AN OVERVIEW OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 BEING A PAPER PRESENTED AT THE AFRICAN LAWYERS FORUM AT SEMINAR HOLDING AT ADO EKITI LOCAL GOVERNMENT SECRETARIAT ON 19H OF AUGUST, 2004 BY YUSUF O. ALI ESQ; SAN.

PREAMBLE

It is matter of common knowledge that there is a proposed draft to the corrupt **Practices and Other Related Offences Act 2000** now before the National Assembly for consideration. It has been revealed that one of the areas covered in the amendment is that dealing with how the Commission will go about onerous task of combating corruption in Nigeria.

Hitherto the Commission can only investigate cases reported to it, it cannot initiate investigation as its own behest. The flaw has critically affected the effectiveness of the Commission with the attendant criticism.

It will therefore be a welcome development if the proposed amendment is quickly considered and passed by the National Assembly to help the Commission in its statutory duty of effective investigation of corruption cases.

INTRODUCTION

Chief Olusegun Okikiola Aremu Obasanjo on assumption of office as the President and Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, stated point blank that, "it is not going to be business as usual". Without mincing words, he asserted on several occasions that, his administration will combat corruption and that there will not be any sacred cow in the struggle to inject sanity into our body politics. The president lamented the level of corruption in our society, which undoubtedly is an endemic cankerworm, which has eaten deep into the fabric of our National psyche. He expressed his readiness and determination to wage war against corruption in high and low places no matter whose ox is gored and that he was ready to put his live on the line for the course.

To this end, the president took some drastic steps which include the setting in motion of the machinery which eventually gave birth to the Corrupt **Practices and Other Related Offences Act 2000** which is the fulcrum of this discourse.

It is worthy of mention that the sponsoring of the bill by the anti-corruption president and the eventual passing of same by the National Assembly was visited with condemnation and it generated a heated controversy across the corruption Act and described it as a worthless exercise. They challenged the country. Some of the State Governors criticized the promulgation of the anti-legality and constitutionality of the Act.

and the Anti Corruption commission established pursuant to the Act. Some quarters condemned the Act on the premise that its promulgation amounts to duplication of laws because of its semblance with the criminal and penal code laws already in existence and in operation for quite a long period of time now.

They also argued that the National Assembly lacks the requisite vi That I solemnly swear to this oath in good faith conscientiously believing it contents to be true and correct and in accordance with the provisions of Oath Act 1990. res to pass the bill and described its enactment as a share waste of resources and exercise in futility they believe nothing meaningful will come out of its promulgation.

We hold a contrary opinion to the one expressed by some quarters above, it is our firm believe that, the National assembly can legislate on matters bordering on corrupt practices as it relates to public service and/or public officers.' tenaciously to the view that, the promulgation of the anti Corruption Act was a decisive attempt to combat the age long menace of corruption which appears to have defied all possible panacea proffered by former administrations. In the same vein, the provisions of criminal and penal codes cannot be said to be in all fours with that of the Anti-corruption Act and the purport and/or import of the said Act is directed at eradicating corruption that has pervaded the society of ours and is more apposite to curb the lingering endemic. For the foregoing exposition, it is our opinion that, the furor that preceded the enactment of the Act and even that which trail it till date is unsubstantiated and unwarranted. However, we must not hesitate to add that, such criticism depicts the beauty of democracy, the antagonists are merely exercising their freedom of expression and to the right participate or have an input in an important matter of interest in the country. This is a constitutionally guaranteed rights which is sacrosanct as well as inalienable.

In this paper we shall make an attempt to examine succinctly the succintingly depth of corruption in this Nation, and in the same vein take a cursory look at the at efforts and steps taken by the successive administrations in of this country to fight this menace.

We shall then discuss some of the salient provisions of the Act, especially as it affects the public officers with the view to sensitizing and enlighten them as regards their rights, liabilities and duties under the Act.

We shall conclude this discourse by bringing forth recommendations which we considered relevant and germane to the realization of the lofty objective of eradicating corruption in our dear Nation.

THE BATTLE AGAINST CORRUPTION; THE JOURNEY SO FAR You will agree with me that the battle against corruption in this country did not start with this administration. There is no gainsaying the fact that, hitherto successive military regimes have in their own peculiar ways shown discordant and strong aversion for corruption. To demonstrate this fact a few examples would suffice. There was the introduction of War Against Indiscipline WAI by Buhair/ldigbon regime while Abacha initiated WAIC War Against Indiscipline & Corruption.

In the light of the above we shall take a look at the level of corruption and efforts made by the aforesaid regimes to curb the menace over the years. During the time of General Gowon 1967-1975, there appeared to be no official position taken publicly against corruption even though it was evident that it was very prevalent in the country.

However, individual crusading efforts were embarked upon. Of note in this strain was the Daboh/Tarka issue in which Mr. Godwin Daboh swore to an affidavit in which he alleged that late J.S. Tarka, a commissioner in the Federal executive was corrupt, even though General Gowon declared that the enemies of his regime wanted to use the allegation to get Tarka eventually left the government on account of the controversy that the accusation generated. Late Dr. Tai Solarin at the time also mounted a vociferous campaign against corruption which culminated in his acerbic article in the Nigerian Tribune which earned him indefinite detention.

"The beginning of the End."

The General Murtala Muhammad regime did real battle with corruption. The word "indiscipline" wore a new definition in Nigeria's lexicon. The mass purge, summary dismissal and sack with

immediate effect were carried out to sanitise the public service and the various sacred cows and demigods of the Gowon era were swept away. In the annals of the public service, Nigerians became wary before accepting months into his regime, the war would have been sustained. The battle became half hearted after the assassination of General Murtala and same was not pursued with stoic determination as before.

In the second republic, the civilian government launched the ethical revolution. The effectiveness or lack of same was apparent to all and sundry because the main plank of the 31" December, 1983 coup was the allegation of massive corruption against that regime. Most Nigerians seemed to agree with the assertion then.

The Buhari/ldiagon regime launched the War Against Indiscipline (WAI). This regime asserted to be offshoot of the Murtala/Obasanjo regime. To their eternal credit, like during the time of General Murtala Muhammed, Nigerians took the matter seriously. Unlike before, corruption was not put on display

In a delicate power play that has all the handwriting of Maceaveli, a palace coup upstaged the unassuming duo of Buhari/Idiagbon and in came General Babangida with anything Nigerian. the War against Indiscipline was supplanted by MAMSER empty exhortations.

