

# COMPENDIUM ON LESSONS LEARNED AND BEST PRACTICES FROM NIGERIA'S ANTI-CORRUPTION EFFORTS: 2015-2023

Edited By  
**Juliet IBEKAKU-NWAGWU**



MacArthur  
Foundation

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## **FOREWORD**

I am pleased to write this “*Foreword to the Compendium on Lessons Learned and Best Practices from Nigeria's Anti-Corruption Efforts:2015 to 2023*”.

The MacArthur Foundation is pleased to have provided funding for compiling this Compendium. Our collaboration with Trust Africa and Ford Foundation in establishing the Anti-Corruption Fund in 2015 was aimed to support former President Muhammadu Buhari's anti-corruption efforts. We firmly believe that controlling corruption will greatly enhance Nigeria's governance system.

Our commitment to supporting the current government as it builds on the successes of previous administrations remains unwavering. The Compendium compiled by the African Center is a valuable resource that can serve as a model for others. It urges policymakers, anti-corruption advocates, civil society groups, development partners, and academics to engage in critical discussions on how to address corruption in Nigeria and propose solutions. This insightful resource is highly recommended for governance and development professionals.

**Kole Shettima Ph.D**  
*Director*  
*MacArthur Foundation*

## **PREFACE**

In curbing corruption, a fundamental approach is to understand the drivers, enablers, and opportunities that allow it to persist. By understanding the challenges, we can proffer solutions to systemic change. Understanding past experiences, successes, and challenges will pave the way for more effective strategies and solutions.

This Compendium is a response to a call to fill the knowledge gap. It represents a crucial milestone in documenting and distilling the lessons learned and best practices from Nigeria's anti-corruption efforts from 2015 to 2023. The lessons learned, best practices, and recommendations highlighted in this compendium offer invaluable guidance to policymakers, practitioners, civil society organizations, and citizens alike, providing a roadmap for future endeavours and offering practical solutions to complex challenges.

This Compendium gives insight into Nigeria's significant journey in the past eight years to curb corruption, and through it all, the nation has demonstrated resilience, determination, and an unwavering commitment. Despite the shortcomings, this work indicates Nigeria's dedication to transparency, accountability, and good governance. It is a knowledge repository containing valuable insights from the frontline of the anti-corruption struggle. From the halls of government to the grassroots level, the information provided in the Compendium reflects the diverse array of initiatives, strategies, and innovations employed in pursuing a corruption-free Nigeria.

No doubt, the documentation of the previous government's anti-corruption policies, laws, and initiatives in this Compendium reflects the power of collaboration, partnership, and collective action. It is a tribute to the countless individuals and organizations who have dedicated themselves to the cause of good governance, often at significant personal risk. Their courage, tenacity, and vision have driven progress and instilled hope for a brighter future.

We must add that the Compendium has its limitations and was not aimed to cover every sector or issue deliberated by the previous government. We hope other organizations and researchers can fill the gaps and address the problems we could not cover.

As we commence the next phase of Nigeria's democratic journey, let us draw inspiration from past lessons to inform the best practices of the present. Let us remain steadfast in our commitment to upholding integrity, transparency, and accountability.

I sincerely hope this Compendium will drive renewed action and revitalized hope. May we redouble our efforts and forge a renewed determination toward a future where justice prevails over impunity and the rule of law thrives. The fight against corruption in all sectors is everyone's business, and our collective labor will yield positive results when we all come together.

**Juliet Ibekaku-Nwagwu,**  
*Executive Director,*  
*African Center for Governance, Asset Recovery and Sustainable Development*



## **LIST OF ABBREVIATIONS**

ACAS	Anti-Corruption Agencies
AFRICAN CENTER	African Center for Governance, Asset Recovery and Sustainable Development
AML	Anti-money laundering
ANEEJ	Africa Network for Environmental and Economic Justice
ARMU	Asset Recovery Management Unit
AUCPCC	African Union Convention Preventing and Combating Corruption
BO	Beneficial Ownership
BOT	Beneficial Ownership Transparency
BPP	Bureau of Public Procurement
BVN	Bank Verification Number
CAC	Corporate Affairs Commission
CAMA	Companies and Allied Matters Act
CCB	Code of Conduct Bureau
CDD	Centre for Democracy and Development
CENTRE LSD	African Centre for Leadership, Strategy and Development
CFT	Countering the financing of terrorism
CFRN	Constitution of the Federal Republic of Nigeria
CGC	Corporate Governance Commission
CISLAC	Civil Society Legislative Advocacy Centre
CJL	Corruption, Justice and Legitimacy
CPI	Corruption Perception Index
CSO	Civil Society Organization
DFID	Department for International Development
DMBs	Deposit Money Banks
DNFBPs	Designated Non-Financial Businesses and Professions
DPR	Department of Petroleum Resources
EFCC	Economic and Financial Crime Commission

EITI	Extractive Industries Transparency Initiative
FATF	Financial Action Task Force
FCID	Force Criminal Investigations Department
FDI	Foreign Direct Investment
FEC	Federal Executive Council
FGD	Focus Group Discussion
FIRS	Federal Inland Revenue Service
FMOJ	Federal Ministry of Justice
FOI	Freedom of Information
FRN	Federal Republic of Nigeria
GDP	Gross Domestic Product
GFAR	Global Forum on Asset Recovery
GFI	Global Financial Integrity
GIABA	Intergovernmental Action Group against Money Laundering and Financing of Terrorism in West Africa
GIFMIS	Government Integrated Financial Management Information System
HAGF	Honourable Attorney-General of Federation
HEDA	Human and Environmental Development Agenda
ICPC	Independent Corrupt Practices and Other Related Offences Commission
IDA	International Development Association
IFF	Illicit Financial Flows
IMF	International Monetary Fund
IPPIS	Integrated Personnel and Payroll Information System
KYC	Know Your Customer
LEA	Law Enforcement Agencies
MANTRA	Monitoring of Recovered Assets through Transparency and Accountability
MCO	Mining Cadastre Office
MDA	Ministries, Departments and Agencies
MLA	Mutual Legal Assistance
MLPP	Money Laundering Prohibition and Prevention

MOU	Memorandum of Understanding
MTEF/FSP	Medium Term Expenditure Framework & Fiscal Strategy Paper
NACS	National Anti-Corruption Strategy
NAP	National Action Plan
NCCT	Non-Cooperative Countries and Territories
NDDC	Niger Delta Development Commission
NFIU	Nigerian Financial Intelligence Unit
NIA	Nigeria Intelligence Agency
NGOs	Non-Governmental Organizations
NNPC	Nigerian National Petroleum Corporation
NOCOPO	Nigeria Open Contracting Portal
NPCC	National Prosecution Coordination Committee
NPF	Nigeria Police Force
OCDS	Open Contracting Data Standard
OECD	The Organization for Economic Cooperation and Development
OGP	Open Government Partnership
OML	Oil Mining Lease
PACAC	Presidential Advisory Committee Against Corruption
PEPs	Politically Exposed Persons
PF	Proliferation Financing
MER	Mutual Evaluation Report
POCA	Proceeds of Crime Act
SCUML	Special Control Unit Against Money Laundering
SDGs	Sustainable Development Goals
SFU	Special Fraud Unit
STAR	Stolen Asset Recovery Initiative
TI	Transparency International
TSA	Treasury Single Account
UK	United Kingdom
UNCAC	United Nations Convention against Corruption

UNCTAD	United Nations Conference on Trade and Development
UNODC	United Nations Office on Drugs and Crime
USA	United States of America
USAID	United States Agency for International Development
USDOJ	United States Department of Justice

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## EXECUTIVE SUMMARY

The MacArthur Foundation's support in the compilation of the Compendium deserves acknowledgment. It is also to their credit that the government was able to get additional resources to implement some of the reforms discussed in this Compendium. Through their active leadership and coordination, they collaborated with Trust Africa and Ford Foundation to establish the *Nigeria Anti-Corruption Fund* in 2015 to fast-track the implementation of the former President's anti-corruption commitments.

This Compendium set out to evaluate and highlight the best practices and lessons learned from the initiatives of former President Buhari's administration in the anti-corruption sector from 2015 to 2023 and to provide valuable insights for the current and future governments, professionals, academia, development partners, and other critical stakeholders.

One of the challenges that the Compendium grappled with was the methodology to be applied reflexively and without bias in analyzing the initiatives undertaken during the period under review. With the objectives and limitations set out, it became clear that the study was focused on the problem of fighting corruption in the public sector and the impact of corruption within Nigeria's context while taking a broad view of the international legal framework.

The Compendium's analysis considered the complexities of defining corruption but highlighted the most relevant approaches from the World Bank, Transparency International, and the United Nations Convention against Corruption (UNCAC), 2003. The methodology adopted in the Compendium included desk research of anti-corruption literature, including journal articles and online research, and the design of a survey questionnaire to extract feedback from a limited number of participants who were anti-corruption experts (including serving and former officials, civil society representatives, academic) and a Focus Group Discussion. The literature review provided background on laws, policies, institutional measures, and a broad view of the context and impact of corruption on Nigeria's social, political, and economic development, as well as Nigeria's engagement at the international level through bilateral and multilateral engagements of former President Buhari.



The Compendium applied UNCAC's analytical tools for assessing countries based on enacting anti-corruption laws, policies, and institutional measures, particularly the existence of well-resourced and capable anti-corruption agencies with preventive, prosecutorial, and investigative mandates in analyzing the performance of the previous administration. Other UNCAC criteria considered were the effectiveness of asset recovery and asset return measures and international cooperation and engagement with other countries, as well as the extent to which Nigeria progressed in the Financial Action Task Force (FATF) Anti-Money Laundering (AML) standards where these measures were linked to anti-corruption efforts.

The findings from the analysis of literature, laws, policies, and institutional measures can be summarized as follows:

- Corruption has a detrimental effect globally and within Nigeria, exacerbating poverty and affecting sustainable development, and has contributed to the country's fragility. Although grand corruption and illicit financial flow are prevalent in Nigeria, bribery remains a substantial concern.
- The former President's leadership in the anti-corruption sector contributed to the enactment of novel legal frameworks to enhance the effectiveness of anti-corruption measures such as the Proceeds of Crime Act 2022, Money Laundering (Prevention and Prohibition) Act 2022, Witness Protection and Management Act 2022, Nigeria Financial Intelligence Unit Act 2018, Mutual Legal Assistance in Criminal Matters Act 2018, National Policy on Justice, 2017 (revised in 2020 and 2023, Companies and Allied Matters Act, 2020.
- Additionally, notable policies inspired by the President's participation in the 2016 London Anti-Corruption Summit included the Open Government Partnership (OGP), which led the foundation for the elaboration of detailed policies on fiscal transparency, beneficial ownership, access to information, and citizens' engagement, open contracting, subnational engagement, extractive transparency, and international cooperation.
- The study highlighted the institutional frameworks that support anti-corruption efforts, particularly the anti-corruption agencies, the Federal Ministry of Justice, the Judiciary, and the roles of other entities responsible for public finance management, particularly

the Federal Ministry of Finance, Budget and National Planning and the Nigeria Extractive Industry Transparency Initiative (NEITI).

- While noting advancements aimed at curtailing corruption in Nigeria, the compendium identified systemic challenges hindering effectiveness, such as weak enforcement mechanisms, overlapping mandates, institutional rivalry, and social and cultural norms that condone corruption. The study found that overcoming corruption is impeded by societal norms and the ineffective implementation of anti-corruption strategies.

Section 4 of the Compendium sets out the significant findings, which showed a detailed analysis of the performance of the former President's commitment in 2016, showing that 46.7% were substantially implemented, while 33.3% were moderately implemented. The study of the first National Action Plan for the implementation of Open Government Partnership (OGP, 2017 to 2019) showed substantial performance of 46.7%, while the second OGP (2019 to 2022) demonstrated a significant improvement of 62.5% substantial implementation. The findings from the National Anti-corruption Strategy (NACS) assessment showed moderate implementation. The data obtained from the core anti-corruption agencies, particularly the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices and Other Offences Commission (ICPC), and the Code of Conduct Bureau, showed a significant increase in conviction rates and recovered assets. EFCC reported over 10,748 convictions and recovered assets of over USD 1 billion.

Furthermore, ICPC reported more than 154 convictions and a recovery above USD 400 million for the first time since its establishment. In addition, the Federal Ministry of Justice also reported the recovery and return of nearly USD 664 million. The data analysis shows a remarkable shift from pre-2015 governments' records. This data confirms that the former President's comprehensive legal, policy and institutional reform directly impacted the outcome and performance of the anti-corruption agencies.

The Compendium highlighted significant lessons learned and best practices in section five (5), particularly the leadership provided by the former President in implementing reforms in

the anti-corruption sector. The President's leadership in following up on the commitments made at various times, transposing those principles and standards into laws and policies and engaging actively with the public sector assisted in driving significant changes necessary to control corruption, albeit inadequate. The best practices identified included the initiatives in open budgeting, open contracting, extractive industry transparency, and beneficial ownership. While these practices did not stop corruption, they created the foundation for improved citizen engagement. As a result of the OGP, the government actively engaged with citizens and provided a platform for citizens to co-create national policies at the federal and sub-national levels.

The challenges identified while drafting the Compendium showed that a primary challenge in fighting corruption was the lack of a "whole government" approach and interface with all governance sectors. Therefore, there was a tendency to see corruption as the problem of the political elites while overlooking corruption within the public and private sectors. The current anti-corruption approach embedded in the "Principal-Agent" theory is unsustainable. Other challenges include the need to improve the ability of the anti-corruption agencies to adhere to the rule of law while executing their task. Trust in anti-corruption agencies was found to be low; thus, citizens called for improved respect and communication. Political interference in handling cases, limited funding, poor interagency cooperation, and weak internal governance structures were additional challenges that inhibited an effective anti-corruption sector in Nigeria.

Additionally, the Recommendations in section six highlighted the following critical areas for consideration by current and future governments, development partners, and anti-corruption agencies. Given the influence of social norms and cultural factors in fighting corruption and lessons learned from situations of endemic corruption in other countries, the Compendium recommends a different approach based on the "Collective Action" approach where everyone is involved in fighting corruption. Collective action requires multi-stakeholder involvement and engagement with citizens. It is recommended that:

*“government and donors adopt collective action theory or principles in articulating future anti-corruption reforms. The articulation of new programs should be preceded by a corruption risk assessment of sectoral vulnerabilities to understand and sustain the cultural and social norms that drive corruption. By doing this, the government and development partners will build a continuous dialogue and engagement system with citizens”.*

Other recommended actions include the need for frequent assessments of the performance of anti-corruption agencies and other relevant agencies, the training of all public officials on anti-corruption and codes of conduct, improving citizens' trust in anti-corruption reform policies, and the proactive development and dissemination of data on all activities in the anti-corruption sector.

Finally, it is imperative to point out that the task of the Compendium was limited to only the anti-corruption reforms of former President Buhari. Given the limited time provided for the completion of the research, addressing all the activities and engaging in a broader conversation with all actors was impossible. Other studies are expected to build on this Compendium and perhaps address any limitations identified.

## **SECTION 1**

### **1.1 Introduction**

As the administration of former President Muhammadu Buhari ends and a new government takes over on May 29, 2023, it is crucial to provide a comprehensive analysis of the anti-corruption reforms that were put in place during his tenure. This Compendium has been drafted to evaluate the lessons learned, best practices, and challenges of these initiatives and provide valuable insights for current and future governments, professionals, academia, development partners, and other critical stakeholders in the anti-corruption sector.

The primary objectives of this Compendium are as follows:

- a) To delineate and identify key anti-corruption reforms undertaken during the administration of former President Muhammadu Buhari (2015-2023).
- b) Critically evaluate these reforms by identifying what worked and what did not, including lessons learned and best practices.
- c) To suggest some recommendations for addressing the challenges encountered during the implementation of these initiatives.

The Compendium is an invaluable resource that will improve the government's anti-corruption efforts. Its comprehensive approach ensures that anti-corruption professionals, scholars, and development partners can access the latest information and guidance on anti-corruption reform. By providing a simple but analytical overview of Nigeria's corruption context, the Compendium supports the continued effort to curb corruption.

### **1.2 Scope of Compendium**

The scope of this Compendium encompasses a comprehensive research project focusing on the anti-corruption policies implemented during former President Buhari's administration (2015-2023). It is an in-depth analysis of the federal-level anti-corruption reforms while also considering the effects and progress at the sub-national level resulting from the Federal

Government's anti-corruption policies. The research will further examine the anti-corruption mandates of federal anti-corruption agencies and related agencies and the effectiveness of anti-corruption laws and policies within the context of President Buhari's administration.

### **1.3 General Background and Context**

The assumption of office by former President Muhammadu Buhari in May 2015, signalled a new era in the fight against corruption and the promotion of good governance in Nigeria<sup>1</sup>. This was because the President's campaign message on the need to curb corruption and improve Nigeria's international image resonated with Nigerians. It was the message that endeared Mr Muhammed Buhari to Nigerians and the international community. Not only did the former President put the fight against corruption on his strategic agenda for reform, but he also appealed to international partners and organizations to support the agenda to reduce corruption in Nigeria. A good number of international organizations, including the MacArthur Foundation<sup>2</sup>, Ford Foundation<sup>3</sup>, and Trust Africa<sup>4</sup> responded to his call and provided quick intervention and flexible funding mechanism. Other development and bilateral partners, including the United Kingdom, European Union, United States of America provided various forms of technical and financial assistance to support the anti-corruption reforms through the strengthening of legal and institutional measures. As a result, the government of President Buhari was able to act at different levels of governance to address the problem of corruption.

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1 Vanguard News (2015) 'What Buhari Promised Nigerians', *Vanguard News* 28 May. Available at: <https://www.vanguardngr.com/2015/05/what-buhari-promised-nigerians/> (Accessed: 06 September 2023)

2 Macarthur Foundation (2016) 'Supporting Anti-corruption Reforms in Nigeria' Available at: <https://www.macfound.org/press/directors-reflection/supporting-anti-corruption-nigeria> (Accessed: 4 December 2023)

3 Ford Foundation (2015) *"To establish the Anti-Corruption and Criminal Justice Fund to develop a national anti-corruption strategy and framework for the Nigerian government"*. Available at: <https://www.fordfoundation.org/work/our-grants/awarded-grants/grants-database/trustafrika-125243> (Accessed: 26 October, 2023) / See also Trust Africa (2023) *"Grants database"* Available at <https://trustafrika.org/fluxx-grants/> (Accessed: 26 October 2023)

4 Trust Africa (2023) *"Grants database"* Available at <https://trustafrika.org/fluxx-grants/> (Accessed: 26 October 2023)

The anti-corruption reforms implemented in the past eight years were tied to the calls for addressing broader good governance architecture and deepening democracy. Some anti-corruption analysts have argued that the reform initiated under President Buhari failed to achieve the intended objectives set out in his inaugural speech and campaign manifesto and did not meet the expectations of many Nigerians<sup>5</sup>. On the contrary, those who worked closely with the former president would argue that he was successful in deepening anti-corruption reform in many governance sectors<sup>6</sup>.

### **Nigeria's Compliance with International and Regional Anti-Corruption Laws**

Nigeria is a signatory to several international and regional anti-corruption Conventions, including the UN Convention against Corruption (UNCAC), 2003<sup>7</sup>, the African Union Convention for the Prevention and Combat of Corruption (AUCPCC)<sup>8</sup>, and the ECOWAS Protocol against Corruption.

The UNCAC was adopted in 2003 and it came into force in 2005 as part of an international effort to tackle petty and grand corruption at the domestic level and to deny those who launder public funds the opportunity of using the international financial system to disguise the sources of their funds. Nigeria is also regularly assessed for compliance with UNCAC, and Financial Action Task Force Recommendations on Money Laundering and Combat of Financing of

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5 Mbara C, G. (2019) 'Corruption and Good Governance in Nigeria: Zooming the Lens on the Buhari Anti-Corruption Crusade', *Journal of Gender, Information and Development in Africa*, Vol S1(1), pp. 193–217. Available at: <https://journals.co.za/doi/abs/10.31920/2050-4284/2019/s1n1a12> (Accessed:26 September 2023)

6 Premium Times (2022) "PACAC hails Buhari's anti-corruption war, keeps mum over pardon to jailed governors" *Premium Times Newspaper* 12 April. Available at: <https://www.premiumtimesng.com/news/headlines/524900-pacac-hails-buharis-anti-corruption-war-keeps-mum-over-pardon-to-jailed-governors.html?tztc=1> (Accessed:9 January 2024) See also Oludiran O. (2023) Buhari Has Successfully Fought Corruption in Nigeria Says Prof Sagay *Nigeria Democratic Report* 8 March. Available at: <https://www.ndr.org.ng/buhari-has-successfully-fought-corruption-in-nigeria-says-prof-sagay/> (Accessed:9 January 2024)

7 *United Nations Convention Against Corruption*, 2003, A/58/422, Available at: <https://www.refworld.org/docid/4374b9524.html> [Accessed:25 November 2023]

8 *African Union Convention on Preventing and Combating Corruption*, 2003, Available at: <https://www.refworld.org/docid/493fe36a2.html> [Accessed:25 November 2023]

Terrorism<sup>9</sup>. This Compendium applied the fundamental principles articulated in the United Nations Convention against Corruption (UNCAC)<sup>10</sup> in analysing the progress made in anti-corruption reforms and the extent to which Nigeria's compliance with the international regime and standards on the control of corruption have been met.

The UNCAC obligates its member States to initiate comprehensive anti-corruption reforms. These reforms encompass the development and implementation of anti-corruption policies that promote citizen's engagement and participation in governance, guided by the principles of the rule of law, effective management of public affairs, protection of property rights, upholding integrity, ensuring transparency, and fostering accountability. Notably, UNCAC uses mandatory language such as "shall" in certain provisions which underscores the imperative nature of these reforms<sup>11</sup>. Governments are thus required to include specific elements, such as the ones mentioned below in their anti-corruption reform agenda:

- a. The establishment of dedicated anti-corruption bodies.
- b. Prevention of corruption within both the public and private sectors.
- c. Formulation and enforcement of codes of conduct for public officials.
- d. Measures to prevent corruption in public procurement processes.
- e. Promotion of transparency in public administration through mechanisms such as public reporting and freedom of information.
- f. Strengthening the integrity of the judiciary and public prosecutors' offices while ensuring their independence.
- g. Facilitating the participation of civil society organizations in anti-corruption efforts.
- h. The development of measures to combat money laundering.

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9 Financial Action Task Force, (2023) "*Mutual Evaluation of Nigeria*", Available at: <https://www.fatf-gafi.org/en/publications/Mutualevaluations/Mutualevaluationofnigeria.html> (Accessed:24 November 2023) See Also FATF, (2023) "*Nigeria*", Available at: <https://www.fatf-gafi.org/en/countries/detail/Nigeria.html> (Accessed:24 November 2023)

10 The United Nations Convention Against Corruption (UNCAC) is the only legally binding international anti-corruption multilateral treaty. Negotiated by member states of the United Nations (UN) it was adopted by the UN General Assembly in October 2003 and entered into force in December 2005.

11 See for instance Articles 5-15 UNCAC



- i. Cooperation with other jurisdictions through mutual legal assistance, investigation, prosecution, and asset recovery.
- j. The recovery and return of proceeds of crime to countries of origin to support sustainable development.

The analysis of progress made by Former President Buhari's administration in meeting the above UNCAC requirements will be discussed in subsequent section.

#### **1.4 Definition and Limitations**

In this section, the research adopts the definition provided by the World Bank, which defines corruption as the “abuse of public office for private gain”<sup>12</sup> while recognizing other conceptual approaches to defining corruption. This definition is narrow as it focuses only on the public sector, unlike the definition of Transparency International, which has a broader scope and focuses on “entrusted power”<sup>13</sup>. However, it is crucial to emphasize that the definition of corruption in this compendium will be contextualized within the unique landscape of Nigeria, recognizing the inherent complexity and challenges associated with precisely defining corruption in practice. Particular attention will be given to “grand corruption,” which has a destructive impact with huge levels of capital flight and illegal transfer of large amounts of revenue from Nigeria to offshore bank accounts or for investment in opaque economies whilst also creating a widespread culture of corruption and impunity at all levels of society<sup>14</sup>. This approach allows us to consider the nuances of corruption within the Nigerian context<sup>15</sup>.

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12 World Bank (2020) *Factsheet on Anti-Corruption*. Available at: <https://www.worldbank.org/en/news/factsheet/2020/02/19/anti-corruption-factsheet#:~:text=Corruption%E2%80%94the%20abuse%20of%20public,affected%20by%20fragility%20and%20conflict> (Accessed:12 September 2023.)

13 Transparency International (2023) *What is Corruption?* Available at: <https://www.transparency.org/en/what-is-corruption> (Accessed:11 September 2023).

14 Transparency International (2023) *“Definition of Grand Corruption”* Available at: <https://www.transparency.org/en/our-priorities/grand-corruption> (Accessed:8 September 2023)

15 Nye J.S. (1967) *“Corruption and Political Development: A Cost-Benefit Analysis”* American Political Science Review 61 in Heidenheimer A.J. and Johnston M.(ed.) *“Political Corruption: Concepts and Contexts”* (2017) London: Routledge UK, (3rd eds.) pp. 284 See also Friedrich Carl J. (1972) *“Corruption Concepts in Historical Perspectives”* in Heidenheimer A.J. and Johnston M. (ed.) *“Political Corruption: Concepts and Contexts”* (2017) London: Routledge UK, (3rd eds.), p.15. See also Johnston M. (2005)

The United Nations has also provided guidance on what corruption consists of. Therefore, while not defining corruption, the United Nations Convention Against Corruption sets out a list of offenses that should be considered as a minimum standard by countries in criminalizing the offense of corruption. These include bribery of public officials and officials of international organizations, embezzlement, or diversion of public property by public officials, trading in influence, abuse of functions, illicit enrichment, bribery in the private sector, embezzlement of property in the private sector, laundering of the proceeds of crime, concealment, and obstruction of justice<sup>16</sup>.

### **1.5 Justification for the Compendium**

Given the context of corruption outlined above, this Compendium is justified as a process to evaluate the effectiveness of anti-corruption reforms in achieving the objectives set by the previous administration in the past eight years. The Compendium will serve as a comprehensive resource and reference that could be utilized as a guiding document by diverse stakeholders such as policymakers, development partners, anti-corruption practitioners, and the academic community. This resource will facilitate a deeper understanding of the anti-corruption landscape and the complexities in Nigeria, enabling informed decision-making and future research in this field. In addition, the objectives of this Compendium include to;

- (i) Assess progress made in combating Corruption through legislative, policy, institutional, law enforcement, and judicial approaches.
- (ii) Provide a resource for law teachers, students, and the academic community.
- (iii) Provide a guiding document for policymakers, development partners, and anti-corruption practitioners.

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*"Syndromes of Corruption: Wealth, Power, and Democracy"* Cambridge: Cambridge University Press, p.12.

16 Articles 15 to 25 of United Nations Convention Against Corruption, 2003.

## **1.6 The Anti-Corruption Theory of Change**

This research notes that the former government's approach to corruption was built around the anti-corruption theory of the “Principal-Agent” relationship (Rose-Ackerman, 1999; Klitgard, 1988)<sup>17</sup>. The theory presupposes that corruption is a series of interactions or relationships within and outside public offices. This means that the “Principal” (the public or citizens or elected officials) is not able to monitor the “Agents” (public servants) who have been entrusted with the task of executing and managing public funds because of a lack of information (DFID, 2015)<sup>18</sup>. Thus, in this situation, the power dynamics change in the Agent's favour, often leading to corrupt practices.

Unfortunately, this has been the dominant theory in tackling corruption and is often associated with public sector corruption. The Principal-Agent theory has been used over the years by development partners in anti-corruption programming to address the gap between the Principal and the Agent. The intended objective of this theory is to ensure that the problem of information asymmetry between the Principal and the Agent is resolved to address the problem of corruption. However, Mungiu-Pippidi, (2006)<sup>19</sup> contends that this dominant theory should be replaced as it has not successfully addressed deep-rooted challenges of controlling corruption in the context of endemic corruption. In support of Mungiu-Pippidi's argument, other academics have argued that “Principals” are also corrupt and do not usually act in the interest of society. In this regard, Persson (2013)<sup>20</sup> observed that “the Principal is not always principled” and that the underlying assumption that the “Principal is principled” is no longer tenable in the anti-corruption reform agenda.

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- 17 Rose-Ackerman S. (1999) *Corruption and Government; Causes, Consequences and Reform* Cambridge:Cambridge University Press., See also Klitgard, (1988) “Controlling Corruption” Berkeley, University of California
- 18 DFID (2015) “*Why corruption matters: Understanding Causes, Effects and How to Address Them*”. United Kingdom: Assets Publishing Service. Available at: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/406346/corruption-evidence-paper-why-corruption-matters.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/406346/corruption-evidence-paper-why-corruption-matters.pdf) (Accessed: 28 September 2023)
- 19 Mungiu-Pippidi A. (2006) “*Corruption: Diagnosis and Treatment*”, *Journal of Democracy* 17 (3), pp. 86-99.
- 20 Persson, A., Rothstein, B., Teorell J. (2013) “*Why Anti-Corruption Reforms Fail: Systemic Corruption as a Collective Action Problem*” *Governance* 26 (3) pp. 449-471

Therefore, Persson (2013)<sup>21</sup>, and Booth and Cammack (2013)<sup>22</sup> argued that the appropriate theory for anti-corruption reform in situations of endemic corruption is the “Collective Action” theoretical framework (DFID, 2015). From a collective action perspective, everyone should be involved in fighting and controlling corruption.

Given the context of corruption in Nigeria, the research argues that the appropriate theory for the change in Nigeria should be “Collective Action.” The collective action perspective not only brings everyone on board, but it also fundamentally and implicitly holds everyone to account. The underlying presumption is that corruption occurs because the society allows it to occur. Thus, the society and not just the elected officials or public servants should collectively take steps to ensure that corruption is controlled. This Compendium proposes the application of Collective Action in understanding how to tackle corruption in Nigeria and to provide a new framework of engagement that recognizes the shortcomings of the dominant theory of principal-agent while drawing from the benefits of how government can work with citizens to address corruption.

### **1.7 Criteria for Measuring Effectiveness.**

This analysis is guided by international standards set by the United Nations Convention Against Corruption (UNCAC) to assess the effectiveness of these measures. The criteria for analysis included the enactment of anti-corruption laws and institutions, the effectiveness of the laws, the ability of prosecuting and investigative authorities to implement the laws, and policies without political interference, the level of international cooperation, particularly in asset recovery and in exchange of information and intelligence with other countries. The capacity of prosecutors, investigators, and asset recovery agencies was also assessed using the data collected from them.

Nevertheless, it is acknowledged that the nature of corruption can exhibit substantial variation from one nation to another, entailing distinct challenges and dynamics, particularly in

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21 *ibid*

22 Booth D., and Cammack D., (2013) “*Governance for Development in Africa: Solving Collective Action Problems*” New York:Zed Books.

Nigeria. Therefore, in evaluating the effectiveness of anti-corruption efforts, the research will take into consideration, the nuances, and complexities applicable to the Nigerian context (Shaffer and Ginsburg 2012, Rose-Ackerman and Palifka, 2016)<sup>23</sup>.

## **1.8 Methodology**

The method of the study included a survey design. This involved selecting a limited sample of respondents. Other methods included the analysis of relevant documents related to anti-corruption efforts undertaken in the past eight years. A Focus Group Discussion was also conducted with selected participants. By the nature of the study, data analysed included qualitative data (reports, government directives, completed or ongoing activities, law enforcement, and anti-corruption agencies initiatives, and the activities of various Federal Ministries who have responsibilities under various anti-corruption laws or policies.) and quantitative data (analysis of empirically investigated and concluded corruption cases, as well as data on recovered assets).

Specifically, to achieve the above-stated aim and objectives of the Compendium, the following three approaches were utilised:

- (a) A Desk Review of literature including reports, laws, policies, and case law on Nigeria's efforts, best practices, and lessons learnt.
- (b) Administration of Questionnaires: Questionnaires were administered to selected participants to obtain primary data from law enforcement, anti-corruption practitioners, and civil society organizations on key success factors, best practices and lessons learned.
- (c) Focus Group Discussion at the Federal Level: Selected experts from selected institutions and relevant stakeholders participated in the one-day FGD to assist in validating the findings from desk research and the interviews.

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23 Shaffer, G. and Ginsburg, T. (2012) '*The Empirical Turn in International Legal Scholarship*', American Journal of International Law. 2017/01/20 edn, 106(1), pp. 1–46. Available at: <https://doi.org/10.5305/amerjintelaw.106.1.0001> (Accessed:30 December 2023) See also Rose-Ackerman S. and Palifka (2016) 2nd edn. "*Corruption and Government: Causes, Consequences and Reform*" Cambridge, Cambridge University Press.

In addition, utilizing the Google search engine, the research searched and retrieved information from published articles and journals on anti-corruption in Nigeria and beyond. Selection of key respondents and subsequent interviews with the few participants were done purposively using accessibility, willingness to be interviewed, and current duty post or past positions held in the sector.

### **1.9 Deliverables/Output**

The final Compendium (hard and soft copies) contains the

- i. Findings from the desk review and data analysis.
- ii. Best practices and lessons learned.
- iii. A final document indicating the level and effectiveness of anti-corruption efforts in Nigeria from 2015 to 2023.

### **1.10 Global Cost of Corruption**

Significantly, the annual cost of global corruption is reported at over \$ 2.6 trillion or 5% of global Gross Domestic Product (GDP)<sup>24</sup>. For many developing nations, illicit financial flows (IFFs) remain a serious issue<sup>25</sup>. The International Classification of Crime for Statistical Purposes (ICCS) defines illicit activities that give rise to illicit financial flows (IFFs) as follows: illegal markets; tax and commercial activities; corruption; exploitation-type activities; and financing of terrorism and crime<sup>26</sup>. Global "capital flight" from Africa is estimated by the United Nations to cost roughly \$88.6 billion a year. Statistics show that over the past 50 years, Africa has lost about \$1 trillion in illicit financial flows and this data suggests that during the last four decades, there has been a notable surge in the volume of

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24 Hartmann T.J, and Ferreyra C (2022) *"What Are the Costs of Corruption?"*. Available at: <https://blogs.worldbank.org/governance/what-are-costs-corruption#:~:text=World%20leaders%20frequently%20cite%20figures,corruption%20annually%20around%20the%20world> (Accessed:01 November 2023)

25 Organisation for Economic Co-operation and Development (OECD) (2014) *"Illicit Financial Flows From Developing Countries: Measuring OECD Responses"* France:OECD. Available at: [https://www.oecd.org/corruption/illicit\\_financial\\_flows\\_from\\_developing\\_countries.pdf](https://www.oecd.org/corruption/illicit_financial_flows_from_developing_countries.pdf) (Accessed: 9 January 2024)

26 UNCTAD and UNODC, (2020) *"Conceptual Framework for the Statistical Measurement of Illicit Financial Flows"* Vienna: UNCTAD. Available at: [https://www.unodc.org/documents/data-and-analysis/statistics/IFF/IFF\\_Conceptual\\_Framework\\_FINAL.pdf](https://www.unodc.org/documents/data-and-analysis/statistics/IFF/IFF_Conceptual_Framework_FINAL.pdf) (Accessed:09 November 2023)

illicit financial flows (IFFs) originating from extractive economies. Some scholars have suggested that these IFFs may be indicative of substantial capital flight.<sup>27</sup>

The Independent Corrupt Practices and Other Related Offences Commission (ICPC) estimated that between 1960 and 2018, Nigeria lost \$400 billion to IFFs attributable to corruption, trade mispricing, tax evasion, money laundering, and other illegal activities<sup>28</sup>. According to a 2015 study by Global Financial Integrity (GFI), Nigeria loses over \$17.8 billion (or N3.56 trillion) in revenue annually to illicit money flows<sup>29</sup>. The Nigerian Federal Inland Revenue Service has estimated that the nation loses \$15 billion a year to tax evasion<sup>30</sup>.

In practice, IFF could range from private individuals making transfer of funds into private accounts abroad without payment of tax, to complex, multi-layered criminal connections involving different jurisdictions to hide ownership. The causes of IFF can be traced to weak financial institutions and political instability. IFF has a direct effect on the economy of developing countries such as Nigeria and it is considered to have grave consequences, such as inadequate growth in the economy, high level of poverty, and lack of development<sup>31</sup>.

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27 Ndikumana, L. and Boyce J. (2022), *“On the Trail of Capital Flight from Africa”*, Oxford: Oxford University Press, Available at: <https://doi.org/10.1093/oso/9780198852728.001.0001>. (Accessed:24 November 2023)

27 Nigerian Financial Intelligence Unit (NFIU, 2023) *“Assessment on Money Laundering Typologies from Corruption in Nigeria”*, Abuja: NFIU. Available at: [https://www.nfiu.gov.ng/Home/DownloadFile?filePath=C%3A%5CNFIU%5Cwwwroot%5Cdocuments%5CAoMLTFCiN\\_8RL4H5](https://www.nfiu.gov.ng/Home/DownloadFile?filePath=C%3A%5CNFIU%5Cwwwroot%5Cdocuments%5CAoMLTFCiN_8RL4H5) (Accessed:24 November 2023).

28 Nigerian Financial Intelligence Unit (NFIU, 2023) *“Assessment on Money Laundering Typologies from Corruption in Nigeria”*, Abuja: NFIU. Available at: [https://www.nfiu.gov.ng/Home/DownloadFile?filePath=C%3A%5CNFIU%5Cwwwroot%5Cdocuments%5CAoMLTFCiN\\_8RL4H5](https://www.nfiu.gov.ng/Home/DownloadFile?filePath=C%3A%5CNFIU%5Cwwwroot%5Cdocuments%5CAoMLTFCiN_8RL4H5) (Accessed:24 November 2023).

29 Global Financial Integrity (2015) *“Illicit Financial Flows from Developing Countries: 2004-2013”*, Washington DC: Global Financial Integrity. Available at: [https://34n8bd.p3cdn1.secureserver.net/wp-content/uploads/2015/12/IFF-Update\\_2015-Final-1.pdf?time=1700819750](https://34n8bd.p3cdn1.secureserver.net/wp-content/uploads/2015/12/IFF-Update_2015-Final-1.pdf?time=1700819750) (Accessed:24 November 2023)

30 Okwe M (2019) “Nigeria loses \$15bn annually to tax evasion, says FIRS” *The Guardian*, 24 October. Available at: <https://guardian.ng/business-services/nigeria-loses-15-billion-annually-to-tax-evasion-says-firs/> (Accessed: 4 December 2023)

31 Organisation for Economic Cooperation and Development (2014) *Illicit Financial Flows from Developing Countries: Measuring OECD Responses* Available at: [https://www.oecd.org/corruption/illicit\\_financial\\_flows\\_from\\_developing\\_countries.pdf](https://www.oecd.org/corruption/illicit_financial_flows_from_developing_countries.pdf) (Accessed: 6 January 2024)

## **The Impact of Corruption**

Former President Buhari acknowledged this when he observed that “if we don’t kill corruption, corruption will kill us”<sup>32</sup>. This statement was made against the background of Nigeria’s poor ranking in several global governance indicators.

At the time President Muhammadu Buhari entered office in 2015, Nigeria’s GDP was ranked 0.514 on the Human Development Index (HDI)<sup>33</sup>. Additionally, Nigeria ranked low in various corruption indices, such as Transparency International (TI). The TI Corruption Perception Index (CPI) indicates that during the two years before President Buhari assumed office, and the period under review, the perception of Nigeria’s anti-corruption efforts remained largely unchanged.<sup>34</sup> As shown in the table below, Nigeria scored an average of 24 to 27 from 2013 to 2022 where the score is interpreted to represent the extent of political corruption in each country. The diagrams below show the status of the scores and ranking of Nigeria in the TI/CPI from 2013 to 2023.

**Table 1 - Transparency International 2013 to 2023 - Corruption Perception Index (CPI)<sup>35</sup>**

<b>Year</b>	<b>Nigeria’s Corruption Rank</b>	<b>Scores</b>	<b>Number of Countries Assessed</b>
2013	144	25	177
2014	136	27	175
2015	136	26	168

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32 Vanguard News (2015) “If We Don’t Kill Corruption, It Will Kill Us”, *Vanguard Newspaper*, 12 March Available at:

<https://www.vanguardngr.com/2015/03/if-we-dont-kill-corruption-it-will-kill-us-says-buhari/> (Accessed:24 October 2023)

33 UNDP, (2015) “Human Development Report 2015” Vienna: UNDP. Available at: <https://hdr.undp.org/system/files/documents/hdr15standaloneoverviewn.pdf> (Accessed:26 November 2023)

34 (see Table 1).

35 Transparency International (2023) “(Corruption Perception Index 2022)” Available at <https://www.transparency.org> (Accessed:26 November 2023) TI describes the scores as most critical in understanding the extent of political corruption in each country.



2016	136	28	176
2017	148	27	180
2018	144	27	180
2019	146	26	180
2020	149	25	180
2021	154	24	180
2022	150	24	180

In addition, Nigeria had been in and out of the FATF monitoring framework from 2010 to 2013 and was again listed as a “grey” country for the purposes of continuous monitoring in 2022 following the finding from the second mutual evaluation report that efforts to tackle corruption, and money laundering were still weak<sup>36</sup>.

