

Governance and Corruption in Nigeria

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Abstract

The phenomenon of corruption in Nigeria has become one of the most critical governance challenges bedevilling Nigeria. Governance is not only about institutionalising due process and transparency in the management of public resources, but must ensure that the goals of development are realised. Historically, Nigeria has had a chequered history of governance which poses a fundamental question on the credibility of governance, in Nigeria, in addressing the challenges of development. In contemporary times, the global concern is about improving the quality of governance. Nigeria should not be an exception. Improvement in the quality of governance is a desideratum for addressing the endemic challenges of development, especially in developing countries like Nigeria. Despite the institutionalisation of reforms in Nigeria, the 2017 Transparency International Corruption Perception Index ranks Nigeria as the 148th out of 180 most corrupt nations in the world. As its objective, the paper argues (among others) that the lack of accountability is responsible for the high rate of corruption in Nigeria, adding that corruption has weakened the prospects for good governance as a framework for tackling the challenges of development in Nigeria. The paper adopted a Methodology which relied on the critical (qualitative) analysis of secondary data in order to arrive at the findings. The paper's finding is predicated on the premise that the political, social and economic dimensions of corruption are indications of the lack of effective governance and elite national consensus in fighting corruption. The paper recommends legal, constitutional, institutional, ethical, and economic reforms to fight corruption.

Key words: Governance, corruption, lack of accountability, challenges, development

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1.0 Introduction

There is no development problem in Nigeria that is as recurrent and problematic as corruption. Corruption predates Nigeria. Its pervasiveness and intractability as well as the danger it poses to development make corruption a topic that will continue to attract scholarly attention, debate and policy attention. The older the nation became, the more pervasive corruption was entrenched. Nigeria has more corrupt officials now than in 1960, and the number will continue to rise because of the lure of public office and the goodies attached to it. In a statement marking the 1966 coup d'état, Major Kaduna Nzeogwu, attributed the problem of the nation to corruption and other vices bedevilling the nation: 'The aim of the Revolutionary Council is to establish a strong united nation free from corruption and internal strife. Our enemies are the political profiteers, the swindlers, men in high and low places that seek bribes and demand 10%; those that seek to keep the country divided permanently so that they can remain in office as Ministers or VIP at least, the tribalists, the nepotists, those that make the country look big for nothing before international circles, those

that have corrupted our society and put the Nigerian calendar back by their words and deeds (Nzeogwu, 1966).

Since 1960 when Nigeria gained political independence, the nation has had a chequered history of governance from military to civilian rule. Military rule dominated Nigeria's governance landscape for more than 30 years, truncating civilian democracy until 1999, when civil rule was restored. The need to fight corruption was the pledge upon which the coup planners rode to power. All the military regimes ended up being scandalised by one act of corruption or the other. In fact, it has been noted that the long years of military rule was characterised by institutionalised corruption, loss of national ethics and values, lack of accountability, arbitrariness, lawlessness and election rigging, among others. In his inaugural speech as civilian president on 29th May, 1999, Olusegun Obasanjo (CRR, 2003) had remarked: one of the greatest tragedies of military rule in recent times is that corruption was allowed to grow unchallenged, and unchecked, even when it was glaring for everybody to see. The rules and regulations for doing official business were deliberately ignored, set aside or by-passed to facilitate corrupt practices. Instead of progress and development, which we are entitled to expect from those who govern us, we experienced in the last decade and a half and particularly in the last regime but one, persistent deterioration in the quality of our governance, leading to instability and the weakening of all public institutions.... Government and all its agencies became thoroughly corrupt and reckless. Members of the public had to bribe their way through in ministries and parastatals to get attention and one government agency had to bribe another to obtain the release of their statutory allocation of funds". As at May 1999 when the civilians took over the reins of office, the nation's institutions and infrastructure had collapsed. The overriding effect of these assaults by the military was the legacy of: erratic and distorted policies; public sector dominance in production and consumption, pervasive rent seeking facilitated by the fact that government was the hub of the country's economic activities, high volatility of macroeconomic aggregates, weak institutional capacity for economic policy management and coordination; unsustainability of public finance at all levels of government, large external and domestic debt overhang; and the boom-and-bust mode of economic management. Thus, military rule bequeathed to Nigerians a weak institutional and governance superstructure that was unsuitable for, or that could not, facilitate development. By the time civilian democracy came in 1999, the weak governance superstructure had become so rigidly entrenched that it was difficult, if not impossible for them, to be uprooted or altered, unless the political class was willing to commit class suicide. The weak governance superstructure was reinforced by the predatory tendencies of the elites who regard politics as a means of primitive accumulation of wealth rather than a call to service. The legal and constitutional structure and processes that were bequeathed to Nigerians was one that favoured the institutionalisation of corruption and failure of governance to tackle the challenges of development. Nigeria degenerated into a pariah nation as it became synonymous with corruption having become notorious for 419- a euphemism for fraud- and all forms of fraudulent activities, including financial crimes.

Under the Fundamental Objectives and Directive Principles of State Policy, the 1999 Nigerian Constitution committed to some principles upon which to build the nation by indicating that the national ethics shall be discipline, integrity, dignity of labour, social justice, religious tolerance, self-reliance, and patriotism. Similarly, the Kuru Declaration mandated all public officials, elected and appointed, swore to abide by certain codes of values embodying Nigeria's development objectives and human capital needs. The Declaration stated that "We shall abide by the terms of the code of conduct which we all have signed, as expression of our commitment to the crusade against corruption, and work closely with all relevant agencies, such as the Independent Corrupt Practices and Other Related Offences Commission, the Code of Conduct Bureau and the Public Complaints Commission. The Declaration recognized the need to for a

new attitude that has that concern permanently in focus, as the only goal, and that the economic wellbeing of all citizens in a truly democratic environment is of cardinal importance.

