



THE SENATE

FEDERAL REPUBLIC OF NIGERIA

CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA, 1999  
(FIFTH ALTERATION) BILL NO. 1, 2022

A BILL  
FOR  
AN ACT TO ALTER THE CONSTITUTION OF THE FEDERAL REPUBLIC  
OF NIGERIA, 1999 TO ABROGATE THE STATE JOINT LOCAL  
GOVERNMENT ACCOUNTS AND PROVIDE FOR A SPECIAL ACCOUNT  
INTO WHICH SHALL BE PAID ALL ALLOCATIONS DUE TO LOCAL  
GOVERNMENT COUNCILS FROM THE FEDERATION ACCOUNT AND  
FROM THE GOVERNMENT OF THE STATE AND FOR RELATED  
MATTERS

FIRST READING

TUESDAY, 15<sup>TH</sup> OCTOBER, 2019

SECOND READING

TUESDAY, 15<sup>TH</sup> OCTOBER, 2019

THIRD READING AND PASSAGE

TUESDAY, 1<sup>ST</sup> MARCH, 2022

CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA, 1999  
(FIFTH ALTERATION) BILL NO. 1, 2022



*Arrangement of Clauses*

Clause

1. Alteration of the Constitution
2. Alteration of Section 162
3. Alteration of Section 318
4. Alteration of the Fourth Schedule
5. Alteration of the Fifth Schedule
6. Citation

A BILL  
FOR

AN ACT TO ALTER THE CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA, 1999 TO ABROGATE THE STATE JOINT LOCAL GOVERNMENT ACCOUNTS AND PROVIDE FOR A SPECIAL ACCOUNT INTO WHICH SHALL BE PAID ALL ALLOCATIONS DUE TO LOCAL GOVERNMENT COUNCILS FROM THE FEDERATION ACCOUNT AND FROM THE GOVERNMENT OF THE STATE AND FOR RELATED MATTERS

{ } Commencement

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

1. The Constitution of the Federal Republic of Nigeria, 1999 (in this Bill referred to as "the Principal Act") is altered as set out in this Bill. Alteration of the Constitution
2. Section 162 of the Principal Act is altered— Alteration of Section 162
  - (a) in subsection (3), by inserting after the word, "by", in line 4, the words, "an Act of";
  - (b) in subsection (4), by inserting after the word, "States", in line 1 and 2, the words, "and local government councils";
  - (c) by deleting subsection (5);
  - (d) by deleting subsection 6 and substituting for it a new subsection "( 6)" as follows  
" (6) Each local government council shall maintain a special account to be called "Local Government Council Allocation Account" into which shall be directly paid allocations to the local government council from the Federation Account and from the Government of the State";
  - (e) in subsection (7), by —
    - (i) inserting after the word, "total", in line 2, the words, "internally generated", and
    - (ii) substituting for the words, "National Assembly" the words, "a Law of the House of Assembly of the State",
  - (f) by substituting for subsections (8), a new subsections "(8)"—  
"(8) The National Assembly shall by law prescribe such portion of the money allocated to the Federal Government from the Federation Account to be used for the purpose of payment of teaching and non-teaching staff of the Universal basic education and such other purposes as it may determine.
    - (a) The House of Assembly of each State shall by law prescribe such portion of the money allocated to the State from the Federation Account to be used for the purposes of payment of teaching and non-teaching staff of the Universal basic education and such other purposed as it may determine.
    - (b) The House of Assembly of each State shall by law prescribe such portion of the money of each Local Government of the State from the Federation Account to be used for the purposes of payment of teaching and non-teaching staff of the Universal basic

education and such other purposes as it may determine.

PROVIDED that such prescribed portion for each Local government shall not be more than the percentage of the portion from the State allocation.

For the purpose of sub-section (8);

(i) Any portion of money so prescribed shall be first-line charge on the Consolidated Revenue fund of the Federal and State governments respectively and in the case of the Local Governments Councils, the portion of money so prescribed shall be a first line charge on its allocation from the Federation Account and the internally generated revenue of the State.

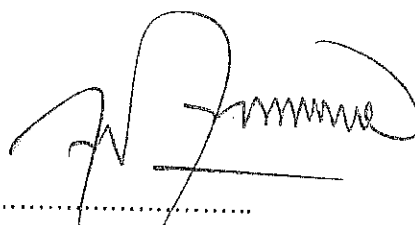
(ii) A body established by an Act of the National Assembly shall coordinate and supervise the implementation of the Universal Basic Education at all levels of government."

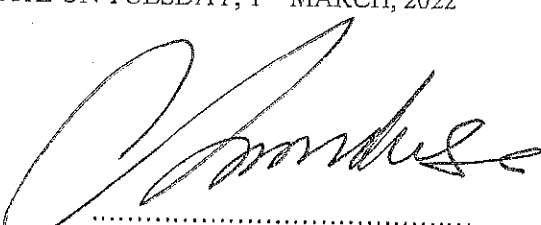
3. Section 318 of the Principal Act is altered by inserting, in alphabetical order, the following interpretation – Alteration of section 318
- “Chairman” or “Vice-Chairman” when used with reference to a Local Government Council means Chairman or Vice-Chairman of the Local Government Council;
- “Councillor” means a member of a Local Government Legislative Council;
4. Paragraph 2 of the Fourth Schedule to the Principal Act is altered by deleting the existing sub-paragraph “(a)” and substituting it with a new subparagraph “(a)” as follows Alteration of the Fourth Schedule
- (a) the provision of compulsory, free Universal Basic Education in such manner and to such extent as is provided in this Constitution and an Act of the National Assembly.”
5. Paragraph 3 of the Fifth Schedule to the Principal Act is altered by inserting, after the word, “States”, in line 4, the words, “Chairman, Vice-Chairman and Councillors of Local Government Councils.” Alteration of the Fifth Schedule
6. This Bill may be cited as the Constitution of the Federal Republic of Nigeria, 1999 (Fifth Alteration) Bill No. 1, 2022. Citation

### Explanatory Memorandum

This Bill seeks to abrogate the State Joint Local Government Accounts and provide for a special account into which all allocations due to Local Government Councils from the Federation Account and from the Government of the State shall be directly paid and other related matters.

THIS BILL WAS PASSED BY THE SENATE ON TUESDAY, 1<sup>ST</sup> MARCH, 2022

  
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President,  
Senate of the Federal Republic of Nigeria

  
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Clerk,  
Senate of the Federal Republic of Nigeria