

## **Empirical Analysis of the Relationship between Public Financial Control and Anti Corruption Crusade in Nigeria**

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**ABSTRACT:** *The paper examined the relationship between public financial control and anti-corruption crusade in Nigeria. The major scope of the study is the era of democracy when there is serious emphasis on anti-corruption crusade in Nigeria. Consequently the periods under review span through 2000 to 2016. Public financial control is proxied by financial freedom FF where a low index connotes government grip of the financial activities and vice versa. Corruption control index is used to proxy anti-corruption crusade and high index means effective anti-corruption crusade and vice versa. Other variables used in the study includes index of government effectiveness, corruption perception and economic growth. Inferential statistics was employed. The result shows that there is a weak linkage between anti-corruption crusade and public financial control in Nigeria. And the causality that flows from public financial control to anti-corruption crusade is stronger than the one that flows from anti-corruption crusade to public financial control. It is recommended that public financial control should be made an effective tool of fighting corruption rather than making anti-corruption a measure to enhance public financial control.*

**Keywords:** *Anti-corruption crusade, Public financial control, corruption perception, corruption control*

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### **I. INTRODUCTION**

Over the years there have been issues around public financial control and anti-corruption in Nigeria. The fight against corruption especially in the public service has been seen as one that can be enhanced if appropriate measures are put in place in terms of financial freedom enjoyed by many public office holders in Nigeria (Ogbuke and Enojo 2007).

In addition different crusades have been launched by the present administration against corruption with a view to ensuring proper financial control in the public service. These efforts range from inter-agency collaboration anti-corruption crusades to non-governmental organizations NGOs anti-corruption war using different media to channel their views (Ogbuke and Enojo 2007). The government also since the inception of the democratic dispensation has mounted a host of programs and agencies to intensify efforts of anti-corruption. These efforts include establishment of agencies like Economic and Financial Crime Commission EFCC, Independent Corrupt Practices Commission ICPC, empowerment of the Code of Conduct Bureau CCB and Code of Conduct Tribunal CCT among others. The present government since inception since last year has also mounted different programs to further intensify anti-corruption crusade, these efforts include the operation of Treasury Single Account TSA, compulsory asset declaration by public officers among others.

Despite all the above, it appears that the incidents of corruption in Nigeria have not been abated. This is evident in the soaring rank of Nigeria among the corruption endemic countries in Nigeria. Apart from the billions of hard currencies and local currencies are being misappropriated every day in Nigeria. Many scholars believe that the efforts of the present government regarding anti-corruption are yielding positive results and that it has enhanced public financial control as well as accountability (Obuah, 2010). But some scholars also believe that Nigeria still has a long way to go before the anti-corruption efforts of the government can start yielding positive results on public financial control in Nigeria (Ogbuke and Enojo, 2007).

Moreover, the Transparency organizations across the globe have emphasized the need to examine the empirical relationship between public financial control and anti-corruption crusade in many developing countries to really promote the effect of the anti-corruption crusade on public financial control or vice versa. This according to these organizations will improve the government effort in mounting policies that will further ensure a more pragmatic approach to curbing corruption and consequently enhancing public financial control in many developing countries like Nigeria (TMG, 2016).

Therefore, the major objective of this study is to empirically assess the relationship between public financial control and anti-corruption crusade in Nigeria between year 2000 and 2015.

## II. LITERATURE REVIEW

Otalor and eiya (2013) assessed the role of public sector auditor in combating corruption in Nigeria. According to them, there have been several cases of abuse of political power bordering on corruption charges levied against political office holders, companies, individuals operating in the private sector and several public officers in Nigeria. Overtime, public sector auditors have undertaken the audits of government Ministries, Department and Agencies' (MDAs) accounting procedures and financial statements by reviewing the legality of transactions made by the audited body to ascertain the efficiency and effectiveness of government programmes. How then should the public sector auditor carry out his duties in such a manner that enables him to detect opportunities for corruption as he may not be in position to quantify or report it? This paper seeks to identify the role of the Auditor General who heads the Supreme Audit Institution in Nigeria and the public sector auditor in fighting corruption and it concludes on the premise that effective corruption control requires the commitment and involvement of all citizens of the society.