Given the huge development challenges facing Nigeria and the need to fight corruption, the Obasanjo regime embarked on some reform measures to instil probity, fiscal discipline, and accountability in the management of the nation's financial resources. The government enacted the Fiscal Responsibility Act and established the Fiscal Responsibility Commission. The Act provided for the prudent management of the nation's resources and ensure long term macroeconomic stability of the Nigerian economy. Furthermore, the government enacted the Public Procurement Act in 2007 to entrench Due Process in public procurement and to improve efficiency and transparency of the system. The government also established the EFCC and the ICPC and embarked on the reform of the civil service to entrench effectiveness and efficiency.

Despite these measures, the euphoria that civilian rule will sanitize Nigeria's battered image was truncated by the predatory tendencies of the political and bureaucratic elite. The inception of civil rule in 1999 has taken corruption to despicable heights as the nation is entangled in one form of corrupt act or the other and billions of naira have been siphoned by public officers or misappropriated on projects that have little or nothing to do with the nation's development. Whereas, not many public officials were exposed to public fund during the military era, the inception of civil rule led to the emergence of a mass of public officials who are exposed to public fund and this created the latitude for the stealing of public fund, due to weak rule of law, arbitrariness and impunity. For instance, there are 36 State Governors, 36 Houses of Assembly, 469 National Assembly legislators (109 Senators and 360 House of Representative members), and a plethora of other public officials at the state and federal levels. With weak accountability and institutional framework, the tendency for these officials to dip their hands into the public treasury is high. An example is the brazen appropriation of jumbo salaries and allowances by the national assembly legislators, euphemistically referred to as legislooting.

Corruption is endemic and has overwhelmed the capacity of the anti-corruption agencies to contain. The executive, the police, judiciary, military, and the legislature, the MDAs, judges, governors, legislators, judicial officers, banks-are all entangled in the cankerworm called corruption with no group, agency or department free from corruption. The Olympian height that corruption has attained and its despicable nature is exemplified by the involvement of the Leviathan or Sovereign (the nation state) as enunciated by Thomas Hobbes, in rent seeking and corruption, instead of rising above it, and punishing socially bad behaviours. As it were, the nation is enmeshed in the Hobbesian state of nature where life is short, nasty and brutish, epitomising the absence of overarching and institutionalised values of probity, discipline and respect for the rule of law, as the tenets of governance. The nation has been entangled in the fuel subsidy, police pension/pension and Halliburton/Siemens scandals. Recently, it was alleged by the Minister of Information, Alhaji Lai Mohammed, that between 2006 and 2013 alone, N1.3 trillion was stolen by just about 50 people: N146.84 billion by 15 former state governors; N654 billion by 11 businessmen; N524 billion by 8 bankers; N146 billion by 12 federal and state civil servants; and N7 billion by 4 former Ministers. The Minister also alleged that the nation is also enmeshed in the \$2.1 billion Dasuki Armsgate; the \$46 million taken from the Central Bank in suit-cases or Ghana-Must-Go; and the Bاده fraud, former Chief of Air Staff/Chief of Defence Staff, withdrawing about N538 million monthly for fourteen months from the fund meant for security. Again, a former Governor of Central Bank, Prof. Chukwuma Soludo, alleged gross mismanagement of the economy due to corruption, pointing out that over N30 trillion had been stolen under the watch of one of Nigeria's former finance ministers. Thus, corruption has festered and is regarded as the biggest obstacle to the nation's development. As Rasheed (quoted in Ezeani, 2006) has also rightly stated, Africa faces an ethical crises: the lack of accountability, unethical behaviour and corrupt practices have become so pervasive, and even institutionalised

norms of behaviour in Africa to the extent that one may conveniently speak of a crisis of ethics in African public services. Thus, despite earning trillions of naira from oil revenue since 1967, Nigeria is worst affected by the incidence of bad governance, defined in terms of corruption, dysfunctional educational system, high poverty rate, infrastructural decay and unemployment, insecurity, rigging of election, embezzlement of public resources, poor economic growth, manipulation of electoral process by government officials and consequent political instability (Onyishi, 2009).

The effect of corruption on the nation's polity is responsible for the near intractable problem of Nigeria's underdevelopment. A nation abundantly endowed with a large number of human and material resources regrettably lags behind, as a Lilliputian, in all indices of development. The effect of corruption is reflected in all the sectors of the nation's economy. As a middle income nation in the 1960s, Nigeria was at the same level of economic development with the Asian Tigers of Singapore, Malaysia and South Korea but has today suffered severe economic regression. According to Achebe (1983), as much as 60% of the wealth of Nigeria is regularly consumed by corruption. Blaming corruption and lack of good governance as responsible for the nation's woes, Mrs Oby Ezekwesili (2015), the former Education Minister and Vice President of the World Bank, had noted that "empirical evidence points to poor governance- especially corruption as the biggest obstacle to the development of Nigeria. Understanding the cancerous impact of corruption helps explain how a country with.... enviable potential that are hardly available to more than other one third nations of the world, has remained at the bottom of the global socio-economic ladder, as a laggard. Economic growth rate and ultimate development of nations are determined by a number of factors that range from sound policies, effective and efficient public and private investments and strong institutions. Economic evidence throughout numerous researches proves that one key variable that determines how fast nations outgrow others is the speed of accumulation of human capital especially through science and technology education. No wonder for these same countries, by 2011- South Korea of fifty million people has a GDP of \$1.12 trillion; Brazil of one hundred and ninety six million has \$2.48 trillion; Malaysia of twenty eight million people has \$278.6 billion; Chile of seventeen million people has \$248.59 billion; and Singapore of five million people has \$318.7 billion. Meanwhile with our population of 165 million people we make boasts with a GDP of \$488 billion-completely way off the mark that we could have produced if we made better sets of development choices". Corruption has economic, political and social dimensions. As a social phenomenon, it has instilled in Nigerians the mentality of destruction and looting. Almost every Nigerian wants to loot. Nigerians expect largesse from public office holders and those who are not occupying public offices are longing for their own turn: the day they would have the opportunity to cut their own slice from the national cake. The corrupt person is tolerated and adored by Nigerians because of primordial concerns which bother on ethnicity, religion, nepotism and other ties.

