

**PUBLIC OFFICERS (INVESTIGATION OF ASSETS)
DECREE 1966**



ARRANGEMENT OF SECTIONS

Section

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SCHEDULE—Notice and Forms.

Decree No. 51

[28th June 1966]

Commence
ment.

THE NATIONAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) Where the Head of the National Military Government (hereinafter referred to as “the appropriate authority”) is of opinion that it is in the public interest so to do, the appropriate authority may—

Powers as to
certain
assets of
public
officers, etc.
and
offences.
Schedule.

(a) direct the issue of a notice to declare assets as in Form 1 in the Schedule of this Decree to be served on any public officer together with a form of declaration of assets as in Form 2 in the Schedule of this Decree, which the said officer so served shall complete and return to the appropriate authority within 30 days after receipt thereof, or such extension of the period as may be approved by the appropriate authority ;

(b) upon receipt of the said declaration of assets, thereafter direct any qualified person, to check the statement contained in the said declaration of assets as in section 2 of this Decree and verify the accuracy of any statement of accounts therein ;

(c) appoint a tribunal of inquiry, where appropriate in the circumstances, and for the purposes specified in section 3 of this Decree.

(2) A notice to be served in accordance with subsection (1) (a) of this section shall be deemed to have been served—

(a) by sending it by registered post to the last known address of the public officer ; or

(b) by pasting such notice at the door of the premises of the last known address of the public officer ; or

(c) by publication of the notice aforesaid in an issue of a local newspaper.

(3) In the application of subsection (1) (a) of this section, if the form of declaration of assets is duly completed and returned by post to the sender, marked “Returned under the Public Officers (Investigation of Assets) Decree 1966” no postage or other fee shall be payable thereon, anything to the contrary in any enactment notwithstanding ; and the postal officer or clerk receiving a postal packet addressed to the appropriate authority shall register and deliver the postal packet free of charge accordingly.

(4) Any public officer, who—

(a) without reasonable excuse, the proof of which shall lie on him, refuses or neglects to declare his assets in the manner prescribed in subsection (1) (a) of this section ; or

(b) makes a declaration of assets as required in that subsection which he knows to be false or which he makes without reasonable belief in its truth, shall be guilty of an offence under this Decree and shall be liable on conviction to imprisonment for a term of not less than 5 years ; and the court convicting shall order the forfeiture of such undeclared assets or the assets falsely declared, which are shown to belong to him, to the State whether or not such assets are in his name.

(5) Any person who acts in the manner described in paragraph (b) of subsection (4) of this section shall be deemed to have done so with the intent stated in the paragraph, unless he shall prove the contrary.

(6) Any postal officer or clerk who fails to accept a postal packet without fee, if it is addressed to the appropriate authority and marked as aforesaid, shall be guilty of an offence punishable on conviction for a term of imprisonment not exceeding 6 months.

Verification
and
ascertain-
ment of
assets,
etc.

2.—(1) So soon thereafter as the declaration of assets is duly returned pursuant to section 1 (1) (a) of this Decree, any qualified person shall, if so directed by the appropriate authority, verify any statement of account contained in the said declaration of assets, and in addition ascertain what transactions or assets, if any, were not disclosed in the said declaration.

(2) Such qualified person shall, subject to subsection (3) of this section, have power to require the relevant person or authority to prepare or cause to be prepared any record of assets, any accounts connected with any particular assets and statements of transactions relating thereto, and to deliver such record, accounts and statements as may be relevant to such qualified person, and the relevant person or authority shall comply with such requirement.

(3) If the qualified person, so directed in accordance with subsection (1) of this section, is a bank examiner within the meaning of the Banking Amendment Decree 1966, the provisions of that Decree shall apply in relation to the verification and ascertainment of the assets of the officer as they apply in relation to an investigation under that Decree.

(4) The qualified person shall, after such investigation, submit a report of his findings and conclusions and his reasons therefor to the appropriate authority.

(5) Any relevant person or authority who—

(a) refuses or fails without lawful excuse (the proof of which shall lie on him) to comply with the requirement of the qualified person ; or

(b) prepares or causes to be prepared any false record of assets, or any account connected with any particular assets and statement of transactions relating thereto, knowing such record, account, or statement to be false, shall be guilty of an offence and liable on conviction, in the case of an individual, to imprisonment for two years without the option of a fine, and in any other case to a fine of not less than five hundred pounds.

