Sarcouncil Journal of Public Administration and Management
ISSN(Online): 2945-3712
Volume- 05| Issue- 04| 2026

Research Article **Received:** 05-07-2026 | **Accepted:** 30-07-2026 | **Published:** 14-08-2026

Policy Implementation Gaps and Service Delivery Outcomes in Nigeria's Public Sector: Evidence from Ministries, Departments and Agencies

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Abstract: This paper employs a concurrent triangulation design with mixed methods approach to examine the relationship between policy implementation gaps and service delivery outcomes within Nigeria's public sector. The paper specifically focuses on three critical dimensions of policy implementation bureaucratic capacity deficits, political interference and patronage, and stakeholder engagement deficits and analyzes how these factors influence service delivery outcomes across Nigerian Ministries, Departments, and Agencies (MDAs). The quantitative component draws on secondary data from BudgIT's Tracka project tracking reports, the Phillips Consulting State Performance Index, and budget implementation reports, while the qualitative component analyzes documentary evidence from official reports, investigative journalism, and stakeholder accounts. The findings reveal that Nigeria's Ministries and MDAs face a profound implementation crisis characterized by weak institutional coordination, politicized civil service appointments, and inadequate citizen engagement in policy processes. Quantitative data indicate that only about 52 percent of Nigeria's 2024 capital projects show evidence of on-ground delivery, with over 56,000 government projects remaining uncompleted nationwide. Qualitative evidence reveals systemic patterns of bureaucratic incapacity, political patronage, and weak stakeholder engagement that perpetuate implementation failures. The paper concludes that Nigeria's governance challenge is not a shortage of policies or resources but a fundamental failure of implementation, driven by bureaucratic incapacity, political interference, and weak stakeholder engagement. The paper recommends among others the need to strengthen bureaucratic capacity through merit based recruitment and continuous training, insulating the civil service from political interference, deepening citizen participation through transparent feedback mechanisms, and adopting results-based budgeting systems.

Keywords: Policy Implementation, Service Delivery, Bureaucratic Capacity, Political Patronage, Stakeholder Engagement, Public Sector.

INTRODUCTION

Nigeria's public sector operates within a profound paradox: the country possesses an abundance of policies, development plans, and institutional frameworks, yet consistently fails to translate these into tangible improvements in the lives of its citizens (Osezua, 2026). This disconnect between policy intent and developmental outcomes has become one of the most persistent and debilitating challenges confronting Nigerian governance, representing what scholars have conceptualized as a condition of "governing without results" (Osezua, 2026). The tragedy of Nigeria, as one scholar has observed, is not that it lacks institutions, talent, or resources, but that these have too often not been mobilized with sufficient integrity, discipline, competence, and developmental clarity (Osezua, 2026).

Policy implementation gaps, in the context of this paper, refer to the discrepancies between policy formulation and policy execution, encompassing the failure to translate policy intentions into concrete actions, programmes, and services that reach citizens (Osezua, 2026). These gaps manifest through bureaucratic capacity deficits, where civil servants lack the technical competence, administrative skills, and institutional support necessary to execute policies effectively (Ukanyi, 2026). They also manifest through political interference and patronage, where political considerations override technical merit in appointments, resource allocation, and program prioritization (Moghalu, 2026). Additionally, stakeholder engagement deficits, characterized by weak citizen participation, limited civil society involvement, and inadequate private sector collaboration in policy design and implementation, further exacerbate implementation failures (FMSDIGA, 2026).

Service delivery outcomes, in the context this paper, refer to the measurable results of government policies and programs in terms of infrastructure development, service accessibility and quality, and citizen satisfaction and trust (Businessday, 2026). These outcomes are the ultimate justification for public expenditure, representing the return on investment for taxpayer funds and development assistance. When policy implementation gaps persist, service delivery outcomes deteriorate as resources meant for public goods fail to translate into completed projects, functional facilities, and improved citizen welfare (Osezua, 2026).

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DOI-https://doi.org/10.5281/zenodo.21933235

The scale of Nigeria's implementation crisis is staggering. According to Ben Akabueze, a former Director-General of the Budget Office of the Federation, more than 56,000 government projects remain uncompleted across Nigeria, highlighting fundamental gaps in the country's public finance system (Eagle Online, 2026). A report by civic-tech group BudgIT's Tracka found that only about 52 percent of Nigeria's 2024 capital projects show evidence of on-ground delivery, raising serious questions about the effectiveness of public spending despite official assurances of strong budget execution (BusinessDay, 2026). The report further revealed that projects not executed at all accounted for N2.19 billion out of N7.60 billion disbursed for that category, abandoned projects were linked to about N7.8 billion of the N8 billion disbursed, while fraudulently delivered projects accounted for N8.61 billion out of N15.07 billion released (BusinessDay, 2026). Even relatively well-resourced states like Lagos complete just 50.91 percent of tracked projects (BusinessDay, 2026). At the state level, average citizen satisfaction with public services stands at just 2.90 out of five, with fewer than half of the country's states scoring above the report's benchmark of 3.0 (Businessday, 2026).

