

A BILL

FOR

AN ACT TO AMEND THE FISCAL RESPONSIBILITY ACT, 2007 TO ENHANCE THE POWERS OF THE COMMISSION IN THE PERFORMANCE OF ITS FUNCTIONS UNDER THE ACT IN THE ENFORCEMENT OF REMITTANCE OF REVENUES INTO THE CONSOLIDATED REVENUE FUND OF THE FEDERATION AND TO PROVIDE PENALTIES FOR VIOLATION OF THE PROVISIONS OF THE ACT; AND FOR RELATED MATTERS

Sponsored by Hon. Ismaila Muazu Hassan

[] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria:

1 1. The Fiscal Responsibility Act, 2007 (in this Bill referred to as
2 "the Principal Act" or "the Act") is amended as set out in this Bill.

Amendment of
the Fiscal
Responsibility
Act, 2007

3 2. Section 1(2) of the Act is amended by inserting immediately
4 after the existing provision the clause "and shall have the power to acquire
5 and own properties for the performance of its functions under this Act". The
6 subsection now reads as follows:

Amendment of
Section 1

7 1(2) The Commission shall be a body corporate with perpetual
8 succession and a common seal and may sue and be sued in its corporate
9 name and shall have the power to acquire and own properties for the
10 performance of its functions under this Act.

11 3. Section 2 of the Act is amended as follows:

Amendment of
Section 2

12 (i) Section 2(1b) of the Act is amended by substituting the word
13 "cause" with the word "conduct" to read as follows:

14 2(1b) conduct investigations to ascertain whether any person has
15 violated any provisions of this Act;

16 (ii) That section 2 of this Act be further amended by adding the
17 following sub-paragraph to subsection 1 of section 2:

1 (c) request for and obtain information relating to public revenue,
2 expenditure and related matters from any person, department, public
3 institution or body, or arm of the Federal Government;

4 (d) request and be permitted by all government ministries,
5 department, extra-ministerial departments, agencies, public bodies,
6 institutions, corporations and arms of government to inspect all documents,
7 record, minutes, entries, electronic systems machine and objects which the
8 Commission shall deem necessary for the performance of its functions under
9 this Act;

10 (e) interview any person it deems necessary with regard to
11 government revenue and expenditure;

12 (f) monitor and enforce the remittance of revenue by all Corporations
13 and government agencies into the Consolidated Revenue Fund as is herein
14 provided and publish same at the commencement of every fiscal year;

15 (g) collaborate and cooperate with all or any of the following - Nigeria
16 Police, Economic and Financial Crimes Commission, Independent Corrupt
17 Practices and other Related Offences Commission or any other agency, public
18 body, ministry or extra-ministerial department in the performance of any of its
19 functions under this Act;

20 (h) without prejudice to the powers of the Auditor General of the
21 Federation, review or verify the financial records of any government agency,
22 corporation, ministry, department, extra-ministerial department etc;

23 (i) make rules and issue guidelines for implementation of this Act; and

24 (j) do other things which, in its opinion, are necessary for the efficient
25 performance of its functions under this Act.

26 That section 2(2) of this Act be amended by deleting the provision of the
27 subsection and inserting therein as follows:

28 2(2) If the Commission is satisfied that a person has committed any
29 punishable offence under this Act or violated any provisions of this Act, the
30 Commission shall undertake the prosecution of the alleged offender.

1 That section 2 of this Act is further amended by including the subsection
2 immediately after subsection 2 to read as follows:

3 2(3) Every prosecution of an offender under this Act by the
4 Commission or its appointed Legal Practitioner shall be deemed to have
5 been done with the consent of the Attorney General of the Federation.

6 4. Section 3(1b) of the Act is amended by substituting the word
7 "good practice" with new section (31b) by inserting the word "best
8 practices" which now reads as follows:

Amendment of
Section 3

9 disseminate such standard practices including international "best practices"
10 that will result in greater efficiency in the allocation and management of
11 public expenditure, revenue collection, debt control and transparency in
12 fiscal matters;

13 5. Section 3(3) of this Act is amended by inserting the words "and
14 staff" immediately after word "members" to read:

15 3(3) The provisions of Public Officers Protection Act shall apply to
16 the members and staff of the Commission in the discharge of their functions
17 under this Act.

