

# KADUNA STATE ANTI- CORRUPTION LAW, 2018

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# KADUNA STATE ANTI- CORRUPTION LAW, 2018



Kaduna State of Nigeria

Law No. *24*.....2018

(*December 15, 2018*)

Commencement

**BE IT ENACTED** by the House of Assembly of Kaduna State as follows:

## PART I

### PRELIMINARY

1. This Law may be cited as the Kaduna State Anti-Corruption Law, 2018. Short Title
2. This Law shall come into operation on .....*15<sup>th</sup>*.....day of.....*December*..... 2018. Commencement
3. In this Law: Interpretation
  - "Agent" means a person employed by or acting for another, and includes a person employed in the Public Service or under a Corporation or a public body;
  - "Attorney-General" means the Attorney-General and Commissioner for Justice of Kaduna State;
  - "Authorised Officer" means any officer authorized in writing by the Attorney-General;

"Confiscation" includes forfeiture and where applicable, the permanent the privation of property by order of the Court"

"Confiscation Order" means an order the seizure of property, money or item under this Law;

" Code of Conduct" means the totality of the rules, principles, values, behavior, expectations and relationships of employees which an organization considers significant and believes are fundamental to their successful operation;

"Conflict of interest" means where the person referred to in this Law;

- (a) handles a matter in which he has personal interest and where he is in a position to influence the matter directly or indirectly, in the course of his official duties;
- (b) holds a position or gives services to a person or a private body which is in conflict with his official duties;
- (c) participates in the deliberations of a public body, board, council, commission or committee, of which he is a member at any meeting at which any matter in which he has personal interest is to be discussed; or
- (d) attends a meeting of a public body, board, council, commission or committee and fails or neglects to disclose the nature and extent of his personal interest.

"Corruption" means any of the following:

- (a) the solicitation or acceptance, directly or indirectly, by a public officer of any goods of monetary value, or benefits, such as a gift, favour, promise, advantage or any other form of gratification for himself or for another person or entity, in exchange for any act or omission in the performance of his public functions;
- (b) the offering or granting, directly or indirectly to a public officer, of any goods of monetary value, or other benefit, such as a gift, favour, promise or advantage or any other form of gratification for himself or for another person or entity, in exchange for any act or omission in the performance of his public functions;

- (c) the diversion or use by a public officer, for purposes unrelated to those for which they were intended, for his own benefit or that of a third party, of any movable or immovable property, monies or securities belonging to the State, or an independent agency, or to an individual, which that official has received by virtue of his position for purposes of administration, custody or for other reasons;
- (d) the offering, giving, promising, solicitation or acceptance, directly or indirectly, of any undue advantage to or by any person who directs or works for, in any capacity, a private sector entity, for himself or for any other person, for him to act, or refrain from acting, in breach of his duties;
- (e) the offering, giving, solicitation or acceptance directly or indirectly, or promising of any undue advantage to or by any person who asserts or confirms that he is able to exert any improper influence over the decision making of any person performing functions in the public or private sector in consideration of the undue advantage, whether the undue advantage is for himself or for any other person, as well as the request, receipt or the acceptance of the offer or the promise of the advantage, in consideration of that influence, whether or not the supposed influence leads to the intended result;
- (f) the fraudulent acquisition, use or concealment of property derived from any of the acts referred to in this section;
- (g) the participation as a principal, co-principal, agent, instigator, accomplice or accessory after the fact, or in any other manner in the commission or attempted commission of, or in any collaboration or conspiracy to commit, any of the acts referred to in this Law;
- (h) any act or omission in the discharge of his duties by a public officer for the purpose of illicitly obtaining benefits for himself or for a third party; and
- (i) neglect of duty.

"Corruptly" means purposely doing an act, which tends to corrupt, or influence a person to do an act or omission contrary to regulations or established procedures;

"Governor" means the Governor of Kaduna State;

"Gratification" includes:

- (a) money or any gift, loan, fee, reward, commission, valuable security or other property or interest in property of any description, whether movable or immovable;
- (b) any office, employment or contract;
- (c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- (d) any other service, favour, or advantage of any description, including protection from any penalty or disability incurred from any action or proceedings of a disciplinary or penal nature, whether or not already instituted, and includes the exercise or the forbearance from the exercise of any right or any official power or duty; and
- (e) any offer, undertaking or promise of any gratification within the meaning of subparagraphs (a), (b), (c) and (d);

"personal interest" in this section includes the interest of a spouse, child, dependent, agent, or business associate of which the person has knowledge or would have had knowledge if he or she had exercised due diligence having regard to all the circumstances.

