



Public Sector Reforms and Anti-Corruption Policies in Nigeria

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Abstract. This study examines how public sector reforms and anti-corruption policies and agencies were implemented and established in Nigeria from colonial times to the present. Using the hybrid theoretical framework that incorporates institutional, principal-agent and social norms theories, the paper closely studies the policies and institutions that different governments used to fight corruption. These include early actions like the Foster-Sutton Tribunal (1956), the Recovery of Public Property Decree, 1984, the establishment of the Code of Conduct Bureau, 1979, the Independent Corrupt Practices and Other Related Offences Commission, (2000), the Economic and Financial Crimes Commission, (2003) and recent reforms like the Proceeds of Crime (Recovery and Management) Act, (2022) and the Digital Asset Management Systems started by President Tinubu (2024). While these initiatives reflect a consistent policy commitment to transparency and accountability, the study points out ongoing challenges, such as elite impunity, political interference, weak enforcement, lack of institutional continuity, overlapping roles and limited public confidence. Despite some good efforts, Nigeria's fight against corruption has often been weakened by societal norms and structural contradictions. The study concludes by proposing a holistic approach to reform and strengthen anti-corruption agencies to ensure judicial independence and foster a culture of accountability across all the levels of government. This study adds to the broader discourse on governance in Nigeria by offering a theory-based analysis of reform paths and their different results based on political history.

Keywords: Corruption, Public Sector Reform, Anti-Corruption Policies and Anti-Corruption Agencies

1. Introduction

This paper provides a solid footing for understanding contemporary approaches to combating corruption through public sector reform strategies. Corruption in Nigeria is not a new phenomenon; its origins can be traced to the colonial administrative structures and the cultural norms that gradually evolved to rationalize or even normalize its presence within governance. During the colonial period, the British established an administrative system that significantly disrupted existing traditional governance structures. In their place, they introduced extractive institutions primarily designed to advance colonial economic and political interests (Adebayo, 2001). This new order was characterized by a highly decentralized administrative framework controlled both directly and indirectly by British officials and their local agents.

Although there were no comprehensive policies specifically aimed at addressing corruption, the colonial authorities employed various indirect mechanisms to exert control over native institutions and civil servants. Efforts to maintain discipline and reduce misconduct relied heavily on bureaucratic procedures and the imposition of British civil service values (Ekch, 1975). These included colonial civil service regulations, which outlined codes of conduct and disciplinary measures for public officers.

Among the legal instruments introduced were the Native Authority Ordinance, which granted traditional rulers' authority over local governance, and the Criminal Code Ordinance of 1916, which formally defined offenses, such as bribery, extortion and fraud (Falola and Heaton, 2008). These ordinances laid a foundational legal framework for dealing with corruption. However, the same instruments also vested broad and often unchecked powers in the hands of local chiefs and native authorities (Osoba, 1996).

These powers were frequently abused and enforcement was selective at best. Corruption thrived in this environment in which legal codes and bureaucratic discipline existed on paper, while in reality, impunity, favouritism and institutionalized exploitation prevailed.

In practice, prosecutions for corruption or abuse of power were rare. Colonial authorities only intervened when such misconduct threatened taxation systems, disrupted local order or undermined colonial control. Beneath the appearance of bureaucratic order, therefore, lay a system that was deeply flawed and prone to corruption, arbitrary enforcement and abuse of power. While their structural frameworks were retained, so too were the ethical flaws embedded in them. Within this framework, public office became less about communal responsibility and more about serving the interests of colonial state and, increasingly, individual officeholders. What emerged as administrative manipulation under colonial rule gradually evolved into an entrenched culture of patronage and self-enrichment. This culture did not end with independence; rather, it was inherited and adapted by successive Nigerian administrations. Thus, British colonial administration bequeathed to Nigeria a bureaucratic culture that was highly hierarchical, largely opaque and prone to manipulation and abuse. The enduring influence of colonial legacies has continued to shape the character of the country's public sector, affecting not only how institutions operate but also how corruption remains deeply embedded within them despite the numerous efforts to reform the system by successive civilian and military administrations.

1.1 Conceptual Definitions

To effectively address the subject matter of this paper, it is essential to understand the central concepts that constitute public sector reforms and anti-corruption frameworks. This section attempts to present comprehensive definitions of the four major concepts: corruption, public sector reforms, anti-corruption policies and anti-corruption agencies. Global institutions like the World Bank (WB) and Transparency International (TI) have shaped how we think about and fight corruption for many years. The WB (1997) sees corruption, which focuses on wrongdoings in government, as the misuse of public office for private gain. TI (2023) has a wider view, defining corruption as abusing entrusted power for private gain. Both definitions focus on using power wrongly for personal gain but differ in scope. The WB looks at the public sector, while TI includes the private sector. Still, TI's assumes that power is legitimately

given, ignoring situations of power taken through force, like military coups or revolutions.

Joseph Nye (1967) goes beyond the World Bank's and Transparency International's views, providing a more detailed definition of corruption. He described it as conduct that deviates from the official responsibilities of a public position to gain private benefits for oneself, family or friends. These benefits can be monetary or non-monetary like influence or status. Nye also pointed out actions that break formal rules designed to stop personal interest from affecting public decisions, such as favoritism and patronage. He separated institutional corruption from personal moral lapses like adultery, which might be unethical but are not corruption unless they involve public duty. Arguing on a different perspective, Osoba (2007) characterized corruption as detrimental behavior that yields undue advantage conflicting with established legal and ethical standards. This behavior weakens the ability of authorities to ensure the well-being of all citizens.

