U4 Helpdesk Answer

U4 Helpdesk Answer 2023: 23

Corruption and anti-corruption efforts in Nigeria.

In Nigeria, widespread corruption occurs across politics and public administration where patronage networks play a dominant role. This manifests at federal, but also state and local levels of government, as well as in the judiciary, the electricity sector, and extractive industries. Several new anti-corruption laws and initiatives have been introduced in the past decade. However, resistance to reforms among some of the political class and institutional challenges have limited their impact.

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Query

Please provide an overview of corruption and anti-corruption efforts in Nigeria.

Contents

Caveat

This Helpdesk Answer was produced alongside another Answer on Corruption and anti-corruption efforts in Nigeria's electricity sector and is intended to provide a broader contextual background regarding its subject matter.

MAIN POINTS

- Corruption occurs at a high level, with politics used for the extraction of wealth and its distribution among patronage networks. Foreign actors, such as multinational companies, have been complicit in perpetrating corruption to Nigeria.
- Drivers of corruption in Nigeria include neo-patrimonialism and the so-called "resource course" linked to the country's abundance of natural resources.
- Corruption, especially bribery, takes place in many sectors, including the public administration, the judiciary, the electricity sector and extractive industries.
- A focus on corruption under the Buhari administration saw the introduction of several new laws aimed at curbing corruption. However, these have been undermined by weaknesses in anti-corruption institutions, which face challenges in performing their roles.
- Nevertheless, anti-corruption actors, including civil society organisations, continue to make addressing corruption a priority and have had some notable achievements, including in the area of

Overview of corruption in Nigeria

Background

Nigeria is the most populous country in Africa, with approximately 225 million people. It has the largest economy in Africa, with a GDP of US$477 billion (Statista 2022). Despite this, it has a low human development index score, ranking 163 out of 191 countries assessed (United Nations 2021).

The constitution of Nigeria establishes the country as a federation and confers and divides governance responsibilities between the federal and state levels. The federal government is headed by the president, with a separate national assembly comprised of a senate and a house of representatives. There are 36 states each with their own elected governor, administration and assembly (Wallace and Hoffmann 2022; Nigerian Embassy Germany n.d.).

Former president Buhari ran on an anti-corruption platform for both of his two terms, between 2015 and 2023. His anti-corruption campaign has, however, been criticised for failing to make progress and for questionable decisions to pardon persons convicted of corruption offences (Obadare 2022).

The 2023 presidential election was won by Bola Tinubu, also of the governing All Progressives Congress (Burke 2023). The elections had challenges and were considered by some commentators (Mathias 2023) not to have met the standards set by the Independent National Electoral Commission (INEC). The EU's Election Observation Mission did not consider the election free and fair, for example finding that incumbent office holders had abused their positions to distort the playing field and that there was widespread vote buying (European Union Election Observation Mission 2023 6-8).

The Presidential Election Petition Court upheld the election outcome (Ewang 2023; Premium Times 2023). Nevertheless, losing candidates vowed to proceed to the Supreme Court to challenge the dismissal of their petitions against the election results (Vanguard 2023a).

Economically, along with growing financial and tech sectors, a historic and still important source of revenue for Nigeria is the oil and gas sector (Oluwole 2023). Despite its recent decline in importance to overall GDP, oil and gas constitutes some 85% of exports and generates approximately 50% to 65% of annual government revenue (EITI n.d.; Nigeria Extractive Industries Transparency Initiative 2022, 23). Corruption has been identified a problem in the extractives sector, with a lack of transparency and weak governance identified as particular concerns (EITI n.d.).

Extent of corruption

Nigeria scored 24 out of 100 in Transparency International's 2022 Corruption Perceptions Index. This was below the regional average of 32 for Africa. It ranked 150 out of 180 countries on the index (Transparency International 2022).

The World Bank's Worldwide Governance Indicators (World Bank 2023), presented below in Table 1, place Nigeria at the lower end of the scale, indicating overall poor scores in each category. The indicators reflect a general improvement in control of corruption between 2011 and 2015, but then a decline between 2015 and 2021.

Across several further prominent good governance indicators noted in Table 2, Nigeria currently scores and ranks on the lower end of the scales.

Indicators related to control over corruption assessed under the Ibrahim Index of African Governance (Table 3) paint a more mixed picture. Between the period of 2019 and 2021, they show fluctuation between progress and regression across all indicators (Mo Ibrahim Foundation 2022) with noted improvements recorded in public procurement procedures, but apparent stagnation for other indicators such as anti-corruption mechanisms.

The Bertelsmann Foundation's Transformation Index 2022 attributed the low scores to Nigeria's failure to make progress during its recent anti-corruption campaigns and highlighted the persistence of endemic corruption at all levels of government, as well as in specific sectors such as the extractives industry (Bertelsmann Foundation 2022).

Table 1: Nigeria's results on the World Bank's Worldwide Governance Indicators at 5-year intervals

	2011		2015		2021	
	Score	**Percentile rank**	**Score**	**Percentile rank**	**Score**	**Percentile rank**
Voice and accountability	-0.71	27.23	-0.32	34.98	-0.64	30.43
Political stability	-1.96	3.32	-1.88	6.19	-1.78	6.13
Government effectiveness	-1.11	12.80	-1.09	12.50	-1.00	14.42
Regulatory quality	-0.70	27.01	-0.93	17.79	-0.93	15.87
Rule of law	-1.18	11.74	-1.03	14.90	-0.86	21.15
Control of corruption	-1.19	10.43	-1.02	13.46	-1.07	14.90

Note: The Worldwide Governance Indicators (WGI) by the World Bank (World Bank 2023) assess countries according to six aggregate indicators on a scale of -2.5 to +2.5. A higher value indicates better governance.