According to the World Bank, the deteriorating economic situation in Nigeria has left millions in poverty, while the number of Nigerians living below the poverty line is expected to continue to rise as the population outpaces poverty reduction<sup>37</sup>. According to the government of Nigeria’s account, sixty-three percent, that is an estimated 133 million people are multi-dimensionally poor.<sup>38</sup> Corruption is a major driver of poverty in Nigeria<sup>39</sup>. Transparency International Corruption Perception Index (TI/CPI) presents a dismal picture of the problem of corruption in Nigeria<sup>40</sup>. Within the period under review, Nigeria consistently scored very

36 FATF (2023) Home. Available at: <https://www.fatf-gafi.org/en/countries/detail/Nigeria.html> (Accessed: 26 November 2023). The grey list is a list of countries under increased monitoring by FATF.

37 World Bank (2023) “Nigeria Country Report” *World Bank Blog*, March 2023. Available at: <https://www.worldbank.org/en/country/nigeria> (Accessed: 9 September 2023)

38 National Bureau of Statistics, (2022) “*Nigeria Multi-dimensional Poverty Survey Index Report 2022.*” Abuja: NBS Available at: <https://www.nigerianstat.gov.ng/pdfuploads/NIGERIA%20MULTIDIMENSIONAL%20POVERTY%20INDEX%20SURVEY%20RESULTS%202022.pdf> (Accessed: 09 September 2023)

39 Usenata, N.(2022) “Does corruption cause income inequality and long-run poverty?(Evidence from Nigeria)” Wayne State University, 27 June 2022, MPRA Paper No. 113588. [Online], Available at: <https://mpra.ub.uni-muenchen.de/113588/> (Accessed: 10 December 2023).

40 Johnston M. (2005) “*Syndromes of Corruption: Wealth, Power, and Democracy*” Cambridge: Cambridge University Press, p. 20. See also Rose-Ackerman S. and Palifka B. J. (2016) “*Corruption and Government: Causes, Consequences, and Reform*” Cambridge: Cambridge University Press, pp. 15-27.

low except for 2016, when the country scored 28<sup>41</sup>. From 2017 onwards, Nigeria maintained a score of 27 and by the end of the tenure of the government in 2023, the score had declined to 24 in 2022<sup>42</sup>.

Undoubtedly, corruption has led to the unproductive use of resources that in turn undermines the capacity of the government to fulfil its obligations to citizens. The capture of public resources by private interests undermines economic growth, governance, security, and development. Within the anti-corruption sector, there is a risk of corruption affecting the investigation, prosecution, handling, and hearing of cases in the courts, the treatment of witnesses; the implementation of sanctions and sentencing practices, and the recovery of illegally gained assets<sup>43</sup>. An analysis of corruption in Nigeria suggests that a patronage culture exists which has evolved<sup>44</sup>.

To tackle the problem of corruption, successive governments have made anti-corruption reforms a development priority and have enacted several laws to create the necessary legal and institutional mechanisms in line with international standards. The main laws and policies instruments enacted between 2015 to 2023 are listed in Section 3, Table 5.

However, despite the enactment of these laws, and the establishment of anti-corruption institutions such as the Economic and Financial Crimes Commission (EFCC), the Independent Corrupt Practices Commission (ICPC), the Code of Conduct Bureau (CCB), Code of Conduct Tribunal (CCT), the Nigeria Financial Intelligence Unit (NFIU), the

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41 Transparency International (2021) “*The ABCs of the CPI: How Corruption Index Is Calculated*” Available at: <https://www.transparency.org/en/news/how-cpi-scores-are-calculated> (Accessed: 08 September 2023) The CPI ranks countries by assessing their perceived degree of public corruption. The scores ranging from 0 (highly corrupt) to 100 (very clean)

42 Transparency International (2022) “*Corruption Perceptions Index*” Available at <https://www.transparency.org/en/cpi/2022/index/nga> (Accessed: 29 November 2023)

43 Osasona Tosin (2021) “A Barrel of Rotten Apples: How a Judicial Crisis Has Flourished Under Buhari’s Watch”, *The Republic* 15 December. Available at: <https://republic.com.ng/december-21-january-22/judicial-crisis-buhari-watch/> (Accessed: 6 January 2024)

44 Pierce S. (2016) “*Moral Economies of Corruption*” North Carolina: Duke University Press.

Judiciary, and the National Assembly among others, some would argue that the capacity to enforce the anti-corruption laws in Nigeria is still limited<sup>45</sup>.

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45 Adegboyega A (2023) 'Legislation, Capacity Gaps Undermining Nigeria's Anti-Corruption Measures – Report' *Premium Times Newspaper* 4 April. Available at: <https://www.premiumtimesng.com/news/top-news/591702-legislation-capacity-gaps-undermining-nigerias-anti-corruption-measures-report.html> (Accessed:9 January 2024)

## **SECTION 2**

### **2.0 Understanding Corruption and its Effects within Nigeria's Context**

This Section synthesizes key findings from studies conducted on corruption in Nigeria, specifically those relevant to the period of this research. The literature analysed here offers an examination of its historical context, impact on the nation, and challenges. While not an exhaustive collection, these studies capture cogent issues relating to corruption and anti-corruption reforms in Nigeria.

As discussed above, the types of corruption prevalent in Nigeria could be described as petty and grand. Transparency International defines grand corruption as corruption that is typically committed by individuals at a high level of governance and in the private sector and therefore has a significant impact on society because it can disrupt the functioning of government policies and the functioning of the state<sup>46</sup>. The difference between petty and grand corruption relates to the scale and impact on society.

In a survey report on corruption in Nigeria published by the United Nations Office on Drugs and Crime (UNODC, 2019), they identified corruption as one of the main obstacles to Nigeria's ambition to achieve the 2030 Agenda for Sustainable Development<sup>47</sup> and its aspiration to lift 100 million Nigerians out of poverty in the next 10 years. This survey covered more than 33,000 households and assessed the experience of Nigerians. The report, which was conducted in collaboration with the Nigeria Bureau of Statistics (NBS) found that bribery was less prevalent in 2019 than in 2016; however, the prevalence of bribery has not decreased significantly as Nigerians continue to pay bribes to access public office and to speed up the process of obtaining official documents. The report found that public officials demanded bribes directly from citizens in 60 percent of the reported cases. The report noted that the economic cost of bribery is destabilizing Nigeria (UNODC, 2019). The findings from

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46 Transparency International (2009) "*Global Corruption Report*" Cambridge, Cambridge University Press. Available at: [https://images.transparencycdn.org/images/2009\\_GCR\\_EN.pdf](https://images.transparencycdn.org/images/2009_GCR_EN.pdf) (Accessed:23 November 2023)

47 UNODC (2019) "*Corruption in Nigeria: Patterns and Trends*" Vienna, UNODC Available at: [https://www.unodc.org/documents/nigeria/Corruption\\_Survey\\_2019.pdf](https://www.unodc.org/documents/nigeria/Corruption_Survey_2019.pdf) (Accessed:28 September 2023)

this report align with those of Transparency International on the devastating impact of bribery on businesses, such as unfair competition, poor execution of projects, and a culture of impunity (TI, 2009).

Grand Corruption involves cases with an international dimension with the persons involved taking complex steps to hide the proceeds of corruption in foreign bank accounts, including the acquisition of assets such as real estate or other luxury goods in foreign jurisdictions.<sup>48</sup> In this regard, the U4 Anti-corruption Guide notes that some of the indicators of grand corruption include the misuse or abuse of high-level power, large scale or large sums of money with potential for harmful consequences.<sup>49</sup> Another research conducted by Transparency International (2023) highlighted what it described as some of the most infamous cases of grand corruption in “the form of outright embezzlement of a vast amount of public funds in countries, ranging from Nigeria to Peru to the Philippines, where the funds misappropriated were stashed in foreign secrecy jurisdictions and used to consolidate political and economic power”.<sup>50</sup>

Most military governments in Nigeria came into power based on allegations of grand corruption and weak governance against previous governments from 1960 to 1998 while promising to combat it<sup>51</sup>, however, despite a return to democracy since 1999, corruption in Nigeria has not shown any sign of receding. Some of the cases investigated by anti-corruption agencies in Nigeria, or those that have international dimensions involving senior public

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48 Maira Martini (2015) "*Fighting Corruption: Challenges and Successes*" Berlin: Transparency International, Available at:

[https://knowledgehub.transparency.org/assets/uploads/helpdesk/Fighting\\_grand\\_corruption\\_challenges\\_and\\_successes\\_2015.pdf](https://knowledgehub.transparency.org/assets/uploads/helpdesk/Fighting_grand_corruption_challenges_and_successes_2015.pdf) (Accessed:14 October 2023).

49 Duri J. (2020) "*Definitions of Grand Corruption*", Berlin: Transparency International. Available at: <https://knowledgehub.transparency.org/helpdesk/definitions-of-grand-corruption> (Accessed:20 November 2023)

50 Gillian D.(2023) "*Tackling Grand Corruption Impunity Proposal for a Definition and Special Measures*", Berlin: Transparency International Available at:

<https://images.transparencycdn.org/images/2023-Working-paper-Tackling-grand-corruption-impunity.pdf> (Accessed: 29 September 2023).

51 Yagboyaju, D.A. and Akinola, A.O (2019) "Nigerian State and the Crisis of Governance: A Critical Exposition". *Sage Open Journal* Vol 9(3) Available at: <https://journals.sagepub.com/doi/full/10.1177/2158244019865810> (Accessed:21 October 2023)

officials, reflect these attributes of grand corruption, thus reinforcing the need for the adoption of different approaches in fighting corruption in Nigeria.<sup>52</sup>

No doubt, as argued by Transparency International, the prosecution of these cases is made more difficult when political actors that influence anti-corruption systems are involved.<sup>53</sup> Nevertheless, the literature examined in this Compendium agrees with the fact that the legal mechanisms for the prevention, detection, and punishment of those who are involved remain a priority. Corruption in Nigeria has been variously described as “grave” and as such has stifled Nigeria’s progress through the actions of multiple actors, including international entities, and political and military leaders.<sup>54</sup> The effect of corruption on democratic institutions and democratic transitions was highlighted by Adebawo and Obadare<sup>55</sup> who called for the problem to be addressed as a core element in building democratic institutions. The findings from other researchers in developed countries have shown that corruption within

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- 52 *FRN v Dariye* (2007) Available at <https://cleen.uwazi.io/en/entity/2hmm2ioljli?page=1> , UK v. Ibori(2018)ECWA-2291 Available at <https://www.matrixlaw.co.uk/wp-content/uploads/2018/10/R-v-Ibori-Ors-2018-EWCA-2291-Crim-.pdf> , Switzerland vs. Abacha, US vs Omokore and Aluko(2023) US Department of Justice (2023) “Justice Department Recovers Over \$53M in Profit Obtained from Corruption in Nigerian Oil Industry (2023)” *USDOJ Press Release* , 27 March, Available at: <https://www.justice.gov/opa/pr/justice-department-recovers-over-53m-profits-obtained-corruption-nigerian-oil-industry> (Accessed:24 November 2023)
- 53 Maira Martini (2015) "*Fighting Corruption: Challenges and Successes*" Berlin: Transparency International, Available at: [https://knowledgehub.transparency.org/assets/uploads/helpdesk/Fighting\\_grand\\_corruption\\_challenges\\_and\\_successes\\_2015.pdf](https://knowledgehub.transparency.org/assets/uploads/helpdesk/Fighting_grand_corruption_challenges_and_successes_2015.pdf) (Accessed:14 October 2023.)
- 54 Adeboye J., and Simon, K. (2023). “Corruption and Governance: Examining the Historical Context of Corruption in Nigeria, Its Impact on Governance and Development and Effort Toward Combating Corruption in Present Day”. *ResearchGate* Available at: [https://www.researchgate.net/publication/373874965\\_Corruption\\_and\\_Governance\\_Examining\\_the\\_Historical\\_Context\\_Of\\_Corruption\\_In\\_Nigeria\\_Its\\_Impact\\_On\\_Governance\\_And\\_Development\\_And\\_Effort\\_Toward\\_Combating\\_Corruption\\_In\\_Present\\_Day](https://www.researchgate.net/publication/373874965_Corruption_and_Governance_Examining_the_Historical_Context_Of_Corruption_In_Nigeria_Its_Impact_On_Governance_And_Development_And_Effort_Toward_Combating_Corruption_In_Present_Day) (Accessed:28 September 2023). See also Adamaagashi I.P et.al (2023) “The Fight Against Corruption in Nigeria: A Critical Analysis”, *Journal of Public Administration and Social Welfare Research* Vol 8(1) Available at: <https://www.iiardjournals.org/get/JPASWR/VOL.%208%20NO.%201%202023/The%20Fight%20Against%20Corruption.pdf> (Accessed: 27 September 2023).
- 55 Adebawo, W., and Obadare, E. (2011). “When Corruption Fights Back: Democracy and Elite Interest in Nigeria’s Anti-Corruption War.” *The Journal of Modern African Studies*, 49, 185-213. Available at: <https://doi.org/10.1017/S0022278X11000012> (Accessed: 21 October 2023)

government damages democracy and civil society and raises scepticism toward state politics, whether in developed or developing countries<sup>56</sup>.

As stated above, corruption has consequences for businesses and by extension, the inflow of foreign investment and economic growth. As argued in a study by Zangina and Hassan (2020)<sup>57</sup>, there cannot be foreign direct investment in an environment where international businesses are constantly made to pay bribes. The authors provided quantitative evidence of the negative consequences of corruption on Nigeria's economic prospects. To solve this problem, the authors emphasized the need to curb corruption to attract investors and reap the benefits of FDI<sup>58</sup>. The relationship between FDIs and corruption was also examined by Erhieyovwe and Onokero, and they recommended that anti-corruption tools and enforcement measures in Nigeria should be aimed at disrupting corruption and enabling economic growth<sup>59</sup>.

Challenges of fighting corruption in Nigeria have been linked to the weak capacity of anti-corruption agencies<sup>60</sup>, including weak social norms and cultural orientation on what corruption entails and how it impacts development<sup>61</sup> as well as non-implementation of anti-

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56 Farrales, M. J. (2005) *“What is Corruption? A History of Corruption Studies and the Great Definitions Debate”* San Diego: University of California. Available at: <https://ssrn.com/abstract=1739962> (Accessed: 23 November 2023)

57 Zangina, S. and Hassan, S. (2020) “Corruption and FDI Inflow to Nigeria: A Nonlinear ARDL Approach”. *The Journal of Financial Crime*, Vol (27), pp. 635-650. Available at: <https://doi.org/10.1108/JFC-09-2019-0116> (Accessed:21 October 2023)

58 Transparency International (2009) *“Global Corruption Report”* Ibid, FN 47. See also Zangina and Hassan (2020) Ibid.

59 Erhieyovwe, E. and Onokero, I. (2013). “Corruption, Foreign Direct Investment and its Impact on Exchange Rate of the Nigerian Economy”. *Mediterranean Journal of Social Sciences*. Vol 4(3). Available at:<https://www.richtmann.org/journal/index.php/mjss/article/view/482> (Accessed:23 November 2023)

60 Gholami, H. and Salihu, A. (2019) “Combating Corruption in Nigeria: The Emergence of Whistleblowing Policy” *Journal of Financial Crime*. Vol 26(1), pp. 131-145, Available at: <https://EconPapers.repec.org/RePEc:eme:jfcpps:jfc-10-2017-0102>, (Accessed:21 October 2023.)see also Onuche, S.O. (2018) ‘Examination of the challenges on the fight against corruption in Nigeria’, *Social Science Research Network Electronic Journal [Preprint]*. Available at: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3664064](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3664064) (Accessed:28 September 2023)

61 Anaedozie, F. (2016) “Is Grand Corruption the Cancer of Nigeria? A Critical Discussion in the Light of an Exchange of Presidential Letters” *European Scientific Journal, ESJ*. Vol 12(11) Available at: <https://dx.doi.org/10.19044/esj.2016.v12n5p11> (Accessed:21 October 2023)

corruption strategies<sup>62</sup>. One of the challenges that anti-corruption agencies have faced in Nigeria is the erosion of public confidence and lack of trust amongst Nigerians, often occasioned by the fact that Nigerians assume that these agencies use their discretionary powers to decide whom to prosecute<sup>63</sup>.

At the international level, although Nigeria has recorded some progress in the return of stolen assets, Nigerians argue that the government could recover more assets through international cooperation and engagement with other countries when the proceeds of corruption have been diverted to other countries<sup>64</sup>. In this regard, Olujobi<sup>65</sup> found that Nigeria's forfeiture regime did not provide for civil forfeiture proceedings, and thus this was likely to prevent the country from benefiting from the use of such measures in fast-tracking the recovery of stolen assets. However, it should be noted that Olujobi's study was published before 2022 when Nigeria enacted the proceeds of crime legislation that now provides for a non-conviction-based approach to asset recovery.

The Mutual Evaluation Reports of the Financial Action Task Force and its regional style body, the Intergovernmental Action Group against Money Laundering and Financing of Terrorism in West Africa (GIABA) which was conducted in 2021 showed that Nigeria has

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- 62 Adamaagashi I.P et.al (2023) "The Fight Against Corruption in Nigeria: A Critical Analysis", *Journal of Public Administration and Social Welfare Research* Vol 8(1) Available at: <https://www.iiardjournals.org/get/JPASWR/VOL.%208%20NO.%201%202023/The%20Fight%20Against%20Corruption.pdf> (Accessed: 27 September 2023).
- 63 Mikail I.K., Abdullah M.A. (2017) "Challenges In Combating Corruption In Nigerian Democratic Dispensation And Its Possible Solutions" Universiti Tun Hussein Onn Malaysia (UTHM) Journal pp 53-61 Malaysia: UTHM Publishers. Available at: <https://publisher.uthm.edu.my/ojs/index.php/JTS/article/download/1766/1149/6158> (Accessed: 9 January 2024) See also Enweremmadu, D.U. (2012) "Anti-corruption Agencies and the Challenge of Capacity In: Anti-corruption Campaign in Nigeria (1999-2007): The Politics of a Failed Reform". Zaria, Leiden: IFRA-Nigeria p.76-111. Available at: <https://doi.org/10.4000/books.ifra.1663>. (Accessed: 24 November 2023)
- 64 Nwozor, A. & Afolabi, O. (2022) "Keeping Up Appearance? Nigeria's Anti-corruption Crusade and Image Dilemma in the Global Arena", *Journal of Financial Crime*, Emerald Group Publishing Limited, vol. 30(3), pages 813-827, Available at <https://ideas.repec.org/a/eme/jfcpps/jfc-02-2022-0039.html> (Accessed: 21 October 2023)
- 65 Olujobi O.J (2021). "Recouping Proceeds of Corruption: Is There Any Need to Reverse Extant Trends by Enacting Civil Forfeiture Legal Regime in Nigeria?," *Journal of Money Laundering Control*, Emerald Group Publishing Limited, vol. 24(4), pgs. 806-833. Available at <https://ideas.repec.org/a/eme/jmlcpp/jmlc-09-2020-0107.html> (Accessed: 24 November 2023)



continued to perform below the technical and effective requirements expected of its institutions and legal frameworks in combating corruption and money laundering<sup>66</sup>. These observations led to the decision by the FATF to include Nigeria in the FATF's "grey" list in 2022<sup>67</sup>. The Mutual Evaluation Report, particularly, pointed out the risks that Nigeria's failure to effectively implement anti-corruption and anti-money laundering measures poses to the global financial system and the international community. As a result, Nigeria was further required to strengthen its anti-corruption agencies and to improve the capacity of prosecution and investigation officials, as well as improve the efficiency of the financial intelligence unit and the central authority unit of the Federal Ministry of Justice to share intelligence and maintain robust data across government agencies.

The findings from various research show that corruption in Nigeria is multifaceted and has far-reaching consequences. For example, a review of international measures for fragility showed that Nigeria is in a state of severe to minor fragility concerning corruption risks posed to its political and economic systems and lack of capacity to manage these risks<sup>68</sup>. These risks have cascading effects on the overall governance systems and need to be tackled. In examining the literature on corruption, Ventura Rosemary (2021) found that corruption is an enabler and driver of conflict in many fragile countries<sup>69</sup>. There is a correlation between the high level of corruption in Nigeria and the findings of the World Bank and Transparency International<sup>70</sup>. In the World Bank Index for Control of Corruption, which is described as the

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66 Inter-governmental Action Group against Money Laundering in West Africa (2021), "2nd Mutual Evaluation Report, Anti-Money Laundering and Counter-Terrorist Financing Measures – Federal Republic of Nigeria", Available at : [https://www.giaba.org/media/f/1151\\_Second%20Mutual%20Evaluation%20Report%20of%20the%20Federal%20Republic%20of%20Nigeria.pdf](https://www.giaba.org/media/f/1151_Second%20Mutual%20Evaluation%20Report%20of%20the%20Federal%20Republic%20of%20Nigeria.pdf) Accessed: 27 October 2023)

67 FATF (2023) "*Black and Grey Lists*", Available at: <https://www.fatf-gafi.org/en/countries/black-and-grey-lists.html> (Accessed: 24 November 2023)

68 *ibid* FN 67

69 Ventura R (2021) "Adapting Anti-Corruption Strategies in Fragile and Conflict-Affected Settings: A Literature Review" Corruption, Justice and Legitimacy Program, The Fletcher School, Tufts University. See also Scharbatke-Church C, Chigas D. (2019) "Understanding Social Norms A reference guide for policy and practice" Corruption, Justice and Legitimacy Program The Henry J. Leir Institute of Human Security. The Fletcher School of Law and Diplomacy, Tufts University, Available at: [https://sites.tufts.edu/ihs/files/2019/10/SN\\_CorruptionRefGuide\\_AUG2019-linked.MR\\_.pdf](https://sites.tufts.edu/ihs/files/2019/10/SN_CorruptionRefGuide_AUG2019-linked.MR_.pdf) (Accessed: 4 December 2023)

70 The Organization for Economic Cooperation and Development (2022, OECD) "State of Fragility Report" Available at <https://www3.compareyourcountry.org/states-of-fragility/countries/NGA/> accessed on 1 December 2023.

capture of the perception of the extent to which public power is exercised for private gain, Nigeria is also lagging<sup>71</sup>. The use of the perception index and its shortcomings have been previously discussed, however, this research finds that the World Bank score is not different from that of Transparency International, although the methodology for the collection of data differs (CPI, 2022)<sup>72</sup>.

Corruption in Nigeria is like what DFID described as a symptom of wider governance dynamics because of opportunities, strengths, and weaknesses in socio-political systems and is likely to thrive in conditions where accountability is weak. The report observed that corruption negatively affects inequality, and acts as an obstacle to the provision of basic services, domestic investment, tax revenues, and the environment. Like the situation in Nigeria, the DFID report also observed that corruption affects national income, and growth, businesses, public service delivery, state legitimacy, and political stability (DFID, 2015)<sup>73</sup>.

Essentially, this section tried to capture the extent of the problem of corruption in Nigeria and to contextualize it within the global debates related to the causes, effects, and impact of corruption and the challenges of controlling it in endemic contexts. Scholars such as Pierce Steven<sup>74</sup> and Page Mathew<sup>75</sup> concluded that endemic corruption in Nigeria could be traced to cultural and social norms. DFID (2015) set out similar challenges in other contexts and recommended collective action as a solution to endemic corruption<sup>76</sup>. Church and Chigas

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71 World Bank Governance Indicators/Control of Corruption Index (2022) available at <https://databank.worldbank.org/source/worldwide-governance-indicators> (Accessed: 2 December 2023), See World Bank Methodology for Measuring Control of Corruption in Kaufmann, Daniel, Aart Kraay and Massimo Mastruzzi (2010). "The Worldwide Governance Indicators: Methodology and Analytical Issues". World Bank Policy Research Working Paper No. 5430. In this indicator, Nigeria scored minus 1.1, where minus 2.5 is very weak and 2.5 is considered strong)

72 Transparency International, (2022) "*Corruption Perception Index 2022*" Available at: <https://www.transparency.org/en/cpi/2022/index/nga> (Accessed: 12 September 2023)

73 *Ibid* foot note 18

74 Pierce S. (2016) "*Moral Economies of Corruption*" North Carolina: Duke University Press. Acemoglu D and Jackson M. (2017) "Social Norms and the Enforcement of Laws," *Journal of the European Economic Association*, *European Economic Association*, Vol. 15(2), pages 245-295. Available at: <https://ideas.repec.org/a/oup/jeurec/v15y2017i2p245-295..html> (Accessed :24 November 2023)

75 Page, M. (2018) "A New Taxonomy for Corruption in Nigeria" Washington D.C Carnegie Endowment for International Peace.

76 DFID (2015) "*Why corruption matters: Understanding Causes, Effects and How to Address Them*". United Kingdom: Assets Publishing Service. Available at:

(2019) proposed a different approach to tackling endemic corruption, which is rooted in using corruption risk assessments to identify the social norms that drive corruption and encouraging collective actions, where everyone is involved<sup>77</sup>.

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[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/406346/corruption-evidence-paper-why-corruption-matters.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/406346/corruption-evidence-paper-why-corruption-matters.pdf) (Accessed: 28 September 2023).

77 Scharbatke-Church C, Chigas D. (2019) “Understanding Social Norms A reference guide for policy and practice” Corruption, Justice and Legitimacy Program, The Henry J. Leir Institute of Human Security. The Fletcher School of Law and Diplomacy, Tufts University, Available at: [https://sites.tufts.edu/ihs/files/2019/10/SN\\_CorruptionRefGuide\\_AUG2019-linked.MR\\_.pdf](https://sites.tufts.edu/ihs/files/2019/10/SN_CorruptionRefGuide_AUG2019-linked.MR_.pdf) (Accessed: 4 December 2023)

## **SECTION 3**

### **3.0 Analysis of Anti-Corruption Programs of President Muhammadu Buhari (2015-2023)**

President Muhammadu Buhari, who assumed office in 2015, campaigned on an anti-corruption platform. His campaign highlighted the inadequacies and the shortcomings of the previous administration. His campaign also highlighted “War Against Indiscipline” a slogan associated with his anti-corruption messages when he was a military head of state from 1983 to 1985<sup>78</sup>. President Buhari won the election and announced his cabinet with the mandate to carry forward the campaign promises and to develop measures to turn these promises into reality and democratic dividends for Nigerian citizens<sup>79</sup>.

To tackle the prevailing, pervasive corruption and entrench a set of good governance measures, the President approved specific legal, economic, and social measures to be implemented by relevant ministries, departments, and agencies (MDAs).

### **3.1 Policy Reforms**

#### **3.1.1 The Commitments of the 2016 London Anti-Corruption Summit**

In 2016, the President participated in the London anti-corruption Summit organized by the former Prime Minister of the United Kingdom, Mr David Cameron. The theme of the Summit was “Tackling Corruption” within the global framework. The objectives were to:

- (a) **Prevent Corruption through increasing transparency and strengthening governance in key areas.**
- (b) **End Impunity for Corruption by ensuring that those involved in grand corruption are brought to justice through the active enforcement of laws and restrictions.**
- (c) **Empower those affected by Corruption by ensuring that the proceeds of corruption are returned to those from whom they have been stolen.**

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78 John, C. (2016) “Nigeria’s War Against Indiscipline” *Council on Foreign Relations Blog*. 4 October. Available at: <https://www.cfr.org/blog/nigerias-war-against-indiscipline> (Accessed:28th October 2023)

79 Premium Times (2015) “President Muhammed Buhari’s 2015 Inauguration Speech,” *Premium Times* 29 May Available at:<https://www.premiumtimesng.com/features-and-interviews/183975-for-the-records-president-muhammadu-buharis-2015-inaugural-speech.html> (Accessed:26 November 2023)

(d) **Global Architecture and Tools *that can be used by international organizations, countries, and national institutions to fight corruption.***

It gave the President and indeed Nigeria the opportunity to use the platform to make a statement, and to provide a pathway on how the government will intervene at national and international level in tackling corruption to grow the economy and create an enabling business environment. The President's statement supported the implementation of policies on the key thematic issues discussed in the Summit<sup>80</sup>.

As a follow-up to the Summit, the President nominated the Office of the Attorney General of the Federation as the lead agency for the implementation of the President's commitments. The Attorney General of the Federation (AGF) worked with several development partners, other government agencies and non-state actors to develop an action plan for the practical deployment of resources to ensure that these commitments were implemented.

The commitments made by the President at the Summit led to the review of the public procurement and public contracting procedures, the endorsement of the Open Contracting platform, and the Open Government Partnership (OGP) Principles<sup>81</sup> by the Nigerian government. Since 2016, Nigeria has developed three (3) OGP national action plans. The OGP principles are well embedded in Nigeria's open contracting and open budgeting frameworks while engagement with civil society organizations has significantly improved as they remain the Co-Chair for the implementation of these principles.

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80 Open Government Partnership (2012) "*Buhari's speech at the Anti-Corruption Summit*" Available at: <https://www.opengovpartnership.org/stories/full-text-of-buharis-speech-at-the-anti-corruption-summit-in-london/> (Accessed: 26 November 2023).

81 Open Government Partnership (2016) How about defining Open Government Principles, OGP Blog Available at: <https://www.opengovpartnership.org/stories/how-about-defining-open-government-principles/> (Accessed: 6 January 2024)

**Table 2 - Anticorruption Commitments**

<p><b>Specific Commitments under Pillar 1-</b> (a) Preventing Corruption through increasing transparency and strengthening governance in key areas. Under this pillar, the President approved the following action plan in 2016:</p> <p><b>A. EXPOSING CORRUPTION - Beneficial Ownership Transparency</b></p> <ul style="list-style-type: none"> <li>i. Nigeria is committed to establishing a public central register of company beneficial ownership information. (The President of Nigeria has presented a draft Money Laundering Prevention and Prohibition Bill to the National Assembly in February 2016. This Bill has defined Beneficial Ownership in line with FATF standards.)</li> <li>ii. Nigeria has a database of registered companies, charities and trustees and provides access to lawyers and law enforcement agencies to beneficial ownership information for companies and other legal entities registered within our jurisdiction.</li> <li>iii. We are committed to implementing bilateral arrangements that will ensure law enforcement in one partner country has full and effective access to the beneficial ownership information of companies incorporated in the other partner country.</li> <li>iv. We are taking steps to ensure transparency of the ownership and control of all companies involved in property purchase and public contracting. Nigeria is already collating this information through the Extractive Industry Initiative process and would extend it to other sectors. Nigeria will establish a transparent central register of foreign companies bidding on public contracts and buying property.</li> <li>v. We welcome the proposal by developed countries to work together to improve the access of developing countries to beneficial ownership information for use in public contracting.</li> <li>vi. We welcome the proposal from countries to restrict the ability of those involved in grand corruption to travel, invest and do business overseas. (We suggest that this could be activated where there is a conviction, or public information of the involvement in grand corruption and where it is in the public interest to impose those restrictions).</li> <li>vii We commit to joining the pilot initiative for automatic exchange of beneficial information.</li> </ul> <p><b>(B) Preventing the Facilitation of Corruption</b></p> <ul style="list-style-type: none"> <li>i) Nigeria commits to deploying public-private information sharing partnerships to bring together governments, law enforcement, regulators, and the financial sector to detect, prevent and disrupt money laundering linked to corruption. (Within the Financial Sector, such a partnership exists and brings together the Chief Compliance Officers of Banks, law enforcement and security agencies).</li> <li>ii) We will work together with interested countries to share information between respective public-private partnerships to ensure the most effective response to international money laundering.</li> </ul> <p><b>(C) Public Procurement and Fiscal Transparency</b></p> <ul style="list-style-type: none"> <li>i) We will work towards full implementation of the principles of the Open Contracting Data Standard, focusing on major projects as an early priority.</li> <li>ii) We will apply the Open Contracting Data Standard to the following major projects – (i) Development of Refineries in the oil Sector; (ii) Building of Health Centres and Improvement of Health Services; (iii) Building of Roads and other Infrastructures; (iv) Building of Schools and Improving Transparency in the Management of Education Funds and (v) Investment in the Power Sector.</li> <li>iii) We will implement the principles of Open Government Partnership and Open Data Charter.</li> <li>iv) We commit to undertake IMF Fiscal Transparency Evaluation.</li> </ul> <p><b>(D) Extractive Industry (Oil Sector and Solid Mineral)</b></p> <ul style="list-style-type: none"> <li>i) We commit to work together to enhance company disclosure on the payments to governments for the sale of oil, gas and minerals, complementing ongoing work within the EITI. (As a member of</li> </ul>
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the Extractive Industry Transparency Initiative (EITI), Nigeria is already implementing the principles of disclosure required under the EITI).

- ii) Nigeria is already reporting progress through the EITI working groups and will continue to work with interested countries to build a common understanding and strengthen the evidence for transparency in this area.
- iii) We welcome voluntary disclosures through EITI reporting and by some major companies regarding payments to governments for the sale of oil, gas and minerals.
- iv) We welcome the new 2016 EITI Standard, in particular the requirements on beneficial ownership and the sale of the state's share of production.

**(E) Tax Transparency**

- i) We will sign up to the Common Reporting Standard initiative.
- ii) We commit to join the Addis Tax Initiative.
- iii) We commit to reviewing penalties and other actions against professional enablers of tax evasion, including for corporations that fail to prevent their employees from facilitating tax evasion.

We support the development of a global commitment for public country by country reporting on tax information for large multinational enterprises.

**Specific Commitments - (b) Ending Impunity for Corruption by ensuring that those involved in grand corruption are brought to justice through the active enforcement of laws and restrictions.**

**(F) Prevent Corrupt Bidders from Winning Contracts**

- i) We commit to establishing accessible central databases of companies with final convictions.
- ii) We commit to exploring ways of sharing information on corrupt bidders across borders.

**3. DRIVE OUT THE CULTURE OF CORRUPTION WHEREVER IT EXISTS**

**(I) Fostering Integrity in International Sports**

- I. We will join the International Sport Integrity Partnership.

**(J) Promoting Integrity in Our Institutions**

- i. We will launch a practitioner partnership on institutional integrity, coordinated by the OECD. This will cover the following sectors: [extractives, health, education, public service, and anti-corruption institutions]
- ii. We will promote institutional integrity and partnership between the UK Auditor General's Office and the Nigeria's Office of the Auditor General as well as between Nigeria's Anti-Corruption Institutions and the UK National Crime Agency to build capacity to fight corruption while also improving professional standards.

**(K) Support Innovations in the Use of Technology to Fight Corruption**

- i) We commit to participating in an Innovation Hub that will facilitate the uptake of new approaches and technologies to tackle corruption and to improve access to information.

Specific Commitments- **(c) Empowering those affected by Corruption by ensuring that the proceeds of corruption are returned to those from whom they have been stolen.**

**(G) Asset Recovery, Asset Return and Transparent Management of Returned Assets**

- i) We commit to the strengthening of our asset recovery legislation, including through non-conviction-based confiscation powers and the introduction of unexplained wealth orders. (Nigeria has limited powers under the Independent Corrupt Practices Commission Act, 2000 and the Economic and Financial Crimes Commission Act, 2004 to recover stolen assets. To improve on the current legal procedures and ease asset recovery procedures, Nigeria has drafted the Proceeds of Crime Bill. The Proceeds of Crime Bill will provide for transparent management of returned assets and non-conviction-based approach to asset recovery.
- ii) We commit to developing internationally endorsed guidelines for the transparent and accountable management of returned stolen assets.

**(H) Payments to Affected States and Victims of Corruption**

- i) We will develop common principles governing the payment of compensation to the countries affected, **(including payments from foreign bribery cases)** to ensure that such payments are made safely, fairly and in a transparent manner.

Specific Commitments – (d) Global Architecture and Tools *that can be used by international organizations, countries, and national institutions to fight corruption.*

Under the global framework, Nigeria supported the following initiatives,

- i) We will work with other countries, civil society, and international organisations to support accelerated implementation of the voluntary provisions of the UN Convention Against Corruption (UNCAC) and we commit to the implementation of the outstanding obligations under the UNCAC.
- ii) We support the establishment of an International Anti-Corruption Coordination Centre to be managed by the National Crime Agency, UK. We will work with NCA in promoting this centre in the African region.

### **3.1.2 The National Anti-Corruption Strategy (2017 to 2023)**

The development of the National Anti-Corruption Strategy (NACS) was based on the need to articulate a national, coherent policy framework for the fight against corruption in Nigeria. A first draft was produced in 2014 but was not approved when former President Jonathan left office in 2015. To the credit of President Buhari, and the Federal Ministry of Justice, the government and non-state actors came together to agree on a final draft for a four-year period (2017 to 2021) The first NACS was approved by the Federal Executive Council<sup>82</sup> and published in 2017.

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82 The Federal Executive Council (FEC) is the highest policy making body in the country



## **Objectives of NACS**

The NACS envisioned a Nigeria free of corruption for sustainable development with the mission to provide a holistic national anti-corruption strategy for all sectors and stakeholders in the fight against corruption (NACS 2017:4). The NACS also sought to mainstream the principles of transparency as reflected in the other government policies, such as the Open Government Partnership (OGP), Beneficial Ownership, Asset Recovery and Management. The former Attorney General of the Federation noted that “the NACS promoted better coordination of institutions to prevent vulnerabilities that may hinder the effectiveness of anti-corruption and law enforcement agencies” (NACS 2017:7).

The NACS adopted a multi-pronged approach focused on:

- (a) Strengthening the capacities of the dedicated anti-corruption agencies and public accountability bodies.
- (b) Mainstreaming governance in service delivery across all sectors.
- (c) Strengthening accountability and transparency at the sub-regional levels; and
- (d) The strategy was built around five pillars of prevention, public engagement, ethical reorientation in the public and private sectors, enforcement and sanctions, and recovery and management of proceeds of crime. The interventions aimed to contribute towards policy, technical and institutional reform. The objectives were aligned to enable the attainment of the Sustainable Development Goals (SDGs). An analysis of the effectiveness of the NACS is set out in section 5.

**3.1.3 The Whistle-Blower Protection Policy** was a vital tool in President Buhari's anti-corruption efforts. The Policy's objective, launched in 2016, is to protect whistle-blowers who report corruption and other wrongdoing in the public and private sectors. The Whistle-blowers Policy has been used to investigate and prosecute several high-profile corruption cases in Nigeria. The previous administration presented a Bill to the National Assembly in 2022 for the Whistle Blowers Bill to be enacted into law to strengthen the anti-corruption tools available to law enforcement agencies. However, this bill was not passed into law before

the end of the tenure of the administration in May 2023<sup>83</sup> due to a lack of support from the National Assembly.

### **3.1.4 The Application of Executive Order as an Extraordinary Tool Against Corruption:**

The use of Executive Orders (EOs) was introduced and approved by the former President to initiate urgent interventions as part of the tools to fight corruption<sup>84</sup>. The President's powers to issue Executive Orders were derived from Section 5 of the 1999 Constitution and had specific and limited capabilities. Even though these EOs were aimed to serve the urgent need to tackle pervasive corruption, some Nigerians felt it was an abuse of presidential power and appealed to the courts to repeal the orders, particularly Executive Order 006. Fortunately, the Court sided with the President and rejected the appeal. The court ruled that the Executive Orders were in line with the President's Constitutional powers<sup>85</sup>. It is also important to note that the EOs are subject to judicial review as they recognize the right of every citizen to seek redress if aggrieved by its enforcement.

#### **(i) Executive Order 006 on the Preservation of Suspicious Assets Related to Serious Corruption, 2018<sup>86</sup>**

The rationale for issuing Executive Order 006 in 2018 was based on the analysis of the pending corruption cases that showed that more than five hundred and ninety-five billion (approximately, \$780 million) were linked to these cases. The objectives of the EO were to:

(a) restrict dealings in suspicious assets subject to investigation or inquiry bordering on corruption,

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83 Angbulu.S (2022) "FG Approves Whistle Blower Bill" *Punch* 22 December. Available at: <https://punchng.com/fg-approves-new-whistle-blower-bill/> (Accessed: 25 October 2023)

84 Preservation of Assets Connected with Serious Corruption and other Related Offences, Exec Order No 006 (2018); Voluntary Offshore Assets Regularization Scheme (Implementation of Special Clearance Provision and Non-Prosecution Convictions) Exec Order 008 (2018); Financial Autonomy of the Local Government and State Legislature, Exec Order 10 (2020).

85 *In suit no: FHC/ABJ/CS/740/2018*, the presiding judge upheld the legality of EOs and held that they were issued as a policy directive for the implementation of the provisions of existing laws.

86 Preservation of Assets Connected with Serious Corruption and other Related Offences, Exec Order No 006 (2018) Available at: <https://gazettes.africa/archive/ng/2018/ng-government-gazette-dated-2018-07-06-no-89.pdf> (Accessed: 1 November 2023)

- (b) to preserve such assets from dissipation and,
- (c) to deprive alleged criminals of the proceeds of their illicit activities, which can otherwise be employed to allure, pervert, and/or intimidate the investigative and judicial processes against the overall interest of justice and the welfare of the Nigerian State.

The former Attorney General noted in his speech during the presentation of the Executive Order to the public that the President approved the EO to address endemic corruption and to recover the proceeds of corruption for use in infrastructural development and the benefit of all Nigerians<sup>87</sup>. He also observed that the amount misappropriated by public officials was enough to fund home-grown school feeding programs, and other economic empowerment programs, including conditional cash transfers to the poorest households<sup>88</sup>.

