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Bribery and corruption in nigeria pdf

Corruption is a significant obstacle for businesses in Nigeria: companies are most likely to face bribery and other corrupt practices. Corruption risks are all-prosperous for all institutions, but the oil sector is particularly corrupt. Corruption is criminalized primarily by the Criminal Code and corrupt practices and other related offenses. Despite its strong legal framework, enforcement of anti-corruption legislation in Nigeria remains weak: in practice, gifts, bribery and simplification of payments are the norm. Corruption is the single biggest obstacle preventing Nigeria from reaching its immense potential. It depletes billions of dollars a year from the country's economy, stings development, and weakens the social contract between the government and its people. Nigerians view their country as one of the most corrupt in the world and struggle daily to cope with the consequences. However, there are few analytical tools to explore the full spectrum and complexity of corruption in Africa's largest economy and most populous country. This article offers a new, context-specific framework for understanding a problem that will remain the focus of international and domestic discussions of Nigerian politics for decades to come. The astonishing embrace of Nigeria's corruption scope and the complexity of corruption in Nigeria is immense. This taxonomy details twenty common contexts (sectors) that are particularly vulnerable to corruption. It also identifies twenty-eight corrupt tactics in eight behavioral categories that have reduced each of these sectors. These categories apply not only to the dynamics of the national level, but also to corruption at the state and local levels. Some types of corruption (such as extortion or contract fraud) are more common in some sectors than in others. In addition, some are more or less damaging - directly or by using negative multiplier effects - depending on where they occur. This taxonomy recognizes that corruption in Nigeria is not always clearly cut or limited in focus, but rather it is interconnected, related to a range of behaviors that are splitting up in different sectors. In Nigeria's political and institutional sectors, electoral corruption and a kleptocratic fascination with political party structures unlock corruption opportunities in various other sectors. Brown envelope journalism and other types of media corruption usually practice and undermine democratic norms. Meanwhile, the symbiotic link between legislative and bureaucratic corruption embodied by white elephants such as Nigeria's three space agencies affects a disproportionate share of public spending. Corruption is brutal in the economic sectors of the country: oil, trade, industrial, agricultural, infrastructure, energy, banking and environmental sphere. Together, these forms of corruption erase billions of dollars from to prevent it from realize its great human and economic potential. In Nigeria's security sectors, the defense sector and police corruption are destabilizing and exacerbating security concerns in conflict hotspots such as the Lake Chad Basin, middle belt and Niger delta. Corruption in the judiciary and anti-corruption bodies undermines the country's already anemic accountability mechanisms, thereby fueling corruption across the spectrum. Meanwhile, corruption in the education, medical and humanitarian sectors is sappy of the country's social capital and has an unabashed impact on its most vulnerable citizens. This corruption has also driven international development aid and emergency aid, especially in northeastern Nigeria, where in one of the world's largest humanitarian crises, more than 2 million people have been displaced by the Boko Haram conflict. Key uses of taxonomy corruption This taxonomy of corruption in Nigeria has potential usefulness for multiple audiences. This could help national-level politicians navigate Nigeria's complex and interconnected corruption landscape more effectively. It also provides the basis for mapping promising policy initiatives and the impact of bilateral involvement on corruption and governance. Adopting this taxonomy will make it more difficult for politicians to treat corruption in Nigeria as an autonomous issue. Instead, they should view it as one that is intertwined with their democracy, security and socioeconomic development goals. For international partners, diplomats and Nigerian civil society groups engaged in anti-corruption work, this structure also offers a more contextualized framework for conducting program assessments and analyzing the relative prevalence, impact and multiplier effects of various forms of corruption in Nigeria. With Nigerian realities in mind, this taxonomy supports the World Bank's push to make developments differently, conslincing context-specific approaches to solving development problems such as corruption. As an analytical tool, this taxonomy would be useful for corruption researchers seeking to compare the situation in Nigeria - one of the world's most complex corrupt environments - with conditions in other countries. While Nigeria is specific, it can be adapted and applied to other cases of the country. This can help answer the question of much debate among Nigerians: Is corruption in their country somehow unique? Carnegie gratefully acknowledges the support from the UK Department for International Development, which helped make writing this article possible. The introduction of corruption in Nigeria appears to be umanous and takes many forms: from massive contract fraud to petty bribery; from direct embezzlement to complex money laundering schemes; from pocket wages of nonexistent workers to steering plum jobs to relatives and friends. Some officials enjoy persistently so excessive that they are widely seen as Corruption. Nigerians themselves view their country as one of the most corrupt in the world; it is perennially included in the lower quartile of Transparency International.1 Transparency International's Corruption Perceptions Index.1 Reports and comments on corruption are the main elements of the country's vibrant media and among its writers and filmmakers. Still, popular, and even official and academic narratives about corruption in Nigeria have no common framework for understanding a topic so expansive and motley. This article articulates a two-part taxonomy designed to provide a better understanding of how corruption works in Nigeria. It lays out a wide range of sectors in which corruption occurs, in order to identify all the main areas where corruption occurs. It then provides a list of ways in which corruption occurs, causing many different types of behavior, methods and tactics used by corrupt actors. Reviewed in combination, these two sets of categories give a fuller and more nuanced picture of the problem. This taxonomy covers three tiers of the Nigerian government (federal, state and local); its category equally refers to the types of corruption detected at all levels of government and society. Nigerians themselves view their country as one of the most corrupt in the world; it is perennially included in the lower quartile of Transparency International's Corruption Perceptions Index. This article is based on existing Nigerian corruption literature, as well as the work of scholars and practitioners seeking to identify and classify different types of corruption. In his book Culture of Corruption, anthropologist Daniel Jordan Smith places corruption in the everyday experiences of Nigerians and attitudes towards corruption, detailing how they use this term to describe a wider scale of behaviour and phenomena.2 In moral economies of corruption, historian Stephen Pearce argues that corruption in Nigeria is complex, multifaceted and polyvalent (multi-directional), tracking how discourses on the topic have evolved over the past century.3 Before, political scientist