

# An Improved Algorithm for Asset Declaration in Nigerian Political System

Saidu Sani

Department of Computer Studies  
Hassan Usman Katsina Polytechnic Katsina

**Abstract:-** Asset declaration is a methodical approach to managing material resources that ensures correct use, upkeep, and process documentation. One of the most crucial weapons for eliminating corruption and conflicts of interest is a system of income and asset disclosure. Conflict of interest laws are also helpful in assisting anti-corruption investigations. The amount of political corruption in Nigeria is still rising despite efforts by the previous administration to reduce it. In order to declare the assets of all political office holders annually and save the entries in the database, the paper's proposal for an enhanced system is intended to address these issues. The information used in this study was gathered from a variety of secondary sources, including books, journals, and other websites. Findings indicate that Nigeria's level of corruption will remain high as long as the government makes sure that all political office holders comply as much as possible with reporting their assets. But every record that the impacted officials declared would be saved in the database for use.

**Keywords:-** Government, Public Officials, Asset Declaration, Corruption.

## I. INTRODUCTION

One of the most divisive topics in the literature continues to be corruption. The need to reduce corruption at all levels of governance has garnered the attention of the international community for more than three decades. Furthermore, corruption has been acknowledged by the international community as having had detrimental effects on human society. [1]

This explains why it is essential for the Sustainable Development Goals (SDGs), which serve as a strategic framework for the socioeconomic and political advancement of human civilization, to include reducing corruption as a crucial specific aim. One of the most crucial weapons for eliminating corruption and conflicts of interest is a system of income and asset disclosure. Conflict of interest laws are also helpful in assisting anti-corruption investigations. Countries' increased efforts to apply these technologies might be considered as an increase in the transparency and integrity of public institutions. Most significantly, nations are progressively managing financial and other assets and interests of public officials, as well as gifts, benefits, and hospitality payments. Countries also increasingly regulate and discipline behavior where possible or actual conflicts of interest exist. These mechanisms are yet underutilized in a

number of nations, and thus far there have been relatively few prosecutions for fraudulent claims or mysterious wealth. [2]

The Jaji Declaration of the Murtala/Obasanjo administration, the Ethical Reorientation Campaign of the Shagari administration, the War Against Indiscipline (WAI) and Corruption of the Buhari/Idiagbon regime, the Babangida Committee on Corruption and other Economic Crimes, and the numerous probe panels of the Abacha years were just a few of the past administrations' attempts to combat corruption in Nigeria before the emergence of the fourth republic[3]. However, under the country's current democratic system, anti-corruption organizations like the Economic and Financial Crimes Commission (EFCC) Act 2004 and Independent Corrupt Practices and Other Related Offences Commissions (ICPC) Act 2000 exist. In addition, complementary organizations including the Nigeria Financial Intelligent Unit (FIU), Due Process Office, and Budget Monitoring and Price Intelligent Unit (BMPIU) have been at the forefront of the fight against corruption in Nigeria. [4].

Aside from the asset disclosure rule, public confidence in government must be increased in order to promote impartiality, integrity, and public trust in governance. Many laws governing asset disclosure are now passed as part of a larger code of conduct for public office holders to regulate their behavior.

## II. ASSET

In the literature on corruption studies, the asset declaration idea has been described in a number of different ways. For instance, the Technical Guide [5] of the United Nations Convention against Corruption indicates that the following criteria should be used to base asset disclosures.

“Disclosure forms allow for year-over-year comparisons of officials' financial positions; disclosure procedures preclude possibilities to conceal officials' assets through other means or, to the extent possible, assets held by those against whom a state party may have no access (e.g., held overseas or by a non-resident); disclosure covers all substantial types of incomes and assets of officials (all or from a certain level of appointment or sector and/or their relatives); There is a dependable system for accessing income and asset control for all natural and legal people, such as within tax administration, in relation to individuals or businesses connected to public officials are prohibited

from declaring non-existent assets, which could later be used as an excuse for otherwise unexplained wealth; oversight agencies have enough staff, knowledge, technical capacity, and legal authority to carry out meaningful controls; appropriate deterrent penalties are in place for violations of these requirements" associated with public officials [6]

Asset disclosures or declarations of assets may be private or open to the public. Disclosures of Confidential Assets are made to anti-corruption organizations like the Independent Corrupt Practices and Other Related Offenses Commission (ICPC) and the Economic and Financial Crimes Commission (EFCC). Asset declaration is currently one of the crucial strategies that many nations have embraced to stem the rising tide of corruption. To allow the general public to easily access the disclosure form of the political office holder, the public asset disclosures law requires that the receiving governmental institution, such as the EFCC or the ICPC, publish it in any mass media platform, including television, radio, and the internet. [7].

