Innovations

Anticorruption Thematic in the Fourth Nigerian Republic and Public Finance Management

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Abstract

After twenty-three (23) years of the fourth Nigerian republic corruption is still deep-rooted in the public sector and always overwhelmed successive administrations' anticorruption strategies leaving them helpless, perplexed and frustrated. The effect of the anticorruption strategies of the fourth Nigerian republic administrations on public finance management was examined using a survey method. The specific objectives of the study were to investigate the effect of anticorruption strategies of the fourth Nigerian republic on aggregate fiscal discipline, allocative efficiency and operational efficiency in public finance management. A structured questionnaire was used to elicit information from the respondents. A total of 492 valid responses were obtained from both physical and electronic means. Descriptive statistics and analysis of variance (ANOVA) were employed for data analysis using SPSS 22. The results show that Nigeria is still below average performance in the fight against corruption in all the indices of public finance management examined. It also reveals a significant positive effect on allocative efficiency but a negative effect on aggregate fiscal discipline and operational efficiency. The implication is that these anticorruption strategies have not yielded satisfactory results. Based on these findings the study recommends intensifying the effort and commitment of the leadership and civil society organization among others.

Key Words: *Anticorruption Strategies, Public Finance Management, Aggregate Fiscal Discipline, Allocative Efficiency, Operational Efficiency*

1. Introduction

Public finance is susceptible to fraud and corruption globally. The Nigeria experience is endemic (Onukelobi & Okoye, 2019). Historically, the magnitude of losses Nigeria had recorded to corruption is worrisome. There was an estimated loss of four hundred ($400) billion dollars from 1966 to 1999 (The Economist, October 21, 2006, in Ekweremadu, 2012). The fourth republic, which started with a successful transition to democracy after many years of military rule on 29 May 1999, ushered in a new era of corruption in the public sector. The indirect consequence is that corruption of the political class and top functionaries has impoverished the middle and lower-level officials, who also embraced corruption as a norm without any fear of consequences or sanctions. Consequently, the spread of corruption has engulfed roughly all the apparatus of public service, making basic social services almost inaccessible to the poor. These administrations headed by President Olusegun Obasanjo (1999 to 2007), President Umaru Musa Yaradua (2007 to 2010), President Goodluck

Ebere Jonathan (2010 to 2015) and the present, President Mahammodu Buhari (2015 to date), have their different reforms and strategies to ending corruption in Nigeria. Yet, it seems that corruption is deep-rooted in the public sector and always overwhelmed successive administrations' anticorruption strategies leaving them helpless, perplexed and frustrated.

Consistently, ending corruption and anticorruption reforms and strategies have become critical political campaign issues in Nigeria and a question of intense public debate with no solution trajectory. But, literature subscribes to the fact that the anticorruption campaign of the fourth republic, its legislation, and legal and enforcement institutions have suffered overwhelming defeat (Ekweremadu, 2010, Ekpo *et al.,* 2016, Suberu, 2018, Jubrin, 2020, Paul *et al.,* 2020). Ekpo *et al.* (2016) alleged that the present administration has neglected the root cause of corruption and focused on the manifestation. Jubrin, (2020) went further to say that it would be fascinating to curate the account of corruption around the public services of Nigeria including the Central Bank of Nigeria (CBN) by the time the tenure of this present administration elapses. Senator Datti Baba Ahmed in a television interview pointed out that there are several ways through which corruption thrives in the Nigeria public sector including inflated government contracts, unremitted government revenue, misuse of security votes, diversion of government assets and properties, wastefulness, that is, creating irrelevant avenues to write-off government funds, extortion including fifty naira bribe collected by the lower cadre officers to multi-million dollars collected be politically connected persons, and undue influence or peddling, otherwise known as man know man. In this case, proper evaluation of anticorruption behaviours viz a viz the assessment of the total input-process-out chain, including the various modus operandi of corruption is super vital (Mendelski, 2019 in Paul *et al.,* 2020) particularly as it affects public finance management in the Nigerian public sector.

Studies have shown that the bases for anticorruption reforms are to ensure that public resources are used for the best interest of the citizen through ensuring aggregate fiscal discipline, and allocative and operational efficiencies. In this context, only a comprehensive and holistic understanding of the modus operandi of corruption will foster drastic top-down measures for a more anticorruption fight under a democratic government. To this end, arguments on critical success factors have emerged. Most of the extant literature focused on strengthening institutions to fight corruption and very few explore the role of ICT in preventing and detecting corruption. The present study deviates from the previous studies to examine the effect of the anticorruption strategies of the fourth republic administrations on public finance management in Nigeria.

The specific objectives are to:

- Ascertain the effect of the anticorruption strategies of the fourth Nigerian republic administrations on fiscal discipline in public finance management in Nigeria.

- Examine the effect of the anticorruption strategies of the fourth Nigerian republic administrations on allocative efficiency in public finance management in Nigeria.

- Access the effect of the anticorruption strategies of the fourth Nigerian republic administrations on operational efficiency in public finance management in Nigeria.

