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# Explanatory Manual on: The Code of Conduct for Public Officers (CCPO)

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# **Explanatory Manual on: The Code of Conduct for Public Officers (CCPO)**

Technical Unit on Governance and  
Anti-Corruption Reforms (TUGAR)  
September 2021



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Code of Conduct Bureau (CCB) and support of the Centre for Democracy and  
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The Code of Conduct for Public Officers (CCPO) was first introduced by the Constitution of the Federal Republic of Nigeria, 1979.

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The same provisions were included in the 1999 Constitution. Thus, the CCPO has been in operation for over four decades. This, coupled with the inelegant drafting of the provisions, probably explains why the contents of the Code are complex, often contradictory, and difficult to understand.

Several observers have expressed concern that the complex nature and obsolete wording of the Code does not enhance compliance therewith.

The purpose of this Manual is to simplify the contents of the Code of Conduct and enable the Code of Conduct Bureau (CCB) to issue guidelines and directives to public officers on specific aspects of the Code.

It clarifies complex provisions of the Code and provides illustrations where necessary with a view to making it easier to understand and comply with the Codes. The members of the public will also gain a better understanding of their role in assisting the Code of Conduct Bureau with information about violations of the Code by public officers.

The drafting of this Manual was made possible through the efforts of the Technical Unit on Governance and Anti-Corruption Reforms (TUGAR) and the co-operation of the Board and Management of the Code of Conduct Bureau (CCB).

It is our hope that the Manual will help the understanding of the Code and hence, improve implementation. We recommend this Manual to every Nigerian, and particularly to public officers.



The purpose of this Manual is to simplify the contents of the Code of Conduct and enable the CCB to issue guidelines and directives to public officers on specific aspects of the Code.

## ACRONYMS AND MEANINGS

CCB	Code of Conduct Bureau
CCPO	Code of Conduct for Public Officers
CPS	Contributory Pension Scheme
EFCC	Economic and Financial Crimes Commission
MDA	Ministries, Departments and Agencies
NIA	National Intelligence Agency
TUGAR	Technical Unit on Governance and Anti-Corruption Reforms
CCTA	Code of Conduct Bureau and Tribunal Act

## BACKGROUND AND INTRODUCTION

This Manual aims at unpacking the Code of Conduct for Public Officers (CCPO) and presenting it in a simplified manner which best explains the Codes. It provides guidelines for public officers in order to improve their knowledge of each of the Codes and thereby enhance compliance. This Manual is an instrument for preventing corruption in public office. It is not intended to serve as a legal instrument for criminal prosecution, rather, it is an explanatory document aimed at assisting public officers and members of the public to understand the Code of Conduct for Public Officers as declared in the 1999 Constitution [CAP. C23, LFN 2004] and the Code of Conduct Bureau and Tribunal Act.[CAP. C15, LFN 2004]

The Manual will serve a dual purpose as follows:



**1**

**Simplify the Code**  
Unpack and simplify the Code of Conduct for Public Officers and thereby enhance understanding and compliance.

This graphic features a dark green background. On the left is a large white outline of the number '1'. To its right is a white icon of a person with a speech bubble above them, surrounded by three smaller white circles. Below the icon and number is the text 'Simplify the Code' in a bold white font, followed by the subtitle 'Unpack and simplify the Code of Conduct for Public Officers and thereby enhance understanding and compliance.' in a smaller white font.



**2**

**Provide a Guide**  
Guide the Code of Conduct Bureau to issue guidelines and directives based on the CCPO, as appropriate.

This graphic features a teal background. On the left is a large white outline of the number '2'. To its right is a white icon of an open book with a magnifying glass over it. Below the icon and number is the text 'Provide a Guide' in a bold white font, followed by the subtitle 'Guide the Code of Conduct Bureau to issue guidelines and directives based on the CCPO, as appropriate.' in a smaller white font.



THERE ARE INSTANCES WHERE THE PROVISIONS OF CCTA VARIES FROM THE CONSTITUTION. IN SUCH INSTANCES THE CONSTITUTION TAKES PRECEDENCE

#### CODE 1

CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).

##### *Conflict of interest with duty (Paragraph 1)*

A public officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities.

CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004

##### *Conflict of interest with duty (SECTION 5)*

A public officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities.