Richard Joseph coined the term prebendalism to describe how Nigerian government officials view their position as a personal financial right, just as local officials (known as prebends) in medieval Europe.4 In addition to Nigerian literature, this article is also informed by corrupt typology in the use of scholars and policy practitioners. These include a 1997 World Bank report assisting countries in the fight against corruption, which unites corruption into five broad categories: bribery, theft, political and bureaucratic corruption, isolated and systematic corruption and corruption in the private sector.5 The British Department for International Development uses typology that goes into ten types of corruption covered by the UN Convention against Corruption: bribery, embezzlement, misuse of public procurement, abuse of function, trade in influence, cumbersome, money laundering, conflict corruption and corruption in the private sector.6 Thirteen corruption types are also relevant, which is defined by the scientist Susan Rose-Ackerman, and the scheme she uses to illustrate the various causes and consequences of corruption.7 The taxonomy presented here is fundamentally indistinguishable from these existing frameworks, but seeks to address the flaw that many share: they tend to be related to how corruption (tactics and behaviour) occurs with where it occurs (industry context).8 The goal is to help politicians, practitioners and analysts are more clearly distinguished by these two separate but interactive elements of corruption in Nigeria. While wide in scale, this is not the only corrupt taxonomy that can be applied to Nigeria. Other systems may classify corruption in Nigeria according to other factors, such as motivation or cause-and-effect drivers (e.g., greed, resentment, patronage, financial need, social pressures or external influences). Similarly, types of corruption can be classified according to their remedies and counter-behaviour,9 relative social acceptability, harmfulness, whether they are inclusive/redistributive or exclusive. While these differences are not focused on this work, these differences are nonetheless relevant to politics, as chatham House's 2017 report on social acceptability and the behavioral context of corruption in Nigeria demonstrates.10 Where it happens: sector corruption The first part of this taxonomy classifies corruption in Nigeria according to the context (sector) in which it takes place. These categories are based on where corruption occurs, who can deal with it, and the nature of the harm it causes. The next section identifies twenty of these different sectors, discusses the extent and extent of corruption in each of them, and provides examples of its negative consequences. These sectors are generally seen as furnaces, however. In many cases, forms of corruption have declined between two or more sectors, leading to negative synergies. Similarly, several of these areas, such as the police and judicial sectors, overlap, e erring lines between them. This taxonomy embraces these links, recognizing that some forms of corruption may fall into more than one category. Political and Institutional Sectors Political Party Corruption Kleptocratic fascination with political party structures is sine qua not gaining power and thereby unlocking corruption opportunities in various other sectors. Little distinguishes Nigeria's two main political parties - the ruling All Progressives Congress (APC) party and the opposition People's Democratic Party (PDP)- in this regard. Both are constellations of fluid national, state and local elite networks. Both are almost equally structured, non-ideologue organizations. Both rely on misappropriated public funds to fund election campaigns11, and not the values of internal party democracy, allowing money and intervention in corrupt candidate selection processes.12 candidates.12 political gladiators of the party to provide high-level support for their ambitions or to obtain lucrative state appointments. Meanwhile, party operatives at the working level seek to monetize their influence over internal party processes by demanding cash or seeking to be co-sponsored by aspiring politicians. According to the head of a national political party, [party officials] shouldn't [get paid for expenses and allowances], but they make money in, sometimes in many, many crooked ways. The party sells membership cards . . . [but] party officials at this level are keeping the money to themselves. People who want to run for office . . . almost bankroll parties in their areas. Sometimes they even decide who becomes chairman in their ward or party secretary. They are actually pockets of a person, they care about his daily needs. [Party officials] have no business other than party management. They also have to find a way to manage their families, so the way they do it is going through this very obscene way.13 Media corruption While Nigeria has a vibrant and (mostly) free press, brown envelope journalism is brutal: both for media moguls and for journalists working for them, accepting - or even expressing - cash from politicians is a hard job. More than 75 percent of journalists surveyed as part of a 2013 study admitted to accepting such financial gifts, euphemistically referred to as transport money, matter, workload and walnut circles. As one al-Jazeera president's spokesman said: There is a saying that music that starves in your belly makes you deaf to understand. You don't start preaching an edict to a hungry person. Therefore, when journalists are not paid, they are inclined to compromise. 15 Above the working level, editors and publishers often receive even bigger bribes to manipulate their coverage and hurried stories that can embarrass their political patrons. Nigeria's main anti-corruption agency, the Economic and Financial Crimes Commission (EFCC), is currently pursuing Daar Communications - owner of Independent Africa Television - and its chairman for adopting a billion-dollar re-election campaign of %2.1 billion (\$12.4 million in 2015 dollars) in public funds, diverted to the campaign for the re-election of then-President Goodluck Jonathan.16 Such grand corruption not only errants press freedom and He also supports many flying media who rely on brown envelope journalism to stay in business. Electoral corruption in Nigeria, electoral corruption is not just a means to an end (which is a recalculation of public office), it is also a lucrative pursuit of oneself. The Independent National Electoral Commission (INEC) estimated that it spent about \$550 million on the 2015 election, while the country's political parties may have spent \$2 billion campaigning.17 Each of the thirty-six Nigeria also fills millions of dollars each year into state independent electoral commissions tasked with fictitious local government elections on behalf of the governor in power. This undermines Nigeria's democratic development right at the grassroots level. In the 2016 local government elections in Ogun state, for example, the ruling APC won 228 of its 234 council seats, while the main opposition party in the state (PDP) has definitely won only two.18 although corruption has been a defining feature of Nigerian elections since 1999, one recent example stands out. According to EEFC prosecutors, former Oil Minister Dizani Alison-Maduecke used \$115 million to bribe INEC officials to secure victory for the PDP in the 2015 election.19 While electoral corruption did not change the outcome of the presidential poll, it almost certainly re-rolled out many gubernatorial and legislative races. Just like Aisha Osori's election memoir, Love Wont Win Elections, it illustrates that corruption is pervading the primary and candidate processes of political party selection — largely to the detriment of Nigeria's democratic development. Legislative corruption by Nigeria's National Assembly and thirty-six state legislatures

