses at the grassroots. However, bureaucratic corruption is seen by many as unescapable outcome of modernization and development and this has made the term to be more general, covering the misuse of authority resulting to outright embezzlement, fraud, misappropriation of fund, placing ghost workers on payroll, use of budgetary expenditures, too much inflation of contracts, lack of following due process, and generally lack of internal control and checks and balances at the local government system. These factors among other ones have characterized the operation of the local governments resulting in poor service delivery.

Despite the politics of power play of who actually owns the local governments in Nigeria in terms of its constitutional basis, Local Governments were supervised by both the federal and the state governments and to some extent by some agencies of the federal government such as the Revenue Mobilization and Fiscal Commission (RMFC), Code of Conduct Bureau (CDB), Budget Office of the Federation (BOF) among others. Apart from this since 2003 the federal government has launched anti-corruption agencies like the Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices Commission, (ICPC), among others. These bodies have a direct connection to tackling bureaucratic corruption at the local government level as well.

Despite the effort made by these bodies in tackling bureaucratic corruption at the local government level, the impact of local governments in terms of providing effective service delivery remains to be very minimal. This can be based on the fact that most local governments in Nigeria were said to be underperforming in terms of service delivery as characterized by poor water supply, poor health care systems, unimproved agricultural production, poor education, lacked the means of transportation or poor access roads, and comparatively low level of income among other conditions.

This is in spite of the efforts made by both the States and the local governments particularly Borno state by establishing Ministry for Local Governments Affairs, Local Government Service Commission and Local Government Audit Department which were charged with the responsibility of checkmating the affairs of the Local Governments especially in providing effective service delivery and combating corruption at the local Government level. This is done by appointing zonal inspectors to the Local Governments who from time to time provide a stewardship report of the Local Governments. Similarly, there is also the Office of the Internal Auditor at the Local Government level who are responsible for regulating the affairs of the Local Governments in the state.

PROBLEM STATEMENT

Because of the importance of Local Governments in the overall development in Nigeria, the 1979 and 1999 constitutions of the Federal Republic of Nigeria respectively have provided in section 7 for Local Government to strive to be the third tier of government. This has manifested into unprecedented expectations on the part of the people living at the local level who expect effective service delivery that will enhance their living standard. However, the high expectation of the people had turned out to be frustration due to bureaucratic corruption. There were a lot of efforts being made by the Federal, States, and Local Governments to curb the menace of Bureaucratic Corruption at the Local Government levels in Nigeria, through agencies like the Economic and Financial Crimes Commission, Code of Conduct Bureau, Independent Corrupt Practices Commission, and Revenue Mobilization Allocation and Fiscal Commission among others at Federal level. At the state level there are Ministries for Local Government Affairs, Local Government Service Commission, and Local Government Audit Department among others. Yet the people living at the Local Government level were unable to have access to good health care services, potable water supply, better education, roads, and improved sanitary conditions. This is in spite of the efforts made by the Local Government through the office of the Internal Auditors, Local Government Councilors and Houses of assemblies. Still there were no laudable successes recorded in terms of effective service delivery. Furthermore a commission of enquiry indicted most staff of Local Governments who were involved in bureaucratic corruption. This was revealed by the commission of enquiry into the financial status of Local Government headed by Abba Kyari in 2004 which indicted most of the personnel as guilty of bureaucratic corruption (Kyari, 2004).

Similarly, Salihi (2001) explicitly indicated that despite the efforts in enhancing the performance of the Local Governments through various reforms, Local Governments have continued to perform poorly in the area of development projects such as housing, water supply, education, roads and so on. Similarly, report of the Technical Committee on the Review of the structure of Local Government Councils in Nigeria chaired by Ndayako (2003) has revealed that Local Governments have failed in terms of meeting the demands of the people. Furthermore, several studies have been conducted on Bureaucratic Corruption and Service Delivery in Nigeria such as that by Ahmed (2015) “Assessment of the effects of Bureaucratic Corruption on Service Delivery in Local Government Areas of Borno state”; Aliyu (2015) “effect of Bureaucratic Corruption on the Development of Borno State Agency for Mass Literacy Maiduguri” and so on. However, these studies did not cover some basic variables for measuring Bureaucratic Corruption such as ghost workers on the payroll, outright embezzlement, misappropriation of funds, and the use of unbudgetary expenditures at the Local Government level. In view of the above, this study assesses the effect of Bureaucratic Corruption on Service Delivery in Maiduguri Metropolitan Council (MMC) of Borno State.

RESEARCH OBJECTIVES

The main objective of this research work was to examine the effect of Bureaucratic Corruption on Service Delivery in Maiduguri Metropolitan Council (MMC) of Borno State. The Specific objectives were to:

- i. examine the effect of ghost workers on the provision of Service Delivery;

- ii. examine the effect of embezzlement on service delivery; and
- iii. assess the effect of misappropriation of funds on Service Delivery.

LITERATURE REVIEW

Local Government refers to the third level of Government besides the Federal and State Governments in Nigeria that operate at a level close to the mostly residing in town, communities and villages. It is the level where the majority of the people lives and often engages in agricultural occupations. According to Lawal, (2000) Local government can also be defined as that tier of government closest to the people, 'which vested with certain powers to exercise control over the certain powers to exercise control over the affairs of people in its domain'. Similarly, Murtala (2007) sees local government as "the unit of public administration below Regional or State Government which has the obligation to provide a special range of social services to a community and has instrument establishing it and authorizing it to provide these services among other functions, not only does it have legal authority to perform the functions, it also possess sanction to enforce its decisions."

The Report of the Political Bureau (1987), in Nigeria sees local governments widely acknowledged as a viable instrument for rural transformation and for the delivery of social services to the people. A local government may be seen as "a segment of a constituent state or region of a nation-state", established by law to provide public service and regulate public affairs within its area of jurisdiction (Ikelegbe, 2005). The above presupposes that it is the closest level to the people with powers to perform functions and mandates over its finances and manpower. It is on the strength of the above that (Ikelegbe, 2005) says that, "it is a government under the responsibility of the local people and in the interest of the local population by local representative bodies"

In Nigeria we have 774 Local Governments out of these numbers: Borno State has twenty-seven (27) Local Governments recognized by the 1999 Constitution. These 27 Local Governments are as follows: Askira/Uba, Bama, Biu, Mobbor, Damboa, Dikwa, Gubio, Gwoza, Hawul, Kaga, Konduga, Kukawa, Kwaya-Kusar, Mafa, Magumeri, Maiduguri, Marte, Monguno, Ngala, Nganzai, Shani, Jere, Abadan, Chibok, Guzamala, Kala/Balge and Bayo. The essence of these Local Governments are to provide services to the people by effectively implementing policies, programmes and projects to improve the quality of life of citizens and to bring about development. Some of these projects in facilitating rural transformation are as follows:

Local Governments are now responsible for the bulk of administrative and political processes within their respective areas of jurisdiction. Various reports point improved local decision-making, improved accountability and ownership of public investments under local government control. There have also been improved local administrative and planning capacities. In addition, elections of Local Government Council leaders by universal adult suffrage, is a regular occurrence.