18 6. Section 4 of the Act is amended by adding two new subsections
19 as subsection 4(3) & 4(4) as follows:

Amendment of
Section 4

20 4(3) The annual budget of the Commission shall be a charge on the
21 Consolidated Revenue Fund of the Federation and shall, upon the
22 promulgation of the Appropriation Act, be deposited in the Commission's
23 fund by statutory transfer in line with the financial provision.

24 4(4) The Commission shall also be entitled on quarterly basis to a
25 monitoring fee of 2% of the operating surplus remitted into the Consolidated
26 Revenue Fund by the schedule corporations pursuant to this Act.

27 7. Section 6 of the Act is amended by deleting the word "single
28 term" and inserts the word "four years each of two terms". The new section 6
29 will now read as follows:

Amendment of
Section 6

30 The Chairman and members of the Commission shall hold office for a

1 period of four years in the first instance. They may be reappointed for only one
2 more term of four years.

Amendment of
Section 9

3 8. Section 9 of the Act is amended by inserting "and full-time
4 Members" immediately after the word "Chairman" to read:

5 9 (1) There shall be paid to the Chairman and full-time Members of
6 the Commission such salaries, allowances and benefits as the Revenue
7 Mobilisation Allocation and Fiscal Commission may from time to time
8 approve.

Amendment of
Section 11

9 9. Section 11(1b) of the Act is amended by inserting the word "shall
10 through the Minister of Budget and Planning" immediately the word
11 "thereafter" to include as follows:

12 11. (1) the Federal Government after consultation with the states
13 shall-

14 (b) thereafter through the Minister of Budget and Planning, not later
15 than six months before commencement of the next financial year, cause to be
16 prepared a Medium-Term Expenditure Framework for the next three financial
17 years.

18 That 11(2) of the Act be amended by deleting the word "laid"
19 immediately after the word "so" and insert the word "prepared" and by deleting
20 the word "considered" and inserting the words "submitted to the Federal
21 Executive Council for consideration and Federal Executive Council shall
22 thereafter, through the Minister of Budget and Planning, submit the Mid-term
23 expenditure framework to the National Assembly for consideration and
24 approval" to read as follows:

25 11(2) The medium term expenditure framework so prepared, shall be
26 submitted to the Federal Executive Council for consideration and Federal
27 Executive Council shall thereafter, through the Minister of Budget and
28 Planning, submit the medium term expenditure framework to the National
29 Assembly for consideration and approval.

30 That section 11 of the Act be further amended by addition of

1 subsection 3 to the section as follows:

2 11(3) The medium term expenditure framework so submitted shall
3 be considered for approval with such modifications, if any, as the National
4 Assembly finds appropriate by a concurrent resolution of the National
5 Assembly.

6 That a new subsection 4 be added to section 11 of this Act as follows:

7 11(4) The Minister of Budget and Planning shall submit a copy of
8 the medium term expenditure framework approved by the Federal
9 Executive Council to the Commission not later than 5 working days from the
10 date of its submission to the National Assembly.

11 That 11(3) is renumbered in the Act as subsection 11(5):

12 That section 11(5) (c) (i) of the Act is amended by substituting the word
13 "commodity" with the word "commodities" to read as follows:

14 (c) an expenditure and revenue framework setting out:

15 (i) Estimates of aggregate revenues for the Federation for each
16 financial year, based on the predetermined Commodities Reference Price
17 adopted and tax revenue projection and the expected share of Federal
18 Government Revenue.

19 10. Section 13 of the Act is amended by substituting the provisions
20 with new provisions as follows:

21 13. (1) The Minister of Budget and Planning shall be responsible
22 for the preparation of the Medium Term Expenditure Framework.

