

**Democratic Governance and the Fight Against Corruption in Nigeria:
A Critical Appraisal of Economic and Financial Crime Commission (EFCC)
Anti-Corruption Strategies under Buhari's Administration**

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Abstract: This study appraises the place of democratic governance in curbing corruption in Nigerian state under the Buhari led administration. Specifically the study evaluates the strategies used by EFCC in its fights against corrupt practices. The study is provoked by the debates which the EFCC strategies have generated in both public and academic circles in recent times. The current anti corruption approach of EFCC has polarized Nigerian academic community and public commentators into two antagonistic camps, viz; optimists and pessimists. While the optimists applaud the current strategies of the EFCC as courageous and bold efforts, the pessimists dismiss the strategies as nothing but mere witch-hunting of perceived political opponents which had characterized the efforts of past administrations in the country. Contributing to this debate, this study avers that the fight by EFCC against corruption under the Buhari led government appears to be more focused and robust compared to the past but regrets that the approach has not been holistic in every ramification. The study concludes that the current anti corruption approach of the EFCC will remain a mirage if those that created the enabling environment for corrupt practices to thrive are not brought to books. It further recommends that the EFCC should be more holistic in its fights against economic and financial crimes. The study adopts qualitative method in its investigation and as such the data for study mainly came from secondary sources while content analytical technique is used for data analysis. The theoretical framework that anchors the study is the fraud triangle theory.

Key words: Democratic Governance • Corruption • Economic • Financial Crime and Administration

INTRODUCTION

Nigeria state is located in the Guinea coast of West Africa between latitude 4° and 14° North and longitude 3° and 14° East. It is bounded by the followings countries: Niger and Chad to the North, Benin to the West, Cameroun to the East and Atlantic coast to the South. It has landmass of about 924,000 square kilometers with diverse climatic conditions, types mostly arable, ecological zones and natural resources [1, 2]. The National Population Commission [3] puts the country as the most populous Black Country in the world with about 140 million people.

Blessed with abundant material and human resources [1, 4], Nigeria should have been a safe haven for its teeming citizens and ought to have achieved the highest standards of living for its citizens in the world.

Yet, poverty, penury and illiteracy remain pervasive in the country and these socio-economic woes persist due to the prevalence of hydra-headed and endemic corruption perpetuated since the country's independence in 1960. This has continued in geometrical progression till date. This ugly monster called corruption has marred every significant step taken to better the life of Nigerians.

A release on October 21, 2006 by the British Broadcasting Corporation (BBC) puts the cost of corruption in Nigeria since independence in 1960 at 220 billion pounds (N85000 billion). According to Daedulus [5], "that is to say that the money the past leaders of Nigeria have stolen in a 40 years' time could have recreated the beauty and glory of Western Europe six times all over in the country. Majuk [6] observed that the nature and character of corruption in Nigeria is endemic, cancerous and has defied all solutions. Burke's words

state thus: corruption “manifestations” and influence have been the “perennial spring of all prodigality and all disorder; it has loaded Nigeria with more than trillions of debt; taken away rigour from its arms, wisdom from its councils and every shallow of authority and credit from the most vulnerable parts of its constitution [7]. Contributing to this, Nwaobi [8] argues that “corruption has undermined good governance, fundamentally distorts public policy, leads to misallocation of public resources, harms the private sector and particularly hurts the poor”. Igbuzor [9] sums it up that “in short, corruption cost lives”. We argue that corruption has persisted due to the wrong strategies and approaches adopted by various administration to tackle the menace. This study aims at appraising the EFCC strategies in combating corruption under Buhari’s led administration.

Statement of the Problem: The need to appraise the strategies adopted by the EFCC under the Buhari led democratic government in curbing the menace of corruption in the Nigerian state has become quite imperative. The appraisal becomes more rewarding when weighed against the backdrop of the endless debates and interpretations which the strategies adopted by the EFCC have generated in both public and academic circles in recent times. The current anti corruption strategies of the EFCC have polarized both the academic community and public commentators in Nigeria into two antagonistic camps, viz; optimist and pessimist camps. While the optimist camp applaud the current strategies of the EFCC as courageous and bold steps toward arresting the menace of corruption in country, the pessimists dismiss the strategies as nothing but mere witch-hunting of perceived political opponents which had always characterized the efforts of past administrations in the country.

