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CHANGING LAWS, UNCHANGING ENVIRONMENT: POLITICAL PARTY FINANCING LAWS IN NIGERIA'S FOURTH REPUBLIC

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Abstract: Political party financing is a critical determinant of electoral integrity, democratic accountability, and political competition. This study examines the evolution, adequacy, and implementation of Nigeria's political finance laws in the Fourth Republic and the factors driving non-compliance. Guided by Clientelism Theory, it adopts a qualitative approach using key informant interviews and documentary analysis. The findings reveal that although Nigeria has relatively comprehensive legal provisions regulating political finance, weak enforcement, institutional weaknesses within the Independent National Electoral Commission (INEC), political interference, inadequate monitoring, and entrenched patron–client networks undermine compliance. The study concludes that legal reforms alone are insufficient without stronger enforcement and accountability. It recommends empowering INEC, establishing an election offences commission, enhancing financial transparency and monitoring, enforcing automatic sanctions, and promoting greater civic oversight.

Keywords: *Fourth Republic, party financing, clientelism, oligarchs, patronage system*

Introduction

The funding of political parties is an important pillar of a competitive electoral democracy. Liberal democracy in the 21st century strives to provide an accountable and transparent electoral process that exudes credibility and integrity (Norris 2018: 15). As most countries in the world practise electoral democracy today, individual states have enacted different laws on the rules of the game (Ohman 2018: 6). Democracy must be guided by existing laws and principles to continue to guarantee the freedom of the governed. One of the

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ways to protect democracy from abuse by actors is to pass laws on party funding (Piccio and Biezen 2018: 7). Party financing is an essential aspect of the electoral process, where parties and candidates representing their platforms seek to reach out to voters to secure support for victory (Walecki 2017: 1). Party funding varies from democracy to democracy but generally takes the form of public funding, private funding, and public-private funding (Ohman 2014a: 7). Party funding involves a range of laws, regulations, monitoring, enforcement, compliance, and sanctions to create a level playing field for candidates and parties while safeguarding the interests of weak and vulnerable groups (Wulff 2017: 11).

Nigeria is recognised as one of the African countries with comprehensive party financing laws (Ohman 2014a: 7; Sule 2021: 161). Party funding laws in Nigeria derive from the Nigerian 1999 Constitution as amended, and the Electoral Act 2002, later amended as the Electoral Act 2006, which was later amended by the Electoral Act 2010, the Electoral Act 2022 as amended, and 2026 Electoral Act as amended (see Federal Government of Nigeria 1999, 2020; Federal Government of Nigeria and Independent National Electoral Commission 2006, 2010, 2022, 2026).

The Constitution and the Acts have sections and subsections on expenditure limits, prohibition of donations, disclosure, foreign donations, monitoring, sanctions, and numerous other provisions. Many studies (Adetula 2008: 29; Davies 2021: 341; Nwagwu et al. 2022: 6; Sule 2023: 25) report multi-dimensional problems of party funding in Nigeria, including laws, money politics, violations, overspending, and electoral corruption, but important gaps remain.

The present study finds that although the laws are formulated, there are several gaps in their content and context of application. Policymakers assumed that the problems of party funding in Nigeria, leading to corruption in elections and politics, were due to the inadequacy of the laws. This is one of the gaps identified in this study; the laws have been inadequate, but not so poor as to require constant change while the environment remains static. Most of the studies mentioned above have succumbed to this view. Our study examines the fact that party funding laws in Nigeria continue to undergo transformation, probably within a shorter period. However, one phenomenon remains constant, and that is the main starting point of the argument: the actions and attitudes of politicians. This study therefore examines the trend that party financing laws in Nigeria's Fourth Republic (1999–2023) have changed at least three times in 18 years, but politicians continue their practice of encroachment unabated. The 2002 Electoral Act retained public funding as set out in Section 80(1-2) and Section 81(1-2), with grant disbursements approved by the National Assembly based on a percentage determined by the performance of each party. The expenditure ceiling was raised by more than 100% from 2006 to 2010 and five times from 2010 to 2022. Therefore, the main arguments of the present article are to analyse the relation between the changing party funding laws and the reactions of politicians in terms of compliance with the laws, and how the Independent National Electoral Commission (INEC), the electoral management body in Nigeria, discharges its task of monitoring, ensuring compliance, and imposing sanctions.

International Perspectives on Political Party Financing

To reach out to their supporters and woo the votes of the electorate, political parties undertake a rigorous tour of the campaign areas where elections are held. This routine is no easy task, as the road to political support involves enormous financial burdens. Financing of political parties refers to funds used for the organisation's internal activities. Campaign financing, by contrast, refers to obtaining funds and allocating them to political campaigns (Ohman 2014a: 11). The sum of all the processes involved in fundraising and spending by parties and candidates during the election campaign is called party funding (Ohman 2014a: 11). Activities include spending on media advertising, billboards and posters, rallies, paying for the intrigues of party agents and loyalists, and other related expenses (Ohman 2014a: 12). However, party funding is not limited to the activities of parties and politicians. Regulations, laws, and monitoring by Electoral Management Bodies (EMBs), as well as sanctioning of violations, are part of the deal (Piccio and Biezen 2018: 68). There are different forms of party funding, such as public funding, where states provide grants to parties based on a set formula; private funding, where parties and candidates are free to raise (legal) funding but are properly regulated by state laws such as setting a spending cap or contribution limit; and public-private funding, where both forms exist (Sule 2023: 41). Parties raise funds from various sources, such as the sale of forms, donations, fundraising and fines, administrative charges, foreign donor support, grants, and other means (Ohman 2018: 9).

Party financing is a global problem and a burden on democratic accountability and transparency. This is because both advanced and emerging democracies are not immune from the risk of circumventing regulations, overspending, or the effects of flexible or weak regulations that allow loopholes for violations (Walecki 2017: 2). Some countries have relaxed laws to avoid rigidity and allow for convenient monitoring and compliance. Others take an intermediate approach, and some struggle with weak or non-existent laws and have only recently been helped to forge one (Wulff 2017: 11). Patterns and problems related to party funding vary from one region to another, depending on the level of democratic institutionalisation, political organisation, and legal frameworks. In Africa, for example, funding is mostly mixed involving grants from governments and private funding, but the process is fraught with patronage, patrimonialism, vote-buying, illegal financing, external influence, and foreign interference in the electoral process due to external financing and excessive money politics due to the cash economy (Ohman 2014b: 25). In Asia, the situation is somewhat different. Public funding is significant in Asia, but private funding, especially from corporations, dominates the phenomenon. Similar to Africa, weak regulations, misuse of state funds, corporate financing, regulatory violations, money politics, patronage, and corruption are reported in Asia (Ufen 2014: 83).