The consequences of these implementation gaps are devastating for Nigerian citizens. When a rural clinic remains unfinished, families travel hours for emergency care, sometimes with fatal consequences. When a water project stalls, communities revert to unsafe sources, increasing the disease burden. When roads are abandoned midway, farmers struggle to transport produce, losing income and worsening food insecurity. Capital projects are not abstract line items; they are lifelines. Failure to complete them translates directly into lost opportunity, economic stagnation, and preventable hardship (BusinessDay, 2026).

This paper focuses on three critical dimensions of policy implementation gaps that influence service delivery outcomes in Nigeria's public sector. First, bureaucratic capacity deficits, encompassing staff competency gaps, inadequate technical expertise, and weak institutional structures for policy execution. The civil service has been described as weak and inefficient as a result of poor leadership and structural defects, with concerns expressed over absence of administrative and human resource competence and discipline (Ukanyi, 2026). Second, political interference and patronage, encompassing the extent of political influence on policy execution, including appointment of unqualified personnel, political considerations overriding technical merit, and diversion of policy resources for political patronage. Political interference has hollowed out the civil service's capacity to implement durable policy, with quota systems sometimes placing ethnicity or patronage above competence (Moghalu, 2026). Third, stakeholder engagement deficits, encompassing the level of citizen participation, civil society involvement, and private sector collaboration in policy design and implementation. Evidence suggests that public participation on key policy matters remains very weak, with the connection between government action and visible outcomes for citizens remaining weak and often unclear (News Agency of Nigeria, 2026). The selection of these three dimensions as the scope of this paper enables comprehensive analysis across different mechanisms through which policy implementation gaps affect service delivery outcomes, from institutional capacity to political dynamics to citizen engagement. This scope is reflected throughout the analysis, with each dimension examined in relation to the specific challenges and opportunities evident in available data.

Conceptual Review

This section covers the analysis of related concepts containing information about the variables under study in a bid to achieve the objectives of this paper.

Concept of Policy Implementation Gaps

Policy implementation gaps refer to the discrepancies between policy formulation and policy execution, encompassing the failure to translate policy intentions into concrete actions, programs, and services that reach citizens (Osezua, 2026). This concept recognizes that the adoption of a policy or the passage of legislation does not guarantee its effective implementation; rather, implementation is a complex process shaped by institutional capacity, political dynamics, bureaucratic behavior, and stakeholder engagement (Heeks, 2002).

In the Nigerian context, policy implementation gaps have been described as the nation's fundamental governance challenge. As one observer noted, "Nigeria doesn't lack policies, the real problem is implementation" (Independent, 2026). Akabueze similarly observed that Nigeria's challenge was not a lack of development plans but weak implementation, stating that "We are not short of ideas or frameworks; the real task is

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translating plans into funded, implemented and completed projects that improve citizens' lives" (Eagle Online, 2026).

The factors contributing to policy implementation gaps in Nigeria are multifaceted. Akabueze identified weak institutional coordination, revenue shortfalls, rising debt service obligations which limit funds for capital projects, procurement delays, inefficiencies, and policy discontinuity as key challenges, noting that changes in administration often disrupt ongoing projects (Eagle Online, 2026). The former Director-General of the Bureau of Public Service Reforms expressed concerns over absence of administrative and human resource competence and discipline in the civil service, warning that unless a reform is urgently introduced, the decline in public service delivery will continue non-stop (Ukanyi, 2026).

The concept of implementation gaps is closely related to what scholars have termed "governing without results", a condition in which administrative systems remain structurally active yet functionally constrained, producing a situation where governance systems remain active but development outcomes are uneven (Osezua, 2026). This condition reflects not the absence of administrative structures, but the weakness of institutional mechanisms required to translate policy intent into public value (Osezua, 2026).

Concept of Service Delivery Outcomes

Service delivery outcomes refer to the measurable results of government policies and programs in terms of infrastructure development, service accessibility and quality, and citizen satisfaction and trust (BusinessDay, 2026). These outcomes represent the ultimate justification for public expenditure, reflecting the return on investment for taxpayer funds and development assistance. Infrastructure development indicators represent a key dimension of service delivery outcomes. This encompasses the completion rates of public projects, the quality of infrastructure assets, and citizen satisfaction with public works. Evidence from Nigeria reveals significant gaps in this area. According to Tracka BudgIT data, only about 52 percent of Nigeria's 2024 capital projects show evidence of on-ground delivery. The report highlights a stark mismatch between allocations and delivery, with only a handful of states converting funding into completed projects. Katsina stands out as the only State to complete more than 85 percent of its 114 tracked projects in 2024, while most other states fall far short (BusinessDay, 2026).

Service accessibility and quality represent another critical dimension of service delivery outcomes. This encompasses the availability and quality of healthcare, education, water, and sanitation services. The 2026 Phillips Consulting State Performance Index (pSPI) found that federal allocations to states climbed 118 percent between 2022 and 2025, yet average citizen satisfaction with public services stood at just 2.90 out of five. Citizens rated education affordability, roads and government communication as the strongest aspects of service delivery, while finding jobs, access to clean water and the conduct of law-enforcement agencies received the poorest scores nationwide (BusinessDay, 2026).

