CORRUPTION, INSTITUTIONAL STABILITY AND ECONOMIC SUSTAINABILITY IN NIGERIA: WAY FORWARD

Abdulkareem, Saheed Sekore¹

Abstract

One of the indices of institutional stability and economic sustainability in any given country is financial transparency. However, the effect of corruption on institutional stability and sustainable economy debars the country and that is preventing it from fulfilling its enormous potential. This has been greatly affected the economy of the country and people's integrity, rule of law, education, quality of life, infrastructure, health care, employment and also destroyed the legitimacy of the state. Institutional and System theories stated that different parts interact and contribute to a political system as a whole, if a part is being affected it will affect the whole system which means if the governance is faulty the whole system will corrupt. However, this paper adopt institutional and system theories, therefore evaluates the level of corruption in Nigeria, the government efforts in abating it and the seriousness of her anti corruption policy. It also evaluates the concept of corruption, its forms, causes and effects as well as attitude of Nigerians towards fighting corruption in the Country. However, in order to abate this phenomenon in the country, suggestions were advanced in this regard: there is a need for strong and serious institution that can be firm and impartial in the application of law, government must avoid the use of select and strike approach; ensure thorough supervision.

Key words: Corruption, anti-corruption, economic sustainability

¹ Department of Social Science and Humanities Education School of General Studies Education Federal College of Education (Special), Oyo <u>Abdulkareemsekore2@gmail.com</u>; 08032381832

Introduction

is pandemic Corruption in Nigeria. It cuts across the different tiers and arms of government and the private sectors (Yusuf et al., 2023). It is a social and economic disease that is known to all parts of the world in varying degrees. Olken and Pande (2012) cited in Mohammed and Bello (2020) stated that corruption is a global phenomenon that is affecting all the countries of the world. However, Corruption in Nigeria takes different: from massive contract fraud to petty bribery; from straight-up embezzlement to complicate money laundering schemes; from pocketing the salaries of nonexistent workers to steering plum jobs to relatives and friends. The country is one of the wealthiest and most naturally endowed nations on earth, but know turns to the poorest and most deprived nation in the world because Nigerians are endowed with worst managers of both human and material resources (Umukoro, 2012). The country is perennially ranked in the bottom quartile of Transparency International's Corruption Perception Index (2018).

Effective institutions according to (Ojiya etal, 2023) refer to the rule of law, individual rights, and high-quality government regulation and services. They explained further by citing(Abubakar,2020) that institutional effectiveness also relates to those elements, even though corruption is often considered to indicate the misuse of

power or dishonest use of one's office or position for one's own benefit Bruinshoofd (2016), opined that an institutional effectiveness includes the strength of its laws, the extent to which individual rights are upheld, and the caliber of its government regulation, which supports economic growth and sustainability. It is impossible to overstate the role that institutions of high quality and a lack of corruption play in fostering investment and economic growth and sustainability. However, economic and social well-being cannot be improved with measures that destrov environment. Economic sustainability on the other hand means development that meets the needs of the present without compromising the ability of future generations to meet their own needs (International Institute for Sustainable Development, 2015).

The fight against corruption has remained a priority for the past and administrations current in Nigeria .Corruption exceeds the political arena and evidences shows that it abounds in several private and official conducts of even ordinary citizens. As such. corruption is a serious problem affecting the whole sphere of Nigeria. There has been a global cry and coordinated efforts to tackle this social evil through the creation and implementation of anti-graft laws and policies across nations. Some nations have been successful in their quest to reduce the level of corruption while others are still lagging behind. In

this light, Nigeria seems to be an example of a state that failed in combating corruption (Yusuf *et al.*, 2023). Therefore, it is essential that there will be no corruption if state institutions are of a high standard in order to ensure the regulation, implementation, and effective monitoring of political, social, and economic activities around the world.

The Concept of Corruption

Abdullahi (2021)&Hassan defined corruption as "a legally and morally condemn act of transaction involving a self-serving, and or exchange of favour between individuals or groups as agents of public or private structures". Yusuf(2023) cited Azelama (2002) that corruption is any action or omission enacted by a member of an organization, which is against the rules, regulations, norms, and ethics of the organization, and the purpose is to meet the selfish end of the member at the detriment of the organization. Abubakar (2020) says Corruption is often considered as misuse of power or dishonest use of one's office or position for one's own benefit. According to Eze (2019) Corruption is one of the most widely discussed issues in Nigeria. It is topical on the lips of the president, lawmakers, the judiciary and the citizens on the street. The religious talk about it very often on Fridays and Sundays.