In Europe, a major difference can be observed between the developed Western European states and the Eastern and Central European states in the practices and regulations of party financing. Western Europe is the most effective in terms of monitoring with flexible laws, but the region is influenced by excessive money politics, which are reinforced by economic prosperity. The party financing system is mostly private sector-oriented (Piccio and Ohman 2014: 179). Party funding in Central and Eastern Europe is weak compared to Western Europe because only recently has there been an attempt to fully democratise it. Private sector sponsorship and kickbacks, money politics, vote buying, illegal financing, regulatory violations, and a lack of transparency are evident in European party financing (Smilow 2014: 82).

One region that is unique in party funding is Latin America and the Caribbean, where there is an equal balance between public and private funding. The long experience of authoritarianism has produced corrupt democratic regimes that have resulted in the misuse of state resources, weak regulations and enforcement, noncompliance, and violations. Parties and candidates financed themselves through donations, private income, restrictions on contributions, the state treasury, and illegal means (Londono and Zobatto 2014: 38). However, the Anglophone democracies of North America and Oceania, Canada, Australia, Ireland, New Zealand, the United Kingdom, and the United States of America exhibit patterns similar to those of Western Europe due to cultural similarities and similar political systems (Nasmacher 2014: 255). In these regions, private funding dominates, while in several cases, money politics, excessive spending, patronage, and political corruption are reported alongside regulatory violations (Jacob and Smith 2016: 1; Rose-Ackerman and Palifka 2016: 5). In the Middle East and North Africa (MENA), some regulations on party funding are gradually being enacted as democratisation efforts are renewed. Reforms are occurring, but political corruption in party financing, misuse of state funds, vote buying, and weak regulations combined with overspending and ineffective monitoring are evident in the region (Ohman 2013: 17).

Party funding typically leads to electoral and political corruption (Rose-Ackerman & Palifka 2016: 6; Norris 2018: 16). A major failure is noncompliance and lack of enforcement. (United States Agency for International Development 2005: 2). Factors that typically lead to non-enforcement include loopholes, ambiguous laws, ambitious laws, weak or lax penalties, lack of administrative capacity of a regulatory agency, lack of a transparent and neutral judiciary, immunity clauses, weak oversight, interference in EMBs, and unknown or overly complex laws (Sule 2023: 50). The alarming situation of corruption in party financing has led to reactions from countries, regional organisations, and international institutions. These responses have been successful in regulating and curbing electoral corruption, but they are far from being realised.

Overview of Political Party Financing in Nigeria

Party financing in Nigeria has undergone structural and constitutional changes since colonial times. The first democratic election was held in 1922 under colonialism. Therefore, party financing is divided into the colonial period, the post-colonial period before the Fourth Republic (1999–2023), and the Fourth Republic era. During the colonial period, there were no specific guidelines, rules, or regulations on party financing. The British Representation of the People's Act 1948/1949 and the Nigeria Electoral Provisions Order-in-Council LN 117 of 1958, enacted by the British Parliament, were the sources of the electoral laws that governed the conduct of elections in colonial Nigeria. Private funding was the predominant practice (INEC 2005: 5). However, some incidents indicated corruption and violations, as reported by the Foster Sutton Tribunal of Enquiry in 1958, which investigated financial misconduct by some politicians who belonged to the National Council for Nigeria and Cameroon, later the National Council for Nigerian Citizens (NCNC), and were business partners of the African Continental Bank (ACB) (INEC 2005: 6). Party funding in the First Republic (1960–1966) involved private money without any law or regulation. Bribery and corruption were also reported during this period, such as the Coker Commission of Inquiry in 1962, which investigated the illegal political financing of some politicians involving six Western Nigerian public companies allegedly in misconduct with some members of Action Group (AG) (Sule 2023: 53).

The postcolonial party funding system in Nigeria featured moderate public funding. This period covered the years 1979–1983 (Second Republic) and 1990–

1992 (Aborted Third Republic; popularly called so because the transition process to democratisation began in 1990 under the military government of Ibrahim Badamasi Babangida but was abolished midway through the 1993 Presidential Election, in which Chief MKO Abiola was said to have been in the lead). The government, through the Federal Electoral Commission (FEDECO), disbursed grants to parties that participated in elections based on the fulfilment of certain established rules, such as national circulation, performance, and strength. Political corruption, patronage, godfatherism, vote-buying, exceeding donation limits, looting the Treasury, and accumulation have been reported (Adetula 2008: 2). Just as in the Second Republic, there were no organised regulations or laws on party funding in the Aborted Third Republic, except that the government provided some grants to the only two parties, the National Republican Convention (NRC) and the Social Democratic Party (SDP). Secretariats for each of the parties were also established in each of the 589 local governments. In the absence of basic laws on party funding, private funding was also allowed.

The Fourth Republic (1999–2023) represents an important period for the study of party financing laws and regulations in Nigeria. Sule (2023) notes that during this period, Nigeria succeeded in enacting various party financing laws that are comprehensive, well-drafted, and adequate to guide campaign financing. Sule (2023: 56) further notes that despite many amendments and innovations, the party financing laws are far from satisfactory and are insufficient to capture the all-encompassing nature of Nigerian money politics and electoral competition. Three different sets of laws govern the process of party financing in the Fourth Republic. The 1999 Nigerian Constitution, as amended, where Section 225(1-6) and Section 226(1-5) set out INEC's powers to set spending limits for parties, determine legal sources of revenue for parties, impose bans on donations, and monitor and sanction parties, in order to examine the statements of accounts of the parties and demand accountability from them. The other source of law is the Electoral Act. The Electoral Act was first enacted in 2002, amended in 2006, 2010, 2022 and 2026. The law currently in force is the Electoral Act of 2026, but it will be practiced from 2027 on. Both public and private financing were practiced in the Fourth Republic. In the period from 1999 to 2010, there were public grants paid by the government to political parties as provided by Electoral Act 2002 in Section 80-81. The 2010 Electoral Act abolished public funding and recognised only private funding. Other important changes were also made. The expenditure ceiling, the limits on donations, and other laws were revised upward. As in previous republics, massive allegations of corruption, misconduct, and violations of party funding were commonplace in the Fourth Republic. The Company and Allied Matters Act (CAMA) 2020 is the third source of law of party financing.