Nwankwo (2014) examined the impact of corruption on Nigerian economic growth. According to him, corruption is an ancient practice that has been traced back to pre-biblical time and made itself known in the ancient civilizations of developed and developing countries. This study empirically investigates the impact of corruption on the growth of Nigerian economy using granger causality and regression techniques. The study used gross domestic product (GDP) as a proxy of economic growth and corruption index as a proxy of corruption in our analysis. The study revealed that the level of corruption in Nigeria over the years has significant negative impact on economic growth in Nigeria. The implication of this study is that economy cannot grow fast without zero tolerance in corruption. The study recommended that the policies that will enhance economic growth are expected to be encouraged in reducing corruption and poverty so that the level of economic growth can be improved. And that the activities or programmes of the anti-corruption agencies in Nigeria such as the Economic and Financial Crime Commission (EFCC) and the Independent Corrupt Practices and related Offences Commission (ICPC) should be strengthened

Yunusa and Paul (2016) examined accountability and corruption in Nigerian public sector. According to them, accountability in the mist of mistrust and dishonesty in handling public fund is a serious issue which bedeviled the Nigerian public sector. Hence, this study titled "Corruption and Accountability in the Nigerian Public Sector: A study of Federal Civil Service Commission" is carried out to assess the effect of corruption on the level of accountability in the Nigerian public sector. More so, the paper adopts the secondary sources of data in generating relevant empirical and theoretical framework. It was discovered that allocations of funds to the public sector are not adequately and judiciously utilized for the purpose for which it is meant for, corruption in the public sector has a significant effect on the level of accountability, the nation lost huge amount of money due to lack of accountability and transparency. Therefore, the paper recommends that the adherence to internal mechanisms for enforcing accountability should be strictly adhered to while stiffer penalties/sanctions for corrupt practices be aggressively implemented, corruption and similar offences should attract capital punishment as if these measures are properly taken it will go a long way to ensuring an egalitarian society.

Ghosh and Kyriakos (2010) studied the effects of bureaucratic corruption on inflation, taxation, and growth. Here corruption takes three forms: (i) it reduces the tax revenues that are raised from households, (ii) it inflates the volume of government spending, and (iii) it reduces the productivity of 'effective' government expenditure. Our policy experiments reveal that the effect of (i) is to increase both seigniorage and the income tax rate, and to decrease the steady-state growth rate. The effect of (ii) is to increase seigniorage, which leads to lower growth, although the effect on the income tax rate is ambiguous. The effect of (iii) is to increase seigniorage and decrease the income tax rate. The former yields a lower growth rate, while the latter has an ambiguous effect on growth. These findings, from our unified framework involving corruption in public finances, could rationalise the apparently conflicting evidence on the impact of corruption on economic growth provided in the literature, highlighting the presence of conditional corruption effects.

Ibietan (2013) interrogated the omission in the system of public accountability in the Nigerian public sector that has made corruption a monster. It is germane to state that corruption heightens wherever systems for ensuring effective accountability are weak. There are internal and external mechanisms for achieving accountability in the Nigerian Public life, but it appears that they are ineffective. This is due mainly to lack of political will in redressing the corruption dilemma. Additionally, the Nigerian penal (code) system or sanctions for weighty crimes such as corruption are weak and serve no deterrence to actual and potential offenders. The paper is segmented into: Abstract, Introduction; Conceptual clarification; Corruption and Public Accountability in Nigeria: A Discourse, Conclusion and recommendations. In order to rise above this challenge and make progress, the fallen status of our laws must be addressed through pragmatic implementation and committed leadership anchored on sound values and practice.

### III. METHODOLOGY

#### Introduction

This section explains the research methodology adopted for the purpose of achieving the set objectives of this study. The chapter is sub-divided into, model specification, variable definition, , estimating techniques and sources of data.

#### Model Specification

Following the theoretical relationship explained in the previous section, we study the effects of corruption on public financial control. We model corruption as the embezzlement of public funds by bureaucrats who are appointed by the government to procure productive public goods and collect tax revenues from firms. Various indicators like control of corruption index, corruption perception, freedom from corruption are used to capture corruption in the model. The dependent variable which is public financial control is proxied by financial freedom index in the economy. However, other related variables like monetary freedom and government effectiveness indices as well as economic growth are also used as control variables in the model. The model is stated as follows:

$$FF = f(CP, CC, GE, MF, GDPGR) \dots\dots\dots(1)$$

Equation 1 can be presented in linear form as in equation 2:

$$FF = \alpha_0 + \alpha_1 CP + \alpha_2 CC + \alpha_3 GE + \alpha_4 GDPGR + \varepsilon_i \dots\dots\dots(2)$$

Where: FF is financial freedom index, a proxy for public financial control

CP is corruption perception

CC is corruption control index as proxy for anti corruption

GE is government effectiveness

MF is monetary freedom

GDPGR is economic growth, proxy for economic growth

BOP is the balance of payment

GDP is the gross domestic product

$\varepsilon_i$  is the error term

#### 3.3 Variables definition

##### Economic freedom, overall index

*Measure: index points, Source: The Heritage Foundation*

The Overall index of economic freedom has ten components grouped into four broad categories: Rule of Law; Limited Government; Regulatory Efficiency and Open Markets. The overall economic freedom is scored on a scale of 0 to 100, where 100 represents the maximum freedom.

