



Governance and Anti-Corruption Measures in Nigeria: Strategies for Enhancing Transparency, Accountability and Public Trust

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Abstract

This study examines governance and anti-corruption measures in Nigeria: strategies for enhancing transparency, accountability and public trust. The study performed a comprehensive analysis of institutional frameworks, previous anti-corruption strategies and regional variations. Utilizing Ordinary Least Squares (OLS) regression analysis, the research investigates the relationship between the strength of institutional frameworks for anti-corruption and levels of transparency and accountability, the impact of previous anti-corruption strategies on reducing corrupt practices within Nigerian governmental institutions, and the significance of regional differences in anti-corruption measures on public trust levels towards governmental institutions. The findings reveal a significant positive relationship between robust institutional frameworks and transparency/accountability, indicating that stronger frameworks correlate with higher governance integrity. The study also found a significant negative impact of the implementation of anti-corruption strategies on corrupt practices, suggesting that effective strategies can reduce corruption. However, no significant relationship was found between regional anti-corruption measures and public trust, indicating that varied regional impacts do not uniformly influence public perceptions of trust in governance. The study's recommendations include enhancing institutional capacities, refining anti-corruption strategies based on effective measures, and fostering inter-regional collaboration to share best practices. These measures aim to strengthen transparency, accountability, and public trust in Nigerian governance, contributing to sustainable development and societal well-being. This research underscores the importance of tailored anti-corruption efforts and robust institutional frameworks in addressing governance challenges in Nigeria, offering insights for policy formulation and strategic interventions in combating corruption.

Keywords Governance; Anti-corruption Measures; Enhancing Transparency; Accountability & Public Trust

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Introduction

In Nigeria, the pursuit of effective governance and anti-corruption measures stands as a critical imperative for fostering transparency, accountability, and public trust.

Governance encompasses the structures, processes, and institutions through which authority is exercised and decisions are made for the collective wellbeing of a society. It involves not only formal governmental bodies but also includes the broader framework of laws, policies, and practices that shape how power is distributed and utilized. Effective governance ensures transparency, fairness and the responsible stewardship of resources, aiming to foster trust among citizens and stakeholders while promoting sustainable development and social equity (Ibrahimi et al, 2023).

However, corruption significantly undermines effective governance by distorting decision-making processes, diverting resources intended for public good into private hands, and eroding public trust in institutions (Naher et al., 2020). It thrives in environments where accountability mechanisms are weak or compromised, perpetuating inequalities and hindering sustainable development efforts. Corruption has entrenched itself deeply within the fabric of Nigerian society, posing significant challenges to governance, economic development, and social cohesion (Odalonu, 2021). Despite ongoing efforts to curb corruption, its persistence remains a formidable obstacle to Nigeria's progress (Amah, 2018).

The historical backdrop of corruption in Nigeria, spanning from its colonial legacy to contemporary governance challenges, underscores the complexity and depth of the issue. Economically, corruption in Nigeria leads to market distortions, impedes investment, and diverts resources away from critical sectors. Socially, it exacerbates inequality, erodes public trust in institutions, and undermines social cohesion. Within the political realm, corruption intertwines with power dynamics, hindering effective governance and perpetuating a cycle of malfeasance (World Bank, 2016).

Though, Nigeria has implemented various anti-corruption measures, including the establishment of dedicated agencies and legislative reforms, challenges such as political interference, weak enforcement, institutional deficiencies and a culture of impunity persist, which exacerbate the issues (Khan et al., 2019). Civil society organizations and the media, who are crucial in exposing corruption and advocating for accountability, often face intimidation and harassment. Addressing corruption requires a multifaceted approach encompassing institutional reforms, transparency promotion, accountability mechanisms, and a cultural shift towards integrity (Kazeem, 2017).

Following the paucity of research in this crucial area, there is a pressing need for a study on governance and anti-corruption measures in Nigeria: strategies for enhancing transparency, accountability, and public trust. This study aims to provide insights to inform effective policy interventions and institutional reforms, restoring public confidence and promoting sustainable socio-economic development.

Statement of the Problem

The ideal governance scenario in Nigeria would involve robust transparency, accountability, and effective anti-corruption measures across all governmental institutions. This would ensure that public resources are utilized efficiently, public officials act ethically, and citizens trust their government to serve their best interests.

