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## **Framework for Curbing Corruption in Nigeria: The Anti-Corruption Act Vis-À-Vis The Limits of Law 6 RMLNLUJ (2014) 56**


*by*  
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*Abstract*—Corruption remains a global phenomenon, with its intensity and extensity continuing almost unabated the fight against the scourge clothed with international dimensions. The article picks one of the Anti-Corruption Acts, the Corrupt Practices and Other Related Offences Act Cap C31, Laws of the Federation of Nigeria and appraises the framework therein for curbing corruption in Nigeria and argues that in spite of the said legislation enacted overtime the menace has remained endemic in the fabric of Nigeria's national life. The legislation as attractive and elegantly drafted there is the sordid fact that there is how far a law or laws can go in minimizing corruption so the need to add other variables as a veritable dose in the near elimination of corruption if those variables are strictly adhered to.

### **I. INTRODUCTION**

The Corrupt Practices and other Related Offences Act, cap c31, laws of the Federation of Nigeria 2004 (hereinafter referred to as the act) as the name implies is the main law regulating corrupt practices and other related

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 Page: 57

offences in Nigeria<sup>1</sup>. The need for an all-embracing legal framework for combating corruption in Nigeria became a necessity when the Independent Corrupt Practices and Other Related Offences Commission (hereinafter called ICPC) was created and charged with the responsibilities of giving effect to the Anti-corruption Act. The functions of the Commission indicates that it is to play a complimentary role and be a joint partner with the Police in the light against corruption, bribery, fraud and other related offences. The Anti-corruption Act also recognizes the existence and validity of other laws in the crusade against corruption and other related offences. Section 61(2) of the Act provides that, Without prejudice to any other law prohibiting bribery, corruption, fraud, or any related offences committed by such public officer or other person contrary to any laws in force before or after the coming into effect of this Act and nothing in this Act shall be construed to derogate from or undermine the right or authority of any person or authority to prosecute offenders under any other laws.


Section 5(a) of the Act<sup>2</sup> provides for the powers and immunities enjoyed by the staff of the Commission. These are not different from those enjoyed by the Police. The Commission and Police partnership in fighting corruption is also evidenced by the provision of section 6(a) of the act.

Thus the section empowers the Commission 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. Where there are reasonable grounds for suspecting that a person has conspired to commit or has attempted to commit or has committed an offence under the Act or any other law prohibiting corruption.

Though it is evident from the analysis above that the setting up of the Anti-corruption commission and the promulgation of the Act does not extinguish the powers of the Police in the fight against corruption. It is also clear by the provision of section 69 of the Act that the Police powers now are circumscribed in certain situations. Section 69 provides that nothing contained in this Act shall derogate from

the powers of a police officer to investigate any offence under this Act or to prosecute any person in respect of any such

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 Page: 58

offence provided that the police shall bring to the attention of the commission every case of bribery, corruption or fraud being investigated or prosecuted by them after the coming into effect of this Act<sup>3</sup>.

Evidently, section 69 precludes the Police from investigating a subject matter already being investigated or prosecuted by the commission. All the Police is mandated to do in such circumstances is to brief the commission concerning corrupt and other related matters already being investigated or prosecuted. It is submitted that section 69 has not whittled down the investigative powers of the Police but has merely eliminated double or concurrent investigation and prosecution. What is not however clear it whether the commission has power to take over the investigation and prosecution of any matter already being dealt with by the police? The Act is pathetically mute on this issue.

There is no doubting the fact however that the Act has seriously empowered the Police to handle bribery cases and other related offences. The combined effect of section 61 and 69 is that the Police are enabled to act and deal with bribery, corruption, fraud and other related offences. It is thus appropriate to assert that the Act essentially strengthens and compliments the Police in the fight against corruption.


## **II. NATURE OF CORRUPTION**

The Transparency International World Corruption Report 2001 slated with respect to corruption and corrupts practices that the West and West-Central Africa includes some of the poorest countries in the world: of the 15 lowest ranking countries in the UN's Human Development Index. There are in the region several factors that contribute to the persistence of regional poverty and corruption is definitely one of them.<sup>4</sup>

Corruption is a not phenomenon that is peculiar to Africa and third world countries alone. The Newsweek International Magazine of April 29, 2002 in its article. "The Staggering cost of corruption in Europe" revealed that within Europe's ever-growing social welfare states the opportunities for corruption are almost limitless and are therefore irresistible. It is thus evident that corruption is also institutionalized in Europe.