Table 2: Nigeria's results on a selection of prominent governance indexes

Governance indexes	Nigeria's result
Corruption Perceptions Index 2022	Score = 24/100, rank = 150/180 countries
Freedom House 2023	Score = 43/100, partly free
Civicus monitor 2022	Score = 35/100, repressed
EIU democracy index 2021	Score = 4.11/10 (hybrid regime), rank =107/167 countries
WGI: voice and accountability 2021	-0.64 (on a scale from -2.5 to +2.5) (percentile rank: 30.43)
Rule of Law Index 2022	Score = 0.41/1, rank = 118/140 countries
Press Freedom Index 2023	Score = 49.56/100, rank = 123/180 countries
Global State of Democracy 2022 (rule of law)	Score = 0.36/1.00

Table 3: Nigeria's results on anti-corruption indicators from the Ibrahim Index of African Governance

	2019	2020	2021
Anti-corruption	27.8	31.2	31.0
Anti-corruption mechanisms	47.6	47.6	47.6
Absence of corruption in state institutions	22.0	22.4	20.8
Absence of corruption in the public sector	25.9	23.8	21.6
Public procurement procedures	23.5	39.7	39.2
Absence of corruption in the private sector	20.2	22.6	25.6

Note: The Ibrahim Index of African Governance scores on a range from 0 – 100, where 100 is the best score possible.

The 2022 TRACE Bribery Risk Matrix scores Nigeria 64 out of 100 and ranks Nigeria at 156 out of 194 countries in its index. This puts Nigeria at the high risk category for bribery (Trace International 2022).

Nigeria scored 6.77 out of 10 in the Basel Institute's 2022 Anti-Money Laundering Index, ranking 17 out of 128 countries, signifying it as a high-risk jurisdiction for money laundering. Within sub-Saharan Africa, it ranks as the 10th highest risk country for money laundering, out of 26 countries assessed (Basel Institute on Governance 2022).

The mutual evaluation of Nigeria's under the Financial Action Task Force (FATF) process in 2021 reflected these concerns (GIABA 2021, 1–3). As a consequence, Nigeria was listed as a jurisdiction under increased monitoring, otherwise known as the FATF "grey list". The 2022 enhanced follow-up report indicated some, but not sufficient, progress in addressing measures identified, and it remained on the grey list in 2023 (GIABA 2022, 20).

Budget transparency has reportedly improved in recent years, with Nigeria increasing its score in the International Budget Partnership's Open Budget Survey from 21 out of 100 points in 2019 to 45 out of 100 points in 2021 (International Budget Partnership 2021). There have also been reported improvement in access to financial documents in some states (OGP 2023, 6–7; Page and Wando 2022).

Drivers of corruption

There are often a range of drivers operating at multiple levels which cause and exacerbate the extent of corruption that influence the extent of corruption existing in a setting, including its political situation, the prevailing social norms; institutional qualities and the cast of players present (Søreide 2014: 5). This Answer focuses on two drivers that have particular relevance for understanding corruption in Nigeria's electricity sector.

Neo-patrimonialism

Neo-patrimonialism plays a role in politics and public administration in Nigeria. Neo-patrimonialism refers to a political system that combines legal-rational and traditional rule systems (Oyetunde 2022). It is a system of social hierarchy based on vertical power, giving rise to patron-client networks established around a group or individual (Oyetunde 2022). In contrast to patrimonialism, which is built around social, personal relationships, neo-patrimonialism signifies a greater involvement of state structures and institutions which may be exploited to divert public resources for private gain (Oyetunde 2022).

Neo-patrimonialism has hindered democracy in Nigeria as it has led to the executives having extensive power leverage over other branches of government (Oyetunde 2022). It has involved resource extraction to maintain these positions of power held by high-ranking individuals and the diffusion of Nigerian resources through patronage networks rather than to the intended beneficiaries of public budgets (Ojo et al. 2019: 73-75, 78-79). This also occurs at the levels of state and local government, where federal funding (deriving primarily from petroleum revenue) is reportedly used by elites to build patronage networks (Page and Wando 2022).

Resource Curse

The term "resource course" is used to describe the phenomenon of how countries vested with abundant natural resources are often confronted "with decline in terms of economic growth, and in terms of human and political development" (Amundsen 2017). This phenomenon normally manifests in settings with weak institutions and often is shaped by foreign actors, including multinational companies (Mohammed 2017). Some of the reasons natural resource abundance can induce corruption include the large windfalls such resources create, the lack of market competition over them, and the competition over political positions such resources foster (Esu 2017, 162)

Nigeria has been labelled an archetypical case of the resource curse on account of its petroleum-extracting industry (OECD 2023). Amundsen (2017, 19) explains that despite the escalation of oil production since the 1970s, "the level of poverty has risen substantially in both absolute and relative terms." This is contrasted by the fact that oil revenues have disproportionately benefited ruling elites through systemic corruption, embezzlement, and capital flight (Amundsen 2017: 20). It is also reported that external actors benefit from the resource curse through corruption; for example, the two multinational oil companies Eni and Shell are alleged to have paid over US$1 billion in bribes to members of former president Goodluck Jonathan's administration in exchange for extraction rights over an offshore oilfield (Transparency International 2023).

