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THE PRESIDENCY
INTERIM REPORT OF THE PRESIDENTIAL
IMPLEMENTATION COMMITTEE ON AUTONOMY OF STATE
LEGISLATURE AND STATE JUDICIARY

ON

STRATEGIES AND MODALITIES FOR THE IMPLEMENTATION OF
FINANCIAL AUTONOMY OF THE STATE LEGISLATURE AND STATE
JUDICIARY IN ACCORDANCE WITH SECTION 121(3) OF THE
CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1999, AS
AMENDED

PRESENTED TO:

HIS EXCELLENCY, PRESIDENT MUHAMMADU BUHARI, GCFR,
PRESIDENT, FEDERAL REPUBLIC OF NIGERIA

VOLUME 1

MAY 2019

TABLE OF CONTENTS

Vol. 1 - Report

Content	Page
1.0 Introduction	1
2.0 Terms of Reference	2 - 3
3.0 Membership	3 - 4
4.0 Method of Work	4 - 5
5.0 Deliberations	5 - 28
<i>(a) Terms of Reference</i>	
<i>(b) Constitution of Subcommittees</i>	
<i>(c) Letters to Governors and Heads of Legislature and Judiciary</i>	
<i>(d) Status of Responses by State Governors, State Legislature & Judiciary</i>	
<i>(e) Analysis of Responses</i>	
6.0 Retreat: Modalities	29 - 32
7.0 Presentations	32 - 34
8.0 Analysis of Presentations	34 - 43
9.0 Communique	43 - 46
10.0 Observations/Findings	46 - 49
11.0 Recommendations	49 - 52
12.0 Conclusion	52 of 53

Vol. 2 - Annexures

1. *Work Plan (I)*
2. *Acknowledgements of Committee's correspondences (II)*
3. *Attendees at the Retreat (III)*
4. *DVD-Video (IV)*
5. *Attestation to the Communique (V)*
6. *Budget Templates, marked A, B, C, D1, D2, E1 and E2.*

INTERIM REPORT OF THE PRESIDENTIAL IMPLEMENTATION COMMITTEE ON THE AUTONOMY OF STATE LEGISLATURE AND STATE JUDICIARY IN ACCORDANCE WITH THE 4TH ALTERATION TO THE 1999 CONSTITUTION, AS AMENDED.

1.0 INTRODUCTION

His Excellency, **President Muhammadu Buhari, GCFR**, on **Friday 22nd March, 2019**, inaugurated the Presidential Implementation Committee on the Financial Autonomy of State Legislature and State Judiciary in Accordance with the 4th Alteration to the 1999 Constitution, as amended. The Committee was given three months from the date of its inauguration within which to report back with its recommendations in line with the forgoing *Terms of Reference*.

For the avoidance of doubt, the Constitution of the Federal Republic of Nigeria 1999, (4th Alteration) Act, which gave financial autonomy to the State Legislature and Judiciary in Section 121(3) provides:

"Any amount standing to the credit of the—

(a) House of Assembly of the State; and

(b) Judiciary,

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".

Essentially, this provision envisages that funds meant for the State Legislature and Judiciary should be released to them directly and to be expended by them and not to be spent on them under whatever guise howsoever.

2.0 TERMS OF REFERENCE

The *Terms of Reference* of the Committee, as enunciated by Mr President during the inauguration, are as follows:

1. To assess and review the level of compliance by all the 36 States of the Federation and the FCT with Section 121(3) of the 1999 Constitution (As Amended);
2. To monitor, ensure and cause the implementation of Financial Autonomy across the Judiciary and Legislature of the 36 States of the Federation and the FCT in accordance with the provisions of the 1999 Constitution (As Amended) and other applicable Laws, Instruments, Regulations, and Conventions howsoever providing for financial autonomy for the Legislature and Judiciary at the State tier of Government;
3. To consult and relate with the appropriate Federal and State MDAs, including but not limited to the Governors' Forum, Accountant General of the Federation and those of the States, the National Economic Council and other institutions of State to ensure and where necessary, enforce the implementation of Constitutional provisions;
4. To come up with appropriate modalities or model to be adopted by all the States of the Federation for implementation and/or compliance with Section 121(3) of the 1999 Constitution (as amended); and
5. To advice on other measures that are deemed necessary or incidental to the fulfilment of the aims of the Committee to attain the full purport of this assignment.

The decision to constitute the Implementation Committee by Mr President, was necessitated by the negligible or minimal level of compliance by State Governments with the provision of section 121(3) of the Constitution of the Federal Republic of Nigeria 1999, as amended and the need to enforce compliance with the provision of the Constitution to guarantee the financial autonomy of the State Legislature and State Judiciary.

3.0 MEMBERSHIP

The membership of the Committee is as follows:

1. Mr. Abubakar Malami, SAN, the Hon. Attorney General of the Federation and Minister of Justice - *Chairman*
2. Senator (Dr.) Ita Enang, Senior Special Assistant to the President, National Assembly Matters (Senate) - *Secretary*
3. Senator David Umaru, Chairman, Senate Committee on Judiciary, Human Rights and Legal Matters - *Member*
4. Hon. Aminu Shehu Shagari, Chairman, House Committee on Federal Judiciary – *Member*
5. Hon. Justice Nasiru Ajanah, CON, Chief Judge, Kogi State – *Member*
6. Hon. Justice Kate Abiri, CON, Chief Judge, Bayelsa State – *Member*
7. Hon. Kadi Abdullahi Maikano Usman, Grand Kadi, Sharia Court of Appeal, Gombe State - *Member*
8. Hon. Justice A M. A. Saddeeq, Acting President, Customary Court of Appeal of the FCT - *Member*
9. Rt. Hon. Mudashiru Obasa, Speaker, Lagos State House of Assembly and Chairman, Conference, Speakers – *Member*
10. Rt. Hon. Abel Peter Diah, Speaker, Taraba State House of Assembly - *Member*

11. Alhaji Ahmed Idris, the Accountant General of the Federation – *Member*
12. Alh. Ahmed Gambo Saleh, Secretary, National Judicial Council – *Member*
13. Mr. Paul Usoro, SAN, President, Nigeria Bar Association – *Member*
14. Mr. Asishana Okauru, Director General, Nigeria Governors' Forum – *Member*
15. Alhaji Mahmood Sali Yunusa, Commissioner of Finance, Adamawa State and Chairman, Body of Finance Commissioners – *Member*
16. Dr. Torese Agena, Clerk, Benue State House of Assembly and Chairman, Body of Clerks of State Houses of Assembly – *Member*
17. Comrade Bala Hadi, President, Parliamentary Staff Association of Nigeria (PASAN) – *Member*
18. Mr. Chike Adibuah, Representative of Civil Society Organisations – *Member*
19. Marwan Mustapha Adamu, *mni*, President, Judiciary Staff Union of Nigeria (JUSUN) – *Member*
20. Mr. Musa Mustapha Agwai, Chairman, Body of Chairmen of State Houses of Assembly Service Commission – *Member*
21. Charles Luri Bala Esq., Head of the Secretariat

4.0 METHOD OF WORK

The Committee held its inaugural meeting on Tuesday 26th March, 2019, whereby it deliberated on the Work Plan and the *Terms of Reference*. After deliberations, it adopted the Work Plan to serve as timelines for the Committee's future action: (Work Plan, attached as Annexure I). Thereafter, the Committee had full discussion on the *Terms of Reference*, among other matters and adopted the following method of work, to wit:

1. To examine in detail, the Committee's *Terms of Reference* in relation to the implementation of financial autonomy of the State Legislature and State Judiciary in accordance with Section 121(3) of the 1999 Constitution, as amended.
2. To carry out wide strategic consultations with stakeholders and MDAs in line with the *Terms of Reference*;
3. To work out Budget Templates/modalities for implementation of financial autonomy by State Legislature and State Judiciary;
4. To organise a Two-Day Retreat in the Federal Capital Territory, Abuja to deliberate and articulate an effective national strategy on how to achieve effective implementation of the Financial Autonomy of State Legislature and State Judiciary with the relevant stakeholders;
5. To monitor, evaluate and ensure implementation of the autonomy of State Legislature and State Judiciary in the Thirty Six (36) States of the Federation, after submission of its Report and approval of the recommendations thereof, by Mr President; and
6. To rely on any other matter that would be incidental to, in the discharge of this assignment.

5.0 DELIBERATIONS

The following matters that arose from the meeting of Thursday 26th March, 2019 were discussed and Resolutions were passed as appropriate.

5.1 Terms of Reference

After exhaustive deliberations on the *Terms of Reference (TOR)*, the Committee passed the following Resolutions, one after another, on each item of the *Terms of Reference*, as follows:

(a) To assess and review the level of compliance by all the 36 States of the Federation and the FCT with Section 121(3) of the 1999 Constitution (As Amended).

