# Role of Government towards Financial and Bureaucratic Corrupt In the Local Government System In Nigeria

Ibeogu, Aloysius. S, Ulo, Fabian U. Ph.D.

<sup>1</sup>Department of Public Administration Ebonyi State University, Abakaliki <sup>2</sup>Department of Business Management, Marketing and Entrepreneurship Studies Ebonyi State University Abakaliki

**Abstract:** Probity is one of the most important ethical values that are required of all the bureaucrats, the public office holders to sustaining good governance in the public interest, most especially at the grass root level. Public confidence in most of the bureaucrats is low and often objects of derision, presented as greed and corruption in Nigerian local government system. The paper seeks to identify the effects of bureaucratic and financial corruptions at the local government areas that hinder the developmental stride at the grass root. Content analysis involving extensive review of relevant literature was adopted to unveil the effects of the ugly phenomena. The paper finds among other things that bureaucratic and financial corruptions have negatively effected the infrastructural development at the local government levels in Nigeria. Based on this, the study concludes that total elimination of bureaucratic and financial corruptions in Nigeria will lead to a corresponding increase in public accountability of the public servants. These invariably will boost the infrastructural development at the grassroots level. The study recommends the total removal of immunity clause entrenched in the Nigerian constitution for both the bureaucrats and political class in as this will enhance proper representation and accountability in the system. The study recommends the modification of Nigerian bureaucracies to accommodate the influx of changes in ideas, culture and values, and adapt new bureaucratic disposition of transparency as a benchmark.

Words: Bureaucratic Financial Corruptions Public Accountability Local Government System Nigeria.

Date of Submission: 03-07-2017 Date of acceptance: 27-10-2017

### I. Introduction

All the activities of various arms of government especially in democratic regimes manifest themselves as either legislative, Executive or Judiciary. The results is that whenever government acts; it either act in the form of lawmaking, law execution or law interpretation. Consequent upon the above point, all modern governments organize their activities into three broad compartments commonly referred to as organs of government; each of which is designated a nomenclature that reflects the character or nature of executive, legislature, and the judiciary all belong to public service. These three organs which are the major pillars upon which the whole functions of government rests relate with each other and claimed to be independent but may not be so especially in Nigeria context.

Naturally, each arms or organs of government have specific functions to perform. This means that the law making body for example, may neither execute nor interpret the law. However apportioning governmental powers to three different bodies does not mean that their functions are mutually exclusive or totally distinct; rather the intention in keeping the idea is to distribute power in such a way that no organ of government achieves and sustain absolute dictatorial power or control. In view of this fact, there is a significant relationship between the executive, the legislative and the judiciary arms of government in the performance of the statutory functions. Nevertheless, due to the complexities of modern government, there is the need for departmentalization of official duties and responsibilities, referred to as bureaucracy a popularized organiational concept introduced by Marx Weber, a German sociologist

One of the most important features of most modern societies is the materialization of a powerful state bureaucracy; that is the system of government that has raised the issue of bureaucratic power which can be abused by the bureaucrats, either for selfish ends or in the course of dealing with the private citizens. In this regard, attention is usually drawn to the weak position of the citizens in relation to the powerful state bureaucracy. It is the position of Adamolekun (2002) that the individuals who exercise power on behalf of the state (bureaucrats) whether appointed or elected, must be accountable for the actions they take on behalf of the state.

DOI: 10.9790/487X-1910065762 57 | Page www.iosrjournals.org

A number of brilliantly descriptive and literary accounts of modern bureaucracies have been produced. Many of the writers call attention to the increasing bureaucratization of human activity but Marx Weber, a German socialist, historian and economist, is credited for having made the most thorough analysis of bureaucracy (Mullins 1999). Weber (1964) sees bureaucracy as a social device used when social problems require solutions that other social devices cannot effectively provide. In its opprobrious meaning, Adebayo (2002) in Okpata (2008) conceive bureaucracy as associated with inefficiency, lack of initiative, unintelligent rigidity, undue fussiness and business on the part of officials and downright stubbornness.

