

References

- AAA (2002). "BRAZIL: another presidential candidate accused of corruption". AAA Flash Publication, No. 463.
- Abed, G., & S. Gupta (2002). *Costs of Corruption. World Bank 2000 and World Bank Development Report 2004*, p. 196.
- Ablo, E., & Reinikka, R. (1999). *Do Budgets Really Matter? Evidence from Public Spending on Education and Health in Uganda*, *The World Bank, Policy Research Working Paper Series: 1926*. Washington, DC: The World Bank.
- Acconcia, A., D'Amato, M., & Martina, R. (2003). *Corruption and Tax Evasion with Competitive Bribes*, CSEF Working Papers 112. Italy: Centre for Studies in Economics and Finance (CSEF), University of Salerno.
- Ades, A., & Di Tella, R. (1997). National champions and corruption: some unpleasant interventionist arithmetic. *Economic Journal*, 107(443), 1023–1042.
- Ades, A., & Di Tella, R. (1999). Rent competition and corruption. *American Economic Review*, 89(4), 982–993.
- Ahlin, C.R. (2001). "Corruption: political determinants and macroeconomic effects". Working Paper 01-w26, Nashville, TN: Department of Economics, Vanderbilt University.
- Ahmad, A. (2003). "Provision of primary health care in Bangladesh: an institutional". Paper presented at the conference on Development Research, Lund University, September 26.
- Aidt, T. S. (2003). Economic analysis of corruption: a survey. *Economic Journal*, 113(491), 52.
- Akerlof, G. A., & Yellen, J. L. (1990). The fair wage-effort hypothesis and unemployment. *Quarterly Journal of Economics*, 105(2), 255–283.
- Alatas, H. S. (1986). *The Problem of Corruption*. Singapore: Times Books International.
- Alesina, A., Devlaeminck, A., Kurlat, S., & Wacziarg, R. (2003). "Fractionalization". *Journal of Economic Growth*, 8(2), 155–194.
- Allen, R., Schiavo-Campo, S., & Columkill Garrity, T. (2004). *Assessing and Reforming Public Financial Management: A New Approach*. Washington, DC: World Bank.
- Allen, R., & Tommasi, D. (eds.). (2001). *Managing Public Expenditure: A Reference Book for Transition Countries*. France: OECD.

- Alm, J. (1998). Tax compliance and administration. In Hildreth, W. B., & Richardson, J. A. (eds.), *Handbook on Taxation*. (pp. 741–768). New York: Marcel Dekker, Inc.
- Alm, J., Martinez-Vazquez, J., & Schneider, F. (2004). ‘Seizing’ the problem of the hard to tax. In Alm, J., Martinez-Vazquez, J., & Wallace, S. (eds.), *Taxing the Hard to Tax: Lessons from Theory and Practice*. (pp. 11–75). Amsterdam: Elsevier.
- Aluko, M. E. (2003a). “Of pension and ghost workers”. Retrieved February 4, 2004, from Dawodu.com, Website: <http://www.dawodu.com/aluko69.htm>
- Aluko, M. E. (2003b). “Defense Ministry Discovers 24,000 Phantom Names in Pensions Audit August 30, 2003”. Retrieved February 4, 2004, from Dawodu.com, Website: <http://www.dawodu.com/aluko69.htm>
- Anderson, C. J., & Tverdova, Y. V. (2003). Corruption, political allegiances, and attitudes toward government in contemporary democracies. *American Journal of Political Science*, 47(1), 91–109.
- Andreoni, J., Erard, B., & Feinstein, J. (1998). Tax compliance. *Journal of Economic Literature*, 36(2), 818–860.
- Andrews, M., & Shah, A. (2004). Towards citizen-centered local budgets in developing countries. In Shah, A. (ed.), *Ensuring Accountability When There Is No Bottom Line. Handbook on Public Sector Performance Reviews*. , Vol. 1. Washington, DC: World Bank.
- Andvig, J. C., & Moene, K. O. (1990). How corruption may corrupt. *Journal of Economic Behavior and Organization*, 13(1), 63–76.
- Arikan, G. G. (2004). Fiscal decentralization: a remedy for corruption? *International Tax and Public Finance*, 11(2), 175–195.
- Arze, F. J., Martinez-Vazquez, J., & McNab, R. (2003). “Fiscal decentralization and the functional composition of public expenditures”. International Studies Program Working Papers 05-01, Atlanta: Andrew Young School of Policy Studies, Georgia State University. Retrieved from <http://isp.ayspgs.gsu.edu/papers/ispwp0501.pdf>
- Azfar, O. (1999). “Are larger countries really more corrupt?”, The World Bank, Policy Research Working Paper Series: 2470, Washington, DC: The World Bank.
- Azfar, O., Meagher, P., & Kahkonen, S. (2001). “*Conditions for effective decentralized governance: a synthesis of research findings*”. Mimeo IRIS: University of Maryland, College Park, 2001.
- Bac, M., & Bag, P. K. (1999). *Cost-Effective Control of Corruption in Public Offices*. Unpublished manuscript.
- Baer, K., Benon, O. P., & Toro Rivera, J. A. (2002). *Improving Large Tax Payer’s Compliance: A Review of Country Experience*. IMF Occasional Papers N215. Washington, DC: IMF.
- Bagchi, A., Bird, R. M., & Das-Gupta, A. (1995). *An Economic Approach to Tax Administration Reform*. Toronto: International Centre for Tax Studies, University of Toronto.

- Banfield, E. (1975). Corruption as feature of government organization. *Journal of Law and Economics*, 18(3), 587–695.
- Bardhan, P. (1997). Corruption and development: a review of issues. *Journal of Economic Literature*, 35(3), 1320–1346.
- Bardhan, P., & Mookherjee, D. (2000). Capture and governance at local and national levels. *The American Economic Review*, 90(2), 135–139.
- Batley, R. (1999). The new public management in developing countries: implications for policy and organizational reform. *Journal of International Development*, 11(5), 761–765.
- Batra, G., Kaufmann, D., & Stone, A. H. W. (2003). The firms speak: what the world business environment survey tells us about constraints on private sector development. In Fields, G. S., & Pfeffermann, G. (eds.), *Pathways out of Poverty: Private Firms and Economic Mobility in Developing Countries*. (pp. 193–214). Boston: Kluwer Academic, International Finance Corporation.
- BBC (2000). “China to execute top official Monday”. July 31, 2000, Retrieved on February 12, 2004 from <http://news.bbc.co.uk/1/hi/world/asia-pacific/859263.stm>
- BBC (2001a). “Chirac’s corruption battle”. October 10, 2001. Retrieved June 13, 2004 from <http://news.bbc.co.uk/1/hi/world/europe/1448471.stm>
- BBC (2001b). “Third arrest over South Africa’s arms deal”. November 16, 2001. Retrieved March 01, 2004 from <http://news.bbc.co.uk/1/hi/world/africa/1659872.stm>
- BBC (2002). “Malawi corruption halts Danish aid”. January 31, 2002. Retrieved February 2, 2004, from <http://news.bbc.co.uk/2/hi/africa/1794730.stm>
- BBC (2003). “Former French PM starts corruption trial”. September 29, 2003, Retrieved on April 2, 2004 from <http://news.bbc.co.uk/1/hi/world/europe/3147874.stm>
- Beato, P., & Laffont, J.-J. (2002). Pricing monopoly segments of regulated industries in developing countries. In Beato, P., & Laffont, J.-J. (eds.), *Competition Policy in Regulated Industries: Approaches for Emerging Economies*. (pp. 147–163). Washington, DC: Inter-American Development Bank, distributed by Johns Hopkins University Press, Baltimore, MD.
- Becker, G., & Stigler, G. (1974). Law enforcement, malfeasance and the compensation of enforcers. *Journal of Legal Studies*, 3(1), 1–18.
- Becker, G. S. (1968). Crime and punishment: an economic approach. *Journal of Political Economy*, 76, 169–217.
- Behrendt, A. (ed.) (2002). “Participatory assessment of key issues for Bolivia’s decentralization process and strategy recommendations”. *Santa Cruz for Sida*, Bolivia: Grupo Nacional de Trabajo en la Participación GNT-P.
- Bejakovic, P. (2000). Assessment of the unofficial economy in selected economies. Proceedings of Rijeka School of Economics. *Journal of Economics and Business*, 18(1), 71–94.