However, the current reality presents significant challenges. Weak institutional capacity within many governmental bodies hampers the effective enforcement of existing anti-corruption laws and regulations. Moreover, corruption remains pervasive, with instances of political interference undermining accountability mechanisms. There is a notable lack of transparency in government operations, particularly in budgetary processes and public procurement, which fuels suspicion and mistrust among citizens.

If these issues are not adequately addressed, the consequences could be severe. Continued erosion of public trust in governmental institutions may lead to widespread disillusionment and dissatisfaction among citizens. Moreover, corruption and inefficiencies could stifle economic growth and development by diverting resources away from

essential services and infrastructure projects. Social inequalities may worsen, and political instability could increase, jeopardizing national cohesion and sustainable development efforts.

Objectives of the Study

The main objective of the study is to examine governance and anti-corruption measures in Nigeria: strategies for enhancing transparency, accountability and public trust, while the specific objectives of the study are to:

- i. Assess the current landscape of governance and anti-corruption measures in Nigeria to identify existing challenges and gaps in enhancing transparency.
- ii. Evaluate the effectiveness of implemented strategies aimed at combating corruption and promoting accountability within Nigerian governmental institutions.
- iii. Propose evidence-based recommendations and strategies to strengthen transparency, accountability, and public trust in Nigeria's governance frameworks, considering both local context and international best practices.

Research Questions

The study provided answers to the following research questions:

- i. What are the key institutional challenges hindering transparency and accountability in governance within Nigeria, particularly regarding anti-corruption efforts?
- ii. How effective have past strategies and interventions been in addressing corruption within Nigerian governance structures, and what lessons can be learned from their successes and failures?
- iii. What innovative approaches and policy recommendations can be proposed to enhance public trust in Nigerian governmental institutions and foster a culture of transparency and accountability?

Statement of Hypotheses

The following hypotheses in null form will guide the study:

- i. There is no significant relationship between the strength of institutional frameworks for anti-corruption and the level of transparency and accountability in Nigerian governance.
- ii. Implementation of previous anti-corruption strategies has not resulted in a significant reduction in corrupt practices within Nigerian governmental institutions.
- iii. There is no significant difference in public trust levels towards governmental institutions between regions with varying levels of anti-corruption measures in Nigeria.

Significance of the Study

This study on governance and anti-corruption measures in Nigeria holds significant implications for various stakeholders, encompassing both individuals and institutions involved in governance, policymaking, and public administration. Key beneficiaries include:

Government Officials and Policymakers: Government officials at both federal and state levels stand to benefit from this study by gaining insights into effective strategies for enhancing transparency and accountability in public governance. The study's findings can inform the development of policies and initiatives aimed at combating corruption and improving public trust in governmental institutions.

Civil Society Organizations (CSOs) and Activists: CSOs and activists play a crucial role in advocating for transparency and accountability in governance. This study provides them with empirical evidence and recommendations that can strengthen their advocacy efforts and initiatives aimed at holding government accountable and promoting good governance practices.

Academic and Research Community: Researchers, scholars, and academics focusing on governance, anti-corruption measures, and public administration will find this study valuable for its contribution to the existing literature. It offers new insights and empirical data that can inform further research and scholarly debates on governance practices in Nigeria and similar contexts.

International Development Partners and Donor Agencies: International organizations, development partners, and donor agencies supporting governance reforms in Nigeria can use the findings of this study to tailor their assistance programs more effectively. It helps them understand local challenges, priorities, and effective interventions to promote transparency and accountability.

General Public and Citizens: Ultimately, the study benefits the general public and citizens of Nigeria by promoting awareness of governance issues, corruption risks, and the importance of transparency. By fostering a more transparent and accountable government, the study aims to enhance public trust and participation in democratic processes.

Definition of Terms

The following terms operationalized the study:

- i. **Governance:** Refers to the process and institutions through which decisions are made and implemented in the country, encompassing both formal government structures and informal power relations.
- ii. **Anti-corruption Measures:** Actions and policies designed to prevent, detect, and prosecute corrupt practices within public and private sectors.
- iii. **Transparency:** The accessibility and clarity of information related to government actions, decisions, and policies. It involves openness in processes, including budgeting, procurement, and decision-making.
- iv. **Accountability:** The obligation of government officials and institutions to provide an explanation and justification for their actions and decisions, and to accept responsibility for the consequences of their actions.
- v. **Public Trust:** The confidence and belief that government institutions and officials will act in the best interest of the public, uphold ethical standards, and deliver on their promises.

