



Corruption and Embezzlement of Public Funds in Nigeria. A Review.

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Abstract;

Corruption is thought to be Nigeria's bane. It has done a lot of harm to the entire society. The corruption epidemic includes extortion, nepotism, election fraud, and favoritism, money laundering, slow filing of documents in offices, ghost workers syndrome, the art of advance fee fraud (419), and the like. The destruction engendered by corruption is still ongoing, everywhere, and will not go away. Nigeria has reached a pandemic stage; the leaders as well as their supporters are corrupt and have defied all the necessary "medicines." One wonders if there will be any oversight of corruption in Nigeria. Therefore, it is imperative to look back at this phenomenon in our society and to devise a holistic strategy for implementing changes for its effective control.

Keywords: accountability, corruption, governance, EFCC, ICPC, and public sector 1.

Introduction;

Corruption has been defined as a transition from good to bad, or a perversion, globally. Corruptly, or corrupt " behavior, refers to the violation of established laws for personal gain and gain" (awa, 2012; mudasiru, 2015). Corruption is also a scheme to gain wealth or power by illicit means – private gain at public expense – or corruption is a form of gambling. This includes acts such as bribery (using a reward to deceive a person in a trust position); nepotism (granting of favor due to an intimate relationship rather than merit); and misappropriation (illusory appropriation of public funds for private purposes) (adesina et al., 2016; ojo et al., 2016). (2014, p. 3). Corruption is a "anti-social act,' which provides ineffective benefits contrary to moral and ethical principles, and which undermines the authorities' ability to improve the living conditions of their citizens (osimen et al., 2001). (call number 002 - 2013). Despite the fact that some of these forms of corruption have existed for decades, the most recent developments in nigeria, where reports of bribes of us dollars and nigeria naira have added to these definitions (otalor and eiya, 2013).

Corruption is widespread in all societies, and it is not unique to any continent, region, or ethnic group. It affects both young and old, man and woman alike, according to anatusi et al. (2014;



yagboyaju, 2017;). Corruption is found in democratic and dictatorial regimes; feudal, capitalist, and socialist societies. Corruption has also harmed christian, muslim, hindu, and buddhist cultures (ola et al., 2001). Samuel et al., 2014; journal of the american medical association, 2014; p. (2014, p. 3). Corrupt practices did not begin today; the record is as long as it was. There are signs of widespread 'illegality and corruption' in ancient civilizations. corruption has been present in diverse societies from ancient egypt, israel, rome, and greece, down to today.

Corruption is probably the main means to accumulate quick wealth in Nigeria and occurs in many forms, and it has contributed immensely to the poverty and misery of a large segment of the Nigerian population (Bakare, 2011; Adebayo, 2013; Olu-Adeyemi, 2017).

1.1 The Characteristics and Nature of Corruption

Some studies have taken a holistic approach in the discussion of corruption by dividing it into many forms and sub-divisions. These are:

1.1.1 Political Corruption: Political corruption takes place at the highest levels of political authority. It occurs 'when the politicians and political decision-makers, who are entitled to formulate, establish and implement the laws in the name of the people, are themselves corrupt (Gerring and Thacker, 2004; Idoko *et al.*, 2015).' It also takes place when policy formulation and legislation is tailored to benefit politicians and legislators.

Political corruption is sometimes seen as similar to 'corruption of greed' as it affects the manner in which decisions are made, as it manipulates political institutions, rules of procedure, and distorts the institutions of government (Graycar, 2015).

1.1.2 bureaucratic corruption: bureaucratic corruption occurs "in the public sector" or "at the end of politics," according to nwankwo et al. 2015; cited in the journal science (2019, april 1). this form of injustice has been dubbed "low level" and "street level." It is the kind of corruption that people see every day in hospitals, schools, local licensing offices, police departments, and so on (dike, 2005).

Bureaucratic "petty" corruption, which is regarded as similar to "corruption of need," occurs when one obtains a business from the public sector using a trickle (beniwal, 2012; adelana, 2020).