Despite the achievements, many challenges have been faced. These include; inadequate capacity in Local Governments to handle the devolved functions and responsibilities, reduced locally raised revenue in Districts and corruption. The major forms of corruption include abuse of office; fraud and embezzlement; misappropriation of public funds and assets; paying for

goods/services not delivered ('air supply'); paying salaries to non-existent workers ('ghost employees'); bribery and extortion; nepotism and favouritism.

The Local Government appears to be a citadel for corrupt officials, Chief executives of Local Governments often bribe their way to that position. Having attained that height, they surround themselves with their own men and then perpetuate their corrupt practices which take the form of inflated contracts, kickbacks, illegal authorization and withdrawal of public funds and even misappropriation of physical assets in local government stores to themselves.

Corruption is a social problem that has interested many scholars. According to Kligaard and Sahai (1988) as quoted in Cavil and Sohail (2007) that corruption occurs when an Agent betrays the principal's interest in pursuit of one's own interest. They also referred to corruption as behaviour that breaks some rule, written or unwritten, about the proper purpose to which a public office has been put. Similarly, Orukowu (2012) views corruption as effort geared towards securing wealth and power through illegal means for private gains at public expense and danger. It is also a misuse of public power for private benefits, the violation of established rules for personal gains and profit. Duruji and Azuh (2013) also view corruption as "outright theft, embezzlement of funds or other misappropriates of state property, nepotism and the granting of favour to a personal acquaintance and the abuse of the public authority to exact payments and privileges. Viewed from this angle, the general public is seen as the principal victim and the public officials as the Agent.

Kayode *et al.* (2013), also define corruption as the misuse of entrusted power for private gain. This definition agreed with earlier definitions that corruption is a selfish and dishonest act that deprives a vast majority (apart from the perpetrators and their cohorts) of desire benefits i.e. social, economic, political, and other legitimate benefits. It is obvious from aforementioned definitions, that corruption has an emphasis on personal interest as against the public interest/good. The public institutionalism perspective derives its interest from the fact that all public enterprises are established for the people, thus, what officials do should be a reflection of their characteristics. In fact, the veil of secrecy in the public services has to be removed. The interest-maximizing perspective (a market-centered approach) accuses officials of converting public resources into goods needed to initiate and maintain corrupt relations while the political economy perspective highlights that the state is the mechanism to accumulate wealth.

There are many unresolved problems in Nigeria, but the issues of the upsurge of corruption are troubling. In addition, the damages it has done to the polity are -astronomical. The menace of corruption leads to slow movement of files in offices, police extortion, toll gates and slow traffics on the highways, port congestion, queues at passport offices and gas stations, ghost workers syndrome, election irregularities, among others (Lawal and Tobi, 2006). Even the mad people on the street recognize the havoc caused by corruption- the fund allocated for their welfare disappear into the thin air, thus, it is believed by many in the society that corruption is borne of Nigeria. Consequently, the issue keeps reoccurring in every academic and informal discussion in Nigeria. And the issue will hardly go away (Dike, 2010). Corruption has been discovered to take two major directions when it is been discussed in relation to government, i.e. political corruption and bureaucratic corruption. The problem of Bureaucratic and political corruption has been a long

drawn issue in Nigerian politics. It has been acknowledged by several observers of Nigerian politics as a hidden disease of democracy and slowed down development in the country (Kirfi and Ajadi, 2013).

Moreover, Ogundiya, (2009) further stressed that the pathological effects of corruption-democratic instability, low level of governmental legitimacy, poverty, infrastructural decay, electoral crisis, contract killing, political assassination, insecurity and generally developmental problems- have been very devastating. The fact that corruption is anathema to all forms of development is not elusive to the successive Nigerian rulers both military and civilian. What was astonishing is the fact that most of them (the Nigerian rulers) that came in as physicians have come out as patients. It was pointed out by Ogundiya (2009) that allegations and charges of corruption now play a more central role in politics than at any other time. Governments have fallen, a current of world-renowned public figures ruined, and reputations of well-respected organizations and business firms badly tarnished on account of it (Myint, 2008).

In the light of this study, the emphasis will be on the bureaucratic corruption and the operational definition to guide this research is borrowed from the statement of Duruji and Azuh (2013) where corruption is viewed as outright theft, embezzlement of funds or other misappropriates of state property, nepotism and the granting of favour to personal acquaintance and the abuse of the public authority to exact payments and privileges. This is believed to be the cause of declining service delivery in most government ministries, department and agencies (MDA).

Bureaucratic Corruption in public offices in Nigeria is linked to the power that public officials have on managing public affairs. Officials in the position of authority or influence yield more power due to patronage systems prevailing in Nigeria today. Hope and Chiluka (2000) states that public officials business conduct is not subject to public scrutiny hence officers can conduct public affairs in the way that benefits themselves. But nowadays as a result of the series of awareness on the part of the citizen in Nigeria, there is an increasing concern every now and then that the activities of the public officers need to be checkmated and necessary action is taken to deal with bureaucratic corruption.

This made the United Nations Development Programme (2004) posit that Bureaucratic corruption arises when public officials have uncontrolled authority, little accountability and unjust incentives or when their accountability responds to informal rather than formal terms of regulations (UNDP, 2004). This can be supported in the words of Heyman and Liprete (1999) that the culture of governance in which political leaders and senior public officials set an example of self-enrichment or ambiguity over public ethics, is one major cause of Bureaucratic Corruption in public enterprises. In such a culture, the internal rules formal ones and legal principles and procedures are stripped of their authority. The relative secrecy which surrounds the conduct of work by public involvement in decision making in public enterprises is almost zero despite the fact that the public has a right to know all the activities in public entities. To this end, Gorodema (2000) adds that Public officials are vested with high levels of discretionary authority which is exercised in a circumstance in which either close supervision is not possible or accountability is very low.

Gbega (2006), linked the concept of bureaucratic corruption with the illegal activities of bureaucrats. He added that, traditionally, the concept use to denote the practices of buying favour from bureaucrats who formulate and implement government economic and political policies. The concept however, transcends the buying of favour, it refers to the violation of public duty by bureaucrats or public officials. Bureaucratic corruption as we have conceived can simply be seen as a conscious practice by the bureaucrats that transcends to a deliberate deviation from an original norm of an organization for material or non-material, financial or non-financial selfish purposes.

Corruption arises because of an opportunity for bureaucrats to appropriate public funds by misinforming the government about the cost of quality of public goods provision. The incentive for each bureaucrat to do this depends on the economy-wide outcomes which, in turn, depend on the behaviour of all bureaucrats. We establish the existence of multiple development regimes, together with the possibility of multiple frequency-dependent equilibria.

Whichever way one views corruption, particularly bureaucratic corruption, it involves a violation of public duty or deviation from high moral standards in exchange for (or in anticipation of) personal pecuniary gains. It concerns with moral and dishonest acts. D J Gould cited in categories of concentration practice in developing nations which are very much visible in the Nigerian states and local governments. These include bribery, ghost workers on the payroll, outright embezzlement, salary computation fraud, unbudgetary expenditure misappropriation of funds among others.