Corruption is one of the major obstacles to social, political and economic progress that has frustrated development needs of our society. The effect of corruption on growth investment and fiscal stability is well captured by

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 Page: 59

a social commentator Peter Bottelier<sup>5</sup> who stated elaborately that recent research on the links between corruption, development and stability has shown that, corruption invariably increases transaction costs and uncertainty in an economy while lowering efficiency. It leads to a misallocation of scarce talent and distorts investment priorities and technology choices. There are significant variations in the form and intensity of corruption across and within regions. Some developing countries have less corruption than many industrialized nations. Corruption reduces nations transparency of economic transactions by both State owed and private sector firms while undercutting the State's ability to raise revenue. Corruption is therefore associated with fiscal

weakness, which in turn may force the State to levy higher tax rates on fewer tax payers. Whilst reducing its ability to provide essential public goods and services. Corruption weakens the State and its ability to promote development and social justice. It is obvious therefore that corruption has negative multidimensional effect upon the society.

By its very nature, corruption requires two parties. In some cases one person may suffice. Where there are two parties such as in bribery cases the donor and the recipient are both guilty of the offence. But in extortion cases however, though there are two parties only one party may be guilty of the offence.<sup>6</sup> The difference between the two being that while there are two consenting parties in bribery cases, only one party has a guilty mind in cases of extortion. Some corruption cases could involve only one party and only the party can be guilty as in cases of tax evasion, computer fraud, and forgery.

Corruption include all forms of professional misconduct in private organization, injustice or misconduct in the judiciary, official misconduct or corrupt practice in public offices and so on. Corruption entails a deviation from the general rules of practice of particular office, organization or trade with the intention of obtaining personal gain or advantage.

#### **A. Definition of Corruption**

The *Black's Law Dictionary* defines Corruption as an act done with intent to give some advantage that is inconsistent with official duty and rights of others, or the act of an official or fiduciary person who uses his



station or position to procure some benefits for himself or for another person, contrary to duty and the rights of others.<sup>2</sup>

The World Bank on the other hand defines corruption as the abuse of public office for private gain. At the judicial level it was defined in *Biobaku v. Police*<sup>8</sup> as the receiving or offering of some benefit as a reward inducement to sway or deflect the receiver from the honest and impartial discharge of his duties. It is thus apparent that the malady called corruption extends beyond the frontiers of financial considerations to possibly areas encompassing sexual favour, unjustified appointment to offices, admissions to institutions etc.

### **III. FACTORS RESPONSIBLE FOR CORRUPT PRACTICES IN NIGERIA**

So many factors could be said to be responsible for corrupt practices in Nigeria. We may briefly itemize them as follows:

- (a) Cultural and moral values of the present day Nigerian Society:** This may include peer group or environmental influence. Survey has indicated that this is the most prominent of all cases of corruption. The tendency is that even when all machineries and systems for the effective prevention of corruption are in place such as good remuneration, good condition of service, co-workers who are already infested with corruption for certain reason may make such an infested environment a Herculean obstacle for the fight against corruption.
- (b) Decrease in Economic growth and negative government policies and regulations:** Recent economic studies in several countries indicate that increase in corruption is associated with this factor.<sup>9</sup> The cost of corruption to the economy is not necessary measured by the size of bribes involved, but the adverse effect of governmental policies on economic growth.



#### **IV. FORMS OF CORRUPTION**

Corruptions practices take many forms and these may include:

- a) Bribery:** Bribery entails the giving or acceptance of any money, goods, property, things of value, or any promise or undertaken to



Page: 61

ask give or accept with a corrupt intent to induce or influence action, vote or opinion of person in any public or official capacity. The gist of to office of bribery is the perversion of justice. The offence occurs in all sphere of the society such as the judiciary, legislature, public offices and even commercial institutions.

- b) Extortion:** Extortion consist of obtaining property or a thing by physical force or intimidation or obtaining a property from another person by wrongful use of actual or threatened force violence, fear or under the colour of official right.<sup>10</sup>
- c) Embezzlement:** Embezzlement has been defined as the felony which consists of the conversion to this use by a clerk or servant of property received by them on behalf of his master.<sup>11</sup> Embezzlement is a form of stealing or theft.<sup>12</sup> It is the fraudulent appropriation of property by one lawfully entrusted with its possession. The act of embezzlement takes place in several ways. The term is a general term covering a multitude of fraudulent acts.
- d) Fraudulent false accounting:** The offence of embezzlement could be committed by way of fraudulent false accounting. This offence is usually charged along with stealing. These are three ways of committing this offence.