Undoubtedly before the coming of Muhammad Buhari into the corridor of power on May 29th, 2016, Nigerians and indeed the international community had perceived and described him as a detribalized impeccable and impartial personality who would not spare any corrupt individual no matter how highly placed or connected such a person could be with him. Good enough Buhari had earlier during his presidential campaign assured Nigerians that his fight against corruption would not only be total but he would lead with force of personal example [10]. Basking on this euphoria Nigerians and international community heaved a sigh of relieve when he was pronounced the winner of the 2016 presidential election. Surprisingly, after just about a year and half of

his administration, the perception about his personality on corruption crusade by many Nigerians and even the international community seem have changed. His administration is presently accused of being surrendered by individuals with celebrated cases of corruption while others argue that his administration its, is a product of corruption as he is said to have rode into the corridor power through the sponsorship of stinking corrupt persons and who have remained untouchable since the beginning of his anti-corruption as they have neither been invited nor interrogated by the EFCC [11]. The objectives of this study are; (1) to appraisal the anti-corruption crusade strategies of EFCC under the Muhammad Buhari led democratic? (2) to determine whether the anti-corruption crusade strategies of the EFCC under the Muhammad Buhari led administration has met the expectations of many Nigerians?

Conceptual and Theoretical Underpinnings

Democracy: The term “democracy” is defined and interpreted variously by different scholars and practitioners. Indeed, there exists a wide range of meanings, contents, interpretations and conclusions of democracy as well as to the conditions that lead to its realization [12]. All the variations occur due to the scholars’ philosophical, ideological, political, cultural, social and economic orientations. These differing perceptions create the difficulty in achieving a universally accepted definition. This complicates every effort to assign it a precise definition. Buhlman *et al.* (2008) corroborate this position by stating that “there are abundant literature relating to democracy theory with countless definitions of what democracy should be and what democracy is while Kekic [13] agrees with him by stating that “there is no consensus on how to measure democracy, definitions of democracy are contested and there is an ongoing debate on the subject.”

Wikipedia (<http://en.wikipedia.org/wik/Democracy>) offers this definition: “Democracy is a system of government by which political sovereignty is retained by the people and exercised directly by the citizens”. The same website states the forms of democracy to include: parliamentary democracy, direct democracy, indirect democracy, consensus democracy, super-national democracy and non-governmental democracy. In etymological sense, the word democracy is derived from ancient Greek (*onuokpatia/demokratia*) which is the combination of demos, the “people” with kratos meaning “rule” power or strength. Conversely, this definition as etymological configured places sovereignty in the people.

They people are deemed to have the right to create and undo government. Abraham Lincoln in 1863, equated democracy as: government of the people, by the people and for the people. The crucial passage of Lincoln's speech is:

It is rather for us to be here dedicated to the great task of remaining before us – that from these honored dead, we take increased devotion to that cause for which they gave the last full measure of devotion – that we highly resolve that these dead shall not have died in vain – that this nation under God, shall have a new birth of freedom and that government of the people, by the people and for the people, shall not perish from the earth (http://en.wikipedia.org/wiki/Gettysburg_address, see also [14, 15].

Some conceptual works of academic scholars, aptly and explicitly renew the conceptual diversity of democracy [16]. For instance, Sodaro [14: 63] opines that “the essential idea of democracy is that the people have the right to determine who governs them, elect the principal governing officials, hold them accountable and impose legal limits on the governments’ authority.

Governance: The word governance is derived from the Greek verb “kubernao” [17, 18, 19] which means steering or to steer. Agbada [17] asserts the word “governance” was first used Plato, a Greek philosopher to mean the act of governing. According to him, it later passed onto Latin and then onto many languages. Therefore, in its generic usage, governance is the act of governing. Agbada [17] further clarifies that it relates to decisions that define expectations grant, power or verify performance and that it consists of either a separate process or part of management or leadership process. He believes that these processes are usually administered by a government while in the case of a business or non-profit organization, governance relates to consistent management, cohesive policies, guidance, processes and decision – rights for a given area of responsibility.

A diligent study of governance literature has revealed that even though it has become popular it is difficult to find a commonly accepted definition of governance [20]. Various scholars have defined the concept differently according to their different perceptions and perspectives. From the stand point of Lynn *et al.* [21], governance is defined as “regimes of laws, rules, judicial decisions and administrative practices

that constrain, prescribe and enable the exercise of public authority on behalf of public interest”. Governance according to the United Nations Development Project [22] is the process of harmonizing and managing all diverse elements in society (i.e. social, political, economic and cultural) to attain a desired goal of socio-economic progress for all its members.