Bureaucratic corruption is linked with the activities of bureaucrats. Traditionally, the concept was used to denote the practice of buying favour from bureaucrats who formulate and implement governments' economic and political policies. The concept however transcends the buying of favour; it refers to the violation of public duty by bureaucrats or public officials. If bureaucratic corruption can be viewed in this way, then it can be argued that, since bureaucracy is the engine of growth of the state, the pervasiveness of corruption in the institution has the capacity of undermining development. More so, if corruption has already permeated the bureaucracy, for any development to take place the institution must as a matter of fact be purged of all corrupt practices. The higher the levels of corruption the lower are the level of wages and interest rates. Since incomes are lower as a result, a bureaucrat who is corrupt stands to lose less if he is caught so that the incentive to be corrupt is stronger. In this way a bureaucrat's compliance in corruption may depend critically on the compliance of others- hence the possibility of contagious behaviour.

The reasons people engage themselves in bureaucratic corruption are myriads. Researchers have attributed this causes/reason to see many things. Tanzi (1998), identified regulations and authorization as a major cause of bureaucratic corruption; in many developing countries (Nigeria inclusive) the role of the state is often carried out through the use of numerous rules or regulations. Tanzi (1998) explained that, in these countries license, permits, and authorization of various kinds are required to engage in many activities. Tanzi (1998) opined that, when the situation gets to this level, they can their public power to extract bribes from those who need the authorization or permits. Agbo (2009), posit that there is the emergence of broad social classes within the same state, with one directly involved in the production of primary goods, while the other group is

engaged in the production of secondary services. To this end, the decision-making authority is vested in the second group and they also become the rules. The authority itself become exploitative to the extent that members of this ruling class turn the coercive apparatus of the state to the individual and group advantages by allocating more of the social wealth to its members. To this end, Atatlas (1990), attributed the causes of bureaucratic corruption to “statism”. He noted that the development model adopted by the developing countries (including Nigeria) is a serious cause of the level of corrupt practices few found us today. Statism as a model has to do with government ownership as well as control of the major productive sectors of the economy. The outcome of it however, amounts to the numerous abuses that are common to many contemporary developing countries.

Lipset and Lenz (2000), observed that those going through corrupt means (through the back door, so to say), to achieve their objectives have little or no access to opportunity structure. This resentment to the economic opportunity could be as a result of the race, ethnicity, lack of skills and other human resources. They noted that, a culture that stresses economic successes as an important goal and strongly restricts access to opportunities will have higher levels of corruption. This incidentally explains why the higher incidence of corruption in Nigeria. Many Nigerians are highly achievement-oriented, but they have relatively low access to economic opportunities. For instance, many civil and public servants for months without getting paid as at when due. This action only encourages nothing but corrupt practices which consequently retards the growth of the entire economy. However, there are myriads of reasons why people do what they do such as; poor reward system, Influence of extended family syndrome, the pressure to meet family obligations and greed.

Bureaucratic corruption as a complex phenomenon is irregular, ranging from manifestation at lower levels in actions such as giving a small fit for a secretary to have her arrange an appointment with her boss, to higher levels influencing legislative processes for private ends. That is, it is exhibited at all levels, in varying degrees, small changes in initial conditions result in the amplification of the final results of a complex system such as corruption. The complex adaptive nature of bureaucratic corruption, its manifestations and non-linear trajectories (consequences) are not centrally controlled but evolve due to intense local interactions and negative and positive feedback the incidence and extent of bureaucratic corruption are everywhere a function of prevailing levels of political and economic competition. In well-developed democracies with heightened political competition, corruption is relatively rare, and in cases where there is strong evidence of it, the effects are often economically insignificant. This is because corruption is bred and nurtured in secrecy; where there is openness in government coupled with political competitions, the rule of law is closely observed, and corruption reasonably contained (Werlin, 1973). This observation aside, there is, however, ample evidence of bureaucratic corruption in advanced democracies such as the US anecdotal evidence import, however, is the observation that corruption invariably flourishes in autocratic and despotic regimes where, because of their inherent characteristics, the apparatus and mechanisms are properly matched to the important requirements for bureaucratic corruption, unaccountability, transparency, and suppression of political competition, the liberating ideals of Confucianism, and religions modulating effects such as

Buddhism, Islam, Christianity, Judaism and so on. Notwithstanding, the noxious effects of corruption are equally present in developing countries of Asia. Shortly after the ouster of President Suharto of Indonesia in 1998, The Economist observed that some of the sins lay at the doors of the region's economic system looks suspiciously like Asian values gone wrong.

An example set by few corrupt officials at the top (minor inputs) might set off a chain of actions that can end up in a tremendous, chaotic situation (the proliferation of corruption in society becomes systemic corruption). Experience shows that corruption breeds more corruption. Conversely, because of strategic anti-corruption measures, a small reduction of corruption may also facilitate significant reduction of corruption. Likewise, the whole (as the consequences of corruption) can be indicated as more than the sum of its parts (amounts of money misappropriated by corrupt agents). The amount of money lost due to corruption from protects (e.g. leakage from the health and educational systems) will have a ripple effect that extends over generations. The consequences of corruption are simplified and give rise not to one but too many social ills including crime, terrorism, bad governance and poverty. The attachment to the family becomes nepotism. The importance of personal relationships rather than formal legality becomes cronyism. Consensus becomes wheel greasing and corrupt politics.

Bureaucratic corruption may mean different things to different people, however for the purpose of this study, only three of the constituent elements of bureaucratic corruption will be considered. This includes ghost workers, outright embezzlement and misappropriation of funds.

Kayode *et al.* (2013) posits service delivery to imply tangible and intangible goods and services provided by the government in order to improve the well-being of the citizenry. They also conceptualized Service Delivery as the relationship between policymakers, 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).

Agba *et al.* (2013), agree with this understanding of Service Delivery when they noted that local service delivery is the provision of services intended to alleviate human suffering and by extension, enhance the quality of life of the citizens. According to Agba *et al.* (2013), the founding fathers of Nigeria local government's system had good intentions. Their major aim was for this third tier of government to positively affect the lives of the people at the grassroots. But the system, unfortunately has been 'hijacked' by politicians and senior bureaucrats for personal enrichment. Thus local government in Nigeria can be sarcastically described as a place where the chairman and other key officials meet to share monthly. Reasoning along this description Agba *et al.* (2013) opined that, the provision of basic social services such as education, health, maintenance of roads, and other public utilities within the jurisdiction of most local government in the country is both a myth and mirage; as the tenure of local government chairmen are primitively conceived as a period of wealth accumulation and not about service delivery to the people. The effect of this is that in spite of the fact that 70% of Nigeria populations are found in the rural areas Agba *et al.* (2013) acknowledge, that average residents at the grassroots level are still suffering from lack of potable water, inadequate health facilities, poor hygiene condition and unemployment.

Local Government often plays a prominent role in managing the delivery of services to

citizens, including for registration and licensing, road maintenance, city planning and public utilities.

- i) In many countries, local bodies also deliver core services such as public security, health facilities, education and water supply and can hold cross-cutting responsibilities for economic development or poverty alleviation.
- ii) As a result, local government is often a citizen's first and direct contact point with the state and may be the only linkage that people have with those who govern them.

This problem appears to be an endemic one for basic service delivery in Nigeria (with similar problem of non-payment of primary school teacher salaries creating a public outcry in the 1990s), and has been argued to the result of the federal institutional arrangements where local governments are overwhelmingly dependent on federal revenue transfers for the discharge of their responsibilities. While some argue that the problem is lack of adequate resources transfers to local governments on federal transfers has undermined local accountability and created perverse incentives at the local level to misallocate public resources (Kayode *et al.* 2013).