Citizen satisfaction and trust represent a third critical dimension of service delivery outcomes. This encompasses public perception of government service quality and institutional trust. The Africa Polling Institute's 2025 Social Cohesion Report and the Edelman Trust Barometer reveal that trust in government has fallen to historic lows, with over 83 percent of Nigerians expressing little or no confidence in the executive, 82 percent in the National Assembly, and 79 percent in the judiciary (Leadership, 2026). A 2026 survey found that 72 percent of Nigerians expressed little to no trust in the government, down 11 points from 83 percent in 2025 (Leadership, 2026).

The Link between Policy Implementation Gaps and Service Delivery Outcomes

The relationship between policy implementation gaps and service delivery outcomes is both direct and causal. When implementation gaps persist, service delivery outcomes deteriorate as resources meant for public goods fail to translate into completed projects, functional facilities, and improved citizen welfare (Osezua, 2026). The Citizens Delivery Tracker (CDT), launched in April 2024 to provide real-time feedback from Nigerians on government performance, has highlighted the gap between government action and citizen perception, with about 43 percent of citizens who submitted complaints through the platform receiving no response (Tribune Online, 2026). As one stakeholder observed, "Government is doing so much, but citizens are not feeling the impact. There is a misalignment between government action and the actual needs of citizens" (Tribune Online, 2026).

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The implementation crisis in Nigeria reflects deeper institutional weaknesses. Procurement systems in many states remain opaque, competitive bidding is inconsistently enforced, contract terms are not always tied to clearly verifiable milestones, monitoring capacity is uneven, and independent oversight mechanisms are frequently under-resourced. In some instances, local authorities lack the technical expertise to supervise complex infrastructure works effectively. Where incentives reward allocation more than completion, project durability becomes secondary to political visibility (BusinessDay, 2026).

The human cost of these implementation gaps is profound. When a rural clinic remains unfinished, families travel hours for emergency care, sometimes with fatal consequences (BusinessDay, 2026). When a water project stalls, communities revert to unsafe sources, increasing the disease burden. When roads are abandoned midway, farmers struggle to transport produce, losing income and worsening food insecurity (Businessday, 2026). Capital projects are not abstract line items; they are lifelines. Failure to complete them translates directly into lost opportunity, economic stagnation, and preventable hardship (Businessday, 2026).

Empirical Review

Rasul and Rogger (2017) examine Management of Bureaucrats and Public Service Delivery: Evidence from the Nigerian Civil Service. The study aimed to empirically investigate how management practices within the Nigerian civil service correlate with project completion rates and overall service delivery effectiveness. The data from independent engineering assessments of 4,700 public sector project completion rates across Nigeria were incorporated to assess the study hypotheses. The researchers supplemented this with a management survey of the bureaucracies responsible for these projects, building on the Bloom and Van Reenen (2013) management framework. The findings revealed that management practices matter significantly for service delivery, with increasing bureaucrats' autonomy positively associated with project completion rates. However, practices related to incentives and monitoring of bureaucrats were negatively associated with completion rates, suggesting that excessive monitoring and rigid incentive structures may paradoxically reduce bureaucratic effectiveness. The study concludes that granting professionals greater autonomy to apply their expertise enhances project delivery and that how bureaucrats are managed is as important as how many bureaucrats exist. While the study explores management practices and project completion in the Nigerian civil service, it does not comprehensively assess the specific dimensions of bureaucratic capacity deficits including staff competency gaps, inadequate technical expertise, and weak institutional structures that contribute to implementation failures. There is limited research on how bureaucratic capacity deficits in terms of competency, technical expertise, and institutional frameworks specifically undermine policy implementation and service delivery outcomes. This paper assesses bureaucratic capacity deficits as a dimension of policy implementation gaps in Nigerian MDAs, proposing strategies to strengthen civil service competence, enhance technical expertise, and reinforce institutional structures for improved service delivery outcomes.

Ibeh and Onwuzuruike (2025) examine Politicization of Workers' Performance in Nigeria Civil Service and Its Effects on Service Delivery: An Analysis. The study aimed to investigate the effects of political interference and patronage on workers' performance in the Nigerian civil service and its consequences for service delivery outcomes. The data from government reports, academic literature, and policy documents were incorporated to assess the study hypotheses. The study employed a qualitative research design drawing on secondary data sources including government reports, academic literature, and policy documents, anchored in Max Weber's Bureaucratic Theory and Public Choice Theory. The findings revealed that political interference in recruitment and promotions weakens meritocracy, leading to inefficiency, low motivation, and corruption. Additionally, frequent leadership changes disrupt policy continuity, negatively impacting essential public services such as healthcare, education, and infrastructure. The study concludes that the Nigerian civil service's efficiency has been fundamentally undermined by political interference, and that political patronage where political loyalty and patron-client relationships often dictate appointments and resource allocation has been a key feature of Nigeria's political landscape. While the study explores political interference in general civil service performance, it does not comprehensively assess the specific mechanisms through which political patronage including appointment of unqualified personnel, political considerations overriding technical merit, and diversion of policy resources for political patronage undermines

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policy implementation. There is limited research on how political patronage specifically manifests as a dimension of policy implementation gaps in Nigerian MDAs. This paper assesses political interference and patronage as a dimension of policy implementation gaps in Nigerian MDAs, proposing strategies to insulate the civil service from political manipulation, restore merit-based appointments, and ensure policy continuity for improved service delivery outcomes.

