

**OPERATIONAL PROCEDURES OF THE CODE OF CONDUCT BUREAU AND ASSETS  
DECLARATION AS ANTI-CORRUPTION STRATEGY IN ANAMBRA STATE PUBLIC  
SERVICE, 2015 -2023**

**OKAFOR DANIEL OKAH**  
Department of Political Science  
Nnamdi Azikiwe University, Awka

**EDMUND A. EGBO**  
Department of Political Science  
Nnamdi Azikiwe University, Awka.

**OKAFOR UJUNWA C.**  
Department of Business Administration  
Chukwuemeka Odumegwu Ojukwu University, Igbariam

**Abstract**

*This study therefore, examined the extent to which public officers in Anambra state public service complied with the Assets Declaration policy from 2015 to 2023 as contained in the 1999 Constitution of the Federal Republic of Nigeria (amended) in the fifth Schedule, part 1, section 3(B) which makes it compulsory for public officials to declare their Assets and liabilities regularly to the Code of Conduct Bureau. The hypothesis focused on the operational procedures of the Code of Conduct Bureau in using assets declaration as anti-corruption strategy in Anambra state public service, 2015 and 2023. This study employed mixed design to shape the study. Being a research conducted focusing on Anambra state, the study utilized mixed method involving survey questionnaire and interview method as method of data collection. The population was 476 while sample size was 400 using Camry and Lee method, while the questionnaire recovered were 353. This was subjected to both validity and reliability test using face and cronbach Alpha respectively. Deductive method of data analysis was used focusing on available data available for research. The study adopted ethics approach as the theoretical framework for the study. The study observed that it is not enough to establish institutions, but that they will remain mere symbolism if they are not equipped and given the right atmosphere to work. The study therefore, recommends that there is a need for the provision of the necessary requirements for the functioning of CCB such as adequate funding, staffing, and independence of the CCB to enable it carry out its mandate.*

**Keywords: Anti Corruption, Assets declaration, Code of Conduct Bureau, Operations and Procedure**

**Introduction**

The need for code of Conduct for public officers in a developing polity such as Nigeria cannot be overemphasized. This is particularly so when weighed against the backdrop of large-scale fraud and corruption which have become prevalent in the civil service (Aigbokhan, 2014). The bureau performs the following functions: i) receive assets declaration by public officers in accordance with the provisions of the Act; ii) examine the assets declarations and ensure that they comply with the requirements of the Act and of any law for the time being in force, iii) take and retain custody of such assets declaration; iv) receive complaints about non-compliance with or breach of the Act and where the Bureau considers it necessary to do so refer such complaints to the Code of Conduct Tribunal in accordance with the provisions of the Act.

Nigerians were disappointed with each successive government's attitude on corruption and interest disclosures. A case in point was that during the 2015 general election campaign in Nigeria, the issue of

anti-corruption initiative, assets and interest disclosures were on the campaign slogan of the then main opposition party, the All-Progressive Congress (APC) whose presidential candidate, was Muhammadu Buhari. He promised to fight corruption. However, when he won the election and assumed office as president and did not want to publicly disclose details of his assets and liabilities as was done by late former president, Musa Ya'Adua. Thus, Nigerians were highly disappointed. The hope he raised about fighting corruption was dashed throughout his period in office from 2015 to 2023. It then seemed that the establishment of CCB was in vain, as the agency tries to fight corruption; corruption and corrupt practices has not been reduced in Nigeria (Aigbokhan, 2014).

While it is important to establish institutions like the Code of Conduct Bureau and give it the mandate to receive declaration from public officers as way of instilling integrity, transparency and accountability in public service, there appears to be a missing link if these institutions are not monitored and assessed as to their key performance indicator. For example, there seems to be a gap or failure on the parts of government and policy regarding what type of effective strategies to adopt in the assets declaration initiative. The questions to ask are many but few will suffice. How effective is the CCB in carrying out its mandate of compelling public officers to declare their assets? What is the level of compliance among public servants during the period under study, in this case, Anambra state public service from 2015 to 2023? To answer these questions, a periodical review is therefore necessary to help appraise institutions by identifying grey areas for improvement.

In Anambra state, despite the efforts and operations of the Code of Conduct Bureau, government performance whether technically or morally are generally associated with situations in which a few highly corrupt individuals exercise undue private influence that undermine our political system (Nwakoby & Iloka, 2021). In the overall analysis, public interest is sacrificed in favour of private interest (Adelana, 2021). To check this kind of situation, the Code of Conduct Bureau as a watch-dog of the society was established to check these excesses. Against this background, the study examines the challenges of assets declaration policy as anticorruption strategy in the effort against corruption in Nigeria Public Service- A study of Anambra state public service (2015-2023).

