

**EKITI STATE JUDICIARY
(FUNDS MANAGEMENT)
LAW, 2021.**

NO. 8 OF 2021

EKITI STATE OF NIGERIA.

A LAW TO PROVIDE FOR THE MANAGEMENT OF FUNDS OF THE EKITI STATE JUDICIARY AND TO REPEAL OF THE EKITI STATE FISCAL AUTONOMY FOR THE JUDICIAL ARM OF GOVERNMENT LAW, 2008 AND THE PENSION RIGHT OF EKITI STATE JUDICIARY OFFICERS LAW, 2020.

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EKITI STATE JUDICIARY (FUNDS MANAGEMENT) LAW, 2021.

NO. 8 OF 2021.

A LAW TO PROVIDE FOR THE MANAGEMENT OF FUNDS OF THE EKITI STATE JUDICIARY AND TO REPEAL OF THE EKITI STATE FISCAL AUTONOMY FOR THE JUDICIAL ARM OF GOVERNMENT LAW, NO. 8 OF 2008 AND FOR OTHER RELATED MATTERS.

EKITI STATE OF NIGERIA.

Commencement []

ENACTED BY THE HOUSE OF ASSEMBLY OF EKITI STATE AS FOLLOWS:

**PART I
PRELIMINARY.**

Purpose of the Law.

1. The purpose of this Law shall be to grant the Judiciary the power to manage its Capital and Recurrent Expenditure in accordance with the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and any other relevant Law.

Self-Accounting of the Ekiti State Judiciary.

2. Notwithstanding anything contained in any other enactment, the Judiciary shall be self-accounting in accordance with the provision of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

**PART II
ESTABLISHMENT OF THE STATE BUDGET COMMITTEE (SBC), STATE ACCOUNT ALLOCATION COMMITTEE (SAAC), MANAGEMENT OF FUNDS AND DUTIES OF ACCOUNTING OFFICERS.**

Establishment of the State Budget Committee.

3. (1) There is established a Committee to be known as the “State Budget Committee” (hereinafter referred to as “SBC”).
(2) The SBC shall comprise of the following:
(a) Commissioner for Budget and Economic Planning - Chairman;

- (b) Commissioner of Finance and Economic Development – Member;
- (c) Accountant-General - Member
- (d) Clerk of the House of Assembly –Member
- (e) Chief Registrar of High Court of Justice – Member
- (f) Director of Finance and Accounts, Ekiti State Judiciary - Member;
- (g) Director of Finance and Accounts, Ekiti State House of Assembly - Member;
- (h) Secretary, Judicial Service Commission – Member
- (i) Executive Secretary, Ekiti House of Assembly Service Commission – Member

Functions of the State Budget Committee.

4. (1) The functions of SBC shall include the following:
 - (a) The determination of the Budget size of the State, bearing in mind the objective of Government and other variables like Economic realities, Revenue and other challenges;
 - (b) sharing “Budget Envelopes” to the three Arms of Government by considering all indices of responsibilities;
 - (c) collating the budgetary submissions of the three Arms of Government for harmonization; and
 - (d) preparing a clean copy of the harmonized position and presentation at the State Executive Council’
- (2) The SBC shall establish sub-committees as follows:
 - (a) Executive Budget Sub-committee;
 - (b) Legislative Budget Sub-committee; and
 - (c) Judiciary Budget Sub-committee.
- (3) The SBC shall ensure that, in preparation of the Yearly Budget, the three Arms of Government shall carry all portions of its Debts (Contractual, Pension and Gratuity) Ratio into consideration.

Establishment of State Accounts Allocation Committee (SAAC).

5. There is established a Committee to be known as the State Accounts Allocation Committee “hereinafter referred to as (“SAAC”).

Composition of State Accounts Allocation Committee.