Political Party Financing Laws in Nigeria

As noted earlier, the party financing laws derive their legitimacy from three important sources: the Nigerian Constitution of 1999, as amended, the Electoral Act 2022, and the Company and Allied Matters (CAMA) Act 2020. The main provisions of the Constitution are found in sections 225 and 226 and their subsections, as indicated in Table 1.

Nigerian Constitution of 1999, Sections and Sub-Sections	**Regulations and Provisions**
Section 225(1)	Mandates every political party to submit to INEC its published statement of assets and liabilities.
Section 225(2)	Requires every political party to submit to INEC its annual analysis of sources of funds, assets, and expenditures.
Section 225(3)	Prohibits every political party from holding funds or assets outside Nigeria and retaining them sent from outside Nigeria.
Section 225(4)	Provides that the funds or assets in Section 225(3) must be forfeited to the INEC within 21 days.
Section 225(5)	Provides that INEC can give directions to political parties regarding the records of their financial transactions and their scrutiny.
Section 225(6)	Provides that INEC has powers to delegate auditors to audit political parties or members of its staff.
Section 226(1)	Makes it mandatory for every political party to prepare its annual statement of account and balance sheet and submit it to INEC
Section 226(2)	Provides that INEC must ensure whether proper records of accounts of political parties are kept or not, prepare the records, and send them to the National Assembly
Section 226(3)	Provides that every INEC official has powers to request the financial statement of political parties and must have unlimited access to them at all times in the discharge of his duties

Table 1. Sections 225 and 226 of the Nigerian 1999 Constitution on Finances of Political Parties and Annual Auditing
Source: Nigerian 1999 Constitution (extracted and tabulated by the authors in 2023).

As shown in Table 1, the laws here emphasise INEC's role to monitor, audit accounts, and seize any prohibited funds from parties. These laws are inadequate because they do not provide regulations and penalties for maximum expenditures, contribution limits, disclosures, and other financial matters. All of this is supplemented by the Electoral Act.

The Electoral Act itself has undergone several reforms. The Electoral Act of 2002 was amended in 2006, 2010, 2022, and 2026. The one in 2026 is the current law. Since most of the provisions and sections have remained the same, this section focuses only on the spending limit and the contribution limit, since those are the sections that were amended in 2010, 2022, and 2026. The Electoral Act 2002 did not specify any spending limit for parties. Instead, it provided for grants to be determined by the National Assembly and disbursed by the Independent National Electoral Commission (INEC) based on parties' performance in general elections. Some sections of the Electoral Act 2006 were deleted when the Electoral Act 2010 was amended, such as Section 90 Grants to Political Parties for Elections and Section 91 Annual Grants to Political Parties for their Operations. This is because, as of 2010, public funding has been eliminated. Apart from this important change, other provisions such as monitoring, disclosure, audit of financial statements, and prohibition of foreign donations remain the same in the 2006, 2010, 2022, and 2026 election laws, except for a slight shift in sections. For example, the power to limit contributions to a political party is found in the Electoral Act 2002 in Section 83, in the Electoral Act 2006 in Section 92, in the Electoral Act 2010 in Section 90, in the Electoral Act 2022 in Section 88, and in the Electoral Act 2026 in Section 92(9). The main areas of significant change in the laws are the limitation on campaign expenses and the power to limit donations to a political party. This is the area that our article focuses on, as shown in Tables 2, 3, 4, 5, and 6 below.

S/No.	Section	Position	Spending Limit	Sanction
1.	93(2),10(a)	Presidential Candidate	**N500Million ($3,886,513.80)**	A maximum fine of **N1,000,000.00($7,773.03)** or imprisonment of 12 months or both
2.	(93(3),10(b)	Governorship Candidate	**N100Million ($777,330.15)**	A fine of **N800,000.00($6,218.36)** or imprisonment for 9 months or both
3.	93(4),10(c)	Senatorial Candidate	**N20Million ($155,464)**	A fine of **N600,000.00($4,660)** or imprisonment for 6 months or both

S/No.	Section	Position	Spending Limit	Sanction
4.	93(4),10(d)	Member Federal House of Representatives	**N10Million ($77,730)**	A fine of **N500,000.00($3,886)** or imprisonment for 6 months or both
5.	93(5),10(e)	State House of Assembly Members	**N5Million ($38,865)**	A fine of **N300,000.00($2,332)** or imprisonment for 5 months or both
6.	93(6),10(e)	L G Chairmanship Candidate	**N5Million ($38,865)**	A fine of **N300,000.00($2,332)** or 3 months imprisonment or both
7.	93(7),10(f)	L G Councillorship Elections	**N500,000 ($3,886)**	A fine of **N100,000.00 ($777.30)** or 1 month imprisonment or both

Table 2. Election Expenses Limit on All Elective Offices in the Electoral Act 2006
Source: Electoral Act 2006 (extracted and tabulated by the authors in 2023). The conversion into USD was computed by the authors using the official rate in 2006.

Four years after the operation of this section and its sub-sections, it was reviewed upward to meet the challenges of the current reality of the financial needs of parties during the campaign, as shown in Table 3.

S/No.	Section	Position	Spending Limit	Sanction
1.	91(2),10(a)	President	**N1, 000, 000, 000 ($6,666,666)**	A fine of **N1, 000,000($6,600)** or imprisonment of 12 months or both.
2.	91(3),10(b)	Governorship Candidate	**N200, 000, 000 ($1,330,672).**	A fine of **N800, 000($5,280,000)** or imprisonment for 9 months or both
3.	92(4),10(c)	Senatorial Candidate	**N40, 000, 000 ($266,347)**	A fine of **N600, 000($3,990)** or imprisonment for six months or both

S/No.	Section	Position	Spending Limit	Sanction
4.	92(4),10(d)	House of Representatives	**N20, 000, 000 ($132,000)**	A fine of **N500, 000($3,330)** or imprisonment for five months or both
5.	92(5),10(e)	State Assembly Election	**N10, 000, 000 ($66,000)**	A fine of **N300, 000($2,000)** or 3 months imprisonment or both
6.	92(6),10(f)	Chairmanship Election	**N10, 000, 000 ($66,000)**	A fine of **N300, 000($2,000)** or 3 months imprisonment or both
7.	92(7),10(g)	Councillorship Election	**N1, 000, 000 ($6,600)**	A fine of N100, 000.00($660) or 1 month imprisonment or both

Table 3. Election Expenses Limit on All Elective Offices in the Electoral Act 2010
Source: Electoral Act 2010 (extracted and tabulated by the authors in 2023). The conversion into USD was computed by the authors using the rate in 2010.

