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FINANCIAL MISAPPROPRIATION AND ADMINISTRATIVE EFFICIENCY: IMPLICATIONS FOR SERVICE QUALITY AND EDUCATIONAL MANAGEMENT IN ANAMBRA STATE, NIGERIA

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Abstract

This study examined the influence of financial misappropriation on service quality and its implications for educational administration and management in Anambra State, Nigeria. The study was necessitated by concerns that the improper diversion and utilisation of public financial resources may undermine administrative efficiency and the capacity of public institutions to provide quality services. The study adopted a correlational survey research design. The population comprised personnel of the Anambra State Civil Service Commission, Awka, from which a sample of 367 respondents was used. Data were collected through a structured questionnaire and analysed using simple linear regression. The hypothesis was tested at the 0.05 level of significance. The finding revealed a statistically significant relationship between financial misappropriation and service quality ($R = .559$; $R^2 = .312$). The regression model was

statistically significant, $F(1, 365) = 165.707$, $p < .001$, while financial misappropriation significantly predicted the measured service-quality outcome ($\beta = .559$, $t = 12.873$, $p < .001$). The null hypothesis was therefore rejected. The study concludes that financial management practices constitute an important factor in public-sector service quality and that weaknesses in financial accountability and control can have implications for institutional effectiveness and educational administration. The study recommends stronger internal financial controls, regular auditing, transparent financial reporting, ethical leadership, continuous financial-management training, digitisation of financial processes, and effective sanctions for financial misconduct. These measures are considered essential for strengthening accountability and improving the quality of public services in Anambra State.

Keywords: Financial Misappropriation, Administrative Efficiency, Service Quality, Educational Management, Public Service Delivery

Introduction

Corruption remains a major ethical and administrative challenge confronting public institutions in many developing countries. It is generally associated with the misuse of public office or entrusted resources for private or unauthorised purposes and is widely regarded as a threat to institutional integrity, accountability and effective governance. According to Obikeze, Abba and Ojiako (2024), it is very difficult to precisely define corruption, yet, it entails the breach of moral code against general good, for narrow sectional or private interest. The problem is particularly significant in Nigeria, where corruption has been identified as a persistent obstacle to development and effective public service delivery (Nageri et al., 2013; Asaju et al., 2019). The consequences of corruption extend beyond the immediate loss of public resources. Corrupt practices can distort organisational priorities, weaken institutional accountability, reduce public confidence and undermine the capacity of government agencies to provide effective services. Asaju et al. (2019) observed that corruption constitutes a serious problem in the Nigerian public service and has implications for good governance and effective service delivery. Similarly, recent studies continue to associate bureaucratic corruption with institutional inefficiency, delays in service provision and declining public trust (Omigbodun, 2022; Nwankwo & Kanyangale, 2024).

Corruption is no doubt a global phenomenon that has threatened and

continues to threaten the developmental efforts in many nations. In Nigeria, eradicating corruption has been a major concern of successive government in the country because of its negative impact on good governance and effective service delivery. According to Adamu (2017), corruption exists in one form or order in all societies. The major difference in the case of Nigeria is the extent of its pervasiveness and its implication for good governance, its value system and political culture. Like the ubiquity of cockroaches in human society, corruption has persisted for a long time and continues to be a major issue in many of the world's developing economies. One of the biggest problems slowing down Nigeria's economic development is corruption (Nageri, Umar, and Abdul, 2023).

Corruption manifests itself in various dimensions. It could be in the form of bribery (which is the exchange of cash and/or other monetary benefits) to get undue advantage, favor or preferences. It could be inflating contracts or over-invoicing. It could be in the form of using one's position to promote certain parochial interests (like ethnicity, tribalism or even religion) as against merit in offering of jobs and political appointments. Corruption could be in the form of outright diversion or embezzlement of government money. Among the various manifestations of corruption, financial misappropriation deserves particular attention because financial resources constitute a fundamental input into organisational operations (Aguiyi and Aguiyi, 2026). Financial misappropriation occurs when funds entrusted to an individual, institution or public agency are improperly diverted, unlawfully utilised or applied to purposes other than those for which they were approved. Such practices may include unauthorised expenditure, diversion of public funds, manipulation of financial records, fraudulent claims and inappropriate use of institutional resources. The implications according to Dominic (2024), can be considerable because the diversion of resources reduces the funds available for legitimate organisational activities, which can affect administrative efficiency and service quality.

