



**ANTI-CORRUPTION STRATEGIES AND THE CHALLENGES OF
DEEPENING DEMOCRATIC GOVERNANCE IN NIGERIA: AN
ASSESSMENT OF CODE OF CONDUCT BUREAU (CCB)**

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Abstract

This paper examined the anti-corruption strategies in Nigeria and the challenges faced in deepening democratic governance, with a particular focus on the role of the Code of Conduct Bureau (CCB). The CCB plays a crucial role in promoting transparency, accountability, and ethical conduct among public officials. However, it faces various challenges that hinder its effectiveness. The paper was guided by institutional approach which based its interpretations of efficiency of governmental on the qualities of its salient institutions. The paper utilized both historical and descriptive methods; thus, the research design adopted is historical analysis where data was collected through secondary sources using relevant published documents and content analysis was used as research strategy for examining documents and communication artifacts in the discussion of the subject matter. It was found that the Code of Conduct Bureau (CCB) has, despite being an organisation with significant statutory duties towards the country's anti-corruption efforts as stipulated in both the Constitution and the Bureau's Act, appeared to have performed far below average in terms of its institutional efficiency in tackling corruption among the public office holders. Meanwhile, the paper associated the shortfalls in public expectation from the CCB to identifiable challenges, one of which is conflict of mandate between the CCB and other anti-graft agencies as well as political meddling in the affairs of the Bureau. As result, the paper recommended among other things, the need to strengthen inter-agency collaboration or create synergy

among institutions responsible for combating corruption together with the Code of Conduct Bureau, such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offenses Commission (ICPC). These institutions need adequate funding, technical capacity, and independence to carry out their functions effectively.

Keywords: Code of Conduct Bureau, Corruption, Democracy, Democratic Governance, Public Service

Introduction

Global poverty has corruption as both a primary cause and a big effect. It happens at all societal levels, in civil society, judicial duties, large and small enterprises and the military, and it affects almost every aspect of human activity. To put it briefly, corruption exists not only in administrations but also in greater society. In both rich and poor countries, corruption disproportionately affects the poorest sections of society and threatens political advancement, democracy, economic advancement, the environment, and public health (Abdulrasheed, 2021).

As a result, corruption has long been seen as a serious barrier to the growth and success of countries all over the world. Corruption has long been a problem in Nigeria, a nation renowned for its abundant natural resources and untapped potential. It is an epidemic that has become more or less ingrained in the culture and endangers Nigeria's efforts to prosper politically and economically (Jega, 2005). It has helped to undermine Nigeria's good moral values, culture, and reputation in the international community. It has also helped to cement good governance and consolidate democracy.

Nigeria has created a few anti-corruption institutions in its fight against corruption and related charges, but it doesn't appear that the nation is making progress. Additionally, corruption levels are still high in Nigeria despite the few laws and organisations that have been set up to combat it (Adelana, 2021). This may be because of institutional or structural failure. In particular, it can be argued that corruption has gotten out of control more so than in any other industry in Nigeria among public officials

(appointed, elected, or contracted) (Dede et al, 2021). Therefore, it is thought that the amount of corruption in the nation would be drastically reduced if it could be controlled in the public sector.

Sadly, despite its constitutional existence and specified requirements, the body (Code of Conduct Bureau, CCB) tasked with the principal function of combating corruption in the Nigerian public sector appears to be weak. The Nigerian constitution created the CCB as an autonomous body with the responsibility of promoting and enforcing ethical norms in the public sector and ensuring that public servants uphold the highest standards of behaviour. Its responsibilities include requiring public officeholders to disclose their assets, investigating and prosecuting those who violate the Code of Conduct, and enforcing sanctions for non-compliance.

In Nigeria, corruption, notably bureaucratic corruption, is not only ubiquitous but also plays a significant role in the political system of the nation. The creation of the CCB and its Tribunal was partially prompted by an understanding of the scope of this type of corruption, including its destructive effects and the necessity to combat it. However, the CCB appears helpless in the fight against corruption as its results have not been apparent, particularly given the nation's ongoing anti-corruption initiatives. Thus, the goal of this evaluation is to examine the anti-corruption policies put in place by the CCB as well as the difficulties it encounters in advancing democratic government in Nigeria. We can learn more about the larger issues surrounding corruption and democratic government in the nation by analysing the efficiency of the CCB in eliminating it.