### **Concept of Corruption**

The World Bank defines corruption as the abuse of public office or trust for private gain. Accordingly, it includes giving or taking bribe to circumvent government and public policies and processes to favour a chosen or predetermined participant or outcome. Egbgbulem (2012) defines corruption as the abuse of public power for private benefit. The author also made a distinction between bribes and gifts since most times they are mistaken to mean the same thing.

Bribes are distinguished as gifts. It has also been defined as the act of corrupting or state of being corrupt, moral pervasion of integrity, dishonesty proceedings and bribery among others. In Section 2 of the Independent Corrupt Practices and other Related Offences commission at 2000, it is defined to include gratification in return or exchange for undue advantage over other competitor or participant. Bribery, fraud, and similar offences, which mean accepting money or any form of favour, theft of state assets and diversion of government revenue and resources in to private pockets are amongst the most crippling types of corruption. Conceptually, there are varied and different aspects of corruption that makes it difficult to define (Igwe, 2010). The easiest way to explain the reality on corruption in any society or system is perhaps to study and analyze the degrees of manifestation and recurrences. Corruption attacks the foundation of democratic institutions by distorting electoral processes, perverting the rule of law and creating bureaucratic challenges whose only reason for existing is soliciting bribes. Economic because of the discouragement of foreign direct investment, and small businesses within the country often could not overcome the start-up costs required because of corruption.

Sen (1999) and Atlas (1986) understand it from the sociological point of view as the violation of established rules for individual gains and profit. It is a system within a state characterized by bribery, extortion and nepotism. For Kunhiyop (2008) corruption is becoming morally corrupt by indulging in bribery, extortion, fraud, nepotism, outright theft, match-fixing, examination fraud, kick-backs, illegal of contracts among others. On the political view point, corruption occurs in vote rigging, the purchase and

sale of votes, and the falsification of election results. All these forms of corruption are found in Nigeria. Several authors including Olugbenga (2007). Odofin and Omojuwa (2007), Ajibewa (2006); Faloor (2012); Igbuzor (2008), Egwemi (2021) have all agreed that the concept of corruption is too comprehensive, that it lacks the possibility of a single sentence definition. Again, Adrij and Fjelstad (2001) concluded that corruption is complex and multifaceted in approach with multiple causes and effects, as it takes on various forms and contexts. In a specific term, Hon. Justice Mustapha Akanbi, Former Chairman of Independent Corrupt Practices Commission (ICPC) classified corruption in Nigeria into three categories which include: i) Street level corruption, which describes corruption in administration as shown in the day today experiences of citizens in their interactions with officials, ii) Business corruption, which occurs among low to medium businesses with or without the active connivance of the equivalent public sector official, and iii) High level corruption which involves huge sums of money in high power centres in finance, public service and administration. The author also posited that petty corruption is highly visible, pervasive, and endemic and in some cases institutionalized (Akanbi, 2003:53).

### **Concept of Assets Declaration**

Assets declaration, declaration of interests, and financial disclosure are quickly becoming fundamental tool for anti-corruption agencies and/or governments to fight corruption throughout the world. The root of these instruments lay in efforts at addressing concerns by citizens about the honesty of their public servants and political officeholders in several countries. By the middle of the twentieth century many of the more developed countries had some form of disclosure requirements for public officials (Adsera, Carles & Paine, 2003). The use of disclosures freed over the past decade and they have been embodied as a worldwide standard in the first global anti-corruption agreement, the UN convention against corruption (UNCAC, 2003)

A transparent and verifiable assets declaration system is a way to deepen the issue of ethics and integrity in the political class, more so, because politicians and civil servants hold substantial power over the allocation of resources in their countries and the citizens who elect them, and who in effect pay their emoluments through tax contribution. As part of an overall anti-corruption strategy, they help ensure that scarce resources are spent honestly and wisely. In that way, the citizens set the healthcare, the education, the roads and the quality of life they have paid for and deserve. This attention to good governance acts as a reinforcing foundation for prosperity and stability.

### **Relevance of Assets Declaration and Transparency in Governance**

Transparent assets disclosure systems can be used to spot problems early in either criminal prosecution or civil asset forfeiture. Their use depends on the efficacy of the applicable laws, practice and institutions in the country. In addition, the creation and enforcement of assets and income disclosure systems has the potential to prevent illicit enrichment, not only by making it more difficult to acquire assets through corrupt actions without being held accountable for such actions, but also ultimately changing the mindsets of public officials so that they are less prone to engaging in corrupt practices.