In Nigeria, public service delivery encompasses the provision of essential services through government institutions and agencies. Omigbodun (2022), identifies education, health care, infrastructure and security among the major areas in which citizens depend on public services. Consequently, weaknesses in the financial

administration of government institutions can have implications for the quality and accessibility of these services. Where resources intended for institutional activities are diverted or improperly utilised, administrators may encounter difficulties in implementing programmes, maintaining operational systems and responding promptly to service demands. Recent research on civil service reform similarly indicates that corruption and weak institutional arrangements can undermine service efficiency and the implementation of public-sector reforms (Inakefe et al., 2024).

The issue also has direct relevance for educational administration and management. Education systems are administered through a network of ministries, departments, agencies, school boards and educational institutions that depend on public resources. Thus, the quality of educational administration cannot be divorced from the broader financial governance environment within which education operates. Educational institutions require adequate financial resources for effective teaching and learning, infrastructure, staff development, procurement of instructional materials, student welfare and administrative operations. Nwosu and Ozioko (2023) emphasised the importance of accountability in the management of financial resources for secondary education in Nigeria, noting that school heads have responsibilities for directing human and material resources towards institutional effectiveness and efficiency.

The importance of financial control to educational administration is further demonstrated by recent research on public educational agencies in Nigeria. Dominic (2024) examined financial accounting controls and financial reporting quality in Nigerian public educational agencies and demonstrated the relevance of financial control mechanisms to institutional financial management. Similarly, a study on principals' application of financial policy in Anambra State reported concerns regarding the application of financial control mechanisms for effective secondary school administration and recommended periodic financial training for personnel responsible for financial administration (Journal of Association of Educational Management and Policy Practitioners, 2024). When resources are transparently managed and directed towards institutional priorities, administrators are better positioned to provide the facilities, materials and services necessary for organisational effectiveness. Conversely,

where financial resources are diverted or improperly managed, the capacity of administrators to meet institutional objectives may be constrained (Amanah et al., 2026).

It is against this background that this study examined the influence of financial misappropriation and administrative efficiency: implications for service quality and educational management in Anambra state, Nigeria.

Statement of the Problem

The effectiveness of any public organisation depends substantially on its ability to utilise available resources efficiently and responsibly. Financial resources are particularly important because they support personnel administration, procurement, infrastructure, programme implementation and other organisational activities. However, the misuse or diversion of public resources can weaken an organisation's capacity to perform its functions effectively. The problem of corruption in Nigeria has persisted despite various institutional reforms and anti-corruption initiatives. Corruption continues to pose challenges to effective public service delivery and institutional accountability. Recent evidence likewise continues to identify corruption, financial leakages and weak accountability as challenges to public-sector service delivery in Nigeria (Amanah et al., 2026).

One important dimension of this problem is financial misappropriation. When public funds are improperly diverted or used for purposes other than those authorised, resources available for legitimate organisational activities are reduced. This can potentially result in delayed administrative processes, inadequate operational resources, poor maintenance, weak institutional responsiveness and declining service quality. The problem is not limited to conventional public administration. Educational institutions also depend heavily on effective financial management. School administrators are expected to manage institutional funds, procure instructional resources, maintain facilities, support staff development and provide other services necessary for effective teaching and learning. Research in Nigerian education has continued to highlight the importance of accountability and financial management in achieving school effectiveness (Nwosu & Ozioko, 2023; Awolola & Owoyemi, 2023).

The practical problem, therefore, is whether financial misappropriation constitutes a significant factor influencing organisational

efficiency and service quality. While corruption has been widely discussed in relation to public administration, there remains a need for empirical evidence showing the extent to which a specific dimension of corruption, financial misappropriation is associated with efficiency and service quality within the educational management in Anambra State, Nigeria. This study addresses this problem by empirically examining the influence of financial misappropriation on efficiency and service quality and by drawing implications from the finding for educational administration and management.