should be the first line of defense against executive branch corruption. Like its American counterpart, Nigeria's legislative branch is empowered to act as an executive check, approve and adjust budget spending, confirm key appointments, and carry out strict oversight of government activities. However, instead of functioning as anti-corruption watchdogs, lawmakers often monetize their constitutional roles, enriching themselves and building up their election war chests.20 According to one state legislator: We control the work of money, that's all anyone is looking for. You may appropriately do so correctly or incorrectly. But there are certain things, even if they are wrong, they are ordinary. 21 Earlier this year, senior executive branch officials complained that federal lawmakers were using their oversight role to expunge kickbacks, with the ceo of one agency told a Nigerian newspaper: Many of them need money for reelection, and they see that budget approval process as a way to find resources. 22 Legislative corruption goes beyond demands for kickbacks and the odd quid pro quo from ministries and agencies. While allegedly legitimate, excessive salaries, allowances and other benefits of federal lawmakers, which amount to \$540,000 per legislator in 2017, are also seen by many Nigerians as relating to corruption.23 Senators and representatives also impose a national budget on election projects and use legislation to create new, but often unnecessary or duplicate, government agencies. These new actors often become vassals of their political godmothers who expect to provide contracts and appointments to their supporters. Bureaucratic corruption in Nigerian context, the term bureaucratic corruption unites several idiosyncratic official corruption, which are clumsily taking place outside the sectors outlined above. Often these more abstract manifestations of official corruption have minimal second-order or multiplier effects because they involve institutions or government functions that have little or no effect on the daily lives of Nigerians. The main example is nigeria's three space agencies - the National Space Research and Development Agency, The Office of Outer Space Defense and Nigerian company Sputnik Communications Limited, which cost Nigerians combined-median cells 11.76 billion (\$32.7 million) in 2018.24 Similarly, the National Biotechnology Development Agency operates twenty-six centers across the country but does not provide notable public good or economic returns from its significant budget. The EFCC arrested the agency's director general last year in connection with fraud worth more than \$US5603 million (\$1.7 million). 25 Similarly, Nigeria has laid in a budget of 4.8 billion (\$13.3 million) andrandrious (\$20.5 million) for its Atomic Energy Commission and nuclear regulation authority, respectively, despite the country's lack of nuclear facilities.26 Given that these institutions do not serve the purpose of that corresponds to their size and budget, it is likely that their main function is to serve as conditioning bureaucratic corruption. Petro-corruption economic sector The epicenter of petro-corruption is the state oil company — the Nigerian National Petroleum Corporation (NNPC), which forms industry policies and regulations and spends generously on itself with minimal supervision. Oil revenues are the lifeline of official corruption in Nigeria because they account for more than 75 percent of total government revenues and more than 90 percent of export revenues.27 Nigeria's federal, state and local government structures essentially function as mechanisms for dividing and spending what Nigerians call their national cake: oil and gas revenues. The epicenter of the oil trade is the state oil company — the Nigerian National Petroleum Corporation (NNPC), which forms the policies and rules of industry and spends generously on itself with minimal supervision in this way, out of control with best international practices28 Those top officials exercising control over the oil sector and the revenue it generates—usually the president, its oil minister and NNPC's CEO - are easily able to enrich themselves and their allies. One former oil minister scammed hundreds of millions of dollars.29, while another stands accused of providing the company's oil unit, which he secretly controlled30 In 2012, Nigerians took to the streets after it emerged that politicians had tortured indigenous oil companies to embezzle billions of dollars in fuel subsidy payments.31 Corruption related to trade Since the country gained independence, corruption has been fueled and perpetuated by macroeconomic both military and civilian. For decades and business elites have benefited from several good practices despite the negative impact on public finances and non-economic growth. In particular, protectionist trade policies have done little to increase domestic production, but continue to be exploited by monopolists, black marketers and politically well-connected ones. Such trade barriers have made waivers from import duties, provided by the presidency or the Ministry of Commerce to firms controlled by the ruling party's financiers—an extremely valuable commodity.32 Nigeria lost \$2.8 billion in revenue from such import waivers over a five-year period (2011-2015), according to a report by the Nigerian Customs Service.33 Similarly, outright import bans on some items were taken advantage of by Nigerian tycoons like Aliko Dangote. A long-standing ban on imported frozen chickens, for example, has undoubtedly enriched its greatest champion- and owner of one of the country's largest poultry farms- former President Olusegun Obasanjo.34 Indeed, the corrupt misuse of elite tariffs has continued for decades, as a description of the former Prime Minister of Singapore's meeting in 1966 with Nigeria's finance minister shows: He was about to resign He did enough for his country, and now had to look after his business, a shoe factory. As finance minister, he introduced a tax on imported shoes so Nigeria could make shoes. I was stupid. convinced that they were different people who played a different set of rules.35 Industrial corruption of Nigeria's industrial and manufacturing sector has been steadily declining since the 1970s, overshadowing infrastructure shortages, currency and loan shortages, false fiscal and trade policies, and corruption. Both federal and state governments nonetheless clung to losses to state-owned enterprises, often because they are important mechanisms for distributing philanthropy and siphoning public funds. Nigeria is littered with these so-called white elephant projects: monuments to industrial corruption that consume large amounts of public funds each year despite huge losses.36 Countless white elephants in Nigeria, none are bigger or hungrier than the Ajacounta steel mill in Kogi state. Since 1979, the federal government has invested more than \$5 billion in the facility well, which has never produced steel.37 The government has also paid over-combine \$30 billion (US\$83.3 million) in workers' wages since 2010 and needs an additional \$1.2 billion investment to make the facility operational, according to officials.38 However, despite its continued outpouring of public resources. Ajaokuta remains a political football as federal and state lawmakers fight out ongoing efforts to concession the plant to private investors.39 Agricultural corruption The impact of agricultural corruption is disproportionately large because the sector is the backbone of Nigeria's non-oil economy, accounting for roughly 30 percent of GDP. It also has impact on the poorest countries in the The sector employs more people than any other, but is dominated by a shallow subsistence economy. Nigeria's tenure laws, which give corruption-prone state and local officials the power to grant - and revoke - employment rights, prevent farmers from investing in their small holdings. These laws also make it difficult to create mechanized, well-irrigated, industrial-scale