2.0 Literature review

(1) We embarked on the literature review under the following sub-titles: Corruption and democratisation: Writing under the title "Nigeria the way through corruption to the wellbeing of a people", Abdullahi Y. Shehu (2015) noted that the Fourth Republic could not easily emerge due to the corruption that characterised its predecessor, as well as the period of interregnum called 'Interim Government' which lasted less than three months, coupled with a dictatorship that was characterised by rampant corruption and money laundering. The Abacha regime (November 1993 to June 1998) is allegedly regarded as the most corrupt government in Nigeria. It was in apparent realisation of the problem of corruption as a major obstacle to democratisation and development that Chief Olusegun Obasanjo, in his inaugural speech in 1999, regarded corruption as one of the greatest tragedies of military rule because the military allowed corruption to grow unchallenged and unchecked. (2) Writing as the former Chairman of the EFCC and the then Presidential candidate of the Action Congress, Mallam Nuhu Ribadu, alleged that one of Nigeria's former

President, is one of the most corrupt Nigerians he had ever investigated while at the EFCC. Former President Obasanjo also noted that corruption, inequity and injustice breed poverty, unemployment, conflict, violence and terrorism. (3) Corruption and government officials: The upsurge in the level of bribery and corruption among government officials in Nigeria is alarming. According to Shehu (2015), nearly one out of every four respondents (24%) attested to paying bribes or being asked to pay bribes by government officials before services could be rendered to them. In terms of trend, demand for bribes has increased from 20% in 2011 to 24% in 2012. The 2012 survey also showed that bribery and corruption among public officials such as police, customs officers, court personnel, tax officials, anti-corruption agencies, officials of the Nigeria Electric Power Authority, and so on, is deeply troubling. Among public officials who demanded bribes, the police (76%), immigration (66%), customs (65%), prison officials (52%) and road safety officials (51%) were the highest. (4) Political interference in corruption Cases: According to Ribadu (2009) and Human Rights Watch (2011), the politics of impunity is evidenced by the political interference in corruption cases involving highly connected individuals. It was alleged that the Office of the Attorney General and Minister of Justice was involved in unilaterally quashing corruption cases involving high profile politicians, as demonstrated in the cases against the former governor of Delta State, James Ibori, in 2007 and a Deputy Health Minister in January 2011. These cases reveal the extensive control of the anti-corruption agencies and their lack of professional autonomy needed to fight corruption. (5): Corruption, rule of law and development: The rule of law is fundamental to sustainable development. According to the United Nations (2004), the rule of law refers to a principle of governance in which all persons, institutions, and entities, public and private, including the state itself, are accountable to laws that are publicly promulgated, equally enforced, and independently adjudicated, and which are consistent with international human rights norms and standards. Member states declared their conviction that the rule of law and development are strongly inter-related and mutually reinforcing. The rule is essential for sustained economic growth, eradication of poverty, and the realisation of human rights.

3.0 Methodology

The research was conducted based on descriptive research survey which relied on descriptive analysis. The method of data collection was secondary data which included books, journals, government reports and bulletin. The method of data analysis was critical analysis of data, using content analysis. To arrest the problem of data, the author embarked upon multiple sourcing of data, and correlated them. This is to ensure that the findings can be generalized upon which recommendations could be made. The reliability and validity of the methodology used was also ensured by engaging experts in public administration who re-examined the data analysis to ensure that it was a reflection of the facts embodied in the data.

4.0 Conceptual elucidation

4.1 Governance

Like other concepts in the public administration literature, governance suffers from conceptual diffusion. Despite this, it has common characteristics. Governance issues have become not only primary in the development discourse, but are also considered crucial elements to be incorporated into the development strategy. Governance is not only about the organs or actors but it is also about the quality of governance. UNDP (2012) defines governance as the exercise of economic, political and administrative authority to manage a country's affairs, at all levels. It comprises mechanisms, processes and institutions through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences. The World Bank (2007) refers to governance as the process and institutions through which decisions are made and authority in a country is exercised. Accordingly, the key dimensions of governance identified by the World Bank are public sector management, accountability, legal framework for

development and transparency and information. The IMF, in its definition limits governance to the economic aspects only; hence, it regards governance as: improving the management of public resources...; supporting the development and maintenance of a transparent and stable economic and regulatory environment conducive to efficient private sector activities. Again, the DFID (quoted in Grindle, 2007) defines governance as how the institutions, rules, and systems of the state - the executive, legislature, judiciary and military - operate at central and local level and how the state relates to individual citizens, civil society and the private sector. In its own definition, the United States Agency for International Development (USAID) (2005) defined governance as the ability of government to develop an efficient, effective, and accountable public management process that is open to citizens participation and that strengthens rather than weakens a democratic system of government.

Similarly, Boeninger (1991) defines governance as the good government of society. According to him, good government guides the country along a course leading to a desired goal, which in this case is development. He interprets development to include concepts of equity, social justice, and the effective exercise of basic human rights. Kaufmann (2000) believes that that governance could be divided into three broad categories, each containing two components such as: (1) voice and accountability which includes civil and political liberties and freedom of the press; and (b) political stability and lack of violence (2) (a) government effectiveness which includes the quality of policy making and public service delivery, and (b) the lack of regulatory burden (3) (a) the rule of law that includes protection of property rights and an independent judiciary, and (b) control of corruption.

Each of these definitions is crucial for understanding the concept of governance. It encompasses political and economic dimensions. From the foregoing, we can discern a common thread that runs through the concept: governance must be predicated on accountability, a sound legal framework and citizen's participation, without which the goals of the society, which in this case means "development" cannot be realised. It presupposes then that the ultimate goal of governance must lead to development; accountability is the primary prerequisite for checking corruption and that good state governance and development cannot be achieved if accountability and adequate regulatory framework are not instituted. As an ethical concept, accountability becomes a necessary ingredient for strengthening public policy implementation and the procurement process by ensuring that public officials give account of how resources, whether financial, administrative, legal or political, committed to their trust are expended for the intended purpose. *Consequently, the relationship between governance and corruption is more than co-relational, it is causal; we posit that corruption has vitiated good state governance because of the lack of accountability and ethical values, which translates into making development almost impossible in Nigeria.* Corruption and governance are intertwined as they are self-reinforcing- a high level of corruption vitiates the effectiveness of state institutions, thus leading to a high level of governance failure, and vice versa.