Literature Review

Corruption

Corruption refers to the abuse of public offices for private gain. According to Transparency International (2020), corruption manifests in various forms such as bribery, embezzlement, nepotism, electoral fraud, and misuse of public resources. In the Nigerian context, corruption has become systemic and institutionalized, affecting all levels of government. Corruption remains an ubiquitous concept that qualifies for negative behaviors despite the efforts of scholars in arriving at a consensus definition. Ubiquity makes constructing a definition for corruption to present several difficulties, because like many other forms of behavior, it is an elusive and complex phenomenon, (Khan, 2021). Therefore, defining what corruption is depends upon personal gain, breaking the rules, how often it happens and the value of the gifts, (Lawton, 2018). In most social science discussions, scholars define corruption in terms of deviations from legal norms themselves, but this norm-based definition has tended, however, to allow discussion to take place at the cost of ruling out some important activities, which in everyday sense would be considered corrupt, (Edevbaro, 2018). Nwafor, Ojiako, Okonkwo, and Onyeulo (2023) posit that the endemic corruption, inequality in level of income; rising poverty and periodic outbreak of diseases, all contribute to the challenge of governance. In administrative studies, corruption is mostly referred to as the act of diverting public interest or public good for personal gain and the diversion conforms to this discourse. Similarly, corruption is also an act of giving, promising or offering wrongful satisfaction or compensation, Salminen and Olli-Pekka, (2016). It is like an iceberg, in which only the tip can be seen and only known facts can be taken into consideration,

because of its complex nature, Huberts, Lasthuizen and Peeters, (2021).

Corruption can represent different interests, and it is not only necessary to talk about corruption, but also the attitude and performance of the political system or state agencies towards corruption, Lou, (2025). The study views corruption as involving behaviors that deviate from set rules, sabotage of accountability for ulterior motive, and any sinister act that is aimed at compromising the system for pecuniary interests against established standards permissible by law and morality to the detriment of democratic governance. This is more so in view of the disaggregated perceptions formed around national values and leadership creed. For example, what constitutes corruption and how to isolate it vary from one system or culture to the other. Of course, while some cultures and political systems consider corruption as normal ways of life, the reverse is the case in other climes. This is where the peculiar case of Nigeria comes in; to buttress the fact that corruption is relative to norms and predominant political culture in each environment. But despite the mosaic meanings ascribed to corruption to reflect geographical characteristics, the practice of democracy has unveiled the obscure nature of corruption. It is now easier to spot how corruption manifests, its impact on development and the global concerns about it.

Financial Misappropriation

Financial misappropriation refers to the unauthorised, dishonest, or improper use, diversion, conversion, or expenditure of money or other financial resources entrusted to an individual or organisation for purposes other than those for which they were legally or officially intended. In the public sector, it occurs when public officials or employees deliberately divert public funds for personal benefit, the benefit of associates, or for unauthorised activities. Oyadonghan and Ogoun (2017) describe misappropriation as the intentional misuse of money or other assets that have been entrusted for a specific purpose. Nnaji, Ojiako, Ukeje, and Nwangbo (2022) maintain that political interference, political patronage, financial misappropriation, managerial inefficiency and inability to attract and retain highly skilled manpower, among others, are largely responsible for the abysmal failure and total redundancy in most public sector organizations in Nigeria. It therefore involves a breach of trust in which financial resources are applied contrary to established rules, approvals, budgets, or legal requirements.

Financial misappropriation is closely associated with broader forms of financial malpractice, fraud, embezzlement, and corruption. However, according to Iloh and Adie (2023), its distinguishing feature is the improper conversion or application of funds or assets that have already been entrusted to an individual or institution. Such practices may include unauthorised withdrawals, diversion of government revenue, payment for fictitious contracts or supplies, inflation of contract costs, payment of salaries to non-existent workers, manipulation of financial records, and conversion of public resources to private use (Oyadonghan & Ogoun, 2017). These practices undermine financial accountability because resources appropriated for public programmes are not ultimately used for their approved purposes.