Review of Related Literature

Conceptual Review

Concept of Governance and Anti-Corruption

Good governance and the fight against corruption are inextricably linked. Effective governance, characterized by transparency, accountability, and the rule of law, is essential for preventing and mitigating corruption (Olanike et al., 2016). Conversely, pervasive corruption undermines the foundations of good governance and erodes public trust in government institutions.

Importance of Good Governance

Anazodo et al. (2015) posited that good governance is a fundamental prerequisite for sustainable development and the well-being of societies. It involves the effective and efficient management of a country's resources, the formulation and implementation of sound policies, and the establishment of responsive and accountable institutions (Khan, 2012). The principles of good governance include:

- i. **Transparency:** Ensuring that decision-making processes, policies, and the use of public resources are open and accessible to the public.
- ii. **Accountability:** Holding government officials and institutions responsible for their actions and decisions, with mechanisms for redress and sanctions.

- iii. **Rule of Law:** Ensuring that laws and regulations are fairly and consistently applied, without discrimination or political interference.
- iv. **Participation:** Enabling citizens to actively engage in the policy-making process and hold their government accountable.
- v. **Equity and Inclusiveness:** Ensuring that all members of society, regardless of their socioeconomic status, have equal access to public services and opportunities.

When these principles of good governance are upheld, it creates an environment that is less conducive to corruption and fosters greater public trust in government institutions.

Corruption and its Impact on Governance

Corruption, defined as the abuse of entrusted power for private gain, can take many forms, including bribery, embezzlement, nepotism, and the misuse of public resources (Khan et al., 2019). Corruption undermines good governance in several ways:

- i. **Undermining the Rule of Law:** Corruption can lead to the selective application of laws and regulations, creating a culture of impunity and disregard for the rule of law.
- ii. **Eroding Transparency and Accountability:** Corrupt practices often thrive in opaque decision-making processes, where there is a lack of transparency and accountability mechanisms.
- iii. **Distorting Policymaking and Resource Allocation:** Corruption can skew the allocation of public resources away from the public interest and towards private or political interests.
- iv. **Reducing Public Trust:** Widespread corruption erodes public confidence in government institutions and their ability to serve the common good.
- v. **Hindering Economic Development:** Corruption can discourage foreign investment, stifle innovation, and divert resources away from critical public services and infrastructure.

The detrimental effects of corruption on governance and development are well-documented, underscoring the urgent need for effective anti-corruption strategies.

Integrating Anti-Corruption Efforts into Governance Reforms

Addressing corruption requires a comprehensive and multifaceted approach that is integrated into broader governance reforms (Albert, 2016). Some key elements of this approach include:

- i. **Strengthening Institutional Capacity:** Investing in the capacity and independence of anti-corruption agencies, auditing bodies, and other oversight institutions to enhance their ability to investigate, prosecute, and prevent corruption.
- ii. **Enhancing Transparency and Accountability:** Implementing policies and mechanisms that promote transparency in government operations, public procurement, and the management of public finances.
- iii. **Empowering Civil Society and Media:** Fostering an enabling environment for civil society organizations and independent media to monitor government activities, expose corruption, and hold leaders accountable.
- iv. **Improving Public Financial Management:** Implementing sound financial management practices, such as the adoption of internationally recognized accounting standards, the establishment of robust internal controls, and the use of e-procurement systems.
- v. **Reforming the Judiciary:** Strengthening the independence, integrity, and capacity of the judicial system to ensure the effective enforcement of anti-corruption laws and the fair adjudication of corruption-related cases.
- vi. **Enhancing Public Sector Integrity:** Developing and enforcing codes of conduct, asset declaration requirements, and merit-based recruitment and promotion systems for public officials.
- vii. **Promoting Whistleblower Protection:** Establishing comprehensive whistleblower protection laws and mechanisms to encourage the reporting of corruption and safeguard those who come forward.

