VOL. 10 NO. 4,
NOVEMBER, 2025
E-ISSN 3026-9210
P-ISSN 3026-815X

African Scholar Publications & Research International
www.africanscholarpub.com

Journal of Built Env. & Geological Research (JBEGR)

Effect of Forms of Corruption on Cost Performance in Building Projects in Gombe State, Nigeria

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DOI: https://doi.org/10.70382/ajbegr.v10i4.038

Abstract

Corruption within the construction sector has become a persistent challenge that undermines cost performance, project delivery, and public confidence in infrastructural development. Despite numerous anti-corruption initiatives in Nigeria, cost overruns and inefficiencies remain prevalent, particularly in public building projects. This study aimed to examine the effects of different forms of corruption on the cost performance of building projects in Gombe State, Nigeria. A quantitative research design was employed, using a structured questionnaire administered to 132 construction professionals selected through purposive sampling. Data were analysed using descriptive and inferential statistics, including regression analysis via SPSS (version 23). The results revealed that corrupt practices such as misuse of resources ($\beta = -0.530$, $p = 0.003$), bribing officials ($\beta = -0.430$, $p = 0.014$), and bribery ($p = 0.040$) significantly affected cost performance, explaining 21.5% ($R^2 = 0.215$) of the variance in project costs. These findings highlight the substantial role of corruption in escalating project expenses and reducing efficiency. The study concludes that effective anti-corruption frameworks and digital transparency tools are imperative to improve cost management. It recommends stronger institutional monitoring and ethical reorientation among construction professionals. The study contributes to existing literature by providing empirical evidence linking corruption typologies with project cost outcomes.

Keywords: Corruption, Cost Performance, Building Projects, Construction Industry, Gombe State, Nigeria

Introduction

Corruption within the construction sector continues to represent a pressing global concern due to its far-reaching implications for cost performance and overall project delivery. Beyond its economic ramifications, corruption fundamentally undermines public trust, distorts fair competition, and erodes the institutional integrity essential for sustainable development (Alu et al., 2024). In many developing economies, where governance systems are often fragile, the consequences of corruption are particularly severe, manifesting in excessive budget overruns, project delays, and substandard outcomes (Matthew et al., 2020). Empirical evidence from Nigeria, for instance, reveals that federal highway projects experience a mean cost overrun of approximately 31.36%, with a significant proportion exceeding 20% due to unethical practices such as bribery, fraud, and resource misallocation (Aligamhe et al., 2024). Addressing this endemic challenge is therefore pivotal, not only to enhance cost efficiency and accountability but also to stimulate fair competition, foster investor confidence, and promote national economic growth (Olugboyega et al., 2023).

Over the years, studies such as Alu et al. (2024) have advanced a variety of theoretical frameworks to illuminate the complex relationship between corruption and project performance, particularly in relation to cost outcomes. A growing body of literature such as Iroha et al. (2024) highlights that governance structures play a decisive role in shaping the extent and impact of corruption within project management environments. Specifically, Akoh et al., (2024) have shown that weak institutional capacity, insufficient oversight, and inadequate enforcement mechanisms heighten the susceptibility of construction projects to corrupt practices. Moreover, recent research advocates for the adoption of comprehensive project management methodologies such as transparent procurement systems, rigorous monitoring frameworks, and stakeholder participation as viable strategies for mitigating corruption's adverse effects (Unegbu et al., 2023). Nevertheless, the literature remains limited in explaining how distinct forms of corruption, including procurement-related irregularities, collusion, or financial misreporting, specifically influence cost management dynamics across different project phases (Osuizugbo et al., 2022). These underexplored points indicate a significant gap in current academic and professional discourse.

In Nigeria, the construction industry continues to grapple with the pervasive influence of corruption, which manifests through systemic inefficiencies and poor governance practices (Matthew et al., 2020). The national construction landscape is characterised by budgetary indiscipline, non-transparent procurement procedures, and weak accountability mechanisms, all of which are deeply rooted in long-standing institutional deficiencies (Akoh et al., 2024). Despite the establishment of anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC), the persistence of corrupt practices continues to deter foreign investment and drain public finances (Aligamhe et al., 2024). Consequently, numerous projects are either abandoned or delivered below the required

quality standards. Recent empirical findings reinforce this observation, indicating a strong correlation between corruption and cost overruns, inefficiency, and inferior construction quality across Nigerian public projects (Olugboyega et al., 2023). These findings call for urgent systemic reforms and strengthened institutional mechanisms to restore efficiency and integrity within the industry.