#### EXPLANATORY NOTES ON CODE 1

1. A public officer shall use the best efforts to avoid being in a situation where the officer's personal interests conflict with or appear to conflict with his or her official duties.
2. Examples of personal interest which may be in violation of this Code include but are not limited to the following:

*An officer demanding or receiving bribe/gratification to perform any official duty.*



*An officer using his position to influence the award or awarding a contract to himself, proxy, spouse, children, relatives, friends, persons from the officer's locality or tribe without regard to merit, federal character, due process or other stipulated conditions.*





- An officer engaging in the running or management of a private business apart from farming.
- An officer engaging in another full time employment while in the public service.
- An officer bending the rules or abusing laid down procedures to favour his personal interest. For instance, when he/she does not follow due process in recruitments, promotions, contract awards and execution of government projects and policies.
- An officer is influenced by bias, favouritism, partisanship, discrimination, injustice, preferential treatment.
- An officer bidding for a government contract.
- An officer with divided loyalty: by engaging in private business during official working hours. These include selling goods in the office or in the case of a medical doctor in the employment of a public hospital, running or consulting in a private clinic and devoting much of the working hours to the private practice.
- Making personal, financial, or material gain from official responsibilities, or converting government property to personal use.

**3. A public officer shall not hold shares or have any other interest in a company, partnership or other body directly or through another person, if the holding of those shares or having that interest will result in a conflict with the officer's official duties.**

However, in a situation where the shareholdings or interest in the company was in existence before the officer's employment, election or appointment to a public office, the officer shall declare such shareholding/interest and recuse himself from participating in any decision-making process involving that company, partnership or other body where he holds shares or has an interest.

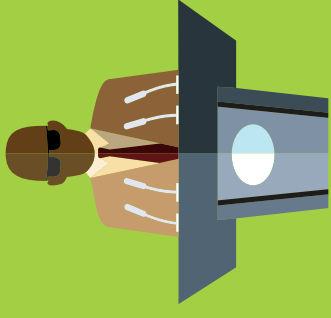


For example: An officer who holds shares in publicly quoted companies and is appointed a Director of a government MDA which regulates the affairs of such companies should declare his shareholding to the employer and recuse himself from any committee assigned to take important decisions which may affect the interest of the companies.

4. A public officer whose personal interest is or may conflict with his official duties shall declare the personal interest to the department or agency where he works. For example, where a person is bidding for a contract in a department where his brother is an official capable of influencing contracts, the department or agency may give direction on the appropriate action to be taken by the officer to avoid conflict of interests and the officer shall-

(a). Comply with the directions; and

(b). Refrain from participating in any deliberation with respect to the matter.



5. Whatever direction may be given under paragraph 3, a public officer shall not award or influence the award of a contract to -
- Himself
  - His spouse or child; or
  - The officer's business associate, or agent; or
  - Any company in which the public officer has an interest.

6. A public officer shall disclose in writing to the department or agency where he works, all pending offers of future employment or benefits that may place him in a situation of conflict of interest.



7. A public officer who has served in a position and has gained key internal knowledge of the public office should be restricted from using that knowledge to advise a private entity seeking to take advantage of such knowledge.

8. Where a public officer is present at a meeting where an issue that is likely to result in a conflict of interest is to be discussed, he shall declare the interest at the beginning of the meeting or before the issue is deliberated upon.
9. A declaration of a conflict of interest under paragraph 8 shall be recorded in the minutes of that meeting.
10. The department or agency shall maintain a register of conflict of interest, in which an affected officer shall register the particulars of registrable interests stating the nature and extent of the conflict.
11. For the purposes of paragraph 10, the registrable interests shall include but not be restricted to the following:
- Recruitment, Appointments,
  - Award of contract.
  - Any act which may be in violation of the Code of Conduct.



12. Before engaging in any of the activities which may result in conflict of interest listed in Paragraph 11 above, an officer shall immediately register such interest or the possibility of same.

13. A public officer shall amend the record of his registrable interest in the register maintained under paragraph 10 whenever there is a change in those registrable interests and such an amendment shall be within 30 days of the change in the circumstances.

## CODE 2

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1** to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).  
**Restrictions on Specified Officers (Rule 2)**

Without prejudice to the generality of the foregoing paragraph, a public officer shall not—

(a) *Receive or be paid the emoluments of any public office at the same time as he receives or is paid the emoluments of any other public office; or*

(b) *Except where he is not employed on full-time basis, engage or participate in the management or running of any private business, profession or trade but nothing in this sub-paragraph shall prevent a public officer from engaging in farming.*

**FARMING IS THE ONLY EXEMPTION UNDER CODE 2**



**CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004**

**Restrictions on specified officers (SECTION 6)**

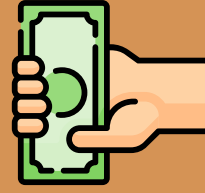
Without prejudice to the generality of section 5 of this Act, a public officer shall not—

(a) *Receive or be paid the emoluments of any public office at the same time as he receives or is paid the emoluments of any other public office; or*

(b) *Except where he is not employed on full-time basis, engage or participate in the management or running of any private business, profession or trade; but nothing in this paragraph shall prevent a public officer from engaging in farming or participating in the management or running of any farm.*

## EXPLANATORY NOTES ON CODE 2

1. A public officer shall only receive emoluments of full-time employment from only one public office at any given time. Put in another way, a public officer is not allowed to take more than one full-time office or employment for which he is paid a salary.