#### **(ii) Executive Order 008 on the Voluntary Offshore Assets Regularization Scheme (VOARS)**

The Voluntary Offshore Assets Regularization Scheme (VOARS) was issued in 2018. The primary objective of this executive order was to provide a legal framework and avenue for individuals and corporate entities in Nigeria to voluntarily disclose and regularize their offshore assets and foreign income. The scheme encouraged individuals and businesses to declare and repatriate any offshore assets and income, thereby promoting transparency, enhancing tax compliance, and increasing revenue for the Nigerian government. However, this scheme did not achieve its objectives, as the Federal Ministry of Justice was frustrated in its efforts to obtain information from anti-corruption agencies to verify applications submitted by those who wanted to regularize their assets. The Executive Order expired in 2022 and has not been renewed.

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87 Malami A (2023) *“Traversing the Thorny Terrain of Nigeria’s Justice Sector: My Travails and Triumphs”*. Ibadan; Bookcraft p. 81

88 A program for social investment supported with recovered assets and implemented in collaboration with the World Bank - National Cash Transfer Office,(2023) *“About Us”* Available at <https://ncto.gov.ng/> (Accessed:1 November) Other social investment programs include, N-Power, National Home-Grown School Feeding Programme (NHGSFP), Grant for Vulnerable Groups(GVG), Alternate School Programme(ASP), Government Enterprise and Empowerment Programme (GEEP)

**(iii) Executive Order 0010 on Enforcing the Autonomy of the Judiciary and the Local Government Areas.**

This order sought to grant financial autonomy to the legislature and judiciary in the 36 states of the country. The EO-0010 mandated the Accountant-General of the Federation to deduct from the source the amount due to state legislatures and judiciaries from the monthly allocation to each state where such states refused to grant such autonomy. The former President took a decisive step to address corruption at the sub-national level and to maintain the Constitutional independence of the Local Government Areas and the Judiciary, However, the governors of the 36 states went to court in defiance of this proposal. The court struck out the EO 0010 on the autonomy of the Local Government Areas but retained that of the judiciary<sup>89</sup>. The governors also rejected proposals by the President to amend the Constitution to allow for more financial autonomy for the judiciary at the state level.

**(iv) Executive Order No 001 on Promotion of Transparency and Efficiency in the Business Environment (2017)**

The Executive Order was signed on 18 May 2017 and directed all ministries, departments, and agencies (MDAs) of the federal government to publish a complete list of requirements or conditions for obtaining products and services within the MDA's scope of responsibility (including permits, licenses, waivers, tax related processes, filings, and approvals) on their websites within 21 days of the issuance of the Order<sup>90</sup>.

**(v) Executive Order No 003 on Support for Local Content in Public Procurement by Ministries, Departments, and Agencies of the Federal Government of Nigeria of 2017<sup>91</sup>**

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89 Attorney-General of Abia State and 35 Others V AG Federation (2022) LAW Global Hub Lead Judgement Report-Supreme Court (LLJR-SC) Available at:<https://www.lawglobalhub.com/a-g-abia-state-ors-v-a-g-of-the-federation-2022-lljr-sc/> (Accessed:4 December 2023)

90 Federal Republic of Nigeria (2017) "*Executive Order No 001 on Promotion of Transparency and Efficiency in the Business Environment 2017*" Available at:  
<https://osgf.gov.ng/storage/app/media/pdf/Executive%20Order%20-%20Efficiency%20and%20Transparency%20in%20Business%20Environment%20.pdf>  
(Accessed:01/11/2023)

91 Federal Republic of Nigeria (2017) "*Presidential Executive Order No 003 on Support for Local Content in Public Procurement by Ministries, Department and Agencies of the Federal Government of Nigeria of*

The Order sought to promote the local industry and stimulate the national economy. It mandated all Ministries, Departments, and Agencies (MDAs) of the Federal Government of Nigeria to grant preference to local manufacturers of goods and service providers in their procurement of goods and services.

**(vi) Executive Order No. 2 on Submission of Annual Budgetary Estimates by all Statutory and non-statutory Agencies including Incorporated Companies wholly owned by the Federal Government of Nigeria.**

The Order was given to ensure orderly planning and implementation of government programs and projects while promoting the highest standard of accountability in all Federal Government Corporations, Agencies, and Companies. It mandated all Agencies to submit their schedule of revenue and expenditure estimates for the next three financial years to the Minister of Finance and the Minister of Budget and National Planning.<sup>92</sup>

**3.1.5 Expansion of TSA and IPPIS Coverage:**

On August 7, 2015, President Buhari issued a directive to all Ministries, Departments, and Agencies (MDAs) to close their accounts with Deposit Money Banks (DMBs) and transfer their balances to the CBN on or before 15<sup>th</sup> September 2015. Integrated Payroll and Personnel Information System (IPPIS) was expanded to include the Armed Forces, Federal Universities, and other academic institutions. This was aimed at reducing leakages and corruption in the use of public funds.

**3.1.6 Project Lighthouse:** This is a financial data collection, integration, and analysis engine deployed by the Federal government starting in 2018. This project has helped identify debts such as unpaid taxes, loans, and insurance funds.

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2017' Abuja: FRN. Available at: <https://gazettes.africa/archive/ng/2017/ng-government-gazette-dated-2017-05-24-no-55.pdf> (Accessed: 31 October 2023)

92 Federal Republic of Nigeria (2017), *Executive Order No 002 of 2017 on Submission of Annual Budgetary Estimates by all Statutory and Non-Statutory Agencies, Including Incorporated Companies Wholly Owned by the Federal Government of Nigeria*. Available at: <https://gazettes.africa/archive/ng/2017/ng-government-gazette-dated-2017-05-23-no-54.pdf> (Accessed: 01 November 2023)

**3.1.7 Bankers Verification Number:** The Deployment of the Bankers Verification Number led to the detection of more than 50,000 fraudulent payroll entries in the public service. It also reduced the use of proxies by corrupt individuals to open secret accounts. This information is also helpful to law enforcement agencies in identifying beneficial owners of stolen funds lodged in banks.

**3.1.8 Introduction of the Code of Conduct Tribunal Practice manual:** The manual was used to speedily address and prosecute corrupt cases without delays.

**3.1.9 Establishment of Nigeria Open Contracting Portal (NOCOPO) by the Bureau of Public Procurement (BPP).** The NOCOPO increased the disclosure of procurement information to all stakeholders to ensure improved transparency and accountability with a pilot test with 8 MDAs namely the Ministry of Health, Education, Works, Power & Housing, petroleum Resources, NNPC, Universal Basic Education Commission and NEITI.

**3.1.10 Creation of the Government Integrated Financial Management Information System (GIFMIS).**

The goal of establishing GIFMIS was to implement a computerized financial management information system for the federal government, that is efficient, effective, and user-friendly that will lead to the following outcomes<sup>93</sup>: to improve the ability of the federal government to (a) undertake central control and monitoring of expenditure and receipts in the MDAs; (b) access information on financial and operational performance; (c) improve the internal controls to prevent and detect potential and actual fraud; (d) access information on Government's cash position and economic performance; (e) improve the planning of the Medium Term Expenditure Framework (MTEF); (f) understand the costs of groups of activities and tasks; and (g) demonstrate accountability and transparency to the public and cooperating partners.

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93 Office of the Accountant General of the Federation 'GIFMIS', Available at: [\(https://oagf.gov.ng/initiative/gifmis/#:~:text=Objectives%20of%20the%20GIFMIS&text=Increases%20internal%20controls%20to%20prevent,Medium%20Term%20Expenditure%20Framework%20\(MTEF\)\)](https://oagf.gov.ng/initiative/gifmis/#:~:text=Objectives%20of%20the%20GIFMIS&text=Increases%20internal%20controls%20to%20prevent,Medium%20Term%20Expenditure%20Framework%20(MTEF)) (Accessed: 4 December 2023).

### **3.1.11 Open Government Partnership**

On 16 June 2016, through a letter of intent forwarded to the Secretariat of the Open Government Partnership (OGP), the President announced his administration's commitment to join the OGP Initiative. The OGP is a global initiative that brought together government reformers and civil society leaders to create action plans that would make governments more inclusive, responsive, and accountable. The core objective of the OGP at the global level is to identify champions across governments who understand that government policies are more likely to be more effective and credible when governance is subjected to public input and oversight.

In July 2016, the OGP Support Unit conveyed to the Honourable Attorney-General of Federation (HAGF) Nigeria's letter of acceptance as the 70th OGP country and requested that Nigeria set up a National Steering Committee made up of civil society, organized private sector, and government agencies for the development of the National Action Plan. The former HAGF who was saddled with the responsibility of coordinating the implementation of the OGP initiative in Nigeria, nominated Mrs. Juliet Ibekaku-Nwagwu to lead the process of interfacing with the OGP Secretariat and setting up the relevant structures for the implementation of OGP principles in Nigeria with the active participation of Civil Society Organizations.

A major benefit of Nigeria joining the OGP was to ensure that governance was not shrouded in secrecy and to enable citizens to be fully aware and be abreast of the activities of government particularly using technology. The implementation of Open Government Partnership principles in Nigeria was also aimed at restoring the confidence of the citizenry in government at all levels<sup>94</sup>.

The Federal Ministry of Justice subsequently convened a stakeholder session to identify members of the National steering committee and decide on the implementation framework

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94 Oyegbade.M (2018) "OGP Will Restore Confidence of Citizens in Government" *Daily Trust Newspaper* 8 May. Available at: <https://dailytrust.com/ogp-will-restore-confidence-of-citizens-in-government-dr-igbuzor/> (Accessed:23 October 2023)

for OGP principles in Nigeria through the design of the 1<sup>st</sup> National Action Plan<sup>95</sup>. The National Steering Committee comprising of an equal number of government agencies, and non-state actors, (civil society organisations, organized private sector, media, academia etc) served as the decision-making body mandated to develop, promote and safeguard OGP core principles, and values as well as oversee the functioning of the partnership in the country<sup>96</sup>.

### **3.1.12 General Overview of the First National Action Plan (NAP 1)**

In line with global OGP guidelines, the National Action Plan was developed through dialogue and consultations between state and non-state actors. The designing, and development of the commitments, strategies and milestones for the Action plan were drawn from information on the mandates, challenges, and ongoing reforms in the areas relevant to OGP's thematic commitments. The Federal Executive Council approved the first NAP which was presented at the OGP global summit in December 2016. The implementation of the first NAP lasted for two years, from January 2017- December 2019. As a result of COVID-19, the second NAP commenced from 2020 to 2022. Nigeria has just commenced the implementation of the third National Action Plan 2023-2025 with thirteen (13) commitments in seven (7) thematic areas, Fiscal Transparency, Environment and Climate Change, Governance, Access to Information, Improved Service Delivery, Civic Participation, and Inclusion. However, our analysis of the impact of the OGP in Nigeria will be based on the action plans of the first and second NAPs since progress has not been recorded for the third NAP.

The National Action Plan (NAP) is the aggregate strategic action that reflects the core objectives of OGP with broad spectrum thematic areas. Each of the objectives has specific commitments to be implemented by the relevant government institutions. The Ministries, Departments, and Agencies (MDAs) were expected to implement the thematic areas in

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95 Open Government Partnership (2017) "*1st National Action Plan*". Available at: [https://www.opengovpartnership.org/wp-content/uploads/2017/05/Nigeria\\_NAP\\_2017-2019.pdf](https://www.opengovpartnership.org/wp-content/uploads/2017/05/Nigeria_NAP_2017-2019.pdf) (Accessed: 23 October 2023)

96 Open Government Partnership (2017), "*About the Steering Committee*" Available at: <https://www.opengovpartnership.org/about/who-we-are/steering-committee/about-the-steering-committee/> (Accessed: 23 October 2023)



collaboration with civil society organisations in line with OGP principles. The NAP aims to deepen and mainstream transparency mechanisms and citizen engagement in the management of public resources in all sectors.

Below is a representation of the thematic areas and commitment of the first and second National Action Plans.

**Table 3 - OGP National Action Plan (NAP 1) 2017-2019**

<b>Summary of First National Action Plan Commitments by Thematic Areas</b>		
<i>Fiscal Transparency</i>		<i>STATUS</i>
1	Ensure more effective citizens' participation across the entire budget cycle.	<b>Status at the end of the Implementation Period:</b> This commitment was substantially completed. The government provided greater access to budget information by publishing documents. However, many documents were not published promptly as required by the Fiscal Responsibility Act. Citizens had greater access to the budget process as a direct result of implementation. The Budget Office of the Federation held six public hearings, which included a public presentation on the medium-term expenditure framework, budget proposal, and the draft pre-budget statement.
2	Full implementation of Open Contracting and adoption of Open Contracting Data Standards in the public sector	<b>Status at the end of the Implementation Period:</b> The Bureau of Public Procurement launched the Nigeria Open Contracting Portal (NOCOPO) to disclose contractual data. The government also adopted the Open Contracting Disclosure Guideline, which regulates the disclosure of contracts, projects, timelines, and publication on NOCOPO <sup>97</sup> .
3	Work Together with all stakeholders to enhance transparency in the extractive sector through a concrete set of disclosures related to payments by companies and receipt by government on all transactions across the value chain.	<b>Status at the end of the Implementation Period:</b> NEITI and the Mining Cadastral Office (MCO) developed and deployed the <b>Beneficial Ownership Register for Companies in the Extractive Sector</b> . This was the first public beneficial ownership register in the country <sup>98</sup> .
4	Adopt common reporting standards and the Addis Tax initiative aimed at improving the fairness, transparency, efficiency, and effectiveness of the tax system.	<b>Status at the end of the Implementation Period:</b> Nigeria signed the <b>Common Reporting Standard Multilateral Competent Agreement on Automatic Exchange of Financial Account Information and Intended First Information Exchange Data</b> . Nigeria also

97 Open Government Partnership, (2021) *"Independent Reporting Mechanism (IRM): Nigeria Design Report 2017-2019"* Abuja Nigeria. Available at: [https://www.opengovpartnership.org/wp-content/uploads/2021/02/Nigeria\\_Implementation\\_Report\\_2017-2019.pdf](https://www.opengovpartnership.org/wp-content/uploads/2021/02/Nigeria_Implementation_Report_2017-2019.pdf) (Accessed:23 October 2023)

98 *Ibid* Footnote 97

		agreed to the Multilateral Competent Agreement on Country-by-Country Reporting. In 2018, Nigeria issued the Income Tax (Country-by-Country Reporting) Regulations 2018 and Income Tax (Common Reporting Standard) Regulations in July 2019.
5	Improve the ease of doing business and Nigeria's ranking on the World Bank Doing Business Index.	<b>Status at the end of the Implementation Period:</b> In 2018, Nigeria moved up 24 points in the World Bank index as a result of actions taken by the Presidential Enabling Business Environment Secretariat (PEBEC) between 2016 and 2017. As a result of implementation, Nigeria rose 39 points in 2019 to be ranked 131, surpassing the goal set in the commitment
<b>Anti-corruption</b>		<b>STATUS</b>
6	Establish a public register of Beneficial Owners of Companies,	<b>Status at the end of the Implementation Period:</b> Corporate Affairs Commission (CAC) collaborated with the Nigeria Extractive Industries Transparency Initiative and Mining Cadastral Office to develop and deploy the Beneficial Ownership Register for Companies in the Extractive Sector
7	Establish a platform for sharing information among Law Enforcement Agencies (LEAs), Anti-Corruption Agencies (ACAs), National Security Adviser (NSA) and financial sector regulators to detect, prevent and disrupt corrupt practices.	<b>Status at the end of the Implementation Period:</b> This was not implemented.
8	Strengthen Nigeria's asset recovery legislation including non-conviction-based confiscation powers and the introduction of unexplained wealth orders.	<b>Status at the end of the Implementation Period:</b> An Asset Recovery Management Unit was established under the office of the Attorney General of the Federation and the Asset Tracing, Recovery and Management Regulations in October 2019 was the first attempt at coordinating the agencies working on asset recovery at the domestic levels.
9	Take appropriate actions to coordinate anti-corruption activities; and improve integrity, transparency and accountability.	<b>Status at the end of the Implementation Period:</b> The government's greatest accomplishment under this commitment was to pass the National Anti-Corruption Strategy (NACS) in 2017, after 18 years of effort.

<b><i>Access to Information</i></b>		
10	Improved compliance of public institutions with the Freedom of Information Act for the annual reporting obligations by public institutions and the level of responses to requests.	<b>Status at the end of the Implementation Period: Creation of e-FOI portals in 10 MDAs and the training of 136 FOI Desk Officers.</b>
11	Improved compliance of public institutions with the Freedom of Information Act (FOIA) concerning the Proactive disclosure provisions and stipulating mandatory publication requirements	<b>Status at the end of the Implementation Period: Less than 200 public institutions were compliant with the publication of information as stipulated in the FOI Act and no punitive administrative measure was adopted for noncompliance.</b>
<b><i>Citizens Engagement</i></b>		
12	Develop a Permanent Dialogue Mechanism on transparency, accountability, and good governance between citizens and government to facilitate a culture of openness.	<b>Status at the end of the Implementation Period: The National Orientation Agency (NOA) made no efforts to liaise with MDAs to capture citizen engagement activities in MDAs' budget formation.</b>
13	Government-civil society to jointly review existing legislation on transparency and accountability issues and make recommendations to the National Assembly	<b>Status at the end of the Implementation Period: Representatives from civil society organizations and the government worked together to review existing laws relating to transparency and accountability and discussed the outcome of the review. The Centre for Leadership, Strategy and Development (Centre LSD) and National Orientation Agency hosted a government-CSO roundtable to discuss the outcome of this review. In 2017, Centre LSD partnered with the Ministry of Justice and other CSOs to publish a review of anticorruption, transparency, and accountability laws and policies in Nigeria. The report aimed to identify the current open government legal landscape and track progress.</b>
14	Adopt technology-based citizens' feedback on projects and programs across transparency.	<b>Status at the end of the Implementation Period: This was not implemented</b>

**TABEL 4 - OGP National Action Plan (NAP II) 2019 to 2022**

<b>Summary of Second National Action Plan Commitments by Thematic Areas<sup>99</sup></b>		
<i>Fiscal Transparency</i>		<i>STATUS</i>
1	Commitment: To ensure more effective citizens' participation across the entire budget cycle, including the audit process	<b>Status at the end of Implementation:</b> Nigeria published more key budget documents on time. <sup>100</sup> In 2019, Nigeria published four of the eight key budget documents in a timely manner. Those published late included the pre-budget statement, in-year reports, midyear reports, and the audit report. In 2020, Nigeria published seven key budget documents promptly, with the late delivery of only the audit report.
2	Commitment: Full operationalization of Open Contracting and Effective Deployment and Use of Open Contracting Data Standards (OCDS) to meet diverse stakeholders' needs.	<b>Status at the end of the Implementation Period:</b> Procurement data available on NOCOPO increased slightly during the implementation period. In 2018 and 2019, 30% of 113 MDAs 'substantially' complied, whereas 69% did not disclose procurement information. <sup>201</sup> In 2020, only 7% of 226 MDAs practiced full disclosure, 3.9% partially disclosed information, and 26.3% provided sparse data.
3	Commitment: Improving the fairness, transparency, efficiency, and effectiveness of Nigeria's tax and non-tax revenue systems through the adoption of common reporting standards and other key revenue initiatives (TADAT, Addis Tax Initiative, Strategic Revenue Growth Initiative, and Financial System Strategies 2020).	<b>Status at the end of the Implementation Period:</b> The Federal Inland Revenue Service (FIRS) and Nigerian Customs Service (NCS) increased tax revenue in 2021 and 2022, in part, by strengthening the legal and institutional tax regime. FIRS issued an announcement and conducted sensitization on financial institutions' requirements to comply with the Common Reporting Standards. The Government of Nigeria addressed legal loopholes in the tax regime in the 2019, 2020, and 2021 Finance Acts which included updating the customs

99 Open Government Partnership (2023) "National Action Plan" Abuja: OGP Nigeria. Available at: [https://www.opengovpartnership.org/wp-content/uploads/2020/01/Nigeria\\_Action-Plan\\_2019-2022\\_Revised.pdf](https://www.opengovpartnership.org/wp-content/uploads/2020/01/Nigeria_Action-Plan_2019-2022_Revised.pdf) (Accessed:24th October 2023)

100 Open Government Partnership (2023) "Independent Reporting Mechanism (2023) Results Report 2019-2023" Abuja: OGP Nigeria. Available at: [https://www.opengovpartnership.org/wp-content/uploads/2023/06/Nigeria\\_Results-Report\\_2019-2022.pdf](https://www.opengovpartnership.org/wp-content/uploads/2023/06/Nigeria_Results-Report_2019-2022.pdf) (Accessed:24th October 2023)

		and excise laws' NCS also updated import duty IRM Results Report: Nigeria 2019–2022 exemption certificate policies and introduced an automated portal to process waiver applications in 2020.
<b>Extractive Transparency</b>		
4	Public disclosure of extractive sector contracts, licenses, permits, payment to government, and revenue stream to improve transparency, and fiscal terms and positively impact public finances.	Status at the end of the Implementation Period: NNPC published audited financial statements in 2020 and 2021 and retroactively published statements for 2018 and 2019 for the first time. <sup>221</sup> NNPC has continued to publish annual reports, however, CSOs have complained that the reports are difficult to understand.
5	Work together with all stakeholders (especially women, youth, and vulnerable groups) to enhance transparency in the extractive sector through full implementation of EITI Standards and audit remediations.	Status at the end of the Implementation Period: NEITI published accessible information on the extractives sector for the public as well as continued to produce information on the participation of women, youth, and other groups in the governance of the extractive sector during the implementation period. NEITI produced a nine-page 'at a glance' version of the 2020 Oil and Gas Industry Report and a one-page 2020 Solid Minerals report with the information presented in a simple and visual format. NEITI continued to publish gender-disaggregated employment data as part of their audit reports.
<b>Anti-Corruption</b>		
6	To establish a public register of beneficial owners of corporate entities	Status at the end of the Implementation Period: In 2022, CAC validated and published Persons with Significant Control Regulations to guide the implementation of beneficial ownership transparency. CAC officially launched the portal after the implementation period in November 2022.
7	To Strengthen Nigeria's asset recovery legislation including non-conviction-based confiscating powers and the implementation of unexplained wealth orders.	Status at the end of the Implementation Period: In 2020, President Buhari formed an Inter-Ministerial Committee on the Disposal of the Federal Government of Nigeria's Forfeited Assets as an interim measure until a comprehensive legal framework was enacted. The Government also enacted POCA (Recovery and Management) in May 2022.

8	To take appropriate actions to implement the National Anti-Corruption Strategy	<b>Status at the end of the Implementation Period:</b> The Federal Ministry of Justice did not publish half-yearly reports on the implementation of the anti-corruption strategy.
<b>Access to Information</b>		
9	Improved compliance of public institutions with the Freedom of Information Act (FOIA) concerning the creation, storage, organization, and management of public records and strengthening the functions and responsibilities of record management officers in Public Institutions.	<b>Status at the end of the Implementation Period:</b> The Ministry of Justice and civil society partners continued to train Freedom of Information (FOI) desk officers in this effort.
10	Improved compliance of public institutions with FOIA concerning the mandatory publication provisions requirement, annual reporting obligations to the AGF, and increasing the level of responses to FOI requests.	<b>Status at the end of the Implementation Period:</b> There was an incremental increase in the number of MDAs that have FOI desk officers, and FOI portals and were proactively disclosing information and submitting annual FOI reports to the Attorney General of the Federation, as required under FOIA. However, the public still lacks a clear mechanism they can use to request information from the majority of MDAs in Nigeria.
<b>Citizens Engagement</b>		
11	To implement the Permanent Dialogue Mechanism adopted in the first National Action Plan (NAP).	<b>Status at the end of the Implementation Period:</b> This was not Implemented
12	To synergize and coordinate technology-based citizens' feedback on programs and projects across transparency and accountability.	<b>Status at the end of the Implementation Period:</b> This is ongoing across government agencies. Examples include open-budget platforms, FOI reporting portals, and open contracting platforms.
13	To create the space for citizens and citizen organizations, human rights defenders, and the media to thrive, express themselves, and participate in the different stages of the policy-making process without fear or intimidation.	<b>Status at the end of the Implementation Period:</b> <b>In June 2020, President Buhari signed the 2020 Police Act which aims to strengthen accountability, transparency, and respect for human rights in policing. The Act strengthens police accountability in some regards and broadens police powers.</b>
<b>Inclusiveness</b>		

14	To Increase the voice and enhance participation of the vulnerable (Women, young people, persons with disabilities, and marginalized groups), thereby addressing systemic barriers, and improving inclusive services in governance and decision-making processes.	<b>Status at the end of Implementation Period:</b> The Nigeria OGP Secretariat's consolidated report states that the OGP Youth Network was launched with 34 champions, who mobilized over 400 youths, women, and people living with disabilities in 34 states to push for the inclusion of their concerns in the third action plan <sup>101</sup>
<b>Service Delivery</b>		
15	Contributing to the improvement in quality of public service delivery (availability, efficiency reliability, equitable without hidden costs, transparency, and accountability) in six pilot Ministries of Health, Education, Agriculture, and Infrastructure (Power, Works & Housing, and Transportation) through initiatives to improve the performance and results.	<b>Status at the end of the Implementation Period:</b> SERVICOM was not able to secure a budget line for the ministerial SERVICOM units' implementation of service charters nor did it conduct a staff capacity assessment.
16	Development /Enactment of legal, legislative, or Executive Instrument	<b>Status at the end of the Implementation Period:</b> SERVICOM developed a National Policy on service delivery and carried out a baseline survey of public service delivery in pilot states in partnership with the State2State program.

### 3.1.13 Subnational Level Engagement

Sub-national engagement is of great significance to the OGP initiative. The OGP National Secretariat embarked on sensitization and advocacy to convince the governments in the states to subscribe to the initiative as a way of cascading the President's anti-corruption initiatives to the states where more than 80% of Nigeria's population reside and where approximately 50% of public funds are spent, as well as where the perceived opacity in the management of resources was most prevalent. This was the driving force for OGP intervention at the sub-national level. Currently, 25 states have signed on to OGP in Nigeria;(Kaduna, Kano, Niger, Anambra, Abia, Jigawa, Ebonyi, Enugu, Edo, Adamawa, Zamfara, Imo, Delta, Cross River, Kebbi, Ekiti, Taraba, Plateau, Kogi, Sokoto, Ondo, Gombe, Nasarawa, Bauchi, Oyo). According to the OGP requirements, the states developed independent commitments and action plans in line with their contextual realities. The program was geared towards

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101 Nanlong.M (2022), "Plateau Youths Sensitized on OGP," *Vanguard Newspaper*, 8 March Available at:<https://www.vanguardngr.com/2022/03/plateau-youths-sensitized-on-ogp/> (Accessed:26 October 2023)



strengthening fiscal sustainability through increased efficiency in spending, strengthened revenue mobilization, and debt sustainability, helps prevent further fiscal crises, and increases the fiscal space for productive spending to support growth and public service delivery.

To achieve this, the program was expected to significantly improve outcomes in participating states under each of the four key result areas: *Fiscal Transparency and Accountability, Strengthening Domestic Revenue Mobilization, Increasing Efficiency in Public Expenditure, and Strengthening Debt Sustainability.*

In 2020, about N43.42 billion (about \$120.6 million) was disbursed to 24 eligible states based on their achievements under the performance-based grant component of the World Bank-assisted States Fiscal Transparency, Accountability and Sustainability (SFTAS)<sup>102</sup>.

So far 36 states have benefited from the program. The Programme's notable impact is in instilling fiscal discipline in the states, and strengthening and reordered public finance management at the sub-national level<sup>103</sup>.

### **3.1.14 Engagement with Civil Society Organizations**

In May 2016, as part of the former President's effort to engage with the Civil Society Organizations (CSOs), CSOs led by ONE Campaign were invited to organize the first CSO and Government Joint Reflection meeting in Abuja. This meeting preceded the Anti-Corruption Summit and was aimed at understanding the CSOs' perspectives and integrating it into the broader framework of the Government's anti-corruption strategy. Following this Summit, the President approved the participation of CSOs as co-chairs in the OGP process and the monitoring of recovered assets.

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102 Udo B. (2020) "Fiscal Transparency: 24 States Get N43.4bn World Bank Performance Grants", *Premium Times Newspaper*, 29th April, Available at: <https://www.premiumtimesng.com/news/top-news/390572-fiscal-transparency-24-states-get-n43-4bn-world-bank-performance-grants.html?tztc=1> (Accessed: 25 November 2023)

103 Ndubuisi F. (2022) "Taking SFTAS Beyond the Buhari Years" *This Day Newspaper*, 13 November. Available at: <https://www.thisdaylive.com/index.php/2022/11/13/taking-sftas-beyond-the-buhari-years-2> (Accessed: 29 November 2023)

Nigeria is one of the few countries where CSOs were invited to be part of the overall multilateral agreement for the monitoring of recovered assets from other jurisdictions in line with the Global Forum on Asset Recovery (GFAR). The United States of America and the United Kingdom, with assistance from the Stolen Asset Recovery Initiative (StAR), convened the first Global Forum on Asset Recovery (GFAR) from December 4-6, 2017, in Washington, DC. The meeting's main agenda was to assist four top priority nations-Nigeria, Sri Lanka, Tunisia, and Ukraine in their asset recovery efforts, and this was because of the former President's strategic engagement with international partners. The GFAR set out the *Principles for Disposition and Transfer of Confiscated Stolen Assets in Corruption Cases*<sup>104</sup> and they include Partnership, Mutual Interests, Early Dialogue, Transparency and Accountability, Beneficiaries, Strengthening Anti-Corruption and Development, Case-Specific Treatment, Consider Using an Agreement under UNCAC Article 57(5), Preclusion of Benefit to Offenders and Inclusion of Non-Government Stakeholder.

Civil Society Organisations (CSOs) have played a significant role in the fight against corruption in Nigeria. They have raised public awareness of corruption, supported victims of corruption, and advocated for reforms to the anti-corruption system. Some of the leading CSOs in the fight against corruption in Nigeria include:

**The African Center for Governance, Asset Recovery, and Sustainable Development (otherwise known as “the African Centre”)**

The African Center for Governance, Asset Recovery and Sustainable Development<sup>105</sup> (otherwise known as “the African Centre”) is an independent, civil society organization with headquarters in Abuja, Nigeria. The African Centre works with national governments,

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104 Stolen Asset Recovery (2017) “The GFAR Principles” Available at <https://star.worldbank.org/publications/gfar-principles> Accessed on 4 December 2023. See also UNCAC Civil Society Coalition (2023) “Asset Recovery” Available at <https://uncaccoalition.org/learn-more/asset-recovery/> (Accessed: 4 December 2023)

105 The African Center for Governance, Asset Recovery and Sustainable Development (2023) “About Us” Available at: <https://africancenterdev.org/> (Accessed:4 December 2023)

international and regional organizations, as well as non-governmental organizations to promote good governance, sustainable development, and the rule of law.

The Centre works around the world to foster national and international cooperation in the recovery and return of proceeds of corruption and illicit finance back to countries of origin in line with Chapter V of the United Nations Convention against Corruption (UNCAC) and Goal 16 of the UN Sustainable Development Goals (SDGs). It works from the premise that returning stolen assets will enable countries in the global South, particularly in Africa to address inequality, reduce poverty, innovate, and build sustainable partnerships.

The methodology for engagement includes work with justice sector institutions, the parliament, the executive arms of government, and professional bodies such as the Nigerian Institute of Advanced Legal Studies, Nigerian Bar Association, law enforcement, and anti-corruption agencies on issues related to the rule of law, peace and security, anti-corruption, anti-money laundering, combating of financing of terrorism, use of technology and digital forensics skills and tools, and building of partnerships across different sectors.

The African Center takes a deliberate approach to connecting governance to the people through the promotion, implementation, and assessment of the implementation of the United Nations Sustainable Development Goals by the governments of African countries while working closely with relevant national, regional, and international organizations like the Inter-Governmental Action Group against Money Laundering in West Africa (GIABA), UNCAC Civil Society Coalition, World Bank/UNODC Stolen Asset Recovery Initiative.

The African Center was part of the Transparency and Accountability Panel at the StAR Initiative Asset Recovery Day at the 10th session of the Conference of State Parties held in Atlanta on December 12, 2023. The African Center has also developed a network of asset recovery practitioners and is currently working on documenting anticorruption and asset recovery efforts and practices in Africa.

### **Human and Environmental Development Agenda (HEDA) Resource Centre**

HEDA Resource Centre<sup>106</sup> has over the years taken the stride in combating corruption in Nigeria; it has invested in various anti-corruption advocacies such as addressing the Nigerian Judiciary, National Assembly, Public and Private sectors, and other relevant stakeholders to recognize the challenges, recommending comprehensive reforms to strengthen and restore dignity to the justice system and also develop a policy brief that contextualizes corruption's implications.

### **Civil Society Legislative Advocacy Centre (CISLAC)<sup>107</sup>**

As part of the effort of CISLAC to address some of the corruption challenges, it has worked hand in hand with Transparency International in implementing the integrity, mobilization, participation, accountability, anti-corruption, and transparency impact Nigeria projects to empower citizens to advocate for change in policy and practice, protect their rights to social services and become part of the anti-corruption efforts.

CISLAC in collaboration with the National Orientation Agency (NOA) with support from Transparency International and Global Affairs Canada has compiled an insightful charter of commitment as a tool to advocate to relevant stakeholders in engaging young people to join the fight against corruption.

### **CLEEN FOUNDATION**

The CLEEN Foundation<sup>108</sup> has conducted several research studies on corruption in Nigeria. These studies have identified the root causes of corruption, the impact on society, and effective strategies for fighting corruption. In 2023, the CLEEN Foundation released a report on the Future of the Fight against Corruption in Nigeria which outlined some recommendations for strengthening the fight against corruption in Nigeria.

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106 Human and Environmental Development Agenda Resource Center (2023) "About HEDA)" Available at: <https://hedang.org/> (Accessed:6 January 2024)

107 Civil Society Legislative Advocacy Centre (2023) "About CISLAC" Available at: <https://cislac.org/> (Accessed:6 January 2024)

108 CLEEN Foundation (2023) "About CLEEN Foundation" Available at <https://cleen.org/> (Accessed:4 December 2023)

Following the asset return agreement signed among the Federal Republic of Nigeria, the United States of America, and the Bailiwick of Jersey, CLEEN Foundation won the bid for the monitoring of the use of the recovered funds for key sections of three civil construction projects: the Lagos-Ibadan Expressway, the Second Niger Bridge, and the Abuja-Kano Road (the Projects) with the Nigeria Sovereign Investment Authority (NSIA) as the funding agency. This task was undertaken as part of the government's commitment to implement the GFAR principles and to make governance inclusive. The work of the CLEEN Foundation in this regard is documented in the project website<sup>109</sup>.

## **SERAP**

The Socio-Economic Rights and Accountability Project (SERAP)<sup>110</sup> is a registered non-governmental, non-profit organization with the aim of using human rights law to encourage governments to address developmental and human rights challenges such as corruption, poverty, inequality and discrimination. For several years, SERAP has worked to hold the government to account through the framework of human rights and anti-corruption laws and public interest litigations. It launched *Accountability Club* in 2021 to mobilize and encourage Nigerians particularly students of tertiary institutions to participate in the promotion of transparency and accountability and the fight against corruption in Nigeria.

## **ANEEJ**

The Africa Network for Environment and Economic Justice (ANEEJ)<sup>111</sup> is a non-government organization that believes in a democratic system for managing human interest and operates within two broad focal areas namely environmental and economic justice. ANEEJ implements projects relating to governance and democracy, human rights and anti-corruption, peace building and conflict resolution, and environmental issues including water, sanitation, and hygiene among others.

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109 Asset Monitoring (2024) "About Us". Available at: <https://assetmonitoring.org/>. (Accessed: 10 January 2024)

110 SERAP Nigeria (2023) "About SERAP" Available at: <https://serap-nigeria.org/> (Accessed: 4 December 2023)

111 African Network for Environment and Economic Justice (2023) "About ANEEJ" Available at <https://www.aneej.org/> (Accessed: 4 December 2023)

ANEEJ has championed the call for the government to stop illicit financial flows from Nigeria and other developing countries to secret jurisdictions in western countries. It has in the same vein championed the campaign for the repatriation of looted assets of Nigeria stashed in Western banks and was active in calling for a UN instrument against corruption, money laundering and illicit financial flows.

In January 2018, ANEEJ signed an MOU with the Federal Ministry of Justice to monitor the use of \$322.5 million recovered from late General Abacha. ANEEJ then established *Monitoring of Recovered Assets in Nigeria through Transparency and Accountability* (MANTRA). Through MANTRA, it monitored the disbursement of these funds to about 1, 930,236 Conditional Cash Transfer beneficiaries from 2018 to June 2021<sup>112</sup>.

## **CENTRE LSD**

The African Centre for Leadership, Strategy & Development (Centre LSD)<sup>113</sup> is a founding member of the civil society network on Open Government Partnership (OGP) in Nigeria. Center LSD has been supporting the co-creation process between civil society and government partners since OGP was adopted in Nigeria in 2016.

Over the years, the Centre has collaborated with state and non-state actors in her effort to contribute to the fight against corruption in the country. One of such effort was with CLEEN Foundation, on the “Access Nigeria Project” to build a relationship with the Economic and Financial Crimes Commission (EFCC) and access information to fight corruption in Nigeria

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112 Ugolor D. (2022) “The MANTRA Model” Abuja: ANEEJ. Available at: [https://www.unodc.org/documents/corruption/NairobiEGM2022/Session\\_VI\\_-\\_ANEEJ.pdf](https://www.unodc.org/documents/corruption/NairobiEGM2022/Session_VI_-_ANEEJ.pdf) (Accessed:24 November 2023)

113 African Centre for Leadership, Strategy and Development (2023) “About the Center LSD” Available at: <https://centrelsd.org/> (Accessed: 4 December 2023)

## **CIRDDOC**

The Civil Resource Development and Documentation Centre (CIRDDOC)<sup>114</sup> Nigeria is an independent, non-governmental, and not-for-profit organization established for the protection and promotion of human rights, women's rights and the strengthening of civil society. CIRDDOC is also committed to the institutionalization of good governance, gender equality, and the rule of law in Nigeria.

## **BUDGiT**

BudgIT<sup>115</sup> is a Nigerian civic organization that applies technology for citizen engagement with institutional improvement to facilitate societal change. The organization provides social advocacy using technology.

BudgIT tracks the implementation of government projects in various communities to ensure service delivery using its monitoring app. The tracker is functional in 20 States in Nigeria and allows Nigerians to post pictures of developmental projects in their communities to communicate with their elected representatives and demand the completion of the government projects in their respective neighbourhoods, to help curb corruption and looting of public funds.

## **CENTER FOR DEMOCRACY AND DEVELOPMENT (CDD)<sup>116</sup>**

The Centre was established to mobilize global opinion and resources for democratic development and provide an independent space to reflect critically on the challenges posed to the democratization and development processes in West Africa and to provide alternatives and best practices for the sustenance of democracy and development in the region. CDD envisions a West Africa that is democratically governed, and economically integrated – promoting human security and people-centered development. The mission of the Center is to be the facilitator for strategic analysis and capacity building for sustainable democracy and development in the West African sub-region.

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114 CIRDDOC Nigeria (2023) "About CIRDDOC" Available at: <https://cirddoc.org/> (Accessed: 4 December 2023)

115 BudgIT (2023) "BudgIT" Available at: <https://budgit.org/> (Accessed 4 December 2023)

116 Centre for Democracy and Development (2023) "About CDD" Available at: <https://www.cddwestafrica.org/> (accessed:6 January 2024)

### **3.2 Anti-Corruption and Anti-Money Laundering Legal Reforms**

The first mutual evaluation report (MER) of Nigeria, was conducted in line with Anti-Money Laundering and Combat of Financing of Terrorism (AML/CFT) global standards in 2008. This MER highlighted the deficiencies in Nigeria's anti-corruption laws which required immediate resolution<sup>117</sup>. The previous administration of former President Yar Adua and his immediate successor former President Jonathan were expected to have addressed the deficiencies identified in 2008, however their failure to do so led to threats of sanctions against Nigeria for failing to cooperate with other countries and FATF in the prevention and combat of these serious crimes.

In 2015, former President Buhari mandated the Attorney General of the Federation to take necessary measures to address the deficiencies identified in the MER. Based on the mandate, the AGF submitted two of the critical bills that were required to strengthen Nigeria's anti-corruption laws, particularly, the Nigeria Financial Intelligence Unit (NFIU) Bill and the Mutual Legal Assistance (MLA) Bill to the National Assembly in 2018. The NFIU Bill was eventually passed by the National Assembly and assented to by the President in 2018, while the MLA Act received Presidential assent in 2019. The NFIU serves as the central authority for the receipt, analysis, and dissemination of financial intelligence related to corruption as well as other proceeds of crime while the MLA Act is aimed to allow Nigeria to provide cooperation to other countries in the investigation and prosecution of cross-border corruption cases and the recovery of assets linked to Nigeria. The enactment of these bills could not have occurred without the active support and commitment of President Buhari and the work of the specialized justice sector reform team in the Office of the Attorney General of the Federation<sup>118</sup>.