farms. Smallholders are also affected when government officials misappropriate agricultural subsidies by providing them to family and friends or to target companies owned by political elites.40 An attempt by U.S. agribusiness firm Dominion Farms to set up an industrial rice farm in Taraba state, one of Nigeria's poorest, illustrates why. Lured by promises of state support and cooperation with the community, Dominion abandoned a project that supporters say will employ up to 15,000 locals—in the face of unsubsidized official corruption and parochial political disputes41 Lack of top cover or foreign aid, Dominion's withdrawal has longed a significant blow to the conflict-prone agrarian state, where youth unemployment is high.42 Between 1980 and 2010, agricultural subsidies reached \$873 billion (\$5.8 billion); of this amount, an estimated \$776 billion (\$5.2 billion) of 43 government programs to supply cheap fertilizers to small farmers were particularly prone to fraud. Farms were also used by political elites to launder money dehydrated from state coffers; Under Nigeria's constitution, agriculture is the only external employment public officials are allowed to carry out. Infrastructure corruption Even as federal and state governments have spent billions on roads, railways, ports, electrothetics, schools, hospitals, universities and other economic takers, they have realized little profit. By overestimating contracts, withstanding kickbacks and misusing budgets, vernal officials have defeated countless such projects. Especially prone to corruption spending on transport infrastructure - roads, railways and airports. Notable among such projects is the trans-Niger Delta Highway, which the minister recently said was intended to fail. Still incomplete after a decade of operation, the wrong and instilled project will eventually cost \$4.5 billion or more.44 Another such project is a \$400 million, 2.6-kilometer monorail center in Port Harcourt.45 Considering it wasteful, the current governor of Rivers state recently abandoned a nearly completed project initiated by his predecessor. Catastrophic construction collapses kill scores of Nigerians every year because contractors use substandard materials and bribe construction inspectors to ignore their shy work or lack of permits. In addition to draining public funds, corruption in the construction industry has oversized economic and even human costs. Nigeria's growth has long been limited by its inadequate transport infrastructure. In addition, catastrophic construction collapses kill dozens of every year because contractors use substandard materials and bribe building inspectors to ignore their shy work or lack of permits. Such corrupt corner cutting has caused two particularly deadly church collapses that killed 110 people in Lagos in 2014 and 160 in the state of Aqua Ibom in 2016.46 Nigeria's energy sector Corruption notoriously anemic energy sector has long been undermined by grand corruption. A recent study estimates that Nigeria losttrigione (\$64.7 billion in 2015) to energy corruption between 1999 and 2017.47 to put this huge amount in perspective, this amounts to more than seven times Nigeria's annual defense budget.48 Indeed, the more money the government invests in the sector, the less power the country has: Nigeria (with a population of about 200 million) currently generates roughly the same amount of energy (4,500 megawatts) like Oman (out of a population of about 4.5 million).49 Meant to revitalize the sector and root out corruption, unbundling and privatisation of Nigeria's power generation and distribution networks was poorly executed and did little to correct insanity, graft and chronic underperformance. Most winning participants had no previous experience in the energy sector and had almost no opportunity to succeed.50 Several figures behind these companies were implicated in past episodes of grand corruption: all are either former top officials or bankers and oil moguls who enjoy close ties to political elites.51 The financial sector corruption of Nigeria's banking sector is largely supported by its role in facilitating official corruption. Deep-rooted corruption in Nigeria's financial sector played an important role in causing the country's 2009 banking crisis. After the global financial crisis of 2008, several of Nigeria's largest banks collapsed under the weight of distressed debts and widespread misconduct, forcing the government to spend billions of dollars (\$4.2 billion in 2009) on their release. In 2010, Lamido Sanusi, then governor of the Central Bank of Nigeria,52 drew a link between the corruption of banks and their collapse, remarking: In previous crises, we said that some banks had failed a passive and compliant phrase that masked gross irresponsibility and insensitivity. . . . It's somewhat like stumbling upon the corpse of a man whose throat has been cut through. And saying man died. . . . By using or abusing - the term failed bank, we can mask what is almost always a monumental fraud. . . . Among those parading themselves as role models in society are people who could profit from failed banks. Owners and managers who go on to become governors and senators. [And] bad debtors who are multibillionaires.53 Echoing Sanusi comments, chapter Ibrahim Magu recently criticized banks for lobbying to separate Nigeria's Financial Intelligence Unit (FIU)- responsible for combating money laundering - from his organization, saying: I don't trust financial institutions. They create environment for thieves to plunder our money. 54 Constant struggles like this to crack down on bank misconduct suggest Nigeria's financial sector remains in need of robust oversight and reform. Until that happens, tens of millions of poor and working-class Nigerians will remain under-bank and have been unable to access available credit lines. Environmental corruption programs to restore the environment have long been a lucrative corruption mechanism. A recent audit of the Environmental Fund , a voluminous federal fund for preventive and renewable environmental projects, was the first since its inception in 1981.55 He and other studies have shown how politicians, government officials and contractors smudged to embezzle a significant share of the fund from 2007 to 2015. 56 Nigeria, which is already grappling with many of nigeria's most damaging Opulence, coastal inunning and changing weather conditions seriously threaten the long-term stability and socio-economic development of the country. Weak and corrupt governance - key drivers of deforestation, gas wobble and other environmentally destructive practices - magnify the impact of global climate change on Nigeria. In taraba state, for example, corrupt officials helped illegal loggers cut down much of the Hashaka Gumti National Park, Nigeria's largest and most environmentally diverse forest reserve. They also exact bribes from these illegal loggers and truck drivers in exchange for having that they passed a blind eye to their activities.57 Security Sector Defense Sector Corruption Nigeria has one of the most corrupt defense and security sectors in the world, according to Transparency International.58 Decades of unverified corruption have emptied the Nigerian military and security services and made them unable to effectively fight Boko Haram or resolve ethno-religious and communal conflicts. The scale and scope of the thefts are impressive: over a six-month period in late 2014 and early 2015, for example, former national security adviser Sambo Dasuki allegedly averted \$2 billion in security spending into private hands. The high level of corruption in the defense sector has serious frontline consequences. Despite the sharp increase in defence spending since 2011, operations in the northeast remain hampered by equipment, a materjeel and a lack of wages.59 Military sources privately blamed the deaths of eighty-three soldiers in late 2016 in an ambush by Boko Haram