

CHAPTER C6 - CERTAIN ESTABLISHMENTS (AUTHORITY TO BECOME SELF-ACCOUNTING) LAW

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CERTAIN ESTABLISHMENTS (AUTHORITY TO BECOME SELF-ACCOUNTING) LAW

A Law to make certain establishments become self-accounting.

[KWS 4 of 1981, No. 4 of 2006.]

[Date of commencement: 1st July, 1981]

1. Short title

This Law may be cited as Certain Establishments (Authority to become Self-Accounting) Law.

2. Interpretation

In this Law, unless the context otherwise admits—

"Clerk" means the Clerk to the House of Assembly;

"Chief Registrar" means the Chief Registrar of the State High Court or Chief Registrar of the Sharia Court of Appeal;

"self-accounting" means responsibility assigned to Accounting Officer for the maintenance of detailed records of expenditure and revenue and the below-the-line payments and receipts of the State House of Assembly and State Judiciary and where the Accounting Officer is required to account to the Accountant-General not in detail but in total Head (or Sub-head where applicable) at monthly intervals and also to account to him at the close of each financial year in the manner prescribed by the Accountant-General;

"State Judiciary" means the High Court of the State and the Sharia Court of Appeal of the State;

"Statutory Allocation" means monies authorised for the services and administration of the establishment in the Appropriation Law for the financial year.

3. Legislature and Judiciary to become self-accounting

(1) The State House of Assembly and the State Judiciary shall respectively become self-accounting.

(2) The Accounting Officer shall be, in the case of the House of Assembly, the Clerk of the House of Assembly and in the case of the State Judiciary, the Chief Registrar.

(3) The Clerk, in the case of the State House of Assembly, and the Chief Registrar in the case of the State Judiciary shall, in consultation with the Accountant-General of the State establish and maintain an account with an approved Commercial Bank in the State into which account shall be paid all monies due and accruing by way of Statutory Allocation to the State House of Assembly or the State Judiciary for their general administration.

(4) The Clerk and the Chief Registrar shall—

(a) respectively set up for their establishments, necessary and adequate machinery for self-accounting;

(b) subject to financial instructions, administer the account referred to in subsection (3) of this section and apply the funds therein to the services and administration of their establishments.

4. Self-accounting limited to expenditure only

For avoidance of doubt, the expression **"self-accounting"** in relation to the State House of Assembly or the State Judiciary, shall be limited to control over recurrent and capital expenditure only and shall not include control over revenue which shall continue to be paid into the Consolidated Revenue Fund of the State.

5. Budgetary proposals

The Clerk and the Chief Registrar shall, after due consultations in their respective establishments, prepare the estimates in respect of each financial year for the services and general administration of their respective establishments for inclusion in the Appropriation or Supplementary Appropriation Bill for that financial year.

6. Accounts and audit

(1) The Clerk and the Chief Registrar shall respectively cause to be kept in respect of their establishments proper accounts relating to their revenue and expenditure in any financial year, in accordance with the Financial Instructions.

(2) The State Auditor-General shall be responsible for auditing the accounts of the State House of Assembly and the State Judiciary in accordance with the provisions of section 125 (2) of the Nigerian Constitution, 1999.

[No. 4 of 2006.]