

Role of Economic and Financial Crime Commission in Ensuring Financial Accountability in Nigeria Public Sector (A Study of Niger Delta Development Commission: 2011 -2021)

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Abstract: *The Niger Delta Development Commission was primarily established to enable the government to make amends for its long-standing neglect of the Niger Delta region. The study examined the role of the Economic and Financial Crime Commission in ensuring financial accountability in the Nigerian public sector, especially with the Niger Delta Development Commission, from 2011 to 2021. The study adopted the content analysis method (thematic method) as the data was mainly from secondary sources. Analysis of data gathered indicated that in the Niger Delta region, the human development index has significantly decreased in 2016, 2018, and 2019. By implication, the enormous sum of money invested in the area via NDDC and other organizations has not significantly raised the average life expectancy, rate of literacy, or income of the locals. High-ranking members of the NDDC, together with their political supporters, have been detained and charged by the Economic and Financial Crime Commission with defrauding the government of funds and manipulating financial ethics. Since 2000, the Niger Delta region has continued to be a battleground between the security forces and unruly youths. Piped water, decent road networks, hospitals, and educational facilities, among other necessities, have remained a mirage. Based on the above findings, the researchers recommended a huge and holistic investment in human capital development, basic amenities, and financial assistance to the locals. The EFCC should step up its efforts to prevent and prosecute corruption in the NDDC and other government agencies. Finally, the government must engage in dialogue with the youth in order to achieve long-term peace and stability in the region.*

Keywords: Economic and Financial Crime Commission, Financial Accountability, Niger Delta Development Commission

Introduction

The major chunk of Nigeria's foreign earnings comes from crude oil. Better still, the leading source of revenue for the Federal Government of Nigeria remains the crude oil business. Specifically, Nigeria discovered crude oil in a small village called Oloibiri in the year 1956 by Shell D'Arcy, ending years of unsuccessful attempts (Isochukwu, 2018; Udosen, Abasi-Ifreke and George, 2009). Oil exploration in the Niger Delta area gained serious attention in the 1958s when production reached 5,100 barrels a day and a regular shipment of crude oil from Nigeria to Europe (Isochukwu, 2018). The trend continued as soon as the Nigerian civil war ended in 1970. Both the oil companies and the Nigerian government made no effort to seriously tackle environmental, social, and economic challenges posed by crude oil exploration in those areas (Udosen, Abasi-Ifreke, and George, 2009).

The benefits of oil exploration and exportation in the Niger Delta continue to soar, geometrically, with concomitant increases in government revenues and huge earnings by oil companies. Munir (2012) affirmed that Nigeria became the wealthiest country in Africa in the 1970s, generally described as a "Golden Decade". He further maintained that production rose from 5100 to 2.3 million barrels in the years between 1958 and 1974. Within these years, Nigeria's revenue from oil increased from N200, 000 to N3.7 billion (Munir, 2012). During these periods, Lagos city and other cities received government attention in the form of infrastructure and other social amenities, while Niger Delta areas were abandoned to wallow in a state of poverty, disease, environmental degradation, et cetera (Okolo, 2014). As this neglect persisted, youths of the Niger Delta region began to agitate for a fair share of the oil revenue. The targets were companies and expatriates; government infrastructures were never spared. In a bid to address the ill-treatment meted on the citizens of the Niger Delta, the government of former military head of state, General Ibrahim Badamosi Babangida, initiated the Oil Mineral Producing Areas Development Commission (OMPADEC) in 1992, with a reasonable allocation for their operation (Okolo, 2014). However, due to the perceived inability of OMPADEC to address issues raised by Niger Delta states, the civilian governments of former president Olusegun Obasanjo enacted an act establishing another commission, named the Niger Delta Development Commission (NDDC), in 2000. Okolo captured the scenario as follows:

The failure of these economic interventionist agencies (stop-gap approaches) worsened the socioeconomic and political conditions of the people and led to unprecedented conflicts in the region, especially from the early 1990s. Frustration/aggression School Thought in Peace and Conflict Studies better captures this reality. Thus, people violently protested against incessant oil spillages, pollution, under-development, exclusion, and the over 50 years of gas flaring that have impacted negatively on the people [s] of the region and the ecology of their environment. Since 1998, the Niger Delta has become extremely volatile, characterized by mass youth protests and perennial conflicts (incidentally, it has remained

so till date): no good water; no infrastructure; no good educational facilities; no good economic/livelihood coping systems; and an endemic ravaging conflicts across the region (Okolo, 2014, p. 39)

The commission was mandated to develop infrastructure, promote diversification and productivity, as well as educate and empower the youths of the region to curtail incessant attacks, hostilities, and militancy in the region. The operation of NDDC was, however, extended to nine oil producing states of Delta, Edo, Abia, Cross River, Akwa Ibom, Imo, Ondo, Rivers and Beyelsa. Interestingly, in 2008, the former president Umaru Musa Yar'Adua introduced the Ministry of Niger Delta Affairs with the Niger Delta Development Commission as a parastatal under the ministry. The commission is accountable to the good people of the Niger Delta, the Federal Government, and the general public just like other public organizations (Nwachukwu, 2021; Mboho and Inyang, 2011). The present conditions of the Niger Delta region vis-a-vis the chunk of financial allocation to the Niger Delta Development Commission (NDDC) and the later creation of the ministry of Niger Delta Affairs have left scholars in a state of astonishment (The Tide, 2021). All these and other instances, not mentioned, are clear indications that the Niger Delta Development Commission (NDDC) needs to be assessed based on its compliance with internal financial regulations and provisions as well as the role played by the Economic and Financial Crime Commission to ensure accountability in the public sector.

