

Review Article

## Management of Human and Material Resources in Local Government through Effective Strategies and Organizational Utilization

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**Abstract:** The study examines Nigeria's resource allocation and usage as the gap in the country's pursuit of sustainable progress. The primary goal of the study is to investigate how Nigeria has struggled to achieve the Sustainable Development Goals (SDGs) due to inefficient use and distribution of financial, human, and material resources. Human and material resources are essential in every aspect of a company. An organization's ability to advance in all directions might be hindered by poorly managed human and material resources. Resources management offers a systematic assessment, requisitioning, and approval process for the evaluation and acquisition of products, equipment, and resources. The goal of resources management is to continuously seek opportunities to reduce costs and improve performance through the cost-effective selection and standardization of products, equipment, and related processes. A successful and efficient local government system will be preceded by well-managed human resources and material resources. while preserving or raising the standard of the services and care that are offered to the public. Subjectivism serves as the ontological orientation in this study, which employs a qualitative approach grounded in interpretivist philosophy. According to the study's findings, corruption, ethnic prejudices, poor governance, a lack of accountability, a lack of transparency, and unnecessary expenditure on pointless activities have all contributed to Nigeria's egregious inefficiency in resource allocation and use. According to the study's conclusion, Nigeria would be headed toward sustainable development if appropriate project planning, implementation, monitoring, and evaluation were done transparently and resources were used and distributed effectively. Therefore, the report suggests that Nigeria adopt economic and technical efficiencies in the distribution and use of its resources in order to achieve the aims of sustainable development.

**Keywords:** Efficiency, Human Resources, Local Governance, Management, Sustainability.

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### 1. Overview

Being one of the world's most naturally endowed countries, Nigeria is endowed with a wealth of natural and human resources. The assertion that the local government plays a crucial role in developing democratic regimes by establishing stable mechanisms for economic and social development in Nigeria is a truism, and the level of management capacity is a key element of its success. This is because increased service delivery in the Nigerian local government system has necessitated the need for strategies to improve their human and material resources, which will in turn improve Nigerian democracy. The widespread discovery of oil commercial amounts at Oloibiri in 1957, along with other valuable solid minerals, cleared the

path for prosperity and greatness for the nation soon after its 1960 independence from Britain. However, because of egregious mismanagement brought on by ineffective resource allocation and usage, the achievement of this ideal condition has thus far remained a phantom. Abalaka (2023). Nigeria is now a middle-income nation on par with nations like Turkey, Israel, South Korea, Taiwan, Argentina, and Brazil thanks to the oil boom of the 1970s. However, the military governments that controlled the country's affairs and were not answerable to anybody squandered the money made from the oil boom on questionable and extremely contentious projects that had little beneficial effect on the lives of the populace. Ajiteru (2023).

Trillions of Naira are read out each year as part of the yearly budget preparation and presentation process, demonstrating the inefficiencies that still exists today. However, because the impact of these enormous quantities of money allotted to various sectors of the economy are seldom felt in the lives of the inhabitants, they are unsure of when and where they will ever be spent. Therefore, it is essential to highlight that if nothing is done to address the current condition of economic and technical inefficiencies in allocating and exploiting material, human, and financial resources in Nigeria, sustainable development will remain illusive for a very long time. This study aims to pinpoint some of these inefficiencies in the distribution and use of resources as the weak point. in Nigeria's pursuit of progress and offer recommendations for enhancement. The study will try to address the following questions in order to fulfill its stated goals:

- a. How effectively are resources used and distributed in Nigeria?
- b. Does the government use and distribute resources in a way that benefits Nigerian citizens?
- c. Does the use and distribution of resources affect sustainable development in any way?
- d. Aside from the continuous introduction, the work is divided into five sections.