However, the concept of corruption has become an essential feature of regular discourse formally and

informally in Nigerian society, where the phenomenon is believed to be the main basis for the country's underdevelopment. Corruption is problematic; this is so because the concept is used to denote a number of deviant forms of behavior that cut across social, political, and legal norms. Ofoeze (2004) cited in Igiebor (2019), described corruption as an any action or inaction of any person, or group (public or private) deliberately perpetrated to secure advantages for oneself, a relation, associate or group(s) in a manner that detracts from the accepted regulations, morals, and/or ethical standards or codes and hence constituting a travesty of justice, equity and fair play. Corruption is defined and perceived across a spectrum of illegal payments and transactions such as bribes, embezzlement, and money laundering among others (PWC, 2016).

Thus, it can be clearly stated here that corruption is an "attempt or effort to secure wealth or power through illegal means, private gain at public expense, or misuse of public power for private benefit. "Corruption is always connected to the failure to adhere to some conventional standards about individual behavior, the cultural norms of society, and the use or abuse of physical objects. Based on the above definitions. corruption can be described as an act of giving, receiving or claiming benefits in order to influence an official in connection in his work. Corruption is a dishonest or fraudulent conduct by those

in power, typically involving bribery. It is the illegitimate use of power to benefit a private interest Morris (1991) Okwagbala (2020). Corruption is the offering of a bribe to an official so that the truth will be hidden. It involves the embezzlement of public funds personal use, and any act that is considered to be criminal in nature according to the law of a particular society. Corruption in Nigeria hurts a lot of people, as the money that would have been used to reduce poverty in the country is being channeled into the pockets of selected few (Okwuagbala, 2014, 2017 and CPITI, 2018). It shows that Nigeria has failed when it comes to transparency in the country's governance.

Institutional and System Theory

The theoretical framework used in this study is institutional and system theories. This analysis is supported by the institutional theory and the Solow-Swan neoclassical model of growth. Propounded by Solow in 1956 and Swan in 1956, it attributes growth in a country to technological change, labour and capital. This theory was further expanded by Mankiw, Romer and Weil (1992) who opined that accumulation of human capital is also essential in raising output in an economy. Nevertheless, it is argued that there exist other several indicators apart from technological change, labour and capital that drive a nation's sustainable growth objective, one of which is the effectiveness of the institutions of governance.

The institutional model corruption is derived from the work of Luo in 2005 and also often referred to as the Luo's Model. According to Luo, an organization's approach to corruption is critical for a variety of reasons. First and foremost, an organization provides the setting in which corrupt activities may place. take Second. investigating institutional corruption may result in the what understanding of motivates corruption at the institutional level. Third, the essential lead to comprehend is the organization and the level of corruption in a country. The model attributes corruption at various layers to the absence of support from the task system, inability to fully understand the existing and their execution regulations framework, lack of political will to combat corruption. institutional breakdown and bureaucratic bottlenecks (Ojiya etal, 2023).

Institutional theory is a theory on the deeper and more resilient aspects of social structure. Institutions definition connote stability but are subject to change processes, both incremental and discontinuous. Peter (2000a, 2000b) described institution as formal or informal phenomenon that transcends the individual level that is based on more or less common values has a degree and influence behaviour. March Olsen(1995) observed that the institutional theorists believed that

institutions not only offer and constrain behavioural alternatives but also up to a certain extent model individual preferences. Institutional theory considers corruption as an issue influenced by the character, design and transparency of political system and its institution. Scott (1995) defined institutions as social structures that have attained a high degree of resilience. These institutions are of cultural-cognitive, composed normative, and regulative elements that, together with associated activities and resources, provide stability and meaning to social life. Institutions are transmitted by various types of carriers, including symbolic systems, relational systems, routines, and artifacts. Institutions operate at different levels of jurisdiction; from the world system to localized inter personarelationships. In this context, institutional theory is a policy-making theory that emphasizes the formal and legal measures of fighting corruption. States with poor institutions cannot successfully fight corruption.

