COMBATING CORRUPTION AND ABUSE OF PUBLIC OFFICE THROUGH COMPLIANCE WITH THE CODE OF CONDUCT FOR PUBLIC OFFICERS IN NIGERIA: - ROLE OF THE CODE OF CONDUCT BUREAU AND TRIBUNAL

BY

PROF. MUHAMMED TAWFIQ LADAN (Ph.D)

DEPARTMENT OF PUBLIC LAW, FACULTY OF LAW,

AHMADU BELLO UNIVERSITY, ZARIA

BEING A PRESENTATION MADE:

AT THE NIGERIAN BAR ASSOCIATION (NBA), KADUNA, WEEK.

HELD ON 17TH MAY, 2016, AT KADUNA

**COMBATING CORRUPTION AND ABUSE OF PUBLIC OFFICE THROUGH COMPLIANCE WITH THE CODE OF CONDUCT FOR PUBLIC OFFICERS IN NIGERIA: - ROLE OF THE CODE OF CONDUCT BUREAU AND TRIBUNAL**

**BY**

**Prof. Muhammed Tawfiq Ladan (Ph.D)**

**INTRODUCTION**

 Combating corruption and abuse of public office/trust has been on-going for decades, but has intensified with the return to democracy in 1999. The establishment of the Independent Corrupt Practices Commission (ICPC)[[1]](#footnote-1) and the Economic and Financial Crimes Commission (EFCC)[[2]](#footnote-2) to advance the work of the constitutionally established Code of Conduct Bureau (CCB) and Tribunal (CCT)[[3]](#footnote-3) has heightened attention to anti-corruption strategies and mechanisms.

 Recent findings[[4]](#footnote-4) have shown that as at 2012, Nigeria is estimated to have lost over $400 (four hundred) billion dollars to corruption since independence.[[5]](#footnote-5) Between 2013 and 2015 Nigeria lost about $50 (fifty) billion dollars (N15 trillion naira) to corruption and abuse of public office. This ranges from the $15 (fifteen) billion dollars (about N4.5 trillion naira) lost to massive fraudulent and corrupt practices in arms and defence equipments procurements,[[6]](#footnote-6) (including misuse of 3 trillion naira defence budget since 2011 under the guise of fighting Boko Haram or counter-insurgency operations in the North-East region of Nigeria);[[7]](#footnote-7) to $2.2 billion dollars (N660 billion naira) illegally withdrawn from Excess Crude Account to partly finance Jonathan’s Presidential re-election campaign, and about $20 (twenty) billion dollars of oil revenue which NNPC failed to remit to the federation account because the amount was indeed misappropriated or spent without appropriation (or legal authorization).[[8]](#footnote-8) More recently, is the Diezanigate scandal of $115 million dollars (about N23.3 billion naira) slush funds to Fidelity Bank Plc to bribe INEC officials and election observers among others.[[9]](#footnote-9)

 The resultant consequence of the above lost to corruption and abuse of public office is the fact that the reportedly generated about $700 (seven hundred) billion dollars (about N210 trillion naira) from crude oil between 1999 and 2015,[[10]](#footnote-10) have made little impact on infrastructural development and on the quality of life and standard of living of Nigerians. The above development has already rendered negligible the recently reported seizure of well over N1 trillion (one trillion) naira (about $3.34 billion dollars).[[11]](#footnote-11)

 Many writers and analysts have posited about the different potential causes of entrenched, systemic and widespread corruption and abuse of public office in Nigeria. Among the identified causes are greed; get-rich quick syndrome; ostentatious lifestyles; undue pressures by political party associates, friends and kinsmen seeking favour from public officers for their personal survival or gain; lack of decorum and moral consciousness, absence of transparency and accountability in governance or public administration.[[12]](#footnote-12)

 It is against this background that this paper seeks to achieve the following objectives: -

1. To underscore the importance and rationale behind the constitutional basis and scope of application of the Code of Conduct for public officers;
2. Examine the role of the Code of Conduct Bureau (CCB) and Tribunal (CCT) in combating corruption and abuse of public office; and
3. To conclude with viable options for Nigeria.