4.2 Corruption

Corruption is a conceptually diffuse concept. Despite the fact that it is a universal phenomenon, there are no universally accepted definitions of corruption. Corruption is regarded as a global phenomenon which ravages every society although the degree of its occurrence varies from country to country. The level of social and economic development of countries notwithstanding, corruption is prevalent in both rich and poor countries. It is prevalent in countries with diverse forms of government, ranging from dictatorships to established democracies. However, the distinction between countries lies in whether corruption is the rule rather than the exception, that is, whether it is isolated or systemic (ADR, 2005). The history of corruption is traced to the holding of public office and the accumulation of wealth in Europe. The European feudal lords and their mercantile bourgeoisie counterparts became corrupt because of their belief that the

whole realm was the private property of the highest feudal lord, the sovereign monarch (Usman, 2001) quoted in Abdullahi, 2015). The term corruption is derived from the Latin word *corruptio* which when translated means moral decay, wicked behaviour, putridity or rottenness (Milic, 2001). The causes, the forms in which it occurs and the impacts are in various degrees of diversity and are multifaceted. It is agreed that corruption is detrimental to public administration, undermines democracy, degrades the moral fabric of the society and human rights, the pain that it causes touches every element of the society, though in various degrees. Corruption affects the most vulnerable people of the society like the unemployed, old people, youths, etc. According to Gebeye (2012), corruption is a universal problem undermining universal value. Various authors and agencies have defined corruption in different ways. The Transparency International regards corruption as behaviour on the part of officials in public sector, whether politicians or civil servants, in which they improperly and unlawfully enrich themselves, or those close to them by abuse of public power entrusted to them.

Grunner (1999) and Olajide (2000) quoted in Ngwube and Okoli (2013) defined corruption as any systematic vice in an individual, society or a nation which reflects favouritism, nepotism, tribalism, sectionalism, undue enrichment or amassing of wealth, abuse of office, power position and derivation of undue gains and benefits. In another perspective, Otite (2000) categorises corruption into five groups: political corruption, economic corruption, bureaucratic corruption, judicial corruption and moral corruption. Corruption is also regarded as a fraudulent, dishonest, illegal behaviour particularly of those in authority or positions. It is referred to as any official conduct that is enacted or obtained at the price of a fee, payment in cash or kind, that is, against the standards, rules, values and expectations of a society (Nnonyelu, Uzoh and Anigbogu, 2013). Further, from the perspective of public office holders, Pavarala (1996) defined corruption as a behaviour which deviates from the normal duties of a public role because of private (eg. family ties), pecuniary gains; or violates rules against the exercise of certain types of private influence. This includes such behaviour as bribery (use of reward to pervert the judgement of a person in a position of trust); nepotism (bestowal of patronage by reason of ascriptive relationship rather than merit); and misappropriation (illegal appropriation of public resources for private uses). In his own definition, Nye (1967) defines corruption as a behaviour which deviates from the formal duties of a public role because of private gains; or a behaviour which violates rules against the exercise of certain types of duties for private gains regarding influence.

To Gboyega (1996), corruption is any decision or act or conduct that subverts the integrity of people in authority or institutions charged with promoting, defending or sustaining the democratisation process while Ibrahim (2003) regards corruption as the abuse of public office for private gain when an official accepts, solicits or extorts bribe. Corruption remains an ethical issue. Corruption in Nigeria is a highly elitist phenomenon. It is incidental, systematic and systemic. Poor ethical standards remain the bane of the Nigerian society. It is a society that is controlled by the quest for unbridled affluence without working for it. According to Arora (2008), ethics has a multidimensional impact on governance: Ethics encompasses legality of government action, rationality in policy and decision making, evolving a sense of responsibility, ensuring accountability, strengthening work commitment, heralding excellence, facilitating fusion of individual and organisational goals, promoting responsiveness, nurturing resilience, developing utilitarianism, exhibiting compassion, protecting the national interest, safeguarding the spirit of justice, encouraging transparency and elevating integrity.

Ethics have to do with the codes of conduct, integrity, discipline and prudence in the management of public affairs, including financial resources. Ethics define the dos and don'ts of any society and prescribe the moral standards that should drive governance. Ethical issues are matters of primary importance because they stipulate the parameters upon which the conduct of public officers are to be measured as a pre-condition for attaining the goals of development. Without a

strong ethical foundation, the society stands the risk of plunging into chaos, stagnation and disintegration. Thus, any society that lacks a strong ethical and institutional foundation provides a breeding ground on which corruption thrives. This is because man is patently and innately inordinate and selfish. Man without some form of control, checks and sanctions, is at most, bestial. Nigeria has systematically witnessed a breakdown of moral standards since the discovery of oil wealth in the 1960s and the neglect of agriculture. Without institutionalising adequate and effective fiscal and accountability framework, Nigeria earned more revenue than it could control. The earning of petrodollar regarded as cheap money (money earned without sweat) opened the floodgate of corrupt practices. Government embarked on the award of billions of contract. There was much money in the treasury than the government could come up with transformational development programmes and policies to utilize, to catalyse the development of the country. A former Head of State was quoted as saying that the problem of Nigeria was not money but how to spend it. Consequently, Nigeria was plunged into profligate spending. The state became enmeshed in rent-seeking- a situation in which the state became involved in the dispensing of patronage to a select few to the neglect of pursuing the ideals of development and the entrenchment of a society that is founded on justice and egalitarianism where every Nigerian would be guaranteed equal access to economic opportunities through equity, hardwork, discipline and perseverance.

In Nigeria, corruption includes, but is not limited to, outright bribery, patronage, embezzlement, influence peddling, use of one's position for self-enrichment, bestowing favours on relatives and friends (nepotism), moonlighting, partiality, absenteeism, late-coming to work, abuse/theft of public property, leaking of government information, padding of budget, appropriation of salary and allowances in violation of statutory regulations.

