

# PUBLIC ACCOUNTS COMMITTEE ACT

## ARRANGEMENT OF SECTIONS

### SECTION

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**An Act to establish the Public Accounts Committee to examine the audited accounts of all offices and courts of the Federation and the Auditor-General's report thereon and other detailed matters.**

[1987 No. 8.]

[3rd April, 1987)

[Commencement.]

### **1. Establishment of the Public Accounts Committee**

(1) There is hereby established a committee to be known as the Public Accounts Committee (in this Act referred to as "the Committee").

#### **1. Membership of the Committee**

(l) The Committee shall comprise the following members, that is to say-

- (a) a chairman and seven other persons all of whom shall be chosen on the basis of their proven integrity, experience and expertise in the relevant field; and
- (b) one person to represent the armed forces of the Federation.

(2) The chairman and members of the Committee shall be appointed by the President.

(3) The members of the Committee, other than *ex-officio* members, shall be paid such remuneration and allowances as may be determined from time to time by the President.

### **3. Tenure of office**

(1) A member of the Committee shall hold office for two years and shall be eligible for re-appointment for another term of two years.

(2) The office of a member of the Committee, other than an *ex-officio* member, shall become vacant if—

(a) the member resigns his office by notice in writing under his hand addressed to the President; or

(b) the President is satisfied that it is not in the public interest for the member to continue in office and notifies the member in writing to that effect.

### **4. Functions of the Committee**

The Committee shall—

(a) examine such audited accounts of the Federation and of all offices and courts of the Federation and the Auditor-General's report thereon as may, from time to time, be referred to it by the President;

(b) examine—

(i) the accounts and reports of Ministries and departments of the government of the Federation; and

(ii) the audited accounts of statutory corporations, boards and other such government bodies,

as may, from time to time, be referred to it by the President;

(c) determine the causes which led or might have led to any excesses over approved appropriations; and

(d) perform such other functions as may be assigned to it from time to time by the National Assembly or the President, as the case may be.

### **5. Powers of the Committee**

The Committee shall have power to—

- (a) procure all such evidence, oral or written, and examine such persons as it may deem necessary or desirable;
- (b) require any person to produce any books, documents or records as it may deem necessary and desirable; and
- (c) do such other things as are necessary and expedient for the full discharge of its functions under this Act.

### 1. **Proceedings of the Committee**

- (1) The quorum of the Committee shall be the chairman and three other members.
- (2) The Committee shall fix the time and venue of its meetings, and otherwise regulate its procedure.
- (3) The validity of any proceedings of the Committee shall not be affected by any vacancy in the membership of the Committee, by the absence of any member or by any defect in the appointment of a member.

### 1. **Reports of the Committee**

The Committee shall-

- (a) within six months after a matter is referred to it for examination pursuant to section 4 of this Act, prepare and submit to the National Assembly or the President, as the case may be, a report of the examination;
- (b) within six months after the end of each year, prepare and submit to the President a report on the activities of the Committee during the last preceding year.

### 1. **Interpretation**

In this Act, unless the context otherwise requires-

“**Committee**” means the Public Accounts Committee established under section 1 or this Act;

“**member**” means a member of the Committee and includes the chairman.

## 9. **Short title**

This Act may be cited as the Public Accounts Committee Act.

## **SUBSIDIARY LEGISLATION**

*No Subsidiary Legislation*