"Public Property" means any form of real or personal property of any kind in which the Government or public body has ownership, interest, or possession, or purchased with public funds whether situated in Nigeria or elsewhere or any tangible or intangible property or moveable or immovable property;

"Public body" includes:

- (a) the Government, any department, services or undertaking of the Government;

- (b) any Corporation, Committee, Board, Commission or similar body whether corporate or incorporate established by a Law for the purposes of public health or public undertakings of public utility, education or for promotion of sports, literature, science, arts or any other purpose for the benefit of the public or any section of the public to administer funds or property belonging to or granted by the Government or its institutions or corporations or money raised by public subscription, rates, taxes, or charges in pursuance of any written law;

"Special Investigation Panel" means a Panel constituted by the Attorney-General to conduct an investigation under section 9 of this Law.

"State" means Kaduna State and Local Governments.

"Tainted Property" means property used in connection with the commission of an offence under this Law or property constituting the proceeds of an offence;

"Trustee" means the following persons and no other:

- (a) a trustee upon an express trust created by a deed, will or instrument in writing, for a public or charitable purpose;
- (b) a trustee, executor and administrator appointed by or under the authority of a written law for any such purpose described in paragraph (a); or
- (c) a person upon whom the duties referred to in paragraph (a) and (b) devolve.

"Unit" means a section in the Office of Attorney-General giving effect to the provisions of this Law.

## **PART II**

### **ESTABLISHMENT AND ADMINISTRATION**

4. There is hereby established a Unit in the Office of the Attorney-General to be known as the Anti-Corruption Unit.

Establishment of Anti-Corruption Unit



- (1) The Unit shall be regulated by the Kaduna State Anti-Corruption Law, 2018.
  - (2) The Unit shall be administered by the Attorney-General.
5. The Provision of this Law shall apply to the Public Sector, Persons and bodies that have dealings or transactions with the public sector in the State. Application of the Law to public sector, persons and bodies
  6. The Attorney-General may liaise, enter into agreements with individuals, private organisations and other relevant agencies in the Investigation and Prosecution of corruption Matters in the State. Attorney-General may liaise, enter into agreements with any organs of the government or individual etc

### PART III

#### POWERS AND FUNCTIONS OF THE ATTORNEY-GENERAL

7. (1) The Attorney-General shall have powers to investigate and prosecute: Powers of the Attorney-General to investigate and prosecute
  - (a) corruption matters in the State; and
  - (b) Corruption matters relating to funds generated or accruable to the State from any source.
8. (1) Upon a complaint and a reasonable ground for suspecting that an offence has been committed under this law, the Attorney-General or an authorized officer may investigate or cause an investigation and prosecution of any person: Powers to constitute Investigate panel
  - (a) who maintains a standard of living above that which is commensurate with his current or past known sources of income or assets, employment or inheritance; and
  - (b) is in control or possession of pecuniary resources or property disproportionate to his current or past known sources of income or assets.
9. (1) Upon a complaint and a reasonable ground suspecting that an offence has been committed, the Attorney-General may setup a special investigation panel or authorize an officer to undertake an investigation as may be directed. Special Investigation power

- (2) The said panel shall have powers to investigate any bank and or shares account, purchase or any records of transaction of any person or authority being investigated which shall be sufficient warrant for the production of the accounts and documents as may be required for scrutiny by the officer authorized by the order.
- (3) The Attorney-General may on receipt of a written request or complaint from a private person, association or organisation cause to be investigated any matter relating to corruption within or in such organisation provided that any action taken by the Attorney-General would not be a barrier to the rights or terms of agreement between the parties as to the mode of resolving their dispute.
10. (1) The Attorney-General, may, if satisfied that any evidence of the commission of an offence under this Law by a person employed by a public body is likely to be found in any document relating to that person, his or any member of his family or to any person reasonably believed by the Attorney-General to be a trustee or agent for that person, by order, authorize any police officer named in the order or any special investigator named in the order to inspect the document.
- (2) Any person or officer authorized under this section may enter within 6am-6pm the place specified in the order and inspect the document referred to or kept in that place and may take copies of the documents.
11. (1) If it is shown to a Judge, upon information and after such inquiry as he thinks necessary, that there is reasonable cause to believe that there is, in anyplace a document containing evidence of the commission of an offence under this Law, the Judge, may, by warrant, direct an officer, or a law enforcement officer, to enter the place by force, if necessary and search for, seize and take custody of that document.
- (2) Where a person in a place that is searched under this law is reasonably suspected of concealing about his person or any document for which a search should be made, that person may be searched and any document found may be seized.