Robbins (2000) shared this view, questioning if corruption is only about individual actions. He contended that corruption can become part of a system of accepted rules and practices, showing existing inequalities and strengthened by cooperative networks. From this standpoint, corruption is not merely about single bad people, but as a result of structural conditions that permit, justify or even reward the behavior. In some societies or political settings, corrupt acts may seem routine or required to exist within the system (Mustapha, 2010). Therefore, corruption should be viewed as a systemic problem concerning institutional setups and social standards as much as personal ethics.

Omoyefe (2008) viewed Public Sector Reforms (PSRs) as a sweeping change to the government's administrative system designed to bring more competence, professionalism and financial responsibility to the public sector. This view stresses that real improvements require fixing fundamental systemic problems. The African Development Bank (ADfB) (2005) defined PSRs as actions taken to boost the ability of institutions to create policy and deliver services in ways that are competent, efficient and responsible. Reform, then, is a planned attempt to make an existing system work better; it doesn't happen by chance. In the public sector, this means reorganizing institutions and processes to fix structural and procedural problems. It includes making deliberate changes to strengthen governance and improve public service (Olaleye, 2001, Olaopa, 2003). The main goal of PSRs is to make government institutions more efficient, responsive and generally

competent. Revising how things are done, clarifying job roles and changing how groups are set up can make this happen (Anazobe & Okoye, 2012). Changes usually fit into two groups: how things are done and how things are structured. The first one is about making internal steps better. This means making work flow smoother, setting goals for how well people should do their jobs and helping workers gain skills. The second one is about joining, combining or splitting up groups to make them easier to control, more specialized or clearer in what they do. So, change should be seen as a plan to put public groups in a better spot to meet today's rules (Caiden, 1991). It tries to boost what groups can do, make their aims sharper and, in the end, how the government works better and more effective (Caiden, 1969).

Anti-corruption policies are sets of laws, rules, strategies and institutional methods created by governments or groups to stop, find and punish fraud. These policies offer frameworks for how public officials should act when doing their work and how state resources should be managed fairly at all levels. The goals are to build a culture where good behavior is valued and the misuse of resources discouraged and punished. These policies usually include laws like the Criminal Code, Penal Code, Criminal Justice (Miscellaneous Provision), the Corrupt Practices and Other Offenses Act (2000) and the Treasury Single Account (TSA). In theory, these policies are the government's plan to ensure the law is followed, safeguard public trust in institutions and promote good governance. So, they are designed to keep corruption from happening in governance and society.

In conclusion, corruption generally involves using a position of power for personal benefit, such as accepting bribes, stealing funds or committing fraud. Anti-corruption agencies are specialized bodies set up to investigate corruption cases and prosecute offenders. These groups can exist at the national, regional and international levels and usually have specific legal powers to investigate, collect evidence and press charges. They play a key role in keeping governance transparent and accountable, acting as watchdogs to ensure public officials and institutions follow ethical standards. Governments put anti-corruption policies in place to prevent corruption, detect it when it occurs and punish those who participate in it. Anti-corruption policies and agencies are important tools for fighting corruption, with definitions focused on preventing the abuse of power for personal gain and enforcing accountability.

1.2 Theoretical Framework

To grasp the ongoing problems facing public sector changes and the fight against corruption in Nigeria, a strong theoretical base is necessary. This research uses hybrid theories, combining the Institutional Theory, the Principal-Agent Theory and the Social Norms Theory, because this method provides benefits. Since social organizations are complex, one theory cannot explain them completely. Hybrid theories combine viewpoints noting many factors that have an impact on something. They let researchers look at things at societal, organizational and individual levels connecting behavior and structure. This plan ensures complete understanding by noting the interactions between individuals, organizations and the society. Because each theory has weaknesses, this method makes up for them by combining the strengths from different frameworks to lower bias, errors and oversimplification.

The use of hybrid theories also provides helpful ways to look at the limits and issues in Nigeria's change process. The Institutional Theory says that people and groups act based on both logical choices and the written and unwritten rules, standards and cultural hopes that are part of organizations (Scott, 1995, Meyer and Rowan, 1977 and DiMaggio and Powell, 1983). It also points out decoupling, where groups officially accept change policies to look legitimate but keep doing things in the old way (Meyer and Rowan, 1977, DiMaggio and Powell, 1983). The Principal-Agent Theory looks at how the ties between two sides—principals (the public or government) and agents (like public workers or agencies)—can cause disagreements. This happens when the agent acts in their own interest instead of the principal's (Jensen and Meckling, 1976; Ross, 1973, Fama, 1980). The Social Norms Theory says that people act based on what they see as normal (descriptive norms) and what society approves of (injunctive norms) (Bicchieri, 2006, Cialdini, et al, 1990, Coleman, 1990). The key idea is that if corruption is common and accepted, people are more likely to do it even if they think it is wrong. This theory stresses that people act depending on the situation. They don't just act based on their own morals; they react to how others act and what they expect. There is a common idea in some societies that refusing to be corrupt could lead to being left out, punished, lose money or not be respected, while going along with it makes them be accepted and protected or move ahead.

