

Insiders' Perspectives of Countering Public Sector Corruption in Nigeria: Identifying and Targeting Its Nature, Characteristics and Fundamental Causes

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Abstract—This paper explores the extent, nature, and characteristics of public sector corruption in Nigeria and the enhancement of the major anti-corruption initiatives (reforms), thereby providing insight into the types, forms and causes of corruption in Nigeria. This paper argues that attempts to devise and suggest effective anti-corruption reforms to control systemic corruption in Nigeria require identifying the most prevalent types of corruption targeted and tackling the fundamental country specific causes. It analyses two types of public sector corruption as it relates to Nigeria and the workings of its inefficient governance system. This paper concludes with the imperative of a collective action against corruption supported by considerable amount of domestic political will existing in a favourable policy context. In undertaking this, the paper draws upon publicly available documents, case laws review and semi-structured interviews conducted with various personnel working in the field of corruption in the dedicated anticorruption agencies, academics, and practitioners from other relevant institutions of accountability.

Keywords—Corruption, development, good governance, public sector.

I. INTRODUCTION

CORRUPTION is a symptom of maladministration and misgovernance that exist in virtually all the countries in the world; in other words, no country is resistant to corruption, as it has become a global quagmire. Therefore, identifying the nature and characteristics of corruption prevailing in each country is essential in tackling its fundamental causes. The outcomes of almost two decades of organized compilation and examination of materials relevant to occurrence and pervasiveness of corruption shows that corruption is a universal phenomenon that affects all administrative cultures. Nevertheless, it also occurs in different varieties with some types of corruption prevailing more in some locations than others [1]. What this means is that corruption varies from one country and culture to another, different countries experience varying forms and degrees of corruption depending on what specific act or conduct is defined as a corrupt behavior, and in every country it will be different. What is lawful, and therefore what is unlawful, depends on the country and culture in question. While this factor is important, it should not make us to shy away from exploring a sustainable anticorruption strategy. In fact, the generality of countries and cultures abhor

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most cases of bribery, fraud, extortion, embezzlement, and most sorts of kickbacks on public contacts. Over a wide range of “corrupt” activities, there is little disagreement that they are morally wrong and dangerous [2]. For any anticorruption policy to be effective, it must recognise the forms of corruption that are more devastating, and then deal with the fundamental causes [3]. Thus, knowing the nature and characteristics of corruption prevalent in the public sector of Nigeria will no doubt help in establishing reforms tailored toward curbing the risk factors and enablers of corruption by identifying the sectors and tasks where corruption is preponderant. Corruption in the Nigerian public sector takes many forms, shapes and sizes that can be narrowed down to financial and non-financial – occurring in both political and bureaucratic corruption (grand and petty). Therefore, while the characteristics of corruption in Nigeria manifest itself through different methods: bribery, nepotism, favouritism, over invoicing, indiscipline, abuse of office, etc., in terms of its nature, it is mostly monetary or materialistic – occurring both in the realm of grand and petty corruption. However, the emphasis is always financial, but there are other type’s corrupt practices that are far more dangerous than financial corruption and which have a negative impact on the citizens and the institutions of public service. Therefore, corruption in Nigeria manifests itself in different ways, both on a micro and macro level, and it occurs at all levels of society.

The evidence on the nature of corruption, actors involved and its prevalence is conspicuously glaring across several academic papers, newspapers articles and reports from donors and civil society organisations, making it difficult to have a clear picture of the types of corruption that takes place in the country [4]. The emphasis here is on public sector corruption as distinguish from corruption more generally, and regards therefore centre specifically on the public sector - on corrupt practices, which occurs either wholly within the public sector or at the border between the public and private sectors, for instance, as in a public official using his office or position to confer corrupt or unfair advantage to his family members, friends or associates in the private sector. Though in some climes there is a clear demarcation between corrupt activities that happen in the private sphere as opposed to the public sphere, in the case of Nigeria, there is unholy symbiotic relationship between the public and private sectors’ corruption, with the private sector aiding and abetting corrupt acts.

This paper will start by considering nature of corruption and

types of corruption that is prevalent and its characteristics in Nigeria. It will discuss the various methods that public officials use in engaging in corrupt conducts: bribery, fraud, embezzlement, nepotism etc. This paper will also talk on the symbiotic relationship between public sector corruption and private sector corruption in Nigeria – how corruption in the public sector is perpetrated with the collaboration of the private sector. Finally, the paper will look at the systemic nature of corruption Nigeria.

II. METHODOLOGY

This article is the result of research from a three-year thesis designed to investigate counter corruption fundamentally in the public sector. The research includes a semi-structure interview and a review of 20 case files of persons convicted of various types of corrupt acts by one of the dedicated anti-corruption agencies the Independent Corrupt Practices and other related offences Commission (ICPC). “While there is no ideal number of cases, a number between 4 and 10 cases usually works well . . . With more than 20 cases, it quickly becomes difficult to cope with the complexity and volume of the data”. Given the way the 20 cases were selected, they should be the nature and characteristic of the more important corruption cases that are being discovered and investigated in Nigeria [5]. The author’s position as a prosecutor in the ICPC provided the opportunity to undertake the review case files element of the research programme, which would not have been available to someone coming from the outside. These review of case files were supported by 20 semi-structured interviews drawn from various personnel working in the field of counter corruption and fraud in the dedicated anticorruption agencies. Consisting of ICPC, Economic and Financial Crime Commission (EFCC), Code of Conduct Bureau (CCB), Public Complaint Commission (PCC), Bureau of Public Procurement (BPP), Fiscal Responsivity Commission (FRC), Office of the Auditor General of the Federation (OAUGF), Technical Unit of Governance and Anticorruption Reform (TUGAR), Presidential Advisory Committee on Anticorruption (PACAC), National Salaries, Income and Wages Commission (NSIWC) - and other relevant accountability institutions. The research also secured a comprehensive resource of primary and secondary sources of information related to counter corruption. This paper draws essentially upon the 20 interviews as well as the primary and secondary data.