2.1.1. Anticorruption Strategies

Anticorruption strategies are inextricable and complementary efforts, measures, rules, laws and actions taken by a state to ensure that public funds and resources are used in the public best interest (Fisman & Edward, 2007). The core principles of anticorruption reforms are to put in place specific measures that ensure adherence to the rule of law, proper management of public affairs and public property, transparency, integrity and accountability. Generally, most anticorruption strategies are harmonized at the individual and

institutional levels within the administrative, law enforcement and social change reforms (Bertot et al., 2010 in Ali and Ahmen, 2013; Grindle, 2017).

Based on extant literature, some of the fundamental attributes of a sound anticorruption strategy include:

- Leadership; represents a strong and technical commitment at the apex, clear communication and coordinated attitude, and stiff political will to implement and enforce the reforms, with clear strategies to manage differences, expectations and fears (The United Nations Office for Drugs and Crime [UNODC], 2015).
- The strategy must enforce efficient monitoring and oversight through audits, and regularly and apt assessment of the entire input-process-output chain, including various modus operandi of the corruption process (Mendelski, 2019 in Paul & Apeh, 2020).
- The strategy must encourage the adoption of open government through the deployment of information and communication technologies (ICT) and e-governance procedures for accessing public services, public reporting and access to public sector information such that manual processes are drastically reduced for increased efficiency, transparency and citizen participation (Bertot *et al* 2010; Ali & Ahmed 2012; Ameen & Ahmad, 2014).
- Must ensure that citizens and stakeholders such as the general public, civil society, private sector organizations, the media, academia, anticorruption offices, and end-users, participate in public sector processes, particularly the procurement and budgetary processes (OECD, 2016).
- Strengthen the institutional framework (anti-graft and legal) and enforce institutional autonomy (Suberu, 2018) among others.

2.1.2 Public Finance Management (PFM)

Public finance management (PFM) is a set of procedures, rules, laws and systems deployed to mobilize, allocate, expend, report and monitor the use of public resources (Schick, 1995, Andrew *et al*, 2012, Lawson, 2013). It is a practical finance cycle that involves some set of functions to ensure that public funds are transparently and efficiently managed, and actors can be held accountable. Ideally, the broad objective is to ensure that due process is followed to enshrine efficiency in operation; transparency, accessibility and availability of information, and accountability. Hence, the effectiveness of every PFM is usually evaluated by assessing the objectives which the system is set to address (Scheick, 1998, Ramkumar & Shapiro, 2010, Krause, 2013). Accordingly, previous studies such as Peterson (2006), Andrew *et al*. (2012) and Lawson (2013) observed the objectives of a sound PFM include ensuring aggregate fiscal discipline and achieving allocative and operational efficiencies.

Aggregate fiscal discipline is the alignment of total public expenditure with total revenue. In other words, it entails keeping government spending within sustainable limits, meaning that public expenditure should be consistent with targets for the fiscal deficit and does not trigger unsustainable levels of public borrowing (Ramkumar & Shapiro, 2010). Research has shown that instilling aggregate fiscal discipline is much easier said than done. ADB (2001) identified the fundamental problem as "the tragedy of the commons or common pool problem", positing that naturally, people possess the tendency to acquire as much as they can for any value which is perceived to be free. Empirical evidence have shown that ensuring realistic revenue estimates, maintaining sustainable expenditure limits, promoting optimal allocation to recurrent and capital expenditure, ensuring allocation to high-priority expenditure items, deployment of information technology to improve the integrity of the allocation processes, enhancing budget deficit management, minimized debt accumulation, improving allocation along economic sectors (education, security, health etc), curbing inflation of budgetary allocation, eliminating allocation to low-priority items, among others as specific activities to ensure aggregate financial discipline (ADB, 2001; Ramkumar & Shapiro, 2010; Aguguom & Ehiogu, 2016; Amah, 2019; Okuma & Kuma, 2019).

Allocative efficiency is ensuring that public resources are allocated within strategic priorities and spent on the "right" things (ADB, 2001). They also identified the problem of preference revaluation as deep-seated. Establishing sound priorities requires knowing the preference of the citizenry and ascertaining the cost of programs and the underlying economic realities is equally very cumbersome (Olurankinse, 2013). The absence of a reliable and comprehensive database on the socio-economic conditions of the Country, and a rigorous analytical framework for determining policy objectives is also a challenge; thus, some of the revenue and expenditure items are superimposed, with many extra-budgetary affairs and wastefulness (Olurankinse, 2013). Allocative efficiency can be achieved by developing a "list of priority rankings for all government programmes, projects, services and benefits so that high-priority items could be retained or augmented and low-priority items could be reduced or terminated (Akindele & Ayeni, 2012). Other studies suggested inclusiveness in the budgetary procedures, public and civil society participation in governance, and participation of small and medium enterprises (SMEs) in public procurement among others (Akindele & Ayeni, 2012; Onigbinde, 2014; Aguguom &Ehiogu, 2016; Omeje & Ogbu 2019).