El-Rufai (2013) lamenting on poor service delivery stated that; the primary responsibility of Local Governments as enshrined in the constitution is rural, urban and community development. However, rather than working to reduce poverty by providing these services to their people. Thus, public service delivery can be regarded as providing citizens with services of public interest (Ajibade and Ibieta, 2016). Examples of these services of public interest include; security, education, energy, water, public transport and healthcare.

According to Zakari (2010) as quoted by Agba *et al.* (2013), the founding fathers of Nigerian Local Governments system had good intentions. Their major aim was for this third tier of government to positively affect the lives of the people at the grassroots. But the system, unfortunately, has been "hijacked" by politicians and senior bureaucrats for personal enrichment. The inadequacies of strategic vision and the absence of clear rules, codes of ethics and poor working conditions characterized by few incentives or rewards for effective and efficient performance in public enterprises has led to poor service delivery. For efficient and effective service delivery, then accessibility of the services must be guaranteed. Thus, service delivery that is not available, affordable or both are afflicted by corruption. When services become inaccessible, the quantities decline and revenue are lost leading to poor service delivery (Bears, 2000). Thus, Local Governments in Nigeria can be sarcastically described as a place where the chairmen and other key officials meet to share money monthly. Reasoning along this descriptions, our local government areas contribute a negligible percent of our GDP and employ less than 2 percent of the employed population. The United States, countries which are the equivalent of our Local Governments contribute about 20 percent of the GDP and employ about 10 percent of the employed population. Everything from elementary schools to international airports is developed and under the control of countries, municipalities and city councils in the US!

In South Africa and Indonesia, Local Council has the responsibility to provide an expansive range of services like those in Nigeria, but they are large, fiscally and politically autonomous, as only about 14 percent of their revenue comes from central government transfers, compared to the almost 90 percent in Nigeria. The instances above, point to the direction of reform of our broken

and dysfunctional Local Government system. The overall performance of Local Government Areas has slipped considerably from about 40 percent in 2005 when the average Local Governments received 60 million nairas monthly from the centre, to less than 10 percent in 2011, when they got an average of N100 million monthly from the federation account. It is therefore no surprise that our rural areas are so underdeveloped.

Within the context of this study, the public service delivery will be regarded. This takes the form of provision of both tangible and intangible goods as well as services by the government in order to improve the well-being of the people. These include provision of water, rural electricity, schools, market stall and bursary for the students.

Ghost Workers and Service Delivery

The effects of ghost workers on payroll have been a menace to African countries for years which have been affecting many economies. A study conducted by Amoaka-Tuffor (2002) linked ghost workers and payroll fraud to the level of the wage bill in the public sector in Ghana. The Ghanaian government pays about 5.5% of its monthly salaries to ghost workers every year. Consequently, the Ghana wage bill does not reflect the true size of the public sector and its quality of service delivery to national income. Similarly, in Nigeria, millions of Naira is syphoned from government coffers through salary payments to non-existing employees who have fraudulently been listed in the payroll system. Some of these employees may include retired civil servants, deceased staffs and or pure fiction as names. One major cause is the absence of civil service regulations, which allows corrupt civil servants to increase government expenditure through the placement of ghost workers on the payroll, especially the diversion of public funds to private pockets by government functionaries. In fact, the recent computerization of the payroll system in the affected ministries, departments and agencies revealed that names of nonexistent workers were padded on the list on behalf of officials in those organization.

Therefore, mere discovery of ghost workers is only a first step toward addressing the problem. The government should go a notch higher by properly investigating why it has become a recurring problem in the public service across the state. The problem of ghost worker is an organized crime known to the government, yet over time the authorities show no commitment to tackling the problem. That, it must be stated, is one of the main reasons why problem continued to flourish even with the knowledge of government and those who formulate policies in the public service.

Description of Ghost Workers Fraud

1. Creating the Ghost
2. Generating false time sheets
3. Collecting and converting payment.

The goal is for an employee to collect the wages paid for the ghost. This theft of money given the total wages paid to an employee during the year can be high, the cumulative loss over a year of one or more ghost workers.

The fraud is usually done in business with a large number of employees, particularly when employees are spread over a number of physical locations and where the payroll process is

managed by one person and that person either is the fraudster or does not pay much attention to the payroll process. The employee will usually need some access to the payroll system to add the ghost. The fraudster may be done by any employee but the fraud will be more difficult the more remote he or she is from payroll process. The risk of a ghost being added increases when there is a high turnover of staff. The dishonest employee may not have to take any action to generate the payment if the ghost is paid a salary.

It was observed by Thusten (2012) that many countries have a high percentage of ghost workers on their payrolls and that people who are not working are being paid from funds that should have been used to provide services such as education and healthcare and also pay people who are living wage. This can further be supported in the words of Gee (2010) when he stated that salaries paid to ghost workers deprive governments of funds needed to provide services for citizens. Undoubtedly, this has been a major factor that has retarded the speed at which Local Governments are developing in Nigeria. This has made Amaoku and Tufer (2002) opine that Nigeria's public services continue to suffer from ghost workers despite efforts made by the government to address the problem. The inability of the government to effectively deal with ghost workers in the public services was due to inadequate knowledge about the phenomenon itself, which is the result of inadequate research on payroll fraud in Nigeria.

To eliminate fraud, it is necessary to understand the nature of the fraud and how it is committed and concealed (Hassel and Andrew, 2012). Accurate information on fraud is therefore essential in planning to minimize the fraud losses (Gee, 2010). Nigeria can draw from the experience of other countries by using statistically valid methods to measure the level of losses. However, studies on ghost workers in Nigeria are inadequate in Nigeria, apart from the Auditor General who reports cases of ghost workers in the public services; there has not been any known scholarly work on the level of ghost workers in the public services of Nigeria, a situation that created the need for this research.

The Nigeria Minister of finance in February, 2011 revealed that the pilot implementation of the integrated personnel and payroll information system (IPPIS) in sixteen ministries, departments and agencies (MDAs) saved the nation over N12 billion between 2007 and 2010. This pilot implementation was necessitated considering the fact that government wage bill had constituted a huge check of recurrent expenditure at 58 percent of the annual budget. More so, the Minister of finance observed in 2014 that as part of a measure aimed at cushioning the effect of drilling oil revenue accruing to the government resulting to 30 percent fall in the price of oil in the international market, the government saved 160 billion nairas by weeding out 60,000 ghost workers from the payroll. This is also excluding the 46,821 ghost workers identified in 215 ministries, department and agencies in 2013.

Hence, the consistent staff screening in government ministries, departments agencies both at the federal, states and local government is the manifestation of the level of ghost workers syndrome in the public services. The Nigerian Unemployment rate increased to 23.9 percent in 2011 from 21.0 percent in 2010, and averaged 14.6 from 2006. And in 2014, 80 percent of Nigerians were unemployed. More so, this affects the socio-economic fortunes of the citizens and the rate of corruption is obviously the causes of this trend compared to other nations such as China

with 4.1 percent rate of unemployment (National Bureau of Statistics, 2012). The United Kingdom with 5.5 percent unemployment rate and the United State of America with 5.5 percent unemployment rate yet, with a low level of corruption (National Bureau of Statistics, 2008). For example the staff audit exercises conducted in the federal capital territory in 2013 revealed that out of 26,017 on the payroll, 6000 were fictitious. Hence, the audit exercise further exposed the extent of monumental corruption, theft and financial irregularities that could be agreed if the electronic payroll system is fully implemented in the public services. Despite the provision of financial regulations of 2009 part 1, which stipulates that all public servants, shall have their salaries and allowance paid through a named bank on completion of Treasury form. It is obvious that such provision is handicapped to empower the organization to carry out a centralized payroll system.

