



The Federal Republic of Nigeria



NATIONAL ANTI-CORRUPTION STRATEGY (NACS)



2017-2021

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List of MDAs

ACAs	Anti-Corruption Agencies
ACTUs	Anti-Corruption & Transparency Monitoring Units
AFF	Anti- corruption Funding Framework
BPP	Bureau of Public Procurement
BPSR	Bureau of Public Service Reforms
CCB	Code of Conduct Bureau
DSS	Department of State Security
EFCC	Economic & Financial Crimes Commission
FIRS	Federal Inland Revenue Service
FMF	Federal Ministry of Finance
FMoJ	Federal Ministry of Justice
FOI	Freedom of Information
FRC	Fiscal Responsibility Commission
IATT	Inter-Agency Task Team
ICPC	Independent Corrupt Practices & Other Related Offences Commission
LRC	Law Reform Commission
MBNP	Ministry of Budget and National Planning
MFA	Ministry of Foreign Affairs
NACS	National Anti-Corruption Strategy
NAPTIP	National Agency for Prohibition of Trafficking In Person
NASS	National Assembly
NDLEA	National Drug Law Enforcement Agency
NEITI	Nigeria Extractive Industries Transparency Initiative
NFIU	Nigeria Financial Intelligence Unit
NOA	National Orientation Agency
OAUgF	Office of the Auditor-General of the Federation
PACAC	Presidential Advisory Committee Against Corruption
PCC	Public Complaints Commission
SCUML	Special Control Unit Against Money Laundering
TUGAR	Technical Unit on Governance & Anti-Corruption Reforms
UNCAC	United Nations Convention Against Corruption

Vision

A Nigeria free of corruption for sustainable human development

Mission

To provide a holistic National Anti-Corruption Strategy for all sectors and stakeholders in the fight against corruption

Foreword

In 2003, all member states came together to sign the United Nations Convention Against Corruption (UNCAC) which came into force in 2005. The aim was to tackle the growing threat that corruption has become to all nations. In spite of the existence and active implementation of the UNCAC, the ECOWAS Protocol on the Fight Against Corruption (2001) and eleven years after the entry into force of the African Union Convention on Preventing and Combating Corruption (AUCPCC), the problem of corruption continues to be pervasive and destructive to member states.

It is now widely acknowledged that corruption undermines economic development, political stability, rule of law, social development, disrupts social order and destroys public trust in the governance system. In Nigeria, it is instructive that the link between corruption, organized crime, terrorism and insecurity is one of the reasons why we have remained underdeveloped despite our enormous natural resources. Resources and funds meant for development of infrastructure in education, health and security sectors, among others, have been gradually stolen and laundered in different parts of the world.

1 The Inter-Agency Task Team (IATT) on anti-corruption reforms in Nigeria. Members of the IATT include the Bureau of Public Procurement (BPP), Bureau of Public Service Reforms (BPSR), Central Bank of Nigeria (CBN), Code of Conduct Bureau (CCB), Corporate Affairs Commission (CAC), Economic and Financial Crimes Commission (EFCC), Federal Inland Revenue Service (FIRS), Fiscal Responsibility Commission (FRC), Federal Ministry of Finance (FMF), Independent Corrupt Practices and Other Related Offences Commission (ICPC), Federal Ministry of Justice (FMoJ), Nigeria Police Force (NPF), Ministry of Foreign Affairs (MFA), National Drug Law Enforcement Agency (NDLEA), National Agency for the Prohibition of Trafficking in Persons (NAPTIP), National Human Rights Commission (NHRC), Nigeria Extractive Industries Transparency Initiative (NEITI), Nigeria Financial Intelligence Unit (NFIU), Office of the Auditor General of the Federation (OAuGF), Public Complaints Commission (PCC), Special Control Unit against Money Laundering (SCUML) and the Technical Unit on Governance and Anti-corruption Reforms (TUGAR) serves as the Secretariat. The IATT retreat was held on 25th – 27th May 2009 under the chairmanship of Hon. Justice Muhammadu Lawal Uwais.

In the past decades, several efforts were made to develop a Strategy to combat corruption. In 2009, the Inter-Agency Task Team (IATT) at its retreat signed a statement of commitment to develop a National Strategy to combat corruption. This culminated in the production of a draft national anti-corruption policy which was reviewed by the Presidential Advisory Committee Against Corruption (PACAC) and the Federal Ministry of Justice (FMoJ).

Upon assumption of office in May 2015, my administration made the fight against corruption a major pillar of Government policy by strengthening the Anti-Corruption Agencies. We have also implemented the Treasury Single Account (TSA). Through active application of TSA and the Bank Verification Number (BVN), thousands of non-existent persons have been removed from government payroll. By this singular act, the government has saved several billions of Naira in funds that would otherwise have been stolen. We are currently reviewing our anti-corruption laws, and the government has signed the Open Government Partnership initiative and completed the National Action Plan for its practical implementation in Nigeria.