As noted above, after about 12 years, policymakers found it necessary to revise the expenditure ceiling upward due to inflation, the trending and continuous depreciation of the Naira against the Dollar, and rising campaign costs. The Electoral Act 2010 was amended in 2022, and currently in 2026, and one of the main areas that changed was the maximum level of campaign expenses for elective offices, as shown in Tables 4 and 5.

S/No.	Section	Position	Spending Limit	Sanction
1.	88(1),10(a)	Presidential Candidate	**N5 billion ($6,220,000.00)**	**N50 million ($62,200.00)** or 12 months in jail or both
2.	88(2),10(b)	Governorship Candidate	**N1 billion ($1,244,000.00)**	**N10 million ($12,440.00)** or 12 months in jail or both
3.	88(3),10(c)	Senatorial Candidate	**N100 million ($124,400.00)**	**N1 million ($1,244.00)** or 12 months in jail or both
4.	88(4),10(d)	House of Representatives	**N70 million ($87,080.00)**	**N700,000 thousand ($870.80)** or 12 months in jail or both

S/No.	Section	Position	Spending Limit	Sanction
5.	88(5),10(e)	State House of Assembly	**N30 million ($37,320.00)**	**N300,000 thousand ($373.20)** or 12 months in jail or both
6.	88(6),10(f)	Chairmanship Candidate	**N30 million ($37,320.00)**	**N300,000 thousand ($373.20)** or 12 months in jail or both
7.	88(7)	Councillorship Elections	**N5 million ($6,220.00)**	**N50,000 thousand ($62.20)** or 12-months in jail or both

Table 4. Election Expenses Limit on All Elective Offices in the Electoral Act 2022
Source: Electoral Act 2022 (extracted and tabulated by the authors in 2023). The conversion into USD was computed by the authors using the rate in 2023.

S/No.	Section	Position	Spending Limit	Sanction
1.	92(2),9	Presidential Candidate	**N10 billion ($7,349,973.00)**	**N100 million ($73,505.09)** or 12 months in jail or both
2.	92(3),9	Governorship Candidate	**N3 billion ($2,204,991.90)**	**N30 million ($22,043)** or 12 months in jail or both
3.	92(4),9	Senatorial Candidate	**N500 million ($367,525.45)**	**N5 million ($3,674)** or 12 months in jail or both
4.	92(4),9	House of Representatives	**N250 million ($183,762)**	**N2,500,000 million and five hundred t housand ($1,837)** or 12 months in jail or both
5.	92(5),9	State House of Assembly	**N100 million ($73,505.09)**	**N1 million ($735)** or 12 months in jail or both
6.	92(6),9	Chairmanship Candidate	**N100 million ($73,505.09)**	**N1 million ($735)** or 12 months in jail or both

S/No.	Section	Position	Spending Limit	Sanction
7.	92(7),9	Councillorship Elections	**N10 million ($7,350.51)**	**N100,000 thousand ($73.55)** or 12-months in jail or both

Table 5. Election Expenses Limit on All Elective Offices in the Electoral Act 2026
Source: Electoral Act 2026 (extracted and tabulated by the authors in 2026). The conversion into USD was computed by the authors using the rate in 2026.

Table 5 shows that the political class is aware of laws that will reduce penalties for themselves while disregarding sanctions that could deter them. Although the maximum spending limit has been increased tenfold, the sanction remains minimal, with only a 1 percent fine of the total expenditure, or twelve months in jail, or both. These penalties are rarely enforced by INEC due to its weakness, lack of full autonomy, and the deceptive practices of politicians. The INEC Chairman himself, as noted by an informant in category D (INEC Officials), stated, "Political parties spent beyond the set limit in the 2023 General Elections, and they have failed to disclose their financial statement" (in-depth interview with a Category D informant, INEC official, on 16 March 2023).

The second area that underwent significant changes from the Electoral Acts of 2006, 2010, and 2022 is the power to limit contributions to political parties. A comparison of the increase in the limit is shown in Table 6.

S/No.	Section	Electoral Act	Amount	Difference
1.	93(9)	Electoral Act 2006	No individual or other entity shall donate more than **N1,000,000($7,770)** to any candidate	
2.	92(9)	Electoral Act 2010	No individual or other entity shall donate more than one-million-naira **N1, 000, 000 ($6,600)** to any candidate	None
3.		Electoral Act 2022	No individual or other entity shall donate to a candidate more than **N50, 000,000 million ($62,200.00)**	An increase of **N49,000,000 ($60,956.00) (5000%)** from the 2010 Electoral Act

S/No.	Section	Electoral Act	Amount	Difference
4	92(8)	Electoral Act 2026	No individual or other entity shall donate to a candidate more than **N500,000,000 million ($30,211,480.35 million)**	An increase of **N450,000,000 million ($27,190,332.32 million) (900%)** from the 2022 Electoral Act

Table 6. Changes in the Power to Limit Contribution to Political Parties in Electoral Acts 2006, 2010, and 2022
Source: Electoral Acts 2006, 2010, and 2022 (extracted, tabulated, and computed by the authors using the rate at each period).

The third source is Company and Allied Matters Act (2020). The Company and Allied Matters Act (CAMA) 2020 provides on party financing the following rules: "Except to the extent that the company's memorandum or any enactment otherwise provides, every company shall, for the furtherance of its business or objects, have all the powers of a natural person of full capacity. (2) A company shall not have or exercise power either directly or indirectly to make a donation or gift of any of its property or funds to a political party or political association, or for any political purpose, and if any company, in breach of this subsection makes any donation or gift of its property to a political party or political association, or for any political purpose, the officers in default and any member who voted for the breach shall be jointly and severally liable to refund to the company the sum or value of the donation or gift and in addition, every such officer or member commits an offence and is liable to a fine equal to the amount or value of the donation or gift" (CAMA 2020: Section 43(1-2 in Federal Government of Nigeria 2020).