- viii. **Fostering International Cooperation:** Engaging in regional and global anti-corruption initiatives, including the exchange of information, the repatriation of stolen assets, and the extradition of corrupt individuals.

By integrating these anti-corruption measures into broader governance reforms, governments can create an environment that is less conducive to corruption and more supportive of sustainable development.

Overview of Current Governance Structures and their efficacy in promoting transparency and combating corruption.

In Nigeria, the governance landscape is characterized by a complex interplay of constitutional provisions, institutional frameworks, and regulatory mechanisms aimed at guiding public administration and ensuring accountability. The country operates a federal system with power distributed among the federal, state, and local governments, each with distinct roles and responsibilities delineated by the constitution (Gberevbie, 2014).

At the federal level, Nigeria's governance is structured around key institutions such as the Presidency, the National Assembly (comprising the Senate and House of Representatives), and the Judiciary. These institutions form the backbone of the country's governance framework, overseeing policymaking, law enactment, and judicial review respectively. However, challenges such as bureaucratic inefficiencies, overlapping mandates, and insufficient coordination between these branches often hinder effective governance and transparency (Odo, 2015).

Transparency in Nigeria's governance is further influenced by regulatory bodies such as the Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), and the Auditor-General's Office. These agencies are tasked with investigating and prosecuting corruption cases, ensuring compliance with financial regulations, and auditing government expenditures. Despite their mandates, their effectiveness can be hampered by political interference, resource constraints, and legal loopholes that undermine their operational autonomy and impact (Igbokwe-Ibeto et al., 2014).

Moreover, the Nigerian government has adopted various anti-corruption strategies and initiatives over the years, including the implementation of procurement reforms, public sector audits, and the establishment of anti-corruption task forces. While these efforts represent steps towards combating corruption, their overall impact remains variable due to challenges such as inadequate funding, limited public awareness, and the persistence of systemic corruption networks (Akpabio, 2013).

In assessing the efficacy of Nigeria's current governance frameworks, it becomes evident that enhancing transparency and combating corruption requires comprehensive reforms. These reforms should prioritize strengthening institutional capacities, reinforcing legal frameworks, promoting civic engagement, and leveraging technology to improve transparency in public service delivery and decision-making processes. By addressing these issues, Nigeria can foster a more accountable governance system that rebuilds public trust and advances sustainable development goals.

Key Obstacles and Deficiencies Hindering Effective Transparency and Anti-corruption Efforts in Nigeria

In Nigeria, several challenges and gaps impede the effectiveness of efforts to enhance transparency and combat corruption (Fatile, 2012). The following obstacles are identified to better understand the root causes and potential solutions:

- i. **Weak Institutional Capacity:** Many governmental institutions lack sufficient resources, expertise, and independence to effectively enforce anti-corruption measures and ensure transparency. This results in limited oversight and accountability mechanisms, allowing corruption to persist unchecked.
- ii. **Political Interference and Elite Capture:** Political interference often undermines the autonomy of anti-corruption agencies and regulatory bodies, influencing their investigations and enforcement actions. Additionally, elite capture of public resources and decision-making processes perpetuates corruption at higher levels of governance.
- iii. **Legal and Regulatory Frameworks:** Existing legal and regulatory frameworks may be inadequate or inconsistently applied, creating loopholes that enable corrupt practices. Strengthening these frameworks and ensuring their consistent enforcement is essential for enhancing transparency and accountability.
- iv. **Lack of Public Awareness and Participation:** Limited public awareness of rights, responsibilities, and available channels for reporting corruption reduces citizen engagement in anti-corruption efforts.

- Increasing awareness through education and outreach programs can empower citizens to hold officials accountable.
- v. **Complexity and Inefficiency in Public Procurement:** Procurement processes often lack transparency, with opaque bidding processes and inadequate monitoring facilitating corrupt practices. Streamlining procurement procedures and enhancing transparency can mitigate these challenges.
 - vi. **Corruption in the Judiciary:** Corruption within the judiciary undermines the rule of law and diminishes trust in the legal system. Addressing judicial corruption through reforms, ethical standards, and accountability mechanisms is crucial for upholding justice and combating impunity.
 - vii. **Cross-Border and International Dimensions:** Corruption networks often transcend national borders, necessitating international cooperation and anti-corruption measures. Strengthening international partnerships and frameworks can help address transnational corruption challenges effectively.
 - viii. **Resource Constraints and Funding:** Insufficient funding for anti-corruption agencies and oversight bodies limits their operational capacity and ability to implement robust anti-corruption strategies. Adequate resource allocation and financial management are essential for sustaining anti-corruption efforts.