2. Nigeria's Anti-Corruption Efforts: An Overview

Corruption in Nigeria has historical roots predating independence, with its origins traceable to the colonial period, specifically the 1940s and 1950s. Upon achieving independence in 1960, Nigeria's new leaders inherited a governmental framework that closely resembled its colonial predecessor. Instead of reforming this structure, the post-independence government adopted it wholesale. This inherited system, lacking institutional checks and balances, was ill-equipped for the transparent and accountable management of public resources. Importantly, the colonial system normalized behaviors, such as favoritism, nepotism, exploitation and a lack of public accountability. These practices became deeply ingrained and persisted even after the departure of the British and influenced governance in the postcolonial state.

The nascent Nigerian political class was placed in positions of authority but lacked personal wealth to support their political activities. Because the government's treasury was the only readily available source of funds, elites often resorted to appropriation. This led to the setting up of several ad-hoc investigative commissions and tribunals in the late 1950s and early 1960s, which validated the extensive history of corruption in the nation. A few examples were the Foster-Sutton Tribunal of Inquiry (1959), which looked into claims of corruption and mismanagement at the Eastern Nigerian Marketing Board, centering on financial issues and abuse of power tied to leading NCNC politicians, such as Nnamdi Azikiwe. The Coker Commission of Inquiry (1962) was created to check claims of corruption and financial mismanagement at the Western Nigerian Marketing Board and other public groups under the Action Group government headed by Chief Obafemi Awolowo. The Elias Commission of Inquiry (1966) investigated claims of mismanagement at the Nigerian Railway Corporation and public businesses during the First Republic.

These commissions and tribunals provided a base for the methods, ideas and limits that came to be seen in Nigeria's later anti-corruption plans under both military and civilian governments. The commissions found large-scale fraud and the misuse of state money. Even though the commissions showed corruption and poor management, their ideas were not fully put in place and not many strong penalties were given. Because of this, the results seemed more symbolic than real. Still, early commissions like the Coker Commission did help to make corruption a common topic in national talks as a system-wide issue that

needed the public to get involved. By the time the military took firm control after 1966, fighting corruption had become a reason for military takeovers and a key part of how the government worked. To give an example, the leaders of the 1966 coup said corruption was the reason why they toppled the First Republic.

The 1966 coup brought military personnel into the country's administration, which made accountability more difficult because the military is structured in a hierarchical and dictatorial system. The state was ruled by decrees, which took the place of standard legal or constitutional procedures. This situation allowed corruption to worsen within the civil and security services, as well as in public procurement and state-run businesses. The first military administration under General Johnson Aguiyi-Ironsi (January–June 1966) was transitional and did not institute formal anti-corruption agencies or sweeping policy reforms, such as constituting formal tribunals, commissions of inquiry or asset recovery mechanisms. However, his administration emerged directly from a military coup that justified itself on widespread corruption and mismanagement. General Ironsi was toppled by General Gowon (1966-1975) whose government started post-war rebuilding, but did not have a specific anti-corruption plan throughout its reign. However, rules like the Nigerian Enterprises Promotion Decree of 1972, which tried to decrease foreign control over the economy and increase local involvement, were used as a way to reduce foreign exploitation of the country's economy and corruption, like using locals as fronts for foreign companies. Gowon's lack of action on major corruption cases, like the claims against Minister Joseph Tarka and Governor Joseph Gomwalk in 1974, showed that he did not do enough to stop corruption from becoming systemic in his government (Akpan, 2015, and Elaigwu, 2009). His government was overthrown and accused of corruption and misuse of public money by General Murtala Muhammed (1975-76), who promised to fight corruption. That led to the indictment, dismissal and confiscation of the assets of General Gowon's Military Governors and one civilian Administrator and a civil service purge affecting more than 10,000 civil servants fired for inefficiency and for corruption.

General Obasanjo (1975-1979) moved away from ad-hoc commission and tribunal means of fighting graft and created the first anti-corruption agencies, the Code of Conduct Bureau (CCB) and the Code of Conduct Tribunal (CCT). The CCB was created by the 1979 Constitution to encourage honesty and accountability among public officials. The agency was created to stop corruption and make sure public officials followed

ethical rules. It set the stage for accountability by requiring asset declarations, prohibiting conflicts of interest and abuse of power and preventing dishonest actions. The CCT is a court-like body that makes sure public officials follow the Code of Conduct. The tribunal makes judgments on violations of the code, such as false declarations, conflicts of interest or abuse of power. So, the two agencies operated together.

President Shehu Shagari's administration (1979-1984) took over a country facing economic hardship and endemic corruption, where patronage was common and the public used to military rule. As a civilian leader, Shagari tried to fight corruption through legal means. He retained the CCB and CCT and established the Ministry of National Guidance in 1982 to promote ethical reorientation, national discipline and patriotism among Nigerians as a response to rising concerns about corruption. The administration introduced the Economic Stabilization Act in 1981 to fix financial mismanagement by limiting import license misuse to lower fraud. It also planned to cut government spending and reduce embezzlement. The administration sometimes started investigations into corruption claims, such as probes into the Green Revolution Program's mismanagement. These actions were connected to the administration's fight against corruption. These measures didn't work well because of existing issues, weak institutions and political limits. This caused widespread public anger, which led to the 1983 coup and the rise of General Muhammed Buhari's government.

General Buhari's 1984-1985 government launched the War Against Indiscipline (WAI) to fight corruption and bring back discipline and integrity to Nigeria. The WAI campaign addressed corruption and pushed for accountability. Through the instrumentality of the Recovery of Public Property (Special Military Tribunals) Decree No. 3 of 1984, many politicians and businessmen from the previous Shagari government were tried and jailed for crimes like embezzlement and corruption and their properties taken over. The government also cut the number of Ministries and forced many senior officials suspected of corruption to retire, all to reduce corruption in government offices. Decrees 2 and 4 allowed the government to detain people without trial if they were seen as a threat and restricted press freedom. These rules helped them to act swiftly against corruption, but as these authoritarian ways brought about no system changes, corruption continued even after General Buhari was overthrown in 1985 by General Babangida.