The above tables point to an important problem: party funding laws are changing rapidly and significantly in Nigeria, leading to an increase in maximum spending and the prohibition on donations. The laws carefully consider the changing environment of Nigerian politics and the changing standard of living combined with growing political awareness, media campaigning, and most importantly, the declining value of the Naira, which is pegged to the Dollar exchange rate. However, the present study differs from previous works (Wakili et al. 2008: 10; Eme and Anyadike 2014: 22; Aluigba 2015: 5; Lawal 2015: 12; Onyekpere 2015: 10; Nwangwu and Ononogbu 2016: 614; Olorunmola 2016: 3; Onah and Nwali 2018: Ayeni 2019: 4; Okeke and Nwali 2020: 238; Davies 2021: 341; Nwagwu et al. 2022: 6; Sule 2023: 6) because it focuses on analysing party funding laws against most of them, which emphasises corruption and violations in the process. Second, in contrast to most previous works, notably (Sule 2021: 168; Sule 2023: 11), which were bent on the inadequacy of the laws, our study argues that the laws are not flawed as expected, but that the actors who apply the laws and those who are bound by the laws refused to adapt to play within the rules, making the reforms unworkable while the laws continued to change. The fundamental gap here borders on the low level of autonomy of relevant democratic institutions and agencies, especially the INEC. There are contradictions in some provisions of Nigeria's electoral laws. Such contradictions have been worsened by the regulatory weaknesses of INEC which the politicians and parties continue to exploit to their benefit. This is discussed in detail in the discussion section below.

Methods

A qualitative approach was adopted for the study. In essence, it is a specialised case study, as it is limited to the case of Nigeria, and particularly to the laws on party financing. Data were obtained from in-depth informant interviews conducted between February and June 2023. Various categories of informants were interviewed, including politicians, public office holders, national party executive leaders, senior INEC officials, academics, legislators, and civil society groups. The informants selected for the interviews consisted of some politicians who ran for higher political offices between 2003 and 2023. This period marks the reforms era, during which electoral acts and other regulatory frameworks on party financing were enacted. Four of them were interviewed in category A. Category B interviewed national party executive members where the leaders of two major ruling parties, APC and PDP, were consulted. In each party, two members were interviewed. Category C interviewed a Senator and a Member of the House of Representatives in a northeastern state in February 2023. The Senator was the former Chairman of the Senate Committee on INEC and Electoral Law Amendment, while the member of the House of Representatives was the former Chairman of the House Committee on INEC and Electoral Law Amendment. Category D consists of senior INEC officials, two of whom were interviewed in Abuja. Category E are the academics, of whom 3 were interviewed, and Category F are members of various civil societies who were interviewed in Abuja on 25 March 2023, in a workshop organised by ACLED UK. In this category, five members of different civil society groups were interviewed. Thus, a total of 20 informants were interviewed. About 3 of the informants were interviewed via WhatsApp call for confidentiality reasons, as they could not be reached in the field due to tight schedules. Constituents were not included because the survey covered a large geographic area in Nigeria and resources were not available to conduct even a cluster geographic survey. Instead, civil society members are considered active representatives of the electorate.

Informants were identified and selected for interviews based on three criteria. The first was accessibility. Those who were accessible to the researcher were used for the interview because some informants in the above categories were difficult to reach. The second criterion was the possession of quality information and familiarity with the subject of the study. This allowed the generation of a large amount of high-quality data that was coded and simplified for analysis. The third criterion was the consideration of the number required for a qualitative interview. Here, some scholars (Sharan 2009: 9; Creswell 2014: 41; Yin 2018: 19) argue that for a topic where there is sufficient literature and only a small gap remains uncovered, 2 to 4 informants can provide the needed information. For a topic that requires even more information and data to present a new perspective, a minimum of 12 and a maximum of 30 are needed. Our study is still new in the Nigerian context, as there has been little literature since the release of the Political Party Financing Act in 2006. In order to ensure accessibility and quality of data, 20 informants were selected for the study.

Data were collected by means of unstructured questionnaires. Unstructured questions were designed as an interview guide to allow flexibility in responses. The interview guide was validated as reliable and valid by an expert in the field of study. The unstructured questionnaires were administered by presenting the interview guide to the selected informants. Informants were either sent the questionnaires in advance so that they could study the questions before administration, or they were interviewed in person, with the questions asked directly in the interview guide. In addition to the interview source, documented sources were also used for a literature review to identify and fill the knowledge gaps. The collected data were discussed using content analysis. The qualitative data were reviewed, coded, and organised into meaningful classifications and themes. Patterns, associations, and concepts were noted and interpreted in order to derive significant findings relevant to the aims of the research.

Data analysis involved thematic coding using open, axial, and selective coding procedures to identify key patterns and relationships within the interview data. Ethical approval was obtained from the relevant institutional ethics committees, and informed consent, both verbal and written, was obtained from all participants. Reliability and validity were enhanced through data triangulation, expert review of interview instruments, cross-verification with documentary sources, and member checking to ensure the accuracy and credibility of interpretations.

There were several challenges to overcome during the data collection process. Except for categories D and E, which were easily accessible, informants in other categories were difficult to reach. In other cases, some of them were reluctant to give out information. Informants were reluctant to answer when the questions asked were critical, e.g. how they procured their campaign expenditure, who donated to them, what INEC's position was on them, how they dealt with offences as regulators, and why no sanctions were imposed. Another challenge was the financial constraints. The researchers' institutions and the country could not provide funding, although such research is urgently needed as part of the investigation of democratic accountability and transparency. However, the researchers made sacrifices and used the meagre resources available to them to overcome the challenges and we present the results as part of our contribution to society. A summary of the informants selected and their categories is presented in Table 7.

S/No.	Category	Frequency
A	Politicians	4
B	Party Executives	4
C	Former serving lawmakers	2
D	Senior INEC Officials	2
E	Academics	3
F	Civil Societies	5

Table 7: Categories of Selected Informants
Source: Fieldwork 2023.