Peters (2000a, 2000b) was of the opinion that individuals values cannot be changed by the involvement of institution, behaviours can only change in response to the assortment opportunities and constraints presented by the structure(Lawton& Macaulay, 2009). That is. behaviour cannot be altered or modified by the institution due to preference and values members possessed towards the institution. In this study, the rationale

behind the chosen of institutional theory to acknowledge the relationship between corruption, institutions, political systems, culture and gender which is very complex in Nigeria. It considers the processes by which structures, rules, norms, and routines, become established as authoritative guidelines for social behaviour. It considers how corruption becomes entrenched in organization, institutions and society despite the existence of anti-corruption framework.

In Nigeria, there several institution such as ICPC. EFCC. NAFDAC, Public complaints commission, Code of conduct Bureau ect differently in ensuring high standards of behaviour in public service and position. These institutions are supposed to affect and influence the behaviour of individuals working there but it cannot because the value system of an average Nigerian is get rich quick. This is because of weak institutions and policy choices inappropriate pose enormous challenges to the fight against corruption, a situation which has seen Nigeria move two steps forward and four steps backwards. The end result is what is across Nigeria rampant today: conspicuous consumption, absence of loyalty to the state, oppressive and corrupt state institutions, to mention a few. Also, strong institutions in Nigeria would help mitigate uncertainties in the fight against corruption and fast track developmental programs in the country.

System theory on the other hand is a theory that conceived the political system as an integration of all activities through which social policy is formulated and executed .The political system is the policy making process. David Easton is widely recognized as the founder of the system theory. The theory is an approach used by Easton in 1953 to analysis the link between the system environment. Brady (etal,2016) cited in Abdulkareem (2021) observed that the theory system contends power. institutions and policy which causes and moderate individual behaviour. Power and institution reinforce each other and institution also directly shape moderate tendencies corrupt of individuals (behaviours). The system theory is also used in this study to analyze the support given by Nigerians to various anti-corruption policies formulated by different administrations in Nigeria ,the outcomes and the feedback all the policies and therefore contribute significantly to the progress and efficiency of political system in the country.

Evolution of Corruption

In Nigeria, corruption negates the rule of law that protects citizen's life and properties due to lack of trust in the judicial system (Stefan, 2018). Corruption can be partly traced to our historical experiences in the hands of our colonial masters whose target was to distorted Africa culture, polity and

society that is incapable of evolving into nationhood, state that perpetually incapable of taking its glorious place in the comity of nations; a nation that will be unable to serve as the ultimate driver of the African challenge in the global arena.

Corruption in Nigeria is a complicated issue that has persisted throughout its history, from colonial times to governance structures (Ake, 2024). Also; the colonizers did not only institute corruption in Nigeria, but also created a distorted political process which has led to the various problems the country faces today. In short, politicians who supposed to be in the warfront in fighting corruption are the ones encouraging Nigerians to corrupted .They are compelled to make promises on how they intend to fight corruption and to give account of their stewardship on the subject matter. Nigerians are convinced that we need to eliminate corruption if our country is to join the comity of developed and civilized nations

Forms and examples of Corruption in Nigerian public sector

Corruption is as old as human existence on planet earth. Yusuf et al., 2023) highlighted the forms of corruption in Nigeria public sector as thus :Political corruption :It encompasses various forms, including bribery, embezzlement, conflicts of interest in contract awards, fraud, nepotism, and election rigging.

Electoral Corruption: This refers to intimidating opposition agents. obstructing election freedom. and engaging in ballot-related crimes like snatching and stuffing. These activities also include manipulating the voters' register. causing electoral violence leading to injuries and deaths, and fraudulent practices such as multiple thumb and false printing vote announcements, sometimes resulting in the reversal of election outcomes. Nepotism: This is a highly biased method of distribution of state resources where a public officer prefers his or her relatives and family members or friends in awarding contracts, job recruitment, promotion. appointment to public positions, thereby ignoring the merit principle; this may lead to downgrading of the quality of the public service

It also includes exemption of once relatives and friends from the application of certain punitive laws or regulations, and this may disrupt esprit de corps and trust. Nepotism provides room "preferential treatment of one individual over another, without taking into accounts the relative merit of the respective individuals; this represents nothing but victimization of an individual or individuals" .Favoritism: This is a form of corruption where a public servant gives undue preference or favor to his or her friends, family, and anybody close and trusted in recruitment, promotion, and so on Procurement Scam: This refers

to over invoicing of government contracts or corruption related to purchases. That is, the purchase price of an item is inflated so that the difference between the inflated price and actual price is shared between the person who does the purchasing and the sellers or it is taken by the purchaser alone with the seller conniving. Ghost-Workers Phenomenon: This is a practice where the management of a public organization deliberately inflates the payroll by including fictitious names to get more subventions for salary. The excess is siphoned by the members of management in connivance with some members of governing councils or boards. Budgeting Corruption/ padding. This is a form of corruption where management of a public organization in connivance with council board governing or minister/commissioner bribes some members of the legislature to approve inflated estimate for the institution during budgeting.