The World Bank [23] in its report defines “governance” as the “exercise of political power to manage a nation’s affairs. The World Bank [24] in another document defines it as the manner in which power is exercised in the management of a country’s economic and social resources for development. The World Bank [23] has identified three distinct aspects of governance namely: the form of political regime; the process by which authority is exercised for managing a country’s affairs and the capacity of government to design, formulate and implement policies and discharge its functions. Sapuru [25] expanded the aspects of governance to include the degree of democratization to ensure that the state enjoys legitimacy, media freedom, transparency in administration to promote accountability of government, individual and group rights, people’s participation to establish the Rule of Law and respect for human rights and finally, competence of government to formulate policies and deliver services to the people. Sharma, Sandara and Kaur [26] see governance as the process by which decisions are made and implemented. They opined that the various contexts in which governance can be used are corporate governance, international governance, national governance and local governance. They stated that since governance is the process of decision making and the process by which decision are implemented, an analysis of governance focuses on both the formal and informal actors involved in decision making and implementing the decisions made and the formal and informal structures that have been put in place to arrive at and implement the decision. Deductively, these scholars define governance as the manner in which authority control or power of government is exercised in mobilizing a society’s, social and economic resources to add value are matters pertaining public interests.

Democratic Governance: This study adopts the definition provided by Cheema [27: 1] in which he states thus:

Democratic governance is the range of processes through which a society reaches consensus on and implements regulations, human rights, laws, policies and social structures – in pursuit of justice, welfare and

environmental protection. Policies and laws are carried out by many institutions: the legislature, judiciary, executive branch, political parties, private sector and a variety of civil society. In this sense democratic governance brings to the fore the question of how a society organizes itself to ensure equality (of opportunity) and equity (social and economic justice) for all citizens.

Democratic governance therefore implies a system of governance in which multiple institutional structures coordinate and collaborate to make policies and take decision that moderate the behaviours of the public officials and citizens for the common good.

Corruption: Conceptualizing corruption is problematic. Scholars have argued that it is indeed a daunting and challenging venture [28, 29, 30, 31, 9]. That is why some scholars argue that the systematic study of corruption is constrained by the lack of adequate definition [32, 33, 34]. Justifying the up-hill task of defining corruption andrig and Fjeldstad [35:4] observe that “corruption is a complex and multifaceted phenomenon with multiple causes, manifestations and effects as it takes on various forms and functions in different contexts. The difficulty arises from the fact corruption is a function of its being a secret and clandestine activity. It has many manifestations, dimensions and forms and thirdly, it appears, disappears and has the capacity to take new forms. In line with this, Johnston [33] argues that studying corruption is a tricky business. According to him:

Definitions are controversial and solid evidence is often elusive. Descriptive accounts may be clouded by self-serving equivocations. Equally, subtle is the question of the significance of a corrupt act – not only its consequences, but also its meaning as perceived by citizens alike [36:282].

Nevertheless, the word corruption is originally coined from the Latin verb *rumpere* which means to break [37]. Deduced from the above, corruption literally means the breaking of a certain code of conduct for the personal benefit of the perpetrator. Therefore, the adjective “corruption” means “utterly broken” [2: 62]. It was first used by Aristotle and later Cicero added the terms bribe and abandonment of good habit. Corruption is aid to be a form of dishonest and unethical conduct of a person entrusted with a position of authority, often to acquire personal benefit [38]. It is imperative to distinguish between ‘corruption act’ and ‘corruption’. In this regard, Amunsden [39] posits that “corruption is when individuals misuse the public power they are bestowed

with for private benefit” while corrupt act occurs when a responsible person accepts money or some other forms of rewards and then proceed to misuse his/her official power by returning undue favours. Onuigbo & Eme [40] on his part defines corruption as a kind of behaviour which tends to deviate from the normal duties of a public role due to private relationships. Such behavioural pattern includes bribery, nepotism and misappropriation. Otite [41] conceives corruption as pervasion of integrity or state of affairs through bribery, favour or depravity. Some international institutions attempted a more holistic conceptualization. In their views, the International Monetary Fund (IMF) [42] interprets corruption as an abuse of office or trust for private benefit: a temptation that is being indulged by both public officials and those in positions of trust in private enterprises or non-profit organization. On its part, Transparency International (TI) [43] underscores corruption to mean the use of entrusted power or position for private gain. It further classifies the phenomenon as either grand, petty and political depending on the amount of funds lost and the type of sector where it occurs. It also interpreted grand corruption to consist of acts, a high level of government while petty corruption is abuse of entrusted power by low and mid level public and private personnel in their interactions with ordinary citizen. In political corruption, policies, institutions and rules of procedures in the allocation of resources and financing are manipulated by political elites in order to sustain their power, status and wealth.

Lawal [44] and Mathew *et al.* [45] identified corruption to include bribery, smuggling, friend, illegal payment, money laundry, child trafficking, drug trafficking, falsification of documents and records, window dressing, false declaration, evasion, underpayment, deceit, forgery, concealment, aiding and abetting that is detrimental to individual or collectivities, sexual pervasiveness, greed, fake drugs, adulteration of drugs and foods, piracy, plagiarism election rigging and other electoral manipulation etc.

