

**BUREAUCRATIC CORRUPTION IN NIGERIA BUSINESS/CIVIL SERVICE:
A SYSTEM REVIEW.**

EMEH NDIDIAMAKA CHIOMA Ph.D* AND MARIRE MARY IJEOMA. B.Sc,
MBA, PDH, PDE, M.Sc, Ph.D, Fwbi.**
Both of

**Department of Business administration, Faculty of Management Sciences.
Enugu State University of Science and Technology*
E-mail:mehpha@yahoo.com,marymarire@esut.edu.ng
08035887470;08067009609;08111885511**

Abstract

This study examined bureaucratic corruption in Nigeria business/civil service: A system review. Specifically, the study examined the effect of embezzlement in Nigeria civil service on the Nigerian public expenditure. The study examined effect of fraudulent practices in Nigerian business civil service on the Nigerian public expenditure. The study also determined the effect of bribery in Nigeria business /civil service expenditure. The study used survey research design. Data for the study were sourced from two main sources which include Primary and Secondary sources of data Collection. The researcher distributed three hundred and eighty two (382) questionnaires to the 382 sampled civil servants, those that responded and returned the questionnaire were three hundred and fifty (350). Simple tables and percentages were used in treatment of data. At the end of the study, the researchers found out that the study observed that embezzlement in Nigerian business / civil service has significant effect on the Nigerian business/civil service expenditure. It was also observed that fraudulent practices in Nigerian business/civil service influenced the expenditure. The study further showed that bribery in Nigeria civil service significantly affected the Nigerian business expenditure. The study recommended that the government should enforce the declaration of Asset before assuming bureaucratic positions by the bureaucratic officers working closer to business /civil service funds. Government should review business/civil service laws to state sanctions meant for any officer who indulge in bureaucratic corruptions.

Keyword: Bureaucratic, business, corruption, civil, service, expenditure.

INTRODUCTION

The traditional role of the business/civil service is the maintenance of law and order and the provision of basic rudimentary social goods and services such as roads, water and education. However, the global focus on the public service in the 21st century has expanded this traditional role to a more broad term of service delivery to cover effective and efficient service delivery from the perspectives of quality, accessibility, affordability and even safety. Hence, business/civil services be it in the United States, Canada, Western Europe, New Zealand, Australia and in countries of Asia, Africa and Latin America, have made Service Measurement (SM) a core component of public service delivery-putting the business/civil service on its toes. (Heinrich, 2020).

Besides, stealing business/civil service funds through official corruption which ultimately affects the business purposes for which these funds are meant, has assumed a monumental dimension. Ironically, business sector corruption in Nigeria is no longer seen as a peccadillo or a transit trend that will soon come to pass. This window-dressing approach produces largely symbolic actions that have little effect on everyday graft and corruption affecting the public sector, especially if no one appears to be harmed by it. Potential users are expected to complement and support strategic efforts (Devarajan, and Ritva, 2020).

Statement of Problem

Too often, the business/civil service is seen by citizens as plodding, inefficient, bureaucratic, change-resistant, incompetent, unresponsive and worst of it corrupt. Citizens often complain that the business/civil service provides services that are inadequate, inappropriate, inferior, or too costly for their hard-earned tax payments. Again, people see government officials too as acting in their own interests rather than responding to the needs of the citizens. Therefore, citizens are now calling for business institutions especially in states that are democratic like Nigeria, to be efficient in the use of public funds, effective in delivering public services.

In Nigeria, public spending tends to yield poor outcomes and has limited impact on economic and social conditions. In the annual budget, so much emphasis is placed on inputs and less on outputs and the quality of spending.

Objectives of the Study

The aim of this research work is to examine bureaucratic corruption in Nigeria business/civil service: A critical review. The specific objectives of this study include the following:

- To examine the effect embezzlement in Nigerian business/civil service on the Nigerian business expenditure
- To ascertain the effect of fraudulent practices in Nigerian business/civil service on the Nigerian business expenditure
- To determine the effect of bribery in Nigeria business/civil service on the Nigerian business expenditure.