2. "Emolument" means "any salary, wage, over-time or leave pay, commission, fee, bonus, gratuity, benefit, advantage (whether or not that advantage is capable of being turned into money or money's worth), allowance, pension or annuity paid, given or granted in respect of any employment or office".<sup>3</sup>



3. A public officer shall not engage in or participate in the management or running of any private business, profession or trade except farming.

4. Where a public officer engages in farming, the extent of his or her involvement should be declared.

5. The source of funding used by a public officer in farming should be declared for proper investigation and verification.

6. Post-harvest activities in farming are not prohibited by this Code. Examples include where a public officer engages in drying the fishes he harvested from his fish farm as a way of preserving his harvest or where a public officer who rears cattle milks the cattle or a cassava farmer produces fufu or garri from his cassava harvest.



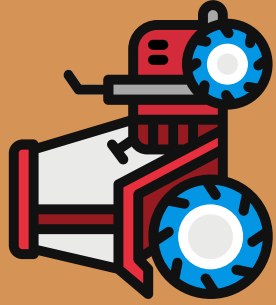
7. However, where a public officer incorporates his farm and engages in commercial scale farming, involving investments of substantial financial and material resources, such activities may cross the boundary between farming and business.



8. Any farming activity engaged in by a public officer during official working hours is a violation of this Code and Code 1 which deals with conflict of interest.

9. Declarations relating to farming are verified by physical inspection of the farm, valuation of the farms, and reviewing the Asset Declaration form during individual or conference verification.

10. A public officer whose involvement in farming has become so extensive as to interfere with his public duties, such that it results or is likely to result in a conflict of interest under Code 1, should take the honourable step of resigning voluntarily from the service or transferring such engagements to others to enable him/her to concentrate on the public duties.



11. It should be noted that the original intention of granting exception to public officers to engage in farming was not for the purpose of commercial farming. However, in view of the current economic challenges facing most civil servants, the Bureau will not discourage farming activities by public officers as long as such farming activities are declared and do not interfere with the duties of the public officers.



## CODE 3

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1** to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).

### Prohibition of foreign accounts (Paragraph 3)

*The President, Vice-President, Governor, Deputy Governor, Ministers of the Government of the Federation and Commissioners of the Governments of the States, members of the National Assembly and of the Houses of Assembly of the States, and such other public officers or persons as the National Assembly may by law prescribe shall not maintain or operate a bank account in any country outside Nigeria.*

### CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004

#### Prohibition of foreign accounts (Section 7)

*Any public officer specified in the Second Schedule to this Act or any other persons as the President may, from time to time, by order prescribe, shall not maintain or operate a bank account in any country outside Nigeria.*

## EXPLANATORY NOTES ON CODE 3

1. A foreign account is an account denominated in a currency other than Nigerian Naira which is maintained by a bank in another country whilst a domiciliary account is opened in a Nigerian bank with currency that is not Nigerian Naira deposited in it.



2. As a general rule, the public officers listed under this code are prohibited from opening, maintaining or operating any bank account in any foreign country.



3. However, where a public officer, prior to appointment or election to an office maintained or operated a bank account in any country outside Nigeria, the officer shall declare such an account to the Code of Conduct Bureau and attach the statement of account as at the time of commencing his/her office.

4. Where such a disclosure is made, the Bureau shall, upon the submission of the Asset Declaration form, direct the officer as to the appropriate action with respect to the account. This may be a directive to close such account and submit evidence of closure to the Bureau or instruction to leave such account dormant until after his/her tenure in public service.
5. A public officer is prohibited from maintaining or operating a foreign account through a proxy or nominee.
6. The measures for enforcing compliance with this Code include:
  - *The Asset Declaration Form,*
  - *Intelligence, verification and monitoring and*
  - *Collaboration with various international bodies such as Interpol, National Intelligence Agency (NIA) and other security agencies.*

## CODE 4

### CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal

#### Republic of Nigeria 1999 (As Amended).

#### Retired Public Officers (Paragraph 4)

1. A public officer shall not, after his retirement from public service and while receiving pension from public funds, accept more than one remuneration position as chairman, director or employee of –

(a) a company owned or controlled by the government; or

(b) any public authority.

2. A retired public servant shall not receive any other remuneration from public funds in addition to his pension and the emolument of such one remunerative position.

### CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004

#### Retired Public Officers (Section 8)

A public officer shall not, after his retirement from public service and while receiving pension from public funds, accept more than one remunerative position as chairman, director or employee of a company owned or controlled by any Government or public authority or receive any other remuneration from public funds in addition to his pension and the emolument of one such remunerative position.

## EXPLANATORY NOTES ON CODE 4

1. This Code applies to a public officer who has retired from office. While receiving pension, the retired public officer is allowed to accept only one public office for which he is remunerated or paid a salary.



2. A retired public officer may take up several positions in addition to his pension, provided only one of such position attracts a salary or remuneration.

3. A retired public officer who in addition to his pension, holds two or more remunerative (salary-paying) positions as (chairman, director or employee of a company owned or controlled by the government - any public authority) is in breach of this code and shall forfeit to the federal government, the income from the second (or more) remunerative position(s).

4. In making appointments, all appointing authorities should pay attention to the above provisions and where in doubt, seek clarification from the Bureau before making such appointments.





## CODE 5

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).**

**Certain retired public officers (Paragraph 5)**

1. *Retired public officers who have held offices to which this paragraph applies are prohibited from service or employment in foreign companies or foreign enterprises.*
2. *This paragraph applies to the offices of President, Vice-President, Chief Justice of Nigeria, Governor and Deputy Governor of a State.*

**CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004**

**Certain retired public officers (SECTION 9)**

1. *Retired public officers who have held offices to which this section applies are prohibited from service or employment in foreign companies or foreign enterprises.*
2. *This section applies to the office of President, Vice-President, Chief Justice of Nigeria, Governor and Deputy Governor of a State.*

## EXPLANATORY NOTES ON CODE 5

1. This Code applies to the former holders of the highest offices in the executive and judicial arms of government. These officers shall not render service to or be employed in foreign companies or foreign enterprises.



2. This code is breached when any of the public officers listed is engaged as a consultant or employed by any foreign firm or companies.

3. Retired public officers in this category should reject any engagement by any foreign firm or company.



4. A foreign company is a company principally owned or controlled by non-Nigerians.

5. Anyone who violates this code will be prosecuted by the Code of Conduct Bureau.

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).**

**Gifts or benefits in kind (Paragraph 6)**

1. *A public officer shall not ask for or accept property or benefits of any kind for himself or any other person on account of anything done or omitted to be done by him in the discharge of his duties.*
2. *For the purposes of sub-paragraph (1) of this paragraph, the receipt by a public officer of any gifts or benefits from commercial firms, business enterprises or persons who have contracts with the government shall be presumed to have been received in contravention of the said sub-paragraph unless the contrary is proved.*
3. *A public officer shall only accept personal gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognised by custom.*
4. *Provided that any gift or donation to a public officer on any public or ceremonial occasion shall be treated as a gift to the appropriate institution represented by the public officer, and accordingly, the mere acceptance or receipt of any such gift shall not be treated as a contravention of this provision.*

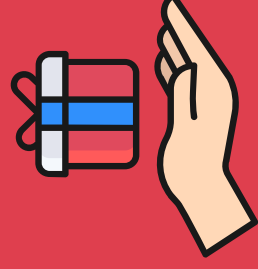
**CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004**

**Gifts or Benefits in Kind (Section 10)**

1. *A public officer shall not ask for or accept any property or benefits of any kind for himself or any other person on account of anything done or omitted to be done by him in the discharge of his duties.*
2. *For the purposes of subsection (1) of this section, the receipt by a public officer of any gifts or benefits from commercial firms, business enterprises or persons who have contracts with the Government, shall be presumed to have been received in contravention of subsection (1) of this section, unless the contrary is proved.*
3. *A public officer shall only accept personal gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognised by custom.*  
*Provided that any gift or benefit to a public officer on any public or ceremonial occasion shall be treated as gifts or benefits to the appropriate institution represented by the public officer, and accordingly, the mere acceptance or receipt of any such gift or benefit shall not be treated as a contravention of this provision.*

## EXPLANATORY NOTES ON CODE 6

1. In order to understand Code 6 it is important to set out the meaning of “gift”. A gift as envisaged by this Code can be defined as any benefit of whatever nature from any person, company, organization, contractor, or nominee in form of property, money, or benefit to induce or bribe a public officer.



2. As a general rule, the demand for or acceptance by a public officer of such a gift for himself or any other person on an account of anything done or omitted to be done by him in the discharge of his duties is prohibited. Thus a public officer shall not receive any gift or benefits from commercial firms, business enterprises or persons who have contracts with the government; the law presumes that any gift or benefit received from such sources is in contravention of this code unless the contrary is proved.
3. A public officer may only accept personal gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognized by custom.

4. There is no uniformity as to what amounts to gifts or benefits on occasions recognized by custom in different parts of the country. This is due to the difference in culture and values.