The concept, "Bureaucracy" has been defined by Heady (1992) cited in Ezeani (2006) as large-scale organizations that are common in both the public and private sectors of the contemporary society. According to Wriston (1980) cited in Ezeani (2006), bureaucracy can best be described as a special kind of organization, one which is characterized by: (i) its hierarchical relationships, culminating in one boss at the top" (ii) its attempt to prescribe all action and authority through written rules and regulations: (iii) its relative isolation from outside evaluation or feedback.(iv) its attempt to live and promote staff, and divide work, based on specialization and technical competence; (v) its attempt to adhere to strict rule of rationality; and (vi) its dependent membership (i.e. its members are dependent on it for their livelihood.

The overbearing power of public bureaucracy makes it the guide and direction of totality of government business and activities. Bureaucracy now becomes almost all knowing and everywhere in handling the business activities of government, in the areas of implementation and surprisingly, formulation of public policy; a situation that strengthens the bureaucracy and widens its spheres of operation (Arowolo, 2010). This observation is in tandem with the view of Krieger (1987) that "bureaucracy is a form of government, government by officials, characterized by tendency to meddle and exceed its proper function".

The effects of unethical activities on nation's grassroots (local government) transformation and development cannot be easily estimated especially in Nigeria. Lipset and lenz (2000) noted that unethical activities of the employees have reduced the level of investment as it adds to investment risk. Ugwu (2011) asserts that competition which is one aspect of unethical behavior could also be expected to reduce growth by lowering the quality of public infrastructure and services, decreasing tax revenues and causing talented employees to engage in rent-seeking rather than productive activities. Corruption has really affected many of the business climates in Nigeria, disrupts governance, reduce the provision of services by government and its institution. This reduces the public fund available to support effective economic, social, political and technological growth programmes (Bichi 2006) especially at the local government level. It is important to emphasis that government should implement a transparent regulatory framework governing public safety, public infrastructure development, grassroots and local government transformation.

## Public Accountability as a Yardstick of Grass roots (Local Government) Development

Drawing analogy from the background (Introduction) of discussion, it should be realized that accountability is essential for the efficient functioning of the bureaucracy system especially as it is the primary and major implementation arm of government. Accountability acts as a quality control device for the public service (local government administration) and so the public as citizens and consumers in the public realm can expect to receive the best service. Accountability also underscores the superiority of the public-will over private interests of those expected to serve and ensures that the public servants behave according to the ethics of their profession. The public expects nothing more or less and is in this regard that the argument has been made that where professional ethics and accountability have been eroded or abandoned, the servant become the master and corruption thrives (Agara and Omobolaji, 2009 cited in Uguru and Ibeogu 2015). Accountability is very necessary especially in the present face of a sharp decline in resources available to most African states aggravated by the rising expectations of the citizens which have further imposed tremendous pressure on governments to ensure that they give the citizens minimum possible value for their money (Olowu, 2002).

Most administrative systems in African states, Nigeria in particular have to undergo one reform or the other especially when such reform is expected to transform the administrative system from a mere service delivery mentality and orientation of colonial period to a more virile, dynamic and developmental one. Nigeria is not the only country in Africa in which the apparatus of government has become an instrument for the enrichment of members of the politically dominant group. For instance, South Africa, which has long been regarded by many scholars in the west as bastion for free enterprise in Africa, has for many years promoted laws that allowed the white minority to use the redistributive power of the state to enrich themselves while sentencing the black majority to perpetual poverty and deprivation (Mbaku, 1993, Williams 1989, Hazlett, 1988, Hutt 1965, Doxley 1961). Throughout Africa, from Algeria to Zaire, bureaucrats and politicians promote perverse economic policies, which while impoverishing most of the society, provide concentrated and significant benefits to the national elites and interest groups (Mbaku 1996).