Framework of Analysis: Clientelism

Clientelism is an analytical framework that has been developed by numerous scholars over time. Due to the dimensions that Clientelism takes on and the plethora of case studies that generate new models and applications, it is essentially a work in progress. The Latin terms "cluere" (to listen and obey), "clientela" (a group of people who had proxies who supported them for the common good), and “patronus” (the patron who supported the aristocrats through various covert arrangements) are the origins of Clientelism. While the clients support, promote, and protect the patron's political interests, the patron provides jobs, material benefits, support, resources, and favours (Muno 2014: 3). In contemporary terms, Clientelism refers to the political economy of power struggles and the interactions that take place between elected officials and the public when they take office (Darabont 2010: 21).

In its simpler and more ambiguous meaning, Clientelism refers to a political conspiracy and grandiose tactics used by politicians to win an election at any cost, such as vote-buying, poaching opposing voters and rewarding them for defecting to a particular candidate, and misusing public resources and positions for political purposes. Clientelism required a self-serving and unfair return for the friends and clients who supported the incumbents, rather than fairness, equity, and justice in the distribution of public office, appointments, allocation of resources and projects (Gans-Morse et al. 2014 415). In this sense, political ambition and personal wealth are sacrificed on the altar of merit and the proper use of resources and tasks. According to an opposing viewpoint, Clientelism is not always a profitable endeavour for both parties. In order to achieve their goals, patrons occasionally use coercion and intimidation against their clientele. One form of political corruption is the offer of financial compensation in return for support in elections. By violating processes and undermining all legal means, including illegal party funding, bribery and corruption, the patron conspires with his clients, either directly or through the brokers, to win an election.

Scholarly endeavours establish a link between Clientelism and Nigerian politics, elections and party funding. Clientelism has been persistent and pervasive in Nigerian politics since the beginning of the Fourth Republic and has impacted on core democratic values and practises such as accountability, transparency and the provision of quality government and services to citizens (Osumah 2010: 276). In Nigeria, Clientelism is practised under the politics of godfathers (Balogun 1997: 237). The oligarchs, who have formed a cartel of political and economic interests, including the military, politicians, capital owners, traditional rulers, and the religious class, control the state and its resources. They endeavour to gain unprotected access to the national wealth. According to this view, the aggressive penetration of the oligarchs into the state has enabled them to amass enough wealth to influence their clients and consequently create a patronage relationship that protects them from criticism and threats to their political aspirations (Ibrahim 1995: 5; Diamond 1995: 19; Joseph 1995: 6).

The use of money politics and violations of party funding in elections are two examples of this, according to Sule (2023: 69). The institutions and agencies responsible for enforcing the rules are too small and ineffective to respond as expected. Clientelism theory explains why, despite changes in laws on the financing of political parties in Nigeria, the patronage system persists. In other words, political actors continue to provide each other with economic favours and support through the exchange of money or other benefits in return for political favours.

Results

Based on the majority statements of informants interviewed during the interviews, our study reports that Nigeria has shown a strong will and great effort in drafting laws on party financing, especially since 2002. Nigeria is one of the states that has experienced both public and private financing simultaneously and separately. Most informants and a study by Sule (2023: 217) have also found that Nigeria has comprehensive and partially drafted laws on party funding, especially in Africa. Nigeria is believed to have amended some sections on party financing in the Electoral Act, which is advisable, but the reactions of parties and politicians remain constant: violation of regulations, excessive spending, donations beyond the set limit, vote buying, and other prohibited means of legally raising campaign funds and expenses. However, most informants indicated that the main problem with party funding laws in Nigeria is not the laws themselves but ineffective enforcement, compliance, monitoring, and sanctioning. Other studies (Aluigba 2015: 6; Onyekpere 2015: 20; Olorunmola 2016: 6; Nwangwu and Ononogbu 2016: 614; Okeke and Nwali 2020: 238; Sule 2021: 169; Nwagwu et al. 2022: 7; Sule 2023: 219) support the finding that the laws themselves are not adequate, but they are good enough to ensure accountability and transparency if there is effective enforcement, compliance, monitoring, and sanctioning. Thus, the study found that while the laws regarding the spending cap and the contribution limit are constantly changing, policymakers either intentionally or unintentionally fail to enforce, comply with, monitor, and sanction them. This is the main argument in this article. It is not the weaknesses in the laws themselves that impede accountability and compliance, but the actions of the key players.

Discussion of the Results

Three main themes were identified from the above results, which are presented for discussion below.

Changing Laws – Unchanging Environment

Both previous studies and the informants interviewed agreed that party funding laws in Nigeria are subject to change and reform but that the environment in which they operate remains constant. This means that there has been significant progress in reforming the laws. Prior to the adoption of the 1999 Constitution, for example, there were no specific laws on party funding, monitoring, and sanctioning in the Nigerian Constitution. The 1999 Constitution contains the relevant laws in Sections 225 and 226 and their subsections. Furthermore, a major step was taken in 2002 when the Electoral Act 2002 was enacted with specific laws on electoral matters, party funding, monitoring, disclosure, sanctions, and other related matters. Recognising how unrealistic and impractical the provisions of the Electoral Act 2002 were regarding the maximum spending limit, the laws were revised and amended in 2006 and 2010. The transition from public-private funding to fully private funding was realised in the 2010 electoral law. Recently, the Electoral Act 2022 came into force, which was used to conduct the 2023 parliamentary elections. Another amendment, Electoral Act 2026, is now in operation for deployment in the General Elections of 2027. These changes mean that the laws are revised at regular intervals to take account of changing situations, such as the increase in the spending limit and the ban on donations. For example, the maximum expenditure limit for a presidential candidate in the 2010 Electoral Act was N1 billion but it was raised to N5 billion in the 2022 Electoral Act, and to N10 billion in the 2026 Electoral Act while the donation limit in the 2010 Electoral Act was N1 million but is now N50 million in the 2022 Electoral Act and N500 million in the 2026 Electoral Act.

As mentioned, it is the responsibility of INEC to formulate laws and impose sanctions. However, one informant states that "INEC is failing in its duties due to unqualified staff, inadequate staffing, lack of neutrality and political interference" (in-depth interview with a Category C informant on 5 March 2023). This can be interpreted as meaning that although the laws are good, there is a lack of competent hands to implement them. According to another Category B informant, "INEC is endeavouring to change and improve the laws, but politicians continue to sabotage the process through vote buying, bribery, corruption and subversion of the process. This means that while the laws continue to change, the country is not experiencing any positive change because those affected by the new laws are not willing to abide by the laws."