A discussion followed about what 'Compliance' means and the Committee made the following observations, to wit:

1. That no State of the Federation apart from the Federal Capital Territory in view of its peculiar nature, has complied with the provision of section 121(3) of the Constitution of the Federal Republic of Nigeria 1999, as amended;
2. That non-compliance with the aforementioned provision by the States is allegedly attributed to non-availability of uniform standard/modalities for full compliance as obtainable at the Federal level; and
3. That the existing structure at the Federal level, where the Federal Judiciary, the National Assembly, the National Human Rights Commission, etc., are on Statutory Transfers, which is a Charge upon the Consolidated Revenue Fund of the Federation, is a model/precedent, to adopt for the States.

Resolutions

Flowing from the observations, the meeting passed the following Resolutions:

1. That "compliance" as the key word in this context, means compliance with the intendment of section 121(3) of the 1999 Constitution, as amended by all the States of the Federation. This could only be said to be achieved, if Budgetary Allocations, standing to the credit of the State Legislature and State Judiciary in the Consolidated Revenue Fund of the State, are released to them directly, in proportion, to Heads of these Arms of Government, as Statutory Transfers;
2. That the Committee shall cause letters to be written to all the State Governors and respective Heads of the State Legislature and Judiciary to ascertain the level of compliance with Section 121(3) of the 1999 Constitution, amended.
3. That a template, modelled after what obtains at the Federal level with regards to the compliance with the provision of the Constitution on this subject matter, shall be developed to serve as a uniform standard/model, for implementation by all the 36 States of the Federation.
4. That in the event that the Appropriation Bill of any of the States of the Federation is passed, compliance with the provision of the Constitution could be achieved through a Supplementary Appropriation Bill.

(b) To monitor, ensure and cause the implementation of Financial Autonomy across the Judiciary and Legislature of the 36 States of the Federation and the FCT in accordance with the provisions of the 1999 Constitution (As Amended) and other applicable Laws, Instruments, Regulations, and Conventions howsoever providing for financial autonomy for the Legislature and Judiciary at the State tier of Government.

The Committee deliberated on this item and passed the following Resolutions, to wit:

1. That the provision of the Constitution with regard to the autonomy of the State Legislature and State Judiciary is clear and unambiguous, which requires that the attention of the Committee should focus on how the provision will be complied with and/or implemented by all the 36 States of the Federation; and
2. That the Committee will monitor and ensure implementation of the financial autonomy of the State Legislature and State Judiciary when modalities for full compliance and implementation have been worked out by the Committee and approved by Mr President.

(c) To consult and relate with the appropriate Federal and State MDAs, including but not limited to the Governors Forum, Accountant General of the Federation and those of the States, the National Economic Council and other institutions of State to ensure and where necessary, enforce the implementation of Constitutional provisions.

The Committee had detailed deliberations on this item and made the following observations:

1. That the State Legislature and State Judiciary are service-driven Arms of Government, which are to be adequately funded, otherwise, it will be a complete setback not only to other sectors of the economy but to the Federal Government;
2. That it is worrisome that the Executive does not comply with the judgment of the Federal High Court in the case of *Olisa Agbakoba V. FGN, the National Judicial Council & National Assembly, Suit No: FHC/ABJ/CS/63/2013*, where it was held that it is unconstitutional to control and disburse funds meant for the Judiciary by the Executive. For example, in Kogi State, no allocation has been released to the Judiciary with respect to payment of staff salaries and running costs since June, 2018 to date; and
3. That dialogue should be encouraged amongst appropriate Federal and State MDAs, including relevant stakeholders in addressing concerns pertaining to the non-release of allocations to the other Arms of Government at the State level.

Resolutions

Flowing from the aforementioned observations, the Committee passed the following Resolutions:

1. Resolved to consult and collaborate with MDAs and other relevant organisations to enforce the implementation and/or compliance with the constitutional provision in line with the *Terms of Reference*.
2. Further resolved that where it is established that a State Governor withholds allocations to the State Legislature and State

Judiciary, the Committee would work together with the Office of the Accountant General of the Federation and other relevant MDAs, to ensure that such allocations are deducted from the Federal allocation meant for such State(s) through due process.

3. Further resolved that the Hon. Attorney-General of the Federation and Minister of Justice, the Secretary of the Implementation Committee, the Chairmen of the Senate and House of Representatives Committees on Judiciary, the President, Judiciary Staff Union of Nigeria (JUSUN), should interface with the Governor of Kogi State, the Kogi State Judiciary and the Nigeria Governor's Forum and explore the possibility of an amicable resolution of non-payment of salaries of staff of Kogi State Judiciary.

(d) To come up with appropriate modalities or models to be adopted by all the States of the Federation for implementation and/or compliance with Section 121(3) of the 1999 Constitution (As Amended).

The Committee resolved that it should understudy best practices obtainable in other jurisdictions, where independence of State Legislature and Judiciary is guaranteed and also liaised with the Secretary, National Judicial Council and come up with the model to be adopted by all the States of the Federation in order to enhance smooth and unhindered implementation and/or compliance with the Constitution.

- (e) To advice on other measures that are deemed necessary or incidental to the fulfilment of the aims of the Committee to attain the full purport of this assignment.**

The Committee resolved that it would be in a better position to advice on any other measures necessary for the accomplishment of its approved *Terms of Reference*, after the collation and aggregation of all the necessary information through consultations, feedback from all the States of the Federation, Retreat and any other related matter that would enhance the smooth discharge of the Committee's assignment.

5.2 Constitution of Subcommittees

5.2.1 In furtherance of the Committee's action on the *Terms of Reference* and the overall need to carry out its assignment within the timelines for action in line with its Work Plan, the Committee resolved and constituted two Subcommittees, namely Subcommittee on Legislature and Subcommittee on Judiciary. The Subcommittees were to report back within 7 days, from the date of constitution. The *Terms of Reference* of the Subcommittees, were as follows:

- (a) To produce draft Budget Template/Model and modalities for budget preparations, to be adopted by the States' Legislature and Judiciary with such modifications, as are necessary, to suit local circumstances; and
- (b) To advice on other measures that will facilitate compliance with section 121(3) of the 1999 Constitution and on any other matter that would ensure compliance by all the States of the Federation.

5.2.2 Membership of the Subcommittees

(a) *Subcommittee on Judiciary*

i.	Hon. Justice Nasiru Ajanah, CON	-	Chairman
ii.	Hon. Justice Kate Abiri, CON	-	Member
iii.	Hon. Kadi Abdullahi Maikano Usman	-	Member
iv.	Hon. Justice A. M. A. Saddeeq	-	Member
v.	Alh. Ahmed Gambo Saleh	-	Member
vi.	Mr. Paul Usoro, SAN	-	Member
vii.	Mr. Chike Adibuah	-	Member
viii.	Mr. Marwan Mustapha Adamu, <i>mni</i>	-	Member
ix.	Charles Luri Bala Esq.	-	Secretary

(b) *Subcommittee on Legislature*

i.	Rt. Hon. Abel Peter Diah	-	Chairman
ii.	Senator David Umaru	-	Member
iii.	Hon. Aminu Shehu Shagari	-	Member
iv.	Rt. Hon. Mudashiru Obasa	-	Member
v.	Dr. Torese Agena	-	Member
vi.	Comrade Hadi Bala	-	Member
vii.	Mr. Charles Akpan	-	Secretary

(c) **Report of the Subcommittees**

On Tuesday 16th April, 2019, the Subcommittees on Judiciary and the Legislature submitted their reports to the main Committee.

(i) **Subcommittee on Judiciary**

The Subcommittee in the discharge of its mandate, made wide consultations with relevant stakeholders. For example, the

Subcommittee wrote and requested for information from the Chief Judges of the Thirty Six (36) States of the Federation and the FCT on the Annual Budget of each State and the corresponding appropriation to the Judiciary of each State from 2017 to 2019. In this regard, the Committee forwarded a Budget Performance Compilation Template to serve as benchmark for the States' Judiciary. The Template consists of the following components: Budget Year; Total State Budget; Total Judiciary Budget; the Percentage Ratio of the Judiciary Budget over the Total State Budget; Amount Released to the Judiciary; and Percentage of Performance.

