

## CHAPTER 72 – JUDICIARY (SELF-ACCOUNTING)

### ARRANGEMENT OF SECTIONS

#### SECTION

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## CHAPTER 72

### JUDICIARY (SELF-ACCOUNTING)

#### AN EDICT TO ESTABLISH THE JUDICIARY AS SELF-ACCOUNTING IN THE STATE

[1 July 1987]

1. This Edict may be cited as the State Judiciary (Self-Accounting) Edict.
2. In this Edict, unless the context otherwise requires:–
  - "Accountant-General" means the Accountant-General of the State;
  - "Chief Judge" means the Chief Judge of the State;
  - "financial year" means a period of twelve calendar months commencing from 1st January;
  - "Government" means the Government of the State;
  - "Governor" means the Governor of the State;
  - "Judiciary" means the State Judiciary;
  - "Registrar" means the Chief Registrar of the State High Court;
  - "State" means the Gongola State of Nigeria.
3. —(1) The Judiciary shall, as from the commencement of this Edict, be self-accounting

(2) For the purpose of subsection (1), the Registrar shall, in respect of the Judiciary, have the power in any financial year to issue warrants to incur expenditure from moneys appropriated in an Appropriation Edict for the Judicial department.

4. The Registrar shall:—

- (a) set up for his establishment necessary and adequate machinery for self-accounting;
- (b) administer the moneys referred to in subsection (2) of section 3 and apply the moneys to services and administration of his establishment; and
- (c) after consultation with the Accountant-General, establish and maintain an account with any bank in the State into which account shall be all moneys appropriated by an Appropriation Edict of the State for his establishment.

5. The Accountant-General shall:—

- (a) on the 1st day of each month, declare to the Executive, the Judiciary and the Legislative arm of the Government a true and correct statement of the revenue accruing to the Government for the preceding month;
- (b) in conjunction with the Registrar, work out a just and fair formula for the allocation of funds to the Executive, the Judiciary and the Legislative arm of the Government based on the revenue available to the State; and
- (c) at the beginning of each month, supply funds to the Executive, the Judiciary and the Legislative arm of the Government on the basis of the formula worked out in accordance with paragraph (b).

6. If the Appropriation Edict in respect of any financial year has not been signed by the Governor and the Governor has authorised the withdrawal of moneys from the State Consolidated Revenue Fund for the purpose of meeting expenditure necessary for carrying on the services of the Government, the Registrar shall by warrant authorise his establishment to incur expenditure of such sums as are necessary for carrying on its services, but the expenditure so authorised by the Registrar shall not exceed the expenditure authorised for his establishment in the preceding financial year.

7. The Registrar shall:—

- (a) cause to be kept in respect of his establishment proper books of account and records; and
- (b) within three months after the end of each financial year, compile an annual statement of accounts showing a clear picture of revenue and expenditure for his establishment.

8. In the performance of his functions under this Edict, the Registrar shall be subject to the general or special directions of the Chief Judge.

9. All revenues or other moneys raised or received by the Judiciary shall be paid into, and form part of, the State Consolidated Revenue Fund.

10. The Director of Audit shall audit and report on the, accounts of the Judiciary in accordance with section 117 of the Constitution of the Federal Republic of Nigeria 1979 as amended.

11. The Accountant-General commits an offence under this Edict and is liable on summary conviction to a fine not exceeding five thousand naira or to a term of imprisonment not exceeding 3 years or to both if he fails or refuses to comply with section 5.

12. This Edict shall have effect notwithstanding any enactment to the contrary, other than the Constitution as amended, and any enactment in force immediately before the commencement of this Edict shall have effect with such modification as may be necessary to give effect to this Edict.