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117 Inter-governmental Action Group Against Money Laundering in West Africa (GIABA)(2008) *"Mutual Evaluation Report, Anti Money Laundering and Combating the Financing of Terrorism, Nigeria"*, Available at:

[https://www.giaba.org/media/f/299\\_Mutual%20Evaluation%20Report%20of%20Nigeria.pdf](https://www.giaba.org/media/f/299_Mutual%20Evaluation%20Report%20of%20Nigeria.pdf) (Accessed: 25 November 2023)

118 Malami A (2023) *"Traversing the Thorny Terrain of Nigeria's Justice Sector: My Travails and Triumphs"*. Ibadan: Bookcraft p. 88



The second phase of AML/CFT and counter-proliferation financing (CPF) mutual evaluation assessment of Nigeria in 2021<sup>119</sup> found that the AML/CFT/CPF and anti-corruption laws were still not in compliance with FATF standards and that the risks associated with corruption such as lack of data related to the outcome of the investigation, prosecution of corruption cases, and the assets recovered remained a concern<sup>120</sup>. To address these challenges and with specific regards to anti-corruption laws, the Attorney General of the Federation requested Presidential approvals for the repeal and replacement of the Money Laundering (Prohibition and Prevention) Bill, 2022, the Company and Allied Matters Act 2020, and the Proceeds of Crime and Management Agency Bill 2022. These Bills further enhanced the legal measures for tackling corruption in Nigeria. The analysis below gives out the rationale for enactment of the laws.

### **3.2.1 Money Laundering (Prevention and Prohibition) Act 2022:**

President Muhammadu Buhari made combating money laundering a key priority of his administration. He signed the Money Laundering (Prevention and Prohibition) Act 2022 which repealed the Money Laundering (Prohibition) Act, of 2012 and provided a comprehensive legal and institutional framework for the prevention and prohibition of money laundering offences in Nigeria. One of the key features of the new law is the establishment of the Special Control Unit Against Money Laundering (SCUML) under the Economic and Financial Crimes Commission (EFCC). The SCUML is responsible for coordinating the implementation of anti-money laundering and financing of terrorism laws by designated non-financial institutions, including the legal professionals who are considered as the gatekeepers and are therefore vulnerable to corruption and money laundering<sup>121</sup>. Accordingly, FATF

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119 Inter-governmental Action Group against Money Laundering in West Africa (2021) (2021), “2nd Mutual Evaluation Report, Anti-Money Laundering and Counter-Terrorist Financing Measures – Federal Republic of Nigeria”, Available at : [https://www.giaba.org/media/f/1151\\_Second%20Mutual%20Evaluation%20Report%20of%20the%20Federal%20Republic%20of%20Nigeria.pdf](https://www.giaba.org/media/f/1151_Second%20Mutual%20Evaluation%20Report%20of%20the%20Federal%20Republic%20of%20Nigeria.pdf) Accessed: 27 October 2023)

120 *ibid* Footnote 119

121 Kraakman R.H, (1984 “Corporate Liability Strategies and the Costs of Legal Controls”) Yale Law Journal 93(5) pp. 857-898. Available at: [http://www.law.harvard.edu/faculty/shavell/pdf/99\\_Economic\\_analysis\\_of\\_law.pdf](http://www.law.harvard.edu/faculty/shavell/pdf/99_Economic_analysis_of_law.pdf) (Accessed:8 January 2024) Also See Mayze Teitler, (2021) “Enablers in the Legal Profession: Balancing Client Confidentiality Against Preventing Money Laundering” *The Global Anticorruption Blog*, 15 November. Available at:

Recommendation 22 mandated the inclusion of lawyers in the requirement for the conduct of customer due diligence (CDD), Know Your Customer (KYC), and record-keeping requirements for certain types of activities while Recommendation 23 requires lawyers to report suspicious transactions.<sup>122</sup>

The new law also introduced several new measures to combat corruption and money laundering. They are as follows:

- (i) Enhanced know-your-customer (KYC) requirements for financial institutions and other designated non-financial businesses and professions (DNFBPs). The DNFBPs are now required to collect and verify the identity of their customers and beneficial owners, and also report any suspicious transactions to the SCUML.
- (ii) A new requirement for financial institutions to report cash transactions of N5 million or more (for individuals) and N10 million or more (for corporate entities).
- (iii) A new prohibition on anonymous and shell bank accounts.
- (iv) A new requirement for financial institutions to conduct enhanced due diligence on Politically Exposed Persons (PEPs). PEPs are individuals who hold or have held prominent public positions in Nigeria or in other countries.

### **3.2.2 Mutual Legal Assistance (MLA) Act, 2019.**

This is a significant piece of legislation that has strengthened Nigeria's ability to fight cross-border crime and transnational corruption cases. The core objectives of the law are to facilitate the requesting and obtaining of international mutual legal assistance in criminal matters including, identification, tracing, freezing, restraining, recovery, forfeiture and confiscation of proceeds, property, and other instrumentalities of crime, as well as the prosecution of offenders in criminal cases regardless of where the offence was committed.

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<https://globalanticorruptionblog.com/2021/11/15/enablers-in-the-legal-profession-balancing-client-confidentiality-against-preventing-money-laundering/>  
Accessed: 8 January 2024

122 Financial Action Task Force Recommendations 2012 Available at:  
<https://www.fatf-gafi.org/content/dam/fatf/documents/FATF%20Standards%20-%202040%20Recommendations%20rc.pdf> (Accessed: 8 January 2024)

The MLA is particularly important because it allows Nigeria to pursue those who committed crimes in Nigeria and who have fled the country or who have hidden their stolen assets in other countries. The law further allows Nigeria to request for, and recover the proceeds of corruption, which can be used to fund development projects or to compensate victims of corruption. The Act has shown that international cooperation is essential to combating corruption.

### **3.2.3 Companies and Allied Matters Act (CAMA) 2020,**

The Companies and Allied Matters Act (CAMA) was amended in 2020 to address the deficiencies in the registration of corporate bodies, as well as prevent corporate bodies from being corrupt, abused, or used for the commission of crime. The CAMA set up the Corporate Affairs Commission as Nigeria's regulatory body for companies. CAMA, 2020 repealed the Companies and Allied Matters Act 1990 and introduced new provisions and reforms that are designed to improve the business environment in Nigeria, enhance transparency and corporate accountability, and support the fight against corruption.

Relevant new provisions introduced in 2020, include;

- i. A requirement for companies to disclose their beneficial owners. This provision will make it more difficult to hide the ownership of companies and assets<sup>123</sup>.
- ii. A requirement for companies to have a whistle-blower policy. This provision will encourage employees to report corruption and other wrongdoing within their organizations.
- iii. Enhanced the powers of the Corporate Affairs Commission (CAC). The CAC is Nigeria's Companies' House. With the new Act, the CAC has the power to investigate and prosecute companies that violate the CAMA 2020, including those that engage in corrupt practices<sup>124</sup>.

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123 Section 120 of Companies and Allied Matters Act 2020

124 Section 8(c) of Companies and Allied Matters Act 2020

### **3.2.4 Witness Protection and Management Act 2022**

President Muhammadu Buhari, on 23rd May 2022, signed the Witness Protection and Management Act, 2022<sup>125</sup>. This Act is a vital tool in the fight against corruption because it would encourage witnesses to come forward and testify, even if they are threatened or intimidated. The Act provides witnesses with various protections, including change of identity, relocation, financial assistance, and security if it had been enacted.

Under the Act, witnesses and related persons were given legal and institutional protection, and also, responsibilities for handling all administrative tasks about them were given to certain institutions<sup>126</sup>.

### **3.2.5 International and Domestic Asset Recovery Initiatives**

Nigeria commenced the development of policies and laws on the recovery of stolen assets and proceeds of corruption laundered outside the country starting with Decree 2 of 1998. Before the ratification of the UNCAC, the only law that provided for the freezing, and confiscation of proceeds of crime was the Nigeria Drug Law and Enforcement Agency, 1989. However, the provisions on the recovery of assets and proceeds of crime were limited to the illicit traffic of drugs. With the enactment of the ICPC Act in 2000 and the EFCC Act in 2004, law enforcement and anti-corruption agencies were able to deploy these tools at the domestic level, while the passage of the Nigeria Financial Intelligence Unit Act in 2018 and the Mutual Legal Assistance Act enhanced the capacity of the Central Authority Unit and the NFIU to tackle the diversion of public funds to offshore financial centres and financial institutions in the west. The Compendium makes the distinctions between domestic and international assets as the international standards and approaches to tackling domestic and transnational corruption differ.

Concerning measures for the recovery of stolen assets at the national level, a lack of trust and institutional rivalry led to the enactment of multiple laws on asset recovery and

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125 Law Pavilion (2022) "Witness Protection Act: FG May Fly Prosecution Witness Abroad for Safety Reasons" Law Pavilion Blog May 26 Available at: <https://lawpavilion.com/blog/witness-protection-act-fg-may-fly-prosecution-witness-abroad-for-safety-reasons/> (Accessed:12 January 2024)

126 Section 7(1) of the Witness Protection and Management Act 2022

management. Some of these contradictory provisions are practiced in the Economic and Financial Crimes Commission Act, 2004<sup>127</sup> the Independent Corrupt Practices and Other Related Offences Commission<sup>128</sup>, the National Drug Law Enforcement Agency<sup>129</sup>, the Code of Conduct Bureau Act<sup>130</sup>, and the National Agency for Trafficking in Persons, Act<sup>131</sup>.

Additionally, the administration set up the Asset Recovery and Management Unit (ARMU) in 2018 as a specialized unit within the Federal Ministry of Justice for coordination of the recovery and management of recovered assets by Law Enforcement and Anti-Corruption Agencies. The need for the Unit became apparent after several diagnostic reports showed that Nigeria was losing a lot of revenue because of weak accountability systems related to the management of recovered assets, as well as challenges linked to the management of funds and properties recovered from convicted persons.

In a report published on behalf of the British Council/DFID, the authors found that the mandate given to several agencies to recover assets without adequate coordination has hampered efforts to enhance revenue for related affairs<sup>132</sup>. A policy document titled the “Asset Recovery and Management Regulations 2019” was also issued by the former Attorney General of the Federation to outline the responsibilities of various actors and to address the problem of lack of coordination and accountability related to recovered assets. The Regulation was struck down by the courts in 2020 following a complaint filed by a CSO claiming that the Regulation was contradictory to existing laws<sup>133</sup>.

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127 Economic and Financial Crimes Commission (Establishment Act) 2004 Section 2

128 Independent Corrupt Practices and Other Related Offences Act, 2000, Sections 37,45,47 and 48

129 National Drug Law Enforcement Act, Section 33

130 Code of Conduct and Tribunal Act Section 15 and 23

131 Trafficking in Persons (Prohibition) Law Enforcement and Administration Act, 2003 as amended Section 8(2)

132 Barnes Joseph and Ibekaku-Juliet (2010) (unpublished)

133 Olabimtan, B. (2020) “HEDA to Malami: Obey Court Order Nullifying Asset Recovery Regulations”, *The Cable*, 1 November. Available at: <https://www.thecable.ng/heda-to-malami-obey-court-order-nullifying-asset-recovery-regulations> (Accessed:31 October 2023).

### **3.2.6 Proceeds of Crime (Recovery and Management) Act 2022,**

In addition to the policy efforts to deal with the problems identified as challenges affecting the recovery and management of recovered assets, the government of President Buhari introduced a Bill on the Proceeds of Crime (Recovery and Management) Act 2022 (POCA). This is a landmark legislation that provided a legal and institutional framework for the tracing, seizure, confiscation, forfeiture, and management of proceeds derived from unlawful activities, including corruption, as well as unclaimed properties reasonably suspected to be proceeds of crime and for other related matters in Nigeria. At the point of presenting the Bill to the National Assembly, the President had proposed the setting up of a Central Agency for the coordination and management of recovered assets in Nigeria, in line with his commitment at the 2016 anti-corruption Summit. The final Bill, however, was significantly amended during a debate, because of the objection to the establishment of a new agency by members of the National Assembly and government officials. The Bill that was eventually passed and signed by the President was a compromise and has continued to be the subject of criticism since it failed to meet international best practices<sup>134</sup>. By allowing multiple agencies to manage recovered assets, Nigeria lost the opportunity to have a transparent and accountable central database of recovered assets.

POCA 2022 defines "proceeds of unlawful activities" as "any property derived directly or indirectly from the commission of an offence"<sup>135</sup>. This includes property obtained from bribery, corruption, fraud, money laundering, drug trafficking, terrorism, and other serious crimes. Other benefits of the POC Act include:

- Enhance the capability of existing anti-corruption legislation in Nigeria by generally preventing criminals from profiting from their unlawful conduct.
- Consolidate the various efforts of the numerous relevant organizations in this exercise.
- Enhance asset recovery inter-agency network at the domestic level.

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134 Inter-Governmental Action Group Against Money Laundering in West Africa (2023) *"1st - 7th Mutual Evaluation Follow up Reports"*, Available at:

<https://www.giaba.org/reports/mutual-evaluation/nigeria.html> ( Accessed:28 November 2023)

135 Section 82 Proceeds of Crime Act 2022

- Strengthen international cooperation and improve collaboration and exchange of best practices in the implementation of global standards.
- Ensure transparent utilization of proceeds of corruption to promote sustainable development.
- The salient provision of the Act relates to the establishment of the Proceeds of Crime Management Directorate (“the Directorate”) The Proceeds of Crime Management Directorate (“the Directorate”) established under the Act is responsible for the implementation of the Act. Each Agency or relevant organization is vested with the exclusive power to trace, seize, confiscate, forfeit, and manage the proceeds of such unlawful activities<sup>136</sup>.
- The Act requires the government to set up a specially designated account at the Central Bank of Nigeria known as the “*Confiscated and Forfeiture Property*” Account where all the agencies will pay in the funds realized from forfeited assets<sup>137</sup>. The Act requires the Director-General of each relevant Agency to pay in funds recovered into an interim account from where the funds will be moved to the “*Confiscated and Forfeiture Property Account*”. The Agencies are required to provide reports of recovered funds to the Minister of Finance. As noted earlier, the accountability systems set in the POC Act are one of the shortcomings of the Act as comparative systems in other countries have shown that there should be only one central system for the management and transparent accounting of recovered assets.
- The provision on non-conviction-based recovery of the proceeds of crime. This is a core requirement under the UNCAC and the FATF Recommendations and expands to the tools available for anti-corruption agencies in the recovery of stolen assets.
- Recovery of illicit imported or exported cash that does not have a justifiable source.

With the passage of the Proceeds of Crime Act in 2022, the administration ensured that in addition to earning much-needed revenue, the POC Act and other policies would serve as

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136 Proceeds of Crime Management (Recovery and Management Act) 2022, Section 3

137 Proceeds of Crime Management (Recovery and Management Act) 2022, Section 45 and 68

critical tools for building a sustainable foundation for the fight against white-collar crimes, particularly corruption, money laundering and illicit movement of stolen funds.

As shown in Table 5 below, the interventions of President Buhari in the anti-corruption sector can be categorized into the following sub-headings: Legal, Policy, and Institutional reforms.



**Table 5 - Anti-Corruption Measures, laws, and Policies of Former President Buhari's Administration**

<b>Year</b>	<b>Laws/Policies</b>	<b>Anti-corruption measures to tackle/respond to them</b>
2015	Financial Management Systems	Bank Verification Number (BVN), IPPIS, Treasury Single Account (TSA),
	The setting up of the Presidential Anti-Corruption Committee	The Presidential Advisory Committee Against Corruption (PACAC) was mandated to promote the reform agenda of the government on the anti-corruption effort as well as to advise the past administration in the prosecution of the war against corruption and the implementation of required reforms in Nigeria's criminal justice system
	Administration of Criminal Justice Act 2015	The Act is aimed at ensuring that the system of administration of criminal justice in Nigeria promotes efficient management of criminal justice institutions, speedy dispensation of justice, protection of the society from crime, and protection of the rights and interests of the suspect, the defendant, and the victim.
2016	2016 London Anti-Corruption Summit Commitments	The President issued a statement reaffirming his commitment to fight corruption using various legal, policy, and institutional measures. This led Nigeria to join the Open Government Partnership (OGP), as well as several anti-corruption initiatives that were implemented from 2015-2023.
	The setting up of the National Prosecution Coordination Committee	The NPCC was set up by the Attorney General of the Federation to tackle high-profile anti-corruption cases and to track ongoing cases at the various stages in the judiciary and the anti-corruption agencies.
2017	The National Anti-Corruption Strategy (NACS)	The NACS was eventually negotiated and was adopted to run from 2017 to 2021.
	Credit Reporting Act (CRA) 2017	The CRA main objectives include the promotion of access to credit information and enhancing risk management in credit transactions.
	Presidential Executive Order No. 001 on Promotion of Transparency and Efficiency in the Business Environment (2017)	The Order directs MDAs to publish a complete list of all requirements or conditions for obtaining products and services within their scope of responsibility. This is to ensure accountability and transparency.

	<p>Presidential Executive Order 2 on Submission of Annual Budgetary Estimates by all Statutory and non-statutory Agencies, including Incorporated Companies wholly owned by the Federal Government of Nigeria (2017).</p> <p>Presidential Executive Order No 004 on the Voluntary Assets and Income Declaration Scheme (2017)</p> <p>The Multilateral Convention on Mutual Administrative Assistance in Tax Matters and the Multilateral Competent Authority Agreement (MCAA) on the automatic exchange of financial information on 17<sup>th</sup> August 2017.</p>	<p>This order aims to ensure orderly planning and execution of government programmes and projects, while promoting the highest standard of accountability in all Federal Government Corporations, Agencies and Companies.</p> <p>The Order directed for Voluntary Assets and Income Declaration Scheme to be set up for all categories of taxpayers who have defaulted in payment of taxes due and collectible. This aids in tax transparency and accountability.</p>
2018	<p>The enactment of the Nigeria Financial Intelligence Unit Act, 2018</p> <p>The publication of Executive Order 006 2018 on Preservation of Suspicious Assets Connected with Corruption and Other Relevant Offences</p> <p>Executive Order 008 on the Voluntary Offshore Assets Regularization Scheme (VOARS) 2018</p>	<p>This was considered a feat as it took 12 years for Nigeria to finally set up an independent unit to track illicit finance, public funds, and the flow of money within and outside Nigeria.</p> <p>"Preservation of Suspicious Assets Connected with Corruption and Other Relevant Offences," aims to facilitate the identification, preservation, and confiscation of assets and properties suspected to be connected with corruption and related criminal activities in Nigeria. The primary objective of this executive order is to strengthen the government's efforts in combating corruption by preventing the dissipation of assets associated with corrupt practices, ultimately promoting greater accountability and deterring corrupt behavior.</p> <p>The Voluntary Offshore Assets Regularization Scheme (VOARS) was issued in 2018. The primary objective of this executive order is to provide a legal framework and avenue for individuals and corporate entities in Nigeria to voluntarily disclose and regularize their offshore assets and foreign income, ensuring compliance with tax laws and regulations. The scheme encourages individuals and businesses to declare and repatriate any offshore assets and income, thereby promoting transparency, enhancing tax compliance, and increasing revenue for the Nigerian government.</p>

2019	The Publication of the Regulation on Asset Recovery and Management and the setting up of the Asset Recovery and Management Unit at the Federal Ministry of Justice	The Regulation was aimed as a short-term gap measure to enhance the coordination of asset recovery and management in Nigeria in the absence of a comprehensive codified statute. The setting up of the Department led to further clarity regarding the powers of the Attorney General in the regulation of assets recovery by anti-corruption agencies and was supposed to ensure the creation of a central database of information.
	Mutual Legal Assistance in Criminal Matters Act	The objective of this law is to facilitate exchange of information between countries on the investigation, prosecution of cross-border crimes and recovery of stolen assets
	Asset Management Corporation of Nigeria, AMCON (Amendment) Act 2019 Finance Act 2019	
	Issuance of the Income Tax (Common Reporting Standards) Regulations 2019 by the Federal Internal Revenue Service (FIRS).	
2020	-Companies and Allied Matters Act, 2020  -Nigeria Police Act, 2020  -Executive Order 0010 on Enforcing the Autonomy of the Judiciary and the Local Government Areas	CAMA was amended to incorporate beneficial ownership reporting.  This order grants financial autonomy to the legislature and judiciary in the 36 states of the country. It also mandates the accountant-general of the Federation to deduct from the source amount due to state legislatures and judiciaries from the monthly allocation to each state for states that refuse to grant such autonomy.
2021	Asset Management Corporation of Nigeria, AMCON (Amendment) Act 2021. Enactment of the Petroleum Industry Act 2021.	
2022	-Proceeds of Crime Act, 2022  -	POCA provided the legal and institutional framework for tracing, seizure, confiscation, forfeiture, and management of proceeds derived from unlawful activities, as well as unclaimed properties reasonably suspected to be proceeds of crime and for other related matters in Nigeria.

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	The Enactment of the Money Laundering (Prevention and Prohibition Act) 2022	
2023	Business Facilitation (Miscellaneous Provisions) Act, 2023	One noteworthy provision of this Act is the need for transparency in business engagements and activities in Nigeria especially ones that involve MDAs which provide services like tax-related processes, filings, registration, certification, licenses, etc.
	<b>Asset Recovery and Return Agreements</b>	These are agreements listed below signed within the framework of the United Nations Convention against Corruption and the Global Forum on Asset Recovery (GFAR) <sup>138</sup> to ensure inclusion, transparency and the monitoring of recovered assets by civil society organizations. <sup>139</sup>
2017	The Government of The Federal Republic of Nigeria, the Swiss Federal Council, and the International Development Association (World Bank) <sup>140</sup>	
2020	United States/Federal Republic Of NIGERIA/ Bailiwick of Jersey 2020 ASSET SHARING AGREEMENT (TRIPARTITE AGREEMENT) <sup>141</sup>  Memorandum Of Understanding Between the Government of The Federal Republic of Nigeria and The Government of Ireland <sup>142</sup>	

138 Stolen Asset Recovery Initiative, (2023) “Global Forum on Asset Recovery (GFAR)” Available at: <https://star.worldbank.org/case-study/global-forum-asset-recovery-gfar> (Accessed:4 December 2023)

139 African Network for Environment and Economic Justice (2023) “Home” Available at <https://www.aneej.org/> (Accessed:4 December 2023)

140 Federal Ministry of Justice. (2017) Memorandum of Agreement between The Government of the Federal Republic of Nigeria, the Swiss Federal Council and the World Bank on the Return, Monitoring and Management of Illegally Acquired Assets Confiscated by Switzerland to be Resituated to the Federal Republic of Nigeria. Available at: [https://justice.gov.ng/wp-content/uploads/2020/09/Abacha\\_Repatriation-Asset\\_Agreement\\_among\\_Nigeria\\_World\\_Bank\\_signed\\_in\\_2017\\_.pdf](https://justice.gov.ng/wp-content/uploads/2020/09/Abacha_Repatriation-Asset_Agreement_among_Nigeria_World_Bank_signed_in_2017_.pdf) ( Accessed 30 October 2023)

141 Federal Ministry of Justice. (2020) Signed 2020-03-02 Nigeria-Jersey-USA Asset Sharing. Available at: [https://justice.gov.ng/asset-recovery-document/images/Assets\\_Recovery\\_documents/SIGNED\\_2020-02-03\\_Nigeria\\_-\\_Jersey\\_-\\_US\\_Asset\\_Sharing.pdf](https://justice.gov.ng/asset-recovery-document/images/Assets_Recovery_documents/SIGNED_2020-02-03_Nigeria_-_Jersey_-_US_Asset_Sharing.pdf) (Accessed 30 October 2023)

142 Federal Ministry of Justice. (2020) Memorandum of Understanding Between the Government of The Federal Republic of Nigeria and The Government Of Ireland Regarding The Return, Disposition And Management Of Certain Forfeited Assets. Available at [https://justice.gov.ng/asset-recovery-document/images/Abacha\\_Loot-FG\\_signs\\_MOU\\_with\\_the\\_Government\\_of\\_Ireland\\_over\\_6.3million\\_forfeited\\_Assets.pdf](https://justice.gov.ng/asset-recovery-document/images/Abacha_Loot-FG_signs_MOU_with_the_Government_of_Ireland_over_6.3million_forfeited_Assets.pdf) Accessed on 30th October,2023

2021	Memorandum of Understanding Between the Government of the United Kingdom of Great Britain and Northern Ireland and the Federal Government of Nigeria on the modalities for the return of stolen assets confiscated by the United Kingdom Annex in relation to first tranche of assets confiscated by the United Kingdom in relation to the former Governor of Delta State James Ibori and his associates. <sup>143</sup>	
2022	Foster Wheeler (United Kingdom and FRN <sup>144</sup>  Mecosta/Sani Mohammed (FRN, United States and United Kingdom) <sup>145</sup>	
2023	Agreement between F.R.N and the USA on Bayelsa Assets <sup>146</sup>	
	Bilateral and Multilateral Cooperation Agreements <sup>147</sup>	The detailed Multilateral Cooperation Agreement on various aspects of governance can be obtained from the Ministry of Justice

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- 143 Federal Ministry of Justice (2021) *Memorandum of Understanding Between the Government of the United Kingdom of Great Britain and Northern Ireland and the Federal Government of Nigeria on the Modalities for the Return of Stolen Assets Confiscated by the United Kingdom Annex in Relation to First Tranche of Assets Confiscated by the United Kingdom in Relation to the Former Governor of Delta State James Ibori and his Associates*. Available at: <https://www.justice.gov.ng/index.php/asset-recovery-documents> (Accessed :30 October 2023)
- 144 United Kingdom Government, (2022) “*MOU between UK and Nigeria in relation to a compensation payment of £210,610*”, United Kingdom: UK Government Policy Papers. Available at: [https://assets.publishing.service.gov.uk/media/620f72eb8fa8f549071fc6d8/Final\\_-UK\\_Nigeria\\_MOU\\_-\\_Amec\\_Foster\\_Wheeler\\_DPA.pdf](https://assets.publishing.service.gov.uk/media/620f72eb8fa8f549071fc6d8/Final_-UK_Nigeria_MOU_-_Amec_Foster_Wheeler_DPA.pdf) (Accessed: 27 November 2023)
- 145 Federal Ministry of Justice. (2022) *Asset Return Agreement Between the FRN and the USA on Mecosta Sani Asset 2022* Available at: <https://justice.gov.ng/wp-content/uploads/2022/12/ASSET-RETURN-AGREEMENT-BTW-THE-FRN-AND-USA-ON-THE-MECOSTA-SANI-ASSET.pdf> (Accessed:30 October 2023)
- 146 Federal Ministry of Justice. (2023) “*Case Specific Agreement between the Government of the United States of America and the Government of the Federal Republic of Nigeria, Regarding the Transfer, Repatriation, Disposition and Management of Certain Assets Forfeited to the Federal Government of America*” Available at: <https://justice.gov.ng/BAYELSA%20ASSET%20RETURN%20AGREEMENT-2.pdf> (Accessed: 30 October 2023)
- 147 Obtained from Federal Ministry of Justice Available at: <https://www.bing.com/ck/a?!&&p=f68cf1c08e5cc124JmltdHM9MTcwNDg0NDgwMCZpZ3VpZD0zMWFjZGM1YS1hMGU2LTZmOTUzMzMwYS1jODViYTE1YTZlOGQmaW5zaWQ9NTE4Mw&ptn=3&ver=2&hsh=3&fclid=31acdc5a-a0e6-6f95-330a-c85ba15a6e8d&psq=fmoj&u=a1aHR0cHM6Ly9qdXN0aWNlLmdvdi5uZy8&ntb=1> (Accessed:10 January 2024)

### **3.3. Anti-Corruption Agencies and Institutional Reform**

#### **(i) Federal Ministry of Justice and the Prosecution of Anti-Corruption Cases**

A diagnostic analysis of the status of cases as of 2015 showed that the average time for processing high-profile corruption cases was five to ten years<sup>148</sup>. This meant that most cases outlived the eight-year administration of a two-term president.

To address these challenges, the Federal Ministry of Justice requested the National Assembly to consider an amendment to the Constitution to allow for the establishment of a specialized anti-corruption court. This is because Nigeria's Constitution set out the procedure for the establishment of such specialized courts which required that to create a new court, the National Assembly would have to amend the Constitution. This required a two-thirds majority of the members of the National Assembly and the support of the majority of the 36 sub-national entities to be successful. Unfortunately, the proposal was rejected by the National Assembly. Thus, it became necessary to look for a more proactive way to work with the judiciary to clear the backlog of cases and process new ones.

Some of the steps taken by the Federal Ministry of Justice included forwarding a request to the Chief Justice of Nigeria to issue practice directions and to approve the appointment of additional judges, as well as assign more judges at the sub-national levels and federal courts to hear corruption cases. Secondly, the effective utilization of the procedure set out by Administration of Criminal Justice Act, 2015, requiring judges not to entertain requests for postponement of cases helped in reducing the backlog of cases in the judiciary. Nevertheless,

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148 Punch Newspaper (2021) 'Tackling unresolved high-profile corruption cases' Punch Newspaper 2nd November Available at: <https://punchng.com/tackling-unresolved-high-profile-corruption-cases/> (Accessed:8 January 2024) See Idike A.N., Eme O., Ugwu C. C(2017) 'Political Exposed Persons and the Need for Special Courts in Nigeria' International Journal of Philosophy and Social-Psychological Sciences Vol, 3 (1) pp.1-20 Available at: <https://sciarena.com/storage/models/article/rLzTGoEcPYzyPGnNIEUTkh6MG7PLCu5AW1nZ2w5sh054VXoZMNYbd6xCpHK/political-exposed-persons-and-the-need-for-special-courts-in-nigeria.pdf> (Accessed:8 January 2024)

some courts were still found to be flouting the rules on the application of adjournments of cases without justifiable reason<sup>149</sup>.

As part of the reform efforts, the Attorney General of the Federation set up a committee to tackle high-profile anti-corruption cases and to track ongoing cases at various stages both within the judiciary and in the anti-corruption agencies. The objectives of the National Prosecution Coordination Committee (NPCC)<sup>150</sup> were, among others, to:

- Support the Honourable Attorney General of the Federation and Minister of Justice (HAGF) in exercising his prosecutorial powers under sections 150 and 174 of the 1999 Constitution as amended.
- Prepare the policy strategy document to coordinate the investigation and prosecution of high-profile criminal cases in Nigeria.
- Collate the list of high-profile criminal cases in Nigeria and assign the Charges to Prosecution Teams.
- Scrutinize the proof of evidence and charges in high-profile criminal cases in Nigeria before arraignment.
- Coordinate the investigation of high-profile criminal cases in Nigeria.
- Receive and analyze reports from the investigation and prosecution teams engaged in handling high-profile criminal cases in Nigeria.
- Prepare and submit to the HAGF monthly report of High-Profile Criminal Cases supervised by the Committee.
- Serve as the liaison between the HAGF and the investigation and prosecution teams to handle high-profile criminal cases in Nigeria.
- Sensitize the public on the conduct of High-Profile Criminal Cases in Nigeria.
- Carry out any other directives issued by the HAGF.

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149 Punch Newspaper (2017) 'Corruption cases: Special Courts at last' Punch Newspaper 25 September. Available at: <https://punchng.com/corruption-cases-special-courts-at-last/> (Accessed: 8 January 2024) *See also*

Premium Times (2018) 'Special anti-corruption courts deliver judgment in 324 cases' Premium Times 1 July Available at: <https://www.premiumtimesng.com/news/top-news/274527-special-anti-corruption-courts-deliver-judgement-in-324-cases.html> (Accessed 8 January 2024)

150 Malami A (2023) *Traversing the Thorny Terrain of Nigeria's Justice Sector: My Travails and Triumphs*. Ibadan: Bookcraft p. 81



- Undertake any other matter incidental to the achievement of the objective of the Committee as approved by the HAGF.

As observed by the former Attorney General, the NPCC failed to undertake the tasks set out for it because of institutional rivalry among anti-corruption agencies<sup>151</sup>. Additionally, the agencies failed to provide requisite support to the NPCC by providing case files.

### **3.3.1 Mandate of Anti-Corruption and Law Enforcement Agencies**

Before former President Buhari assumed office in 2015, the relevant institutions to combat corruption were already established. These included the ICPC, EFCC, the Code of Conduct Bureau and Code of Conduct Tribunal, and the Nigerian Judiciary. The Nigerian Police Force provided support to the anti-corruption agencies by providing investigators and conducting investigations and prosecutions on behalf of these agencies.

**1. *Economic and Financial Crime Commission (EFCC)*<sup>152</sup>:** The EFCC was established in 2003, through the amendment of the Economic and Financial Crimes Commission (Establishment) Act in 2004. The law mandates it to take steps to prevent, investigate, and prosecute economic and financial crimes, including corrupt practices, and to trace and recover stolen assets at the domestic level. Until 2022, the EFCC was led by police officers appointed by the President and confirmed by the National Assembly<sup>153</sup>. However, the Buhari administration selected a chairman from the senior core officers in the EFCC. The rationale was to improve staff motivation and establish a more sustainable leadership.

**2. *Independent Corrupt Practices and Other Related Offences Commission (ICPC)*:** The ICPC was established in 2000 and is mandated under the law to investigate, prosecute, and prevent corruption offenses. This mandate includes reviewing the operational systems in Ministries, Agencies, and Parastatals, educating the public against corruption, and enlisting

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151 *ibid* footnote 150.

152 Economic and Financial Crimes Commission Act (2004) Available at <https://www.efcc.gov.ng/efcc/> accessed on 31 October 2023

153 *Ibid* See Section 2 of the EFCC Act, 2004.



public support for the fight against corruption.<sup>154</sup> The leadership of the ICPC from 2000-2010, were federal justices provided that a chairman should be someone qualified to be a judge or a justice<sup>155</sup>. Until 2010, all the chairmen were selected from the judiciary due to the criticism about the ineffectiveness of the ICPC in tackling corruption, the government started selecting lawyers, and the statistics of recovery assets cases provided below reflect the extent to which ICPC has used its power when compared to EFCC.

**3. Code of Conduct Bureau (CCB):** The Code of Conduct Bureau and Tribunal Act, Chapter 58 LFN 1990 gave the Bureau the mandate to establish and maintain a high standard of public morality in the conduct of government business and to ensure that the actions and behaviour of public officers conform to the highest standards of public morality and accountability<sup>156</sup>. To implement the above mandate, section 3, part of the Third Schedule to the 1999 Constitution of the Federal Republic of Nigeria as amended has provided an enabling legal environment for the bureau to:

- a. Receive and examine declarations by public officers under paragraph 12 of part 1 of the fifth schedule to the constitution.
- b. Retain custody of such declaration and make them available for inspection by any citizen of Nigeria on such terms and conditions as the National Assembly may prescribe.
- c. Ensure compliance with and where appropriate, enforce the provisions of the code of conduct or any related law.
- d. Receive complaints about non-compliance with or breach of the provision of the code of conduct or any law, investigate complaints, and, where appropriate, refer such matters to the code of conduct tribunal.

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154 Independent Corrupt Practices and Other Related Offences Act (2000) “*Meaning, Duties and Constitutionality: Frequently Asked Questions*”. Abuja: ICPC. Available At <https://icpc.gov.ng/faq-2-2/#:~:text=What%20is%20the%20Mandate%20of,prevention%20of%20offences%20of%20corruption> (Accessed on 31 October 2023)

155 Section 3(4) ICPC Act

156 Code of Conduct (CCB) (2023) *Mandate and Powers of Code of Conduct Bureau*. Abuja: CCB. Available at [https://ccb.gov.ng/?page\\_id=208#:~:text=The%20Code%20of%20Conduct%20Bureau%20and%20Tribunal%20Act%2C%20Chapter%2058,standards%20of%20public%20morality%20and](https://ccb.gov.ng/?page_id=208#:~:text=The%20Code%20of%20Conduct%20Bureau%20and%20Tribunal%20Act%2C%20Chapter%2058,standards%20of%20public%20morality%20and) (Accessed 31 October 2023)

- e. Appoint, promote, dismiss, and exercise disciplinary control over staff of the code of conduct bureau by the provisions of an act of the National Assembly enacted on that behalf and
- f. Carry out such other functions as may be conferred upon it by the National Assembly. As shown in the statistics provided in Appendix 2 and Graph 7, CCB has performed below average. Few cases of abuse of office have been reported despite pervasive public sector corruption in Nigeria.

**4. *The Nigeria Financial Intelligence Unit (NFIU)***<sup>157</sup> was first set up in 2004 as a Department of the EFCC but was made autonomous in conformity with international standards in 2018 as part of the Nigeria Financial Intelligence Unit Act. The mandate of the NFIU is to act as the central authority for the collection, analysis, and dissemination of financial intelligence related to money laundering, corruption, proliferation financing, terrorist financing, and all other predicate offences to relevant agencies in Nigeria and counterpart FIUs all over the world. The FIU's mandate is situated within the prevention pillars of the anti-corruption strategy.

**5. *Nigeria Police Force (NPF)***: Section 214 of the 1999 Nigerian Constitution established the Nigeria Police Force for Nigeria. Section 4 of the Police Act 2020<sup>158</sup> lists the duties of the police force to include: the prevention and detection of crime, protection of rights and freedom of citizens, maintaining public safety, law and order, collaborating with other agencies to take necessary action, the protection of life and property, the due enforcement of laws and regulations with which they are directly charged and the performance of duties within and outside Nigeria as may be required of them by or under the authority of the police act or any other act. The NPF has specialized units with the mandate to investigate and prosecute corruption and money laundering cases, such as the Force Criminal Investigations Department (FCID), and the Special Fraud Unit (SFU).

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157 Nigeria Financial Intelligence Unit Act (2018) Available at <https://www.nfiu.gov.ng/> accessed on 2 December 2023

158 Nigeria Police Act 2020 Cap P19 Available at: <https://placng.org/i/wp-content/uploads/2020/09/Police-Act-2020.pdf> (Accessed:27 November 2023)

## **6. The Judiciary:**

The Judiciary has played a significant role in the fight against corruption in Nigeria. The Judiciary is a creation of the 1999 Constitution of Nigeria<sup>159</sup>. The judiciary has also been given specific mandates within the various anti-corruption laws to adjudicate corruption cases efficiently and effectively.

Within the period under review, the judiciary took steps to address delays in the adjudication of anti-corruption cases that had a life span of five to ten years through the following innovative actions: (a) establishment of the Corruption and Financial Crimes Cases Trial Monitoring Committee by the National Judicial Council (NJC) in 2015, to monitor the trial of corruption cases in Nigeria; (b) Issuance of the Code of Conduct for Judicial Officers in 2017, which includes provisions on corruption and reporting; (c) Issuance of a Practice direction on the handling of corruption cases in 2019 to guide judges on the trial of corruption cases; (d) Issuance of a Practice Direction to promote the use of technology in the trial of corruption cases in 2021.

The significant contribution of the judiciary to anti-corruption practice was the ruling by the Supreme Court in 2018 that the EFCC could seize the assets of public officials who are suspected of corruption even if they have not been convicted of a crime. This is in line with Executive Order 006, 2018 which was aimed to preserve frozen assets before conviction. This ruling, however, helped the EFCC recover billions of naira in stolen funds. The Executive Order was a bridge-gap policy to address the absence of a Proceeds of Crime Act, which was eventually passed into law in 2022.

The anti-corruption agencies have faced numerous challenges, such as dependence on the police for staffing, frequent leadership changes, and political interference. Nonetheless, the former President allocated more budgets and resources to the ACAs than previous administrations. Critics contend that the ACAs lack independence and have overlapping

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159 Constitution of the Federal Republic of Nigeria (1999) Available at <https://constitution.lawnigeria.com/2018/03/26/1999-constitution-with-amendments-nigerian-constitution-hub/> Accessed on 2 December 2023. See Section 6 of the 1999 Constitution (as amended)

mandates, and therefore should be merged to reduce costs<sup>160</sup>. Others argue that after two decades of establishment, the police should no longer manage the ACAs<sup>161</sup>. The appointment procedure for ACAs remains a contentious issue, and a clear policy guideline that is respected by the country's political leadership may be necessary to resolve this contention.

#### ***7. Presidential Advisory Committee Against Corruption (PACAC).***

The Committee was constituted by President Muhammadu Buhari and commenced work on August 10, 2015, with the mandate to promote the reform agenda of the government on anti-corruption. PACAC's core objectives were to advise the administration in the fight against corruption and the implementation of required reforms in the criminal justice sector.

The terms of engagement were;

- a. To promote the reform agenda of the government on the anti-corruption effort and coordinate the implementation of all anti-corruption legislation and interventions.
- b. To develop a strategy for the coordination of all components of the anti-corruption and criminal justice reform efforts.
- c. To promote cooperation between government agencies involved in anti-corruption initiatives, notably EFCC, ICPC, CCB, and any other agency that can be considered relevant from time to time.
- d. To foster collaboration between government, private sector, and non-government organizations involved in anti-corruption advocacy.
- e. To facilitate collaboration and partnership with relevant institutions and arms of government and the public sector to foster public support and inclusiveness.
- f. To review from time to time, the performance of anti-corruption agencies and recommend remedial actions to improve operations and achievement of government reforms in anticorruption.

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160 Hassan I (2021) "The EFCC and ICPC in Nigeria: Overlapping Mandates and Duplication of Effort in the Fight against Corruption". *Anti-Corruption Evidence (ACE) Working Paper 038*. London: Anti-Corruption Research Consortium. Available at <https://ace.soas.ac.uk/publication/the-efcc-and-icpc-in-nigeria-overlapping-mandates-and-duplication-of-effort-in-the-fight-against-corruption/> (Accessed:31 October 2023)

161 *Ibid* footnote 160

- g. To carry out any anticorruption or criminal justice reform activity as may be directed by the President from time to time.

