

**THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED  
BY NIGERIA**

**ARTICLE 7, PARAGRAPH 4 UNCAC**

**CONFLICT OF INTEREST**

**NIGERIA (THIRD MEETING)**

*Article 7(4) and Article 8- Conflict of Interest, Code of Conduct for Public  
Officers*

The Code of Conduct for Public Officers enshrined in the Constitution and administered by a dedicated agency- *The Code of Conduct Bureau* has specific provisions relating to Conflict of Interest. *Section 5* of the Code of Conduct and Tribunal Act provides as follows: 'A *Public Officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities*'. The Code also addresses other issues such as prohibition of gifts from private entities who have dealings with the government; maintaining foreign accounts; receiving benefits for acts done or omitted to be done; membership of secret societies; restriction on loans; abuse of powers; and running of private businesses, profession or trade while holding public office.

*Conflict of Interest*

The Code of Conduct Bureau investigates and prosecutes cases of Conflict of Interest among Public Officers. A short list of the cases being prosecuted by The Bureau in 2012 is attached as **Annexure 2**.

The challenge of implementation of this article lies mainly in the capacity to verify the declarations of assets given the number of Public Servants at the federal, states and local government levels who are mandated to declare their assets under the law. The Code of Conduct Bureau has however prioritized the verification of assets of Politically Exposed Persons (PEPS) and high ranking Public Servants.