1.1.3 Electoral corruption: electoral corruption involves the purchase of votes with money, promises of office or special benefits, coercion, violence, and interference with the electoral integrity; nigeria is a good example of such behavior (olu-adeyemi, 2012; olu-adeyemi, 2018). Votes are bought, people are killed or maimed in the name of the election, and losers are declared the winners in elections, and votes are cast in areas where no votes were cast (lanre-abass, 2008; olu-adeyemi, 2012; olu-adeyemi, 2018). Corruption in office involves the selling of legislative votes, administrative, or court decision, or governmental appointment.

1.1.4 Bribery: The payment (in money or kind) that is taken or given in a corrupt relationship. These include kickbacks, gratuities, pay-off, sweeteners, greasing palms, etc. (Ajie and Wokekoro, 2012; Sunkanmi and Isola, 2014).

1.1.5 Fraud: It involves some kind of trickery, swindle and deceit, counterfeiting, racketing, smuggling and forgery (Ezeh *et al.*, 2018).



1.1.6 Embezzlement: This is theft of public resources by public officials. It is when a state official steals from the public institution in which he/she is employed. In Nigeria the embezzlement of public funds is one of the most common ways of economic accumulation, perhaps, due to lack of strict regulatory systems (Agbiboa, 2012).

1.1.7 Extortion: This is money and other resources extracted by the use of coercion, violence or threats to use force. It is often seen as extraction ‘from below’ (The Police and custom officers are the main culprits in Nigeria) (Bay art *et al.*, 1997).

1.1.8 Favoritism: This is a mechanism of power abuse implying a highly biased distribution of state resources. However, this is seen as a natural human proclivity to favor friends, family and anybody close and trusted (Ajie and Wokekoro, 2012; Ajie and Oyegun, 2015).

1.1.9 Nepotism: This is a special form of favoritism in which an office holder prefers his/her kinfolk and family members. Nepotism, which is also common in Nigeria, occurs when one is exempted from the application of certain laws or regulations or given undue preference in the allocation of scarce resources (Ugwogebu, 2012; Mercy, 2015).

Disguised payment in the form of gifts, legal fees, employment, favors to relatives, social status, or any other relationship that sacrifices the public interest and welfare, with or without the implied payment of money, is often considered corrupt (tella et al., 2001). 2014, p. 143; p. 143; 2014, p.143; 2014, p. 143; 2014, p.143; 2014, p. 143; 2014, p. 143; 2014, p. 143; 2014, p.2

1.2 The Causes of Corruption

The causes of corruption are myriad; and they have political and cultural variables. Some evidence points to a link between ‘corruption and social diversity, ethno-linguistic fractionalization, and the proportions of country’s population adhering to different religious traditions’ (Lipset and Lenz, 2000). In addition, studies note that corruption is widespread in most non-democratic countries, and particularly, in countries that have been branded ‘neo-patrimonial,’ ‘kleptocratic’ and ‘prebendal’ (Guliyev, 2011).

Corruption's causes there are many reasons for corruption, which are rooted in political and cultural factors. Some research points to a connection between 'corruption and social diversity, ethno-linguistic fractionalization, and the percentages of the country's population adhering to different religious traditions,' (lipset and lenz, 2000). According to studies, corruption is widespread in most non-democratic countries, and particularly in those that have been branded "neo-patrimonial, "kleptocratic," and "prebendal," according to guliyev, 2011. Thus, the political system and the social fabric of a society can make the population more vulnerable to corruption (bontis et al., 2001). (little, 2009; lewis, 2017). However, the main factors that contribute to corruption in less developed countries, including nigeria, are:

1. There is a great deal of inequality in the wealth distribution;
2. Political office is the primary way of gaining access to wealth;
3. The two main moral codes are in conflict;
4. The shortcomings of social and government enforcement systems; and



5. The absence of a strong sense of nationality. Nigeria's sources of corruption are not very different from those listed above. However, Nigeria's persistent corruption is attributed to a mixture of materialism, compulsion for a shortcut to affluence, glorification and approbation of ill-gotten wealth by the public (Ndiolor, 1999; Adindu, 2010; Dike and Onyekwelu, 2018). Flaboyant wealth and spiciness have been cited as one of Nigeria's most popular but unfortunate indicators of good life. Because of this, he is able to do something about it. (Balogun and Okediji, 2014). Bad laws and a "ineffective tax system," which makes it impossible to track down individuals' financial activities, contribute to corruption. Nigeria has a significant problem with an ineffective tax system (Antusi et al., 2001). (2014, p. 3).