Corruption has various forms and dimensions [46]. Based on this, Aluko [47:5] identified as political corruption (grand), bureaucratic corruption (petty), electoral corruption, bribery, fraud, embezzlement, favouritism and nepotism. Other categorizations in line with Aluko see [48, 49, 50, 51, 52]. Egwemi [46: 3] opines that “..... whatever forms it manifests, corruption perverts public interest and unlawfully elevates private gain and advantages”. It therefore means that corruption adversely affects public interest and promotes personal interest.

Table 1: Types, Causes and Consequences of Corruption

| Types of Corruption | Causes | Forms | Consequences |
|-------------------------|---|--|--|
| Political Corruption | Weak electoral commission, law enforcement mechanism, judiciary and one party dominated state | Inflation of votes, rigging of elections and deprivation of winners from weaker political parties | Civil unrest, bad governance, incompetent rulers and bad international image and electoral violence |
| Economic Corruption | Weak state, poverty and wide income gap between the rich and the poor | Bribing to win contract, influenced service delivery, contract cutbacks, inflation of government contracts and non-payment of taxes by highly placed businessmen | Escalating cost of governance, poor or non-implementation of public contracts, poor public service delivery, shut down of public parastatals and loss of public revenue through tax evasion and avoidance. |
| Bureaucratic corruption | Lack of national commitment, weak state and complex bureaucratic process | Bribery of public officials and distortion of due process/normal procedure in the public sectors | Bad policies, non-pursuance of policy objectives, policy failures, employment of incompetent hands as public officials and poor service delivery |
| Judicial Corruption | Poor salary scale, greed and weak law enforcement mechanism | Free bail, distortion of judgments, acceptance of bribes by judges and delay in passing judgment | Corruption persists, private cost of corruption is lowered or reduced to zero, civil unrest and lawlessness takes stage and decadence of rule of law |
| Moral Corruption | Non-taxation of property, high level of poverty and wide income distribution | Flamboyant demonstration of individual materialistic possession and exploitation of masses by the few powerful rich in the society | Desperation to acquire wealth, armed robbery (419s), civil disorder and eventually revolution for change. |

Source: Yaru [48:146] in Egwemi [46:7]

Bello-Imam [53] in the same vein has outlined the negative consequences of corruption to include:

- Retardation of Economic Growth: Corruption lowers investment and retards economic growth.
- Misallocation of Talent: Where rent seeking proves more lucrative than productive work, talent will be misallocated. People will be lured to rent seeking rather than productive work.
- Limitation of Aid Flows: Where corruption is rampant, donor agencies are unwilling to put in their money.
- Loss of Tax Revenue: Revenue is lost through tax evasion or claiming improper tax exemptions.
- Adverse Budgetary Consequences: When corruption is rampant budgeted amounts will not deliver the required services.
- Negative Impact on Quality of Infrastructure and Public Services: When public contracts are procured through a corrupt system, it results in lower quality of infrastructure and public services.
- Negative Composition of Government Expenditure: Corruption often tempts government officials to choose government projects less on the basis of public welfare than on the opportunity they provide for extorting bribes. Under such a situation, large projects, whose exact value and benefit are difficult

to monitor, usually present lucrative opportunities for corruption while returns on teachers' salaries and textbooks could be zero for the same set of officials [9: 15-16].

As the Chairman of Transparency International, Peter Eigen correctly noted, corruption doesn't just line the pockets of political and business -elites; it leaves ordinary people without essential services such as life saving, medicines and deprives them of access to sanitation and housing. In short, corruption costs lives [9: 12-16].

Theoretical Framework: A good number of theoretical postulations such as the classical piece *Leviathan* by Thomas Hobbes in James Rachels *et al.* [54], prisms of Clientelism, Prebendalism, Patrimonialism, soft state thesis and the theory of Two Publics (1975; 1985), rentier state theory [55] and fraud triangle theory are in use in the explanation of corruption. The study opts for the fraud triangle theory in the explanation of the study. The theory is apt for the explanation of abysmal failures of the various strategies adopted by past administrations to fight corruption in Nigeria including the EFCC strategies in use in the fight against the menace. Fraud triangle theory is propounded by Donald Cressey [56] who argued that there must be a reason behind everything people do.