Effectiveness of Current Strategies in Reducing Corruption and Enhancing Accountability

Corruption remains a significant challenge in Nigeria, impacting the country's economic development, public service delivery, and overall governance (Felicia, 2013). Over the years, various strategies and initiatives have been implemented to address corruption and improve accountability. The outcomes and effectiveness of some of the key anti-corruption efforts in Nigeria are elucidated below:

i. Anti-Corruption Agencies and Legislation

Nigeria has established several specialized anti-corruption agencies, such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC). These agencies have been tasked with investigating and prosecuting corruption cases. However, their effectiveness has been mixed. While they have secured some high-profile convictions, they have also faced criticism for selective prosecution, lack of political will, and insufficient resources. In addition, the country has enacted legislation such as the Corrupt Practices and Other Related Offences Act and the Money Laundering (Prohibition) Act to provide a legal framework for combating corruption. These laws have helped to criminalize various corrupt practices and empower the anti-corruption agencies. However, the implementation and enforcement of these laws have been uneven, with concerns raised about the judicial system's ability to effectively prosecute corruption cases.

ii. Public Financial Management Reforms

Nigeria has undertaken various public financial management reforms to improve transparency and accountability in the use of public funds. These include the implementation of the Treasury Single Account (TSA) system, which consolidates government revenues into a single account, and the adoption of the Integrated Payroll and Personnel Information System (IPPIS), which aims to eliminate ghost workers and payroll fraud. The outcomes of these reforms have been mixed. While the TSA has helped to reduce leakages and improve the government's ability to track its financial resources, concerns remain about the transparency and oversight of public procurement processes. Similarly, the IPPIS has helped to address the issue of ghost workers, but challenges persist in ensuring accurate and comprehensive payroll data.

iii. Whistle-blowing and Asset Recovery

Nigeria has introduced a whistle-blowing policy to encourage citizens to report corruption and other financial crimes. The policy offers financial rewards and protection for whistle-blowers. However, the effectiveness of the policy has been limited, with concerns about the safety and security of whistle-blowers, as well as the lack of a robust system for processing and investigating the reports. Additionally, the government has made efforts to recover assets stolen through corrupt practices. The EFCC has seized and recovered significant amounts of funds and assets, which have

been used to fund various development projects. However, the process of asset recovery has faced challenges, such as legal and jurisdictional hurdles, as well as the need for international cooperation.

iv. Citizen Engagement and Civil Society Participation

The Nigerian government has recognized the importance of citizen engagement and civil society participation in the fight against corruption. Initiatives such as the Open Government Partnership and the Extractive Industries Transparency Initiative have aimed to promote transparency and accountability in government operations and the extractive industries. These efforts have had some positive outcomes, such as increased access to government information and improved disclosure of revenue from the extractive sector. However, the overall impact of these initiatives has been limited, with concerns about the lack of sustained political commitment and the need for more meaningful citizen engagement.

Governmental Institutions' Adherence to Anti-corruption Policies and their Contributions to Fostering Accountability

Combating corruption and enhancing accountability are critical priorities for the Nigerian government. Over the years, various governmental institutions have been tasked with developing and implementing anti-corruption policies and initiatives (Gaventa & McGee, 2013). This evaluation examines the adherence of these institutions to their mandates and their contributions to fostering accountability in the country.

1. Anti-Corruption Agencies

The Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC) are the two primary anti-corruption agencies in Nigeria. These institutions have been granted significant powers and responsibilities to investigate, prosecute, and prevent corruption-related offenses.

- a. **Adherence to Anti-Corruption Policies:** The EFCC and ICPC have made efforts to adhere to their mandates and the relevant anti-corruption laws and policies. They have conducted high-profile investigations, secured convictions, and recovered stolen assets. However, concerns have been raised about the selective nature of their prosecutions, with allegations of political interference and bias.
- b. **Contributions to Accountability:** The anti-corruption agencies have played a role in enhancing accountability by exposing and sanctioning corrupt practices. Their investigations and prosecutions have brought some public officials and private sector actors to justice. However, the impact of their efforts has been limited by resource constraints, institutional weaknesses, and the challenges within the judicial system.

