

A BILL

FOR

AN ACT TO ESTABLISH THE OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION AND FOR RELATED MATTERS, 2016

Sponsors: Rt. Hon. Yakubu Dogara, Hon. Edward Gyang Pwajok

[] Commencement

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

1 1.-(1) Subject to the provisions of the Constitution of the Federal
 2 Republic of Nigeria [1999] as amended,
 3 There is hereby established, the office to be known as the Accountant
 4 General of the Federation [in this Act referred to as “the office”] which shall
 5 be a body corporate with perpetual succession and a common seal and may
 6 sue and be sued in its corporate name.

Establishment of the Accountant General of the Federation

7 (2) The office shall be headed by the Accountant General of the
 8 Federation [herein after referred to as Accountant General] who shall be of
 9 same rank in public service with the Head of Service of the Federation.

10 (3) The Accountant General shall be assisted by a Deputy
 11 Accountant General who shall be of same rank in public service with a
 12 permanent secretary or its equivalent and such other staff as may be
 13 appointed by the President on the recommendation of the Accountant
 14 General.

15 (4) The Accountant General, the Deputy Accountant General and
 16 other staff of the office shall be public servants.

17 2. A person shall be qualify to be appointed as the Accountant
 18 General of the Federation if the person is:

Qualification

19 (a) A Chartered Accountant;

20 (b) Has not been convicted of any offence involving dishonesty by
 21 a Law court or found guilty of any professional misconduct involving

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| | 1 | dishonesty by any professional body established by Law in Nigeria; |
| | 2 | (c) of proven professional ability and expertise; |
| Appointment | 3 | 3.-(a) The President, subject to confirmation by the senate, shall |
| | 4 | appoint the Accountant General of the Federation; |
| | 5 | (b) The power to appoint persons to act in the Office of the Accountant |
| | 6 | General of the Federation shall also be vested in the President. |
| Tenure of office | 7 | 4. -(1) Subject to the provisions of this Act, the Accountant General of |
| | 8 | the Federation shall serve for a period of four years from the date of his |
| | 9 | appointment and shall be eligible for re-appointment for another term of four |
| | 10 | years. |
| | 11 | (2) Except with the sanction of a resolution of the Senate, no person |
| | 12 | shall act in the office of the Accountant – General of the Federation for a period |
| | 13 | exceeding six months. |
| Removal from office | 14 | 5. -(a) A person holding the office of the Accountant General of the |
| | 15 | Federation shall be removed from office by the President acting on an address |
| | 16 | supported by two-thirds majority of the Senate praying that he be so removed |
| | 17 | for inability to discharge the functions of the office (whether arising from |
| | 18 | infirmity of mind or body or any other cause) or for misconduct; |
| | 19 | (b) The Accountant General shall not be removed from office before |
| | 20 | such retiring age as may be prescribed by law save in accordance with the |
| | 21 | provisions of this Law. |
| Cessation of office | 22 | 6. A person holding office as the Accountant General of the |
| | 23 | Federation shall hold office until he: |
| | 24 | (a) Attains the age of 65 years or he has served in the public service of |
| | 25 | the Federation for 35 years whichever comes first; |
| | 26 | (b) Voluntarily retires by writing indicating his intention to retire |
| | 27 | addressed to the President through the Federal Civil Service Commission; |
| | 28 | (c) Is removed in accordance with the Law. |
| Remuneration | 29 | 7.-(1) Notwithstanding the provision of any Act, the Accountant |
| | 30 | General of the Federation shall be paid such salary and allowances as may be |

1 determined by the National Assembly on the recommendation of the
2 Revenue Mobilization Allocation and Fiscal Commission.

3 (2) Any person who holds the office as the Accountant General of
4 the Federation shall be entitled to pension for life at a rate equivalent to the
5 annual salary of the incumbent Accountant General of the Federation.

6 Provided that such a person was not removed from office on grounds on
7 misconduct or convicted for any offence involving dishonesty.

8 (3) Subject to subsection [2] or any other Act, the severance
9 allowance and other retirement benefits of the Accountant General of the
10 Federation Head of Service of the Federation.

11 **8. -(1) The functions of the Accountant General of the Federation**
12 shall be to:

Functions of the
Accountant
General of the
Federation

13 (a) Ensure the disbursement from the Consolidated Revenue fund
14 of the Federation in accordance with the constitution and the Law;

15 (b) Manage the Federation Account established by section 162 [1]
16 of the Constitution of the Federal Republic of Nigeria as amended;

17 (c) Be the chief Accounting officer of the Federation for the
18 payments of the accounts of the Federation;

19 (d) Be responsible for the overall management of receipts and
20 payments of the accounts of the Federation.

21 **9.-(1) The office of the Accountant General shall consist of such**
22 **Directorates, Department, Division and Units as may be determined by the**
23 **President on the recommendation of the Accountant General.**

Administrative
structure of the
office

24 (2) The President on the recommendation of the Accountant
25 General shall from time to time, review the administrative structure of the
26 office to meet the prevailing needs, and where it so reviews the new structure
27 shall not be valid unless published in the official Gazette.

28 **10. The Accountant General of the Federation shall make**

Regulations

29

- 1 Regulations for the office subject to ratification by the National Assembly.
- 2 **11.** This Bill may be cited as the Office of the Accountant General of
the Federation (Establishment) Bill, 2016.

EXPLANATORY MEMORANDUM

This Act establishes the office of the Accountant General of the Federation,
which is separate from the Accountant General of the Federal Government.