A well-defined asset declaration system is a strong tool to fight public corruption and abuse of power. Published information on a person's assets allows civil society to hold leaders to account. If leaders are seen to live beyond their means, an asset declaration profile can be a starting point.

The Transparency International (2014) has summarized certain of the assets declaration to include thus:

- (i) well-defined assets declaration regime serves to prevent, detect, investigate and prosecute corruption and abuse of power and its transformation in to unexplained wealth. It can therefore be a tool for uncovering bribery and other forms of corruption such as nepotism, conflict of interest and undue advantage,
- (ii) assets declaration creates a genuine basis for countries to take action on identifying, tracing and recovering illicit assets of public officials,
- (iii) assets declaration targets public sector official with power and who have been vested with the authority to decide contracts, allocate budgets and oversees a variety of decisions that involve tax payers' money,
- (iv) assets declaration is intended to provide a clear format for public officials to report assets and interests to

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- ensure probity,
- (v) by requiring that those holding public office disclose their assets and interest before, during and upon leaving their tenure, any enrichment during that period can be monitored,
  - (vi) by scrutinizing the accumulation of assets during and after terms in office investigators are provided with a motive for asking public officials to explain the exchanges in one's wealth,
  - (vii) assets declaration mandates the public official to directly participate in the process there by taking interest in the system, and
  - (vii) public access to assets declaration both deters officials from intentionally filing false declarations and encourages corrections for unintentional mistakes. Again, it strengthen sand facilitates citizens' involvement in reviewing the declaration and, lastly, well-designed assets declaration system by the lawmaker side notifies which institution should be responsible for the system? Who is obliged to declare assets? What information should be declared? How assets declaration will be collected? And how asset declaration will be verified?

The global corruption watch – dog (IT) went further to include:

- ix) countries with a longer tradition of asset declaration by public officials have significantly lower perceived levels of corruption than countries which do not have these laws,
- x) perceived levels of corruption are lower in countries whose declaration law permit prosecution of the offending officials
- xi) countries that verify officials' statements and give public access to officials' assets declaration have significantly lower perceived levels of corruption than countries that do not verify declaration content.

### **The operations of Code of Conduct Bureau (CCB)**

The need for Code of Conduct for public officers in a developing polity such as Nigeria cannot be overemphasized. This is becomes germane against the back drop of large-scale fraud and corruption which have become common place in the civil service. As noted by researchers:

...hopes were high as the country strives towards attaining a strong and viable economy but all this changed in the mid-1970s when top ranking public office holders held personal interest above common goals. This apparent hindered transparent leadership and promoted abuse of office. The result was a weakening of public morality giving rise to bribery, corruption, greed, cheating, money laundering, misappropriation and embezzlement. Corruption therefore, became a national concern (Olojede, 2001:2). The core objective of the Code of Conduct Bureau and Tribunal Act, LFN 1990 was spelt out in section 2, which provides that the aims and objectives of the Bureau shall be to: establish and maintain a high standard of morality of Government business and to ensure that the actions and behavior of public officers conform to the highest standards of public morality and accountability. To achieve these objectives the Bureau performs the following functions:

- (i) Receive assets declaration by public officers in accordance with the provisions of the decree,
- (ii) examine the assets declaration and ensure that they comply with the requirements of the decree and of any law for the time being in force,
- (iii) take and retain custody of such assets declarations, and
- (iv) receive complaints about non-compliance with or breach of the decree and where the bureau considers it necessary to do so refer such complaints to the Code of Conduct tribunal in accordance with provisions of the decree.

The federal government of Nigeria set up the Code of Conduct Bureau in an effort to curb the acquisition of ill-gotten wealth by public officers. Asset declaration by public officers came in to practice in Nigeria by virtue of section 15 of the Code of Conduct Bureau and Tribunal Decree No 1 of 1989. The fifth schedule of the 1999 constitution is also unequivocal about asset declaration by public officers.

As stated earlier, the Constitution (1999) clearly clarifies on conflict of interest with one's duty: restrictions on public officers receiving two paid emoluments at the same time; prohibition of foreign accounts, retired officers accepting more than one remunerative position, asking and/or accepting gifts/benefits in kind, bribery of public officers, abuse of powers; membership of societies; and declaration

of assets.

Accordingly, the Code of Conduct Bureau has specified what it considered as the ideal behavior expected from a “responsible” public officer. This includes; that a public officer is not expected to discriminate against any citizen for whatever reason; strict adherence to the rules and regulations of the public service; being faithful and loyal to the nation and the employer; demonstrating some level of honesty in the discharge of official duties; being accountable for all items money, materials and men placed under his/her supervision, respected for constituted authority, and being punctual (Umar& Umar,2016).