Table 1: A simplified typology of corruption

Type	main actors	mode
Incidental	Petty officials, interested officials, opportunistic individuals	Small-scale embezzlement and misappropriation; bribes, favouritism and discrimination
Systematic	Public officials; politicians; representatives of donor and recipient countries; bureaucratic elites; businessmen and middlemen	Bribery and kickbacks; collusion to defraud the public; large-scale embezzlement and misappropriation through public tender and disposal of public property; economic privileges accorded to special interests; large political donations and bribes
Systemic	Bureaucratic elites; politicians and businessmen; white-collar workers	Large-scale embezzlement 'through ghost workers' on government payroll; embezzling government funds through false procurement-payment for non-existent goods; large-scale disbursement of public property to special and privileged interests under the pretext of 'national interest'; favouritism and discrimination exercised in favour of ruling parties in exchange for political contributions.

Source: Kpundeh, 1997

Table 2: Determinants of corruption

S/N	Determinant	Manifestation
1	Wage Incentives	(a) inadequate pay (b) fringe benefits and other financial incentives
2	Inefficient internal control	(a) inadequate supervision and control systems (b) lack of explicit standard of performance for employees and organisations (c) poor recruitment and selection procedures for personnel (d) too few or too many (non-transparent) rules and procedures
3	Insufficient external control	(a) lack of information to the public and freedom of the press (b) mechanisms for citizens' participation and complaint (c) difficulty of proving cases in court (d) high social acceptance of corruption
4	Statutory penalty rate	(a) amount of fine, prison sentence (b) administrative sanctions (c) prohibition of being ever re-employed in the public sector (d) penalties for relatives
5	Amount of distortions	(a) pervasive government regulations (b) high statutory tax rates, non-transparent tax regulations (c) provision of government services short of demand (government monopolies)
6	Other factors	(a) cultural factors (b) culture of bureaucratic elitism and education of civil servants (c) leadership (d) ethnic diversity

Source: Salisu, 2003

4.3 Accountability

The word accountability is not new in the economic and political lexicon. It is a word that is critical to the realisation of good political and economic governance. It refers to the fact of holding responsible elected or appointed individuals and organisations charged with a public mandate, to account for specific actions, activities or decisions to the public from which they derive their authority. It refers to the imperative of accounting for the allocation, use and control of public spending and resources in accordance with legally accepted standards, that is budgeting, accounting and auditing. Political accountability refers to the constraints placed on the behaviour of public officials by organisations and constituencies which have the power to apply sanctions to them. According to Olowu (2002) accountability refers to answerability for one's actions or behaviour. He stressed that accountability involves the development of objective standards of evaluation to assist the owners of an organisation to evaluate the performance of duties by individuals and units within the organisation. Accountability consists of three main types namely: political accountability; administrative accountability and fiscal accountability (Amoke et al, 2000). Olowu goes further to state that accountability structures in the public service are surrogates for market forces in non-market conditions. They help to reflect the preferences of the public as citizens and customers in the public realm. It also serves as a quality control device. Public accountability is the requirement that those who hold public trust account for the use of that trust to citizens or their representatives.

According to Akinseye-George (2010), accountability refers to the obligation of public officers and institutions to submit their activities to scrutiny by the members of the public, and by the organs and institutions of government authorised by the constitution to carry out such scrutiny. Accountability is therefore an institutional arrangement meant to impose integrity and legitimize the conduct of government business that are in consonance with public aspirations; while at the same time ensuring that sanctions are meted out to culprits, who subvert national interests by voting them out in the case of political appointees, or in the case of bureaucrats, the full weight

of the law is brought to bear on them. Ackerman (2006) asserts that it is a safeguard against corruption, nepotism, abuse of power and other forms of inappropriate behaviour. Okoli (2011) opines that public accountability pertains to the public domain. It is different from private accountability. Accountability presupposes answerability for one's actions or behaviour. Thus, public accountability according to him is the requirement that people who occupy positions of public trust must account for their behaviour and actions to those who elected/selected them. He categorised accountability into three areas: political accountability, administrative accountability, and fiscal accountability. Fiscal accountability is the most pervasive of all of them. Hence, if man is left without control, he is bound to be corrupt. This necessitated the passage of the Fiscal Responsibility Act, 2007 to promote transparency and due process. Despite these provisions, corruption and financial impropriety is still rampant. Political accountability is best promoted through political institutions, both state and non-state institutions. According to African Development Report (2005), democracies, parliamentary systems, political plurality and freedom of the press are associated with greater accountability and lower corruption. As political accountability increases, the costs to public officials of taking decisions that benefit their private interests at the expense of the broader public interest also increases, thus working as a deterrent to corrupt practices. Accountability is a major parameter for good governance. The other parameters are participation, rule of law, transparency, responsiveness, consensus, equity and inclusiveness, effectiveness and efficiency. All these parameters are essential for checking corruption and facilitating development, without which no society can make the necessary progress towards overcoming the challenges of poverty reduction, infrastructural provision, economic growth, industrialisation and political instability.

According to Schedler (1999), accountability is the continuing concern for checks and balances, oversight, for surveillance and institutional constraints on the exercise of power. In Nigeria, the different tiers of government have abdicated their responsibilities of checks and balances. The judiciary is as corrupt as the legislature. The judiciary has failed to set up special courts to try corrupt politicians. Convictions have been very few and were mainly through plea bargaining. According to Shehu (2015), despite stealing millions of public fund, Mr Tafa Balogun, former Inspector General of Police; Lucky Igbinedion, former governor of Edo State; Dieprieve Solomon Peter Alamieyesegha, former governor of Bayelsa State; Chief Olabode George, former deputy national chairman of the PDP and chairman of the Board of Nigeria Ports Authority; and Mrs Ceceilia Ibru, former managing director of Oceanic Bank, were granted light convictions through plea bargaining. By its powers and assumed independence, the judiciary is supposed to be a prime institution for fighting corruption. The reverse is the case in Nigeria where judicial corruption is the order of the day. Shehu (2015) asserts that corruption in the judicial system is the most significant obstacle to using the courts while the executive is the breeding ground for corruption in Nigeria.