In his research, he proposes that people are driven to violate trust based on two criteria: (1) the person must have accepted a position of trust in good faith and (ii) he must have violated the trust. He maintains that three factors must be present for a person to violate trust and conclude that:

Trust violators, when they conceive themselves as having financial problems which are non-sharable and have acknowledged or being aware that this problem can be secretly resolved by violation of the position of financial trust. Also they are able to apply their own conduct in that situation of rationalizations which enable them to adjust their conceptions of themselves as persons of trust with their conceptions of themselves as users of the entrusted funds or property” [56:742].

He illustrated that there are three factors which include pressure, be it economical, social or political, opportunity available commit the acts and rationalizations which enable them to justify their own actions as acceptable or justifiable. In his interviews, many of trusted violators expressed the idea that they knew their behaviour to be illegal and wrong at all times and that they merely kidded themselves into thinking that it was not illegal [56: 741].

The three elements of fraud are summarized by Cressey and diagrammatically presented thus:

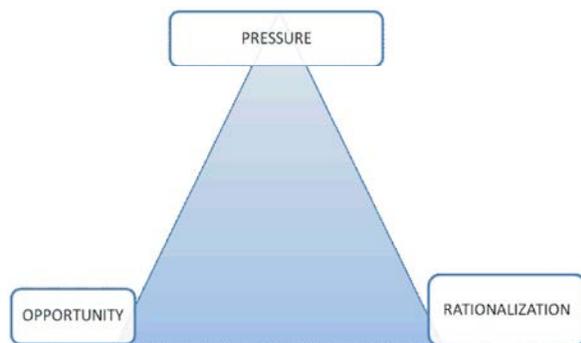


Fig. 1: Fraud Triangle

Source: Wells (2005) in Abdullahi, Mansor and Nuhu [57]

Rosefield in Okezie [58] alluded to the positions of the proponents of the theory by saying employees that commit fraud generally are able to do so because of the interactions between perceived pressures, perceived opportunity and rationalization.

Perceived Pressure: Perceived pressure is in tandem with the motivation that leads to unethical behaviour. Every fraudster faces some kind of pressure to commit crime. Abrecht *et al.* [59] print out that the work perceived is

fundamentally relevant because even though pressure may not be real but when once the perpetrators believe they are pressurized, it will lead to fraud. Pressure can be a result of several circumstances. It often involves a non-shareable financial need. Financial pressure does constitute much of the pressure but arise such as gambling and drug addiction. It may lead to personal pressure or corporate pressure [60, 61].

The initial motive to commit fraud maybe driven by the pressure, rationalization or sheer opportunity. Chen and Elder [62] as cited by Fazli, Mohd and Muhammed [63] identified six essential bases for corruption which include transgression of obligations, problems originated from individual problems, corporate inversion, position achievement and relationship between employees while Albrecht *et al.* [59] found pressure in four regions which include economic vice, job-related and other pressures. Pressure can be either a positive or negative force [64].

Perceived Opportunity: The second element that necessitates fraud to occur is perceived opportunity [57]. Opportunity abounds due to ineffective control or governance system that permits someone to commit fraud. People take advantage of circumstances available to them due to prevalence of internal control weakness of a system [65]. Perceived opportunity and perceived pressure are similar due to the fact that they do have to be real. When once the opportunity exists more especially the lower the risk of being caught, the more likely it is that fraud will flourish.

Rae and Subramanian in Rasha and Andrew [61] refer opportunity as the weakness in the system where the person has the power or ability to exploit the situation. Hopper and Pornelli [64] argue that even when the pressure is extreme, financial fraud cannot occur unless opportunity is present. Opportunity has two aspects: (i) inherent susceptibility of the organization to manipulation and (ii) the conditions within the organization that allow fraud to occur.

Rationalization: The third element of the theory is rationalization. The perpetrators in this regard must formulate some form of morally acceptable rationalization before engaging in unethical behaviour. Rationalization refers to the justification that the unethical behaviour is something more than criminal activity. Any person that can justify unethical conduct will unlikely engage in fraud [56, 66]. The fraudster posses a particular mindset that enables him/her to justify or excuse his/her fraudulent action [64]. It is argued that some individuals are more

prone than others to commit fraud depending on level of moral decadence prevalent in them. The three elements of pressure, opportunity and rationalization must be present for fraud to occur.

Methodology: The study adopted qualitative research method and sourced its data from secondary sources. The used explanatory research design and employed trend analytical technique for data analysis. The choice of this method was basically due to the fact that this study has enough data in qualitative form and they were accessible and available for use. The study was mainly designed to interrogate the nexus between democratic governance and the fight against corruption by EFCC under President the Buhari led administration.

RESULTS AND DISCUSSIONS

Anti-Corruption Strategies in Nigeria: A Hindsight: Several strategies or mechanism have been employed or adopted to curb corrupt practices in Nigeria. These strategies are classified into institutional model, legislative model and dual system approach [67].