5. Paragraph 3 of Code 6 makes it clear that a public officer can accept gifts from relatives and personal friends on occasions recognized by custom. Paragraph 4, however excludes the personal acceptance of gifts where the occasion in which the gifting takes place is not one recognized by custom and is merely public and ceremonial. For example, it would be in breach of the code for a public officer to claim personally a gift which was given to him while on an official assignment for his department or office. Such a gift shall be treated as belonging to the office or institution represented by the officer.

*Examples of gifts that are recognized by customs include: Gifts at traditional ceremonies such as chieftaincy conferment, funerals, turbaning, salah gifts/Christmas gifts, wedding, child-naming, graduation and “freedom” ceremonies.*



6. Examples of personal gifts or benefits which may be acceptable under this Code include: Gifts of cash or material of reasonable value, freely and voluntarily given and not in anticipation of or return for any form of favour or assistance; gifts from friends or relatives who have no business with the public officer's office. These may include foodstuff, drinks, plaques, souvenirs, wedding gifts, birthday cards, kola nuts, palm oil, rams, etc.



7. In determining whether a gift is in breach of this Code, the following points should be considered as high-risk factors:

- *The relationship between the giver and beneficiary of the gifts. For example, where a person who is neither a friend nor a relative suddenly appears at a customary event such as a wedding ceremony or funeral organized by a Public Officer, the Officer should not accept any gift from such a 'stranger', This is because the gift may be intended as a bribe.*



- *The past or potential interests of the giver. Where the giver is being considered for a contract or has performed a contract for the public officer's office, the gift on this occasion should be treated as related to that contract and should be rejected.*
- *The circumstances and occasion where and when the gift is given.*
- *The quantum or nature of a gift-where a gift is either of an unreasonably high value, exceptional or exotic in nature, even if given at a customary event, a public officer concerned must be careful in accepting such gift.*

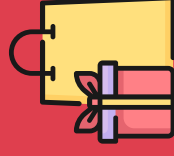
8. Ministries, Departments and Agencies should maintain a register of gifts where gifts given to Public Officers in the course of their official duties should be declared with sufficient particulars including the name of the giver, the reason for the gift, date of giving the gift, the occasion, and the current market value of the gift.



9. Public officers should be aware that gifts have a corrupting influence which can undermine their independence and integrity. They should therefore, not put themselves in a position where the receiving of a gift will call their independence and integrity into question.

10. Where a Public Officer receives a gift and he is in doubt whether such a gift is recognized by custom, he should declare the gift to his employer and register it in the gift register.

11. Ministries, Departments and Agencies (MDAs) should develop guidelines on gifts which may be accepted by officers in the course of official duties and how to treat the same.



12. Gifts given by the Governor of a state to the Bureau such as the provision of official vehicles to state or zonal offices of the CCB, are official gifts and thus are not a violation of this Code. The acceptance of such gifts by the Bureau should not influence or prevent officers of the Bureau from carrying out their duties even when such duties require investigating the officials of the state government. However, officials of the Bureau and other public officers should avoid situations where they go beyond accepting official gifts from state governments to accepting personal gifts.

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).**

1. Restriction on loans, gifts or benefits to certain Public Officers (Paragraph 7)  
*The President or Vice-President, Governor or Deputy Governor, Minister of the Government of the Federation or Commissioner of the Government of a State, or any other public officer who holds the office of a Permanent Secretary or head of any public corporation, university, or other parastatal organisation shall not accept—*

(a). *A loan, except from government or its agencies, a bank, building society, mortgage institution or other financial institution recognised by law; and*

(b). *Any benefit of whatever nature from any company, contractor, or businessman, or the nominee or agent of such person;*

*Provided that the head of a public corporation or of a university or other parastatal organisation may, subject to the rules and regulations of the body, accept a loan from such body.*

**CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004**

**Restriction on loans, gifts or benefits to certain Public Officers (SECTION 11)**

*The President or Vice-President, Governor or Deputy Governor, Minister of the Government of the Federation or Commissioner of the Government of a State or any other public officer who holds office of a Director-General or head of any public corporation, university, or other parastatal organization shall not accept—*

(a). *A loan, except from government or any of its agencies or a bank, building society or other financial institution recognized by law, or*

(b). *Any benefit of whatever nature from any company, contractor, businessman or the nominee or agent of such person; Provided that the head of a public corporation or of a university or other parastatal organization may, subject to the rules and regulations of any such body, accept a loan from any such body.*

1. The officers listed in this Code are permitted to take loans from the government or any of its agencies, a bank, a building society, mortgage institution or other financial institution recognized by law.
2. The officers listed in this Code are not permitted to take loans from companies, contractors, businessmen, individuals, commercial organizations, international bodies or the nominee or agent of such a body or person.
3. "Benefits" as envisaged by this Code include but are not limited to emoluments, salary, wage, commission, fee, bonus, gratuity, allowance, advantage (whether or not that advantage is capable of being turned into money or money's worth).
4. Heads of Public corporations, Universities or other Parastatals may (subject to the rules and regulations of any such body) accept loans from any Public corporation, University, other Parastatal or organization of their employment.