The problem is particularly significant in public administration because government funds are held in trust for citizens and are expected to be utilised in accordance with approved budgets, financial regulations, and developmental priorities. When such funds are misappropriated, resources intended for infrastructure, healthcare, education, personnel development, and other public services may be diverted or inadequately utilised (Adebayo and Ilesanmi, 2020). The Independent Corrupt Practices and Other Related Offences Commission (ICPC) also recognises that the abuse of public office for private financial gain can constitute corruption under Nigeria's anti-corruption framework. The relevance of financial misappropriation to public-sector administration cannot be overemphasized. Esenwa (2026), in a study of local government administration in Delta State, identified financial misappropriation and related fraud as persistent challenges with implications for effective administration. This suggests that financial misappropriation is not merely an accounting irregularity but an administrative and governance problem capable of weakening institutional effectiveness and the capacity of government agencies to deliver services to citizens.

Public Service Delivery

Public service is a government department or body that oversees making plans for and carrying out government policies Nevin, (2019). It is a very important part of the government's policy. It gives technical and professional advice to the government based on its expertise, knowledge, and years of service. It also develops programs and options for completing government projects based on the resources

that are available. It also keeps track of and evaluates programs and projects that are already underway. It also makes sure that all government policies are put into place so that the goals can be reached Omisore, (2015). The Public Service also refers to all organizations that exist as part of government machinery for implementing policy decisions and delivering services that are of value to the citizens.

The Nigerian Public Service is simply an agglomeration of all organizations that exist as part of government machinery for the delivery of services. As an arm of government that determines how the objectives of government are carried out and how resources are allocated among the various competing demands in the country, it occupies an important position in determining the quality of life of the citizenry through the state apparatus. That is where the necessity of good governance comes in. According to Asaju and Adagba (2022), the Nigerian Public Service includes the Civil Service, often referred to as core service, consisting of line ministries and extra ministerial agencies; the Public bureaucracy or the enlarged Public Service which made up of service of the State and National Assembly, the Judiciary, the Armed Forces, the Police and other Security agencies, paramilitary services (i.e. Customs, Immigration, Prison service, Civil Defence Corps etc.); parastatals and agencies i.e. regulatory agencies, educational institutions, research institutions, social services, and commercially oriented agencies etc.

Service here implies tangible and intangible goods and services provided by the government to improve the well-being of the citizenry. Carlson et al. (2025) conceptualized service delivery as the relationship between policy makers, service providers and poor people. According to them, it encompasses services and support 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) and services that promote personal security (justice, police etc). In Nigeria, government constitutes the major service provider through the Public Service, which is a mandatory institution of the state under the 1999 Constitution of Nigeria.

Administrative Efficiency

Administrative efficiency refers to the ability of an organisation or public institution to accomplish its objectives and deliver expected services with optimum utilisation of

available human, financial, material, technological and informational resources, while minimising waste, delay and unnecessary costs. According to Robbins and Coulter (2018), efficiency is concerned with obtaining the greatest output from the least amount of input, whereas effectiveness focuses on achieving organisational objectives. This distinction is important in understanding administrative efficiency because a public institution may achieve its objectives but still operate inefficiently if it consumes excessive resources, experiences unnecessary delays or fails to properly coordinate its activities. According to Nwafor, Ojiako, Okonkwo, and Onyeulo (2023), weak administrative institutions become the altar on which effective service delivery is sacrificed, particularly in the Nigerian public sector organizations. Administrative efficiency consequently requires not only the achievement of institutional goals but also the prudent management of resources committed to those goals.

In the public sector, administrative efficiency is particularly important because government agencies operate with resources provided largely through public revenue and are established to provide services that directly affect citizens. Osborne and Gaebler (2022) argue that public organisations need to adopt management approaches that emphasise results, responsiveness, accountability and efficient utilisation of resources. Administrative efficiency can be reflected in several dimensions, including timeliness of service delivery, proper resource utilisation, effective coordination, simplified administrative procedures, responsiveness to citizens, employee productivity, accurate record keeping and effective supervision (Pollitt and Bouckaert, 2017).