Literature Review

The term "corruption" has been given many definitions, probably as a result of the widespread attention it has gotten in society and the fact that academic circles have overused the phrase. The broad definition of corruption is a perversion of a transformation for good or bad. In particular, breaking the law to benefit oneself or another constitutes corruption or corrupt activity (Adebayo, 2013). Additionally, corruption is defined as the illicit pursuit of riches, power, or personal advantage at the expense of the general public, as well as the abuse of governmental

authority for personal gain (Lipset and Lenz, 2000). Additionally, corruption is a behavioural tendency in which a person deviates from the formal obligations of a public role for personal, close family, private clique, monetary, or status gains. It is a behaviour that transgresses regulations and the performance of specific types of (duties) for personal advantage in terms of influence (Nye, 1967). This definition covers actions like bribery (using a reward to influence someone in a position of trust's judgement), nepotism (granting favours based on personal connections rather than merit), and misappropriation (illegally using public resources for personal gain) (Banfield, 1961).

Different people have different definitions of corruption. However, it is a "...abuse of power and public trust and misuse of official positions and responsibilities for self-serving objectives, whether for personal, private, or group gain" within the context of politics and governance (Jega, 2005). As stated by the International Monetary Fund, corruption is defined as abuse of authority or trust for private benefit: and is a temptation indulged in not only by public officials but also by those in positions of trust or authority in private enterprises or non-profit organisations (Wolfe and Gurgun 2000). Corruption is defined by Transparency International as "behaviour on the part of officials in the public sector, whether politicians or civil servants, in which they improperly and unlawfully enrich themselves or those close to them, by the misuse of the public power entrusted to them."

According to the ICPC Act of 2000, corruption encompasses bribery, fraud, and other connected offenses. Without a doubt, the definition of corruption is broad and can encompass a variety of behaviour, such as using one's position for personal gain, pleasure, influence peddling, giving advice that is not honest to get an advantage, working half a day for a full day's pay, being tardy and sloppy, and more. Even though some of these definitions of corruption date back more than a decade, recent events in Nigeria, where billions of dollars and Naira have been found to have been stolen from the government, have brought these definitions back into sharp focus. Some people in Nigeria may view this as the primary way to quickly amass a fortune. A significant portion of the Nigerian, no, African populace' degree

of poverty and misery has been further exacerbated by corruption, which takes many different forms.

Because corruption affects all facets of human interaction and activity, its scope is typically extensive. To maintain clarity and focus, this paper limits its discussion of corruption to that which occurs in both political and administrative positions, i.e. the civil service. Ekumankama (2002) states. Political corruption is when elected officials use their positions of power to enrich themselves significantly and, naturally, to enforce a sit-tight mentality in a way that excludes others. The abuse of a granted political monopoly is another name for political corruption (Ekumankama, 2002). The following are some additional instances of corruption for the sake of clarity and brevity: bribery; embezzlement; extortion; forgery and perjury; facilitation payments; fraud; kickback; electoral fraud, including rigging; the falsification of results; stuffing ballot boxes; etc.; nepotism; money laundering; blackmail; tax evasion; trafficking in migrants or human beings; smuggling; counterfeiting of currency; corrupt gifts. All of these aforementioned forms of corruption, as observed by Abdurashheed (2021), once committed by those holding public office, politicians, or bureaucrats, violate and subvert the process of governance, and hence, weaken democracy.

Conceptualizing democracy and democratic governance has attracted a great deal of debate about it. Demos, which means "the people," and Kratos, which means "to rule," are the two Greek words that democracy is derived (Ludwig, 2002). In a nutshell, the term "democracy" refers to direct, participatory, and representative forms of popular government by the people. It is often referred to as "popular sovereignty." The aforementioned viewpoint supports Abraham Lincoln's assertion that "Democracy is the government of the people, by the people, and for the people" (Cincotta, 2015); as a result, it is a form of government in which the people themselves exercise the ultimate authority, either directly in small communities or through elected representatives in large societies.

According to the International IDEA's definition of democracy (Bekaj, 2017), which holds that democracy is a political system based on public control and political equality, this attitude is corroborated. It is political equality between citizens in the exercise of that control as well as popular

control over public decision-making and decision-makers (Behrend and Whitehead, 2016). The true essence of democracy can be found in the ways that regular elections are held to legitimately elected leaders, in the ways that the process allows voters to choose their leaders liberally, in the ways that the system strategically institutionalises structures that ensure unrestricted socialisation across party lines, and in the ways that the institutions ensure inclusivity in participation in all electoral and decision-making processes. Additionally, democratic governance gauges how well fundamental rights are upheld, how responsive the government is to the needs of the populace, how transparent and accountable it is, how power is separated, how checks and balances are in place, and how well the rule of law is upheld (Okibe and Eneasato, 2020).

Due to the aforementioned characteristics of democratic practice, democracy can be categorised into electoral democracy, liberal democracy, social democracy, and participatory democracy among other types. Therefore, democracy is a traditional system that guarantees access to decent governance and lacks a totalitarian culture. Different scholarly interpretations and conceptualizations of democracy illustrate the fact that the two concepts are not interchangeable or equivalent to one another. It combines dichotomy in some way. The practice of democracy across political boundaries is a fluid system that rarely submits to any uniformity or accord, even among the developed countries that nurtured the political tradition to its current status, although democracy is widely acknowledged to consist in the various definitions advanced by scholars and practitioners.