This programme would be remembered more for its numerous nebulous slogans and The best way to demonstrate the Banbangida administration and its ineffectual corruption crusade is to refer to two publications on corruption during his tenure.

The **African Concord of I" April, 1991** after the Babangida regime had set aside all the of General Gowon and restored all their seized assets and ranks in the Military. carried the following banner headline:

"So long Murtala."

The same Magazine on 19th April, 1993 in its cover story carried this piece on one of the departments of the Federal Government.

"Fraud, mismanagement, and favouritism turn the National

Provident Fund into an Octopus of corruption."

The contribution of the Abacha regime to the battle against corruption is the War Against Indiscipline and Corruption (WAIC). The effectiveness of the battle is epitomized by the collar of shame thrown on the neck of the country by the Transparency International vote for three years 1995 to 1997 in which Nigeria came first as the most corrupt country in the world.

The revelations after the death of Abacha in 1998 have now shown to all and sundry that the General was sitting a top the most corrupt regime in the whole of Africa. The amount he alone looted has set new records in the annals of corruption in government.

The issue of corruption in the Abacha days became so prevalent and all pervading that the Nigerian Tribune carried a two pronged editorial on the topic in its editions of 22nd and 23rd September, 1997 respectively.

One could rightly say with a measure of confidence that unlike the days of old, corrupt practices left the confines of the dark allays to the openness of the market places in Nigerio, during the dark days of Abacha.

The demand and giving of bribes was no more a secret matter. It is was done routinely in the open.

The Obasanjo administration appreciated the gargantuan nature of the problem of corruption in the body politic. It took the bulls by the horn by proposing an all embracing Anti-Corruption Bill to the National Assembly

Thank goodness the Bill was eventually passed by the National Assembly in June 2000 and same was assented to by the President on 13th June, 2000 thus the Corrupt Practices And Related Offences Act 2000 was born. For ease of reference we simply refer to the Act as the Anti-corruption Act.

The Act contains 71 sections which on an analytical search reveals a clear departure from the past half hearted battle against the cankerworm of corruption in our country

GENERAL SURVEY OF THE ANTI-CORRUPTION ACT 2000

We believe that the starting point under this sub-head is to state for the purpose of emphasis that, the Anti-corruption Bill was passed by the National Assembly sometime in the month of June, 2000 and the president's assent to the Bill was sought thereafter and the Bill was assented to by the

President without any ado on 13t June, 2000. Hence the completion of legislative processes that gave birth to the Anti-corruption Act last year.

The Anti-corruption Act consists of 71 section. The short title and commencement, interpretation and the provisions relating to the establishment of the Anti-corruption commission are embedded in sections 1-3 of the Act. While issues bordering on appointment of officers of the commission, oath of office of the officers appointed and/or employed, quorum for meetings, powers and immunities of the officers of the commission, duties of the commission to receive information and embark on requisite investigation on the complaint received and the subsequent prosecution of offenders coupled with the standing orders which may be issued by the chairman of the commission are contained in sections 4 to 7 thereof.

Various offences like accepting gratification, giving or accepting gratification through agent, counseling offences relating to corruption, fraudulent acquisition of property, fraudulent receipt of property, offences committed of public officer and the penalties and/or punishment attracted spanned through postal system, deliberate gratification by and through agents, bribery sections 8 and 26 of the Act while powers to conduct investigation on reports and enquire into information, examine persons, summons persons for summons, issuance of warrant and to conduct search on premises seizure of examination, mete out necessary punishment for evasion of services of property and power to bail amongst other related issues are contained in sections 27 to 42. Power of the chairman to direct investigation and inspection of any banker's book accounts or any relevant documents, obtaining of information and, directive to the bank or financial institution not to part with or dispose of such property which is subject of investigation under this act are dealt with under sections 43-56 of the Act.

Also, power of the chairman to make an application to a High Court Judge for an order prohibiting any person from dealing with property outside Nigeria which is subject matter of an offence under this Act is provided for under section 46 of the Act while forfeiture of property upon the offender being found guilty of the offence among other grounds for forfeiture are contained in sections 47 and 48 of the Act. The implication of dealing with property after seizure by the commission and power of the commission to require any person being investigated upon to surrender his travel documents when necessary are treated under sections 49-50. The provision dealing with power of the chairman of the commission to revoke an order or notice previously made and the provisions

of the Act that an independent counsel would be authorized to investigate the president, vice president, Governor and Deputy Governor are contained in section 52 of the Act.

The provisions relating to evidence, prosecution and trial of offences are taken care of under sections 53-64. While general provisions bordering on protection of officers of the commission, liability for offence committed outside Nigeria and power of the chairman to make rules among other issues are entrenched in sections 65 to 70.

Lastly, section 71 provides for a right of appeal as stipulated under the constitution of the Federal Republic of Nigeria.

Having taken a cursory look at the provisions of the Anti-Corruption Act, we corsidered it pertinent and imperative to examine and expatiate on some of the salient provisions of the Act, especially as it concern public officers in the discharge of their duties This we hope will meet the import of this seminar which is tailored towards sensitizing and enlightening the civil servant about the reality and purport of the Anti-corruption Act.

ESTABLISHMENT OF INDEPNDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION

Pursuant to the provision of section 3(1) of the Act, an Independent Corrupt Practices and other Related offences Commission was established; the Commission like the Corporate Affairs Commission amongst others, is a body corporate with perpetual succession and a Common seal which may sue and be sued in its corporate name. With this provision any person who feels genuinely aggrieved or injured one way or the other by the activities of the Commission can ventilate hiş grievances by commencing an action against the Commission in the law court for redress.

The Anti-corruption Act gives ample opportunity to the chairman and any member of the Commission wishing to resign his appointment, this can be achieved by giving a notice in writing under his hand to be addressed to Mr President. The resignation takes effect from the date of the receipt of the said notice by the president, hence such chairman or any member cease to be a member of the Commission forthwith. Please note that, the resignation need not the confirmation of the senate to be effective.

It should be mentioned that, the Commission has the power to appoint, dismiss and disciplinary control over its staff and to achieve the afore-stated the commission must prescribed its own rules. In the same vein it can designate and deploy such number and category of staff and officers which in the opinion of the commission will be required to assist in the discharge of all or any of its functions Also service in the Commission is a pension able one except the officer who were appointed for a specific period of time, hence their services cannot be pension able What is more some of them are retired public servants who have already taken their gratuities and still receiving pension

DUTIES OF THE COMMISSION

The various duties expected to be performed by the Commission are expressly stated in the Anti-corruption Act itself.

