

A BILL

FOR

AN ACT TO ESTABLISH THE OFFICE OF THE ACCOUNTANT GENERAL FOR THE FEDERAL GOVERNMENT OF NIGERIA 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 1-(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 for the Federal Government of
4 Nigeria (in this Act referred to as "the office") which shall be a body
5 corporate with perpetual succession and a common seal and may sue and be
6 sued in its corporate name.

Establishment
of the Accountant
General for the
Federal Government
of Nigeria

7 (2) The office shall be headed by the Accountant General for the
8 Federal Government [herein after referred to as the Accountant General]
9 who shall be of the same rank in the public service with permanent
10 secretaries of the Federal Government.

11 (3) The Accountant General shall be assisted by a Deputy
12 Accountant General and such other staff as may be appointed by the
13 President on the recommendation of the Accountant General.

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

16 2. A person shall be qualified to be appointed as the Accountant
17 General of the Federal Government of Nigeria if the person is:

Qualification

18 (a) A Chartered Accountant;

19 (b) Has not been convicted of any offence involving dishonesty by
20 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 the recommendation of the Federal
4 Civil Service commission, shall appoint the Accountant General of the Federal
5 Government of Nigeria, subject to confirmation by the senate;

6 (b) The power to appoint persons to act in the Office of the Accountant
7 General of the Federal Government of Nigeria shall also be vested in the
8 President.

Tenure of office

9 4.-(1) Subject to the provisions of this Act, the Accountant General of
10 the Federal Government of Nigeria shall serve for a period of four years from
11 the date of his appointment and shall be eligible for re-appointment for another
12 term of four years.

13 (2) Except with the sanction of a resolution of the Senate, no person
14 shall act in the Office of the Accountant-General of the Federal Government
15 for a period exceeding six months.

Removal from
office

16 5.-(a) A person holding the office of the Accountant General of the
17 Federal Government of Nigeria shall be removed from office by the President
18 acting on an address supported by two-thirds majority of the Senate praying
19 that he be so removed for inability to discharge the functions of the office
20 (whether arising from infirmity of mind or body or any other cause) or for
21 misconduct;

22 (b) The Accountant General shall not be removed from office before
23 such retiring age as may be prescribed by law save in accordance with the
24 provisions of this Law.

Cessation of
office

25 6. A person holding office as the Accountant General of the Federal
26 Government of Nigeria shall hold office until he-

27 (a) Attains the age of 65 years or he has served in the public service of
28 the Federal Government of Nigeria for 35 years whichever comes first;

29 (b) Voluntarily retires by writing indicating his intention to retire
30 addressed to the President through the Federal Civil Service Commission;

1 (c) Is removed in accordance with the law.

2 7.-(1) Notwithstanding the provision of any Act, the Accountant Remuneration
3 General of the Federal Government of Nigeria shall be paid such salary and
4 allowances as may be determined by the National Assembly on the
5 recommendation of the Revenue Mobilization Allocation and Fiscal
6 Commission.

7 (2) Any person who holds the office as the Accountant General of
8 the Federal Government of Nigeria shall be entitled to pension for life at a
9 rate equivalent to the annual salary of the incumbent Accountant General of
10 the Federal Government of Nigeria:

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

13 (3) Subject to subsection (2) or any other Act, the severance
14 allowance and other retirement benefits of the Accountant General of the
15 Federal Government of Nigeria.

16 8.-(1) The functions of the Accountant General for the Federal Functions of the
17 Government of Nigeria shall be to: Accountant
General for the
Federal Government
of Nigeria

18 (a) Ensure the disbursement from the Consolidated Revenue fund
19 of the Federal Government of Nigeria in accordance with the Constitution
20 and the Law;

21 (b) Manage the Federal Government Account established by
22 section 162 (1) of the Constitution of the Federal Republic of Nigeria as
23 amended;

24 (c) Be the Chief Accounting Officer of the Federal Government for
25 the receipts and payments of the accounts of the Federal Government;

26 (d) Be responsible for the overall management of receipts and
27 payments of the accounts of the Federal Government of Nigeria.