According to us, the new ban on the importation of tokumbo (a used vehicle) after five years of production is a bad measure that could result in corruption. If this anti-business ban is not revised or completely scrapped, it will negatively impact the economy, as those who make a living in it will be exposed to poverty and, in the process, corruption.

Businesspeople would be compelled to bribe corrupt custom officials (to allow the cars in) to drive, causing the state to lose the necessary tax revenue.

In addition, the plan would divert investment to other neighboring countries. To combat injustice, the society should try to eliminate laws that serve no or no purpose. The lukewarm attitude of those who are supposed to enforce the laws of the land (judges, police officers, and public officials) could result in people engaging in unethical conduct knowing fully well that they could get away with it. Corruption is triggered by a variety of societal and organizational factors. Nepotism and the strength of family values, for example, are related to the feeling of obligation. According to the report, the obstacle to economic opportunity could be a result of their race, ethnicity, lack of knowledge, capital, material, and other human resources. They also note that cultures that emphasize economic success as an ally emphasize social responsibility.

More recently, the COVID-19 epidemic has paved the way for massive government emergency spending, often without following the strict checks and balances. Though the speed of implementation is understandable, it exposes governments to a variety of corruption risks that could weaken their responses. The public sector is being put under pressure to adapt to the current situation, which presents a large number of opportunities for corruption to flourish. Corruption can result in thieving, waste, and misuse of scarce resources. It can also stifle elite power and injustice, compromising institutions of accountability with long-term punishments. 1.3 the benefits of corruption the benefits of corruption on a nation's socioeconomic and economic growth are numerous. The negative effects of the economic recession are reflected in the reduction of public education spending (Mauro, 1995; Mauro, 1997). Lipset and Lenz note that the effect on growth is in part due to a reduced level of investment, which increases investment risk (2000). The effect of graft on education is exacerbated by the fact that the government invests much more on goods to make room for "graft" (Shleifer and Vishny, 1993; Lipset and Lenz, 2002). In addition, corrupt government officials would shift government funds to areas where they can earn bribes quickly.

Fraud is eliminated by large and difficult-to-manage projects such as airports and highways. In addition, poverty and income disparities are linked to corruption (Lipset and Lenz,



2000). In Nigeria, development projects are often made unnecessarily complicated to justify the high cost and corruption associated with them. The 'the '.

1.4 The benefits of corruption there have been many studies that have outlined the benefits and drawbacks of corruption. In addition, corruption has taught Nigeria a dangerous and inaccurate lesson: it does not pay to be open, hardworking, and law-abiding (Nmah, 2017). Many political officeholders gain wealth and assets in and outside Nigeria by corrupt means; and many display their wealth (which is beyond the means), but the society does not blink (Fatile, 2012). Politics has become a major industry in Nigeria, because anything spent to secure a political position is considered an investment that matures immediately after one is elected (Fatile, 2012; Abah and Nwoba, 2016). Corruption is a waste of time, since it is often used to set up unending commissions to combat corruption and to monitor government initiatives. It also leads to a forgone aid. Some foreign donors do not give assistance to ill-fated nations. The International Monetary Fund (IMF) has, for example, cut development assistance from some countries that are notoriously corrupt (Atelhe, 2014). In addition, the World Bank has introduced stricter anti-corruption regulations into its lending policies,' according to corrupt countries.

In parallel, other organizations such as the Council of Europe and the Organization of American States are taking tough measures to combat international corruption (Gurtner, 2010)

Corruption is destabilizing politically because it leads to a social revolution and military takeovers. In less developed countries, the most "post-coup rationalizations" point to war (Atelhe, 2014). Corruption leads to thing:

1. Corruption results in a decrease in the quality of goods and services.
2. Eastern Europe is now the sexiest beautiful girl, and we (Africa) are an old tattered lady.
3. People are sick of Africa. So many nations, so many wars".
4. What is happening in Africa is, as we've seen, a map of the problem facing Nigeria (Atangba, 2014).
5. In fact, the country's "unworkable economic policies" and blatant corruption have brought virtually everything to a halt (Dike, 2005).
6. Corruption discourages honest work and valuable economic activities, and it promotes inefficiency and nepotism (Myint, 2000).
7. Corruption can result in a "information distortion," as it "cooks the books," and "a high degree of corruption can make public programs ineffective." Corruptness can tarnish a country's reputation in the most extreme cases (Azfar et al., 2001). (2001)
8. Nigeria is more vulnerable to corruption and bribery than any other nation, as shown by its inability to deal with it (Antusi et al., 2001). (2014, p. 3).
9. Being corrupt in Nigeria is almost unavoidable, according to one who has lived in Nigeria (Adeyemi, 2012; Ganiyu and Taiwo, 2014; Olu-Adeyemi, 2017).
10. Nigeria was ranked as the most corrupt country out of 54 nations analyzed in the 1996 report by Transparency International and Goettingen University, with Pakistan as the second highest (Ola et al., 1996). 2014, p. 143; p. 143; 2014, p. 143; 2014, p. 143; 2014, p. 143; 2014, p. 143;



2014, p. 143; 2014, p.

143; 2014, p.
In the same way, the threat of corruption, which has engulfed Nigeria's fabric, has defied all attempts to combat it; it seems that those who are waging the corruption-wars are themselves corrupt. The country has experimented with a variety of strategies in the hopes of transforming Nigeria into a corruption-free society (Philip and Akangbe, 2013).

Government tackles corruption in Nigeria: when confronted with the EFCC's relative harsh operating terrain, commentators are astounded. It has since developed to become Africa's top anti-corruption agency, and its success has been unmatched in any other agency's history. Over 600 convictions have been recorded by the commission in the area of convictions. According to the analysis of these convicted cases, the bulk of them came from areas of advance fee fraud and other related offences. There have been other high-profile convictions involving politically charged individuals, including Tafa Balogun, Dieprie Alamiesigha, Bode George, Cecilia Ibru, and Lucky Igbenedion among others. The majority of the above-mentioned cases are pending at various levels of court, ranging from advanced fee fraud, official corruption, money laundering, illicit bunkering, violation of due process, tax evasion, and other forms of economic crimes at the time of writing. Chief Bode George's trial and conviction followed a turning point in the commission's history.

Chief George, a leader of the ruling People Democratic Party, was found guilty and sentenced to two years in jail alongside principal officers of the Nigerian Ports Authority.

The proceeds of the crime are donated to such private organization, see table for a breakdown of recoveries. Table of recoveries (June 2008 to March 2011). The commission has enthralled the general public and politically charged individuals on the dangers of corruption.

Where public funds have been misappropriated with impunity, a growing awareness of its detrimental effect has emerged. The old cliché, which says, "the EFCC is watching," has continued to gain traction. There has been a gradual reversal of corrupt practices that were previously considered and taken for granted.

As we previously stated, the commission's history cannot be separated from Nigeria's attempts to be removed from the Financial Action Task Force and the list of non-cooperative countries and territories.

The results have been incredibly fruitful in this respect. The formation of the Nigerian Financial Intelligence Unit, which is based at the commission, has resulted in Nigeria's delisting, as well as the membership of the prestigious Egmont Group of Financial Intelligence Units, which has been active since 2007. Nigeria continues to play a key role in the Egmont Group, and is even encouraging other West African countries to join it. In addition, the commission was instrumental in the establishment of the West African Regional Style Fat Organization, GIABA.

The commission also recruited key personnel, including the current Director General. The commission also recruited key personnel, including the current Director General. The commission's success indices have all contributed to a better image of Nigeria and Nigerians. The commission's decisive steps in combating advance fee fraud have resulted in its current version.