6. (1) The State Accounts Allocation Committee shall comprise of the following:
- (a) Commissioner of Finance and Economic Development – Chairman;
 - (b) Accountant-General – Member;
 - (c) Clerk of the House of Assembly – Member;
 - (d) Chief Registrar, High Court of Justice – Member;
 - (e) Executive Secretary, Ekiti State House of Assembly Service Commission – Member;
 - (f) Secretary, Judicial Service Commission – Member;
- (2) The Office of the Accountant-General shall serve as the Secretariat.

Functions of the State Accounts Allocation Committee.

7. (1) The State Accounts Allocation Committee shall:
- (a) be responsible for overseeing the distribution of available resources (Revenue) to each Arm of Government;
 - (b) use Percentage-based tool for the sharing of Revenue;
 - (c) ensure that the State Appropriation figures passed and assented to, shall be the base of percentage for sharing; and
 - (d) ensure that all Funds standing to the credit of the Consolidated Revenue Account less obligations due (if any) shall be the amount distributable for the Month.
- (2) The monthly percentage shall always capture 100% of the Personnel Cost in the State Appropriation Law while the Running Cost and Capital Cost shall be pro-rata of the Net Revenue Performance vis-a-vis the appropriated sum in the State Appropriation Law.
- (3) The Commissioner of Finance and the Accountant-General of the State shall on a monthly basis, furnish SAAC with the Revenue performance of the State within a stipulated timeline to be agreed upon by members.
- (4) The State Accounts Allocation Committee, based on the Revenue receipts, evaluations, obligations (if any) and the needs of each Arm, shall workout an appropriate Budget release based on the Appropriation for each Arm of Government for the Month.
- (5) The State Accountant-General shall release appropriated funds directly to each Arm as Statutory Transfers.

Powers of the State Accounts Allocation Committee.

8. Notwithstanding anything to the contrary contained herein, the State Accounts Allocation Committee shall have the powers to:
 - (a) verify and ascertain the amount accruing and payable to the Consolidated Revenue of the State from the Federation and or the revenue of the State or any other sources;
 - (b) ascertain the amount paid into the credit of the Judiciary on pro rata basis in line with the provisions of (1) above.

Revenue Shortfall.

9. Whenever there is Revenue shortfall lower than the budgeted fund, the monthly Allocations to each Arm of Government shall reflect a percentage of the appropriated sum based on the Revenue receipt to be allocated every month for the purpose of meeting its costs.

The Accounting Officers of the Judiciary.

10. The Accounting Officers of the Judiciary shall comprise of the Chief Registrar of the High Court and the Secretary of the Commission as created and established by law and shall be headed by the Chief Registrar of the High Court who shall be referred to as the Chief Accounting Officer of the Judiciary.

Funds Management.

11. The Ekiti State Judiciary shall manage its capital and recurrent expenditures in accordance with the provisions of this Law.

Duties of the Accounting Officers.

12. (1) The Accounting Officers of the Judiciary shall discharge the following duties as variously prescribed:
 - (a) The Accounting Officers shall, after due consultation with all the sections of the Judiciary:
 - (i) prepare estimates in respect of each financial year for the service and general administration of the Judiciary and such estimates shall be forwarded to the Governor for consideration and inclusion in the Appropriation or Supplementary Appropriation Bill for that financial year.
 - (ii) keep records of all budget estimates and such past records in relation to the Budget and estimates of the Judiciary;
 - (iii) Interface with the State Executive and Legislative arms to ensure accurate records and documentations;

