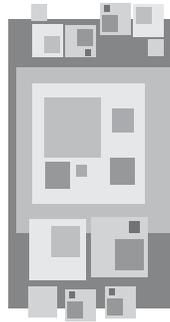




**A SHORT GUIDE ON
ASSETS DECLARATION
BY PUBLIC OFFICIALS**



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EXECUTIVE SUMMARY

1

Assets declaration serves as a tool for detecting and preventing illicit enrichment and conflicts of interests among public officials in many

2

Not all countries with an assets declaration regime in place require all employees in the public service to make such declarations.

3

Numerous assets declaration regimes do not make it explicitly mandatory for the affected categories of public officials to disclose their declared assets beyond mere

4

Nigeria falls in the category of states where ensuring full compliance with the ample provisions of the law on assets declaration is further exacerbated by a pervasive culture of resistance to the public disclosure of declared

5

The Guide establishes that the transparency and accountability benefits provide strong reasons for the custodians of the assets declared by public officers to release such to members of the public in furtherance of the national, regional and

6

It also provides insights on the legal and policy pathways towards implementing the extant laws and realizing the ends of transparency and

7

It examines the legal framework of the assets declaration systems as well as the institutional arrangements for their management.

It reviews the categories of public officials and related individuals who are required to submit declarations, as well



OBJECTIVES

1

To facilitate the strengthening of the operational capacity of public officers, government functionaries and institutions involved in the implementation and daily management of asset and income disclosure systems in Nigeria.

2

To inform the legal and policy discourses around these issues through a good practice manual and other tools. In summing up, the Guide proffers capacity-building strategies and tools covering practical implementation aspects of such systems, highlighting good practices by pooling existing knowledge in the field and analyzing comparative country systems to draw relevant lessons for Nigeria.

CONCEPTUAL OVERVIEW AND PROGNOSIS

A

Assets declaration, declaration of interests, and financial disclosures are quickly a fundamental tool for anti-corruption agencies and/or governments to fight corruption throughout the

B

The roots of these instruments lay in efforts at addressing concerns by citizens about the honesty of their public servants and political office holders in several countries.

C

Transparent assets disclosure systems can be used to spot problems early in a person's tenure and used as prima facie evidence in either criminal prosecution or civil asset

D

Empirical research studies have proven that an asset declaration open to public scrutiny is a way for citizens to ensure leaders do not abuse

E

A transparent and verifiable assets declaration system is therefore a way to deepen the issues of ethics and integrity in the political classes.

F

As part of an overall anti-corruption strategy, they help ensure that scarce resources are spent honestly and wisely. In this way, we help citizens get the health care, the education, the roads and the quality of life they have paid for and deserve.



NORMATIVE FRAMEWORK OF ASSETS DECLARATION IN NIGERIA

Assets declaration, declaration of interests, and financial disclosures are quickly a fundamental tool for anti-corruption agencies and/or governments to fight corruption throughout the world. Among these are;

A

**United Nations
Convention against
Corruption (UNCAC)**

This requires States Parties to comply with a broad range of measures aimed at preventing and combating corruption, including but not limited to the establishment of ethical codes of conduct for public officials.

B

**African Union Convention
on Preventing and
Combating Corruption (AU
Convention)**

This addresses several aspects of corruption, including concealment of property by public officials and illicit enrichment.

C

**ECOWAS Protocol on the
Fight against Corruption**

This seeks to promote and strengthen development among the state parties in their efforts towards preventing corruption and also creating opportunities for state parties to have bilateral relations. It is important to note that Nigeria is a state party to all these treaties and is therefore bound by their tenets under international law.

FULL MANDATES AS EXPRESSED UNDER THE CFRN

A



Receive declarations by public officers made under paragraph 12 (sic) of Part 1 of the Fifth Schedule to this Constitution;

B



Examine the declarations in accordance with the requirements of the Code of Conduct or any law;

C



Retain custody of such declarations and make them available for inspection by any citizen of Nigeria on such terms and conditions as the National Assembly may prescribe;

D



Ensure compliance with and, where appropriate, enforce provisions of the Code of Conduct or any law relating thereto;

E



Receive complaints about non-compliance with or breach of the provisions of the Code of Conduct or any law in relation thereto, investigate the complaints and, where appropriate, refer such matters to the Code of Conduct Tribunal

F



Retain custody of such declarations and make them available for inspection by any citizen of Nigeria on such terms and conditions as the National Assembly may prescribe;

G



Ensure compliance with and, where appropriate, enforce provisions of the Code of Conduct or any law relating thereto;

RECOMMENDATIONS



To the CCB

The administration of an efficient asset disclosure system requires a monitoring and evaluation agency to collect and verify information and investigate, prosecute and sanction those who fail to comply. The CCB should promote transparency and accountability by granting access for reasonable requests.