Powers of the Attorney-General to order inspection of documents

Orders of Search and Seizure

(3) Where it is necessary to cause a woman to be searched under this section, the search shall be conducted by a woman.

12. A person who is required to give information on a matter which is the subject of inquiry under this Law and which is in his power to give, shall be legally bound to give that information.

Obligation to give Information

13. (1) In the cause of an investigation or proceedings into or relating to an offence under this Law by any person employed by any public body, the Attorney-General may, notwithstanding anything in any other written law to the contrary, by written notice:

Powers of the Attorney-General to Obtain Information

(a) require that person to furnish a sworn statement in writing enumerating all movable or immovable property belonging to or possessed by the person and any member of his family, specifying the date on which each of the properties enumerated was acquired whether by way of purchase, gift, bequest, inheritance or otherwise;

(b) require that person to furnish a sworn statement in writing of any money or other property sent out of the State by him during such period as may be specified in the notice;

(c) require any other person to furnish a sworn statement in writing enumerating all movable or immovable property belonging to or possessed by that person where the Attorney-General has reasonable grounds to believe that the information can assist the investigation;

(d) require the Kaduna State Internal Revenue Service to furnish, as specified in the notice, all information available, relating to the affairs of any person the Attorney-General has reasonable grounds to believe that the information can assist the investigation and to produce or furnish, as specified in the notice, any document or a certified copy of any document relating to that person which is in its possession or under its control;

(e) require the Commissioner responsible for any department, office or establishment of the

Government, or the Manager or Chief Executive Officer of any other public body or the Secretary, Manager or Principal Officer of any company or association or body of persons whether incorporate or not, or a partner in any partnership to produce or furnish, as specified in the notice, any document or a certified copy of any document which is in its possession or under its control; or

(f) require the Manager of a bank to give copies of accounts details of that person or any member of his family at the bank.

(2) A person to whom a notice is sent by the Attorney-General under this law shall, notwithstanding any written law or an oath of secrecy to the contrary, comply with the terms of that notice within such time as may be specified in the notice and any person who willfully neglects or fails to comply commits an offence and is liable on conviction to a term of imprisonment of not less than three years or a fine of not less than one hundred and fifty thousand naira (₦150,000.00) or both.

(3) The Attorney-General may, in the course of any investigation into or relating to an offence under this Law, invite any person who has given a sworn statement to give an explanation or amplification of that statement, if that it is necessary or desirable to do so.

(4) In any prosecution for an offence under this Law, the sworn statement of any person given may be used in evidence against him.

14. The Attorney-General may assign or designate staff from within his Staff, the civil service or such other persons as it may be expedient and necessary for the proper and efficient performance of the functions of the Unit as envisaged in this Law.

Powers of the Attorney-General to assign or designate functions of the unit

15. A person commits the offence of corruption if:

Corruption transaction with agent

(a) an agent corruptly accepts or obtains, or agrees to accept or attempts to obtain, from any person, for himself or for any other person, any gratification as an inducement or reward for doing or forbearing to do, or for having done or forborne to do, any act in relation to

his principal's affairs or business, or for showing or forbearing to show favour or dis-favour to any person in relation to his or her principal's affairs or business;