- Besley, T., & McLaren, J. (1993). Taxes and bribery: the role of wage incentives. *The Economic Journal*, 103(416), 119–141.
- Bilello, S. (2001). “Disclosures of Peruvian media corruption stun even most jaded observers”. Retrieved February 02, 2004, from Freedom Forum Website: <http://www.freedomforum.org/templates/document.asp?documentID=13381>
- Bird, R. (2001). *Subnational Revenues: Realities and Prospects*. Washington, DC: World Bank Institute.
- Bird, R. (2003). *Administrative Dimensions of Tax Reform. International Tax Program, Paper 0302*. Canada: Institute for International Business Joseph L. Rotman.
- Bird, R., Martinez-Vazquez, J., & Torgler, B. (2004). “Increasing tax effort in developing and transitional countries”. Paper presented at The Challenges of Tax Reform in a Global Economy, May 24–25, Atlanta, GA.
- Bird, R., & Oldman, O. (2000). *Improving Tax Payer Service and Facilitating Compliance in Singapore. PREM Notes. Public Sector 48*. Washington, DC: The World Bank.
- Bird, R. M., & Casanegra de Jantscher, M. (1992). *Improving Tax Administration in Developing Countries*. Washington, DC: International Monetary Fund.
- Blechinger, V. (2000). Corruption Through Political Contributions in South Korea, Report on Recent Bribery Scandals, 1996–2000. Berlin, Germany: Transparency International.
- Bliss, C., & Di Tella, R. (1997). Does competition kill corruption? *Journal of Political Economy*, 105(5), 1001–1023.
- Blumenthal, M., Christian, C., & Slemrod, J. (2001). Do normative appeals affect tax compliance? Evidence from a controlled experiment in Minnesota? *National Tax Journal*, 54(1), 125–136.
- Boex, J., & Martinez-Vazquez, J. (2006). *Local Government Finance Reform in Developing Countries: The Case of Tanzania*. New York, NY: Palgrave-Macmillan.
- Bohn, F. (2003). “A note on corruption and public investment: the political instability threshold”. Retrieved March 04, 2004 from <http://www.essex.ac.uk/economics/discussion-papers/papers-text/dp559.pdf>
- Boycko, M., & Shleifer, A. (1996). A theory of privatisation. *Economic Journal*, 106(435), 309–319.
- Brennan, G., & Buchanan, J. M. (1980). *The Power to Tax: Analytical Foundations of a Fiscal Constitution*. Cambridge: Cambridge University Press.
- Brennan, P. A., Mednick, S. A., & Jacobsen, B. (1996). Assessing the role of genetics in crime using adoption cohorts. In Bock, G. R., & Goode, J. A. (eds.), *Genetics of Criminal and Antisocial Behaviour*. Chichester: Wiley.

- Broadman, H. G., & Recanatini, F. (2001). Seeds of corruption – do market institutions matter? *MOCT-MOST: Economic Policy in Transitional Economies*, 11(4), 359–392.
- Brock, G. W. (2002). The new institutional economics. *Poverty, Wealth and Organization Series*, 39(Spring), 1–13.
- Brunetti, A., & Weder, B. (2003). A free press is bad news for corruption. *Journal of Public Economics*, 87(7–8), 1801–1824.
- Bull, M. J., & Newell, J. (2003). *Corruption in Contemporary Politics*. New York, NY: Palgrave-Macmillan.
- Burgess, R., & Stern, N. (1993). Taxation and development. *Journal of Economic Literature*, 31(2), 762–830.
- Business Week (2002). “The anticorruption coalition”. February 2, 2002. Retrieved January 10, 2004 from Business Week Website: http://www.businessweek.com/magazine/content/02_02/b3765115.htm
- Camerer, L. (1997). “Poverty and corruption in South Africa: government corruption in poverty alleviation programs”. Retrieved March 20, 2004 from <http://www.gov.za/reports/1998/poverty/corruption.pdf>
- Carney, G. (1998). “Conflict of interest: legislators, ministers and public officials”. TI Working Paper, Transparency International.
- Carrillo, J. D. (2000). Corruption in hierarchies. *Annales d'Economie et de Statistique*, 59, 37–61.
- Caselli, F., & Morelli, M. (2004). Bad politicians. *Journal of Public Economics*, 88(3–4), 759–782.
- CBS (2004). “Warrant for ex-Argentine Prez”. April 20, 2004. Retrieved May 01, 2004 from <http://www.cbsnews.com/stories/2004/04/20/world/main612826.shtml>
- Celarier, M. (1997). Privatization: a case study in corruption. *Journal of International Affairs*, 50(2), 531–543.
- Chand, S. K., & Moene, K. (1997). *Controlling Fiscal Corruption. WP/97/100*. Washington, DC: International Monetary Fund.
- China.Org.cn (2000). “Cheng Kejie executed for corruption”. September 2000, Retrieved on February 10, 2004 from <http://www.china.org.cn/english/2000/Sep/1804.htm>
- Chua, Y. T. (1999). *Robbed: An Investigation of Corruption in Philippine Education*. Quezon City: Philippine Center for Investigative Journalism.
- CLAD (1998). “A new public management for Latin America”. Retrieved from <http://www.clad.org.ve/>
- Clarke, G. R. G., & Xu, L. C. (2004). Privatization, competition, and corruption: how characteristics of bribe takers and payers affect bribes to utilities. *Journal of Public Economics*, 88(9–10), 2067–2097.
- CNN (2000). “China sentences 14 officials to death in graft case”. November 9, 2000, Retrieved on February 10, 2004 from <http://www.cnn.com/2000/ASIANOW/east/11/08/china.corruption/index.html>