Nevertheless, after determining the resources that the local government as an entity needs, it is also necessary to build the capacity to distribute these resources effectively. These abilities include financial resource management, which establishes how much money will be spent to acquire the work. completed, and keeping track of these expenses; material resource management, which acquires and ensures the proper use of facilities, equipment, and materials required to do specific tasks; management of human resources, which finds the finest candidates for a position by inspiring, guiding, and developing employees; and time management, which controls one's own and other people's time. Sulaiman (2023) refers to them collectively as Resources Management.

Instead of the issues mentioned above and the analysis of the requirements for managing human and material resources in the Nigerian Local Government system in order to enhance local government services in Nigeria, the study aims to:

- 1) To determine the most effective methods for ensuring better administration of personnel and material resources, which will ultimately result in improved service delivery within the Nigerian local government system.
- 2) To investigate how the performance of the Nigerian local government system will be affected by these methods for improving the management of human and material resources.

## 2. Problem Statement

Nigeria possesses a wealth of financial, human, and material resources. The lives of the residents, who are still struggling to survive in the midst of plenty, have not, however, much improved as a result of the availability of such resources. With an estimated 182 million residents, more than 70% of the population inhabit areas below the poverty line (World Bank, 2017). Among the social ills plaguing the nation as a result of corruption and the egregious inefficiency in resource allocation and utilization that tends to favor a few privileged individuals at the expense of the vast majority are extreme poverty, high unemployment, high crime, prostitution, risky migrations, political unpredictability, advanced fee fraud, suicide, drug trafficking and usage, child and women trafficking, tribalism, nepotism, ethnicity, favoritism, and religious crises (Sulaiman, 2019). Since no country can make significant progress without effectively managing its resources, this situation leads to an elusive pursuit of sustainable development. Therefore, this study aims to pinpoint some of the places where these resource

allocation inefficiencies and Utilization continues and offers ideas that, if put into practice, might lead to Nigeria's transition to sustainable development. Ajiteru (2023).

### 3. Techniques

The secondary source of data sourcing approach was used primarily. Books, journals, newspapers, online resources, conference and workshop papers, and government publications were all perceptively reviewed. Consequently, the content analysis method was used to examine the results. The following strategies are the result of the exercise and were further explained for successful internalization:

## 4. Review of Literature

### 4.1. Rational Choice Theory as the theoretical foundation

The rational choice theory serves as the foundation for our investigation. A framework for comprehending and simulating social and economic behaviors exhibited by people, organizations, and society as a whole is the rational choice theory. The theory of rational choice was first introduced in the late 1700s by the work of Cesare Beccario (Wright, 2017), although Gary Becker's (1974) books feature a more contemporary version of it. People will always make wise and sensible judgments, according to this economic concept, which assumes rationality in decision-making. These choices are thought to be of the highest self-interest or for the benefit of everyone, and they are thought to give the decision maker the most happiness or benefit out of all the options available. Since the government is supposed to make logical decisions when allocating and using resources for the benefit of the populace, the rational choice theory is deemed appropriate for this study (Sulaiman, 2023).

### 4.2. Clarifications of Concepts

#### 4.2.1. Allocation of Resources

Nigeria is endowed with a wealth of resources, including financial, people, energy, and raw commodities Among others. Based on their level of resource availability, nations are rated according to their level of wealth. However, each nation's level of growth is greatly influenced by who owns these resources and how well and efficiently they are used. Sustainable development and the economy's survival depend on the efficient use of resources. The careful distribution of limited resources to jobs and projects where they can yield the highest rate of return is known as resource allocation (Kurt, 2018). This will need maximizing the use of all available resources. The management is more focused on attaining both technical and economic efficiencies when resource allocation efficiency is taken into consideration. Although the goal of economic efficiency is to guarantee that the production of While consumer preferences are reflected in goods and services, technical efficiency is the measure of how productive an economy or system can be with the least amount of inputs or resources. Its goal is to maximize output while using the least amount of input. Abalaka (2023). Kurt (2018) asserts that the following actions can be taken to enhance resource allocation:

- a. Allow for strategic reallocation: This occurs when you notice some shortcomings in your original plan for allocating resources. Adjustments can be made to increase output.
- b. Diversify your resources: For best results, it makes sense to diversify your limited resources.
- c. Sign up for a simple, automated method for requesting resources: Use software that allows you to quickly track resource deployment instead of requisitioning resources by hand.
- d. Establish optimal usage as the standard: The first step in developing sound resource allocation practices is to establish optimal utilization as the standard. You must refrain from allocating too few or too many resources to certain economic sectors.
- e. Compare the planned and actual resource allocations in terms of the intended performance efficiency.