In response to the inquiry, the Committee received submissions from the Heads of State Judiciary. Thereafter, the Committee deliberated and adopted the following recommendations of the Subcommittee:

1. That the President should issue an ***Executive Order*** which would give effect to Section 121(3) of the 1999 Constitution, mandating the Accountant General of the Federation to deduct allocations for the States' Judiciary from source during the Federation Accounts Allocation Committee meeting;
2. That allocation to the State Judiciary shall be a Charge upon the Consolidated Revenue Fund of the State;
3. That a Committee, comprising the Accountant General of the State, Commissioner of Finance, State Budget Office, the Chief Registrars of State High Court, Sharia Court of Appeal and Customary Court of Appeal, the Clerk to the State House of Assembly, and the Secretary of the State Judicial Committee or Commission, be set up by all the States of the Federation to determine and ascertain from the Revenue Profile of the State, a

workable budget for each Arm of the State Government, based on the requests and needs, presented by each of the Accounting Officers;

4. That a Committee to be known as the **State Judiciary Budget Committee (SJBC)**, be set up by each State Judiciary of the Federation, 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;
5. That the SJBC shall comprise of the State Chief Judge who shall be the Chairman, with the Grand Kadi, Sharia Court of Appeal, the President, Customary Court of Appeal, and two members of the State Judicial Service Committee or Commission of proven integrity, to be appointed by the Chief Judge of the State, to serve as Members. The Chief Registrar of the State High Court, is to serve as the Secretary;
6. That the modalities for budget preparation and implementation shall include the following:
 - (a) That upon receipt of the allocation to the State Judiciary, the Committee shall invite all the Accounting Officers of Courts/Judicial Bodies, to defend their Budget Estimates;
 - (b) That allocations to 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;
 - (c) That the Budget of each Court and Judicial Body shall be based on envelope/Ceiling from the Budget Committee;

- (d) That upon appropriation of the Funds, the Committee shall on 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;
7. That the Presidential Committee would monitor, evaluate and ensure implementation of the autonomy of State Legislature and Judiciary in accordance with the 4th Alteration to the Constitution, after submission of its Report to Mr. President and approval of the recommendations thereof; and
8. That Budget Templates/Models attached herewith and marked as ***Annexures***, be adopted by the Committee as Templates for implementation by States' Judiciary with modifications, in compliance with the provision of section 121(3) of the 1999 Constitution.

(ii) Subcommittee on Legislature

The Subcommittee on Legislature, in carrying out its assignment, consulted with the National Assembly, State Houses of Assembly and the Conference of Speakers and received submissions on the modalities of budget preparations. After scrutiny of their submissions, the Subcommittee made the following recommendations, which were adopted by the main Committee:

1. That each State should establish a local Committee comprising the Executive, the Legislature and the Judiciary to monitor the

monthly disbursement of funds to the three Arms of Government;
and

2. That each House of Assembly should be encouraged to pass into law, the House of Assembly Service Commission Law; the Fund Management Law and any other law however that would facilitate the implementation of the financial autonomy of the State Legislature and State Judiciary.

5.3 Letters to State Governors and Heads of the State Legislature and State Judiciary on the level of Compliance with Section 121(3) of the 1999 Constitution (4th Alteration).

Further to the Committee's mandate and the overall need to ascertain the level of compliance with Section 121(3) of the 1999 Constitution, as amended, by all the Thirty (36) States of the Federation and the FCT, the Committee wrote to the State Governors and Heads of the States' Legislature and Judiciary and requested for the following information, to wit:

- (a) Amount that was released to the Heads of Courts in the State Judiciary in accordance with the Appropriation Law of the State meant for the Judicial Arm of the State Government in the 2017 and 2018 Financial Years;
- (b) Amount that was released to the Head of the State Legislature in accordance with the Appropriation Law of the State meant for the Legislative Arm of the State Government in the 2018 Financial Year;
- (c) The level of implementation, (if any) or the modalities adopted for the release and expenditure; and

- (d) Submissions as to the best approach to ensure compliance with the provisions of the Constitution in this regard in accordance with the *Terms of Reference* given to the Presidential Implementation Committee by Mr President.

5.4 Status of Responses by State Governors and Heads of State Legislature and Judiciary on the Level of Compliance with Section 121(3) of the 1999 Constitution, as Amended.

5.4.1 The Committee received the following responses.

(a) State Governors

- (i) The Letters to Governors were despatched on Wednesday 10th April, 2019, through the office of the Director General, Nigeria Governors' Forum. Receipt of the letters were duly acknowledged and returned to the Committee. Because responses were not forthcoming, reminders were prepared and personally delivered by the Secretary of the Committee on Monday 29th April, 2019, at the venue of the Governors' Induction Programme. (Acknowledgments attached as annexure II)
- (ii) The Secretary of the Committee personally interacted with His Excellency, Governor Atiku Abubakar Bagudu, Governor of Kebbi State, on this matter. He assured the Committee of a feedback from the State. However, he stated that in the event that his response does not reach the Committee, the response of the Chief Judge of the State should be treated as his.
- (iii) The following State Governors responded to the Committee's Inquiry:

1. His Excellency, Governor Mohammed Abdullahi Abubakar, Governor of Bauchi State;
2. His Excellency, Governor Abiola Ajimobi, Governor of Oyo State;
3. His Excellency, Governor Samuel Ortom, Governor of Benue State;
4. His Excellency, Governor Kayode Fayemi, Governor of Ekiti State;
5. His Excellency, Governor Atiku A. Bagudu, Governor of Kebbi State; and
6. His Excellency, Mohammed Badaru Abubakar, MON, ^{mni}, Governor of Jigawa State.

(b) Heads of States' Judiciary

Available records indicated that the following Chief Judges of States' Judiciary responded to the Committee's inquiry. They are:

1. Abia State;
2. Adamawa State;
3. Akwa-Ibom State;
4. Anambra State;
5. Bauchi State;
6. Bayelsa State;
7. Benue State;
8. Borno State
9. Delta State;
10. Ebonyi State;
11. Edo State;
12. Ekiti State;
13. Enugu State;

14. Gombe State;
15. Imo State;
16. Jigawa State;
17. Kaduna State;
18. Kano State;
19. Katsina State;
20. Kebbi State;
21. Kogi State;
22. Kwara State;
23. Lagos State;
24. Nasarawa State;
25. Ogun State;
26. Ondo State;
27. Oyo State
28. Plateau State;
29. Rivers State;
30. Sokoto State;
31. Taraba State;
32. Yobe State; and
33. Zamfara State.

It should be noted that Nineteen (19) State Chief Judges provided full information requested by the Committee, while information provided by Fourteen (14) Chief Judges were incomplete. However, the Chief Judges of Cross Rivers, Niger and Osun States did not respond to the Committee's Inquiry. Below, is a graphic illustration of incomplete information provided by Fourteen (14) States and the Three (3) States that did not provide any information:

1. ADAMAWA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		2,656,847,800.00			
2	2018		3,106,194,000.00			
3	2019					

2. ANAMBRA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		544,837,031.00		346,200,000.00	63.5
2	2018		3,001,790,826.00		324,000,000.00	10.8
3	2019		1,252,746,010.00		24,500,000.00	2.0

3. BAUCHI STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		2,551,715,195.00		1,860,348,932.16	72.9
2	2018		2,646,495,146.00		2,469,175,984.45	93.2
3	2019		3,227,264,825.00		306,972,498.43	9.5

4. BENUE STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	183,368,780,495.00			1,381,494,006.00	
2	2018	190,030,076,117.00			185,764,555.00	
3	2019	199,745,052,910.00			329,775,119.00	

5. BORNO STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	186,840,488,081.00	2,800,808,823.00	1.5		
2	2018	181,828,514,000.00	2,428,747,014.00	1.34		
3	2019	144,739,477,375.00	2,596,606,000.00	1.8		

6. CROSS RIVER STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017					
2	2018					
3	2019					

7. ENUGU STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	105,719,471,000.00	2,945,234,111.00	2.8		
2	2018	103,563,500,000.00	2,761,630,751.00	2.7		
3	2019	109,199,243,000.00	4,036,208,934.00	3.7		

8. JIGAWA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		1,754,366,000.00		1,530,111,374.00	87.2
2	2018		1,583,191,000.00		1,391,711,079.76	87.9
3	2019		2,379,780,000.00		314,677,606.62	13.2

9. KANO STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		3,419,580,913.00		2,168,711,808.57	63.4
2	2018		3,636,613,109.00		2,171,518,890.68	59.7
3	2019					

10. KEBBI STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		2,081,370,203.00		1,017,680,731.00	48.9
2	2018		2,387,364,419.00		1,348,023,506.00	56.5
3	2019		211,772,092.00		Only Salary Paid	

11. KWARA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	166,105,047,405.00	1,698,923,530.00	1.0		
2	2018	156,043,339,799.00	1,694,879,930.00	1.1		
3	2019	157,802,032,561.00	2,152,854,697.00	1.4		