Because corruption is a multifaceted concept, it has been shown that some corrupt behaviors are related to economic, sociocultural, and political factors. According to section 41 of the Economic and Financial Crimes Commission (EFCC) Act of 2004, economic and financial crimes include "any form of fraud, money laundering, embezzlement, bribery, looting, and any form of corrupt practices." It is important to remember that the EFCC only looks into cases of corruption involving five million naira or more. [8]. The term "corruption" is similarly defined in section 2 of the ICPC Act 2000 to cover bribes, fraud, and other related offenses. On the other hand, "bribery" or "fraud" were not defined in the ICPC Act 2000, section 2. The implication is that it gave the commission broad authority to look into a variety of corruption cases in Nigeria that involved economic/financial, political, and social wrongdoing, which put some of its efforts at odds with those of its sister organization, the EFCC. However, the study's primary focus is political corruption.

Political corruption is defined by the United Nations Global Programme against Corruption (GPAC) as the "abuse of power for private gain." A similar definition of corruption is given as "the abuse of entrusted power for private gain" (Transparency International, as stated in [9]). From the aforementioned, political corruption is understood as the type of corruption in which political office holders work with their associates, who are typically from the private sector (such as large company owners, bank managers, businessmen and women), to divert various public resources (such as money, job opportunities, goods and services, etc.) that were originally designed to improve the wellbeing of the citizens for personal gain, usually to the detriment of the society.

### III. RELATED LITERATURE

[9] examines how the escalating corruption in Africa is affected by globalization. Once more, research has been done on the internal and external connections between multinational corporations and the ruling class in Nigeria that helped to underdevelop the nation. The degree of asset reporting compliance as a measure for reducing political corruption among public officials in Nigeria is not examined in these research, though. [10] examined the effects of asset declaration on human rights. He learned that while many public officials have reported their assets in accordance with the Code of Conduct Bureau's rule as established in Part I of the Fifth Schedule to the 1999 Nigerian Constitution, some public officials are not required to do so. But [11] looks at the extent of political corruption in Nigeria from 1960 to 2019. However, there is a gap in the current literature on the degree of compliance with asset declaration as a tool for reducing political corruption among public officials in Nigeria, despite the contributions of this literature to corruption and asset declaration in Nigeria. In light of these considerations, this study aims to further the field of research.

Many studies on corruption have acknowledged that the problem is widespread in Nigeria and is to blame for the country's underdevelopment unless steps are taken by the government and the populace to stem the rising tide of corruption there.. [12] The administration of President Muhammadu Buhari of Nigeria has recently intensified the battle against corruption by implementing a number of regulations, including the Treasury Single Account (TSA), the Whistle-blowing Policy, and Biometric Verification Number (BVN). The Asset Declaration for specific types of public office holders and their families upon assuming office is one strategy used by the Federal Government of Nigeria. As appealing as this method of combating political corruption may seem, it requires those who hold political office to disclose their holdings as well as the assets of those close to them. [13] "The Code of Conduct for Public offices, found in Part I of the Fifth Schedule to the 1999 Nigerian Constitution, contains provisions on the declaration of assets by all public offices in Nigeria. In 1979, the Code was initially incorporated into the Nigerian Constitution. It aims to protect public servants from corruption and misuse of power while also ensuring transparency. The President and Vice-President of the Federation, the President and Deputy-President of the Senate, the Speaker and Deputy-Speaker of the House of Representatives, the Speaker and Deputy-Speaker of each state's House of Assembly, and all members of legislative houses are considered public officers under the Code. State governors and deputy governors, the Chief Justice of Nigeria, justices of the Supreme Court, the President, and justices of the Court of Appeal, along with other court personnel, including the Attorney-General of the Federation and the Attorney-General of each state, are all members of the judiciary. the Inspector-General of Police, the Deputy Inspector-General of Police, all members of the Nigerian Police Force, other government security agencies established by law, the Secretary to the government of the Federation, the Ministers of Government of the Federation