Onah (2025) examine Citizen Participation and Enhanced Service Delivery: A Study of Enugu State Ministry of Transportation. The study aimed to empirically examine the extent of citizen participation in transportation policy processes and its impact on service delivery outcomes. The data from 385 stakeholders, including Ministry staff, transport union members, and commuters, were incorporated to assess the study hypotheses using a structured questionnaire. The study employed a descriptive survey design with stratified random sampling, and data analysis involved descriptive statistics including frequencies, percentages, and mean scores. The findings revealed limited citizen participation in transportation policy processes (Mean = 2.75), indicating insufficient participatory mechanisms. However, where participation occurs, it demonstrates a moderate positive impact on service delivery outcomes (Mean = 3.32), particularly in enhancing transparency and service quality. The study also identified significant barriers to effective engagement (Mean = 3.91), including poor communication, inadequate feedback systems, lack of awareness, elite domination, and cultural barriers. The study concludes that citizen participation is essential for effective service delivery, but systemic barriers must be addressed to enable meaningful engagement. While the study explores citizen participation in transportation policy processes in a single state, it does not comprehensively assess stakeholder engagement deficits including the level of citizen participation, civil society involvement, and private sector collaboration in policy design and implementation as a dimension of policy implementation gaps across multiple MDAs. There is limited research on how stakeholder engagement deficits specifically manifest in Nigerian MDAs and their consequences for service delivery outcomes. This paper assesses stakeholder engagement deficits as a dimension of policy implementation gaps in Nigerian MDAs, proposing strategies to deepen citizen participation, strengthen civil society involvement, and enhance private sector collaboration for improved policy implementation and service delivery outcomes.

Theoretical Framework

This paper adopts the Institutional Theory as the primary theoretical framework for understanding the relationship between policy implementation gaps and service delivery outcomes in Nigeria's public sector. Institutional Theory, as developed by scholars such as Douglass North (1990) and Elinor Ostrom (1990), posits that institutions, the formal rules, informal norms, and enforcement mechanisms that structure social interaction shape the behavior of individuals and organizations, influencing developmental outcomes.

In the context of policy implementation, Institutional Theory explains why policies that look good on paper often fail to deliver results. Effective implementation requires not only well-designed policies but also strong institutions capable of executing them, institutions with adequate capacity, appropriate incentives, and effective accountability mechanisms (North, 1990). When institutions are weak, policies become mere aspirations rather than instruments of change.

Institutional Theory is particularly relevant for analyzing Nigeria's implementation crisis because it illuminates the structural factors that produce implementation gaps. The politicization of the civil service where appointments and promotions become instruments of politics rather than merit reflects institutional failure (Moghalu, 2026). Weak procurement systems, opaque contracting processes, and limited monitoring capacity reflect institutional weaknesses that enable implementation gaps. The absence of transparent, real-time tracking diminishes deterrence and weakens public scrutiny, allowing implementation gaps to persist.

The theory also explains why reforms often fail to produce results. As one observer noted, "Too many governance reforms are built around individual political champions instead of institutions and systems". When reforms depend on individuals rather than institutions, they are vulnerable to leadership transitions and political cycles. The real challenge, therefore, is building institutions strong enough to sustain accountability beyond political cycles, leadership transitions, and reform rhetoric (The Cable, 2026).

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Institutional Theory further illuminates the role of path dependency in perpetuating implementation gaps. Once certain institutional arrangements are established such as patronage-based appointments or opaque procurement systems they become self-reinforcing, creating incentives for continued dysfunction and resistance to reform (North, 1990). Breaking these path-dependent patterns requires not only policy changes but fundamental institutional transformation.

METHODOLOGY

Research Design

This paper adopts a concurrent triangulation design, combining quantitative and qualitative approaches to provide a comprehensive understanding of the relationship between policy implementation gaps and service delivery outcomes in Nigeria's public sector. The mixed methods design is particularly appropriate for this study because it allows for the triangulation of findings from different sources, enhancing the validity and reliability of conclusions (Creswell & Plano Clark, 2018). The quantitative component provides measurable evidence of the scale and patterns of implementation gaps, while the qualitative component offers depth and context, explaining the mechanisms through which implementation gaps occur and persist.

The study employs a concurrent triangulation design, where quantitative and qualitative data are collected and analyzed separately, and the findings are then integrated during the interpretation phase (Creswell & Plano Clark, 2018). This design is suitable for studies where both types of data are equally important and where the researcher seeks to compare and contrast quantitative findings with qualitative insights.