Applying an econometric analysis of data spanning 1980 and 2015, Esu (2017) found that while the abundance of oil in Nigeria generally has generally had positive effects on total exports and imports as a ratio of GDP, it also partially restrains growth through the institutional factors it engenders, such as corruption and political instability (Esu 2017).

Main sectors and areas affected by corruption

Politics

Corruption has been reported as endemic "at every administrative level" (Bertelsmann Foundation 2022), with politics and the public administration being seen as vehicles for the extraction of wealth and its distribution among patronage networks (Ojo et al. 2019, 87-88).

Political corruption in Nigeria is prevalent, with powerful actors systematically removing resources from the public sector for their private gain.[1] Others have used the term kleptocracy to describe this phenomenon in Nigeria (Page and Wando 2022).

Elites and the political class, including law makers, have been described as "legally and illegally distributing the country's wealth among themselves" (Bertelsmann Foundation 2022). The US State Department has described corruption in government as being "massive and widespread" (US Department of State 2022). Systems of clientelism, alongside a lack of transparency in the public sector and the country's oil wealth, have been identified as causes (Ojo et al. 2019).

Clientelism refers to the giving of material goods or distributing resources or services in return for

[1] Transparency International (2009: 23) has defined political corruption as "manipulation of policies, institutions and rules of procedure in the allocation of resources and financing by political decision makers, who abuse their position to sustain their power, status and wealth".

electoral support (Lindberg, Lo Bue & Sen 2022). This may follow political, family, ethnic and religious lines. As an example, General Sani Abacha was the president of Nigeria under military rule from 1993 until his death in 1998. When he initially took power, he rewarded loyal followers with licences that enabled them to earn money from public and private enterprises (Kreck 2019).

Political corruption is particularly common at the state level, which receives around half of all government spending and where checks over finances are typically fewer than those over federally controlled funds. Some funding streams at the state level are also discretionary and outside of usual legislative oversight channels (Ojo et al. 2019).

While efforts were made to address high-level political corruption during the Buhari administration, few people were arrested and those that did were often released shortly after (Prusa 2021). A 2018 study by the NGO the Socio-Economic Rights and Accountability Project (SERAP) on impunity for corruption among high-ranking officials found that of 1,500 corruption cases analysed between 2000 and 2017, only 177 related to high-profile individuals and, of them, only 10 led to convictions. Of those 10, three received a presidential pardon and one conviction was overturned by the supreme court (SERAP 2018).

A noted example of alleged political corruption in Nigeria is the case of former president General Sani Abacha who along with his associates is alleged to have stolen billions of dollars and secreted it outside of Nigeria. Since his death, efforts have been underway to identify and return the stolen assets from jurisdictions across Europe and the US (BBC 2021).

A tranche to the amount of US$322 million has been ongoingly returned to Nigeria from Switzerland since 2018 (CiFAR 2022). This money is used to support the Targeted Cash Transfer programme, providing cash to approx. 300,000 households on a monthly basis. The World Bank has been charged with overseeing implementation of the programme, and civil society was engaged to monitor the results (Jimu 2009; CiFAR 2022).

A further US$300 million tranche was returned from Jersey and the US in May 2020. The money was transferred to the sovereign wealth fund where it is used for specific infrastructure projects. Civil society monitoring of the disbursement of the funds is foreseen in the agreement (CiFAR 2022).

Another example is the continued influence and power, including financial power, of James Ibori, the former Governor of Delta State. Despite his conviction for corruption, Ibori continues to find support and have a powerful base in Delta state (Shirbon 2023). Another is Abubakar Atiku Bagudu, who is suspected of involvement in the laundering of the Abacha funds. US$177 million held by trusts naming Bagudu and his relatives as beneficiaries were being sought for forfeiture by the US in 2020. Bagudu was, however, appointed minister of economic planning and budget in August 2023 as part of the new Tinubu administration (Prusa 2021; Abu Najakku 2023; United States Department of Justice 2020; Zainab 2023).

Corruption in politics has reportedly been facilitated by a lack of transparency in the sector. Particularly prior to the passage of the Freedom of Information Act in 2011, it was difficult to obtain information on government activities in Nigeria, although challenges still remain with its implementation (Ojo et al. 2019, 79-80). Especially problematic has been secrecy around financing and ownership in strategic sectors, including the extractive industries, defence and construction (Ojo et al. 2019, 79-80).

A particular issue that has been identified is that base salaries of politicians are often supplemented by several allowances, which form the bulk of their total income (Sahara Reporters 2022). While some salaries are made public, data published by the Revenue Mobilisation, Allocation and Fiscal Commission (RMAFC), the responsible agency often delivers incomplete allowances, or they are partially inaccessible or made only available with significant delays (Adeiye 2023).

These problems of opacity are particularly problematic at the state and local levels where auditing of financial documents "only exists in theory" (Bertelsmann Foundation 2022). The annual distribution of US$600 million to governors to counter organised crime has been highlighted as an example of this. These funds are not subject to reporting requirements and there are concerns that most are misappropriated (Bertelsmann Foundation 2022; Ojo et al. 2019, 76-78).

Vote buying and rigging have been identified in the literature as manifestations of political corruption. It is reportedly common for campaigning politicians to provide financial resources directly to potential voters and divert state resources to their constituencies, causing perceptions of politics to become distorted. People running for election have also been implicated in paying for individuals to use force to intimidate or compel voters, and to bribe public officials involved in the electoral process (Ojo et al. 2019, 81–84).

