

# A BILL

## FOR

AN ACT TO ALTER THE CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA, 1999 (AS ALTERED) TO PROVIDE FOR THE ESTABLISHMENT OF THE OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION AND THE OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERAL GOVERNMENT; AND FOR RELATED MATTERS

*sponsored by Hon. Benjamin Okezie Kalu*

*Co-Sponsors:*

|                    |                           |
|--------------------|---------------------------|
| Hon. Oluwole Oke   | Hon. Jonathan Gaza Gbefwi |
| Hon. Chris Nkwonta | Hon. Jafaru Gambo Leko    |
| Hon. Nasiru Shehu  | Hon. Felix Uche Nwaeke    |

[ ] Commencement

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

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| <p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> | <p>1. The Constitution of the Federal Republic of Nigeria, 1999 (As Altered) (in this Bill referred to as "the Principal Act") is altered as set forth in the Bill.</p> <p>2. Insert, after section 84 of the Principal Act, new sections "84A - 84F" as follows-</p> <p>"84A. Appointment of Accountant-General of the Federation:</p> <p>There shall be an Accountant-General of the Federation who shall be-</p> <p>(a) appointed by the President, subject to confirmation by the Senate;</p> <p>(b) a certified Accountant and has been so qualified for a minimum of fifteen years; and</p> <p>(c) responsible for the administration and disbursement of allocations from the Federation Account to the tiers of government and to such other entities as may be prescribed by an Act of the National Assembly.</p> | <p>Alteration of CFRN, 1999 (As Altered)</p> <p>Insertion of section 84A-84E</p> |
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1                   84B. Power of the Accountant-General of the Federation:

2           The Accountant-General of the Federation shall have power to supervise and  
3           administer the Federation Account.

4                   84C. Tenure of office of Accountant-General of the Federation:

5                   (1) The Accountant-General of the Federation shall hold office for a  
6           term of four years which may be renewed for a further term of four years.

7                   (2) The Accountant-General shall remain in office until he attains the  
8           age of sixty years or thirty-five years of public service, whichever is earlier.

9                   84D. Removal of Accountant-General of the Federation:

10          The Accountant-General of the Federation shall be removed by the President  
11          acting on a resolution supported by two-thirds majority of the Senate praying  
12          that he be so removed for inability to discharge the functions of his office  
13          (whether arising from infirmity of mind or body or any other cause) or for  
14          misconduct or incompetence.

15                  84E. Appointment of Accountant-General of the Federal  
16          Government:

17          There shall be an Accountant-General of the Federal Government who shall-

18                  (a) be appointed by the President;

19                  (b) supervise and administer the Federal Government Account; and

20                  (c) be a certified accountant and has been so qualified for a minimum  
21          of ten years.

22                  84F. Tenure of office of Accountant-General of the Federal  
23          Government:

24                  (1) The Accountant-General of the Federal Government shall hold  
25          office for a term of four years which may be renewed for a further term of four  
26          years.

27                  (2) The Accountant-General of the Federal Government shall remain  
28          in office until he attains the age of sixty years or thirty-five years of public  
29          service, whichever is earlier.

1                    **3.** This Bill may be cited as Constitution of the Federal Republic of     Citation  
2     Nigeria, 1999 (Alteration) Bill, 2025.

EXPLANATORY MEMORANDUM

This Bill seeks to alter the Constitution of the Federal Republic of Nigeria, 1999 (As Altered) to establish the Office of the Accountant-General of the Federation as well as the Office of the Accountant-General of the Federal Government.