The Committee, in the course of carrying out its mandate, sent informal and formal advisories to the President which culminated in policy directives and legal changes covering issues such as;

- a. Promoting international cooperation in combating illicit financial flows (IFF) and enhancing asset recovery. This initiative contributed to international awareness and renewed zeal to combat IFF in the African reform mechanism.
- b. Advisories on strengthening the judiciary including designation of judges to handle high-profile corruption cases, leading to higher professional and prompt dispensation of justice in high-profile corruption cases as well as improvement of welfare of judges.
- c. Advisory on how to communicate the government's progress and challenges in the fight against corruption.
- d. Advisory on the need for cooperation amongst the anti-corruption agencies.
- e. Advisory on whistleblowing which resulted in the development of a framework for the whistleblowing policy.
- f. Advisory on corporate property verification by FIRS as a measure to detect corporate tax evasion and generate revenue.
- g. Advisory on an anti-corruption pact signed by all Ministers appointed into the cabinet by the former President.

The Committee also prepared strategy documents for use by anti-corruption agencies and the judiciary to improve the fight against corruption. These documents include the Corruption Case Management Manual, Plea Bargain Manual, Corruption Information and Intelligence Sharing Manual, Guidance Notes on Non-Conviction Based Assets Recovery, and Framework for the Management of Recovered Stolen Assets. The Guidance Notes were aimed to improve ACAs' capacity at the domestic level in the management of recovered assets.

In collaboration with the Federal Ministry of Justice, PACAC championed the need for the establishment of Special Courts to try corruption cases in Nigeria; however, the judiciary was only able to designate more courts to adjudicate anti-corruption cases given the lack of support by the national assembly to the amendment of the Constitution to allow for the establishment of new courts.

## **SECTION 4**

### **4.0 Analysis of Findings from Desk Research, Focus Group Discussion, and Feedback from Key Informants**

The methodology adopted in gathering information, included qualitative, and quantitative analysis, focus group discussions (FGD), and responses from key informants. The qualitative analysis covered desk research of literature including reports, government directives, executive orders, laws, and policies, initiated in the past 8 years as set out in section 3<sup>162</sup>. The analysis assessed the effectiveness of the reforms. The quantitative analysis reviewed the number of investigated cases, prosecuted cases, convictions obtained, and value of assets recovered during the period under review as shown in the table below<sup>163</sup>.

The FGD is one of the methodologies used to collect primary data for the Compendium. The objective of the FGD was to use it as a method of verifying and affirming findings from the desk research and to obtain information on the perceptions and experiences of selected key informants.

The session held on 3 November 2023 and was attended by representatives of anti-corruption agencies and civil society organizations as well as members of the Nigerian Bar Association (NBA), and the academia. The lead presenter provided an overview of anti-corruption efforts in Nigeria from 2015-2023. This presentation provided the findings from anti-corruption literature desk research, and a summary of the laws, policies, and commitments of the former President as well as progress made during the specified period. In summary, the feedback from the FGD and responses of the respondents to the questionnaires revealed mixed feedback on Nigeria's anti-corruption efforts during the stated period. Participants acknowledged progress in some areas but highlighted challenges and the need for continuous improvement in other areas.

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162 Table 3, 4 and 5

163 Table 3, 4 and 5

#### **4.1 Summary of Findings from the FGD**

Civil society organizations provided mixed feedback about the findings from the anti-corruption commitments at the FGD session. They agreed that while Nigeria has made significant progress with developing and enacting anti-corruption laws and policies, the reforms are yet to produce a commensurate impact. They agreed with the assessment of the significant progress made regarding the establishment of the register for beneficial ownership. However, they observed that there was limited compliance and enforcement. They also noted the continuous pushback received from the National Assembly in passing the Service Delivery Bill and Whistle-blowers Bill despite the government's commitment to the 2<sup>nd</sup> OGP National Action Plan. The CSOs also pointed out that the lack of implementation and adherence to laws and policies and the almost non-existent political will for the implementation is a major impediment to the fight against corruption. They further recommended consistency in the procedure for the appointment of the leadership of anti-corruption agencies regardless of government transitions to build on the fight against corruption.

Some representatives of anticorruption agencies stated that the past administration enacted many laws and policies that have aided the anti-corruption fight in Nigeria. They also mentioned that the Proceeds of Crime Act 2022 has helped transparently manage recovered assets, a significant shift from the situation under previous administrations. They argued that the rate of convictions has significantly improved between 2015 and 2023, even though other participants argued that most of the convictions were related to internet fraud and rarely on politically exposed persons, and money laundering or grand corruption cases that are having effects on development in Nigeria.

#### **4.2 Analysis of responses from key informants.**

In addition to the Focus Group Discussion, Questionnaires were administered to key informants, and below is the analysis of their responses. Please find in Appendix 6.

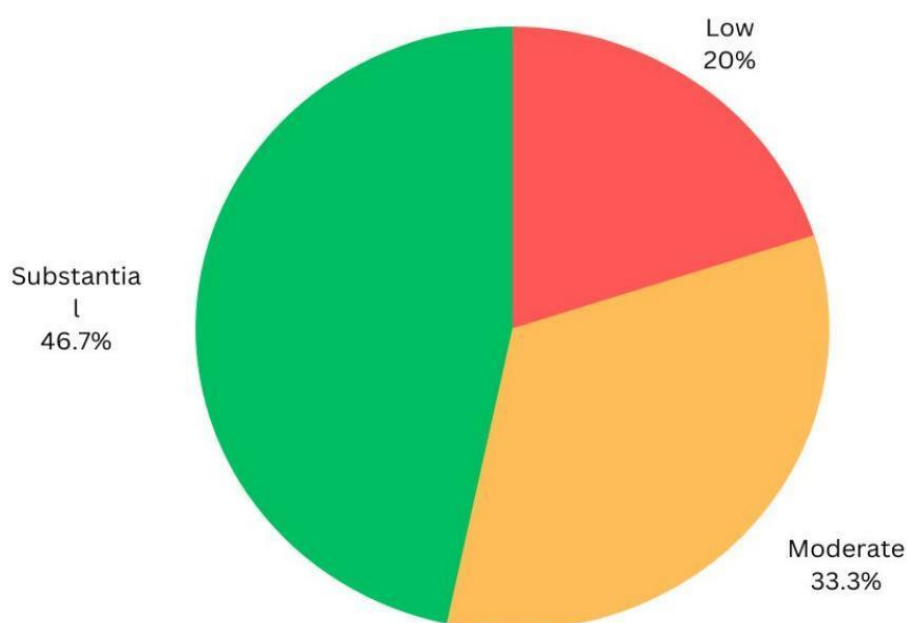
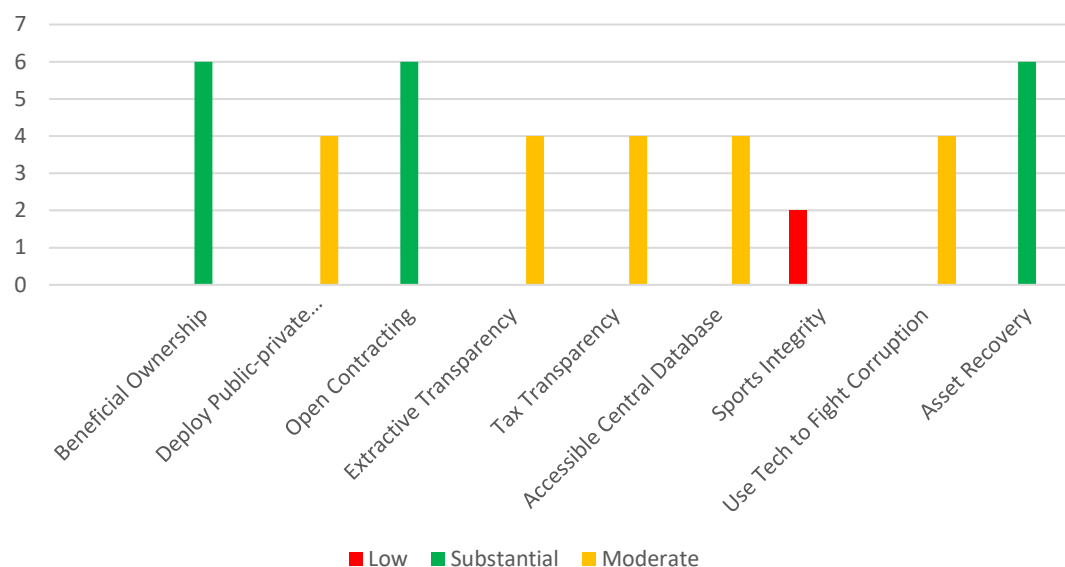


### **4.3 Qualitative Analysis of the UK Anti-Corruption Commitments, National Action Plans (NAP I and II), National Anti-corruption Strategy 2017-2020**

#### **4.3.1 UK Anti-Corruption Summit Commitments**

1. **Preventing Corruption through increasing transparency and strengthening governance in key areas:** The beneficial ownership transparency and open contracting were assessed as substantial, while other commitments were assessed as moderate.
2. **Ending Impunity for Corruption:** Using technology to fight corruption was assessed as moderate.
3. **Empowering those affected by corruption by ensuring asset recovery and return:** Asset recovery, asset return, and transparent management of returned assets were assessed as substantial.
4. **Global Tools that can be used to fight corruption:** Nigeria was assessed as moderate.

**FIGURE 1. Graphic Representation of Nigeria's Commitment at the UK Anti-Corruption Summit May 2016**



**Nigeria's Commitment at the UK Anti-Corruption Summit May 2016**

#### **4.3.2 National Action Plans NAP I (2017-2019)**

The progress made in the implementation of the thematic areas and commitments of the first NAP was assessed based on the analysis of reports and activities of the previous government, the feedback received during the FGD, and responses from key informants in line with international standards.

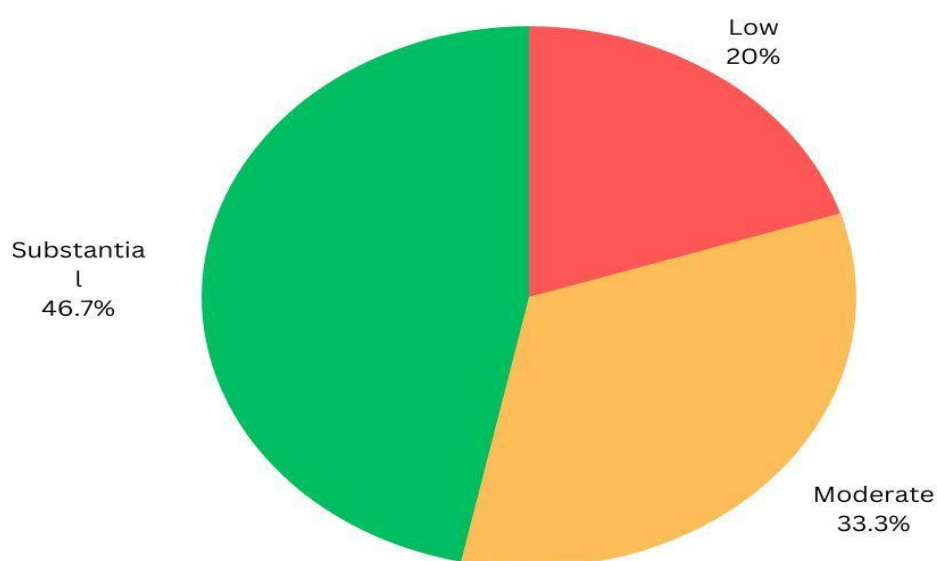
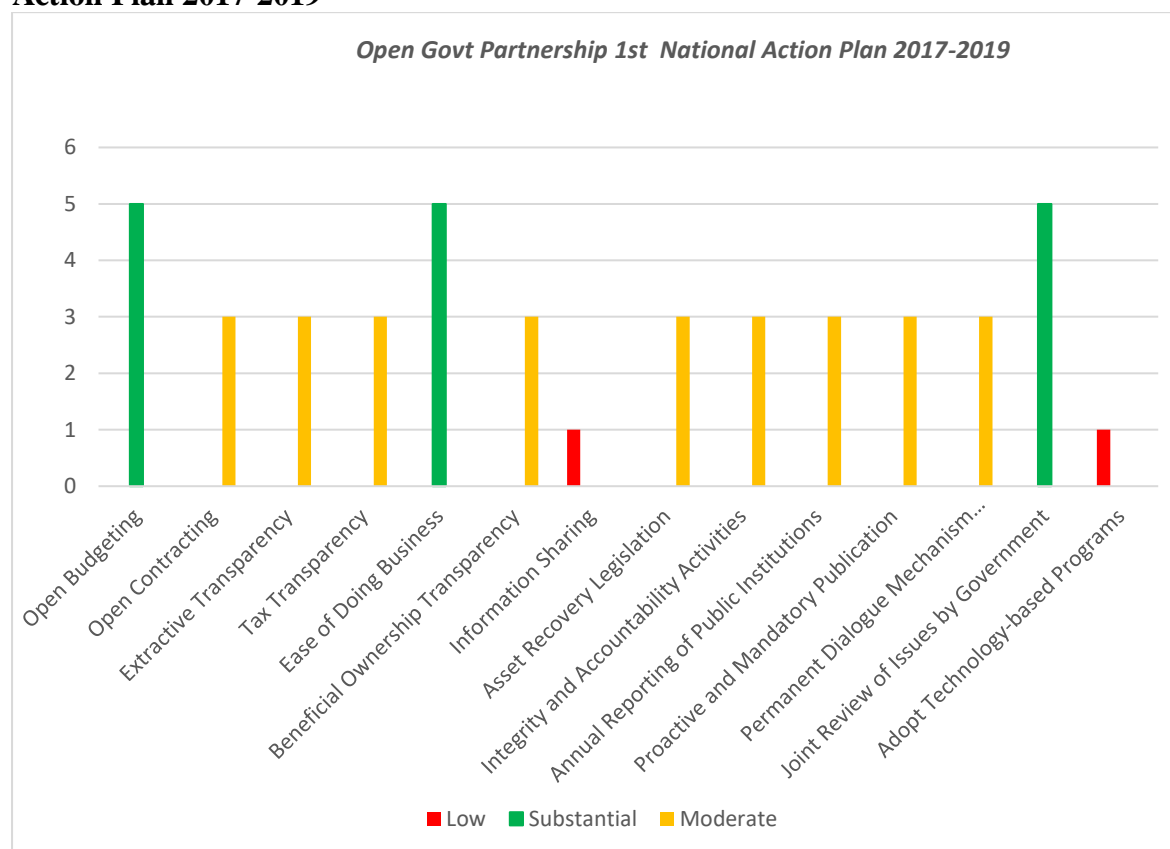
**Fiscal Transparency:** Citizen's participation in the budget cycle was assessed as substantial, while open contracting, enhanced extractive industry transparency, and tax transparency were assessed as moderate.

**Anti-Corruption:** Beneficial ownership transparency was evaluated as moderate, while the information-sharing platform was assessed as low. Strengthening asset recovery legislation and coordinating anti-corruption activities to improve integrity were assessed as moderate.

**Freedom of Information:** Annual reporting of public institutions and proactive disclosure and mandatory publication of information by public institutions were assessed as moderate.

**Citizens' Engagement:** The development of a permanent dialogue mechanism on transparency was assessed as moderate, while the joint review of legislation on transparency and accountability by the government and CSOs was assessed as substantial. A technology-based citizens' feedback on projects was assessed as low.

**FIGURE 2 Graphic Representation of Open Government Partnership 1st National Action Plan 2017-2019**



**Open Govt Partnership 1st National Action Plan 2017-2019**

## **National Action Plan II 2019-2022**

**Fiscal Transparency:** Under the second NAP, citizens' participation in the budget cycle, tax transparency, and strengthening of asset recovery legislation were evaluated as substantial, while open contracting and implementation of NACS were assessed as moderate.

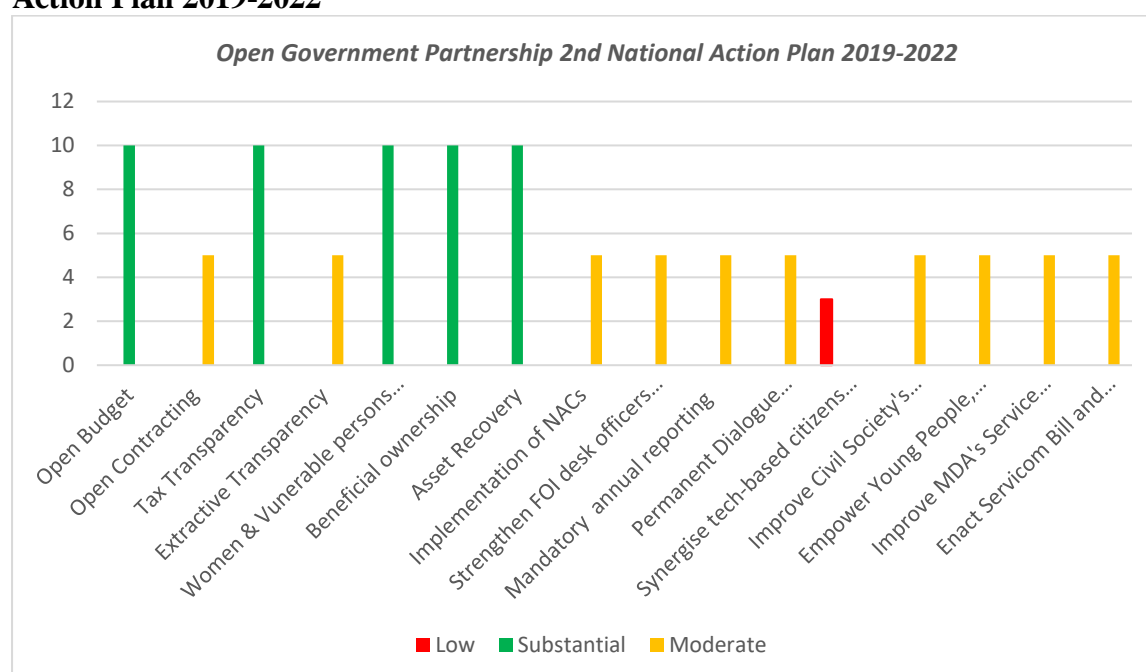
**Access to Information:** The compliance of public institutions with the Freedom of Information Act, as well as mandatory publication and annual reporting obligations, were evaluated as moderate.

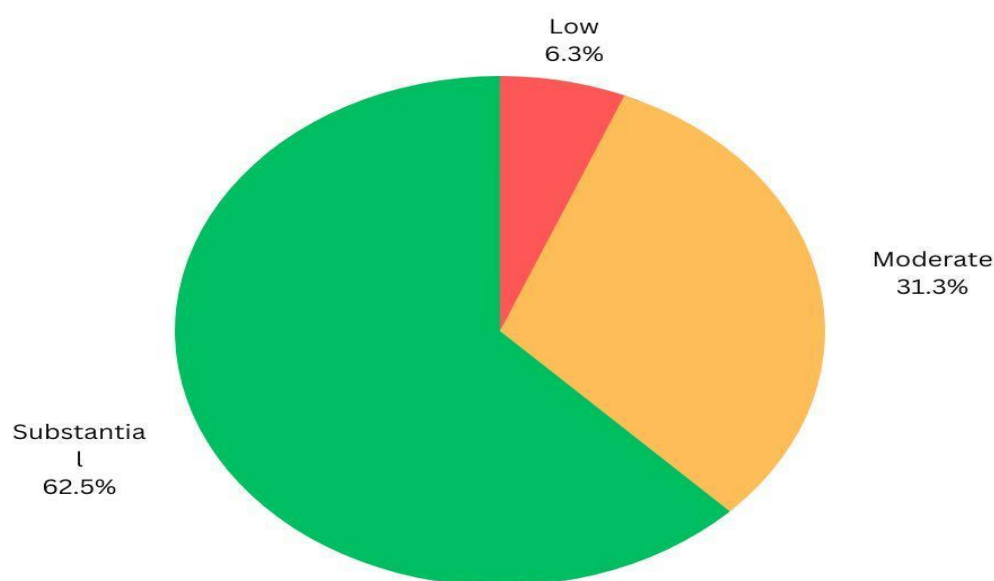
**Citizens' Engagement:** Implementation of a permanent dialogue mechanism, synergizing technology-based citizens' feedback, and improved civil society were evaluated as moderate.

**Inclusiveness:** Empowerment of women, young people, and persons with disability was rated as moderate.

**Service Delivery:** The improvement of service charter compliance was assessed as moderate.

**FIGURE 3- Graphic Representation of Open Government Partnership 2nd National Action Plan 2019-2022**





**Open Govt Partnership 2nd National Action Plan 2019-2022**

### **National Anti-Corruption Strategy 2017-2020**

Analysis of the effectiveness of the National Anti-corruption Strategies (NACS)- the effectiveness of the NACS was assessed based on the analysis of reports and activities of the previous government, the feedback received during the FGD, responses from key informants, and the benchmarking of the NACS objectives with the UNCAC standards.

#### **Sub-Objective 1.1: Strengthened Legal/Policy/Regulatory Framework**

This was assessed as substantial due to the number of anti-corruption laws enacted during this period as discussed in section 3. **However, progress on increased accountability and transparency** was assessed as limited. This is because MDAs were still developing the capacity to transparently account for revenues. Many of the strategies related to the independence of the Accountant General of the Federation and the Auditor General of the Federation were yet to be implemented.

#### **Sub-Objective 2 - Engendered Ethical Re-Orientation**

This was assessed as zero to moderate, as many of the measures were not implemented.

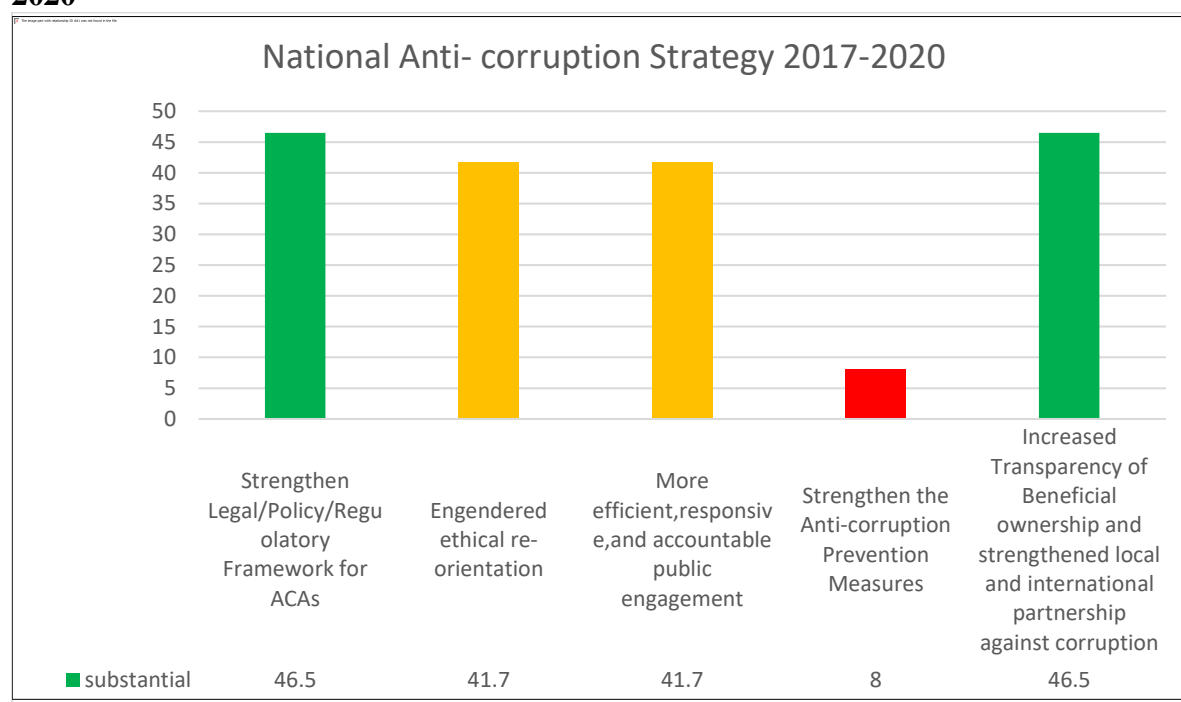
**Sub-Objective 3 - More Efficient, Responsive, and Accountable Public Engagement** This was assessed as moderate.

#### **Sub-Objective 4 - Strengthen the Anti-Corruption Prevention Measures**

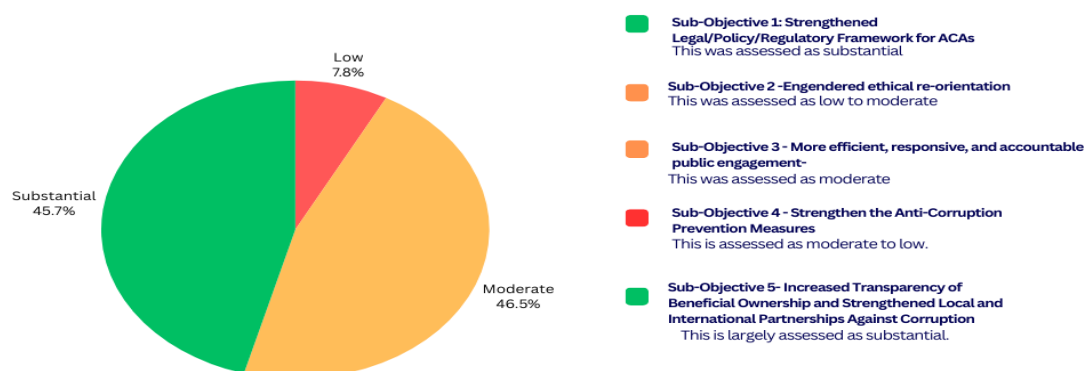
This was assessed as moderate to zero. Only one sub-objective related to the establishment of anti-corruption units in the MDAs has been effectively implemented.

**Sub-Objective 5- Increased Transparency of Beneficial Ownership and Strengthened Local and International Partnerships Against Corruption** were largely assessed as substantial. The effectiveness of measures was assessed based on the extensive recovery of assets estimated at \$ 700 million. This progress was recorded substantially because of Nigeria's successful engagement in International Cooperation with state parties under UNCAC, the establishment of a register of beneficial owners, implementation of transparent measures in the beneficial ownership registers and the extractive sector, as well as Nigeria's participation in the Global Forum on Asset Recovery.

**FIGURE 4 - Graphical Representation of the National Anti-corruption Strategy 2017-2020**



### **National Anti-corruption Strategy 2017-2020**



#### **4.4 Quantitative Analysis of Progress Made by the Relevant Anti-Corruption Agencies (ACAs) in the Prosecutions, Convictions Value of Recovered Assets**

Below is the data obtained from ACAs on investigations, prosecutions, convictions and value of recovered assets.

##### **ICPC Quantitative Analysis of Asset Recovery Data in Nigeria<sup>164</sup>**

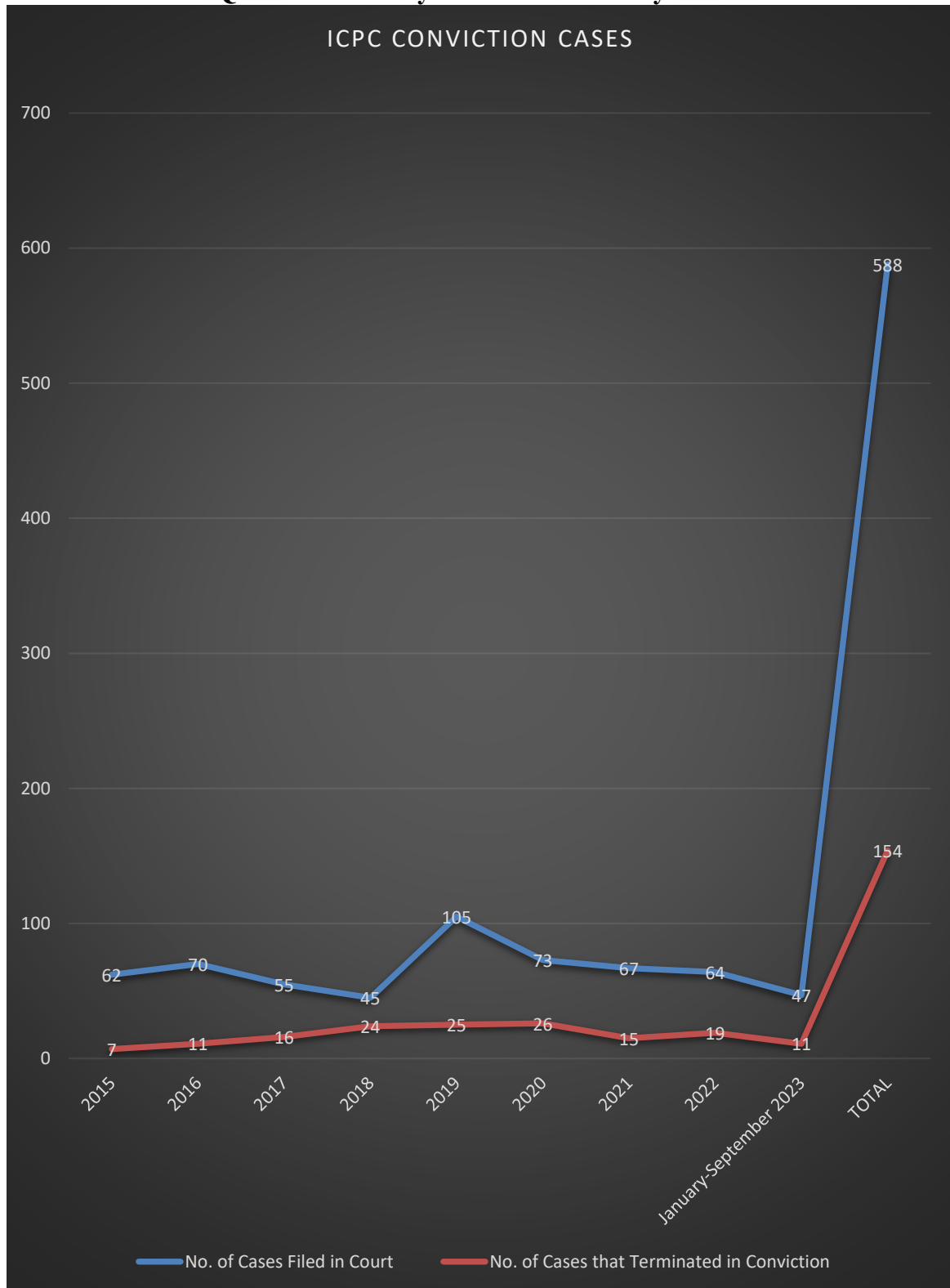
The data obtained from ICPC in Figure 5 showed that they have secured a total of 154 convictions between 2015 and 2023 and recovered ₦386,850,689,701.12 (Three Hundred and Eighty-Six Billion, Eight Hundred and Fifty Million, Six Hundred and Eighty-Nine Thousand, Seven Hundred and One Naira, Twelve kobo) (the equivalent of \$403,563,800.05 (Four Hundred and Three Million, Five Hundred and Sixty-three Thousand, Eight Hundred dollars and Five cents)) value of assets within this period. Find a detailed analysis in Appendix 1.

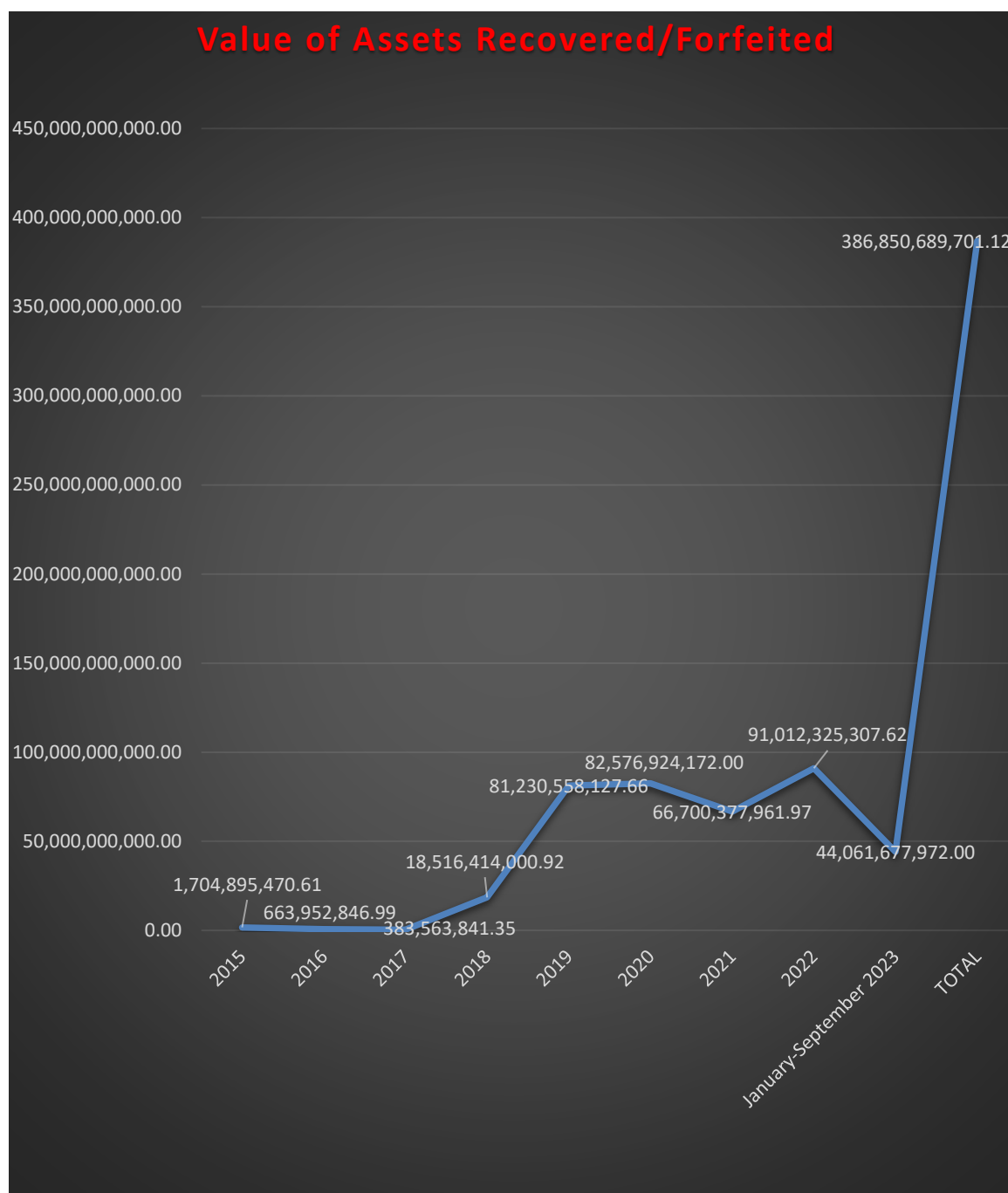
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<sup>164</sup> Data received from ICPC 1 November 2023



**FIGURE 5: ICPC Quantitative Analysis of Asset Recovery Data**



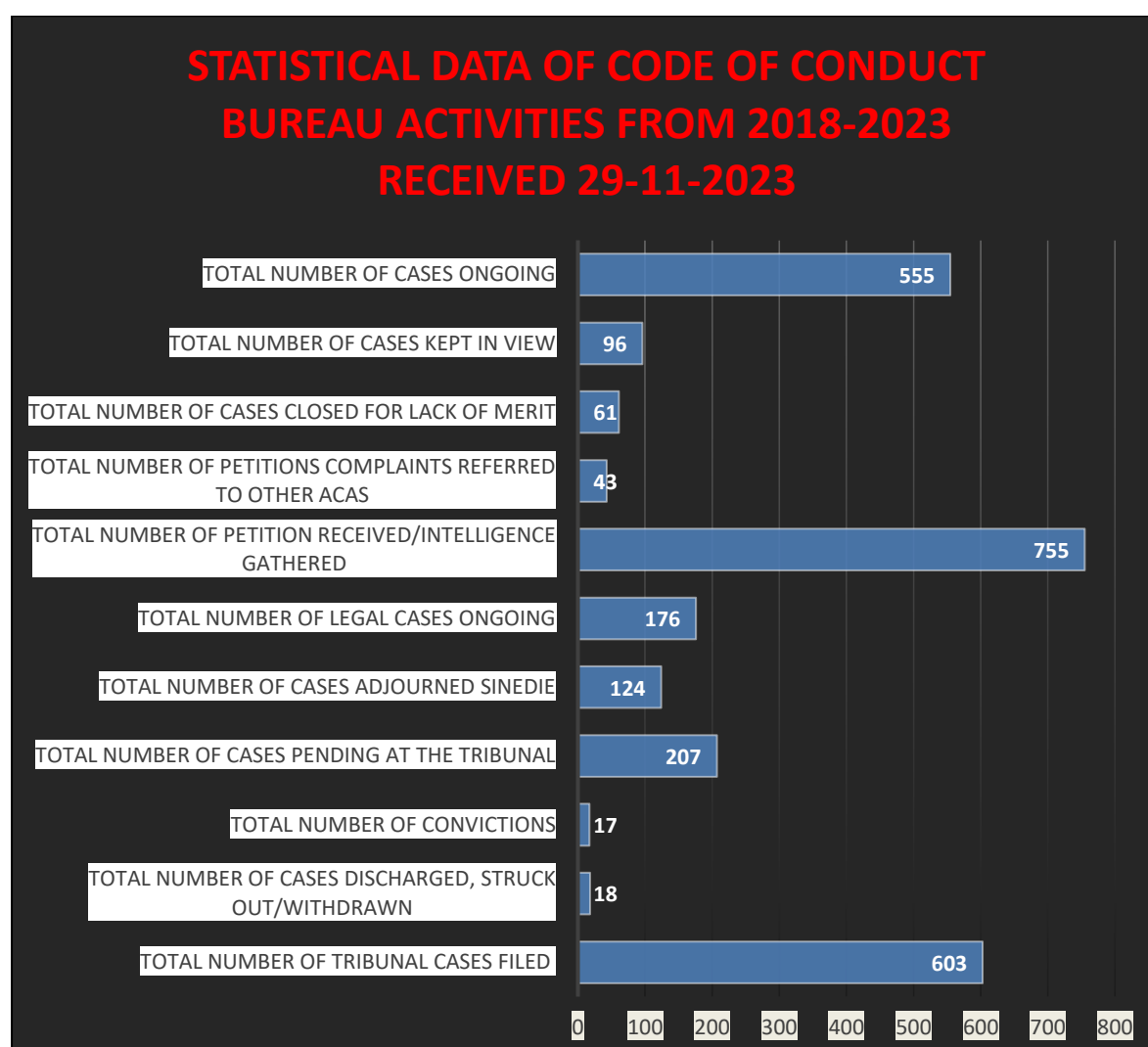


### **CCB Quantitative Analysis of Data on Convictions and Value of Assets Recovered Data in Nigeria<sup>165</sup>**

The data obtained from CCB in Figure 6 showed that they secured 17 convictions between 2018 to 2023. Find a detailed analysis in Appendix 2.

<sup>165</sup> Data received from Code of Conduct Bureau 29 November 2023

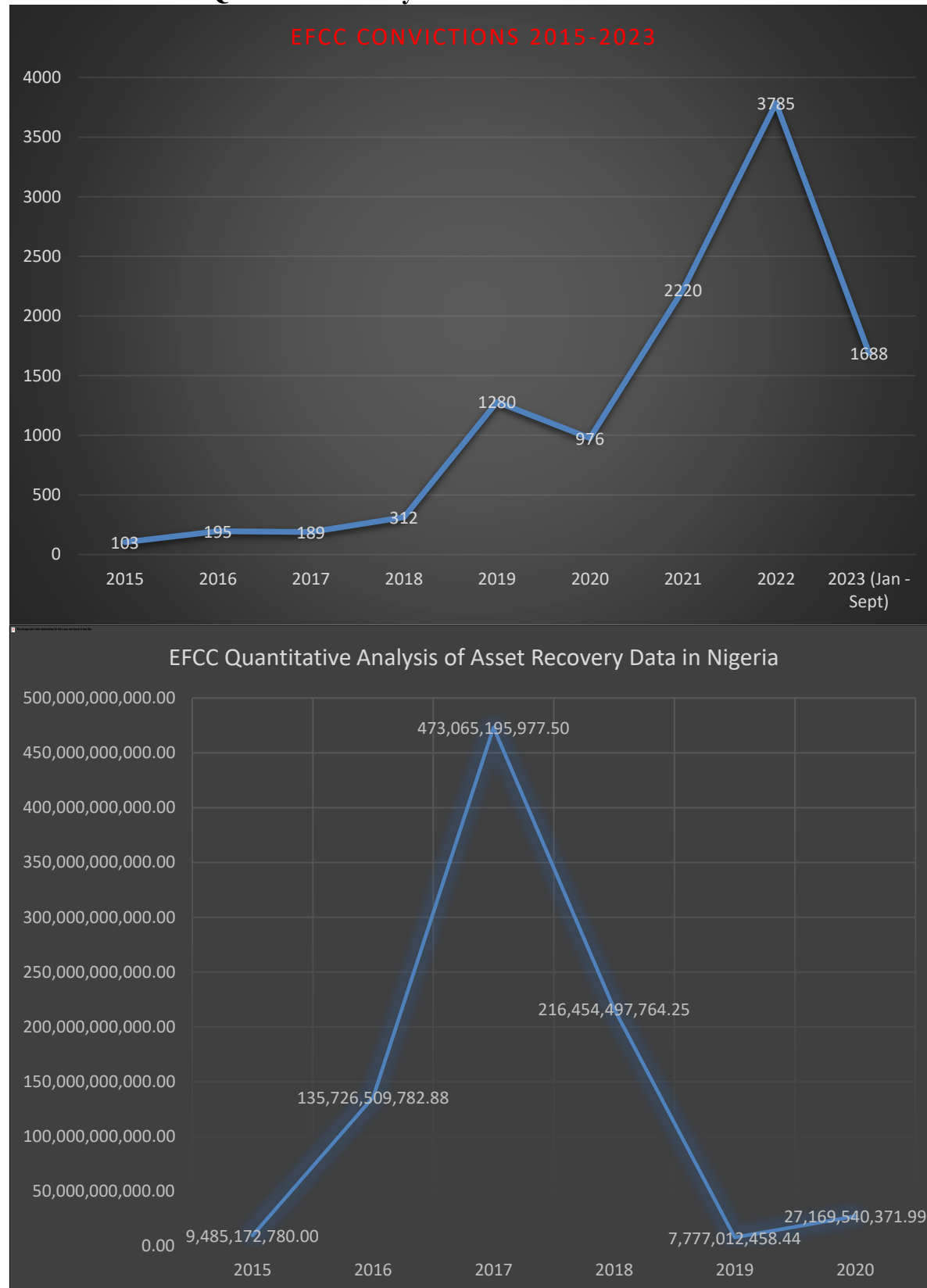
**FIGURE 6-CCB Quantitative Analysis of Asset Recovery Data in Nigeria**



**EFCC's Quantitative Analysis of Data on Convictions and Value of Assets Recovered in Nigeria**

The data obtained from EFCC in Figure 7 showed that they had secured a total of 10,748 convictions from 2015 to 2023, while ₦ 1,535,950,985,411.22 (One trillion, five hundred and thirty-five billion, Nine Hundred and Fifty million, Nine Hundred and Eighty-Five Thousand and Four Hundred and Eleven Naira and Twenty-Two kobo) (equivalent \$1,601,617,190.70(One Billion, Six Hundred and One Million, Six Hundred and Seventeen Thousand, One Hundred and Ninety dollars, Seventy cents) of the value of assets was recovered within this period. Find a detailed analysis in Appendix 3.