Quantitative Component

The quantitative component draws on secondary data from multiple sources includes BudgIT's Tracka Project Tracking Reports (2024-2025): Tracka monitored 2,760 capital projects across 28 to 30 States within a 13-month cycle, tracking projects funded under the N10.8 trillion capital expenditure component of the federal budget. Data include project completion status (completed, ongoing, abandoned, not executed, and fraudulently delivered), project location, sector, and disbursement amounts.

Phillips Consulting State Performance Index (pSPI) 2026: The pSPI provides citizen satisfaction scores for public services across Nigeria's 36 states, covering areas including education, healthcare, infrastructure, water, and governance. Budget Implementation Reports from the Office of the Accountant General of the Federation on capital expenditure releases and budget implementation rates, others include official statistics on infrastructure development, service delivery indicators, and governance performance from the National Bureau of Statistics.

The data were being analyzed using descriptive statistics (frequencies, percentages, means, and standard deviations) to summarize the extent and patterns of implementation gaps and service delivery outcomes. Comparative analysis was conducted across states and sectors to identify variations in performance. Correlation analysis was used to explore the relationship between implementation gap indicators and service delivery outcomes.

Qualitative Component

The qualitative component draws from sources on documentary evidence from multiple official reports and policy documents including reports from the budget office of the federation, the Bureau of Public Service Reforms, the Office of the Head of the Civil Service of the Federation, and the Federal Ministry of Special Duties and Inter-Governmental Affairs. In-depth investigative reports from Nigerian newspapers including Daily Trust, Business Day, The Guardian, Punch, and Premium Times, covering constituency project abuses, procurement fraud, and implementation failures. Others includes Public statements, interviews, and testimonies from government officials, civil society leaders, community members, policy experts, reports from BudgIT, Tracka, Accountability Lab Nigeria, and other civil society organizations monitoring government performance.

The data were analyzed using thematic analysis, following the six-phase framework developed by Braun and Clarke (2006): familiarization with the data, generating initial codes, searching for themes, reviewing themes, defining and naming themes, and producing the report. Themes were identified inductively from the data and deductively from the conceptual framework. To ensure the trustworthiness of qualitative findings, the paper employs several strategies: triangulation (using multiple data sources), member checking (where possible), thick description (providing rich contextual detail), and reflexivity (acknowledging

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the researcher's position and potential biases) (Lincoln & Guba, 1985).

For the integration strategy, the quantitative and qualitative findings were integrated during the interpretation phase using a narrative approach, where the quantitative results are presented first, followed by qualitative findings that explain, elaborate on, or challenge the quantitative patterns (Creswell & Plano Clark, 2018). The integration focuses on confirmation, explanation and expansion.

RESULTS

Quantitative Findings

Project Completion Rates: the Tracka 2024/2025 project tracking report provides comprehensive quantitative evidence of implementation gaps across Nigeria. Of the 2,760 capital projects tracked across 28 to 30 states, only 1,438 (52.1%) were completed. The remaining projects presented a troubling picture: 660 (23.9%) were still ongoing, 471 (17.1%) were not executed at all despite funding, 99 (3.6%) were abandoned, and 92 (3.3%) were fraudulently delivered.

Table 4.1: Project Implementation Status (2024/2025**)**

Status	Number of Projects	Percentage	Value (N)
Completed	1,438	52.1%	N/A
Ongoing	660	23.9%	N/A
Not Executed	471	17.1%	N2.19 billion
Abandoned	99	3.6%	N7.8 billion
Fraudulently Delivered	92	3.3%	N8.61 billion
Total	2,760	100%	

Source*: Tracka 2024/2025 Project Tracking Report (Businessday, 2026)*

Table 4.1 shows the financial implications are significant. Projects not executed at all accounted for N2.19 billion out of N7.60 billion disbursed for that category. Abandoned projects were linked to about N7.8 billion of the N8 billion disbursed, while fraudulently delivered projects accounted for N8.61 billion out of N15.07 billion released. These figures represent cases of fund diversion, repeat payments for previously completed works, or substandard delivery.

The State-level performance varied widely. Katsina stood out as the only state to complete more than 85 percent of its 114 tracked projects in 2024, valued at N26.79 billion. Rivers, Bauchi, Gombe, and Kano recorded completion rates above 65 percent. At the other end of the spectrum, Adamawa, Benue, Yobe, Ondo, and Delta posted completion rates below 35 percent, with Delta at just 15.63 percent. Taraba, Abia, Nasarawa, Adamawa, and Ogun accounted for 97.5 percent of abandoned projects despite full disbursement of funds.

Table 4.2: State-Level Project Completion Rates (Selected States)

State	Completion Rate	Notable Pattern
Katsina	85%	Highest completion rate
Rivers	65%	Above average
Bauchi	65%	Above average
Gombe	65%	Above average
Kano	65%	Above average
Lagos	50.91%	Below average despite resources
Oyo	~36%	Many ongoing projects
Abia	~36%	Many ongoing projects
Ondo	24.51%	High abandonment
Yobe	29.63%	High abandonment (50.76%)
Delta	15.63%	Lowest completion rate

Source*: Tracka 2024/2025 Project Tracking Report (Businessday, 2026)*

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Budget Implementation Rates: Data from the budget implementation report shows that only N1.208 trillion was released to MDAs for capital expenditure between January and September 2025, against an annual appropriation of N13.89 trillion. This translates to an implementation rate of just 8.7 percent, leaving a shortfall of more than 91 percent. Quarterly disbursements show uneven pace: N34.32 billion in the first quarter, N393.86 billion in the second, and N780.28 billion in the third, compared with a quarterly budg*et al*location of N4.63 trillion (Businessday, 2026).