Scope of the Study

The research will look at the role of the Economic and Financial Crime Commission in ensuring accountability in the Niger Delta Development Commission (NDDC) between 2011 and 2021. This period covers the first tenure of former President Goodluck Jonathan and the first and second phases of President Muhammadu Buhari's government. To make the study more scientific and research-oriented, the researcher narrowed down the research setting to the Niger Delta Development Commission office in Asaba, Delta State.

Limitations of the study

The study was constrained by factors such as difficulties in accessing information from the NDDC office in Asaba. However, the difficulty was surmounted through the use of available data on their website and other government agencies such as the National Bureau of Statistics (NBS), the Economic and Financial Crime Commission (EFCC), and the office of the Accountant-General of the Federation. Specifically, the internet platform allowed the researcher to gain access to documents required for the study. Also, the officials of the commission were reluctant to accept the research questionnaires but only accepted them on the condition that their identity would not be made public. The researcher further assured them of confidentiality and that the research was purely for academic purposes.

Conceptual Clarifications

Economic and Financial Crime Commission (EFCC)

The anti-graft agency, the Economic and Financial Crime Commission (EFCC), was established in 2003 by the government of former President Olusegun Obasanjo following the worsening and higher rate of economic sabotage, fraudulent activities and money laundering. It got to a point where the Financial Action Task Force (FATF) on money laundering was compelled to name Nigeria among the twenty-three (23) countries non-cooperative in the committee of nations to fight money laundering and corruption. Umar, Samsudin, and Mohamed (2017) see EFCC as an independent government institution established to help the government fight economic and financial crimes in Nigeria. They maintained that the level of corruption in Nigeria before the creation of the Economic and Financial Crime Commission was at an alarming rate; Nigeria's image was badly distorted among the committee of nations. As citizens, we are treated with so much disdain and disrespect in foreign embassies and commissions. Ugwuaja (2016) posited that EFCC was created by an act of parliament in 2002 but that its full operation began in 2003 while Nuhu Ribadu was appointed as the Pioneer chairman. The commission, according to Ugwuaja (2016), was trusted with the responsibility of waging war against economic crimes such as money laundering, credit card fraud, contract scams, counterfeiting, advance fee fraud, future market fraud, fraudulent encashment of negotiable instruments, embezzlement of public funds, and other financial offences.

Usifo (2020) views Economic and Financial Crimes Commission in two perspectives: One is that some Nigerians refer to the commission as an anti-corruption body charged with the mandate of fighting corruption in all sectors. Second, another group views the commission as a government agent fighting perceived enemies or opposition. He explained that Nigerians look at the activities of the Economic and Financial Crime Commission with mixed feelings. Some believe that the agency has done well, while others look at the agency as an instrument used by politicians to intimidate their opponents. He did, however, agree that the commission did fairly well in some areas from 2003 to 2011, including:

Politically exposed persons: 36 convictions, 75 under trial, and 105 under investigations. (b) High profile cases and advance fee fraud: 428 convictions, 789 under trial, and 445 under investigations. Fraud and money laundering: 15 convictions, 163 under trial, and 26 under investigations. Cyber crime/ Internet fraud: 137 convictions, 476 under trial, and 186 under investigations.

Regrettably, Usifo (2020) said that the operation of the agency has not been fully effective since inception due to some underlying factors. Firstly, due to needless delays and adjournments in the regular courts, while requesting a special court to hear EFCC cases, A special court will expeditiously adjudicate cases involving financial and corruption offences. Secondly, the Assets Forfeiture Law should be swiftly passed by the legislature. In order to prevent suspects of financial crimes and corruption from influencing the outcomes of legal proceedings, the EFCC would be able to seize their assets before convicting them. As a result, the government should boost the EFCC's budget. A lot of money is required to combat financial crimes and corruption. Thirdly, if the government wants good employees that can outsmart those who commit modern economic crimes, training workers of the commission who will investigate and prosecute the anti-corruption fight should be a top priority. While the Penal and Criminal Codes are almost 50 years old, the Evidence Act, which is in use in Nigeria, was written in 1945 by the colonial masters. The Legislature should update these antiquated statutes to reflect contemporary circumstances. Fourthly, the Economic and Financial Crime Commission has a tough time recovering money that has been laundered from foreign nations. The government should ratify repatriation agreements with these nations to ensure the prompt return of any funds misappropriated by state servants. The media's excessive coverage of high-profile cases needs to end so that the EFCC can prosecute suspects in our courts without being unduly distracted. And finally, since the burden of proof in our legal system rests with the prosecutor, the EFCC should conduct thorough investigations and gather exhibits to support its cases in court.

Obiwuru (2020) observed that the endemic nature of economic crimes in Nigeria was one major reason the government set up EFCC. He maintained that the establishment of the EFCC in 2003 was an attempt to rescue the country from the state of being grouped with other similar agencies that failed the state. Yahaya narrated as thus:

The establishment of the Economic and Financial Crimes Commission witnessed the passing of the EFCC Establishment Act (2004). The Act mandates the EFCC to combat financial and economic crimes. The Commission is empowered to prevent, investigate, prosecute and penalize economic and financial crimes and is charged with the responsibility of enforcing the provisions of other laws and regulations relating to economic and financial crimes. (Yahaya, 2021: Pg 5).

Imam (2018) lamented that though the EFCC is empowered to wage war against economic crimes holistically, these functions are often suppressed by the political class for some selfish reasons.