directly on equipment shortages and low morale, leading to a blimp in corruption among army leaders60 In an interview with the BBC, soldiers anonymously told the BBC as his chiefs abandoned the frontline troops. , leaving soldiers to face hard-armed Boko Haram militants with only AK-47s and fallen, forty-year-old armored vehicles.61 Nigeria has one of the most corrupt defense and security sectors in the world. Perhaps the most egregious form of corruption in the defense sector is the continued use of security voices: opaque slush funds provided by certain federal, state and local officials total more than \$670 million annually, according to Transparency International.62 At the federal level, the number of security votes tucked into the federal budget has increased from about thirty in 2016 to more than 190 in 2018, and their total value has increased from values over \$9.3 billion (\$46.2 million) , in cash, and exempt from normal procurement rules, most spending on the security of votes is almost certainly lost to corruption. For example, the oil-rich bayelsa state had twelve separate security votes in the last published budget—more than any other state64 Several recipients of that money— for example, a senior special assistant for social media and the governor's special adviser to decorate—play no security-related role, suggesting that the primary purpose of these payments is to divert public funds into private hands. Police Corruption One of the world's largest unitary police forces, Nigeria's 270,000-strong police force (NPF) is endemically corrupt, poorly paid and often predatory. Police officers are mostly absent outside Nigerian towns and cities except for car checkpoints where they can be seen learning small bribes from motorists. Nigerian police officers are the most bribed type of official, according to a 2016.65 survey senior police officers, meanwhile, running a perverse income system in which rank-and-file officers must send their chain of command the share of money they demanded from the public.66 Police officers are the most bribed Nigerian type of official, according to a 2016 survey. Corruption - whether extortion, embezzlement or petty bribery - has spurned the NPF, leaving it unable to solve Nigeria's many domestic security concerns. The police workforce, in particular, has been heavily influenced by corruption: in March 2018, Nigeria's accountant general revealed that it had detected more than 80,000 ghost workers (or fake ones) in Nigeria's police forces: more than 20 percent of the total.67 Filling the security vacuum left by the country's underreported police, the Nigerian army assumed internal roles for which it this deterioration in the capacity of the NPF was exposed in 2013, when journalists televised slums at the country's supposedly premier police training college.68 Although the scandal prompted Goodluck Jonathan to attend college, it did not lead to the kind of substantive reforms needed to end nigeria's police corruption crackdown. Judicial corruption Like the police, Nigeria's legal institutions are weak and easily compromised. The devastating consequences of corruption go far beyond the country's top judges: corruption also affects magistrates, lawyers and staff—many of whom are overworked, poorly trained, and underpaid. Judicial corruption is often not excessive, but judges who accept bribes in exchange for using obscure technical characteristics to dismiss cases, exclude critical evidence or for allowing defense attorneys to use insidious tactics to delay cases for years. Wealthy defendants in anti-corruption cases regularly use bribes to tamper with evidence and silence potential witnesses, or unconditionally hand over cash gifts to judges hearing their case.70 In 2016, security operatives seized a total of \$800,000 in a rare crackdown on eight judges, including High Court justices related to fraud and money laundering.71 Anti-corruption corruption, Nigeria's three main anti-corruption agencies - EFCC, The Independent Commission on Corruption - and the Bureau of Conduct - sometimes faced corruption charges themselves. Successive presidents have used the EFCC and its sister institutions to go after corrupt political rivals, while clutching them to turn a blind eye to the wrongdoings of their own allies. Critics complain that President Muhammadu Buhari's anti-corruption efforts are similarly overlooked, with one senator from his own party claiming that his government is fighting corruption within the government with a sweet smell . . . perfume while it fights corruption against opponents and critics of the government with a powerful insecticide . This behavior is unmatched given the huge financial stakes: by defending against scrutiny, incumbent office holders can accrue more personal wealth and build larger political war chests while in office. Nigeria's anti-corruption efforts failed seriously from 2007 to 2011, when then-Attorney General Michael Aondoakaa and then EEF chairman Farida Waziri actively worked to undermine them73 during his tenure, Aondoakaa reportedly tried to frustrate Britain's efforts to recover millions of dollars looted by corrupt former governor James Ibori.74 Waziri, meanwhile, allegedly sabotaged the prosecution of his own agency and investigative work , prompting the United States to temporarily suspend aid to EFCC.75 Allegations of corruption also reportedly prompted Buhari to fire Ibrahim Lagorde, head of the EFCC from 2011 to 2015.76 Social sectors of educational corruption, despite Nigerians almost everingly recognizing education as key to socioeconomic advancement, the country's education sector has suffered from decades of corruption and mismanagement. Whether it's officials sizing money designed to build, equip and equip schools or take money out of students in exchange for entrance or exam grades, educational corruption remains a nationwide problem. Nigerian universities have been particularly hard hit by the effects of corruption that has spurned once-proud institutions such as Ibadan University and the University of Nigeria in Nsukka.77 Several government agencies involved in and the Matrix Council (JAMB), the Higher Education Trust Fund and the Universal Commission on Basic Education - to name a few - have suffered corruption scandals in recent years. One such incident recently went viral after a JAMB official accused of unwrining a \$36 million (\$100,000) radius claimed the snake slipped into her office and ate money78 While comical, the incident hints at the massive scale of corruption in the educational sphere; this is a serious obstacle to nigeria's socio-economic development. Corruption in the healthcare sector Like the country's educational institutions, Nigeria's public health infrastructure is inadequate and incapacitated by a cocktail of indelicacy, corruption and funding shortages. Nigeria spends a fervent \$217 per capita on health care annually; taking into account corruption, the real costs are probably much lower.79 Top officials and administrators of health care institutions regularly embezzle funds or overestipate contracts for construction or equipment. Too often they build clinics or buy expensive equipment that, after an initial photo op- is never used or properly maintained80 In addition to the many anecdotes that can be found in the press and social media, however, it is difficult to measure the impact of corruption in the health sector on the health outcomes of individual Nigerians. Corruption related to healthcare, recently made headlines after Nigeria's health minister fired the head of the National Health Insurance Scheme (NHIS) after an internal investigation found he abused \$919 million (\$2.5 million) in training funds and supervised the consulting work of his brother's firm, among other Malfrachites81 Buhari controversially abolished his minister and unilaterally reinstated his minister , which is still under investigation by EFCC.82 In addition to