The primary determinant of democracy is how each political system and the ruling class institutionalise, domesticate, internalise, and preserve its core values before integrating them into democratic practice. In agreement with Osabu-Kle (2000), Bratton and Walle (1997) claimed that the reason why there is a discrepancy between the true or fundamental meaning of democracy and how it is practised, which gives rise to nominal and operational definitions, is precisely why different definitions of democracy develop. While democracy's true, ideal, philosophical, or fundamental meaning does not change, it may be claimed that how democracy is practised depends on the observer. Therefore, democracy is a form of

government that operates within a representative structural framework, and democratic practice is the application of democratic principles to the real-world administration of government. Therefore, Okibe and Eneasato (2020) assert that democratic government aims to incorporate the majority of the populace in national projects, such as policy-making, rule enforcement, rule adjudication, and cooperative development activities.

In terms of corruption in the public service, the numerous reports of commissions of inquiry set up by succeeding administrations contain thorough documentation of the various manifestations of corruption in Nigeria. Both the Justice Coker Commission (1962) and the Forster-Sulton Tribunal (1956) shed light on how First Republic politicians utilised their privileged positions to syphon public funds away from state firms and companies to their respective political parties. Along with bribery, nepotism, extortion, election fraud, and other corrupt practices, these politicians were also known to have stolen and misused public monies (Nnoli, 1980). Even though it was mostly restricted to the political class at the time, corruption had a significant role in the collapse of the Republic after Nigeria's first military coup on January 15, 1967 (Diamond, 1993).

Government officials and their business associates made extensive use of the import licensing system for their financial gain during the 1970s (Ayagi, 1990). Public employees are routinely overcharged for public works contracts, and they frequently engaged in various sorts of extortion and bribery. A court investigation panel found the military guilty of excessively misusing their positions in 1976, leading to the resignation of 10 of the 12 state military governors at the time (Ereho and Oladoyin, 2000). In addition to the court, police, civil service, parastatals, and even universities, the Mohammed regime's (1975–1976) investigation also covered other significant state institutions. It culminated in the removal of over 10,000 officials, many of whom were charged with corruption-related offenses (Ereho and Oladoyin, 2000).

Following a brief lull, large-scale and high-level fraud, diversion, embezzlement, and misappropriation of public funds to finance political parties or for personal enrichment, as well as more brazen inflation of state contracts, nepotism, ostentatious display of ill-gotten wealth, stuffing payroll with ghost workers, and electoral malpractices and violence, returned

to the forefront with the return of electoral politics in 1979 (Enwera). The Second Republic's lawmakers engaged in all manner of shady corruption and unethical behaviour. Almost all public officials at this time—both career and political office holders—abused their positions of authority in overt ways. According to Lawal and Tobi (2006), political officeholders utilised their positions to syphon and improperly use public funds.

Successive military governments (1985–1999) characterised by extreme corruption, repression, and personalization of authority saw corruption permeate nearly every aspect of society, including the corporate sector and civil society, and develop into a national culture (Amuwo, 1995). The military regime led by Major-General Muhammad Buhari, which replaced the Shagari administration, was adamant about using the WAI campaign to rid Nigeria of corruption. To investigate the political figures of the Second Republic, numerous tribunals were established at both the federal and state levels. The majority of the politicians were found guilty by the Paul Omu-led tribunal, and they were given lengthy prison terms (Lawal and Tobi, 2006).

The anti-corruption campaign of the Buhari administration was not supported by the Babangida administration, which overthrew it on August 27, 1985, through a coup d'état. The following were some of the highlights of Babangida's corrupt conducts:

1. US\$2 billion Gulf war wind fall in 1991.
2. 30% of oil revenue diverted to frivolous uses through- out the time.
3. Huge extra-budgetary spending: 1989 = N15.3 bil- lion, 1990 = N23.4 billion, 1991 = N35 billion, 1992 = N44.2 billion, 1993 (by August) = N59 billion.
4. US\$200 million siphoned from the Aluminum Smelter project.
5. N400 million wasted on the Better Life Project.
6. Colossal Corruption at the Nigerian National Petroleum Corporation (NNPC), for example, US\$101 million for the purchase of strategic storage facilitation (Lawal and Tobi, 2006)

General Babangida and the Governor of the Central Bank of Nigeria (CBN) were accused of a clandestine spending spree and frivolous looting by the Okigbo panel, which the General Sani Abacha-led administration set up to

investigate the Babangida administration (Anazodo et al, 2012; Ijewereme and Dunmade, 2014). Following in the footsteps of the Babangida administration in plundering the public coffers was the Abacha regime, which succeeded the temporary National Government. In just 5 years, he accumulated more money than the majority of Black African nations combined, turning the entire nation into an extension of his estate; and it was reported that a total of N63.25 billion had been taken back from the Abacha family. In reality, portions of the fabled stolen money of Abacha's family are still being reclaimed today (Ijewereme Dunmade, 2014).