III. THE PUBLIC SECTOR

The public sector is part of the economic and administrative apparatus concerned with providing national, regional, or local government services to the public. It includes services such as delivering social security, public transport, urban planning, education, healthcare, policing, or national defence. It usually provides services that benefit all of society rather than just the individual and encourages equal opportunity and inclusion of the disadvantaged [6]. This differs from country to country, but they usually support the executive, judicial and legislative arms of government. In one interview, a participant explained

extensively of what the public sector entails in Nigeria in an extended manner that includes all the agencies small or big:

the public sector is that sector that belongs to the realm government in an extended manner, in the other words, public sector encompasses all ministries, department, and agencies (MDAS), parastatals, units of government that are been looked after by the government and been funded using government resources, in general you can include the civil population and non-civil population. The civil population for example, the mainstream civil service, universities, teaching hospitals, and non-civil, military for example: air force, the navy, paramilitary, like; the customs..... Immigration, civil defence they are all part of the public service in broad sense it encompasses all agencies of government big or small (Member, PACAC)

Therefore, public sector is simply social services provided by the government to all its citizens primarily as a form of welfare and security from the government and funded through taxation and other sources of raising public funds.

IV. NATURE OF CORRUPTION

Corruption is as ancient as the human society is [7], there is no universal, complete, widely accepted definition of corruption. Corruption is a complex phenomenon that means different things to different people. Thus, corruption is like a chameleon that metamorphoses alongside the culture, values norms, and politics of the country in question, and it affects all countries, in respective of the administrative systems and cultures in place. Some scholars describe corruption as perversion or a change from good to bad. Specifically, corruption or corrupt behaviour involves the violation of established rules for personal gain or profit [8]. Corruption occurs when an individual illicitly puts personal interests above those of the ideals he or she pledged to serve. In this sense, corruption is said to exist when people abuse trust for their own personal aggrandisement [2]. Similarly, “Corruption, while being tied particularly to the act of bribery, is a general term covering misuse of authority because of consideration for private benefit that may not be entirely financial driven. However, it is argued that focusing upon bribery when trying to understand corruption overlooks its breadth and complexity [9]. In this regard, a corrupt conduct is not tied to monetary gains in as much as the act was done in furtherance of personal benefit to the person in authority whether for pecuniary interest or not. In addition, corruption is perceived as the “diversion of public resources to non-public purposes”; this involves embezzlement of public funds by the public servant entrusted with public money for himself, family or even clan [10]. Corruption also means breach of conventional guidelines controlling allotment of public funds by public officers in return for a fee or political influence [11]. The complexity of the phenomenon makes it incapable of having a generally accepted definition, because just as forms and causes of corruption vary from country to country, so also its definitions change with the country and culture in questions. What all the views have in common is that firstly, corruption harms the public, and secondly, corruption gives

officials independent power over the public. In all the societies, anywhere and anytime, corruption will appear in various forms, but with same purpose [12]. Having gone through these definitions, this paper will take into consideration the definition of corruption in current international use as “the misuse of entrusted power for private gain” [13]. Regardless of how it occurs, corruption can be classified into grand, political, bureaucratic, and petty corruption and no one country in the world over is free from the ubiquitous of corruption, but the degree and consequences differs from country to country.

Preliminary classification of corrupt conduct suggested two categories of corruption: grand and petty [14]. These are essentially corrupt conducts distinguished from each other by the amount of benefit conferred, the status of the public official involved (high, low, political, or administrative) and the level of damage incurred by the corrupt conduct [15]. Nevertheless, because of the complexity of the phenomenon, corruption has now become multifaceted [1]. Both grand and petty corruption, for instance, might also be classified as administrative or political [16], incidental, systemic or systematic [17], passive or active [18], a way of life or a fact of life [19], well organised or chaotic [20], administrative corruption or state capture [21]. In Nigeria for instance, both grand corruption and petty corruption are systemic in nature permeating every facet of public life. However, country-specific studies and anecdotal evidence suggest that high-level (grand) and low-level (bureaucratic) corruption tend to coexist and reinforce each other. Thus, this distinction may not be relevant. On the other hand, the distinction between well-organised corruption and chaotic corruption may be more relevant, since a convincing theoretical case can be made that the latter has worse effects than the former [20]. In addition, experiences in Nigeria seem to support the view that political and administrative corruption feed on each other [22]. Clearer insights can be gleaned by restructuring the typologies. Certain mixtures of these categorisations are more probable than others such that, for instance, systemic corruption is invariably a type of grand corruption while the “way of life” analogy, while more about pervasiveness than form, generally relates to conducts that are routine, bureaucratic and endemic [1]. Identifying typologies with a specific focus might also enhance targeting specific corrupts acts, for instance corruption in specific locations or sectors such as the corruption in the defence, and housing sectors in Nigeria similar to OECD anti—bribery typologies [23] and the ICP, system study on tertiary institutions, government agencies, ports, and constituency projects [24]. This is termed fighting sectoral corruption within a country specific governance structure. The whole idea is to have a sector specific strategy that will help to reduce corruption in that sector, and this has been the thinking of the Nigerian research, monitoring and evaluation unit- Technical Unit on governance and Anticorruption Reforms (TUGAR), where in one interview it stated:

We have a saleable idea of what the root causes of corruption are, and we are laying emphasis on sector

specific strategy because it is for one to know, for instance, what is happening in the health sector? Therefore, the whole idea is to... encourage the health sector itself to come up with the strategy to reduce corruption within the sector and likewise other sectors (Head, TUGAR).

