

Federal Government of Nigeria

Federal Ministry of Finance



**MINISTRY OF FINANCE OF THE
REPUBLIC OF NIGERIA**

WHISTLEBLOWING POLICY

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Section 1: Introduction

All Stakeholders are under an obligation of National service to give honest and faithful information to the Ministry. This includes an obligation not to disclose any unauthorized confidential information acquired during the course of their engagements with the Ministry or act in a manner that will undermine the mutual trust and confidence on which the relationship is based.

This policy provides protection to all Stakeholders for disclosures made in good faith, raising concerns with the Ministry if they have reasonable grounds for believing there is serious misconduct by anybody or group of persons within the Ministries, Departments and Agencies (MDAs) and other stakeholder groups (Party).

Section 2: Scope of the Policy

The policy is designed to deal with any concern raised in relation to specific issues which are in the public interest and are detailed in Sections 3 and 4 below. The policy shall not apply to personal grievances concerning private contracts, complaints of bullying or harassment, or disciplinary matters. Such complaints will be dealt with under existing procedures on grievance, bullying and harassment, discipline and ethical misconducts within the relevant Ministries, Departments and Agencies.

Section 3: Specific Issues to Raise

The policy shall deal with specific concerns which are in the public interest and may include:

- A breach of Government's Financial Regulations e.g. failure to comply with the Financial Regulations Act, Public Procurement Act, Control & Management Act, and other extant laws.
- Mismanagement or misappropriation of public funds and assets (e.g. properties, vehicles etc.)
- Information on stolen public funds.
- Information on concealed public funds.
- Fraud or corruption or theft.
- Collecting / soliciting bribes.
- Improper conduct or unethical behavior.
- Acts that impact negatively on the integrity of Nigeria.
- Calculated attempt to suppress or conceal any information relating to any of the above.

Section 4: Examples of Specific Issues to Raise Include:

Revenues

- Violation of TSA guidelines (e.g. multiple revenue accounts).
- Diversion of revenues.
- Underreporting of revenues.
- Non-remittance or late remittance of revenues.
- Manipulation of revenue collection receipts.
- Conversion of funds to personal use.
- Mismanagement of revenues.

Expenses

- Unapproved expenditures.
- Undocumented expenditures (e.g. no payment vouchers with appropriate signatures).
- Non-compliance with efficiency unit expenditure guidelines/circulars.

- Fraudulent payments.
- Violation of public procurement procedures.
- Procurement fraud (kickbacks, over-invoicing etc).
- Splitting of contracts.
- Pay-roll breaches e.g. Ghost workers, pension fraud

Ethics/Others

- Manipulation of data or records.
- Misstatement of financial information.
- Mismanagement or misappropriation of public funds and assets (e.g. properties, vehicles etc.)
- Collecting / soliciting bribes.
- Conflict of interest.
- Fraud.
- Information on stolen public funds.
- Information on concealed public funds.
- Theft.
- Corruption.

Complaint does not fit into any of the categories above (Please explain)

Section 5: Expected Whistleblowers

Internal stakeholders, Inter-Government stakeholders, institutional stakeholders and members of the public having reasonable belief that there is serious misconduct relating to any of the matters highlighted in Sections 3 and 4 above, may raise a concern under the procedure laid out in Section 7 below. Concerns must be raised in public-spirit and in good faith, and the individual or group of individuals must reasonably believe that the information disclosed, and any allegations contained in it, are substantially true beyond reasonable doubt. The disclosure must not be made for purposes of personal gain and in all the circumstances, it must be reasonable to make the disclosure.

The investigation unit will ensure that any Whistleblower who makes a disclosure in such circumstances as referred to in Sections 3 and 4 shall not be penalized or suffer any adverse treatment for doing so. However, stakeholders who do not act in good faith or make an allegation without having reasonable grounds for believing it to be substantially true, or makes it for purposes of personal gain, or makes it maliciously or vexatiously may be subject to disciplinary proceedings.

Section 6: Whistleblower's Identity Disclosures

In view of the protection afforded to a Whistleblower's bona fide concern, it is preferable if that individual puts his/her name and contact for correspondence to any disclosure. The identity of the whistleblower will be kept confidential, if so requested, for as long as possible provided that this is consistent with proper investigations. Anonymous complaints shall also be covered by this policy, however, may be reported, investigated or acted upon as the person receiving the complaint sees fit (including the invocation of this policy), having regard to the severity of the issue raised, the credibility of the complaint, the prospects of being able to investigate the matter, and fairness to any individual or group of individuals mentioned in the complaint.

Section 7: Procedures and Processes for Whistleblowing

To draw attention to or raise a concern under the policy, kindly complete the whistle blowing form on the online portal by clicking [here](#). Whistleblowers will firstly be asked to provide a valid email address and then asked to complete the form. Once the form has been submitted a reference code will be sent to the email supplied by the Whistleblower. This auto generated reference code will be needed to monitor the status of the report by the Whistleblower.

The Investigation Unit will decide whether the matter should be dealt with under this policy. If the Unit considers that the matter should be dealt with under a different policy, the Unit will advise the complainant as to the appropriate steps which should be taken. The Unit shall also recommend a referral of criminal cases to the appropriate Government Agency.

If you are unsure about whether your concerns are best dealt with under this policy, please read the scope of policy section above, which provides examples of the issues that should be reported using this form. If, having read the whistleblowing policy, you remain unsure about which procedure to use, please send an email to whistle@finance.gov.ng for further advice.