The widespread plunder of the state money is not an aberration under the Abdusalam administration. A stunning revelation was revealed by the Christopher Kolade Commission, which was established to investigate the contracts, licenses, and appointments issued during the Abdusalam administration. The panel discovered that the Abdusalam administration made a mockery of any sense of discipline and probity and did so on a scale that practically made his predecessors into saints, although Nigeria was already rife with corruption (Anazodo et al, 2012; Lawal and Tobi, 2006). The panel looked closely at 111 approvals, 807 appointments, 768 awards, 576 licenses, 4,072 contracts, and 576 licenses that were all made in the previous five months. The panel claimed that the 4,072 contracts cost Nigeria N635.62 billion, a deficit of N551 billion, as opposed to the N88 billion allocated in 1998. The panel also showed how the foreign reserve, which was US\$7.6 billion at the end of 1998 but was only US\$3.8 billion by May 1999, was being depleted.

Similarly, when Obasanjo assumed office in 1999, he warned Nigerians that corruption was the main obstacle to their country's development and would persist until it was eliminated. As a result, Chief Olusegun Obasanjo signed the anti-corruption bill into law, creating the ICPC and EFCC, which are currently operating under the Fourth Republic's political system (Aderonmu, 2009). Sadly, these organisations did not have much of an impact on the fight against corruption in Nigeria's public sector. For instance, several Western diplomats believed that during the eight years of Obasanjo's rule, Nigeria lost between US\$4 billion and US\$8 billion annually to corruption. In a similar vein, TI gave Nigeria very poor marks for four years in a row; according to the scale, Nigeria received grades of

1.6 in 1999, 1.2 in 2000, 1.0 in 2001, 1.6 in 2002, and 1.4 in 2003 on a scale of 10 (Ijewereme, 2013).

As evidenced by Transparency International (2008) scale values of 1.6 in 2004, 1.9 in 2005, 2.2 in 2006, 2.2 in 2007, and 2.7 in 2008, Nigeria's corruption profile began to significantly decline when Nuhu Ribadu was appointed chairman of the newly established EFCC in November 2003. The widespread perception that Ribadu's anti-corruption agenda was selective, dictated by the political whims of the presidency to deal with perceived rivals and enemies, while the cronies and seriously corrupt officials in the good graces of the then president Olusegun Obasanjo were left alone, however, diminished Ribadu's legacy. The unfathomable avarice, hate for the rule of law and human rights, selective prosecution of dishonest public officials, and ineffective management of the economy were characteristics of the Obasanjo administration (Aderonmu, 2009; Ebegbulem, 2012). In addition, it was revealed after the end of his administration that he bypassed due process when awarding contracts and transferred government property to himself and his associates for less than market value.

Yar' Adua's administration also consistently reaffirmed its commitment to fighting corruption and declared respect for the law and due process, but his actions and body language suggested the opposite (Aderonmu, 2009; Ijewereme, 2013). Through the office of the Attorney General of the Federation, Yar' Adua's administration worked feverishly to keep James Ibori, the former governor of Delta State, out of court and out of jail (undermining the battle against corruption). James Ibori was one of Yar' Adua's closest friends and one of the main contributors to the election's funding. Just two weeks after Ribadu attempted to bring charges against influential former Delta State Governor James Ibori, Umaru Yar' Adua removed him from office (Human Rights Watch, 2011).

President Goodluck Jonathan, who succeeded Yar' Adua after his death, had the guts to take on corruption because the majority of his political appointees were corrupt. They robbed the government's coffers without being caught. the likes of the previous Aviation Minister Stella Odua, who purchased her bulletproof cars using ministry funds. Diezani Allison Madueke, the former minister of petroleum resources, is charged with

stealing a staggering \$9.3 billion when President Jonathan was in office. According to Melaye (2013), even those who had been exposed as corrupt political officeholders could not be brought to justice by President Goodluck's administration. Jonathan completely lacked the political will to confront Nigeria's corruption.