23 *Note: Section 56 - Interpretation to be amended by including in the*
24 *definition of the Minister of Finance and Minister of Budget and Planning.*

25 (2) In preparing the draft Medium-Term Expenditure Framework,
26 the Minister of Budget and Planning:

27 (a) shall hold public consultation, on the Macro-economic
28 Framework, the Fiscal Strategy Paper, the Revenue and Expenditure
29 Framework, the Strategic, economic, social and development priorities of
30 government, and such other matters as the Minister deems necessary;

1 Provided that such consultations shall be open to the public, the press and any
2 citizens or authorized representatives of any organization, group of citizens,
3 who may attend and be heard on any subject matter properly in view;

4 (b) shall seek inputs from the following:

5 (i) National Economic Council;

6 (ii) National Planning Commission;

7 (iii) Joint Planning Commission;

8 (iv) National Council on Developmental Planning;

9 (v) National Assembly;

10 (vi) Central Bank of Nigeria;

11 (vii) National Bureau of Statistics;

12 (viii) Revenue Mobilisation Allocation and Fiscal Commission;

13 (ix) Fiscal Responsibility Commission; and

14 (x) Any other relevant statutory body as the Minister may determine;

15 (c) shall consider and reflect as may be deemed appropriate the input
16 of the bodies and persons referred to in paragraphs (a) and (b) of subsection (2)
17 of this section.

Amendment of
Section 14

18 11. Section 14 of the Act is substituted with a new provision as
19 follows:

20 14 (1) The Minister of Budget and Planning shall before the end of the
21 second quarter of each financial year, present the Medium-Term Expenditure
22 Framework to the Federal Executive Council for consideration and approval.

23 (2) The Federal Executive Council shall, not later than the end of July
24 each financial year consider and approve the Medium-Term Expenditure
25 Framework for the next three years.

26 (3) The Medium-Term Expenditure Framework as approved by the
27 Federal Executive Council shall, not later than mid August each financial year,
28 be presented by the Minister of Finance to National Assembly for
29 consideration and adoption.

30 (4) The National Assembly shall, before the last day of September

1 each financial year, consider and approve the Medium-Term Expenditure
2 Framework. Provided that where the National Assembly fails to consider,
3 approve the Medium-Term Expenditure Framework one week after the
4 deadline set by this subsection, its approval shall be deemed to have been
5 granted, and the framework shall take effect as presented to the National
6 Assembly.

7 (5) The Minister of Budget and Planning shall within 5 working
8 days upon receipt of the document submit a copy of the Medium-Term
9 Expenditure Framework approved by the National Assembly to the
10 Commission.

11 12. Section 15 of the Act is amended and substituted with a new
12 provision as follows:

Amendment of
Section 15

13 15. Not later than 30 days of its approval by the National Assembly
14 or otherwise coming into effect, the Medium-Term Expenditure Framework
15 as approved shall be published in the Gazette, Ministry of Budget and
16 Planning website and the mass media by the Minister.

17 13. Section 16 is amended in subsection (2) by inserting the words
18 "the approved" before the word "medium" and capitalizing the letters "t, e
19 and f" respectively in the words "term, expenditure and framework" to read:

Amendment of
Section 16

20 (2) Any adjustment to the approved Medium Term Expenditure
21 Framework shall be limited to:

22 14. The Act is amended by inserting a new section 18 as follows:

Insertion of new
Section 18

23 18 (1) The Minister of Budget and Planning shall, not later than
24 mid October of each financial year, present the budget for the next financial
25 year for the consideration and approval of the Federal Executive Council.

26 (2) The Federal Executive Council shall, not later than the last day
27 of October of each financial year, approve the budget presented to it under
28 subsection (1) of this section.

29 (3) The National Assembly shall give priority attention to the
30 consideration of the budget upon presentation of same to it by the President.

1 15. Section 18 of this Act is renumbered as section 19.