Citizen Satisfaction Scores: The 2026 Phillips Consulting State Performance Index found that average citizen satisfaction with public services stood at just 2.90 out of five, with fewer than half of the country's states scoring above the report's benchmark of 3.0. Citizens rated education affordability, roads, and government communication as the strongest aspects of service delivery, while finding jobs, access to clean water, and the conduct of law-enforcement agencies received the poorest scores nationwide (Businessday, 2026).

Trust in Government: Quantitative data on citizen trust reveals a crisis of confidence. The Africa Polling Institute's 2025 Social Cohesion Report and the Edelman Trust Barometer reveal that trust in government has fallen to historic lows, with over 83 percent of Nigerians expressing little or no confidence in the executive, 82 percent in the National Assembly, and 79 percent in the judiciary. A 2026 survey found that 72 percent of Nigerians expressed little to no trust in the government, down 11 points from 83 percent in 2025 (Leadership, 2026).

Qualitative Findings

Theme 1: Bureaucratic Capacity Deficits

Qualitative evidence from multiple sources reveals systemic bureaucratic capacity deficits that undermine policy implementation. The former Director-General of the Bureau of Public Service Reforms expressed concerns over "absence of administrative and human resource competence and discipline in the civil service," warning that "unless a reform is urgently introduced, the decline in public service delivery will continue non-stop" (Ukanyi, 2026).

Kingsley Moghalu, former Deputy Governor of the Central Bank of Nigeria, described Nigeria's biggest barrier to economic transformation as "the rot in its civil service politicisation, frequent purges that erode institutional memory, quota systems that sometimes trump merit, corruption, and bureaucratic red tape" (Moghalu, 2026). He noted that "frequent purges mean you keep re-learning the same lessons. Institutional memory vanishes and the country pays the price" (Moghalu, 2026).

The capacity deficit is particularly acute at the local government level. Investigations have revealed "weak governance structures, poor fiscal transparency, and limited administrative capacity at the local level, raising questions about how public funds are being utilized" (ThisDay, 2026). The Nigeria Union of Local Government Employees has accused key federal agencies of impeding compliance with local government autonomy rulings, underscoring a deeper challenge within Nigeria's governance architecture where "judicial pronouncements often struggle to overcome entrenched political and institutional interests" (Guardian, 2026).

Theme 2: Political Interference and Patronage

Qualitative evidence reveals systematic political interference that hollows out institutional capacity. Moghalu argued that "political interference has hollowed out the civil service's capacity to implement durable policy;" noting that "politicians often err by believing technocrats alone can revive economies while political actors prioritise short-term patronage, ethnic balancing, or electoral cycles in ways that erode institutions" (Moghalu, 2026). He warned that "when appointments and promotions become instruments of politics, you lose the continuity and expertise a state needs to function" (Moghalu, 2026).

The abuse of constituency projects provides stark evidence of how political patronage distorts implementation. A Daily Trust investigation exposed how "Nigeria's budgeting process has been turned into a bazaar where public institutions are stripped of their mandates and transformed into conduits for political patronage" (Daily Trust, 2026). The investigation revealed that "agencies established by law for specific responsibilities are being compelled to abandon those responsibilities to execute projects inserted by legislators for their constituencies," resulting in "institutions increasingly becoming weaker, national planning collapsing, and development suffering" (Daily Trust, 2026).

The scale of this distortion is captured in specific cases. The Institute for Peace and Conflict

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Resolution (IPCR) had N17.78 billion of its N19.34 billion budget, an astonishing 91.98 percent, earmarked for solar streetlights, fertiliser distribution, motorcycles, and classroom construction completely outside its statutory mandate (Daily Trust, 2026). The National Root Crops Research Institute, Umudike, had N59.12 billion from its N71.03 billion budget diverted to roads, bridges, solar projects, and health infrastructure turning "a research institute devoted to improving root crop production... into a construction company" (Daily Trust, 2026).

Research by Ik-Nwosu and Michael (2025) found that "government interference often results in inefficiency, political patronage, bureaucratic delays, and misallocation of resources" in public enterprises. The study concluded that reducing undue political control can significantly improve operational efficiency, transparency, and service delivery.

Theme 3: Stakeholder Engagement Deficits
Qualitative evidence reveals significant gaps in citizen engagement in policy processes. A survey highlighted "important gaps in transparency, oversight and public participation in the management of Nigeria's public debt and more broadly in governance processes" (News Agency of Nigeria, 2026). Evidence suggests that "public participation on key policy matters remains very weak, with the connection between government action and visible outcomes for citizens remaining weak and often unclear" (News Agency of Nigeria, 2026).