and Commissioners of Governments of the States, the Chief of Defence Staff, Chief of Army Staff, Chief of Naval Staff, Chief of Air Staff, and all members of the armed forces of the Federation, Head of Civil Service, Permanent Secretaries, Directors-General, and all other members of the Federation's or a state's civil service, as well as ambassadors, high commissioners, and other officers of Nigeria's missions abroad, as well as the Chairperson, Members, and Staff of the Code of Conduct Bureau and Code of Conduct Tribunal, as well as the Chairperson, Members, and Staff of Local Government Councils, as well as the Chairperson and Members of the Boards and Other Governing Bodies, and Staff.

**IV. METHODOLOGY**

The primary goal of this research is to test the stated objectives with regard to the problems associated with asset declaration by the political offices holders in nigeria. Detail studies of the related journals articles, conferences papers blogs were conducted and secondary data was collected and analyzed.

The improved system was tested using visual basic environment (VB.Net 2008). This version of visual basic was used in proposing the algorithm, but other version above it can also be used to run the algorithm.

The research “asset declaration system” is totally built on visual basic technology and provides an interface to the users so that they can easily uses the forms in the system and declare their assets. This paper also provides encoding techniques in asset declaration so as to ensure the security of the data. Using this research, the users can declare their

asset according to the requirement at any point and for any number of times.

**V. PROPOSED WORK**

➤ *The Application of the Asset Declaration Approaches can Offer A Mechanism for the Resolution of Additional Flaws in Nigerian Administration System, Such as:*

- To ;simplify the process of declaring asset by political offices holders
  - To reduce the level of corruption by ensuring that all political offices holders have declared their asset at the end of every year
  - To increase the level of sanity and good governance in all government sectors
  - The economic development will be achieved if proper utilization of the system is maintained
  - The following steps can be followed to declare the entire asset by every political office holders.
  - Visit the ministry responsible for asset declaration (Code of conduct Bureau)
  - The admin will log in and view form1 for declarant to fill
  - Fill in the next form (form2)
  - Fill in the next form (form3)
  - Fill in the next form (form4)
  - Fill in the next form (form5)
  - Fill in the next form (form6)
  - Fill in the next form (form6)
  - Fill in the next form (form8)
- *The admin will first log in to the system by the entering the admin user name and password as shown in the figure 1 below:*

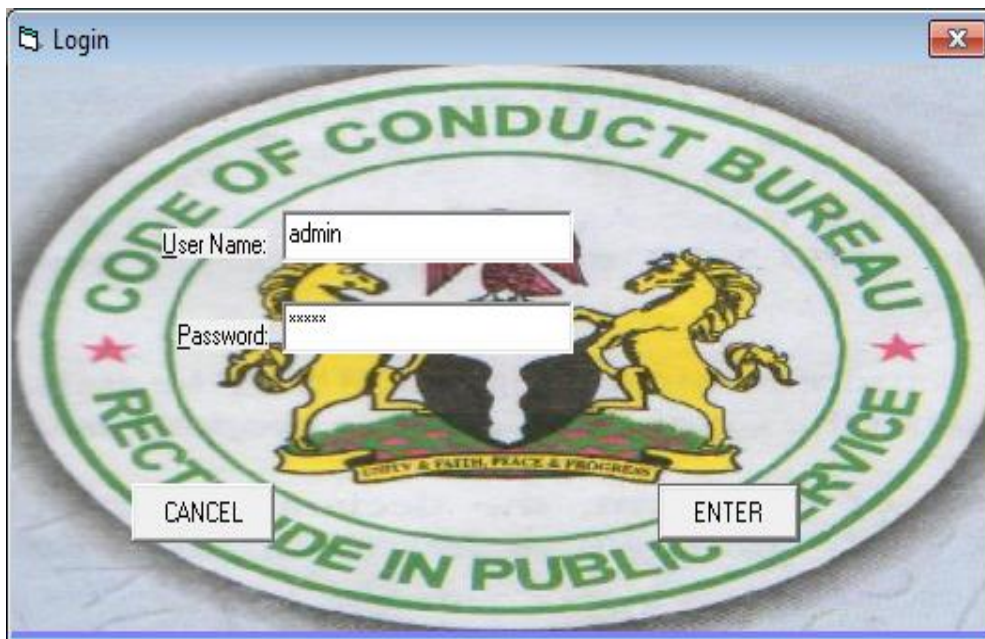


Fig 1 Log in Interface

➤ *After log in by the admin is also responsibility of the to view the first form i.e form1 which contain the basic information of the declarant as shown in the figure below:*