**FIGURE 7-EFCC Quantitative Analysis of Convictions and Value of Assets Recovered**

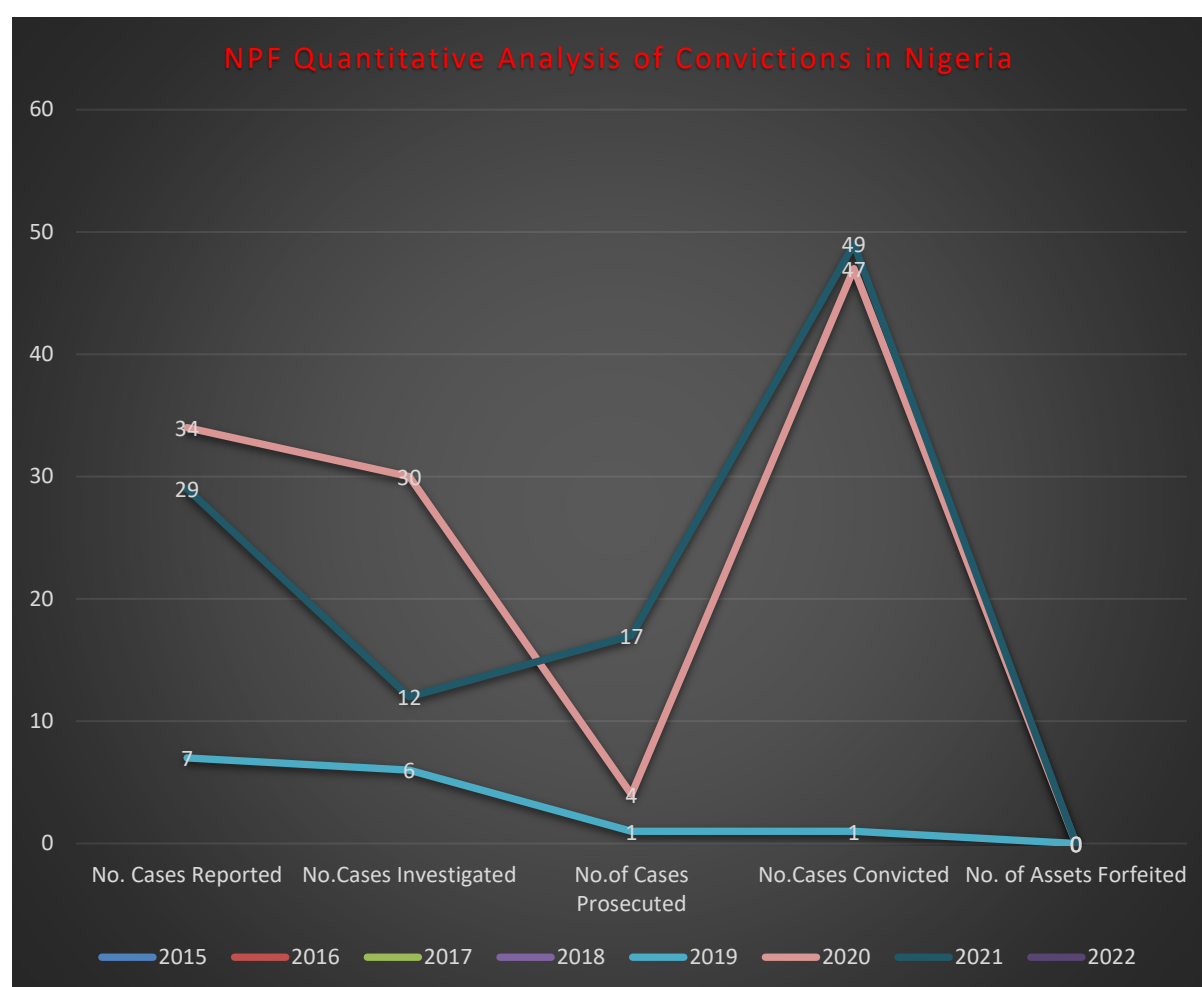


**Note:** Currencies were converted to Naira

## **Nigeria Police Force (NPF) Quantitative Analysis of Convictions and Value of Assets Recovered Data in Nigeria<sup>166</sup>**

The data obtained from NPF in Appendix 4 showed that they have secured 97 convictions between 2019 to 2021 as follows:

**FIGURE 8- NPF Quantitative Analysis of Asset Recovery Data in Nigeria**



<sup>166</sup> Nigerian Financial Intelligence Unit (2022), “National Inherent Risk Assessment of Money Laundering in Nigeria” pg. 22. Available at: [https://www.nfiu.gov.ng/Home/DownloadFile?filePath=C%3A%5CNFIU%5Cwwwroot%5Cdocuments%5CNMR-O\\_9VZ5RH](https://www.nfiu.gov.ng/Home/DownloadFile?filePath=C%3A%5CNFIU%5Cwwwroot%5Cdocuments%5CNMR-O_9VZ5RH) (Accessed:12 October 2023)

## **SECTION 5**

### **5.0 Key Findings on Best Practices and Lessons Learned.**

The research found that the London Anti-Corruption Summit in 2016 largely shaped and guided the subsequent policies and institutional reforms of the President, especially the policies such as open budgeting, open contracting, open government partnership, extractive industry transparency, and beneficial ownership, as discussed in section 3 above. The 2016 summit also inspired some of the anti-corruption laws enacted during the previous administration. Other relevant laws mentioned in this Compendium enacted before 2016, such as Administration of Criminal Justice Act 2015, Freedom of Information Act 2011, were useful in implementing anti-corruption reforms.

### **5.1 Best Practices**

In the review of anti-corruption reforms implemented by President Buhari administration, some of the identified best practices include:

#### ***(a) Open Budgeting***

The goal of the open budget commitment was to ensure that citizens participate and make inputs into the budget process, starting with the pre-budget statement, executive budget proposal, and budget debate through public hearings in the legislature, implementation, monitoring, reporting, and auditing of the budget.<sup>167</sup>

Prior to 2017, Nigeria's budget process offered infrequent opportunities for public participation or discussion, restricted CSOs, and lacked a standard structure for participation. Nigeria's budget process ranked low internationally for participation and transparency. According to the Open Budget Survey, Nigeria scored 17 out of 100 points for transparency and 13 out of 100 points for public participation in 2017.<sup>168</sup>

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167 Open Government Partnership (2023), "*Participatory Budgeting (NG0015)*" Abuja: OGP Nigeria. Available at:

<https://www.opengovpartnership.org/members/nigeria/commitments/NG0015/>  
(Accessed: 26 October 2023)

168 Open Government Partnership (2023), "*Citizen Participation in Budget Cycle (NG0001)*" Abuja: OGP Nigeria. Available at:

[https://www.opengovpartnership.org/members/nigeria/commitments/NG0001/#\\_ftn2](https://www.opengovpartnership.org/members/nigeria/commitments/NG0001/#_ftn2)

The Budget Office of the Federation, is mandated by law to provide medium-term estimates, proposed and final budgets, as well as budget implementation documents, using online portal. However, prior to Nigeria implementing OGP principles, these documents were provided to the citizens in a non-readable format<sup>169</sup>.

The Budget Office of the Federation, desirous of improving citizens' access and understanding of the Federal Budget in line with the OGP commitment, placed greater emphasis on creating a permanent dialogue mechanism, between government and citizens by implementing a Citizens portal (i-Monitor) on the website of the Budget office of the Federation, where Citizens could engage, view documents, monitor projects and provide feedback to the government on various interventions in their locality. However, it met with some challenges, and in 2019 the government provided the Citizens Budget app as an alternative app in response to advocacy from citizens' groups as well as increased citizens participation.

The Medium-Term Expenditure Framework & Fiscal Strategy Paper (MTEF/FSP) which is the pre-budget statement preceding the annual budgets for the respective periods was published by the Budget Office of the Federation. Public hearings on the MTEF were also convened. The principle of MTEF has been adjudged to be an appropriate framework that supports effective budget process and national development plan because it provides for extended time span budgeting from one to three years thereby allowing a long-range planning to end the implementation challenges that existed from the inception of Nigeria's independence. This initiative reduced the delay in the budget approval process and encouraged fiscal discipline<sup>170</sup> and credible procedure for allocating available public resources

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(Accessed:26 October 2023)

169 Onigbinde O. (2014) 'The Nigerian Budget: Using Creative Technology to Intersect Civic Engagement and Institutional Reform' *Open Edition Journals*, Special Issue 11. Available at <https://journals.openedition.org/factsreports/3384> (Accessed:26 October 2023)

170 Okpala K.E. (2014) 'Medium-term Expenditure Framework and Budget Effectiveness in Nigeria' *International Journal of Observation and Scientific Research*, Vol. 4 (1) pp.26-32. Available at: <https://redfame.com/journal/index.php/afa/article/download/4253/4675> (Accessed: 24 October 2023)

to strategic priorities while ensuring overall fiscal discipline and sustainability, over the medium-term, on a three-year rolling basis.<sup>171</sup>

For the first time in Nigeria, the government published comprehensive citizens' guides for the 2017, 2018, and 2019 budgets on the Ministry of Budget website<sup>172</sup>. The guides summarized the 2000-page budget document into 25-35 pages with infographics and cartoon versions. Citizens had greater access to the budget process as a direct result of implementation. The Budget Office of the Federation held six public hearings, which included a public presentation on the medium-term expenditure framework, budget proposal, and the draft pre-budget statement. At these hearings, the Budget Office collated suggestions for final revisions from the public<sup>173</sup>. As a result of the Buhari administration's response to the open budget commitment, the government now provides more information on budgetary allocations through their website<sup>174</sup>.

### ***(b) Open Contracting***

Research has shown that more than 60% of corruption cases in the country have been related to opaque procurement procedures, illustrating the need for better transparency and monitoring of public contracts<sup>175</sup>. Accordingly, in line with the Open contracting commitment of the National Action Plan, which sought to enhance the disclosure of procurement data and

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171 Budget Office of the Federation (2019) '*2020-2022 Medium-term Expenditure Framework and Fiscal Strategy Paper*' Abuja: Budget Office. Available at: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtf/2020-2022-medium-term-expenditure-framework-and-fiscal-strategy-paper/download> (Accessed: 26 October 2023)

172 Budget Office of the Federation, (2019) '*Coordination and Implementation of Open Budget Commitment of OGP Nigeria National Action Plan 2017-2019*' Abuja: Budget Office. Available at: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/ogp/coordination-implementation-of-open-budget-commitment-of-the-ogp-nigeria-national-action-plan-2017-2019/download> (Accessed: 26 October 2023)

173 Open Government Partnership, (2017) '*Citizen Participation in Budget Cycle (NG0001)*' Abuja: OGP Nigeria. Available at: [https://www.opengovpartnership.org/members/nigeria/commitments/NG0001/#\\_ftn2](https://www.opengovpartnership.org/members/nigeria/commitments/NG0001/#_ftn2) (Accessed: 26 October 2023)

174 *Ibid* footnote 173

175 Observatory of Public Sector Innovation (2017) '*Nigeria Open Contracting Portal (NOCOPO)*' Available at: <https://oecd-opsi.org/innovations/nigeria-open-contracting-portal-nocopo/> (Accessed: 26 October 2023)



information across the entire procurement cycle and up to the implementation stage to reveal how public resources are expended. The Bureau of Public Procurement (BPP) developed the National Open Contracting Portal (NOCOPO).

The app was launched to address issues around opacity, corruption, and resource wastage and improve the quality of services delivered to Nigerians through wider stakeholder participation in the procurement space<sup>176</sup>. The government also adopted the Open Contracting Disclosure Guideline, which regulates the disclosure of contracts, projects, timelines, and publication on NOCOPO<sup>177</sup>, continuing from the previous action plan and aiming to conduct capacity building for citizens on engagement in the procurement cycle.

The commitments' new milestones sought to build capacity for MDAs to use the NOCOPO and to upgrade and integrate NOCOPO with the budgeting system and e-government platform. Despite the deployment of NOCOPO, stakeholders are still faced with the challenge of accessing public procurement data. In 2018, the Secretary to the Government of the Federation issued a circular (Ref. No PROC/BPP/045/I/89.)<sup>178</sup> to over 500 MDAs to publish their contractual information on NOCOPO<sup>179</sup>. However, there is still a high rate of non-

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176 Open Government Partnership (2021) *"Implementing the Open Contracting and the Open Contracting Data Standard (NG0016)"* Abuja: OGP Nigeria. Available at: <https://www.opengovpartnership.org/members/nigeria/commitments/NG0016/> (Accessed: 26 October 2023)

177 Bureau of Public Procurement, (2017) *"Open Contracting Disclosure Guideline"* Abuja: BPP. Available at: [https://webcache.googleusercontent.com/search?q=cache:U\\_exuwO0dbAJ:https://www.bpp.gov.ng/wp](https://webcache.googleusercontent.com/search?q=cache:U_exuwO0dbAJ:https://www.bpp.gov.ng/wp) (Accessed: 26 October 2023)

178 Bureau for Public Procurement (2018) "Circular Ref. No. PROC/BPP/045/I/89. Submission of Procurement Records for 2017, Financial Year And Procurement Plans for 2018 Financial Year", Office of the Secretary to the Government of the Federation, 10 July 2018, in <https://www.osgf.gov.ng/storage/app/media/uploaded-files/SUBMISSION%20OF%20PROCUREMENT%20RECORDS%20FOR%202017%20FINANCIAL%20YEAR%20AND%20PROCUREMENT%20PLANS%20FOR%202018%20FINANCIAL%20YEAR.pdf>

179 Office of the Secretary to the Government of the Federation, (2018) *"Submission of Procurement Records for 2017, Financial Year And Procurement Plans for 2018 Financial Year"* Available at: <https://www.osgf.gov.ng/storage/app/media/uploaded-files/SUBMISSION%20OF%20PROCUREMENT%20RECORDS%20FOR%202017%20FINANCIAL%20YEAR%20AND%20PROCUREMENT%20PLANS%20FOR%202018%20FINANCIAL%20YEAR.pdf> (Accessed: 26 October 2023)

compliance to the directive and unavailability of data across various stages in the procurement cycle.<sup>180</sup>

A clear challenge with achieving compliance in Circular 18 was the inability of Buhari's administration to establish and constitute the National Council. Section 1 of the Procurement Act 2007 provides for the establishment of the National Council on Public Procurement to supervise the activities of the Bureau of Public Procurement and carry out other functions such as considering, approving, and amending the monetary thresholds for the application of the provisions of BPP Act by procuring entities the NPC was also supposed to consider and approve policies on public procurement, approve the appointment of the Directors of the Bureau, receive and consider, for approval, the audited accounts of the Bureau of Public Procurement, approve changes in the procurement process to adapt to improvements in modern technology. Despite promising that he would inaugurate the National Council on Procurement (NPC) as stipulated in the Procurement Act, in his campaign message, he failed to do so before leaving office<sup>181</sup>. Nigerians were obviously disappointed, as the NPC would have helped to enshrine transparency, competition, integrity, and ensure the best value for money. Another essence of the NPC was to help check fraudulent practices in the award of public contracts, poor project prioritization, poor budgeting process, and other manipulations of procurement and contract award processes<sup>182</sup>. The non-constitution of the NPC meant retention of power by the Federal Executive Council (FEC) to award contracts<sup>183</sup>.

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180 Open Government Partnership (2021) '*Implementing the Open Contracting and the Open Contracting Data Standard (NG0016)*' Abuja: OGP Nigeria. Available at: [https://www.opengovpartnership.org/members/nigeria/commitments/NG0016/#\\_ftn32](https://www.opengovpartnership.org/members/nigeria/commitments/NG0016/#_ftn32) (Accessed: 26 October 2023)

181 Oloja.M (2023) 'Is the Presidency Afraid of Public Procurement Council?', *Vanguard Newspaper*, 30 April. Available at: <https://guardian.ng/opinion/is-the-presidency-afraid-of-public-procurement-council/> (Accessed: 27 October 2023)

182 Salem.T.(2020) "Contracts Sleaze: Reps Declare BPP Illegal, Urge Buhari to Set Up Procurement Council" *Vanguard Newspaper*, 23 July. Available at: <https://www.vanguardngr.com/2020/07/reps-declare-bpp-illegal-urge-buhari-to-set-up-procurement-council/> (Accessed: 26 October 2023)

183 Adebayo, T. (2019) "Like Predecessors, Buhari Ends First Term Violating Nigeria's Procurement Law" *Premium Times*, 19 May. Available at: <https://www.premiumtimesng.com/news/headlines/332193-like-predecessors-buhari-ends-first-term-violating-nigerias-procurement-law.html?tztc=1> (Accessed: 24 October 2023)

***( c) Extractive Transparency***

The rationale behind this commitment is to ensure that the terms of contracts entered by the government with private companies were published and to ensure that the best interest of the public is maintained. This will in turn enhance citizens' engagement by increasing access to information on extractive sector revenue and production.

To this end, the Nigeria National Petroleum Corporation (NNPC) has since 2015 continued to publish monthly operational and financial statements, engage with CSOs and citizens' groups, and openly published bid opening rounds for new licenses.

A milestone in the implementation of the OGP in Nigeria was the announcement of Nigeria by the Open Government Partnership (OGP) Global Support Unit as a winner of the 2021 OGP Impact Award for Africa and Middle East Region for its effective implementation of the Beneficial Ownership Transparency (B.O.T.) in the extractive sector =through the Nigeria Extractive Industry Transparency Initiative (NEITI).<sup>184</sup>

***(d) The Implementation of the Beneficial Ownership (BO) Register and Improvement of the Beneficial Ownership Transparency (BOT) in Nigeria.***

One of the areas in which the administration of President Buhari made significant progress is the establishment of the beneficial ownership register in the Corporate Affairs Commission, Nigeria's company registry, and within the extractive sector. This would not have been possible without the amendment of the Company Law 2020 and the Money Laundering Prohibition Act, 2022.

The Companies and Allied Matter Act, 1990 and the Money Laundering Prohibition Act 2011 (as amended in 2012) had limited provisions that partly addressed the requirements for beneficial ownership transparency (BOT). Over the years, the company register in Nigeria remained opaque and inaccessible to the public while many of the names cited in the register were not real owners of the companies. There were also no mechanisms in place to verify

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184 Isaac. N, (2022) " Extractive Sector: Nigeria Clinches OGP 2021 Award for Transparency" *Science Nigeria*. 5 January. Available at: <https://sciencenigeria.com/extractive-sector-nigeria-clinches-ogp-2021-award-for-transparency/> (Accessed:28 November 2023)

owners of corporate entities and no sanctions were in place for falsifying information. As a result of these challenges, Nigeria announced efforts to change the legal framework at the UK-hosted anti-corruption summit in 2016. As discussed in the previous section, the President committed to set up a national public registry of beneficial owners of companies.

Nigeria also included this commitment in its 2017 OGP National Action Plan. Immediately after the anti-corruption Summit, Nigeria worked with the UK Department for International Development, and the International Business Leaders Forum Global<sup>185</sup>, a UK-based NGO to develop a policy document on Beneficial Ownership<sup>186</sup> and to commence the amendment of relevant laws to address the obstacles that had hindered transparency in company registration. The Federal Ministry of Justice under which this project was executed also benefited from the support of the MacArthur<sup>187</sup>, Trust Africa Foundation and Ford Foundation support through the anticorruption program fund mentioned above.

The changes promised by the former President were signed into law in August 2020 as part of the Companies and Allied Matters Act, 2020, and a comprehensive definition of Beneficial Owner was also included in the Money Laundering Prohibition Act, 2022. The beneficial ownership registry was established by CAC to stop the use of corporate bodies in the movement of illicit funds and the use of corporate vehicles to commit fraud. In addition to creating the BO Registry, Nigeria officially joined the Beneficial Ownership Leadership Group following President Muhammadu Buhari's approval in 2022. The BO Leadership Group is a space for reformers to exchange experience and advocate for more countries to set up beneficial ownership registries to end anonymous companies worldwide.

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185 International Business Leaders Forum (IBLF Global) is a UK based non-for-profit with focus on promoting responsible business through collective action. IBLF (2023) *"About Us"* Available at: <https://www.iblfglobal.org/> (Accessed: 23 October 2023).

186 Horowitz B and Ibekaku-Nwagwu J. (2017) *"Improving the Business Environment in Nigeria through Transparency in Management of Beneficial Ownership: Policy Brief"* Abuja: FMOJ Available at: <https://irp-cdn.multiscreensite.com/e0b6c17a/files/uploaded/Policy%20Brief%20on%20Beneficial%20Ownership%20FMOJ%20and%20IBLF%20Global%20Final.pdf> (Accessed: 25 November 2023)

187 Macarthur Foundation (2016) *"Supporting Anti-corruption in Nigeria"* Available at: <https://www.macfound.org/press/directors-reflection/supporting-anti-corruption-nigeria> (Accessed: 4 December 2023)

At the sectoral level, the Nigeria Extractive Industries Transparency Initiative (NEITI), and Extractive Industries Transparency Initiative (EITI) ensured that Nigeria officially launched a BO register in December 2019 becoming the first in Africa to have such a register in the extractive industry<sup>188</sup>. The BO register created by NEITI in collaboration with the Department of Petroleum Resources (DPR), the Mining Cadastre Office (MCO), and the Corporate Affairs Commission (CAC) is linked to the more expansive beneficial ownership registers for the oil and gas sector, mining sector and for all companies in Nigeria.

**(e) *Sub-National Engagement***

Sub-national implementation of OGP assisted in improving openness in the fiscal operations of the 25 states that signed onto the Open Government Partnership Principles. One of the outcomes of this engagement led to a collaboration between the state, World Bank, and the Federal Government on a multi-year (2018-2022) program to support Nigerian States in strengthening fiscal performance and sustainability through the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program.

**(f) *Executive Order 006 on the Preservation of Suspicious Assets related to Serious Corruption, 2018***<sup>189</sup>

As stated earlier, the rationale for the adoption of Executive Order 006 2018 was mainly to restrict dealings in suspicious assets subject to investigation or inquiry bordering on corruption, to preserve such assets from dissipation, and, to deprive alleged criminals of the proceeds of their illicit activities, that may be used to pervert prosecution or intimidate the investigative and judicial processes. The research found that this EO was critical in protecting and preserving stolen assets, as well as in improving the value of the increase in the number of forfeited stolen assets.

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188 Addeh.E. (2023) 'NEITI Tightens Noose on Politically Exposed Persons, Launches Anti-corruption Platform' *This Day Newspaper*. 8 September. Available at: <https://www.thisdaylive.com/index.php/2023/08/30/neiti-tightens-noose-on-politically-exposed-persons-launches-anti-corruption-platform> (Accessed:26 November 2023)

189 Preservation of Assets Connected with Serious Corruption and other Related Offences, Exec Order No 006 (2018) Available at:<https://gazettes.africa/archive/ng/2018/ng-government-gazette-dated-2018-07-06-no-89.pdf> (Accessed: 1 November 2023)

***(g) Executive Order 008 on the Voluntary Offshore Assets Regularization Scheme (VOARS)***

The Voluntary Offshore Assets Regularization Scheme (VOARS) was issued in 2018 to provide a legal framework and avenue for individuals and corporate entities in Nigeria to disclose and regularize their offshore assets and foreign income voluntarily to improve Nigeria's foreign direct investment and revenue. Although this was a novel idea that worked in Angola and many other countries, the implementation was marred by a lack of political will.

***(h) Establishment of Nigeria Open Contracting Portal (NOCOPO) by the Bureau of Public Procurement (BPP).***

The NOCOPO increased the disclosure of procurement information to all stakeholders to ensure improved transparency and accountability.

***(i) Coordination of Asset Recovery and Management of Stolen Assets***

The establishment of an Asset Recovery Management Unit at the Federal Ministry of Justice to coordinate the agencies working on asset recovery at the domestic level and to develop a database of recovered assets and the value of disposed assets.

***(j) International Cooperation in the Recovery and Return of Looted Assets:***

Nigeria is one of the few countries in the World that championed resolutions on improved asset recovery measures globally, including support to the Global Forum on Asset Recovery (GFAR) principles on the transparent management of returned assets in collaboration with citizens. Through these measures, Nigeria was able to improve international cooperation which led to the return of more than \$664 million during former President Buhari's administration. The administration's active international cooperation led to the negotiation of more than ten open cases with a value of forfeited assets estimated at \$1billion pending in France, the United States, the United Kingdom, Bailiwick of Jersey, Switzerland, and Belgium.

***(k) Fiscal Transparency***

Nigeria published more key budget documents to foster transparency and accountability from 2018 to 2023. Although the opportunities for corruption remain high in the public service, the likelihood of easy tracing of embezzled funds through the technological systems set up by the administration is high and has made it easy for law enforcement agencies to access information for financial fraud.

***(l) Enactment of Anti-Corruption and Anti-Money Laundering Legal Frameworks***

There is no doubt that the enactment of key anticorruption and anti-money laundering legal frameworks is critical in the fight against corruption, because without them, suspects will not be accused of non-existing crimes, and courts cannot act without substantive laws duly enacted based on Constitutional guidelines. Additionally, these laws were drafted in line with international standards and have proved to be crucial to anticorruption reform.

***(m) Engagement with civil society organizations***

Civil Society Organisations (CSOs) played a significant role in the fight against corruption in Nigeria by raising public awareness of the corrosive effect of corruption, supporting victims of corruption, fostering conversation on transparency of recovered assets and beneficial ownership, and advocating for reforms to the anti-corruption system.

## **5.2 Challenges and Lessons Learned**

The need to prevent opportunities for corruption was highlighted in the response from key informants. This is an essential element of the Collective Action theory earlier canvassed. This will allow all citizens to be involved in preventing and reporting corruption incidents. However, this will require the government to pass legislation such as the Whistle Blower and the Witness Protection and Management Act.

The need to improve the capacity of ACAs will no doubt enhance its capacity to address concerns about procedures for investigation, prosecution, and asset recovery. The public expects that such improved capacity will lead to respect for the rule of law, transparent management of recovered assets, and improved accountability of ACAs and responsiveness

to the people they serve. Nigerians support the need for ACAs to be relevant within the political and governance context but expect accountability and engagement. The implementation of the OGP and its impact within the short period of adoption showed that improved government accountability requires openness and engagement with citizens. The weak implementation of the NACS calls for more citizen engagement and political support. However, the government must build trust and consistently implement reform programs.

Given that corruption is an issue that has political, social, and economic ramifications for a country, desk research found that without political support, it will be challenging to enact anti-corruption laws, develop policies, and effectively implement them, particularly in situations of endemic corruption. Respondents found that the challenges faced by these agencies include **political interference, limited funding, poor inter-agency cooperation, and corruption.**

Challenges in the judiciary identified include **limited human and financial resources which is affecting the timely delivery of judgments, as well as lack of understanding and non-application of the judicial code of conduct.**

Cooperation with international organizations is seen as significant, but challenges such as poor coordination and lack of follow-up were identified.

Scepticism about the government's intention and lack of trust was identified among respondents. The respondents were always sceptical about the impact of the anti-corruption reforms thus reaffirming the findings from the literature. The anti-corruption agencies have faced numerous challenges, such as dependence on the police for staffing, frequent leadership changes, and political interference. Critics contend that the ACAs lack independence and have overlapping mandates, and therefore should be merged to reduce costs<sup>190</sup>. Others argue that after two decades of establishment, the police should no longer manage the ACAs while

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190 Hassan I (2021) "The EFCC and ICPC in Nigeria: Overlapping Mandates and Duplication of Effort in the Fight against Corruption." *Anti-Corruption Evidence (ACE) Working Paper 038*. London: Anti-Corruption Research Consortium. Available at <https://ace.soas.ac.uk/publication/the-efcc-and-icpc-in-nigeria-overlapping-mandates-and-duplication-of-effort-in-the-fight-against-corruption/> (Accessed:31 October 2023)



the appointment procedure for ACAs remains a contentious issue<sup>191</sup>. The failure to set up the National Procurement Council (NPC) meant that it was difficult for ACAs to check fraudulent practices in the award of public contracts.

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191 Adeyemo D. D (2022) “Fragmenting Anti-Corruption Agencies: An Assessment Of The Emergence Of State-Based Anti-Corruption Agencies In Nigeria” *African Journal of Criminal Law and Jurisprudence (AFJCLJ)* 7 pp: 62-77 Available at: <https://www.nigerianjournalonline.com/index.php/AFJCLJ/article/download/2738/2662> (Accessed:31 October 2023)

## **SECTION 6**

### **6.0 Conclusions and Recommendations**

#### **6.1 Recommendations**

The research findings show that Nigerians are acutely aware of the role of strong anti-corruption programs in improving governance. This is also why development partners have continued to invest in this sector. Against this background, this Compendium proposes that the government and donors adopt collective action theory or principles in articulating future anti-corruption reforms. The articulation of new programs should be preceded by a corruption risk assessment of sectoral vulnerabilities to understand and sustain the cultural and social norms that drive corruption. By doing this, the government and development partners will build a continuous dialogue and engagement system with citizens. The findings from this research show that Nigerian citizens are active in the anti-corruption space and are keen to support genuine and transparent measures that will address the debilitating effects of corruption on Nigeria's growth trajectory.

The findings from the FGD and responses from key informants support this analysis. Some of the recommendations from participants are:

- a) There is a need to consistently implement laws to minimize government interference, improve advocacy, foster partnerships with other countries, increase stakeholders' engagements, and provide technical training for anti-corruption agencies' staff and stakeholders.
- b) Scepticism about the government's intention and lack of trust were identified among respondents. **Therefore**, anti-corruption reforms, sanctions, and enforcement records should be adequately communicated and disseminated to act as a motivation to reform champions and as a deterrence to recalcitrant offenders.
- c) Nigeria's political leadership should develop a comprehensive framework for staffing ACAs, resolve the contention on appointments of the leadership of ACAs, and reduce political interference. Additionally, they noted that Nigeria needs leaders with a proven history of honesty, integrity, and commitment to the rule of law who will support genuine reforms.
- d) Data should be available and accessible to increase transparency and accountability.

- e) The importance of frequent assessments and reviews of activities of anticorruption agencies, laws and policies, and regular stakeholder engagements was emphasized. This will also include internal staff monitoring to ensure that they uphold the highest level of integrity and comply with the anti-corruption laws they are enforcing. To achieve this, frequent training of officers of ACAs and law enforcement agencies on codes of conduct and anti-corruption laws are critical. This training could also be extended to other arms of government, such as the judiciary, MDAs, and the judiciary.
- f) Improvement in funding of the ACAs, judiciary, and other law enforcement agencies was proposed to ensure sustainable anti-corruption reforms. Funds should be made available through recovered assets as proposed in the Proceeds of Crime Act, 2022.
- g) The human and financial resources affecting the timely delivery of judgments and the non-application of the judicial code of conduct to judges must be immediately addressed through active engagement between the judiciary, anti-corruption agencies, and the executive. Judges should be trained and retrained on anti-corruption laws, internal corruption risk, and the application and monitoring of the implementation of the judicial code of conduct by judicial and non-judicial officers who work in the courts.
- h) Nigeria needs to improve its global ranking in various international corruption and anti-money laundering indices by deliberately undertaking corruption risk analysis, identifying vulnerable sectors, enforcing financial regulatory laws, sanctioning public and private sector officials and entities encouraging corruption and bribery, and improving cooperation and dialogue with international organisations.
- i) The anti-corruption agencies have faced numerous challenges, including overlapping mandates, and therefore, it was recommended that they should be merged for efficiency and to reduce costs.

## **6.2 Conclusion**

As noted earlier, this Compendium's primary objective was to identify critical anti-corruption reforms undertaken during the administration of former President Muhammadu Buhari (2015-2023). Among the key objectives was to provide valuable insights for the current and future governments, professionals, academia, development partners, and other key stakeholders in the anti-corruption sector.

Against this background, the Compendium has carefully reviewed policies, laws, and institutional reforms undertaken during the tenure of former President Buhari. The analysis of the anti-corruption reforms covered a range of diverse issues from the anti-corruption summit of 2016 to the enactment of new laws to support the anti-corruption agencies, as well as support to the judiciary.

To confirm some of the findings from the desk research, the study entailed the sampling of the perspectives of critical informants through the administration of questionnaires and a focus group discussion. The findings showed substantial improvement and progress in many anti-corruption programs. Additionally, the Compendium's analysis of data from the ACAs showed that remarkable progress was made and that the laws, policies, and the leadership of the former President on anti-corruption had a direct impact on the number of convictions and value of recovered assets.

However, challenges identified as inhibiting the sustainability of anti-corruption reforms include the approach to tackling corruption, which was found to be skewed towards political elites and not inclusive of the public officials who deal with the day-to-day management of government funds and assets, citizens as well as the private sector. To address this, the Compendium recommended adopting a "Collective Action" approach to tackling corruption in Nigeria.

Other recommendations included the building of trust to reduce citizens' scepticism about reforms, reduction in political interference in the work of ACAs, the establishment of a database for all the activities of ACAs and the prompt dissemination of information to citizens, the training of ACAs, public officials and the judiciary on compliance with codes of conduct at all levels, continuous assessment and review of the work of ACAs and all public officials. In particular, the Compendium recommended that Nigeria continue its engagement at the international level to ensure compliance with international standards and maintain an improved ranking as a global leader.

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[https://assets.publishing.service.gov.uk/media/620f72eb8fa8f549071fc6d8/Final\\_-\\_UK\\_Nigeria\\_MOU\\_-\\_Amec\\_Foster\\_Wheeler\\_DPA.pdf](https://assets.publishing.service.gov.uk/media/620f72eb8fa8f549071fc6d8/Final_-_UK_Nigeria_MOU_-_Amec_Foster_Wheeler_DPA.pdf) (Accessed: 27 November 2023)

United Nations Conference on Trade and Development (UNCTAD) and United Nations Office on Drugs and Crime (UNODC) (2020) “*Conceptual Framework for the Statistical Measurement of Illicit Financial Flows*” Vienna: UNCTAD. Available at:  
[https://www.unodc.org/documents/data-and-analysis/statistics/IFF/IFF\\_Conceptual\\_Framework\\_FINAL.pdf](https://www.unodc.org/documents/data-and-analysis/statistics/IFF/IFF_Conceptual_Framework_FINAL.pdf)  
(Accessed: 09 November 2023)

*United Nations Convention Against Corruption*, 2003, A/58/422, Available at:  
<https://www.refworld.org/docid/4374b9524.html> [Accessed: November 2023]

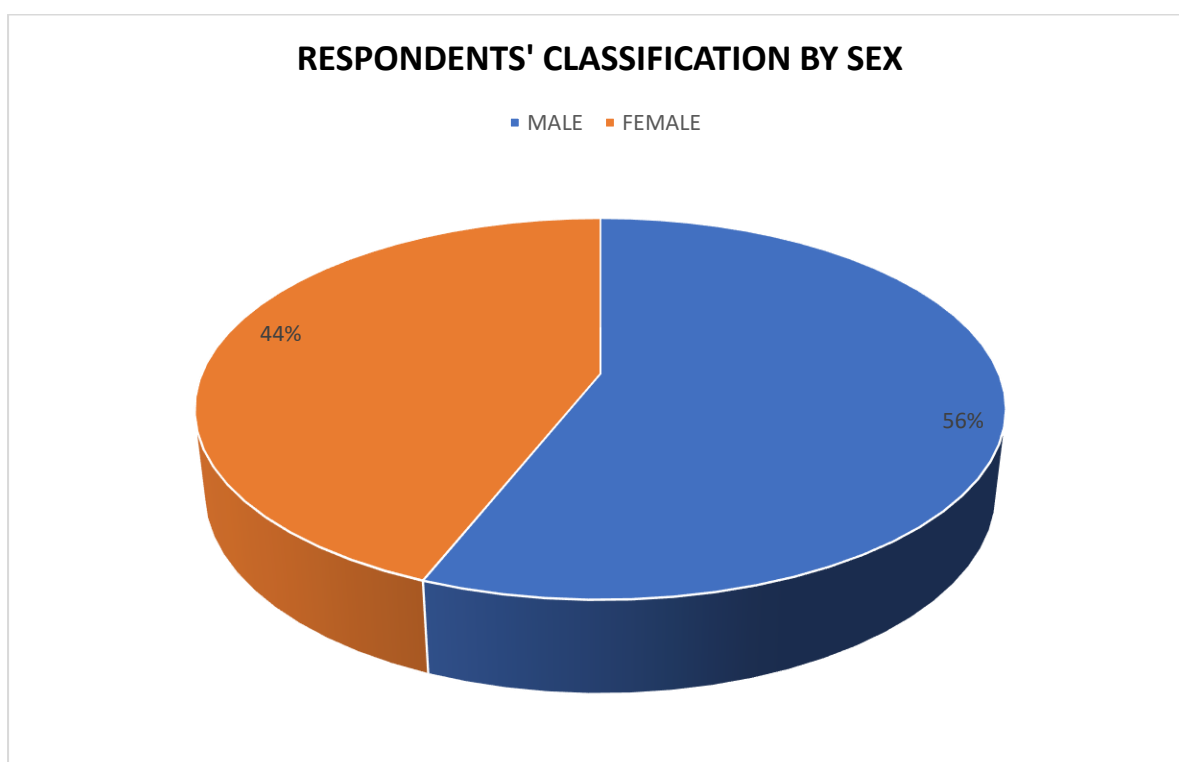
World Bank Governance Indicators/Control of Corruption Index (2022) available at  
<https://databank.worldbank.org/source/worldwide-governance-indicators>  
(Accessed: 2 December 2023)

## **APPENDIX 1**

### **QUALITATIVE ANALYSIS OF RESPONSES FROM KEY INFORMANTS**

#### **QUESTION 1: Demographic Information**

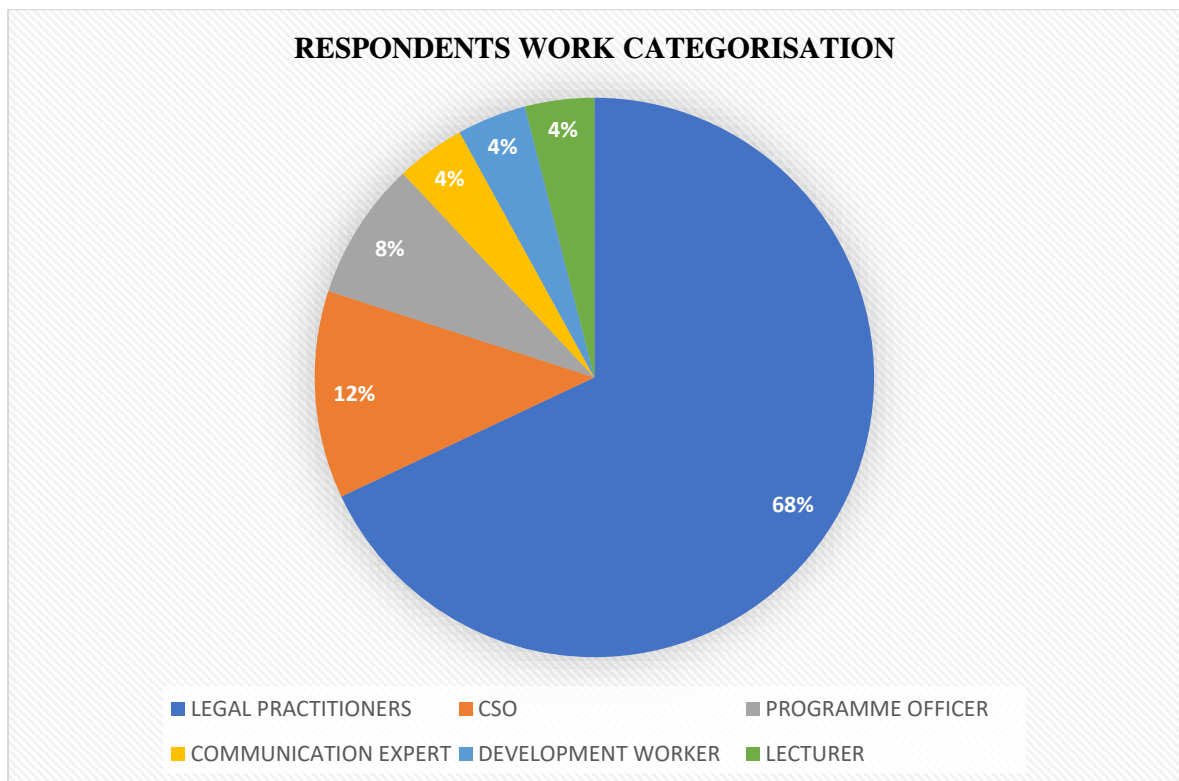
The sample size comprised 31 experts and anti-corruption professionals from both genders<sup>192</sup>. 14 respondents were males, representing 56% of the respondents, while 11 were females, representing 44%. Academics such as xxx are of the view that representative samples in qualitative research can provide a reflection of findings on issues despite the number of respondents or key informants. The summary of the analysis of responses to the questionnaires is set out below:



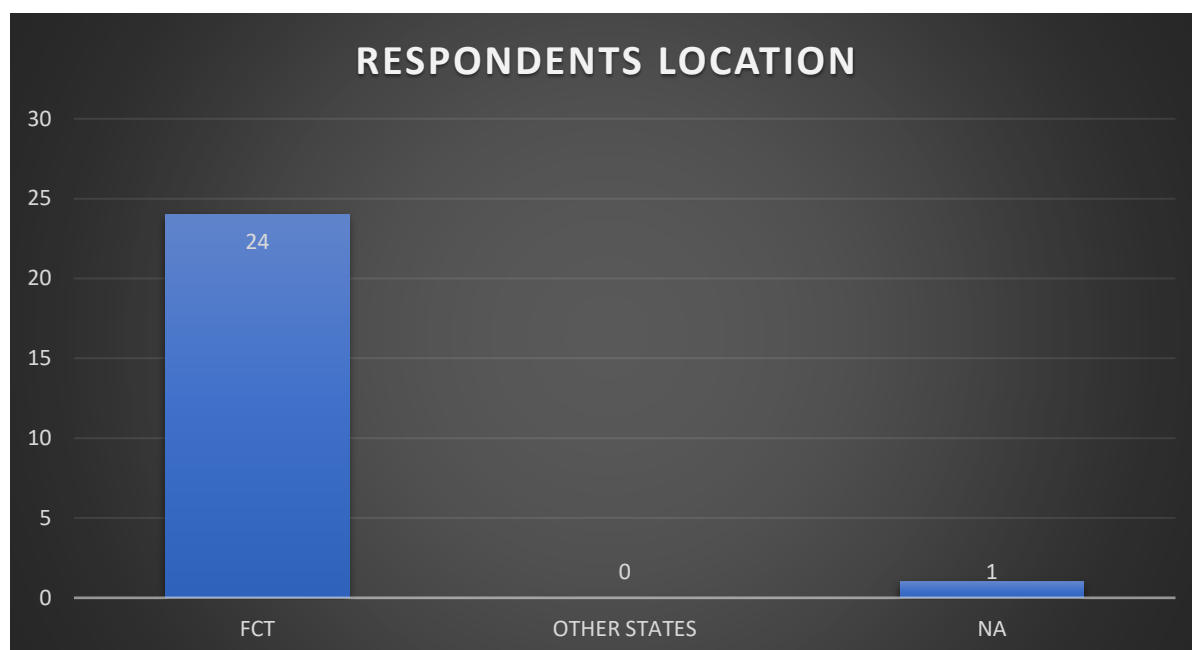
The respondents' work experience indicated that 15 respondents had work experience between 5-15 while 4 respondents were between 15-40 years , Only 1 respondent has over 40 years' work experience. A total of 5 respondents did not provide their work experience as shown below.