From 1985 to 1993, General Babangida's anti-corruption efforts involved dismantling the

authoritarian War Against Indiscipline (WAI) and creating the Mass Mobilization for Self-Reliance, Social Justice and Economic Recovery (MAMSER) in 1987. MAMSER aimed to promote ethical conduct in public service, discouraging corruption, dishonesty, electoral and census fraud and ethnic and religious prejudice. Another strategy was implementing the International Monetary Fund and World Bank's Structural Adjustment Program (SAP) to reshape Nigeria's economy through deregulation, privatization and liberation. This policy sought to lessen bureaucratic issues, government control and corruption opportunities in state-controlled areas. However, MAMSER and the economic program did not fix the main issues. Instead, they made economic inequality and corruption opportunities worse. Near the end of the government, the National Orientation Agency, part of the Federal Ministry of Information, was created by Decree 100 in 1993. It was meant to cover up the failures of MAMSER and the economic plan. The agency's main job was to communicate what the government was doing and encourage love for the country, unity and growth. But it didn't do much to help fight corruption during that time. Thus, the regime ended in 1993 and became known for embedding corruption as part of the system.

When General Sani Abacha came into power (1993-1998), the country was having problems with politics, elections and the economy. Yet, the government did attain some economic goals. It grew the foreign reserves from \$494 million in 1993 to \$9.6 billion and lowered the external debt from \$36 billion to \$27 billion. The reduction of inflation was from 54% to 8.5% and stopped the privatization plans that General Babangida had started. These actions helped to bring some financial order, letting the government start helpful programs like the Petroleum Trust Fund (PTF). This fund paid for infrastructure work all over the country, including roads, healthcare and schools. The government's War Against Indiscipline and Corruption (WAIC), started by the NOA, tried to teach Nigerians about discipline, honesty and the importance of fighting corruption. It expanded on past efforts like WAI by General Buhari, using public campaigns, workshops and the media. However, the government also created an atmosphere where those in charge felt they could get away with corruption. General Abacha was accused of monumental corruption, as billions of dollars looted were repatriated from his accounts after his sudden death in 1998.

General Abdulsalam Abubakar's relatively brief time in office, from 1998 to 1999 (lasting eleven months), constrained the extent and long-term viability of

reforms and strategies against corruption. His administration focused on establishing political stability rather than creating structured anti-corruption programs. While not known for aggressively combating corruption, he is recognized for setting the stage for democratic governance. Still, his administration should be viewed as a preliminary step toward the more detailed anti-corruption reforms started under President Olusegun Obasanjo between 1999 and 2007. His administration had placed anti-corruption at the forefront, a move unseen in previous regimes. During this time, key anti-corruption bodies were set up with the aim of tackling Nigeria's deep-seated corruption, getting back stolen assets and funds and rebuilding confidence in the government. The fight against corruption was waged via agencies like the Independent Corrupt Practices and Other Related Offences Commission (ICPC) (2000) and the Economic and Financial Crimes Commission (EFCC) (2004). The ICPC's job was to deal with corruption in public office, centering on bribery, abuse of authority and similar crimes. The EFCC was created to look into and bring to court economic and financial crimes, such as money laundering, fraud and corruption. By 2007, the agency had secured over 150 convictions, including some high-profile cases against politicians, Governors and business people. Cases such as the prosecution of the former Inspector General of Police, Tafa Balogun, for embezzling over N13 billion (*Human Rights Watch*, 2010, August 17) and recovering billions of dollars of Abacha's loot exemplify this (Enweremadu, 2013). Other anti-corruption efforts were the Money Laundering Act of 2003, which tightened rules to control illegal financial activities and matched worldwide standards like those of the Financial Action Task Force (FATF). Public Sector Reforms were put in place to increase openness in public procurement, cut down on bureaucratic waste and make civil servants more accountable. The Budget Monitoring and Price Intelligence Unit (BMPIU) created to make sure government contracts were open and honest saved billions of Naira by stopping inflated contracts. Pension Reforms (2004), which introduced the Contributory Pension Scheme, tackled the issues of mismanagement, corruption and lack of accountability in the pension system. In 2004, the regime started Nigeria's participation in the Extractive Industries Transparency Initiative (EITI), which sought to ensure transparency in revenues from oil and gas, a sector that had long been plagued by corruption. These agencies and numerous Acts became the main focus of the regime's anti-corruption efforts. Despite advances, the administration's attempts to bring corrupt individuals to justice faced criticism for allegedly targeting political opponents of the President and the ruling Peoples' Democratic Party (PDP).