Operational efficiency supposes that public services are rendered at an acceptable quality and reasonable cost (ADB, 2001). Put differently, it means to achieve maximum value for money spent. In this case, there are two fundamental problems "Government monopoly and Lack of adequate Supervision". Generally, the monopolist has little motivation to moderate costs and provide quality services and the government is not exempted. Because citizens have no choice, government monopoly introduces several kinds of unethical behaviours in public services. Prominent among them relate to due process and transparency in the award of government contracts and procurement, inflated government contracts, misuse of security votes and influence peddling or fraternity (Gabriel, 2012). Lack of adequate supervision contributed to the spread of corruption that engulfed roughly all the apparatus of public service, thus, conversion of public assets, extortion, leakages in revenue remittance and so on.

2.1.3 Anticorruption Reforms Strategies in the Fourth Republic

Before the fourth republic anticorruption crusade, all successive regimes were characterized by corruption and looted public assets (Ekweremadu, 2009), and Nigeria was consistently occupying the 1st and 2nd position in the Corruption Perspective Index (CPI) rating by the Transparency International (TI). Many also believed that there was a genuine motive to correct the reputational damage and reconcile Nigeria with the International community after years of isolation, secure debt relief, attract foreign investors and align to the global condition to reduce threats and pressure of sanctions at the global level by General Abdusalami Abubakar's regime (Ekweremadu, 2009; Aguguom & Ehiogu, 2016). But the notable lack of transparency and accountability in the award of contract for the construction of CBN headquarters (Nwaobi, 2002 in Ekpo *et al* 2016), the fraudulent disbursement of about N650 billion in just eleven months (Ekpo *et al* 2016) and the award of 4072 new contracts, 807 new appointments, 576 new licenses, 111 approvals and 807 awards and honours (Edo, 2006 in Ekpo *et al* 2016) exposed the regime to integrity questioning. This eventual lack of integrity of the regime to champion the anticorruption crusade pointed out that what the regime did was selective punishment of some members of Abacha's government targeted towards gaining political legitimacy. Consequently, the anticorruption crusade of the fourth republic was ignited by the perceived resistance of the public outcry by General Abubakar's regime to put most members of Abacha's government indicted for corruption on trial (Ekweremadu, 2009).

a. Anticorruption Reforms Strategies of President Olusegun Obasanjos' Administration

President Olusegun Obasanjo's administration pursued an anticorruption campaign with vigour. To curb the hydra-headed monster, the administration made the fight against corruption the number-one policy priority to ensure that culpable individuals no matter who and where do not go free (Oko 2002). The strategies

involved three outstanding measures which include comprehensive anticorruption reforms in the public service, the creation of specialized anticorruption agencies and an intensive international campaign. Paul *et al.* (2020) noted that these measures were pragmatic. The administration created the Independent Corrupt Practices and Other Related Offences Commission (ICPC) with collaborative Anticorruption and Transparency Monitoring Units (ACTUs) in the 92 government ministries, agencies, parastatals and establishments (Paul *et al.*, 2020). The administration also created the Economic and Financial Crimes Commission (EFCC). These two agencies were created to investigate and prosecute corrupt individuals (Ekweremadu, 2009). The anticorruption reforms of the public service brought several policies, including deregulation and privatization to minimize government monopoly and foster business-oriented public enterprises (Junaidu, 2019 cited in Paul *et al.,* 2020). Junaidu averred that these measures were taken to induce selfless services in public service, efficiency and professionalism. At the international level, the administration took measures to stop the flow of stolen funds overseas and previously recover the stolen funds hidden in foreign bank accounts. These measures include the signing of several anticorruption laws and international treaties, regular public statements and speeches denouncing corruption and calling for ethical reorientation.

Ekweremadu (2009) highlighted that the anticorruption crusade under Obasanjo's administration failed to bring top public officials to book for two reasons, poor funding and an inefficient judicial system. He posited that the much fund needed for investigation weren't sufficiently provided and the chronic delays caused by frequent adjournments, interlocutory orders and injunctions further compounded the problem. Mendelski (2019) observed that even within the agencies, cases of sabotage, leaking of pieces of evidence on individual prosecutorial misconduct, organizational and procedural inefficiencies as well as numerous other collateral damages were also a hindrance. Despite these challenges, Okonjo-Iwala (2014) cited in Paul *et al.* (2020) opined that the administrations' strategies curtailed corruption to a large extent. Successes were recorded in the recovery of looted funds, rebuilding the image of Nigeria internationally and securing debt relief, and unprecedented arrests of retired and serving public servants, big-time politicians including governors and legislators and chief executive officers of companies among others.

However, there were issues of corruption allegations among members of the government. Some of which include the sharing of N10 billion voted for poverty reduction, the N60 billion inflated cost of constructing the new ultramodern stadium, the $579 million bribe of the scandalous Halliburton contract, the alleged humongous Nigerian Senators bribery of the Third Term bill, Panalpina's Nigeria's National Identity Card Scheme scandal, the Siemens $1.6 billion settlement scandal, the Sagem $200 million bribe and the Sillbros Inc's $32 million among others (Ekpo *et al., 2016).* Worse still, the administration was criticized for selective arrest and prosecutions of corrupt individuals who are political opponents of the president. Sooner or later the anticorruption campaign of President Olusegun Obasanjo's administration was turned into a political instrument for intimidating unwanted political aspirants and paving the way for the president's anointed candidates (Ekweremadu, 2009). Although at the exit of the government in 2007, Nigeria was number 142 of the 179 countries in the CPI rating.