However, Letsula and Egwemi (2013) noted that corruption did not begin today but ancient civilization and traces of widespread illegality and corruption. Though Local Government created by Federal Government to draw administrator closer to the people, the Functions of Local governments fall under the efficiency services drive to remove the administrative bottleneck and bureaucratic complicities aimed at promoting governance, efficiency and service delivery. Through adequate reward system but ghost workers syndrome in recent time have threatened this objective hence the application of intergraded personnel payroll and information system with the expository evidence being showcased of its efficiency in curbing ghost workers syndrome will serve as an antidote to addressing this negative trend.

In a nutshell, the problem of ghost workers is a serious issue to deal with in that the crime mostly is an organized type and unveiling such culprits are usually met with resistance from those benefiting from the outcome. Even though such phenomenon has a negative backlash on the level of service delivery in government institutions. It is only a committed government that can take a drastic action to overhaul such situation.

Embezzlement and Service Delivery

Embezzlement is misappropriation when the funds involve having been lawfully entrusted to the embezzler. One of the most harmful effects of embezzlement is that it skews any evaluation of government economic standing, the act of embezzlement also assumes a pretence that the government willingly to address the need of the perpetrators, supposedly leaving the embezzling employee no other options. Initial decades of industrial revolutions in most presently-industrialized countries as well as a period of rapid growth in East Asia, China and India have been characterized by high levels of embezzlement. In all these societies, the possibilities of economic expansion created the fuel for embezzlement to grow. British had more embezzlement in the eighteenth century and American in Nineteenth-century than in adjoining centuries (Jain, nd.).

Cases of embezzlement of public funds by public office holders are very rampant nowadays in the African Sub-region. Depletion of the public purse is no longer a new scenario. Most public office holders venture into this sector and come out unprecedentedly rich. Astonishing, is the way the undesirable elements embezzle these funds and go scot free. Nigeria is known as one of the foremost in the corrupt nation in the world is not an overstatement. This is largely as a result of

financial impropriety that is ravaging the public sector. When it comes to public funds, people seem to put aside their moral values. Financial integrity is hardly seen in the public sector. Worst still is the effrontery being exhibited by these perpetrators even when caught red-handed. The then president Obasanjo in decrying the high incidence of financial impropriety said that it is only in Nigeria that you will catch a thief and he takes you to court (Obuah, 2010).

It seems that there is an unusual rash of an embezzlement scandal, the organization, and revenue receivers reconciling their drawers, treasurers collecting cash, making their own deposits and journal entries and payroll clerks printing checks and electronically signing them without careful oversight. Some conditions that could raise warning flags and several procedures that will discourage even the most victims and persistent embezzler.

- i) Let the government make a model public denouncement of every infraction.
- ii) Hold management responsible, if fiscal officer delegates tasks to a lower level employee he/she should be equally held responsible for illegal after perpetrated by the employer.
- iii) Accountability procedures must be in place. Accountability is a good first step in discouraging mischief.
- iv) Maintain records if records are being undertaken it is important not to destroy possible trial of money mismanagement.

Good management protects the fiscal health of a local government and protects the integrity of its employees. The computer can be a vehicle effective security controls, or it can be a gateway to embezzler paradise. Computer software has yet to be embedding the intelligence wrought from a careful understanding of the weak management and human desire that can result in concealed transactions, and opaque rather than transparent reporting.

If any officer, agents, or employee of the state, or other person having or holding in trust for the same any bonds issued by the state, or any security or other property and effects of the same, shall embezzle or knowingly and willfully misapply or convert. The same to his own use, or otherwise willfully or corruptly abuse such trust; such offender and all persons knowingly and willfully aiding and abetting or otherwise assisting therein shall be guilty of a felony. If the value of the property is one hundred thousand dollars or more, a violation of this section is a class C felony (Constitution, 1999).

It is difficult to acknowledge that theft, fraud, and embezzlement are pervasive in today's society. In many cases, the person who commits these acts is someone you know, like, and trust. Convincing a non-profit organization to prosecute is often difficult. A nonprofit duty to its members the community and its donors are significant and this should have strong consideration when determining whether to prosecute or not. Officers and chairpersons must constantly be on the lookout for fraud, theft and embezzlement.

The Problem of Fraud, Theft and Embezzlement in PTAS across the Country.

Fraud costs U.S organizations over 400 billion annually. The average organization losses approximately 6% of its total annual revenue to these abuses and these abuses are perpetrated at all levels of the organization.

- i. Every organization should have a strong system of internal controls without good internal controls it could take months to become aware of a problem.

- ii. Internal controls a process designed to provide reasonable assurance regarding: reliability of financial reporting, effectiveness and efficiency of operations compliance with applicable laws and regulations.
- iii. Provide assurance that fraud will be discovered on a timely basis, perpetrators will be identified, Act as a strong deterrent to improper activities that loss will be. Good internal controls will have away from the opportunity needed by desperate people to commit a crime. What will cause a normally good person to reach this point? Debts, divorce, illness, drug problems, peer pressure, and work layoffs are some of the reason that is given when people are questioned about these abuses
- iv. Open and review bank statements-someone independent of the check processing should receive the unopened bank statement and review the activity before passing it on the treasure for reconciliation. The person initially checking bank statement should be identified (by positioned) in the money management policy. This individual should sign the bank statement or make notations (as appropriate) before turning over the treasurer. If regularities are noted, report immediately to the PTA president. A report should also be made to the board to Reconcile bank accounts monthly. The importance of bank reconciliations should not be overlooked. They should be completed monthly and presented to the executive committee. It is the responsibility of members to question an explained reconciling item. Verify wire transferred-work with the bank to set up a system of verification of wire transfers. Avoid wire transfer transactions are at all possible.

Misappropriation of Funds and Service Delivery

Misappropriation of funds is the intentional, illegal use of the funds of another person for one's own use of or another unauthorized purpose particularly by a government official, is also considered as a form of theft, argument countering charges of theft can be modified and utilized against misappropriation. But when prosecutors being a charge of misappropriation, they must convince a judge or jury, that the following happens true: -

- i) **Control but not Ownership:** the prosecutor must show that the owner of the property, whether its person, organization or group, entrusted or gave the money to the defendant.
- ii) **Intent:** First, a person must knowingly misappropriate the money and cannot commit the crime by making a mistake or error. A person who misappropriates funds doesn't have to intend to actually physically take the money.
- iii) **Conversion:** In order to commit misappropriation of funds, a person must not only take the money but must use it for his own purposes.
- iv) **Return:** A person who misappropriates funds with the intent to later return the money to the rightful owner is still guilty of misappropriation. It also doesn't matter if the misappropriation only lasted for a short period of time.