12. NIGER STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017					
2	2018					
3	2019					

13. OSUN STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	166,105,047,405.00	1,698,923,530.00	1.0		
2	2018	156,043,339,799.00	1,694,879,930.00	1.1		
3	2019	157,802,032,561.00	2,152,854,697.00	1.4		

12. NIGER STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017					
2	2018					
3	2019					

13. OSUN STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	166,105,047,405.00	1,698,923,530.00	1.0		
2	2018	156,043,339,799.00	1,694,879,930.00	1.1		
3	2019	157,802,032,561.00	2,152,854,697.00	1.4		

14. OYO STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		1,800,000,000.00		1,501,659,996.82	83.4
2	2018		1,350,000,000.00		1,100,000,000.00	81.5
3	2019		1,800,000,000.00		325,000,000.00	18

15. RIVERS STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		3,875,307,646.00		2,019,209,601.50	
2	2018		5,499,898,589.00		5,152,630,544.00	
3	2019					

16. YARABA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		1,771,925,945.00		1,131,346,602.74	63.84
2	2018		2,025,935,555.00		1,077,365,155.91	53.17
3	2019		3,176,759,848.41		294,086,476.74	9.25

17. ZAMFARA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017		1,334,776,855.00		949,334,884.00	71.1
2	2018		1,469,537,794.00		1,128,188,084.00	76.8
3	2019		3,637,085,711.00		197,897,910.00	5.4

(c) Heads of States' Legislature

Available records indicated that the following Hon. Speakers of States' Legislature responded to the Committee's inquiry. They are:

1. Benue State House of Assembly;
2. Plateau State House of Assembly;
3. Kebbi State House of Assembly;
4. Bauchi State House of Assembly;
5. Kano State House of Assembly;
6. Kwara State House of Assembly;

7. Ondo State House of Assembly; and
8. Niger State House of Assembly.

5.4.2 The Committee deliberated at length on responses by the aforementioned key stakeholders, particularly, with regard to the timeframe within which the Committee had to submit an Interim Report and noted that responses by the State Governors were not forthcoming in spite of the reminders that were sent to the Governors. The meeting further discussed among other things, the overall need to complete the assignment within record time.

5.4.3 After deliberations, Mr. Paul Usoro, (SAN), further noted that since it is undoubtedly clear from the records of the Committee that all the stakeholders had acknowledged receipt of correspondences of the Committee on the level of compliance with Section 121(3) of the 1999 Constitution, and also in view of the fact that the Committee has limited time within which to submit an Interim Report, moved that the Committee should adopt, without prejudice to latter submissions, that all the stakeholders have responded. Hon. Justice Kate Abiri, CON, Chief Judge, Bayelsa State Judiciary, seconded. The Committee resolved and unanimously adopted the motion, as moved.

5.5 Analysis of Responses

Upon receipt of responses from the States, the Committee categorised the level of compliance into three, namely:

- (a) States with full compliance;
- (b) States with partial compliance; and
- (c) States with non-compliance.

Below is the analysis of the responses in line with the above categorisation:

(a) State Governors

From the submissions of the Six (6) State Governors that responded to the Committee’s inquiry, even though no State has complied fully with the provision of Section 121(3) of the 1999 Constitution, as amended, there is a clear demonstration of political will to comply with the provision of the Constitution based on the assessment of the Committee. However, in order to ensure compliance with the provision of the Constitution in the implementation of financial autonomy for the State Legislature and Judiciary, an acceptable model for budget preparation and implementation must be adopted by the States.

(b) State Judiciary

In analysing responses made by the Chief Judges of the Nineteen (19) States that furnished the Committee with full information, the Committee had regard to the Budget Performance Template, consisting of Total State Budget; Total Judiciary Budget; the Percentage Ratio of the Judiciary Budget over the Total State Budget, Amount Released to the Judiciary, and Percentage of Performance, earlier forwarded to the Heads of Courts. A graphic illustration of the Budget performance, is as provided below:

1. ABIA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	102,549,340,283.00	3,334,568,874.00	3.33	2,978,948,553.00	89.3
2	2018	140,939,933,770.00	3,259,213,167.03	2.45	2,840,668,412.00	87.2
3	2019	140,207,371,290.00	3,447,922,294.00	2.42	473,312,416.00	14.0

2. AKWA IBOM STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	485,972,485,580.00	6,232,643,390.00	1.3	3,718,182,002.89	59.7
2	2018	646,649,512,690.00	8,632,506,880.00	1.33	4,179,871,007.74	48.4
3	2019	672,984,760,760.00	11,716,390,120.00	1.74	1,220,795,178.20	10.4

3. BAYELSA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	243,244,000,000.00	2,203,751,540.75	0.91	2,009,668,893.97	91.2
2	2018	316,888,000,000.00	2,615,380,742.00	0.83	2,446,340,742.00	93.5
3	2019	Not yet passed				

4. DELTA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	294,457,040,477.00	6,624,496,833.40	2.25	4,894,904,806.84	73
2	2018	298,078,478,899.00	6,317,761,520.83	2.12	5,492,802,225.85	86.9
3	2019	390,378,671,178.00	3,361,369,321.00	0.86	0	0

5. EBONYI STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	127,233,074,419.00	1,058,712,042.00	0.83	800,643,644.00	75.6
2	2018	208,332,870,036.00	1,737,747,735.00	0.83	791,741,562.00	45.6
3	2019	188,401,913,868.00	1,165,250,000.00	0.6	172,386,723.00	14.8

6. EDO STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	105,874,323,968.51	4,007,115,605.00	3.78	2,316,099,821.06	57.8
2	2018	89,385,249,369.40	3,635,042,000.00	4.07	2,178,334,064.78	59.9
3	2019	158,598,109,117.01	3,945,500,000.00	2.49	253,985,499.85	6.4

7. EKITI STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	94,456,399,143.40	1,778,154,758.17	1.9	946,914,608.00	53.3
2	2018	108,538,072,813.52	1,698,154,758.17	1.6	1,068,781,026.00	62.9
3	2019	129,924,472,135.01	2,090,183,657.61	1.6	324,712,182.00	15.5

8. GOMBE STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	90,558,611,513.00	2,626,036,871.00	2.9	1,870,172,911.87	71
2	2018	114,190,915,267.00	2,591,592,500.00	2.3	1,802,069,700.15	69
3	2019	122,489,608,791.00	2,957,970,000.00	2.4	441,935,802.62	14

9. IMO STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	131,143,144,277.00	4,933,870,544.00	3.8	2,023,063,540.00	41
2	2018	190,921,464,290.00	6,269,547,485.00	3.3	2,042,430,165.00	33
3	2019	276,818,071,812.00	13,433,234,177.00	4.9	386,497,039.00	2.9

10. KADUNA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	214,921,110,176.00	2,504,295,856.00	1.2	1,526,952,584.00	61
2	2018	216,650,173,911.00	3,410,348,941.00	1.6	1,613,967,401.00	47
3	2019	157,449,001,860.00	3,242,358,636.00	2.1	368,127,312.00	11

11. KATSINA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	140,162,092,690.00	2,302,381,564.89	1.7	2,183,351,288.89	90.5
2	2018	231,636,773,378.00	2,876,568,754.91	1.3	2,592,910,209.19	90.1
3	2019	202,430,872,175.00	3,058,609,905.79	1.5	459,894,671.21	15

12. KOGI STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	174,851,544,523.00	3,827,780,521.00	2.2	2,417,330,107.00	63.2
2	2018	151,677,854,494.00	3,531,269,660.00	2.3	1,220,373,646.44	34.6
3	2019	146,736,042,510.00	5,337,937,751.00	3.6	NIL	0

13. LAGOS STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	812,998,290,343.00	39,722,147,667.00	4.89	6,313,258,778.00	0.78
2	2018	1,046,121,192,402.00	46,433,278,750.00	4.4	5,819,984,116.00	0.56
3	2019					

14. NASARAWA STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	84,314,815,771.00	2,351,238,030.00	2.8	1,788,166,401.00	76
2	2018	116,196,943,284.00	2,935,413,554.00	2.5	2,171,766,522.00	74
3	2019	82,991,575,323.00	2,451,106,204.00	3.0	484,031,113.00	20

15. OGUN STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	221,090,844,017.00	1,941,058,017.00	0.9	1,365,125,073.91	70.33
2	2018	343,983,902,106.00	2,870,583,137.00	0.8	1,316,920,398.76	45.88
3	2019	400,323,028,788.00	3,850,000,000.00	1.0		