#### 4.2.2. Use of Resources

To guarantee the best possible use of the resources allotted, economic managers must practice effective resource utilization. Higher factor productivity and waste reduction are guaranteed by optimal resource usage (Jhingan, 2016). Performance measurement is necessary when allocating resources to make sure that individuals are held accountable and that the intended productivity outcomes are being attained. The situation in Nigeria is very different because the government allots annual budgetary funds to each economic sector with little to

no consideration for performance. The majority of government agencies are accused of awarding pointless contracts, even for unnecessary materials, in order to deplete budgetary allocations and then argue for larger allocations in the following year due to public sector corruption. No government agency has made an effort to look into the purpose or manner of spending of prior financial allocations. Accordingly, the majority of Nigerians' standard of living has suffered as a result of the poor budgetary performance, with over 72% of them living in extreme poverty (Sulaiman, 2019).

#### **4.2.3. Nigerian Project Planning, Implementation, and Assessment.**

The government undertakes developmental projects to raise the standard of living for its population. To guarantee that developmental objectives are met, such projects need to be carefully designed, carried out, and their effects assessed. Such projects are given resources to guarantee their effective completion. However, in cases where the project's true utility or the inhabitants' desire for it is in doubt, any resources devoted to it are a complete waste because they will not improve the lives of the citizens. An initial screening procedure is necessary before a project is chosen for implementation in order to prevent the government from overcommitting resources and not delivering the intended (Young, 2015) outcomes. To make sure that resources are used where they will have the biggest impact on residents' lives, initiatives must be prioritized from the entire portfolio. Those that are accepted for closer examination are then put through a thorough needs and expectations analysis by an initial project team in relation to the resources that are available. Ajiteru (2023).

#### **4.2.4. Development for Sustainability**

Meeting current developmental requirements without endangering the needs of future generations is known as sustainable development. According to Adebayo (2020), sustainable development is the endeavor to enhance the environment or natural resources in order to raise human well-being without endangering the demands of future generations. In his own proposal, Mohammed (2018) defines sustainable development as the capacity to maintain the state's current resources for the benefit of all residents while making deliberate measures to conserve them for next generations' use. The Brundtland Commission, also called the World Commission on Environment and Development, launched sustainable development in 1987. It has widespread support, demonstrating a dedication to the welfare of all people while acknowledging the necessity of operating within the natural bounds of the earth. Ajiteru (2023). Sustainable development is "development that meets the needs of the present without compromising the ability of future generations to meet their own needs," according to the United Nations Environmental Programme (UNEP, 2021). Ajiteru (2023).

### **5. Management of Human Resources in Local Government in Nigeria**

Management and leadership go hand in hand. Management is, in fact, a crucial instrument for instructional leadership. However, new or aspiring public officials are frequently misled into thinking that the managerial or logistical facets of the position are not very important. The people who work for the company are the focus of human resources and its management. According to local government jargon, each of you sat here represents your local government's human resources. Furthermore, we believe your council cannot do any better than you allow it to. Consequently, you—the members of your council—are regarded as the most valuable assets. People and their management are therefore becoming increasingly crucial due to the abundance of other sources are not as strong as they once were in terms of competitive success. However, since human resource management seeks to guarantee that your council acquires and retains the knowledgeable, devoted, and highly motivated workforce it requires, acknowledging that the foundation for competitive advantage for any local government council has evolved is crucial to creating a new frame of reference for viewing issues of human and material resource management as strategic. This entails taking action to identify and meet the requirements of future generations as well as to improve and develop their innate abilities—their contributions, potential, and employability—by offering chances for learning and ongoing development. Along with motivating them, it entails managing training programs, management development, and recruitment and selection processes that are connected to the council's needs (Sulaiman, 2023).