Institutional Model: The institutional model started in 1977 by the object of Jaji declaration by the then Head of State, Gen. Olusegun Obasanjo; then followed the ethical revolution of President Shagari in 1981; War Against Indiscipline by Gen. Buhari in 1984; National Orientation Movement by Gen. Babangida in 1986; Mass Mobilization for Social Justice by Gen. Babangida in 1987; War Against Indiscipline and Corruption by Abacha; the Independent Corrupt Practices and other Related Offences Commission (ICPC) in 2000; the Economic and Financial Crime Commission in 2002 by President Obasanjo.

Legislative Model: Anti-corruption legislations have been codified in several relevant sections of the criminal code and penal code ordinance. Also, available is the Miscellaneous Offences Act of 1985. One surprising things that baffles me is that anti-corruption legislations have not fundamentally and substantially changed except the old laws are always like old wine in a new container which attract slight modifications and new agencies assigned to handle it [67].

The following legislations are in place and geared towards the fight against corruption in Nigeria.

- Relevant sections of the criminal code and penal code,
- Miscellaneous Offences Act, 1985,

- The National Drug Law Enforcement Agency Act (NDLEA) of 1988,
- Code of Conduct Bureau and Tribunal Act, 1990,
- Banks and other financial Institutions Act, 1991 (amended in 2002),
- Money Laundering Act of 1995 (amended in 2002 & 2004),
- Foreign Exchange Act of 1995,
- Failed Bank (Recovery Debts) and Financial Malpractices in Banks Act of 1994 (amended in 1999),
- Advance Free Fraud (known as 419) and other Related Offences Act of 1995.

Anti-Corruption System: Dual System Approach: Dual system approach that involves the interface of government institutions/agencies with civil societies/pressure groups. A coherent relationship between the systems is expected to contribute maximally toward curbing corruption practices in Nigeria. Even though there is no exact statistics on the number of civil society groups in Nigeria, they play a pivotal role in the fight against corruption even though the synergy between civil society groups with government agencies is lacking in Nigeria.

The Economic and Financial Crime Commission (EFCC): EFCC was established in 2002 through the establishment Act of 2002. It was later repealed and became known as the establishment Act of 2004. The choice of EFCC is that it was a departure from the past enabling laws and agencies fighting corruption in Nigeria due to enormity of powers functions and responsibilities it has been empowered to wield and perform [67]. It is an inter agency commission of all economic and financial crime laws in Nigeria. The commission not only administers its' Act but also vested with powers of enforcement of all other laws relating to economic and financial crimes in Nigeria including but not limited to all the legislations mentioned before as well as fighting terrorism and terrorisms financing.

It was conceived out of the propelling international pressure as a precondition for the removal of Nigeria from the list of Non-Cooperative Countries and Territories (NCCTs) of the Financial Action Task Force (FATF) on money laundering: The commission is the designated Nigeria Financial Intelligence Unit (NFIU). The NFIU is required to receive and analyse financial information – Currency Transaction Reports (CTRs) and Suspicious Transaction Reports (STRS) – from Financial Institutions and Designate Non-Financial Institutions. This is with a view to disseminating intelligence information arising thereof [67].

SWOT Analysis of the EFCC Anti-Corruption Crusade

Table 2: Performance Index of EFCC using SWOT Analysis

| Strength | Weaknesses | Opportunities | Threats |
|--|--|---|--|
| Strong and wide laws | Lack of capacity and professionalism | Changing attitude towards the evil of corruption | International treaties and conventions not yet ratified may pose as potential problems |
| Well established institutions and agencies for fighting corruption | Inadequate funding | The use of ICT will improve the efficiency of the anti-corruptions agencies and courts. | The growing sophistication in the use ICT may poses a danger if reciprocal improvement is not achieved. |
| Public support for anti -corruption is increasing | Dwindling political will to fight corruption by the leadership | Reform agenda in public and private sectors have created a good platfor for curbing corruption. | The lack of conviction in cases is dwindling public support. |
| Confidence and support of the international community | Political interference and lack of independence | International cooperation of corruption is increasing globally | The continuous congestion of courts coursing lengthy proceedings is discouraging people from reporting corruption cases |
| The law covers the entire sectors of the economy | Corrupt judiciary and criminal justice system leading to prolonged trials. | Future reforms on legislation may address funding problems by ceding a certain percentage of recovered fund to anti-corruption agencies as encouragement. | The continuous loss of confidence in government and its institution due to devastating policies, e.g fuel hike, removal of subsidies on agriculture and education. |

Source: Gashinbaki [67]