- CNN (2002). "Italian judiciary attacks government". January 12, 2002. Retrieved February 10, 2004 from <http://www.cnn.com/2002/WORLD/europe/01/12/italy.law/index.html>
- CNN (2004). "Polica toma pueblo peruano donde fue linchado el alcalde 27 de abril, 2004". Retrieved May 01, 2004 from <http://www.cnnenespanol.com/2004/americas/04/27/peru.alcalde.ap/>
- Coalition 2000 (2005). "Anticorruption reforms in Bulgaria (2005-02-22)". February 22, 2005, <http://www.anticorruption.bg/eng/coalition/about.htm>
- Cornwall, A. (2003). Whose voices, whose choices? Reflections on gender and participatory development. *World Development*, 31(8), 1325–1342.
- Dehn, J., Reinikka, R., & Svensson, J. (2002). *Survey Tools for Assessing Service Delivery*. Development Research Group. Washington, DC: The World Bank.
- Dehn, J., Reinikka, R., & Svensson, J. (2003). Survey tools for assessing performance in delivery. In Burguignon, & da Silva, P. (eds.), *Evaluating the Poverty and Distributional Impact of Economic Policies*. Washington, DC: World Bank.
- Del Castillo, A. (2002). "Building corruption indexes. What do they really measure?", Working Paper No.119, Centro de Investigacion y Docencias Economicas (CIDE).
- Della Porta, D. (2001). Los actores de la corrupcion: politicos de negocios en Italia. *Gestion y Analisis de Politicas Publicas*, 21, 23–34.
- Della Porta, D., & Vannucci, A. (2005). "The governance mechanisms of corrupt transactions". In Lambsdorff, J., Graf, Taube, Markus, Schramm, & Matthias (eds.), *The New Institutional Economics of Corruption*. Oxford: Routledge.
- Di Tella, R., & Savedoff, W. D. (eds.). (2001). *Diagnosis: Corruption: Fraud in Latin America's Public Hospitals*. Washington, D.C: IADB Press.
- Di Tella, R., & Schargrodsky, E. (2003). The role of wages and auditing during a crackdown on corruption in the city of Buenos Aires. *Journal of Law and Economics*, 46(1), 269.
- Dillman, B. (2001). Facing the market in North Africa. *Middle East Journal*, 55(2), 198–215.
- Doig, A., & Theobald, R. (2000). *Corruption and Democratization*. London: Frank Cass.
- Dye, K.M., & Stapenhurst, R. (1998). *Pillars of Integrity: The Importance of Supreme Audit Institutions in Curbing Corruption*. EDI/World Bank Institute. Reprinted in Williams *et al.* (2000), Vol. 4, Chapter 16.
- Ensor, T. (2004). Informal payments for health care in transition economies. *Social Science and Medicine*, 58(2), 237–246.
- Estela, M. (2000). "Strengthening the integrity of a tax collection agency: the case of Sunat Peru". Presented at the World Bank-Inter American Development Bank Seminar on Radical Solutions for Fighting Corruption in the Public Sector, November.

- Eversole, R. (2003). Managing the pitfalls of participatory development: some insight from Australia. *World Development*, 31(5), 781–795.
- Fisman, R., & Gatti, R. (2002a). Decentralization and corruption: evidence across countries. *Journal of Public Economics*, 83, 325–345.
- Fisman, R., & Gatti, R. (2002b). Decentralization and corruption: evidence from U.S. federal transfer programs. *Public Choice*, 113(1–2), 25–35.
- Fjeldstad, O. (2002). “Fighting fiscal corruption: the case of the Tanzania revenue authority”. CMI Working Papers.
- Fjeldstad, O., Kolstad, I., & Lange, S. (2003). *Autonomy, Incentives and Patronage: A Study of Corruption in the Tanzania and Uganda Revenue Authorities*. Bergen, Norway: Chr. Michelsen Institute.
- Fjeldstad, O., & Tungodden, B. (2003). Fiscal corruption: a vice or a virtue? *World Development*, 31(8), 1459–1467.
- Flatters, F., & Macleod, W. B. (1995). Administrative corruption and taxation. *International Tax and Public Finance*, 2, 397–417.
- Frank, B., & Schulze, G. G. (1998). *How Tempting is Corruption? More Bad News About Economists*. Stuttgart: Department of Economics and Business, University of Hohenheim.
- Fredriksson, P. G., Vollebergh, H. R. J., & Dijkgraaf, E. (2004). Corruption and energy efficiency in OECD countries: theory and evidence. *Journal of Environmental Economics and Management*, 47(2), 207–231.
- Friedman, E., Johnson, S., Kaufmann, D., & Zoido-Lobaton, P. (2000). Dodging in the grabbing hand: the determinants of unofficial activity in 69 countries. *Journal of Public Economics*, 77(3), 459–493.
- Gallagher, M. (1991). *Rent-Seeking and Economic Growth in Africa*. Boulder, CO.: Westview Press.
- Gallagher, M. (2004). “USAID assistance to eliminate the payment bureaus and establish a modern government treasury and accounting system in Bosnia”. Draft version.
- Gallagher, M., & Bosnic, P. (2004). Toward an SME-friendly revenue system in Bosnia and Herzegovina. USAID Tax Administration Modernization Project (TAMP).
- Ghura, D. (1998). “Tax revenue in Sub-Saharan Africa: effects of economic policies and corruption”. IMF Working Paper, No. 98/135.
- Giedion, U., Morales, L. G., & Acosta, O. L. (2001). The impact of health reforms on irregularities in Bogotá Hospitals. In Tella Di, & Savedoff (eds.), *Diagnosis: Corruption: Fraud in Latin America's Public Hospitals*. (pp. 163–168). Washington, DC: IADB press.
- Giles, D. E., & Caragata, P. J. (1999). *The Learning Path of the Hidden Economy: The Tax Burden and Tax Evasion in New Zealand*. Reference Number EC/96461, New Zealand.
- Glaeser, E. L., & Goldin, C. (eds.). (2006). *Corruption and Reform: Lessons from America's Economic History*. (p. 2006). Chicago: University of Chicago Press.