The characteristics of corruption and the communal values incriminated surely mutate with the rising oil resources. Coupled with inefficient administrative system, weak institution and culture of impunity, oil created further opportunities for public officials to embezzled public funds. Therefore, many of the forms of corruption identified in the country in the past years are connected to the management of oil resources [4]. The point made here is that, the nature of public sector corruption in Nigeria is multifarious which occur in so many ways; through financial and nonfinancial corruption, it can be grand corruption or petty corruption or even both. Thus it is important to understand the corrosive nature of corrupt acts being perpetrated, identify which ones had the biggest impacts on the public finances or on institutions in the country, and then devise specific measures to fight these practices. Equally important is the measurement of corruption level in the country, so that the information can be shared with the public [25]. But, indices of corruption are general and do not differentiate between high-level corruption (such as kickbacks paid to a defence minister in exchange for his country’s purchase of expensive jet fighter aircraft) and low-level corruption (such as bureaucratic bribes paid to a junior public servant for expediting the issuance of a drivers licence). In the same vein, the corruption index between institutionalized systemic corruption and chaotic corruption is generic in context [20]. The emphasis should be what forms of corruption are most prevalent and why. In general, the types of corruption prevalence in any country are normally reflection of bad governance that characterised most underdeveloped countries inclusive of Nigeria.

The nature of corruption in Nigeria seeks to serve two main purposes (i) financial: to extract rents, which includes rent - seeking behaviour through outright embezzlement, stealing, abuse of power, bribery, nepotism and cronyism and (ii) non-financial: to preserve power; in other words guaranteeing that a person holds onto his/her post of authority or has access to such a job via action, such as the electioneering fraud, juridical fraud or the sharing of political appointments [26]. However, the emphasis is always financial, but there are other corrupt practices that are far more dangerous than financial corruption and have a negative impact on the citizens and the institutions of public service. In conformity with the theories of nature and characteristics of corruption, most of the participants interviewed for this research paper spoke on the nature of public sector corruption in Nigeria – as consisting of financial acts and non-financial acts. These acts of corruption can be classified under petty corruption and grand corruption or even both. For instance, a conversation with two members (A and B) from the PACAC shows that most people assume the nature of public sector corruption is limited to financial misconducts, but its involves other acts that are not financial

in nature.

A: Most people will assume that public sector corruption can be narrowed down to financial corruption, it goes beyond the financial. There is aspect of public sector corruption for example, nepotism mismanagement, misapplication of resources, favouritism, failure to apply the due process is all part of the public sector corruption. Because once one tolerates failure to follow due processes, nepotism will come in, selfishness will come in, favouritism will come in, then eventually financial fraud emerges. So public sector corruption is not only financial, refusal to prioritise for, for example, if the society needs borehole but one purchased air-conditioned (AC), that is misplacement of priority is all part of it. Most of the times these things are done out of desire to benefit eventually (Director FRC).

B: it is usually the nature of corruption in the public sector to be material and monetary..... There are other types of corruption when one talks about nature, I must allow one to realise this and I have identified 6 types of corruption: policy corruption: example of policy corruption, is when you are supposed to establish a factory in place A where the ingredients for the success of that factory is obvious, but one takes it to his own town or to another place where it will give more money, that is policy corruption. Political/electoral corruption this one is very clear; I do not need to explain it. Bureaucratic/Administrative corruption: particularly in the civil service, when people who should be promoted are not promoted, when people who should be put in a particular place they are not put in that place, where its destroyed merit and therefore destroyed workers morale to the extent that the average public servant now thinks of himself. Professional Corruption: in which one use the cover of their profession to perpetrate things against the population, lawyers, accountant's auditors, quantity surveyor engineers and lecturers, using their position to give grades or access to sex against an unwilling partner.

Routine/Workplace Corruption: somebody wants to see a director, the gateman can say no, but if one give him money, he will allow one in (Director NEITI)

In another interview, the person mentioned that corruption in the public sector of Nigeria comes in different forms. It is not limited to money issues. Though, the financial aspect seems more pronounce within the public service:

Corruption in the Nigeria public sector encompasses many malpractices it is not only limited to money issues. Of course, money issue or monetary issues form the biggest chunk of corrupt practices, where you find people manipulating the contract process, building in kickbacks for themselves. Over invoice of goods, making false claims/turning false receipts. Where they out rightly embezzled funds entrusted to their care. Where they steal the funds or through some fraudulent means get money out of the system. so, there is corruption in that regards and is a lot of that and that is what is very telling on the economy of Nigeria in terms of quantum of money

related to corrupt practices is what has badly affected our development because where talking huge sums of money at different levels (Special Assistant to the Chairman, PCC).

Therefore, it is the nature of corruption in the Nigerian public sector to include financial and non-financial misconduct. The most crucial variation between political corruption and bureaucratic corruption is that the former entails the dislocation or corruption of the fundamental roles of administration, while the latter evolves and subsists within the condition of accepted governance and social substructure [27]. Both grand corruption and petty corruption occur within the key government functionaries who are in control of policy formulation and implementation of governance. It can be financial such as through; embezzlement, fraud and theft or non-financial as in nepotism and favouritism [27]. Although political and bureaucratic corruption can flourish independently, in practice the two are likely to coexist and be intertwined. In fact, the more serious the corruption in either arena, the less likely it is to exist alone [28]. This is the scenario in Nigeria, as is the bureaucrats that encourage their political heads to partake in corruption. There is hardly any high-profile corruption case in Nigeria that the bureaucrats did not aide or abet it occurrence.

A. Political Corruption - Grand (Financial and Non-Financial)

Grand corruption is corruption that penetrates the highest echelons of a central government, resulting to a wide corrosion of public trust in good governance, compliance with public standards and economic development [29]. It often involves money, but not necessarily, as it can be financial or non-financial or even both. It therefore occurs when the politicians and political decision-makers, who are entitled to formulate, establish, and implement the laws in the name of the people, are also corrupt. It also happens where policy formulation and legislation are geared toward benefiting politicians and the parliament [30]. Thus grand corruption is sometimes seen as similar to corruption of greed as it affects the way in which decision are taken, as it manipulates democratic institution, structures and procedure, and undermines the institutions of government [30]. This suggests that grand corruption is the product of the political elites of a country and supported by the bureaucrats. In another interview, a participant sees political corruption also as corruption of greed, when he said:

Frankly speaking, if we are talking about the kind of corruption that has brought Nigeria to its knees it is not because of low salary, if someone says that the corruption we are battling as a country is because of poverty that is a lie. The kind of corruption we are battling, as a country has not linked with being poor, these are people who have the opportunity and they are greedy? One can see a director that has as many as 30 houses and is willing to steal tomorrow. Therefore, what is the connection between that and poverty even if one gives him the salary, the salary is inconsequential. Of course, there are

certain things not done properly simply because the workers have a very low salary, but it is corruption that hinder the capacity of the government to pay people good salary (Deputy Director, OAUGF).