A few people who worked for President Goodluck Jonathan's previous administration were detained as soon as President Buhari took office in 2015, including the former National Security Adviser Sambo Dasuki, the former Principal Private Secretary Hassan Tukur, the former Minister of State for Finance Bashir Yuguda, and other aides (Jaafar, 2016). Many observers perceived these moves as the politicisation of anti-corruption. Despite the National Anti-corruption Strategy's 2017 debut, there seems to be very little collaboration between the anti-corruption organisations. The former head of the Economic and Financial Crimes Commission (EFCC) was detained as a result of these intrigues, and he was later fired (Agbakwuru, 2020). The investigation panel's findings were not made public. In a similar vein, President Buhari's supporter and former Secretary to Government Eremosele was implicated in controversy but never seriously prosecuted (Premium Times, 2022).

The campaign against corruption has been hampered by several allegations. The Attorney General and Minister of Justice under Buhari administration, Abubakar Malami allegedly exploited his position to dispose of recovered assets worth 4 trillion Naira (\$9 billion) in a secretive way, which is one of the most damning allegations. When he insisted on paying \$418 million to private consultants as a proportion of Paris Club reimbursements from state funds, the Nigerian Governors Forum (NGF) once accused him of fraud and acting against the public interest. The Attorney General authorised his office to oversee the custody, management, and disposition of all assets ultimately forfeited to the Federal Government by signing a new regulation on asset monitoring and management (Alabi, 2019) on October 24. Later, he established a committee to manage these forfeited assets (Adebayo, 2020). The committee was dissolved by the courts, and the regulation was ruled to be unenforceable (Premium Times, 2022).

In May 2022, the former Accountant-General of the Federation Ahmed Idris was suspended over his alleged involvement in an N80 billion fraud. Another N90 billion he allegedly stole was uncovered days after the first discovery, bringing the amount he allegedly stole to N170 billion. Idris was charged to court, where he sought a plea bargain (Sanusi, 2022).

Theoretical Framework

The idea that offers an institutional solution to the problem is the subject of this essay. Research and literature on institutional theory have been extensively discussed (DiMaggio and Powell, 1983; Tolbert and Zucker, 1996; Scott, 2001). It has also been connected in many ways to the theory of corruption. This is because it gives context for the interventions that can be pursued to combat corruption and illicit financial flows through tactical prevention and deterrence by strengthening governance and rules, providing support for governmental institutions, and promoting both local and global accountability mechanisms.

As a multifaceted issue that has plagued humanity throughout history, corruption has been combated via a variety of strategies. Institutions have been created in the shape of special agencies, formal laws, community organisations, and combinations with varying records of success to combat the problem of corruption in many societies (Adelana, 2021). For instance, the development of several agencies like the CCB/CCT, ICPC, and EFCC by the Nigerian government under various administrations is one notable example of such initiatives. Institutional theory is thought to be capable of offering a significant opportunity to think about and comprehend the reasons behind and methods for addressing corruption in various contexts, particularly within institutional frameworks (Shleifer and Vishny, 1993; Goddard et al. 2016).

Institutional theory bases its interpretations on features of national and governmental institutions. These qualities include not only the preexisting rule of law but also autonomous anti-corruption agencies with the authority to implement anti-corruption laws to specifically address the problem of corruption in the public sector. Therefore, Scott (2004); Debski et al. (2018) and Lessig (2018) viewed the institutional theory as examining the processes and mechanisms by which structures, schema,

rules, and routines become sufficiently established as instruments of authoritative guidelines for social behaviour. In this instance, the theory incorporates the social context and offers a framework for comprehending how corruption may persist in institutions even in the presence of an anti-corruption framework.

According to institutional theory, insufficient government support, a lack of understanding of the laws, and improper application and practice of these laws all contribute to corruption at the organisational level. Additionally, the theory takes into account the complexity of the administrative system, a lack of institutional transparency, and a lack of commitment to the fight against corruption (Pillay and Kluvers, 2014). The stance of this theory suggests that corruption and lax rule of law enforcement are closely associated. It also demonstrates a link between corruption and generally lax enforcement of official institutions, such as lax observance of the formal rules of democratic politics. According to the theory, efforts to improve governmental accountability, the rule of law, formal justice systems, transparency, and the use of punishment are all important aspects of anti-corruption initiatives (Ijewereme, 2013).

Code of Conduct Bureau and the Anti-Corruption Fight in Nigeria

Before the start of the Second Republic in 1979, and towards the end of the military rule of the Murtala/Obasanjo regime, the Code of Conduct Bureau was founded in Nigeria. The CCB's mandate is stated in the CCB Handbook (2013) as being 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." A list of public officials' codes of conduct was included in the 1979 Constitution. Before ceding power to Shehu Shagari in 1979, the military regime of Murtala/Obasanjo established a body to monitor the standards of behaviour established for public officials. However, the bureau was unable to have a significant impact since the National Assembly was unable to enact a statute giving it authority. The bill passed by Nigeria's National Assembly under the Babangida administration gave the Bureau its legal authority to carry out its task. Additionally, it acquired some durability by being included in the

fifth schedule of every succeeding constitution, including the constitutions of 1989, 1993, 1995, and 1999, and the present constitution from 1999 (as amended).

