

# A BILL

## FOR

AN ACT TO AMEND THE PUBLIC ACCOUNTS IMPLEMENTATION TRIBUNAL ACT CAP. P36 LAWS OF THE FEDERATION OF NIGERIA 2004

*Sponsored by Hon. Ahmed Idris*

[ ] Commencement

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

1           1. The Public Accounts Implementation Tribunal Act Cap. P36  
2           Laws of the Federation of Nigeria 2004 (in this Bill referred to as "the  
3           Principal Act") is amended as set out in this Bill.

4           2. Section 10 of the Principal Act is amended by substituting the  
5           fine of "N500" provided for in the section with "N200,000" and the "one  
6           month" imprisonment with "one year" imprisonment.

Section 10:  
Penalty for failing  
to give evidence

7           3. Section 13 of the Principal Act is amended by inserting the  
8           words "in good faith" immediately after the word "him" in line 2.

Section 13:  
Indemnity of  
members

9           4. This Bill may be cited as the Public Accounts Implementation  
10          Tribunal Act (Amendment) Bill, 2019.

Citation

### EXPLANATORY MEMORANDUM

This Bill seeks to amend the Public Accounts Implementation Tribunal Act to enhance the penalty provisions and restrict the indemnity of members to acts done in good faith.