Fig 2 Declarant Basic Information

➤ When the basic information of the declarant have been provided then the next is to enter the all the necessary information regarding the declarant fund deposited in the Nigerian banks as indicated in the figure below:

Fig 3 Declaring Fund in Nigerian Banks



➤ There is no doubt that some of political offices holder use to keep some their fund abroad apart from what they kept in their country. Those money kept outside the country should also be declared using a separate form as shown in figure4 below:

**STEP 3**

**ASSET DECLARATION SYSTEM**

**CASH IN FOREIGN BANKS**

Name of Bank  Branch/Address  Account Number   
Amount  Source of money  Date

Name of Bank  Branch/Address  Account Number   
Amount  Source of money  Date

Name of Bank  Branch/Address  Account Number   
Amount  Source of money  Date

Name of Bank  Branch/Address  Account Number   
Amount  Source of money  Date

<<Previous Next>>

Fig 4 Declaring Fund in Foreign Banks

It is not only money saved in the banks would be declared, there is also need to declared the available buildings possess by the declarant either in the country or abroad. The figure below illustrated how the declarant would declare the available building in his possession.

**STEP 4**

**ASSET DECLARATION SYSTEM**

**BUILDINGS**

Indicate Total Number

Description (Type)  How Acquired  Date Acquired   
Location (State Country if Outside Nigeria)  Total Value  Total Annual Income From Property

Description (Type)  How Acquired  Date Acquired   
Location (State Country if Outside Nigeria)  Total Value  Total Annual Income From Property

Description (Type)  How Acquired  Date Acquired   
Location (State Country if Outside Nigeria)  Total Value  Total Annual Income From Property

<<Previous Next>>

Fig 5 Buildings Declaration

➤ Farms will also be declared in a separately as indicated in the figure below:

The screenshot shows a web application window titled 'STEP 5' for the 'ASSET DECLARATION SYSTEM'. The header is yellow and contains the Code of Conduct Bureau logo on the left and the Nigerian flag on the right. Below the header, the form is titled 'FARM / ORCHARD / RANCH ETC'. It has a large text input field for the name. Below this, there are three rows of form fields. Each row contains: 'Description (Type)', 'How Acquired', 'Date Acquired', 'Location (State Country if Outside Nigeria)', 'Total Value', and 'Total Annual Income From Property'. At the bottom right of the form area, there are two buttons: '<<Previous' and 'Next >>'. The Windows taskbar at the bottom shows the system time as 12:21 AM on 1/1/2009.

Fig 6 Farms Declaration

➤ Factories are also needed to be declared in separate form as indicated in the figure below:

The screenshot shows a web application window titled 'STEP 6' for the 'ASSET DECLARATION SYSTEM'. The header is yellow and contains the Code of Conduct Bureau logo on the left and the Nigerian flag on the right. Below the header, the form is titled 'FACTORIES'. It has a large text input field for the name. Below this, there are three rows of form fields. Each row contains: 'Description (Type)', 'How Acquired', 'Date Acquired', 'Location (State Country if Outside Nigeria)', 'Total Value', and 'Total Annual Income From Property'. At the bottom right of the form area, there are two buttons: '<<Previous' and 'Next >>'. The Windows taskbar at the bottom shows the system time as 12:22 AM on 1/1/2009.

Fig 7 Factories Declaration

➤ Apart from declaring money, farms, building factory etc there is also need to declare vehicles and even furniture possess by the declarant as indicated in figure7&8 below:

STEP 7

**ASSET DECLARATION SYSTEM**

*VEHICLES (cars, motorcycles, bicycles etc.)*

Description (Type)  How Acquired  Date Acquired

Location (State Country if Outside Nigeria)  Total Value  Total Annual Income From Property

Description (Type)  How Acquired  Date Acquired

Location (State Country if Outside Nigeria)  Total Value  Total Annual Income From Property

Description (Type)  How Acquired  Date Acquired

Location (State Country if Outside Nigeria)  Total Value  Total Annual Income From Property