Furthermore, although existing literature offers valuable insights into the broader effects of corruption, there remain notable gaps in understanding the differentiated impacts of its various forms on project cost performance. Specifically, limited attention has been paid to how discrete corrupt practices such as bid rigging, kickbacks, and fraudulent invoicing uniquely affect cost efficiency indicators within construction projects (Alu et al., 2024; Iroha et al., 2024). Additionally, the potential of digital and technological innovations such as e-procurement systems, blockchain-based contract management, and real-time project monitoring tools to minimise corrupt behaviours remains insufficiently explored (Unegbu et al., 2023). Although emerging evidence suggests that such technologies could substantially enhance transparency and accountability (Aduwo et al., 2020), their empirical evaluation within the Nigerian context is still in its infancy. This gap underscores the necessity for further investigation into both the structural and technological dimensions of corruption control in the construction industry.

Against this backdrop, this study seeks to examine the specific effects of distinct forms of corruption on the cost performance of building projects in Gombe State, Nigeria. thus, by addressing the identified gaps in the existing body of knowledge, the study aims to provide a clear understanding of how corruption undermines cost efficiency within the construction process. Additionally, the findings are expected to contribute not only to academic literetures but also to practical reforms by offering specific insights and strategies for enhancing cost performance through anti-corruption measures. Ultimately, the research aspires to support policymakers, construction managers, and regulatory bodies in formulating comprehensive frameworks that integrate integrity, transparency, and accountability into every stage of project management thereby ensuring that public construction initiatives in Nigeria achieve their intended developmental objectives.

Corruption Overview

Corruption, in its most literal sense, refers to the abuse of entrusted power for private gain. This can occur in various forms, including bribery, fraud, embezzlement, and nepotism (Hope et al., 2020). As articulated in the literature, corruption often acts as an "involuntary tax" that burdens economic growth and diminishes the efficacy of firms by creating an environment where illicit transactions take precedence over fair competition and transparency (Hoàng et al., 2022). Understanding corruption's various dimensions is critical, especially within the construction sector, which is often a breeding ground for corrupt practices due to the large sums of money involved and the complexity of project delivery processes.

From a technical perspective, corruption can be classified into several types, including political corruption, administrative corruption, and corporate corruption. Each type varies in

how it impacts different sectors, particularly construction. Political corruption often manifests through favouritism in awarding contracts, while administrative corruption may involve bribery to bypass regulatory compliance (Hope et al., 2020). These corrupt practices have significant implications for project costs and overall performance, leading to financial inefficiencies and diminished quality in constructed infrastructure (Cifuentes-Faura, 2024). Findings indicate that corruption within construction projects can inflate costs, delay timelines, and compromise safety (Ebenezer, 2023; Bouteraa et al., 2024).

In the context of construction projects specifically, corruption significantly hinders cost performance. Empirical evidence highlights that corrupt practices lead to inflated project costs due to unrealistic pricing in bills of quantities, unchecked claims, and monopolistic tendencies where a few entities dominate the bidding process (Ebenezer, 2023). Furthermore, corruption can adversely affect various project goals, including timeliness, safety, and client satisfaction, resulting in a cumulative negative impact on project deliverables (Ebenezer, 2023; Artés et al., 2022). Within the construction sector, these corrupt dynamics not only affect profitability but also perpetuate a cycle of inefficiency and subpar quality in infrastructure, adversely influencing economic development (Bouteraa et al., 2024; Palomo & Mendieta, 2025).

Despite the critical examination of corruption in various contexts, there remain significant gaps in understanding how specific forms of corruption uniquely affect cost performance in construction projects. Current literature such as Hope et al., (2020) tends to discuss corruption broadly without delving into differentiated analyses of how these practices impact specific project outcomes. This lack of detailed exploration necessitates further investigation into corruption's multidimensional impacts, as understanding these intricacies can inform more effective governance and management practices aimed at mitigating corrupt practices (Marton & Sorescu, 2025).