Thus, grand corruption occurs at the highest echelon of government and involves massive government contracts and project financing [31]. It is the type of corruption that has completely incapacitated the development growth of Nigeria because of huge sums of money involved. In other words, grand corruption involves senior public officials that oversee public policy making process in Nigeria [15]. Indeed, corruption is not a victimless crime, it affects the whole society especially the less privilege ones because of lack of education, ignorance, and culture of neo-patrimonial.

B. Bureaucratic Corruption - Petty (Financial and Non-Financial)

Petty corruption is practiced by public servants who may be grossly underpaid and depend on small rents from the public to feed their families and pay school fees [15]. This can be regarded as corruption of survival or needs [30]. Petty corruption happens in different ways - that are as varied as small amount of money exchanging hands (bribe), the granting of small favours by those seeking preferential treatment from public officials and the employment of relations and cronies in minor public positions [27]. This also means though it often involves money, but not necessarily, it can be financial or non-financial or even both. Fig. 1 illustrates how the nature of corruption in the public sector in Nigeria can be categorised broadly into grand and petty corruption. It shows that both grand and petty can assume a financial and non-financial position depending on the forms of corruption that is been perpetrated and category of the official involved. For instance, a public officer that embezzles public funds entrusted to his care; this will be seen as financial corruption, but the same public officer if now appoints his niece into an agency of government he is overseeing, this will amount to nepotism – non-financial corruption. The same explanation also goes for the petty corruption that is the domain of bureaucrats (civil service). They can collect bribe, which financial, and they can give job to the relatives which also non-financial.

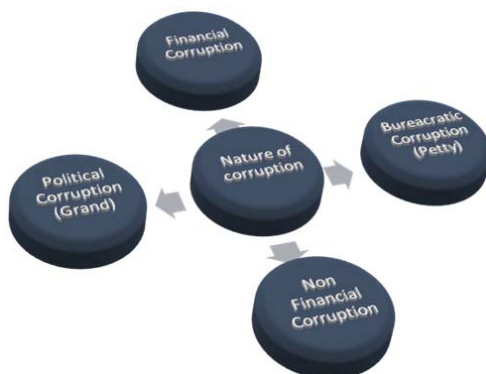


Fig. 1 The nature of corruption in the public sector in Nigeria

Otherwise known as “administrative” or “bureaucratic” corruption, the word refers to a situation where corruption is no longer an isolated case but rather it has become the rule not the exception in all public affairs. Whereas the amount of money exchange in the corrupt transaction may appear paltry, it is quite taxing for the ordinary citizens. Examples include paying bribes to get an ID; enrol in school; or have a phone line installed [32]. Bureaucratic corruption is sometimes referred to as a ‘way of life’ because it has become a routine and generally accepted behavior by the society. Thus at petty level, the one that most directly affects the aggrieved public is corruption involving countless underpaid or greedy public servants who overcharge the public for services such as granting of driver’s licenses, passports, and business permits [33]. This simply means that corruption is systemic, this interviewee explains why corruption has become systemic in Nigeria:

We are in a situation whereby now corruption is pervasive, humongous, institutionalized to the extent that corruption is rewarded... Where in many circumstances one is even required to be corrupt; one will not get his licence to do anything if done through the normal process, it is more difficult than if one just bribe, that means it is required. If one need to get electric metre, it is easier if one bribe than if normal process is followed, that means it is required. Therefore, corruption is rewarded and even require in many instances of public functions (Director, CCB)

Thus, when Nigerians seek a service form their government, they routinely expect that they will have to navigate corruption at all levels of the bureaucracy. Everything from obtaining birth certificates, to registering a company, to applying a passport, to renewing a motor vehicle registration normally requires some sort of payment in addition to the official fee. Generally, the only way around paying extra money for routine public series is if one has a personal connection to someone with influence – a patron who will use their influence to push on behalf of their client [34]. Corruption is a crime of opportunity, and this opportunity is created by circumstances that allow the public officials to have direct contact with the individual when providing essential services public. Moreover, it tells us that adopting information communication technology (ICT) in the Nigerian public service agencies, which deals with essential services, will mitigate the corrupt practices that result from man to man contact:

Public sector corruption has to do with running a public sector management that is yet to adapt to international best practices in terms of automation and information retrieval, storage and confidentiality that goes with such electronic configuration. Therefore, that brings many opportunities for man-to-man contact, which brings in a lot of subjectivity in it (Chief Procurement Officer, BPP).

Many Nigerians find going through government bureaucracies harrowing experience and people frequently rely on the aid of intermediaries. In fact, at almost every major

bureaucracy that provides essential services, one finds a small number of intermediaries to expedite business. This intermediaries are called 'touts' who are either employees of the bureaucracy or private individuals who have cultivated familiarity with the office that enable them go through the bureaucracy easily [34]. This means that opportunity is central for both petty corruption and grand corruption to occur. Moreover, the opportunity seems to exist where the public servant has wide discretionary powers.