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<sup>192</sup> Gender is described here as male and female.

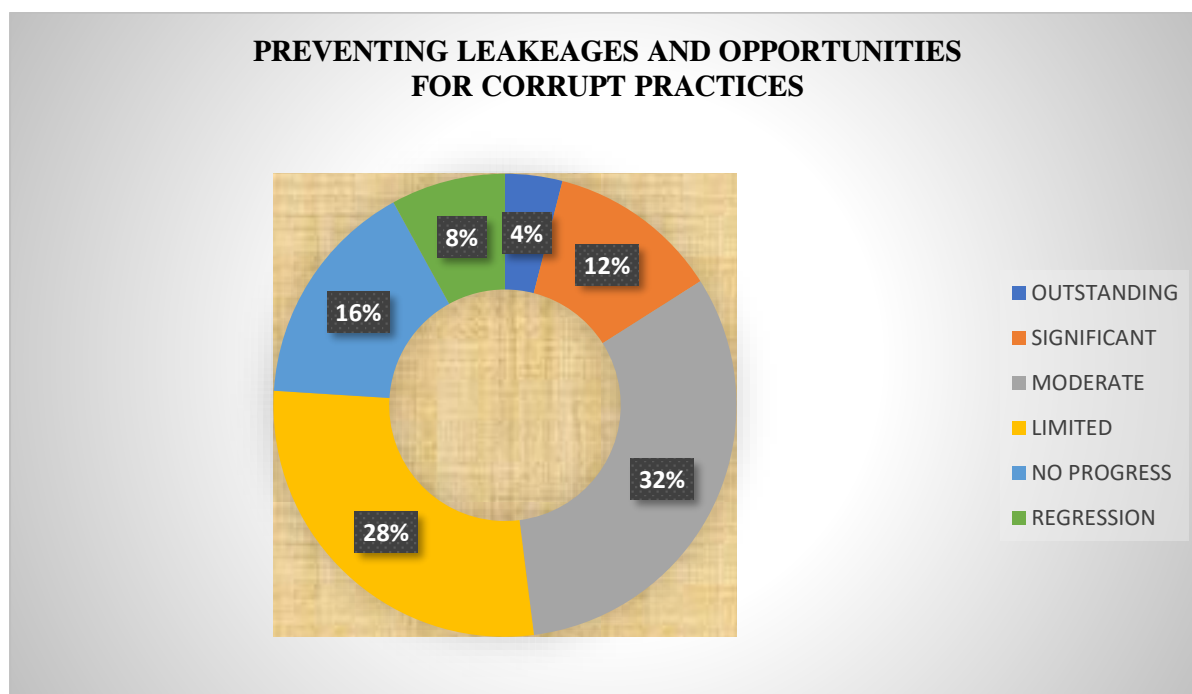


From the above, respondents comprised mainly of civil society organizations who represented 68% percent of the respondents and 12% of civil society actors.



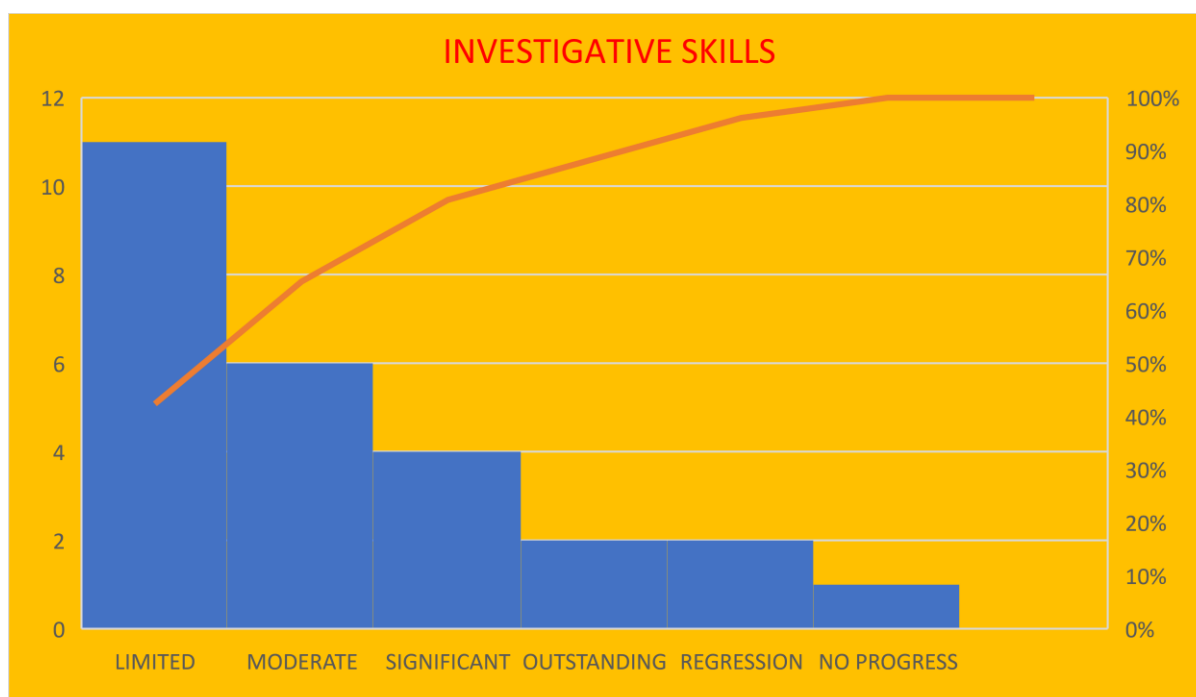
Most of the respondents are based in the Federal Capital Territory, thus reflecting the federal representation of participants. Only 1 respondent came from outside the FCT, Abuja.

## QUESTION 2: ANTI-CORRUPTION COMMITMENTS

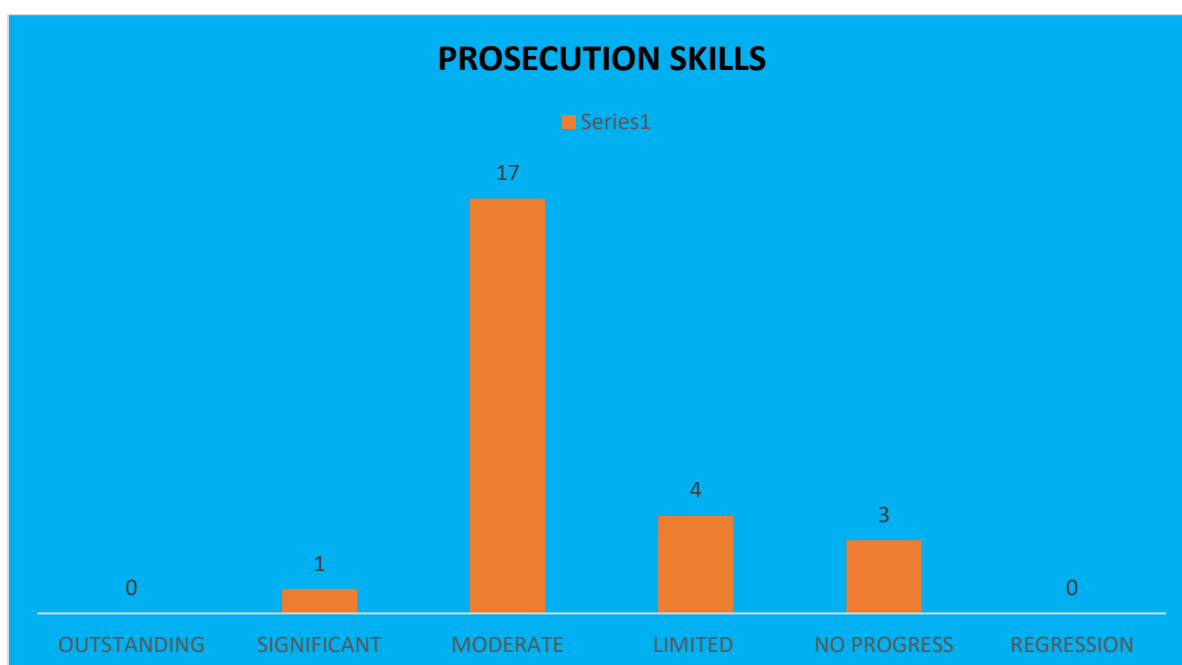


As shown above, 32% of the respondents indicated that there were moderate efforts in preventing opportunities for corrupt practices, while 28% of the respondents were of the view that the efforts were limited. However, only 4% of the respondents thought that the efforts to prevent leakages and opportunities for corrupt practices were outstanding in the period under review.





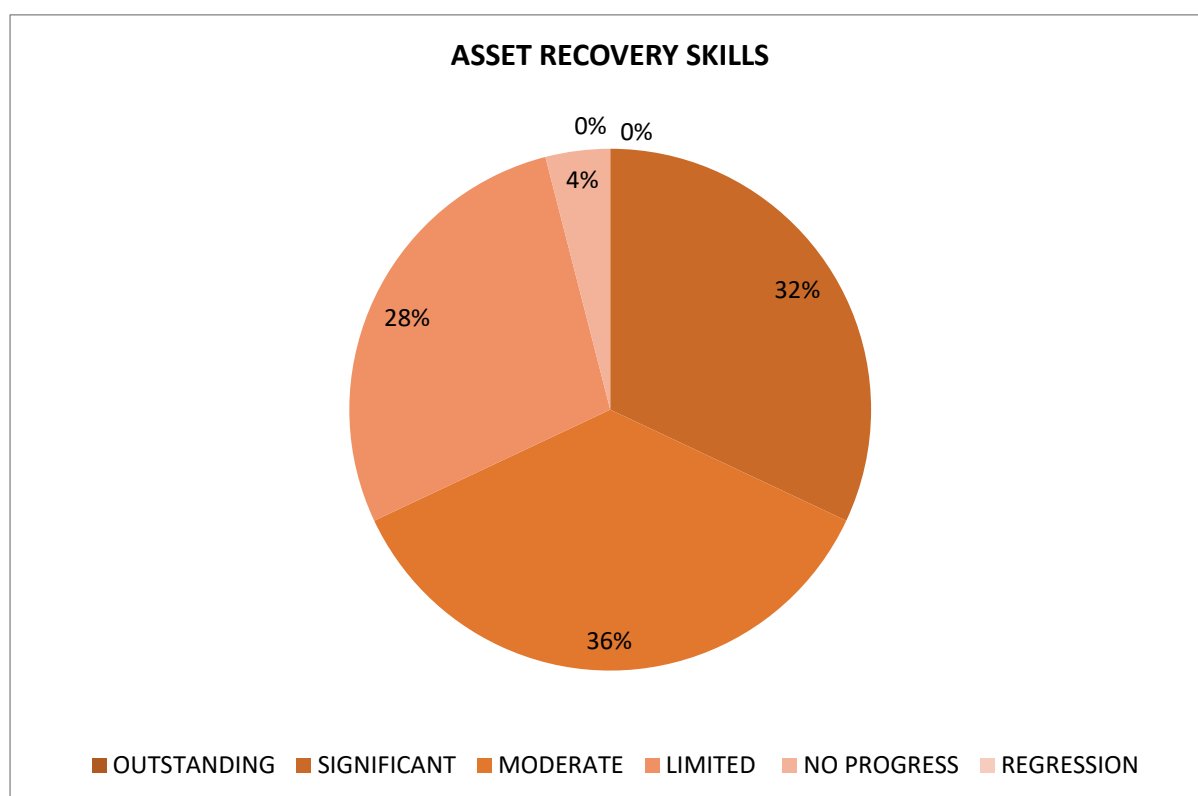
A total of 11 respondents indicated that the investigation skills of anti-corruption agencies are limited while 6 respondents indicated that their skills are moderate. Only one respondent indicated that the investigation skills of anti-corruption agencies are outstanding. While 4 respondents indicated that their skills significantly contributed to successful investigations.



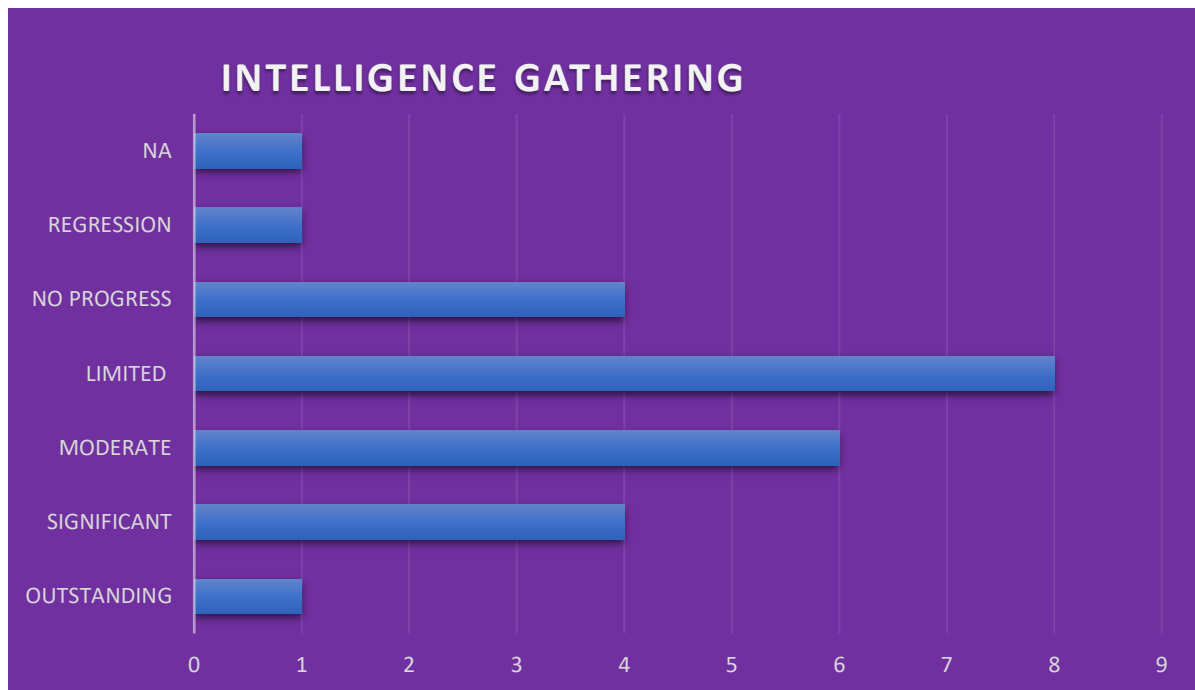
17 respondents, representing 44%, believe that the prosecutorial skills of the anti-corruption agencies are moderate. However, none of the respondents rated the skill outstanding.

As shown below, the technical capacity of anti-corruption agencies received mixed reviews, with investigation skills ranked as moderate, prosecution skills as significant, and asset recovery skills as significant.

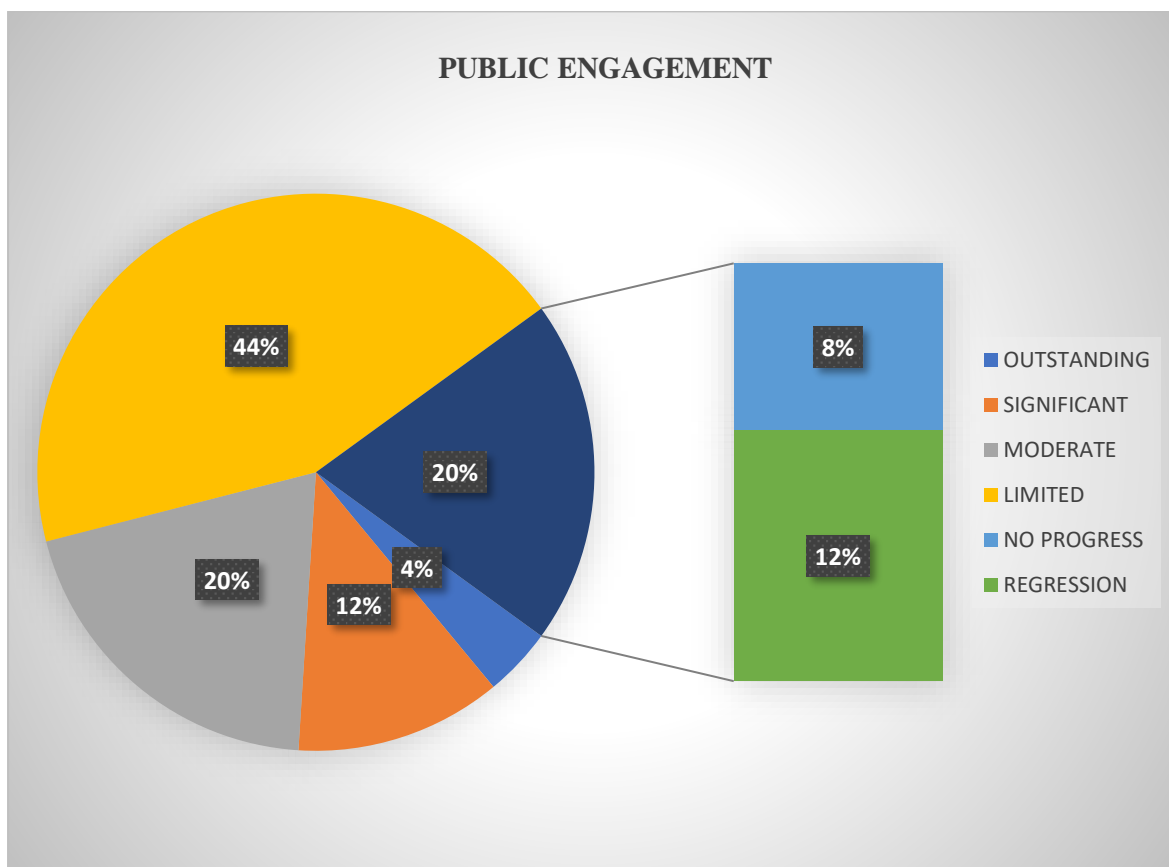
Respondents found that the challenges faced by these agencies include **political interference, limited funding, poor inter-agency cooperation, and corruption.**

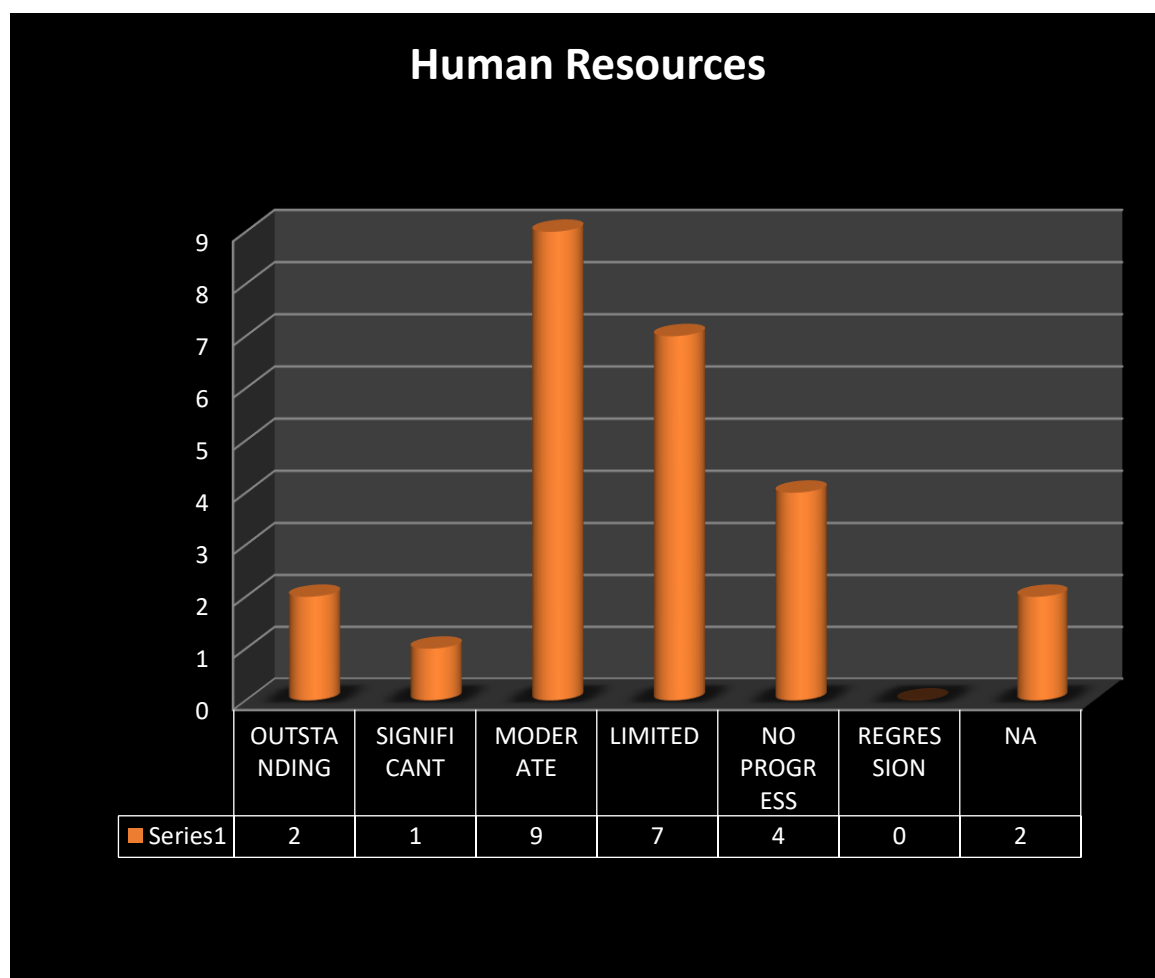


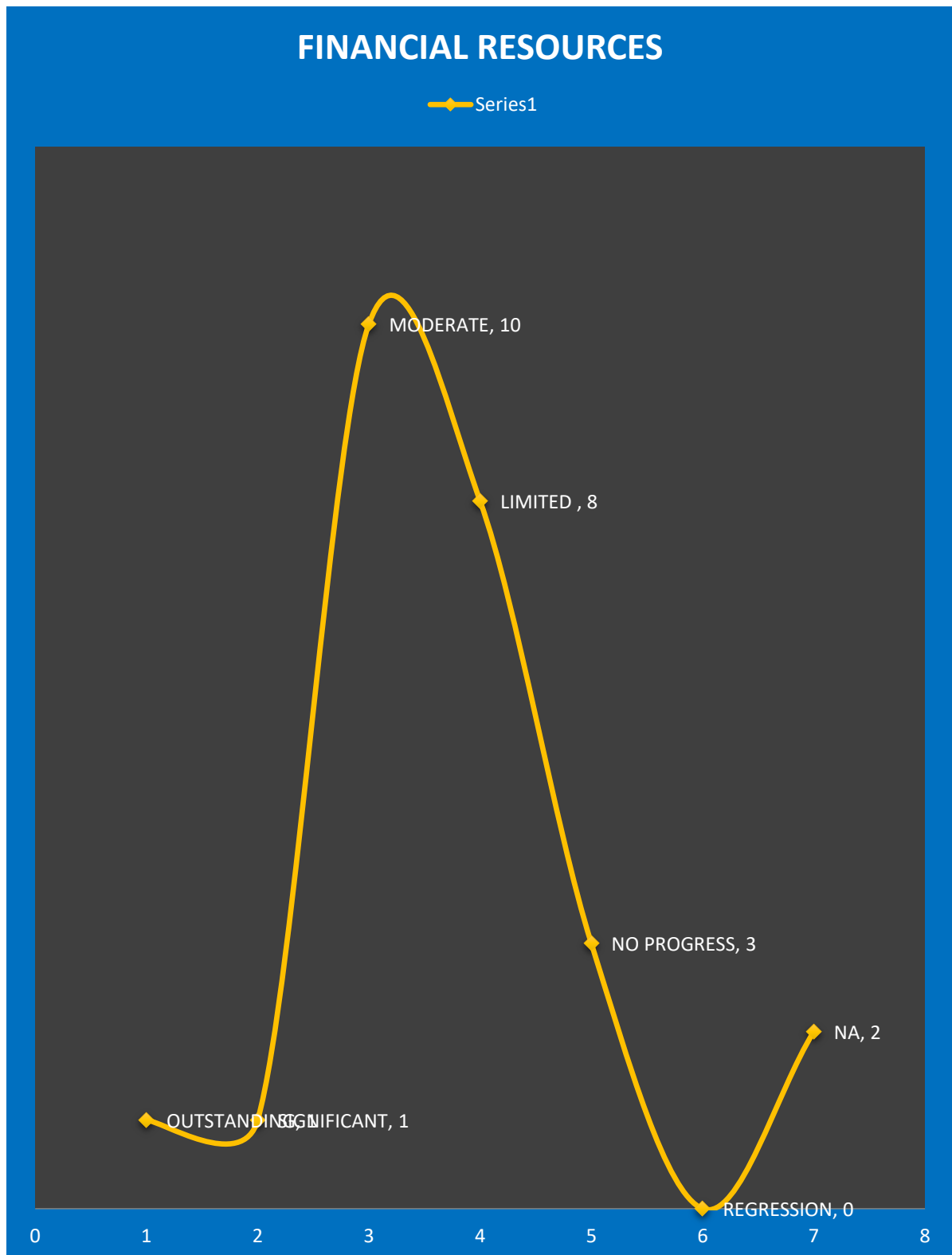
The responses indicated significant progress in the asset recovery skills and efforts of the anti-corruption agencies during the period under review.

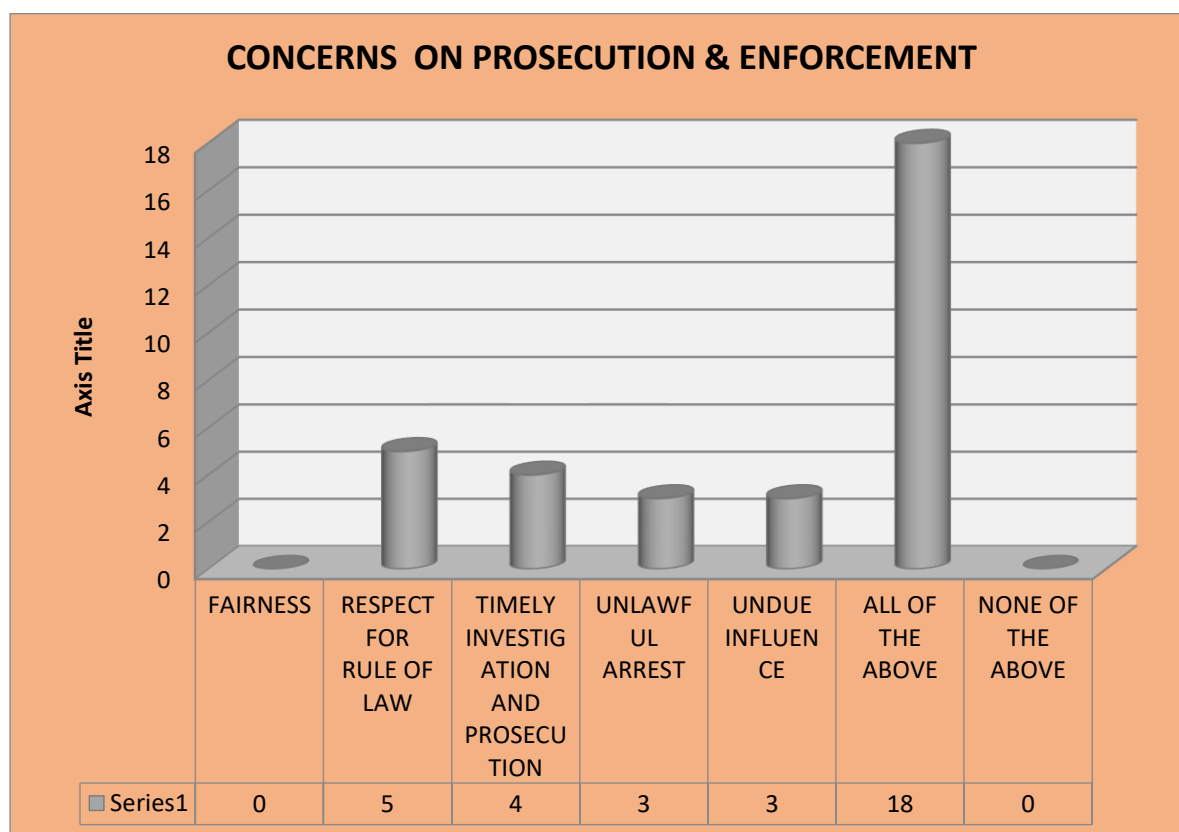
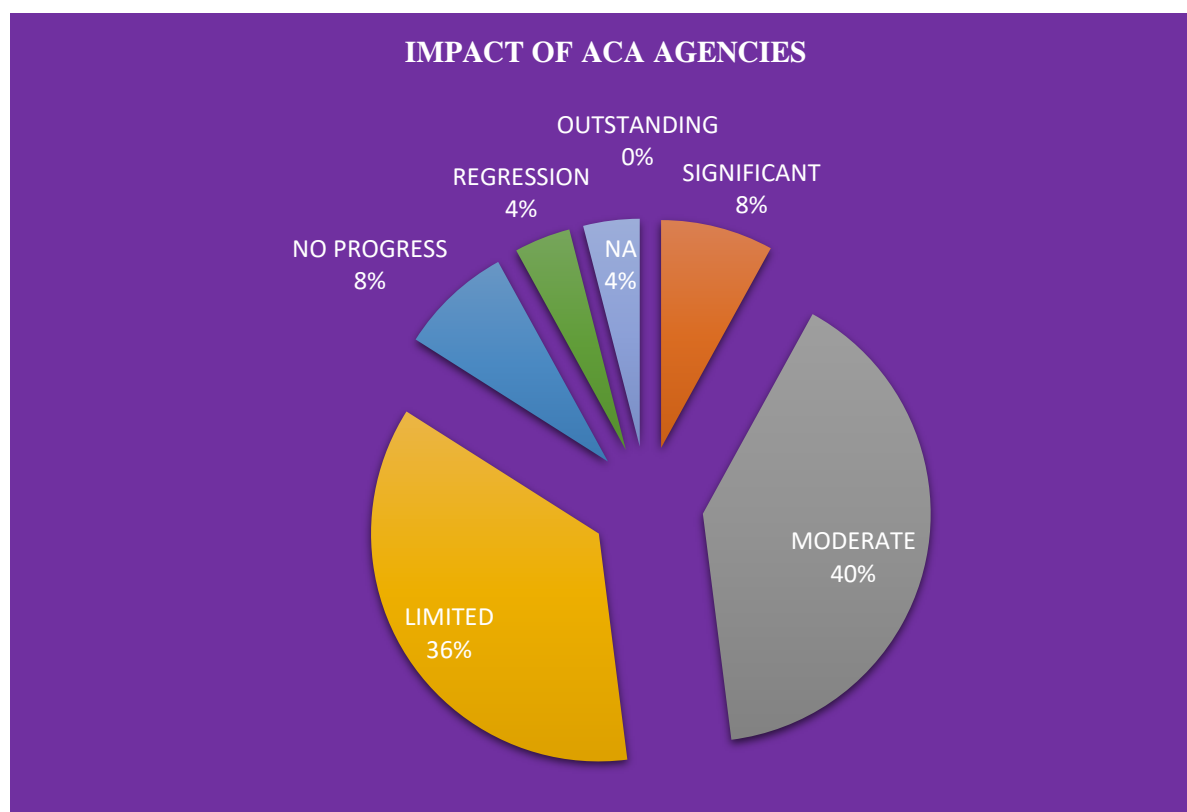


The responses noted that there was limited progress in the gathering of intelligence relevant to the agencies' work.





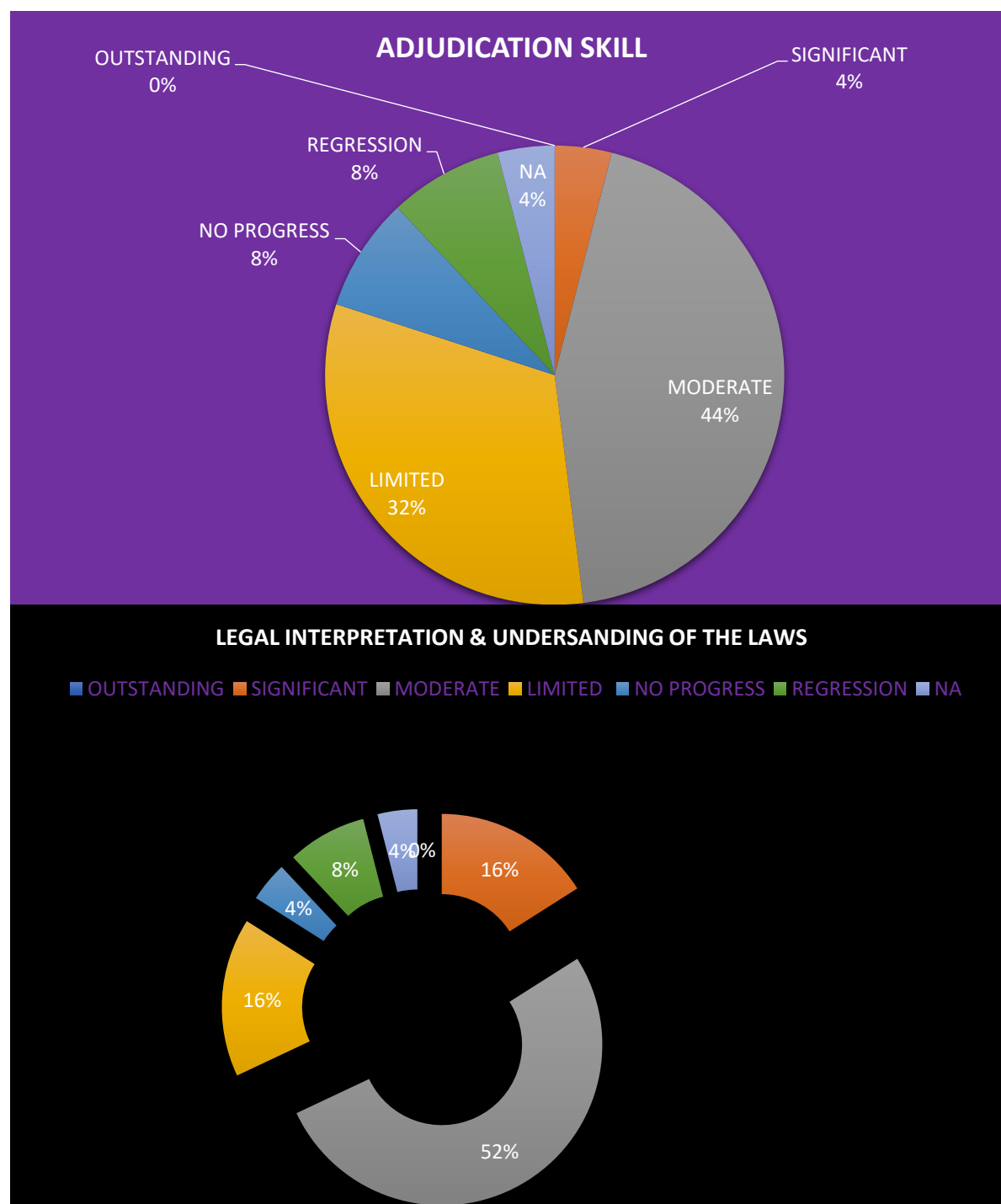




## ADJUDICATION OF CORRUPTION CASES

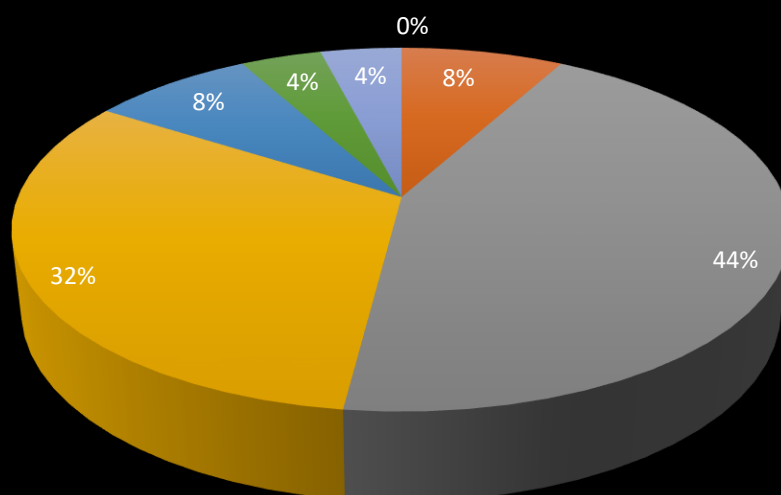
The judiciary's technical capacity in legal interpretation/understanding of laws, is generally seen as moderate to significant, with adjudication skills, and understanding of the judicial code of conduct receiving limited approvals.