Forms of Corruptions

Corruption manifests in various forms across multiple sectors, each with distinct characteristics and implications. Understanding these forms is crucial for addressing the pervasive issue of corruption, particularly in the construction sector, where improper practices can severely hinder project outcomes and success. For instance, fraud is a prevalent form of corruption, often defined as a deceitful act aimed at personal gain, typically at the expense of another party. In the context of construction, fraud can take many forms, including the notorious "advanced fee fraud," commonly known as "419 fraud." This type of fraud exploits victims by promising illusory returns on upfront payments. Such deceit is not only an economic crime but also damages the trust necessary for conducting legitimate transactions within the industry. Essentially, fraud undermines the foundational principles of fair play and transparency essential for healthy market competition (Osuizugbo et al., 2021; Zhai et al., 2021).

Bribery, another significant form of corruption, involves the illegal influence exerted on individuals in the execution of their public duties. This frequently occurs in construction projects where officials or decision-makers accept inducements to provide favourable project

bid outcomes or grant regulatory approvals. The implications of bribery are dire, as it distorts market dynamics and favours those who can afford to pay over those who are genuinely deserving based on merit. According to research, corruption through bribery is a principal factor that contributes to project delays and cost overruns, thereby jeopardising the overall success of construction initiatives (Shehu, 2021; Zhai et al., 2021). Similarly, Forgery, defined as the fraudulent alteration of documents with the aim of deceiving others, presents a significant risk in construction projects. Forged documents can misrepresent the qualifications of contractors or manipulate project plans, which can lead to compliance failures with regulations. Such practices not only risk the quality and safety of constructed infrastructures but also impede accountability, making it challenging to trace malpractice back to the offenders (Aduwo et al., 2020; Zhai et al., 2021).

Moreover, embezzlement represents yet another form of corruption prevalent in the construction sector and involves the illicit appropriation of funds by individuals entrusted with those funds. In construction projects, managers or employees might divert project funds for personal use, undermining project financing and resulting in incomplete or substandard work. Research indicates that embezzlement significantly contributes to financial losses in construction, ultimately affecting the availability of funds for future initiatives and hindering infrastructural development (Osuizugbo et al., 2021; Zhai et al., 2021). Lastly, extortion is characterised as the act of obtaining something, typically money, through coercive means or threats. In the construction industry, contractors may face extortion from corrupt officials who demand payment in exchange for facilitating project approvals or avoiding regulatory penalties. This illegal practice not only increases project costs but also fosters an environment of fear and mistrust among legitimate businesses striving to operate ethically (Zandi et al., 2024; Cheng & Darsa, 2021). Generally, these various forms of corruption fraud, bribery, forgery, embezzlement, and extortion collectively contribute to systemic inefficiencies within the construction industry. Each form carries unique repercussions that can lead to increased project costs, compromised safety, and delayed completion, thus undermining the broader economic development potential of the sector. Addressing these corrupt practices is not merely a matter of regulatory compliance but a necessary step toward fostering integrity and promoting sustainable development in construction projects.

Relationship of Corruptions Forms and Cost Performance

Exploring the impact of corruption on the cost performance of construction projects is a critical area of research that addresses substantial challenges to achieving project objectives, ensuring financial stability, and maintaining integrity in the sector. A comprehensive review of the literature reveals that corruption can significantly undermine cost performance in construction. For instance, fraud stands out as a significant form of corruption that directly affects cost performance in the construction industry. Research indicates that fraudulent activities, such as inflating prices, can lead to higher project costs and compromised quality. In fact, studies show that construction projects often face alarming budget overruns, sometimes exceeding initial estimates by as much as 50% (Unegbu et al., 2023). This not only strains financial resources

but also erodes trust among stakeholders, hinders funding allocations, and contributes to poor project execution (Ebenezer, 2023).