<<Previous Next >>

12:22 AM  
1/1/2009

Fig 8 Vehicles Declaration

STEP 8

**ASSET DECLARATION SYSTEM**

*HOUSEHOLD FURNITURE/ITEMS*

Description (Type)  How Acquired  Date Acquired

Location (State Country if Outside Nigeria)  Total Value  Total Annual Income From Property

Description (Type)  How Acquired  Date Acquired

Location (State Country if Outside Nigeria)  Total Value  Total Annual Income From Property

Description (Type)  How Acquired  Date Acquired

Location (State Country if Outside Nigeria)  Total Value  Total Annual Income From Property

<<Previous Save

12:23 AM  
1/1/2009

Fig 9 Furniture Declaration

➤ To view the complete records of a particular declarant there is need to enter the declarant ID or name to view the complete record and even print if there is need. The figure below illustrates the above:

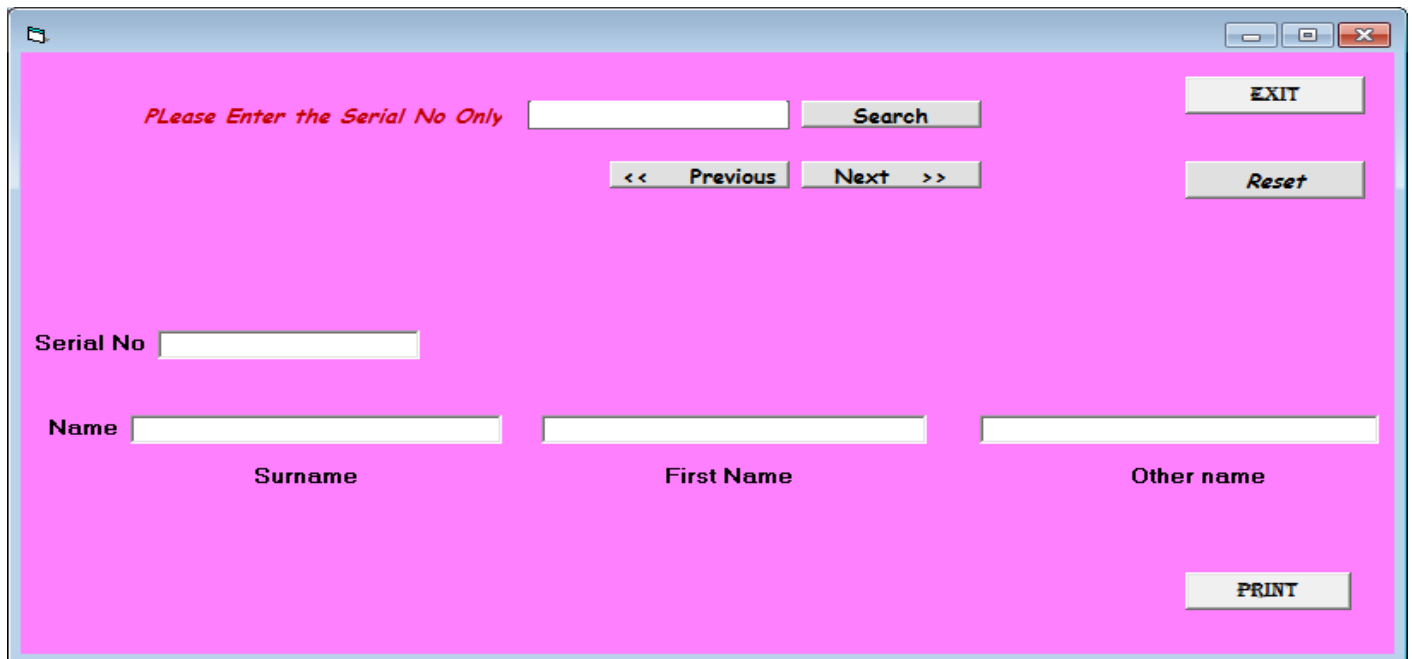


Fig 10 Viewing the Declarant Record

The database was also provided to store the records of all declarant who’s declared their asset for future references purpose. Figure 10 illustrated the database stored the sample records of declarant who have declared their asset.