The Citizens Delivery Tracker (CDT) experience illustrates the engagement challenge. A four-month citizen perception survey revealed that "87 percent of respondents affirmed the importance of such a platform, yet a significant gap exists between public interest and actual engagement" (Tribune Online, 2026). About 43 percent of citizens who submitted complaints through the platform received no response, leading to concerns that "this can make citizens disillusioned about engaging with government tools". As one stakeholder observed, "Government is doing so much, but citizens are not feeling the impact. There is a misalignment between government action and the actual needs of citizens". The head of administration at the Central Results Delivery Coordination Unit admitted that "we are not happy so far with the progress made" (Tribune Online, 2026).

Theme 4: The Human Cost of Implementation Failure
Qualitative evidence powerfully captures the human consequences of implementation gaps. In Kaibo Sabo, Gwagwalada, a community leader recounted: "My friend lost his wife in 2015 because there was no health facility in the community. When the chairman said we had been given a hospital, we thought our suffering was over. Instead, things became worse. They left us like this, and we have lost countless brothers and sisters". The recurring pattern of incomplete or irregular projects points to deeper institutional weaknesses. As one analysis noted, "Weak oversight creates fertile ground for cost inflation, delayed delivery, and in some cases, outright diversion of funds, with contractors facing limited consequences for non-performance". "The absence of transparent, real-time tracking diminishes deterrence and weakens public scrutiny" (BusinessDay, 2026).

Discussion: Integration of Quantitative and Qualitative Findings
The integration of quantitative and qualitative findings reveals a coherent and mutually reinforcing picture of the relationship between policy implementation gaps and service delivery outcomes in Nigeria's public sector. The quantitative data provides measurable evidence of the scale and patterns of implementation failure, while the qualitative evidence explains the mechanisms through which these failures occur and persist.

Bureaucratic Capacity Deficits and Project Completion: The quantitative finding that only 52.1 percent of capital projects are completed is explained by qualitative evidence of systemic bureaucratic capacity deficits. The former Director-General of the Bureau of Public Service Reforms' concern over "absence of administrative and human resource competence and discipline in the civil service" directly explains why projects fail to reach completion. When civil servants lack the technical competence to supervise complex infrastructure projects, monitor contractor performance, and ensure quality standards, implementation gaps are inevitable. The paper observed that "frequent purges destroy institutional memory" explains why lessons from past failures are not learned, allowing the same mistakes to be repeated.

The wide variation in state-level performance from Katsina's >85 percent completion rate to Delta's

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15.63 percent is explained by differences in bureaucratic capacity. States with stronger institutional capacity, as reflected in their ability to convert funding into completed projects, demonstrate that capacity deficits are not inevitable but can be addressed through deliberate institutional strengthening.

Political Interference and Fraudulent Delivery: The quantitative finding that 92 projects (3.3%) were fraudulently delivered, accounting for N8.61 billion in diverted funds, is explained by qualitative evidence of systemic political interference. The paper investigations revealed that "Nigeria's budgeting process has been turned into a bazaar where public institutions are stripped of their mandates and transformed into conduits for political patronage" explains how institutional mandates are distorted and resources diverted. The specific case of the National Root Crops Research Institute having N59.12 billion diverted to roads and bridges illustrates how political interference transforms research institutions into construction companies. When agencies are forced to execute projects outside their mandates, they lack the technical expertise to ensure quality delivery, leading to the substandard or fraudulent delivery captured in the quantitative data.

The qualitative evidence on constituency projects also explains the pattern of project abandonment. When legislators insert projects into agency budgets without proper feasibility studies, and when contractors are selected based on political patronage rather than competence and capacity, projects are more likely to be abandoned or poorly executed.

Stakeholder Engagement Deficits and Citizen Satisfaction: The quantitative finding that average citizen satisfaction stands at just 2.90 out of five, with 72 percent of Nigerians expressing little to no trust in government, is explained by qualitative evidence of weak stakeholder engagement. The Citizens Delivery Tracker experience where 64 percent of citizens were unaware of the platform and 43 percent of complaints received no response reveals how government-citizen communication failures erode satisfaction and trust.

The qualitative observation that "Government is doing so much, but citizens are not feeling the impact. There is a misalignment between government action and the actual needs of citizens" explains why rising government spending has not translated into improved citizen perceptions. When citizens do not see tangible returns on public resources, the social contract frays, and trust erodes.

The integration of quantitative and qualitative findings reveals the devastating human cost of implementation gaps. The quantitative data shows that billions of naira is wasted on unexecuted, abandoned, and fraudulently delivered projects. The qualitative evidence reveals what this means in human terms: a community leader's account of losing "countless brothers and sisters" because a promised hospital was never completed. When capital projects fail, the consequences are measured not just in naira but in lives lost, opportunities foregone, and futures destroyed.