Data presentation and Analysis

Table 3: Classified Looting of Nigeria Funds

| S/N | NAMES | Amount in London | Amount in Swiss | Deposit in USA | Deposit in Germany | Total Naira Equivalent (1999 EX. RATE) |
|-----|-----------------|------------------|-----------------|----------------|--------------------|--|
| 1. | Gen Babangida | £6.256b | \$7.416 | \$2.00b | Dm9,00b | N2.4635 Tr |
| 2. | Gen A. Abubakar | £1.131b | \$2.33b | \$800b | Dm16 | N0.4938 Tr |
| 3. | Mike Akhigbe | £1.24b | \$2.426b | \$671b | Dm9,00 | N0.8059 Tr |
| 4. | Jerry Useni | £3.04b | \$2.01b | \$1.03b | Dm900m | N0.8059 Tr |
| 5. | Ismaila Gowon | £1.03b | \$2.00b | \$1.03b | Dm700m | N0.50176 Tr |
| 6. | Umaru Dikko | £4.4b | \$1.46b | \$700m | Dm345m | N0.89465 Tr |
| 7. | Paul Ogwuma | £300m | \$1.42b | \$200m | Dm500m | N35 b |
| 8. | Sani Abacha | £5.01b | \$4.09b | \$800m | Dm3.01m | N1.2107 Tr |
| 9. | Mohammed Abacha | £ 300m | \$1.2b | \$150m | Dm535 | N0.2107 Tr |
| 10. | Abdu Abacha | £700m | \$1.21b | \$900m | Dm417m | N0.3384 Tr |
| 11. | Wada Nas | £300m | \$1.32b | - | Dm300m | N0.2374 Tr |
| 12. | Tom Ikimi | £400b | \$1.39b | \$153m | Dm371m | N0.252553 Tr |
| 13. | Dan Etete | £1.12b | \$1.03b | \$400m | Dm1.72b | N0.32743 Tr |
| 14. | Don Etiebet | £2.5b | \$1.06 | \$700m | Dm361m | N0.56747 Tr |
| 15. | Majjal Mustapha | £600M | \$1.001b | - | DM210 | N0.199793 Tr |
| 16. | Bashiru Dalhatu | £2.9B | \$1.09b | \$360m | DM1.66b | N0.68895 Tr |
| 17. | Wushishi | £2.3B | \$1.001b | \$161m | Dm1.43b | N0.55549 Tr |
| 18. | Hassan Adamu | £300M | \$200m | \$700m | - | N0.1305 Tr |
| 19. | T.Y Danjuma | £1.36B | \$1.02b | \$300m | Dm190m | N0.3427 Tr |
| 20. | Ishaya Bamaïyi | £120M | \$800m | - | - | N94.0 B |

Sources: Financial Times of London [23 July 1999] in Ekpo *et al.* [2: 65]

Table 4: Cash Recoveries

| S/N | Items | Naira | US Dollar | GB Pounds | Euro |
|-------|--|-------------------|----------------|--------------|--------|
| 1 | EFCC cash at hand | 39,169,911,023.00 | 128,494,076.66 | 2,355 | 11,250 |
| 2 | Royalty/tax/payment to FGN account in JP Morgan account New York | 4,642,958,711.48 | 40,727,253.65 | | |
| 3 | ONSA Funds Recovery Account in CBN | 5,665,305,527.41 | 8,000,000.00 | | |
| 4 | VAT recovered from companies by ONSA | 529,588,293.47 | | | |
| 5 | EFCC Recovered Funds Account in CBN | 19,267,730,359.36 | 455,253.80 | | |
| 6 | ICPC Revenue Collection Recovery in CBN | 869,957,444.89 | | | |
| 7 | Office of the Attorney General | 5,500,000,000 | 5,500,000 | | |
| 8 | DSS Recoveries | 47,707,000.5 | 1,943,000.5 | 3,506,000.46 | |
| 9 | ICPC Cash Asset Recovery | 2,632,196,271.71 | | | |
| Total | | 78,325,354,631.82 | 185,119,584.61 | 3,508,355.46 | 11,250 |