In Nigeria according to Ojiya *et al.*, (2023) most elected and appointed public office holders and top bureaucrats view their appointment to any office as a conduit through which they can drain the country of its resources by actively engaging in corrupt activities. More so, our judicial institution is excluded from the act which undermine public in the judicial system.

The British Department for International Development and the United Nations (UN) Convention against

corruption listed typology of corruption as follows: bribery, embezzlement, public procurement abuse, abuse of function, influence trading. nepotism, laundering, conflict of interest, judicial corruption, and private sector corruption. Mike (2020) said corruption takes many forms and can be interpreted in many different ways. It is hard to enter any sector in Nigeria without observing one corrupt practice or another. In fact, corruption is not only observed in the public sector and politics. The sectors in which corruption take place includes: political and institutional sectors (legislative, political party. media. electoral, Bureaucratic and judicial corruptions); economic sectors(petroleum or oil, trade related, industrial, agricultural and infrastructure corruptions);power sector: security/defense sectors (police, custom, anti – corruption corruptions); health environmental, social and humanitarian sectors (Igiebor, 2019).

However, since corruption is illegal, capturing the amount ofcorruption is not possible and Transparency International's Corruption Perceptions Index (TIPI) therefore categorized corruption into three parts: Grand corruption: 'Acts committed at a high level of government that distort policies or the central functioning of the state, enabling leaders to benefit at the expense of the public good ;Petty corruption: 'Everyday abuse of entrusted power by low- and mid-level public

officials in their interactions with ordinary citizens... often tying to access basic public goods and services'; Political corruption: Manipulation of policies, institutions and rules of procedure in the allocation of resources and financing by political decision makers, who abuse their position to sustain their power, status and wealth (PWC2016,).

Causes of Corruption in Nigeria

A number of issues had caused corruption, and among them are: greed, vouth empowerment, poverty, poor unemployment. Mohammad and Bello (2020) listed the causes of corruption in Nigeria thus: lack of good governance, mal-administration and mismanagement Stefan (2018) of natural resources. highlighted the following as the factors that influence the development of corruption as: Political and economic environment; lack of professional ethics and deficient law regulating corruption as criminal offense: habits. customs. tradition and demography (different countries have different attitudes to corruption). Therefore, the causes of corruption or reasons why corruption has become epidemic in Nigeria could be also summarized thus:

Political office has been seen as an avenue for wealth accumulation

Weak enforcement on the part of governmental control mechanisms

Lack of transparency and accountability in governance

Lack of effective citizens' participation in governmental decision-making

Lack of genuine commitment to creating a national political community and national social and cultural norms

The influence of the extended family system and the ostentatious lifestyle of the higher public officials

The high cost of financing political parties and electoral campaigns

Effects of Corruption on Institutional stability and Economic sustainability in Nigeria

The consequences of corruption on the economy growth and development of Nigeria cannot be overemphasized. It had adverse effects on good governance and social structure as well lead to inability of government to deliver for its citizens' welfare and right. However, the effects of corruption in Nigerian public sector are summarized as thus:

ensures poor public finance management and provision of public goods. Corruption leads to ineffective and inefficient of public funds and assets and has affected the growth and development of country's economy and infrastructure. It encourages tax avoidance, resulting in a lower tax base for government revenue collection. There is unnecessarv bureaucracy, creating further opportunities for bribes. Corruption in Nigeria gives room for citizens to avoid paying their taxes due to inability of government to curb the menace among its officials who cannot do without taking bribe and ineffectiveness of government anti-corruption agencies and lack integrity on part of Judicial and Legislative institutions.

It allows for government expenditure in invested interest rather than public interest, resulting to lack of provision for public good like infrastructure for business; education and health care for households.

It wipes away talent in public institutions and government effectiveness. This is possible because of tribalism, nepotism and religious intolerance especially when it comes to the issue sharing of national resource even employment or appointment in government offices. That is, it encourages hiring based on nepotism, cronyism patronage, not merit.