**1.** **THE IMPORTANCE AND RATIONALE BEHIND THE CONSTITUTIONAL BASIS OF THE CODE OF CONDUCT FOR PUBLIC OFFICERS**

There had been in existence the Code of Conduct for Public Officers before the coming into operation of the 1999 Nigerian Constitution.[[13]](#footnote-13) The incorporation of the Code of Conduct into the 1979 Constitution was an offshoot of the report of the Constitution Drafting Committee[[14]](#footnote-14) which felt that **it was imperative to effectively curb the growing trend and volume of corruption and abuse of public office that has eaten deeply into the fabric of public service.** Subsequently, the political dispensation that emerged in 1999 also retained the Code of Conduct.[[15]](#footnote-15)

This underscores the importance of combating corruption and abuse of office through compliance with the Code of Conduct for public officers in Nigeria.[[16]](#footnote-16) This is necessary because, **corruption is the act of illegal enrichment by means of abuse of public office or misuse of governmental power by public office holders,[[17]](#footnote-17)** with the devastating effect on the quality of life and standard of living of citizens as well as on the health of the national economy.[[18]](#footnote-18) This is so because, corrupt practice or enrichment is morally reprehensible, socially condemnable, culturally abominable and legally punishable as a crime in Nigeria.[[19]](#footnote-19) Hence, the constitutional justification in section 15(5) of chapter two is obliging government to abolish corrupt practices and abuse of power.

**1.1 SCOPE AND LIMITS OF APPLICATION OF THE CODE**

Apart from the combined effect of section 153[[20]](#footnote-20) and Third Schedule Part 1(A) paragraphs 1 to 4,[[21]](#footnote-21) Fifth Schedule Parts 1 and 2[[22]](#footnote-22) to the 1999 Constitution[[23]](#footnote-23) (as amended), on the constitutional basis of the Code of Conduct for Public Officers, the following constitutional provisions provide for the **scope and limits of application** of the Code of Conduct in Nigeria.

Sections 172 and 209 of the same constitution provide that a person in the public service of the Federation or State shall observe and conform to the Code of Conduct incorporated in the Fifth Schedule (Part 1, paras 1-14) to the Constitution.

The term “Public Service”[[24]](#footnote-24) means the service of the Federation or State in any capacity in respect of the Government of the Federation or State and includes service as: -

1. Clerk or other staff of the National Assembly or of each House of the National Assembly;
2. Member of staff of the Supreme Court, the Court of Appeal, the Federal High Court, the High Court of the Federal Capital Territory, Abuja, the Sharia court of Appeal of the Federal Capital Territory, Abuja, the Customary Court of Appeal of the Federal Capital Territory, Abuja or other courts established for the Federation by this Constitution and by an Act of the National Assembly;
3. Member or staff of any commission or authority established for the Federation by this Constitution or by an Act for the National Assembly;
4. Staff of any area council;
5. Staff of any statutory corporation established by an Act of the National Assembly;
6. Staff of any educational institution established or financed principally by the government of the Federation;
7. Staff of any company or enterprise in which the Government of the Federation or its agency owns controlling shares or interest; and
8. Members or officers of the armed forces of the Federation or the Nigeria Police Force or other government security agencies established by law;

For the purposes of the **application** of the Code of Conduct therefore, a “public officer”[[25]](#footnote-25) is any person in the public service, holding any of the following offices specified in Part II of the Fifth Schedule to the Constitution: -

1. The President of the Federation.
2. The Vice-President of the Federation
3. The President and Deputy President of the Senate Speaker and Deputy Speaker of the House of Representatives and Speakers and Deputy Speakers of Houses of Assembly of States, and all members and staff of legislative houses.
4. Governors and Deputy Governors of States.
5. Chief Justice of Nigeria, Justices of the Supreme Court, President and Justices of the Court of Appeal, all other judicial officers and all staff of courts of law.
6. Attorney-General of the Federation and Attorney-General of each State.
7. Ministers of the Government of the Federation and Commissioners of the Governments of the States.
8. Chief of Defence Staff, Chief of Army Staff, Chief of Naval Staff, Chief of Air Staff and all members of the armed forces of the Federation.
9. Inspector-General of Police, Deputy Inspector-General of Police and all members of the Nigeria Police Force and other government security agencies established by law.
10. Secretary to the Government of the Federation, Head of the Civil Service, Permanent Secretaries, Directors-General ad all other persons in the civil service of the Federation or of the State.
11. Ambassadors, High Commissioners and other officers of Nigerian Missions abroad.
12. Chairman, members and staff of the Code of Conduct Bureau and Code of Conduct Tribunal.
13. Chairman, members and staff of local government councils.
14. Chairman and members of the Boards or other governing bodies and staff of statutory corporations and of companies in which the Federal or State Government has controlling interest.
15. All staff of universities, colleges and institutions owned and financed by the Federal or State Governments or local government councils.
16. Chairman, members and staff of permanent commissions or councils appointed on full time basis.