The findings support Institutional Theory's proposition that institutional quality shapes developmental outcomes. Weak institutions characterized by bureaucratic capacity deficits, political interference, and weak stakeholder engagement produce implementation gaps that undermine service delivery. The variation in state-level performance demonstrates that institutional quality is not fixed but can be improved through deliberate reform, as Katsina's example shows. The findings also highlight the path-dependent nature of institutional failure. Once patronage-based appointment systems and dense procurement processes become entrenched, they create incentives that perpetuate dysfunction. Breaking these patterns requires not just policy changes but fundamental institutional transformation.

CONCLUSION

Based on the quantitative and qualitative findings, it is observed that bureaucratic capacity deficits, political interference and patronage, and stakeholder engagement deficits are the primary policy implementation gaps undermining service delivery outcomes in Nigeria's public sector. The quantitative evidence reveals that only about 52 percent of Nigeria's 2024 capital projects show evidence of on-ground delivery, with over 56,000 government projects remaining uncompleted nationwide. Average citizen satisfaction with public services stands at just 2.90 out of five, with 72 percent of Nigerians expressing little to no trust in government.

The qualitative evidence explains these patterns, revealing systemic bureaucratic incapacity, political interference that hollows out institutional capacity and weak stakeholder engagement that disconnects government from citizen needs. The

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human cost of these implementation gaps is devastating: communities left without healthcare facilities, water projects abandoned, and roads incomplete, resulting in lost lives, economic stagnation, and preventable hardship.

The paper therefore submits that Nigeria's governance challenge is not a shortage of policies or resources but a fundamental failure of implementation. The real challenge is building institutions strong enough to sustain accountability beyond political cycles, leadership transitions, and reform rhetoric. Too many governance reforms are built around individual political champions instead of institutions and systems. The tragedy of Nigeria is not that it lacks institutions, talent, or resources, but that these have too often not been mobilized with sufficient integrity, discipline, competence, and developmental clarity.

The paper concludes that achieving meaningful service delivery outcomes in Nigeria requires a comprehensive approach that addresses not only the supply-side factors of policy design and resource allocation but also the institutional factors of bureaucratic capacity, political accountability, and citizen engagement. As the Phillips Consulting State Performance Index noted, "spending is a number. Progress is an outcome". Until Nigeria closes the gap between these two, public expenditure will continue to rise while development outcomes lag behind.

Recommendations

Based on the conclusions derived from the findings, the following recommendations are offered:

i. Bureaucratic capacity should be strengthened through merit-based recruitment and continuous training of civil servants. The civil service must be depoliticized, with security of tenure restored for technical roles to allow expertise to accumulate. The public sector should adopt corporate governance discipline, treating ministries and agencies like enterprises with clear KPIs, board oversight, and transparent reporting. The National Strategy for Public Service Reforms, developed with World Bank support, should be fully implemented, including the appointment of a Special Adviser on Governance and Institutional Reforms.

ii. Political interference in the civil service must be addressed through institutional reforms that insulate technical roles from political manipulation. Frequent purges that destroy institutional memory must stop, and appointments and promotions must reward performance rather than political calculations. The federal character principle must be balanced with competence, ensuring that inclusion does not become a licence for mediocrity. Addressing political patronage is crucial to improving policy implementation and achieving sustainable development goals in Nigeria.

iii. Citizen participation should be deepened through transparent feedback mechanisms and genuine stakeholder engagement. The Citizens Delivery Tracker (CDT) should be optimized to address low awareness and weak responses to citizen complaints, with the government simplifying the feedback process and prioritizing security by enforcing multi-factor authentication for administrative accounts. Public participation in policy processes should be strengthened, with the connection between government action and visible outcomes for citizens made clear and transparent.

iv. A results-based budgeting system should be adopted that ties government spending to measurable outcomes, linking national development goals with policies, sector strategies and project implementation. An Organic Budget Law should be enacted to strengthen the connection between planning and budgeting, and public financial management systems should be digitised to boost transparency and real-time monitoring.

v. Procurement systems should be reformed to ensure competitive bidding, transparent contracting, and milestone-based payments tied to independently verified progress. Digital geotagging and third-party inspections should be implemented to verify project delivery, and contractors should face predictable sanctions for non-performance. Payment schedules should be tied to independently verified milestones rather than political timetables.

vi. Policy continuity should be ensured across administrations to prevent disruption of ongoing projects. Changes in administration should not automatically lead to project abandonment, and legislation of continuity on critical national projects should be considered. Strengthening the link between planning and execution would ensure efficient use of resources and delivery of tangible benefits to citizens.

vii. Independent project monitoring should be institutionalized through a body separate from

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implementing MDAs, with real-time access to financial data and the authority to halt disbursements when projects deviate from approved specifications. The establishment of a National Independent Project Monitoring Agency, as proposed in legislation before the National Assembly, should be prioritized.

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Source of support: Nil; **Conflict of interest:** Nil.

Cite this article as:
Musa, A., Kambar, B. B. & Garba, F. “Policy Implementation Gaps and Service Delivery Outcomes in Nigeria’s Public Sector: Evidence from Ministries, Departments and Agencies.” *Sarcouncil Journal of Public Administration and Management* 5.4 (2026): pp 41-53.

Publisher: SARC Publisher