The Investigation Unit will reasonably appraise the information and decide whether there is a prima facie case to answer. This will depend on the nature of the matter raised and may be

- investigated internally
- referred to be investigated externally
- the subject of independent enquiry

Some matters following investigation, will need to be referred to the relevant outside body, e.g. the Police, Independent Corrupt Practices Commission (ICPC), Economic and Financial Crimes Commission (EFCC), or other Panel of Inquiry.

Section 8: Investigations and Enforcements

Investigations shall be conducted as confidentially, objectively and speedily as possible by the investigation unit of the Federal Ministry of Finance. The investigation unit will be a dedicated team set-up specifically for the purpose of the Whistleblowing Programme. On enquiry, the Whistleblower will be updated with progress made in course of investigating the allegations.

Where complaints are initiated, the person or Party against whom it is made shall be notified as early as possible and of the evidence supporting it, and they will be allowed to respond and or file counter claim(s).

Should an investigation or referral lead the appropriate authority to conclude there has been a breach as listed in sections 3 and 4 of this document, the Party responsible may, in addition to any civil or criminal proceedings (internal or external), be subject to disciplinary action in accordance with the appropriate disciplinary procedures for the relevant category of the Party.

Section 9: Records and Reports of Investigations

As a standard, an official written record will be kept at each stage of the investigation procedures.

A report of all disclosures and subsequent actions taken will be made by the Investigation Unit. This record should be signed by the Investigating Officer(s) and dated. Where necessary the formal record need not identify the Whistleblower, but in such a case that complainant may be required to sign a document or make a declaration confirming that the complaint has been investigated. Such reports will normally be retained for at least five (5) years.

Section 10: Sanctions

Where an individual or a corporate body admits through an administrative framework that he has diverted public funds, such an individual or company involved would be required to voluntarily refund the public funds. The following sanctions may also be applicable if the investigation committee deems it necessary:

- I. A case file related to such a person or company would be forwarded to the anti-corruption agencies for possible prosecution or for monitoring.
- II. The persons or companies would be blacklisted and added in the list of convicted and blacklisted persons to prevent them from working in the public service or doing business with Government.

Section 11: Guide for Internal Whistleblowers

The MDAs acknowledge the difficult choice an employee may have to make in whistleblowing as the issues that prompt the concern are likely to be complex. The following advice is recommended for internal whistleblowers:

- Endeavor to make any objections to illegal, unjust or unethical practices promptly so as to avoid any misinterpretation of the motives for doing so;

- Objectively keep focus on the issues and proceed in a discerning manner to avoid unnecessary personal criticisms which might distract the attention of Stakeholders from solving the problem;
- Be reasonably accurate in his/her observations and claims and keep formal records documenting relevant events as evidence.
- Seek independent legal advice if in doubt of the implications of your actions and inactions.

Section 12: Protection against Retaliation as a result of Whistleblowing

Any Stakeholder who whistleblows in public-spirit and in good faith will be protected, regardless of whether or not the issue raised is upheld against any Party. Any Stakeholder (internal or external) who has made a genuine disclosure and who feels that, as a result, he or she has suffered adverse treatment in retaliation should file a formal complaint to an independent panel of inquiry, that shall be set-up to handle such complaint, detailing his/her adverse treatment. If it appears that there are reasonable grounds for making the complaint, the responsibility will be on the Party against whom the complaint of adverse treatment has been made to show that the actions complained of were not taken in retaliation for the disclosure.

Where it is established that there is a prima facie case that a Whistleblower has suffered adverse treatment (harassment, intimidation or victimization) for sharing his\her concerns with the Ministry, a further investigation may be instituted and disciplinary action may be taken against the perpetrator in accordance with the public service rules/other extant rules and a restitution shall be made to the Whistleblower for any loss suffered.

Section 13: External Referrals

Where an internal stakeholder has made a genuine disclosure and is not satisfied with the response and enforcement procedures and reasonably believes that the issues raised in his\her disclosure and any allegation contained in it, are substantially true but not adequately

addressed, he or she is at liberty to escalate the matter further by raising it with certain bodies or persons such as the Federal Civil Service Commission.

Any employee who makes an external complaint in good faith to the Federal Civil Service Commission as mention above, will be protected against victimization, harassment or other adverse treatment.

Section 14: Reward Scheme for Disclosure of Information Leading to Voluntary Return of Stolen Funds/Assets

This reward scheme covers disclosures that lead to the voluntary return of stolen or diverted public funds or public assets. To claim a reward under this scheme, there must be disclosure and actual recovery on account of information given by the whistleblower.

The Reward Scheme

- A percentage of the total amount recovered by the Government as a direct result of information provided (Minimum of 2.5% and Maximum of 5%).
- On the other hand, the Government may determine an amount to be awarded based on other criteria provided however, that the amount awarded does not exceed 5% of the total amount recovered.

No reward would be provided for information that the Government determines to be; misleading or untrue; speculative or lack specificity; publicly known; obtained by means or in a manner that constitutes a criminal offence under applicable law.

In order to qualify for a reward:

- The whistleblower must provide the Government with information it does not already have and could not otherwise obtain from any publicly available source to the Government including the Police, Independent Corrupt Practices Commission (ICPC), and Economic and Financial Crimes Commission (EFCC).

- All documentary evidence submitted by the whistleblower would be subject to verification as to the credibility and source of information as part of the investigation process.

Section 15: Protection from Malicious and False Claims

When a tip is received, a first level review of available information is carried out by the investigation unit to determine the credibility and sufficiency of such information. An investigation would only be opened against a party where the facts of the preliminary review detect a violation or misconduct. Whistleblowers are warned against acting maliciously or making false allegations to seek personal gain.

Section 16: Penalty for False Claim or Information

A whistleblower who intentionally provides information that is found to be false or misleading, would be referred to law enforcement agents for investigation and possible prosecution.