President Umaru Yar'Adua (2007-2010) started his term with a clear dedication to the rule of law, good governance and fighting corruption. He showed this personally through open actions and declaring his assets, setting a new standard for those in public positions. Even though his time in office was cut short by his death in 2010, his administration tried to be different from that of President Obasanjo. He put more importance on changes to organizations, proper procedure and openness. He made the EFCC and ICPC stronger by making sure that all anti-corruption cases followed correct legal steps. This helped to remove the perception that these agencies were only targeting certain people or were being used for political reasons. Yar'Adua's administration made the Bureau of Public Procurement Act of 2007 a formal part of how the government worked and was designed to make public purchasing more open and fair. The administration also pushed for sticking to the Fiscal Responsibility Act of 2007, which was intended to control how government departments and agencies spent money. He stopped the questionable sale of refineries and stopped spending billions on kerosene subsidies. His Seven-Point Agenda, which included good governance, also covered things like making election better, changing the civil service, following the rule of law and making organizations responsible, all of which lined up with his goal of reducing corruption by improving systems and oversight. The resignation of the Federal Minister of Health, Adenike Grange on 26, March 2008, suggested strength and not weakness in Yar'Adua's attempts to curb corruption in Nigeria. Even though systems were improved, putting them into action was slow and many important corruption cases stalled out or were secretly dropped.

President Yar'Adua's death, Ebele Jonathan, who was his Vice President, took office in 2010 and was later elected in 2011. His time in office saw public complaints about corruption in the oil and gas sector (particularly under the Minister of Petroleum Resources, Diezani Alison-Madueke), the subsidy system and how the government was generally managed. Anti-corruption agencies became less active and faced political limits, even though they did manage to convict some low and mid-level officials. Prominent political figures seemed to be untouchable. Still, it's important to remember that in 2012, he set up the Aig-Imoukhuede Presidential Committee to look into fuel subsidy fraud. The investigation showed a lot of corruption, like fake payments to nonexistent oil marketers. The panel indicted 21 firms in N382 billion subsidy scams (*Daily Post Nigeria*, 2012, July 24). After that, the Nuhu Ribadu Petroleum Revenue Special Task Force (February 2012) checked the money coming in from the oil sector (*Sahara*

Reporters, 2012, February 8). Even though these committees brought problems to light, their results were not fully used. One key thing the administration did was to start the Treasury Single Account (TSA), which was meant to put all government money into one account at the Central Bank of Nigeria (CBN). This was done to stop money from being lost and get rid of fake accounts. However, President Muhammed Buhari actually made this reform work. President Jonathan's Biometric Registration of Civil Servants helped to lower corruption and stop ghost workers. The Freedom of Information Act (FOIA) became law, letting people ask for information from public organizations. It helped to make things more responsible. Yet even with all of this, people thought Jonathan's administration responded to corruption problems instead of preventing them, even though it did set the stage for some changes in organizations.

President Muhammad Buhari (2015-2023) based his political image on fighting corruption. He promised Nigerians he would break from the past and bring back honesty to public office. His administration made fighting corruption a key part of its plan, starting many projects, reforms and investigations. These plans included prosecuting corrupt people, recovering looted funds and assets and reforming institutions to be more responsible and efficient. The Treasury Single Account (TSA), which started under President Jonathan, was fully put in place under Buhari. It made public organizations deposit their money into one account with the Central Bank of Nigeria (CBN). This aimed to stop secret deals and fake accounts, saving Nigeria billions in costs and making public money visible. In 2016, the Whistleblower Policy gave Nigerians a reason to report corruption and money problems by paying them 2.5% -5% of the money recovered. This led to big finds of stolen money, like USD 43.449,947 million, GBP 27, 800 and N23.218,000 million found at an Ikoyi apartment (Flat 7B) owned by Mrs. Folahade Oke, wife of the then Director-General of Nigeria's National Intelligence Agency, Ayo Oke, under the corporate guise of Chobe Ventures Limited, where she and her son were directors in 2017 (*Vanguard*, 2017, November 9, *BusinessDay* 2017, April 14, and *Punch Newspaper* 2017, May 6). Stronger anti-corruption agencies led to many Governors, Ministers, and other important people being arrested and prosecuted. Some examples include the cases of Colonel Sambo Dasuki (the National Security Adviser to President Jonathan), Babachir Lawal (Buhari's Secretary to the Federal Government who was fired for corruption) and Diezani Alison-Madueke (the former Petroleum Minister under President Jonathan). To prosecute corrupt people, the administration pushed for legal

changes, like the Proceeds of Crime (Recovery and Management) Act, 2022, the Mutual Legal Assistance in Criminal Matters Act 2019 and amending the Anti-Corruption Act, 2022. These gave the agencies more power to prosecute the accused. Putting in place the Integrated Personnel Information System (IPPIS) and Bank Verification Number (BVN) in public sectors, including universities, was a way to cut waste and eliminate ghost workers and bring about financial integrity. President Buhari's administration clearly made progress in reforming systems, asset recovery and working with other countries. It made Nigeria rank higher on some Transparency Indexes early in his time. Still, some people said that the fight against corruption was selective, slow in prosecution and protected political friends.

Since taking office in 2023, President Bola Ahmed Tinubu's government has used different ways to fight corruption, including constitutional reforms, asset recovery, transparency and working with other countries in the West African region. Building on the Proceeds of Crime Act of 2022, Tinubu's plan shows a clear move toward accountability and using digital technology in government. The administration first worked on making anti-corruption groups like the EFCC, ICPC, NFIU and CCB stronger and responsive by giving them better leadership, more money and digital tools like block chain and forensic Artificial Intelligence (AI). Judicial changes were also started to speed up corruption trials and pay judges better remuneration (*Guardian Newspaper*, 2024, May 29). The government launched the Automated Asset Forfeiture Management System and created a central database of recovered assets in line with the Proceeds of Crime Act. These actions help the public to keep track of recovered assets that are put back into infrastructure (*The Nation* 2025, May 30). The EFCC also established a Fraud Risk Assessment and Control (FRAC) Unit to identify corruption-prone processes in public organizations (*PM News Nigeria*, 2024, December 28). To make these changes happen, President Tinubu used his role as the Chairman of ECOWAS to approve the organization's anti-corruption rules and funded the establishment of the headquarters for the Network of Anti-Corruption Institutions in West Africa (NACIWA) in Abuja, Nigeria. Tinubu's plan to fight corruption combines law enforcement, better institutions and transparency. As part of these efforts, the government removed a Minister, Betta Edu, in January 2024 because of corruption and got back N32.7 billion and \$445,000 from such a decision (*AP News* 2024, January 9). Also, the administration took control of cash (\$4.72 million, and N830.9 million) and property of 11-storey buildings at Ikoyi and Lekki Imore Industrial Park,