The CCB is the legally mandated body in charge of receiving asset disclosures from public officials, validating them, and bringing legal action against anyone found to have violated the CCT's public officers' code of conduct. It is a Nigerian government organisation with the responsibility of addressing corruption problems, public officials abusing their positions, and conflicts of interest. The assets declaration form is the primary tool used by the CCB to prevent corruption and prosecute cases of corruption involving public employees in Nigeria. The agency's broad mandates include receiving asset declarations, vetting assets, and looking into code of conduct infractions. The CCB has been characterised as a government watchdog with substantial untapped potential, a more constrained anti-corruption mandate, a lower level of dynamic activity than its sister organisations, a small staff, and an insufficient annual budget (Page, 2021).

The Code of Conduct Bureau and Tribunal Act, passed by the National Assembly in 1990, provided the CCB with a strong legal foundation even though it was first founded in 1979, towards the conclusion of the years of military government. The Fifth Schedule, Part I of the Constitution of the Federal Republic of Nigeria (1999) states that one of the CCB's responsibilities is to make sure that public officials adhere to a 14-point code of conduct that forbids them from accepting gifts, private loans, kickbacks, or having conflicts of interest. According to the Code of Conduct Bureau and Tribunal Act (1990), officials found guilty by the CCT may be forced to resign, have their unlawful assets frozen, or be barred from holding public office for up to ten years.

Mandate and Functions of the CCB

The CCB is mandated to receive and verify asset declarations from public officers, investigate alleged breaches of the code of conduct, and ensure compliance with ethical standards. It has the power to investigate, prosecute, and impose sanctions on offenders. The CCB's mandate provides a legal framework for combating corruption and promoting accountability.

1. Receiving and verifying assets declarations: The CCB is responsible for receiving and verifying assets declarations made by public officers. Public officers are required by law to declare their assets before assuming office, during their tenure, and upon leaving office.
2. Maintaining a register of declarations: The CCB maintains a register where the assets declarations of public officers are recorded. This register helps to track the assets and financial interests of public officers and detect any irregularities or discrepancies.
3. Conducting investigations: The CCB has the authority to investigate complaints of non-compliance with the Code of Conduct by public officers. It can initiate investigations based on its own discretion or upon receiving a complaint from a member of the public.
4. Asset verification and verification exercises: The CCB carries out asset verification exercises to ensure that public officers' assets declarations are accurate and in line with their actual assets and financial interests. This involves conducting inquiries, obtaining information from relevant sources, and cross-checking the declared assets against the verified assets.
5. Prosecution before the Code of Conduct Tribunal: The CCB has the power to initiate legal proceedings before the Code of Conduct Tribunal in cases of breach of the Code of Conduct by public officers. The CCB presents cases and evidence before the tribunal, which has the authority to hear and determine cases of misconduct and impose sanctions where necessary.
6. Collaboration with other agencies: The CCB collaborates with other relevant law enforcement agencies, such as the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC), to investigate and prosecute cases of corruption and financial misconduct involving public officers (Code of Conduct Bureau Handbook, 2013).

An Assessment of Code of Conduct Bureau in Fight Against Corruption in Nigeria

Since corruption is so pervasive in Nigeria and has such a negative impact on both the development of Nigerian society and its reputation abroad, successive administrations have been forced to take extensive measures to combat the issue, including the creation of anti-corruption agencies (Igwilo, 2009; Olujobi, 2017). Ocheni and Nwankwo (2012) make a similar

observation and point out that various anti-corruption organisations, both public and private, have been founded to combat corruption and foster improved governance in Nigeria.

The CCB was created to ensure that public servants uphold the highest ethical standards to promote good governance and fight corruption in the nation. In other words, it is described as a separate government organisation in Nigeria that is in charge of monitoring the moral behaviour of public servants there. It has been stated that the Code of Conduct Bureau's responsibility is to uphold probity and accountability in Nigeria, however, despite the CCB's resolve to do this duty, it faces financing and enforcement challenges. In agreement with this claim, Ojiakor et al (2017) argued that the efforts of anti-corruption agencies set up by government regimes before the Obasanjo Administration to help curb corruption and financial crimes in Nigeria did not yield many successful results, leading to the establishment of anti-graft agencies like the EFCC and ICPC.

Anti-corruption institutions are expected to work as hard as they can with the resources they have, even though it may be challenging to locate a local or international anti-corruption agency that can assert that it has enough funding to combat corruption. However, given its low funding, it appeared to be challenging for the CCB to make a significant impact on the nation's fight against corruption (Adelana, 2021). It is abundantly clear from a visit to the Bureau's website that it was created with the mission to "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".