revealing the extent of the kleptocratic seizure possible in only one of many government health authorities. , the NHIS scandal also calls into question the willingness of top officials to fight the form of corruption that matters to life or death for tens of millions of Nigerians. The humanitarian sector of corruption, fraud and extortion in the humanitarian sector continues to exacerbate one of the world's largest humanitarian crises: the displacement of more than 2 million people by the Boko Haram conflict. Assuming the role of intermediaries in relief efforts, officials from the National Emergency Management Agency (NEMA) and its government counterparts (SEMAs) often hinder international aid efforts, embezzle aid funds and road supplies intended for internally displaced persons (IDPs). Led by political cronies - vice aid professionals - these agencies have become reasons for diverting millions of dollars in emergency humanitarian spending into private hands. In 2017, the EFCC arrested the head of Gombe SAM Dunlamy Czukie, a guerrilla politician who active role in his party's 2015 election campaign for allegedly redirecting and selling aid materials intended for IDPs.83 IDP83. mohammed Sani Sidi is NEMA CEO from 2010 to 2017, which allegedly stuffed the agency's budget using inflated contracts to embezzle millions for himself and more senior government figures.84 Corporate records hint that he may have used his public office for personal gain, awarding consultancy contracts to a British company he co-owns.85 Sani Sidi is also awarding a \$128,000 contract to provide temporary shelters , owned by the son of Ali Modu Sheriff, a former governor of Borno state, who was an early political sponsor of Boko Haram founder Mohammed Yusuf.86.87 As it happens: the tactics of corruption, methods and behavior The second part of this taxonomy concerns how corruption occurs in the sectors discussed above. It details twenty-eight of the many different tactics, methods and behaviors that cover eight comprehensive forms of corruption in Nigeria. It highlights how some types of corruption (such as extortion or contract fraud) are more prevalent in some sectors than in others. It also shows how some methods of corruption are more damaging - either directly or because of the negative effects of the multiplier than others, depending on the sector in which they occur. Bribery is such a common form of corruption that the two words are used somewhat interchangeably in popular narratives, academic theories and legal texts. However, bribery differs from other corrupt methods. Unlike extortion, it is consensual. In fact, these are transactional payments, gifts or benefits granted in exchange for improper or illegal benefits. In the Nigerian context, these benefits range from a mundane (getting permission from a police officer to pass through a road checkpoint) to a munificent (obtaining a license from the oil minister for a lucrative oil block). The scale and extent of bribery in Nigeria is massive: in 2016 alone, Nigerian officials collected an estimated \$2.3 million bribes totaling \$4.6 billion. The scale and extent of bribery in Nigeria is massive: in 2016 alone, Nigerian officials collected an estimated \$2.3 million bribes totaling \$4.6 billion, according to a recent study based on a nationwide survey.88 Nigerians who pay bribes spend an average of about 28.200 (about \$80) annually on cash bribes—equivalent to 12.5 percent of the annual average salary.89 Bribery plays to many other types of corruption, such as buying votes. , fraud with expertise, prosecution of criminal prosecutions and manipulation of contracts. It is also deftly used by kleptocras to compromise and share the junior officials needed to promote grand corruption, a strategy that involves long-term partnerships and underpins patronage networks.90 Extortion extortion is commonly understood as using threats or coercion to obtain property or services. In Nigeria, the abuse of power by officials is whether lawmakers who refuse to pass a budget unless they receive kickbacks or a police officer who will not allow a motorist to pass through a checkpoint if if a common form of extortion. Abuse of supervision. Lawmakers, financial auditors, procurement monitors and anti-corruption agents play an important oversight role, but can also abuse their powers by demanding bribes in exchange for issuing approvals or turning a blind eye to misconduct. Unscrupulous senators and representatives, especially those appointed to juicy committees overseeing high-brutal ministries, regularly abuse their important oversight function, threatening to deny budget approval/appropriations in exchange for kickbacks or contracts for their cronies.91 Toll-taking. While perhaps not as powerful as the country's top lawmakers, many other federal, state and local government officials use their posts for personal financial gain, charging or demanding a quid pro quo from subordinates, superiors and/or the general public in exchange for performing (or not fulfilling) their official duties. Customs clearance at border crossings and other ports of entry can be very lucrative: in 2017, one customs unit in Lagos demanded a bribe of \$50,000 radius for each shipping container it exempted from inspection.92 Racketeer Protection. This is a common form of corruption in the security sector. Nigerian security personnel are deeply involved in all sorts of racketeers that protect the activities of armed robbers, hijackers, illegal miners and loggers, as well as drug smugglers.93 Protecting the activities of crude oil thieves in the Niger Delta—who steal as much as 100,000 barrels of oil per day—can bring big profits.94 Noisemaking. This opportunistic type of extortion occurs when an individual or organization threatens to make noise— attracting attention either by writing in the press or by sponsoring public protests — in order to embarrass or discredit the political elite or government agency. By agitating them publicly, a person can take money out of their goal, who is often willing to buy their silence in exchange for averting potential reputational damage and negative press coverage. Once they leave office, ministers, lawmakers and other top officials have often appropriated vehicles and even official residences. Auto-corruption Although most of the aforementioned types of corruption involve two or more people, auto-corruption defines activities that create a lopsided flow of benefits to corrupt officials. These include various types of embezzlement, as well as misappropriation of property, wage fraud costs and revenue diversion.95 The tactics of Nigerian officials use range from the obvious and the inscredulation, to the cautious and landetine, to the complex and situation-specific. Unconfirmed earnings. Failure to report income— or transfer them to a single Treasury account (TSA)—has historically been a major avenue of official corruption. Buhari's government claims to have scrapped the practice since 2015, forcing government ministries to and parastats, close hundreds off-the-book off-road bank accounts used to pay public money or dehydrated interest before money was paid. After recent reforms, remittances to the TSA from one fee collection agency have increased from the statute of only models (\$8,300) of proegene 9 billion (\$25 million) annually.96 Appropriation of property. Officials at all levels of government can use public property with impunity—vehicles, computers, smartphones—for their own personal needs. Once they leave office, ministers, lawmakers and other top officials have often appropriated vehicles and even official residences. In one such case, authorities in 2016 seized dozens of vehicles stolen by officials at the Ministry of Water Resources, including thirteen pillars of the director of water quality control and four taken by the director of irrigation and drainage.97 Salary and pensions fraud. Employment of ghost workers is a common