16. ONDO STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	170,846,580,000.00	2,446,435,247.00	1.43	1,347,211,780.00	55
2	2018	181,424,540,283.00	3,339,609,781.00	1.84	1,460,329,327.00	44
3	2019	198,902,899,000.00	3,273,178,469.00	1.6	340,065,125.00	10.4

17. PLATEAU STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	139,494,308,256.00	1,703,713,967.00	1.2	812,990,760.00	47.7
2	2018	145,488,066,252.00	1,994,906,742.00	1.4	1,048,839,342.00	52.6
3	2019	153,537,190,069.00	1,964,277,198.00	1.3	328,377,779.00	16.7

18. SOKOTO STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	229,720,162,010.00	2,611,165,699.00	1.1	745,442,650.00	28.5
2	2018	211,881,725,446.00	2,948,760,267.00	1.4	754,540,417.00	25.6
3	2019	158,858,327,745.00	2,544,817,898.00	1.6	200,453,772.00	7.9

19. YOBE STATE JUDICIARY

S/NO	YEARS	TOTAL STATE BUDGET	JUDICIARY BUDGET	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2017	69,389,317,000.00	1,029,962,000.00	1.5	600,967,858.00	58.3
2	2018	92,182,366,000.0	998,262,000.00	1.1	589,624,098.00	59.1
3	2019	91,647,597,000.00	1,403,845,000.00	1.5	497,082,770.00	35.4

Flowing from the above analysis, it is pertinent to state that no State of the Federation fully complied with the provision of Section 121(3) of the Constitution. Analysis of all the States listed here indicated partial compliance.

(c) State Legislature

It should be noted that Eight (8) out of the Thirty Six (36) State Houses of Assembly, responded to the Presidential Implementation Committee's Inquiry. Whereas, Five (5) provided details of their 2018 allocations, others in their written submissions, attributed their constraints on the following factors: no budgetary provision in the 2018 Appropriation Law; non-release of budgeted sum in accordance with the Appropriation Law; and being funded with statutory grants in place of budgetary allocations, among others.

Below is a graphic illustration of Five (5) State Houses of Assembly that furnished the Committee with figures in their submissions:

1. BENUE STATE HOUSE OF ASSEMBLY

S/NO	YEAR	TOTAL STATE BUDGET	BUDGET FOR THE LEGISLATURE	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2018	228,502,770,597.00	3,833,871,801.00	1.6	1,440,314,840.00	37.6

2. PLATEAU STATE HOUSE OF ASSEMBLY

S/NO	YEAR	TOTAL STATE BUDGET	BUDGET FOR THE LEGISLATURE	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2018		2,304,192,561.08		1,109,725,159.00	48.1

2. ONDO STATE HOUSE OF ASSEMBLY

S/NO	YEAR	TOTAL STATE BUDGET	BUDGET FOR THE LEGISLATURE	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2018	101,729,529,034.00	2,915,640,000.00	2.86	1,215,782,881.72	41.7

3. KEBBI STATE HOUSE OF ASSEMBLY

S/NO	YEARS	TOTAL STATE BUDGET	BUDGET FOR THE LEGISLATURE	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2018				1,316,425,065.24	

4. KANO STATE HOUSE OF ASSEMBLY

S/NO	YEARS	TOTAL STATE BUDGET	BUDGET FOR THE LEGISLATURE	% RATIO	AMOUNT EXPENDED	% PERFORMANCE
1	2018				1,774,747,447.14	

6.0 RETREAT: *MODALITIES*

In line with the Committee's Work Plan, the Committee held a Two-Day Retreat on **Thursday 16th & Friday 17th May, 2019** at the Congress Hall of the Transcorp Hilton Hotel, Abuja. The theme of the Retreat was: **"Strategies and Modalities for the Implementation of Financial Autonomy of the State Legislature and State Judiciary in Accordance with the 4th Alteration to the 1999 Constitution, as amended"**. The purpose of the Retreat, among others, was to sensitise stakeholders on the work of the implementation Committee and further interact and articulate an effective national strategy for the implementation of financial autonomy of State Legislature and State Judiciary. The Retreat was widely advertised both in the print and electronic media and attendance was high.

6.1 Opening

The Retreat was declared open by His Lordship, Hon. Justice (Dr.) Ibrahim Tanko Mohammed, the Ag. Chief Justice of Nigeria, represented by the Administrator of the National Judicial Institute, Hon. Justice Rosaline Bozimo, OFR (Retd). The Honourable Attorney General of the Federation and Minister of Justice, Mr Abubakar Malami, SAN, Chairman of the Implementation Committee was represented by Mr Tayo Apata, the Solicitor-General of the Federation and Permanent Secretary, Federal Ministry of Justice. Goodwill messages were delivered by Rt. Hon. Yakubu Dogara, Speaker, House of Representatives, Senator Ike Ekweremadu, Deputy Senate President, H.E Abdul – Aziz Yari, Chairman, Nigerian Governors' Forum represented by H.E. Mohammed A. Abubakar, Bauchi State Governor, and Dr. Clement Nkwankwo, Director, Policy and Legal Advocacy Centre (PLAC). The Secretary of the Committee, Senator (Dr.) Ita Enang, delivered the welcome address

on behalf of Mr Abubakar Malami, SAN, the Hon. Attorney-General of the Federation and Minister of Justice, which set the tone for the paper presentation at the Retreat.

In his agenda setting/welcome address, the Chairman, on behalf of the Presidential Implementation Committee on Autonomy of State Judiciary and State Legislature welcomed Members, the Guests of Honour and the Stakeholders to the Retreat.

He stated that upon Assent to the 4th Alteration to the 1999 Constitution, granting autonomy to the Legislative and Judicial Arms of Government, it was noticed that in Most States of the Federation, this provision was honoured more in breach by some States while some compliant States were either irregular or executed without sustainable legislative framework.

In that regard, His Excellency, President Muhammadu Buhari considered it appropriate to constitute a broad based representative committee made of all affected interests to sit together and fashion out a standard and near uniform modules for the implementation of this provision in order to strengthen democracy and Governance at the States' level. The Committee was therefore constituted and inaugurated for this purpose.

He stressed that since inauguration, the Committee has had several meetings and adopted certain strategies for implementing the autonomy, some of which were:

1. Adoption of Budgeting model operational at the Federal level, where the sum due to the Judiciary and the Legislature are captured as First Line Charge in the Budget laid before the Legislature;

2. That the Budget proposal of each of the Legislature and Judiciary are defended before the relevant Committee of the Legislature;
3. That the sum, capital and recurrent approved in the budget is released by the Accountant General of the State directly to the Head of the Legislature and the Judiciary/Heads of Courts in the Judicial Service;
4. That the sum is released monthly to the accounts of the respective Arms of Government;
5. That the budgeted sum, Capital and recurrent howsoever described be released to the Judiciary to be spent by the Judiciary on the projects, programmes and capital development of the Judiciary, including recruitment and training of personnel. And so for the Legislature; and
6. That the current practice in some States where appropriated recurrent expenditure due the Judiciary in the budget are released to the Judiciary and the Capital components are warehoused either in the Ministry of Finance or Ministry of works or office of the Secretary to the State Government, and in the course thereof humiliate Chief Judges and the Judiciary, is not compliance with the Constitution but breach. And so for the Legislature.

Furthermore, he stated that in realisation of the *Terms of Reference*, the Committee constituted two Subcommittees to prepare model budget of the Judiciary and Legislature and design the strata of line consultations and inter -Arms, as well as inter Agency pre-budget consultation and front loading.

He assured the stakeholders that recommendations would be considered at the Technical Sessions of the Retreat and the final outcome will be adopted and taken as Nation-wide operational model. Same may then be considered and passed as Legislation, which would lay the framework that may be applied Nation-wide and used as States peer review instruments.

Finally, he appreciated the Members of the Committee, Guests of Honour, Keynote Speaker, Their Excellencies the State Governors or their representatives, Hon. Speakers, Their Lordships, the States' Chief Judges and Heads of Courts, stakeholders as well as all men of goodwill who attended the Retreat and prayed for the success of the programme.

The Retreat was attended by a cross section of stakeholders from the Legislature, Judiciary, Representatives of Judicial Staff Union of Nigeria, Representatives of Parliamentary Staff Union of Nigeria (PASAN), Civil Society Organizations, among others (List of Attendees and a DVD-Video coverage of the Retreat, are attached as Annexures III and IV).

7.0 PRESENTATIONS

Papers were presented during the Technical Sessions of the Retreat by Resource Persons on topics relevant to the *Terms of Reference* of the Committee as follows:

1. "An Assessment of the Financial Autonomy of State Legislature and Judiciary under the 1999 Constitution of the Federal Republic of Nigeria, as amended: Reality and Mirage" by **Hon. Justice H. Y. Heman**, the Chairman, Body of Chief Judges of States & Chief Judge of Gombe State.