### **Operational procedures of the CCB in the anti-corruption strategy**

The idea of anti-corruption has emerged as a field of study around 1990s and has attracted interest largely from concerned researchers (Disch, Vigeland, Sundet, & Gibson, 2009; Momoh, 2020; Page, 2021). The global struggle against corruption and related offences has further necessitated many developed and developing countries to establish specialised anti-corruption bureaus, separate from the regular institutions of justice. The most familiar of these special organisations are often referred to as anti-corruption agencies (ACAs), which usually exercise some form of investigative and/or prosecutorial power (Stephenson & Schütte, 2016). Nigeria is not an exception in the global quest for a formidable anti-corruption agency as the country is aware of the increasing level of corruption and the need to control it.

Enweremadu (2012), argues that the level of increase in the incidence of corruption in many countries of the developing world and a growing national and international commitment to fight it in the last two decades have been amazing. Thus, the Nigerian government has taken various measures and strategies with a view to addressing the issue of corruption in the country. These measures, according to Adeshina (2015), include public service reform, and the establishment of anti-corruption agencies like the Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and Other Related Offences Commission (ICPC). Despite the establishment of these institutions, the situation remains worrisome as corruption continues to be prominent in every facet of Nigerian society and national life (Ngwakwe, 2009; Fatile, 2012; Mahmoud & Adamu, 2016; IMF, 2018; Moyosore, 2019; IMF, 2019). Nevertheless, prior to the EFCC and ICPC was the establishment of the CCB and its Tribunal by the Federal government of Nigeria to enforce a code of conduct for public officials, to prevent corruption in public life and offices, and especially to curb the acquisition of ill-gotten wealth by public officers. The CCB is the pioneer anti-corruption agency set up by the Federal Government of Nigeria. It has the primary responsibility of checking corrupt practices in the Nigerian Public service. The CCB was established in Nigeria in 1979 during the Second Republic after 13 years of military rule by the founding fathers of the first post-military constitution. The 1979 Constitution provided a list of Codes of Conduct for public officers. The military administration of Mohammed/Obasanjo inaugurated a Board before handing over power to the civilian government in July 1979, which failed to make any impact because the National Assembly of the second republic failed to pass the enabling law. Ten years later in 1989, the Bureau got its legal mandate under the Babangida regime and has been checking corrupt practices in the country’s public service since then (CCB Strategic Plan, 2014). In a clearer view, the above presented a critical narrative on the emergence of CCB in the fight for corruption in the Nigerian public service. It could also be noted that the Code of Conduct provision has since then maintained a permanence of some sort, in the 5th schedule of all constitutions following thereafter including the aborted and non-operated constitutions: 1989, 1995 and the current 1999 constitution (as amended). The CCB is the constitutional agency established and empowered with a view to receiving public officers’ asset declarations, verifying them, and prosecuting whoever breaches the code of conduct stipulated for public officers at the CCT. It is a Nigerian public agency with a mandate to deal with corruption issues, abuse of office by public officers, and conflict of interest. The CCB’s major tool of curbing corruption and prosecuting cases of corruption emanating from public officials in Nigeria is assets declaration form (Adagba, 2012). In other words, the overall mandates of the agency are: accepting asset declaration; asset verification; and investigating code of conduct violations. The CCB has been described as a governmental watchdog with significant unrealized potential, narrower anti-corruption mandate, less dynamic than its sister agencies, a limited number and inadequate annual budget (Page, 2021). Although the CCB was initially established in 1979 towards the tail end of years of military rule, it lacked a solid legal foundation until 1990 when the National Assembly passed The Code of Conduct Bureau and

Tribunal Act. The Constitution of the Federal Republic of Nigeria (1999), Fifth Schedule, Part I stipulates the task of CCB as including to ensure that public officials abide by a 14-point code of conduct that prohibits them from having conflicts of interests, collecting more than one official salary, holding foreign bank accounts, or accepting gifts, private loans, or kickbacks. The Code of Conduct Bureau and Tribunal Act (1990) also stipulates that official convicted by the CCT can be forced to leave office, stripped of illicit assets, or made ineligible to hold public office for up to ten years. To understand the procedure, this section showed the extent of the operational procedure in the fight against corruption in Public service by providing some critical values on the responsibilities of CCB and subsequent action which they can issue. On the other hand, it will be germane to look at the nature of these procedure in line with ensuring accountability and transparency in the Nigerian Public Service.

