

PUBLIC ACCOUNTS IMPLEMENTATION TRIBUNAL ACT

ARRANGEMENT OF SECTIONS

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An Act to establish the Public Accounts Implementation Tribunal among other things to 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.

[1990 No. 34.]

[10th October, 1990]

[Commencement.]

1. Establishment of the Public Accounts Implementation Tribunal

There is hereby established a body to be known as the Public Accounts Implementation Tribunal (in this Act referred to as "the Tribunal").

2. Membership of the Tribunal

(1) The Tribunal shall consist of the following members, that is-

- (a) a retired Judge of a superior court of record who shall be the Chairman;
- (b) a representative of the Attorney-General of the Federation and Minister of Justice;
- (c) a superior police officer not below the rank of a Commissioner to be nominated

by the Inspector-General of Police;

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

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

(2) The Chairman and members of the Tribunal shall be appointed by the President.

3. Appointment of Secretary to the Tribunal

There shall be appointed by the President a Secretary to the Tribunal who shall be an officer in the public service of the Federation.

4. Powers of the Tribunal

The Tribunal shall have the following functions, that is---

(a) to examine the reports and recommendations of the Public Accounts Committee which shall be referred to the Tribunal, from time to time, by the President;

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

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

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

(e) to report back to the President any decision or action taken on any of the matters contained in the report and recommendations of the Public Accounts Committee.

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

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

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

6. Powers of the Tribunal at the hearing

At a hearing under subsection (2) of section 5 of this Act, the Tribunal may exercise any of the following powers--

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

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

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

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

7. Appeal from decision of the Tribunal, etc.

(1) An appeal shall lie from the decision of the Tribunal to the Court of Appeal.

[1999 No. 62.]

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

8. Recovery of funds or property by enforcement officers

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

9. Power of Chairman to issue summons, etc.

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

10. Penalty for failing to give evidence

Any person who, after service on him of a summons from the Tribunal-

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

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

(c) fails, refuses or neglects to answer any question put to him by or with the concurrence of the Tribunal,

shall be guilty of an offence and liable on summary conviction to a fine of ₦500 or to imprisonment for a term of one month.

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

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

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

12. Appearance of counsel

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

13. Indemnity of members

No members of the Tribunal shall be liable to any action or suit for any thing done or said by him as a member of the Tribunal during any proceedings of the Tribunal.

14. Interpretation

In this Act, unless the context otherwise requires--

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

[Cap. C23.]

"enforcement officers" includes the Nigeria Police and other security agents or any other organisation of the Government of the Federation as the President, may, from time to time, designate as such;

"member" includes the Chairman of the Tribunal;

"Public Accounts Committee" means the committee established under the Public Accounts Committee Act;

[Cap. P3S.]

"superior court of record in Nigeria" has the meaning assigned thereto in the Constitution of the Federal Republic of Nigeria 1999;

[Cap. C23.]

"Tribunal" means the Public Accounts Implementation Tribunal established by section 1 of this Act.

15. Short title

This Act may be cited as the Public Accounts Implementation Tribunal Act.

SUBSIDIARY LEGISLATION

No Subsidiary Legislation