

A BILL

FOR

AN ACT TO ESTABLISH THE OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION AND FOR RELATED MATTERS, 2019

Sponsored by Hon. Yakubu Dogara

[] Commencement

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

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

	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
7 grounds on 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. The functions of the Accountant General of the Federation shall
12 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
29 Regulations for the office subject to ratification by the National Assembly.

Regulations

Citation

1

11. This Bill may be cited as the Office of the Accountant General of

2

the Federation (Establishment) Bill, 2019.**EXPLANATORY MEMORANDUM**

This Bill seeks to establish the office of the Accountant General of the Federation, which is separate from the Accountant General of the Federal Government.