warehouses, land in Lagos and in Texas (100 Cottonwood) from the former CBN Governor Godwin Emefiele, secured over 4,100 convictions and recovered N364 billion, including major foreign currency seizures (*ThisDay Live*, 2025, June 3).

However, since Tinubu's inauguration, there's been a noticeable decline in the prosecution of officials associated with the ruling All Progressive Congress (APC) party. A notable example is Betta Edu, the former Minister of Humanitarian Affairs and Poverty Alleviation. She was suspended and later removed from the Executive Council after public outrage followed her decision to transfer ₦585 million in grants intended for vulnerable groups into a private bank account. Even after substantial public funds were recovered by EFCC from her ministry, she has not faced prosecution and continues to move about freely, as if no misconduct took place (*Daily Post*, April, 8, 2024). Conversely, opposition figures such as Debo Ologunagba, Omolyele Sowore, Professor Usman Yusuf, Senator Aminu Waziri Tambuwal, and Dele Farotimi (author of “*Nigeria and its Criminal Justice System*”) have faced swift and forceful charges (*Sahara Reporters*, January 30, 2025, *Insight Links*, January 30, 2025, *This Day Live*, February 1, 2025, *Guardian* (Nigeria) August 12, 2025, *AllAfrica*, August 12, 2025, and *Premium Times*, December 4, 2025).

3. From Policy to Practice: The Paradox of Persistent Corruption

Nigeria has consistently tried to fight corruption through reforms and specialized agencies from colonial times to the present. While these efforts have sometimes worked, they haven't really reduced corruption for good. Instead, it has become more deeply rooted, changing and adapting within the very systems designed to stop it. Early attempts like the Foster-Sutton Tribunal (1956) and the Coker Commission (1962) were mostly reactions to political conflicts and didn't create lasting ways to ensure accountability (Okonkwo, 2007). During military rule, leaders like General Buhari and General Babangida set up tribunals, issued decrees and started anti-corruption campaigns. Still, these actions were marred by selective enforcement and lack of transparency (Lawal and Tobi, 2006). When democracy returned, the approach changed. Agencies like the CCB, ICPC and EFCC were created and legislations enacted like the Freedom of Information Act (2011) and the Whistleblower Policy (2016) aimed to make things more transparent and involve citizens (Adebanwi, 2012; Ojukwu and Shopeju, 2010). These efforts led to the prosecution and jailing of many politicians and

public servants. For example, the General Buhari military administration (1983 to 1985) prosecuted through tribunals politicians from the Second Republic (1979-1984). A lot of state Governors, Ministers and public servants, such as Ambrose Alli, Abubakar Rimi, Bola Ige and Jim Nwobodo (the former Governors of Bendel, Kano, Oyo and Anambra states, respectively) were tried for stealing and misusing their power (Falola and Heaton, 2008). Many got long prison sentences, sometimes more than 100 years in total, but these were often changed and the accused released after Buhari was overthrown in 1985 (Akinyemi, 2013). In contrast to General Buhari, General Babangida did not have a strong record of prosecuting corrupt officials. Those officials who were tried and jailed by the prior administration were released and had their confiscated assets returned after the repeal of Decree 4 of 1984. Nevertheless, his administration was consumed by the alleged mismanagement of the \$12.4 billion Gulf War Oil Windfall, as detailed in the Okigbo Panel Report of 1994. Not a single individual was prosecuted for such monumental looting. But General Abacha's time in office saw huge amounts of looting and over \$3 billion was taken back from the General's foreign accounts (TI, 2022). Under President Obasanjo, anti-corruption groups tried and found guilty the former Inspector General of Police Tafa Balogun in 2005 for corruption and money laundering, which led to a jail term (*The Guardian*, 2005, November 23). The former Bayelsa State Governor, Diepreye Alamieyeseigha, was also arrested and found guilty of looting and jailed, but he was pardoned by the state in 2013 because of political reasons (*Sahara Reporters*, (2005). During Yar'Adua's time, Delta state Governor James Ibori was taken through Nigerian courts for misappropriating millions before he was finally found guilty in the United Kingdom in 2012 (Akinwotu, 2021). Under President Buhari, important cases came up, like the one involving the former National Security Adviser, Colonel Sambo Dasuki, who was accused of misappropriating \$2.1 billion meant to buy weapons. Reports show Colonel Dasuki was not the only one who misused funds allocated to procure arms (*Premium Times*, 2015, December 1). The EFCC charged Lt. General Kenneth T. J. Minimah (retired), previously Chief of Army Staff, with diverting about N13.8 billion meant for arms (EFCC, 2021, March 15). The Federal High Court in Abuja stopped the trial in December 2021 because of ongoing disputes about jurisdiction. Air Vice Marshal Alex Badeh (retired), formerly Chief of Defence Staff, was accused of misusing around N4 billion from defense funds (EFCC, 2016, March 7). Major General Emmanuel J. Atewe (retired), who once commanded the Joint Task Force (Operation Pulo Shield), is said to have misused