C. Characteristics of Corruption: Multiple Methods of Corruption

In endemic corruption and political corruption, various techniques of corruption are utilized simultaneously with corresponding ends [35]. Corruption in public administration is essentially in the form of "petty" or administrative corruption [1]. An analysis of the petitions (allegations) made to the dedicated anticorruption agencies (ACAs) during the 2016-19 showed that the corrupt acts most reported to Nigerian ACAs involved embezzlement, abuse of office (including nepotism, favouritism and wide discretionary powers), conflicts of interest/personal interests, mismanagement of public resources (including fraud, theft and misappropriation), and procurement fraud. A review of the 20 convicted case file and the views from the majority of the participants' shows regards nepotism and procurement fraud as the biggest forms of corruption in the public service. Bribery was not statically relevant, largely because it is under reported and viewed as "an accepted way of life" to get things done (systemic corruption). Similarly the review of 20 convicted case files collected as data for this paper showed that the corrupt conducts that the ACAs (ICPC) secured most of its conviction follows similar pattern with the reported allegations and were on abuse of office, embezzlement and misappropriation (including over invoicing and contract inflation), false statement frau, extortion and conflicts of interest.

Corruption to extract resources can take place through embezzlement of public funds, conflicts of interest, nepotism and favouritism, bribery, and kickbacks in the large procurement process, as well as petty and bureaucratic corruption to access public services [4]. Therefore, in Nigeria the characteristics comes in different forms, shapes, and kinds, and is the methods through which corrupt conducts are perpetrated by public officials. In fact, it is the manifestation of corruption; in one interview, a participant pointed that:

The characteristics will have to do with the manifestations: bribery, diversion, over invoicing/under invoicing, all kinds, and those are manifestations and those are the characteristics of corruption in the public sector (Head Legal, CCB).

In another interview the participants mentioned that corruption in the public sector in Nigeria happens because of Compromised of the administrative procedures and that is the floodgate of other corrupt acts to emerge.

I am going to give a high light based on administrative aspect; I have said it in terms of recruitment, promotion,

and deployment there are corrupt tendencies once favouritism nepotism comes in, it has the features of corruption. Mr A because is from the north and he is duly qualified to be given or to be posted to a post of responsibility and then, the chief executive or the man taken decision for that consider him as if he is not supposed to, And pick Mr B from the southwest, or where he comes from. This is what is very common in the public sector today administratively and once the administrative aspect is compromise, it opens for other aspect of corruption (characteristics). That is the procedure are not followed somebody take advantage of that (Commissioner, NSIWC).

The majority of the participants see nepotism, favouritism and procurement fraud as the most prevalent forms of public sector corruption in Nigeria. Similarly, the reviewed 20 corruption cases revealed that nepotism and procurement fraud are widespread within the public service. Thus, the following forms of corrupt practices are generally widespread in the public service:

D. Embezzlement, Theft and Fraud

In the context of corruption, embezzlement, theft, and fraud all involve stealing of money, property or other valuable items by an individual exploiting his or her position of employment (opportunity). Embezzlement is the stealing of public funds or property by person who is occupying a position of trust or authority for instance, a minister [32]. Fraud entails the utilization of deceit or false information to influence the owner of property to part with it freely. For example, a public official who helps himself to a part of medical supplies, but he is not in charge for its management, would be perpetrating theft; a public official who influences an aid organisation to supply in excess aid by falsifying the number of people in need of it would be committing fraud [27]. Endemic and/ or grand scale stealing of public funds seriously hampers ability of the government to administer public resources and provide services [36]. This is the situation in Nigeria, where despite huge funds from oil in the past years this has not translated into fairly and effective distribution of resources [37]. A staff of one of the dedicated anti-corruption agencies mentioned that, they have seen corruption in different forms, but generally in embezzlement when he said:

Based on where I work the EFCC has seen public sector corruption comes in different forms and types, but generally is in embezzlement of public funds, misappropriation and money laundering. Now cases decided has shown that this embezzlement and misappropriation are usually also in different guises (characteristics) for instance; it can be what we call over invoicing; that is the person embezzled the by over invoicing, contract inflation. We have also had issues Public servant having companies and using these companies to secure contract, which is against the Code of Conduct law (Senior Instructor, EFCC).

E. Favouritism, Nepotism and Wide Discretion

Generally, favouritism, nepotism, clientelism and cronyism all involve abuses of discretion [35]. Nepotism and favouritism are very rampant in the Nigerian society. Such infractions ordinarily entail benefit that is not personal to the official but rather advancing the interest of those associated to the public official through: consanguinity relationship, political interest, ethnic or religious affiliations [27]. There is sufficient proof that relatives and special connections play a crucial position in the recruitment of individuals to public posts, as well as in considering promotions and remuneration [4]. These characteristics of corruption have been identified by one interviewee as the most common form of corruption in the public sector and unlike embezzlement, fraud and theft, nepotism and favouritism are not related to financial irregularity:

So, beyond money related corrupt practices there are corrupt practices regarding say favouritism in employment where the situation has gotten so bad that virtually every young Nigerian believes that one cannot get a job in the public sector without knowing some big wig. So that is very pervasive, where people cannot get what is due them unless they know somebody, and where also, is so pervasive that people who do not deserve certain things get this privileges because they know someone, so that is very rampant. That kind of corrupt practices is rampant. So nepotism, favouritism is rampant. And one even find that beyond employment, it found in organisational human resources processes of appointment, training, posting, welfare issues, one will find corrupt practices creeping into this processes and people within an organisation in a system will believe unless they have godfathers, they will not be promoted as and when due, even when they deserve the promotion (Director ICPC).

It is also important to understand that nepotism and favouritism are administrative misconducts that come directly from wide discretionary powers given to the concerned public officials without any checks and balances by the supervisory authorities. Public officers exploit the weak internal regulatory framework in the public institutions as well as the absence of external regulatory oversight to give employment to their relatives, associates, and cronies:

When there is no sanction mechanism in place, when there is no enforcement of internal rules, it creates opportunity. When public officer sits in his office and there are no standard procedures as to how he should conduct what he is supposed to do, as regards his schedules, it creates room for him to be discretionary. And in that discretionary, he can do nepotistic acts, he can collect bribe, and he can extort money, he can decide to do all gamut of corrupts acts that we know (Research Fellow, EFCC Academy).

Therefore, what this means is that, opportunity is central in committing any act of corruption. The gateway to other forms of corrupt practices in the public sector is essentially in the weak, unenforced and near absence of rules, processes and

systems that supposed to govern the internal workings of these public institutions. This creates opportunities for the public officers to abuse their office with wide discretionary powers that are neither sanctioned nor controlled by the state accountability system. This also explained why bribery and extortion is also rampant in the public sector.