Accordingly, Tihamiyu (2015:1) without upholding the principles of accountability and transparency, it may be difficult to nurture and sustain good governance. He maintains that without citizen's participation and accountability on the part of public office holders that democratic rule would be meaningless. For authors as Olowu (2002:139), Idemudia (2008:502) and Ujah (2010:77), Transparency is a corollary of accountability and both essential planks upon which democratic governance and development anchor. Ukaogo (2013:17) in his postulation holds that there is symbiotic relationship between transparency and accountability according to him, one reinforces the other and vice versa. This is because according to him transparency as an element of good governance would bear on the "integrity and soundness of the institution of government, the administration, the judiciary and the society at large. For Nwankwo (2009:20) what compels and enables the official to be accountable is transparency. Since according to him, it would give the official less opportunity to abuse the system. He also maintains that what seems to distinguish transparency from accountability is the time factor. According to him, accountability is the feedback after the activity while transparency is feedback before and during decision or action. From the foregoing it is very important to note that in order to realize good governance that there is utmost need to properly address the issues of accountability and transparency simultaneously. Therefore, without transparency, accountability would be shrouded in suspicion. In sum, the above, shows that the role of CCB as the body thrust with the responsibility of checking and moderating workers excesses against abuse of public offices and institutions is a crucial factor in the effort against corruption in Nigeria public service.

### **CCB Anti-corruption strategy and Assets declaration**

In this section, this dissertation presents the working definition of corruption as a form of dishonest or unethical conduct by a person entrusted with a position of public authority with a view to acquiring personal benefit and illegitimate private gains and wealth. Anti-corruption efforts in this research refer to strategies which are comprehensive in nature, adopted by a country to effectively address widespread and pervasive corruption (Adagba, 2012). It means all efforts at creating clear rules of correct behaviour in conjunction with deterring prospects of disclosure, criminal investigation, prosecution and conviction are held to prevent corrupt behaviour in the public sector. The concept of institutional capacity is conceived as the ability of a particular institution to exercise its primary functions, provide solutions to problems, set and achieve objectives, and be proactive with a view to achieving a policy objective. It is also viewed as the ability of an institution to perform its functions effectively, efficiently and sustainably. Ekiyor (2009) in his comprehensive view of corruption defines it as the unlawful use of official power or influence by a government official either to enrich himself or further his course and/or any other person at the expense of the public, in contravention of his oath of office and/or contrary to the conventions or laws that are in operation. This means corruption can be described as deviant behaviour since it has to do with the pursuit of private gain at public expense.

In other words, it is the misuse of public power for private gain. Although corruption could be viewed from different perspectives, the nature of this paper has warranted most definitions of corruption that are concerned with public sector without taking definitions devoted to private sector corruption into consideration. For instance, looking at it from both angles, Obiyan (2011:177) views corruption as

“conscious deviation from proper standard of behaviour, for personal gains, in relation to both public and private sectors”. This and the forgoing definitions have depicted that corruption involves the manipulation of due processes, induced behaviour of functionaries to desecrate the norms, ethics and statutory provisions in an organisation, especially public sector. At best, it presents a likely picture of what Nigerian public service is and the efforts cum strategies employed by government in the fight on anti-corruption in Nigeria.

The act of corruption is said to be more worrisome when a public servant bestowed with public trust and resources sees his office as a convenient opportunity to derive personal gains from such practices as bribery, rent-seeking, forgery, impersonation, falsification of records, misappropriation of public resources and such other related acts (Oladoyin, 2012; Momoh & Atadoga, 2020). These forms of corruption, among others, as existing mostly among public officers necessitated the need for Nigerian government to establish a special anticorruption agency like the CCB, which constitutes the focus as a major factor in understanding the role of CCB in the fight against corruption in Nigerian public Service. This behooves on the system to adopt a strategy of which CCB has shown capacity but not capable in some quarters at putting up a fight against deviance. The act of corruption to a large extent has shown to have been multifarious, endemic and relatively intractable. Nevertheless, it is the major essence for the creation of CCB and CCT to complement each other.