Accountability (public accountability) constitutes good governance process. It is the degree to which the public services (Bureaucrats) gives account of their stewardship, or have to explain or justify what they have

done or failed to do. Improved information about civil and public service (local government and bureaucratic) needs and preferences is one of the theoretical benefits of decentralization, but there is no guarantee that leaders will actually act on these preferences unless they feel some sort of accountability to citizens (Cameron, 2004) Accountability comes into dimension; namely, that of civil and public servants (bureaucrats and government workers) to the legislature (elected representative) and that of the masses, the citizens who have elected the bureaucratic.

# Transparency, Good Governance and Accountability as an Instrument for Effective legislation and Implementation of Public Policies by Bureaucrats

In a democratic regime, decentralization of power and transparent administration has three principal components; participation, openness and accountability. Participation is mainly concerned with increasing the role of citizens in choosing their leaders, telling the leaders what to do; thereby contributing to good governance. Openness or transparency is where nearly all decisions are carried out publicly. Transparency is a means of holding public officials accountable and of fighting and reducing corruption (Wikipedia, 2009). When government (local government) meetings are open to the press and the public, when budgets and financial statements are reviewed by anyone, when laws, rules and decision are open for discussions, they are seen as transparent and there is less opportunity for the authorities to abuse the system to satisfy them. When courts of law and the legislative chambers admit the public, and when all information about any activity of the establishment is open, and freely available, those processes are transparent. Open government is the political doctrine which holds that the business of government and administration should be open at all levels for effective public scrutiny.

Barrack Obama, the former President of the United States of America in his memorandum to the heads of executive departments and agencies (htt://www.whitehouse.gov.march 11th 2009) cited in Omeje, declared that government should be transparent, and for which his administration was committed to creating "an unprecedented level of openness in government". Transparency strengthens democracy; promote efficiency and effectiveness in governance: it promotes accountability and provides information for citizens about what their government is doing. Good transparent government is all about taking appropriate action consistent with law and policy, to disclose information rapidly, in the forms that the public can readily find and use (Obama, 2009). Good governance is based on the establishment of representative and account rendering form of government. According to ADG (2009), Good governance depends on transparency, accountability and equity in ways that are responsive to the needs of people. It is composed of the mechanism, processes and institution through which citizens and groups can articulate their interests, exercise their legal rights, meet their obligations and mediate their differences. It requires a strong and pluralistic civil society, where there is freedom of expression and association as well as rules and laws governing the actions of individuals and organizations. Good governance requires the primacy of an impartial and effective legislation and legal system. It also utilizes a high degree of transparency and accountability in public and corporate processes (Downers, 2000). A participatory approach to service delivery is important for public service to be effective in all public and private institutions (local government).

#### Bureaucratic Corruption and the Failure of Local Government Administration in Nigeria

Bureaucratic corruption has proved to be ubiquitous mixing with individual blood and societal life, where officials not only personalized public office but also personifies it. The work ethics has been ruthlessly undermined by the get-rich-quick syndrome or mentality of the bureaucrat (Arowolo, 2010). Onimode (2001:13) cited in Uguru and Ibeogu, (2015) notes that "not only the officials were corrupt but corruption was official, and "lootocracy became a new diatribe for the governance on the continent".

In spite of numerous positive connotations of bureaucracy, there still exist some important negative connotation from the standing point of modern management (Aluko and Adesopo, 2004) From the Marxists' point of view, bureaucracies are characterized by incompetent officials, fear of responsibility and process of self aggrandizement. In Nigeria bureaucratic services have slowly metamorphosed into an intricate network of favours provided only in exchange for some other kinds of favour given or expected. Because the Nigerian society has been exclusively corrupt, the bureaucrats too have grown corruptible and are themselves corrupt. Thus, in Nigeria, corruption is a permanent integral feature of bureaucracy. It is therefore not unusual to find that public accountability has been slaughtered on alters of bureaucratic corruption.