- (b) a person corruptly gives or agrees to give or offers any gratification to any agent as an inducement or reward for doing or forbearing to do, or for having done or forborne to do any act in relation to his principal's affairs or business, or for showing or forbearing to show favour or dis-favour to any person in relation to his principal's affairs or business;
- (c) a person knowingly gives to an agent, or if an agent knowingly uses, with intent to deceive his principal, any receipt, account or other document in respect of the principal's affairs or business which contains any statement which is false or erroneous or defective in any material fact, and which to his knowledge is intended to mislead the principal;
- (d) an agent who corruptly gives or agrees to give or offers any gratification to any person as an inducement or reward for doing or omitting to do or for having done or omitted to do any act in relation to the business or affairs of his employer or for showing favour or dis-favour to any person in relation to the business or affairs of his principal; or
- (e) a person who corruptly accepts or obtains, or agrees to accept or attempts to obtain, from any agent for himself or any other person, any gratification as an inducement or reward for doing or omitting to do or, for having done or omitted to do any act in relation to the business or affairs of his principal or for showing favour or dis-favour to any person in relation to the business or affairs of his principal, commits an offence.

16. (1) A person who:

Corrupt Procuring

- (a) with intent to obtain from any public body a contract for tenders performs any work, provides any service, does anything or supplies any article, material or substance, offers any gratification to any person who has made a tender for the contract, as an inducement or a reward for his withdrawing the tender; or

(b) solicits or accepts any gratification as an inducement or reward for his withdrawing a tender made by him for such contract, commits an offence.

(2) A public officer, who provides any information relating to a tender for:

(a) performing any works;

(b) providing any service; or

(c) supplying any article, material or substance, to enable a person obtain the tender from a public body, to the prejudice of another person interested in the tender, commits an offence.

17. A person who:

Bribery by a Public Officer

(a) directly or indirectly by himself or through any other person offers, confers, gives or agrees to offer any gratification to any member of a public body an inducement or reward so that the member:

(i) votes or abstains from voting at any meeting of that public body in favour of or against any measure, resolution or question submitted to that public body;

(ii) performs, or abstains from performing his duty in procuring, expediting, delaying, hindering or preventing the performance of any official act; or

(iii) aids in procuring or preventing the passing of any vote or the granting of any contract or advantage in favour of any person; or

(b) being a member as is referred to in sub-section (a) of this section directly or indirectly solicits or accepts any gratification for himself or for any other person, by himself, or through any other person, as an inducement or reward for any act or abstaining from performing any act, referred to in sub-section (a) (i, ii and iii) of this section commits an offence.

18. (1) A person who converts, transfers or disposes off public funds for purposes unrelated to that for which the resources were intended, for his own benefit or for the benefit of a third party commits an offence. Diversion of public funds
- (2) Where a person is convicted of an offence under subsection 1, of this section the court, shall, in addition to the punishment imposed, order the convict to pay by way of compensation to the aggrieved party, such sum as in the opinion of the court is just, having regard to the loss suffered by such party.

#### **PART IV**

#### **OFFENCES AND PENALTIES**

19. (1) A person convicted of corruption, shall be liable to a term of imprisonment of not less than three(3) years or a fine of not less than three hundred thousand naira only (₦300,000.00) or both. Punishment
- (2) A person convicted of an offence under sections 15, 16, 17, and 18 of this Law is liable on conviction to a term of imprisonment of not less than seven years or a fine of not less than five hundred thousand naira (₦500,000.00) or both.
- (3) Notwithstanding subsection (1) and (2) of this section, a person convicted of an offence of corruption where the matter or transaction in relation to which the offence was committed was a contract or a proposal for a contract with any public body or a subcontract to execute any work comprised in such a contract, is liable on conviction to a term of imprisonment of not less than nine years or a fine of not less than six Hundred Thousand Naira (₦600,000.00) or both.
20. A person who does or, omits to do an act in contravention of Regulations or established procedure as a result of improper influence, for his own benefit or for the benefit of a third party, commits an offence and is liable on conviction to a term of imprisonment of not less than three years or a fine of not less than Two hundred and fifty thousand naira only (₦250,000.00) or both. Influence peddling

21. An employee, or a member of a public body, public company or public undertaking who, in the course of his official duties, handles a matter in which his immediate family has a direct or indirect interest or is in a position to influence the matter directly or indirectly and he knowingly, fails to disclose the nature of that interest and votes or participates in the proceedings of that body, company or undertaking, commits an offence and is liable on conviction to a term of imprisonment of not less than five years or a fine of not less than two hundred and fifty thousand naira only (₦250,000.00) or both.