Research Questions

- What are the effects of embezzlement in Nigerian civil service on the Nigerian public expenditure?
- To what extent do fraudulent practices in Nigerian civil public service affect Nigerian public expenditure?
- * What are the effects of bribery in Nigeria civil service on the Nigerian public expenditure?

Statement of Hypotheses

Ho: Embezzlement in Nigerian civil service does not have significant effect on the Nigerian business expenditure.

Ho: Fraudulent practices in Nigerian civil service do not have significant effect on the Nigerian business expenditure.

Ho: Bribery in Nigeria civil service does not have significant effect on the Nigerian business expenditure.

REVIEW OF RELATED LITERATURE

In an attempt to do justice to the point of focus, we intend to use complex method review where both concepts and issues will be streamlined and undertaken concomitantly thus:

Conceptual Review

Corruption is a form of dishonesty or criminal activity undertaken by a person or organization entrusted with a position of authority, often to acquire illicit benefit. Corruption may include many activities including bribery and embezzlement, though it may also involves practices that are legal in many countries. Corruption ranges from small favors between a small number of people (petty corruption), to corruption that affects the government on a large scale (grand corruption), and corruption that is so prevalent that it is part of the everyday structure of society, including corruption as one of the symptoms of organized crime (Peter, 2019).

The business/civil Service is a very sensitive “subsystem” that operates within a much larger “system”, which we commonly refer to as the “business sector”. Thus, the public service is by nature complex. At the centre of the business is the Civil Service which reflects the pulse of government. Civil servants administer government policy and to a large extent, determine the success of government administration of programmes. A well-functioning business is driven by a well-functioning civil service (Pollitt, and Bouckaert, 2018).

Business Sector Expenditure

It has become increasingly clear that a budget allocation is the main source of business sector funding through which business service delivery is achieved. Therefore, can the budget be used as indicator of the supply of business services? Critically, the budget is a poor predictor of the actual quantity and quality of business service delivery, especially in countries with poor accountability and weak institutions. At least four breaks in the chain can be distinguished between spending meant to address efficiency and equity concerns-and its transformation into services (Heinrich, 2018).

Embezzlement

Embezzlement is the act of withholding assets for the purpose of conversion (theft) of such assets, by one or more persons to whom the assets were entrusted, either to be held or to be used for specific purposes (Reinikka, 2011). Embezzlement is a type of financial fraud. For example, a lawyer might embezzle funds from the trust accounts of their clients; a financial advisor might embezzle the funds of investors; and a husband or a wife might embezzle funds from a bank account jointly held with the spouse.

Methods of embezzlement

Embezzlement sometimes involves falsification of records in order to conceal the activity. Embezzlers commonly secrete relatively small amounts repeatedly, in a systematic or methodical manner, over a long period of time, although some embezzlers secrete one large sum at once. Some very successful embezzlement schemes have continued for many years before being detected due to the skill of the embezzler in concealing the nature of the transactions or their skill in gaining the trust and confidence of investors or clients, who are then reluctant to “test” the embezzler’s trustworthiness by forcing a withdrawal of funds (World Bank, 2016).

Fraud

In law, fraud is deliberate deception to secure unfair or unlawful gain, or to deprive a victim of a legal right. The purpose of fraud may be monetary gain or other benefits, such as obtaining a passport or travel document, driver’s license or qualifying for a mortgage by way of false statements (Chaudhury, Nazmul and Jeffrey, 2013).

Bribery

Bribery is the act of giving or receiving something of value in exchange for some kind of influence or action in return, that the recipient would otherwise not offer. Bribery is defined by Black’s Law Dictionary as the offering giving receiving or soliciting of any item of value to influence the actions of an official or other person in charge of a business or legal duty. Essentially, bribery is offering to do something for someone for the expressed purpose of receiving something in exchange (CLEEN FOUNDATION Monograph Series, 2010).