A person is said to have committed fraudulent, false accounting if with intent to defraud, destroys, falsifies any book or document, valuable, secretly or account, which belongs to or is in the possession of his employer or makes entry in any book, document or account or being privy to any such acts. A person will also be liable where he makes or is privy to omitting any material particular from such books, document or account. The offence can therefore be committed in three ways namely, deliberate destruction, deliberate omission or being party to the agreement to do either of the above.

- e) Offering of gifts and favours:** This could be in form of valuable chattels or cars or other valuable property, under served discounts in transaction in relation to goods or service, free meals or drinks. Section 100 of the criminal code duly prohibits the giving of gifts in form of corruption.
- f) Kick backs:** This is a very popular form of bribery in Nigeria public offices and even among private company executives charged with the responsibility of awarding contracts of purchase on behalf of



Page: 62

government department or company. Kickback is responsible for the over inflation of contracts. This has led to so many white Elephant projects in the country.

- g) Fraudulent lending:** Lending means the provision of money for a period of time in return for payment of interest. It becomes fraudulent when it is not authorized by the relevant authority. Section 18 of Banks and Other Financial Institutions Act (BOFIA) 2004, prohibits the taking of loans advances or credit facilities by directors. Managers, and other officers of Banks especially where their interest in

such loans are not disclosed. It equally restrains the granting of credit facilities to customers without compliance with the requirement of adequate collateral or security.

#### **V. FRAMEWORK FOR CURBING CORRUPTION IN NIGERIA**

The Corrupt Practices and other related Offences Act, Cap C31, 2004 is now the main operative law regulating corruption in Nigeria. The Act is an all-embracing piece of enactment of which some of the provisions are novel. The Act creates offences and prescribes penalties in sections 8-26. These offences include:

- a) Offence of accepting gratification under section 8<sup>13</sup>
- b) The offence of giving or accepting gratification through an agent under section 9<sup>14</sup>
- c) Canceling offences relating to corruption under section 11<sup>15</sup>
- d) Fraudulent acquisition of property under section 12<sup>16</sup>
- e) Fraudulent accept of property under section 13<sup>17</sup>
- f) Penalty for offences created through postal system under section 14<sup>18</sup>
- g) Deliberate just ration of investigation by the commission under section<sup>19</sup>
- h) The making of false statement or returns under S. 16<sup>20</sup>



- i) Gratification by and through agents under section 17<sup>21</sup>
- j) Bribery of public officers under section 18<sup>22</sup>
- k) Using office or position for gratification under section 19.<sup>23</sup>
- l) Forfeiture or gratification and other penalties under section 20<sup>24</sup>
- m) Bribery in relation to auction. Under section 21<sup>25</sup>
- n) Bribery for giving assistance etc in regard to contracts under section 22<sup>26</sup>
- o) Duty to report bribery transactions under section 23<sup>27</sup>
- p) Dealings with property acquired through gratification under section 24<sup>28</sup>
- q) Making false and misleading statements to the commission under section 25<sup>29</sup>
- r) Preliminary offences and their appropriate penalties.

#### **VI. OFFENCES AND PENALTIES**

The law principally provides for offences and penalties in the Act under Section 8-26 as stated above. For the purpose of a clear understanding of the import of the law, it is necessary to quote some sections to enable us fully appreciate the extent and the gravity of the penalties therein. For example, Section 8 of the Act provides in summary that Any person who corruptly ask for, receives obtains, agrees to or attempts to receive any property or benefit of any kind for himself or any other person on account of anything already done or omitted to be done favour or any disfavour already shown in the course of his official duties or anything to be afterwards shown to any person by an official in the course of his duty shall be guilty of official corruption, and shall be liable to 7 years imprisonments without an option of fine.

Furthermore, the law here makes a presumption of guilt where a public officer being proceeded against receives or had received on his behalf any favour from any other person who is holding or seeking to obtain a license,



permit or employment; any such property or benefit of any kind received by the public officer or any person on his behalf, will be considered as being corruptly obtained.<sup>30</sup> It should be noted that it's not a defence for a public officer that there was no corrupt intention when the property or benefit was obtained.