But that is not the main problem here. The main problem is that the laws keep changing, but the environment in which they operate remains unfathomable because of the changes. For example, the ineffective monitoring, excessive spending, and violations identified in the 2002, 2006 and 2010 Acts continue. In essence, Sule (2023: 219) reports that the existing laws are not enough but good enough to ensure accountability and transparency in the Nigerian electoral process and party funding if applied appropriately. This is also the opinion of most informants in their comments. For example, a Category A informant (politician) stated that "the laws cannot change the practice in Nigeria because the sanctioning bodies like INEC and the National Assembly are not ready to implement them. Basically, what is wrong with the previous laws if they can be amended and applied? Are they not adequate?" (in-depth interview with a Category A informant on 25 May 2023). Similarly, a Category C informant (INEC official) reported that "Even the previous laws of 2002, 2006, 2010 and 2022 are good enough to ensure transparency in party funding, but the constant attitudes of politicians and parties in Nigeria prevent the laws from being implemented" (in-depth interview with a Category C informant on 21 April 2023). However, a Category D informant (academic) has a different view. According to him, "the laws are inadequate and contain numerous loopholes and ambiguities that do not justify decisive application. For example, what is meant by legal sources of funding, and how are they identified and distinguished from illegal ones?" (in-depth interview with a Category A informant on 5 March 2023) The same view of a Category D informant is shared by many Category E informants.

The failure of politicians and political parties to change their attitudes and respond positively to legislative changes is facilitated by the personalisation of parties and the culture of money politics. Political parties in Nigeria are not based on ideology but on personal control by some powerful, rich cabals. As a result, the parties are ideology-free, unprincipled, disorganised, uncoordinated, and poorly institutionalised. Therefore, the only motive is to win the elections at any cost, including money politics, vote-buying, bribery, and violations of all due process. This leads to excessive spending, violations, weak sanctions, and ineffective monitoring, as described below.

Ineffective Monitoring

Sections 225 and 226 of the 1999 Nigerian Constitution support the electoral body, INEC, to monitor the activities of political parties, ensure compliance and sanction violators, and determine the maximum amount parties can spend and the sources. However, there is evidence of how ineffective INEC is at monitoring parties. For instance, Sule (2021: 181) reports that INEC failed to monitor the main APC and PDP parties in the 2015 General Election, leading to massive bribery and corruption, illegal sources of funding and expenditure, and non-sanctioning amidst confirmed violations. Government funds amounting to 2.1 billion dollars earmarked for the procurement of arms to fight the Boko Haram insurgency were illegally diverted by the PDP for campaign funding in 2015 (Sule 2021: 181). This points to illegal sources and funding. INEC officials were bribed with N34 billion by the former Minister of Petroleum Resources, Diezani Allison-Maduekwe, during the 2015 General Election to rig the elections in favour of the ruling PDP, but INEC did not punish the PDP for this act (Sule 2021: 181). In addition, overt vote-buying and local bribery in the conduct of elections by various parties were reported to INEC, but no action was taken (Aluigba 2015: 12). Aluigba (2015: 12) attributed INEC's inability to monitor excessive expenditure and violations and ensure compliance to a shortage of staff in the Commission, obsolete equipment for operations, a lack of expertise and training, as well as the dubious slipperiness of Nigerian political parties and politicians who keep finding alternative routes to circumvent regulations and realise their inordinate ambitions at all costs. The Chairman of INEC himself, Professor Mahmood Yakubu, mentioned in October 2023 that parties are closely monitored by INEC and offences are reported. He also lamented that the major parties were not complying with the disclosure and audit of their income and expenditure as well as their campaign expenditure as enshrined in the law (Sule 2023: 52). Yet, INEC has failed to penalise the lawbreakers. Why is this so?

The informants give several explanations. A category D informant (academic) stated that: "In a system where the INEC Chairman himself was appointed by the ruling party due to nepotism and money is seen as 'god,' how is the commission supposed to monitor offences? Against whom and by whom?" (in-depth interview with a Category D informant on 11 May 2023). A Category B informant (former Senator) has a different view: "Nigerians are impatient. If they allowed the nascent Nigerian democracy to grow, the laws would gradually become regular and appropriately complied with.

They don't expect INEC to muster the courage now and sanction politicians with unlimited powers, but they will in the future" (in-depth interview with a Category B informant on 15 March 2023). A Category E (civil society) informant took a different view, emphasising that: "INEC is not in a position to monitor political parties and campaign expenditure because corruption is rampant in the country. INEC officials are bribed by politicians and sometimes coerced with threats. When they have no other choice, they give in and overlook the offences committed by the parties and their sponsors" (in-depth interview with a Category E informant on 25 March 2023).

But even if INEC has succeeded in monitoring politicians as expected, the biggest problem is the compliance of corrupt politicians. A Category C informant reported, "Regardless of the role and efforts of INEC, corrupt politicians in Nigeria will never stop coming up with measures to circumvent the process and make their way by breaking the rules. New laws may emerge, old ones may be updated and tempered, but the old habits and methods of breaking them will persist as long as no collective action is taken to tame the actions of politicians" (in-depth interview with a Category C informant on 17 March 2023).

The above views express the effects, applications, and practical support of Clientelism as a model of analysis. Politicians use all possible means to secure victory, including manipulating and weakening INEC in order to keep it docile, ineffective, and unable to monitor and punish wrongdoers. This is realised through the sublime method of politicians to illegally amass wealth in office so that they can use these funds to bribe themselves at will.