2. Public Financial Management Institutions

Institutions responsible for public financial management, such as the Office of the Accountant-General of the Federation, the Office of the Auditor-General, and the Budget Office of the Federation, play a crucial role in ensuring transparency and accountability in the use of public resources.

- a. **Adherence to Anti-Corruption Policies:** These institutions have implemented various policies and reforms aimed at improving financial management, such as the Treasury Single Account (TSA), the Integrated Payroll and Personnel Information System (IPPIS), and the adoption of accrual-based International Public Sector Accounting Standards (IPSAS). However, concerns remain about the effective implementation and oversight of these systems.
- b. **Contributions to Accountability:** The public financial management institutions have contributed to accountability by enhancing transparency in government financial operations, reducing leakages, and improving the management of public funds. However, challenges persist in ensuring comprehensive reporting, effective auditing, and timely action on audit findings.

3. Public Procurement Institutions

Institutions responsible for public procurement, such as the Bureau of Public Procurement and the National Council on Public Procurement, are critical in ensuring transparency and fairness in government contracts and acquisitions (Oke, 2010).

- a. **Adherence to Anti-Corruption Policies:** The public procurement institutions have developed policies and guidelines aimed at promoting competitive bidding, reducing conflicts of interest, and improving the oversight of contract awards. However, the implementation of these policies has been uneven, with persistent concerns about favoritism, bid-rigging, and lack of effective monitoring.
- b. **Contributions to Accountability:** The public procurement institutions have made efforts to enhance accountability by increasing the disclosure of contract information, establishing complaint mechanisms, and promoting the use of e-procurement platforms. However, the impact of these efforts has been limited, and more work is needed to address the entrenched corruption in the public procurement system.

4. Public Service Commission and Code of Conduct Bureau

The Public Service Commission and the Code of Conduct Bureau are responsible for upholding ethical standards and ensuring the integrity of the public service (Ogbeidi, 2012).

- a. **Adherence to Anti-Corruption Policies:** These institutions have developed codes of conduct, asset declaration requirements, and disciplinary mechanisms to promote integrity and accountability among public officials. However, the enforcement of these policies has been inconsistent, and allegations of political interference and lack of independence continue to undermine their effectiveness.
- b. **Contributions to Accountability:** The Public Service Commission and Code of Conduct Bureau have contributed to accountability by investigating and sanctioning public officials for misconduct and ethical breaches. However, their impact has been limited, and more needs to be done to strengthen their capacity and independence.

Contextual Integration of International Standards: Integrating Global Best Practices into Local Governance Frameworks to Rebuild Public Trust and Improve Governance Outcomes in Nigeria

Integrating global best practices into Nigeria's local governance frameworks is essential for rebuilding public trust and improving governance outcomes (Iheanacho, 2013). By adopting international anti-corruption conventions such as the United Nations Convention against Corruption (UNCAC) and the African Union Convention on Preventing and Combating Corruption, Nigeria can strengthen its legal frameworks and enhance cooperation with international partners. This alignment ensures that Nigerian institutions are held to rigorous standards of transparency, accountability, and ethical conduct, crucial for combating endemic corruption (Odey, 2015).

Moreover, benchmarking Nigerian anti-corruption agencies against global standards helps identify areas for improvement in governance structures and operational effectiveness. Training programs and knowledge exchanges with international partners further bolster institutional capacity in investigative techniques and legal frameworks. These initiatives not only enhance the skills of Nigerian officials but also promote a culture of integrity and professionalism within the public sector (Akomolede, 2012).

Technological advancements play a pivotal role in enhancing transparency. Digital governance solutions and e-governance platforms facilitate secure and transparent record-keeping, crucial for financial management and electoral processes. Utilizing blockchain technology can further strengthen accountability by ensuring immutable records and reducing opportunities for fraud and manipulation (Arowolo & Aluko, 2012).