Nwafor et al., (2023) pointed out that the existence of weak administrative structures, non-adherence to the globally acceptable best practices in recruitments, appointments and promotions, as well as undue pressure emanating from the table of political elites are the major challenges facing the human resource managers in the discharge of their duties. Where administrative procedures are unnecessarily complicated or resources are diverted from their intended purposes, institutional efficiency is likely to decline. Conversely, transparent financial management, competent personnel, effective internal controls and appropriate monitoring mechanisms can enhance administrative efficiency (Oyadonghan and Ogoun, 2017).

Theoretical Framework

This study is anchored on Agency Theory, developed by Jensen and Meckling (1976). The theory explains the relationship between a principal who delegates authority and responsibility to another person and an agent who is expected to act on behalf of the principal. According to Jensen and Meckling (1976), agency relationships may generate conflicts when the interests of agents differ from those of principals, particularly where the agent possesses greater information than the principal and operates with limited supervision. The theory is therefore concerned with issues of delegation, information asymmetry, monitoring, accountability and the potential for agents to pursue personal interests at the expense of organisational objectives.

Agency Theory is particularly relevant to public-sector administration because public officials are entrusted with public resources and authority to achieve collectively determined institutional and societal objectives. In this relationship, citizens and government institutions can be conceptualised as the principals, while public officials, administrators and other personnel entrusted with public resources function as agents. The expectation is that agents will utilise public resources responsibly and in accordance with approved policies, budgets, regulations and institutional objectives. However, where effective monitoring and accountability mechanisms are weak, agents may exploit their delegated authority for personal advantage.

Financial misappropriation represents one of the manifestations of this agency problem. It occurs when financial resources entrusted to public officials are diverted, improperly utilised or converted for purposes other than those for which they were authorised. The opportunity for such behaviour can increase where there is inadequate financial control, weak supervision, limited transparency and information asymmetry between those who provide or authorise resources and those who manage them.

Methodology

The study adopted a correlational survey research design. The population consisted of personnel of the Anambra State Civil Service Commission, Awka. A sample of 367 respondents was used for the study. Data were collected using a structured questionnaire designed around the variables of the study. Responses were obtained using a 5-Likert rating scale. The data were analysed

using simple linear regression. The hypothesis was tested at the 0.05 level of significance.

Financial Misappropriation and Service Quality (FM → SQ)

Regression Analysis of Financial Misappropriation and Service Quality in Anambra State

Predictor	R	R^2	B	Beta (β)	T	F	Sig.	Decision
Financial Misappropriation (FM)	.559	.312	.506	.559	12.873	165.707	.000	Reject H_o
Constant	—	—	5.031	—	12.181	—	.000	—

Results

Interpretation

The regression analysis presented in Table above examined the influence of financial misappropriation on service quality in the Anambra State Civil Service Commission. The result shows a correlation coefficient of R = .559, indicating a moderate positive relationship between financial misappropriation and service quality as measured in the dataset. The coefficient of determination (R^2 = .312) indicates that financial misappropriation accounts for 31.2% of the variation in service quality, while the remaining 68.8% is attributable to other factors not captured by the model. The ANOVA result indicates that the regression model is statistically significant, F(1, 365) = 165.707, $p < .001$. This demonstrates that the model provides a statistically significant prediction of service quality. The regression coefficient for financial misappropriation is also statistically significant (B = .506, β = .559, t = 12.873, $p < .001$). The coefficient B = .506 indicates that a one-unit increase in the financial misappropriation measure is associated with an estimated 0.506-unit increase in the measured service-quality score. Since the calculated significance value (p = .000) is less than the 0.05 level of significance, the null hypothesis is rejected. Therefore, financial misappropriation has a statistically significant influence on service quality in the Anambra State Civil Service Commission, Awka.

Implications for Educational Administration and Management

The finding of this study has several implications for educational administration and management.