The use of technology can improve the effectiveness and efficiency of asset declaration schemes by increasing compliance and decreasing management costs. The use of technology can contribute to reducing human error in the submission process, increasing the efficacy of the verification process and facilitating public access to asset declaration information.

In this regard, the CCB should study the assets declaration systems in Argentina, Bhutan, the Philippines and Thailand, among others, with a view to improving on the execution of its mandate.

To Federal and State Governments

The leadership of the three branches of government – executive, legislative and judiciary – and senior career civil servants should file asset declarations before and after taking office as well as periodically (annually or every two years) during office. It should be a routine observance across all tiers of governance in Nigeria.

In light of the lapses and laxities that have been witnessed in coordinating the obligations of public functionaries to declare their assets, all tiers of government should consider setting up independent and distinct administrative units to monitor compliance; to collate and publish summaries of submissions from each of the three branches of government such that it will become easier for the CCB and the civil society to know which officials are defaulting in which of the three branches of government.

RECOMMENDATIONS



To the Attorney General of the Federation

The Attorney-General of the Federation (AGF), as Chief Law Officer, should initiate executive bills to correct any perceived legislative flaws and to strengthen the proper interpretation of the provisions of the extant laws on assets declaration.

Further to the above, the critical areas of focus of the AGF's intervention should be on the verifiability of declared assets (CCB to verify all declarations received and to require public officers to amend declarations or seek clarification appropriately in cases of any inconsistencies or inadequacies); public disclosure (to provide for public disclosure, limited or otherwise, but certainly not in its current form); and the clarification of "gifts" (insertion of guideline provisions as to what is reasonably attributable to "gift" .

To Federal and State Governments

Through proactive interpretation, the law courts in Nigeria should be willing to pronounce against unduly withheld access and to progressively entrench the culture of transparency and accountability in governance as has become the trend in other open and democratic societies.

Rather the often antagonistic attitude that many judges of the superior courts exhibit towards lawyers and litigants in anti-corruption matters, in general, and assets declaration cases, in particular, the Chief Justice of the Federation as well as the heads of judicial organs at the federal and state levels should encourage all judges to support the fight against corruption in high and low places in Nigeria. Practice directions should be initiated to guide the courts in expediting corruption cases.

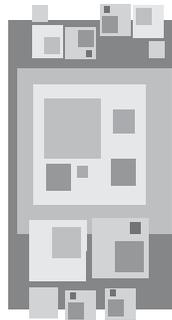
RECOMMENDATIONS



To the Civil Society

The organized civil society should lead vigorous campaigns for the use of technology for managing assets declarations throughout Nigeria. The specific areas of activism should include creating and managing a register of officials obligated to file; keeping track of the number and identities of the officials occupying these positions and their career development over time; notifying officials of their obligations to file within deadlines; developing forms for submission, in some cases online forms; receiving asset declarations and conducting a formal review for completeness and consistency of declared information; contacting filers to complete and clarify incomplete declarations; transferring data from the declarations to a database for facilitating retrieval of information, verification, data tacking and publication of data; and securing safe storage and easy retrieval of declared information.

Learning from past approaches and current practices, the organized civil society should advocate for targeted verification of declared assets. In this regard, focus should be on declarations of high ranking officials (this requires a system for maintaining an updated database of senior officials and their rank); declarations of officials from certain agencies (tax, customs, etc) who have higher risks of corrupt behavior; declarations of officials with particular duties and functions regardless of the agency they work for (managing state resources, procurement, licenses and permits, transactions with private sector and the public); declarations for which red flags have been detected or allegations of misconduct have been made; and random verification of a number of asset declarations.



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