Recovery and repatriation of our stolen wealth stashed abroad continues to be very tedious despite several bilateral and multilateral agreements. Though the provisions of the United Nations Convention Against Corruption oblige State Parties to facilitate the return of stolen assets to victim states, experience has shown that this is not always the case. I therefore reiterate the need for the international community to ensure the implementation of the measures considered and adopted at the London Anti-Corruption Summit in May, 2016 such as:

- a) Easing the legal technicalities and procedures associated with recovery and repatriation of stolen funds.

- b) Reducing opportunities and incentives that enable stolen funds to be placed in banks, or laundered through property acquisition and investment in offshore locations.
- c) Sharing information and intelligence on the movement of stolen funds and assets promptly.
- d) Providing information on beneficial owners of corporate bodies.

It is my hope that our development partners will support Nigeria in the implementation of this strategy and in enhancing the capacity of our prosecutors, law enforcement officers, and security officials.

We acknowledge the partnership of the civil society and media. This administration will continue to partner with these stakeholders in a constructive manner. This is why Nigeria enacted the Freedom of Information Act – to make governance transparent and to make heads of government institutions accountable.

I thank all those that worked assiduously to produce this critical document. Particular mention must be made of the Attorney General of the Federation and his Consistency Group, the Presidential Advisory Committee Against Corruption, the Inter-Agency Task Team Against Corruption, the Civil Society community and international development partners.

President Muhammadu Buhari GCFR

Corruption in its many forms remains one of the most significant obstacles to progress in modern Nigeria, just as it has throughout much of human history. It undermines development, promotes lack of trust in the public service and weakens the legitimacy of public institutions by eroding their capacity to advance and protect the public interest. Corruption encourages selfish tendencies among the elite and distorts incentives in the private sector.

It has negative impacts on efficiency, investment climate and overall levels of economic growth. It disproportionately hurts the interest of the poor and the marginalized in the society especially women and children. The rising scale of organized criminality, widespread violence, armed struggle, and of late terrorism sweeping through our national landscape has been directly and indirectly attributed to corruption. The need for an all-out fight against corruption is more imperative now than ever to save the country from further decay.

The conception of a National Anti-corruption Strategy document is therefore an attempt to provide a coordinated National Policy that will guide all sectors and stakeholders in the fight against corruption. It mainstreams the principles of transparency as reflected in the policies of the Open Government Partnership (OGP), Beneficial Ownership, Asset Recovery and Management which Nigeria is currently implementing and recognizes that governments are likely to be more effective and credible when governance is subjected to public scrutiny, input, and oversight. It promotes the rebuilding of capacities of institutions involved in the fight against corruption for better coordination of roles, and reduction of any forms of vulnerabilities and perverse

incentives that may hinder effectiveness among such anti-corruption and law enforcement institutions.

The strategy is designed to intervene at the legal, policy, technical and institutional levels within the public and private sectors. At the policy level, the objective is to put in place a system which promotes an increased alignment of private and public interests, while at the Institutional level, the strategy aims to strengthen the effectiveness, efficiency, and synergy of the institutions, laws, and measures designed to prevent and combat corruption as well as engage the public more actively.

The strategy (2017-2021) seeks to develop and implement mechanisms aimed to improve the governance of public institutions at Federal, State and Local government levels and to remove corruption related factors inhibiting their accessibility and capacity to deliver quality services to Nigerians. At the level of private sector and society as a whole, the Strategy seeks to promote the establishment of ethical standards where they do not exist, and the improved enforcement of such standards where they exist. The Strategy promotes ethical orientation for improved personal ethics and ethical conduct in nation building which will guide citizens from the *cradle to the grave*.

It promotes a multi-pronged approach with an initial focus on (1) Strengthening the capacities of the dedicated anti-corruption and public accountability bodies; (2) Mainstreaming of anti-corruption and governance principles into the work of the MDAs at the federal level; (3) Strengthening accountability, integrity and transparency at the state and local government levels. The strategy has outlined clear objectives of changing the logic of corruption and anti-corruption in Nigeria, by adopting an approach

based on five pillars of prevention; public engagement; ethical re-orientation in the public and private sectors; enforcement and sanctions and Recovery and Management of Proceeds of Corruption. It proposes interventions at the policy, technical and institutional levels and aligns the objectives in the fight against corruption with major government policies especially the Sustainable Development Goals (SDG). At each level, it will be interlaced with monitoring and evaluation components designed to ensure effective prioritization of mandates, synergy, and collaboration as well as adequate public engagement.

2.0 Introduction

Corruption in Nigeria as elsewhere is an endemic, pervasive and systemic problem. It suppresses economic growth and undermines the sustainable management of natural resources. It breaches fundamental human rights, undermines national security, exacerbates poverty and promotes instability by diverting funds from health care, education and other essential services to private pockets. Therefore, combating corruption is about rebuilding Nigeria's sovereign national wealth and improving the wellbeing of her people.