F. Extortion and Bribery

Although bribery is the offer or exchange of money, services, or other valuables to influence the judgment or conduct of a person in a position of entrusted power. The advantage does not have to be directly for the public official at issue – it can be for his wife, children, relatives, associates or even the official political interest, such as a donation to his political party [32]. Extortion depends on compulsion to influence compromise, such as threats of violence or disclosure of sensitive information. Like other types of corrupt practices, the victim can be the public interest, individuals adversely affected by a corrupt conduct or process, or both. In extortion, nonetheless, the real “victim” – is the person who is forced into compliance with the will of the official [35]. Extortion in Nigeria comes in the guise of duress, induce, dishonesty, coercion, threat or promise to the offender that he would avoid danger if he complied with doing something required of him by the extortionist. A review of one of the 20-convicted case files considered for this paper shows the systemic nature of bribery and extortion in the Nigerian public service:

A deputy Superintendent of police of the Nigerian Police Force (DSP), in charge of homicide section attached to the office of the Assistant Inspector General of Police (AIG), zone 5 in Benin, Edo state, was sentenced to seven years imprisonment with hard labour in January 2012. For demanding the sum of N1, 000,000 (One million naira), from a (Suspect). The person against whom criminal complaints were made, and on account of the said criminal complaints being investigated as an inducement to write, secure, procure and confer a favourable report of the suspect in respect of the criminal complaints (Typewritten Judgement of the High Court-B/ICPC/2/06).

G. Procurement Fraud

Research shows that a vast sum of money has been lost due to overpriced contracts and non-delivery of purchased products services [38]. For instance, the former National Security Adviser, Sambo Dasuki, that is facing a 32 - count charge of fraud at a High Court of the Federal Capital Territory, Abuja, is a reference point. His office awarded fictitious contracts worth billions of dollars for jets, helicopters and ammunition for the army to fight the Islamist militant group but they were never delivered [39]. An effective public procurement system is a requisite pointer and evidence of good governance through accountable and efficient deployment of public funds for public good. Procurement frauds are multifaceted: ranging from giving advantage information to potential companies for a fee or fraudulently manipulating the bids and tendering procedure to

the advantage of the higher bidder [40] In one interview, a participant enumerated some of the most rampant forms of procurement fraud that they encountered in the course of carrying out their duties:

During our review, we discover many things; like bid, rigging is corruption, using fake documents during award of contract, conducting or attempting to conduct occasional fraud by means of fraudulent act; directly or indirectly, attempting to influence in any manner the procurement process to obtain unfair advantage in the contract. Then we have altering any documents (Principal Procurement Officer, BPP).

A Senior member of the Bureau of Public Procurement management team, however, added that corruption in the procurement sector originates from the political class and supported by the bureaucrats, this shows a form of interdependence between grand and petty corruption:

The procurement sector: most times corruption there is orchestrated by the political powers, and then it is being implemented by the civil servants (bureaucrats). They come in the form of ghost contracts, ghost contractors, evasion of monetary threshold set by the BPP. Therefore, instead of a project that is supposed to undergo competitive bidding, they (Officials) do it there; award it to their cronies and friends without due process. (Chief Procurement Officer, BPP).

In other words, embezzlement, bribery, and fraud are specific forms of corruption that are prevalent in a systemic corrupt system (like Nigeria). It also tells us that systemic corruption occurs where formal rules and procedure that governed the activities of public agencies are not adhere to due to the overriding encroachment of informal rules in implementation of the mandate of public institutions.

H. The Symbiotic Relationship between Public and Private Sector Corruption

While private companies in Nigeria sometimes hire contractors to carry out different tasks, but by far the most lucrative source of business contracts of any kind is the government. Thus, contracts are emblematic of the whole gamut of patronage that dominates the Nigerian political, economic, and social milieu, thereby impacting negatively on its social development [41]. Sometimes the public officials award these contracts to companies that they have indirect interest in, or even outright to their own registered companies. The fact that over invoiced contracts are the most common fraud narratives in Nigeria suggests a widespread perception that inflated and bogus contracts are the means by which public officials and their private sector counterpart loot the state treasury [42]. The symbiotic relationship between corruption in the private sector and public sector particularly in the developing economy, is that private sector in the advanced economy like in the US, UK can exist without the public sector, in Nigeria private sector cannot exist without the public sector, and this makes it harder to control. A staff of one of the dedicated ACAs alluded to the fact that the fight against corruption is difficult to achieve a success because of

the connivance between the public officials and their private collaborators:

The CCB needs more power, because most of the cases of corruption, some public officials use their friends and relations, who are in the private sectors. We are considering amending our laws to give the CCB, power to deal with some public and private sectors. Because our power is restricted to public sector alone, we do not have any dealing with the private sectors. And ones know the public officers have their own associates in the private sector. So, we are thinking of a way of amending the law to give the CCB the power to arrest private persons who connive with the public officers to defraud the government (Director CCB).

Another participant points to the fact that other types of corruption are more dangerous than the financial corruption in referring to the damaging effects that results from the corrupt relationship between the public officials and their private sector collaborators:

.... Any road they construct nowadays however good it is, within the next six months when trucks and the like with petroleum plied the roads it is gone. Some people have interest in the haulage by trailer, the contractors have interest that road should continue to spoil, so that they continue to get contract. The public servant has interest in awarding contract. One could see the relationship (between the private and public sector – symbiotic), but people always talk about financial corruption (Member, PACAC).

According to one participant, at every point in time there is incestuous relationship between the private and public sector:

That is the fundamental thing, one cannot say public sector without the private sector, because the private sectors at most times is the beneficiary of the public sector corruption. Is it provision of goods and services; the companies that are in the private sector are part of it. How do you get the public sector corruption? Is it over invoicing, is it construction of roads and dams or jobs has been given and are not been done etc. so at every point in time there is an incestuous relationship between the private and the public sector (Assistant Director, FRC).