The Act provides thus - It shall be the duty of the Commission-

a) Where reasonable grounds exist for suspecting that any person has conspired to commit or has attempted to commit or has committed an offence under this Act or any other law prohibiting corruption, to receive and investigate any report of the conspiracy to commit, attempt to commit or the commission of such offence and, in appropriate cases, to prosecute the offenders,
b) To examine the practices, systems and procedure of public bodies and where, in the opinion of the Commission, such practices, systems or procedures facilitate fraud or corruption, to direct and supervise a review of them,
c) To instruct, advise and assist any officer, agency or parastatal on ways by which fraud or corruption may be eliminated or minimized by such officers, agency or parastatal,
d) To advise heads of public bodies of any changes in practices, systems or procedures compatible with the effective discharge of the duties of the public bodies as the Commission thinks fit to reduce the likelihood or incidence of bribery, corruption and related offences, offences; and
e) To educate the public on and against bribery, corruption, and other related
f) To enlist and fester public support in combating corruption[9]

From the foregoing duties of the Commission highlighted above, it can be seen that the commission has diverse and unfettered powers to carry out investigation based on information received by it on any alleged commission of any offence stipulated by this Act or any other law that make corruption an offence, conspiracy to commit such offence and even mere attempt to commit those offence could be investigated upon and in deserving cases the Anti-corruption Commission would prosecute the offender (s).

It could be deciphered that the duties of the Commission are not limited to investigation and prosecution alone, the Commission can also offer decisive advise to any officer, agency or parastatal on ways by which fraud or corruption may be minimized or wiped out completely. Also, the commission can examine the systems and procedures usually employed by public bodies and if found that such procedures or practice encourage or facilitate fraud or corruption, the commission will direct and supervise a review of the aforesaid procedures

The Commission is also vested with power to educate the public on the evil embedded in bribery, corruption and other related offence and in the same vein garner public support in combating the monster called corruption.

OFFENCES AND PENALTIES UNDER THE ANTI-CORRUPTION ACT

You will agree with me that, **"Ignorantia legis neminem excusat"** meaning that, Ignorance of law excuses no one. For the foregoing, we deem it necessary to examine the various offences and penalties provided for such offences in the event of commission and subsequent conviction of any person for those offences as stipulated in the Anti Corruption Act. We also believe that, since the purport of this seminar is mainly to sensitize and enlighten the populace, especially the public officers who are directly involved, it will only be equitable if the various offences are discussed otherwise the essence of the discourse will be defeated. The sections of the anti corruption Act that deal with those offences span sections 8 to 26 and we shall discuss them in turn

ACCEPTING GRATIFICATION OR GIFT

It is an offence under the anti corruption Act for any person to request for receive or obtain any property or benefit of any kind for himself or for any other person or even agices or attempts to receive or obtain any property or benefit of any kind for himself or for any other person for the purpose of anything already done or anything to be afterwards done or omitted to be done or for

any favour or disfavour already shown or to be afterwards shown to any person by himself in the discharge of his official duties or in relation to any matter connected with the functions, affairs or business of a government department, or corporate body or other organization or institution in which he is serving as an official. Any person that contravenes this provision is guilty of an offence of Official Corruntor and is liable to inprisonment for seven (7) years.

It must be emphasized that, the mere fact that the accused person did not subsequently do, make or show the act, omission, favour or disfavour in question shall not be a defence. Also the accused person cannot hide under the pretext that he never intend to do, make or show the act, omission, favour or disfavour to escape liability.

CORRUPT OFFERS TO PUBLIC OFFICERS AND CORRUPT DEMAND BY PERSON

It is also an offence under the Act to give, confer or procure any property or benefit of any kind to, on or for a public officer or to, on or for any other person; or promises or offer to give, confer, procure or attempt to procure any property or benefit of any kind to, on or for a public officer or any other person, on account of any such act, omission, favour or disfavour to be done or shown by the public officer. All these amount to an offence of official corruption and any body indicted shall on conviction be liable to imprisonment for seven (7) years.

This section is designed to guide against giving or accepting gift or gratification through a third party or an agent for the benefit of a public officer so as to discharge his normal official duties, whether concerning award of contract, license permit, employments or anything whatsoever from a Government department, public body or other organization or institution in which that public officer is serving as such in favour of the offer or of the gift It does not matter whether the gift or premise or any benefit was on account of such a past, or future act, omission, favour or disfavour benefited or about to be enjoyed by the act of the public officer in the ordinary course of performing his normal duties as a public officer [11]

We wish to state that section 10 of the Act which deal with corrupt demand by persons bear a striking resemblance with the provisions of section 8(1) of the Act. Therefore, it is our view that section 10 is a repetition of section 8(1) except for the insertion of the words "On conviction" contained in section 10(iv) of the Act

Hon Justice Mustapha Akanbi (RTD) the chairman of the Commission while fielding questions from press men at a press briefing in Abuja on Thursday September 6, 2001 re-echoed the stringency of the anti-corruption Act especially as it relates to offering and accepting of gratification. The chairman asserted that:-

> "Gift is an offence under the anti-corruption Act. If you accept gifts for discharging your official duty, you may think it is the African way of hospitality. But I tell you, that is not. It is corruption and both the giver and the receiver will be treated as offenders." [12]

FRAUDUI ENT ACQUISITION AND RECEIPT OF PROPERTY

The anti-corruption Act forbid any employee in the public service from acquiring or holding either directly or indirectly a private interest in any contract, agreement or investment emanating from or connected with the department or office in which he is employed or which is made on account of the public service, such a public officer is guilty of an offence and shall on conviction be liable to imprisonment for seven years.

However, such a public servant can only acquire such interest in any contract, agreement or investment afore-mentioned, only if he is a member of a registered joint stock company consisting of more than twenty persons.

It is also an offence for anybody to receive anything which has been obtained by means of an act that amounts to a felony or misdemeanor or by means of any act done at a place outside Nigeria which if it had been done in Nigeria would have constituted a felony or misdemeanor and which is an offence under the laws in force in the place where it was done, knowing the same to have been so obtained is guilty of a felony. In other words, this section of the Act prohibits receiving a property or anything whether stolen or converted or acquired through any other unlawful means, even if such property or items are acquired illegally outside the country and the receiver knows that they are obtained in that manner, it makes the erring person guilty of felony." Therefore such a person that receive the thing or property so obtained by an act constituting a felony, will be liable to imprisonment for three years on conviction But if the thing so obtained as described above was a postal matter, or any chattel, money or valuable security contained therein, in which case the offender shall on conviction be liable to imprisonment for (7) seven years. 14

DELIBERATE FRUSTRATION OF INVESTIGATION AND MAKING FALSE STATEMENT OR RETURN

Any person who with intent to defraud or conceal a crime or frustrate the Anti-corruption Commission in its investigation of any suspected crime corruption under this Act or under any other law by destroying altering. mutilating or falsifying any book; documents, valuable securities, accounts, computer system: etc which belong to or is in the possession of his employer shall be liable on conviction to seven years imprisonment.