Therefore, reducing the quality of public institutions encourages weak enforcement of contracts and property right, thereby discouraging investment that require high capital and finally increase high rate of unemployment and stay in power for long etc (PWC, 2016).

The Government Efforts to Curb Corruption in Nigeria

The government efforts include policies, legislative and institutional frameworks deployed in the war against corruption by the Federal Government of Nigeria. The criminal justice system in Nigeria provided for the prevention and

prosecution of criminal offences (Babalola, 2017). Though several regimes, especially under this democratic dispensation and past ones, have made numerous efforts to fight corruption, but it has remained widespread. These measures include:

- The 1975 "Corrupt Practices
 Decree" of the Muritala—
 Obasanjo regime.
- ii. The Buhari-Idiagbon regime's War against Indiscipline;
- iii. The 1990 creation of a Code of Conduct Bureau;
- iv. The 1995 Advance Fee Fraud and Other Related Offences Decree by the Abacha regime, which was re-enacted by the Obasanjo administration in 2006;
- v. The 2000 Independent Corrupt Practices and Other Related Offences Commission (ICPC):
- vi. The 2003 Economic and Financial Crimes Commission (EFCC).
- vii. The Budget Monitoring and Price Intelligence Unit (BMPIU) which was later transformed into the Bureau of Public Procurement.
- viii. The 2004 Money Laundering Act;
 - ix. The 2004 Economic and Financial Crimes Commission (Establishment) Act; and

x. The 2007 Procurement Act.

The most prominent and active of these agencies are the

ICPC; established in September 2000, and the EFCC, established in April 2003.

The above were accompanied by the introduction ofthe anti-corruption policies that could be grouped into two: "preventive but non-legislated policies" "preventive-prosecutory and legislated policies." The preventive but non-legislated polices include following: (a) Treasury Single Account (TSA): This is a public accounting system using a single account or a set of linked accounts by government to ensure all revenue receipts and payments are done through a Consolidated Revenue Account (CRA) at the Central Bank of Nigeria (CBN). The pilot TSA scheme commenced in 2012 using a unified of accounting for 217 structure Government Ministries, Departments and Agencies (MDAs) for accountability and transparency in public fund management 2017). This policy had been adopted from the previous government and helped the present government to curb hitherto excesses in government income and expenditure in the MDAs. Also, defunct salary integrated pay role (IPPIS)

(b) Whistle Blowing Policy: It is a policy introduced by the Federal Government of Nigeria that any person

who reports an incident of corruption in his or her organization in Nigeria to the appropriate anti-corruption body through dedicated channel of information, would be rewarded with 5% of the recovered fund, if any. This policy is in line with the provision of the UNCAC (Tukur, 2017). The policy has achieved a level of success although it is not backed up by law

However. the preventiveprosecutory but legislated policies of anti-corruption include the following: Code of Conduct Bureau and Tribunal; Public Procurement Bureau; Nigeria Extractive Industries Transparency Initiative (NEITI): ICPC and EFCC oversight functions of the legislatures at Federal and State levels except Governance Code that has been temporarily suspended by the Federal Government of Nigeria because of its perceived far-reaching impacts on the leadership of Churches/mosques and other similar or related trusteeships (Mike, 2017, Macaulay & Michael, 2018).

Anti-Corruption War in Nigeria, a Success or Failure?

Consequently, the perception about anti - corruption war shows that the war has been on trial within and outside Nigeria(Macaulay and Micheal, 2018). Although in most cases, the way and manner the fight against corruption in Nigeria is carried out has become a thing of concern for the general public especially on appointments. For instance,

the current administration appointed a past corrupt leader, Atiku Bagudu of Kaduna, as a minister, his inability to probe 585 million naira scandal against Betta Edu and others who had involved in billions of naira project scandals. The public saw the fight against corruption as one sided and a tool to fight opposition party (Eme-Uche and Okonkwo, 2020). The diverse opinions have remained issues in the anti-graft crusade. However, every ruling party has long been accused of shielding people in his inner circle from corruption probes while aggressively clamping down perceived political opponents, making the anticorruption campaign a deeply-politicized one (Samson, 2019).