Misappropriation of funds conviction can lead to significant penalties. States allow for both felony and misdemeanour charges of theft, embezzlement and misappropriation crimes. What separates a misdemeanour offence from a felony offence often depends on the values of the funds that were misappropriated as felonies or misdemeanour.

Misappropriation of funds charges being with them significant potential punishments and anyone charged with this crime needs to speak with an experienced criminal defence attorney. A budget helps compare what a person makes to what a person spends. Without a budget, there is no disciplined approach to keeping spending in line with income and ultimately facing the threat of a significant financial crisis, a non-budgeting can prevent someone from setting and achieving key financial goals also spending without discipline may cause someone to splurge on less more important living expenses and disciplinary items. This can start a domino effect that escalates because monthly debt obligations continue to rise and create even greater demands on income.

Budgets are also important to save medium-term goals and long-term retirement. Spending without a budget presents some from setting aside funds for these purposes. Additional effects of not having a budget including the inability to build wealth overtime and significant stress that results when bills and debts escalate. It is difficult to visualize how this will be done. The other than salary budget heads include transportation, stores, works and other expenditure revised estimates.

Tax expenditures are comparable to entitlement expenditures. The treatment of setbacks and windfalls (lower or higher expenditures than estimated in the budget) in entitlement expenditures differ between countries that use nominal or structural deficit or operation/current balance rules. In general, it would seem logical that overspending on expenditure due to setbacks would have been compensated under nominal rules and that it could be left uncompensated under structural rules.

Expenditures often fluctuate with the business cycle and structural and tax expenditure often fluctuates with the government, windfalls need to allow new expenditure. The cap for total expenditures is usually divided over sectors or ministries. The sectoral or ministries sub caps can be changed in the annual budget process through reallocation to accommodate new development.

All expenditures in the budget to be made during a certain period of time (usually one or two years) and all revenues in the budget to be collected during that period should be presented to the budgetary authorities for the purpose of decision making in a single document (Constitution,1999). Expenditures and revenues should be specified separately in the budget (gross recording) and at a level of detail required by the budgetary authorities, in spite of the gradual development of budget institutions in accordance with these budget principles.

1. Off-budget funds
2. Direct loans
3. Guarantees
4. Public-Private Partnerships (PPP)

Off-budget funds are special funds owned by the government that are not part of the budget and that receive revenues from earmarked levies, possibly next to other sources such as fees and contributions from the general tax fund. Earmarked levies are different from fees in that they do not reflect the market value of the services that are financed from fees in that they do not reflect the market value of the services that are financed from the revenues. In Particular they may be lower or higher in view of social consideration (capacity to pay or equality regardless of cost).Off-budget funds can mainly be found in European member's countries of the countries that provide

information to this project. Off-Budget and Tax Expenditure financed by taxes or levies should be in the budget. However, even in countries adhering to this tradition, expectations occur. For examples, in the United States two off-budget funds were created in the 1980s to resolve the problems of failed thrift institutions (Saving and loans) in the continental traditions, off-budget funds are numerous and based on principled argument. The clearest cases are the social security and public healthcare funds; in these cases, the reasoning is that the premiums are paid by the social partners are often represented on the board of the funds.

Even In the continental traditions not all expenditures that are wholly or partially financed by earmarked levies are off –budget. If revenue from the levy constitutes a relatively small contribution to the funding of the services if there is no clear, organized segment of the population that pays the levy and benefits from the services, the expenditures are usually on budget, regardless of whether the agency supplying the services is an independent public corporation in the legal sense.

The protection that off-budget funds offer to those who have paid the earmarked levies need not be eliminated, but ought to depend on a strict condition, namely that expenditures and revenues of the funds are subjected to regular budgetary control. This implies among other things that expenditure and revenue are published in the budget documentation, that the totals area subjected to the prevailing fiscal rule, that the rules of budgetary discipline regarding the compensation of overspending apply, and that expenditures and revenues of the funds are subject to annual review as part of the budget process.

Direct Expenditure direct expenditure can be used as an instrument of government policy and may often be substituted for direct expenditures. At the beginning of the 1970s, only Germany and the United States recorded tax expenditures in special accounts and reported them to parliament. By 1983, Austria, Canada, France and Spain were also regularly identifying tax expenditures reporting them. In 1996, almost all OECD members' countries reported tax expenditures. The published studies on direct expenditures in 1984 and 1996 issued a special feature about direct expenditures and tax/GDP ratios in 2003 editions of the revenue statistics and that may tax a number of different forms: exemptions; allowance; credits; rate relief, tax deferral.

As far as the macroeconomic function is concerned, it is important that tax expenditures do not escape the control of the fiscal rule.

1. Nominal Overall deficit rules
2. Structural overall rules
3. Medium-term deficit rules with multi-annual expenditures caps
4. Nominal operating or current 22 balance rules
5. Structural operating or current balance rules
6. Medium-term operating or current balance rules with multi-annual expenditure caps.

These fiscal rules offer different opportunities to escape budgetary control through the use of tax expenditures. Under nominal or structural deficit or operating /current balance rules (types 1, 2, 4, and 5) a total expenditures cap is set annual in view of tax revenue estimates. Since tax expenditures are reflected in revenue estimates, they cannot escape the fiscal rule if changes in estimates are taken into account when the expenditure cap is set. However, during budget

formulation, expenditures tend to be treated differently than revenues. In general, taxes are less flexible than expenditures, and in periods of fiscal stress the first effort is usually directed at the adjustment of expenditures rather than of revenues. Also, overspending on expenditures during the fiscal year or budget is treated differently than shortfall of revenues, it is therefore important that under such rules tax expenditures are included in the total expenditures cap or what amounts to the same that a special cap is set for tax expenditures and that under nominal deficit and operating /current balance rules, overspending on tax expenditures during the fiscal year or budget period is fully compensated.

Under medium-term rules with multi-annual expenditures caps, the caps for total expenditures cannot be changed in the annual budget process.²⁴ the annual deficit or operating /current balance is allowed to fluctuate (possibly under the provision that a critical ceiling is not exceeded).²⁵ without special provisions, tax expenditures under such rules can escape the control of the fiscal rule. Therefore, it is necessary that under such rules tax expenditures are included in the total expenditures cap of each year or what amounts to the same that a separate cap is set for total tax expenditures for each year and that all changes in tax expenditures are fully compensated, at least in so far as they originate in policy change (change of the tax laws) ²⁶ and regardless of whether they occur during the fiscal year or budget period or in the annual budget process.

METHODOLOGY

A survey designed was used in this research work, to assess the effect of bureaucratic corruption on service delivery in Local Government Areas of Borno state. Consequently, a total of 357 structured questionnaires were designed to be distributed to the Local Government workers in the various departments. Similarly, structured interview was conducted with the 18 community leaders in order to complement the opinion of the respondents. . To achieve the sample for local government staff, proportionate sampling technique was used to select the local government staff from each department while simple random sampling technique was used to select the sample from the register. Similarly, the community leaders also were stratified according to the fifteen wards of MMC. These are: Shehuri North, Shehuri South, Hausari, Mafoni, Fezzan, Lamisula, Bolori 1, Bolori 2, Gwange 1, Gwange 2, Gwange 3, Maisandari, Gamboru, Limanti and Bulabulin. Two community leaders were conveniently selected from each of the wards, making the sample size of 30.