Additionally, Bribery further complicates the landscape by significantly inflating costs in construction projects. It often disrupts project governance by skewing procurement processes and manipulating cost estimates, which inevitably raises overall expenditures. Many researchers have highlighted that informal payments made to accelerate approvals create an uneven playing field that favours companies engaged in corrupt practices. Such dynamics lead to financial inefficiencies and competitive imbalances, especially in public sector projects, resulting in costly delays and budget overruns (Durdyev, 2020; Iroha et al., 2024). Also, the intricacies of project management also play a crucial role in this equation. When managed effectively, projects can diminish the adverse effects of corruption; however, ineffective management characterised by poor communication, inadequate planning, and minimal stakeholder involvement can facilitate corrupt practices, ultimately driving up costs (Li et al., 2022). It is essential to invest in strong governance structures and accountability mechanisms. By effectively integrating project monitoring tools and engaging stakeholders, we can enhance project efficiency and create fewer opportunities for corruption (Zarghami, 2024; Li et al., 2022).

Moreover, systemic factors within institutions fuel the persistence of corruption in construction projects. Research indicates that governance flaws allow corrupt behaviours to persist, underscoring how weakly regulated environments can lead to mismanagement of funds (Iroha et al., 2024). In the absence of rigorous oversight, markets can become monopolistic, allowing corrupt individuals to exploit their positions for financial gain, resulting in project failures and inflated costs (Ebenezer, 2023; Durdyev, 2020). Therefore, improving institutional frameworks, increasing transparency, and enforcing strict anti-corruption measures are vital strategies to enhance cost performance in the construction sector. Thus, key insights show that both fraud and bribery inflate costs, while ineffective project management exacerbates these challenges. Additionally, flawed institutional frameworks contribute to the perpetuation of corrupt behaviour, leading to substantial budget inconsistencies and project delays. Tackling these issues requires a comprehensive approach that strengthens governance structures, promotes accountability, and implements stringent project management practices specifically designed to combat corruption in the construction industry. To move forward, more empirical research is essential to explore innovative strategies and frameworks that can effectively mitigate the negative impact of corruption on construction cost performance. Together, we can build a more transparent and efficient future for the construction sector.

METHODOLOGY

The study adopted a quantitative research design that combined both descriptive and exploratory approaches to effectively address its objectives (Kothari, 2004; Usman, 2015). The descriptive design, implemented through a survey method, enabled the researcher to portray an accurate profile of respondents' perceptions, while the exploratory component

involved literature reviews and expert insights that provided a deeper contextual understanding. Primary data were collected using a structured questionnaire through closed ended questions, including Likert-scale items designed to capture respondents' attitudes and experiences regarding corruption in building projects. The research was conducted in Gombe State, Nigeria, an area with a notable concentration of construction professionals. The study's target population consisted of 210 core building professionals Architects, Builders, and Quantity surveyors actively engaged in construction projects. A sample size of 132 respondents was determined using Krejcie and Morgan's (1970) table, with participants selected through purposive sampling to ensure inclusion of professionals with relevant expertise. The collected data were analysed using SPSS version 26, employing descriptive and inferential statistics such as mean, standard deviation, regression, and Relative Importance Index (RII) to interpret the relationships among variables and rank the severity of corruption factors, with mean scores of 3.0 and above indicating positive perceptions.

Demographic Information of the Respondents

The demographic information of the respondents provides essential background data that helps to understand the characteristics of the study participants and establish the credibility of the findings. Presenting this information ensures that the responses are examined within the context of the respondents' profiles, thereby strengthening the reliability and applicability of the study results.

Table 1: Demographic Information

Variable	Category	Frequency	Percentage (%)
Qualifications	Bachelor's Degree (BSc/BEng)	82	70.1
	Master's Degree (MSc)	23	19.7
	Doctorate (PhD)	6	5.1
	(ND) / (HND)	6	5.1
Years of Experience	1 – 5 years	12	10.3
	6 – 10 years	53	45.3
	11 – 15 years	35	29.9
	More than 15 years	17	14.5
Professions	Architect	29	29.9
	Builder	42	30.8
	Engineer	29	24.8
	Quantity Surveyor	17	14.5
Organisations	Consultancy Firm	12	10.3
	Government Agency	46	39.3
	Institution	5	4.3
	Private Construction Firm	54	46.2