Conflict of interest

22. (1) Where loss of public property results from an act or omission done by a person knowing or having reason to believe that, the act or omission will cause loss of public property, that person commits an offence and is liable on conviction to a term of imprisonment of not less than five years or a fine of not less than five hundred and fifty thousand naira only (₦550,000.00) or both.

Loss of public property  
due to abuse of office

(2) A public officer who by an act or omission directly or indirectly knowingly misuses causes or allows damage or loss to occur to any public property placed in his custody, possession or control, commits an offence and is liable on conviction to imprisonment of not less than three years or a fine of not less than one hundred and fifty thousand naira (₦150,000.00) or both.

(3) In addition to any other penalty imposed upon conviction on a person referred to in subsection (1) or (2) of this section, the court may order that person to make good the loss occasioned to the property; and the value of the property or damage to the property shall constitute a civil debt from the person to the Government or public body concerned and shall be recoverable from that person.

23. Where a person who is employed by a public body or a company in which the Government has shares, does or directs to be done an arbitrary act prejudicial to the interests of his employer or of any other person, in abuse of the authority of his office, commits an offence and is liable on conviction to a term of imprisonment of not less than seven years or a fine of not less than three hundred and fifty thousand naira (₦350,000.00) or both.

Abuse of Office



24. A public officer who, in the course of discharging his functions, does any act for the purpose of doing favours to himself or any other person in breach of laid down procedures by the demands of the officer, commits an offence and is liable on conviction to imprisonment for a term of not less than three years or a fine of not less than two hundred and fifty thousand naira (₦250,000.00) or both.

Nepotism

25. Where a person who is employed in the public service:

Officers Charged with property of a special character

- (a) is charged by virtue of his employment with any judicial or administrative duties in respect of property of a special character or in carrying on of any manufacture, trade or business;
- (b) acquires or holds directly or indirectly a private interest in that property, manufacture, trade or business; or
- (c) discharges any of his duties in respect of property, manufacture, trade or business in which he has an interest or in respect of the conduct of any person in relation to the property, manufacture, trade or business, commits an offence and is liable on conviction to a term of imprisonment of not less than two years or a fine of not less than one hundred and fifty thousand naira (₦150,000.00) or both.

26. A person who:

False assumption of authority

- (a) not being a judicial officer, assumes to act as a judicial officer;
- (b) without authority assumes to act as a person having authority by law to administer an oath or take a solemn declaration or affirmation or affidavit or to do any other act of a public nature which can only be done by persons authorized by law to do so; or
- (c) presents himself to be a person authorized by law to sign a document testifying to the contents of any register or record kept by lawful authority, or testifying to any fact or event, and signs such document as being authorized, when he is not, authorized, commits an offence and is liable on conviction to a term of imprisonment of not less than two years or a fine of not

less than one hundred and fifty thousand naira only (₦150,000.00) or both.

27. A person who:

Personating a public officer

- (a) personates a public officer on an occasion when the latter is required to do any act or attend in any place by virtue of his or her employment; or
- (b) falsely presents himself to be a public officer and assumes to do any act or to attend in any place for the purpose of doing any act by virtue of being a public officer; commits an offence and is liable on conviction to a term of imprisonment of not less than two years or a fine not less than one hundred and fifty thousand naira only (₦150,000.00) or both.

28. A person who holds out a threat of injury to any person employed in the public service for the purpose of inducing that person to do any act or to forbear or delay to do any act connected with the exercise of the public functions of that person, commits an offence and is liable on conviction to a term of imprisonment of not less than two years or a fine of not less than one hundred and fifty thousand naira only (₦150,000.00) or both.

Threat of injury to persons in public service

29. A person who:

Embezzlement

- (a) being an employee, a servant or an officer of the Government or a public body;
- (b) steals a chattel, valuable security or money of his employer, reaches or takes possession by himself for or on account of his employer to which he has access by virtue of his office commits an offence and is liable on conviction to a term of imprisonment of not less than five years and a fine of not less than Seven Hundred and fifty Thousand Naira only (₦750,000.00) or both.