Logically, the authorities of every society make efforts to contain the societal ills by the enactment of laws, and prescribing appropriate sanctions for anybody whose behaviour is deemed to have deviated from the norms or Code of Conduct of the society (Mahmoud & Adamu, 2016). Nigerian government undoubtedly keys into this by enacting anticorruption legislations and establishing corresponding agencies in order to contain the scourge of corruption in the country. Anti-corruption institutions are created in order to appease public opinion or international donors and thereby add legitimacy to Kleptocratic regimes (Doig, Watt & Williams, 2005). Although Nigeria has enacted laws and created institutions to combat corruption, the public seem not convinced as regards the sincerity and genuineness of government efforts at reducing the phenomenon. International donors and assessors are also not convinced as Nigeria continues to rank poorly on Transparency International’s Corruption Perceptions Index, especially from the country’s Fourth Republic. As argued, the experience of many African countries has shown that creating anti-corruption laws or agencies is only a first step in the fight against this grievance and does in no way guarantee to have an impact on the level of corruption (Stefan, 2009). This was pointed out during the UN Convention against Corruption (UNCAC) and institutional arrangements for combating corruption (UNDP, 2005:4). Thus, “each State Party shall ensure the existence of a body or bodies, as appropriate, which prevent corruption. Each State Party shall grant these bodies the necessary independence, in accordance with the fundamental principles of its legal system, to enable the body or bodies to carry out its or their functions effectively and free from any undue influence. The necessary material resources and specialized staff, as well as the training that such staff may require to carry out their functions, should be provided” (Article 6). In addition to the articles dealing with prevention, Article 36 of the Convention further stipulates that: “the UNCAC thus requires the establishment of such institutions, unless they already exist in some form, in two specific areas of preventative anti-corruption bodies; and bodies specialized in combating corruption through law enforcement”.

The essence of having an independent anti-corruption body includes: it sends a signal that the government takes anti-corruption efforts seriously; high degree of specialization and expertise can be achieved; high degree of autonomy can be established to insulate the institution from corruption and other undue influences; the institution will be separate from the agencies and departments that it will be responsible for investigating; a completely new institution enjoys a ‘fresh start’, free from corruption and other problems that may be present in existing institutions; it has greater public credibility; it can be afforded better security protection; it will have greater political, legal and public accountability; there will be greater clarity in the assessment of its progress, successes and failures; there will be faster action against corruption. Task-specific resources will be used and officials will not be subject to the competing priorities

of general law enforcement, audit and similar agencies; and it incorporates an additional safeguard against corruption in that it will be placed in a position to monitor the conventional law-enforcement community and, should the agency itself be corrupted, vice versa (UNODC, 2004; UNDP, 2005).

On the issue of probity and accountability, there need for Code of Conduct for public officers in a developing polity such as Nigeria cannot be over emphasized. This is particularly so when viewed against the backdrop of large-scale fraud and corruption which have become prevalent in the civil service. Olojede (2001:2), hopes were high as the country strove towards attaining a strong and viable economy but all this changed in the mid-1970s when top ranking public office holders held personal interest above common goals. This apparent hindered transparent leadership and promoted abuse of office. The result was a weakening of public morality giving rise to bribery, corruption, greed, cheating, money laundering, misappropriation and embezzlement. Corruption therefore became a national concern. It is therefore envisaged in spite of the above contention that a set of ethics and rules of behaviour for public officers will go a long way in curtailing this malice.

Therefore, it is the role of the Bureau enforcing and monitoring ethics and accountability are the duties of all but especially the persons involved. The public officer therefore is the first individual for safeguarding, enforcing and monitoring his own activities in line with the accepted work ethics and in accordance with the principles of accountability. The UNCEA & A. ADAM (1991) suggested the issuance of clearance certificate against corruption as practiced in Cote d'Ivoire. This was meant to supplement government regulation governing use of public funds. This practice consisted of first, the provision that any payment to be made from public funds to a beneficiary of a contract should be effected only on the presentation or delivery of a written statement made under oath indicating that the beneficiary has concluded the work for which the payment is affected. Secondly, this practice also consisted of the provision that a statement must mention that a beneficiary of the state contract has paid no compensation either directly or indirectly and, in any form, whatsoever, to any person in the service of the state with the aim of seeking a public official's cooperation. Another important role which public officers can play in ensuring probity and accountability is to help themselves through perhaps the workers union to design and develop strategic and practical processes and instruments for creating an ethical and morally acceptable work environment in the public service. Specifically, training programmes on ethics should be made mandatory on first appointment, as well as on periodic basis and should precede all forms of mobility in the public service, vertical or lateral. Public officers should avail themselves of this opportunity. Moreover, ministries, departments, parastatals and other newsletter should exchange ideas on matters of government (Smith, et al., 1986).

