

A BILL

FOR

AN ACT TO ALTER THE CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1999 TO REMOVE THE RESTRICTION PLACED ON POWER AND DUTIES OF THE AUDITOR-GENERAL OF THE FEDERATION AND STATES BY SECTION 85(2) AND 125(2) RESPECTIVELY AND TO INSERT NEW SECTIONS IN THE CONSTITUTION THAT SHALL PROVIDE FOR THE FINANCIAL AUTONOMY OF THE OFFICES OF THE AUDITOR-GENERAL OF THE FEDERATION AND OF THE STATES AND FOR RELATED MATTERS

Sponsored by Hon. Babajimi Benson

[] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria-

1 **1.** The Constitution of the Federal Republic of Nigeria, 1999
2 (hereinafter, referred to as "the Principal Act") is altered in Section 85-
3 (a) in subsection (2) by inserting after the words "reports to" the
4 following words "the President who shall cause them to be submitted", and
5 (b) by deleting subsection (3).

Alteration of the
Constitution of
the Federal Republic
of Nigeria 1999

6 **2.** The Principal Act is altered by inserting after Section 87, the
7 following new Section-

Insertion of a
new Section to the
Principal Act

8 "87A. Administrative Expenses of the Office of the Auditor-
9 General of the Federation.

10 The administrative expenses of the Office of the Auditor-General of the
11 Federation, including salaries, allowances and pensions payable to or in
12 respect of persons serving in that office, shall be charged upon the
13 Consolidated Revenue Fund of the Federation."

14 **3.** The Principal Act is altered in Section 125:
15 (a) in subsection (2) by inserting after the words "reports to" the
16 following words "the Governor who shall cause them to be submitted", and
17 (b) by deleting subsection (3).

Alteration of
Section 125 of
the Constitution

Insertion of a
new Section to the
Principal Act

1 **4.** The Principal Act is altered by inserting after Section 127, the
2 following new Section-
3 “27A. Administrative Expenses of the Office of the Auditor-General
4 of the State.
5 The administrative expenses of the Office of the Auditor-General of the State,
6 including salaries, allowances and pensions payable to or in respect of persons
7 serving in that office, shall be charged upon the Consolidated Revenue Fund of
8 the State.”

Citation

9 **5.** This Bill may be cited as the Constitution of the Federal Republic of
10 Nigeria (Sixth Alteration) Bill, 2024.

EXPLANATORY MEMORANDUM

This Bill seeks to alter the Constitution of the Federal Republic of Nigeria 1999 to remove the restriction placed on power and duties of the Auditor-General of the Federation and States by Section 85(2) and 125(2) respectively, and to insert new sections in the Constitution that shall provide for the financial autonomy of the Offices the Auditor-General of the Federation and the States.