

A BILL

FOR

AN ACT TO ESTABLISH THE PUBLIC ACCOUNTS TRIBUNAL WHICH SHALL BE RESPONSIBLE FOR RECOVERY OF PUBLIC FUNDS OR PROPERTIES FOUND BY THE PUBLIC ACCOUNTS COMMITTEES OF THE NATIONAL ASSEMBLY TO HAVE BEEN MISAPPROPRIATED OR DUE TO THE GOVERNMENT OF THE FEDERATION AND FOR RELATED MATTERS

Sponsored by Hon. Oluwole Oke

[] 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 Tribunal (in this Bill referred to as "the Tribunal").

Establishment
of the Public
Accounts Tribunal

3 2.-(1) The Tribunal shall consist of the following members, that is:

Composition
of the Tribunal

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

6 (b) a representative of the Federal Ministry of Justice, not below
7 the rank of a Director;

8 (c) a representative of the Federal Ministry of Finance, not below
9 the rank of a Director;

10 (d) a representative of the Accountant - General of the Federation;
11 and

12 (e) two representatives from the Nigerian Bar Association and the
13 Institute of Chartered Accountants of Nigeria who shall serve for a single
14 term of four years;

15 (2) The Chairman and members of the Tribunal shall be appointed
16 by the President for a single term of four years.

17 (3) The Chairman shall preside at every sitting of the Tribunal and
18 in his absence, the members shall appoint one of them to be the Chairman.

Appointment
of Secretary to
the Tribunal and
support Staff
and funding of
the Tribunal

1 (4) The quorum at any sitting of the Tribunal shall be three members.
2 3.-(1) The President shall appoint a Secretary for the Tribunal, who
3 shall be a legal practitioner who has been so qualified to practice for a period of
4 not less than 10 years with cognate experience in accounting and finance.

5 (2) The Secretary shall be responsible for:
6 (a) keeping records of the proceedings of the Tribunal;
7 (b) Head the Secretariat of the Tribunal;
8 (c) manage the day to day administration of the Tribunal;
9 (d) provide, direction and control for the Tribunal.

10 (3) The Secretary to the Tribunal shall appoint staff for the Tribunal
11 for the appropriate functioning of the Tribunal and their remuneration shall be
12 determined by the National Salaries and Wages Commission.

13 (4) The Tribunal shall be funded based on appropriations by the
14 National Assembly in an Appropriation Act passed into law in pursuance of the
15 Constitution of the Federal Republic of Nigeria 1999 (as altered).

Powers of the
Tribunal

16 4. The Tribunal shall have the powers to:
17 (a) examine the reports and recommendations of the Public Accounts
18 Committee of either of the Houses of the National Assembly which shall be
19 referred to the Tribunal, from time to time, by the President;
20 (b) initiate any steps to recover funds, assets or properties from any
21 persons which have been investigated and found due to the government of the
22 Federation by the Public Accounts Committee of either House of the National
23 Assembly;
24 (c) apply any appropriate sanctions against any erring official or
25 officer of Government found to be negligent based on the reports, findings and
26 recommendations of the Public Accounts Committee of either House of the
27 National Assembly;
28 (d) at its discretion, refer a matter for criminal prosecution to the
29 Federal Ministry of Justice, Economic and Financial Crimes Commission,
30 Independent Corrupt Practices Commission, Code of Conduct Tribunal,

1 Nigeria Police Force, or any other similar law enforcement agency; and

2 (e) make any appropriate recommendation to the President based
3 on the report, findings and recommendations of the Public Accounts
4 Committee of either House of the National Assembly;

5 5.-(1) After examining the reports of the Public Accounts
6 Committee of either Houses of the National Assembly, as stated in section 4

7 (a) of this Bill, the Tribunal shall have the power to consider the
8 recommendations of the Public Accounts Committee and make any such
9 order which the Tribunal considers appropriate in the circumstances.

10 (2) Where the Tribunal decides to alter the decision of the Public
11 Accounts Committee, and where such variation or alteration may affect the
12 proprietary interest of any company or person who has been found liable by
13 the Public Accounts Committee, then, and in such a case, the company or the
14 person concerned, shall be given a fair hearing by the Tribunal.