However, whatever roles Code of Conduct may play or may have to play in ensuring probity and accountability in the society may be limited to some great extent, judging from the above. The limitation may be owing to the convincing fact that all public officers are accountable to some authorities. These authorities are usually - perhaps mostly - directly under the care and supervision of politicians. If politicians live up to expectation by exhibiting some level of probity, public officers may follow suit, and ultimately this shall lead to the achievement of government's objective. If on the other hand political figures and political office holders decide to abuse their respective office or bastardize the mandate entrusted on them by the electorate the repercussion shall be far reaching and may extend to the lower level. This may ultimately retard governments' progress. For example, Bukola Saraki, who was previously Kwara state governor and latter Nigeria's Senate President, was embroiled in legal battles and corruption charges with Nigeria's Code of Conduct Bureau. The Code of Conduct Bureau, on September 11, 2011 slammed a 13-count charge of corruption on Senator Olubukola Saraki, accusing him of offences ranging from anticipatory declaration of assets, to false declaration of assets in forms he filed before the Code of Conduct Bureau while he was governor of Kwara State. As it stands, Saraki was innocent until proven guilty by the tribunal, and even then, he had recourse to the Court of Appeal which acquitted him of the charges on technicalities. If he was convicted, he could be faced hefty fines and a jail term which commences immediately, regardless of his position (Onifade, 2015). There are equally other agencies that must be seen to be doing their work in order to supplement any effort from the public officers. If the Code



of Conduct Bureau, the Police, the State Security, the Civil Service Workers Union (and NLC) and numerous other public outlets are neglected or are seen to be neglecting their primary responsibilities, any effort at ensuring probity and accountability by any segment of the population may amount to effort in futility.

Finally, it can be established from the above analysis that the Bureau is fully determined to combat corruption in Nigeria. However, it is handicapped in terms of funding and power. Funds are needed to employ more personnel, staff training, computerization, etc. As observed by Baike, (2000:12) there is apparent lack of personnel skilled in the operations that are specific to the mandate of the Bureau such as investigation, monitoring, Assets verification and administration, advertisement and communication arts, information technology among others. With regard to publicity, it is apparent that for any meaningful achievement in an establishment like the Code of Conduct Bureau, publicity is a sine qua non for success. However, due to severe financial constraints over the years, the Bureau has not been able to embark on serious and aggressive publicity campaign, which could have brought its activities to the grassroots. As a result of this, some public officers are ignorant of the Bureau's existence and mandate.

**Research Methodology**

This study employed mixed design to shape the study. Being a research conducted focusing on Anambra state, the study utilized mixed method involving survey questionnaire and interview method as method of data collection. The population was 476 while sample size was 400 using Camry and Lee method, while the questionnaire recovered were 353. This was subjected to both validity and reliability test using face and cronbach Alpha respectively. Deductive method of data analysis was used focusing on available data available for research. Ethics theory was adopted to analyze the study. The objective of every law, statutes and act in any political system is to ensure that those entrusted with the management of public resources do not abuse the process to enrich themselves and corrupt the institution of the state. This is because unethical conduct not only breeds corruption, but if unchecked could have disastrous consequences for the social and political environment. This is why stakeholders all over the world seek measures to check and monitor the actions and behaviour of those entrusted with certain positions and responsibilities in society.

**Data Presentation and Analysis**

Table 1: Respondents on the operational procedures of the Code of Conduct Bureau in using assets declaration as anti-corruption strategy in Anambra state public service, 2015 and 2023

S/N	Mean rating of respondents on operational procedures of the Code of Conduct Bureau in using assets declaration as anti-corruption strategy in Anambra state public service, 2015 and 2023	SA	A	D	SD	N	Mean	Remark
1	CCB receives declaration by public officers under paragraph 12 of part 1 of the fifth schedule of the constitution	245	81	9	18	353	3.1275	Agreed
2	CCB investigate compliance and, where appropriate, refer such matters to the code of conduct tribunal	273	55	25	0	353	3.0397	Agreed
3	CCB examines the declaration in accordance with the requirement of the code of conduct or law	268	77	4	4	353	3.1841	Agreed

4	CCB retain custody of such declaration and make them available for inspection by any citizen of Nigeria on such terms and conditions as the National Assembly may prescribe	116	231	3	3	353	3.3031	Agreed
5	There is ineffective punishment system of the CCB	123	216	11	3	353	3.3003	Agreed
6	There is Poor public service organizational culture	0	9	127	217	353	3.3343	Agreed
7	There is weak supervision of CCB officers	0	102	35	216	353	3.2635	Rejected
8	There is weak monitoring and evaluation of CCB officers as a parastatal	77	268	4	4	353	3.1841	Rejected
9	CCB ensure compliance with and where appropriate, enforce the provisions of the code of conduct any law relating thereto	116	231	3	3	353	3.3031	Agreed
10	CCB codes and conduct guidelines are old and outdated	3	11	123	216	353	3.3003	Agreed
11	CCB receive complaints about non-compliance with or breach of the provision of the code of conduct or any law in relation there to.	77	268	4	4	353	3.1841	Agreed