Corruption in developing countries and Nigeria in particular is often bedeviled to arising from the class or conflict between traditional values and the imported norms that accompany modernization and socio-political development. It is seen by some scholars as an unavailable outcome of modernization and development (Alam, 1989, Bayley, 1966). "Corruption" while being tied particularly to the act of bribery, is a general term covering the misuse of authority as a result of considerations of personal gain, which need not be monetary. Corruption has broadly been defined as a perversion or a change from good to bad (Bayley 1966). Specifically, corruption

or corrupt behavior involves the violation of established rules for personal gains and profit (Dike, 2008). Corruption is the effort to secure wealth or power through illegal means, private gains at public expense; or a misuse of public power for private benefit (Lipset and Lenz, 2000).

In Nigeria, many people see corruption as a practical problem involving the "outright theft, embezzlement of funds or other misappropriation of state property, nepotism and the granting of favours to personal acquaintance, and the abuse of public authority and position to exact payment and privileges (Harsch, 1993). Also, Nye (1967) cited in Uguru and Ibeogu, (2015) argues that corruption involves "behavior which deviates from the normal duties of a public role because of private-regarding (family, close clique) pecuniary or status gain: or violates rules against the exercise of certain types of private-regarding influence". In fact, the traditional concept of corruption is rooted in the assumption that it is illegitimate to divert public resources for the private use of those who are trustees, officials. On that note, Mcmullan (1979) defines corruption as the acceptance of money or monies worth for doing something that he is under duty to do anywhere; that he is under duty not to do, or to exercise a legitimate discretion for improper reasons.

### Financial/Bureaucratic Corruption in Nigeria Vs Country's of the World, the Lessons Drawn there from

The length and rate of corruption in Nigeria's local government administration and public service in general cannot in any way be compared. The bureaucratic corruption in our public administration is relatively high when compared with what happens in other countries public institutions. Worst still is that the bureaucrats and public office holders who commit this bureaucratic theft do not in any way show remorse for the public disgrace (crime) committed unlike what happens with their foreign counterparts who shows remorse publicly for their wrong doing.

In the light of the above, the former Prime Minister of India Rajiv Ghandhi in the 1980's publicly stated that he believed that 85% of government spending on development within India never reached its intended beneficiaries but was instead lost to corruption at every stage along the way (Gentleman, 2006). A survey in Chad in 2004 showed that 99% of money earmarked for moral health clinics by the Ministry of Finance never reached its destination (Collier, 2007). In Uganda, a relatively functional African Country "less than 30% of the funds dedicated to primary education was actually reach to the schools" in 1998 (Calderisi, 2006: 163), this underlies the numerous corruption in developing countries.

Olowu (1983) sees bureaucratic corruption as an extension into the public sector of the widespread political corruption which pervades the polity of all developing countries in historical and contemporary periods. According to him, countries at this stage of development, government property is regarded as the spoils for those fortunate enough to be in government at any point in time.

Hope (1985) sees bureaucratic corruption as the utilization of bureaucratic official positions for private gains. It is the corruption by officials in public offices who are not vocationally politicians but who are aided and abetted by corrupt politicians and corrupt political system. Leff (1964:8) in his definition of corruption includes, "bribery to obtain foreign exchange, import, export, investment or production licenses, or to avoid paying his office as a business from which he is able to extract extra legal income. As a result, the civil and public servants total compensation "does not depend on an ethical evaluation of his usefulness for the common good but precisely upon the market situation and his talents for finding the point of maximal gain on the public's demand curve" (Klaveren, 1990; 26).