The Menace of Business Service Corruption

The starting point indeed should be a common definition of the concepts business sector corruption and service delivery which are in my view two terms sitting at the opposite ends of the spectrum. In its simplest form, corruption is defined broadly as the abuse of business power for private gain". Research on corruption is always a herculean task to undertake; as the act is shrouded in lots of activities, reactions and behaviours that are by their very nature secretive and illegal. **Dimensions of Business Service Corruption**

In order to develop a Business Service Anti-corruption Strategy it is important to understand the various forms in which corruption manifests itself in the Business /Civil Service and elsewhere. The following examples illustrate the various manifestations (Pollitt, and Bouckaert, 2014).

1. **Bribery:** Bribery involves the promise, offering or giving of a benefit that improperly affects the actions or decisions of a business/civil servant. A variation of this manifestation occurs where a political party or government is offered, promised or given a benefit that improperly affects the actions of decisions of the political party or government (Reinikka, and Jakob, 2012).
2. **Embezzlement:** This involves theft of resources by persons entrusted with the authority and control of such resources. Example: Hospital staff that steals medicines and in turn sells these to private pharmacists.
3. **Fraud:** This involves actions or behaviours by a business/civil servant, other person or entity that fool others into providing a benefit that would not normally accrue to the public servant, other persons or entity. Example: A business/civil servant that registers a fictitious employee in order to collect the salary of that fictitious employee (the ghost worker syndrome).
4. **Extortion:** This involves coercing a person or entity to provide a benefit to a business/civil servant, another person or an entity in exchange for acting (or failing to act) in a particular manner. Example: A lecturer threatens to fail a student on the basis of extortion or sexual desire unless the student meets up with the lecturer demand.
5. **Abuse of Power:** This involves a business/civil servant using his/her vested authority to improperly benefit another public servant, the person or entity (or using the vested

authority to improperly discriminate against another business/civil servant, a person or entity).

6. **Favouritism:** This involves the provision of services or resources according to personal affiliations (for example ethnic, religious, party political affiliations, etc.) of a public servant. Example: A regional manager in a particular area ensures that only persons from the same tribe are successful in tenders for the supply of foods in the manager's geographic area of responsibility.
7. **Nepotism:** This involves a business/.civil servant ensuring that family members are appointed to business/civil service positions or that family members receive contracts from State resources. This manifestation is similar to a conflict of interests and favouritism.

Theoretical Framework

This study revolves around the Social Responsibility Theory of the press. The social responsibility theory emerged as a result of the activities of the Hutchinson Commission on Freedom of the Press, set up in the United States of America in 1947, to re-evaluate press freedom in the libertarian system. According to McQuail (2000), this theory reconciles individual freedom and media obligation to the society.

Social responsibility is ethics that guide any action, be it in media or other organizations that put an obligation towards environment, society, culture and economy. The media like any other sector should not harm, but should promote environment and socio-cultural aspects in relation to the economy of the place. Social Responsibility theory of mass media is relatively a new concept which started in the mid-20th century and is used mostly by developing and least developed countries.

Empirical Review

Sowunmi, Raufu, Oketokun, Salako and Usifoh (2010) carried out a study on the role of media in curbing corruption in Nigeria. The study examined the role of media in curbing corruption in Nigeria as well as the problems encountered in the process of performing this role. The study revealed that corruption has been and continues to be a destructive element in the governance of Nigeria and perception of the country in the comity of nations.

Sowunmi, (2010) studied the role of media in curbing corruption in Nigeria. Their objectives were to ascertain the roles of media in curbing corruption in Nigeria as well as the problems encountered in the process of performing this role. The study used sample survey and revealed that corruption has been and continues to be a destructive element in the governance of Nigeria and perception of the country in the comity of nations.

