

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

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## **Abstract**

*This study examined bureaucratic corruption in Nigeria business/civil service: A system review. Specifically, the study examined the effect embezzlement in Nigerian 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. Data for the study was 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 sampled 382 sampled civil servants, those that responded and returned the questionnaire were three hundred and fifty (350). Secondary data: Journals and other relevant materials relating to the area of my investigation will be review. Extensive literature review was carried out on the direct literature and indirect literature on books, journals and past works. The research instrument used in this study includes oral interview and questionnaire. Simple tables and percentages were used in treatment of data. At the end of the study the researcher 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 influence the expenditure. The study further shows that bribery in Nigeria civil service significantly affects the Nigerian business expenditure. The study recommends that the government should enforce the declaration of Asset before assuming bureaucratic positions by the bureaucratic officers working closer to business /civil service funds. Management at all level should apply Achievement Driving Administrative Approach in the appointment of workers into the bureaucratic positions especially those 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 21<sup>st</sup> 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. This is aimed at aptly meeting the ever increasingly, fast changing, enlightened and multiple-choice demand-driven clients. These have all cumulatively pressed on the public service to deliver and deliver most appropriately and fairly. Besides the service beneficiaries perspective for enhanced service delivery (which of course is their basic right), today's service delivery is explicitly anchored globally on performance measurement for all business/civil service actions. 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. The major concern here is how we are yet to explore and effectively implement an institutional control framework for dealing with lapses in the use of public resources.

Ironically, business sector corruption in Nigeria is no longer seen as a peccadillo or a transit trend that will soon come to pass. Nevertheless, from a more pragmatic perspective, this reveals weak management controls in public sector institutions. In Nigeria, like other countries, corruption control efforts have concentrated at the strategic policy level of passing laws and creating anti-corruption institutions. 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).

This might be regarded as a diagnostic challenge and the research of the last decade suggests that there is much more to be learned about the causes and dynamics of corruption that will help us to improve the effectiveness of prevention interventions. The paper therefore discerned studies like active (CLEEN FOUNDATION Monograph Series (2019), on corruption and its

negative effect on national development, Daniel, AartKraay and Pablo, (2019) that links the pervasiveness of corruption and its devastating effects on administrative inefficiency-ineffectiveness among others.

### **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. The quality of spending has been so low in terms of efficiency and effectiveness, that the resources spent annually are grossly disproportionate to the limited outputs realized. Partly accounting for this is corruption, which is endemic.

### **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 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 involve 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). Effective public service performance is a sine qua non for sustainable E-development. The problem of effective business service performance in Nigeria is caused by corrupt practices that have engulfed the system. It is the contention of this paper that there is a correlation between corruption and business serviced performance in Nigeria. Corruption in the public service has retarded productivity, economic growth and development of the country (Obialor and Ozuzu, 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). Before now business is reminded that they are a service with no competition. Therefore the business has no choice because there is no alternative. Some have suggested that this has led to business sector complacency. The importance of the public service was vividly captured by Ebigbo (2018), as that entity from which all the other institutions obtain various types of approvals, licenses, permits, etc, which are critical to their existence and operation. Also, government allocations of resources pass through this entity to all other areas of the society, directly or indirectly. Therefore, all other institutions perform (essentially) has to deal with the Civil Service at one point or the other in their existence and operations. George (2018), in the mid-19th century, a section of social reality which we now call ‘business administration’ became an encompassing concept ‘used to shape society: to picture, organize and legitimize the interaction between government and society, politician and civil servant, state and citizen. Furthermore, for Hammer, Jeffrey, Ijaz, and James, (2015), the realm of business management constricts this social reality to denote specifically ‘the activity of business/civil servants and politicians.

### **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). The first is governments may spend on the wrong goods or the wrong people. Second, even when government spends on the right goods or the right people, the money may fail to reach the front-line service provider. A study of Uganda in the mid-1990s, using a Public Expenditure Tracking Survey (PETS) the central theme of this work showed that only 13

percent of nonwage recurrent expenditures for primary education actually reached the primary school (Olaopa, 2009).

The Quantitative Service Delivery Survey (QSDS) the other instrument featured in this work is a useful tool for getting at these issues. A survey in Bangladesh, described later, showed that the absenteeism rate was 74 percent for doctors in primary health care centres (Pollitt, and Bouckaert, 2014). Fourth, even if the services are effectively provided, there is always a mismatch between what is provided and what the beneficiaries' desire (Reinikka, and Jakob, 2012). For economic and other reasons, parents pull their children out of school or fail to take them to the clinic. These demand side failures often interact with the supply side failures to generate a low level of business services and human development outcomes among the poor.

### **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. Embezzlement usually is a premeditated crime, performed methodically, with precautions that conceal the criminal conversion of the property, which occurs without the knowledge or consent of the affected person.

### **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). Embezzling should not be confused with skimming, which is under-reporting income and pocketing the difference. For example, in 2009, several managers of the service provider

Aramark were found to be under-reporting profits from a string of vending machine locations in the eastern United States. While the amount stolen from each machine was relatively small, the total amount taken from many machines over a length of time was very large (World Bank 2017).

Another method is to create a false vendor account and supply false bills to the company being embezzled so that the checks that are cut appear completely legitimate. Yet another method is to create phantom employees, who are then paid with payroll checks. The latter two methods should be uncovered by routine audits, but often aren't if the audit is not sufficiently in-depth, because the paperwork appears to be in order. A business traded company must change auditors and audit companies every five years. The first method is easier to detect if all transactions are by cheque or other instrument, but if many transactions are in cash, it is much more difficult to identify. Employers have developed a number of strategies to deal with this problem. In fact, cash registers were invented just for this reason (Castro, Dayton, Demery, & Mehra, 2014).