The sample size for the local government was obtained using Yamane (1967) formula as presented below.

$$n = \frac{N}{1 + N(e)^2}$$

Where

n---Sample size

N---Population

e---level of significance (5%)

(e)²--- (0.05)²

Therefore,

$$n = \frac{6100}{1 + 6100(0.05)^2}$$

n= 6100 /1+6100 *0.0025

n= 6100 /16.25

n= 375

Data collected in this research work were analysed using descriptive and inferential statistics. The descriptive statistics consist of frequency table and percentage in the presentation of the data.

DATA ANALYSIS

The data obtained from the respondents were organized, analysed and presented using frequency distribution table while the hypotheses formulated were tested using ANOVA. To assess the effect of Bureaucratic corruption on Service Delivery in MMC, a total of 357 structured questionnaires were designed and distributed to the local government workers in Maiduguri Metropolitan Council, Borno State where only 341 questionnaires were properly filled and returned valid. Similarly, interviews were also conducted with 18 community leaders out of the 30 drawn from the sampling frame in MMC. The analyses of data collected in this research work were made based on the specific objectives outlined in line with the valid questionnaires returned.

Effect of Ghost Workers on Payroll on the Provision of Service Delivery

The research work sought to know whether the number of ghost workers on payroll affects the provision of service delivery such as water, rural electricity, schools, market stall and bursary for the students in MMC, Borno state. The essence is to determine the level at which the local government payroll is dominated by ghost workers and how it affects the provision of service delivery.

Table 1: Ghost workers on Payroll and Service Delivery

Variables	Frequency	Percentage
Strongly Agreed	16	4.69
Agreed	238	69.79
Undecided	37	10.85
Disagreed	43	12.60
Strongly Disagreed	07	2.05
Total	341	100%

From Table 1: it can be observed that 16 respondents (4.69 %) strongly agreed that ghost workers on payroll affect the provision of service delivery in MMC, Borno state whereas 238 respondents (69.79%) agreed, while 37 respondents (10.85%) remained undecided. Similarly, 43 respondents (12.60%) disagreed that ghost workers on payroll affect the provision of service delivery in MMC, Borno state whereas 07 respondents (2.05%) strongly disagreed. However, the percentage of agreement shown by the respondents is much higher, it can therefore be concluded that ghost workers on payroll grossly affects the provision of service delivery in MMC, Borno state. This can be supported by the words of Thusten, (2012) who stated that many countries have high percentages of ghost workers on their payrolls and that people who are not working are being paid from the funds that should have been used to provide services such as education, healthcare and so on. Similarly, this is also in agreement with an interview conducted to the community leaders

where one village head stressed that most of the local government workers have little or no contribution to the workforce rather ended up in consuming a huge sum of money meant for service delivery such as good roads, education, housing and so on were consequently diverted to the payment of salaries for unproductive men and women.

Level of ghost workers in MMC and its effect on the provision of Service Delivery

This study sought to know whether there are ghost workers on the payroll in MMC and how it affects the provision of service delivery. This is to find out from the reliable source whether there are ghost workers at the payroll in MMC or not. This will also assist the study in achieving its objective of examining the effect of ghost workers on the payroll on the provision of service delivery in MMC, Borno state.

Table 2: Level of ghost workers and service Delivery

RESPONSE	FREQUENCY	PERCENTAGE
Strongly Agree	11	3.22
Agree	142	41.64
Undecided	60	17.59
Disagree	15	4.39
Strongly Disagree	112	32.84
TOTAL	341	100%

Table 2 revealed that 11 (3.22 %) of the respondents strongly agreed that there are ghost workers in MMC while 142 (41.64%) of the respondents agreed and 60 (17.59%) of the respondents remained undecided. However, 15 (4.39%) of the respondents disagreed that there are ghost workers on payroll while 112 (32.84%) of the respondents strongly disagreed. Therefore, from the findings of this table it can be said that there are ghost workers on the payroll and it has affected the provision of service delivery in terms of provision of water, rural electricity, schools, market stall and bursary for the students where most of the local government funds were channelled for the payment of workers' salaries than for the provision of effective service delivery. This can be corroborated by the words of Andrew (2012) who stated that, annually millions of naira is syphoned from government coffers through the payment of salaries to non-existing employees who have fraudulently been listed in the payroll system. In addition to this it was revealed in the report of the Auditor General for local governments in Borno state that local government payroll in Borno state is characterized by nonexistent of workers and mostly underaged and retirees who are not supposed to be in the payment system and by implication this has resulted in the local government to become overstaffed and deny its ability to provide effective service delivery in areas such as healthcare, housing, potable water supply and so on.

Effect of Outright Embezzlement on the Provision of Service Delivery

This research work sought to know the effect of outright embezzlement on the provision of service delivery in MMC, Borno state. This is to determine whether the monies meant for the provision of service delivery by the local government were outrightly embezzled by the local government

officials or not in Maiduguri Metropolitan Council, Borno State.

Table 3: Outright Embezzlement and Service Delivery

VARIABLES	FREQUENCY	PERCENTAGE
Strongly agreed	7	2.05
Agreed	60	17.59
Undecided	96	28.15
Disagree	92	26.97
Strongly disagree	86	25.21
Total	341	100%

Table 3 shows that 7 (2.05 %) of the respondents strongly agreed that outright embezzlement affects the provision of service delivery in MMC, Borno state, 60 (17.59%) of the respondents agreed, 96 (28.15 %) were undecided. This is contrary to 92 (26.97 %) of the respondents who disagreed that outright embezzlement affects the provision of service delivery in MMC; whereas 86 (25.21%) of the respondents strongly disagreed. Therefore, from the viewpoint of the respondents it can be said that outright embezzlement has no effect on the provision of service delivery in MMC. The view of the respondents here is contrary to the provisions of the local government financial memoranda and the constitution of the federal republic of Nigeria (1999) where it clearly points out that any officer, agents or employee of a state who knowingly or willfully shall embezzle or convert and misapply public trust issued by the state or corruptly abuse such trusts shall be guilty of a felony. However, in a related interview with the community leaders one of the youths emphasized that one major area that is affecting service delivery in MMC is hinged on the problem of outright embezzlement where monies were embezzled on political reasons without channelling it to effective service delivery that will impact on the lives of the environs.

Level of Outright Embezzlement and its Effect on the Provision of Service Delivery

This study sought to know the level at which outright embezzlement has affected the provision of service delivery in MMC. This is to determine whether local government officials spent monies without following due process in MMC, Borno State.