Session Chair: Senator (Dr.) Ita Enang, Senior Special Assistant to the President on National Assembly Matters (Senate) & Secretary, Presidential Implementation Committee;

2. "The Role of the Executive Arm in Strengthening the Financial Autonomy of State Legislature and State Judiciary in Nigeria" by **Prof. D. Ameze Guobadia**, Research Fellow, Nigeria Institute of Advanced Legal Studies.

Session Chair: His Excellency, Governor Mohammed A. Abubakar, Governor of Bauchi State;

3. "An X- Ray of the Factors Militating against the Financial Autonomy of State Judicial and Legislative Arms of Government in Nigeria and the Way Forward" by **Mr. Augustine Alegeh, SAN**, Former President, Nigeria Bar Association.

Session Chair: Hon. Justice Nasiru Ajanah, CON, Chief Judge of Kogi State & Member, Presidential Implementation Committee;

4. "The Role of the Legislature in Enhancing Financial Autonomy for State Legislature and State Judiciary" by **Rt. Hon. Mudashiru Obasa**, Speaker, Lagos State House of Assembly & Chairman, Conference of Speakers.

Session Chair: Senator David Umaru, Chairman, Senate Committee on Judiciary, Human Rights and Legal Matters & Member, Presidential Implementation Committee;

5. "Implementation Strategy of Financial Autonomy for State Legislature and State Judiciary in line with the 4th Alteration to the 1999 Constitution, as amended", **and** "The Implication

Constitutional Infracton on the Financial Autonomy of State Legislature and State Judiciary”, were consolidated and presented by **Hon. Justice Kate Abiri, CON**, Chief Judge of Bayelsa State.

Session Chair: Mr. Paul Usoro, SAN, President, Nigeria Bar Association & Member, Presidential Implementation Committee; and

6. “Budgeting for Financial Autonomy for State Legislature and State Judiciary” **and** “Mechanics for the Implementation of Financial Autonomy for State Legislature and State Judiciary”, were consolidated and presented by **Alhaji Ahmed Gambo Saleh**, Secretary, National Judicial Council.

Session Chair: Mr. Paul Usoro, SAN, President, Nigeria Bar Association & Member, Presidential Implementation Committee.

8.0 ANALYSIS OF PRESENTATIONS

8.1 Presentation by Hon. Justice H. Y. Heman on “An Assessment of the Financial Autonomy of State Legislature and Judiciary under the 1999 Constitution of the Federal Republic of Nigeria, as amended: Reality and Mirage”

Hon. Justice H. Y. Heman, commended H.E. President Muhammadu Buhari, GCFR for assenting to the Constitution of the Federal Republic of Nigeria 1999 (Fourth Alteration) Act. Similarly, he expressed appreciation to the Chairman and Members of the Implementation Committee, for organising the Retreat. He stated that the Retreat would afford stakeholders the opportunity to brainstorm on the amendment to Section 121(3) of the 1999

Constitution on the financial autonomy of State Legislature and State Judiciary.

He submitted that the Fourth Alteration has finally made provision for the direct funding of the State Judiciary and State Legislature from the Consolidated Revenue Fund of the State. This, to Hon. Justice Heman, will enhance the legislative powers of the State vested in the Houses of Assembly of States under Section 4(6) of the 1999 Constitution as well as the judicial powers of States in the High Courts, under section 6(2) of the 1999 Constitution.

He asserted that there is complete non-compliance with the provision of section 121 (3) of the 1999 Constitution in respect of both the Houses of Assembly and the States' Judiciary. He stated that as a member of the Board of Governors of the National Judicial Institute and one time member of the National Judicial Council, he was aware that there is lamentation and outcry in almost all the States of the Federation.

He recommended that State Legislature and State Judiciary should be placed on *First Line Charge* to give effect to the financial autonomy envisaged by the provision of Section 121(3) of the Constitution of the Federal Republic of Nigeria 1999, as amended.

Interactions with stakeholders and members of the public after the paper presentation, revealed that compliance with the implementation of Section 121(3) of the 1999 Constitution was honoured more in breach by various State Governors.

8.2 Presentation by Prof. Desiree Ameze Guobadia on “The Role of the Executive Arm in Strengthening the Financial Autonomy of State Legislature and State Judiciary in Nigeria”

In her presentation, Prof. D.A. Guobadia opined that financial autonomy for the State Judiciary will give practical expression to the principle of separation of powers and in the case of the Judiciary, independence of the Judiciary without undermining the imperative of checks and balances between the three Arms of Government. This, in her further view, is fundamental to the effectiveness and efficiency of separation of powers.

She further asserted that the principle of financial autonomy as enshrined in the 4th Alteration has two basic elements, namely: that the Legislature and Judiciary prepare their respective budgets and submit directly to the Legislature for appropriation; and that monies due to the State Legislature and State Judiciary, be paid directly to them and not through the Executive Arm. She, however, pointed out that some of the pitfalls in the Constitutional arrangements for funding of State Judiciary include the fact that the protection offered the salaries of Judicial Officers, is not extended to the lower Courts.

She stated that some of the factors militating against direct payment to the State Judiciary and State Legislature, include the fact that funds are not released at once as they are dependent on several variables. Another limitation is the argument that it is the Executive that understands finance and its implications and as such, best placed to disburse money when available. These arguments form the basis for the exclusive control of funds by the Executive at the State levels.

She however submitted that the issues surrounding the finances of State Legislature were successfully canvassed in relation to the States in the case of *Judiciary Staff Union of Nigeria v. National Judicial Council and 73 Ors in Suit No. FHC/ABJ/CS/667/13*, when the Federal High Court declared unconstitutional, the failure to pay amounts standing to the credit of the States' Judiciary in the Federation Account and the Consolidated Revenue Fund directly to the Heads of Courts in the States. It also declared unconstitutional, the piecemeal payments and allocations of funds to the State Judiciary, through the States' Ministries of Finance.

Finally, she recommended that the Executive at the State level should leave the budgeting for the judicial branch to the Judiciary and the Judiciary should take complete charge of preparing its budget and submit it directly to the Legislature for appropriation.

During interactive session after the presentation of the paper, stakeholders expressed concern as to why salaries and allowances of State Judicial Officers are paid by the National Judicial Council while their pensions and retirement benefits are paid at the State level. As a result, stakeholders unanimously agreed to the above position and urged the Legislature to amend the Constitution and other extant laws to empower the National Judicial Council to also pay the pensions and retirement benefits of State Judicial Officers.

8.3 **Presentation by Mr. Augustine Alegeh, SAN on "An X-Ray of the Factors Militating against the Financial Autonomy of State Judicial and Legislative Arms of Government in Nigeria and the Way Forward"**

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Muhammadu Buhari, GCFR for the inauguration of the Presidential Implementation Committee on Autonomy of State Legislature and State Judiciary on Friday 22nd March, 2019.

According to the presenter, the Constitution gives the Judiciary and the Legislature power and control over its own funds pursuant to Sections 81 and 121 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended). Section 121(3) of the Constitution of the Federal Republic of Nigeria (4th Alteration) Act, which deals with the issue of financial autonomy for the State House of Assembly and Judiciary, are essentially identical with the provisions of section 81(3) of the Constitution. But according to him, the central issues surrounding the release of funds to the State legislative and judicial Arms directly, are: How is the amount to be released determined? How is the amount to be paid? Is it to be paid lump-sum at the beginning of each year or quarterly or monthly? Again, since States get their revenues or allocations from the Federation Account, States do not have the financial capacity to make one-time lump-sum payment.

He submitted that the failure of Section 121(3) of the Constitution of the Federal Republic of Nigeria 1999, as amended to specify the critical issues in the funding of the Legislature and Judiciary, the Executive Arm of Government, which controls and is responsible for disbursement from the Consolidated Revenue Fund of the State, has the advantage of exercising unfettered discretion in allocating funds to the Arms of Government. The exercise of this unfettered discretion by the Executive Arms, deprives the other Arms of their constitutionally guaranteed financial independence.

He however posited that arguments made by the State Executives against the financial independence of the State Judicial and Legislative Arms, should be discountenanced and a further review

of the Constitution is necessary to address shortcomings inherent in Section 121(3) of the 1999 Constitution. He further suggested that the formula being applied at the Federal level to fund the Legislature and Judiciary, pursuant to Section 81(3) of the 1999 Constitution, as amended should be applied by the States in funding the State Legislature and Judiciary.