Several structures, institutions, laws and initiatives to promote public accountability and fight corruption have been introduced in the past decades. However, the investments made by successive governments in the fight against corruption have yielded little or no dividends due to the absence of a coordinated strategic approach. Nigeria thus continues to fall short of the standards and requirements of an effective anti-corruption regime as embodied in the regional and global anti-corruption conventions, in particular, the United Nations Convention Against Corruption (UNCAC), which Nigeria ratified on the 14th of December 2004.

The National Anti-Corruption Strategy (NACS) seeks to identify and close existing gaps in the anti-corruption initiatives currently in place. It emphasizes the institutionalization of results-based systems and structures, as well as appropriate incentives for increasing and sustaining citizen's participation in the fight against corruption. The ethical reform value of the anti-corruption crusade can only be realized through its adoption and ownership by all stakeholders, leading to the effective implementation,

management and enforcement of the policies of the strategic plan.

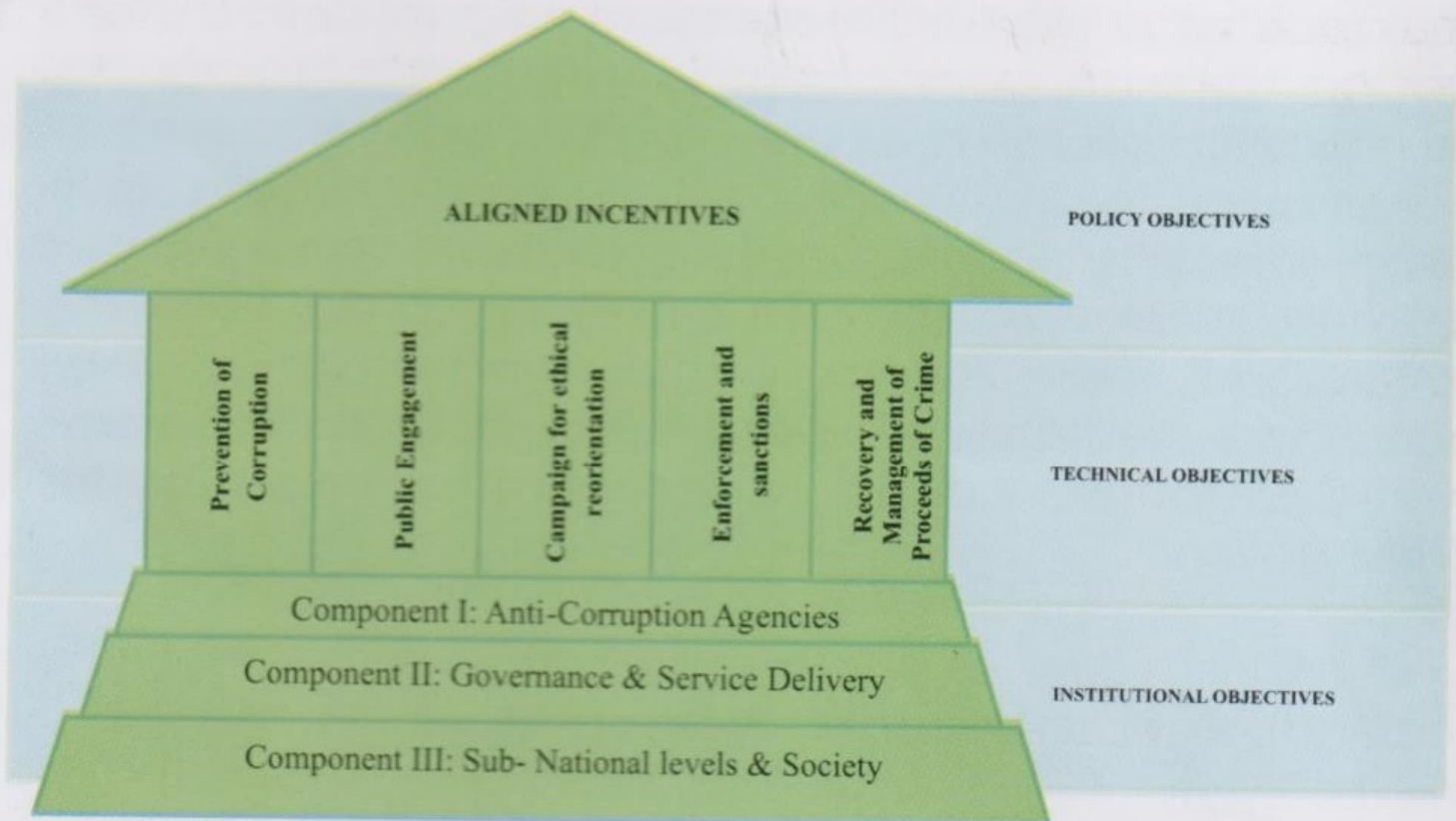
The approval of the NACS is therefore a significant milestone for the Nigerian government in its effort to tackle the multifaceted problem of corruption at different levels of governance. The NACS will be fully integrated with the Open Government Partnership principles which Nigeria committed to in the first National Action Plan (NAP) (2017 – 2019). In the NAP, Nigeria committed to a total of 14 reform initiatives across four thematic areas including - Fiscal Transparency, Anti-Corruption, Access to Information and Citizens Participation.