##### Freedom from corruption

*Measure: points, Source: The Heritage Foundation*

The score for the Freedom of corruption index is derived primarily from Transparency International's Corruption Perceptions Index. For countries that are not covered in the CPI the freedom from corruption score is determined by using information from internationally recognized and reliable sources. Higher index values denote lower level of corruption.

##### Financial freedom

*Measure: points, Source: The Heritage Foundation*

The Financial freedom index evaluates: the extent of government regulation of financial services, the degree of public intervention in banks and other financial firms through direct and indirect ownership, the extent of financial and capital market development, government influence on the allocation of credit and openness to foreign competition. Higher index values denote banking efficiency and independence from government control and interference in the financial sector.

##### Monetary freedom

*Measure: points, Source: The Heritage Foundation*

The score for the Monetary freedom index is based on two factors: the weighted average inflation rate for the most recent three years and price controls. Higher index values denote price stability without microeconomic intervention.

**Corruption perceptions - Transparency International**

*Measure: points, Source: Transparency International*

The Corruption Perceptions Index is an indicator of perceptions of public sector corruption, i.e. administrative and political corruption. The indicator values are determined by using information from surveys and assessments of corruption, collected by a variety of reputable institutions.

**Control of corruption**

*Measure: points, Source: The World Bank (govindicators.org)*

The index for Control of Corruption captures perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as capture of the state by elites and private interests.

**Government effectiveness**

*Measure: points, Source: The World Bank (govindicators.org)*

The index of Government Effectiveness captures perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to such policies.

**Estimating techniques**

The estimating technique adopted for this research work is the Ordinary Least Square Estimating technique, precisely the multiple regression version. The ordinary least square (OLS) method of multiple regression is adopted because the OLS appears appropriate as it yields estimator which are best linear, unbiased and efficient. The following are the reasons for employing the OLS method.

1. The mechanisms of OLS are easy to understand
2. The OLS interpretation procedure is fairly simple.
3. The OLS has been used in a wide range of economic relationship with fairly satisfactory results and
4. The OLS is an essential component of most other econometric techniques.

Following the model in equation 3.3 where all the variables are as previously defined, a number of standard assumptions are made about the error term or the stochastic variable, some of which are stated thus:

- (i) The error term is a random variable whose summation equal to Zero i.e.  $U_t = 0$ , that is to say that the value which it may assume in any one period depends on chance, this could be normality: thus implies that the error term ( $U_t$ ) is normally and systematically distributed around its mean.
- (ii) Homoskedasticity: this implies that the variances of the error term is a constant with an unknown value, i.e. the parameter estimates which is  $\beta_1$  to  $\beta_7$  are estimated using the stata 11 econometric software. The standard error R square value and the t statistics value and their P values are also computed by the same software stata 11.

**Evaluation methods**

The aim of the data evaluation is to evaluate the statistical reliability of the estimated parameters. The criteria for decision making will be based on examining the statistical criteria (first order test), and econometric criteria (second order test).

**Statistical criteria (First Order Test).**

- (i) **The Co-efficient of Determination ( $R^2$ ):** It is a measure of the goodness of fit of a model. It simply tells us the total variation in the independent variable that is attributed to changes in the explanatory variable. Put differently,  $R^2$  shows the percentage of total variation of the dependent variable that can be explained by the independent variable.

$$R^2 = \frac{B_1 \sum_1 Y + B_2 \sum_2 Y + B_3 \sum_3 Y + \dots + b_n \sum X_n Y}{\sum Y^2}$$

- (ii) **The F-statistics:** This is used to test the overall significance of a model. It involves the ratio of 2 independent estimates of variance. The regression equation is adequate if the f-statistic gives a value higher than the appropriate table f-statistic, but if the calculated f-statistic is less than the appropriate table figure (at the chosen level of significance) found from the f-table with k-1 and N-K degree of freedom, then the regression will be significant.
- (iii) **The Student T-test:** It is used to determine the statistical significance of parameter estimates. The t-statistics will be given in parenthesis beneath its parameter estimates. A two-tailed test would be carried out

at the 1%, 5% and 10% levels of significance. When the calculated t-value is less than the table t-value, the parameter is not statistically significant and vice-versa.