b. Anticorruption Reforms Strategies under President Umaru Musa Yar'Aduas' Administration

The existing public perception of Obasanjo's administration coupled with the controversy of the electoral process that brought the late President Umaru Musa Yar'Adua to power immediately arouse public curiosity about the incoming administration. In his inaugural address on May 29, 2007, late President Umaru Musa Yar'Adua pledged to pursue an impartial "zero-tolerance" policy towards corrupt officials based on the rule of law and due process (Human Rights Watch, 2009). Because of this approach, the popularly held view that Yar'Adua's administration backslides from the fight against corruption and has failed to sustain the tempo of the predecessor (Ekweremadu, 2010, Paul *et al.*, 2020). Ekweremadu observed that the critics argued that the

administration was hiding under the cover of the human right to protect corrupt politicians, especially former governors who assisted the elections.

Most of these criticisms do not stand to be absolutely correct because there were reliable shreds of evidence of some remarkable achievements. Under Yar'Adua's administration, corruption cases connected to politically exposed persons (PEPs) charged to court rose from 10 in 2008 to 50 in 2010, with about 100 convictions and recovery of funds worth $3.5 billion (EFCC, 2010 in Ekweremadu, 2010). Ekweremadu noted that there was no evidence to support the allegation of changes in policy for the prosecution of ex-officials. He maintained that the prosecution of top public officials for corruption didn't slow down having placed at least 11 former governors under trial. More individuals, including highly placed officials, were relieved of their appointments for not conforming to the administration's principles and policies, in particular violation of the Procurement Act (AbdulAzeez, 2020).

One of the reasons for the popularly held view that the administration was obstructing the activities of the Economic and Financial Crimes Commission (EFCC) in the fight against corruption was the way and manner the former anticorruption crusaders, particularly those who worked with the Obasanjo's administration was harassed. Notable examples were that of the former EFCC boss, Mr Nuhu Rubadu and the present governor of Kaduna State, Mallam Nasir El-Rufia, who served as the minister of the Federal Capital. Despite the government's position that the actions were based on human rights breaches, the widely held view was that Yar'Adua's administration was not very sincere about the anticorruption campaign and didn't intend to vigorously tackle corruption in his seven-point agenda (Human Right Watch, 2009; Ekweremadu, 2010).

c. Anticorruption Reforms Strategies under President Goodluck Ebere Jonathan's Administration

The demise of President Umaru Musa Yar'Adua ushered in the administration of President Goodluck Ebere Jonathan. President Jonathan's administration continued the anti-craft war against corruption from 2010 to 2015 focusing more on constitutional and institutional reforms (Saburu, 2018). An outstanding example was the Freedom of Information Act (FOIA) which was passed by the National Assembly on 24th May 2011 and assented to by President Goodluck Jonathan on 28th May 2011. The administration took a paradigm shift from the previous anticorruption drive with a greater focus on prevention (Onyibe, 2015). This paradigm shift strengthened the control system through the deployment of information technology and communication project and program, such as the government integrated information system, (GIIMS), Integrated Personnel and Payroll Information System (IPPIS), and Electronic Wallet (E-Wallet) scheme. Although, Onyibe (2015) argued that the government didn't properly articulate and sold its anticorruption program to the generality of the citizens so that they could key into it.

Some of the successes recorded in Jonathan's anticorruption crusade include eliminating ghost workers (66,000 thereby saving about N140b), automation of the notorious pension funds increasing man-to-machine interaction, the establishment of the national electricity power master plan resulting in the unbundling and privatization of PHCN and national automotive policy or road map for local assembly of vehicles in Nigeria (Onyibe, 2015). Resultantly, Nigeria moved from the 143rd to the 136th position in the corruption rating by TI in 2014. Accordingly, Saburu (2018) inferred that the constitutional and institutional reforms of the predecessor resulted in a more credible election contest in 2011 and even better in 2015.

However, towards the 2015 election, the popularly held view was that Jonathan's administration didn't pay attention to corruption and its scandalous manifestation because of its second-term ambition (Ekpo *et al,* 2016). Jingles of corrupt practices were manifesting in almost all the sectors, ministries and parastatals. For

instance, the alleged cases of corruption include the N2 billion tree seedling fraud awarded by the Ecological Fund Office; the 450MHz frequency which was valued at $50 million but was sold for less than $6 million; the scandalous N255 million allocation for the purchase of two bulletproof BMW cars by the Aviation Minister Ms Stella Oduah; the N195 billion pension fund misappropriation by Alhaji Maina; the alleged $20 billion unremitted oil sales revenue with a staggering $1.48 billion audited evidence and the prominent $2.1 billion arms deals scandal among others (Ekpo *et al,* 2016).

d. Anticorruption Reforms Strategies under President Muhammadu Buhari's Administration

As noted by the Center for Democracy and Development (2017) cited in Suberu (2018), the anticorruption crusade was rooted in Buhari's electoral manifesto pledging to promote ethical misconduct within the presidency and its appointees, amplify the autonomy of the anticorruption agencies, foster accountability, transparency and efficient management of resources and reduction in the cost of governance in all Ministries, Department and Agencies (MDAs), to promote whistleblower-protection legislation and to articulate a logical national anticorruption strategy. The emergence of President Muhammadu Buhari's administration in 2015 supposedly rekindled the hope of many Nigerians that a serious government with absolute desire, inclinations and political will to tackle corruption in Nigeria has emerged (Ekpo *et al.,* 2016). Indeed, Buhari's administration garnered a multifaceted anticorruption strategy.