The combined effect of sections 66 and 107 of the Constitution is that **disqualification of a person**, for membership of (the Senate or House of Representative) the National Assembly or of a State House of Assembly, **is valid, having been** found guilty of contravening the Code of Conduct for Public Officers.

Similarly, section 292 of the constitution provides for the **removal of** **judicial officers** from office on the grounds of mental/physical inability to discharge their functions or misconduct or in violation of the Code of Conduct for public officers.

The cumulative effect of sections 173 and 210 of the Constitution is the **protection accorded to public servants of the rights to receive pension or gratuity** regulated by law **and ensuring that such pension is neither withheld nor altered to his disadvantage or taxed except as is permissible by any law, including the Code of Conduct**.

**In terms of the scope of application of the Code of Conduct, generally, public officers are required to avoid conflict of personal interests with their duties and responsibilities;[[26]](#footnote-26)** are prohibited **from receiving** salaries or **emoluments from two or more sources of public funds;[[27]](#footnote-27)** further, a public officer on a full-time employment must not engage or participate in the running of any private business, profession or trade except farming. Category of public officers (such as the President and his Vice, the Governor and his Deputy, Ministers and Commissioners, Federal and State Legislators and any other person as the National Assembly may by law prescribe) are **prohibited from maintaining or operating foreign bank accounts;[[28]](#footnote-28)** retired public officers, while receiving pension from public funds, are prohibited from accepting more than one remunerative position, and any additional remuneration from public funds to his pension and the emolument of such one remunerative position, as chairman, director or employee of : - (a) a company owned or controlled by the government; or (b) any public authority;[[29]](#footnote-29) retired public officers like the President and Vice, State Governor and his Deputy and the Chief Justice of Nigeria are prohibited from service or employment in foreign companies or enterprises;[[30]](#footnote-30) public officers are prohibited from **asking for or accepting gifts, donations or benefits of any kind for themselves from commercial firms, business enterprises or persons who have contracts with the government**;[[31]](#footnote-31) public officers, such as the President and his Vice, State Governors and their Deputies, Ministers, Commissioners, Permanent Secretaries and Heads of Public Corporations, universities or other government organizations, are prohibited from accepting loans, gifts or benefits from any company, contractor or businessman or the nominee or agent of such person/entity, except from government agencies, banking or other financial institutions recognized by law;[[32]](#footnote-32) bribery of public officers in order to grant any favour in the discharge of their public duties are prohibited;[[33]](#footnote-33) public officers are prohibited from doing any arbitrary act, in abuse of their offices/powers, knowing it to be prejudicial to the rights of another person or is unlawful or contrary to any government policy;[[34]](#footnote-34) public officers are prohibited from being members or belonging to or taking part in the activities of any society whose membership is incompatible with the functions or dignity of his office.[[35]](#footnote-35)

Further, every public officer is enjoined within 3 months after coming into force of this Code of Conduct or immediately after taking office and thereafter at the end of every four years and at the end of his term in office, to 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 18 years.[[36]](#footnote-36) 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 of Conduct shall be deemed to have been acquired in breach of this Code unless the contrary is proved.[[37]](#footnote-37) Any 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.[[38]](#footnote-38) Any allegation of the breach of this Code or non-compliance with it, shall be made to the Code of Conduct Bureau.[[39]](#footnote-39)

In its application to public officers, the following exemptions are accorded to members of legislative houses with respect to para 4 of this Code; any cadre of public officers may by law, be exempted by the National Assembly 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 appropriate for the application of those provisions of the Code.[[40]](#footnote-40)