- Glinkina, S. (1999). Russia's underground economy during the transition. In Feige, E. L., & Ott, K. (eds.), *Underground Economies in Transition: Unrecorded Activity, Tax Evasion, Corruption and Organized Crime*. (pp. 101–106). Aldershot, U.K.: Ashgate.
- Global Witness (2004). "Time for transparency: coming clean on oil, mining and gas revenues". Global Witness Report, March.
- Goel, R. K., & Rich, D. P. (1989). On the economic incentives for taking bribes. *Public Choice*, 61(3), 269–275.
- Gokcekus, O., & Mookherjee, R. (2002). *Public Sector Corruption and Gender Perceptions of Public Officials from Six Developing and Transition Countries*. Washington, DC: The World Bank.
- Golden, M. A., & Picci, L. (2005). Proposal for a new measure of corruption, illustrated with Italian data. *Economics and Politics*, 17(1), 37–75.
- de Gonzales, A. M. (2000). *Reducing Corruption at the Local Level*. Washington, DC: World Bank Institute.
- de Gonzales, A. M. (2001). La construccion de coaliciones para combatir la corrupcion. *Gestion y Analisis de Politicas Publicas*, 21, 157–162.
- Gould, D. J., & Amaro-Reyes, J. A. (1983). *The Effects of Corruption on Administrative Performance*. Washington, DC: The World Bank.
- Graeff, P. (2005). Why should one trust in corruption? The linkage between corruption, norms and social capital. In Lambsdorff, J. G., Taube, M., & Schramm, M. (eds.), *The New Institutional Economics of Corruption*. Oxford: Routledge.
- Gray-Molina, E. P. de Rada, & Yañez, E. (1999). "Transparency and accountability in Bolivia: does voice matter?" Inter-American Development Bank Working Paper, No. R-381.
- Groeneweg, S. (2001). *Three Whistleblower Protection Models: A Comparative Analysis of Whistleblower Legislation in Australia, United States and the United Kingdom*. PUBLIC Service Commission of Canada.
- Grooger, J. (1991). Certainty vs. severity of punishment. *Economic Inquiry*, 29(2), 297–309.
- Grossman, G. M., & Helpman, E. (1994). Protection for sale. *American Economic Review*, 84(4), 833–850.
- Grossman, S., & Hart, O. (1986). The costs and benefits of ownership: a theory of vertical and lateral integration. *Journal of Political Economy*, 94, 691–719.
- Gupta, S., Davoodi, H., & Alosno-Terme, R. (1998). "Does corruption affect income inequality and poverty?", IMF Working Paper 98/76, Washington, DC: International Monetary Fund.
- Gupta, S., Davoodiand, S., & Tiongson, E. (2000). "Corruption and the provision of health care and education Services". IMF Working Paper, No. 00/116.
- Gupta, S., de Mello, L., & Sharan, R. (2001). Corruption and military spending. *European Journal of Political Economy*, 17(4), 749–777.

- Gurgur, T., & Shah, A. (2000). "Localization and corruption: panacea or pandora's box". World Bank Policy Research Working Paper Series, No. 3486.
- Guriev, S. (1999). "A theory of informative red tape with an application to top-level corruption". New Economic School Working Paper, No. 99/007.
- Harberger, A. C. (1962). The incidence of the corporation income tax. *The Journal of Political Economy*, 70(3), 215–240.
- Hauk, E., & Saez-Marti, M. (2002). On the cultural transmission of corruption. *Journal of Economic Theory*, 107(2), 311–335.
- Hellman, J. S., Jones, G., Kaufmann, D., & Schankerman, M. (2000). "Measuring governance corruption, and State Capture: how firms and bureaucrats shape the business environment in transitional economies". World Bank Policy Research Working Paper, No. 2312.
- Henderson, J. V., & Kuncoro, A. (2006). "Sick of local government corruption? Vote Islamic". NBER Working Papers, No. 12110.
- Herzfeld, T., & Weiss, C. (2003). Corruption and legal (In) effectiveness: an empirical investigation. *European Journal of Political Economy*, 19(3), 621–632.
- Hettich, W., & Winer, S. (1988). Economic and political foundations of tax structure. *American Economic Review*, 78(4), 701–712.
- Hettich, W., & Winer, S. (1999). *Democratic Choice and Taxation: A Theoretical and Empirical Analysis*. Cambridge: Cambridge University Press.
- Hors, I. (2001). "Fighting corruption in customs administration: what can we learn from recent experiences?" OECD Development Centre Working Papers, No. 175.
- Hors, I. (2003). "Anti-corruption instruments and the OECD guidelines for multinational enterprises". In: *Annual Report on the OECD Guidelines for Multinational Enterprises: Enhancing the Role of Business in the Fight Against Corruption*. (pp. 153–180). Paris: OECD.
- Huang, H., & Shan-Jin, W. (2003). "Monetary policies for developing countries: the role of corruption". NBER Working Papers, WP#10093, Cambridge, MA: NBER.
- Huntington, S. P. (1968). *Political Order in Changing Societies*. New Haven, CT: Yale University Press.
- Huther, J., & Shah A. (1998). "Applying a simple measure of good governance to the debate on fiscal decentralization". World Bank Policy Research Working Paper No. 1894. Retrieved from SSRN website <http://ssrn.com/abstract=620584>
- Huther, J., & Shah A. (2003). *Anti-Corruption Policies and Programs: A Framework for Evaluation*. (Preliminary Version).
- Hyun Yum, J. (2003). "Enhancing public procurement transparency through ICT". Paper presented at XI International Anti-Corruption Conference (IACC). Seoul, Korea.

- Ibarra-Estrada, S. (2002). "E-procurement by Mexico's federal government". E-Government for Development Case Study, No. 14.
- Jaen, M. H., & Paravisini, D. (2001). Wages, capture and penalties in Venezuela's public hospitals. In Di Tella, R., & Savedoff, W. D. (eds.), *Diagnosis Corruption*. Washington, DC: Inter-American Development Bank.
- Jain, A. K. (ed.). (1998). *Economics of Corruption*. (p. 1998). Boston: Kluwer Academic Publishers.
- Jain, A. K. (2001). Corruption: a review. *Journal of Economic Surveys*, 15(1), 71–121.
- Johnston, M. (1986). The political consequences of corruption: a reassessment. *Comparative Politics*, 18(4), 459–477.
- Johnson, S., Kaufmann, D., McMillan, D., & Woodruff, C. (2000). "Why do firms hide? Bribes and unofficial activity after communism". *Journal of Public Economics*, 76(3), 495–520.
- Kang, B. (2000). "Anticorruption measures in the public procurement service sector in Korea". In: *Progress in the Fight Against Corruption in Asia and the Pacific*. Joint ADB-OECD Conference on Combating Corruption in the Asian and Pacific.
- Kaufmann, D. (1997). "Corruption: the facts". *Foreign Policy*, Summer (1997). Retrieved December 20, 2003 from http://worldbank.org/wbi/governance/pdf/fp_summer97.pdf
- Kaufmann, D. (2003). "Rethinking governance: empirical lessons challenge orthodoxy". World Bank Working Paper, Washington, DC: The World Bank.
- Kaufmann, D., Kraay, A., & Mastruzzi, M. (2003). "Governance Matters III". World Bank Policy Research Working Paper 3106. Retrieved February 2004 from The World Bank Website: <http://www.worldbank.org/wbi/governance/pubs/govmatters3.html>
- Kaufmann, D., Kraay, A., & Mastruzzi, M. (2006). *Governance Matters V. Aggregate and Individual Governance Indicators*. Washington, DC: The World Bank.
- Kaufmann, D., Kraay, A., & Zoido-Lobaton, P. (1999). "Aggregating governance indicators". Policy Research Working Paper 2195, Washington, DC: The World Bank.
- Kaufmann, D., & Siegelbaum, P. (1997). Privatization and corruption in the transition economies. *Journal of International Affairs*, 50(2), 419–458.
- Kaufmann, D., & Wei, S.-J. (1999). "Does 'Grease Money' speed up the wheels of commerce?". National Bureau of Economic Research Working Paper 7093, Cambridge, MA.
- Klitgaard, R. (1988). *Controlling Corruption*. Berkeley, CA: University of California Press.
- Klitgaard, R. (1989). Incentive myopia. *World Development*, 17(4), 447–459.