Public Sector/ Accountability

The public sector is an economic sector that includes all institutions or establishments owned, managed, and operated by the government or its agencies. It does not include establishments owned by private organizations, even if the company receives financial aid from the government. Akinwunmi and Akinola (2019) define the public sector as a part of the economy, established and funded by the government or its agencies. Their operation is to meet the yearnings of the general public. Public enterprises, often known as state-owned firms, are self-financing businesses with public ownership that sell a range of private goods and services and are typically run on a non-profit basis. The economic sectors that are designed to generate profits for the owners of the businesses make up the private sector. Public enterprises, often known as state-owned firms, are self-financing businesses with public ownership that sell a range of private goods and services and are typically run on a non-profit basis. Organizations outside of the public sector often belong to the commercial sector or the nonprofit sector. The economic sectors that are designed to generate profits for the owners of the businesses make up the private sector.

On the other hand, accountability is defined as the state of being accountable for one's actions or willingness to accept responsibility for one's actions. Adigite (cited in Akinwunmi and Akinola, 2019) sees accountability as "commitment to express that work has been conducted in line with the set down rules and the officer reports fairly and accurately on performance results in relation to mandated roles and plans". Accountability is a constant, not a once-off or irregular occurrence. Everyone must constantly and repeatedly be asked to accept responsibility. If you choose to allow one individual to disregard their obligations, it leaves room for others to be selectively accountable as well.

Accountability is something that must be acknowledged for that individual to feel accountable and to have them take ownership. It cannot be delegated. Setting individuals up for success is the most effective method to convince them to accept accountability. Nobody is going to take responsibility and ownership for something they know or think will fail. As a result of not taking responsibility when things start to go wrong, people become spectators and watch as things go wrong. Even worse is when they go into "I told you so" mode if they predicted it would fail from the beginning. The most important factor separating successful teams from unsuccessful ones is accountability. Establishing review sessions is necessary, as is checking in to see how everyone is doing.

However, the term "public sector accountability" implies the obligation of officials of public establishments to provide answers and explanations for their official conduct to the public. It further means being answerable to either the owners of the establishment (government) or the people the public institution is meant to serve, that is, the general public. The idea of public sector accountability states that politicians and government workers who have access to public resources must answer to the people who provided those resources and who granted them so they can fulfill their social and financial obligations. It improves the effective delivery of public services and promotes ethical behavior among public employees. Unfortunately, avoiding accountability and transparency in the public sector has been identified as one of the main causes of corruption in Africa.

Niger Delta Development Commission

It is an agency of the Federal Government of Nigeria, established by the government of former President Olusegun Obasanjo in the year 2000, with its headquarters at Port Harcourt, Rivers State. Furthermore, something unique happened in 2008, when the government of late President Umaru Musa Yar'Adua announced a new ministry, that is, the Ministry of Niger Delta Affairs, with NDDC as a parastatal under the ministry. This new ministry was to supervise the activities of the commission and to ensure that their mandate was achieved and sustained.

Ebeku (2020) sees the Niger Delta Development Commission as a specialist agency established to rapidly address developmental challenges facing the region that generate 80% of Nigerian revenue. He further said that the essence of the move was to forestall the raging militancy, protests and kidnapping of oil workers that had almost frustrated oil production in the region. Ebeku (2020) questioned the government's genuine intentions, claiming that the commission was established as a result of incessant attacks, hostage-taking, and violent crime, which the government saw as a threat to peace, security, and the smooth operation of oil companies in the region. The Niger Delta, a heavily populated area that is home to numerous minority ethnic groups, served as the primary impetus for the establishment of the NDDC. Minorities in the Niger Delta have continued to request more freedom and authority over the area's oil resources. They use the substantial environmental damage and pollution caused by oil operations in the area since the late 1950s to support their complaints. However, the oil business has given minority populations in oil-producing regions little to no money, and environmental rehabilitation efforts are small and insignificant. Even by Nigerian norms for quality of life, the region is severely underdeveloped and has a low standard of living. Oil production has occasionally been hampered by violent confrontation with the government, oil firms, and other communities as a result of disgruntled youth or organizations purposefully interfering with oil activities in an effort to bring about change. The NDDC was created in response to these worries and is an effort to meet the needs of the population of the delta.

Extant Literature

Compliance of the Niger Delta Development Commission with financial rules and regulations

Nwachukwu (2021) argued that the Niger Delta regions have continued to experience terrible effects as a result of the Niger Delta Development Commission's subpar operations, and that these effects call for a pragmatic shift in order to change the narrative. The President, who was represented by Abubakar Malami, the Attorney General of the Federation, received the Commission's final forensic audit report in an official presentation from the Minister of Niger Delta Affairs, Godswill Akpabio. The report exposed accountability issues, including financial mismanagement, persistent underperformance, and agency service breakdown. Since its inception, the NDDC has been a hive of political cronyism, abandoned projects, and corruption. The NDDC routinely violated the rules for using public funds when it comes to exploiting cash allocated for the development of the Niger Delta region for personal gain (Nwachukwu, 2021).

This absolutely proves that there is no accountability in the NDDC's functioning. Due to this, service delivery failures such as abandoned projects, bad procurement practices, embezzlement, and the improper use of public funds have become commonplace. Accountability is highly valued by institutions that are majority-owned and offer services, such as the Niger Delta Development Commission. Serious managerial faults, quantum corruption, and laziness are all present in the existing NDDC system, which calls for criminal prosecution where appropriate (Nwachukwu, 2021).

He went as far as recommending that the government must begin eschewing a culture of accusation in favour of creating reports that lead to the prosecution of those responsible and the recovery of money that has been illegally gained and returned to the public coffers in order to improve and develop the Niger Delta. The Niger Delta Development Commission (NDDC) must create incentives for responsible employees to act in the region's residents' best interests. What matters is a sound system of accountability and transparency, even if this means that people who are untouchable are brought to justice as a result of the agency's corruption. At the conclusion of each expenditure period, NDDC shall release financial accounts and disclose information about all projects, both those that have been approved and those that have not. The public would then have information to check on these projects as they are being carried out. The board would provide a forum for strategic debates about how to develop the Niger Delta. It is imperative to change the corrupt culture that currently exists within the Niger Delta Development Commission (NDDC). In order for the Niger Delta to start reaping the rewards of effective service delivery, an effort must be made to redefine the agency's operating patterns and infuse them with sanity.