Section 9 punishes those who give, confer, procure, promise or offer any form of gratification or benefit to public officers with intent to influence their action, omission favour or disfavour with 7 years imprisonment without an option of fine. It should be noted that it is immaterial whether the gratification or benefit is given to the public officer or his relation.

The Act<sup>31</sup> also prohibits a public officer from having any interest in a company engaged in any government contract, investment and agreement unless where such company is a registered joint stock company consisting of more than 20 persons. The punishment for the offences is seven years imprisonment without option of fine.

As earlier pointed out, the Act punishes an offence committed by a Nigerian outside Nigeria depending on the nature of the offence, if it involves postal matter, or any chattel, money or valuables security contained there. It shall attract punishment of up to seven years imprisonment.<sup>32</sup>

Such instances are destruction, alteration, mutilation, falsification of books of accounts, documents, valuable security, accounts, computer systems, diskette, counter print out or other electronic device belonging to an employer. It is immaterial whether one is merely privy to such an act or omission. The punishment for such an offence is 7 years imprisonment.

The Act<sup>33</sup> prescribes a 5 years jail terms for persons who act as agents for others in corruptly accepting, obtaining, giving, agreeing to give or even an attempting to obtain any gift or consideration as an inducement to do or refuse to do anything. It must be emphasized that 'agent' includes any person and not necessarily an agent for commercial or business purposes.

A five years jail term for any person who offers, counsels or accepts any gratification to a public officer to influence vote, decision, action or inaction in respect of any Government business, e.g. granting of contracts, awards, recognition or undue advantage<sup>34</sup>. Section 19 provides that any public officer who uses his office or position to gratify or confer any corrupt or unfair



advantage upon himself or any relation or associate of the public officer or any public officer shall be guilty of an offence and shall on conviction be liable to imprisonment for 5 years without option of fine.

For all the offences provided under Sections 8-19 of the Act. A person convicted for the offence of gratification shall not only forfeit it but shall pay a fine of not less than five times the value of the gratification or the sum of ten thousand Naira, which ever is higher.<sup>35</sup> It is also provided that any person who commits fraud in respect of any public auction will be liable to pay the current or prevailing market price of the property being auctioned and to imprisonment for three years.<sup>36</sup> Section 22 provides for punishment for contract transactions and budgetary matters among others, for instances Section 22(3) provides as follows:

1. Any public officer who in the course of his official duties inflates the price of any goods or services above the prevailing market price or professional standards



shall be guilty of an offence under this Act and liable on conviction to imprisonment for a term of seven (7) years and a fine of one million Naira.

2. Any public officer who, in the discharge of his official duties awards or signs any contract without budget provision, approval and cash backing, shall be guilty of an offence under this Act and on conviction be liable to three (3) years imprisonment and a fine of one hundred thousand Naira.
3. Any public officer, who transfers or spends any sum allocated for a particular project, or service, shall be guilty of an offences under this Act and on conviction be liable to one (1) year imprisonment or a fine of fifty thousand Naira.

The Act mandates a public officer is duty bound to report to the Commission or a Police Officer any officer or promise of gratification made to him.<sup>37</sup> A similar duty is imposed on any person from whom gratification has been solicited. A fine of one hundred thousand Naira or imprisonment for two years or both has been prescribed for failure to make such report.

It is an offence<sup>38</sup> for a person whether outside or within Nigeria for himself or for another person to receive conceal or in any manner handle or deal with any property, which constitute gratification under Section 10-20 of the Act. A punishment of 5 years imprisonment is prescribed for this.



Section 25 takes care of situations where any person makes a false or inconsistent statement to an officer of the Commission or to the Attorney General in the course of the discharge of their functions under the Act. Any such statement attracts a punishment of ten thousand Naira's fine or imprisonment for two years or both. For the purpose of this section the Commission can act upon all statements made in legal or administrative proceedings.

## **VII. PROCEDURAL OFFENCES**

Apart from the various sections that provide for offences, the Act provides for other offences, which may be committed in the course of trial and investigation. Such offences may be termed procedural offences and are enumerated hereunder. The Act<sup>39</sup> punishes a person who refuses to acknowledge summons served on him by refusing to sign at the back of the duplicate with imprisonment for one month or a fine of five thousand Naira.