28 (2) The Accountant-General shall be responsible for the execution
29 of the functions of the Office of the Accountant General and relevant
30 provisions of the Constitution including but not limited to:

- 1 (a) Supervision of the accounts of Federal Ministries and Extra
2 Ministries Departments;
- 3 (b) Collate Present and Publish statutory financial statement of
4 account required by the Minister of Finance;
- 5 (c) Manage Federal Government investments;
- 6 (d) Maintain and operate the accounts of the Consolidated Revenue
7 Fund, Department Fund, Contingency Fund and other public funds of the
8 Federal Government and provide cash backing for the operation of the Federal
9 Government;
- 10 (e) Conduct routine and in debt inspection of books of accounts of
11 Federal Ministries and Extra-Ministerial Departments to ensure compliance
12 with rules, regulations, policies and Internal audits Guides;
- 13 (f) Investigate case of fraud, loss of funds, assets and store items and
14 other financial malpractices in Ministries/Extra-Ministerial departments;
- 15 (g) Provide financial regulation and issue Treasury Circulars to
16 Federal Ministries/Extra-Ministerial Departments to ensure that there are
17 adequate systems in public funds and for the co-ordination of accounting
18 systems;
- 19 (h) Ensure revenue Monitoring and accounting;
- 20 (i) Issue officially approved forms bearing treasury numbers for use
21 in all Federal ministries to ensure uniformity;
- 22 (j) Formulate the Accounting Policies of the Federal Government;
- 23 (k) Loans servicing and debt management of the Federal
24 Government;
- 25 (l) Management of all Federal pay offices nationwide;
- 26 (m) Prepare and submit financial statement of the federal
27 Government to Auditor-General of the Federation in line with Section (85)(5)
28 of the Constitution.

29 9. The Accountant General for the Federal government shall be
30 responsible for the creation and maintenance;

1 (1) all revenues or other money raised or revenue received by the
2 Federal Government (aside revenue or money due to the states and Local
3 Governments) shall be paid into and form one consolidated revenue fund of
4 the Federal Government, which shall be separate from the consolidated
5 Revenue Fund of the federal Government of Nigeria.

6 (2) No money shall be withdrawn from consolidated revenue fund
7 of the Federal Government except to meet expenditure that is charged upon
8 the fund by Law where the issue of those moneys has been authorized by an
9 Appropriation Act, supplementary Appropriation Act passed in pursuance
10 of Section 81 of the Constitution (as amended).

11 (3) No money shall be withdraw from any public Fund of the
12 Federal government other than the Consolidated Revenue Fund of the
13 Federal Government unless the issue of that money has been authorized by
14 the constitution or an Act of the National Assembly.

15 (4) No money shall be withdrawn from the consolidated revenue of
16 the Federal Government or any other public fund of the Government, except
17 in the manner prescribed by the National Assembly.

18 (5) If the Appropriation Bill in respect of any Financial year has not
19 been passed into law by the beginning of the Financial year, the President
20 may authorize the withdrawal of money from the Consolidated Revenue of
21 the Federal Government for the purpose of meeting expenditure necessary
22 to carry on the services of the Federal Government for a period not
23 exceeding six months on until the coming into force of the Appropriation
24 Act, whichever is earlier.

25 10.-(1) The office of the Accountant General shall consist of such
26 Directorates, Department, Division and Units as may be determined by the
27 President on the recommendation of the Accountant General.

28 (2) The President on the recommendation of the Accountant
29 General shall from time to time, review the administrative structure of the
30 office to meet the prevailing needs, and where it so reviews the new structure

Administrative
structure of the
office

1 shall not be valid unless published in the official Gazette.

Regulations

2 **11.** The Accountant General for the Federal Government of Nigeria
3 shall make Regulations for the office subject to ratification by the National
4 Assembly.

Citation

5 **12.** This Bill may be cited as the Office of the Accountant General for
6 the Federal Government of Nigeria (Establishment) Bill, 2019.

EXPLANATORY MEMORANDUM

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