Accordingly, I urge all stakeholders from every sector of the society to stay committed to the effective implementation of this strategy.

Abubakar Malami, SAN

**Honourable Attorney-General of the Federation and
Minister of Justice**

THE NATIONAL STRATEGY FRAMEWORK



3.1 Policy Objectives

Policy Objectives reflect the government's high level intended benefits for reducing corruption in society. The bottom line is in enacting policies that encourage all citizens not only to acknowledge the damaging nature of corruption but also to conclude that "integrity pays". The policy framework around reducing corruption must show clear, tangible benefits for staying away from corruption as well as adverse consequences for engaging in corrupt acts.

3.1.1 Alignment of Incentives

Greed, fear, apathy, and ignorance exacerbate the erosion of our value system and standards. When this occurs, formal and social controls against corruption start to break down, and social tolerance for the malaise increases. This leaves many willing to stand by and watch, even admire those

acting with impunity without attempting to put an end to the misbehaviour. As people succeed in taking undue advantage of the system and sanctions prove ineffective, perverse incentives begin to grow, creating greater demand for corruption and institutionalizing the rampant negative behaviours observed.

Where there is no real incentive to do the right thing (or perverse incentives exist) combating corruption is a highly challenging endeavor. The National Strategy assumes an environment in which efforts are being made to achieve better alignment between social, private and public interests through the instrumentality of the budget, public recognition, public vigilance and promoting whistle blowing culture.

The system should enshrine a matrix to measure corruption risk and vulnerabilities as well as incentives for reduced risks of corruption in public institutions at the national and subnational levels, private institutions and Civil Society Organizations (CSOs).

3.1.1.1 Public Recognition

The strategy will promote public recognition of public, private, professional bodies and social organizations as well as individuals who act against corruption.

In public institutions as well as private corporate entities, such recognition will be accorded to those who take extraordinary steps and succeed in minimizing corruption in their internal and external dealings as well as in establishing mechanisms and procedures aimed to effectively detect and transparently sanction corrupt behavior.

For individual citizens as well as civil society organizations, special efforts in the promotion of anti-corruption and

integrity as well as in the reporting of cases of corruption will be encouraged. This requires reviewing the current system of national honours to include integrity and specific efforts in the fight against corruption as criteria in the selection of the recipients of such honours.

3.1.1.2 Public Vigilance

For any public recognition policy to be effective, it must be relatively easy to identify compliance and relatively easy to detect fraud. The system to determine the institutions, corporate bodies and individuals must thus be simple, transparent, credible and easily understood and checked by the public. At the same time, the public must have the means to report any abuses. Therefore, the selection process would be accompanied by an independent public feedback mechanism, which the public uses to give feedback about government, private sector or civil society organizations and individuals as necessary.

3.2 Institutional Objectives

At the technical level, the strategy focuses on the effectiveness and efficiency of interventions and systems with emphasis on legal, administrative and institutional arrangements used by governments at the federal, state and local levels in combating corruption. This shall also include the active engagement and participation of the public in these mechanisms and systems. The technical objectives aim to:

² For public institutions, it will be the responsibility of Federal and State Governments to determine the form of recognition as well as system for identifying deserving institutions. For the private sector, possible incentives could include special consideration in a tendering process; special tax rebates and deductibility of costs incurred for anti-corruption measures implemented by the company (e.g. establishment and operation of whistleblower hotlines, staff training on professional ethics and anti-corruption, etc.)

- Improve public confidence in reliable enforcement of the law, consisting of effective investigation, efficient prosecution, speedy adjudication and effective sanctions;
- Reduce gaps and vulnerabilities to corruption in private and public organizations by instituting an auditable regime of transparency, integrity, and accountability;
- Breaking up the collusion that fosters corruption through public engagement and involvement at all levels of the Nigerian society;
- Sustain a campaign for ethical rebirth in business and society backed by strong government policy and outlined incentives that support society as a whole to campaign against businesses, groups, and individuals who fail to meet best practices in ethical and personal conduct; and
- Prioritize the Recovery and Management of Proceeds of Crime as deterrence and to take away the gains of corruption.

For success, the impact of the National Strategy is designed to be scalable and sustainable. Rather than discrete, one-off interventions, the strategy makes the interventions part of the way we do things in Nigeria: part of our customs and behavior. Rather than focus only at the National level, the strategy flows down to sub-national levels; it takes short-term measures as well as builds necessary long-term responses that encourage institutional change.