## **Fraud**

In law, fraud is deliberate deception to secure unfair or unlawful gain, or to deprive a victim of a legal right. Fraud itself can be a business/civil wrong (i.e., a fraud victim may sue the fraud perpetrator to avoid the fraud or recover monetary compensation), a criminal wrong (i.e., a fraud perpetrator may be prosecuted and imprisoned by governmental authorities), or it may cause no loss of money, property or legal right but still be an element of another business/ civil or criminal wrong. 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). A hoax is a distinct concept that involves deliberate deception without the intention of gain or of materially damaging or depriving a victim.

## **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). Gifts of money or other items of value which are otherwise available to everyone on an equivalent basis, and not for dishonest purposes, is not bribery. Offering a discount or a refund to all purchasers is a legal rebate and is not bribery. For example, it is legal for an employee of a business Utilities Commission involved in electric rate regulation to accept a rebate on electric service that reduces their cost for electricity, when the rebate is available to other residential electric customers. Bribery, the act of promising, giving, receiving or agreeing to receive money or some other item of value with the corrupt aim of influencing a public official in the discharge of his official duties. When money has been offered or promised in exchange for a corrupt act, the official involved need not actually accomplish that act for the offense of bribery to be complete (Ebigbo, 2018). The crime is typically punishable as a felony.

### **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. It is tough and sometimes impossible; to have an honest, detailed and reliable account on corrupt practices, usually you get facts from one side (the aggrieved) while the other side becomes economical with the truth. When a business sector dimension is introduced in the issue of corruption, it becomes all the more problematic to identify or to establish. Nevertheless, the approach adopted in this study and which design is heavily influenced by a number of previous efforts (Phillips, 2012), facilitates the problematization and appraisal of the magnitude of corruption. According to the World Bank (2018), corruption is “the abuse of business office for private gain. Public office is abused for private gain when an official accepts, solicits, or extorts a bribe.

### **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. This benefit may accrue to the business/civil servant, another person or an entity. A variation of this manifestation occurs where a political party or government is offered, promised or given a benefit that improperly affects the actions or 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). **Conflict of Interest:** This involves a business/civil servant acting or failing to act on a matter where the business/civil servant has an interest or another person or entity that stands in a relationship with the business/civil servant has an interest. Example: A business/civil servant considers tenders for a contract and awards the tender to a company of which his/her partner is a director (Rutgers, 2013).
6. **Insider Trading/Abuse of Privileged Information:** This involves the use of privileged information and knowledge that a business/civil servant posse as a result of his/her office

to provide an unfair advantages to another person or entity to obtain a benefit, or to accrue a benefit himself/herself. Example: A local government official has, as a result of his/her particular office, knowledge of residential areas that are to be rezoned as business areas.

7. **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.
8. **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. Example: A head of department appoints his/her sister's child to a position even when more suitable candidates have applied for the position (United Nations Development Assistance Framework, 2008).

The above illustration of the manifestations of corruption is by no means complete or exhaustive. Corruption appears in permutations and in degrees of intensity.

### **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. (Callahan, 2009), states that the theory has the following principles amongst others: The media should accept and fulfill certain obligations to the society; these obligations are to be met by setting high or professional standards of informativeness, truth, accuracy, and balance, etc. The media is to be as free as possible but unlike libertarianism, the freedom is not absolute. The media have a right to criticize government but they have a responsibility of preserving democracy by properly informing the public and by responding to society's interest and needs.

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. The theory started from Europe and took a shape with the Commission on the Freedom of Press that happened in United States in 1949. The model was designed formally by Siebert, Peterson and Schramm in 1956 in their book. It encourages total freedom to press and no censorship, but it should be regulated according to social responsibilities and external controls. Content is also filtered through public obligation and interference.

### **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. The study showed that poverty, threat to life, undue interference by government, harassment, injury and lack of laws to protect journalist are the major obstacles to media in their fight against corruption. Passage of freedom of information bill, training in investigative journalism and good remuneration are recommended for media to be effective in the fight against corruption.

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Passage of Freedom of Information Bill, training in investigative journalism and good remuneration are recommended for media to be effective in the fight against corruption.

## 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: Response on effect 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
	<b>Grand Mean</b>							<b>3.96</b>

*Source: Field Survey, 2021*

From the table 4.1 above, shows the effect embezzlement in Nigerian business/civil service on the expenditure is 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 1.0.

**Table 1.2: Response on effect 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
	<b>Grand Mean</b>							<b>3.84</b>

*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 4.0. Mean score of 3.8 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 secrete	123 35% 615	101 29% 404	21 6% 63	63 18% 126	42 12% 42	350 1250	3.6
	<b>Grand Mean</b>							<b>3.64</b>

*Source: Field Survey, 2021*

From the table 1.3, 2.4 mean score of respondents opined that bribery in Nigerian business/civil service expenditure leads to employment of quacks in the business/civil service with 3.7 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.

### **Test of Hypotheses**

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

### **Hypothesis One**

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

**Table 1.25: 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**

a 56 cells (100.0%) have expected count less than 5. The minimum expected count is .13.

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 1.26: 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**

a 64 cells (100.0%) have expected count less than 5. The minimum expected count is .13.

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 1.27: 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**

a56 cells (100.0%) have expected count less than 5. The minimum expected count is .13.

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, shows the effect 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 4.1, 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, 2.4 mean score of respondents opined that bribery in Nigeria business/civil service on the Nigerian expenditure leads to employment of quacks in the business service with 3.7 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 3.6 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 secrets.

## **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 level 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 indulge in bureaucratic corruptions.

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