

A BILL

FOR

AN ACT TO REPEAL THE PUBLIC ACCOUNTS IMPLEMENTATION TRIBUNAL ACT CAP P 36 LFN, 2004 AND ENACT THE PUBLIC ACCOUNTS IMPLEMENTATION TRIBUNAL BILL 2015 WHICH, AMONG OTHER THINGS, RECOVER FROM PUBLIC OFFICERS, CONTRACTORS OR COMPANIES, GOVERNMENT FUNDS OR PROPERTY FOUND BY THE PUBLIC ACCOUNTS COMMITTEE TO HAVE BEEN MISAPPROPRIATED OR TO BE DUE TO THE GOVERNMENT OF THE FEDERATION.

Sponsored by Hon Oni Olamide Johnson

[] Commencement

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

1 **1. There is hereby established a body to be known as the Public**
2 **Accounts Implementation Tribunal (in this Act referred to as “the**
3 **Tribunal”).**

Establishment of
the Public Accounts
Implementation
Tribunal

4 **2.-(1) The Tribunal shall consist of the following members, that is:**

Membership of
the Tribunal

5 **(a) a retired Judge of a superior court of record who shall be the**
6 **Chairman;**

7 **(b) a representative of the Attorney-General of the Federation and**
8 **Minister of Justice;**

9 **(c) a superior police officer not below the rank of a Commissioner**
10 **to be nominated by the Inspector-General of Police;**

11 **(d) a representative of the Auditor-General for the Federation; and**

12 **(e) a representative of the Accountant-General of the Federation.**

13 **(2) The Chairman and members of the Tribunal shall be appointed**
14 **by the President of the Senate, in consultation with the Speaker of the House**
15 **of Representatives.**

Appointment of
Secretary to the
Tribunal

1 3. There shall be appointed by the President of the Senate on the
2 recommendation of the National Assembly Service Commission a Secretary to
3 the Tribunal who shall be an officer in the National Assembly Service.

Powers of the
Tribunal

4 4. The Tribunal shall have the following functions, that is:

5 (a) to examine the reports and recommendations of the Public
6 Accounts Committee which shall be referred to the Tribunal, from time to time,
7 by the National Assembly;

8 (b) to initiate any appropriate steps which in the opinion of the
9 Tribunal shall ensure that the various Ministries and Extra-Ministerial
10 Departments of the government of the Federation recover from any officer,
11 contractor, corporate body or any person whatsoever any misappropriation of
12 Government funds or property which have been investigated and found due to
13 the government of the Federation by the Public Accounts Committee;

14 (c) to apply any appropriate sanctions against any erring functionaries
15 of Government found negligent on the recommendation of the Public Accounts
16 Committee;

17 (d) at its discretion, to refer to the Federal High Court any case,
18 criminal or civil, involving loss of Government funds or property, for speedy
19 trial and determination;

20 (e) to report back to the National Assembly any decision or action
21 taken on any of the matters contained in the report and recommendations of the
22 Public Accounts Committee.

Power of Tribunal
to confirm or vary
decision of Public
Accounts
Committee

23 5.-(1) After examining the reports of the Public Accounts Committee
24 as stated in section 4 (a) of this Bill, the Tribunal shall have the power to
25 consider the recommendations of the Public Accounts Committee and make
26 any such order which the Tribunal considers appropriate in the circumstances.

27 (2) Where the Tribunal decides to alter the decision of the Public
28 Accounts Committee, and where such variation or alteration may affect the
29 proprietary interest of any company or person who has been found liable by the
30 Public Accounts Committee, then, and in such case, the company or the person

1 concerned, shall be given a fair hearing by the Tribunal.

2 **6.** At a hearing under subsection (2) of section 5 of this Bill, the
3 Tribunal may exercise any of the following powers:

Powers of the
Tribunal at the
hearing

4 (a) require any person to produce before it any books, documents
5 or records as it may deem necessary or desirable;

6 (b) summon before it any person affected by such order and hear
7 him or receive necessary representations from such person or his counsel, as
8 the Tribunal may deem necessary or desirable;

9 (c) in pursuance of paragraph (b) of this section, admit any
10 evidence, whether written or oral, which would assist the Tribunal to come
11 to a just decision in the matter before it;

12 (d) do such other things as are necessary and expedient for the full
13 discharge of its functions under this Bill.