- Klitgaard, R. (1991). Gifts and bribes. In Zeckhauser, R. (ed.), *Strategy and Choice*. Cambridge, MA: MIT Press.
- Klitgaard, R. (1995). "National and international strategies for reducing corruption". Paper prepared for the OECD International Symposium on Corruption and Good Governance, Paris, 13–14, March.
- Klitgaard, R., MacLean-Abaroa, R., & Parris, H. R. (2000). *Corrupt Cities. A Practical Guide to Cure and Prevention*. Washington, DC: Institute for Contemporary Studies World Bank Institute.
- Korean Herald (2001). "Combating corruption in Korea". May 19, 2001 Retrieved March 05, 2004 from http://kn.koreaherald.co.kr/SITE/data/html_dir/2001/05/19/200105190007.asp
- Kpundeh, S. (1997). *Combating Corruption: An Assessment with International Cases*. Washington, DC: Management Systems International.
- Kpundeh, S. J. (2001). The big picture: building a sustainable reform movement against corruption in Africa. In Johnston, M. (ed.), *Civil Society and Corruption: Mobilizing for Reform*. Lanham, MD: University Press of America.
- Kronstadt, K. A. (2003). "Pakistan's domestic political developments: issues for congress". Retrieved February 2, 2004 from <http://fpc.state.gov/documents/organization/29970.pdf>
- Lambsdorff, J. G. (2003). "Transparency international background paper to the 2003 corruption perceptions index, framework document". Retrieved March 7, 2004 from <http://www.transparency.org/cpi/2003/dnld/framework.pdf>
- Lambsdorff, J. G., Taube, M., & Schramm, M. (2005). *The New Institutional Economics of Corruption*. Oxford: Routledge.
- Langseth, P., Stappenhurst, R., & Pope, J. (1997). "The role of a national integrity system in fighting corruption". *EDI World Bank Working Papers*, No. 400/142 E1976.
- La Porta, R., Lopez-de-Silanes, F., Shleifer, A., & Vishny, R. (1998). Law and finance. *Journal of Political Economy*, 106(6), 1113–1155.
- Leak, T. A. (1999). The experience of Singapore in combating corruption. In Stappenhurst, R., & Kpundeh, S. J. (eds.), *Curbing Corruption: Toward a Model for Building National Integrity*. (pp. 59–66). Washington, DC: World Bank.
- Leff, N. H. (1964). Economic development through bureaucratic corruption. *The American Behavioral Scientist*, 8(2), 8–14.
- Leite, C., & Weidmann, J. (1999). "Does mother nature corrupt? Natural resources, corruption, and economic growth". International Monetary Fund Working Paper 99/85, Washington, DC: IMF.
- Lewis, M. (2000). *Who is Paying for Health Care in Eastern Europe and Central Asia*. Washington, DC: The World Bank.
- Linster, B. C. (1994). Cooperative rent-seeking. *Public Choice*, 81(1–2), 23–34.

- Litvack, J. I., Ahmad, J., & Bird, R. M. (1998). *Rethinking Decentralization in Developing Countries*, 2nd edition. Washington, DC: World Bank.
- Malawi Anti-Corruption Bureau (2001). "News paper extract". Retrieved from <http://chambo.sdnnp.org.mw/ruleoflaw/acb/news-04.html>
- Mann, A.J. (2004). "Are semi-autonomous revenue authorities the answer to tax administration problems in developing countries?", Research paper for the project: Fiscal Reform in Support of Trade Liberalization. Retrieved from <http://www.fiscalreform.net>
- Mann, A. J., & Smith, R. (1988). Tax attitudes and tax evasion in Puerto Rico: a survey of upper income professionals. *Journal of Economic Development*, 13(1), 121–141.
- Manzetti, L., & Blake, C. (1996). Market reforms and corruption in Latin America: new means for old ways. *Review of International Political Economy*, 3(4), 662–697.
- Martinez-Vazquez, J., & McNab, R. (2000). The tax reform experiment in transitional countries. *National Tax Journal*, 53(2), 273–298.
- Martinez-Vazquez, J., Qiao, B., & Xu, Y. (2006). "Pocketing and deceiving: the behavior of the delivery agency in a donor-delivery". ISP Working Paper 06–13, Atlanta, USA: Andrew Young School of Policy Studies, Georgia State University.
- Martinez-Vazquez, J., & Rider, R. (2005). Multiple modes of tax evasion: theory and evidence. *National Tax Journal*, 58(1), 51–76.
- Matechak, J. P. (2002). "Fighting corruption in public procurement". Retrieved February 12, 2004 from Center for International Private Enterprise CIPE Website: <http://www.cipe.org/publications/fs/articles/matechak.htm>
- Mauro, P. (1995). Corruption and growth. *Quarterly Journal of Economics*, 110(3), 681–712.
- Mauro, P. (1996). "The effects of corruption on growth, investment, and government expenditure". IMF Working Paper 96/98, Washington, DC: International Monetary Fund.
- Mauro, P. (1997). *Why Worry About Corruption? IMF Economic Issues*. Washington, DC: International Monetary Fund.
- Mauro, P. (1998). Corruption and the composition of governments expenditure. *Journal of Public Economics*, 69, 263–279.
- Mayville, W. (2003). *Codes of Ethics and Conduct in Revenue Administrations: What does International Practice Tell Us*. Washington, DC: The World Bank Tax Policy and Tax Administration Thematic Group.
- McCarten, W. (2004). "Focusing on the few: the role of large taxpayer units in the revenue strategies of developing countries". Paper presented at The Challenges of Tax Reform in a Global Economy, May 24–25, Atlanta, GA.
- McLure, C. (2000). *The Tax Assignment Problem: Conceptual and Administrative Considerations in Achieving Subnational Fiscal Autonomy*. Washington, DC: World Bank Institute.