Bureaucratic corruption provides civil and public servants with the opportunity to raise their compensation above what the law prescribes. The biggest loser from corruption is society as a whole. Corruption allows inefficient producers to remain in business, encourages governments to pursue perverse economic policies, and provides opportunities to bureaucrats and politicians to enrich themselves through extorting bribes from those seeking government favours. Thus, corruption distorts economic incentives; discourage growth (Mbaku, 1980; Gold, 1980). Bureaucratic corruption occurs in the public administration or the implementation end of politics. This kind of corruption has been branded low level and street level. It is the kind of corruption they encounter daily at places like the hospitals, schools, police stations, immigration offices and other public offices (Arowolo, 2010).

According to Uguru, et al (2015) lack or total disregard for ethical standards throughout the agencies of government and business organizations in Nigeria is one of the causes of bureaucratic corruption. Bowman (1991) states that the issue of ethics in public sector encompasses a broad range, including a stress on obedience to authority, on the necessity of logic in moral reasoning, and on the necessity of putting moral judgment into practices. Unfortunately, many office holders (elected or selected) in Nigeria do not have clear conceptions of the ethical demands of their position, even when they have, such are brazenly disregarded. Other factors are poor reward system and greed; Nigeria's rewards system is perhaps among the poorest in the world. Nigeria is a society where national priorities are misplaced; meritocracy is discouraged, while mediocrity is promoted (Arowolo, 2010).

Since public office holders (bureaucrats and elected officials) require giving account of their stewardship to the citizens and electorates, it becomes imperatives that their action and in-actions should not be taken or treated with levity.

Accountability is a major instrument in instilling public trust and confidence in any organizational set up (Uguru, 2004). Any organization that lacks a good system of accountability will hardly accomplish its goals. It is therefore imperative that someone has to answer for the success or failure of an organizational set up (local government administrative system) which the public service is one (Onu, 2003).

Bureaucratic corrupt free institute (local government administration) and accountability is an obligation which requires that anyone (Bureaucrats) handling resources, public office or other positions of trust to report on the intended use of the resources of the designated office. It is about being answerable to those who have invested their trust, faith and resources in you. Bureaucrats are expected to make public their activities easy to understand by the masses thereby contributing to enhancing governmental responsiveness and improvement in policy implementation of government programmes. Thus, Baker (2000) sees governmental accountability (Bureaucratic corrupt free activities) as the duty of public officials to report their actions to the citizens, and the right of the citizens to take action against those officials whose conduct the citizens considers unsatisfactory.

Bureaucratic corruption has been known to underpin governance and public interest in the affairs of government. This is because African top leaders were somehow not accountable and ruled with impunity, especially with regards to the management of public finances and public positions. An impressive thing about many public figures in some Asian countries is that when they are found to have abused public trust, they demonstrate publicly of their regret, contrition, shame and even tears before cameras. Some even commit suicide to avoid public shame (Achua, 2009). For example, Rohmoo-hyun, a former South Korean leader, committed suicide on May 23, 2009 to spare those close to him additional grief as a result of allegation against him for accepting bribe of some \$6 million from a business while in office (The Nation, 2009b). These cultures of remorse and contrition which serve as institutional glue that bind the society and public together do not yet exist in Africa (Nigeria) in particular and the local government administrative institutions. In Nigeria, the culture of impunity seems to reign supreme and shamelessness of the most object type is considered a national virtue particularly among the political class (the Nation, 2009b). Consequently, public confidence in most of the leaders is low and they are often objects of mockery, presented as greed corrupt and oppressive around the world (Achua, 2009). To these effects, the effort of President Buhari and Governor Dave Umahi of Ebonyi State is commended in checking bureaucratic corruption in Nigeria public service.

#### **II.** Conclusion

This paper examined bureaucratic corruption, financial corruption and the public accountability approach in Nigeria's local government administrative system. Bureaucratic corruption is an incidence that evolved within a given set of rules, the weaker the rules, the greater the corruptive tendencies. Bureaucratic corruption has a negative effect on the grass roots transformation (local government) in Nigeria. This implies that if bureaucratic corruption is eradicated in Nigeria, the local government will become more effective in terms of achieving its vision and mission.