In the course of the interactive session that ensued after the paper presentation, the issue of percentage as a benchmark for allocations to the State Legislature and State Judiciary from the Consolidated Revenue Fund of the State, was canvassed. After deliberations, there was a consensus that budgets of the State Legislature and State Judiciary should be based on what accrued to the State in terms of Federal Allocations and Internally Generated Revenue (IGR). It was also advocated that a platform for pre-budget consultations should be created between the Executive and State Legislature and State Judiciary where their needs would be presented and considered based on the budget projections of the State.

8.4 Presentation by Rt. Hon. Mudashiru Obasa on “The Role of the Legislature in Enhancing Financial Autonomy for State Legislature and State Judiciary”

In his presentation, the Speaker of the Lagos State House Assembly and Chairman, Conference of Speakers, Rt. Hon. Mudashiru Obasa stated that lack of financial autonomy by State Legislature and State Judiciary has largely resulted in the inability to curb the massive corruption for which many Governors are standing trial and being detained.

According to him, the 4th Alteration will help restore and give practical affirmation to the globally acclaimed and century

entrenched principle of separation of powers, which is the hallmark of democratic governance.

The Rt. Honourable Speaker asserted that the 4th Alteration Act will further boost the country's democratic development. This is not only going to enable State Legislature have freedom to access these budgeting allocations directly as against the current trend of depending on the good grace of the Executive in the States, but also to create more channels for effective democratic practice. While commending both the National Assembly and the President for the enactment of the Fourth Alteration Act, he stressed that this law comes with huge responsibilities for the Houses of Assembly and the Courts because as self-accounting Arms of Government, they will henceforth be held accountable for their actions.

He recommended that the two Arms of Government should also note that there are extant rules, regulations and laws governing their operations that must be observed at all times in managing the funds that may be placed at their disposal pursuant to the provisions of the 4th Alteration Act.

Finally, he called on the Executive Arm at the State level to never work to the detriment of any other Arm. In fact, the three Arms of Government should work together for the overall interest of the country. According to him, the Legislature and the Judiciary are indeed, indispensable partners to the sustenance of any democracy.

During the interactive session after the presentation of the paper, stakeholders deliberated on the need for each State to set up a pre-budget Committee with representation from each Arm of the State Government. In the stakeholders' view, this would ensure fair representation in the course of allocation of funds to meet the needs of all the Arms before presentation of the Budget for the Fiscal Year.

8.5 Hon. Justice Kate Abiri, CON on “Implementation Strategy of Financial Autonomy for State Legislature and State Judiciary in line with the 4th Alteration to the 1999 Constitution, as amended” and “Implementation Strategy of Financial Autonomy for State Legislature and State Judiciary in line with the 4th Alteration to the 1999 Constitution, as amended”

In her presentation on the consolidated papers, which was made *ex tem pore*, the Chief Judge of Bayelsa State, Hon. Kate Abiri, CON, stated that emphasis on the funds due to the Judiciary should be based on whatever is available to the State and State Executives should be able to release funds to other tiers of Government on monthly basis and ensure that releases are regular.

She lamented that while the Legislators and members of the Executive Arm of Government at the State level are politicians who can meet and freely discuss their challenges, it would be unethical for the Heads of the Judiciary at the State level to be seen in Government Houses waiting to discuss the financial needs of the Judiciary.

She recommended that State Executives should at the point of budgeting, consult with the Judicial and Legislative Arms of Government to know their needs so that the budget passed, will be relevant to their needs and challenges. She further suggested that even if funds are not received from the Federation Account, it would be appropriate for representatives of the three Arms of Government to meet and agree on what should go to each Arm based on what is available from Federation Account Allocation Committee.

The interactive session that followed after the paper presentation, focused principally on whether the National Judicial Council should handle the entire budget of the State Judiciary. As a result, it was unanimously agreed by stakeholders that the National Judicial Council as presently constituted, is not empowered to undertake such responsibility. Therefore, there may be need to amend the Constitution and other relevant extant laws for the NJC to be saddled with such responsibilities.

8.6 Presentation by Alhaji Ahmed Gambo Saleh on "Budgeting for Financial Autonomy for State Legislature and State Judiciary" and "Mechanics for the Implementation of Financial Autonomy for State Legislature and State Judiciary"

The Retreat entered Day Two on Friday, 17th May, 2019. Two Papers, "*Budgeting for Financial Autonomy for State Legislature and State Judiciary*" **and** "*Mechanics for the Implementation of Financial Autonomy for State Legislature and State Judiciary*" were consolidated and presented by Mr. Ahmed Gambo Saleh, Secretary, National Judicial Council, Abuja.

In his presentation, Mr. Ahmed Gambo Saleh represented by Mr. Aminu Bashari, the Head of Budget of the Federal Judiciary observed that amongst the three Arms of Government in Nigeria, the Judiciary appears to be the least funded. While the Executive and the Legislature are able to negotiate better during the budgeting process, the Judiciary is not so lucky, as it has no leverage in the budgeting process. The natural consequence of this ugly situation according to him, is the fact that the Judiciary is also side-lined in the disbursement of appropriated funds, denying it of the resources to deliver on its mandate, pursuant to Section 6(1) and (2) of the Constitution.

He also stated that while the Federal Judiciary has fared better in terms of funding, Courts at the State level are barely getting by. Judges in most States sit in dilapidated Court Rooms, due to lack of infrastructure or lack of maintenance of existing infrastructure. He therefore commended President Muhammadu Buhari over the recent assent to the Constitution (4th Alteration) Act, which grants financial autonomy/ independence States' Legislature and Judiciary.

Mr. Saleh however observed that one of the challenges of budgeting for financial autonomy for State Legislature and Judiciary in Nigeria, is the fact that the revenue sharing and expenditure assignment formula has been generally inadequate in addressing the needs and resources gaps in the Federal and States Courts.

Finally, he recommended that the National Judicial Council (NJC) should be saddled with the responsibility of evaluating and disbursing funds for the State Courts, thus, identifying and scaling them more on a need basis as practiced with their counterparts at the Federal level.

In the comments and reactions that followed the presentation, there was a general agreement amongst stakeholders that the National Judicial Council has the capacity to handle the budgets of both the State Judiciary and the Federal Judiciary if the enabling environment is provided.

9.0 COMMUNIQUE

It should be noted that all the papers presented by Resource Persons during the Two-Day Retreat, elicited robust contributions from stakeholders. The reactions and suggestions of participants on the deliberations, shaped the final outcome of the Communique

released at the end of the Retreat, which was duly signed by all the stakeholders (attestation is attached as Annexure V).

The main thrust of the Resolutions as contained in the Communique, are as follows:

1. Commend His Excellency, President Muhammadu Buhari, GCFR for the bold step in assenting to the Constitution of the Federal Republic of Nigeria, 1999 (Fourth Alteration) Act and for inaugurating the Presidential Implementation Committee on Autonomy of State Legislature and Judiciary as a clear demonstration of his commitment to give effect to the financial autonomy of the Legislature and the Judiciary at the State Level;
2. There are various levels of minimal compliance in various States but all fall short of the expected compliance, as Budget performance across 36 States of the Federation show that whilst the least allocations to the State Judiciary in the past three years was 0.6 percent of the Budget of the entire State, the highest allocation was 4.89 percent and therefore urge the Governors as the Heads of the Executive Arm of Government to begin full implementation of the financial autonomy granted the Legislature and the Judiciary;
3. Adopt the Budgeting model that is practiced at the Federal level where the sum due to the Judiciary and the Legislature are captured as first line Charge in the Budget laid before and passed by the Legislature;
4. That the Budget proposal of the Legislature and Judiciary should be defended before the relevant Committees of the Legislature;
5. That the total sum, both Capital and Recurrent, approved in the Annual Budget of the State, be released monthly on a pro-rata basis

by the Accountant General of the State, directly to the Heads of the Legislature and States' Judiciary, and Heads of Judicial Service Committee or Commission, as the case may be;

6. That the budgeted sum, Capital and Recurrent howsoever described, be released to the Judiciary to be spent by the Judiciary on the projects, programmes and capital development of the Judiciary, including recruitment and training of personnel. And so for the Legislature;
7. That the current practice in some States where appropriated Recurrent Expenditure due the Judiciary and Legislature in the budget, are released to the Judiciary and Legislature and the Capital components are warehoused in the Executive is hereby abolished;
8. That the Model Budget Template of the Judiciary and Legislature, the strata of line consultations and inter Arms, as well as Inter-Agency pre-budget consultations and front loading as already done in some states, be adopted;
9. That the Nigeria Governors' Forum is appreciated for its commitment to the implementation of the financial autonomy of State Legislature and State Judiciary in Accordance with the 4th Alteration to the 1999 Constitution (as amended);
10. There shall be created a State Allocation Committee comprising the Commissioner of Finance, the Accountant General of the State, the Clerk of the State House of Assembly, the Chief Registrars of High Courts, Sharia Court of Appeal and Customary Courts, the Secretary of the Judicial Service Commission/Committee and the Secretary of the State Assembly Service Commission if any, for the purpose of determining the amount due to each Arm of Government based on

the budgetary provision but subject to the funds available to the State;

11. The retirement benefits and pensions of Judicial Officers of Superior Courts of records in the States should be paid by the National Judicial Council as they receive their salaries and allowances from the NJC while in office; and
12. Encourage all State Houses of Assembly to pass Funds Management Law and Budget Process Law or any other law in that regard, by whatever name called, as a legal framework that will ensure judicious budgeting and use of funds accrued to the State.