form of official corruption at all levels of government. In March 2018, Nigeria's accountant general revealed that the government was losing 14.3 billion (\$39.7 million) in corrupt payments to ghost police personnel annually.98 Theft from pension funds is also common: even the former head of Nigeria's pension reform task force is wanted by the EFCC in connection with fraud worth more than \$2 billion (\$5.5 billion). While only a small percentage of stolen public funds are ever recovered, those exonerated domestically or returned by international partners are vulnerable to re-looting by serving officials. These stolen assets in the form of cash or property are not processed transparently and are not governed by clear policies or laws. One such case of re-looting - the theft of \$250 million in assets recovered by the Swiss government that were repatriated to Nigeria in the final few months of Goodluck Jonathan's term - is currently under investigation by EFCC.100 Malfeasance contract fraud involving government contracts, perhaps the most common and lucrative type of official corruption in Nigeria today. From multibillion-dollar, presidential-approved infrastructure contracts to routine requisines of office supplies, the public procurement process gives kleptocrats plenty of opportunities to enrich themselves and enrich themselves with patronage. Unnecessary purchases. Often the most profitable contracts are those that are insidious from creation. Such contracts are often initiated by influential politicians against the wishes of the recipient agency (known as budget insertions) or in cauts with senior officials seeking part of the action.101 In 2017, the National Assembly reportedly inserted 400 such projects into the federal budget, provoking a sharp rebuke from the presidency102 Unqualified or unreliable contractors. Government agencies regularly contract newly formed firms without a track record or technical know-how, despite rules intending to prevent them from doing so. Often these companies friends of officials or even the officials themselves. Contracts are sometimes split between reputable firms and unknown consultants or intermediaries who serve little function outside the channel share the value of the contract back into the hands of a top official. Purchases with one source. Even though one-off (non-competitive) purchases are sometimes guaranteed, the practice is often abused by Nigerian government agencies. By arguing that such contracts are exhumed (so thrubbed by emergencies) or security-related, federal government agencies can bypass competitive bidding procedures designed to award cost-effective contracts to qualified firms.103 Bypassing this process exempts officials for awarding inflated contracts to companies in which they have interest. Manipulation of rates. According to one veteran Nigerian anti-corruption investigator: There is an element of manipulation of rates in each fraudulent contract. 104 For example, one common tactic used by officials is to ask a business lawyer to apply for a specific contract, using several different companies to make the bidding process appear competitive. From the outside, the contract appears to have been won by the lowest bidder, whereas in fact the award has been inflated and the process rigged105 Conflict of Interest. There are few safeguards to prevent companies in which officials enjoy an indirect and sometimes even direct conflict of interest from winning government contracts. It is also difficult to determine the beneficial ownership of firms traded under government contracts: registration numbers, names, addresses and founding dates can be searched online on the Corporate Affairs Commission (CAC) website, but information about directors and shareholders of companies can only be obtained for a fee by a lawyer conducting a personal request at the TSA office. Weak oversight and underperformance of contractors. In addition to the concept, bidding and award of stages, corruption also flourishes at the stage of execution of the contract. One common fraud tactic involves unscrupulous contractors abandoning projects and refusing hefty payments (so-called mobilization fees). In other cases, contractors bribe officials so they don't notice shy skill, substandard products or failed execution goals. Contract inflation. This corrupt tactic essentially identifies a multiplier of the effect of the aforementioned tactics, allowing officials to maximize the illegal gains they make by engaging in contract fraud. Negligent officials can also award inflated contracts unless they assess the market value of the goods or services they procure. A significant proportion of Nigeria's federal budget is spent on various passes, whether in the form of subsidies, grants, tax waivers or other financial concessions. Misuse of subsidies A significant proportion of Nigeria's federal budget is spent on different passes, whether in the form of subsidies, grants, or other financial concessions. Almost all of these arrangements currently - or have recently been used as a counter for corruption. Oil-related subsidies. Nigeria's government continues to exploit a range of different oil-related subsidies, all of which have, to some extent, been converted into mechanisms for siphoning public funds. The most prominent subsidy scandal was the \$6 billion fuel import fraud scheme, which rattled Jonathan's government in 2012.106 Gash subsidies, tax breaks for indigenous oil companies, equalise payments made to petrol marketers in northern Nigeria, among other schemes, all of which play a role in fuelling corruption in the oil sector and inciting corruption in the oil sector. Concession rates. Nigeria has as many as eight different naira-dollar exchange rates, several of which prope up against market forces the Central Bank uses public funds.107 Opportunistic individuals, businesses and even banks continue to use these different rates, making huge profits, buying dollars at cheap subsidized rates and then selling them at full market value: a scheme known as back and forth Since 2015, the Nigerian government has created a whole new class of billionaire currency subsidies, according to former Central Bank Governor Sanusi.108 Tax waivers and tariff barriers. In addition to abusing waivers from import duties and other tax holidays (as described above), Nigeria's formidable array of tariffs also contributes to corruption by strengthening certain politically favorable firms at the expense of consumers.109 Protectionist policies and government regulation pay for certain imports - especially refined petroleum products - can be easily manipulated to create an artificial deficit that raises prices and raises black market profits, and other grants. Humanitarian aid, empowerment grants and funds designed to support small businesses are fun and extremely vulnerable to appropriation and embezzlement in the Nigerian context. Up to ₦39 billion (over \$108 million in 2018) in the federal government's micro- , small and medium-sized enterprises (MSM)-payments to state governments just months before the 2015 elections were likely appropriated by government officials.110 Cumbersome as well as ethnic and religious favoritism are widespread in Nigeria, although regulatory perceptions vary depending on whether one benefits from them or not. As one government official admitted to him: Even if I wanted to avoid the practice of contracting based on favoritism, I wouldn't have been able to. My people would say I am selfish and foolish. Who gets to such a position of power and then refuses to help his people? Only the worst kind of person. 