Until justice is served and the people of the Niger Delta are better off, Social Action will continue to be at the forefront of articulating sanity with unwavering standards in order to expose the pervasive culture of corruption, discernible unethical behavior, and echoing gaps in accountability and transparency in the NDDC.

In an audit report conducted by the office of Auditor-General of the federation, which investigated the activities and programmes of the Niger Delta Development Commission (NDDC) for the period between 2013 and 2018, the report emphatically showed a massive loss of government funds amounting to over 61 billion naira due to a clear non-adherence to due process in selecting contractors (Ayine, 2020). The report further explained that contractors were selected without considering the key rules guiding the financial operation of the commission. So many of the contractors were paid mobilization fees to aid them in the beginning execution of the project awarded to them, only for them to disappear upon collection of the award sum. This fraud involved 626 contractors, with a total of over 61 billion naira lost to these dishonest activities (Ayine, 2020).

Table 1 shows the contract sum and mobilization fund paid from 2013 to 2016.

S/N	STATE	NUMBER OF PROJECTS	CONTRACT SUM ₦	MOBILISATION PAID ₦
1	ABIA	32	17,641,080,848.61	2,027,299,506.39
2	AKWA IBOM	64	31,681,079,364.89	4,229,728,390.76
3	BAYELSA	80	27,647,788,486.77	4,970,2 5,445.67
4	CROSS RIVER	29	13,451,078,775.87	2,065,216,618.72
5	DELTA	99	31,765,874,131.76	7,836,094,813.72
6	EDO	51	13,927,514,064.16	2,065,589,429.59
7	IMO	33	13,184,548,968.77	1,859,561,032.12
8	ONDO	50	29,977,739,168.32	6,173,239,599.75
9	RIVERS	106	56,717,189,542.93	13,146,728,523.16
10	REGIONAL	82	73,179,047,649.78	17,094,437,383.15
	TOTAL	626	309,172,941,001.86	61,468,160,743.03

Source: Extract of Auditor General, 2020

According to Premium Times Centre for Investigative Journalism (2020), the Niger Delta Development Commission awarded contracts to companies that are not registered with the corporate affairs commission (CAC), which is a serious breach of public financial regulations and control. They maintain that 36% of these contracts were deliberately awarded to companies and individuals known to have ties with the commission. Also, evidence from their investigation revealed that some contracts were being awarded multiple times, up to 55 times (PTCIJ, 2020). The commission was equally accused of having delayed payments to contractors, which often leads to project abandonment and protracted accomplishments. Akinkuotu (2022) asserted that the inability of the Niger Delta Commission to properly assess and evaluate projects awarded to contractors is because of the fact that some of these contractors are close allies of top management members of the commission, who considered such a venture to be shooting themselves in the foot. He further pointed out that the political class has overbearing influence and control on the activities of the commission, with some of the officials of the agency acting as the eyes and ears of these politicians.

Economic and Financial Crime Commission, and Public Sector Accountability

Yahaya (2021) stated that one of the core reasons development in Nigeria remains at a lower level is because of the high rates of economic, financial, and corruption that have hugely eaten into the fabric of our society. For instance, in the area of the Human Development Index, in 2020, Nigeria was rated at 0.563, Angola (0.592), Kenya (0.601), Cape Verde (0.665), Morocco (0.686), Egypt (0.707), and South Africa (0.709). All of these nations mentioned above are in Africa, and they were all rated above Nigeria, the giant of Africa (UNDP, 2019). Yahaya (2020) further argued that though the Economic and Financial Crime Commission has carried out investigations into corrupt practices in public sectors over the years, the fight against corruption is far from being over. It requires collaboration with local and international organizations to be able to uproot the menace that has hindered development in Nigeria.

Obiwuru (2020) opined that prior to the establishment of the Economic and Financial Crime Commission in 2003, previous governments and regimes attempted to wage war against corruption in the public sector with little impact. He argued that fraudulent activities, economic mismanagement, accountability, and transparency became a serious issue of concern when it dawned on the Nigerian government that public officials were on a mission of no return. According to Akanbi (cited in Obiwuru, 2020), corruption and the lack of accountability have bedeviled past and present civilian and military governments, which has constrained socio-economic development in Nigeria. He further stated that in a bid to tackle corruption in all sectors, the EFCC mapped out workable strategies by establishing a unit called the Nigerian Financial Intelligence Units (NFIU), empowered to detect suspicious transactions in financial institutions within the boundaries of Nigeria. The commission equally embarked on rigorous public education and a campaign against economic and financial crimes from both within and outside Nigeria. The campaign is aimed at exposing the implications of fraud, looting, and economic and financial crime on both the image of Nigeria and socio-economic development. The campaign took the agency across the federation, meeting critical stakeholders and partners. It did not stop at that. The

commission is also collaborating with international bodies and agencies to eradicate advance fee fraud, money laundering, as well as to trace, freeze, confiscate, or seize proceeds of terrorism (Obiwuru, 2020).