However, effective human resources planning is essential for the Nigerian local government system because it will help the local governments acquire and retain the quantity and quality of manpower required for effective use; ensure the best use of the human resources currently employed through career planning and training; prevent waste by removing redundancies; provide for the organization's future manpower needs in terms of

needed skills, experience, locations, numbers, ages, and sex; establish and recognize future job requirements; be better equipped to handle the human problems associated with increases or decreases in manpower; and allow the local government commission to identify areas where a shortage or excess of manpower is likely to occur in the future and to take advantage of the situation that is about to happen. As a result, the caliber of the people working for the local government system has a significant impact on its ability to fulfill its goals, objectives, and purposes. In many instances, "lack of systematic personnel planning has given rise to duplication of work," according to a United Nations article (UN, 2017:30).

## **6. Management of Material Resources in Local Government in Nigeria**

From a semantic perspective, material resources management is a scientific method that deals with arranging, planning, and managing the flow of materials from the point of purchase to the final destination. In order to obtain the proper quality and quantity of supplies at the appropriate time, material resources management is a crucial management tool. Having effective inventory control and implementing sensible condemnation and disposal procedures will enhance the effectiveness of the company and create a positive work environment in any kind of business. Abalaka (2023). To make the most of the resources at their disposal and develop the habit of incorporating material management concepts into all aspects of their daily work, local government employees need to be familiar with the fundamentals of material management (Selvaraj, n.d). Getting the proper number and quality of goods at the right time, location, and cost are the goals of material resources management. Gaining buying economy, meeting demand throughout the replenishment period, maintaining reserve stock to prevent stock outs, stabilizing consumption swings, and offering a suitable level of customer service are the goals of material management Ajiteru, (2023).

Its goals might be classified as primary or secondary. Ensuring the proper pricing, high turnover, low procurement and storage costs, supply continuity, consistency in quality, positive supplier connections, staff development, and a good information system are the main goals. Assuring forecasting, interdepartmental harmony, product improvement, standardization, innovative materials and goods, and positive reciprocal connections are the secondary goals. The four basic needs of material management—having enough materials on hand when needed, paying the lowest prices consistent with quality and value requirements for purchasing materials, minimizing inventory investment, and operating efficiently—are essential for effective management and supervision that depends on managerial functions of planning, organizing, staffing, directing, controlling, reporting, and budgeting. The key to enhancing both human and material resources in Nigerian local government are based on the idea that the organization's personnel cannot do their jobs any better than the tools they have at their disposal. Thus, it becomes imperative to consider methods for enhancing both people and material resources (Sulaiman, 2023).

## **7. Methods for Enhancing the Nigerian Local Government System's Human Resources**

### **7.1 Sufficient Employee Motivation**

A system of employee motivation, incentives, and recognition is not only a good thing to do with people, but it is also an excellent instrument for motivating them to do well. In addition to ensuring efficiency in the now, treating employees as important assets and keeping cordial relationships with them is a smart move for the future. Therefore, managers and employers must should take the initiative to cultivate a skilled and committed workforce capable of accomplishing their councils' objectives (Ajiteru, 2023).

Since leadership and motivation are inextricably linked and dependent upon one another, leaders, even at the local government level, must not overlook the facts underlying the assumption that social influences on motivation imply that motivations are socially and culturally determined (Isa, nd). However, emphasis should be placed on the necessity of identifying and inspiring various people for different reasons. Motivated local government workers will always be content, joyful, and eager to work on any difficult project the company assigns them. As a result, workers will endeavor to meet these organizational goals according to their level of motivation, which can be divided into physical, psychological and socioeconomic aspects (Kazmier, 2021:331).