To ensure effective and efficient mainstreaming of the spirit and letter of the Strategy into all facets of the society and public life, it will be aligned to sector-specific strategies which address the peculiarities of each sector while ensuring a holistic approach. One of such is the National Strategy for

3.3 Non-Public Sector Objectives

The focus of the Non-public sector aspects of the strategy is to ensure that corruption is not tolerated in our society at all levels.

The strategy is proposed for implementation at three levels in five concurrent pillars which are mutually reinforcing as follows:

1. Prevention of Corruption
2. Public Engagement
3. Campaign for Ethical Reorientation
4. Enforcement and Sanctions
5. Recovery and Management of Proceeds of Crime

	2017	2018	2019	2020	2021
Pillar 1					
Pillar 2					
Pillar 3					
Pillar 4					
Pillar 5					

The levels of implementation which will be phased are as follows:

Level 1: Strengthening the legal and institutional framework designed to prevent and combat corruption.

	2017	2018	2019	2020	2021
LEVEL 1					
LEVEL 2					
LEVEL 3					

3.3.1 Level 1: Strengthening the Legal and Institutional Framework designed to Prevent and Combat Corruption

Level 1 of the strategy implementation efforts will focus on the Anti-Corruption, Law Enforcement and Regulatory Agencies and the processes of tackling corruption in Nigeria. Relevant technical aspects of the pillars of this Strategy are geared towards enhancing the efficiency, effectiveness, and synergy of the institutions, laws, policies and other measures already put in place by the Federal Government with a view to creating an environment that identifies and rewards compliant behaviour as well as detects and sanctions deviant behaviour. This component will enshrine significant synergy by addressing the recurring issue of overlapping mandates through encouraging prioritization, specialization, coordination and collaboration.

3.3.2 Level 2: Mainstreaming Anti-Corruption Principles into Governance and Service Delivery

The focus is on safeguarding accountability, transparency and integrity in the management of public property and public affairs. This is with a view to reducing the negative impact of corruption on governance and government service delivery in general and more specifically on the achievement of the Sustainable Development Goals (SDGs).

This component will focus on how Ministries, Departments

and Agencies (MDAs) administer public property, manage public affairs and deliver services; how service delivery derives from budgets; how budgets derive from policy choices; how policy decisions derive from political agendas and how political agendas derive from the public mandate.

Preparatory activities for Level 2 will start with the identification of the main institutions involved in the achievement of the SDGs, their associated structures, organizations and actors and assessment of their corruption risks. Based on the findings of these evaluations, the action plan for Level 2 will be developed within the established framework of the Strategy with an emphasis on reduction of waste. This will be followed by integrity plans to address identified gaps, which will incorporate concrete interventions.

3.3.3 Level 3: Mainstreaming Anti-Corruption Principles into Sub-National Public Administration

For Level 3, the focus is on decentralizing and devolving the anti-corruption effort. It is a move away from the effort being driven solely by the Anti-Corruption, Law Enforcement and Regulatory Agencies at the federal level towards being driven by governments and MDAs at sub-national levels, in particular, State and Local Governments. It will be about scaling up the good practices and lessons emerging from Levels 1 and 2 to the sub-national levels. At the same time, this component will focus on the large-scale involvement of non-state actors, in particular, the private sector and civil society, with a view to ensuring ownership of the anti-corruption effort by the people. Preparatory activities for Level 3 will be supported with corruption risk analysis of the States and Local Governments. This will be followed by action plans to address disclosed gaps, which will incorporate concrete interventions.

4.0 PILLARS OF THE STRATEGY:

The Strategy will align with the technical objectives derived from the pillars with phased implementation at the three levels.

4.1 Technical Objective I: Prevention

The objective of this technical intervention is to reduce gaps and vulnerabilities to corruption in private, public and Civil Society Organizations by instituting an auditable regime of transparency, integrity, and accountability.

Key actions for achieving prevention

Sector Risk and System-Based Approach and Methodology

- enabling all entities to improve controls by:

- i. Discovering their vulnerability to specific corruption risks/schemes;
- ii. Identifying adequate procedures for mitigating the risks/schemes;
- iii. Discovering their status against required procedures; and
- iv. Provision of policy for closure of gaps and identified vulnerabilities.

The Strategy will ensure:

- High political mandate and deadlines for sector studies and strategies to address corruption risks and deficiencies.

²⁰ Integrity Plan is a strategic document resulting from the conduct of a Corruption Risk Assessment that is to be implemented by an assessed Ministry, Department or Agency.

- Prioritization of implementation of integrity plans developed by the sectors and MDAs following the risk assessment/system studies.
- Establishment of a Joint Anti-corruption Hotline/ call center, and mechanisms to monitor and report on the process of resolution and outcomes of complaints.
- Establishment of a one-stop information center and feedback platform, dedicated to collecting and disseminating information on the operations of Anti-Corruption, Law Enforcement and Regulatory Agencies to the public.