According to Ugwuaja (2016), officials of the economic and financial crime commission have not shown serious commitment in the fight against economic crimes. He blamed it on the "Nigerian Factor," which inhibited the effectiveness of the commission. These factors include, but are not limited to, political interference, a weak judicial system, the dubious and self-serving interests of some commission operatives, ethnic and religious preferences, and so on. On a similar note, Ugwuaja (2016) reiterated that the tough image displayed by the EFCC was mere political show and image laundry. He accused previous and present governments of using the agency to fight their perceived political elements as well as protect those who are in their camps, even when they had some questions to answer about economic crimes. Imam (2018) stressed that the fight against economic crimes is not an easy one in Nigeria and that the EFCC cannot win the war alone. He said that one of the major hindrances facing the EFCC is the activities of the political class, who oftentimes mount roadblocks against possible arrest, investigation, and prosecution of a suspect. He strongly alleged that politicians are actively involved in abetting and sponsoring false claims against the commission. Umar and Muhamed (2017) stated that the perceived ineffectiveness of the EFCC in combating economic and financial crimes is directly linked to delays in prosecution of offenders by the judiciary, political influence, and inadequate resources, both human and material.

Niger Delta Development Commission and Living Standard of the Region

Omagbemi (2020) said that the core mission of the Niger Delta Development Commission is to salvage the deplorable level of socio-economic downturn in the region in order to aid speedy economic development, social stability, ecological regeneration, and a peaceful political atmosphere. The scholar was quick to point out that despite the robust legal and political framework upon which the agency was built, it has not been able to live up to expectations just like the previous agency, Oil Mineral Producing Areas Development Commission (OMPADEC). Okolo (2014) asserted that the Niger Delta Development Commission, just like the agency it replaced, has not been able to proactively salvage the deplorable level of underdevelopment, conflicts, and poverty that had held the region down since oil exploration began. This condition has heightened insecurity across the states of the region and their neighbouring states. Kidnapping, agitation, and stumbling are gradually becoming normal. He blamed the abysmal performance of NDDC on human factors but suggested that NDDC should be made to be seen as independent, non-partisan, and people-oriented (Okolo, 2014).

Okinono, Salleh and Din (2016) agreed with Okolo's assertion that despite the huge capital investment in infrastructural development in the Niger Delta region, it has not shown signs of sustainable development. Deckor and Ndukwe (2020) affirmed further that NDDC is unable to assist and encourage farmers with farm inputs to be able to produce at a commercial scale. The implications are evident in the high cost of food, the rise in importation of goods from other states of the country, the high rate of unemployment, poverty, hunger, and insecurity. Ebeku (2020), for his part, said that corruption and poor execution of NDDC projects were responsible for the continued underdevelopment of the region.

Review of Empirical literature

Uche, Okoye and Uche (2014) conducted a study on sustainable community development: an insight into the Niger Delta Development Commission (NDDC) community development projects in Abia State. To address the issues surrounding the people's development, the federal government established the Niger Delta Development Commission (NDDC) in 2000. The sustainability of a project is crucial to community development initiatives. Since gaining independence, many governments have created one development board or commission after another as a means of advancing the Niger Delta region. However, it has been noted that these boards or commissions' tactics and lack of integrated community development efforts prevented them from achieving the targets they had set. Participatory development, human development, and environmental conservation are all aspects of sustainable development.

Therefore, the study's goal was to examine sustainable community development in relation to how people in Abia State perceived NDDC community development programmes. The state has a total population of two million, eight hundred and thirty-three thousand, nine hundred and ninety-nine (2,833,999) people (National Population Commission, 2006). Adults over the age of 18 were the study's target group, though. The study used the purposive sampling technique. The study specifically chose regions that benefited from NDDC community development initiatives. The three (3) senatorial districts in the state's metropolitan, semi-urban, and rural communities were included in this. Each of the senatorial zones had two (2) LGAs chosen on purpose. As a result, there were now six LGAs included in the study (6). Three semi-urban and three rural LGAs were chosen in total. The analysis showed that all of the villages under examination had projects that the NDDC had carried out. Additionally, the successfully completed projects have had a good impact on the community's residents' quality of life. The study also showed that there is little community involvement in project execution, which has an impact on the sustainability of the initiatives.

Ogbeifun (2018) did a study on using environmental accounting for sustainable development to resolve the situation in the Nigerian Niger Delta region. According to Ogbeifun (2018), the Niger Delta region has been an outlier, plagued with many forms of assumptions, acts, and even inactions, ranging from illusion to delusion. The Nigerian military has regularly bombarded the area continuously from land, sea, and air in an effort to avenge the relentless destruction of our collective riches by the resentful militant youths in the area. The youths who have taken up guns to protest the lack of proper recompense for the ongoing environmental

degradation and the traumatic effects on the populace brought on by oil exploitation have troubled this region for the past few decades. The Frustration-Aggression theory and the Geopolitics theory serve as the foundation for this investigation. It is now more practical to utilize environmental accounting to correct the structural disequilibrium. Data was collected from both primary and secondary sources while the questionnaire was sent using a cross-sectional survey technique.

The target group consisted of fifty (50) employees from various companies who worked in particular professions. Due to the sensitive nature of the study, the researcher specifically targeted internal auditors, managers, engineers, and technicians as well as directors of finance, chief accountants, and finance directors. There were fifty (50) responses in the sample. The compiled data was utilized to test the chi-square statistical technique-formulated hypotheses. The outcome showed that neither the multinational oil firms nor the Nigerian government had implemented adequate compensation or shown sufficient political commitment to develop the area and improve the quality of life for the locals.

Okiroro Iniaghe, Tesi and Iniaghe (2013) carried out research work on environmental degradation and sustainable development in Nigeria's Niger Delta region. They explain that Nigeria's Niger Delta is recognized as the country's oil and gas endowment for extraction and exploration. The research adopted a thematic method to analyse the data gathered from mostly secondary sources. Oil was and continues to be the foundation of the Nigerian economy, generating more than 90% of the nation's foreign exchange earnings since it was discovered more than 50 years ago. Despite the abundance of resources in the area, the Niger Delta is currently distinguished by deprivation, underdevelopment, and unemployment, with the majority of its population living in poverty. Large income accrued from the region has rarely impacted the region. Oil leaks from outdated pipelines with slow repair procedures and crude oil spills during extraction and transportation also severely damage the environment.