Furthermore, fostering ethical leadership and integrity among public officials is paramount. Strengthening enforcement of ethical standards and codes of conduct promotes accountability and responsiveness to citizen needs. Leadership development programs that emphasize ethical leadership and effective governance instill a commitment

to public service excellence. Regular monitoring and evaluation of progress in implementing international standards are essential. This includes assessing the impact of reforms on transparency, corruption reduction, and overall governance effectiveness. By prioritizing these strategies, Nigeria can lay a robust foundation for sustainable development, attracting investment, and improving the quality of life for its citizens through accountable and transparent governance.

Theoretical Review

This study is theoretically underpinned on Principal-Agent Theory.

Principal-Agent Theory

Principal-Agent Theory is highly relevant to the study of governance and anti-corruption measures in Nigeria. This theory examines the relationship between principals (e.g., citizens, voters) and agents (e.g., government officials, politicians) where the latter are entrusted to act on behalf of the former. The core premise of Principal-Agent Theory is that agents may not always act in the best interests of principals due to information asymmetry, differing incentives, and moral hazards.

Relevance to the Study

Information Asymmetry: In Nigeria, citizens often lack complete information about government actions, expenditures, and decision-making processes. Principal-Agent Theory helps in understanding how this information asymmetry can lead to opportunities for corruption and misuse of public resources.

Incentive Structures: The theory highlights how the incentives of agents (government officials) may not align with the interests of principals (citizens). In Nigeria, where corruption is a pervasive issue, understanding these incentive structures can elucidate why corruption persists despite anti-corruption measures.

Accountability Mechanisms: Principal-Agent Theory underscores the importance of robust accountability mechanisms to ensure that agents act in the best interests of principals. In the context of Nigeria, this theory suggests that strengthening accountability mechanisms, such as transparency in decision-making and effective oversight institutions, is crucial for enhancing governance and reducing corruption.

Policy Implications: By applying Principal-Agent Theory, policymakers can design strategies that align the incentives of government officials with the interests of citizens. This may include implementing performance-based incentives, strengthening monitoring and evaluation systems, and promoting a culture of integrity and accountability within government institutions.

Methodology

Research Design

This study utilized mixed-methods approach, integrating quantitative and qualitative methodologies to comprehensively investigate governance and anti-corruption measures in Nigeria. Quantitative data collection involves structured surveys administered to stakeholders, focusing on close-ended questions to gather numerical insights into perceptions, experiences, and attitudes towards corruption and governance. Meanwhile, qualitative data is gathered through semi-structured interviews and focus group discussions with key informants, such as policymakers, civil society leaders, and community representatives.

Population of the Study

The population for the study was estimated to be nineteen thousand two hundred and fifty (19,250) government officials, civil society activists, legal experts, and members of the public directly involved or affected by governance and corruption issues within Nigeria.

Sample Size

The sample size is 384 respondents. It was determined using the Cochran formula. This particular Cochran formula is appropriate for calculating sample size when the population size is large (typically considered greater than 10,000). It ensures that the sample adequately represents the population characteristics with a specified margin of error. See computation below:

$$n = \frac{Z^2 \times p \times (1-p)}{e^2}$$

Where;

- n = Minimum sample size required
- Z = Z-score corresponding to the desired level of confidence (e.g., Z ≈ 1.96 for 95% confidence level)
- p = Estimated proportion of the population with the attribute of interest (50% or 0.5 is assumed)
- e = Margin of error (often expressed as a proportion), 0.05.

$$n = \frac{1.96^2 \times 0.5 \times (1-0.5)}{0.05^2} = \frac{3.8416 \times 0.5 \times 0.5}{0.0025} = \frac{0.9604}{0.0025} = 384 \text{ approx.}$$

Sample Size Determination

A stratified random sampling technique was employed to ensure representative sampling across federal, state, and local government levels, as well as within public, private, and civil society sectors, covering diverse geographic regions.

Instrument of Data Collection

The study used questionnaire as the major research instrument.

Methods of Data Analysis

Ordinary Least Square Regression analysis was employed to examine the relationships between variables. Specifically, coefficients and t-statistics were calculated to assess the strength and direction of associations among the variables of interest. Statistical significance tests were conducted to determine whether observed associations were statistically significant or chance findings.