- (iv) Set up adequate mechanisms to enhance efficient management of funds the Judiciary;
 - (v) after due consultation with the Chairman of the Commission, the Heads of Courts and the Chief Accounting Officer of the Judiciary establish and maintain an account to be known as the Court Accounts properly designated under each Court and Commission as regulated under this Law;
 - (vi) maintain the Courts and Commission Accounts with such bank or banks in the State as may be considered viable upon the recommendation of the Chief Accounting Officer and the approval of the Chief Judge;
 - (vii) administer the Courts and Commission Accounts and apply the funds to the services and administration of the Courts and Commission in accordance with applicable financial regulations;
 - (viii) maintain proper books of account and records in such forms that shall conform to standard financial practice; and
 - (ix) be responsible for the preparation of quarterly financial statements of the Courts and Commission and submit same to the Chief Accounting Officer and the Heads of their respective Courts and the Chairman of the Commission;
 - (x) organize an efficient model by which the various Courts and Commission Accounts will be credited with the amounts each court and Commission is due in accordance with their budgets and estimates and in proportion with available funds in the Judiciary Account;
- (2) The Chief Accounting Officer shall in due consultation with the Chief Judge of Ekiti State:
- (a) head the team comprising the Accounting Officers of the Judiciary in accordance with this Law;
 - (b) be responsible for forwarding every estimates and Budgets of the Judiciary to the Governor and/ or State or National Judicial Council or such body or organization entitled to set up adequate mechanisms to enhance efficient management funds for their various Courts and Commissions

- (c) after due consultation with the Chairman and Heads of Court, establish and maintain an account to be known as the “Ekiti State Judiciary Account”
- (d) maintain the Judiciary Account with such bank or banks in the State as may be considered viable upon the recommendation of the Chief Accounting Officer and the approval of the Chief Judge;
- (e) administer the Court Account and apply the funds to the services and administration of the Courts and Commission in accordance with applicable financial regulations of the State;
- (f) maintain proper books of account and records for the judiciary in such forms that shall conform to standard financial practice; and
- (g) be responsible for the preparation of quarterly financial statements of the Courts and the Commission submit same to the Chairman of the Commission, Heads of Court and the Chief Judge;
- (h) In due consultation with the Accounting Officers, be responsible for computing the overall Budgets and Estimates as presented by the various Accounting Officers;
- (i) In due consultation with the Accounting Officers, be responsible for computing the overall financial reports for the Judiciary from the totality of the reports presented by the various Accounting Officers.

The Sources of Income of the Judiciary.

- 13.** The sources of income of the Judiciary shall include:
- (a) Federation Accounts Allocations;
 - (b) State Internally Generated Revenue Allocations;
 - (c) Loans in the credit of the State Government;
 - (d) Other incomes of the State Government;
 - (e) Such other streams of income as the Judiciary may become entitled to or access in furtherance of its existence and sustenance.

Heads and Subheads of Costs and Budgets.

- 14.** The Judiciary shall manage its Capital and Recurrent Expenditure in accordance with the provisions of this Law and in accordance with the Heads and Subheads of costs and budgets as may from time to time be adopted by the Judiciary and in accordance with the Heads and Subheads as are contained in Part A of the First Schedule to this Law.

Power to Review Heads and Subheads of Costs and Budgets.

15. The Accounting Officers shall, after due consultation with the Chief Judge be empowered to review the Heads and Subheads of Costs as may become expedient for the smooth running of the Judiciary and this power shall extend to re-categorizing, adding or reducing the Heads and or Subheads;

Additional Financial Memorandum.

16. Pursuant to the provisions relating to Heads and Subheads, the items to be reduced or increased in the review of the Heads and Subheads of the Judiciary shall be so produced in a document to be regarded as (Additional Financial Memorandum) which shall be capable of being subsequently reviewed in the same manner as regulated herein above but such review shall not be earlier than 6 months preceding the most recent review and upon review, the said amendments shall be referred to in their sequence of amendment(s).

Remuneration of Members of Board, Committee or Unit.

17. Remuneration of members of any Board, Committee or Unit shall be in accordance with Heads or Subheads of costs or such other approved budget.

PART III

ESTABLISHMENT OF THE JUDICIARY FUNDS MANAGEMENT BOARD AND TENDERS BOARD.

Establishment of Judiciary Funds Management Board.

18. There is established a body for the Judiciary to be known as the Funds Management Board referred to in this Law as “the Board”

Composition of the Board.

