

# A BILL

## FOR

AN ACT TO ESTABLISH QUARTERLY REPORT TO THE NATIONAL ASSEMBLY ON ACCOUNTABILITY AND PERFORMANCE IN RELATION TO APPROPRIATION OF FUNDS TO ALL FEDERAL GOVERNMENT MINISTRIES, DEPARTMENTS AND AGENCIES TO MONITOR COMPLIANCE AND FOR RELATED MATTERS

*Sponsored by Hon. Ahmed Yusuf Doro*

[ ] Commencement

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

1 PART I - OBJECTIVE & APPLICATION

2 1.-(1) The objectives of this Act is- Objectives

3 (a) The implementation of measures the national assembly can  
4 effectively rely upon in monitoring federal government ministries,  
5 agencies, establishments and parastatals to ensure accountability and  
6 transparency in the utilization of appropriated budgeted funds through:

7 (i) Regular internal & external auditing;

8 (ii) Performance metric and benchmark to measure progress;

9 (iii) Mandate regular reporting on financial & performance data;

10 (iv) Establish oversight committee to review reports and conduct  
11 hearings;

12 (v) Encourage public engagement & participation in monitoring &  
13 evaluation;

14 (vi) Utilize information technology systems to track financial and  
15 performance data;

16 (vii) Implement risk management framework to identify and  
17 mitigate risks;

18 (viii) Establish strong internal control to prevent fraud and  
19 Mismanagement;

1 (ix) Provide training and capacity building for officials to ensure they  
2 have the necessary skills to monitor and evaluate performance;

3 (x) Foster collaboration and coordination among agencies, ministries,  
4 establishments, parastatals etc to share best practices;

5 (xi) Utilize citizen engagement platform to solicit feedback and input  
6 from citizens

7 PART II - OFFENCES & PENALTIES

8 2.-(1) Presumption as to the intent to commit fraud-In proceeding  
9 against a person for an offence committed under this Act, it shall not be  
10 necessary to prove that funds which is the subject of the charge(s) was intended  
11 to be stolen, such funds shall be presumed to have been intended as stolen  
12 unless the contrary is proved.

13 PART III

14 3.-(1) The offences and penalties for breach of accountability and  
15 misuse of appropriated funds includes-

16 (a) Misappropriation: unauthorized use or theft of funds, assets or  
17 resources;

18 (b) Penalty: Fine, imprisonment or both.

19 (2) Embezzlement: misappropriation or theft of funds by a person  
20 entrusted with them.

21 (a) any person who commits the above offence is liable on conviction  
22 to a fine of at least N10,000,000.00 or imprisonment for a term of at least 5  
23 years or both.

24 (3) Breach of trust: violation of fiduciary duties or responsibilities:

25 (a) any person who commits the above offence is liable on conviction  
26 to a fine of at least N10,000,000.00 or imprisonment for a term of at least 5  
27 years or both.

28 (4) False accounting: intentional misrepresentation or concealment of  
29 financial information-

30 (a) any person who commits the above offence is liable on conviction

1 to a fine of at least N10,000,000.00 or imprisonment for a term of at least 5  
2 years or both.

3 (5) Misconduct: unethical or unauthorized behavior by public  
4 official-

5 (a) any person who commits the above offence is liable on  
6 conviction to a fine of at least N10,000,000.00 or imprisonment for a term of  
7 at least 5 years or both;

8 (b) any person who neglect to perform official duties or  
9 responsibilities shall be liable on conviction to a fine of N5,000,000.00 or  
10 imprisonment for a term of at least 12months or both.

11 (6) Collusion to commit an offence of conspiracy commits an  
12 offence shall be liable on conviction to a fine of at least N10,000,000.00 or  
13 imprisonment for a term of at least 5 years or both.