A provision is made under the Act<sup>40</sup> for seizure of movable and immovable property reasonably suspected to be connected with the Commission of an offences under the Act. Where this happens, section 38 provides that the custody of such property passes to the Commission or such person as may be determined by the Commission, i.e. where the property is immovable. Where the property seized is perishable such may be sold at the prevailing market rate and the proceeds kept pending the outcome of the investigation.

The Act<sup>41</sup> stipulates a punishment of six months or a fine of N10,000.00 is imposed on a person who refuses to give information to an officer of the Commission in the course of his duty where such person is under an obligation to do so.

Section 41 punishes conducts such as obstruction of an officer of the Commission in the discharge of his duty. The section makes provision for circumstances where an officer of the Commission is either assaulted, or a person sought to be searched fails to submit to the search or fails to produce, conceals or attempts to conceal a book, document or article the subject of an offence. The section equally punishes for

destruction of anything to prevent seizure or the rescue of a person legally arrested. Punishment of one-year imprisonment without an option of fine is imposed.

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 Page: 67

### **VIII. POWERS OF THE CHAIRMAN OF THE COMMISSION**


The Chairman of the commission has been vested with wide powers for the effective discharge of his duties under the Act. The Chairman of the Commission is empowered upon a court order, to direct in writing authorizing any officer of the Commission to go through bankers records and all accounts or deposit and where necessary to remove such evidence from the bank or financial institution for the purpose of investigation.<sup>42</sup> In other words, the banker's duty to their customers for non disclosure is removed. Failure to cooperate with such investigation attracts a fine of ten thousand Naira or two years imprisonment or both.

The chairman<sup>43</sup> also has the power to request for and obtain information from a person where reasonable ground exists for the commission of an offence by such person. In accordance with this power the Chairman may require a person to state on oath particulars of properties within or outside Nigeria, the estimated value of such properties, business interest and total earnings. Furthermore, where reasonable grounds exist for suspicion, relatives and associates of a person being investigated, officials of banks and other financial institutions may be required to make statements on oath regarding the assets of the person. It is also an offence to make false disclosure of information under this section.

Section 45, in addition to the powers under Section 44, the Chairman of the Commission is empowered to direct any bank any attracts financial institution to freeze any account or deposits under investigation. Failure to comply with such an order attracts a fine not exceeding two times the amount, which was paid out in contravention of the order or fifty thousand Naira which ever is the higher and to imprisonment for two (2) years.

Section 46 empowers the Chairman to apply to the court for an order of prohibition against any persons from dealing with property outside Nigeria being subject matter of an investigation. For the purpose of emphasis, section 47 provides for forfeiture of any property, which is subject matter of the trial. Furthermore, property may also be confiscated even where such property has not been linked to offence but no ownership has been established after due investigation. In order to forestall the abscondment of persons who are being investigated for alleged offences under the Act. Section 50 provides for the surrender of their travel documents upon an order of a court.

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 Page: 68

Section 52, the Act in a radical departure from the norm where certain category of persons enjoy immunity from prosecution during their tenure of office has permitted the investigation of the President, Vice-President, Governor and Deputy Governor. This procedure commences upon a complaint on notice supported by an affidavit made to the Chief Justice of Nigeria who, where satisfied, appoints an Independent Counsel for the purposes of the investigation. The outcome of such investigation is submitted to



the National Assembly or the States Assemblies as the case may be.

### **IX. MISCELLANEOUS PROVISIONS**

The provisions under the Act makes a radical departure from the provisions of the Evidence Act in the sense that the evidential burden of proof has shifted from the prosecution to the accused person.

Section 60 provides that evidence shall not be admissible to show that any gratification mentioned in the Act is customary in any profession, trade, vocation or calling or on social occasion.

The Act also makes provision for the protection of informants who volunteer information to officers of the Commission.<sup>44</sup> The identity of the informer place of information, circumstances relating to the red information cannot be disclosed except to a trial judge. Any book or material visual or otherwise that is likely to betray the identity of an informant must be concealed or obliterated. On the other hand, a person who furnishes false information is liable to be punished by up to ten years imprisonment and may also be fined for a sum of up to one hundred thousand Naira.

Section 66(3) provides for the engagement of INTERPOL or such local or international institution, body or persons possessing such knowledge or skill on the tracing of properties or detection of Cross Boarder Crimes.

The corrupt practices and Other Related Offences Act, 2000 like all other criminal laws recognizes the right of appeal as guaranteed by the Constitution. To this end, section 71 provides that a person convicted for an offence under the Act or any other law prohibiting Bribery and Corruption shall have and exercise any or all such rights of appeal as conferred by the constitution of the Federal Republic of Nigeria.