5.0 Theoretical framework

The Leadership Theory is used as the analytical tool for explaining the pervasive nature of corruption and bad governance in Nigeria. This is derived from the fact that the basic problem of Nigeria is leadership failure. To Koontz et al, leadership is influence, the art or process of influencing people so that they will strive willingly toward the achievement of group goals. A leader should have a clear vision of the direction he wants his people to go. According to Bedeian (1986), leadership is the art of influencing individual or group activities towards the achievement of organisational or societal objectives. Leadership also involves the inducement of followers by the leader to act for certain goals that represent the values and motivation, the wants and needs, the aspirations and expectations of both leader and followers (Burns, 1978). Achebe (1983:11) rightly observed that:

The trouble with Nigeria is simply and squarely a failure of leadership.
There is nothing with the Nigerian land or climate or water or air or

anything else. The Nigerian problem is the unwillingness or inability of its leaders to rise to its responsibility, to the challenge of personal example which is the hallmark of true leadership.

It therefore follows that leaders must possess some essential attributes before they can influence their followers towards the right course of action. These attributes must include: (a) the existence of practical, purposeful, visionary and missionary initiative by the individual, reflecting the objectives of held ideas, values and aspirations; (b) the existence in an individual of a clear set of ideas, values, aspirations reflecting those of the majority who are the subject or followership (c) the existence of patriotic and nationalistic spirit, transparency and accountability, signs of concrete achievements involving the extent to which intended effects are produced by the leader. Given the complex developmental challenges that face nations which require innovation, vision, insight and discipline, it has become imperative that leadership must be transformational. Nigeria is lacking in transformational leadership. It is the lack of transformational leadership that has kept Nigeria at this low level of development, having been surpassed by countries like Indonesia, Malaysia and Singapore, which were at the same level of development with Nigeria in the 1960s, and it is transformational leadership that will lift Nigeria out of the quagmire of underdevelopment. Mediocre leadership, as it is presently, is incapable of lifting Nigeria out of the present political and economic morass. That is why it has become imperative that the state as the superintending overseer or authority over peoples and nations must institute a mechanism to identify the leadership qualities of leaders (character traits or values) before they can be entrusted with public authority in order to avert bad governance and the failure of the state. This is because governance has grown in size and complexity; it is not only concerned about the maintenance of law and order but also about economy, security, politics and international relations. Transformational leadership is different from transactional or laissez-faire leadership which does not guarantee the realisation of outcomes. Transformational leadership is based on the leader's personality traits and ability to make positive change through example, articulation of a vision and challenging goals. A transformational leader is the moral example of working towards the benefit of the team, organisation and/or community. Studies have shown that the realisation of positive outcomes is associated with transformational leadership styles. Since its independence in 1960, Nigeria has never enjoyed transformational leadership. The basic role of leadership is catalytic- to institute the transformation of nations through good governance, sound policies and efficient resource management. If transformation of nations is not achieved and societal goals and expectations are not realised, leadership ceases to have legitimacy and becomes a failure with fatal consequences for the people. Nigeria has had leaders but they were simply unable to institute good governance. The difference in leadership is exemplified by the emergence of a determined and sacrificial leadership elite with vision, discipline and patriotism who championed the development of the East Asian countries of Singapore, China, Malaysia and South Korea and turned these nations into economically developed nations, comparable to the first world economies of USA, Britain, France, Germany etc. Despite not having as much natural resources as Nigeria, these leaders were able to build a nation from different nations and galvanised their multi-ethnic societies into productive action through the enunciation of the right sets of policies, ethical and institutional framework. The leaders were able to manage the resources of their countries efficiently to optimise growth and development. A good leadership creates the conducive political and social environment for the harnessing of the diverse talents of the people through innovative policy formulation and implementation, inclusiveness of various groups, effective representation and down-top leadership approach that transcends primordial considerations of religion, ethnicity and nepotism. Nigeria's case is different in that the leaders have not been able to rise above primordial considerations and establish a developmental state that is hegemonic and capable of punishing corruption and other forms of socially bad behaviour. While countries like Japan and China have enacted stiff penalties like death sentence for corrupt public officials, Nigeria is still toying with corruption as no severe punishment has been meted

out to corrupt officials. Weak leadership is to blame. About 10 former governors, some of them currently serving as senators, are being investigated or tried by the EFCC over allegations of financial crime amounting to more than N100 billion naira. The trials have lingered for long and are inconclusive. An incumbent governor was linked to the diversion of N4.7 billion naira out of the \$2.1 billion voted for buying arms to prosecute the Boko Haram war under the administration (Punch Editorial, 2017), yet he was not impeached. Contrary to this, in the United States, governors are severely punished for corruption. For instance, the governor of the State of Alabama, Robert Bentley, resigned in April 2017 after he pleaded guilty to two charges of misconduct, including having an affair with his aide. Another governor, George Ryan, was convicted of fraud in 2007 because of diverting lucrative state contracts to friends and government insiders, who gave his family vacations, gifts and cash.

6.0 Corruption and its effect on development

Despite the reforms enunciated by the Obasanjo regime to entrench accountability and transparency in the management of Nigeria's public financial resources, Nigeria's anti-corruption agencies have failed to nip the problem of corruption in the bud. Consequently, corruption has festered and is responsible for the nation's developmental woes. Corruption is the most chronic developmental challenge facing Nigeria. Corruption undermines development by distorting the rule of law, the allocation and efficient use of scarce resources and weakening the institutional foundation on which economic growth depends (World Bank, 2000). Corruption depletes available resources for development, distorts access to social services, and undermines public confidence in government. Thus, corruption affects growth with serious consequences for poverty reduction (ADR, 2005). Due to the incidence of corruption, Nigeria has remained a country of paradoxes: Despite being endowed with abundance natural and human resources, Nigeria has the third largest number of poor people in the world after China and India. About 152 million Nigerians live on less than \$2 dollars a day, representing about 80% of the country's estimated 190 million population (ADB, 2018). Endemic corruption is associated with the high incidence of poverty in the country. Actionaid (2016) asserts that corruption is related to the massive stealing of public resources that would have been invested in providing wealth-creating infrastructure and social services for the citizenry, thus reducing poverty.