The Bureau is required to collect declarations from public officials under paragraph 12 of part 1 of the fifth schedule of the 1999 Constitution of the Federal Republic of Nigeria as amended, which is another source of guidance for its work. The "Education and Advocacy Services" department, which is responsible for the Bureau's efforts to prevent corruption, has promoted the cause of transparency in government and the advancement of an educational system that inspires and fosters virtuous moral and social values as part of its mandate. The Intelligence, Investigation, and Monitoring department is tasked with gathering intelligence reports on public officials' assets and lifestyles; handling all security-related issues;

screening public officials for political appointments, national awards, etc.; keeping an eye on any unfavourable social trends that undermine morality and accountability in the conduct of government business; working with faith-based organisations that fight corruption; and so on.

However, a brief look at the Bureau's website would reveal that, like many other government organisations, the Bureau has fallen short in its mission to root out corruption in the country's public sector. For instance, it is unacceptable that the Bureau's website's last updated post was on October 8, 2021, when the Bureau introduced an "Explanatory Manual on the Code of Conduct for Public Officers;" it goes without saying that the most recent tribunal case was the historic one involving the former Senate President, Bukola Saraki, which occurred in 2015. Agi (2022) highlighted that while there have been a few incidents of the Bureau on Asset Declarations being the subject of reports, these reports pale in comparison to the constitutional duty of the Bureau to pioneer and advocate the highest standards of morality and decency in the country's public service. The Bureau is meant to monitor and guarantee public officers' compliance with the Act's requirements as an umpire set up to promote honesty and accountability in the public sector.

To put it mildly, the basic foundation of our public service's decency and accountability is quickly disintegrating. Within four to eight years of taking office, public employees, particularly political officeholders, accrue riches, and the Bureau has failed to crack the whip to stop future officeholders from engaging in corrupt behaviour. The Bureau must be regarded as the model for public sector accountability and openness in all respects. It is not permissible to willfully disobey existing regulations regarding information accessibility, human resources, budget and audit reports, and citizen involvement. In the 2021 Transparency and Integrity Index (TII) report from the Centre for Fiscal Transparency and Integrity Watch, the Bureau received an 8.13 score and was placed 310 out of 483 MDAs (Agi, 2022). Thus, we might conclude that the bureau has had difficulty carrying out its constitutional mission to ensure public accountability in Nigerian public service.

Challenges of the Code of Conduct Bureau in Fight Against Corruption

Due to its limited human and financial resources, the CCB has frequently faced difficulties. Its ability to conduct exhaustive investigations and effectively oversee public officials is hampered by a lack of money. This has occasionally caused delays and jeopardized the CCB's ability to combat corruption. According to Adelana (2021), the Code of Conduct Bureau has had gravely insufficient funding in comparison to other anti-corruption organisations in the nation for many years. For instance, the Bureau's current resources were insufficient to travel locally for verification purposes, let alone abroad to verify assets, and this was seen as a severe institutional setback. The findings also indicated that there wasn't enough staff. For instance, the number of public officials in the nation who should have their assets verified is over 4 million, yet the Bureau only has 1,000 employees. Specifically, the ratio of 1 to over 4,000,000. This implies that there are not enough staff members to effectively handle institutional responsibility.

Idris (2011) and Mahmoud and Adamu (2016) identified lack of institutional capability based on relative factors, and they further linked this to the Bureau's failure to effectively combat corruption in the nation. Currently, the Bureau lacks the institutional resources necessary to effectively combat corruption in the country. This contradicts the core ideas of institutional theory, which contends that for an institution of this kind to function honourably, strong institutional structures, processes, and capacities are necessary. It has been challenging for the CCB to function effectively due to a lack of relevant and adequate institutional capacity to prosecute. The Bureau lacked a standalone, permanent building structure of its own. In every state of the union, including the Federal Capital Territory, it was either operating in rented flats or sharing a building with other MDAs. The issues of insufficient money, a small workforce, insufficient government backing, and a lack of permanent offices were identified as major obstacles impeding the performance of the Bureau among the many difficulties discovered.

The CCB's independence is essential to its performance, yet it has occasionally experienced political meddling. When politicians or other powerful people put pressure on the CCB, it may be difficult for it to take

action against dishonest officials, which may result in a lack of accountability. Even while the CCB has the power to look into and punish public servants, the enforcement and prosecution of individuals who have been found guilty of corruption have generally lagged. Low conviction rates are the result of cases frequently experiencing protracted delays and a lack of collaboration between the CCB and law enforcement organisations. Once more, the CCB's jurisdiction is frequently only extended to public officials and members of their close relatives. This limits the CCB's overall effectiveness in battling corruption because people in the private sector or those who are not obligated to register their assets may be exempt from inspection.