• former governor of enugu state chimaroke nmanani of lagos has been charged with 105 state charges by the federal high court. The plenum has already been accepted, but the case is still stalled as a defense lawyer attempts to transfer the case to another judge citing bias against the trial judge, as counsel has again attempted to challenge court jurisdiction. This is also an attempt to prolong the trial. The case is set to be heard on october 22. since 2007, the court has granted a n5.3 billion bail. the lawsuit was filed on december 11, 2007. • former governor of plateau state michael botmang (a former governor of the United States) federal high court, maitama, has been sentenced to 31 state charges. On a daily basis, the plea has already been accepted, but the trial has been postponed due to a alleged etms ailment. The trial is scheduled to resume on october 16 and waziri has been given a n1.5 billion bail by the court since 2008. • roland iyayi (former managing director of faan) fct high court, maitama, has been sentenced to 11 states. The plebiscite has already been given. The prosecution witness' testimony is being heard by a trial-on-going court, which has been granted bail by the court since june 2008, which was initiated by waziri. Nyeson wike (secretary of staff to governor of rivers state) fct high court maitama has been sentenced to state charges. Charges were dropped by the judge. The efcc has already appealed the decision. At the appeal court, an appeal is pending. Since waziri began accepting bail on october 9, 2008, the court has awarded n4.670 billion in bail. Elder george (austro-american businessman) fct high court, maitama, has been sentenced to 11 state charges, with the plea already entered and the trial ongoing.

A witness to the prosecution is being cross examined. The trial will continue on november 17th, and waziri has been granted bail since 2008.

Kenny martins (the police equipment fund) - a spokesman for the department of justice. • patrick fernandez (asian businessman) lagos federal high court arraigned on 56 states counts, plea has been accepted, and trial begins in november n32 billion grant bail by court in 2009, which was granted by waziri in june 2009. Prof. babalola borishade (former minister of aviation) fct high court, maitama, has been sentenced to n5.6 billion in bail by the court since 2008, which was granted by waziri in june 2008. Boni haruna (former governor of adamawa state) federal high court maitama was arrested on amended 28 states charges, plea accepted.

Since 2008, waziri began granting bail to waziri in 2008, the adoption of motion is scheduled for november n254 million. on 47 states, femi-fani-kayode (former minister of aviation) federal high court, lagos has been convicted.

Plea was given, but the case was stalled due to the trial court's refusal to accept the e-print of the suspect's account as evidence.

The decision has been appealed by the efcc, and the case is now pending at appeal. court n250 million was granted bail by the court in 2008, which was initiated by waziri in 2008. • prince ibrahim dumuje (fund for police equipment) fct high court. Abuja has been arrested on 28 amended state charges, a plea was accepted, and a trial on going prosecution witnesses was scheduled for november 9 n7, 740 billion bail was granted by the court in june 2008, which was commenced by waziri. Bode george (pdp) (the ruling party leader) lagos' federal high court has been convicted on 68 state charges. A plea was accepted and the trial was concluded. Since 2008, the court has



waited n100 billion in bail, which was initiated by waziri in december. Rasheed ladoja (ex cia officer) (ex cia officer):

Abuja's high court has been arraigned on 158 state charges, with a plea entered, though the prosecution has brought more charges against suspects. Due to the medical care of hon. Igwe, who was shot by robbers on october 29, is set to enter a new plea on new charges and end up spending n5.2 billion in prison, which was later settled in 2009 and was formally admitted to bail court in may 2009. • prof. b. soka, molkat mutfwang, michael aule, andrew ekpanobi, (all directors) alexander case in which a high-profile public servant conspired with an american, alexander (ozman), to defraud the government federal high court in abuja. the trial was held on 64 state charges, with a plea entered, and further charges were filed against suspects due to prof. soka's appearance. In 2009, n636 million suspects were remanded in jail and later released on bail. Waziri posted this on may 19th, 2009. The case has been postponed until november 9th to allow suspects to enter a new charge. Dr. ransome owan, mr. abdurahman ado, mr. adulasak alimi, mr. onwuamaeze ileoje, mrs. grace eyoma, mr. mohammed bunu, and mr. abimbola odubiyi, the chairman of the nigeria electricity regulating commission (this is the case in which the chairman and his 6 commissioners corruptly enriched themselves.) abuja federal high court has been sentenced The trial was set to begin, but additional charges against suspects were brought. Waziri will hold a new hearing on october 29th, 2009, for a n1.5 billion bail granted by the court in 2009. • tom iseghohi, muhammed buba, and mike okoli, (gm and managers of transcorp group plc) federal high court, abuja, arraigned on 32 state charges, plea accepted. It's a subject.