Amendment of
Section 19

2 16. Section 19(c) of the Act is amended by adding "and other revenue
3 sources, including the net current revenue and the respective memorandum
4 items" to the existing provision to read:

5 19 (c) a revenue framework broken down into monthly collection
6 targets prepared on the basis of predetermined Reference Commodities Prices
7 as contained in Medium-Term Expenditure Framework, and other revenue
8 sources, including the net current revenue and the respective memorandum
9 items;

10 17. Section 19(d) of the Act is amended by adding the word
11 "previous" behind the word "budgetary" to read:

12 (b) measures on cost, cost control and evaluation of result of
13 programmes financed with previous budgetary resources;

Amendment of
Section 21

14 18. Section 21 of the Act is amended by substituting the existing
15 section with a new section 21 as follows:

16 (1) All Government corporations, agencies and government owned
17 companies (in this Act referred to as "the Corporations") shall, not later than 6
18 months from the commencement of this Act and not later than the end of the
19 second quarter of every year, cause to be prepared and submitted to the
20 Minister Budget and Planning their estimates of revenue and expenditure for
21 the next three financial years.

22 (2) Each of the bodies referred to in subsection (1) of this section shall
23 submit to the Minister of Budget and Planning not later than the end of August
24 in each financial year:

25 (a) an annual budget derived from the estimates submitted in
26 pursuance of subsection (1) of this section;

27 (b) estimated revenue shall be broken down by the corporations into
28 monthly collection targets, including, where applicable, a separate description
29 of measures to combat corruption, fraud, evasion of taxes or diversion of
30 government revenue.

1 (1) The Minister of Budget and Planning shall cause the estimates
2 submitted in pursuance of subsection (2) of this section to be attached as part
3 of the Appropriation Bill to be submitted to the National Assembly.

4 Provided that, where appropriate, the Minister shall in consultation with the
5 corporation revise such estimates.

6 19. Section 22 (2) of the Act is amended by substituting the word
7 "three" with the word "four" to read as follows:

Amendment of
Section 22

8 (2) Each corporation shall, not later than four months after the end
9 of its financial year, cause to be prepared and published its audited financial
10 reports in accordance with such rules as may be prescribed from time to
11 time.

12 20. Section 23 is now numbered as section 22.

13 21. Section 24 of the Act is renumbered 23 and amended by
14 deleting the number "20" after the word "sections".

Amendment of
Section 24

15 22. Section 25 of the Act is renumbered 24 and amended by
16 substituting it with a new provision as follows:

Amendment of
Section 25

17 24 (1) The Minister of Finance, through the Office of the
18 Accountant General, shall cause to be drawn up, an Annual Cash Plan for
19 each financial year.

20 (2) The Annual Cash Plan shall be prepared in advance of the
21 financial year setting out projected monthly cash flows and shall be revised
22 quarterly to reflect actual cash flows.

23 (1) A copy of the Annual Cash Plan shall be submitted to the
24 Commission by the Office of the Accountant General within 5 working days
25 of its preparation or amendment.

26 23. Section 26 of the Act is renumbered 25 and amended by
27 making the existing provision a subsection and adding two new subsections
28 (2 and 3) as follows:

Amendment of
Section 26

29 25 (1) The Minister of Finance, shall within 30 days of the
30 enactment of the Appropriation Act, prepare and publish a disbursement

1 Schedule derived from the Annual Cash Plan for the purpose of implementing
2 the Appropriation Act.

3 (2) The Minister Finance shall cause the disbursement schedule
4 prepared pursuant to subsection (1) of this section to be published in the official
5 gazette, the Ministry's website and the mass media.

6 (3) The Minister of Finance shall cause a copy of the disbursement
7 schedule to be submitted to the Commission.

Amendment of
Section 27

8 **24.** Section 27 of the Act is renumbered 26 and subsection (2)
9 amended by substituting the word "ministry with "Minister of Finance" in line
10 one.

Amendment of
Section 28

11 **25.** Sections 28 and 29 of the Act are renumbered 27 and 28
12 respectively and section 29(1) amended by substituting the word "expenditure"
13 with "relief" immediately after the word "tax" in line one to read "tax relief"
14 and not "tax expenditure".