14 Penalties vary depending on jurisdiction, severity and circumstances

15 PART IV - ESTABLISHMENT OF INDEPENDENT EVALUATION OFFICE TO  
16 CONDUCT ACCOUNTABILITY, TRANSPARENCY & EVALUATIONS:

17 4.-(1) Establishment of an independent evaluation office in each  
18 federal ministries, agencies, establishments and parastatals in this Act  
19 referred to as ("Independent Evaluation Office") shall-

Establishment  
of an Independent  
Evaluation Office

20 (a) be independent in carrying out its functions & duties under this  
21 Act;

22 (b) may not sue or be sued;

23 (c) may not acquire, purchase mortgage, hold or dispose property  
24 whether movable or immovable; and

25 (d) shall be independent in its functions & duties to monitor and  
26 provide accountability & transparency reports quarterly to the National  
27 Assembly.

28 5.-(1) The functions of the independent evaluation office shall be-

Functions of the  
Independent  
Evaluation Office

29 (a) Regular Audit: to conduct regular financial & performance  
30 audits to ensure transparency & accountability;

1 (b) Internal control: implement strong internal control to prevent  
2 fraud & mismanagement;

3 (c) Performance metric: establish clear performance metrics and  
4 benchmark to measure progress;

5 (d) Reporting requirements: mandate regular reporting on financial &  
6 performance data;

7 (e) Whistle blowers' protection: establish whistle blowers protection  
8 policies to encourage reporting of misconducts;

9 (f) Public access to information ensures public access to information  
10 on financial and performance data;

11 (g) Accountability mechanisms: establish accountability  
12 mechanisms, such as sanctions and penalties for noncompliance;

13 (h) Continuous monitoring: continuously monitor and evaluate the  
14 effectiveness of accountability mechanisms.

Appointment  
of the Head of  
the Independent  
Evaluation Office

15 **6.-(a)** There shall be appointed for the independent evaluation office,  
16 a "head of the department" who shall be vested with all operational  
17 responsibilities of the office;

18 (b) The head of the department shall have the requisite qualification,  
19 knowledge and not less than 10 years experience in auditing and accounting;

20 (c) The head shall be appointed by the President on the  
21 recommendation of the Head of service of the federation, the minister or the  
22 Director General of such ministries, establishments, agencies or parastatals;

23 (d) be responsible for the execution of accounting & transparency  
24 policies and the day-to-day administration of the affairs of the office;

25 (e) be entitled to earn remuneration and allowances as may be  
26 specified in the instrument of appointment;

27 (f) hold office for a period of 4 years at the first instant and may be  
28 eligible for reappointment for another period of 4 years on such terms and  
29 conditions as may be specified in the letter of appointment and no more;

30 (g) keep proper books, records of all transactions of funds

1 appropriated for the agencies, ministries, establishments and parastatals of  
2 the Federal government of Nigeria.

3 **8.** Appoint secretary whose enumeration shall be subject to Appointment  
4 negotiation and hose tenure shall be the same with the head of the of Secretary  
5 department and renewable once.

6 **9.** Notwithstanding the provision of section 6-(1) the "head" of the Removal of the  
7 department shall cease to hold office, where the head- Head of Department

8 (a) Resigns his appointment;

9 (b) Become of unsound mind;

10 (c) Compromise his responsibility;

11 (d) Become bankrupt;

12 (e) Found to be dishonest in reporting accounting details;

13 (f) Become incapable of carrying out the functions of the office

14 whether arising from infirmity of mind or body is certified by the President  
15 that it is not in the best interest of the public for the "head of the department"  
16 to continue in office

17 **10.--(1)** The independent evaluation office may appoint such other Appointment of  
18 staffs as may be necessary to assist the independent evaluation office other Staff  
19 ("IEO") in the performance of its function under this Act.

20 (2) The staff shall under this section 10-(1) be appointed on such  
21 terms and condition of service as the ("IEO") may in collaboration with the  
22 national salaries income and wages commission and the federal civil service  
23 commission may determine.

24 (3) The staff of the ("IEO") shall be public officers as defined in the  
25 constitution of the Federal Republic of Nigeria

26 **11.--(1)** service in the employment of the ("IEO") shall be as Application of  
27 approved service under the Pension Reform Act, employees of the "IEO" Pension Reform  
28 shall in respect of their service be entitled to pension and other retirement Act  
29 benefits as are prescribed in the Pension Reform Act.