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

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

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

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

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

27 7.-(1) An appeal shall lie from the decision of the Tribunal to the
28 Federal High Court.

29 (2) Any such decision of the Tribunal shall, where necessary, be
30 communicated to the appropriate Public Institution for enforcement.

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

Powers of the
Tribunal at the
hearing

Appeal from
decisions of the
Tribunal, etc.

1 (3) Recovery of Funds or Property by Enforcement Officers without
 2 prejudice to section 7 (2) of this Bill, any decision of the Tribunal for the
 3 recovery of any funds, assets or property shall, where the Tribunal deems
 4 appropriate, be referred to a team of enforcement officers who shall enforce
 5 any such order or orders of the Tribunal.

Power of Chairman
 to issue summons,
 etc.

6 8.-(1) The Tribunal shall have powers to summon any person to come
 7 and testify, give account, tender documents or any other record in evidence, in
 8 the possession or under the control of that person.

9 (2) All summonses, subpoenae and other processes, as may be
 10 deemed necessary and expedient for the proper and efficient performance of
 11 any of the Tribunal's functions, shall be signed by the Chairman.

Penalty for
 failing to respond
 to a summons
 or inquiry

12 9.-(1) Where a person fails to honour a summons issued by the
 13 Tribunal under Section 9 of this Bill, the Chairman shall be entitled to issue a
 14 warrant of arrest to a police officer for the person to be apprehended and
 15 brought before the Tribunal.

16 (2) Any person who, after service on him of a summons from the
 17 Tribunal:

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

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

21 (c) fails, refuses or neglects to answer any question put to him by or
 22 with the concurrence of the Tribunal, shall be guilty of an offence and liable on
 23 summary conviction to a fine of N500 or to imprisonment for a term of one
 24 month.

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

25 10. The Tribunal may, after due investigation or hearing, make any
 26 order for the refund of any sum of money against any person who has
 27 occasioned a loss or is responsible for any loss of public funds or property or is
 28 in any other way concerned with the loss of any public funds or property and
 29 the Tribunal may further order that the property or any assets of such person be
 30 charged with the payment of such amount due to the Government:

1 Provided that before the Tribunal makes any order under this Section it shall
2 give the person concerned an opportunity of fair hearing including making
3 representations before it.

4 11. Any person whose conduct or affairs are the subject of the
5 recommendation of the Public Accounts Committee or who is in any way
6 implicated, connected or concerned in the recommendation of the Public
7 Accounts Committee shall be entitled to appear before the Tribunal in
8 person or be represented by Counsel and shall be given a fair hearing by the
9 Tribunal.

Appearance of
Counsel

10 12. No members of the Tribunal shall be liable to any action or suit
11 for anything done or said as a member of the Tribunal during any
12 proceedings of the Tribunal.

Indemnity of
Members

13 13. The Public Accounts Implementation Tribunal Act 1990 is
14 hereby repealed.

Repeal

15 14. In this Bill, unless the context otherwise requires:

Interpretation

16 "Accounts of the Federation" has the meaning assigned to it in the
17 Constitution of the Federal Republic of Nigeria 1999;

18 "Enforcement Officers" includes the Nigeria Police and other security
19 agents or any other organisation of the Government of the Federation as the
20 President, may, from time to time, designate as such;

21 "Member" includes the Chairman of the Tribunal;

22 "Public Accounts Committee" means the Public Accounts Committee of the
23 Senate of the Federal Republic of Nigeria or of the House of Representatives
24 of the Federal Republic of Nigeria or both;

25 "Superior Court of Record in Nigeria" has the meaning assigned thereto in
26 the Constitution of the Federal Republic of Nigeria 1999;

27 "Tribunal" means the Public Accounts Tribunal established by section 1 of
28 this Bill.

29 15. This Bill may be cited as the Public Accounts Tribunal Bill,
30 2021.

Short title

EXPLANATORY MEMORANDUM

This Bill seeks to establish the Public Accounts Tribunal which shall be responsible for recovery of public funds or properties found by the Public Accounts Committees of the National Assembly to have been misappropriated or due to the Government of the Federation.