In short, corruption diverts scarce public funds into private pockets; it undermines effective governance, undermines democracy, and weakens the nation's social and moral fabric. The lust for power and corruption (and the "dash") as a gift in nigeria has long been regarded as a national issue, as has been shown in recent years. Corruption is a global phenomenon that can be seen in both the "petty" and "grand" forms. Is it possible for nigeria to effectively combat the scourge of corruption in the society? To effectively control corruption, you will need all the necessary "medicines." In other words, no single and simple solutions will solve the problem overnight, and it will not be solved because, as we have seen, corruption has ingrained into the fabric of the society. Nigeria has, in theory, the best ways to combat corruption; however, implementation of the laws, as with other problems (insecurity, etc.), are the country's achilles heel (a vulnerable point) (lavergne, 1997; sampson, 2014).

Any society confronted with the challenges of corruption will continue to find ways to break the circle. Nigeria cannot effectively combat the danger of corruption in the country by simply establishing probe panels. The youth in nigeria should be re-orientated to a good value system, which could be helpful in the fight against corruption. The nation's policies must be based on ethical principles in decision-making to win the war against corruption. Without ethics (a set of moral tenets or a set of rules), there is no sense in which there are no rules.

1.6 Bottlenecks

The efcc's corruption defeat in nigeria despite the government's attempts to disinfect the country and make it a cowardly nation, some shortcomings remain in their proper and effective operation.



These commissions haven't caught any big fish or caught any fish at all, according to the critics (this day, June 24, 2002). The following analysis reveals these flaws:

(i) immunity clause: with the ongoing fight against corruption, it seems that the country isn't yet ready to scrap section 308 of the constitution, which guarantees immunity from prosecution to the president and his governors. It is one of the commission's organizational weaknesses. The federal high court, which handled the case of then governor Joshua Dariye of Plateau State on account of fraud and money laundering, refused to appear in court because of section 308. Akanbi, the then ICPC chief, said section 308 makes it impossible for these commissions to prosecute offenders who have the privileges of obtaining this immunity (Searchlight volume 3). The foregoing constitutional constraint, which was outlined in the memo (no. 5 May/June 2005), is one of the main obstacles to the success of these commissions.

(ii) bias lawyers and victimization in law court: some defense lawyers fail to prosecute their cases in accordance with the high standards demanded by the legal profession. Today, it is a well-known belief by so many defense lawyers that cases do not follow proper procedures for the right decisions to be made by the judge, particularly when the judge refuses to do so to their detriment, making the judge a jerk.

These commissions have been heavily politicized, allowing some of
(iii) Politicization: the members of a ruling coalition to nail and suppress all forms of opposition lists and political foes in their ways within and outside the country. This has spawned a lot of controversy among Nigerians. This undermines the desired effective results obtained from these commissions.

(iv) Inadequate funding and poor procedural law: other problems include the cost of investigation and prosecution, as well as the inadequacy of existing procedural laws for the prosecution of offenders.

Threats to lives and property: there are many instances of violence, threats to human life and property, committed by the agents of these commissions and other citizens of the country, spearheaded by political thugs, for the purpose of controlling and securing power for their godfathers, who without doubt support them in carrying out such evil. Nigeria, in particular, has a bleak image as a result of the struggle for power. Why did Nigeria enter this pitiful situation? The answer is a theoretical framework, which is a set of ideas or concepts that help us see the social world, understand it, and change it. A theoretical framework provides us with a systematic way of examining a social problem and making recommendations for improvement. Theoretical frameworks are also well-known for their use of terms in identifying problems. Theoretical frameworks do not overlap and change over time. A theory is a never-ending process (Ogden, 1986:16) a theory is a science tool because it specifies the type of data to be collected and provides a conceptual map for analyzing data.

Suggestive ways of Controlling Corruption

In summary, corruption diverts scarce public resources into private pockets; it undermines effective governance, endangers democracy and erodes the social and moral fabric of nations. As it has been noted the lust for power and corruption (and 'dash') as gift known in Nigeria, is not



strictly a Nigerian problem. Corruption is a global phenomenon and manifest in both ‘Petty’ and ‘Grand’ forms. Will it be possible for Nigeria to effectively tame the scourge of corruption in the society?

