

CHAPTER 126

PUBLIC ACCOUNTS COMMITTEE LAW

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CHAPTER 126 PUBLIC ACCOUNTS COMMITTEE LAW

A Law to provide for the establishment and duties of a Public Accounts Committee and for matters related thereto.

ANSL Cap
109

/27th August 1991/

1. This Law may be cited as the Public Accounts Committee Law. Short Title
2. In this law—
"Auditor-General" means the Auditor-General of Enugu State; "Chairman" interpretation
means the Chairman of the Committee;
"Committee" means the Public Accounts Committee established by section 3
of this Law;
"functions" includes powers and duties;
"Government" means the government of Enugu State
"Public accounts" means the account of expenditure of the State; "State" means
Enugu State of Nigeria.
3. (1) There is hereby established a committee to be known as Public Establishment
and
Constitution
Of the
Committee
Accounts Committee which shall perform the functions assigned to it under this Law
(2) The Committee shall consist of a Chairman and six other members all of
whom shall be appointed by the Governor from among the members of the public.
(3) The most senior administrative officer in the Executive Council Branch
of the Cabinet Office shall be the Secretary to the Committee and shall in that capacity—
(a) record the proceedings of the Committee'
(b) conduct and keep the correspondence of the Committee, and
(c) perform such other duties as the Committee may from time to time specify.

4. (I) Subject to (be provisions or subsection (2) it shall be the function of the Committee to examine—

Functions of
the
Committee

(a) all matters arising from the annual financial statements of the Government and the audit report upon these accounts;

(b) any excess expenditure arising as a result of the examination of the financial statements and audit report referred to in paragraph (a) above;

(c) all matters arising from the annual financial statements of statutory bodies mid Government owned companies and the audit report upon these accounts;

(d) any excess expenditure arising as a result of the examination of the financial statements and audit report referred to in paragraph (c) above;

(2) The Governor may at any time assign to the Committee any functions relating to the examination of audited public accounts and may from time to time give to the Committee directions of a general or specific character on the discharge of its functions and the Committee shall give effect to such directions.

(3) The Committee shall have the power to hear and determine an appeal from a decision of the State Auditor-General in the exercise by the State Auditor-General, under any Law for time being in force, of his power to impose a sanction for the commission by an officer of such offence as may be provided in such Law.

Meeting of
the
Committee

5. (1) Subject to the provisions of subsection (2) of section 4, the meetings of the committee shall be held at such places and times and on such days as the Chairman may determine.

(2) The Chairman shall preside at all meetings of the Committee at which he is present, but in the event of his absence, the members present shall elect one of their number to preside and such member shall have all the powers of the Chairman for that meeting.

Remuneration of
members of the
committee.

Provided that when the Chairman is temporarily absent from Nigeria or otherwise temporarily incapacitated from performing the functions of his office, the Governor may appoint a person to act temporarily in his place.

Report of the
Committee Chief
Advisers of the
Committee

(3) The Chairman or other member presiding shall have unoriginal vote and where the votes are equally divided, a second or casting vote.

(4) At any meeting of the Committee four members shall form a quorum.

(5) All questions coming before a meeting of the Committee shall be decided by the majority vote of the members present at that meeting.

6. The members of the Committee may be paid such remuneration or allowances as the Governor may determine.

7. The Committee shall from time to time submit reports of its meetings, decisions and recommendations to the Governor.

8. The Chief Advisers of the Committee who shall be the Auditor General

and the Permanent Secretary charged with responsibility for matters relating to finance shall be in attendance at every meeting of the Committee