30 (2) Notwithstanding the provisions of subsection 11-(1) of this

	1	section, nothing in this Act shall prevent the appointment of any person to any
	2	office on terms, which preclude the grant of a pension in respect of that office
	3	(3) subject to subsection 11-2) of this section, the Pension Reform Act
	4	shall in its application by virtue of subsection 7(3) have effect as if, the office is
	5	in the public service of the federation within the meaning of the constitution of
	6	the Federal republic of Nigeria 1999 (as amended)
Operation of the Service	7	12.-(1) The independent Evaluation Office ("IEO") may have offices
	8	in state of the federation and at every federal ministries, agencies,
	9	establishments, parastatals etc with its headquarter in Abuja
	10	(2) The state office shall be for same functions in this Act through the
	11	coordination of activities under its zone and report to the head office in Abuja
Accounts and Audit	12	13.-(1) The independent Evaluation office (IEO") shall keep proper
	13	accounts and records of appropriated budgeted funds with its expenditures and
	14	shall prepare in respect of each financial year a statement of audited activities
	15	in such forms as may be required of each financial year and in conformity with
	16	best practices to check corruption, mismanagement and embezzlement.
Power to accept gifts	17	14.-(1) The independent Evaluation Office ("IEO") may not accept a
	18	gift of land, money or other property on such terms & conditions, if any, as may
	19	be specified by the person or organization making the gift
	20	(2) The "IEO" shall not accept any gift, where the conditions attached
	21	by the person or organization making the gift are inconsistent with the
	22	functions or objective of this Act
Financial Provisions	23	15.-(1) the independent Evaluation office shall be paid through-
	24	(a) all subventions and annual budgetary allocations from the
	25	government of the federation to the ministries, agencies, establishments and
	26	parastatals
Interpretation	27	16. In this Bill-
	28	"Monitor" means one that warns or instruct or observation;
	29	"Agency" the office or function of an agent;
	30	"Establishment" a settled arrangement, a code of law;

- 1 "Audit" a formal examination of an organization;
- 2 "Accounting" system of recording and summarizing, to verify result;
- 3 "Transparency" the picture viewed by light;
- 4 "Evaluation" the act or result of evaluating, determining and quality;
- 5 "Fraud" intentional perversion of truth in order to induce another;
- 6 "Mismanagement" in a suspicious manner;
- 7 "Performance" the execution of an action. Something accomplished;
- 8 "Presumption" an altitude or belief dictated by probability;
- 9 "Penalty" suffering of a person to commission of a crime or public offence;
- 10 "Fund" sum of money set apart for specific objective;
- 11 "Budget" assignment to a particular;
- 12 "Appropriated" to set apart for or a specific objective;
- 13 "Imprisonment" act of confining or state of being confined;
- 14 "misconduct" intentional wrongdoing;
- 15 "concealment" the placing of something out of sight;
- 16 "Disciplinary" designed to correct or punish breaches of discipline;
- 17 "Conspiracy" an agreement among conspirators;
- 18 "Independent" not subject to control by others;
- 19 "Non compliance" failure or refusal;;
- 20 "negotiation" an action or process of negotiating;
- 21 "enumeration" process of stating a list of things;
- 22 "compromise" consent reached by mutual concessions;
- 23 "Pension" a fixed sum paid regularly to a person;
- 24 "Retirement" withdrawal from ones occupation;
- 25 "Embezzlement" fraudulently to one's own use;
- 26 "Corruption" dishonest or illegal behavior;
- 27 "Property" belonging to an individual or thing;
- 28 "IEO" Independent Evaluation Office;
- 29 17. This Bill may be cited as the Accountability and Transparency Short title
- 30 Bill, 2024

## EXPLANATORY MEMORANDUM

This Bill seeks to provide the mechanisms to monitor appropriated budgets in order to deter misappropriation, embezzlement, fraud, corruption and provide measures to gauge progress for accountability and transparency for appropriated funds.