Table 3: A synthesis matrix of corruption and poverty

Immediate Causes of Poverty	How corruption affects immediate causes of poverty
Lower investment and growth	<ul style="list-style-type: none"> • Unsound economic/institutional policies due to vested interests • Distorted allocation of public expenditures/investments • Elite corporate interests capture laws and distort policy making • Absence of rule of law and property rights • Governance obstacles to private sector development
Poor have smaller share in growth	<ul style="list-style-type: none"> • State capture by elite of government policies and resource allocation • Regressiveness of bribery 'tax' on small firms and the poor • Regressiveness in public expenditures and investments • Unequal income distribution
Impaired access to public services	<ul style="list-style-type: none"> • Bribery imposes regressive 'tax' and impairs access and quality of basic services for health, education and justice • Political capture by elites of access to particular services
Lack of health and education	<ul style="list-style-type: none"> • Low human capital accumulation • Lower quality of education and healthcare

Source: Thomas etal, 2000

From 1958 to October, 2016, Nigeria earned a total of N96.21 trillion naira. Paradoxically, a staggering \$400 billion of the same oil revenue was stolen or misused between 1960 and now (Punch Editorial, 2013). Similarly, between 1999 and May 2015, Nigeria realized unprecedented huge oil revenue totalling N87 trillion naira. Corruption has worsened the people's socioeconomic condition as reflected in the nation's Human Development Index which is ranked as low as 152nd out of 188 countries. Despite earning huge oil revenue, Nigeria's social indicators are weak and disappointing: only about 10% of the population had access to essential drugs: there were fewer than 30 physicians per 100,000 people; more than 5 million Nigerians are estimated to be living with HIV/AIDS; among children under five, almost 30% were underweight; only 17% of children were fully immunized-down from 30% in 1990- and almost 40% had never been vaccinated: only about half of the population had access to safe drinking water (40%) in rural areas, 80% in urban areas; some 29% of the total population lived at risk from annual floods; more than 90% of the rural population depended on forests for livelihood and domestic energy sources; and rural households spent an average of 1.5 hours a day collecting water and fuel wood, with household members walking an average of one kilometre a day to collect water and fuel wood (NEEDS, 2004). Nigeria is yet to achieve the management of the Nigerian economy in such a manner as to secure the maximum welfare, freedom, and happiness of more than 170 million of its citizens on the basis of social justice and equality of status and opportunity. Despite the false sense of hope and economic growth being given to Nigerians by its leaders, the truth is that Nigerians continue to wallow in despair and cynicism due to bad governance. Nigeria was ranked 37th among 52 African countries surveyed on public governance practices by the 2014 Ibrahim Index of African Governance (IIAG) released by the Mo Ibrahim Foundation. According to IIAG, Nigeria has not changed much, it remains the same. Nigeria scored 45.8%; lower than the African average of 51.5% and West Africa's average of 52.2%. If the gravity of the effect of corruption is used as one of the indices of a failed state, Nigeria qualifies to be regarded as a failed state. Nigeria is rated as the third worst country in the world in the corrupt diversion of public fund, according to the World Economic Forum's Global competitive Report (Punch Editorial, 2014). Many Nigerians regard *corruption as a choice made by Nigerian leaders because corruption was allowed to thrive as an unofficial state policy*. Thus, corruption is a product of rational choice which should be interpreted or explained within the overall context of the social, economic, political and cultural structures in the society (Shehu, 2015). Unfortunately, while Nigerian leaders allowed corruption to thrive as a state policy, other countries of the world like China, Brazil, Indonesia, Singapore, Malaysia, South Korea and Botswana, made better choices by investing in health, education, and infrastructure, which was responsible for the massive development of these countries once trapped in the tragedy of underdevelopment. Corruption is reputed to be consuming up to 10% of the nation's GDP (The Economist, 1996).

Yusuf (quoted in Jega, et al, 2001) noted that corruption is one of the most important causes of the country's underdevelopment. Accordingly, Ngwube and Okoli (2013) categorised the impact of corruption into political, economic, social, and environmental: On the political front corruption constitutes a major obstacle to democracy and the rule of law. In a democratic system, offices and institutions lose their legitimacy when they are misused for private advantage. This is harmful to democracy. Our democracy and political leadership cannot develop in a corrupt climate. Economically, corruption leads to the depletion of our national wealth. It has led to the use of scarce public resources to finance uneconomic high profile projects that cost billions instead of building schools, hospitals and roads or the supply of electricity and water to rural areas which are in need of basic services. This has hindered the development of fair market structures which have led to job losses and also affects investment. On the social ladder, the people have lost their trust in the political system and in its institutions and leadership. They have developed nonchalant attitude and general apathy towards government policies resulting in a weak civil society. Environmental degradation is yet another consequence of corrupt systems. The non-enforcement of environmental regulations and legislation has led to the pollution of the

environment in Nigeria. Careless exploitation of natural resources from oil and minerals by domestic and international agents has led to ravaged natural environments affecting the health of citizens. Most environmentally devastating projects are given preference in funding, because they are easy target for siphoning of public funds into private pockets. Empirically, we can assert that Nigeria has been blighted by poor governance since independence. This is attributed to corruption. Where there is a high degree of corruption like in Nigeria, all the indices of development will be weak. Corruption breeds impunity and lack of respect for the rule of law. Accordingly, corruption ensures that development policies and programmes are ineffective and that the institutions of government are weakened. Governance must be good enough before it can bring about development.