about N8.5 billion from NIMASA funds given to the task force (EFCC, March 10, 2016). Former Governors Joshua Dariye and Jolly Nyame of Plateau and Taraba were found guilty of corruption and given long prison sentences (though both were later pardoned because of political pressure) (*Punch*, April 20, 2022 and *Vanguard* 2022, April 20). President Jonathan's Petroleum Minister, Diezani Alison-Madueke has had substantial assets seized, such as jewellery, buildings and still being investigated while a refugee in the United Kingdom (Oluwole, (2021). Even though some people have been found guilty and chosen for prosecution, cases take a long time in court. Political meddling has made anti-corruption work less effective. A case worth noting is that of Orji Uzor Kalu, convicted in 2019 for diverting N7.1 billion during his tenure as Abia State Governor. His 12-year jail term was nullified by the Supreme Court on procedural grounds, leading to a retrial that is taking more years. Orji Uzor Kalu is now a Senator despite the court cases (*The Guardian*, Nigeria 2016, September 28). Related examples, Theodore Orji, a former governor of Abia State, was accused of misusing N3.2 billion in public funds (*The Cable*, 2021). The EFCC took him to court in 2018, but the trial has been postponed many times due to legal technicalities (*Premium Times*, 2023). In Niger State, former governor Babangida Aliyu is accused of laundering N2 billion of state funds. While he was brought back to court in 2022, the case is still unresolved years after it began (*Sahara Reporters*, October, 12, 2022). Ayodele Fayose, the former governor of Ekiti State, was charged in 2018 with laundering N6.8 billion. That trial has been adjourned many times (*Premium Times*, June 15, 2023). These delays show ongoing problems in Nigeria's anti-corruption system. The length of these trials lowers public trust and encourages impunity. Some believe that delayed justice in corruption cases will persist until the judiciary is stronger, procedural issues are fixed, and political influence is reduced (Okeke & Ugwu, 2012, Agbiboq, 2022, and Onwudiwe, 2020). Many major corruption cases remain unresolved for years, with little progress. This reinforces the view that justice in Nigeria often depends on political interests rather than the law.

Thus, it is not surprising when Transparency International's Perceptions Index (CPI) shows Nigeria as one of the most corrupt countries in the world. From 1996 to 2024, the data revealed persistent challenges and only marginal improvements despite the priority given to anti-corruption programs. Nigeria entered the CPI in 1996 under General Abacha's military government with a dismal score of 6.9/100, placing it among the world's most corrupt nations (TI, 2004). By

1999, under General Abdulsalam Abubakar, the CPI ranking had barely improved, reflecting the short tenure and the absence of deep institutional reform. President Obasanjo's (1999-2007) civilian government came with a strong anti-corruption message, establishing ICPC and EFCC. Despite these initiatives, Nigeria's CPI rankings fluctuated between 1.0 and 2.2 on the old 10-point scale, keeping the country in the bottom quartile globally (TI, 2004); *Premium Times*, 2014). President Yar'Adua made modest efforts toward transparency with the Nigeria Extractive Industries Transparency Initiative (NEITI). Yet by 2010, Nigeria still scored just 2.4/10 or the equivalent to about 24/100 on the revised scale, ranking 134th among 178 countries (TI, 2010). Under President Jonathan, Nigeria's CPI ranking showed a slight upward movement in the early years, reaching 27/100 in 2012 and 2013. However, by 2014 the country stood at 136th out of 175, reflecting ongoing scandals, such as the alleged unremitted \$20 billion in oil revenue by the Nigerian National Petroleum Corporation (NNPC) (*Premium Times*, 2014). President Buhari's (2015-2023) Nigeria's CPI score peaked at 28/100 in 2016 but thereafter slid steadily: 27/100 in 2017 (ranked 148th), 25/100 in 2018 (ranked 148th), 26/100 in 2018 (148th) and 23/100 in 2019 (146th). The decline continued, with the country recording 24/100 in both 2021 and 2022, ranking 154th and 150th, respectively (TI, 2022). The first CPI score under President Tinubu (2023-Present) released in early 2024 showed a modest improvement to 25/100, placing Nigeria 145th globally. By early 2025, Nigeria gained one more point to 25/100 and moved up to the 140th position (TI, 2025). While this is the country's best position in four years, it still ranks well below the sub-Saharan African average of 33/100, indicating deep rooted governance deficits. Thus, these results highlighted the gap between anti-corruption rhetoric and enforcement, especially regarding political and oil sector corruption. The nation's CPI trajectory has remained among the lowest globally, with scores rarely surpassing the mid-20s on the 100-point scale. The persistence of these poor rankings suggests that anti-corruption success in Nigeria requires more than the establishment of agencies; it demands structural political and economic reforms, genuine enforcement and a shift in political and societal norms through effective reorientation that changes the perception that looting is justifiable or acceptable.