10.0 OBSERVATIONS/FINDINGS

Flowing from the deliberations and series of interactive sessions, the Committee had with relevant stakeholders on the subject matter, and upon subsequent presentations made during the Retreat and analysis of papers thereof, the Presidential Implementation Committee hereby makes the following observations and findings:

1. That even though few States made efforts to ensure that their State Legislature and State Judiciary are funded, it has been observed that no State of the Federation has fully complied with the provision of section 121(3) of the 1999 Constitution with regards to the financial autonomy of the State Legislature and State Judiciary;
2. That the States' Legislature and Judiciary over the years, have been at the receiving end of poor funding and neglect by successive State Governments as a result of non-compliance with the constitutional provision on financial autonomy of the Judicial and Legislative Arms;

3. That from records made available to us by the Chief Judges of the States that responded to our request for submissions on Budget Performance Template Compilation from 2017 to date, the least allocation to the State Judiciary was 0.6% of the entire budget of that State, while the highest was 4.89%;
4. That allocations to States' Legislature and Judiciary are left at the whims and unilateral discretion of State Governors, in contravention of Section 121(3) of the 1999 Constitution, as amended;
5. That there is absence of pre-budget consultations between the three Arms of Government at the State level and funds appropriated to the Legislature and the Judiciary, have no direct bearing to their immediate needs, as the Judicial and the Legislative Arms, are excluded from the budget preparation processes;
6. That unlike what obtains at the Federal level, where acceptable Budget Templates/Models and Processes, are implemented by the National Judicial Council for Federal Courts and Judicial Bodies, such is absent at the State level;
7. That in most States of the Federation, the Capital components of funds duly appropriated for the Judiciary are warehoused with either the Chief of Staff to the Governor, the Office of the Secretary to the State Government, the State Ministry of Works or other top Government functionaries of the Executive Arm, in clear violation of provisions of the 4th Alteration to the Constitution;

8. That in many States of the Federation, the Judiciary is operating under harsh atmosphere and in some cases, Five to Nine Magistrates are made to share one Court Room by taking turns to sit and determine cases pending before them;
9. That many retired Judicial Officers at the State level go through untold hardship in accessing their pensions and retirement benefits several years after retirement. Several of these retired Judicial Officers die without getting their full retirement benefits, while others suffer debilitating health conditions as a result of lack of funds to cater for their medical needs;
10. That salaries and allowances of Judicial Officers at the State levels are paid by the National Judicial Council but after retirement, their pensions and retirement benefits are paid by their respective States. This arrangement is responsible for the delay in payment of pensions and retirement benefits of Judicial Officers;
11. That the inability of the National Judicial Council to pay pensions and retirement benefits of retired Judicial Officers at the State level, is due to the fact that the ***Federal Judicial Officers (Administration of Pension) Act, 2007*** has restricted payment of pensions and retirement benefits to Federal Judicial Officers, to the detriment of their counterparts at the State levels; and
12. That several years after the decision of the Federal High Court in *Suit No. FHC/ABJ/CS/667/13*, which declared unconstitutional, the failure to pay amounts standing to the credit of the States' Judiciary in the Federation Account and the Consolidated Revenue Fund directly to the Heads of Courts

in the State, many State Governments are yet to comply with the orders made by the Federal High Court.

11.0 RECOMMENDATIONS

The Presidential Implementation Committee, had extensively interacted with relevant stakeholders through wide consultations, strategic meetings and Retreat, and had analysed all the presentations made during the Retreat in line with its observations and findings, hereby makes the following recommendations:

1. That allocation of appropriated funds to the State Legislature and State Judiciary, shall be a Charge upon the Consolidated Revenue Fund of the State, as a *First Line Charge*;
2. That a Committee, comprising of the Commissioner of Finance, Accountant General of the State, State Budget Office, the 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, be set up by all the States of the Federation to determine and ascertain from the Revenue Profile of the State, a workable budget for each Arm of the State Government, based on the requests and needs presented by each of the Accounting Officers and, where necessary, legal recognition should be given to this Committee in the relevant Appropriation or Funds Management Laws of the States;
3. That a Committee to be known as the **State Judiciary Budget Committee (SJBC)**, be set up by each State Judiciary of the Federation, 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;

4. That the SJBC shall comprise of the State Chief Judge who shall be the Chairman, while 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 State 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 the Secretary;
5. That the modalities for budget preparations and implementation shall include the following:
 - (a) That upon receipt of the allocation to the State Judiciary, the SJBC shall invite all the Accounting Officers of Courts/Judicial Bodies to defend their Budget Estimates;
 - (b) That allocations to Courts and Judicial Bodies shall be based on expenditure line items given to them by the State Judiciary Budget Committee (SJBC) to be defended before the State House of Assembly;
 - (c) That upon appropriation of the Funds, the SJBC 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;
6. That a Bill, seeking to amend the ***Federal Judicial Officers (Administration of Pension) Act, 2007***, be presented to the National Assembly to empower the National Judicial Council to pay

the retirement benefits and pensions of Judicial Officers of Superior Courts of records in the State, since the Council is the one saddled with the responsibilities of paying their salaries and allowances;

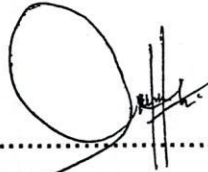
7. That all the State Houses of Assembly should be encouraged to pass Funds Management Law and Budget Process Law, or any other law in that regard, by whatever name called as a legal framework that will ensure judicious budgeting and use of funds accrued to the State;
8. That Budget Templates/Models attached herewith and marked as **Annexures A, B, C, D1, D2, E1 and E2**, be adopted as Templates for use by States' Legislature and Judiciary with modifications, in compliance with the provision of section 121(3) of the 1999 Constitution;
9. That upon commencement of the full implementation of the financial autonomy of State Legislature and State Judiciary in line with the constitutional provision, all States of the Federation should 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, such State 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;
10. That the Committee in consultation with the various State Governments, particularly, Heads of Courts and Heads of Legislature, carry out Need Assessment Exercise (NAE) to determine priority and critical areas of needs for State Legislature and State Judiciary to ensue judicious use of funds to be allocated in line with the 4th Alteration;

11. That for the first three years of implementation of the Judicial Autonomy, there should be special extraordinary capital allocations for the Judiciary to undertake capital development of State Judiciary Complex, High Court Complex and Court Complexes of other Courts befitting of the status of the Courts;
12. That the Presidential Committee as constituted, should continue to monitor, evaluate and ensure implementation of the autonomy of State Legislature and Judiciary in accordance with the 4th Alteration to the Constitution and report to Mr President, subject to His Excellency's approval, after submission of the Interim Report and approval of the recommendations thereof;
13. That Mr President do issue an ***Executive Order*** mandating the Accountant General of the Federation to deduct allocations for the State Legislature and State Judiciary from source during the Federation Accounts Allocation Committee meeting, of any State of the Federation that fails to release the budget of the State Legislature and State Judiciary to them in line with the financial autonomy guaranteed by the provision of section 121(3) of the 1999 Constitution, as amended; and
14. That Mr President do issue an ***Executive Order*** in the terms of the recommendations and such further directive that His Excellency may wish to make.

12.0 CONCLUSION

We wish to use this medium to thank His Excellency, President Muhammadu Buhari, GCFR, for the opportunity given to Members of the Presidential Implementation Committee to serve in this capacity and for the confidence reposed on us. It is our hope that

the various Executive and Legislative intervention measures proffered and provided in our recommendations in this Interim Report, are approved by Mr President to enable the Presidential Implementation Committee monitor implementation of financial autonomy of State Legislature and Judiciary in compliance with Section 121(3) of the 1999 Constitution, as amended, in line with the Committee's *Terms of Reference*.



Mr. Abubakar Malami, SAN

Hon. Attorney-General of the
Federation & Minister of Justice and
Chairman, Presidential Implementation
Committee



Senator (Dr.) Ita Enang

(SSAP) National Assembly
Matters – Senate, Secretary,
Presidential Implementation
Committee