19. The Board shall consist of:
- (a) The Chief Judge of Ekiti State Judiciary, who shall be the Chairman;
 - (b) The Chief Registrar of the High Court who shall be the Secretary;
 - (c) The Secretary of the Judicial Service Commission;
 - (d) A Deputy Chief Registrar to be nominated by the Chief Judge to be a member;
 - (e) Director of Finance and Account of the High Court and Commission .

Powers of the Board.

20. The Board shall have and exercise, among other powers, the following:

- (a) Convene at least, monthly general meetings of the Board for the purposes of considering the application and proposals before it as well as for purposes of the smooth running and management of the Funds;
- (b) Refer any such queries or enquiries to any Organ or Committee or Unit in relation to its functions under this Law;
- (c) Make such regulations in relation to the smooth and proper function and operation for proper management and utilization of the funds;
- (d) Invite any person to be a member of its meeting, but such person shall not be entitled to vote at the meeting of the Board or any of its sub-committees, or be reckoned with for the purpose of quorum.
- (e) Exercise such powers as from time to time to be assigned to it by this Law or the Judiciary or any such law by which the Judiciary is bound in relation to or incidental to the proper execution, management and maintenance of the Funds.

Functions of the Board.

21. The Board shall:

- (a) Consider to, and/ or not to approve the manner in which funds in the Judiciary Account are applied for the service and administration of the Judiciary;
- (b) Liaise with the Accounting Officers of the Judiciary in respect of (1) above; and
- (c) Publish through the Chief Accounting Officer such decisions of the Board for necessary execution and implementation;
- (d) Forward quarterly reports in respect of paragraph (a) to the Chief Accounting Officer who shall in turn make such report available to the various Heads of Courts and Commission.

Meetings of the Board.

22. The meeting of the Board shall be as in the manner herein below regulated:

- (a) The notice of meeting of the Board shall be issued by the Secretary not earlier than 24 hours to the time of meeting provided that, for purposes of convening an emergency meeting of the Board, recourse shall be had to the availability of the members and the urgency of the purpose;
- (b) The Board shall meet at least on a monthly basis, provided that nothing in this Law shall restrain the Board from convening such emergency meetings as may become expedient;
- (c) The venue of meeting of the Board shall be within the High Court Premises or in the event such venue is not accessible, such other venue as the Chairman shall indicate;

- (d) The decisions of the Board shall be by two-thirds majority of the members of the Board.

Establishment of the Judiciary Funds Management Committee.

23. There is established a body to be known as Judiciary Funds Management Committee referred to in this Law as the “Management Committee”.

Composition of the Funds Management Committee.

24. The Management Committee established for the High Court and the Commission shall comprise of:
- (a) The Chief Registrar who shall be the Chairman;
 - (b) The Secretary of the Judicial Service Commission who shall be the Secretary;
 - (c) Two Deputy Chief Registrars of the High Court to be nominated by the Chief Judge and the Head of Administration of the Commission;
 - (d) The Heads of Audit Units; Ekiti State Judiciary and Judicial Service Commission;
 - (e) The Directors of Finance & Accounts; Ekiti State Judiciary and Judicial Service Commission;
 - (f) Representative of the Department or Unit or Section whose project is being considered where applicable;

Functions of the Management Committee.

25. The Management Committee shall perform all functions relating to the Funds, all contracts, works, services and procurement in the respective Courts, and the Commission and submit to the Tenders Board for consideration and/ or approval and/ or referral.

Powers of the Management Committee.

26. The Management Committee shall have and exercise among other powers, the following:
- (a) Convene at least, monthly meetings for the purposes of considering any matter before it as well as for purposes of the smooth running and management of the Funds or any of its duties;
 - (b) Invite any person to be a member of its meeting, but such person shall not be entitled to vote at the meeting or any of its sub- committees, or be reckoned with for the purpose of quorum;
 - (c) Refer any queries or enquiries to any Board, Tenders Board, Organ or Committee in relation to its functions under this Law;

- (d) Make regulations in relation to the smooth and proper function and operation for the proper management and implementation of the Funds;
- (e) Exercise such powers as from time to time to be assigned to it by this Law, or the Board, or the Tenders Board or any such law by which the Judiciary is bound in relation to or incidental to the proper execution, management and maintenance of the Funds;

Meetings of the Management Committee.