Moreover, a list of alleged looters of funds in Nigeria was released in batches. Atiku (2019) also released a list showing the names of the following Kyari, :Late Abba the chief staff.Babachir Lawal, the sacked SGF. Sen. Iviola Omisore, Abdulrasheed Maina, Sen. Musiliu Obanikoro, the Vice president Yemi Osibanjo who was allegedly indicted by a house committee over the flagrant violation of procurement laws in the disbursement of sum of #5.8b food intervention under his watch and the distribution of trader money to the populace, Aliu Wamako and Ibrahim Magu, former EFCC boss and so on. He (Atiku) explains further that the above mentioned people are taking refuge in the APC to avert prosecution by the anticorruption agencies.

However, the opposition parties had challenged the former President to explain why his 'famed' anti-corruption dragnet has not been casted on the National Health Insurance Scheme (NHIS) despite widely reports of alleged stealing of over N25 billion meant for the health need of the people from the account of the Scheme in the Treasury Single Account (TSA) by APC agents and the Executive Secretary of the Scheme was indicted. Moreover, it is a settled saying that birds of a feather flock together. The fact that President surrounds himself with persons indicted for corruption, sundry frauds, common scams as well as forgeries is very revealing on the authenticity of his administration's fight against corruption..Ibrahim Magu, the EFCC boss was suspended on July 6,2020 due to public allegations of gross misconduct against him and asked to appear before a presidential panel headed by retired Justice Avo Salami even the Humanitarian Affairs Minister, Sadiya Umar Faroug who claimed to have fed many students when they were still on COVID- 19 break, was called for her investigation by the public . The then CBN governor, Godwin Emefiele who used the office to benefit himself and inflict pains on Negerians.The government never condemned these actions; they rather looked the other way, despite their acclaimed anti-corruption posture.

Conclusion

Corruption has been seen as a cancerous and malignant condition country's institutional crippling the stability and economic sustainability especially when public officials take actions that enhance the welfare of their their particular family or community to the disadvantage of other members of the public. It has been allowed for too long, unfortunately this may continue to affect Nigeria's external relations in a negative manner; destroy and retard her economic growth. It is responsible for the widespread poverty in the midst of plenty. This paper therefore evaluates corruption in Nigeria public sector, the government's efforts in fighting corruption and the seriousness of its anti-corruption agenda. It also looks at the attitude of political functionaries and the other office holders to public funds. paper also evaluates tribalism and nepotism in public sector recruitment as well as the important of institutional and system theories for a batter change and positive feedback. It does this to provide the Government and the Nigerians with an opportunity to assess not only the achievements that have been recorded in the process of tackling corruption, but also the framework for evaluating the impact of related progress.

Recommendations

To fight corruption in Nigeria, we need a strong and serious institution

with appropriate sanctions. Also, every Nigerian must see it as a threat which needed serious attention and when we see something, we must say something; like bribery, nepotism corruption the public in sectors, recruitment as well as vote- buying during elections must be shunned. government should be impartial in the application of law to promote supremacy of the constitution. Any culprit of the subject matter must be tried under the law and dealt with accordingly; government must avoid the use of, select and strike approach, and fight against opponent members while fighting the menace in the country. Thorough investigations must be conducted on any reported corrupt case especially money laundering diversion, the political functionaries in the country should always see the fight against corruption as part of their responsibilities and join hands together in fighting it by serving as role models. Meanwhile, the political functionaries and other office holders must be made accountable to ensure transparency in governance; government should ensure thorough supervision of its income and expenditure to bring about transparency and accountability in governance and there should awareness campaign against corruption in the country as well as availability of professional ethics to consider the act as illegal, unacceptable and unjustifiable.

References

Abubakar,S.(2020).Institutional quality and economic growth: Evidence from Nigeria,Afrcan Journal of Economic Review.8(1),25-45

Abdullahi,L.D & Hassan,A.(2021).Corruption as a Threat to sustainable development in Nigeria. Dutse Journal of social and economic Research,6(3),79-185.

Ake,M.(2024).Corruption and its impact on sustainable development in Nigeria.Wukari International studies Journal,8(4)1-12.

Akintola, I. (2018, March). Combating corruption: challenges and prospects. A paper presented at the 7th Triennials National Delegates Conference of the National Council of Muslim Youths (NACOMYO) held at hajj camp, Olodo, Ibadan, Oyo state from 16th to 18th.

Atiku, A. (2019, JANUARY21). Nigeria:
Releases List of 'Corrupt' Buhari
Associates Premium Times
(Abuja) By Sani Tuku
http://premiumtimesng.com/
news/top-news/306916-atikureleases-list-of-corrupt-buhariassociates.html.Accessed on 19th
March, 2025.