Also the person is equally liable for the same offence if he makes or is privy to making any false entry in any such book, document, account or electronic record or omits or is privy to omitting any materials particulars from any such book, document, account or electronic record.

It is also an offence under the Anti-corruption Act if any officer charged with the receipt, custody, use or management of any part of the public revenue or property deliberately furnish any false statement or return in respect of any money or property received by him or entrusted to his care, or any balance of money or property in his possession or under his control such officer is guilty of an offence, and shall on conviction be liable to seven years imprisonment,

BRIBERY OF PUBLIC OFFICER AND USING OFFICE OR POSITION FOR GRATIFICATION

Any person who offers to any public officer, or being a public officer solicits, counsels or accepts any gratification as an inducement or a reward for.-

- Voting or abstaining from voting at any meeting of the public body in favour or against any measure, resolution or question submitted to the public body; Performing or abstaining from performing or aiding in procuring, expediting
- . delaying, hindering or preventing the performance of any official act;
- Aiding in procuring or preventing the passing of any vote or the granting of any contract, award, recognition or advantage in favour of any person; or
- Showing or forbearing to show any favour or disfavour in his capacity as such officers shall, notwithstanding that the officer did not have the power, right or opportunity so to do, or that the inducement or reward was not in relation to the affairs of the public body, be

guilty of an offence and shall on conviction be liable to five (5) years imprisonment with hard labour.

The Nitty-gritty of the above provisions is that, no public officers shall solicitor accept any gratification as an inducement or a reward for voting or failure to vote at any meeting at the public body, in favour or against any resolution or question for determination placed before such public body. Or whether such gratification is offered to facilitate or prevent the performance of his official duties in connection with the granting of any contract, award or showing favour or forbearance to show any favour constitute an offence under the Act.

It's worthy of note that, the coercive force of law will still be used against such ering officer notwithstanding that the said officer lacks the power, right or opportunity to carry out the act for which he has received gratification. The rational behind the foregoing paragraph is that, it is an offence itself for taking bribe, and it is immaterial whether or not the taker has the ability or power to carry out the act which is the basis of the gratification. What is more, both the giver and receiver of gratification are liable under the Act to five years imprisonment with hard labour.

In the same vein, no public officer should use his office or position to obtain gratification or confer any corrupt or unfair advantage upon himself or his relative and associates or any other public officer. Any public officer guilty of this offence shall on conviction be liable to imprisonment for five (5) years without option of fine[17]

SPECIAL PENALTY FOR OFFERING & RECEIVING GRATIFICATION

Apart from various penalty imposed by the Anti-corruption Act for the various offences discussed earlier any public officer or other persons found guilty of soliciting offering or receiving gratification **shall forfeit the said gratification and thereafter pay a fine which should not be less than five times the sum of value of the gratification**, the subject matter of the offence. This is desirable if the gratification is capable of being valued or is of a pecuniary nature or Ten Thousand Naira, whichever is the higher [18].

BRIBERY IN RELATION TO AUCTION AND FOR RENDERING ASSISTANCE

Furthermore, it is an offence to offer any advantage to any other person as an inducement or reward so that he can refrain from bidding at any auction conducted by or on behalf of any public body.

In like manner, any person who solicits or accepts any advantage as an inducement to or reward for or otherwise on account of his refraining or having refrained from bidding at any auction conducted by or on behalf of any public body shall be guilty of an offence.

Any person found guilty of this offence shall be liable to a fine of the current price of the property and imprisonment for three (3) years.

Also, offering of an advantage to a public servant as an inducement or reward to influence him to render assistance or influence him in the course of promotion, execution or procuring of any contract with a public body, whether for supplying of any material or providing of any service or in a bid to effect payment of the price, consideration or otherwise provided for in any such contract constitute an offence under the anti-corruption Act and on conviction the culprit shall be liable to 7 years imprisonment or a fine of one million Naira

Any public officer who in the course of his official duties, inflates price of any good or service over and above the prevailing or current market price or professional standards risk 7 years imprisonment and a fine of One Million Naira. We hope that this sub section of the Act that prescribed 7 years imprisonment and a fine of One Million Naira is realistic. This is in the sense that a public officer that is guilty of the offence under this sub-section may not be able to afford the stated sum. We believe that "and" used "will" be construed as "or" so that the sum will be an alternative to the term of imprisonment

AWARD OF CONTRACT WITHOUT BUDGET PROVISION

Any public officer who in the course of his official duties awards or signs any contract without budget provisions, approval and necessary cash backing has committed an offence under the Act and on conviction shall be liable to three (3) years imprisonment and a fine of One Hundred Thousand Naira. Also, it's an offence under the Act to transfer or spend any sum allocated for a particular project or service on another project or service. Any public officer found guilty of this offence shall be liable to one (1) year imprisonment or a fine of Fifty Thousand Naira.

DUTY OF PUBLIC OFFICER OR ANY OTHER PERSON TO REPORT BRIBERY TRANSACTIONS

It is incumbent on any public officer to whom any gratification is given, promised or offered contrary to any provision of this Act to report such gift, promise or offer coupled with the name of the person who made the overture. The report should be made at the nearest office of the Anti-corruption commission or police station. In like manner, any person from who any form of gratification has been solicited or obtained, or from whom an attempt has been made to obtain such gratification contrary to the provisions of this Act must report such request or attempt to obtain such gratification with the name if known or the full description of the person to the nearest officer of the Commission or police officer.