**2.** **ROLE OF THE CODE OF CONDUCT BUREAU (CCB) AND TRIBUNAL (CCT) IN COMBATING CORRUPTION AND ABUSE OF PUBLIC OFFICE/TRUST/POWER**

The combined effect of section 153(1)(a) and part 1, Third Schedule to the Constitution, is the establishment of the Code of Conduct Bureau (CCB) as a federal executive body to implement the provisions of the Code of Conduct by ensuring effective compliance with the Code, with a view to ensuring that those who are entrusted with public authority and trust do not abuse their office and trust for corrupt enrichment of themselves or illegally enrich any person or group or body to the detriment of the nation and her citizens. The duty of the Bureau is essentially to have public officers declare their assets and ensure transparency in governance and accountability in public administration. Thus, the CCB is empowered to request public office holders at the federal and state levels to declare their assets at the beginning of their tenures, examine and keep custody of their declarations, receive and investigate complaints about non-compliance with the Code of Conduct or any law in relation thereto, and refer such matters to the Code of Conduct Tribunal, where appropriate.[[41]](#footnote-41)

On the other hand, the CCT established under Part I of the Fifth Schedule to the Constitution; is empowered to try and punish public officers who violate the provisions of the Code of Conduct.[[42]](#footnote-42)

The punishment which the Tribunal may impose included any of the following[[43]](#footnote-43): -

1. Vacation of office or seat in any legislative house;
2. Disqualification from holding any public office (elective or appointive for a period not exceeding ten years; and,
3. Seizure and forfeiture to the state any property acquired in abuse of office or corrupt enrichment.

The above sanctions shall be without prejudice to the penalties that may be imposed by any law where the conduct is also a criminal offence.[[44]](#footnote-44)

Appeal shall lie as of right to the Court of Appeal from such decision of the Tribunal or from any punishment imposed on such person.[[45]](#footnote-45)

Nothing shall prejudice the prosecution of a public officer punished under this Code or preclude such officer from being prosecuted or punished for an offence in a court of law.[[46]](#footnote-46)

The provisions of this Constitution relating to prerogative of mercy shall not apply to any punishment imposed in accordance with the provisions of this Code.[[47]](#footnote-47)

It is noteworthy that the Constitutional provisions on the Code of Conduct and its Bureau and Tribunal are essentially reflected in the CCB and T Act,[[48]](#footnote-48) which establishes both the Bureau and the Tribunal, aims at establishing and maintaining a high standard of morality in the conduct of government business and to ensure that the actions and behaviours of public officers conform to the highest standards of public morality and accountability.[[49]](#footnote-49)

**3 . Review of case law: In the case of Saraki v. FRN(2016) LPELR- SC.852/2015(Judgment delivered on Friday,5th Feb 2016),** The Supreme Court held on :-

1. On the functions of the code of conduct Bureau and Tribunal(CCB/T), the Supreme court held, per Nweze , JSC , that Para 15(1) of the Fifth Schedule of the constitution provides for the establishment of one of such adjudicatory bodes. Undoubtedly, the constitutional provisions(enshrined in the 5th Schedule), dealing with the code of conduct for public officers, were primarily designed to enthrone probity in the public lives of public officers(that is, officers listed in Part II of the Fifth Schedule) and , a fortiori, to promote transparency and accountability in governance. The Code of conduct Bureau(CCB) and the Tribunal(CCT) are bodies responsible for effectuating the said code of conduct provisions. In Particular, the latter(CCT) is the adjudicative arm in the entire architecture of the accountability provisions of the Third and Fifth Schedules of the constitution . its powers are outlined in paragraph 18 of the Fifth Schedule.
2. On the position of the law as regards the composition and quorum of the code of conduct tribunal, the supreme court held, that from the provision of section 28 of the Interpretation Act, it is clear that any sitting of the CCT presided by the chairman and one member , as was the case herein , is valid (and consistent with the provisions of Paragraph 15(1) of the Fifth schedule to the constitution, and section 201(1) and (2) of the CCB/T Act Cap. C15 of LFN 2004, which established the CCT as consisting of the chairman and two other members).(Per Onnoghen , JSC).
3. On the criminal jurisdiction of the CCT, the Supreme court held, that the CCT has a quasi-criminal jurisdiction designed by the 1999 constitution , with authority to be guided by the criminal procedure Act or code and now by the Administration of Criminal Justice ACT , 2015,(Whose section 493 repealed the CPA and the CPC mentioned above) and has the necessary powers to legally issue a bench warrant for the purpose of putting into effect its mandate of ensuring accountability , probity and transparency , in governance and of public officers in public office. The provisions of Paragraph 18(1) empowers the tribunal to make findings of guilt and to also impose punishment which buttresses the fact that it has criminal jurisdiction.