Table 4: Outright Embezzlement and Service Delivery

RESPONSE	FREQUENCY	PERCENTAGE
Strongly Agree	7	2.05
Agree	36	10.55
Undecided	44	12.90
Disagree	49	14.36
Strongly Disagree	205	60.11
Total	341	100%

From Table 4 it can be discerned that 7 (2.05%) of the respondents strongly agreed that the use of outright embezzlement affects the provision of service delivery in MMC, while 36 (10.55%) of the respondents agreed, and 44 (12.90%) of the respondents remained undecided. This is in disagreement with 49 (14.36%) of the respondents who disagreed that the use of outright

embezzlement affects the provision of service delivery in MMC, Borno state. While 205 (60.11%) of the respondents strongly disagreed. Based on the percentage of the disagreement which is higher than that of the agreement, it can be concluded in this study that the respondents did not agree that use of outright embezzlement affects the provision of service delivery. This is quite different from the viewpoint of Egwemi (2013) that without a budget there is no disciplined approach to keeping spending in line with income and untimely facing the threat of financial crisis. This is also similar to the response of one community leader interviewed in MMC who states that even the budgets of the MMC are not properly channelled for effective service delivery to his understanding because you can hardly see capital projects executed by the local government because they don't have discipline in budget preparation and implementation. Another traditional ruler states that in those days before the coming of the fourth republic there is remarkable achievements that were seen by the efforts of the local government and expenditures were budgetary. Evident by a lot of services provided that have touched the lives of the people. He said today most of the environs in the metropolis depend on the state for their service delivery. By implication this shows that the use of budgetary expenditure will give the government direction and financial discipline of keeping in line with income thereby avoiding a threat to the financial crisis and this will lead to serious outright embezzlement at the local government level.

Effect of Misappropriation of Funds on the Provision of Service Delivery

The local government workers were asked whether misappropriation of funds hinder the provision of effective service delivery in MMC. This is to determine the extent to which the local government funds were channelled for effective service delivery in MMC, Borno state.

Table 5: Misappropriation of funds and Service Delivery

VARIABLES	FREQUENCY	PERCENTAGE
Strongly agreed	36	10.55
Agreed	184	53.95
Undecided	50	14.66
Disagree	14	4.10
Strongly disagree	57	16.71
Total	341	100%

Table 5 shows that 36 (10.55%) of the respondents strongly agreed that local government funds were properly channelled toward the provision of effective service delivery in MMC, and 184 (53.95%) of the respondents agreed. While 50 (14.66%) of the respondents remained undecided. Similarly, 14 (4.10%) of the respondents disagreed that local government funds were properly channelled towards the provision of service delivery in MMC and 57 (16.71%) of the respondents strongly disagreed. Therefore, it can be said that local government funds in MMC were properly channelled towards the provision of service delivery. The result obtained from this table is quite different from the findings of Ahmed (2015) who stated that the performance of local governments generally in Borno state in all sectors there is nothing to write about especially in areas of primary health care, agriculture, education and so on are better rated as inefficient. While corroborating

this with a related interview there is two different understanding among the community leaders with regard to the misappropriation of funds in MMC, some village heads stated that the local government is channeling resources on effective service delivery while some chairmen of youth and women groups stated that the local government is not channeling its resources towards the provision of effective service delivery such as primary health care, primary education, improved agricultural production, potable water supply and so on. Therefore, from the opinion of these community leaders and the viewpoint of Ahmed (2015) it can be said that misappropriation of funds greatly affects the provision of effective service delivery in MMC, Borno state. Consequently, reducing or completely avoiding it will go a long way in providing effective service delivery at the local government level.

Level of Misappropriation of Fund on the Provision of Service Delivery in MMC, Borno State

The research work sought to know the areas of priority in the local government budget so as to ascertain the extent to which capital expenditures that ensure effective service delivery like water, health roads and so on are reflected in the local government budgets. Again this will assist the study in achieving one of its objectives of assessing the effect of misappropriation of funds on service delivery in MMC.

Table 6: Misappropriation of funds and Service Delivery

RESPONSE	FREQUENCY	PERCENTAGE
Strongly Agree	6	1.75
Agree	50	14.66
Undecided	141	41.34
Disagree	12	3.51
Strongly Disagreed	132	38.70
Total	341	100%

It was revealed in Table 6 that 6 (1.75%) of the respondents strongly agreed that most of the budgets in MMC were prioritized on welfare services and poverty reduction rather than the provision of capital projects like roads, health care services, water and so on while 50 (14.66%) of the respondents agreed and 141 (41.34%) of the respondents remained undecided. This is contrary to the views of 12 (3.51%) of the respondents who disagreed that the local government budgets were prioritized by issues related to poverty reduction and welfare services than capital projects while 132 (38.70%) of the respondents strongly disagreed. In spite of the large number of respondents who remained undecided, from the analysis of this table it can be said that local government budgets in MMC were not prioritized by issues of poverty reduction and welfare services. These findings can be corroborated by the findings of Table 5 where the majority of the respondents agreed that local government's funds in MMC are effectively channelled for the provision of service delivery. Therefore, it can concur with the viewpoint of some of the community leaders who were on the opinion that local government funds in MMC were effectively channelled for the provision of service delivery.

CONCLUSION

Ghost workers on payroll have a significant effect on the provision of service delivery in MMC, Borno state. This comes in form of inflation of salaries, too much unproductive workers and generally greater percentage of the local government funds were channelled for the payment of salaries for the local government workers.

It was also concluded that outright embezzlement has significant effect on the provision of service delivery in MMC, Borno state, where most respondents attributed this to inflation of contracts, lack of technical competence among the local government workers, overemphasis on politicization of the local government work, and lack of managerial competence amongst others.

Furthermore, this research work concludes that misappropriation of funds has a significant effect on the provision of service delivery in MMC, Borno state. However, most of the respondents attributed this to lack of following budgetary provisions, focusing much on areas of poverty reduction and welfare services rather than the provision of capital projects, and over-dependence on external sources of funding rather than prioritizing revenues internally amongst others.

RECOMMENDATIONS

Based on the conclusions of this research work the following recommendations were made.

Local Government officials have to desist from inflation of salaries and both the state and the local government has to take necessary measures that will stop the local government officials from doing this. This can be in form of computerizing the payment system and conducting biometric data verification at the local government level so that strict adherence to the salary package shall be made computerized. This can go a long way in checkmating the problem of too many unproductive workers and channelling most of the local government funds on the payment of salaries at the local government level. Therefore it is the view of this researcher that the above recommendations be taken care of, then it will go a long way in providing a solution to the problem of ghost workers on payroll at the local government level in MMC, Borno state.

Again, there is a need for the Local Government to embark on a massive training and retraining programme to the local government workers. This can be in form of sending the local government workers for schools, seminars, conferences, workshops, and all sorts of training that will make the local government workers be competent in terms of technical and managerial.

More so, the spirit of not politicizing the local Government work should be inculcated to the local government workers which will be in form of making them aware of the work ethics, and generally focusing on the provision of service delivery at the local government level in MMC, Borno state. Therefore, it is the view of the researcher that the above recommendations are taken care of, it will go a long way in providing a solution to the problem of outright embezzlement at the local government level.

Finally, Local Government officials have to be dedicated to following budgetary provisions and to ensure that their budgets were dominated by the service delivery aspects such as; education, feeder roads, potable water supply, housing, improved agricultural production and so on rather than focusing on the areas of poverty reduction to dominate their budgets. Similarly, strengthening the internally generated revenue base of the local government in MMC has to be encouraged by

the officials this can be done through empowering the revenue sources available at the local government such as; cattle tax, motor park levy, tenement tax, mass transit and liaise strictly with the traditional rulers and the security men to compel residents of MMC, to be paying the taxes promptly. Therefore it is the view of the researcher that the above recommendations be taken care of, it will go a long way in providing a solution to the problem of misappropriation of funds at the local government level in MMC, Borno state.

Therefore, it is the view of the researcher that should the above recommendations be effectively implemented, they will go a long way in reducing bureaucratic corruption and improving service delivery in Maiduguri Metropolitan Council, Borno State.

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