## **7.2 Effective Use of Federal Staff Training Funds (1% Allocation)**

It is impossible to overstate the value of employee training. It is more beneficial than expensive. As a process, it improves workers' abilities, knowledge, and skills to accomplish a certain task; it shapes workers' perspectives and results in high-quality work. In nature, training is ongoing and never-ending. It is essential to the growth and success of an organization. An organization's employees and employers benefit from it since well-trained staff are more productive and efficient. Employee morale is raised via training, which also reduces supervision and accidents, enhances opportunities for advancement, and eventually boosts output. Ajiteru (2023).

Instead, the federal government allocated one percent of the national budget to strengthen the local government personnel in Nigeria (Abalaka, 2023). The importance placed on the effective administration of the Nigerian local government's staff determines whether the federal government needs to make the most of this gesture. Thus, we demand that this fund be used as efficiently as possible for the particular goal of human resources management (Sulaiman, 2019).

## **7.3 Sufficient Inventory of Human Resources**

Since the real number of local government employees will help ensure effective management of the council's people and material resources, the rate of personnel audits in the local government that coexists with ghost workers syndrome is concerning. It is actually impossible to manage without knowing who you are managing and how many of them you are managing. Although personnel audits are a given, we believe that proactive human resources inventory is necessary to understand precisely who to plan for, their needs, and their current capabilities.

## **7.4 Appropriate Function/Office Delineation**

Nearly all of the staff in Nigeria's local government councils aspire to be part of the revenue drive. Being in the works department would not appeal to many people. Many employees in the financial department will be reluctant to take a day off from work. Because of the promises of their positions in the office, many of them have declined training opportunities. Consequently, to obtain The best staff have clearly defined roles and offices, which is a major plus (Abalaka, 2023).

## **7.5 Motivating professional local government employees to perform well and diligently**

As active and forward-thinking change agents in their communities, career civil servants are expected to regain their position of pride within the council. Since political appointees and elected officials will only hold office temporarily and then depart the council, they should refrain from engaging in power struggles with them if the goal of the local government is to be fulfilled. However, career civil servants are always present. Their career is there, thus they should live their lives accordingly by becoming proactive in improving the council's standing in relation to being effective and guaranteeing the local council's efficiency. According to Sulaiman (2019), political officers are responsible for providing them with an environment that would allow them to work and thrive.

## **7.6 Sufficient Administrative Office Space**

According to a proverb, several staff of Nigerian local governments work in offices beneath mango trees. More than necessary, it has been reported that staff members who have offices typically work in small offices with five or six people. Just this circumstance destroys employee morale and damages the council's reputation. Therefore, it is imperative to guarantee sufficient administrative spaces where staff members can operate effectively and efficiently. Ajiteru (2023).

## **7.7 Efficient Communication in Organizations**

One of the fundamental requirements for achieving corporate objectives is effective communication. Without communication, no group or organization—not even the local government—can function. It will be difficult to manage human resources without good communication. Without efficient coordination, even work coordination is impossible, and the organization would fail due to a lack of communication. Because people are unable to express their wants and sentiments to others, cooperation also becomes impossible. An

organization's many interrelated components are held together by communication. When it quits, there is no longer any organization activity. Even the best ideas are worthless until they are shared and comprehended by others. Better performance and job satisfaction are often encouraged by excellent communication. People are aware of their employment better and experience things on a deeper level. In the end, an executive gets others to do tasks via communicating effectively. Thus, communication skills are essential for a successful executive (Abalaka, 2023).

An effective leader must be able to take in, evaluate, and communicate knowledge in order to inspire his team members. Effective communication is therefore a management talent. Orders are transmitted, labor is completed, raw materials are purchased, and the result is advertised and sold with the help of organizational communication. It is a tool for hiring, firing, promoting, praising, pressuring, reprimanding, persuading, and so forth. In order to address issues related to employer-employee relations, employee productivity, or any other human relations issue, communication is essential. Poor communication is frequently the underlying source of numerous issues. A hush-hush mentality creates damaging rumors, and secrecy fosters rumors. Sulaiman (2023).