Apart from reshuffling the anticorruption agencies (EFCC and ICPC) and the Code of Conduct Bureau and Tribunal, the administration seems to consolidate the preventive measures of the predecessor, enforcing the implementation of more information and technology-based measures (Treasury Single Account (TSA), the spreading of Government Management Finance Information System (GMFIS) and Integrated Personnel Payroll Information System (IPPIS) across ministries agenesis and department of the government., the President Initiative on Continuous Audit, the new Budget portal based on Public Sector Accounting Standards etc) (Suberu, 2018). Ekpo *et al.* (2016) also sight deviation in the strategy by placing absolute priorities on the recovery of looted funds and even the generation of more funds from concessional court judgments and bail charges.

No doubt, several successes have been recorded. The EFCC in collaboration with the ICPC and the Code of Conduct Bureau and Tribunal investigated and prosecuted many high-profile cases involving public officials or their associates, including former First Lady Patience Jonathan, Jonathan's national security adviser, two Supreme Court justices, former Senate President Bukola Saraki and several senators, former governors and deputy governors, and senior military officers Suberu (2018). These efforts also led to the recovery of looted funds in cash and assets in billions of dollars. It was also alleged that most public officers and politically connected persons quietly returned varying amounts in millions to naira to have a soft landing as the presidency advised (Ekpo *et al.,* 2018).

However, Buhari's anticorruption fight has failed to secure any high-profile convictions just like its predecessors. According to Ekpo *et al.* (2016), the strategies placed much emphasis on fighting the manifestation of corruption rather than focusing on harvesting the root and the vector of this germ. The Center for Democracy and Development (2017) in Subaru (2018) opined that the administration has failed to take necessary actions on core and foundational issues of anti-corruption. It seems the approach is shallow, self-contradictory and selectively enforced just like the former. No sooner than later, the presidency itself turned out to be a haven and a sort of refuge for corrupt politicians and prominent public office holders (Subaru, 2018), particularly as elections draw closer.

Several corruption cases that manifested include the alleged 100 billion naira in the 2016 Appropriation Bill inflation by the National Assembly (Falana, 2016); the 200 million naira invasive plant species contract awarded to Rholavision Nigeria Limited linked to the then Secretary of the Federation (SGF) Mr Babachir Lawal; and the Niger Delta Development Commission (NDDC) misappropriation of 147 billion contracts linked to Mr Nsima Etkere; to the recent 80 Billion Naira fraud connected to the Accountant General of the Federation and the 323.3 Billion non-accountable funds identified in the 2019 MDAs Audit (The Socio-Economic Right and Accountability Project [SEAP] in Jubrin, 2020) among others. Again, there are this rising speculations and rumours that the magnitude of corruption in the Apex bank is heartbreaking and can only be revealed at the end of Buhari's administration (Jubrin, 2020). Also fascinating is the alleged loss of $10.24 billion (N4.2trillion Naira) in crude oil revenue in the first six months of 2022. While the federal government blamed pipeline vandalism, oil theft and oil bunkering, the general public is questioning the efficacy of the anticorruption campaign of Buhari's administration (tribuneonline.ng). Based on the foregoing, Transparency International (TI) held that Nigeria is one of the countries that is making little or no progress in ending corruption (Suberu, 2017).

2.2 Theoretical Review

Theoretically, the *"Institutional theory"* as opined by Scott (2004) and Luo (2005) and the *"collective action theory"* proposed by Persson, *et al.* (2013) can be used to dissect corruption phenomenon in the fourth Nigerian republic. According to the institutional theory, the relationship between corruption, institutions, political systems, culture and gender is highly complex (Stensota, *et al.*, 2015). The assumption is that regardless of the existence of an anticorruption framework, such as well-defined anticorruption norms, pre-existing rule of law and independent anticorruption institutions with enforcement powers, corruption can still be entrenched in organizations, institutions and society (Luo, 2005). Scott (2004) and Luo (2005) contend that corruption has influence on the character, design and transparency of the political system and its institutions. To this end, anticorruption crusade cannot be effective in conditions were the sincerity and objectivity of the leadership is questionable.

On the other hand, the **"collective action theory"** proposed by Persson, *et al.* (2013) views corruption as a collective problem originating from trust and perception of other peoples' behaviour which serves as the bases for rationalizing their actions. This theory assumes that when corruption becomes a social norm, everyone starts seeing it as normal; and no one will want to take the exemption. As argued by Marquette and Peiffer (2015), people that engage in corrupt practices are fully aware of the consequences but chose to because they believe that "it doesn't make sense to be the only honest person in a corrupt system". Given this condition, Klitgaard, (2004), Persson, *et al* (2013) contends that anticorruption measures based on the principal-agent model will not be effective, as there are no "principled principals" who will enforce anticorruption norms. This view was supported by Appolloni and Nshombo, (2014) who averred that when corruption is deep-rooted in the institutional or organizational culture, it becomes a normal individual and societal practice and to impunity for violating or ignoring formal anticorruption rules. They suggested that collective and coordinated approaches, such as reform coalitions or proactive alliances of like minds will be needed to combat it.