Analysis of the information generated in the course of carrying out this research work showed that the local communities have expressed their displeasure with government initiatives, making the development of the region a significant problem for the Nigerian State. Unsustainable exploration efforts have caused the area to worsen, with notable effects on land degradation, water pollution, and the loss of mangroves due to oil spills. These consequences have since led to young unrest and a crisis between the local youth and the Nigerian government. The formation of spill response centers near coastlines, taking precautions to lessen the occurrence of oil spills, stopping gas flare-ups, and, most importantly, monitoring the behavior of oil companies with permits to explore for oil in the area have all been noted to contribute to the advancement and stability of the area.

Ugwuja (2016) studied the economic and financial crimes commission (EFCC) and the fight against corruption in Nigeria. This study evaluated Olusegun Obasanjo's administration and called for the end of corruption in Nigeria's political system. The institution was created to combat the corruption threat facing the nation. Nigeria's government was powerless to fight corruption because of the corrupt institutions that gave rise to it. This study mostly relied on library research, content analysis from books, journals, and other unpublished works for its data collection and analysis. The EFCC personnel' lack of dedication to their duties has been noted. The EFCC staff occasionally hesitates to take action when it is clear that some individuals participate in questionable behavior and profit from it, owing to personal preferences. Additionally, it was discovered that the society's personalities contributed to the commission's inability to carry out its task effectively and efficiently. In light of the fact that success and failure are not equal, it is important to evaluate EFCC's performance and accomplishments. This indicates that the amount of failure that has been documented outweighs the success that has been made thus far. The EFCC's portrayal of a tough anti-corruption image is merely political bluster. Corruption is the mother of the regime. The EFCC is a government agency that fights corruption. Since the government that founded the EFCC is not free of corruption, it is clear that the Act establishing it cannot reduce corruption in Nigeria. Furthermore, the EFCC cannot operate with any credibility when the people who ought to be its primary targets are protected from legal action by a dishonest government. This means that because the anti-corruption program is not credible and effective, the EFCC Act is insufficient to tackle corruption in Nigeria. Because the anti-corruption statute conflicts with the pervasive corruption in Nigeria's political economy, the EFCC's efforts to combat corruption in that country have been ineffective.

Based on the findings stated above, the researcher therefore recommended that former President Olusegun Obasanjo's anti-corruption efforts would have been largely successful if more practical and sincere measures were devised. For Nigerians to truly embark on the exercise aimed at eradicating corruption, the belief system of society has to be changed. The public must be reconnected in order to truly understand that holding political office involves obligations that must be fulfilled with accountability and duty to the people and not as a major way to amass riches. In order to deter the manner in which individuals resort to unethical means to make ends meet, the government should offer jobs to the populace. The EFCC needs the authority to pursue anyone who is thought to be engaging in corruption and dishonest behavior if it is to be effective. This will prevent any sacred cows from being used in Nigeria's fight against corruption. Absolute openness is required, which means that all financial transactions involving the government at all levels must be made public. Every allocation made by the various levels of government, as well as every ministry and department, should be required to reveal its results so that the public can see how the government operates. Finally, laws that are appropriate and effective must be created. The laws should also guarantee that all citizens are treated equally and given the advantages they are entitled to as Nigerian citizens. The Obasanjo administration has been using the EFCC as a window decoration, which is something that no government regime should do. Furthermore, no government should cover up its corrupt behavior or other fraudulent activities by using the EFCC.

In a study conducted by Yahaya (2021) titled "Combating economic and financial crimes and corruption in Nigeria: Implications for Development and Security." According to him, economic, financial, and corruption are pervasive in Nigeria,

especially in public life, and they have damaged the country's social, economic, and political fabric. On the basis of this perspective, the Economic and Financial Crimes Commission's efforts to combat economic, financial crime, and corruption in Nigeria were examined in this article. The study adopted the archival method of collecting data presented in this study. The Economic and Financial Crimes Commission has allegedly made significant progress in the areas of recoveries, arrests, forfeitures, disclaimers, hosting of anti-corruption events, investigations, convictions, prosecutions, custodies, and arranging anti-corruption marathons and concerts. Even though the paper came to the important and urgent conclusion that the Commission should be established, there is still much to be done in Nigeria to combat economic and financial crimes. Therefore, it was recommended that all efforts be made to work together, both by local organizations authorized to combat corruption and by international organizations, in order to jointly combat the dreaded threat.

Imam (2018) examined the Economic and Financial Crimes Commission (EFCC) and financial crime/corruption in Nigeria: a criminological analysis. He noted that while corruption is an issue everywhere, it is more pervasive in developing countries, where it impedes the development of those countries. The definition, typology, root causes, and effects of corruption defy universality and consistency. Any misuse of power, wrongdoing, or illegal exchange of favors between people, organizations, or groups is simply considered corruption. Numerous things contribute to it, including pressures from the immediate community, family and friends, insufficient institutional ability, and greed. It was determined from the examined literature and survey that financial crimes and corruption exist in Nigeria. The structural functional analysis theory was employed due to its potential to provide a scientific and value-free body of information. The relationship determines how corruption in politics affects the process and what impact it has.