30. Any person employed by the Government, a bank, a credit institution, an insurance company or a public body, who in the performance of his duties, does any act knowing or having reason to believe that the act or omission will cause financial loss to the Government, bank, credit institution, commits an offence and is liable on conviction to a term of imprisonment of

Causing financial loss

not less than ten years or a fine of not less than five Hundred and Fifty Thousand Naira only (N550,000.00) or both.

31. A person who, being a trustee of any property, destroys the property with intent to defraud, or converts the property to any use not authorized by the trust, commits an offence and is liable on conviction to a term of imprisonment of not less than five years or a fine of not less than three Hundred Thousand Naira only (N300,000.00) or both. Fraudulent disposal of trust property
32. A person who, being a Public officer charged with the receipt, by custody or management of any part of the public revenue or property knowingly furnishes any false statement or return of money or property received by him or entrusted to his care, or of any balance of money or property in his possession or under his control, commits an offence and is liable on conviction to a term of imprisonment of not less than three years or a fine of not less than two hundred and fifty thousand naira (N250,000.00) or both. Falsification of statement by public officer
33. A public officer employed or acting in official capacity who does any of the following acts with intent to defraud: Fraudulent false accounting by public officer
- (a) destroys, alters, mutilates or falsifies any book, document, valuable security or account which belongs to or is in the possession of his employer, or has been received by him on account of his employer, or entry in that book, document or account, or is privy to any such act;
  - (b) makes, or is privy to making, any false entry in any book, document or account; and
  - (c) omits or is privy to omitting, any material fact from any such book, document or account, commits an offence and is liable on conviction to a term of imprisonment of not less than three years or a fine of not less than two hundred and fifty thousand naira only (N250,000.00) or both.
34. Where the duties of a public officer requires him to furnish returns or statements regarding any sum payable or claimed to be payable to himself or to any other person, or regarding any other matter required to be certified for the purpose of any payment of money or delivery of goods to be made to any person, makes a return or statement regarding any matter False claim by public officer

which is false in any material fact, commits an offence and is liable on conviction to a term of imprisonment of not less than three years or a fine of not less than two hundred and fifty thousand naira only (₦250,000.00) or both.

35. A person authorized or required by law to give a certificate regarding a matter that may affect or prejudice the rights of any person, gives a certificate which is false in any material fact, commits an offence and is liable on conviction to a term of imprisonment of not less than three years or a fine of not less than two hundred and fifty thousand naira only (₦250,000.00) or both. False certificate given by public officer
36. Where a person is convicted of gratification in contravention of any provision of this Law, if that gratification is a sum of money or if the value of that gratification can be assessed, the court shall, in addition to imposing on that person any other punishment, order him to pay as a penalty, within such time as may be specified in the order, a sum five times the value of the amount of the gratification or is, in the opinion of the court, the value of that gratification, and any such penalty shall be recoverable as a fine. Additional Penalty
37. (1) Where a gratification has been given by any person to an agent, the principal may recover the amount or the monetary value of the gratification as a civil debt either from the agent or from the person who gave the gratification, and no conviction or acquittal of the accused person in respect of an offence under this Law shall operate as a bar to proceedings for the said recovery. Principal may recover amount of gratification given
- (2) Nothing in this section shall prejudice or affect any right which a principal has under any written law or rule of law to recover from his agent any money or property.
38. (1) Where, in any proceedings against an agent for any offence under section 15(a) of this Law, it is proved that the agent corruptly accepted, obtained or agreed to accept or attempted to obtain any gratification having reason to believe or suspect that the gratification was offered as an inducement or reward for his doing or forbearing to do any act or for showing or forbearing to show any favour or disfavour to any person in relation to his principal's affairs or business, the agent commits an offence notwithstanding that he did not have the power, Receiver of gratification culpable notwithstanding that the purpose was not carried out

right or opportunity to do so, show or forbear or that he accepted the gratification without intending to do so, or forbear or that he did not in fact do so, or forbear or that the act, favour or disfavour was not in relation to his principal's affairs or business.