For Effective Control of Corruption, would require all the necessary ‘medicines’ to effectively control it. In other words, no single and simple remedies will do it; and the problem cannot be solved overnight, because, as we have noted, corruption has been ingrained into the fabric of the society.

Nigeria has, in theory, the solutions in the book to tackle corruption; but like other issues (poverty, etc) bedeviling the nation, implementations of the laws are the Achilles heel (a vulnerable point) of the society (Lavergne, 1997; Sampson, 2014.). Any society faced with the challenges of corruption will continue to find ways to break the circle. Therefore, Nigeria cannot effectively control the menace of corruption in the nation by merely instituting probe panels. The population should be re-orientation of the youth in Nigeria to a good value system could help in the war against corruption.

To win the war on corruption, adherence to ethical standards in decision-making must be the foundation of the nation’s policies. Without ethics (set of moral principles or values or principles of conducts governing an individual or a group) in the conduct of the affairs of the nation (public and business), the apparent wars on corruption in Nigeria will not be successful (Ochulor and Basse, 2010; Onyiloha, 2015). In other words, without ethics, any money budgeted toward fighting corruption in Nigeria is a thing cast to the wild cat. Nigeria has to make laws and implement them to the letters.

The nation has to make sure that those entrusted to execute the war on corruption are men and women of virtue - those who recognize and always do what is right.

For MacIntyre, ‘virtue’ is an acquired human quality, the possession and exercise of which enables us to achieve those goods which are internal to practices, and the lack of which effectively prevents us from achieving any of such goods. Virtuous leaders [in Government and business] are persons of honesty, integrity and trust (MacIntyre, 1981; Dike, 2001).

Armed with ethics and virtue, the nation should then set out to reduce personal to corrupt behavior with tough penalties on the culprits.

Making tough rules with vigorous enforcement can deter corrupt behavior. The nation should not grant too much discretionary powers to officers who are in position to grant favor to others (businesspersons in particular), such as officer who issue out licenses and passports (These officers often create artificial scarcity to attract bribes from the desperate public). There is the temptation to be corrupt when the officials who have a lot of power are themselves poor (Jain and Jain, 1998; Thom-Otuyai *et al.*, 2014).

The Nigerian police should be upgraded in status, and be well trained, well equipped and well paid (and on time too). The police should become an elite profession, which would be open only to those with good moral character.



If the police and other security agents (for instance, customs and the military), will learn and understand their limits (not to harass and kill innocent citizens) and follow the rules, things might be corrected.

The effects of power those who wield it are well stated in 1887 by Lord Acton, who noted that, "Power tends to corrupt; absolute power corrupts absolutely" (Dike, 2005).

The mass media has a crucial role to play in the campaign to educate the people of their rights as citizens, and in exposing the rogues. Nothing chills nonsense more than exposure to thin air. The nation should erect permanent structures in the society to constantly tackle corruption, instead of setting up ad-hoc corruption panels here and there. The citizens have a role to play in the war against corruption they should always try to resist the temptation to offer bribes to corrupt government officials, as 'it takes two to tango.' To deal with corruption in ancient, many bureaucrats were paid a "corruption preventing allowance" – yang lien- as "incentive to remain clean and law-abiding" (Dike, 2005; Anatusi *et al.*, 2014; Thom-Otuyai *et al.*, 2014).

It is appropriate to emphasize the importance of good and enforceable policies toward controlling corrupt behavior. In addition, policies should be reviewed periodically to close any loophole and to catch-u McNamara, former presidents of the World Bank and Ford Motor Corporation, has argued that for any campaign against corruption to be successful in Sub-Saharan Africa, certain characteristics show suggestions on how to control corruption in the region include to:

1. The nation must ensure that those who are entrusted with the fight against corruption are both men and women of good, those who know and do what is right.
2. For macintyre, "virtue" is a natural human characteristic, whose possession and exercise enable us to obtain those goods that are internal to our activities, and the absence of which effectively discourages us from obtaining any of these goods. Virtuous leaders in government and business are people of integrity, sincerity, and trust (macintyre, 1981; dike, 2001).
3. The nation should then set out to eliminate personal to criminal conduct by imposing strict penalties on the perpetrators, armed with ethics and virtue. Corruption can be prevented by making tough laws with strict enforcement
4. Officers who are able to offer favor to others (business people in particular) should not be given too much discretionary power, such as those who issue out licenses and passports (these officers often create artificial shortages to attract bribes from the desperate public).
5. When the people who have a lot of influence are themselves poor (jain and jain, 1998; thom-otuyai et al., 1998; p. (2014, p. 3).
6. The Nigerian police should be upgraded in status, be well trained, well equipped, and well paid (and on schedule as well).
7. The police should be regarded as an elite profession, open only to those with a high moral character.
8. If the police and other security agents (for example, customs and the military) will learn and understand their roles (not to intimidate and kill innocent people) they will be able to enforce and respect their obligations (not to assault and kill innocent people).



9. In contracts relating to government departments and the management of natural resources, include similar anti-bribery provisions;
10. Make sure that enforcement is predictable and energizing; and
11. To criminalize bribery, prohibit the deduction of bribes for tax purposes, and create barriers for the transfer of financial compensation earned by corrupt activities to western financial institutions (united states information agency, nov. 17, 1997);
12. Assets declaration: the state should require all high-ranking Nigerian officials (presidents, ministers, legislative officers, central bank governors, police and customs chiefs, and military generals) to sign a document declaring their wealth.
- 13 Withholding of aid: international donors (the imf and the world bank) can be helpful in cutting off entirely funding to any country with high levels of corruption; and
14. Investigation of sources of income: as was mentioned above, scrutinizing individual depositors of large sums of money by financial institutions for sources would go a long way toward preventing the looting of the national treasury by civil servants.
15. In the war against corruption, a reorientation of the youth in nigeria to a good value system could be helpful.
16. Incorporate accountability and accountability in government functions, particularly in all financial transactions.
17. Encourage a free press to inform the public about corrupt practices in the workplace.
18. Organize civil society to address the challenges of corruption that have been brought to light by the media.
19. Asset declaration: the state should require that all high-level nigerian officials sign a petition granting permission to banks (both local and foreign) in nigeria.
20. Scrutiny for sources of income: It is important to scrutinize individual depositors of huge sum of money, by financial institutions for sources. This would discourage looting of national treasury by civil servants.
21. The society should institute appropriate and effective taxing system where everyone is made to explain his or her sources of income, through end-of-the-year income tax filing.

Conclusion

For effective control of corruption in Nigeria, the society must develop a culture of relative openness, in contrast to secrecy; a merit system (instead of the tribal bias, state of origin and nepotism or favoritism, which has colored the landscape) should be adopted in employment and distribution of national resources, etc.

More importantly, the leadership must muster the political will to tackle the problem head-on. Regardless of where it occurs, what causes corruption or the form it takes, the simple fact remains that corruption is likely to have a more profound and different effects in less developed countries, than in wealthy and developed societies.



Above all, Nigeria cannot be seen as secure and free until the people's human rights are respected and protected by the government. Finally, good governance, transparency, accountability and the rule of effective war against corruption instituted.

Because of the corrosive effects of corruption in national development, and given the relative limited resources or poverty in the region, Nigeria and indeed Africa, can least afford to be corrupt?

Recommendation

1. Nigerian and Nigerians should see Transparency International perception Index as a challenge and be proactive in the fight against corruptions and corruption propensities and stop criticizing the pronouncement of Transparency International about corruption and corrupt practices about in Nigeria
2. The EFCC and ICPC offices should be established across all states of the Federation
3. Government should scale up its search light on Ministries, Agencies and Departments
4. The citizens should see corruption as a big offence and abhor all its practices and those who consider it a diastole and systole of existence as this will remove and tribal and religious undertone attached to it. This will give the government the support and courage to gear up its enforcement tool and also to punish the offenders
5. The citizens have a role to play in the war against corruption they should always try to resist the temptation to offer bribes to corrupt government officials, as 'it takes two to tango.'
9. To deal with corruption in Nigeria, many bureaucrats should be paid a "corruption preventing allowance".

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