(6) Any relevant person or authority who prepares or causes to be prepared any record, account, or statement, knowing it to be false, shall be deemed to have so prepared it or caused it to be prepared with the intent stated in subsection (5) (b) above, unless he proves the contrary.

(7) Where an offence punishable under this section has been committed by a body corporate, any person who at the time of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate or was purporting to act in any such capacity shall be deemed to be guilty of such offence, unless he proves that the contravention was committed without his consent or connivance and that he exercised all due diligence to prevent the commission of the offence having regard to the nature of his functions in that capacity and to all the circumstances.

(8) In this section, "relevant person or authority" means, as the case may require, any person or authority who has in his possession or under his control any books, records, accounts, or statements or information in any other form whatsoever, of transactions relating to the assets of the public officer, but does not include a bank examiner within the meaning of the Banking Amendment Decree 1966, a bank within the meaning of the Banking Act, or the National Board of Inland Revenue or any other tax authority within the meaning of the Income Tax Management Act 1961 (save to the extent that a communication is authorised pursuant to an order of the Head of the National Military Government made under the provisions of the Income Tax (Authorised Communication) Decree 1966).

1966 No. 5.

Cap. 19.

1961 No. 21.

1966 No. 30.

Investigation
of assets by
tribunal of
inquiry.

3.—(1) The appropriate authority may by an instrument, after considering the report and if he is of the opinion that it is appropriate for him to do so, appoint a tribunal of inquiry consisting of such number of persons, not being less than 3 (of whom the chairman shall be a judge or former judge of a High Court or a person qualified to practice as a legal practitioner for not less than ten years) as he deems fit, for the purpose of inquiry—

(a) whether or not the public officer has corruptly or improperly enriched himself or any person by virtue of his office or by any means in abuse of his office or otherwise howsoever whilst a public officer; and

(b) as to the extent of such enrichment,

and the provisions of the Tribunal of Inquiry Decree 1966, or so much of it as the appropriate authority may by the instrument appointing the tribunal specify, shall apply in relation to such tribunal as they apply to a tribunal of inquiry appointed under the said Decree.

1966 No. 41.

(2) In any such inquiry under this section, the onus of proof that there was no enrichment contrary to the provisions of subsection (1) above, shall lie upon the public officer.

4.—(1) Without prejudice to the provisions of section 1 of this Decree, the appropriate authority may—

Forfeiture.

(a) where an inquiry under this Decree (or any other enactment or under any proceedings whatsoever) discloses that a public officer has acquired assets for himself or in the name of any other person in the manner aforesaid; and

(b) if he is of the opinion that reparation ought to be made, make an order forfeiting to the State all the assets or any part thereof acquired in the manner described in section 3 of this Decree, whether or not such assets are in his name.

(2) Any order made under this section may include provision vesting the assets or any part thereof or the property in such assets or part thereof in an officer in the public service or in a department of government or as the case may require, and, in particular, the order may direct that—

(a) in the case of assets in cash lodged in a bank, the manager or a person in charge of the bank in which the assets are lodged shall pay the assets into the appropriate consolidated revenue fund ;

(b) in the case of assets in the form of stocks, shares, debentures, bonds or choses in action, the responsible officer concerned, or as the case may be, shall register them as required or necessary, in the name of the State ;

(c) in the case of assets in the nature of immovable property, the person in charge of registration of land, instruments or deeds, by whatever title known in a group of provinces or in the capital territory, as the case may be, shall remove the name of the officer or that of any person in whose name the property is registered from the register and the property shall vest in the State as from the date of such order without any further assurance.

(3) Any order made under this Decree for the forfeiture of any assets shall have effect notwithstanding anything to the contrary in any enactment or law.

Delegation
of powers,
1966 No. 1.

5.—(1) Subject to section 9 (5) of the Constitution (Suspension and Modification) Decree 1966, the powers conferred on the Head of the National Military Government under this Decree shall be deemed to be delegated to each of the Military Governors in relation to their respective group of provinces, in accordance with section 9 (1) of the said Decree, and the term "appropriate authority" in this Decree shall be construed accordingly.

1966 No. 41.

(2) For the purposes of section 1 (1) (c) of this Decree and subject to section 9 (5) of the Constitution (Suspension and Modification) Decree 1966, the powers conferred on the Head of the National Military Government under the Tribunals of Inquiry Decree 1966 by virtue of section 3 of this Decree shall be deemed to be delegated to each of the Military Governors in relation to their respective group of provinces in accordance with section 9 (1) of the Constitution (Suspension and Modification) Decree 1966, and the term "proper authority" in the Tribunals of Inquiry Decree 1966 shall be construed accordingly.