It constitutes an offence punishable under the Act if any person without reasonable excuse or justifiable reason(s) fails to report such transactions of offer of promise or request and obtaining of gratification as discussed above Such person shall on conviction be liable to a fine not exceeding One Hundred Thousand Naira or imprisonment for a term not exceeding two year or to both fine and imprisonment [21]

RECEIVING, DEALING OR CONCEALING ANY PROPERTY THE SUBJECT MATTER OF THE OFFENCE UNDER THE ACT

It is an offence under the Act if anybody whether within or outside Nigeria, whether directly or indirectly, whether for himself or on behalf of any other person, enters into, causes to be entered into, any dealing connected with any property, or otherwise uses or causes to be used, or holds, receives or conceals any property or any part thereof which was the subject matter of the offence under various sections of this Act discussed earlier. Any person guilty of the offence, under this section shall on conviction be liable to imprisonment for a term not exceeding five (5) years. [22]

Also, making statement which is false or intended to mislead or which is untrue or which not consistent with any other statement previously made by such person making it to any person having authority or power under any law to receive such statement is an offence under the Act. In the same vein, any person who makes or causes any other person to make to an officer of the Commission or to any public officer, in the course of exercise by such public officer of the duties of his office, knowing it to be false or intended to mislead has committed an offence as well. And any person on conviction for the said offences shall be liable to imprisonment for a term not exceeding two (2) years or a fine not exceeding ***One Hundred Thousand***

Mere making attempt to commit any offence under this Act, or doing any act preparatory to or in furtherance of the commission of any offence under the Act also constitutes an offence. And any person who abets or is engaged in a criminal conspiracy to commit any offence under the Act shall be liable on conviction to the punishment provided for such offence he attempt to commit or abet or conspired to

POWER TO INITIATE PROSECUTION AND TIME LIMIT FOR CONCLUSION OF THE CASE

The Attorney General of the Federation is vested with the power to initiate prosecution for an offence under the Act and he may delegate his power to any person or authority. The prosecution of such offence by the Attorney-General of the Federation or any person or authority to whom he may delegate his authority shall institute criminal proceeding against the offender in any superior court of record so designated by the Chief judge of a state or the Chief judge of the Federal Capital Territory Abuja pursuant to section 61 (3) of the Act

It should be noted that every prosecution for an offence under the Act or any other law prohibiting bribery, corruption fraud or any other related offence shall be deemed to be initiated by the Attorney-General of the federation. A prosecution for any offence under the Act must be concluded and judgment delivered within Ninety (90) working days of its commencement. However, jurisdiction of the court to continue hearing and final determination of the case will not be fettered on the basis of delay where good grounds exist for such delay

It must be stressed at this juncture that, if in the course of any investigation or proceedings in court in respect of the commission of an offence under the Act by any person, there emanated or it is discovered that an offence under any other written law has been committed the Director of public prosecutions or any other officer charged with responsibility for the prosecution of criminal cases will be notified who may issue such direction as may deem necessary for the justice of the case.

It will be of no moment whether the offence was committed by the same person or any other person or that it was officer of the Commission that conducted the investigation or proceedings as the case may be.

MODUS OPERANDI OF THE ANTI-CORRUPTION COMMISSION

Investigation on report or Information on Corruption and corrupt practices The Anti-corruption Act empowers any body to report to the commission any corruption or corrupt practices that come to the knowledge of such person which constitute an offence under the Act. The report or information can either be made orally or in writing to the officer of the Commission. If the report is made orally, it mast be reduced into writing. thereafter, the report will be read over to the person making the report who will then sign the report or thumb print same.

In case of an illiterate, there must be jurat stating the fact that the report was read and interpreted to him before signing or thumb printing.

Where officer of the Commission following the report or information before him, has reasonable believe to suspect that an offence has been committed under the Act he will cause investigation to be made. Such an officer is entitled to exercise all the powers of investigations provided for under the Act or any other laws such as the police Act." Such report or information received or supply in the manner described above must not be disclosed to any body other than officers of the Commission or the Attorney General until the accused person has been arrested or charged to court for an offence under the Act or any other written law like the penal or criminal code. 28

POWER TO EXAMINE SUSPECTS AND ISSUANCE OF SUMMONS

An officer of the commission charged with the responsibility of investigation under the Act based on the report or information received by the Commission in deserving cases may order the appearance of the suspect or any person before him for the purpose of being examined in connection with any matter which may assist in the investigation of the offence. Also such officer of the Commission may direct the production of any book, document or certified copy or any other article which may as well assist the investigation of the offence in the same vein any person may be required to furnish the Anti-corruption Commission with any statement in writing to be made under oath or affirmation setting out therein all such information require under the written notice given to him. Note that the provision of Evidence Act should be applicable for the production of banker's books, and attendance of any person invited for the purpose of examination or production of necessary documents as described above is compulsory and such person must furnish or disclose truthfully all information required under the notice within his knowledge or which is available to

him. It is an offence under the Act for any person invited for examination or to tender relevant documents to turn down the invitation of the Commission. Also concealment, destruction or removal from Nigeria, or mutilation of any relevant books, documents or article required to be produced also constitutes an offence and on conviction the culprit shall be liable to the term of imprisonment not exceeding 3 months [29]

SERVICE OF SUMMONS AGAINST SUSPECT AND FAILURE TO APPEAR

Summons issued against a suspect or any other person with the view to procuring his attendance before the commission must contain the substance of the complaint, and the time and venue which the enquiry is to be held. Every summons issued by the Commission under this Act shall be in duplicate and signed by the chairman or such other offence as the Chairman may authorize to issue same. And it must be served by an officer of the Commission in the manner prescribed in the Sheriffs and Civil Process Act and any other laws relating to the service of process.

In a situation whereby the person wishing to be summoned by the Commission is in the service of Government, the Commission may exercise the option of delivering the summons in duplicate to the Head of Department in which such person is employed for the purpose of service on that person.

The person to whom the summons is addressed or delivered through substituted means must acknowledge receipt by signing the duplicate, but if service is effected by some other method in line with the Act, then the person effecting service shall endorse on the duplicate the particulars of the method by which the service was effected. If the Commission is satisfied that a summons directed to a person complained against or any person has been duly served and that person fail to appear, the Commission is empowered to arrest and detain the person until he complies with the summons.

The chairman is also empowered to direct an officer of the Commission to obtain a court order for purposes of to entering any premises and search for any book, document or other article evidencing the commission of an offence under this Act. Such officer can also search any person who is in the premises, and for the purpose of such search may detain such person and remove him to such place as may be necessary to facilitate such search, and seize or detain any article found on such person. Infact, the Commission when necessary will obtain a warrant from a Judge or Magistrate to break

open any outer or inner door or window of any premises and enter thereto, or otherwise forcibly enter the premise and every part thereof. The officer of the Commission can also detain any person found in or on any premises or in any conveyance search until such premises or conveyance has been searched

We wish to sound a note of warning to the Commission or officer of the Commission who is exercising the right conferred by this Act to search and seize property and to

> "No legal proceedings, civil or criminal shall be instituted against any officer of the Commission or any other person assisting such officer for any act which is done in good faith or for any omission in good faith by such officer or other person."