**Econometric criteria (Second Order Test)**

(i) **The Dubbin, Watson (D.W) Statistic:** The D.W. test is used to test for the presence of autocorrelation in the variables. The simple correlation matrix of the variables would be used as a guide in determining what combinations of the explanatory variables are responsible for multi-co linearity. It is a simple guide used to specify the right combination of the explanatory variables.

$$DW = \frac{\sum \{ e_t(e_t - 1) \}}{(e_t)^2}$$

Where

$e_t$  = present period errors

$e_{t-1}$  = previous period errors

**Test for Heteroscedasticity**

We shall employ the White's heteroscedasticity test see Gujarati (2004) third Edition.

**Hypothesis**

$H_0$ : (There is no heteroscedasticity, i.e. homoscedasticity)

Against

$H_1$  (There is heteroscedasticity)

**Decision Rule**

Reject  $H_0$  if the calculated heteroscedasticity value which follows the Chi Square distribution with 8 degree of freedom, otherwise accept  $H_0$ .

(ii) **Jacque-Bera Residual Normality Test**

The test is conducted to assert if the error term follows a normal distribution. It follows a chi-square ( $\chi^2$ ) test with two degrees of freedom (2df). The hypothesis is stated as:

$H_0$ :  $\mu_1 = 0$ ; normally distributed

$H_1$ :  $\mu_1 \neq 0$ ; not normally distributed

**Decision Rule:** Reject  $H_0$  if  $\chi^2_{cat} > \chi^2_{tab}^{(0.05)}$  at 2 degree of freedom, and accept  $H_0$  if otherwise.

Test statistics:

$$JB = n \left[ \frac{s^2}{6} + \frac{(k - 3)^2}{24} \right]$$

Where n = sample size,

S = Skewness coefficient, and

K = Kurtosis coefficient

For a normally distributed residual, the value of S and k are 0 and 3. Since the JB computed is expected to be zero with 2 degrees of freedom, if the value is close to zero/the P-value reasonably high, the residuals are normally distributed.

(iii) **Test for Multicollinearity.**

Multicollinearity test shall be used to ascertain the violation of the tenth assumption of classical linear regression model. In carrying out the test, we shall investigate the  $R^2$  and t-test. A classical symptom of multicollinearity is that a model with  $R^2$  which is high, say in excess of 0.8, and most of the t-value are not statistically significant, we say that the model has multicollinearity problem.

**Sources of data**

This study uses of secondary data and are extracted from the global economics data which draw its sources from in various international agencies such as world bank , IMF, transparency international among others.

**IV. RESULTS AND DISCUSSIONS**

**The Regression Results**

The regression result analyses the relative impacts of each of the explanatory variables on public financial control as proxied by financial freedom. Table 3 shows the regression result.



**Table 3:** Regression result: Dependent variable; Public financial control ( Proxied by FF)

Variables	Coefficient	Standard error	T value	Probability
CC	11.45959	8.772839	1.306258	0.2181
CP	0.479367	0.271792	1.763730	0.1055
GE	-17.72139	16.31219	-1.086389	0.3005
MF	-0.034514	0.342754	-0.100695	0.9216
GDPGR	-0.019933	0.172689	-0.115425	0.9102
CONSTANT	23.75375	26.16357	0.907894	0.3834

R square=0.742052, F statistic=3.946146, F probability=0.02

The relationship between public financial control and anti-corruption crusade and all other variables is explained in the table 3. The results shows that corruption control CC has a positive relationship with financial freedom FF. It should be noted that increase in the index of financial freedom connote less public financial control and increase in the index of corruption control means higher level of anti-corruption crusade. Considering the P value 0.2181 of the coefficient in the results, it shows that anti-corruption control does not have significant impact on public financial control.

Another corruption index used in the model is corruption perception CP. The index also fails to have significant impact on the public financial control as proxied by financial freedom. This result is shown through the P value of 0.2181. Regardless of the signs, since these two corruption indices are fail to pass the test of statistical significance, the implication is that their effect is not different from zero on the dependent variable therefore, anti-corruption crusade does not have significant impact on public financial control.

Government effectiveness GE, monetary freedom MF and GDP growth rate GDPGR also fails to have individual significant impact on public financial control. Hence their effect might not be significantly different from zero regardless of their relationship.

**Test of overall significance**

The value of the R square in table 3 is 0.74. The implication is that about 74% systemic variation in financial freedom is explained by the all the explanatory variables include corruption control. More explicitly, the value of the R square indicates that anti-corruption crusade and all other variables such as government effectiveness, GDP growth rate, corruption perception, monetary freedom all jointly explained about 74% variation in the level of public financial control in Nigeria.