- Mendieta, V. (2001). Lucha contra la corrupcion en la Union Europea: El caso de España. *Gestion y Analisis de Politicas Publicas*, 21, 95–115.
- Meseguer, C. (2002). “The diffusion of privatization in industrial and Latin America countries: what role for learning? Retrieved March 10, 2004 from <http://galactus.upf.edu/giptsi/esf/papers/1privat.doc>
- Miles, M. A., Feulner, E. J., O’Grady, M. A., & Eiras, A. I. (2004). *Index of Economic Freedom 2004*. Washington, DC: Heritage Foundation/Wall Street Journal.
- Ministry of Finance Tanzania (2001). *Budget Execution Report: Budget for Fiscal Year 2001/2002*. Budget Performance July–September 2001.
- Mixon, F. G., Laband, D. N., & Ekelund, R. B. (1994). Rent seeking and hidden in-kind resource distortion: some empirical evidence. *Public Choice*, 78(2), 171–186.
- Mocan, N. (2004). “What determines corruption? International Evidence from Micro Data”. NBER Working Papers, No. 10460.
- Mokoro Ltd (2001). “*Sustainability of government revenue policy in Tanzania*”, DFID East Africa Report. Oxford: Policy Management Ltd.
- Mookherjee, D. (1997). Wealth effects, incentives, and productivity. *Review of Development Economics*, 1(1), 116–133.
- Mookjerjee, B., & Pung, I. P. L. (1992). Monitoring vis-a-vis investigation in enforcement of law. *American Economic Review*, 82, 556–565.
- Muganda, A. (1995). “Tackling the corruption scourge in Tanzania: looking beyond the rhetoric”. Paper presented at the Eastern and Southern African Universities Research Programme: Arusha, December 14–16, 1995.
- Mundell, R. (1968). *Man and Economics*. New York: McGraw-Hill.
- Musgrave, R. A. (1959). *The Theory of Public Finance: A Study in Political Economy*. New York: McGraw-Hill.
- Myrdal, G. (1968). *Asian Drama*, Vol. II. New York, NY: Random House.
- National Integrity Systems (2001). “Country study report: Jordan 2001”. Transparency International Report.
- New York Times (2004a). “French ex-premier is convicted of graft”. In: Sciolino, E. (ed.), January 31, 2004, Saturday, Section A, Page 5, Column 1.
- New York Times (2004b). “Angola set to disclose payments from big oil”. by H. Timmons, May 13, 2004, Thursday, Business/Financial Desk, Section W, Page 1, Column 6.
- Ngware, S.S.A. (1999). “An ssessment of people’s participation in decision-making with reference to local authorities”. Paper presented at the Workshop to Develop Strategies for a National Programme on Governance: Arusha, March 29–31, 1999.
- OECD (1998). *Role of the Legislature*. Paris: OECD.
- OECD (2003). *Fighting corruption what role for civil society? The experience of the OECD*. Paris: OECD.
- Office of the High Representative (2004). *Newsletter – Economic Reform and Reconstruction Bosnia and Herzegovina*. Vol. 7(3), July 2004.

- Ofosu-Amaah, W. P., Soopramanien, R., & Uprety, K. (1999). *Combating Corruption: A Comparative Review of Selected Legal Aspects of State Practice and Major International Initiatives*. Washington, DC: World Bank.
- Olken, B. A. (2006). "Corruption perceptions vs. corruption reality". NBER Working Paper 12428, Cambridge, MA: NBER.
- Osoro, N. E., Mpabng'o, P. I., & Mwinyimvua, H. H. (1999). *Enhancing Transparency in Tax Administration in Tanzania*. Tanzania: University of Dar es Salaam, Department of Economics.
- Paldam, M. (2001). Corruption and religion adding to the economic model. *Kyklos*, 54(2–3), 383–413.
- Paoli, L. (2003). *Mafia Brotherhoods: Organized Crime, Italian Style*. New York: Oxford University Press.
- Paul, C., & Wilhite, A. (1994). Illegal markets and the social costs of rent seeking. *Public Choice*, 79(1–2), 105–116.
- Paul, S. (1995). *A Report Card on Public Services in Indian Cities: A View From Below*. Bangalore: Public Affairs Centre.
- Pechlivanos, L. (2004). Self-enforcing corruption: information transmission and organizational response. In Lambsdorf, J. G., & Schramm, M. T. (eds.), *The New Institutional Economics of Corruption: Norms, Trust, and Reciprocity*. Oxford: Routledge.
- Phongpaichit, P., Treerat, N., Chaiyapong, Y., & Baker, C. (2000). *Corruption in the Public Sector in Thailand: Perception and Experience of Households*. Bangkok: Political Economy Center, Chulalongkorn University.
- Polinski, M., & Shavel, S. (1991). A note on optimal fines when wealth varies among individuals. *The American Economics Review*, 81(3), 618–621.
- President's Office (United Republic of Tanzania) (1999). "The national anti-corruption strategy and action plan for Tanzania". Prevention of Corruption Bureau, Tanzania President's Office.
- PriceWaterhouseCoopers (1998). *Tanzania Revenue Authority. Corporate Plan 1998/1999 to 2002/2003* (Appendix B: Taxpayer survey). Dar es Salaam (restricted distribution).
- Probidad (2002). "Galera de corruptos latinoamericanos". Retrieved March 04, 2004 from <http://probidad.org/regional/recursos/galeria/>
- Prud'homme, R. (1995). The dangers of decentralization. *The World Bank Research Observer*, 10(2), 201–220.
- Ratiani, S. (2004). "Georgia corruption crackdown makes waves". CRN Report, No. 221, Institute for War and Peace Reporting.
- Reinikka, R. (2001). *Recovery in Service Delivery: Evidence from Schools and Health Centers, Uganda's Recovery: The Role of Farms, Firms, and Government*. Washington, DC: World Bank.
- Reinikka, R., & Svensson, J. (2002). "Assessing front line service delivery". Retrieved March 3, 2004 from World Bank/Development Research

- Group Website: <http://www.worldbank.org/wbi/governance/assessing/pdf/reinikka.pdf>
- Reinikka, R., & Svensson, J. (2003). "Survey techniques to measure and explain corruption". World Bank Working Paper.
- Reinikka, R., & Svensson, J. (2004). Local capture: evidence from a central government transfer program in Uganda. *The Quarterly Journal of Economics*, 119(2), 679–705.
- Reja, B., & Tavitie, A. (2000). "The industrial organization of corruption: what is the difference in corruption between Asia and Africa". Paper presented at the Annual Conference 2000 of the International Society for New Institutional Economics, Tbingen, September 2000.
- Reuters (2002). "Angola: corruption undermines relief to Angola". Retrieved April 04, 2004 from http://support.casals.com/aaflash1/bus-ca.asp?ID_AAAControl=8291
- Rhodes, M. (1997). Financing party politics in Italy: A case of systemic corruption. In Bull, M., & Rhodes, M. (eds.), *Crisis and Transition in Italian Politics*. (pp. 54–80). London: Frank Cass.
- Rogow, A., & Laswell, H. D. (1970). The definition of corruption. In Heidenheimer, A. J. (ed.), *Political Corruption: Readings in Comparative Analysis*. New York, NY: Holt, Rinehart and Winston.
- Rose-Ackerman, S. (1978). *Corruption a Study in Political Economy*. New York: Academic Press.
- Rose-Ackerman, S. (1999). *Corruption and Government: Causes, Consequences, and Reform*. Cambridge: Cambridge University Press.
- Rosten, L. (1968). *The Joys of Yiddish*. New York, NY: McGraw Hill.
- Russian Regional Report (1999). Bykov Allies with Zhirinovsky, Vol. 4, No. 33, September 1999.
- Russian Regional Report (2002). New, But Transitional, Federation Council Starts Working, Vol. 7, Nos. 5–6, February 2002.
- Ryan Hoover (2002). "Lesotho corruption trial: sole's applications dismissed". Retrieved March 1, 2004 from Africa Program, International Rivers Network. Berkeley, CA Website: www.odianousdebts.org/odianous-debts/index.cfm?DSP=content&ContentID=6182
- Salacuse, J. W. (1998). "Undertaking a direct foreign investment". In Streng, & Salacuse (eds.), 2002, *International Business Planning: Law and Taxation-United States*, Vol. 6. CA: Matthew Bender.
- Sang-Yool, H. (2000). "Recent reform of Korean tax administration – focused on measures for prevention of corruption". Paper presented at the Conference of Asia Pacific Forum on Combating Corruption, Seoul, Korea, December, 2000.
- Santiso, C., & Belgrano, A. G. (2004). *Politics of Budgeting in Peru: Legislative Budget Oversight and Public Finance Accountability in Presidential Systems*. Washington, DC: Paul H. Nitze School of Advanced International Studies.