- (2) Where, in any proceedings against a person for an offence under section 15(b) of this Law, it is proved that the person corruptly gave, agreed to give or offered any gratification to an agent as an inducement or reward for doing or forbearing to do an act or for showing or forbearing to show any favour or disfavour to a person having reason to believe or suspect that the agent had the power, right or opportunity to do so, show or forbear and that the act, favour or disfavour was in relation to his principal's affairs or business, that person commits an offence under that section notwithstanding that the agent had no power, right or opportunity or that the act, favour or disfavour was not in relation to his principal's affairs or business,
- (3) Where, in any proceedings against an agent for an offence under section 15(d) of this Law, it is proved that the agent corruptly gave or agreed to give or offer any gratification to an agent as an inducement or reward for doing or omitting to do or having done or omitted to do in relation to the business or affairs of his employer or for showing or omitting to show favour or disfavour to any person in relation to the business or affairs of his employer, the agent commits an offence under that section notwithstanding that the agent had no power, right or opportunity or that the act, favour or disfavour was not in relation to the business or affairs of his employer.

39. In a trial by a court for an offence under this Law, the fact that an accused person is in possession, for which he cannot satisfactorily account, of pecuniary resources or property disproportionate to the accused person's known sources of income, or that the accused person had, at or about the time of the alleged offence, obtained gratification or his pecuniary resources or property for which he cannot satisfactorily account, that fact may be proved and may be taken into consideration by the court as corroborating the testimony of

Evidence of pecuniary sources  
of property

any witness in the trial or inquiry that the accused person accepted or obtained or agreed to accept or attempted to obtain any gratification and as showing that the gratification was accepted or obtained or agreed to be accepted or attempted to be obtained corruptly as an inducement or reward.

40. (1) Any public officer who:

Other penalties

- (a) has engaged in corrupt practices or has corruptly enriched himself or any other person;
  - (b) has by virtue of abuse of his office contributed to the economic adversity of the state;
  - (c) has in any other way been in breach of the Code of Conduct; or
  - (d) has attempted, aided, counseled, procured or conspired with any person to commit any of the offences set out in this section commits an offence and upon conviction shall be liable as if he committed the offences for which he attempted, aided, counseled, procured and conspired.
- (2) A person found in possession of illicitly acquired pecuniary resources or property commits an offence and is liable on conviction for a term of not less than five years imprisonment or fine of not less than five hundred thousand naira only (₦500,000.00) or both.
- (3) In any prosecution for corruption or proceedings under this Law, a statement of a certified valuer or a registered valuation expert appointed by the Attorney-General as to the value of the asset or benefit or source of income or benefit is admissible and is proof of the value, unless the contrary is proved
- (4) A person who fails to disclose the information required to be disclosed by him to a person authorized by section 9(1) of this law commits an offence and is liable on conviction to imprisonment for a term of not less than two years or to a fine of not less than one hundred and fifty thousand naira only (₦150,000.00) or both.

- (5) Where a court in any proceedings is satisfied under subsection 2 of this section that having regards to the closeness to his relationship to the accused and to other relevant circumstances, there is reason to believe that any person was holding pecuniary gain or property in trust for or otherwise on behalf of the accused or acquired such gain or property as gift or loan without adequate consideration from the accused, that gain shall until the contrary is proved, be deemed to be under the control or in possession of the accused.

41. (1) A court may, upon application by the Attorney-General issue an order placing restrictions as they appear to the court to be reasonable, on the operation of any bank account of the accused person or a person suspected of having committed an offence or any person associated with such an offence or on the disposal of any property of the accused person for the purpose of ensuring the payment of compensation to any victim of the offence or otherwise for the purpose of preventing the dissipation of any monies or other property derived from or related to an offence under this Law.

Court to restrict the disposal of assets or bank accounts of accused person

- (2) A restriction imposed under subsection (1) of this section on the operation of the bank account of a person shall be limited to the amount which is necessary to compensate the victim of the offence or an amount not exceeding the amount involved in the commission of the offence whichever is higher; and any money in the account in excess of that amount shall continue to be at the disposal of the person to whom the order under subsection (1) of this section relates.
- (3) The order imposing a restriction shall be reviewed by the court every six months or as it may deem fit.
- (4) The order shall, unless earlier revoked, elapse six months after the death of the person against whom it was made.
- (5) The Attorney-General shall ensure that an order issued by a court under subsection (1) is served on the banker or an accused person or a suspected person and any other person to whom the order relates.

(6) A person who knowingly fails to comply with an order issued under this section commits an offence and is liable on conviction to a term of imprisonment of not less than two years or a fine of not less than two hundred and fifty thousand naira or both.

