

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

**ARTICLE 8, PARAGRAPH 5 UNCAC**

**FINANCIAL DISCLOSURE/DECLARATION OF ASSETS**

**NIGERIA (THIRD MEETING)**

*Declaration of Assets*

The Code of Conduct for Public Officers makes it mandatory for all public officers to declare their assets at the assumption of public office, every four years thereafter, and at the end of the service. Public Officers are also required to declare the assets of their spouses as well as that of unmarried children below the age of 18 years. A sample Asset Declaration is attached as **Annexure 1**.

The Code of Conduct applies to all officers within the public service and includes elected officials such as legislators, governors and their deputies as well as the President and the Vice President. There is a dedicated court – *The Code of Conduct Tribunal* which tries and sanctions Public Officers who are in breach of the Code. The Sanctions for breach are quite severe and include vacation of elective or appointed office; disqualification from holding public office and seizure and forfeiture of property.