### **7.8 ICT Instillation in Organizations**

Top modern executives are fully aware of how effective information technology (IT) tools can be in achieving organizational goals. The use of information technology (IT) tools aids in both achieving the company's stated objectives and streamlining operational procedures. Trends and findings from recent research consistently demonstrate the value of IT tools in the Human Resources (HR) domain, i.e., the ability to use IT skills to complete assigned HR activities (Gabčanová, n.d).

Lewis (nd) asserts that technology has significantly altered the corporate landscape. The introduction of computers and the Internet in the Information Age has exacerbated that effect in a big way. Computer technology is even necessary for many firms to operate. Nearly every aspect of business is affected by this, including human resources, as technology continues to have a big influence on HR procedures. Ajiteru (2023).

## **8. Approach**

With a strong emphasis on interpretivism, the study employs a qualitative design. When gathering and evaluating data, qualitative research prioritizes language above quantitative methods (Chidi & Shadare, 2017). According to interpretivism, researchers must recognize how people differ from one another in their roles as social actors (Saunders, Lewis & Thornhill, 2012). These social actors' views on sustainable development are influenced by how they distribute and use resources to a personal understanding of what reality is. Personal opinions, which are packed with values, determine how various people perceive and understand the reality of sustainable development. Since the entire concept of resource allocation, utilization, and sustainable development is dependent on personal opinion in selecting what developmental priority a given people should prioritize, the study's ontological stance is subjectivism. Using information gathered from secondary sources, such as written texts, articles, published materials online, and other public sources, the study aims to examine and explain events. Following a thorough content analysis, conclusions and suggestions are drawn from these materials (Sulaiman, 2023).

## **9. Conversation**

### **9.1 How Nigerian Resources Are Inefficiently Distributed and Used Nigeria as a nation**

Nigeria is still fighting for the proper institutional and legal framework, as well as a governance structure, to help it overcome its current developmental obstacles. Abalaka (2023). The ruling class will continue to distribute and use the country's resources in corrupt, ineffective, and localized ways that will not lead to any significant improvement for the nation because of the inherited overcentralized system of governance, where the victor keeps everything. Ministers, special advisers, and board members are typically appointed to government ministries and organizations based more on political, religious, and ethnic factors than their capacity to perform. Development projects are started based on ethnic considerations rather than geographic benefits whenever an administration takes power. This is clearly visible at the federal, state, and At local government levels, when representatives persuade lawmakers to allow the establishment of such enterprises in their localities. Primitive

factors, rather than sites that would support research and learning, led to the establishment of the majority of federal and state universities. This bad site selection has the effect of depleting resources that could have been used for other initiatives. Ajiteru (2023).

It has been noted that procurement-related issues account for 60% of corruption cases in Nigeria (Onyilimba, 2017). Without much regard for due process, federal, state, and local authorities typically award contracts based on political favoritism, ethnicity, nepotism, and other arbitrary factors. This makes it possible for such contracts to be poorly executed or not executed at all, with no repercussions for violators and it is then designated as a "abandoned project" for re-award by a different government. According to Kaoje (2017), 70 percent of the government's overall budget is spent on corruption in procurement. The Obasanjo administration ordered an investigation into Nigerian procurement malpractices in 1999. The Country Procurement Assessment Report (CPAR) was produced by the Nigerian Country Department Africa Region in 2000. The report's conclusions include the following:

- 1) Contracts are shared with civil servants via their own legally formed businesses.
- 2) Decline in public contractors' trust in public service.
- 3) Contracts given to contractors who lack the necessary skills and qualifications.
- 4) Large sums of money given to untrained contractors who flee and stop working on the projects.
- 5) The report also showed that 60Kobo was lost to corrupt activities for every N1.00 that the government spent.