42. (1) Where it is proved to the satisfaction of the court that a principal whose agent has been convicted of an offence under this Law has suffered loss as a result of the commission of the offence, the court may order any sum standing to the credit of the convicted person or any property which the court is satisfied was acquired directly from any gratification obtained by the agent to be applied in making good the loss; and in the case of property which is not money, the court may order the sale of the property and the proceeds of sale paid to the principal.

Payment of compensation out of resources of the convicted person

(2) Any monies remaining from the proceeds of sale of property after payment to the principal under subsection (1) of this section shall be refunded to the convicted person.

(3) Any transfer of any property contrary to any restriction imposed under section 41 of this Law shall be void and, in particular, the court may by order set aside any transaction aimed at defeating the purposes of subsection (1) of this section.

(4) Any person who obstructs the implementation of the order of a court under subsection (1) or (3) of this section commits an offence and is liable on conviction to a term of imprisonment of not less than three years or a fine of not less than two hundred and fifty thousand naira or both.

43. A person who:

Obstruction of search

(a) refuses a police officer or an authorized officer, entry to search, or access to a place;

(b) assaults, obstructs, hinders or delays a police officer or special investigator in effecting any entrance which he or she is entitled to effect under this Law, or in the execution of any duty imposed or power conferred by this Law;



- (c) fails to comply with a lawful demand of a police officer or special investigator in the execution of his or her duty under this Law; and
- (d) refuses or neglects to give a police officer or special investigator any information which may reasonably be required of him and which he has in his power to give, commits an offence and is liable on conviction to a term of imprisonment of not less than three years or a fine of not less than one hundred and fifty thousand naira only (₦150,000.00) or both.

44. A person who, with the intent to conceal an offence or frustrate the investigation of a suspected offence of corruption under this Law: Obstruction of Investigation

- (a) destroys, alters, mutilates or falsifies any book, document, valuable security, account, computer system, diskette, computer print-out or other electronic device which belongs to or is in the possession of his principal or was received by him on account of his employment or any entry in any such book, document, account or electronic device;
- (b) makes or is privy to making any false entry in a book, document, account or electronic record referred to in sub-section (a) of this section; and
- (c) omits or is privy to omitting any material fact from any book, document, account or electronic record referred to in paragraph (a), commits an offence and is liable on conviction to a term of imprisonment of not less than five years or a fine of not less than three hundred and fifty thousand naira only (₦350,000.00) or both.


45. Notwithstanding any other penalty or provision of this law, the court may order the forfeiture of assets whether moveable or immoveable property connected with the commission of any of the offences under this law. For Forfeiture assets or property

46. (1) In proceedings under this Law, evidence shall not be admissible to show that the gratification mentioned in this Law is customary in any profession, trade, social occasion, vocation or calling or in the course of any particular business transaction. Evidence and defence of custom

(2) It shall not be a defence to an offence under this Law to establish that any gratification mentioned in this Law is customary in any profession, trade, social occasion, vocation or calling, or in the course of any particular business transaction or social occasion.

47. A person who is employed by a public or a private body to whom any gratification is corruptly given or offered shall arrest or cause the arrest of, or report the person who gives or offers the gratification to a police officer or an authorized officer, commits an offence and is liable on conviction to a term of imprisonment of not less than two years or a fine of not less than one hundred thousand naira only (₦100,000.00) or both. Duty to arrest

**DATED AT KADUNA** this .....<sup>15<sup>th</sup></sup>..... day of .....*December*..... 2018.

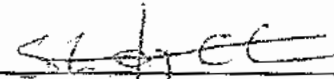
  
**Malam Nasir Ahmad el-Rufa'i,**  
Governor, Kaduna State.

#### **EXPLANATORY NOTE**

(This note does not form part of this Law and has no legal effect)

The purpose of this Law is to provide for the effectual prevention of corruption and abuse of office to increase accountability and transparency in the public sector of Kaduna State.

This printed impression has been carefully compared with the Bill which has passed the Kaduna State House of Assembly and found to be true and correctly printed copy of the said Bill.

  
**HON. AMINU ABDULLAHI SHAGALI**  
(Speaker)

  
**BELLO ZUBAIRU IDRIS Esq.**  
(Clerk to the Legislature)