2.3 Empirical Review

Empirically, scholars have examined the issues of corruption in public finance management from diverse perspective. In a survey of 119 government workers in Ondo state on the causes and implications of poor budgetary performance in Nigeria, Olurankinse (2013) employed multiple regressions of the ordinary least square and covariance and correlation analyses and found fraudulent manipulations, delay in the passage of the budget, poor planning, late release of funds and lack of adequate professional knowledge as determinants.

Oyedele (2014), Eghe and Paul (2015) examined the goal of achieving public policy from the budgetary perspective and found that delay in preparation, late submission and appropriation, cumbersome bureaucratic process of securing the release of funds, shortfall in revenue, poor implementation plan and above all corruption were responsible for the incessant budget failure at the stage of the formulation and implementation. Nwankpa and Okeke (2017) empirically interrogated the issues with the Nigerian budgetary processes and the way forward to change the processes. The study found that the budgetary processes in Nigeria are characterized by procedural indiscipline and crises of implementation and suggested citizens' inclusiveness in the entire procedures, implementation and overall values is critical to effect change in the Nigerian budgetary system. Suberu (2018) found that political corruption threatens to overshadow the tenacity of the country's anticorruption wars in Nigeria, and recommend strategies such as curbing presidential and gubernatorial discretionary powers, restructuring patronage-based fiscal federalism, depoliticizing key oversight institutions, expanding and entrenching current transparency laws, and promoting participatory constitutionalism.

From budgetary allocation angle, Akindele and Ayeni (2012) employed a descriptive method to examine the relevance, challenges and implications for the public sector finances and/or public expenditure pattern of democratic governance and citizens' participation in budgeting in Nigeria. The study concludes that interconnectedness among these concepts is democratic, good governance and budget is the participatory budgetary process, and the people's ability to understand this fact is where the ultimate powers over public policies abound. Onigbinde (2014) carried out a descriptive study to ascertain the possibilities of simplifying the budget processes in Nigeria and making them more inclusive through BudgIT. The study found that the present process is officially released in a non-readable format and most citizens have no clear understanding of government finances. The study suggests that BudgIT will lead to a more inclusive budgetary system and improve institutional reform because it uses a refined data mining skill methodology. The study carried out by Ogunlana (2016) used the Johansen Maximum Likelihood procedure and error correction mechanism to examine the connection between government spending, corruption and output growth, and found that public investment as a percentage of GDP and corruption influenced adversely output growth. Aguguom and Ehiogu (2016) and Omeje and Ogbu (2019) adopted the social role theory of unethical leadership to examine the effects of budget padding on Nigeria's economy with particular reference to the 2016/2017 budget appropriation. The study fathoms that increased estimates of projects negatively affect Nigeria's economy, and recommend appropriate sanctions for all abuse of powers and privileges by public and elected officials, increased publication of the appropriation bills to foster transparency and adequate monitoring through the audit to ensure credibility.

In a study to ascertain the capabilities of public e-procurement to curb corruption in public procurement, Neupane, et al. (2012) discovered that public e-procurement galvanizes transparency and accountability of the government procurement process, particularly with the automation and audit trail capabilities. A study of the effect of integrated financial management information system (IFMIS) on the financial management of the public sector in Kenya by Chado (2015) found that IFMIS improves organizational accountability systems, cash management and budgeting systems, internal control systems and financial reporting systems. The study also revealed a statistically significant positive effect of IFMIS on budgets and plans; managing cash balances; tracking the status of debts and receivables; monitoring the use of fixed assets and the performance of specific departments or units. The study on the role of ICT in enhancing accountability and transparency in DRC by Matiyabu, et al. (2017); Effiong, et al. (2017); Onukelobi and Okoye (2019); and Ikechi, et al. (2020) found that the deployment of modern automated technologies such International Public Sector Accounting Standards (IPSAS), Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS) and Government Integrated Financial Management Information System (GIFMIS), and the anti-financial corruption drive in public service in the DRC and Nigeria.

3. Methodology

The study used a survey design to seek respondents' perceptions on the subject. The research instrument was a questionnaire. The questionnaire trails the restricted choices technique on a Likert rating scale; *Strongly Agree = 5, Agree = 4, Undecided = 3, Disagree = 2, Strongly Disagree = 1.* The instrument was validated by experts thereafter; the tests of reliability were conducted by calculating its internal consistency after trial testing the instrument on 20 respondents drawn from the same population. The subscales; Anticorruption strategies and aggregate fiscal discipline, Anticorruption strategies and allocative efficiency, and Anticorruption strategies and operational efficiency have 10 items each and produced a reliability coefficient (r^{kk}) 0.867, 0.741 & 0.887 respectively, which were considered very reliable (Ikeagwu, 1998 in Udenze 2005). Subsequently, the questionnaire was administered to professionals (accountants, economists and others in finance-related fields) in public service and knowledgeable citizens; physically and electronically using Google-form. A total of 492 valid responses were generated from both sources. The data were analyzed using descriptive statistics and analysis of variance (ANOVA) was used to test the hypotheses. The decision was based on F-statistics values at 0.05 significant levels.