Key responsibilities for implementation will be:

- The Anti-Corruption, Law Enforcement and Regulatory Agencies will ensure that MDAs strengthen their internal accountability and transparency by implementing periodic corruption risk assessments and systems review.
- The Anti-Corruption, Law Enforcement and Regulatory Agencies will monitor the implementation of integrity plans and measures to address all identified risks and deficiencies.
- Strengthening existing ACTUs through the development of a certification process and establish ACTUs in MDAs where they do not exist.
- The Anti-Corruption, Law Enforcement and Regulatory Agencies under the platform of IATT and in

cooperation with the relevant Service Commissions at federal, state and local government levels, will design/develop measures and mechanisms that will render public institutions more transparent and accessible; including the provision of regular feedback to the public on their operations.

4.2 Technical Objective II: Public Engagement

The objective of this technical intervention is to break up the collusion that fosters corruption (whether between public actors, public and private actors or between those actors and members of the larger society) through public engagement and involvement.

Key actions for implementation will include:

- Robust public information on the existing laws and institutions against corruption and the avenues for citizens to get involved with these institutions and initiatives.
- A program of ethical rebirth and re-orientation, educating citizens on how to identify the signs of corruption as well as avenues to report cases of suspected corruption safely.
- Stimulating public interest through appropriate policies and incentives to reduce cynicism.
- Creating channels for safe reporting of ethical breaches and corruption and putting in place credible measures for handling of complaints.
- Sensitizing the public on government policies aimed at reducing the cost of governance, eliminating

wastages, frivolous expenditure and ostentatious privileges attached to public office at all levels of government.

- Establishing common standards and firm timelines for MDA public reporting on performance and integrity measures where undertaken, and establishing an accessible open source database for MDA reports.

Key responsibilities for implementation will be:

- The outreach and public awareness departments of the Anti-Corruption, Law Enforcement and Regulatory Agencies in cooperation with the Federal Ministry of Information and other relevant agencies will be responsible for driving the public engagement activities.
- Anti-Corruption, Law Enforcement and Regulatory Agencies will work with MDAs and Stakeholders following risk assessments to develop sector strategies and also agency specific measures to address identified risks and deficiencies.

4.3. Technical Objective III- Ethical Reorientation

This will entail a campaign for ethical rebirth in public institutions, businesses and citizens backed by strong government policy and outlined incentives that support the public to campaign against businesses, religious, professional and other groups and individuals who fail to meet best practices in ethical and personal conduct.

The Strategy seeks to promote the establishment of ethical

standards, where they do not exist and improve the enforcement of such standards where they exist.

Key actions for implementation will include:

- Full implementation of the National Values Curriculum for all levels of the educational system and creating a system for education and socialization on ethical standards and anti-corruption.
- Promotion of ethical orientation for improved personal ethics, and in nation building which will guide citizens.

4.4 Technical Objective IV: Enforcement & Sanctions

At the technical level, the objective is to improve public confidence in strong and credible law enforcement consisting of effective investigation, efficient prosecution, speedy adjudication and effective sanctions.

Key actions for achieving the technical objectives include:

- **Building the institutional capacity** of the relevant departments of the Anti-Corruption, Law Enforcement and Regulatory Agencies to effectively detect, investigate, and prosecute cases of corruption, including organizational reform, human resource management, policies, procedures and practices, skill sets and working tools, as well as training.
- **Strengthening cooperation, coordination and synergy** of law enforcement actions among the Anti-

* Independent Corrupt Practices and Other Related Offences Commission (2013) National Values Curriculum. See <http://www.icpc.gov.ng/download/5187>, see also www.icpc.gov.ng/download/5191 for National Value Curriculum's Teachers Guide

Corruption, law enforcement and Regulatory Agencies.

- **Legal Reform Measures**, ensure the development and enactment of new legislation or amendments to existing laws to enhance effective investigation and efficient prosecution of cases of corruption, such as, the Witness Protection and Whistleblowers Bills; the Proceeds of Crime (POCA) Bill, the Access to Assets Declaration of Public Officers' Bill, Special Crimes Courts Bill, among others.
- **Improve the efficiency of adjudication and sanctioning**; To improve the functioning of the court processes and address key concerns of citizens in the handling of corruption matters, measures such as sentencing guidelines and corruption case management manual will be adopted and applied by the courts at all levels.

Key responsibilities for implementation:

- This is vested in the Office of the Attorney General of the Federation and the Anti-Corruption Law Enforcement and Regulatory Agencies in accordance with their establishment laws and with technical support from relevant bodies
- The Anti-Corruption, Law Enforcement and Regulatory Agencies with investigative and prosecutorial mandates will ensure inter-agency coordination of investigations and prosecutions in line with their statutory mandate.
- The Federal Ministry of Justice, in consultation with the Anti-Corruption, Law Enforcement and Regulatory

Agencies, the Law Reform Commission, and other relevant bodies will undertake the primary responsibility for the law reform measures.