**Source: Field Survey, 2024**

**Discussion of the Result Hypothesis**

The table made use of above eleven (11) instruments to get the respondents view on the operational procedures of the CCB in the anti-corruption fight is to ensure compliance and enforce the provisions of the code of conduct among Public servants in Anambra State, **2015-2023**. It shows that the imperativeness of the operational procedures of the Code of Conduct Bureau in using assets declaration as anticorruption strategy in Anambra State public service. Thus, the above responses on the operational procedures of CCB go through shows that it is not commendable and that they aided the fight against using assets declaration as anticorruption strategy in Anambra State public service. From the basis of the responses, the respondents have shown the operational procedures of Code of Conduct Bureau in using assets declaration to fight against corruption in Anambra State public service. Going by the interview conducted, **Respondents 1 and 2** responded that the system has been place in a situation where their major operations make it difficult for workers to fit in to the programme. The implication is that people. In support of the above, **Respondent 3** stated the operational procedure of CCB has been encumbered by many challenges". The respondent noted that the process of enrolling with the CCB to declare assets, Public officers have to go to CCB to collect forms, go to the High Court to swear oath and return to CCB to submit the forms and sometimes wait for years to receive acknowledgement slip for declaration made. The Bureau has no incentive for compliance. It makes the operations of the sector to be difficult thereby jeopardizing the basic drive of regulating corrupt activities in the public service. Where there are better operational procedures, the fight against corrupt public workers are made easy. **Respondent 1** while reacting to the bureaucratic bottle neck that attended the bureau stated that the operational procedure should be seamless. Access to

Assets Declaration system should be updated to be in line with modern technological advancement. It is good news to hear that the Bureau is moving to online declaration whereby Public Officers can at their convenience and using electronic gadgets, declare their assets and liabilities online, then print their acknowledgements and upload all necessary documentation. To give credence to the above, the cluster mean at **3.205** is in acceptance that there is the relationship between the operational procedures of the Code of Conduct Bureau in using assets declaration as anticorruption strategy in Anambra State public service, but the CCT a times tends to slow the pace of action and execution of justice, leading to justice delayed...which could likely result in justice denied. As such CCT has not shown serious commitment to that.

### **Summary of the Findings and Data interpretation**

This study is imperative to the extent that it explored the impact of Assets Declaration as Anticorruption strategy in the Anambra state public service (2015-2023). As a matter of fact, the study was guided by three hypotheses that were drawn from the three research questions.

The hypothesis of the study made use of eleven (11) instruments to generate responses from the respondents. The first hypothesis tested the operational procedures of the Code of Conduct Bureau in using assets declaration as anti-corruption strategy in Anambra state public service, 2015 and 2023. According to the eleven (11) instruments utilized in above Table 4.7, it shows that the respondent agreed that there the operational procedures of the Code of Conduct Bureau in using assets declaration as anti-corruption strategy in Anambra state public service, 2015 and 2023, which are structural and technical in nature. In other words, the study utilizing the necessary instruments combined with interview, queried different respondents on the operational procedures of the Code of Conduct Bureau in using assets declaration as anti-corruption strategy in Anambra state public service, 2015 and 2023. Regrettably, from the responses given by the **respondents 7 and 11**, “despite the effort and commitments of CCB in ensuring that Public office holders declare their assets, yet there is always an unseen hand of government frustrating the efforts”. Thus, having considered the views of the respondents, it is germane to note that there are operational procedures of the Code of Conduct Bureau in using assets declaration as anti-corruption strategy in Anambra state public service, 2015 and 2023.

### **Recommendations**

From the above the study thus recommends that:

1. CCB should be more proactive in their operational procedures in putting up anti-corruption initiatives to ensure public servants abide with the regulations guiding assets declaration in Anambra State. It should make the process of accessing assets declaration form seamless and stress free. The process of going to CCB offices to collect the form, fill and go to High court to get the form signed by High court Judge are too stressful for poorly paid public officers who often complained that they have nothing to declare and see the law as not the panacea for corrupt practices. The Code of Conduct Tribunal which is independent of the Bureau but act as its judicial arm, should be effective in treating cases before it and ensure that defaulters are speedily tried for corruption and abuse of office. Corrupt actions should have commensurate consequences.
2. The Bureau should be headed by men of unquestionable characters, unimpeachable and non-partisan conduct as contained in Section 153 of the 1999 Constitution of the Federal Republic of Nigeria (as amended), well-funded, staff well-motivated and trained to execute their official duties without fear or favour.

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