Table 1 presents the demographic characteristics of the respondents, revealing a well-diversified and professionally experienced sample. The majority of participants (70.1%) possessed a Bachelor's degree, followed by those with Master's degrees (19.7%), while only a small fraction held Doctorates (5.1%) or ND/HND qualifications (5.1%), indicating a highly educated group of professionals. In terms of work experience, 45.3% of respondents had 6–10 years of experience, 29.9% had 11–15 years, and 14.5% had over 15 years, suggesting that most participants had significant exposure to construction practices. Regarding professional distribution, Builders (30.8%) formed the largest group, followed closely by Architects (29.9%), Engineers (24.8%), and Quantity Surveyors (14.5%), reflecting the key disciplines involved in building projects. In terms of organisational affiliation, nearly half (46.2%) worked with private construction firms, 39.3% were employed in government construction agencies, while smaller proportions were from consultancy firms (10.3%) and academic institutions (4.3%). Overall, the demographic data demonstrate that the study engaged a balanced representation of qualified and experienced construction professionals, ensuring the credibility and relevance of the responses obtained.

Forms of Corruption in Building Projects

This objective presents the descriptive statistics related to the extent of occurrence of various forms of corruption in building projects, as perceived by the respondents. Table 2 summarizes the mean, standard deviation, skewness, standard error, and significance level from a one-sample t-test against a Likert-scale midpoint of 3.00 (Moderately Occur).

Table 2: Extent of Occurrence of Forms of Corruption in Building Projects

Forms of Corruption	Mean	Std.	Rank	Sig. Lev	Remark
Kickbacks	3.65	1.11	1	0.00	Sig.
Embezzlement	3.27	0.92	2	0.00	Sig.
Bribery	3.24	0.91	3	0.01	Sig.
Misuse of Resources	3.41	0.88	4	0.00	Sig.
Bribing Officials	3.55	1.29	5	0.00	Sig.
Cutting Corners	3.14	1.14	6	0.21	Not Sig.
Covering Substandard Work	3.03	1.20	7	0.76	Not Sig.
Fraudulent Manipulation of Cost Estimates	2.99	1.16	8	0.94	Not Sig.
Changing Subcontractors	2.98	1.28	9	0.89	Not Sig.
Fraud	2.89	0.95	10	0.21	Not Sig.
Extortion by Officials	2.74	0.95	11	0.00	Sig.
Ghost Payments	2.58	1.06	12	0.00	Sig.
Non-Implementation	2.38	1.06	13	0.00	Sig.

Table 2 presents the extent of occurrence of various forms of corruption in building projects, as perceived by construction professionals in the study area. The results reveal that kickbacks (Mean = 3.65) ranked highest, indicating it as the most prevalent form of corruption, followed by embezzlement (Mean = 3.27) and bribery (Mean = 3.24), all of which were statistically

significant at the 0.01 level. Other notable occurrences included misuse of resources (Mean = 3.41) and bribing officials (Mean = 3.55), both significant and reflective of systemic unethical practices in project delivery processes. Conversely, practices such as cutting corners, covering substandard work, and fraudulent manipulation of cost estimates recorded moderate mean values (3.14, 3.03, and 2.99, respectively). However, it was statistically insignificant, suggesting these occur less frequently or are less openly recognised. Additionally, changing subcontractors, fraud, and non-implementation showed lower mean values, implying a relatively lower level of occurrence. Interestingly, despite their low mean scores, extortion by officials (Mean = 2.74) and ghost payments (Mean = 2.58) were statistically significant, highlighting that even less frequent corrupt acts can have measurable effects on project integrity. Overall, the findings underscore that corruption remains pervasive in various dimensions of building project execution, with kickbacks, embezzlement, and bribery emerging as the most dominant and impactful forms undermining transparency and accountability in the construction sector.