#### **A. Draw backs of Corruption**

Corruption gives a country a negative image. It slows down and prevents planning objectives thereby introducing irrational elements into

developmental programmes. It turns the energies and efforts of citizens toward easy money instead of productive activities and thus hampers the growth of competitiveness, frustrates efforts to alleviate poverty and breeds general apathy. It threatens a systems capacity to function as it makes structures and individuals less rigid<sup>45</sup>. On the impact of corruption on Nigeria, late president Umaru Yar-Adua was emphatic when he stated that corruption is central to the spread of poverty.<sup>46</sup>

#### **B. Limits of Law**

It is probably clearer that law can only be a veritable instrument of corruption control and cannot by itself perform independent functions. Law is not and cannot be an end itself. It remains basically a means to an end<sup>47</sup>. In this wise therefore, it should be stressed that no matter how elegant the Nigerian law is on corruption, effective use of law presupposes the presence of other variables such as political stability, rule of law and leadership by example.

**Political Stability:** Law in itself presupposes a stable climate. It functions where there is an ascertainable law giver who can repeal any or all existing law. The law itself must operate within defined and definite geographical area. Consequently, where government changes so often or where the citizens are engulfed in wars whether civil or otherwise, what operates is rule of force or anarchy. Therefore, for an effective and efficient anti-corruption law to strive a stable political situation is a *sine qua non*. Lawlessness and violence must be given serious and decisive attention otherwise the necessary atmosphere for effective operation of law will be lacking<sup>48</sup>

**Rule of Law:** A reawakening of the ethos of the rule of law becomes imperative if any anti-corruption law would have substantial impact and coercive powers that would enable members of the community to voluntarily co-operate with the system and accept its rules<sup>49</sup>.

**Leadership by example:** Successive governments in Nigeria must realize that no nation, organization or family is great without great leadership that entails leadership by example. Leadership of tough posture and strong will,

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 Page: 70

honest and courageous. A law abiding leadership that should abide by the law that as he himself given to the people. A leadership that would constantly work for the people and resist the temptation of any personal gain. Leadership that would attract the love and cooperation of the people so that his legal prescription will be voluntarily obeyed.<sup>50</sup>

**Social Welfare and income adjustment Scheme:** The right to dignity of the human person is not enhanced in Nigeria where able-bodied people are not employed. Those employed are not paid sufficiently to enable them cater for their families. Those retired are hardly paid on time resulting in death whilst waiting for their hard earned benefits. The air of misery, desperation, frustration and despondency are hallmark of the Nigerian terrain. A social welfare scheme would mean that there is not so much money to loot.<sup>51</sup>

**Wealth vis-a-vis its Acquisition:** The idea of honoring wealth without regard to its acquisition should be discouraged. Heavy emphasis should be laid on character and not on the means of acquisition of same. Title of honour by the state, churches, mosques towns and families should not be conferred of the basics of its acquisition.

## X. CONCLUSION

It is observed that corruption is more than strictly a legal subject. It falls within those areas of human conduct, which the law cannot by itself suppress absolutely. Law cannot compel action. No one can be forced to do anything merely by a law. No one can compel any particular course of action; all that the law can do is to try to induce someone, by order or by persuasion or by suggestion to a certain course of action. The inducement may take various forms of punishment reward and non-approval.

In the light of the above, it can be said that the control of corruption is not a matter of law alone but also that of conscience and morality. Law can seek to punish every corrupt act but its effectiveness would be in doubt if the society it seeks to regulate were not compelled by high ideals that are rooted firmly in individual conscience and morality. This is not to say that the anti-corruption Act is a misplaced priority. Law must thus advance with the movement of society and should respond to societal needs and changes. However, it is obvious that the corrupt practices covered by the Act and other laws before it, continue to persist, thus manifesting a clear inability of law alone to curb the corruption menace.