It is annoying that anytime corruption is referred to in Nigeria; concentration goes to public servants only. Nonetheless, even the ordinary man is not excluded in corrupt activities; the country developmental problems are products of systemic corruption in public and private life of the citizens [43]. Thus, a review by a House of Representatives committee on petroleum, that the Nigerian national Petroleum Corporation (NNPC) was disbursing subsidies randomly to various businesses owned by top public officials, attest to the extent of the symbiotic relationship between the public and private sector corruption in Nigeria [4]. One of the costs of corruption is the fact that public official's effort is diverted from the public interest to self-dealing [2]. Therefore, one cannot control public sector corruption without appreciating the private sector role in the execution and perpetration of

corruption. In Nigeria what is required is to declare a state of emergency in fighting corruption in both the public and private sector. Looking at the foregoing discussion, corruption has permeated all aspects of the Nigerian society; therefore corruption in Nigeria is systemic ravaging the whole fabric of the society.

IV. SYSTEMIC CORRUPTION

Systemic corruption is not a particular classification of corrupt conduct but more precisely a condition in which the vital public institutions and systems of the state are usually controlled and utilized by corrupt persons and organisations, and in which the majority of the people have a few viable options to dealing with corrupt public officials [44]. Examples might include contemporary Nigeria and Mobutu's Zaire [44, p.89]. Here lie the underlying causes of the nature and characteristics of corruption that pervades the Nigerian public sector, which we shall come to it later. Corruption is said to be "systemic" (also known as endemic corruption) where it has become ingrained in an administrative system. It is no longer characterized by actions of isolated rogue elements within a public service [35]. This is a situation where corruption has become an equilibrium – a contingent behaviour that the whole society is accustomed to, and therefore trying to behave otherwise would amount to being categorised as the odd one out, this was equally the thinking of one of the participant interview:

The system that has admitted all kinds of unregulated personal activities had become the norm. Merit has been pushed to the back in terms of recruitment into the process of promotion and discipline. Therefore, that has generated a characteristic feature that well it is the norm and if I intend to change the process, I will be the odd person (Chief Officer, OAUGF).

In many countries across the globe, corruption is not anymore about dropping a banknote into somebody's pocket, but a system of politics and interrelation, which is more complex to control [45]. It is a situation whereby corruption has virtually permeated the economic, political social stratum of society. In one interview, the participant sees corruption as a problem in Nigeria, because it gives access to political, economic, and social influence in the society:

One of the key problems of corruption in Nigeria is that the corrupt that has control over power; it is a very big problem. That is why people kill themselves to get into positions, once in there; it gives one economic power, it gives one political power, it gives influence, it gives everything, so on the strength of that, people do everything possible. Why it that people want to work with the government, they just know that once one gets in there (public office) there is protection. Because there is likelihood of one big man stealing money and he cannot steal it alone, he uses people to become part of the racket, and he must protect them, so that the racket does not burst. You see.... corruption is complex and systemic; yes, corruption is indeed a crime of opportunity (Director NSIEC).

The most problematic cases- systemic political and bureaucratic corruption- are equilibria. They are highly organised and internally stable, creating and being sustained by factors of weak political competition, slow and uneven economic growth, and a weak civil society [28]. Systemic corruption runs across major public institutions, moves from head to the basis, and it is principally political in make-up [45]. Systemic corruption is persistent and difficult to combat not only because of its inner workings, but because it is entrenched in wider political and economic ramification that maintains it as an equilibrium. It establishes and depends on institutional monopolies and shortages of political and economic alternatives they create. Institutional monopolies with absolute control of government backed by bureaucratic bottleneck, also, absence of requisite checks and balances and exercise of wide discretionary powers by public officials encourages systemic corruption [46]. Thus, the anti-corruption reform based on principal- agent framework may not work in a country with systemic corruption like Nigeria, where corruption seems to be the rule rather than an exception, what is needed a holistic approach.

A. Fundamental Causes

Systemic corruption is primarily due to the weaknesses of an organization system, structure, and processes [47]. It is in contrast with incidental or sporadic corruption of public officials or agents who act corruptly within the public service. The elements that encourage systemic corruption consist of conflict of interest; unrestricted powers; monopolistic powers; lack of accountability; inadequate salary and privilege position [48]. And the specific forms of corruption (characteristics) includes "bribery, extortion, nepotism and embezzlement" in a system where "corruption becomes the norm rather than the exception" [49]. Distinct types of corrupt practice may require divergent prevention policies. Hence, to prevent corrupt conduct, rather than thinking about 'corruption' as an amorphous whole, it is helpful to split the problem of corrupt conduct into its distinct possible forms. Since, there are likely to be a lot of them, you have to prioritise these forms of corruption and workout the best strategies to minimize them [50]. This is consistent with the views of most participants and the 20 case files reviews – that nepotism, embezzlement, extortion, and bribery are rampant in the Nigerian public service. In another interview the participant stated that essentially these corrupt practices happen in the public sector because there is absence or weaknesses of processes and systems that supposed to govern the activities of these public agencies, and this weakened their institutional capacity to carry out their function hence creating opportunity for corruption:

One of the experiences that we had from applying the preventive mandate of ICPC in terms of conducting systems study and review of agencies of government is that consistently our findings have been the fact that public sector corruption has been heightened by the weakness of the institutions. Sometimes we even wonder whether what is manifesting as corruption is not capacity

of the public sector to execute the mandate that it has. Let me give an example: every agency has been set to either to deliver goods or service and all agencies have enabling act that has set them up. That clarifies what they should do, how they are to run, etc. From most of our experience, most of the agencies that we have gone to scope for corruption vulnerability we find that: (1) internal checks and balances: internal control systems within the agencies are very weak and that opens whole lot of corruption vulnerability that makes public sector corruption high. (2) Another legacy is that the agencies that are supposed to regulate some of these institutions also are weak. So when you have internal weakness with external regulatory weaknesses, it opens the whole agencies for a lot of things that happens (Director ICPC).