14 **7.**-(1) An appeal shall lie from the decision of the Tribunal to the
15 Court of Appeal.

Appeal from
decision of the
Tribunal, etc.

16 (2) Any such decision of the Tribunal or the Court of Appeal shall,
17 where necessary, be communicated to the appropriate Ministry, Department
18 or Agency for enforcement.

19 **8.** Without prejudice to section 7 (2) of this Bill, any decision of the
20 Tribunal for the recovery of any amount or property shall, where the
21 Tribunal deems appropriate, be referred to a team of enforcement officers
22 who are hereby authorised to enforce any such order of the Tribunal.

Recovery of funds
or property by
enforcement
officers

23 **9.** All summonses, subpoenae and other processes, as may be
24 deemed necessary and expedient for the proper and efficient performance of
25 any of the Tribunal's functions, shall be signed by the Chairman.

Power of Chairman
to issue summonses,
etc.

26 **10.** Any person who, after service on him of a summons from the
27 Tribunal:

Penalty for
failing to give
evidence

28 (a) fails to attend either as a witness or as a party;

29 (b) fails to produce any book, document or any other thing in his
30 custody or possession;

1 (c) fails, refuses or neglects to answer any question put to him by or
2 with the concurrence of the Tribunal, shall be guilty of an offence and liable on
3 summary conviction to a fine of N50,000 or to imprisonment for a term of one
4 month.

Order in relation
to any property
or matter considered
by the Tribunal

5 **11.** The Tribunal may, after due investigation, make any order for the
6 refund of any sum of money against any person who has occasioned a loss or is
7 responsible for any loss of public funds or property or is in any other way
8 concerned with the loss of any public funds or property and the Tribunal may
9 further order that the property or any assets of such person be charged with the
10 payment of such amount due to the Government:

11 Provided that before the Tribunal. makes any order under this section it shall
12 give the person concerned an opportunity of fair hearing including making
13 representations before it.

Appearance of
counsel:

14 **12.** Any person whose conduct or affairs are the subject of the
15 recommendation of the Public Accounts Committee or who is in any way
16 implicated, connected or concerned in the recommendation of the Public
17 Accounts Committee shall be entitled to appear before the Tribunal in person
18 or be represented by counsel and shall be given a fair hearing by the Tribunal.

Indemnity of
members

19 **13.** No members of the Tribunal shall be liable to any action or suit for
20 anything done or said by him as a member of the Tribunal during any
21 proceedings of the Tribunal.

Repeal

22 **14.** The Public Accounts Implementation Tribunal Act Cap. P36
23 Laws of the Federation of Nigeria, 2004 is hereby repealed.

Savings and
Transition

24 **15.** Anything done by the Tribunal established under the repealed
25 Act, or any appointment made pursuant to the repealed Act shall be deemed to
26 be made under this Bill.

Interpretation

27 **16.** In this Bill, unless the context otherwise requires:
28 "accounts of the Federation" has the meaning assigned to it in the Constitution
29 of the Federal Republic of Nigeria 1999;
30 "enforcement officers" includes the Nigeria Police or any other law

1 enforcement agency established by an Act of National Assembly;
2 "member" includes the Chairman of the Tribunal;
3 "Public Accounts Committee" means the committee established under the
4 Standing Order of the Senate or the House of Representatives, with
5 responsibility for public accounts;
6 "superior court of record in Nigeria" has the meaning assigned thereto in the
7 Constitution of the Federal Republic of Nigeria 1999;
8 "Tribunal" means the Public Accounts Implementation Tribunal established
9 by section 1 of this Bill.

10 17. This Act may be cited as the Public Accounts Implementation Short title
11 Tribunal Bill, 2016.

EXPLANATORY MEMORANDUM

This Bill seeks to Repeal the Public Accounts Implementation Tribunal Act Cap P 36 LFN, 2004 and enact the Public Accounts Implementation Tribunal Bill 2016 which, among other things, recover from public officers, contractors or companies, government funds or property found by the Public Accounts Committee to have been misappropriated or to be due to the Government of the Federation.