The F test is conducted to know how significant the estimated model is. The result shows that the value of the F statistics is 3.946146. This value is statistically significant at 5% level. The implication is that all the explanatory variables can jointly influence FF significantly. The meaning of this is that anti-corruption crusade, corruption perception, government effectiveness, monetary freedom as well as the GDP growth rate jointly have significant impact on public financial control in Nigeria. Therefore the estimated model is statistically significant and okay.

**Diagnostic tests**

Some tests are embarked upon to know the validity of the estimated model. This includes the test for serial correlation or auto-correlation and the test of heteroskedaticity. The results are presented as follows;

**Serial Correlation test**

The test is necessary to determine if there is relationship between past error and present error. This is one of the assumptions on linear regression. Violating this assumption might make our estimated model unreliable. The result is presented in table 4.

**Table 4:** Test for serial correlation

Breusch-Godfrey Serial Correlation LM Test:			
F-statistic	2.374482	Prob. F(2,9)	0.1486
Obs*R-squared	5.871889	Prob. Chi-Square(2)	0.0531

The F probability is greater than 0.05 that is 5% significant level. This indicates that the alternative hypothesis of there is serial correlation is rejected and the null hypothesis of there is no serial correlation is accepted. Therefore our estimated model is free from the problem of auto-correlation which might render the estimated model invalid.

**Test for Heteroskedaticity**

This is another important test necessary to determine the validity of an estimated regression model. The ordinary least square require that the variance of the erro term must be constant for all level of observation.

Once this assumption is violated then there is heteroskedasticity and this is not good for the estimated model. The result is presented in table 5

**Table 5:** Test for Heteroskedasticity

Heteroskedasticity Test: Breusch-Pagan-Godfrey			
F-statistic	0.967527	Prob. F(5,11)	0.4780
Obs*R-squared	5.192681	Prob. Chi-Square(5)	0.3928
Scaled explained SS	5.975236	Prob. Chi-Square(5)	0.3086

Again the P value of both the Chi square and F statistics are greater than 5% that is 0.05. Therefore, in the same vein, we reject the alternative hypothesis of there is heteroskedasticity and accept the hypothesis of no heteroskedasticity. This is also good for the estimated model.

**Causality Analysis**

One of the major objective of this study is to ascertain the direction of causality between public financial control and anti-corruption crusade. Therefore our target variables are the FF and CC in the estimated model. Both are examined for causality test. The results of the pairwise granger causality test is presented in table 6

**Table 6:** Pairwise granger causality test

Null Hypothesis:	Obs	F-Statistic	Prob.
CC does not Granger Cause FF	15	0.63478	0.0501
FF does not Granger Cause CC		5.40736	0.0256

The result indicates that there is a bi-directional causality between FF and CC. Notwithstanding, it is also important to note that the causality that flows from FF to CC is stronger as it passes the test at 5% while the causality that flows from CC to FF passes the test at 10% significant level. Therefore, anti-corruption crusade can cause public financial control as well as public financial control can cause anti-corruption crusade.

**V. CONCLUSIONS AND RECOMMENDATIONS**

Findings from the study have given birth to some important conclusions that might be necessary to reshape anti-corruption crusade as it affects public financial control in Nigeria.

It can also be concluded from the study that the anti-corruption crusade does not have significant impact on public financial control in Nigeria. This is evident in the coefficient of the CC in the regression result that fails pass the test of statistical significance. Hence, corruption control CC does not have significant impact on financial freedom FF.

It is evident from the result from the study that there is a bi-directional causality between public financial control and anti-corruption crusade. But it appears that the causality from FF to CC is much more stronger than CC to FF. In other words it is public financial control that causes anti-corruption crusade more than the reverse though the results also support the reverse but at 10% level.

Finally, the results have shown that anti-corruption crusade alone in Nigeria has not been able to impact significantly on public financial control unless it is packaged to include other variables like government effectiveness, economic growth and reduction in corruption perception generally.

**Recommendations**

Based on the findings from the study the following recommendations are made

- (i) Public financial control appears to be very high but the relationship between it and anti-corruption is weak. The results shows that government is in control of the financial services in Nigeria, however, this cannot be empirically attributed to the anti-corruption crusade. Therefore government should improve on working out a more effective synergy between anticorruption crusade and public financial control in Nigeria.
- (ii) Again, the result of the causality test indicates that public financial control can affect anti-corruption crusade more than the way anti-corruption crusade affect public financial control. Therefore, government should embark on a more aggressive template that will include public financial control as measure of reducing corruption in Nigeria.

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