

**PRESIDENTIAL EXECUTIVE ORDER
FOR IMPLEMENTATION OF THE FINANCIAL AUTONOMY OF THE
STATE LEGISLATURE AND STATE JUDICIARY; AND FOR RELATED
MATTERS**

Purpose and Objective

WHEREAS a Presidential Implementation Committee was constituted to fashion out strategies and modalities for implementation of financial autonomy of the State Legislature and State Judiciary in compliance with Section 121(3) of the Constitution of the Federal Republic of Nigeria 1999, as amended; recognizing all other applicable laws, instruments, conventions and regulations howsoever providing for financial autonomy at the State tier of Government;

WHEREAS implementation of financial autonomy of the State Legislature and State Judiciary will strengthen the institutions at the State tier of Government and make them more independent and accountable in line with the tenets of democracy;

BY THE POWER vested in me as President under Section 5 of the Constitution of the Federal Republic of Nigeria 1999, as amended which extends to the execution and maintenance of the Constitution, all laws made by the National Assembly (including but not limited to Section 121 (3) of the Constitution) to, guarantee financial autonomy of the State Legislature and State Judiciary;

NOW, THEREFORE, I, MUHAMMADU BUHARI, PRESIDENT OF THE FEDERAL REPUBLIC OF NIGERIA, IN EXERCISE OF THE POWER CONFERRED ON ME DO HEREBY ISSUE EXECUTIVE ORDER IN TERMS OF THE RECOMMENDATIONS OF THE COMMITTEE AND FURTHER HEREBY DECLARE AS FOLLOWS:

Appropriation, Authorisation, Orders, Etc.

Section 1 (1). Without prejudice to other applicable laws, legislations and conventions at the State tier of Government providing for financial autonomy of State Legislature and State Judiciary, allocation of appropriated funds to the State Legislature and State Judiciary in the state appropriation laws in the annual budget of the State, shall be a Charge Upon the Consolidated Revenue Fund of the State, as a First Line Charge;

(2) Therefore, the Accountant General of the Federation is by this Order and such other Orders, Regulations or Guidelines as may be issued by the Attorney-General of the Federation and Minister of Justice, authorized to deduct from source in the course of Federation Accounts Allocation from the due of any State of the Federation that fails to release allocation of the State Legislature and/or State Judiciary in line with the financial autonomy guaranteed by Section 121(3) of the 1999 Constitution, as amended.

Determination and Ascertainment of Budget

Section 2. Notwithstanding any existing law, convention or regulation, other than the Constitution, providing for appropriation or management of funds at the State tier of Government, each State Government of the Federation shall set up a Committee from the commencement of this Executive Order comprising the Commissioner of Finance, Accountant General of the State, representative of the State Budget Office, Chief Registrars of State High Court, Sharia Court of Appeal and Customary Court of Appeal, (where applicable), the Clerk to the State House of Assembly and the Secretary of the State Judicial Service Committee or Commission (where applicable), to determine and ascertain from the Revenue profile of the State, a workable budget for each Arm of the State Government based on the request and needs of the Accounting Officers, and legal recognition be given to this Committee in the relevant appropriation or Funds Management Laws of the States;

State Judiciary Budget Office

Section 3 (1). For the purpose of Appropriation to the State Judiciary, each State Judiciary of the federation shall set up a committee known as State Judiciary Budget Committee as an administrative body to administer the preparation and implementation of the budget of the State Judiciary with such modifications as will meet the needs of the State Judiciary; and

(2) The Committee shall consist of the State Chief Judge as the Chairman with the Grand Kadi, Sharia Court of Appeal, the President, Customary Court of Appeal (where applicable) and two Members of the Judicial Service Committee or Commission to be appointed by the Chief Judge, in consultation with other Members of the Committee, to serve as Members. The Chief Registrar of the State High Court is to serve as Secretary.

(3) The modalities for budget preparations and implementation shall include but not limited to the following:

- (a) That upon receipt of the Budget Estimates of the Fiscal Year for the State Judiciary, the State Judiciary Budget Committee shall invite all the Accounting Officers of Courts/Judicial Bodies to defend their Budget Estimates;
- (b) That Budget Estimates for Courts and Judicial Bodies shall be based on expenditure line items given to them by the State Judiciary Budget Committee to be defended before the State House of Assembly; and
- (c) That upon appropriation of the Funds, the State Judiciary Budget Committee shall on a monthly basis, or as the case may be, request the Budget Office of the State to release the statutory allocation for the quarter or month and the Authority to Incur Expenditure (AIE) shall be raised by the Office of the Accountant General of the State for the release of the Fund to all the Heads of Courts/Judicial Bodies in line with the Appropriation Law.

Budget Preparation, Templates and Modalities

Section 4 (1). Without prejudice to the existing budget template in force, the State Legislature and State Judiciary shall continue to maintain the strata of line consultations and inter Arms as well as inter-Agency pre-budget consultations and frontloading as is done in some States.

(2) The budget templates and models in the schedule to this Executive Order shall apply to State Legislature and State Judiciary with modifications, in compliance with Section 121(3) of the 1999 constitution of the Federal Republic of Nigeria as amended and such other applicable Laws.

Appropriation and Supplementary Appropriation Law, Etc.

Section 5. That upon commencement of the full implementation of the financial autonomy of State Legislature and State Judiciary in line with section 121(3) of the 1999 Constitution, all States of the Federation shall include the allocations of the two Arms of Government in their Appropriation Laws. However, if the Appropriation Law of any State has already been passed before now, such States should endeavour to pass a

Supplementary Appropriation Law to encompass the financial autonomy of State Legislature and State Judiciary, otherwise these recommendations shall be operational in honour in anticipation of laws to be passed thereafter.

Special Allocation for the Judiciary

Section 6. Notwithstanding the provisions of the EXECUTIVE ORDER, for the first three years of implementation of the Judicial Autonomy, there shall be special extraordinary capital allocations for the Judiciary to undertake capital development of State Judiciary Complex, High Court Complex, Sharia Court of Appeal, Customary Court of Appeal and Court Complexes of other Courts befitting of the status of the Courts.

In this section, "Other Courts" includes: Magistrate Courts, District Courts, Customary Courts and Area Courts.

Implementation

Section 7(1). Implementation of this ORDER is to be carried out by the Implementation Committee in the terms of its recommendations.

(2) To the extent permitted by law, the Accountant General of the Federation shall take whatever action he deems appropriate to ensure implementation and compliance with provisions of this ORDER and other recommendations of the Committee, as may from time to time be made.

(3) This Order shall be implemented consistently with the applicable laws and subject to the availability of funds in accordance with Appropriation Law of a State.

Citation

Section 8. This Order may be cited as Implementation of Financial Autonomy of State Legislature and State Judiciary Order, 2019.

Dated this Day of, 2019

Muhammadu Buhari

President, Federal Republic of Nigeria