4.1 Descriptive Statistics
Table 1 Descriptive Statistics

S/N	Items	Obs.	Mean	Median	Mode	SD	SE.Mean
1: Anticorruption strategies and aggregate fiscal discipline in the Nigeria public sector							
	The anticorruption strategies have						
1	Ensured realistic revenue estimates	492	3.00	3	2	1.18	0.05
2	Maintained sustainable expenditure limits	492	2.73	3	2	1.13	0.05
3	Promoted optimal allocation to recurrent and capital expenditure	492	2.55	2	2	1.36	0.06
4	Ensured allocation to high-priority expenditure items	492	2.90	3	2	1.23	0.06
5	Deployed ICT to improve the integrity of the allocation processes	492	3.09	3	3	0.99	0.04
6	Enhance budget deficit management	492	3.42	4	4	1.05	0.05
7	Minimized debt accumulation	492	2.75	3	2	1.19	0.05
8	Improve allocation along economic sectors (education, security, health etc)	492	2.19	2	1	1.20	0.05
9	Curbed inflation of budgetary allocation	492	2.89	3	2	1.14	0.05
10	Eliminated allocation to low-priority items	492	2.67	3	3	1.03	0.05
	Summary		*2.82*	*3*	*2*	*1.15*	*0.5*

Table 1 Descriptive Statistics Cont'd

	2. Anticorruption strategies and allocative efficiency in the Nigeria public sector						
	The anticorruption strategies have						
1	Fostered inclusiveness in the budgetary procedures	492	3.33	3	4	0.84	0.04
2	Ensured citizens' priority-based public spending	492	2.69	3	3	0.96	0.04
3	Increased public and civil society participation in governance	492	3.14	3	4	1.06	0.05
4	Ensured that the estimates reflect the prevailing economic realities	492	2.98	3	4	1.37	0.06
5	Promoted transparency in public sector dealings	492	2.98	3	4	1.27	0.06
6	Ensured that government get the required feedback from the public	492	3.15	3	4	0.99	0.04
7	Minimized extra-budgetary affairs and wasteful allocation in the public sector	492	2.58	2	2	1.31	0.06
8	Increased public sector information availability and accessibility	492	3.31	4	4	1.04	0.05
9	Integrated all eligible firms to access government contract opportunities	492	2.50	2	2	0.93	0.04
10	Promoted participation of small and medium enterprises (SMEs) in public procurement	492	2.70	2	2	1.05	0.05
	Summary		*2.94*	*2.80*	*3*	*1.08*	*0.5*
	3. Anticorruption strategies on operational efficiency in the Nigerian public sector.						
	The anticorruption strategies have						
1	Improved the integrity of public revenue collection processes	492	3.33	4	4	1.15	0.05
2	Minimized revenue leakages and challenges of unremitted revenue	492	3.49	4	4	1.23	0.06
3	Promoted due process in contract awards and public procurement	492	2.75	2	2	1.20	0.05
4	Minimized extortion in the public sectors	492	2.45	2	2	1.25	0.06
5	Curbed the diversion of public assets	492	2.84	3	3	1.11	0.05
6	Minimized the misuse of security vote	492	2.28	2	2	1.13	0.05
7	Enforced maximum supervision and monitoring	492	2.83	3	3	1.14	0.05
8	Manifested in quality public services at reasonable costs.	492	2.83	3	2	1.01	0.05
9	Improve accountability in the public sector	492	3.08	3	4	1.15	0.05
10	Effectively facilitate recovery of looted funds and assets	492	3.19	4	4	1.14	0.05
	Summary		**2.91**	**3**	**3**	**1.15**	**0.05**

Source: SPSS 22 Output

The results of the descriptive statistics are depicted in table 2. The mean is the statistical average of the responses; the median is the central value in the distribution while the mode is the highest response. These

measures indicated mid-points of the responses and the average perception of the respondents. Ideally, the empirical relationship is drawn from these statistical tools, that is, items are negatively skewed *(Mean < Median)* and positively skewed *(Mean > Median)*. The mean of the instrument is 3. This implies that any response that attained a mean score of 3.0 and above was accepted or otherwise rejected.

The results show that the performance (p) of the anticorruption strategies is below average but not significantly below 3.0 with values from 2.55 – 3.42. Hence, we infer that the performance (p) of the anticorruption strategies on these items tends to average (p → M). But, for items with a mean ranging from 2.19 – 2.44, we infer that the performance (p) of the anticorruption strategies on these items is below average. This assertion is supported by the empirical evidence which suggests that most items are skewed negatively *(Mean < Median)* while a few tend toward positive *(Mean > Median)*. However, the summary of the subscales suggests that the empirical relationship between anticorruption strategies and aggregate fiscal discipline and operational efficiency in the Nigeria public sector skewed *negatively (Mean: 2.82 & 2.91 < Median: 3)* respectively while anticorruption strategies and allocative efficiency in the Nigeria public sector is positively skewed.