Table 5: Recoveries Under Interim Forfeiture

| S/N | Items | Naira | US Dollar | GB Pounds | Euro |
|-------------|--|--------------------|------------------|--------------|------------|
| 1 | Cash in bank under interim forfeiture | 8,281,577,243.92 | 1,819,866,364.73 | 3,800.00 | 113,399.17 |
| 2 | Amount frozen in bank | 48,159,179,518.90 | 7,131,369,498.49 | 605,647.55 | |
| 3 | Value of properties under interim forfeiture | 41,534,605,998.00 | 77,844,600.00 | 1,875,000.00 | 190,000.00 |
| 4 | Value of cars under interim forfeiture | 52,500,000.00 | | | |
| 5 | ONSA Funds under interim forfeiture | 27,001,464,125.20 | 43,771,433.73 | | |
| 6 | Value of Assets Recovered by ONSA | 512,000,000.00 | | | |
| 7 | ONSA Assets under interim forfeiture | 260,000,000.00 | | | |
| 8 | DSS Recoveries Frozen in Banks | 658,929,000.00 | 226,476.20 | | |
| 9 | EFCC Cash in Bank under final forfeiture | 103,225,209.41 | 17,165,547.00 | | |
| Total | | 126,563,481,095.43 | 9,090,243,920.15 | 2,484,447.55 | 303,399.17 |
| Grand Total | | 204,888,835,727.25 | 9,275,363,504.76 | 5,992,803.01 | 314,649.17 |

Table 6: Funds Awaiting Return From Foreign Jurisdictions

| S/N | Jurisdiction | US Dollar | GB Pounds | Euro |
|-------|--------------|---------------|-----------|-----------|
| 1 | Switzerland | 321000000 | | |
| 2 | UK | | 6900000 | |
| 3 | UAE | 310501 | | 11826.11 |
| 4 | USA | 6225.1 | | |
| Total | | 321,316,726.1 | 6,900,000 | 11,826.11 |

Table 7: Non Cash Recoveries

| S/N | Items | Quantity | | |
|-------|----------------------|----------|------|------|
| | | ICPC | EFCC | ONSA |
| 1 | Farmland | 22 | | |
| 2 | Plot of Land | 4 | | |
| 3 | Uncompleted Building | 1 | | |
| 4 | Completed Building | 33 | 145 | 4 |
| 5 | Vehicles | 22 | 3 | |
| 6 | Maritime Vessels | | 5 | |
| Total | | 82 | 153 | 4 |

Source: Adeyemi [68]

An Appraisal of EFCC Anti-Corruption Crusade under President Buhari Led Administration: It is imperative to state clearly that President Muhammadu Buhari persistently assured Nigerians that he has the political will, courage and clout to fight corruption and stamp it out from Nigeria. Although the president has demonstrated determination to combat corruption, many have argued that his objective and intention appears to be misguided [2]. It is also believed that recovering of funds from corrupt public officials is not actually a fight against corruption but a fight against the manifestations of corruption [2]. It only takes tact in the part of politicians to cover their tracks while they keep on raping the country dry. They hope to go scot free if not caught or return such funds if they are caught.

Nigerians had expected from Buhari that incessant bribery and fraud in form of petty corruption that pervade public institutions like police, judiciary, ministries, agencies, customs, immigration etc before his administration came into being should have shown concrete signs of decline. It is surprising that these levels of corruption have not been reduced. The introduction of single treasure account system has only exacerbated the practices. It is also argued that the fight against corruption is not holistic to cover the areas of corrupt practices. It is argued that it is selective. Let us present the table 4 showing the recovery efforts of EFCC under Buhari's administration.

CONCLUSION

The study examined the nexus between democratic governance and EFCC's strategies in the fight against corruption under President Buhari's administration. The paper found out that lack of needed reforms in the existing legal instrument in use in the fight against corruption by EFCC and lack of capacity on the part of its personnel have made the EFCC not to produce the expected result. It has made the fight not to be holistic and made it to appear to be selective and mere witch-hunting of perceived opponents as done by past administrations in the country.

Recommendations: It is recommended thus:

- That Buhari administration should make concerted effort to ensure that all the enabling legal instruments in use by EFCC are reformed to be in line with the dynamics of the fight against corruption in a democratic environment.

- That the fight against corruption should be holistic and benchmarks introduced to ensure that all corrupt politicians are probed so as to avoid selective measures.
- There should be an advanced technology tracking devices to track all persons involved in all corrupt practices, just like the method employed in the fight against Ebola epidemic in Nigeria.
- Buhari should allow EFCC to screen all those appointed and to be appointed into his government to allay the fear of Nigerians that some people in his government are corrupt.
- The single treasure account system introduced by his administration should be efficient enough and ensure that underpayments are reduced to the barest minimum and also that Ministries, Agencies and Parastatals should receive their subventions and imprests regularly.
- All petty corrupt practices found in the police, judiciary, legislature, army, custom, immigration, civil and public services and private businesses etc should be completely nipped in the bud to demonstrate to Nigerians that Buhari's lead government is serious about the fight against corruption in Nigeria.
- The president should ensure that his actions and policies meet the expectations of Nigerians such as his oversea trips, appointments and implementation of capital projects.

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