(3) The provisions of this Decree shall, with such modifications as may be necessary, apply in relation to the powers of a Military Governor of a group of provinces as they apply in relation to the powers of the Head of the National Military Government, so however that in the application of section 4 of this Decree, no order shall be made by a Military Governor under that section except with the prior consent of the Head of the National Military Government.

Interpreta-
tion.

6. In this Decree, unless the context otherwise requires,—

"the appropriate authority" means the Head of the National Military Government and, subject to section 5 of this Decree, includes a Military Governor of a group of provinces ;

"public officer" means —

(a) any person who on or after 1st October 1960 holds or has held any office in any of the public services of Nigeria ;

(b) any person who between the date aforesaid and 17th January 1966 held office as president of the Senate, speaker or deputy speaker of the House of Representatives, a senator (in any capacity; ministerial or otherwise), a member of Parliament (in any capacity, ministerial or otherwise), a member of the Nigeria Police Council, or of any commission or advisory council, established by any Constitution for Nigeria.

(c) any person who in the period covered in paragraph (b) held the office of president of the House of Chiefs, speaker or deputy speaker of the House of Assembly, a member of the House of Chiefs or Assembly (in any capacity ministerial or otherwise) a member of any commission or advisory council, established by any Constitution (otherwise than for all Nigeria);

(d) any member or employee or former member or employee of a public corporation, board or any other institution of a public nature directly established under any Constitution or by an enactment or law;

(e) any member or employee of any local government council or native authority in any part of Nigeria;

(f) any person holding any office in the service of the Republic in a civil capacity;

(g) any person who holds or has held office as a member of the board of directors of any company registered under the Companies Act and who has been appointed as such member by reason of the fact that the Government or any public corporation or board established under any Constitution or by any enactment or law holds or has held shares in the company;

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(h) for the purposes of this Decree, any member of the armed forces; and

(i) any person who has been appointed to any other public office, being an office the power of appointing to which is exercisable by any person or persons deemed to be public officers for the purposes of this Decree:

"qualified person" as the case may require includes a bank examiner under the Banking Amendment Decree 1966, a Registrar of land or of deeds or titles, the Administrator-General of the Republic or of a group of provinces, the Registrar of Companies, the Chairman of the National Board of Inland Revenue or his equivalent in a group of provinces, the Secretary to any Stock Exchange, an accountant, and a legal practitioner.

1966 No. 5.

7.—(1) This Decree may be cited as the Public Officers (Investigation of Assets) Decree 1966 and shall come into force on the 28th day of June 1966.

Citation, commencement, etc.

(2) The validity of any direction, notice or order given or made, as the case may be, under this Decree or the circumstances under which such direction, notice or order is given or made shall not be enquired into in any court of law, and accordingly nothing in the provisions of Chapter III of the Constitution of the Republic shall apply in relation to any matter arising out of this Decree.

SCHEDULE

Section 1

FORM 1

NOTICE TO DECLARE ASSETS

To

Address

Under the provisions of section 1 (1) of the Public Officers (Investigation of Assets) Decree 1966 you are hereby required to complete the attached form 2 being a declaration of assets and return it by the attached registered post to me at not later than the day of 1966.

When completing the form you are to distinguish between assets held or owned on your own behalf and those held by you as trustee for any person or body of persons corporate or unincorporate.

When returning the form you are to use the enclosed pre-paid addressed envelope and you will receive from the postal officer or clerk a receipt for a registered letter. In your own interest you should retain the registration receipt when received from the postal officer or clerk.

DATED at this day of , 1966.

For Head of National Military
Government/Military Governor

FORM 2

FORM OF DECLARATION OF ASSETS

(Under the Public Officers (Investigation of Assets) Decree 1966)

Note : Complete each item and if it does not affect you write "nil" or "none" in the space, where necessary an extra sheet is to be used and attached to this form by person affected and completing the form.

To the Appropriate Authority

* National Military Government, Lagos

I, the person affected by notice to declare assets, hereby declare as follows:—

1. Name in full

2. Address :

(i)

(ii) Office

† 3. Name(s) in full of wife/wives/husband

* Delete the words or word not applicable.

† If more than one wife, the information must be disclosed.