The study suggested that there are now numerous ways to keep an eye on the activities of people and groups suspected of engaging in fraudulent behavior. This is made possible by modern information and communication technologies. The use of both electric and human surveillance must be combined for their complementary roles in order to prevent the authorities from underestimating the role that needs to be played by people due to electric surveillance. Inanimate objects can occasionally be controlled by people, but not real people. Given that crime (or corruption) is a result of relative deprivation, increasing opportunities for the poor would be an obvious solution to the problem of crime. This would give them a better opportunity of legitimately obtaining material success, or at the very least, earning a livelihood. Thirdly, not every type of person should be assigned a job in the criminal justice system. Before nominating individuals, especially those in the judiciary, proper screening must be done because only a "good" person can do a "good" job. The government must first appoint these people, who are thought to have strong morals, and then provide them with an environment of autonomy so they can carry out justice as it should be. Last but not least, using harsh punishment as a response to corrupt activity will be successful if done thus. Not only should the stolen money or expropriated property be returned, but the financial penalties should also be accompanied by harsher penalties, such as imprisonment.

Deekor and Ndukwu (2020) studied the impact of the Niger Delta Development Commission's intervention strategies on food production in Rivers State. The study's particular objectives were to identify how the Niger Delta Development Commission's (NDDC) participation has affected food production in Rivers State, to evaluate the commission's numerous duties, and to identify the various organizations that collaborate with the commission. The research used a descriptive survey methodology. The study was conducted in Rivers State. All of the farmers in Rivers State comprised the study's target population. Adult farmers in the age range of 21 to 60 years made up the sample for this study, which included both sexes (male and female). A sample of five local government areas was taken. They are Obio/Akpor, Opobo/Nkoro, Etche, Ikwerre, Obio/Egbema, and Ndoni. Purposive sampling, also known as judgemental sampling, was used to sample these. 500 farmers between the ages of 21 and 60 made up the sample size, 200 of whom were men and 300 of whom were women. Each local government district had five (5) communities, each of which had twenty (20) respondents, from whom one hundred people were randomly selected. A sample of sixty (60) women and forty (40) men was taken from each local government area. The reason this method was used was to guarantee that every member of the population has an equal, independent chance of being picked for the sample.

According to this study, Rivers State's food production has not been impacted by the Niger Delta Development Commission. But it has all it needs to have a significant impact on the state. Therefore, the Nigerian agricultural program has not achieved any of its objectives; there has not been an increase in food self-sufficiency; the import bill is still rising; unemployment is on the rise; rural-urban migration is the norm; poverty is pervasive; and hunger is on the rise in Rivers State as well as in the entire Nigerian society. The commission needs to keep an eye on the administrative bottlenecks that caused its products to fail. Contracts shouldn't be sent out from Abuja to individuals without any project knowledge. Program and project politicization should be avoided. Avoiding the government's insensitivity and lip service, which have left the region groping in the dark. Infrastructure and agricultural inputs should be made available to people who genuinely require them.

Jamo (2021) conducted a study on the Economic and Financial Crimes Commission (EFCC) and the Anti-Corruption Crusade in Nigeria: Success and Challenges. This study looked at the EFCC's efforts to fight corruption in Nigeria and its accomplishments and setbacks. The data was generated from largely secondary sources, and the researcher utilized a content or thematic strategy to examine it. A review of the literature reveals that despite the fact that the EFCC's investigation and courtroom presentation of corruption cases were flawed, the commission was nevertheless able to secure a number of cases and recover billions of Naira from dishonest officials in Nigeria.

For example, the EFCC has been successful in recovering funds from allegedly dishonest officials. Andrew Yakubu refunded the commission N3.04 billion (about \$9,803,921 USD). In 2017, the EFCC (\$153,744,336) recovered 473 billion naira

from criminal activity. Each of the 20 informants who provided information that helped recover more than 11.6 billion naira each received US\$1,044,724 in compensation. The EFCC prosecuted roughly 300 people between 2003 and 2006. Nigeria received \$4.6 billion (N1.4 trillion) in returned funds from overseas between 2002 and 2020. During the Obasanjo administration, \$1.2 billion was repatriated in 2002; \$159 million was recovered from New Jersey, Ireland, and the United Kingdom in 2003; and \$500 and \$458 million from Switzerland, respectively. Aliko, Elumelu, and Ugbane were accused of stealing N5.2 billion intended for the Rural Electrification Agency. Sambo Dasuki, a former NSA, and others are also accused of committing a \$68 million fraud.

This analysis also demonstrated that, despite these successes, the EFCC has failed to prevail in at least half of its legal battles, leading to accusations of corruption and prejudice against the agency. While grand corruption cases involving politicians are hardly ever resolved in three years, the majority of cases the commission won were small and intermediate instances. As a result, corruption continued to plague all facets and sectors of the Nigerian economy, making it the country's most critical issue. The researcher recommended that each and every charge of corruption brought to the EFCC needs to be looked into. Corruption offenses should be punished severely in order to discourage future offenders. The EFCC must conduct more thorough investigations of cases of corruption. This is due to the fact that the effectiveness of the evidence produced in court is a key factor in determining whether corruption petitions or prosecutions succeed or fail. The government should consolidate all recovered funds into a single treasury account.

The role of the EFCC in monitoring financial misconduct in the Niger Delta Development Commission

As soon as oil was discovered in 1956 and a subsequent expansion in exploration across the Niger Delta, it became a major source of revenue for the Nigerian government (Okolo, 2014). Oil companies such as Exxon Mobil, Chevron, Statoil, Shell, Nigeria Agip Oil Company Limited, Petrobras, Total, Hardy Oil and Gas PLC, Nexen Inc, Addax Petroleum, and others were the key players in the industry before and after the creation of the Niger Delta Development Commission. Their activities boosted the revenue base of the Federal Republic of Nigeria, but on the negative, they impoverished the locals and degraded their environment. These actions forced locals to abandon their farming and fishing businesses with the hope of benefiting from the huge investment by the multinational oil companies. The Niger Delta Development Commission was created in 2000 to tackle the perceived challenges facing the good people of the Niger Delta, whose land and sea bodies have been taken over by the government for oil exploration. Nwachukwu (2021) pointed out that the Niger Delta Development Commission was mandated to address the age-long environmental degradation and pollution, to develop infrastructure in those areas as well as uplift the living standards of the inhabitants, who were over the years neglected by the previous government.