Challenges in the judiciary identified include **limited human and financial resources which is affecting the timely delivery of judgments, as well as lack of understanding and non-application of the judicial code of conduct.**



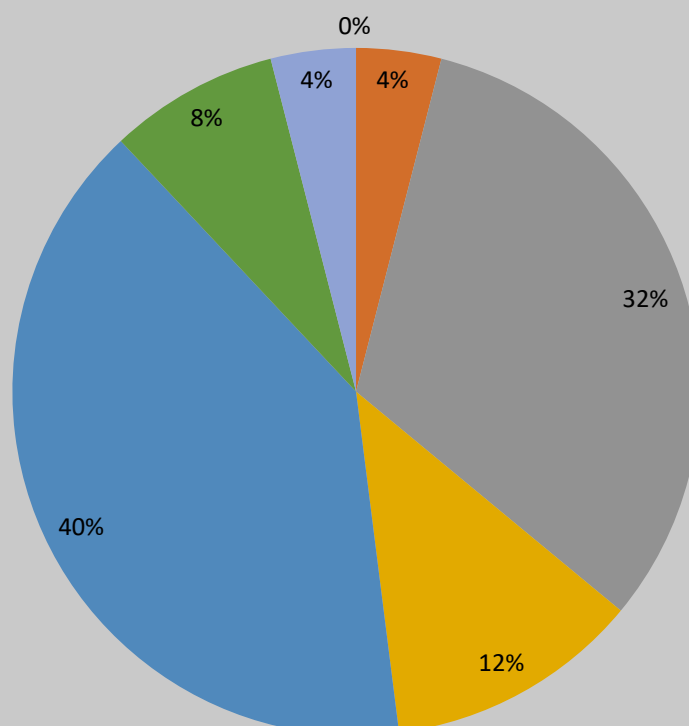
### UNDERSTANDING OF JUDICIAL CODE OF CONDUCT

■ OUTSTANDING ■ SIGNIFICANT ■ MODERATE ■ LIMITED ■ NO PROGRESS ■ REGRESSION ■ NA



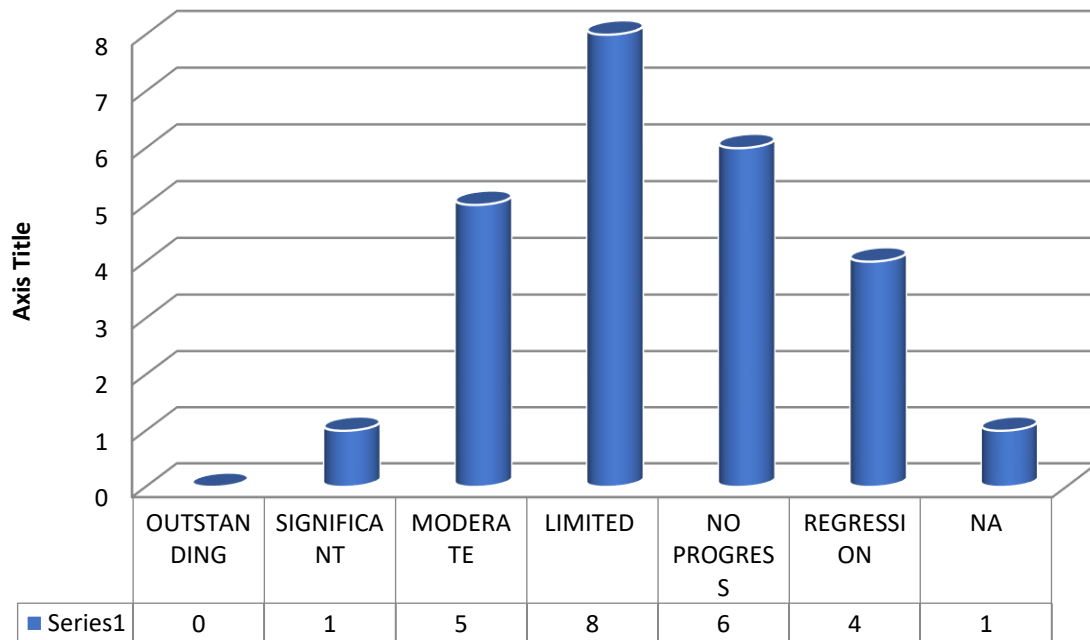
### APPLICATION OF TECHNOLOGY & USE OF DIGITAL EVIDENCE IN COURT

■ OUTSTANDING ■ SIGNIFICANT ■ MODERATE ■ LIMITED ■ NO PROGRESS ■ REGRESSION ■ NA



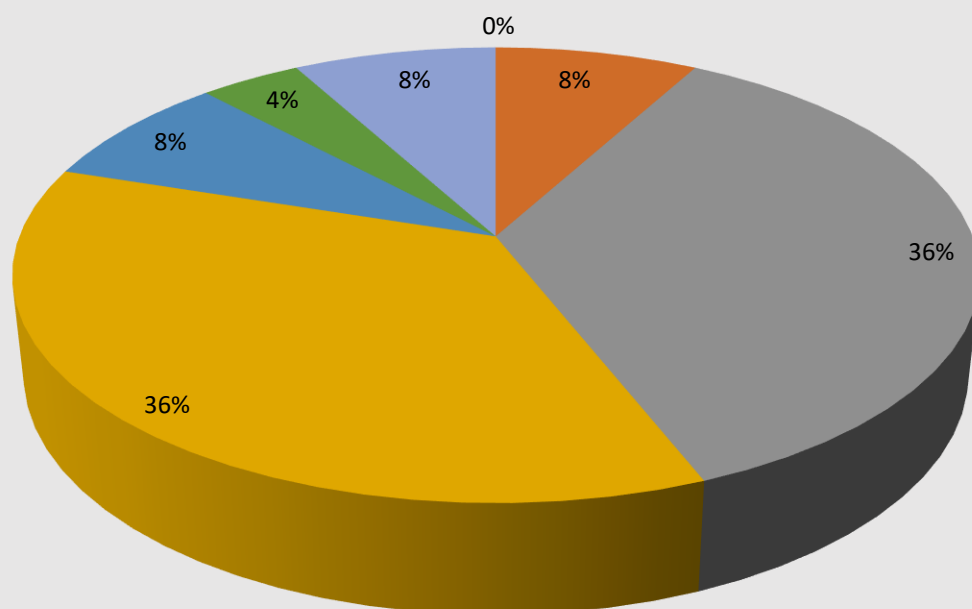


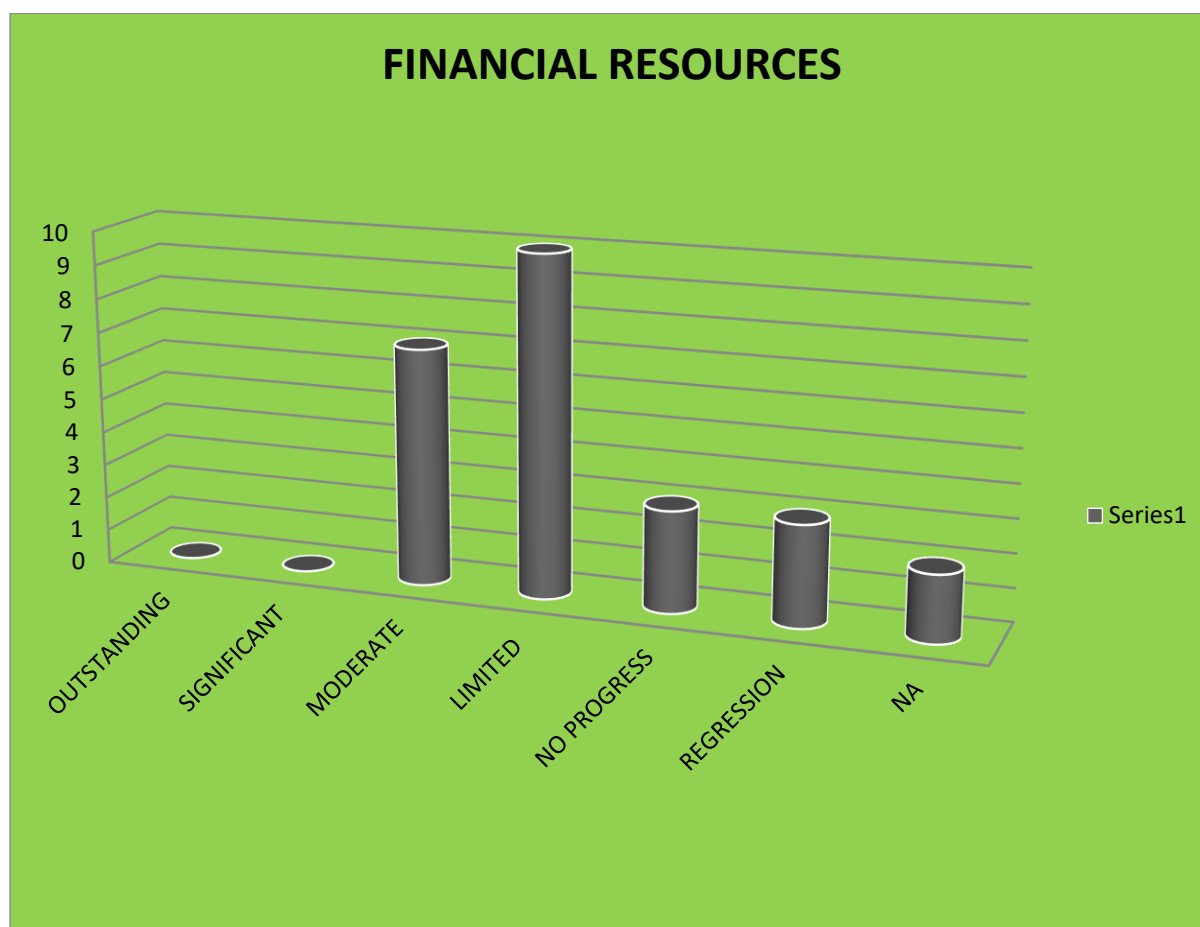
## TIMELY DELIVERY OF JUDGEMENT



## HUMAN RESOURCES

■ OUTSTANDING ■ SIGNIFICANT ■ MODERATE ■ LIMITED ■ NO PROGRESS ■ REGRESSION ■ NA





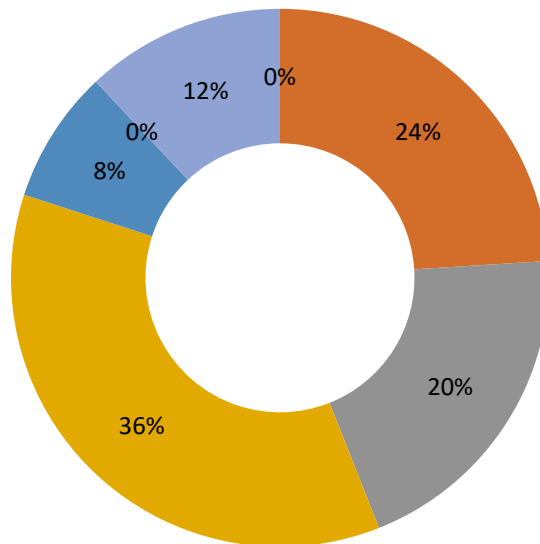
#### **International Cooperation:**

Cooperation with international organizations is seen as significant, but challenges such as poor coordination and lack of follow-up were identified.

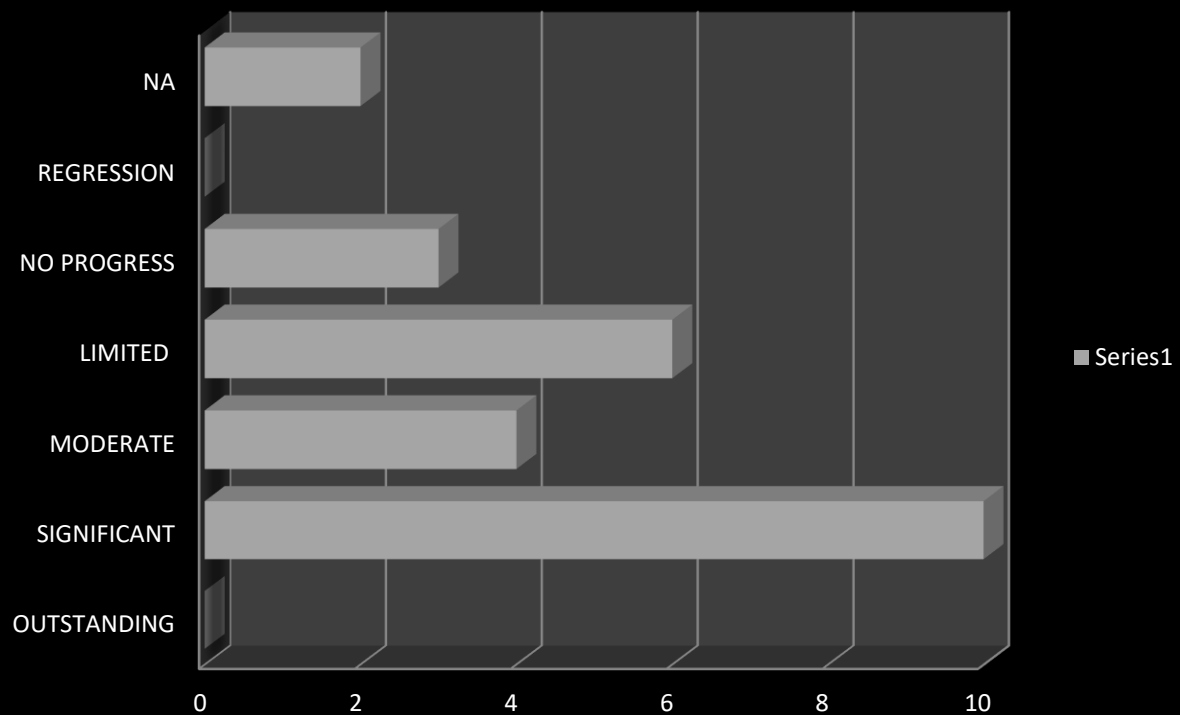
Progress in international support for recovering and returning illegally acquired funds received mixed reviews. However, the result confirmed that there has been an increase in the recovery of assets.

### GOVERNMENT COOPERATION WITH INTERNAL ORGANISATIONS & GOVERNMENTS

■ OUTSTANDING ■ SIGNIFICANT ■ MODERATE ■ LIMITED ■ NO PROGRESS ■ REGRESSION ■ NA



### INTERNAL SUPPORT FOR THE RECOVERY OF ILLEGAL ACQUIRED WEALTH

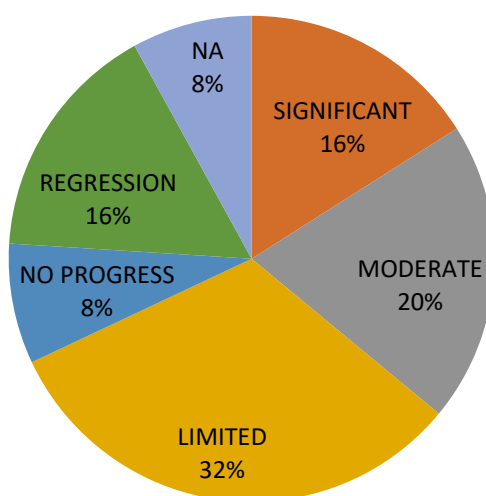


### **Public Awareness and Participation:**

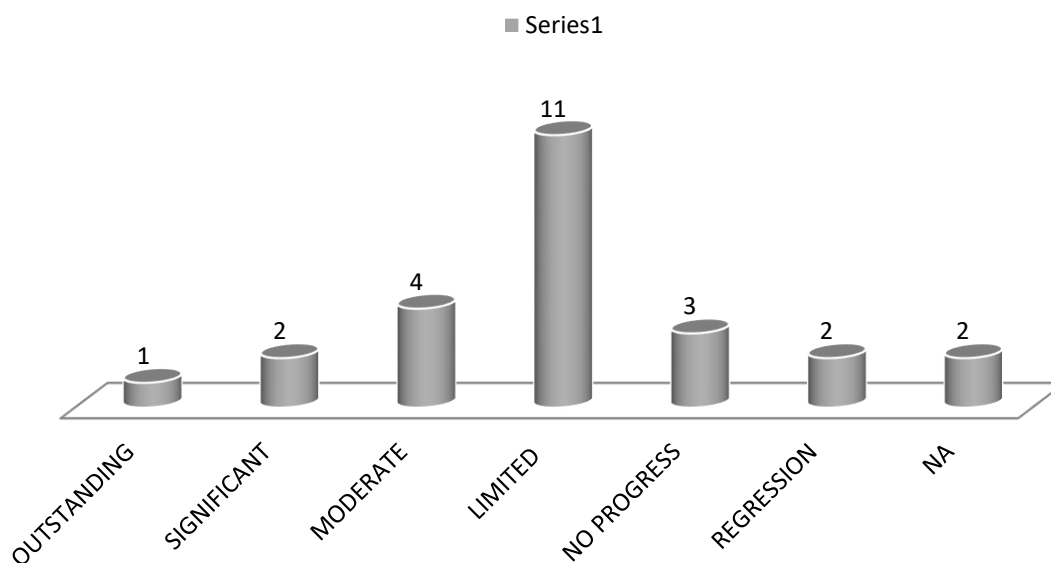
Government engagement with citizens through awareness campaigns and reporting mechanisms is generally viewed as moderate.

Innovative approaches like open budget platforms, beneficial ownership registers, and public hearings for relevant bills were recognized as having made significant progress. Still, the result showed that respondents were skeptical about the impact of these measures.

#### **ENGAGEMENT WITH CITIZENS- AWARENESS**



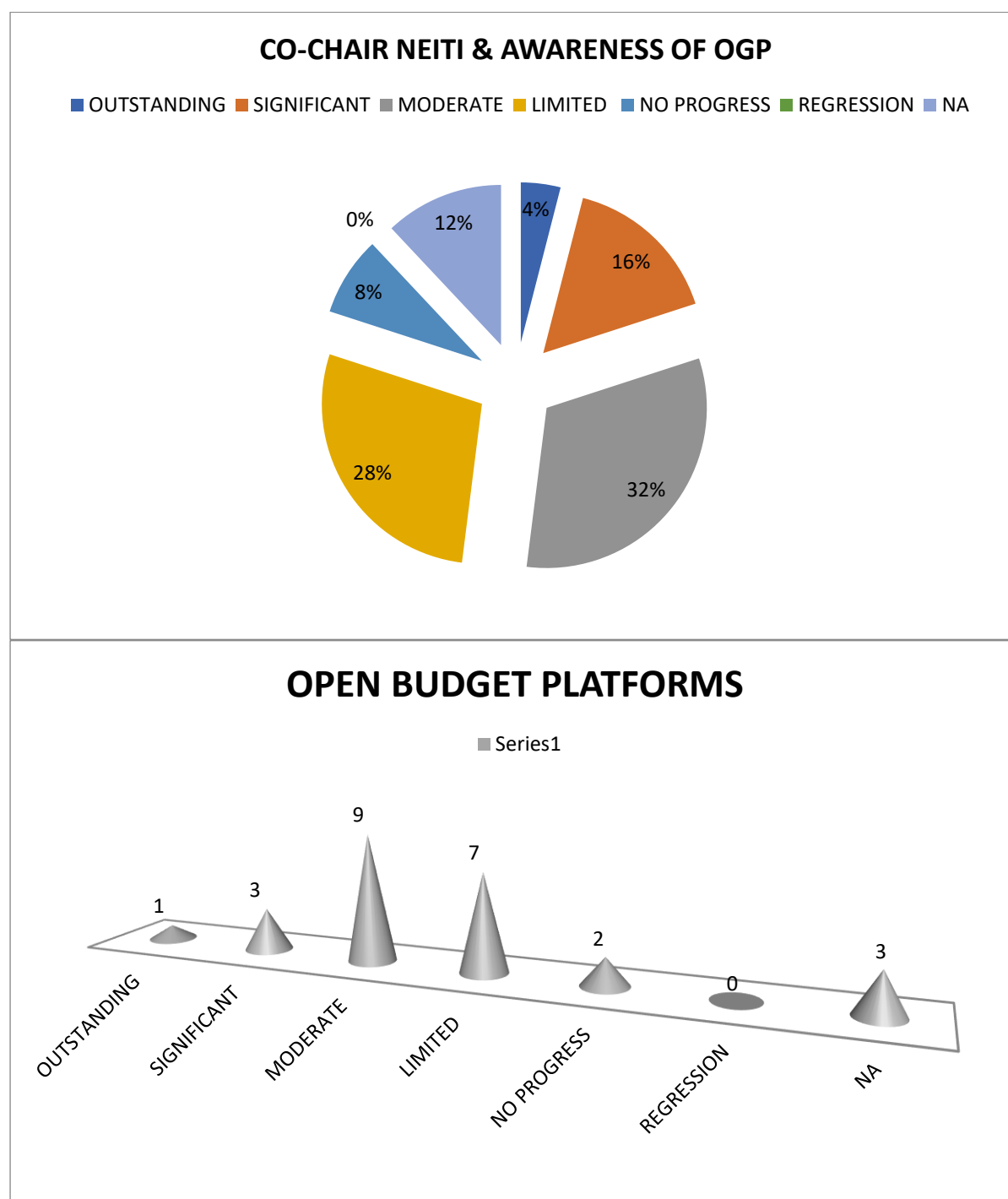
#### **ENGAGEMENT ON REPORTING OF CORRUPTION**

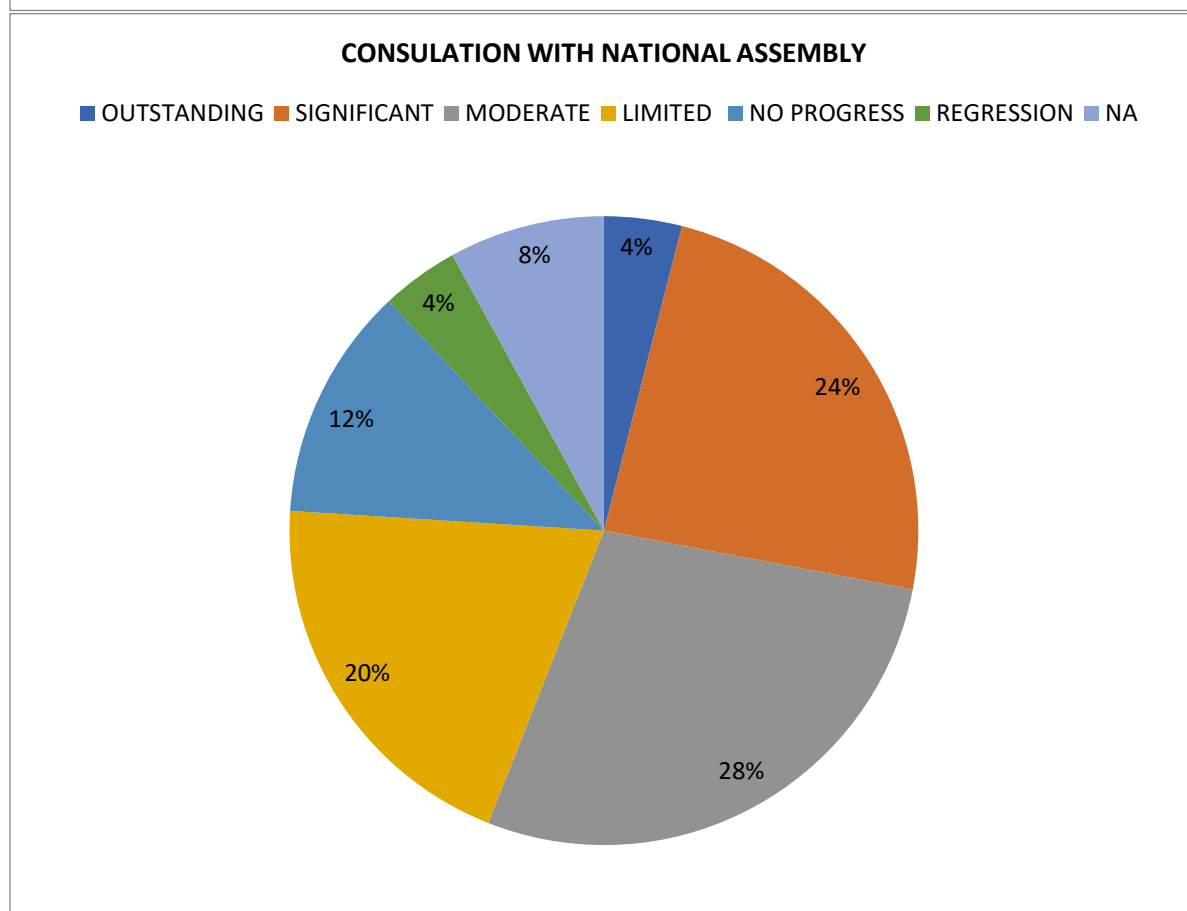
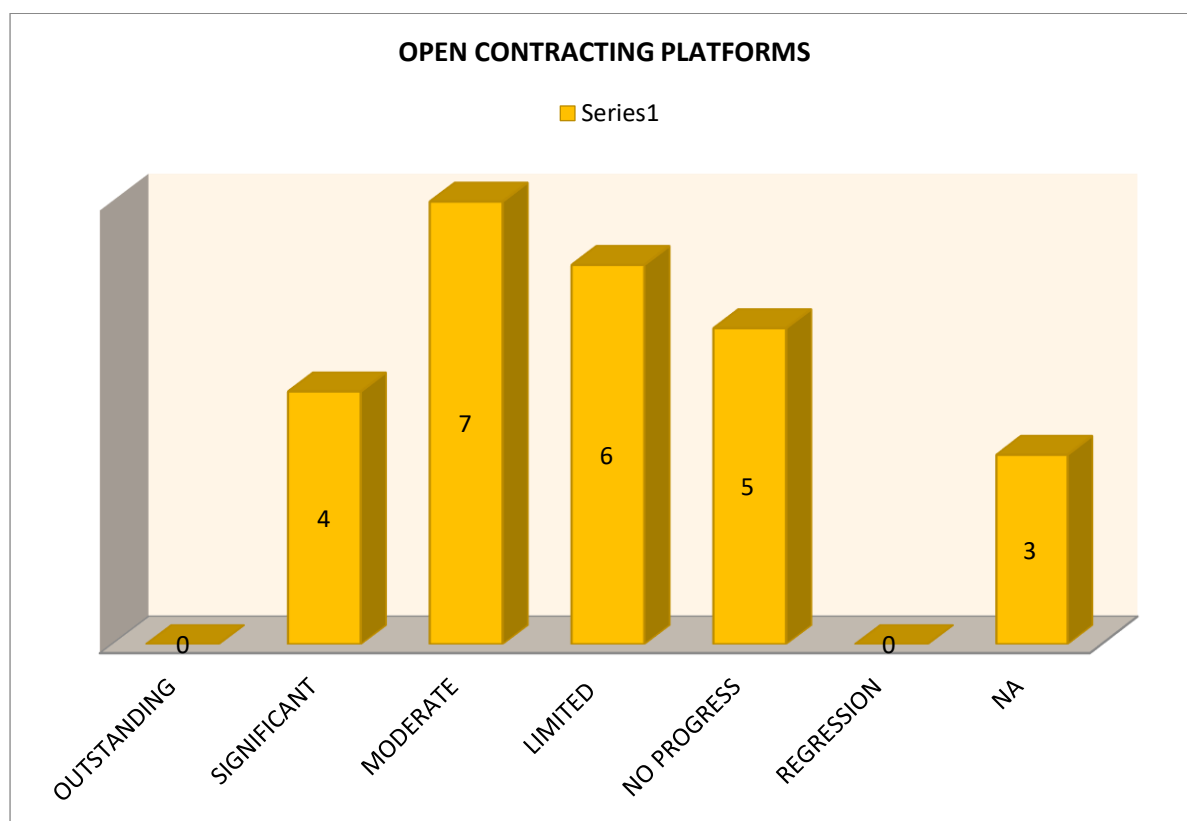


The assessment of progress made on anti-corruption reform commitments showed that a majority of respondents ranked it as moderate to limited.

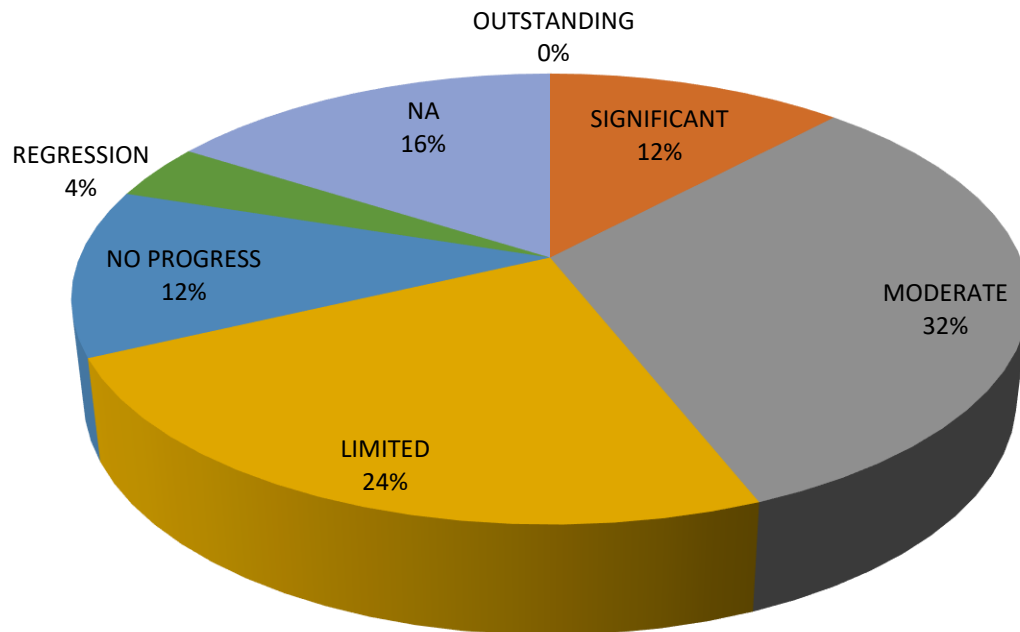
Responses suggested mixed results on the effectiveness of policies and legislation in controlling corruption.

## AWARENESS OF INNOVATIVE APPROACHES

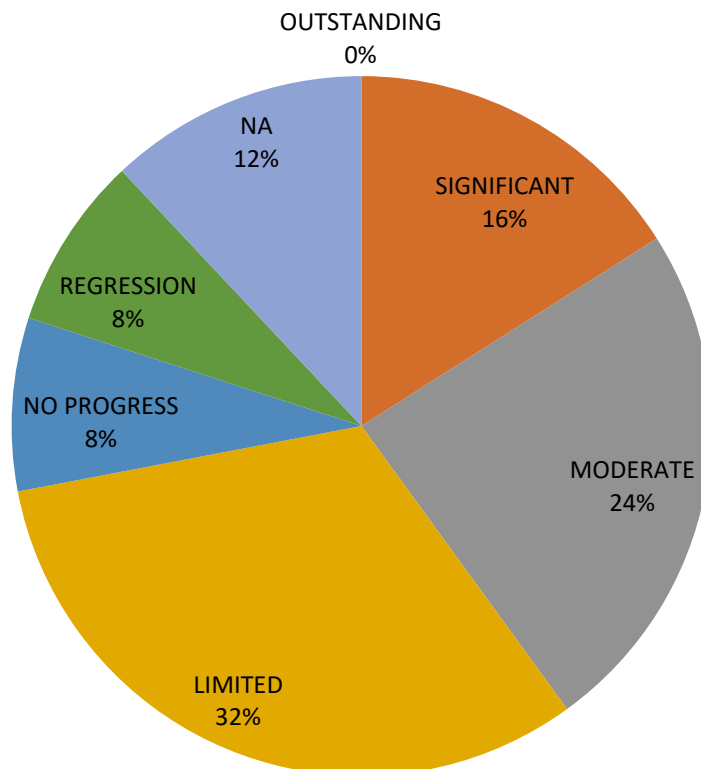


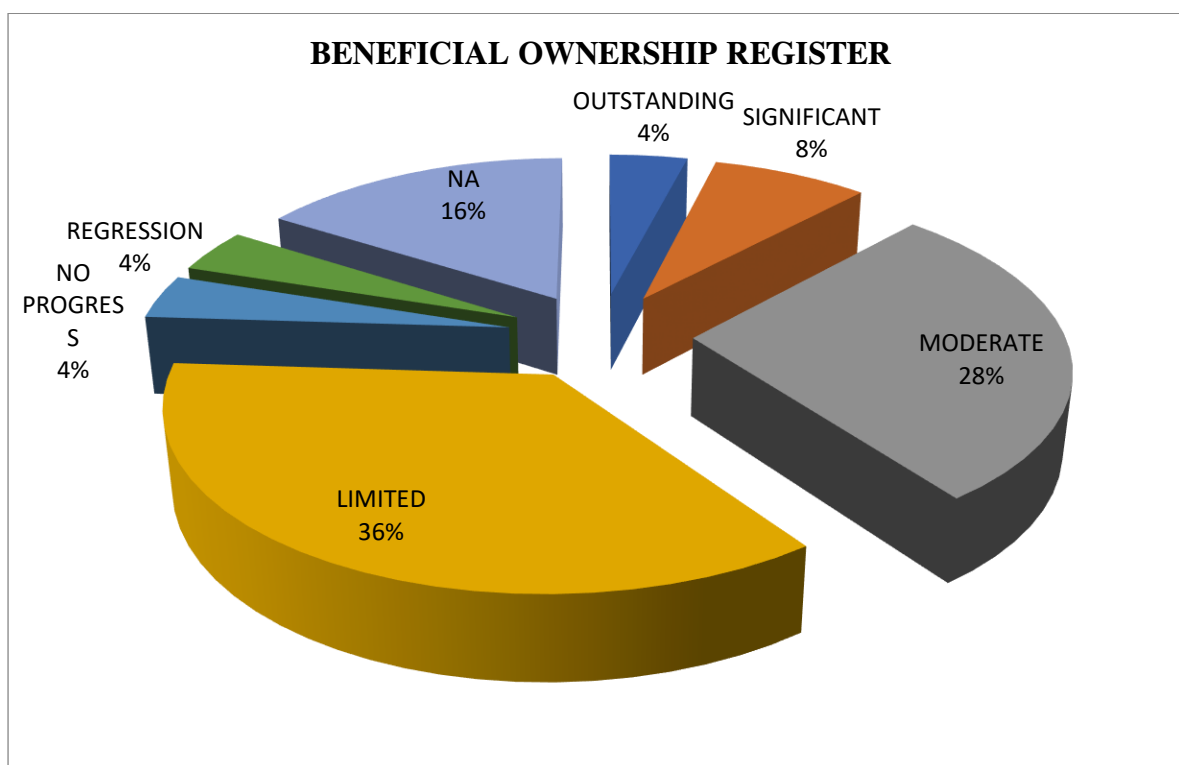


### RESPONSE TO FREEDOM OF INFORMATION



### USE OF WEBSITES & SOCIAL MEDIA TO SHARE INFORMATION





**a. Suggestions and Recommendations:**

The respondents recommended that there is a need for consistent implementation of laws to minimize government interference, improved advocacy, partnerships with other countries, stakeholders' engagements, and technical training for anti-corruption agencies' staff and stakeholders. They also recommended that data should be available and accessible to increased transparency and accountability. Participants recommended that Nigeria needs leaders with a proven history of honesty, integrity, and commitment to the rule of law.

**Additional Information Future Priorities:**

The responses from respondents emphasized the importance of the availability and accessibility of data, frequent assessments, and reviews of activities of anticorruption agencies, laws and policies and regular stakeholder engagements.

Top priorities suggested for future anti-corruption efforts include: effective implementation of anti-corruption laws, respect for the rule of law, transparency, and enhanced independence of anti-corruption agencies.



## **Summary**

In summary, the analysis revealed mixed approvals for Nigeria's anti-corruption efforts, acknowledging progress in some areas but highlighting challenges and the need for continuous improvement in other areas.

## APPENDIX 2

STATISTICAL DATA OF CODE OF CONDUCT BUREAU ACTIVITIES FROM 2018-2023 RECEIVED 29-11-2023					
	S/NO	DESCRIPTION			NUMBER
	1	TOTAL NUMBER OF CASES FILED AT THE TRIBUNAL			603
	2	TOTAL NUMBER OF CASES DISCHARGED, STRUCK OUT/WITHDRAWN			18
	3	TOTAL NUMBER OF CONVICTIONS			17
	4	TOTAL NUMBER OF CASES PENDING AT THE TRIBUNAL			207
	5	TOTAL NUMBER OF CASES ADJOURNED SIN DIE			124
	6	TOTAL NUMBER OF LEGAL CASES ONGOING			176
	7	TOTAL NUMBER OF PETITION RECEIVED/INTELLIGENCE GATHERED			755
	8	TOTAL NUMBER OF PETITIONS COMPLAINTS REFERRED TO OTHER ACAS			43
	9	TOTAL NUMBER OF CASES CLOSED FOR LACK OF MERIT			61
	10	TOTAL NO OF CASES KEPT IN VIEW			96
	11	TOTAL NO OF CASES ONGOING NUMBER			555

### APPENDIX 3

<b>ICPC Qualitative Analysis of Asset Recovery Data in Nigeria</b>				
<b>Money Laundering Offence</b>	<b>Year</b>	<b>No. of Cases Filed in Court</b>	<b>No. of Cases that Terminated in Conviction</b>	<b>Value of Assets Recovered/Seized/Forfeited/Restrained (N)</b>
	2015	62	7	1,704,895,470.61
Corruption and Bribery	2016	70	11	663,952,846.99
Corruption and Bribery	2017	55	16	383,563,841.35
Corruption and Bribery	2018	45	24	18,516,414,000.92
Corruption and Bribery	2019	105	25	81,230,558,127.66
Corruption and Bribery	2020	73	26	82,576,924,172.00
Corruption and Bribery	2021	67	15	66,700,377,961.97
Corruption and Bribery	2022	64	19	91,012,325,307.62
Corruption and Bribery	January-September 2023	47	11	44,061,677,972.00
	<b>TOTAL</b>	<b>588</b>	<b>154</b>	<b>386,850,689,701.12</b>

## APPENDIX 4

**Table 1: Number of Conviction by the EFCC from 2015 – 2022**

YEAR	CONVICTIONS SECURED
2015	103
2016	195
2017	189
2018	312
2019	1280
2020	976
2021	2220
2022	3785
2023 (Jan - Sept)	1688

YEAR	NAIRA	US DOLLARS	GBP	EURO	CFA	YEN	CANADIAN DOLLARS	SAUDI RIYAL	DIRHAM	FRANCS	RUPEES
2015	9,485,172,780.00	22,831,523.00	147,100.00	810,920.00	86,500.00	3,588.00					
2016	135,726,509,782.88	47,786,965.66	39,295.00	31,520.00		120,141.50	117,004.00	20,456.00	8,775.00	5,000.00	2,000.00
2017	473,065,195,977.50	142,504,121.12	294,851.82	7,247,363.75				70,500.00	443,400.00		
2018	216,454,497,764.25	67,290,174.49	873,278.09	298,055.00				391,838.00	10,135.00		
2019	7,777,012,458.44	19,128,055.99	4,658,758.79	83,089.73	36,000.00	2,800.00	15,200.00	294,950.00			
2020	27,169,540,371.99	9,533,527.74	52,630.00	38,910.00		270,000.00	300				
<b>Total</b>											

Source: EFCC Report 2022

**The EFCC has likewise recovered trillions of Naira for the FGN. For example in the year ended 2021** The EFCC recovered both directly and indirectly the aggregate sum of N152, 088,698,751.64, (One Hundred and Fifty-two Billion, Eighty-eight Million, Six Hundred and Ninety-eight Thousand, Seven Hundred and Fifty-one Naira, Sixty-four Kobo), \$386,220,202.84 (Three Hundred and Eighty-six Million, Two Hundred and Twenty Thousand, Two Hundred and Two Dollar, Eighty-four Cent), £1, 182,519.75 (One Million, One Hundred and Eighty-two Thousand, Five Hundred and Nineteen Pounds, €156,246.76 (One Hundred and Fifty-six Thousand, Two Hundred and Forty-six Euro), 1,723,310.00 Saudi Riyal, 1,900.00 South African Rand, and 1, 400.00 Canadian Dollar between January and December 2021. The recovery basket also included a digital currency component with 5, 36957319 Bitcoin and 0.09012 Ethereum.

**For the year 2022 the EFCC has recovered N120 Billion and \$29m, €6.6m and £1.1m pounds** into the Proceed of Crime Accounts at the Central Bank of Nigeria. As at November 2022 the EFCC has recovered \$354m for the Nigerian Upstream Petroleum Regulatory Commission (NUPRC) in terms of royalties that one of the oil companies has not paid (these are referred to as indirect recoveries). From the former Attorney-General, Ahmed Idris, in the over a N109 billion money laundering case, the EFCC recovered over N30 Billion. In total the EFCC recovered in the year 2022, N337bn from defaulting oil firms (State House Briefing by Abdulrasheed Bawa 5<sup>th</sup> December, 2022).

**As at October 2023 the agency has recovered** a total of N27,184,357,524.52 and \$19,084,419.33 from three separate money laundering cases involving ex-Governors and some government officials (EFCC Oress Release 12<sup>th</sup> October 2023). See the other recoveries in the previous years from 2010 – 2020 in the Table 2 above.

## APPENDIX 5

NPF Quantitative Analysis of Asset Recovery Data in Nigeria								
Money Laundering Offence	Year	Type of Asset	No. Cases	No. Cases	No. of Cases	No. Cases	No. of Assets	Value/No. of Assets Recovered
	2015							
Corruption and Bribery	2016							
Corruption and Bribery	2017							
Corruption and Bribery	2018							
								4,000,000 (\$9,658)/
								N13,647,001,596.15
								(\$33,044,387)
								• \$9,561,306.75
								• £8,063.00
								• €22,029.90
Corruption and Bribery	2019		7	6	1	1	-	• RIYALS 156,731.20
								N1,495,042,727.05
								(\$3,620,045)
								\$392,035.97
Corruption and Bribery	2020		34	30	4	47	-	£15,050
								5,000,000 (\$12,106)
								/• N689,607,177.48
								(\$1,669,791)
								• \$260,350.00
Corruption and Bribery	2021		29	12	17	49	-	• £15,050
Corruption and Bribery	2022							