We strongly believe that, vicarious liability is applicable here, and the Commission as an entity can be sued for the misdeed of its officer in case of an infringement in the fundamental rights guaranteed under the 1999 constitution of the federal republic of Nigeria Infact the protection enjoyed by the officers of the Commission is not at large, any officer if the commission can be sued if it is established that he carries out his duties male fide. The same thing applies to any other person assisting such officer, [30]

DUTY TO GIVE INFORMATION AND PENALTY FOR OBSTRUCTION OF INSPECTION & SEARCH

It is incumbent on every person required to give information on any subject which the Commission or any officer of the Commission has the duty to inquire into under this Act, to give such information. It is an offence punishable by imprisonment for six (6) months or a fine of Ten Thousand Naira if such a person that is legally bound to give information failed to do so. It is also an offence to obstruct or frustrate inspection or search to be carried out by any officer of the Commission. For the avoidance of doubt, the Act provides thus

"Any person who

a) refuses any officer of the Commission access to any premises, or fails to submit to search by a person authorized to search him under this Act,
b) assaults, or obstructs any officer of the Commission or any person authorized by the Commission in the execution of his duty under this Act;

c) fails to comply with any lawful demand, notice, order or requirements of an officer of the Commission in the execution of his duty under this Act,
d) fails to produce to or conceals or attempts to conceal from, an officer of the Commission any book, documents or articles in relation to which such officer has reasonable grounds for suspecting or believing that an offence under this Act or any other law prohibiting corruption has been or is being committed, or which is liable to seizure under this Act;
e) rescues or endeavours to rescue or cause to be rescued any person who has been duly arrested or anything which has been duly seized; or
f) destroys anything to prevent the seizure thereof or the securing of the thing, shall be guilty of an offence punishable with imprisonment for one (1) year without option of fine." [31]

MOVABLE PROPERTY IN. POSSESSION OF BANK OR FINANCIAL INSTITUTION

The chairman of the Commission if satisfied, based on the information given to him by an officer of the Commission that, any movable property, including any monetary instrument which is the subject matter of any investigation under the Act or evidence in relation to the commission of the offence is in the possession, control or custody of a bank or financial institution direct the Bank or financial institution, not to part with, deal in, or otherwise dispose of such property or any part thereof until the order is revoked or varied.

Such a bank or financial institution, agent or employee of the said bank shall not on account of compliance with the directive of the Commission be liable to any prosecution or to any civil proceeding or claim by any person under or by virtue of any law, contract agreement or arrangement, or otherwise. And failure to comply with the directive of the chairman of the Commission as discussed above amounts to an offence and such agent shall on conviction be liable to a fine not exceeding two times the amount which was paid out in contravention of the chairman's order or Fifty Thousand Naira, which ever is higher and to imprisonment for a term not exceeding two years [32]

DEALING WITH PROPERTY OUTSIDE NIGERIA AND FORFEITURE OF PROPERTY UPON PROSECUTION

The chairman of the Commission may make an application by way of an affidavit to a judge of the High Court, for an order to prohibit the dealing with the property which is the subject matter of an

offence under this Act or used in the commission of the offence where the property is held or deposited outside Nigeria. Such order is binding on the person whom the property is held or with whom it is deposited. The Court will order the forfeiture of any property which is the subject matter of the offence under this Act where the following is established during prosecution for the offence:-

(i) The offence is proved against the accused

(ii) The offence is not proved against the accused but the court is satisfied that:-

(a) The accused is not the true and lawful owner of such property and

(b) No other person is entitled to the property as a purchaser in good faith for valuable consideration.

However, where the property has been disposed of or cannot be traced, the court shall order the accused person to pay a penalty, which is equivalent to the amount of the gratification or is, in the opinion of the court the value of the gratification received by the accused, plus any such penalty as may be awarded shall be recoverable as a fine [33]

It should be noted that any property validly seized under this Act, and in so much as the seizure remains in force, any dealing effected by any person or between any person in respect of such property except as provided under this Act shall be null and void and shall not be registered or otherwise give effect to by any person or authority. The chairman of the Commission is also empowered upon obtaining an order of the court where reasonable grounds exist to believe that any person who is the subject of investigation in respect of any offence under this Act is likely to leave Nigeria direct such suspect or person by written notice to surrender his passport or exit permit or any other travel document in his possession. Such a notice must be served personally on the person.

INVESTIGATION OF THE PRESIDENT AND THE GOVERNORS

The Anti-corruption Act does not confer immunity on the president, Vice president, Governors and Deputy Governors of states of the federation. In the light of the foregoing, any allegation of corruption or anything purporting to contravene any provision of this Act that is made against them shall be investigated even while the affected person is still in office. This is a clear indication that,

Anti-corruption Act is no respecter of VIP including Mr. President. This is a welcome development in the spirited efforts to combat corruption in this country.

The 'Act provides as follows:

> "When an allegation of corruption or anything purporting to contravene any provision of this Act is made against the President or the Vice President of Nigeria or against any state Governor or Deputy Governor, the Chief Justice of the federation shall, if satisfied that sufficient cause has been shown upon an application on notice supported by an affidavit setting out the facts on which the allegation is based, authorize an independent counsel (who shall be a legal practitioner of not less than fifteen years standing) to investigate the allegation and make a report of his findings to the National Assembly in the case of the President or Vice President and to the relevant state House of Assembly in the case of the state Governor or Deputy Governor." [38]

From the above quoted section of the Act, it is expressly stated that an independent counsel will be required to carry out investigation of Mr President and his Vice and Governor with his Deputy in the event of any allegation of corruption that may be leveled against them. Such an independent counsel will be appointed by the Chief Justice of the federation if he is satisfied that sufficient cause has been shown as deposed to in an affidavit. The independent counsel will submit his findings to the National Assembly in the case of the president or vice president and to the appropriate or relevant state House of Assembly in the cause of the state Governor or Deputy Governor.

It is our candid opinion that, the Anti-Corruption Commission has been rendered a toothless bull dog that cannot bite, when it comes to the investigation of any allegation of corruption leveled against the Chief Executives listed above. Infact, the report of the investigation will not be referred to the Commission but to the National Assembly and the states House of Assembly as the case may be. But this provision of the Act is silent on what the National Assembly will do with the report in case of the President and his Vice and the concerned State House of Assembly when it has to do with Governor and his Deputy.