4. Name(s) in full of children.....

5. Amount held on own account

£ s d

- (i) Cash in hand.. ..
- (ii) Cash at bank :
- (a) Bank of West Africa
- (b) Barclays Bank
- (c) African Continental Bank
- (d) National Bank
- (e) Co-operative Bank
- (f) Other banks (to be named by person completing form)
- (g) Outside Nigeria (countries/banks to be named).

6. Amount held on behalf of or as trustee for any person other than your wife/husband*

- (a) Bank of West Africa
- (b) Barclays Bank
- (c) African Continental Bank
- (d) National Bank
- (e) Co-operative Bank
- (f) Other banks (to be named by person completing form)
- (g) Outside Nigeria (countries/banks to be named).

7. Loans or advances made

8. Loans or advances received

†9. Amount held on behalf of or as trustee of wife/husband :

- (i) Cash in hand.. ..
- (ii) Cash at bank :
- (a) Bank of West Africa
- (b) Barclays Bank
- (c) African Continental Bank
- (d) National Bank
- (e) Co-operative Bank
- (f) Other Banks (to be named by person completing form)
- (g) Outside Nigeria (countries/banks to be named).

†10. Wife's/husband's/children's account held (beneficial or otherwise)

- (i) Cash in hand
- (ii) Cash at bank :
- (a) Bank of West Africa
- (b) Barclays Bank
- (c) African Continental Bank

* Delete the word or word not applicable.

† If more than one wife the information must be disclosed.

*11. Government securities, including premium bonds and savings certificates shares, debentures, bonds and other interests held in companies firms or partnerships giving names of companies firms and partnerships—

- (a) By person affected by notice
(here state the bonds etc.)
- (b) By wife (wives) husband
(here state the bonds etc.)
- (c) By children
(here state the bonds etc.)

* 12. Property in Nigeria in which person affected by notice is or has been interested in any way since the year 1956 giving date when acquired or disposed of itemised as —

- (i) Land
- (ii) Building
- (iii) Other property (if any).

13. Property outside Nigeria in which person affected by notice is or has been interested in any way since the year 1956 giving date when acquired or disposed of itemised as —

- (i) Land
- (ii) Building
- (iii) Other property (if any)

14. Property in Nigeria in which wife husband is or has been interested in any way since the year 1956 giving date when acquired or disposed of itemised as —

- (i) Land
- (ii) Building
- (iii) Other property (if any)

*15. Property outside Nigeria in which wife husband is or has been interested in any way since the year 1956 giving date when acquired or disposed of itemised as —

- (i) Land
- (ii) Building
- (iii) Other property (if any)

*16. Property in Nigeria in which any child is or has been interested in any way since the year 1956 giving date when acquired or disposed of itemised as —

- (i) Land
- (ii) Building
- (iii) Other property (if any)

* Delete the words or word not applicable.

*17. Property outside Nigeria in which any child is or has been interested in any way since the year 1956 giving date when acquired or disposed of itemised as—

- (i) Land
- (ii) Building
- (iii) Other property (if any)

18. Names of other dependent relatives.

19. Estate in which person is interested as trustee/beneficially interested
(name of deceased or trustee)

20. Property held by other persons—

- (i) Cash in hand
- (ii) Cash at bank
- (iii) Land
- (iv) Building
- (v) Other properties.

STATUTORY DECLARATION
(To be endorsed on Form 2)

I,
do solemnly and sincerely declare that the information set out in the above declaration of assets is true and correct to the best of my knowledge and belief AND I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Oaths Act 1963.

(Signature)

Declared at

in this

day of 1966 before me.

.....
Commissioner of Oaths or
Notary Public

DATED at Lagos this 28th day of June 1966.

MAJOR-GENERAL J. T. U. AGUIYI-IRONSII,
Head of the National Military Government,
Supreme Commander of the Armed Forces,
Republic of Nigeria

* Delete the words or word not applicable.

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purposes)

The main purpose of this Decree is to enable the Head of the National Military Government to require public officers to declare their assets wherever he is of the opinion that such requirement is in the public interest:

The Decree provides for the verification and ascertainment of the assets so declared, and after considering such report as may be submitted, the Head of the National Military Government may in appropriate cases appoint a tribunal to inquire into and report on the assets of the public officer.

Where a report of the tribunal discloses that an officer has corruptly or improperly enriched himself or some other person, the Head of the National Military Government may order the forfeiture of the assets to the State.

The powers of the Head of the National Military Government are, subject to certain conditions, also under the Decree exercisable by a Military Governor of a group of provinces.