Methodology

The study was to evaluate the bureaucratic corruption in Nigeria business/civil service: A critical review. The population consists of 8710 workers of selected business institutions in Enugu metropolis. The study used the survey approach. The primary sources used were used to administer 382 copies of questionnaire to the sampled members of the group, 350 were returned and accurately filled. The validity of the instrument was tested using content analysis and the result was good. The reliability was tested using the Pearson correlation coefficient (r). It gave a reliability co-efficient of 0.88 which was also good. The hypotheses were analyzed using Chi-square statistical tool.

Data Analysis

Table 1.1: Response on effect of embezzlement in Nigerian business/civil service on the Nigerian expenditure

S/N	ITEMS	Strongly Agree	Agreed	Don't know	Disagreed	Strongly Disagreed	Total	Mean (X)
1	Poor performance in Nigerian business/civil service	147 42% 735	122 35% 488	21 6% 63	42 12% 84	18 5% 18	350 1388	3.9
2	Mismanagement of fund in Nigerian business/ civil service	133 38% 665	154 44% 616	10 3% 30	46 13% 92	7 2% 7	350 1410	4.0
3	Crumbling of the economy	115 33% 575	140 40% 560	18 5% 54	49 14% 98	28 8% 28	350 1316	3.8
4	Extrajudicial spending of business fund	136 39% 680	147 42% 588	25 7% 75	32 9% 96	10 3% 10	350 1449	4.1
5	Financial misappropriation	147 42% 735	137 39% 548		28 8% 56	31 9% 31	350 1391	4.0
	Grand Mean							3.96

Source: Field Survey, 2021

Table 1.1 above, shows the effect of embezzlement in Nigerian business/civil service on the expenditure in that it creates room for Poor performance in Nigerian business/civil service with mean score of 3.9, Mismanagement of fund in Nigerian business/civil service with mean score of 4.0, Crumbling of the economy with mean score of 3.8, it was agreed that embezzlement leads to Extrajudicial spending of business fund with mean score of 4.1, it is equally accepted that embezzlement leads to financial misappropriation with a mean score of 4.0.

Table 1.2: Response on effect of fraudulent practices in Nigerian business/civil service on the Nigerian expenditure

S/N	ITEMS	Strongly Agree	Agreed	Don't know	Disagreed	Strongly Disagreed	Total	Mean (X)
1	Poor accountability in the business service	119 34% 595	126 36% 504	21 6% 63	53 15% 106	31 9% 31	350 1299	3.7
2	Misappropriation of business finance	130 37% 650	102 29% 408	31 9% 93	56 16% 112	31 9% 31	350 1294	3.7
3	Untimely payment of workers salary	150 43% 750	126 36% 504	14 4% 42	25 7% 50	35 10% 35	350 1381	3.9
4	Inadequate checks and balances in the business/civil service	133 38% 665	136 39% 544	4 1% 12	49 14% 98	28 8% 28	350 1347	3.9
5	Diversion of business fund	140 40% 700	143 41% 572	14 4% 42	46 13% 92	7 2% 7	350 1413	4.0
	Grand Mean							3.84

Source: Field Survey, 2021

Table 1.2 above shows that it was accepted that the effect of fraudulent practices in Nigerian business/ civil service on the Nigerian public expenditure is poor accountability in the business service with a mean score of 3.7, Misappropriation of business finance is one the effect of fraudulent practices in Nigerian business/ civil service on the Nigerian expenditure with 3.7 acceptable mean score, it was also agreed that fraud in the Nigerian business/civil service leads to untimely payment of workers salary with 3.9 mean score, 3.9 agree mean average supports that it leads to inadequate checks and balances in the business service with mean score of 3.9 Mean score of 4.0 shows that fraudulent practices in the business/civil service creates room for diversion of business fund.