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<sup>1</sup> Nigeria as a nation in its attempt to combat the hydra headed monster called corruption houses one of the most laws in tackling corruption like the Administration of Criminal Justice Act, 2015, the Criminal Code Cap. Cap. C38 Laws of the Federation of Nigeria 2004, operational in the Southern Nigerian States, the Penal Code Cap P3, Laws of the Federation of Nigeria 2004 operating in Northern Nigeria, the Advance Fee Fraud and Fraud related offences Act, 2006, the Public Procurement Act, 2007, Fiscal Responsibility Act, 2007, Money Laundering (Prohibition) Act, 2011, Dishonored Cheques Offences) Act, D11, 2004, Recovery of Public Property (Special Provisions) Act cap R4 2004 and the Code of Conduct Tribunal Act.

<sup>2</sup> Independent Corrupt Practices and Other Offences Act cap c31 Laws of the Federation of Nigeria, 2004.

<sup>3</sup> *Id.*

<sup>4</sup> World Corruption Report 2001. As at 2015, the reports are not different.

<sup>5</sup> See Bottellier, Peter. "Corruption and Development" Speech Delivered at the International Symposium on the prevention and control of financial Fraud (Beijing: Oct. 19, 1998) See also Rasch Mark Criminal Law and the Internet at [www.swiss.ai.mit.edu](http://www.swiss.ai.mit.edu) and [www.sgrm.com](http://www.sgrm.com) (last updated Nov. 11, 2015).

<sup>6</sup> See Sections 98 and 116 Criminal Code of Nigeria. Cap C38.

<sup>7</sup> See Graner Byrne, *Black's Law Dictionary* 5th Ed London West Publishing Co. St Paul Minn. 1979.

<sup>8</sup> (1951) 20 NLR 30 per Balraminan, J. at P. 31. See also the Criminal Code of Nigeria, Sections 112, 116, 404, 494, 114 and 115.

<sup>9</sup> Aides, Alber and Rafael D. Tella "Causes and Consequences of Corruption. A Review of Empirical Contribution" (IDS Bulletin: New York 1996) at 34.

<sup>10</sup> See *Blacks Law Dictionary* (5th edn London — West Publishing Co. St Paul Minn. 1979). See also Inchi Sulieman. *Nigeria Law Dictionary* (Tarmaza Press Zaria 1997).

<sup>11</sup> See *Osborne Concise Law Dictionary* (7 th ed Sweet and Maxwell).

<sup>12</sup> See Section 390(6) Criminal Code, Cap. C38, Laws of the Federation of Nigeria, 2004.

<sup>13</sup> Section 6.

<sup>14</sup> Section 9.

<sup>15</sup> Section 11.

<sup>16</sup> Section 12.

<sup>17</sup> Section 13.

<sup>18</sup> Section 14.

<sup>19</sup> Section 15.

<sup>20</sup> Section 16.

<sup>21</sup> Section 17.

<sup>22</sup> Section 18.

<sup>23</sup> Section 19.

<sup>24</sup> Section 20.

<sup>25</sup> Section 21.

<sup>26</sup> Section 22.

<sup>27</sup> Section 23.

<sup>28</sup> Section 24.

<sup>29</sup> Section 25.

<sup>30</sup> Section 82.

<sup>31</sup> Section 27.

<sup>32</sup> Sections 13 and 14.

<sup>33</sup> Section 17.

<sup>34</sup> Section 18.

<sup>35</sup> Section 20.



<sup>36</sup> Section 21.

<sup>37</sup> Section 23.

<sup>38</sup> Section 24.

<sup>39</sup> Section 34.

<sup>40</sup> Section 37.

<sup>41</sup> Section 40.

<sup>42</sup> Section 43.

<sup>43</sup> Section 44.

<sup>44</sup> Section 64.

<sup>45</sup> Mydral G. Asian Drama: An inquiry into the poverty of Nations 3 Vol (NY: Parren Books, 1968) at 951. See also Gboyega A, Corruption and Democratization in Nigeria (Ibadan; Agbo Areo Publihers, (1996).

<sup>46</sup> See Zero Tolerance: The Magazine Of Nigeria's EFCC VOL 1, 2007.

<sup>47</sup> Agbede O, "combating Political Corruption: The Limits of Law" in Ibidapo O Law, Justice and Good Governance (Ekiti: Petoe Publishers, 2003) at 240.

<sup>48</sup> *Id*, at 242.

<sup>49</sup> See *Osungwu v. Onyekgbo*, (2006) 16 NWLR at 94.

<sup>50</sup> Agbede, *op. cit.* at 243.

<sup>51</sup> See Abuba J. Nnandi Human Rights practice in Nigeria between 1999-2004: A Critique (Ibadan: Constellation Publishers 2008) at 382.

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