## CODE 8

### CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal

Republic of Nigeria 1999 (As Amended).

#### Bribery of public officers (Paragraph 8)

*No person shall offer a public officer any property, gift or benefit of any kind as an inducement or bribe for the granting of any favour or the discharge in his favour of the public officer's duties.*

### THE CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004

#### Bribery of public officers (SECTION 12)

*No person shall offer a public officer any property, gift or benefit of any kind as an inducement or bribe for the granting of any favour or the discharge in his favour of the public officer's duties.*

## EXPLANATORY NOTES ON CODE 8

1. A public officer shall not offer any other public officer or accept from any other public officer any property, gift, or benefit of any kind as an inducement or bribe for the granting of any favour to the public officer who offered the inducement or bribe.
2. "Property, gift or benefit of any kind" referred to in this Code is defined purely as gratifications given to a public officer to influence him/her to do or act in a way that contravenes the Code of Conduct for Public Officers.

3. Any person who offers bribe or inducement to a public officer in the discharge of his public duties shall be sanctioned by the Bureau. The Bureau can report such case to the Police or the appropriate anti- corruption agencies which has the mandate to deal with private individuals or entities.

4. Public officers should avoid collecting customary gifts from strangers and unknown persons as such a gift might be intended as an inducement or bribe.



5. Receiving of a gift as defined in this Code is not merely a violation of the Code of Conduct for Public Officers but also a violation of the criminal laws of the Federal Republic of Nigeria.

6. If the public officer is offered an undue advantage, he/she should take the following steps to protect him or herself:

- *Refuse the undue advantage; there is no need to accept it for use as evidence.*
- *Try to identify the person who made the offer.*
- *Avoid lengthy contact; however, knowing the reason for the offer could be useful in evidence.*
- *If the gift cannot be immediately refused or returned to the sender, it should be preserved but handled as little as possible.*
- *Obtain witnesses if possible, such as colleagues working nearby.*
- *Prepare as soon as possible a written record of the attempt.*
- *Report the attempt as soon as possible to his or her supervisor or directly to the appropriate law enforcement authority.*

## CODE 9

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE, PART 1** to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).

**Abuse of powers (Paragraph 9)**

*A public officer shall not do or direct to be done, in abuse of his office, any arbitrary act prejudicial to the rights of any other person knowing that such act is unlawful or contrary to any government policy.*

**EQUIVALENT PROVISION UNDER THE CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004**

**Abuse of powers (SECTION 13)**

*A public officer shall not do or direct to be done, in abuse of his office, any act prejudicial to the rights of any other person, knowing that such act is unlawful or contrary to any government policy.*

## EXPLANATORY NOTES ON CODE 9



1. A public officer shall not use public property, funds, or services for activities for which they were not intended to be used.

2. A public officer shall not be involved in giving preferential treatment to anyone or in suppressing or hiding files on which action is required or deliberately delaying action as a means of extorting payment from any member of the public.



3. A public officer shall not sexually harass a member of the public or another public officer.

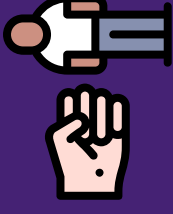
For the purposes of paragraph 3, "Sexual harassment" shall include--

- Making a request or exerting pressure for sexual activity or favours;
- Making intentional or careless physical contact that is sexual in nature; or
- Making gestures, noises, jokes or comments including innuendos regarding another person's sexuality;
- Sending of sexually suggestive texts, pictures or videos



4. A public officer shall not bully any person.

For the purposes of paragraph 4, "bullying" shall include offensive behaviour which is verbally abusive, vindictive, cruel, malicious, or humiliating and which is intended to undermine another person.



**Practical examples of specific actions which amount to abuse of office include:**

- An officer in his/her duty post requesting for gratification from service seekers.
- An officer failing to carry out his/her duties as at when due.
- An officer using his/her position or power for personal gain like using official vehicle for personal engagements.
- Manipulating/harassing or oppressing subordinates for any gain, be it financial or otherwise.
- Abuse of the Federal Character Policy in employment.
- Doing or directing the doing of an act that undermines the right of another.
- Inefficiency in service delivery, poor working attitude, staff maltreatment.
- Rigging of Election.
- Misuse of official information.
- Bias, disregard for rules and due process.
- Using siren, police or any para-military or military escort, uniform, or rifle to intimidate other citizens.
- Using one's position to victimize subordinates on account of religion or tribe.