27. The meeting of the Management Committee shall be in the manner herein regulated:
- (a) The notice of meeting of the Management Committee shall be issued by the Secretary not earlier than 48 hours to the time of meeting provided that, for purposes of convening an emergency meeting, recourse shall be had to the availability of the members and the urgency of the purpose;
 - (b) The Management Committee shall meet on a monthly basis, provided that nothing in this Law shall restrain the Management Committee from convening such emergency meetings as may become expedient;
 - (c) The venue of meeting of the Management Committee shall be within the premises of the respective Courts and Commission or where access to such premises will not be feasible, such venue as the Chairman will indicate;
 - (d) The decisions of the Management Committee shall be by Two-Thirds (2/3) majority of the members of the Management Committee.

Establishment of the Tenders Board.

28. There shall be established a Board to be known as the “Tenders Board” for each of the components of the Judiciary.

Composition of the Tenders Board.

29. The Tenders Board shall consist of the following:
- (a) The Chief Registrar of the High Court who shall be the Chairman;
 - (b) The Secretary of the Judicial Service Commission who shall be the Secretary;
 - (c) The Deputy Chief Registrar to be nominated by the Chief Judge;
 - (d) Head(s) of the Procurements Unit of the Court(s) and the Judicial Service Commission;
 - (e) The Deputy Chief Registrar or Director of the Department of the Court and the Commission whose matter is being considered;
 - (f) Any other person co-opted by the Tenders Board to be a member at its meeting.

Powers of the Tenders Board.

30. The Tenders Board shall have and exercise among other powers, the following;
- (a) Shall consider projects not exceeding Ten million naira (₦10,000,000).
 - (b) Convene at least, monthly meetings for the purposes of considering any matter before it as well as for purposes of the smooth running and management of the Funds or any of its duties;
 - (c) Invite any person to be a member of its meeting, but such person shall not be entitled to vote at the meeting or any of its sub-committees, or be reckoned with for the purpose of quorum.
 - (d) Refer any queries or enquiries to any Board, Organ or Committee in relation to its functions under this Law;
 - (e) Make regulations in relation to the smooth and proper function and operation for the proper management and implementation of the Funds;
 - (f) Exercise such powers as from time to time to be assigned to it by this Law, or the Board or any such law by which the Judiciary is bound in relation to or incidental to the proper execution, management and maintenance of the Funds.

Functions of the Tenders Board.

31. The Board shall be responsible for the following:
- (a) Deliberate and decide on project proposals;
 - (b) Award of contract(s) in furtherance of the management and smooth administration of the Judiciary and the Funds;
 - (c) To submit quarterly reports to the Head of Courts and the Commission.

Meetings of the Tenders Board.

32. The meeting of the Tenders Board shall be in the manner herein below regulated:
- (a) The notice of meeting of the Tenders Board shall be issued by the Secretary not earlier than 24 hours to the time of meeting provided that, for purposes of convening an emergency meeting, recourse shall be had to the availability of the members and the urgency of the purpose;
 - (b) The Tenders Board shall meet at least on a monthly basis, provided that nothing in this Law shall restrain the Tenders Board from convening such emergency meetings as may become expedient;
 - (c) The venue of meeting of the Tenders Board shall be at the High Court Premises or where access to such premises will not be feasible, such venue as the Chairman will indicate;

- (d) The decisions of the Tenders Board shall be by Two-Thirds (2/3) majority of the members of the Board;
- (e) The board shall be guided by the extant Due Process Protocols for transparency in the award of all contracts.

Quorum of the Board, Tenders Board and the Management Committee or Other Committees.

33. The Quorum of the Board, Tenders Board and the Management Committee or other Committees established under this Law shall be by Two-Thirds (2/3) majority of the Members of the Board, Tenders Board, Management Committee or such other Committee(s) established under this Law.