- de Sardan, J. P. O. (1999). A moral economy of corruption in Africa? *Journal of Modern African Studies*, 37(1), 25–52.
- SAS-Business Intelligence (2004). “Mission accomplished! The Philippines Bureau of Internal Revenue reduces federal deficit, improves tax collection processes with SAS, realizing 400 percent ROI”. Retrieved in 2004 from <http://www.sas.com/success/philippinesbir.html>
- Schaeffer, M. (2002). *Corruption and Public Finance*. Washington, DC: Management Systems International, USAID.
- Scharpf, F. W. (1997). *Games Real Actors Play – Actor-Centered Institutionalism in Policy Research*. Oxford: Westview Press.
- Schiavo-Campo, S. (ed.). (1999). *Governance Corruption and Public Financial Management*. (p. 1999). Manila, Philippines: Asian Development Bank.
- Schiavo-Campo, S., & Tommasi, D. (eds.). (1999). *Managing Public Expenditures*. (p. 1999). Manila, Philippines: Asian Development Bank.
- Schick, A. (2002). Can national legislatures regain an effective voice in budget policy? *OECD Journal on Budgeting*, 1(3), 9–36.
- Schneider, F. (2003). *The size and development of the shadow economy around the world and the relaxation to the hard tax*. Working Paper, Linz, Austria: Johannes Kepler University.
- Schriek (2004). “Tough line on graft in Georgia”. Retrieved on January 26, 2005 from <http://www.georgiaemb.org/DisplayMedia.asp?id=303>
- Sedigh, S., & Muganda, A. (1999). The fight against corruption in Tanzania. In Stapenhurst, R., & Kpundeh, S. J. T. (eds.), *Curbing Corruption*. Washington, DC: The World Bank.
- Segal, L. G. (2004). *Battling Corruption in America's Public Schools*. New York: Manhattan-Institute.
- Shah, A., & Mathew, A. (2003). Toward citizen-centered local level budgets in developing countries. In Shah, A. (ed.), *Public Expenditure Analysis. Public Sector Governance and Accountability Series*. (pp. 183–216). Washington, DC: World Bank.
- Shah, A., & Thompson, T. (2004). “Implementing decentralized local governance: a treacherous road with potholes, detours and road closures”. World Bank Policy Research Working Paper 3353, June 2004, Washington, DC: the World Bank.
- Shleifer, A. (1998). Origins of bad policies: control, corruption and confusion. In Baldassarri, M., Paganetto, L., & Phelps, E. S. (eds.), *Institutions and Economic Organization in the Advanced Economies: The Governance Perspective*. (pp. 239–259). New York, London: St. Martin's Press.
- Shleifer, A., & Vishny, R. W. (1993). Corruption. *Quarterly Journal of Economics*, 108(3), 599–617.
- Sigma (2002). “Candidates assessment reports”. June 2002, Retrieved on March 5, 2004 from http://www.sigmapro.org/libass/Candidates_0602_Intro.htm

- Sigma (2003). "Bulgaria external audit assessment 2003". Retrieved on February 02, 2004 from <http://www.sigmapro.org/PDF/assessments/Candidates2002/BulgExtAud602.pdf>
- Silvani, C., & Baer, K. (1997). "Designing a tax administration reform strategy: experiences and guidelines, International Monetary Fund, IMF". Working Papers 97/30, Washington, DC: IMF.
- Spector, B. I. (ed.). (2005). "Fighting corruption", *Developing Countries: Strategies and Analysis*. London, UK: Kumarian Press.
- Sundet, G. (2004). *Corruption in Tanzania*. Monograph. Dar-es-Salaam.
- Supreme Audit Institutions of the Central and Easter European Countries (2001). "Relations between supreme audit institutions and parliamentary committees". Retrieved January 07, 2004, from http://www.eca.eu.int/EN/sais/SAI_ParL_136.pdf
- Swamy, A. V., Knack, S., Lee, Y., & Azfar, O. (2001). Gender and corruption. *Journal of Development Economics*, 64(1), 25–55.
- Taliercio, R. (2000). "Administrative reform as credible commitment: the design, sustainability, and performance of semi-autonomous revenue authorities in Latin America", Unpublished dissertation. Cambridge: Harvard University.
- Taliercio, R. (2002). *Designing performance: the semi-autonomous revenue authority model in Africa and Latin-America*. Mimeo (September), Washington, DC: World Bank.
- Tanzi, V. (1995). Corruption: arm's-length relationships and markets. In Fiorentini, G., & Peltzman, S. (eds.), *The Economics of Organised Crime*. (pp. 161–180). Cambridge: Cambridge University Press.
- Tanzi, V. (1997). "Corruption in the public finances", 8th International Anti-corruption Conference. Peru: Lima.
- Tanzi, V. (1998a). Corruption and the budget: problems and solutions. In Arvind, K. J. (ed.), *Economics of Corruption*. Boston, MA: Kluwer Academic.
- Tanzi, V. (1998b). Corruption around the world. *IMF Staff Papers*, 45(4), 559–594.
- Tanzi, V., & Davoodi, H. (2000). Corruption, public investment and growth. In Tanzi, V. (ed.), *Policies, Institutions and the Dark Side of Economics*. (pp. 154–170). Cheltenham, U.K.: Elgar distributed by American International Distribution Corporation, Williston, VT.
- Tanzi, V., & Davoodi, H. (2001). Corruption, growth and public finances. In Jain, A. K. (ed.), *The Political Economy of Corruption*. London: Routledge.
- Tanzi, V., & Pellechio, A. (1995). "The reform of tax administration, International Monetary Fund", IMF Working Papers: 95/22, Washington, DC: IMF.
- Tanzi, V., & Zee, H. (2000). "Tax policy for emerging markets: developing countries". *National Tax Journal*, 53(2), 223–299.