1. **Strengthening Financial Accountability:** Educational administrators should be trained and encouraged to maintain transparent financial management systems. School funds should be allocated according to approved priorities, while expenditures should be properly documented and subjected to appropriate oversight.
2. **Improving Administrative Efficiency:** Financial accountability should be integrated into broader school management practices. Administrators need reliable financial information to make informed decisions regarding staffing, instructional materials, infrastructure and student support services.
3. **Promoting Ethical Leadership:** School leaders and education managers should demonstrate ethical conduct in the management of institutional resources. Ethical leadership can establish organisational norms that discourage financial misconduct and encourage responsible use of public resources.
4. **Strengthening Supervision and Monitoring:** Educational supervision should extend beyond classroom instruction to include appropriate monitoring of administrative and financial practices. Education authorities should periodically review financial records and ensure compliance with approved procedures.
5. **Enhancing Service Quality:** Financial resources should be deliberately directed towards activities that have direct implications for service quality. In schools, this includes instructional materials, teacher development, infrastructure, student welfare and other services that contribute directly to educational effectiveness.
6. **Developing Financial Management Competencies:** Educational administrators require adequate knowledge of budgeting, accounting, procurement and financial control. Continuous professional development programmes should therefore include financial management and accountability as important

components of educational leadership training.

Findings

The finding indicates that financial management practices are significantly associated with service-quality outcomes within the public-sector environment studied. It further suggests that financial accountability, control and proper utilization of institutional resources are important considerations in strengthening administrative performance and service quality. In the context of educational administration and management, the finding underscores the need for education managers and administrators to ensure that resources allocated for instructional materials, infrastructure, staff development, student welfare and other institutional activities are properly managed and directed towards their intended purposes.

Conclusion

This study examined the influence of financial misappropriation on administrative efficiency and service quality, with particular implications for educational administration and management in Anambra State, Nigeria. The study was motivated by the persistent concern that the diversion, unauthorised use and improper management of public financial resources may undermine the capacity of public institutions to achieve organisational objectives and provide quality services. The empirical finding revealed that financial misappropriation had a statistically significant influence on service quality in the Anambra State Civil Service Commission. The finding demonstrates that financial practices within public institutions have important implications for the quality of services delivered. Financial misappropriation is not merely an accounting or financial management problem; it constitutes an administrative and governance concern because the misuse of resources can affect the availability and effective deployment of resources required for organisational operations. The result also reinforces the relevance of Agency Theory, which emphasises the risks associated with delegated authority where monitoring, transparency and accountability mechanisms are inadequate. The findings have important implications for educational administration and management because educational institutions and agencies operate within the broader public financial management system. The quality of educational services depends substantially on the availability and prudent utilisation of financial resources for instructional materials, infrastructure, staff

development, supervision, student welfare and administrative operations.

Recommendations

Based on the findings of the study, the following recommendations are made:

1. **Strengthening of internal financial controls:** The Anambra State Civil Service Commission and other public institutions should strengthen internal financial control systems to reduce opportunities for the unauthorised diversion and misuse of public funds. Expenditure should be properly authorised, documented and periodically reviewed in accordance with established financial regulations.

2. **Enhanced financial monitoring and auditing:** Regular internal and external audits should be institutionalised to identify financial irregularities at an early stage. Audit recommendations should not merely be documented but should be followed by appropriate corrective measures and institutional responses.

3. **Promotion of transparency and accountability:** Public institutions should promote greater transparency in budgeting, procurement, expenditure and financial reporting. Officers entrusted with public resources should be required to provide regular and verifiable accounts of their stewardship.

4. **Strengthening ethical leadership:** Public-sector and educational administrators should demonstrate high standards of integrity and ethical leadership in the management of institutional resources. Leadership development programmes should incorporate ethical decision-making, public accountability and responsible financial management.

5. **Capacity development for administrators:** Regular training should be provided for civil servants, education managers and school administrators on budgeting, accounting procedures, procurement, financial controls and public-sector financial regulations. This would strengthen their capacity to manage institutional resources appropriately.

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