- Improvements in the area of adjudication will be driven by the Judiciary and the Federal Ministry of Justice, in consultation with the relevant Anti-Corruption, Law Enforcement and Regulatory Agencies.

4.5. Technical Objective V- Recovery and Management of Proceeds of crime

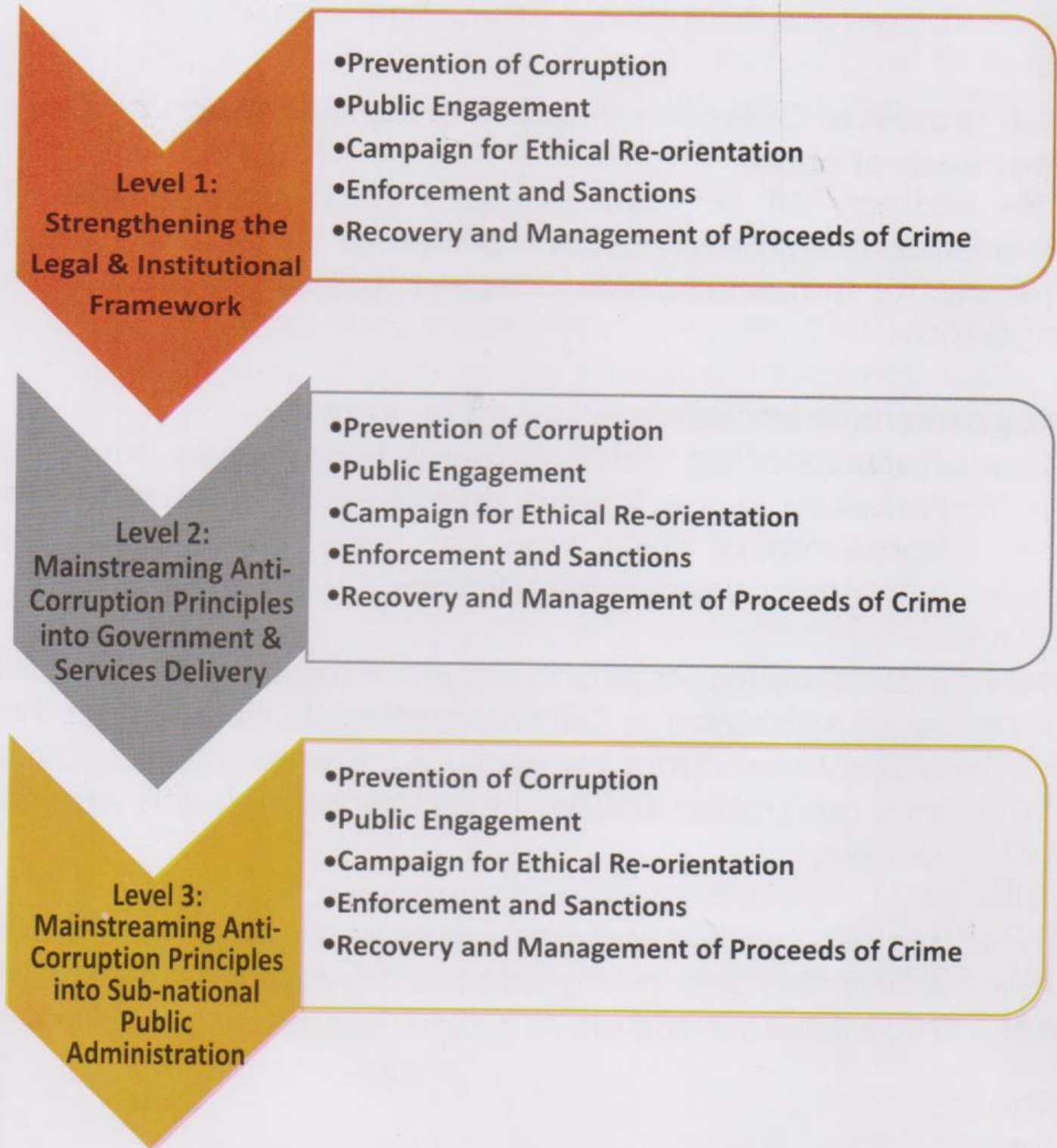
The Strategy will prioritize recovery and management of proceeds of crime as a disincentive to corruption and a vehicle for mobilizing public support for the anti-corruption agenda.

Key actions for implementation will include:

- Appropriating existing legal frameworks for Civil Forfeiture in the interim and seeking to expand the framework of Non-Conviction Based Forfeiture in line with international best practice.
- Ensure the passage and implementation of the Mutual legal Assistance in Criminal matters Bill to enhance the ability to recover proceeds of crime and inject same into the public coffers for development and service delivery.
- Mobilize public support, create a disincentive for corruption and strengthen the case for repatriation of Nigeria's stolen assets.

