

## Bill No. 18: Office of the Auditor-General

### A Bill

### For

**An Act to make the office of the Auditor-General for the Federation and for the State financially independent by placing them on the Consolidated Revenue of the Federation and of the State; and for related matters**

SECTIONS OF THE CONSTITUTION	PROVISIONS OF THE CONSTITUTION	HARMONIZED BILL	REMARKS
		ENACTED by the National Assembly of the Federal Republic of Nigeria -	
		<b>Alteration of the Constitution</b>  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.	
<b>81.</b>	<b>Authorisation of expenditure from Consolidated Revenue Fund</b>  (3) The amount standing to the credit of the – (a) Independent National Electoral Commission, (b) National Assembly, and (c) Judiciary,  In the Consolidated Revenue Fund of the Federation shall be paid directly to the said bodies respectively; in case of the Judiciary, such amount shall be paid to the National Judicial Council for disbursement to the heads of the Courts established for the Federation and for the States under Section 6 of this Constitution.	<b>Alteration of section 81</b>  2. Section 81 of the Principal Act is further altered by-  (a) inserting, in subsection (3), a new paragraph “(d)” – “(d) office of the Auditor-General for the Federation.”;  (b) deleting, after paragraph (b), the word, “and”; and  (c) inserting, after paragraph (c), the word, “and”.  <b>Alteration of section 121</b>	

SECTIONS OF THE CONSTITUTION	PROVISIONS OF THE CONSTITUTION	HARMONIZED BILL	REMARKS
121	<p><b>Distributable pool account</b></p> <p>(3) Any amount standing to the credit of the judiciary in the Consolidated Revenue Fund of the State shall be paid directly to the heads of the courts concerned.</p>	<p>2. Section 121 of the Principal Act is altered by substituting for subsection (3), a new subsection “(3)”-</p> <p>“(3) Any amount standing to the credit of the-</p> <p style="padding-left: 40px;">(a) Auditor-General for the State, and</p> <p style="padding-left: 40px;">(b) Judiciary,</p> <p>in the Consolidated Revenue Fund of the State shall be paid directly to the said bodies respectively, in the case of judiciary, such amount shall be paid directly to the heads of the courts concerned.</p>	
		<p><b>Citation</b></p> <p>3. This Bill may be cited as the Constitution of the Federal Republic of Nigeria, 1999 (Fourth Alteration) Bill, No. 18, 2017</p>	
		<p><b>EXPLANATORY MEMORANDUM</b></p> <p>This Bill seeks to make the office of the Auditor-General for the Federation and for the State financially independent by placing them on the Consolidated Revenue of the Federation and of the State.</p>	