PART IV

ESTABLISHMENT OF THE PENSIONS COORDINATING COMMITTEE, THE PROJECT MONITORING AND EVALUATION COMMITTEE AND DUE PROCESS UNIT ETC

Establishment of the Pensions Coordinating Committee.

34. There is established a body to be known as the “Pensions Coordinating Committee” (the Pensions Committee).

Composition of the Pension Committee.

35. The Pensions Committee shall comprise of:
- (a) The Chief Registrar of the High Court who shall be the Chairman;
 - (b) The Secretary of the Commission who shall be the Secretary;
 - (c) A Member of the immediate past retirees to be nominated by the Chief Judge;
 - (d) The Directors of Finance and Supplies of the High Courts and Judicial Service Commission.

Functions of the Pensions Committee.

36. The Pensions Committee shall discharge the following:
- (a) Prepare a comprehensive list of retirees, yearly;
 - (b) Ensure the prompt payment of all retirement benefits;
 - (c) Submit a quarterly reports to the Chief Judge.

Powers of the Pensions Committee.

37. The Pensions Committee shall have and exercise among other powers, the following:

- (a) Invite any person to be a member of its meeting, but such person shall not be entitled to vote at the meeting or any of its sub-committees, or be reckoned with for the purpose of quorum.
- (b) Convene at least, quarterly meetings of the Pensions Committee for the purposes of considering any matter before it as well as for purposes of the smooth running and management of the Funds or any of its duties;
- (c) Exercise such powers as from time to time to be assigned to it by this Law, or the Board, or the Judiciary or any such law by which the Judiciary is bound in relation to or incidental to the proper execution, management and maintenance of the Funds;
- (d) Refer any queries or enquiries to any Organ or Committee in relation to its functions under this Law;
- (e) Make regulations in relation to the smooth and proper function and operation for the proper implementation of this Law.

Pension of Judicial Officers and Judiciary Staff.

- 38.** (1) The pension and retirement benefit of every Judicial Officer shall be drawn from the Consolidated Revenue Fund of the State in accordance with the relevant Section(s) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).
 PROVIDED always that, the retirement benefits and pensions of Judicial Officers who are entitled to federal share shall be paid by the National Judicial Council (NJC);
- (2) The Pension and Retirement Benefit of every other staff of the Judiciary shall be drawn from the State and Local Government Contributory Pension Scheme.
 - (3) Pursuant to sub-clause (2) above, the Chief Accounting Officer shall submit to the Judicial Service Commission (JSC) the comprehensive list of every other staff of the Judiciary promptly at least one year before such officers become due for retirement from the State.
 - (4) The Chief Accounting Officer together with other Accounting Officers shall maintain a comprehensive and updated list of retirees and shall begin the process of processing them towards retirement at least, One Year towards their retirement;
 - (5) The Pensions Committee shall be responsible for the execution and implementation of the provisions of this Section of the Law in relation to pensions and retirements.

Establishment of Project Monitoring and Evaluation Committee.

39. There is established a Project Monitoring and Evaluation Committee referred to as the “Monitoring and Evaluation Committee” in this Law.

Composition of the Project Monitoring and Evaluation Committee.

40. The Monitoring and Evaluation Committee shall comprise of:
- (a) The Chief Accounting Officer who shall be the Chairman;
 - (b) Other Accounting Officers;
 - (c) Head of Works;
 - (d) Head of Transport ;
 - (e) Head of Finance;
 - (f) A Representative of a technical expert in the area for which the project is being executed;
 - (g) A Representative of a technical expert from relevant government ministry in which the project is being housed;
 - (h) Director or Representative of the Department whose project is being assessed.

Functions of the Project Monitoring and Evaluation Committee.