**RIGGING  
ELECTION**

5. The measures put in place by the Bureau to investigate and check abuse of office by public officers and in turn make the public officers accountable for their actions include:

- The Bureau encourages the public to file petitions against public officers who are in breach of the Code.
- The Bureau receives complaints and petitions from the general public on abuse of office.
- Subsequent prosecution at the Code of Conduct Tribunal of such public officers who acted in breach of this Code.

6. A public officer shall return to the issuing authority any public property in his or her custody, possession or control at the end of his or her appointment or employment.



## CODE 10

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).**

**Membership of Societies (Paragraph 10)**

*A public officer shall not be a member of, belong to, or take part in any society the membership of which is incompatible with the functions or dignity of his office.*

**CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004**

**Membership of Societies (Section 14)**

*A public officer shall not be a member of or belong to or take part in any society the membership of which is incompatible with the functions or dignity of his office.*

## EXPLANATORY NOTES ON CODE 10

1. A public officer is not permitted to join, belong to or participate in any society, group, club, or association the membership of which is incompatible with the functions or dignity of his office.



2. Examples of societies which are incompatible with the functions or dignity of a public officer as stated in this Code include secret societies such as witchcraft, cult groups, terrorist societies (e.g. Boko Haram) and similar societies that use coded languages, symbols, emblems and paraphernalia.

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1** to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).

**Declaration of Assets (Paragraph 11)**

1. Subject to the provisions of this Constitution, every public officer shall within three months after the coming into force of this Code of Conduct or immediately after taking office and thereafter—
- (a) at the end of every four years; and
  - (b) at the end of his term of office,

Submit to the Code of Conduct Bureau a written declaration of all his properties, assets, and liabilities and those of his unmarried children under the age of eighteen years.

2. Any statement in such declaration that is found to be false by any authority or person authorized in that behalf to verify it shall be deemed to be a breach of this Code.
3. Any property or assets acquired by a public officer after any declaration required under this Constitution and which is not fairly attributable to income, gift, or loan approved by this Code shall be deemed to have been acquired in breach of this Code unless the contrary is proved.

**CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004**

**Declaration of Assets (Section 15)**

1. Every public officer shall, within fifteen months after the coming into force of this Act or immediately after taking office and thereafter—
  - (a) at the end of every four years;
  - (b) at the end of his term of office; and
  - (c) in the case of a serving officer, within thirty days of the receipt of the form from the Bureau or at such other intervals as the Bureau may specify.

Submit to the Bureau a written declaration in the Form prescribed in the First Schedule to this Act or, in such form as the Bureau may, from time to time, specify, of all his properties, assets and liabilities and those of his spouse or unmarried children under the age of twenty-one years.

2. Any statement in any declaration that is found to be false by any authority or person authorized in that behalf to verify it, shall be deemed to be a breach of this Act.
3. Any property or assets acquired by a public officer after any declaration required by subsection (1) of this section and which is not fairly attributable to income, gifts or loan approved by this Act, shall be deemed to have been acquired in breach of this Act unless the contrary is proved.



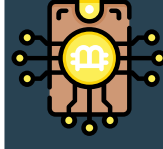
## EXPLANATORY NOTES ON CODE 11

1. The provision of the Constitution on declaration of assets and those of the Code of Conduct Bureau and Tribunal Act are complimentary but where any conflict arises, the Constitution will prevail.
2. This Code applies to all public officers at all levels of government.
3. Public officers who are not political office holders shall declare their assets immediately after taking office, every four years within thirty days of receipt of an Asset Declaration Form from the Code of Conduct Bureau or at such intervals as the Bureau may direct, and at the end of the term of office.
4. Public officers who are political office holders are required to declare their assets before taking office, every four years within thirty days of receipt of an asset declaration form from the Bureau or at such interval as the Bureau may direct and at the end of the office term.

Examples of Assets and Liabilities that must be declared include:

- *Movable and non-movable assets, jewelries, loans, and government securities in and outside Nigeria.*
- *Assets of spouses who are not public officers and property of unmarried children less than 18 years of age.*
- *Buildings, farms, landed properties, livestock, bank Accounts (local and foreign) and BVN number, factories and other business enterprises, motor vehicles, household electronics, furniture, jewelry, government securities, bonds and savings certificates, shares and debentures.*

- *Investments in alternative currencies such as Bitcoins and other Crypto currencies are declarable assets.*



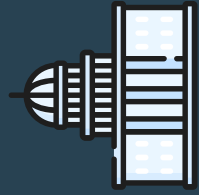
Such a statement of assets and liabilities shall be in respect of the financial year for which the income tax return has already been filed by the public officer.