Premium Times Centre for Investigative Journalism (2020) observed a decrease in the Niger Delta region's human development index in 2016, 2018, and 2019. Below is the table showing how the nine states fared in the ranking..

Table 2 Human Development Index in 2016, 2018 and 2019 n Niger Delta Region

S/N	State	2019	2018	2016
1	Abia	0.659 ^{8th}	0.640 ^{8th}	0.541 ^{10th}
2	Akwa Ibom	0.613 ^{17th}	0.604 ^{17th}	0.564 ^{4th}
3	Bayelsa	0.667 ^{5th}	0.642 ^{6th}	0.591 ^{3rd}
4	Cross River	0.619 ^{13th}	0.609 ^{14th}	0.551 ^{7th}
5	Delta	0.667 ^{4th}	0.655 ^{4th}	0.556 ^{6th}
6	Edo	0.632 ^{12th}	0.611 ^{12th}	0.530 ^{12th}
7	Imo	0.653 ^{6th}	0.643 ^{5th}	0.518 ^{13th}
8	Ondo	0.615 ^{16th}	0.606 ^{16th}	0.500 ^{17th}
9	River	0.653 ^{6th}	0.542 ^{6th}	0.542 ^{6th}

Source: UNDP, (2019)

The Human Development Index measures the three core dimensions of human development, including a long and healthy life, knowledge (literacy), and a decent standard of living. From the table above, the nine Niger Delta states have not done well in the human development index in 2016, 2018 and 2019. For instance, in 2016, Bayelsa, Rivers, and Delta were ranked 4th, 6th, and 7th respectively among Nigerian states. In 2018, Abia, Bayelsa, Delta, Imo, and Rivers were ranked 8th, 6th, 4th, 5th, and 6th respectively. Finally, in 2019, Abia, Bayelsa, Delta, Imo, and Rivers were ranked 8th, 5th, 4th, 6th, and 6th respectively in human development index ratings among states in Nigeria. By implication, the huge amount of money thrown into the region through the NNDC and other bodies has not effectively improved life expectancy, literacy, and incomes of the inhabitants. If the commission had invested properly in health facilities, schools, and local businesses, the fortunes of the region would have been better (OTCIJ, 2020). They equally argued that the act that established NNDC provided it with available and sustainable sources of funding to perform. The commission gets funds directly from the federation account while stakeholders doing business in the region are mandated to finance their activities. However, the inability of the agency to uplift the region cannot be linked to poor funding (Premium Times Centre for Investigative Journalism, 2020).

On several occasions, it was reported that the Economic and Financial Crime Commission invaded the homes of top players in the NDDC, including their political allies. This is suggestive of underhand dealings and the manipulation of official financial ethics. For instance, the Economic and Financial Crimes Commission (EFCC) on the 28th of March, 2019 re-opened a court case in the trial of a former director of the commission, Tuoyo Omatsuli, who was accused of diverting N3.6 billion (Observer, 2019). In another incident, the Economic and Financial Crime Commission arrested the former speaker of the house of representatives, Honourable Patricia Etteh, for her alleged involvement in the shady contracts worth N240 million awarded by the Niger Delta Development Commission in 2011 (Akinkuotu, 2022). Also, notable Nigerians have called on the Economic and Financial Crime Commission to begin an investigation into the alleged massive diversion of public funds by the Minister of Niger Delta Affairs, Godswill Akpabio, and the acting managing director of NDDC, Professor Daniel Ponte, who are accused of diverting over N40 billion belonging to the Niger Delta Development Commission (Momoh, 2022).

However, if nothing is done to salvage the trend that has denied Niger Delta natives, especially the youths, the opportunity to develop themselves and have their environment improved, the challenges may multiply, with possible implications for both the inhabitants, oil companies and the federal government. Since the year 2000, the Niger Delta region has maintained and remained a battlefield between restive youths and the security forces. Basic infrastructure such as piped water, good road networks, hospital facilities, educational facilities, and so on has remained a mirage while the commission charged with addressing these challenges is mired in allegations of corruption, financial mismanagement, and financial regulation subversion.

Conclusion

We have been able to prove that the primary motivation behind the establishment of the Niger Delta Development Commission was to address the region's long-standing neglect, which is responsible for 80% of Nigeria's revenue. Their sea spaces are severely contaminated, and they have lost agriculturally productive land to oil prospecting. Since 2000, the Niger Delta area has been the scene of clashes between lawless youths and the security forces.

Evidence from the examined literature revealed that the commission received a massive N6 trillion between 2001 and 2019, but that this money had little effect on the region's infrastructure, social development, or economic growth. Over 13,777 projects are said to have been abandoned over this time span in the Niger Delta state. This is largely attributed to a lack of accountability, corruption, financial rule violations, and theft by commission officials and their political allies.

Recommendations

1. The researchers recommended a huge, sincere, and wholistic investment in human capital development, basic amenities, and financial assistance to the locals. This will go a long way towards uplifting the living standards of the region, which generates 80% of Nigeria's revenue.
2. The EFCC should step up its efforts to prevent and prosecute corruption in the NDDC and other government agencies. Corruption is a cog in the development wheel; it has eaten deep into our society's flesh and has virtually destroyed government goodwill. Addressing this challenge requires the utmost sincerity of purpose.
3. Finally, the government must engage in dialogue with the youth in order to achieve long-term peace and stability in the region. Peace and stability are very important variables for meaningful development.

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