Amendment of
Section 30

15 **26.** Section 30 of the Act is renumbered 29 and amended in subsection
16 (1) by substituting the word "Council" with "Commission" in line three and
17 "Fiscal Responsibility Council" therein is now made to read "Fiscal
18 Responsibility Commission".

19 The section is further amended by introducing a new subsection (3) as follows:

20 **29(3)** The Commission shall review the report so submitted and
21 where necessary carryout physical verification of some selected projects and
22 report findings to the joint Finance Committee of the National Assembly.

Amendment of
Section 31

23 **27.** Section 31 and 32 of the Act are renumbered 30 and 31
24 respectively.

Amendment of
Section 33

25 **28.** Section 33 of the Act is renumbered 32 and amended to become a
26 subsection with a new subsection (2) added as follows:

27 **32 (1)** The Minister of Budget and Planning shall, at least 30 days
28 before the deadline for the submission of its budget proposals place at the
29 disposal of the National Assembly, the revenue estimates for the following
30 year, including the net current revenue and the respective memorandum items,

1 (2) The Minister of Budget and Planning shall cause the documents
2 mentioned in subsection (1) of this section to be submitted to the
3 Commission within 5 working days of its submission to the National
4 Assembly.

5 29. Section 34 of the Act is renumbered 33 and amended by
6 substituting "Executive Arm of Government" with the word "Minister of
7 Budget and Planning" in line one.

Amendment of
Section 34

8 30. Section 35 of the Act is renumbered 34 and amended in
9 subsection (5) by substituting "fro" with "for" preceding the word "a period"
10 in line three to read "for a period" and not "fro a period". And also "the" is
11 deleted before the word capital in line three of subsection (7)

Amendment of
Section 35

12 31. Section 36 of the Act is renumbered 35 and amended by
13 substituting the existing subsection (1) with a new one as follows:

Amendment of
Section 36

14 35 (1) A proposal to create, expand or improve government action
15 which will result in an expenditure increase shall be accompanied by:

16 (a) an estimate of the budgetary or financial impact in the year it
17 becomes effective and in the two subsequent years; and

18 (b) a statement by the person requesting for the expenditure, stating
19 how the increase or action is covered or relevant to the Appropriation Act
20 and the Medium-Term Expenditure Framework.

21 32. Section 37 of the Act is renumbered 36 and amended by
22 substituting the word "admission" with "employment" and inserting the
23 word "new" immediately preceding the word "personnel" in line two to
24 read:

Amendment of
Section 37

25 36 The granting of any advantage or increase of remuneration, the
26 creation of posts or allocation of career structures and employment of new
27 personnel on any account by bodies and entities including foundations
28 established and maintained by the Federal Government shall only be
29 effected if, there is a prior budgetary allocation sufficient to cover the
30 estimated expenditure.

- Amendment of
Section 38
- 1 33. Section 38 of the Act is renumbered 37 and amended by deleting
2 the letter "s" from the word "regards" immediately after the word "with" to read
3 "with regard" and not "with regards".
4 A. Paragraph (a) of section 38 of the Act is amended by adding the letter "a" to
5 the word "ward" to read "award".
- Amendment of
Section 39
- 6 34. The Act is amended by deleting section 39 of the Act.
- Amendment of
Sections 40 and 41
- 7 35. Section 40 and 41 of the Act are renumbered 38 and 39
8 respectively and section 41 further amended as follows-
9 A. Subsection (1) (a) is amended by inserting the letter "l" to "al" in line one to
10 read "al"; and inserting the word "capital" immediately after the word
11 "human" in line one to read "human capital".
12 B. Subsection (1) (a) is further amended by deleting "the" after the word
13 "where" in line four of the paragraph.
14 C. Subsection (2) is amended by deleting "this section and subject to the
15 approval of" immediately preceding "the National Assembly" in line two.
- Amendment of
Section 42
- 16 36. Section 42 of the Act is renumbered 40.
- Amendment of
Section 45
- 17 37. Section 45 of the Act is renumbered 43 and subsection (1) of the
18 section amended by inserting "from the Commission" immediately after the
19 word "compliance" to read:
20 (1) All banks and financial institutions shall request and obtain proof
21 of compliance with the provisions of this part of the Act from the Debt
22 Management Office before lending to any Government in the Federation.
- Amendment of
Section 46
- 23 38. Section 46 of the Act is renumbered 44 and paragraphs (a-c) of
24 subsection (1) amended by changing the initial letters from capital to small
25 letters.
- Amendment of
Sections 47 and
48
- 26 39. Sections 47 and 48 of the Act are renumbered 45 and 46
27 respectively and section 46 (2) amended by inserting "and public participation"
28 immediately after the word "transparency" in line one.
- Amendment of
Section 49
- 29 40. Section 49 of the Act is renumbered 47 and amended as follows:
30 A. Subsection (1) is amended by substituting "their" with "its" immediately