The study concludes that total elimination in the level of bureaucratic corruption in Nigeria will lead to or result in corresponding increase in public accountability by the public servants (bureaucrats), thereby, boosting grass root (local government) development in Nigeria as nation state.

#### **III. Recommendations**

- i. Bureaucracies should be modified to reflect the peculiarities and the uniqueness of Nigerian culture;
- ii. Bureaucrats or public officer found to have been involved in corrupt acts should be publicly disgraced;
- iii. The bureaucrats, public servants and the political class should accept the challenges of building a virile, effective and accountable local government administration (public service);
- iv. The Anti-Corrupt Agencies; Economic and Financial Crime Commission (EFCC) and Independent Corrupt Practices and Other Related Offences Commission (ICPC) should be strengthened to carry out their statutory assignments with diligence and without fear or favour;
- v. Government should consider the economic realities on ground, and improve on the workers welfare (salary) as an avenue for curbing or eliminating corrupt practices in Nigeria.

#### References

- [1] Achua, J. K. (2009). Reinventing Government Accounting for Accounting Assurances in Nigeria, Nigeria Research Journal of Accountancy, Vol. (1) 1-16
- [2] Adamolekun, L. (2002) Local Government in the West Africa, Lagos, University of Lagos Press
- [3] Agadra, I. and Omobolaji, O. (2009). Ethics and Accountability in Nigeria's Public Service: A Historical Overview, *Journal of Public Administration and Policy Research* Vol. 1 (1) 11-18
- [4] Alam, M. S. (1989) Anatomy of Corruption: An Approach to the Political Economy of Underdevelopment, *American Journal of Economics and Sociology*, 48(4) 441 456