111 As these comments illustrate, cumbersomeness and favoritism are highly sought after and comply with prevailing social and cultural norms. Thus, the popular perception of whether there is a favoritism corruption is subjective and changes rapidly when groups and groups change places dramatically. Ethnic favoritism is fueled by the fact that many of Nigeria's 360-plus ethnic groups have relatively small and tightly knitted political classes, linked together by a deep-seated patron client, family and even family ties. Deliberate Waste Abandoned projects offer opportunities for re-corruption when officials later spend money on their rebuilding and resuscitation. For the past nineteen years, Nigeria's executive branch and lawmakers have worked together to create expensive but unnecessary government agencies, start projects they later abandon, and build projects of little socioeconomic value. This waste itself is a form of corruption because it is often done deliberately to create holes for embezzlement, contract fraud and patronage distribution. Still, even as many of Nigeria's problems continue to mount, its leaders have shown little willingness again in this wasteful expense. Abandoned projects. Nigeria's cities and countryside are littered with projects abandoned due to negligence, homelessness and corruption. Many other projects may have been completed but have not been saved or staffed by successive governments - or officials have embezzled funds budgeted to do so. This retroactively will turn significant amounts of potentially worthwhile past spending into deliberate waste. The neglected projects offer opportunities for re-corruption when officials later spend money on rebuilding them and resuscitating them. Vanity projects and white elephants. The transparency of Nigerian politicians for wasting public funds for vanity projects or expensive small socioeconomic benefit construction projects is well documented. More recently, the state's governor, Imo Rojas Okorooha, made headlines when he used public funds to erect two multimillion-dollar bronze statues of South Africa and former Presidents of Liberia. In the center of Nigeria's capital, meanwhile, construction on one of the white elephant projects of former President Olusegun Obasanjo - a 560-foot millennium tower - has stalled. Started in 2006, but only 40 percent complete as of 2018, successive governments have spent \$35.7 billion (\$210 million in 2015) on the project through 2015, when the current government spent \$102 million needed to complete it.112 Other questionable costs. By reviewing the details of federal and state budgets, it is easy to identify various questionable costs— large expenditures or even entire government agencies whose purpose is questionable given the many competing requirements—health services, education, and socioeconomic development — on public funds. One such activity is sponsorship of religious pilgrims and the federal government—both Muslims traveling to Saudi Arabia and Christians traveling to Israel. Legalized corruption Many forms which Nigerians readily identify as corruption are not necessarily illegal, and some even protected by law. Excessive pay and benefits. In addition to the overzealous wages of lawmakers, other top Nigerian officials receive large surcharges several times their base salaries. These include housing allowances, office rent, transport, utilities, clothing, entertainment, domestic and international travel, internal staff and furniture, and generous tip-offs. Controversially, top office owners receive generous retention packages after leaving office: from 2005 to 2016, Nigeria spent 14.4 billion (\$84.7 million in 2015) on its handful of former presidents and vice presidents, including state-funded medical treatment and annual monthly vacations abroad113 Land grants. According to a land user decree from 1978, all land in Nigeria belongs to a government that decides who can occupy it and how it is used. Governors are able to monetize or politically benefit from their power to provide fill-in certificates and building permits.114 In Abuja, the minister of the Federal Capital Territory similarly controls some of Nigeria's most valuable lands; this government has allowed successive ministers to enrich themselves.15 Despite the fact that such discretionary powers are legal, they nonetheless contribute to corruption. Nigeria's federal and state budgets abound in many questionable but legal- gratuitous ones that are classified as welfare packages, fees, gifts, refreshments and seated allowances. In 2018, federal ministries on a budget of approximately \$6.5 billion (\$18 million) in welfare packages and refreshments alone for their officials are an amount larger than the entire budget of Nigeria's Ministry of Women's Affairs.116 International Investments. Nigerian kleptocras often receive legal, albeit washed-back, proceeds from the corrupt wealth they hid abroad. These funds - whether in the form of investments held by companies registered in secrecy jurisdictions such as the British Virgin Islands, Jersey, isle of Man and the Seychelles, or upscale properties

in London, Dubai and Manhattan - can generate significant amounts of revenue for their owners back in Nigeria. The potential use of this taxonomy of corruption in Nigeria is a potential usefulness for several reasons. First, it could help national politicians navigate Nigeria's complex and interconnected corruption landscape more effectively. Comprehensive but easily digested by busy decision-making bodies, it demonstrates the scale and scope of the country's corruption challenges and provides the basis for mapping promising anti-corruption policy initiatives and addressing the impact of bilateral involvement on corruption and governance issues. Second, adopting this taxonomy makes it harder for politicians to treat corruption in Nigeria as an autonomous issue; rather, they will have to treat this as being intertwined with democracy, security and Policy. It also supports the objectives of Article 61 of the UN Convention against which asks signatory states to work together to develop common definitions, standards and methodologies that promote better monitoring and analysis of the effectiveness and effectiveness of anti-corruption policies.117 This taxonomy can help national-level politicians navigate Nigeria's complex and interconnected corruption landscape more effectively. Third, it offers international partners, diplomats and Nigerian civil society groups engaged in anti-corruption work a more contextualized basis for conducting program assessments and analyzing the relative prevalence, impact and cartoon effects of various forms of corruption in Nigeria. Taking into account Nigerian (vice-global) realities, this corruption taxonomy supports the World Bank's push for development in a different way, constupling more contextual approaches to solving development problems such as corruption118 It can also help formulate monitoring efforts, assess and match the influence and influence of anti-corruption agencies such as those discussed in the Sofie Arjon Schütte 2017.119 Briefing Finally, this taxonomy gives researchers working on corruption around the world an analytical tool to compare the situation in Nigeria - one of the world's most complex corruption environments - with conditions in other countries. While Nigeria is specific, it can be adapted and applied to other cases of the country. This can help answer the question of much debate among Nigerians: Is corruption in their country somehow unique? About author Matthew T. Page is a consultant and co-author of Nigeria: What Everyone Needs to Know (Oxford University Press, 2018). He is an inogenerant scholar with the Carnegie Endowment for International Peace, an associate fellow of the African Program at Chatham House, and an inozhytorant of the Center for Democracy and Development in Abuja. Until recently, Matthew was a top expert in the U.S. intelligence community in Nigeria who served with the State Department's Bureau of Intelligence and Research, the Defense Intelligence Agency and Marine Corps Intelligence. He also served as Deputy African National Intelligence Officer at the National Intelligence Council. 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