According to UNDP (1999), governance can be said to be good governance provided it is committed to and capable of effectively addressing the allocation and management of resources to respond to collective problems. Thus, there is a link between the provision of social services and good governance. Where good governance is lacking, the provision of these services suffer. Thus, corruption is responsible for the decay in Nigeria's infrastructure because of the low efficiency of spending governing budgetary allocations. Lack of infrastructure is responsible for the poor development of Small and Medium Enterprises (SMEs) which are the catalysts for industrialisation, job creation and economic growth. Government fund meant for the provision of infrastructure and other social services are grossly mismanaged. While trillions of naira is voted yearly for tackling the myriad of developmental challenges facing the country, the institutional and administrative capacities to efficiently manage the financial resources to avoid wastage are lacking. For every N1 that is spent, only 40 kobo adds value to the economy, while 60 kobo goes into private pockets. This is largely attributed to corruption. The failure of good governance in Nigeria has resulted in poor physical infrastructure (power, road, water, housing); poor social infrastructure (health and education); widespread unemployment and poverty; high infant mortality; high maternal mortality; lack of socio-economic welfare for the people; high level of insecurity; oil theft; vandalization of pipelines; institutional failure; lack of political development; widespread migration of Nigerians to Europe in search of employment, food insecurity, terrorism, especially the Boko Haram and Fulani groups, migration, among other problems. Migration is a by-product of bad governance, occasioned by unemployment, cynicism, and disillusionment. Bad governance has worsened the socioeconomic problems of Nigerians under the present President Muhammadu administration in which many Nigerians have perished in the Sahara Desert and the Mediterranean Sea in their bid to leave the country, in search of greener pasture, while some committed suicide. The grim socioeconomic condition was created by the mismanagement of the economy which was plunged into avoidable economic recession. Killings, maiming, destruction of properties and displacement of thousands of people by the Boko Haram and Fulani insurgents are some of the key elements of the security challenges facing the country. Leadership is interwoven with good governance. The cumulative effect of lack of good leadership and governance has resulted in Nigeria being regarded as a failed state. A renowned constitutional lawyer and leader of The Patriots, Chief Ben Nwabueze, had noted that poor leadership is responsible for Nigeria's inclusion among the worst failed states in the world. According to Nwabueze, Nigeria is "justifiably categorised as a failed state, now ranked 15th among the "worst failed" states in the world" (Chiedozie, 2018). The former Minister of the Federal Capital Territory, Mallam Nasir El-Rufai, shared the nexus between mismanagement and corruption when he alleged that: a staggering 5 trillion naira- or \$billion naira was stolen under the tenure of one of Nigeria's former President. Assuming that the former President had been in power for a long time, that works out to an incredible \$1 billion naira stolen each month. If you add the average borrowing of another \$1 billion per month since the former President took office, then the true scale of the epic theft becomes clearer. According to El-Rufai, the former President was making a mockery of himself if he continues to insist his government is determined to fight corruption, or that Nigeria under his watch has not finally lost the war on graft. It is no accident

that Nigeria is perceived as the second most corrupt country in the world by a recent Gallup poll. According to International Audit Firm KPMG, the cost of fraud in the first half of 2012 alone was \$1.5 billion (N225 billion), the highest on the African continent. And that is only because they have no real idea of what is going on in government circles. While Nigeria is ranked third behind USA and China in backlogs of orders for personal private jets, the Economic Intelligence Unit (EIU) asserted that Nigeria is the worst place to be in 2013 due to deteriorating indicators of human security". Even in 2018, the situation has not changed.

Corruption has not only blighted the provision of effective social services but is largely responsible for the rising cost of governance - the allocation of 70% of budgetary provisions to recurrent expenditure, leaving only 30% for capital projects. Nigerian public officials are steeped in corruption and live an opulent and lavish lifestyle that is difficult to justify, given Nigeria's present level of socioeconomic development. Nigeria's legislature is a breeding ground for corruption and scandals. Farouk Lawan, a law maker, was on trial for allegedly collecting \$620,000 bribe from a businessman, Femi Otedola, to remove his name from the list of marketers who defrauded the government by receiving payment without supplying petrol. Some Senate presidents were forced out of office because of corruption scandals. By appropriating billions of naira as salaries and allowances, the Nigerian legislature enjoys jumbo pays in violation of the statutory responsibility of the Revenue Mobilisation and Allocation Commission to fix salaries. According to the Economist, a Nigerian legislator enjoys a salary of \$189,500 per annum. This amount is hardly sustainable by an economy that is rated 28th in the world with a paltry GDP of \$510 billion and unemployment rate as high as 23.9% (National Bureau of Statistics,) and 70% among youths (CBN, 2017). The expansionary nature of Nigeria's budget due to waste and graft has resulted in debt accumulation. Nigeria's foreign and domestic debt now stands at \$11.41bn (N3.49 trillion naira) and N14.02 trillion totalling N17.5 trillion (Onuba, 2017). While the federal government accounted for 68.72% of the country's total foreign debt, all the 36 states and the FCT accounted for the remaining 31.28%. With corruption and the low budgetary allocation to capital expenditure and its resultant effect on social and physical infrastructure, Nigeria's hope of achieving Vision 20:2020 is seriously under threat because of the low level of human capital formation that is grossly inadequate to catalyse development. Ezekpere (2014) opines that the level of economic growth and development in any society is directly related and proportional to the maturity of its budget policy and how the policy responds to the challenges facing the society. Corruption has destroyed the social fabric of the Nigerian society by breeding cynicism because people no longer believe in government policies and programmes. It destroys the value for hard work, integrity and social cohesion. Corruption has forced people to regard it as the norm due to its pervasive nature. Corruption not only reinforces existing economic and social inequalities but also undermines governmental legitimacy because it hampers the effective delivery of public goods and services. No wonder, Nigeria is regarded as a failed state.

6.0 Conclusion

The political, social and economic dimensions of corruption are indications of the lack of effective governance and elite national consensus in fighting corruption.

7.0 Recommendations

The paper recommends legal, constitutional, institutional, ethical, and economic reforms to fight corruption. There is the need to untie the EFCC from the apron strings of the executive to reduce political interference from the executive. Constitutional immunity for political office holders and the provision of security votes for governors should be expunged from the constitution to make for checks and balances. Apart from untying the EFCC from the apron strings of the executive, the judiciary must be made independent to free it from political interference and executive manipulation. Nigeria should subject the process of selecting leaders such as governors and

presidents to series of tests and processes. Emphasis should be placed on character traits of would-be leaders to determine their suitability for holding public office.

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