Results and Discussions

Table 1: Regression Analysis Result

<i>Hypothesis</i>	<i>Independent Variables</i>	<i>Coefficient</i>	<i>Standard Error</i>	<i>t-stat</i>	<i>p-value</i>
I	Strength of Institutional Frameworks for Anti-Corruption	0.356	0.078	4.564	0.001
II	Implementation of Previous Anti-Corruption Strategies	-0.212	0.065	-3.254	0.002
III	Regional Anti-Corruption Measures	0.045	0.032	1.406	0.162
<i>Constant</i>	Constant term	1.234	0.321	3.843	0.001

Sources: SPSS Output of Field Survey, 2024

Hypothesis i: Relationship between Institutional Frameworks and Transparency/Accountability

Interpretation: The coefficient of 0.356 with p -value of $0.001 < 0.05$ indicates a significant positive relationship between the strength of institutional frameworks for anti-corruption and the level of transparency and accountability in Nigerian governance. This suggests that stronger institutional frameworks tend to be associated with higher levels of transparency and accountability.

Hypothesis ii: Impact of Previous Anti-Corruption Strategies on Corruption Reduction

Interpretation: The coefficient of -0.212 with p -value of $0.002 < 0.05$ suggests a significant negative relationship between the implementation of previous anti-corruption strategies and the reduction in corrupt practices within Nigerian governmental institutions. This indicates that as anti-corruption strategies are implemented, there tends to be a reduction in corrupt practices.

Hypothesis iii: Public Trust Levels and Regional Anti-Corruption Measures

Interpretation: The coefficient of 0.045 with p -value of $0.162 > 0.05$ indicates that there is no significant relationship between regional anti-corruption measures and public trust levels towards governmental institutions in Nigeria. This means that variations in anti-corruption measures across regions do not significantly affect public trust levels.

Summary of Findings

The following summarizes the key findings:

- i. The analysis revealed a significant positive relationship (Coefficient = 0.356, p -value of 0.001) between the strength of institutional frameworks for anti-corruption and the level of transparency and accountability in Nigerian governance. This suggests that stronger institutional frameworks are associated with higher levels of transparency and accountability.
- ii. Implementation of previous anti-corruption strategies showed a significant negative relationship (Coefficient = -0.212, p -value = 0.002) with corrupt practices within Nigerian governmental institutions. This indicates that as anti-corruption strategies are implemented, there tends to be a reduction in corrupt practices.
- iii. There was no significant relationship found (Coefficient = 0.045, p -value = 0.162) between regional anti-corruption measures and public trust levels towards governmental institutions in Nigeria. This suggests that variations in anti-corruption measures across regions do not significantly influence public trust levels.

Conclusion

This study provides valuable insights into governance, anti-corruption measures, and public trust in Nigeria. Through regression analysis, the research confirms that stronger institutional frameworks for anti-corruption are positively associated with greater transparency and accountability in Nigerian governance. This highlights the pivotal role of robust institutions in fostering open and accountable practices. The study also found that the implementation of previous anti-corruption strategies has a clear and significant negative relationship with corrupt practices within Nigerian governmental institutions. This underscores the effectiveness of strategic anti-corruption measures in mitigating corruption and improving governance integrity. However, despite variations in regional anti-corruption efforts, the research did not find a significant overall impact on public trust levels towards governmental institutions across Nigeria. This suggests that while localized anti-corruption measures may differ, they do not uniformly influence public perceptions of trust in governance. These findings underscore the complexity of governance challenges in Nigeria and emphasize the critical importance of tailored anti-corruption strategies and strong institutional frameworks. Policymakers and stakeholders can use these insights to prioritize reforms that enhance institutional effectiveness, strengthen anti-corruption initiatives, and bolster public confidence in governmental institutions.

Recommendations

Based on the findings and conclusions drawn from this study, the following recommendations are proposed:

- i. Enhance the capacity and independence of anti-corruption agencies and regulatory bodies nationwide. Allocate adequate resources for training and equipping officials to enforce anti-corruption laws effectively.
- ii. Foster a culture of integrity and ethical conduct within governmental sectors through continuous awareness campaigns, incentives for compliance, and robust enforcement of anti-corruption policies.
- iii. Develop and implement a robust national anti-corruption strategy that integrates preventive measures, enforcement actions, and public awareness campaigns. This strategy should include clear goals, timelines, and measurable indicators to assess progress. Strengthen collaboration with international partners and civil society organizations to enhance information sharing, capacity building, and collective action against corruption.

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