Sometimes the very nature of government processes may make them susceptible to corruption. For example, where a government procedure is likely to take a long time or is inefficient, people dealing with government may be willing to pay (that is, offer a bribe) to shorten the process for themselves. This, in turn, would mean that the process would be further delayed for someone else. By targeting such inefficient systems, the ICAC helps agencies build in safeguards to reduce opportunities for corruption in high-risk areas [51]. This leads to the role of institutional controls... generally; the most effective controls are those that exist inside the institutions. This is really the first line of defence. Sincere and effective supervisors, sound auditing offices and clear rules on ethical behaviour should be able to deter or unearth corrupt practices. Effective and open systems should make it simple for these offices to execute their controls. Supervisors should be able to check the work of their assistants. These features change from country to country. In some, these checks are almost near absence so that corruption is mainly discovered by coincidence or through petitions from the public and the media [52]. Therefore, supervision is key to institutional control and processes, a member of one of the dedicated ACAs mentioned in the interview the importance of having an active supervision of subordinates in reducing opportunities for corruption in the public service:

Active supervision: when we are not actively supervising then we are leaving the door wide open for corrupt practices to take place. Unfortunately, that is the situation we found ourselves in the public service in Nigeria. A lot of superior does not do active supervision anymore. What they do instead is sitting in their offices and expect that the officers will be good. One has to have rules, beyond rules one has to enforce the rules by supervising and maintaining vigilance (Head TUGAR).

For example, in Nigeria these checks and balances are conspicuously absent not because the rules and regulations governing public agencies are not existent but rather there is total disregard to extant processes resulting to noncompliance by public servants in their public engagements. This paper has identified the most rampant forms of corruption in the public service of Nigeria and that these types of corruption are the results of a systematically corrupt system that affects the

whole of society. Therefore, combating systemic corruption requires a combination of the three-pronged approach of fighting corruption – that is prevention, education, and enforcement. However, since corrupt act can occur anytime and anywhere, strategies must therefore be more of preventive than reactionary [53]. In one interview, the participant explained that the whole essence of prevention is to stop the corrupt act before it happens:

The first thing one must do is to train your people and your citizens on preventive process that will make it very difficult for people to be able to carry out acts of corruption, and if they do, the speed of enforcement will make it a whole lot of difference and then one applied the sanctions without fear or favour (Deputy Director, PCC).

For instance, the risks officers of the Independent Commission Against Corruption (ICAC) use data from investigations to grasp the situations under which corruption happens, and which features of work systems and institutional culture allow it to continue. They then work in consultation with the relevant public sector agencies to develop structures and procedures to make it more difficult for people to abuse the system in the future. Sometimes, even when an investigation establishes that there was no corrupt conduct by any individual; that investigation reveals weaknesses in the system, which could result in future, if not past abuse. In such cases, once again, corruption prevention officers can work with the relevant organisations to improve the systems or work practices [51]. Thus, what is important is to have a multi-strategy approach for fighting corruption that addresses the whole of the society without exception and not just the public sector. Because a problem that may have started in the public sector may inevitably have found its way into the private sector and eventually affects the whole society. Thus, focusing on minimizing corruption in the public sector alone is like treating disease of blood through the arteries and not the veins [54]. Equally, important is recognizing the fact that excessive reliance on an action in a single area – such as increasing public sector wage, reducing the size of public service employee, may be ineffective. It is necessary for the multi-strategy approach of enforcement, corruption prevention and education to complement each other.

V. DISCUSSION AND CONCLUSION

The findings from this research raise a few issues. The nature of corruption in Nigeria is mostly financial with some non-financial-grand and petty corruption. Its characteristics include embezzlement, theft, fraud, favouritism, nepotism, abuse of discretion, conflict of interest, procurement, extortion and bribery (with nepotism, embezzlement and fraud as the most prevalent forms of corruption). These are the methods used simultaneously and interchangeably to execute systemic bureaucratic and grand corruption in the public sector. Another finding was the symbiotic relationship, which exists between the private and the public sectors' corruption. It shows that private sector enterprises in Nigeria cannot stand independent of the public sector. They thrive on illicit capital flowing from the public purse. There was also evidence of

public sector corruption being heightened by the weaknesses of public institutions; this has shown that what is manifesting as corruption in the public service in Nigeria is really lack of capacity of the public agencies to execute their mandates in terms of their establishment acts. Because when we look at the processes and procedure, some of them do not have standard operating procedures on financial management, recruitment and hiring, or how they conduct their key functions. This provides ready-made opportunities for public officials to abuse, and most times corruption is seen as the cause, but the corruption is a symptom of weak institutions. Lack of support infrastructure; housing, schools, hospitals, transportation, portable water, and electricity systems, provides the public servants with the rationalization of their corrupt acts. This, coupled with the pressure exerted on public officials by their families and the society, and a lack of non-compliance with the rules, systems and processes governing the workings of public institutions in Nigeria, makes occurrence of corrupt practices inevitable. Another finding as a corollary to the above is that salary increment in the public sector is not a panacea for the entrenched corruption ravaging in the public sector, that in a systemically corrupt system like Nigeria, what is required is economic development backed up by the effective and efficient utilization of public resources for the public good. For Nigeria, to bring corruption under control, there must be sustainable development, which guarantees equal opportunity for all and not just a select few. The widespread abject poverty threatening the entire social fabric of the country is a direct result of embezzlement and stealing of public resources, nepotism, and fraud in the public service as against the institutionalization of meritocracy in governance. Another finding was the effects of grand and petty corruption on the development of the entire country. Though, grand corruption is largely seen as the greatest problem facing the Nigerian nation, by diverting the needed resources for development into the private pockets; bureaucratic corruption, on the hand, diverts public official effort from the public interest to self-seeking venture. Some ideas for reform have been offered, but further research is needed to develop these ideas further so that the strategies of the dedicated ACAs in countering corruption can be built to enhance the fight against public sector corruption.

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