A particular issue reported is "godfatherism" in Nigeria. This is described as a practice where rich and powerful individuals sponsor candidates at elections in return for favours once elected. The intention behind this is for powerful individuals to govern by proxy and/or to direct state resources to their companies, once their favoured candidate is elected. This is facilitated by paying for campaigns, bribing party and election officials, and financing violent actors to intimidate voters (Ojo et al. 2019, 78-79).

Vote buying is reported as occurring at both the federal and state levels (Ojo et al. 2019, 82). In a 2019 UNODC survey, 21% of respondents reported that they had been offered money or favours in exchange for their national or state level vote in the previous electoral cycle (United Nations Office on Drugs and Crime 2019, 11).

A 2018 Chatham House survey found that 78% of Nigerians found vote buying or selling unacceptable, but nevertheless half thought people in their community would approve of selling their vote (Hoffmann and Patel 2022, 10, 19).

A notable case has been the ongoing investigation and prosecution of Sambo Dasuki since 2015. Dasuki was a former national security adviser, who was alleged to have diverted around US$2 billion from funds allocated for security measures to political campaigning, including for former president Goodluck Jonathan (Ojo et al. 2019, 81–82; Akinkuotu 2022).

Public administration

Bribery occurs not only at a higher political level, but also at lower levels of public administration , marking it an example of the endemic petty corruption affecting Nigeria.[2] In Transparency

[2] Transparency International (2009: 33) defines petty corruption as the "everyday abuse of entrusted power by low and mid-level public officials in their interactions with ordinary citizens".

International's Global Corruption Barometer 2019, 44% of Nigerian public service users reported paying a bribe for services in the previous 12 months (Transparency International 2019). In a 2019 survey conducted by the United Nations Office on Drugs and Crime (UNODC), 30% of survey respondents who had contact with a public official in the previous 12 months reported having paid a bribe and having done so an average of six times. The total value of bribes annually paid was estimated at NGN675 billion (approx. US$887 million) (United Nations Office on Drugs and Crime 2019, 5–6).

Both 2019 surveys identified that most bribes are paid when interacting with police officers. The UNODC survey identified that this is followed by officials at the land registry and tax offices, prosecutors, public utility officers, the federal road safety corps, and judges and magistrates (United Nations Office on Drugs and Crime 2019, 7). The Transparency International survey found that parliamentarians were also perceived to be major recipients of bribes, with 60% of respondents identifying them as such (Transparency International 2019).

Another reported issue is that appointments to the public sector in Nigeria typically suffer from unfair systems of recruitment where candidates are appointed based on their networks and connections rather than on skills or experience. As highlighted in the 2019 UNODC survey, almost half of all survey respondents recruited to the public sector in the three years preceding 2019 were appointed either through nepotism and networked connections, or through bribery (United Nations Office on Drugs and Crime 2019, 64-67).

There have been persistent reports of "ghost workers" – the fictitious appointment of well-connected individuals who are employed in the public sector and receive a salary but do not actually work. Such reports have affected lucrative federal bodies, such as the Nigerian National Petroleum Corporation, customs, army and financial institutions (Martini 2014, 7).

The Buhari administration took action against ghost workers, claiming to have eliminated approximately 80,000 cases and saving the government at least NGN288 billion (approx. US$384 million) (Udo 2018). The Tinubu administration has pledged to continue this work and, as of August 2023, was undertaking a review of the civil service payroll with the central bank (Abiodun 2023).

Judiciary

The constitution guarantees the independence of the judiciary in Nigeria, and judicial rulings are generally well respected. However, while the judiciary has achieved some independence in practice, corruption and political interference pose challenges. (Bertelsmann Foundation 2022; Freedom House 2022; US Department of State 2022).

Particular problems have been identified with political influence over judges at the state and local levels, and there is a widespread perception and reporting that bribes are given to progress cases and secure a favourable outcome (US Department of State 2022). Corruption within the judiciary has been highlighted as one of several factors impeding smooth access to justice for Nigerian citizens (Vanguard 2023b).

The Independent Corrupt Practices and other Related Offences Commission (ICPC), a national anti-corruption institution, estimates that approximately NGN9.5 billion (approx. US$12 million) in bribes had been offered and paid to lawyers and judges between 2018 and 2020 (BusinessDay 2023).

Concerns around the appointment and dismissal of judges have also been raised in the literature, with politicians reportedly having substantive influence over judicial positions (Ononye et al. 2020, 66–70). A high-profile example was the resignation of Chief Justice Walter Onnoghen in 2019. Shortly before the general elections, he was found in breach of the code of conduct for public officers by failing to declare foreign accounts and assets (Okakwu 2019). However, the process in removing him was questionable and, some argue, politically motivated. There have been suggestions that the executive interfered to appoint a new chief justice who would be more favourable to the government in upcoming hearings over the validity of then president Buhari to serve another term (Bertelsmann Foundation 2022). This led to a reaction from the UN Special Rapporteur on the independence of judges and lawyers, who indicated that the actions "may constitute a grave attack on judicial independence" (United Nations 2019).

Additionally, funding for the judiciary is constitutionally guaranteed, and relevant legislation specifies that the judiciary is to be paid directly from the federation account, but federal and state governments have been accused of withholding payments to influence the judiciary (US Department of State 2022).

Extractive industries

Nigeria is the largest oil producer in Africa and the 12th largest in the world. Despite its recent decline in importance to overall GDP, oil and gas constitutes some 85% of exports and generates approximately 50% to 65% of annual government revenue (EITI n.d.; Nigeria Extractive Industries Transparency Initiative 2022, 23), meaning the losses caused by corruption within the extractives sector have significant ramifications for the national budget.