 Facts of the case:- The appellant was a two-time governor of kwara state, between may 2003 and may 2011(currently senate president). While in the said office appellant filled and submitted four asset declaration forms duly investigated by the Code of Conduct Bureau and other relevant agencies of government as a result of which, it was allegedly found that the appellant corruptly acquired many properties while in office as Governor but failed to declare some of them in the said forms earlier filled and submitted to the bureau . Also made an anticipatory declaration of assets upon his assumption of office as Governor which he acquired later. Further alleged that appellant sent money abroad for the purchase of properties in London and that he maintained a foreign bank account outside Nigeria as governor. it was the discovery of these alleged violations of the code of conduct for public officers that the Bureau initiated a criminal proceeding against appellant before the code of conduct tribunal, Holden at Abuja.

 The appellant appealed to the Supreme Court against the judgment of the Court of Appeal, Abuja, delivered on 30th October , 2015 , in which the court dismissed the appeal of appellant against the ruling of the code of conduct tribunal delivered on 18th September, 2015, in which the tribunal held that the criminal charge preferred against appellant was competent despite the absence of a sitting Attorney-General of the Federation and issued a bench warrant against appellant for his failure to appear before the Tribunal and answer/plead to the charges preferred against him.

**CONCLUSION**

 It is evident from the above that the prescribed sanctions listed in both the Schedule to the Constitution and the CCB and T Act are grossly inadequate to curb the various breaches of the Code and the Act. It is submitted a term of imprisonment should be added to the existing sanctions, no matter how punitive or little. Because it deters the commission of offence more effectively than forfeiture, fines and other non-custodial sentences. It attracts also stigma and public shame on such a convicted person.

 Further, the reliance of the Code of Conduct Scheme on assets declaration has largely been ineffective as a result of the non-publication of such declarations for public scrutiny. Apart from the fact that the assets declarations are capable of being abused by public officers who skillfully inflate their assets in anticipation of future corrupt enrichment/acquisitions, the non-publication of declaration has made it practically impossible or very difficult for complaints to be lodged against under, or false, declaration of assets by public officers. After all, members of the public cannot be expected to complain about the unknown.

 It is therefore suggested that, apart from the additional jail term penalty to the existing sanctions, the Constitutional Schedule and the Code of Conduct Bureau and Tribunal Act be amended to provide that Asset Declaration Forms in the custody of the Bureau should be made public through widely circulated newspapers, official gazettes and official websites of the Bureau. There is also the need for their prompt and effective verification of the assets in order to establish their existence and government valuers should be involved in the assessment for a credible and realistic valuation.

 Above all, the moral tone of the society needs to be raised through the active participation of religious bodies and faith-based organisations as well as traditional institutions at all levels of governance.