Be that as it may, we believe that the National Assembly and the State House of Assembly can exercise their power of impeachment if such offences established against them constitute impeachable offences. Our fear is that, in view of the obvious fact that, most of the State House of Assembly hobnob with their Governors, one There is the likelihood that, the legislature may want to cover up the atrocities of their Governor. What is more, in Nigeria we vote along party line and possibility of protecting their party men from humiliation out of office is very high. In view of the fear expressed above we hope that this section of the Anti-corruption Act will not be an exercise in futility and a mere academic exercise.

POWER OF OTHER AUTHORITY TO PROSECUTE OFFENCES OF BRIBERY AND CORRUPTION

Any public officer or any other person may be prosecuted by the appropriate authority for an offence of bribery, corruption, fraud or any other related offence committed by such officer or other person in contravention of any law in force before or after the coming into effect of the Act. And afotiori, nothing in this Act shall be constructed to derogate from or undermine the right of any person or authority to prosecute offenders under any other laws. Therefore any case of corruption and other related offence that are pending before any court even though not designated to hear and determine cases of bribery. corruption fraud or other related offences arising under the Act shall be heard and determined by that court.[37]

Furthermore, the police officer is also empowered to investigate any offence under the Act or to prosecute any person in respect of any such offence. But it is incumbent on the police to bring to the attention of the Commission every case of bribery, corruption or fraud being investigated or prosecuted by them after this Act has come into force. It should be emphasized that all the offences contained in the Act are bail able offences in line with the specific provisions of the Act dealing with the issue of bail. [38]

PROTECTION OF INFORMERS AND PENALTY FOR FALSE IN FORAMTION

Where any complaint is placed before the Commission or any officer of the Commission, the information referred to in the complaint and the identity of the person from whom such information is received shall be secret between the officer who made the complaint and the person who gave the information and all other circumstances relating to the information, including the place where

it was given. Such circumstances, identity, etc shall not be disclosed or be ordered to be disclosed in public except to the trial judge and the defence lawyers in attendance in nay civil, criminal or other proceedings in any court or tribunal.

Infact the Act stipulated that any document where the name of informant appear or described or which might lead to his discovery must be obliterated, concealed from view or removed so far as that may be necessary to protect such person from discovery.

If any person gives an information, knowing the information to be false he shall be guilty of an offence and shall on conviction be liable to imprisonment for a term not exceeding ten years, and shall also be liable to a fine not exceeding One Hundred Thousand Naira.

We want to round off the discussion of some salient and/or selected provisions of this Act by saying that, in the event of a conviction for an offence under the Act which no penalty is specifically provided the offender shall be liable to a fine not exceeding Ten Thousand Naira or to imprisonment for a term not exceeding two year or both. right of appeal against the conviction of any offence under this Act is sacrosanct, in line with the Constitution of the Federal Republic of Nigeria 1999.

CONCLUSION/RECOMMENDATION

It is not an overstatement to say that, the Anti-corruption Act is not the first of its kind in the legislative experience of this country. Infact various laws were in place prior to the enactment of the Anti-corruption Act which deal with corruption and other related offences. The point we are trying to drive home is that, it is not enough to enact a law, and think since the law has been made all is well. The problem lies with the effective implementation of that law so as to meet the purport of its enactment. Experience has shown that, no fruitful result or success comes out of various laws, that border on corruption which were in operation before the promulgation of the Anti-corruption Act 2000, this is attributed to lack of enforceability machinery. Without prejudice to the law enforcement agents, majority of them are too corrupt to investigate and prosecute cases bordering on corruption. It is in view of the forgoing that we support totally the enactment of the Anti-corruption Act and the subsequent establishment of the Anti-corruption Commission charged with the responsibility of investigation and prosecution of offenders according to the tenants of the Act.

Furthermore, we want to state unequivocally that, for this Act to yield the desired result of wiping out in its entirety the menace of corruption and other related offences in our society, the Act itself and the Commission created pursuant to the said Act should be generally acceptable to all and sundry in this Nation, we should take it as part of our duty as patriotic Nigerians to support the crusade. And those who are mounting serious campaign against the Act are enjoined to throw in the towel and support the just and worthy cause of fighting corruption in this country. We implore the Non-Governmental organization to support the Anti-Corruption Commission in the onerous task to combat corruption. The same plea is hereby extended to professional Associations like the Nigerian Bar Association Nigeria Medical

Association, Institute of Chartered Accountants and host of others we enjoin them to take the bull by the horn and expose corruption and corrupt practices that come to their knowledge.

It is a high time we work as a team to rekindle our lost glory and redeem the dent brought on our country as one of the most corrupt Nation in the world in recent time. We should not hesitate to report corruption and other related offences to the nearest Anti corruption commission to us, and it is honourable that we should also shun any temptation to get involved in corruption in the interest of equity, justice, accountability and in the overall interest of our Nation.

We also wish to call for a re-orientation of our psyche. We have the conviction that, some element of moral rearmament of our citizens will go long way to combat the pandemic in our society. We wish to underscore the following recommendation which we consider necessary in our bid to fight the menace of corruption in our society.

1. We wish to call for a review of section 52 of the Anti-Corruption Act which deals with the investigation of the President, Vice President, Governor and the Deputy Governor in the event of contravention of this Act we have no doubt in our mind that, the provision of the Act as it is, will lead to a perversion of justice and the President and others listed above may escape punishment. In the first place, how can we guarantee that the independent counsel who will investigate them will not be frustrated or influenced by the governors who are desperate to remain in office at all cost.

Since corruption is a serious pandemic in high places, there should not be preferential treatment no matter whose ox-is gored. Since the president himself emphasized the assertion there will not

be sacred cow in the war against corruption in this country, so there is no need for special treatment or favoritism. What we are saying in essence is that, the Anti-Corruption Commission should be empowered to investigate the President, Vice President, Governors and their Deputies for any offence under the Act. and subsequently face prosecution like any other person. We believe there is no rationale behind the selective treatment provided for the Executive arm of Government when they are even more prone to corruption than the legislature and the judiciary who are not accorded any special treatment. There should be a reconsideration and reconciliation of the constitutional immunity conferred on the President and the Governor with a view to strengthening the hand of the state in dealing with a corrupt President, Vice President, Governor and the Deputy Governor even while they are still in office once the substratum of the offence borders on corruption. The idea of consigning the issue to the legislature is not fair or decisive enough

The provision of the Act is silent on what the National Assembly and the State House of Assembly will do with the report of investigation against the President and Governors, respectively. It is not clear whether the legislature will keep the report, swallow it or whether they would commence impeachment proceedings against them and make them to face prosecution according to the provisions of the Act. We seriously call for a review of this section of the Act.