Babalola, A. (2017). "Power of Police to Prosecute Criminal Cases. European Journal of Business and Social Sciences, 2(11), 127– 138 Accessed from http:// www. jbss.com

- Eme-Uche ,U.& Okonkwo,C.(2020).Nigeria and Challenges of National Unity7th proceedings of INTCESS international conference on Education and social sciences Dubai (UAE).
- Eze, O.(2019, Feb4). Nigeria and 2018 Corruption Perceptions Index. The Punch newspaper .
- Igiebor,G. O. (2019), Political corruption in Nigeria: Implications for Economic Development intheFourthepublic.JournalofDe velopingSocieties.Retrievedfrom https://doi.org/10.1177/0169796x 19890745.
- Igiebor, G .O. (2013, July22).Nigerian lawmakers top salaries chart.
 Daily Trust Newspaper, Abuja.
 Retrieved from https://allafrica.com/stories/2013
 07221471.html
- Macaulay, J. & Michael, F. (2018). Anti-Corruption War under President Muhammadu Buhari In Nigeria: The Arsenal. Casualties. Victories And Corruption Perception Appraisal. Global Journal of Politics and Law Research Published by European Centre for Research Training and Development UK 6,(3), 32-47.
- Morris, S.D. (1991). Corruption and Politics in Contemporary Mexico. University of Alabama Press, Tuscaloosa.

- Mohammad,H. & Bello,H.(2020).Corruption and Challenges of good governance in Nigeria.Badala Journal of Arts and Social Sciences,15,(1),86.
- Ojiya,E.A,
 Simon,T.A,Solomon,G.,Moham
 med,S.A,Salihu,M.B&Sheik,
 J.M(2023).Corruption,
 institutional effectiveness and
 economic growth in Nigeria in

economic growth in Nigeria in Nigeria.International Journal of Development strategies in Humanities, Management and Social

Sciences(IJOSHMSS),13(2),122 -137

- Okwuagbala, M.U.P. (2017).Corruption in Nigeria: Review, Causes, Effects and Solutions. https://soapbxie.com. Updated on January 21, 2020, Accessed on 18thMarch 2025.
- Ofoeze, J. (2004). Corrupt local government. Ibadan: Longman Press.
- Peters,G.(2000a).Institutional
 Theory:Problems and
 prospects.Political science
 series.Vienna.
- Peters,G.(2000b).Institutional Theory in Political science: The new institutionalism London.
- PriceWaterHousecoopers (2016, pwc).

 Impact of corruption on Nigeria's Economy. Retrieved from http://www.pwc.com/structure.

- Samson T. (2019). Buhari's insincere anti-corruption fight means nothing has changed in 4years .Pulse Nigeria.
- Stefan, S (2018). Corruption, causes and consequences, Trade and Global Market, Vito Bobek, IntechOpen,Doi:10.5772/intecho pen.72953.https://www.intechop en.com/books/trade-and-global-market/corruption-causes-and-consequences.
- Transparency International (2018).

 Corruption Perceptions Index 2018. Retrieved from https://www.transparency.org/files/content/pages/2018 CPI Executive Summary. pdf.

Transparency International (2019,2020). Corruption Perceptions Index. Retrieved from

https:/nairametrics.com/2025/03/14/Niger ia-now-2nd-most-corrupt-cou

- Tukur, S. (2017). "Expose Corruption and make money as Nigerian Government adopts new whistle blowing policy".

 Www.premiumtimesng.com.

 Accessed 9thApril 2020.
- Udo, B. (2017). 10 Things to know about Treasury Single Account (TSA)". See www.premiumtimesng.com.
- Umukoro, M.M(2012).The State of the Nation .A collection of Essays published by Gold Press Ltd.Ibadan

- Vanguard News: Corruption getting worse in Nigeria –Transparency International FEBRUARY 21, 2018.
- World Bank (1997). Helping developing countries combat corruption:

 The role of the World Ban.k (pp. 39–51). New York, NY: Oxford University Press Crimes in Nigeria.

 pay bribes, SubSaharan Africa.

 Retrieved from https://www.transparency.org/news/feature/corruption-in-africa-75-million-people-pay-bribes
- Yusuf,M.,Maryam,A.H,Umma,T.J(2023).

 Corruption and sustainable development .An appraisal of Nigerias' fourth Republic.Zamfara Journal of politics and development,4(3),132-145.