Effects of Forms of Corruption on Cost Performance in Building Projects

This objective examines how different forms of corruption impact the cost performance of building projects using multiple linear regression analysis. The cost performance serves as the dependent variable, while significant forms of corruption from Table 2 are treated as independent variables, focusing on those with statistically significant occurrence levels ($p \leq 0.05$) from Table 1. The regression results are presented in three stages: the Model Summary (Table 3) outlines the model's explanatory strength and the Coefficients (Table 4) detail the influence of each corruption practice on project cost performance. The regression analysis presented in Tables 3 and 4 provides insight into the relationship between various forms of corruption and the cost performance of building projects.

Table 4: Model Summary

Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics		
					R Square Change	F Change	Sig. F Change
1	.464[a]	.215	.154	.73394	.215	3.557	.002

a. Predictors: (Constant), Extortion by officials, Ghost Payments, Bribery, Kickbacks, Non-Implementation, Bribing Officials, Misuse of Resources

As shown in Table 4, the model yielded a correlation coefficient (R) of 0.464 and an R^2 value of 0.215, indicating that approximately 21.5% of the variation in cost performance can be explained by the combined influence of the identified corruption variables—namely extortion by officials, ghost payments, bribery, kickbacks, non-implementation, bribing officials, and misuse of resources. The F-statistic ($F = 3.557$, $p = 0.002$) confirmed that the overall model was statistically significant, suggesting that these corrupt practices collectively exert a meaningful effect on cost performance within the construction sector.

Further examination of the regression coefficients in Table 5 reveals that specific corruption variables had differential impacts on cost performance. Notably, misuse of resources ($\beta = -0.530$, $p = 0.003$) and bribing officials ($\beta = -0.430$, $p = 0.014$) had substantial and statistically significant adverse effects, implying that these forms of corruption substantially worsen cost performance in building projects. Similarly, bribery ($p = 0.040$) and extortion by officials ($p = 0.036$) also exhibited significant negative relationships, though with relatively minor standardised coefficients. Conversely, variables such as kickbacks, ghost payments, and non-implementation recorded positive but statistically insignificant coefficients, suggesting a weaker or inconsistent influence on cost outcomes. The model's standard error (0.73394) indicates moderate prediction accuracy, reinforcing that while corruption significantly affects cost performance, other unmeasured factors may also play a role. Overall, the regression results substantiate that corrupt practices—particularly bribing officials, misuse of resources, and extortion are major determinants undermining cost efficiency, project value, and financial accountability in building projects.

Table 4: Regression Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.072	.334		9.200	.000
	Kickbacks	.116	.089	.167	1.304	.196
	Bribing Officials	-.275	.110	-.430	-2.495	.014
	Bribery	-.100	.128	-.111	-.775	.040
	Misuse of Resources	-.463	.154	-.530	3.008	.003
	Ghost Payments	.074	.105	.097	.708	.481
	Non-Implementation	.146	.122	.193	1.195	.235
	Extortion by officials	-.141	.149	-.178	-.947	.036

a. Dependent Variable: Cost Performance of Building Project

CONCLUSION

The findings of this study clearly illustrate that corruption poses a significant barrier to cost efficiency and the overall success of building projects in Gombe State, Nigeria. The analysis uncovered that prevalent corrupt practices especially the misuse of resources, bribing officials, and extortion by public authorities have substantial and negative impacts on project outcomes. These issues lead to inflated costs, misallocation of resources, and a drop in work quality. The regression model further demonstrated that these corrupt factors together account for a considerable portion of the variations in project cost performance, highlighting the systemic and widespread nature of corruption within the construction sector. This empirical evidence strengthens the argument that achieving cost-effective and sustainable infrastructure in Nigeria hinges on tackling deep-rooted corrupt practices and fostering ethical governance throughout all levels of project execution. Therefore, addressing corruption is not just a moral obligation

but also an economic necessity for boosting efficiency, accountability, and public confidence in the construction industry. Thus, the study recommends the followings;

i. The study recommends that the government especially Gombe state, should enhance anti-corruption frameworks by implementing stricter monitoring, transparent procurement, and digital auditing in public construction projects.

ii. It also suggests institutionalising capacity-building and ethical training for construction professionals to promote integrity, responsibility, and compliance with global best practices, ultimately improving cost efficiency and sustainability in the industry.

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