Table 1.3: Response on effect of bribery in Nigeria business/civil service on the Nigerian expenditure

S/N	ITEMS	Strongly Agree	Agreed	Don't know	Disagreed	Strongly Disagreed	Total	Mean (X)
1	Employment of quacks in the business/civil service	102 29% 510	116 33% 464	24 7% 72	70 20% 140	38 11% 38	350 224	3.5
2	Compromise in service delivery	126 36% 630	123 35% 492	7 2% 21	49 14% 98	45 13% 45	350 1286	3.7
3	Undue delay in justice	133 38% 665	105 30% 525	35 10% 105	42 12% 82	35 10% 35	350 1412	3.7
4	Hiding or destruction of vital documents	119 34% 595	129 37% 516	18 5% 54	38 11% 76	46 13% 46	350 1287	3.7
5	Revelation of official secreta	123 35% 615	101 29% 404	21 6% 63	63 18% 126	42 12% 42	350 1250	3.6
	Grand Mean							3.64

Source: Field Survey, 2021

From the table 1.3, the respondents opined that bribery in Nigerian business/civil service expenditure leads to employment of quacks in the business/civil service with 3.5 mean score, Compromise in service delivery is one of the effects of bribery in the business/civil service with a mean score of 3.7, Undue delay in justice is the effect of bribery in Nigerian business/civil service with mean score of 3.7 of the respondents, the mean score of 3.6 shows that hiding or destruction of vital documents is the cause of bribery in the Nigerian civil service.

In this section, the hypotheses raised were tested using Pearson correlations. The essence of the test was to establish relationship between two variables.

Ho: Embezzlement in Nigeria civil service does not have significant effect on the Nigerian business/civil service expenditure.

Table 1.4: Chi-Square Tests

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-square	248.000(a)	42	.243
Likelihood Ratio	230.498	42	.906
Linear-by-Linear Association	.896	1	.344
N of Valid Cases	350		

Source: Field Survey 2021

The “Pearson Chi-Square” row. The $\chi(1) = 48.000, p = .243$.

Decision Rule: If $F_{\text{—calculated}} > F_{\text{—tabulated}}$, accept H_1 and reject H_0 and if $F_{\text{—cal}} < F_{\text{—tab}}$, accept H_0 and reject H_1 .

From Table, the F-calculated gives a value greater than the F-tabulated. Hence, H_1 is accepted and H_0 rejected. It is therefore affirmed that embezzlement in Nigerian business/civil service has significant effect on the Nigerian expenditure.

Hypothesis Two

H_0 : Fraudulent practices in Nigerian business/civil service do not have significant effect on the Nigerian expenditure.

Table 1.5: Chi-Square Tests

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-square	56.000(a)	49	.229
Likelihood Ratio	33.271	49	.958
Linear-by-Linear Association	4.730	1	.030
N of Valid Cases	350		

Source: Field Survey 2021

The “Pearson Chi-Square” row. The $\chi(1) = 156.000, p = .229$.

Decision Rule: If $F_{\text{—calculated}} > F_{\text{—tabulated}}$, accept H_1 and reject H_0 and if $F_{\text{—cal}} < F_{\text{—tab}}$, accept H_0 and reject H_1 .

From Table, the F-calculated gives a value greater than the F-tabulated. Hence, H_1 is accepted and H_0 rejected. The study therefore concludes that fraudulent practices in Nigerian business/civil service significantly effects Nigerian expenditure..

Hypothesis Three

H_0 : Bribery in Nigeria business/civil service does not have significant effect on the Nigerian expenditure.

Table 1.6: Chi-Square Tests

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-square	36.178(a)	31	.387
Likelihood Ratio	30.498	31	.806
Linear-by-Linear Association	4.102	1	.043
N of Valid Cases	350		

Source: Field Survey 2021

The “Pearson Chi-Square” row. The $\chi(1) = 36.178$, $p = .387$.

Decision Rule: If $F_{\text{—calculated}} > F_{\text{—tabulated}}$, accept H_1 and reject H_0 and if $F_{\text{—cal}} < F_{\text{—tab}}$, accept H_0 and reject H_1 .