- [5] Aluko, M. A. O. and Adesopo, A. A. (2004), An Appraisal of Two Faces of Bureaucracy in Relation to the Nigerian Society, Journal of Social Science Vol. 8(1) 13-21
- [6] Arowolo, D (2010). The State, Bureaucracy and Corruption in Nigeria, *The Online Journal of Academic Leadership*, 8(3) Retrieved on 13<sup>th</sup> July, 2011 from Website <a href="https://www.academicleadership.org/article">www.academicleadership.org/article</a>
- [7] Baker, R. S. (2000). Government Accountability and its Limits: An Electronic Journal of the U.S Department of State, 3(2) August, Retrieved on 22 March 2008 from <a href="http://usinfo.state.gov/journals/itdr/0800/ijde/ijde0800.ltm">http://usinfo.state.gov/journals/itdr/0800/ijde/ijde0800.ltm</a>
- [8] Bayley, D. H. (1966). The Effects of Corruption in a Developing Nation, the Western Political Science, Quarterly 19(4) 719 732
- [9] Bawman, J. S. (1991). Introduction: Ethical Theory and Practice in Public Administration, Inc S. B. James (Ed) Ethical Frontier in Public Administration; Seeking New Strategies for Resolving Ethical Dilemmas, San Francisco: Jessy Base
- [10] Bichi, A. A. (2006). Corruption and its Implication for National Development, Paper Presented at the National Conference of Nigerian Psychological Association held at Uyo, Nigeria, 28 -31 August
- [11] Calderisi, R. (2006). The Trouble with Africa: Why Foreign Aid Isn't Working?
- [12] Cameron, W. (2004). Public Accountability, Effectiveness, Equity, Ethics, Australian Journal of Public Administration, Vol. 63(4) 59-67
- [13] Collier, P. (2007). The Bottom Billion: Why the Poorest Countries are failing and what can be done about it.
- [14] Dike, V. E. (2008). Corruption in Nigeria: A New Paradigm for Effective Control vdike@ewnet.com
- [15] Doxley, G. V. (1961) the Industrial Color Bar in South Africa, Cape Town, Oxford University Press
- [16] Gentleman, A. (2006). India's War on Poverty: Easy Victory Unlikely. International Herald Tribune, Feb 28, Available at <a href="http://www.iht.com/articles/2006/02/27/news/poor.ph.p">http://www.iht.com/articles/2006/02/27/news/poor.ph.p</a>
- [17] Hutt, H. W. (1964) the Economy of the Color Bar, London: Institute of Economic Affairs
- [18] Harsch, E. (1993). Accumulators and Democrats: Challenging State Corruption in Africa. *Journal of modern African Studies* 31(10) 31-48
- [19] Hazlett, T. W. (1988). 'Economic Origin of Apartheid' Contemporary Policy Issues, 6: 85-104
- [20] Hope, R. (1985). Politics, Bureaucratic, Corruption and Maladministration in the Third World, International Review of Administrative Science, No. 1
- [21] Mbaku, J. M. (1992). Bureaucratic Corruption as Renting- Seeking Behaviour, Konjunktur Politik (Germany) 38 (4), 247-265
- [22] Obama, B. (2009). http/www.whitehouse.gov March 11th
- [23] Okpata, F. O. (2008) Policy Failure in National Development: Journal of Business and Management Technology, *Special Conference edition*, 204-219
- [24] Olowu, D. (1983). The Nature of Bureaucratic Corruption in Nigeria: International Review of Administrative Science, No 3
- [25] Onimode, B. (2001) 'Overview of Corruption and Organized Crimes in Africa', in L. Ibrahim et al (Eds) Fighting Corruption and Organized Crimes in Nigeria: Challenges for the New Millennium, Ibadan, Spectrum Books
- [26] Onu, D. Financial Corruption and Its Consequences: A Seminar Paper Presented to the Department of Public Administration, Nnamdi Azikiwe University, Awka
- [27] The Nation (2009) "Embarrassment made in Korea", The Nation, Monday May, pg 64
- [28] The Nation (2009b) "Let Someone Jump off the Cliff, Please" The Nation Sunday, May 31
- [29] Uguru, L.C (2004). The Role of Audit Alarm in Public Accountability: A Study of Abakaliki Local Government Area, Ebonyi State. An Unpublished B.Sc Project, Department of Accountancy, Ebonyi State University, Abakaliki
- [30] Ezeani E.O. (2006). Fundamentals of Public Administration, Enugu: Zik Chuks Publishers.
- [31] Uguru, L.C. and Ibeogu, A. S. (2014). Effects of Bureaucratic Corruption and Lack of Public Accountability in Grass root Transformation. *African Journal of Politics and Administrative Studies*
- [32] Ibeogu, A. S. and Onwe, S. (2015). Imperatives of Legislative Oversight in Nigerian Democratic System, *Research Journal on Humanities and Social Sciences*
- [33] Klaveren, Van. J. (1990). 'The Concept of Corruption, in A. J. Heideneimer: M. Johnson and V. T. Levine (Eds) Political Corruption: A Handbooks, New Brunswick, N. J., Transaction Publishers
- [34] Krieger, M. (1987). State and Bureaucracy in Europe: The Growth of a Concept in K. J. Meier (Ed) Politics and the Democracy, Wadsoworth Publishing Company Inc.
- [35] Lipset, S. M. and Lenz, G. S. (2000). Corruption, Culture and Markets in E. Lawrence and S. Huntington (Ed) Culture Matters, New York, Basic Books
- [36] Ugwu, L. I. (2011). Unethical Behaviour in Nigerian Organisation Setting; Its Evolution, Dimension and Impact on National Development, *Asian Social Science* 7(2) 20 24
- [37] Wikipedia (2009) Transparency (Behaviour) A Free Encyclopedia, Wikimedia Foundation Inc USA
- [38] William, W. E. (1989) South African War against Capitalism, New York; Praeger

Ibeogu, Aloysius. S. "Role of Government towards Financial and Bureaucratic Corrupt In the Local Government System In Nigeria." IOSR Journal of Business and Management (IOSR-JBM), vol. 19, no. 10, 2017, pp. 57–62.