- Terkper, S. E. (1994). International: improving the accountancy context of tax reform in developing countries. *Bulletin for International Fiscal Documentation*, 48(1), 21–32.
- Terkper, S. (2003). Managing small and medium-sized taxpayers in developing countries. *Tax Notes International*, 29, 211–234.
- Therkildsen, O. (2004). Autonomous tax administration in Sub-Saharan Africa: the case of the Uganda revenue authority. *Forum for Development Studies*, 31(1), 59–88.
- Tirole, J. (1986). Hierarchies and bureaucracies: on the role of collusion in organizations. *Journal of Law Economics and Organization*, 2(2), 181–214.
- Tisne, M., & Smilov, D. (2004). *From the Ground Up: Assessing the Record of Anticorruption Assistance in Southeastern Europe' Policy Studies Series*. Budapest: Centre for Policy Studies, Central European University.
- Torgler, B. (2003). To evade taxes or not that's the question. *Journal of Socio Economic*, 32(3), 283–302.
- Transparency International (1997). *TI Source Book*, 2nd edition. Berlin: Transparency International.
- Transparency International (2001). *Global Corruption Report 2001*. Berlin: Transparency International.
- Transparency International (2002). “Progress towards containment of forest corruption and improved forest governance”. Forest Integrity Network.
- Transparency International (2003). *Global Corruption Report 2003*. Berlin: Transparency International.
- Transparency International (2004). *Global Corruption Report 2004*. Berlin: Transparency International.
- Treisman, D. (2000). The causes of corruption: a cross-country study. *Journal of Public Economics*, 76, 399–457.
- Tullock, G. (1967). The welfare costs of tariffs, monopolies and theft. *Western Economic Journal*, 5, 224–232.
- Tumennasan, B. (2004). “*Fiscal decentralization, corruption, and investments*”. Georgia State University (Forthcoming).
- USAID (1999). *A Handbook of Fighting Corruption*. Center for Democracy and Governance. Washington, DC: USAID.
- USAID (2000). *USAID's Experience Strengthening Legislatures*. Washington, DC: Center for Democracy and Governance, USAID.
- USAID (2001). “The Ghana democracy and governance of the USAID: strengthened democratic and decentralized governance through civic involvement”. USAID mission in Ghana, Retrieved on June 4, 2004 from <http://www.usaid.gov/mission/gh/democracy/background/index.htm>
- USAID (2002). “Think Tank helps Kyrgyz parliament make informed decisions”. USAID Success Stories Archive April 2002.

- Van Rijckeghem, C., & Weder, B. (2001). Bureaucratic corruption and the rate of temptation: do low wages in civil service cause corruption? *Journal of Development Economics*, 65(2), 307–331.
- Vietnam News (2004). “Death sentence upheld in Embezzlement Case”. Tuesday, April 6, 2004, <http://vietnamnews.vnanet.vn/>
- Von Maravic, P. (2003). “How to analyze corruption in the context of new public management reform?”, Paper Presented at the Study Group on Ethics and Integrity of Governance.
- Wade, R. (1982). The system of administrative and political corruption: canal irrigation in South India. *Journal of Development Studies*, 18, 287–327.
- Wade, R. (1985). The market for public office: why the Indian state is not better at development. *World Development*, 13(4), 467–497.
- Waller, C. J., Verdier, T., & Gardner, R. (2002). Corruption: top down or bottom up. *Economic Inquiry*, 40(4), 688–703.
- Warsta, M. (2004). *Corruption in Thailand. International Management: Asia*. Zurich: Asia Swiss Federal Institute of Technology Zurich.
- Welch, D., & Fraemond, O. (1998). “The case-by-case approach to privatization: techniques and examples”. World Bank Technical Paper, No. 403, Washington, DC: The World Bank.
- Wittig, W. A. (2000). *A Framework for Balancing Business and Accountability within a Public Procurement System, Approaches and Practices of the United States and other Selected Countries*. Geneva, Switzerland: International Trade Center.
- World Bank (1997). Helping Countries Combat Corruption. The Role of the World Bank. *PREM Notes Public Sector*, 4, Washington, DC: the World Bank.
- World Bank (1999). An Anticorruption Strategy for Revenue Administration. *PREM Notes Public Sector*, 33, Washington, DC: The World Bank.
- World Bank (2000a). *Anticorruption in Transition a Contribution to the Policy Debate*. Washington, DC: The World Bank.
- World Bank (2000b). “Difficulties with autonomous agencies”. Retrieved on March 4, 2004 from <http://www1.worldbank.org/publicsector/civil-service/autonomous.html>
- World Bank (2000c). *Reforming Tax Systems: Lessons from the 1990s. PREM Notes Public Sector*, 37. Washington, DC: The World Bank.
- World Bank (2000d). *Helping countries combat corruption: Progress at the World Bank since 1997*. Washington, D.C.: the World Bank, Poverty Reduction and Economic Management Network.
- World Bank (2001a). *Strengthening Peru's Tax Agency. PREM Notes Public Sector*, 60. Washington, DC: The World Bank.
- World Bank (2001b). *Salary Supplements and Bonuses in Revenue Departments. Report – August, 2001*. Washington, DC: The World Bank.

- World Bank (2001c). *Indonesia: The Imperative for Reform – Brief for the Consultative Group on Indonesia. Report 23093-IND November, 2001.* Washington, DC: The World Bank.
- World Bank (2002a). *Taming Leviathan: Reforming Governance in Bangladesh – An Institutional Review.* Dhaka: The World Bank.
- World Bank (2002b). “Strengthening oversight by legislatures”. PREM Notes, No. 74.
- World Bank (2003a). “Nibbling at corruption and inefficiency in service delivery: a ten year retrospective on the Bangalore citizen report cards”. World Bank Social Development Notes, No. 82.
- World Bank (2003b). *World Bank Development Indicators 2003.* Washington, DC: The World Bank.
- World Bank (2004a). “The costs of corruption”. Website: News/Feature Stories (April 8, 2004).
- World Bank (2004b). *WB programs courses: global organization of parliamentarians against corruption GOPAC.* Washington, DC: World Bank Institute.
- World Bank (2004c). *WB Programs for Parliament: Overview of the Programs.* Washington, DC: World Bank Institute.
- World Bank (2006). *Investing For Growth and Recovery. The World Bank Brief for the Consultative Group on Indonesia.* Washington, DC: The World Bank.
- World Economic Forum (2003). *Global Competitiveness Report 2003–2004.* Oxford: Oxford University Press.
- Yacoubian, M. (2001). “Popular unrest in Algeria: a significant challenge to stability”. Retrieved February 04, 2004 from Policy Watch Website: <http://www.washingtoninstitute.org/watch/Policywatch/policy-watch2001/542.htm>
- Yak, C.C. (1995). *Corruption Control: More Than Just Structures, Systems and Processes Alone. Resource Material Series No. 65. Sixth International Training Course On Corruption Control Visiting Experts Papers.* Singapore.
- Yamamoto, H. (2003). *New Public Management: Japan’s Practice, IIPS Policy Paper.* Tokyo, Japan: Institute for International Policy Studies.
- Zipparo, L. (1999). Encouraging public sector employees to report workplace corruption. *Australian Journal of Public Administration*, 58(2), 83–93.