From Table, the F-calculated gives a value greater than the F-tabulated. Hence, H_1 is accepted and H_0 rejected. The study therefore concludes that bribery in Nigeria business/civil service has significant effect on the Nigerian expenditure.

Discussion of findings

From the table 1.1 above, the effect of embezzlement in Nigerian business/civil service on the Nigerian expenditure is that it creates room for Poor performance in Nigerian civil/public service with mean score of 3.9, Mismanagement of fund in Nigerian civil service with mean

score of 4.0, Crumbling of the economy with mean score of 3.8, it is equally accepted that embezzlement leads to Financial misappropriation with a mean score of 4.0. The study concludes that the effects of embezzlement in Nigerian civil service on the Nigerian expenditure include; Poor performance in Nigerian business/civil service, Mismanagement of fund in Nigerian business/civil service, Crumbling of the economy and extrajudicial spending fund.

Table 1.2 above shows that it was accepted that the effect of fraudulent practices in Nigeria business/civil service on the Nigerian expenditure is poor accountability in the business/civil service with a mean score of 3.7, Misappropriation of business finance is one the effect of fraudulent practices in Nigerian business/civil service on the Nigerian expenditure with 3.7 acceptable mean score, it was also agreed that fraud in the Nigerian business/civil service leads to untimely payment of workers salary with 3.9 means score, 3.9 agree mean average supports that it leads to inadequate checks and balances in the business/civil service with mean score of 4.0, Mean score of 3.8 shows that fraudulent practices in the business/civil service creates room for diversion of fund, The researcher concludes that the effect of fraudulent practices in Nigerian business/civil civil service on the Nigerian business expenditure includes; Poor accountability in business, misappropriation of business finance, Untimely payment of workers salary, Inadequate checks and balances in the business/civil service and Diversion of fund.

From the table 1.3, the respondents opined that bribery in Nigeria business/civil service on the Nigerian expenditure leads to employment of quacks in the business service with 3.5 mean score, Compromise in service delivery is one of the effects of bribery in the business/civil service with a mean score of 3.7, of the respondents, the mean score of 3.7 shows that hiding or destruction of vital documents is the cause of bribery in the Nigerian business/civil service. The study concludes that the effect of bribery in Nigeria business/civil service on the Nigerian public expenditure includes: Employment of quacks in the business/civil service, Compromise in service delivery, Undue delay in justice, hiding or destruction of vital documents and revelation of official secret.

Conclusion

At the end of this study on the bureaucratic corruption in Nigeria public/civil service: A critical review. The study observed that embezzlement in Nigerian business/ civil service has significant effect on the Nigerian expenditure. It was also observed that fraudulent practices in Nigerian business/civil service influence the Nigerian expenditure. The study further shows that bribery in Nigeria business/civil service significantly affects the Nigerian expenditure.

Bureaucratic corruption is seen as the present calamity and impending doom to Nigerian business/ civil service. However, the study aimed at examining bureaucratic corruption in Nigeria public/civil service: A critical review, salvaging the nation's business/civil service from politically corrupt manipulation and makes business/civil service development a realizable goal for Nigeria. It is hereby concluded that, for Nigerian business/civil service to be effectively managed, it must operate under some core values such as integrity, meritocracy, discipline, professionalism, patriotism and impartiality. That is, bureaucratic corruption must be rooted out completely from our corrupt system.

Recommendations

Based on the conclusion and suggestions of this study the following recommendations were made to putting an end to the menace of bureaucratic corruption in Nigerian business/civil service;

1. The government should enforce the declaration of Asset before assuming bureaucratic positions by the bureaucratic officers working closer to business/civil service funds.
2. Management at all levels should apply Achievement Driving Administrative Approach in the appointment of workers into the bureaucratic positions especially those closer to business/civil service funds.
3. Government should review business/civil service laws to state sanctions meant for any officer who indulges in bureaucratic corruptions.

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