A lack of transparency and weak governance have been identified as particular concerns that enable corruption to take place (EITI n.d.). The wealth generated from extractive industries has supported what authors refer to as a "rentier state", where political actors control the state to extract financial resources from wealth generated by oil and gas (Ojo et al. 2019, 74–75; Martini 2014, 3). The centralisation of power and the prevalence of patronage networks in Nigeria have been attributed to this oil and gas wealth (Ojo et al. 2019, 74–75)

Alongside direct embezzlement of oil and gas money, cases of bribery involving foreign companies exporting corruption to Nigeria in the oil sector have been a factor for several years (Martini 2014, 7). In 2022, as part of the multi-country case against Glencore, Glencore Energy UK Ltd agreed to pay over US$400 million after admitting it paid more than US$29 million in bribes to officials in several West African countries, including Nigeria. The UK investigation specifically revealed that Glencore in Nigeria, Equatorial Guinea and the Ivory Coast "used well-connected local agents to funnel bribes into state-owned oil companies and government ministries, often disguising a bribe as an unspecified "service fee", "signing bonus" or "success fee" in financial reports" (UK Serious Fraud Office 2022).

In 2021, Nigeria passed a new law to curb corruption in the oil industry. The 2021 Petroleum Industry Act provides a new legal, as well as fiscal and regulatory, framework for the petroleum industry in Nigeria that includes principles of transparency, accountability and good governance (EITI n.d.; Freedom House 2022).

Electricity generation and distribution[3]

Only an estimated 62% of Nigerians have access to electricity, while those with access experience regular interruptions (Obar et al. 2022, 234–35).

Corruption occurs across the electricity value chain, and having highly connected and powerful actors involved in electricity generation and distribution reportedly limits the scope for a crackdown in the sector due to their political influence (Roy et al. 2023, 5).

Since privatisation in 2013, the Nigerian electricity sector has comprised of a complex ecosystem of actors. These include six generation companies (GENCOs), 11 distribution companies (DISCOs) and the Transmission Company of Nigeria (TCN). It also includes the Nigeria Electricity Regulatory Commission (NERC), which was established as an independent regulator under the same process (Obar et al. 2022, 234–35; Roy et al. 2023, 3).

The privatisation process itself appears at least in part to have been influenced by corrupt networks: "large politically connected firms in Nigeria were able to distort privatisation policies using their connections" (Roy et al. 2023, 4).

A 2017 study by SERAP found that power generation had decreased since privatisation; among the causes identified were corruption and impunity in the sector, alongside vandalism and attacks from communities in the resource rich regions of Nigeria. It estimated that corruption had resulted in the loss of NGN11 trillion (approx. US$14.5 billion) since 1999 and predicted this could reach NGN20 trillion (approx. US$26.5 billion) by 2027 (SERAP 2017).

Alongside high-level corruption, low level corruption is also reported to occur on the part of the DISCOs, with 34% of Nigerians who used public services in the year prior to 2019 reporting having paid bribes to utilities officials (Pring and Vrushi 2019, 49).

Procurement

Public procurement accounts for between 10% to 25% of Nigeria's annual GDP (Williams et al. 2023) and estimates have been made that between 60% to 75% of all reported corruption in Nigeria is linked to public procurement cases. A particular risk is large infrastructure projects (Ojo et al. 2019, 77–78).

Measures to reduce corruption were introduced through the establishment of the Bureau of Public Procurement in 2007 and the introduction of the Public Procurement Act. Under these reforms, all public procurement should be conducted at arms-length from politicians through the bureau. These rules though are reportedly routinely ignored, with politically exposed persons often getting government contracts either directly or by hiding behind shell companies (Ojo et al. 2019, 77–78).

An e-procurement system was introduced in 2016 to improve transparency in the area. There are concerns, however, that this does not address the use of politically connected networks to secure contracts, even if transparency has improved (Williams et al. 2023).

[3] For a more detailed overview, see the 2023 Helpdesk Answer on Corruption and anti-corruption efforts in Nigeria's electricity sector.

Legal and institutional anti-corruption framework

Legal framework

International and regional conventions and standards

Nigeria has been a party to the United Nations Convention against Corruption (UNCAC) since 2004 (United Nations n.d.). Both the first and second cycle reviews under the UNCAC review mechanism have been completed and all relevant documents are online (UNCAC Coalition 2023). Nigeria has been a party to the African Union Convention on Preventing and Combating Corruption since 2006 (African Union 2023). Nigeria played a leading role in the development of the African Union's Common African Position on Asset Recovery (African Union 2020). As a member of the Economic Community of West African States, it adopted the ECOWAS Protocol on the Fight against Corruption in 2001.

Nigeria is a member of the Inter-Governmental Action Group against Money Laundering in West Africa (GIABA), the FATF-style regional body. In 2021, and later again in 2023, Nigeria was added to the FATF "grey list", meaning strategic deficiencies were reported in its anti-money laundering and counter-terrorist financing (AML/CTF) framework (Financial Action Task Force n.d.). The country has since made a high-level political commitment to work with the FATF and the regional body to strengthen the effectiveness of its AML/CFT regime (FATF 2023) and introduced the Money Laundering Act 2022 to improve its AML legal framework (Balogun et al. 2022).