1. ICPC Act Cap. C. 31, LFN 2004 [↑](#footnote-ref-1)
2. EFCC Act, 2002, Repealed by the EFCC (Establishment) Act, 2004 [↑](#footnote-ref-2)
3. Section 153(1)(a) of the 1999 Constitution read together with 3rd Schedule tot eh Constitution, Part 1A, Provisions (1-4) and Fifth Schedule, Part 1 paras 1-14. [↑](#footnote-ref-3)
4. See http://dailypost.ng/2012/08/31/nigerifa-lost-400bn-oil-revenue-corruption-since-independence-ezekwesili/ [↑](#footnote-ref-4)
5. See Legal Perspectives to Corruption, Money Laundering and Assets Recovery in Nigeria (2015) (ed. Ayoade, A.A. and Igbinedion S.A) University of Lagos, Department of Jurisprudence and International Law. [↑](#footnote-ref-5)
6. See Daily Trust Newspaper, Abuja (2016) Tuesday, May 3rd 2016, Vol. 39, No. 87, at p.5. [↑](#footnote-ref-6)
7. Ibid. [↑](#footnote-ref-7)
8. See http://www.punchng.com/news/Okonjo-iweala-spent-2.1bn-without-approval-says-fg/ [↑](#footnote-ref-8)
9. See Daily Trust Newspaper, Abuja (2016) Friday, May 6, 2016, Vol. 39, No. 90, at P.15. [↑](#footnote-ref-9)
10. Ibid, Thursday, May 5, 2016, at P.8. [↑](#footnote-ref-10)
11. Ibid. [↑](#footnote-ref-11)
12. See Ayoade, M.A. et.al (eds.), Legal Perspectives op cit. [↑](#footnote-ref-12)
13. See section 189 and Fifth Schedule, Parts 1 and 2 of the 1979 Constitution of Nigeria. [↑](#footnote-ref-13)
14. See also the Report of the Constitution Drafting Committee (CDC) Vols. 1 and 2. [↑](#footnote-ref-14)
15. See section 153 and Fifth Schedule (Parts 1 and 2) to the 1999 Constitution of Nigeria. [↑](#footnote-ref-15)
16. Ibid. [↑](#footnote-ref-16)
17. See section 15(5) of chapter 2, 1999 Constitution. [↑](#footnote-ref-17)
18. Ladan M.T. (1998): Crime Prevention and Control and Human Rights in Nigeria. ECONET Publishers, Zaria/Abuja, at pp.125-144. [↑](#footnote-ref-18)
19. Ibid. [↑](#footnote-ref-19)
20. Section 153(1) of the Constitution provides for the establishment of the Code of Conduct Bureau as a federal executive body. [↑](#footnote-ref-20)
21. Provides for the composition, functions and powers of the Code of Conduct Bureau. [↑](#footnote-ref-21)
22. Part 1 provides for the nature and scope of the Code of Conduct and the establishment, composition and powers of the Code of Conduct Tribunal. While Part II provides for the list of public officers for the purpose of application of the Code in Nigeria. [↑](#footnote-ref-22)
23. Constitution of the Federal Republic of Nigeria No. 24 which came into force on 29th May 1999 by virtue of sections 319 and 320. [↑](#footnote-ref-23)
24. Ibid, section 318. [↑](#footnote-ref-24)
25. Ibid, para 19 of Part of the Fifth Schedule. However, a “public office” shall not include the chairmembership of ad hoc tribunals, commissions or committees. [↑](#footnote-ref-25)
26. Ibid, para 1. [↑](#footnote-ref-26)
27. Ibid, para 2. However, certain professions like law and medicine have statutorily permitted their members to engage in private practice, subject to certain conditions. See *Ogbuagu v. Ogbuagu* (1982)1 ANLR 22; and *Isagba v. Alegba* (1981)2 NCLR 474. [↑](#footnote-ref-27)
28. Ibid, para 3. [↑](#footnote-ref-28)
29. Ibid, para 4. [↑](#footnote-ref-29)
30. Ibid, para 5. [↑](#footnote-ref-30)
31. Ibid, para 6. [↑](#footnote-ref-31)
32. Ibid, para 7. [↑](#footnote-ref-32)
33. Ibid, para 8. [↑](#footnote-ref-33)
34. Ibid, para 9. [↑](#footnote-ref-34)
35. Ibid, para 10. [↑](#footnote-ref-35)
36. Ibid, para 11. [↑](#footnote-ref-36)
37. Ibid. [↑](#footnote-ref-37)
38. Ibid, para 13. [↑](#footnote-ref-38)
39. Ibid, para 12. [↑](#footnote-ref-39)
40. Ibid, para 14. [↑](#footnote-ref-40)
41. Ibid, para 14. [↑](#footnote-ref-41)
42. Ibid, para 15. [↑](#footnote-ref-42)
43. Ibid, para 18. [↑](#footnote-ref-43)
44. Ibid, para 18. [↑](#footnote-ref-44)
45. Ibid. [↑](#footnote-ref-45)
46. Ibid. [↑](#footnote-ref-46)
47. Ibid. [↑](#footnote-ref-47)
48. The Code of Conduct Bureau and Tribunal Act Cap. C.15 LFN 2004, Section 20. [↑](#footnote-ref-48)
49. Ibid, Sections 2 and 20. [↑](#footnote-ref-49)