5. There is a presumption of breach where the contents of a public officer's Asset Declaration Form are deemed to be false or assets acquired by a public officer are not fairly attributable to income, gifts or loans approved by law. The officer shall be in breach of the Code of Conduct until he can prove otherwise.

6. It is the responsibility of governments departments at the Federal and State levels to assist the Code of Conduct Bureau by providing detailed information on all serving and retired public officers in their states.







7. Ministries, Departments and Agencies (MDAs) at the Federal and State levels should encourage compliance with the Code of Conduct by all members of staff. One way of doing this is to make such compliance a necessary condition for staff assessment and promotion. They may also devise other creative ways of promoting compliance with the Code.

8. All Ministries, Departments and Agencies (MDAs) at the Federal and State levels must ensure that all employees and appointees including special assistants and other political appointees are adequately documented and issued proper letters of employment or appointment.

9. The Code of Conduct Bureau shall, in keeping with the provision of Section 15(1) of the Code of Conduct Bureau & Tribunal Act ensure that the Asset Declaration form is user friendly and modified from time to time in order to reflect new realities in the public service.

## CODE 12

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).**

**Allegation of breach of Code (Paragraph 12)**

*Any allegation that a public officer has committed a breach of or has not complied with the provisions of this Code shall be made to the Code of Conduct Bureau.*

**CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004**

**Allegation of breach of provisions of this Act (Section 16)**

*Any complaint that a public officer has committed a breach of or has not complied with the provisions of this Act shall be made to the Bureau.*

## EXPLANATORY NOTES ON CODE 12



### ALLOWS PRIVATE PERSONS TO MAKE COMPLAINTS

1. This Code allows private persons to make complaints regarding the breach of the Code to the Code of Conduct Bureau.



### PETITIONERS' IDENTITY NOT DISCLOSED

2. The identity of the petitioner or reporting person shall not be disclosed. Such complaints shall be handled with strict confidentiality.

## CODE 13

### CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal

Republic of Nigeria 1999 (As Amended).

Agents and nominees (Paragraph 13)

*A public officer who does any act prohibited by this Code through a nominee, trustee, or other agent shall be deemed ipso facto to have committed a breach of this Code.*

### CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004

Agents and Nominees (Section 17)

*A public officer who does any act prohibited by this Act through a nominee, trustee or other agent shall be deemed ipso facto to have committed a breach of this Act.*

## EXPLANATORY NOTES ON CODE 13



1. No person is permitted to serve as a front, agent, nominee, or trustee of a public officer in doing anything prohibited under this Code. This provision applies not only to Nigerians but also to foreigners.

2. Relations and friends of a public officer shall not allow themselves to be used to do any act in contravention of this Code.
3. Persons or organizations seeking contracts should be made to swear that they are not nominees, trustees, or agents of public officers.
4. Where found to have acted in breach, such agents, trustees and nominee shall be reported to law enforcement agents for appropriate sanctions.



## CODE 14

**CONSTITUTIONAL PROVISION: FIFTH SCHEDULE PART 1 to the Constitution of the Federal Republic of Nigeria 1999 (As Amended).**

### Exemptions

In its application to public officers –

*(a) Members of legislative Houses shall be exempt from the provisions of paragraph 4 of this Code; and*

*(b) The National Assembly may by law exempt any cadre of public officers from the provisions of paragraphs 4 and 11 of this Code if it appears to it that their position in the public service is below the rank which it considers appropriate for the application of those provisions.*

**EQUIVALENT PROVISION UNDER THE CODE OF CONDUCT BUREAU AND TRIBUNAL ACT 2004**

### Exemption

- 1. The President may by order exempt any cadre of public officers from the provisions of this Act if it appears to him that their position in the public service is below the rank which it considers appropriate for the application of those provisions.*
- 2. The President may by order confer on the Bureau such additional powers as may appear to it to be necessary to enable it to discharge more effectively the functions conferred upon it under this Act.*

## EXPLANATORY NOTES ON CODE 14

- 1. After retirement from public office, Senators and members of the House of Representatives may accept more than one remunerative position (as chairman, director or employee of a company owned or controlled by the government or any public authority).**
- 2. The President may exempt any class of public officers from the provisions of the Code of Conduct Tribunal Act if it appears that their position in the public service is below the rank which is considered appropriate for the application of those provisions.**
- 3. The President may confer any additional powers on the Bureau to enable it carry out its functions more effectively.**
- 4. The National assembly may exempt any class of public officer from the provisions of paragraph 4 and 11 of the Code of Conduct for public officers if it appears that their position in the public service is below the rank which is considered appropriate for the application of those provisions.**



# TUGAR

TECHNICAL  
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REFORMS

# NOTE

**TUGAR**

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## NOTE

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