Since 2006, Nigeria has been a member of the Open Government Partnership. Despite initial strong progress, the results of its second action plan, which ended in 2022, indicated that progress had not been made across 12 of the 16 commitments made towards open governance. Nigeria has recently submitted its third action plan for 2023 to 2025 (OGP 2023, 1-3).

In 2021, Nigeria became the 8th country to join the Beneficial Ownership Leadership Group in 2022, demonstrating its commitment to strengthening beneficial ownership information (OGP 2022). In May 2023, Nigeria launched the Open Central Register of Beneficial Ownership, requiring companies to submit information on Persons with Significant Control (PSC) (Corporate Affairs Commission 2023).[4]

Nigeria has been a part of the Extractive Industries Transparency Initiative (EITI) since 2007. It was last validated in 2009, where it was rated as having "satisfactory progress", the second highest rating at the time (EITI 2019). As of August 2023, it is undergoing the next validation (EITI n.d.). Nigeria was the first country in the world to introduce a specific legislative act to support its work around the EITI process, and has established the Nigeria Extractive Industries Transparency Initiative Secretariat (NEITI) as a federal agency to strengthen its work around the EITI (Nigeria Extractive Industries Transparency Initiative n.d.). According to the World Bank (2020), engaging with the EITI process has also apparently strengthened oversight from legislative bodies in the oil and gas industry and led to Nigeria working

[4] A person is considered to hold significant control when they have direct or indirect holding of at least 5% of the issued shares, interests or voting rights in a Company or an LLP (Corporate Affairs Commission 2023).

with a range of stakeholders to improve transparency in this area. However, Ejiogu et al. (2019) have expressed scepticism about the initiative's success, finding the national government maintains excessive influence over elements of it.

Domestic legal framework

The two principal pieces of anti-corruption legislation are the Independent Corrupt Practices and Other Related Offences Act 2000 (ICPC Act) and the Economic and Financial Crimes Commission Act 2004 (EFCC Act).

The ICPC Act criminalises "direct or indirect giving/offering and receipt of bribes or gratification for the purpose of influencing official acts related to official duties" (Ntido 2022). Public officials are defined in the ICPC Act as officials employed or otherwise engaged in public service at any of the federal, state or local government levels, as well as in public corporations or private entities owned by governments or agencies. It also includes members of the judiciary and elected or appointed officials and members of parliament. Bribery of foreign officials is partially criminalised under the ICPC Act and the criminal code (United Nations Office on Drugs and Crime 2014, 3-4), while bribery within the private sector is criminalised under the EFCC Act (Ntido 2022).

Embezzlement is similarly criminalised under the ICPC Act, as well as under the criminal (applicable to Southern Nigeria) and penal (applicable to Northern Nigeria) codes, while abuse of function is covered by the ICPC Act and criminal code. Failure to declare assets is an offence under the Code of Conduct Bureau and Tribunal Act 1991 and the ICPC Act includes a rebuttable presumption of illicit enrichment (United Nations Office on Drugs and Crime 2014, 4-5). Influence peddling is not explicitly criminalised in Nigeria (Ntido 2022).

Money laundering is criminalised under the EFCC Act, ICPC Act and Money Laundering (Prevention and Prohibition) Act (MLA). The 2022 MLA was a response to placement on FATF's grey list and introduced penalties for avoiding cash transaction limits by breaking up transactions (so-called "smurfing" actions), expanded the range of businesses subject to money laundering compliance requirements, enhanced know-your-customer rules for proxies or agents and politically exposed persons, and expanded the scope of suspicious transaction reporting. It also removed the need for a specific predicate offence to have taken place (Balogun et al. 2022).

Freedom of information is guaranteed under the Freedom of Information (FoI) Act 2011 (Freedom House 2022). This has been bolstered by the introduction of financial transparency policy and implementation guidelines in 2019, which are designed to set minimum financial disclosure requirements for ministries, departments and agencies and to support a 2016 whistleblower policy which rewards citizens for providing information on public corruption (OGP 2023, 10).

Civil society has, however, criticised government agencies for the failure to release information under the FoI Act, and only two of 36 states had established their own freedom of information legislation 10 years after the passing of the federal law (Freedom House 2022). Furthermore, criticism has been levied that the portal used to collect information under the financial transparency policy and implementation guidelines has been dysfunctional and contains links to key documents are reportedly broken (OGP 2023, 10).

The government admitted in 2022 that momentum around whistleblowing had declined; in response, it announced plans in December 2022 to introduce a new whistleblower protection law (Angbulu 2022). A previous draft law was criticised in 2018 for only covering public sector employees and not protecting whistleblowers before the onset of possible retaliation (PLAAF 2018).

The Electoral Act 2022 sets out the limitations on election expenses, the election expenses of political parties and the disclosures that must be made by political parties to record all monetary and other forms of contributions received by the party (Federal Republic of Nigeria 2022, 390-391). The European Union Election Observation Mission (2023: 6) to the recent general election found that in spite the Act, vote-buying continued to occur and gaps persisted in the accountability and transparency of INEC.

In 2020 and 2021, Nigeria passed respectively the Companies and Allied Matters Act (CAMA) and the Petroleum Industry Act, which have reportedly increased corporate transparency (OGP 2023, 5, 13-15).

The CAMA provides that all companies registering with the Corporate Affairs Commission (CAC) from January 2021 must provide beneficial ownership information, including in all annual financial returns or whenever there is a change in ownership (OGP 2023, 13-15; Open Extractives 2023). Nigeria established its public beneficial ownership registry in 2023 (Corporate Affairs Commission n.d.).