The results demonstrated that these issues, along with others, hurt the Bureau's essential duties, particularly those relating to the administration of assets declarations, the verification of asset exercises, the monitoring of compliance, and the investigation of cases involving corruption or code of conduct violations. It is clear from the discussion above that various issues the Bureau faced had the potential to undermine its operational activities and legal obligations. In previous research, several of these issues have also been noted, particularly in connection to other anti-corruption organisations in the nation (Idris, 2011; Ocheni and Nwankwo, 2012; Mahmoud and Adamu, 2016).

Thus, the inability of the CCB to effectively carry out its mandates has affected democratic governance in the following:

1. **Erosion of public trust:** Corruption erodes public trust in democratic institutions and processes. When citizens perceive widespread corruption among politicians and public officials, they become disillusioned and cynical about the effectiveness of democratic governance. This can lead to a decline in citizen participation, voter apathy, and a lack of confidence in the democratic system.
2. **Undermining democratic values:** Corruption undermines the fundamental principles and values of democracy, such as transparency, accountability, and the rule of law. When politicians and public officials engage in corrupt practices with impunity, it erodes the credibility of democratic processes and institutions. This can lead to a loss of faith in democratic values and a perception that

those in power are only interested in personal gain rather than serving the public interest.

3. Distortion of electoral processes: Corruption can distort electoral processes and undermine the integrity of elections. Vote buying, bribery, and manipulation of electoral outcomes through illicit means compromise the fairness and credibility of elections. When citizens believe that their votes are irrelevant due to corruption, it undermines the democratic principle of free and fair elections.
4. Impediment to policy implementation: Corruption hampers effective policy implementation and governance. When public officials prioritize personal gain over public interest, resources meant for development projects and public services are misappropriated or embezzled. This leads to inadequate infrastructure, poor service delivery, and a lack of progress in addressing societal challenges. Corruption creates a vicious cycle where policies and initiatives aimed at promoting democratic governance are hindered or fail to achieve their intended impact.
5. Reinforcing elite capture: Corruption in Nigeria has often perpetuated a system of elite capture, where a small group of individuals or powerful interest groups control resources and decision-making processes to their advantage. This undermines the democratic principle of inclusivity and equal representation. When corruption enables a few to accumulate wealth and power at the expense of the majority, it exacerbates social inequalities and hampers democratic governance.
6. Weakening of democratic institutions: Corruption weakens the capacity and effectiveness of democratic institutions. It compromises the independence and integrity of the judiciary, law enforcement agencies, and other oversight bodies responsible for upholding the rule of law and combating corruption. This creates a culture of impunity and undermines the checks and balances necessary for a functioning democracy.

Conclusion

This paper aimed at shedding light on the anti-corruption strategies employed by the CCB and the obstacles it encounters in its mission. The primary functions of the Code of Conduct Bureau, which are mostly preventive in nature, appear to have attracted little interest from

researchers and media coverage, which in turn has limited public awareness. As Nigeria strives to build a more transparent and accountable society, the Code of Conduct Bureau plays a critical role in combating corruption and promoting democratic governance. However, the challenges it faces are significant and can hinder its effectiveness.

The conclusion of the paper is that the Bureau has, despite being an organisation with significant statutory duties towards the country's anti-corruption efforts as stipulated in both the Constitution and the Bureau's Act, appeared to perform far below average in terms of its institutional capacity. By understanding these dynamics, stakeholders can work towards strengthening the CCB's capacity and addressing the broader issues surrounding corruption and democratic governance in Nigeria. Overcoming these obstacles will contribute to building a more transparent, accountable, and corruption-free society in Nigeria.

Therefore, the paper suggested the following *strategies towards reshaping the CCB for efficiency and effectiveness in its anti graft pursuit*:

- (1) Strengthen collaboration among anti-corruption agencies: Nigeria should invest in strengthening inter-agency collaboration or creating synergy among institutions responsible for combating corruption together with the Code of Conduct Bureau, such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offenses Commission (ICPC). These institutions need adequate funding, technical capacity, and independence to carry out their functions effectively.
- (2) Sustain whistle-blower policy: Whistleblowers play a vital role in exposing corruption. Robust mechanisms should be established to protect whistleblowers from retaliation and provide them with incentives to come forward with information. This can include legal protections, anonymous reporting channels, and financial rewards.
- (3) Improve public sector governance: Effective governance is crucial in reducing corruption. The Nigerian government should focus on enhancing public sector management, including merit-based recruitment, professional training, and performance evaluation systems. Strengthening institutions responsible for civil service administration can help minimize opportunities for

corruption. Leverage technology: The use of technology can enhance anti-corruption efforts. This measure should include implementing digital solutions, such as e-governance platforms, electronic procurement systems, and online complaint mechanisms, can reduce opportunities for corruption, increase transparency, and improve service delivery.

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