Key responsibilities for implementation will be:

- Anti-Corruption, Law Enforcement and Regulatory Agencies will establish Assets Management Units pending the passage of the Proceeds of Crime Bill.



5.0 Implementation, Monitoring and Evaluation

The overall responsibility for implementation of the Strategy will rest on the President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces. The President shall establish a Ministerial Committee headed by the Attorney General of the Federation charged with the responsibility for the development of sector-specific strategies in line with the National Anti-Corruption Strategy (NACS). The Attorney-General of the Federation is the coordinating authority and may from time to time issue policy directives on the implementation of the Strategy.

At the State level, the responsibility for implementation of the Strategy will rest on the Executive Governor of the State. The Governor shall establish a Ministerial Committee headed by the Attorney General of the State charged with the responsibility for implementing the National Anti-Corruption Strategy (NACS).

In implementing this strategy, where there is conflict in approach, the Honourable Attorney General of the Federation will give interpretation.

At the Local Government level, the Chairmen of Council shall be responsible for implementation of the Strategy under the supervision of the Executive Governor of the State.

Each Anti-Corruption, Law Enforcement and Regulatory Agency shall develop or update its strategic plan to align with NACS. Also, each Anti-Corruption, Law Enforcement and Regulatory Agency is required to develop an Implementation Plan that clearly defines key activities, expected deliverables and timelines for all its operating units.

The monitoring and evaluation component is to facilitate the judicious allocation and use of resources and maximization of synergy amongst the Anti-Corruption, Law Enforcement

and Regulatory Agencies and other Public Institutions as well as non-state actors. The Objectively Verifiable Indicators [OVI] will include interventions to address issues such as overlapping mandates, prioritization, and allocation of internal resources, inter-agency cooperation and collaboration.

The structures for monitoring implementation of the NACS shall be:

- (a) A NACS Monitoring and Evaluation (M&E) Committee to be established by the Attorney General of the Federation comprising members drawn from different sectors.
- (b) TUGAR shall serve as secretariat for the M&E Committee.

Monitoring of the NACS implementation is to be achieved at three levels:

- (a) Monthly reporting and quarterly self-assessments within Anti-Corruption, Law Enforcement and Regulatory Agencies.
- (b) Annual review of the progress of the implementation;
- (c) Annual review and reporting by the NACS M&E Committee, based on quarterly statistics sent by Anti-Corruption, Law Enforcement and Regulatory Agencies to the NBS, using a National Anti-corruption Data Reporting Template;
- (d) The review shall also take into account the periodic reports of Country Assessments conducted pursuant to Nigeria's obligations under the United Nations Convention against Corruption and other relevant reports; and
- (e) The Attorney General of the Federation shall cause to be prepared, an "Annual National Anti-corruption

Strategy Implementation Review Report" that shall be submitted to the Federal Executive Council, not later than the 31st of March, in respect of activities of the preceding year. The report shall include assessments of the level of implementation and challenges and make recommendations.

6.0 Financing

Funding for the implementation of this Strategy will be sourced from three streams:

- (a) The Attorney-General of the Federation will develop and propose an Anti-corruption Funding Framework (AFF) for consideration and approval of the Federal Executive Council. The AFF will set out a four-year indicative budget for implementing the initiatives in this Strategy and identify areas outside the traditional budget of Anti-Corruption, Law Enforcement and Regulatory Agencies and that will require separate funding arrangements. These will include costs of inter-agency activities, coordination; monitoring and evaluation.
- (b) The Anti-Corruption, Law Enforcement and Regulatory Agencies and other MDAs responsible for implementing aspects of the Strategy will factor in Strategy related activities into their annual budget proposals. The budgeting process shall take into consideration both agency-specific activities and part of inter-agency activities. The Ministry of Budget and National Planning (MBNP) will work with the relevant Anti-Corruption, Law Enforcement and Regulatory Agencies and MDAs and in line with global best practices, develop the required budget proposals, necessary budget heads and sub-heads.

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(c) Under the provision of the Paris Declaration, to which Nigeria is a signatory, Ministry of Budget and National Planning (MBNP) shall set an agenda for international donor assistance in the anti-corruption sector. This will include the provision of technical support to Anti-Corruption, Law Enforcement and Regulatory Agencies; and incentive packages to State Governments, Local Governments, CSOs and private sector initiatives to uncover and prosecute corruption at all levels.

7.0 Conclusion

The National Anti-Corruption Strategy seeks to address the menace of corruption in Nigeria in more effective and sustainable ways than previous attempts. It re-assesses past and existing efforts to manage the incidences and effects of corruption in Nigeria. It recommends wide-ranging actions through a series of strategic preventive and enforcement interventions to strengthen the corruption control drive in Nigeria. The NACS is bold in its principles, inclusive and systematic in its approach and its effects can be measured and sustained. It demands that all citizens come together, in a genuine spirit of self-sacrifice, to fight corruption in national life.