The Petroleum Industry Act 2021 aimed, among other reforms, to increase transparency in the oil and gas sectors. It tightened transparency and reporting obligations on the Nigerian National Petroleum Corporation, the only entity licenced to operate in the petroleum industry in Nigeria. This change means that audited accounts are now prepared in line with the International Financial Reporting Standards and that the company is bound by the Nigerian Code of Corporate Governance (PricewaterhouseCoopers 2021, 43). However, the Executive Director of the independent parliamentary monitoring organisation OrderPaper Nigeria expressed concern that the Act could entrench the "perceived closed character of the petroleum industry" by failing to adequately fund the Fiscal Responsibility Commission established to ensure revenues sourced from extractives benefit the Nigerian public (Kingsley 2022).

In 2022, Nigeria passed the Proceeds of Crime (Recovery and Management) Act. This new law, for the first time, allows for the proceeds of crime to be recovered through non-conviction-based proceedings. It can be applied after the initiation of criminal or civil proceedings against an individual and allows for the court to make a freezing order, preventing disposal of these assets before a final judgement (Onyiuke 2023). The act also requires each relevant prosecuting authority to collectively establish a proceeds of crime (management) directorate, responsible for overseeing and managing frozen and recovered funds (Onyiuke 2023), which can have civil society participation (OGP 2023, 5). The establishment of a public register of recovered assets is also included in the act (OGP 2023, 5).

Institutional framework

Anti-corruption institutions

The Economic and Financial Crimes Commission (EFCC) is the principal agency responsible for addressing financial crime in Nigeria. It has responsibility for investigating and prosecuting all economic and financial offences, including money laundering (EFCC Act).

Alongside the EFCC, the ICPC is the other main anti-corruption agency. The ICPC has the mandate to address corruption specifically, through its power to investigate and prosecute all offences under its parent legislation, the ICPC Act (GIABA 2021, 33).

The Code of Conduct Bureau (CCB) also plays an important role in addressing corruption in the public sector. It manages the asset declaration regime, receiving complaints about non-compliance or breaches of the code of conduct (CCB n.d.). It can conduct investigations and refer suspected cases to the Code of Conduct Tribunal (CCT). The CCT is able to adjudicate any cases of breach of conduct referred to it by the CCB (GIABA 2021, 33). It is important to note that the CCB and CCT have a special place within the legal order as both are established under the constitution of Nigeria. This means that, while all other agencies involved in anti-corruption need to refer to the Ministry of Justice in the use of their powers; the CCB and CCT are able to act autonomously (GIABA 2021, 33).

Both the EFCC and IPCC have reportedly in recent years shifted focus from pursuing criminal charges, which have tended to be resource and time-heavy, to embracing the use of non-conviction based forfeiture and plea bargains, thus increasing the recovery of the proceeds of corruption and other financial crimes (Prusa 2021). Since 2001, the ICPC has also introduced anti-corruption and transparency units (ACTUs) in ministries, departments and agencies (MDAs), which aim to "examine and review corruption-prone systems, practices and procedures, enlist the support of other public officers in fighting corruption, develop a code of ethics for staff within MDAs and ensure strict compliance with same; and conduct regular anti-corruption sensitisation" (ICPC 2020). As of 2020, 445 units had been established across MDAs (ICPC 2020).

The work of EFCC and IPCC has, however, been criticised for a focus on low and mid-level officials over high-level actors involved in corruption. Part of the reason for this seems to be procedural delays during the judicial process for high-profile cases (US Department of State 2022), which would likely make lower-level cases seem like easier wins. Some also attribute this to waning political will for prosecution of high-profile cases during the second Buhari term, with the attorney general having "more or less stopped short of taking serious action" (Bertelsmann Foundation 2022).

Reporting to such institutions capable of taking action on corruption is also low. In 2019, only 3.6% of persons who indicated they had paid a bribe in the past 12 months stated they had gone to the authorities to report the offence; 43% of these went to the police with their concerns, as opposed to 8% who went directly to an anti-corruption agency (United Nations Office on Drugs and Crime 2019, 9).

There are allegations that both the ICPC and EFCC have been used to discredit political opponents and that appointments to these agencies are heavily politicised. This has compromised perceptions of their independence (Ojo et al. 2019, 86-87).

Financial intelligence unit and institutions responsible for addressing money laundering

The Nigeria Financial Intelligence Unit (NFIU) is responsible for receiving suspicious transaction reports, analysing them and disseminating the reports spontaneously and upon request to authorities responsible for addressing crime. The NFIU acts autonomously and receives information related to money laundering, predicate offences, terrorist financing and the proceeds of crime. In the 2021 GIABA/FATF assessment, it was deemed to have "well-resourced ICT with trained operatives" and was considered to provide quality intelligence to law enforcement, but was judged to have inadequate reach across the country due to a lack of personnel (GIABA 2021, 63-64).

The NFIU was suspended from membership of the Egmont Group of Financial Intelligence Units in July 2017 due to concerns over data protection, as well as its legal basis and operational autonomy. Nigeria responded by introducing the NFIU Act which addressed these concerns and the NFIU was reinstated with full rights in September 2018 (GIABA 2021, 81). In June 2023, the NFIU announced it had an agreed an Action Plan with FATF listing necessary steps to for Nigeria to exit the grey list and was currently working with national stakeholders to implement it (Shuaibu 2023).