Excessive Spending, Violation, and Weak Sanctions

The laws on party funding in Nigeria may keep changing, but if they are not put into practice to prevent excessive spending, the laws will remain inconsequential. There is evidence that parties and politicians have broken the rules and spent or donated excessively without any sanction. For example, President Obasanjo is reported to have said during the 2003 General Election that "Nigeria spent in campaign funding what will arrest a successful war" (Sule 2023: 207). Godfatherism, Clientelism, patrimonialism, vote-buying, bribery, and human rights violations have occurred in several cases. For instance, at the fundraising dinner for President Jonathan's election campaign in 2010, many individuals and companies donated N1 billion and above, although the maximum donation limit was N1 million (Nwangwu and Ononogbu 2016: 614). Also, a businessman, Alhaji Abdussamad Rabi'u, donated N250 million to President Jonathan in 2010 instead of the maximum donation limit of N1 million. A similar violation occurred for President Jonathan in 2014. Surprisingly, the business mogul insisted that he had done nothing illegal, as the donations came from many people in his family (Ohman 2014a: 20). Excessive spending above the limit is also reported in the Fourth Republic. For instance, the PDP spent about N9 billion on media advertising alone, while the APC spent about N3 billion in the 2015 Presidential Election (Onyekpere 2015: 11). The maximum limit for expenditure by a presidential candidate under the Electoral Act 2010 is N1 billion, which means that gross misconduct and violations have taken place.

In this sense, most informants in all categories agreed that excessive spending, offences, and weak sanctions are the major hurdles to party funding in Nigeria, rather than the laws themselves, which are relatively good for a young democracy like Nigeria. However, one prominent view worth mentioning comes from a Category A informant (politician) who stated that "With the current trend of money politics in Nigeria, it is a dream to assume that rich candidates will adhere to a spending limit or donate less or not at all" (in-depth interview with a Category A informant on 9 May 2023). Another important statement is that of a Category C informant (INEC official) who openly admitted that: "We are aware of extreme spending, violations, and other irregularities, but we are unable to monitor or punish the perpetrators because they belong to a powerful political class that always escapes the clutches of the law" (in-depth interview with a Category C informant on 16 April 2023). This informant's interpretation shows that INEC officials are currently unwilling to monitor and punish lawbreakers. This means that even if the laws are changed annually, this has no impact on the process, as compliance and enforcement are not guaranteed.

The phenomenon of sanctions should not be limited to politicians. A dissenting opinion by a Category C informant lamented that "while the emphasis and demands have always centred on the political class, other classes that are also neglected and not put forward for severe sanctions are the vote sellers, the electorates, INEC officials and security agencies that condone or overlook the procedures, as well as party agents and political parties themselves. If all these categories and others are not severely penalised, we should not expect the political class to comply" (in-depth interview with a Category C informant on 16 April 2023). This extraordinary view generalises the offence of violating party funding rules to all actors involved and not just the political class, which is always in the spotlight of censorship. Again, excessive spending and regulatory violations amidst ever-changing regulations without the desired impact by the electoral authority is further evidence that the Clientelism model explains the context of the study in theory and practice. This is because the violations go unpunished and affect all sections of society, including politicians, political parties, INEC officials, voters, security agents, and other key stakeholders involved in the electoral process. All those involved in the cycle of patronage-broker-patronage relationships have violated the regulations with impunity.

Conclusion

The present study critically examines the laws on party funding in Nigeria and the problems associated with them. The research, based both on field research and on existing studies, shows that Nigeria has comprehensive party funding laws. As an emerging democracy, Nigeria has succeeded in enacting regulations and laws on party funding within a short period. Our study concludes that party funding laws are regularly reformed, making the laws flexible, realistic, and progressive. However, it also concludes that the existence of laws does not mean that people are satisfied with them. The laws have many loopholes that need to be revised over time. Moreover, we noted that not the reforms or the inadequacies of the laws are significant but the unchanged attitude of the parties and politicians during the reformed laws. The political actors have maintained their behaviour towards the laws in terms of excessive spending and violations, while the electoral body, INEC, remains weak in its response to the violations and irregularities.

It is therefore appropriate to take plausible and politically relevant measures to curb this threat and improve accountability and transparency in the democratic process. One measure proposed in our study is to change the process of appointing the INEC Chairman and other Commission executives so that they are detached from politics and politicians. This will enable them to wield the big stick against offenders. Another suggestion is that civil societies closely monitor the activities of political parties and politicians and bring abuses to the attention of the public. This will drastically reduce the number of rights violations. International donors and staff working in the field of elections should increase pressure on parties and politicians to respect the rule of law.

Another recommendation is to strengthen INEC's independence and enforcement powers. INEC should be granted prosecutorial powers and a dedicated electoral offences commission should be established to ensure swift punishment of campaign finance violations. Another measure is to introduce real-time digital disclosure systems. Political parties and candidates should be legally required to disclose all donations and expenditures through a publicly accessible digital platform managed by INEC. This would enhance transparency, facilitate public scrutiny, and reduce opportunities for illicit financing.

It is also recommended to enhance monitoring and audit capacity. INEC should establish a specialised campaign finance monitoring unit staffed with forensic accountants, auditors, financial intelligence experts, and data analysts. Collaboration with the Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices Commission (ICPC), and financial institutions should be institutionalised. Mandatory and deterrent sanctions should be imposed. Violations of campaign finance regulations should attract automatic sanctions, including substantial fines, disqualification from elections, forfeiture of illegally acquired funds, and criminal prosecution where necessary. It is also advisable to promote civic oversight and whistleblower protection. A special electoral finance tribunal should be established. A specialised tribunal dedicated to campaign finance and electoral offences should be created to ensure speedy adjudication.

Disclosure Statement

No potential conflict of interest is reported by the authors.

Statement of Ethics

This study complied with institutional and internationally recognised ethical standards for research involving human participants. Ethical approval and informed consent were obtained from the ethics committee of the Department of Public Management and Political Studies, University of Namibia as derived from the University central ethics committee on research, before data collection. Participation was made voluntary, with participants free to withdraw at any time. Confidentiality, anonymity, and data security was strictly maintained, particularly given the politically sensitive nature of party financing. Participants were protected from political, professional or social risks. Researchers maintained neutrality, avoid coercion and deception, and report findings honestly. Data were used solely for academic purposes, with all sources and participants' contributions appropriately acknowledged. The data obtained from interviews were stored in an external hard disk of the leading researcher for record purpose as for future consultation under a highly confidential and secured system of record keeping.

Data Availability Statement

The present study has used primary data, namely in-depth interviews conducted with informants from six selected categories. No data apart from the interviews was used and, due to the confidential and ethical process of data collection, the data collected was transcribed, coded, and decoded into themes where they are extracted and referred to in areas where they are needed. They are well referred to with unequivocal explanation of the sources and the informants.

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