The administration sent a bill creating the Bureau of Public Procurement to the National Assembly after receiving the damning report on widespread corruption in the procurement process. The measure was later enacted into law in June 2007. The bureau's goals included the following, among others:

- a) Public procurement efficiency and economy.
- b) Open competitive bidding is the form of competition.
- c) Good value for the money.
- d) openness in the purchasing procedure.

Laws are made, but following them—especially by those who are tasked with upholding them—is a quite different matter. Anti-corruption legislation are in place everywhere, but in reality, they are frequently disregarded or circumvented. People regularly deal with instances of extortion and bribery, depend on essential services that have been compromised by financial theft, and encounter government apathy when requesting retribution from officials who are being sought (Transparency International, 2016).

## 9.2 The Reasons Nigeria Is Still Unable to Achieve Sustainable Development

The elimination of poverty and hunger is one of the main objectives of sustainable development (UN, 2015). Given that 72% of Nigerians live below the poverty line (World Bank, 2017), it is obvious that sustainable development will be a long-term challenge in the country. Millions of Nigerians have been denied access due to corruption in the distribution and use of resources to have a nice life while a select few privileged individuals keep the land's wealth for themselves and their heirs. "In too many countries, people are deprived of their most basic needs and go to bed hungry every night because of corruption, while the powerful and corrupt enjoy lavish lifestyles with impunity," according to José Ugaz, Chair of Transparency International (2017). According to Ajiteru (2018), sustainable development will be a challenging endeavor in a nation where around N400 billion was paid in bribes in 2016 (UN Office on Drugs and Crime, 2017).

Resources are allocated and used in projects and activities that benefit the citizens in societies that are concerned about their well-being. A fundamental responsibility of any compassionate administration is making certain that everyone has access to food, water, housing, and a source of income.

## 9.3 Culture of Good Maintenance

Ensuring a maintenance culture within our local government is also necessary. This is the quickest way to accomplish material resource management since, if the facilities are not maintained after purchase, a significant sum of money will either be spent on repairs or on their complete deployment. Sadly, the Nigerian public sector has been heavily criticized for lacking a maintenance culture, which is why local government must adopt it. Both career and political local government employees are accountable, according to Sulaiman (2023).



## 10. Final thoughts

The purpose of the study was to determine Nigeria's resource allocation and usage efficiency as the gap in the nation's efforts to achieve sustainable development. According to the findings, government agencies do not purchase materials at competitive prices, political appointments are made based on political patronage and ethnic prejudices, financial resources are typically squandered on white elephant projects that have little to no bearing on the welfare of the populace, and the ruling parties tolerate corruption and graft. Despite massive yearly amounts allocated to addressing these issues, Nigeria has failed to meet the sustainable development objectives, which include eliminating hunger, poverty, illiteracy, and providing access to clean water, cheap healthcare, and a means of subsistence, among other things. Contracts given to friends and relatives corruptly redirect the funds intended to remedy these issues. and political allies, regardless of whether the sustainable development goals are achieved. Human and material resources are essential in all areas of growth. An organization's ability to advance in all directions might be hindered by poorly managed human and material resources. The knowledge, abilities, skills, and competency of human resources, like those of material resources, can advance society and the economy if they are properly planned and managed. Ajiteru (2023).

### 10.1 Suggestions

- 1) In light of the research's conclusions, the following suggestions are offered:
- 2) When allocating and using resources, economic and technical efficiency should be taken into account.
- 3) Appointments to the government should be made based on the candidates' qualifications and performance history.
- 4) Projects should be properly planned, carried out, and evaluated priority in order to get the best deal.
- 5) Anti-corruption organizations should focus their attention on contract awards and step up their efforts to prosecute dishonest officials, particularly those who commit fraud by collecting mobilization fees and then dropping the project.
- 6) Last but not least, annual budgets ought to place a special emphasis on sustainable development goals, and the three levels of government ought to work together more closely to accomplish some of the objectives stated by Abalaka (2023).

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