1 preceding the word "audited" in line one; and inserting the word "preceding"
2 immediately before "financial year" in line two to read:

3 (1) The Federal Government shall publish its audited accounts not
4 later than six months following the end of the preceding financial year.

5 B. Subsection (2) is amended by inserting "and the Ministry of Finance
6 website" immediately before the word "media" in line three to read:

7 (2) Federal Government shall, not later than two years following
8 the commencement of this Act and thereafter, not later than 7 months
9 following the end of each financial year, consolidate and publish in the mass
10 media and the Ministry of Finance website, its audited accounts for the
11 previous year.

12 41. Section 50 of the Act is renumbered 48.

Amendment of
Section 50

13 42. The Act is amended by inserting a new section 49 on offences
14 and penalties as follows:

Amendment of
Section 49

15 43.-(1) Any person who wilfully, whether directly or indirectly,
16 hinders or obstructs the Commission or its agent from performing the
17 functions or duties imposed by this Act commits an offence and shall upon
18 conviction be liable to a term of imprisonment of not less than three (3)
19 months or a fine not less than N500,000.00 (Five Hundred Thousand Naira)
20 or to both fine and imprisonment.

21 (2) Any person who gives false information to another person,
22 authority or the Commission, in response to a request or in the performance
23 of a function imposed by this Act or falsifies any document commits an
24 offence and shall upon conviction be liable to a term of imprisonment of not
25 less than Six (6) months or fine not less than N1,000,000.00 (One Million
26 Naira) or to both fine and imprisonment.

27 (3) Any person who, with intent to deceive or mislead, makes a
28 partial (instead of full) disclosure of information to the Commission or its
29 agent, Federal Ministry of Finance, Budget and Planning or Debt
30 Management Office in response to a request made in the performance of a

1 function imposed by this Act commits an offence and shall upon conviction be
2 liable to a term of imprisonment of not less than Three (3) months or fine not
3 less than N500,000.00 (Five Hundred Thousand Naira) or to both fine and
4 imprisonment.

5 (4) Any person who refuses or fails, without lawful excuse, to give
6 information to the Commission or Federal Ministry of Finance, Budget and
7 Planning or the Debt Management Office of the Federation upon a request
8 made in the performance of a function imposed by this Act commits an offence
9 and shall upon conviction be liable to a term of imprisonment of not less than
10 One year or a fine of not less than N1,000,000.00 (One Million Naira) or both
11 fine and imprisonment.

12 (5) Any person who, without lawful excuse, fails to perform a duty
13 imposed upon or assigned to him or the office which he occupies by this Act
14 commits an offence and shall upon conviction be liable to a term of
15 imprisonment not less than three (3) months or fine not less than N500,000.00
16 (Five Hundred Thousand Naira) or both fine and imprisonment.

17 (6) Any person(s) who borrows or lends or is responsible for
18 borrowing or lending in contravention of the provisions of Part (X) of this Act
19 commits an offence and shall upon conviction be liable to imprisonment for a
20 term not less than six (6) months or with a fine not less than N1,000,000.00
21 (One Million Naira) or with both fine and imprisonment.