Auditor general

The Office of the Auditor General for the Federation (OAuGF) was established in its current form under the 1999 constitution, as amended. Sections 85 and 86 specify that the office is required to audit: i) the public accounts of the federation, and ii) all ministries, agencies and commissions, including the courts. It does not have the power to audit parastatal organisations, however, nor does it have the competence to audit state-level finances (Office of the Auditor General for the Federation 2016, 7-9).

While OAuGF is constitutionally independent, functionally it is dependent on the government for resources and staffing and, in some years, the full budget approved by the national assembly has not been dispersed to the OAuGF (Office of the Auditor General for the Federation 2016, 36-38).

Further challenges identified by OAuGF itself include: the fragmentation of the public audit system in Nigeria, with 73 auditors general in operation for the different levels of government; the lack of trained personnel at all levels; the lack of full independence of the auditor general; and reported poor cooperation between the auditors general and anti-corruption bodies (Office of the Auditor General for the Federation 2016, 36-37).

Public Complaints Commission

The Public Complaints Commission acts as Nigeria's ombudsman office. Its primary purpose is to conduct "impartial investigations on behalf of the complainants who feel aggrieved by the action or inaction of the government or local government or private companies" (Public Complaints Commission 2019).

Commissioners are appointed for three years, one-time renewable terms, by the national assembly and have the power to initiate investigations upon complaint and of their own volition. After concluding an investigation, they may make a recommendation to the appropriate authority for remedial action or potential prosecution. Complaints can only be lodged by individuals once all other avenues are exhausted (Igwenyi et al. 2020, 33-34) .

Several challenges with the exercise of the functioning of the commission have been detailed in the literature. This includes: a lack of visibility among the population as an avenue of complaint; insufficient resources to effectively carry out its mandate; the ability of parliament to remove commissioners at any time, making them vulnerable to political influence; the lack of powers to enforce recommendations made to other agencies after a finding; and the high burden of exhaustion of all other remedies (Igwenyi et al. 2020, 35; Ifejika 2023).

Other stakeholders

Media

Nigeria scored 43/100 in the 2023 Press Freedom Index, classifying it as a "partly free" media landscape and making it the lowest ranked country of ECOWAS member states (RSF 2023).

Despite a vibrant media landscape with many diverse actors on the scene (RSF 2023), Freedom House has reported that "officials restrict press freedom by publicly criticizing, harassing, and arresting journalists, especially when they cover corruption, human rights violations, separatist and communal violence, or other politically sensitive topics" (Freedom House 2022).

Twitter was banned for seven months in 2021 and 2022 (Amnesty International 2022), and Nigeria's Centre for Journalism Innovation and Development documented 53 attacks against journalists in 2022, with the National Broadcasting Commission suspending the licences of 53 radio stations that had failed to pay their licensing fees in the same year (Freedom House 2022).

Despite these challenges, the media in Nigeria has been a consistent source of information on corruption taking place in the country (Suleiman 2017). To date, several news outlets in Nigeria have broken important corruption stories and have dedicated sections and are reporting consistently on corruption, including major media outlets such as Premium Times, Sahara Reporters, and The Guardian Nigeria.

Civil society

Civil society in Nigeria is diverse, numerous and actively engaged in political discussions, often cooperating on important issues to hold the government to account and civil society organisations (CSOs) are at times included in the decision-making process by political actors (Freedom House 2022; Bertelsmann Foundation 2022).

Nevertheless, a challenge comes in the form of the political leadership ignoring civil society when it suits them (Bertelsmann Foundation 2022). Concerns have also been raised about the ability of the Corporate Affairs Commission to exercise broad control over CSO management through the CAMA legislation (OGP 2023, 5). The government has also been accused of clamping down on protests in recent years (Amnesty International 2022; US Department of State 2022).

CSOs have been particularly active in analysing government budgets, tracking implementation, following development projects and exposing corrupt practices in the public administration. They have also supported whistleblowers and initiated public interest litigation around good governance in Nigeria (Ojo 2020).

SERAP for example, has been involved in bringing lawsuits against the government for failure to adhere to legal requirements (SERAP n.d.), and has launched multiple freedom of information requests to advocate for greater transparency. In 2023, SERAP successfully obtained a court order requiring the government to provide public accounts for how funds deriving from the Abacha case had been spent under successive presidencies (SERAP 2023).

BudgIT has produced a service delivery tracker, Tracka, which enables citizens to track and give feedback on public projects in their community (BudgIT n.d.). This project equips citizens with the tools to demand transparency and accountability in service delivery (BudgIT n.d.).

Transparency International's chapter in Nigeria – the Civil Society Legislative Advocacy Centre (CISLAC) – is active across several areas of anti-corruption (CISLAC n.d.). It has been particularly active in engaging on and holding the government to account in achieving its commitments around the Global Forum on Asset Recovery and in advocating for the successful conclusion of the Common African Position on Asset Recovery (CISLAC 2020).

Asset recovery has been a particular area where civil society has managed to advocate for greater participation and transparency. CSOs are now almost always consulted before and after repatriation, and government and civil society has worked together to prevent the theft of returned assets (Prusa 2021).

Civil society also plays a positive role in holding officials to account in the recent election. Organisations were praised for offering a non-partisan assessment of INEC's conduct during the election and for calling for greater accountability and transparency. This involved mobilising and gathering reports from citizen observer groups (European Union Election Observation Mission 2023).

Lastly, there may be opportunity to scale up the role of other stakeholders in fighting corruption in Nigeria. For example, Hoffmann and Patel (2021) explain how religious organisations play a critical role in Nigerian life, including in the area of service provision, and highlight the potential of carefully designed faith-based anti-corruption interventions.

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