Even with many arrests and asset forfeitures, corruption remains widespread because of deeply ingrained social norms and tolerance of elite impunity (Smith, 2007). The acceptance of corrupt wealth is clear in how the public celebrates rich people without questioning where their money comes from. In many

communities, actions that should be seen as unethical or illegal are considered normal, acceptable or even necessary for survival or success. Public office is often seen as a chance to personally benefit from state resources, which has become a part of the political and social mind-set. Similarly, practices like patronage, favoritism or bribery for jobs or contracts are often seen as “how things are done” rather than as corruption. In this situation, corruption is not only tolerated but also encouraged by society, especially when corrupt individuals are praised for their wealth and influence instead of being punished. Politicians convicted of corruption often return to office or remain influential, damaging public trust and making impunity acceptable. This is made worse by the idea that anti-corruption agencies are also subject to political influence or unfair enforcement (*Human Rights Watch*, 2019, August 2). Societal tolerance for corruption, driven by patronage, ethnic loyalty and the acceptance of illegal wealth, makes reform even harder.

4. Policy Implications

The ongoing and even growing issue of corruption in Nigeria, despite many years of public sector reforms, complex anti-corruption policies and the rise of enforcement agencies, highlights a troubling reality that formal measures alone are not enough. Nigeria's situation shows the gap between the design of institutions and their actual operation. From the viewpoint of the institutional theory, legal and policy frameworks are mostly established, including criminal laws, asset declaration requirements and various anti-corruption organizations like EFCC, ICPC, CCB and CCT. However, these agencies often lack the independence, stable funding and political support needed to operate effectively. The principal-agent model provides additional insight. Although the anti-corruption agencies are responsible for monitoring and penalizing corrupt actions, political leaders, who act as the "principal," often use selective control to protect their allies while targeting opponents. This selective enforcement weakens the credibility of anti-corruption efforts and encourages corrupt behavior by suggesting that loyalty matters more than legality when it comes to facing consequences. The social norms theory may explain why reforms have not led to real changes in behavior. In Nigeria, corruption is not just a legal issue; it is a part of daily life, often viewed as a survival tactic or an acceptable way to personal gain, recognition and influence. When corrupt actions become normal and those who commit them attain status or political power, the negative impact of prosecution and jail time diminishes. Citizens notice that high-profile convictions are uncommon and even

when they happen sentences may be overturned, reduced or followed by political rehabilitation. The belief that "everyone is doing it" creates a cycle where refusing to engage in corruption seems irrational or self-defeating. This indicates that the fight against corruption cannot rely solely on more laws, more agencies or harsher penalties. Policy must tackle the informal system, the “rule of the game,” that dictate political and economic interactions. Breaking this cycle will require a sustained effort to change social expectations through civic education, community-led accountability measures and reforming incentives in public service recruitment and promotions. Additionally, political leaders need to show consistent and fair enforcement, even against their allies, to signify a true break from past practices. Ultimately, the implication for policy is that Nigeria does not lack the tools to combat corruption, but these tools are weakened by deep-rooted political interference, misaligned incentives and the widespread social acceptance of corruption. Only a strategy that strengthens institutional independence, alters principal-agent relationships and disrupts the social norms that support corruption can bring about significant change.

To truly curb corruption in Nigeria, we need to both strengthen institutions and promote the societal values that reject corruption. If corruption is both unprofitable and socially unacceptable and disgusted upon, fewer people will engage in it. Failure to do both, anti-corruption efforts may become repetitive and not lead to lasting national integrity and growth. Nigeria's governance will improve if it can make anti-corruption a part of daily life rather than just a political slogan.

5. Conclusion

This research has examined how public sector changes and anti-corruption policies have played out in Nigeria from colonial times to now. It uses a hybrid of theories, integrating institutional, principal-agent and social norms theories. The study finds a familiar pattern: governments have tried to reform things, create anti-corruption groups and punish offenders with jail and asset seizures. But corruption is still common and getting worse because of deep-seated institutional flaws from colonial rule, mismatched motivations between politicians and those working for them and the acceptance of corruption as a social norm. The results suggest that just using laws and institutions won't stop corruption in Nigeria. To truly reduce it, changes must go beyond temporary crackdowns and quick fixes. First, anti-corruption agencies need real independence. This means protecting them from

political meddling and ensuring that they have stable funding and hiring people based on merit. Second, we must tackle the principal-agent problem by making public finances more open, using strong monitoring and evaluation systems and holding politicians and civil servants responsible. Third, it is vital to shift social norms: deeply ingrained practices like patronage, gift-giving and the idea that it is passable to misappropriate public funds for individual or community benefit have made corruption normal and undermined meritocracy (Chatham House, 2017, *The Guardian May, 30, 2024*). Studies show that people often excuse corrupt behavior if it helps their religious or ethnic groups and the customs of gift-giving and loyalty can cloud ethical lines (Hoffman and Patel, 2018). At the same time, Nigeria has values disconnect where society celebrates wealth and luxury, even if gained illegally. This neutralizes the work of anti-corruption agencies (Adekanye, 2024). Fixing this needs a societal reset. Public education should go beyond slogans and show how corruption erodes service delivery, distorts equity and hinders progress. Although Nigeria had the MAMSER campaign and later NOA, these organizations were too academic and disconnected from everyday people. Their approach was top-down, relying heavily on government-controlled media rather than engaging communities directly. Thus, they failed to inspire citizens to embrace patriotism, self-reliance and active participation in community service and governance. NOA in fact is presently hardly felt despite the need for it to mobilize the people through public enlightenment. Working with religious, traditional and civic leaders to promote honesty, compassion and accountability can help to reset societal expectations. Teaching ethical values in schools (Ogundele and Opeifa, 2004), media and storytelling can create shared identity that shames corruption rather than accepts it. By consistently showing integrity, especially from leaders, anti-corruption messages can move from simple enforcement to real cultural change.

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