22 (7) Any person who under-declares public revenue generated or
23 collected by any government institution, corporation, agency, or government
24 owned company commits an offence and shall upon conviction be liable to
25 refund the total amount under-declared, imprisonment for a term not less than
26 three years or with a fine not less than 10% of the total amount under-declared,
27 or with both fine and imprisonment.

28 (8) Any person who duplicates a project or item in the budget, or
29 accepts and expends a grant regarding an item for which monies are
30 appropriated, released and spent from the budget, commits an offence and shall

1 upon conviction be liable to imprisonment for a term not less than one year
2 or with a fine not less than N1,000,000.00 (One Million Naira) or with both
3 fine and imprisonment.

4 (9) Subject, only, to the provisions of the Constitution, any person
5 who spends or authorises the spending of any money collected or generated
6 without appropriation by the National Assembly, commits an offence and
7 shall upon conviction be liable to imprisonment for a term not less than three
8 years or with a fine not less than 10% of the total amount spent or with both
9 fine and imprisonment.

10 (10) Any person who transfers or spends any sum allocated for a
11 particular project, or service in an Appropriation Act, on another project or
12 service without approval of the National Assembly, commits an offence and
13 shall upon conviction be liable to imprisonment for a term not less than three
14 (3) months or a fine not less than N500,000.00 or to both imprisonment and
15 fine.

16 (11) Any person who assaults an officer, staff or agent of the
17 Commission while performing a function under this Act commits an offence
18 and shall upon conviction be liable to imprisonment for a term of two years
19 without an option of fine.

20 Provided that, in addition to the punishment provided herein, the court shall
21 have the power to award appropriate compensation to the staff or officer so
22 assaulted.

23 (12) Any person who aids or abates the commission of an offence
24 under this Act commits an offence and shall upon conviction be liable to the
25 same sanction as the principal offender.

26 (13) Any person who fails to remit funds pursuant to section 23 of
27 this Act commits an offence and shall upon conviction be liable to
28 imprisonment for a term not less than one (1) year or a fine not less than
29 N2,000,000.00 (Two Million Naira) or to both imprisonment and fine, and
30 shall in addition, ensure the remittance of the full amount so outstanding.

1 (14) Any person who partially remits funds pursuant to section 23 of
2 this Act commits an offence and shall upon conviction be liable to
3 imprisonment for a term not less than six (6) months or a fine not less than
4 N1,000,000.00 (One Million Naira) or to both imprisonment and fine, and shall
5 in addition, ensure the remittance of the full amount so outstanding.

6 (15) Any person who contravenes any provision of this Act commits
7 an offence and shall where no other punishment has been provided be liable to
8 imprisonment for a term not less than three (3) months or a fine not less than
9 N500,000.00 (Five Hundred Thousand Naira) or to both imprisonment and
10 fine.

Amendment of
Section 51

11 44. Section 51 of the Act is renumbered 50 and amended as follows:

12 A. The existing section is made subsection (1) and "A" in line one
13 amended to "Any" to read "Any person" rather than "A person".

14 B. Subsection (1) is further amended by inserting "prove any injury
15 (personal or otherwise) or to" immediately preceding the word "show"; and
16 inserting "in the case of action" at the end of the subsection to read:

17 (1) Any person shall have legal capacity to enforce the provision of
18 this Act by obtaining prerogative orders or other remedies at the Federal High
19 Court, without having to prove any injury (personal or otherwise) or to show
20 any special or particular interest in the cause of action.

21 A. The section is further amended by inserting two additional
22 subsections as follows:

23 (2) The court shall have the power to, whether under a criminal or civil
24 action brought pursuant to the provisions of this Act, order the recovery of
25 every proceed of corrupt enrichment or wrongful benefit obtained by or
26 conferred on any person from any public revenue, fund or other opportunity
27 that belongs to government.

28 (3) Every public fund recovered under this Act shall be paid into the
29 Consolidated Revenue Fund of the Federation or to the Consolidated Revenue
30 Fund of the relevant sub-National Government.