However, the standard deviation (SD) explained the variability in the responses. It shows that the respondents have a relatively similar opinion *(SD: ± 0.84 to 1.37)* for individual scale items and *(SD: ± 1.01 to 1.15)* for the subscale. Meanwhile the standard error of the mean (SEM) exhibited an average of 5% variability of the sample mean from the population mean, hence very acceptable.

4.2 Test of Hypotheses

1. H_0. The anticorruption strategies of the fourth republic administrations do not affect aggregate fiscal discipline in public finance management in Nigeria.

Table 2 ANOVA of Anticorruption Strategy and Aggregate Fiscal Discipline

		Sum of Squares	df	Mean Square	F	Sig
Between People		2772.527	491	5.647		
Within People	Between Items	484.930	9	53.881	63.219	.000
	Residual	3766.270	4419	.852		
	Total	4251.200	4428	.960		
Total		7023.727	4919	1.428		
Grand Mean = 2.8195						

Source: SPSS 22 Output

The results as depicted in table 3 shows the grand mean 2.82; F-statistics = 63.219 and P-value 0.000 < 0.05. This result indicated that the effect of the anticorruption strategies of the fourth Nigerian republic on aggregate fiscal discipline in the Nigerian public sector is very significant. It also implies that the grand mean of 2.82, though skewed negatively has significantly improved the aggregate fiscal discipline in the Nigerian public service.

2. H_0. The anticorruption strategies of the fourth republic administrations have no significant effect on allocative efficiency in public finance management in Nigeria.

Table 3 ANOVA of Anticorruption Strategy and Allocative Efficiency

		Sum of Squares	df	Mean Square	F	Sig
Between People		1756.319	491	3.577		
Within People	Between Items	404.166	9	44.907	47.792	.000
	Residual	4152.234	4419	.940		
	Total	4556.400	4428	1.029		
Total		6312.719	4919	1.283		
Grand Mean = 2.9374						

Source: SPSS 22 Output

Table 4 reveals that the results of the test of this hypothesis produced the grand mean of 2.94, F-statistic = 47.972, and P-values = 0.000 < 0.05. This result indicated that the effect of the anticorruption strategies of the fourth Nigerian republic on allocative efficiency in the Nigerian public sector is very significant. It suggested that the grand mean of 2.94 has significantly transformed the allocative in the Nigerian public service.

3. H_0. The anticorruption strategies of the fourth republic administrations do not contribute to operational efficiency in public finance management in Nigeria.

Table 4 ANOVA of Anticorruption Strategy and Operational Efficiency

		Sum of Squares	df	Mean Square	F	Sig
Between People		3234.992	491	6.589		
Within People	Between Items	624.341	9	69.371	93.073	.000
	Residual	3293.659	4419	.745		
	Total	3918.000	4428	.885		
Total		7152.992	4919	1.454		
Grand Mean = 2.9065						

Source: SPSS 22 Output

Table 4.7 indicates the ANOVA Output with a grand mean of 2.91, F-statistics = 93.073 and P-values .000 < 0.05. This result indicated that the effect of the anticorruption strategies of the fourth Nigerian republic on operational efficiency in the Nigerian public sector is very significant. It also implies that the grand mean of 2.91, though skewed negatively has significantly improved the operational efficiency in the Nigerian public service.

5.1 Conclusion

After twenty-three (23) years of the fourth Nigerian republic that started with promises of ending corruption with vigour in 1999, Nigeria has become the poverty capital of the world and disdained among the international communities due to endemic corruption. The anticorruption thematic of the fourth Nigerian republic was examined in connection to public finance management. The finding coincided with the assertion of the Transparency International that Nigeria is one of the countries in the world that has made little or no effort toward ending corruption despite the anticorruption jingles. Very worrisome is that in all the successive administrations, several key government functionaries and politically connected persons were linked to corrupt practices. At some point, the anticorruption strategies were turned to instruments of political intimidation and in some cases, the presidency turned into a safe haven and refuge for corrupt politicians. Leadership commitment, sincerity of purpose, and lack of inclusiveness of the successive

administrations and non-consolidation of all reforms were obvious. Therefore, the anticorruption strategies of the fourth Nigerian republic lack the preparedness of the political class and eventually, losses the support of civil society which are the essential precondition for the success of public sector reforms.

5.2 Recommendation

Based on the finding of this study, we recommend as follows:

- The Nigerian state should strictly adhere to the principles of effective fiscal discipline.
- The budgetary processes should be reevaluated to foster more inclusion and citizen participation so as to enhance its accountability, transparency, and priority base for efficiency in resource allocation.
- Increased supervision is required for efficiency in operation. The deployment of more automated solutions is required to limit human interference.
- Chiefly, leadership is critical. Nigeria desires committed leadership with sincerity of purpose and political will to challenge the existing status quo. Therefore, citizen and civil society organizations should double their effort to demand integrity audits of those aspiring for a leadership positions at all levels.

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