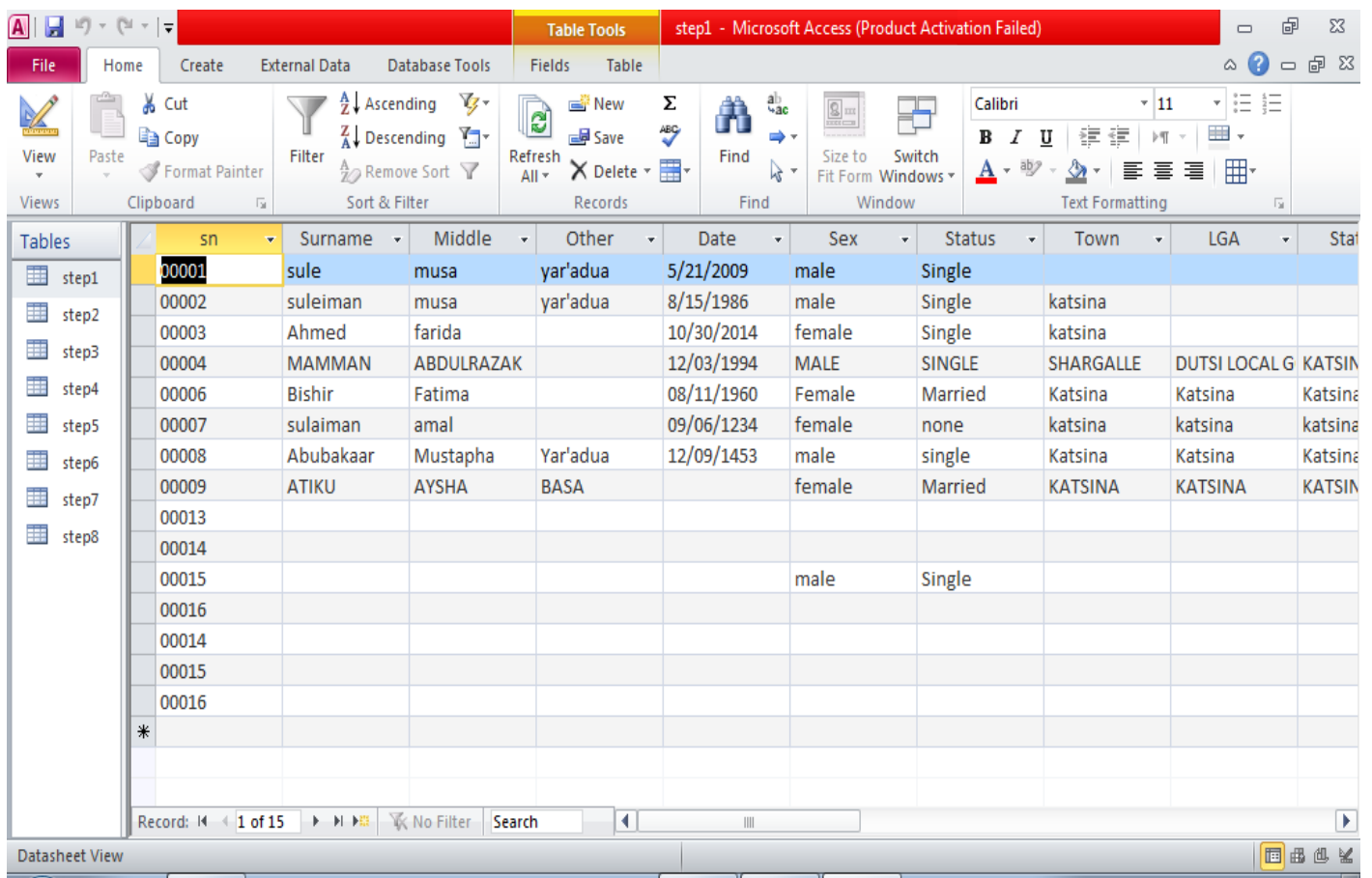


Fig 11 Viewing the Declarant Record



## VI. CONCLUSION AND FUTURE WORK

Despite the level of corruption, lack of maximum compliance from the political offices holders in Nigeria, the proposed system will lack of confidence from the declarant site and declare their asset as the system provided maximum security level and maintain secrecy. As the political offices holders in the country comply and declared their asset then the level of corruption will also be reduce.

As the level of compliance from the political offices holders was not 100percent assured in this paper, there is a need for further research to investigate the level of compliance and why the parties responsible are not 100percent not complying with the system

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