2. We also wish to say that the offences contained under the Anti-corruption Act should be investigated and prosecuted exclusively by the Anti-corruption Commission. You will agree with me that various bodies or institutions even police have not been able to achieve much in the area of prosecution of offenders on general matters not to even take of prosecution for corruption and corrupt practices. We should give the Anti-Corruption Commission a chance, going by the caliber of personality at its helm of affairs couples with the very high standards statutorily prescribed for the top echelon and other officers of the commission. It is our expectation that Chairman of the Commission and when taken cognizance of the detail provisions of the Act we the Commission will achieve a lot and make a tremendous impact in the eradication of corruption in Nigeria it this is done.

We also wish to stress that, even if other bodies including the police are allowed to conduct investigation and involve in prosecution of offenders. the Anti-Corruption Commission must be informed at the threshold of the investigation so as to monitor the investigation and subsequent prosecution.

3. There must be intense publicity of the Anti-corruption Act and the relevance of the Anti-Corruption Commission, its modus operandi amongst other relevant information about it. We therefore commend the efforts of the organizers of this seminar and we enjoin them not to relent in their efforts. We equally urge other Non-Government Organizations to follow suit by spreading the message. The mass media should be involved in the enlightenment campaigns and the federal government should earmark substantial amount of money for enlightenment campaign in this wise.

4. The campaign against corruption should be extended to places of worship. The pastors and Imams should inculcate into the heart of their followers, the evil effect of corruption and other related offences because it is an ungodly attitude and offenders will also be punished in the hereafter apart from the punishment meted to them in this world.

Also, we canvass for the incorporation of Anti-corruption crusade in the general studies course in our Higher Institutions where the Act will be used as a quide for the taking of the course Religious course should be made compulsory for the Christian and Muslim pupil in the primary and secondary school, where corruption crusade will be inculcated right from pupils' childhood.

5. Declaration of assets should be made compulsory for every category of public office holders. And after leaving office, the Commission should be empowered to place a surveillance on them so as to detect whether they are liable for abuse of office for personal aggrandizement while in office

6. There must be a specified percentage of the National budget that must be appropriated to the commission for its onerous work. The persistent complaints of lack of money for the commission to do its duty is most unwelcome.

7. There must be a careful amendment of the provisions of section 308 of the 1999 Constitution so as to remove immunity from investigation against the President, Vice-President, Governors and their Deputies. There should be no immunity for anyone in matters of corruption.

8. There should be anti-corruption clauses in all public contract agreements and stringent penalties stipulated for infraction.

9. There should be some provisions in the constitution that will limit the powers of the courts to issue ex-parte orders of injunction that will impede or suspend the powers of the Commission to carry out its statutory investigative duties.

10. There is the need to look at some of the punishment prescribed in the Act with a view to upward review of some of them. A radical disease needs radical treatment. It will not be out of place to impose a life ban on the holding of public offices against anyone convicted for official corruption.

We finally wish to conclude by saying that, if the Anti-corruption Act is faithfully implemented with determination, the unwholesome incident of corruption and corrupt practices will be drastically reduced in our society. We have no doubt in the ability and integrity of the officers of the Commission ably led by Hon Justice Mustapha Akanbi (RTD). They are men of integrity and probity who are ready to work assiduously and probably put their lives on the line in a bid to redeeming the image of this country marred by corruption be an Island unto itself. The Commission cannot work without report from the public, even where the Commission suo motu commences investigation without prior report it may not achieve the desired goal without the support of the citizenry

We should all bear in mind that, adequate protection is in place to guide the informant, this is laudable in the sense that, the informant will not be disclosed, but the caveat to this is that, anybody that gives false information or report is equally guilty of an offence. This is to guide against giving of a concocted or ruse information designed to run anybody down for any reason.

On a final note, we want to say succinctly that, good governance from the three tiers of government will provide or serve as a panacea to a considerable extent to curb the menace of corruption in Nigeria. We have the conviction that vide good governance, the living standard of living of average Nigerians will be enhanced and this will go a long way to reducing the pandemic.

We thank you for your patience.

END NOTES

1. See: Exclusive Legislative list second schedule for the 1999 constitution 16 53 and 68.
2. See: Section 3 (3) of the Act
3. See: Section 3 (6) of the Act See: Section 3 (7) and (14) of the Act
4. See: Section 3 (8) of the Act
5. See: Section 3 (9) of the Act See: Section 3 (12) & (13) of the Act
6. See: Section 4 (4) and S. 13 (2) of the pensions Act Cap 346 LEN 1990.
7. See: Section 6 of the Act
8. See: Section 8 (1) and (3) of the Act See: Section 9 of the Act
9. See: The Punch Newspaper, Friday September, 7 2001.
10. See: Sections 12 & 13 of the Act See: Section 14 of the Act
11. See: Sections 15 and 16 of the Act See: Section 18 of the Act
12. See Section 19 of the Act See: Section 20 of the Act
13. See Sections 21 and 22 of the Act and particularly section 22(6) of the Act we think section 23 mentioned under the sub-section is a typographical error, the
14. sub-section suppose to be meant for section 22
15. See Section 22 (3) of the Act and 22 (3) of the Act.
16. See Section 22(4) and (5) of the Act
17. See: Section 23 of the Act
18. See: Section 24 of the Act
19. See: Section 25 of the Act
20. See: Section 26(1) of the Act
21. See: Section 26 and 61 (3) of the Act See: Section 5 (2) of the Act
22. See Cap 359 Laws of Federation 1990 and Section 27 of the Anti-Corruption Act. 28. 29 30
23. See: Section 27 (7) of the Act
24. See: Section 28 and 29 of the Act
25. See: Section 29, 30, 31, 32, 33, 34, 35, 36 and 37 of the Act. Also section 36 of the 1999 Constitution.
26. See Section 40 and 41 of the Act
27. See: Section 45 of the Act

28. See: Section 46-48 of the Act
29. See Section 49 of the Act
30. See Section 50 of the Act
31. See Section 52 of the Act
32. See: Section 61 (2) and (3) of the Act
33. See: Sections 69 and 42 of the Act
34. See Section 64 of the Act
35. See: Section 68 of the Act