41. The Monitoring and Evaluation Committee shall discharge the following functions:
- (a) Liaise with the relevant Government Ministries, Board, Tenders Board, Management Committee, Departments and Agencies to ensure prompt executions of Projects in line with standard best practice;
 - (b) Handle other related issues arising from the projects awarded by the Judiciary;
 - (c) Monitor the progress and quality of work being executed or executed;
 - (d) Extend to the making of further regulations for the smooth execution and operation of this Committee;
 - (e) Evaluate the projects executed in line with the payments/mobilization made;
 - (f) Write report on the status of the project being evaluated;
 - (g) Submit evaluation report to the Chief Registrar who shall present same to the relevant Committees of the Judiciary as regulated by any regulation of the Judiciary and this Law;
 - (h) Any other function as may be assigned to it from time to time by the Board, the Management Committee, the Judiciary or this Law for the proper implementation and execution of its functions.

Powers of the Project Monitoring and Evaluation Committee.

42. The Monitoring and Evaluation Committee shall have and exercise among other powers, the following:
- (a) Invite any person to be a member of its meeting, but such person shall not be entitled to vote at the meeting or any of its sub-committees, or be reckoned with for the purpose of quorum.
 - (b) Convene at least, quarterly meetings of the Committee for the purposes of considering any matter before it as well as for purposes of the smooth running and management of the Funds or any of its duties;
 - (c) Exercise such powers as from time to time to be assigned to it by this Law, or the Board, or the Judiciary or any such law by which the Judiciary is bound in relation to or incidental to the proper execution, management and maintenance of the Funds;
 - (d) Refer any queries or enquiries to any Board, Organ or Committee in relation to its functions under this Law;
 - (e) Make regulations in relation to the smooth and proper function and operation for the proper management and implementation of this Law.

Establishment of Due Process Unit.

43. (1) There is established a Due Process Unit which shall be under the Office of the Chief Accounting Officer.
- (2) The Due Process Unit shall in the award of Contracts ensure compliance with the Ekiti State Bureau of Public Procurement Law, 2020 and shall inter alia:
- (a) prevent fraudulent and unfair procurement and where necessary, Apply Administrative Sanctions;
 - (b) Ensure transparency, cost effectiveness and professionalism in the Judiciary procurement system;

Composition of the Due Process.

44. The Due Process Unit shall comprise of:
- (a) The Chief Judge who shall be the Chairman;
 - (b) The Chief Accounting Officer who shall be the Secretary;
 - (c) The Secretary Judicial Service Commission
 - (d) Directors of the following Departments or Units:
 - (i) Heads of Procurement;
 - (ii) Heads of Finance;
 - (iii) Heads of Administration;
 - (iv) Heads of Accounts;

- (e) An expert from the relevant Ministry of government executing or directly qualified to supervise the project.

Powers of the Due Process Unit.

- 45. The Due Process Unit shall, among others, exercise such powers in accordance with the extant regulation regarding due process and in accordance with standard financial regulations and procurements.

Functions of the Due Process Unit.

- 46. The Due Process Unit shall be responsible for the following:
 - (a) Prepare and update standard bidding and contract documents;
 - (b) Ensure the attainment of competitiveness, transparency, cost effectiveness and professionalism in the Judiciary procurement system;
 - (c) Issue certificate of “NO OBJECTION” for all contracts awarded within the threshold of approval under this Law; and
 - (d) Perform procurement audits and submit such reports to the Accounting Officer.

Meetings of the Committees and Units.

- 47. The meeting of Committees and Units shall be regulated in the manner herein indicated:
 - (a) The notice of meeting of the Committees and Units under this Law shall be issued by the Secretary at least, 48 hours to the time of meeting provided that, for purposes of convening an emergency meeting, recourse shall be had to the convenience of the members and the urgency of the purpose;
 - (b) The Committees and Units shall meet at least on a monthly basis, provided that nothing in this Law shall restraint the Committee or Unit from convening such emergency meetings as may become expedient;
 - (c) The venue of meeting of the Committees and Units shall be within the premises of the High Court;
 - (d) The decisions of the Committees and Units shall be by Two-Thirds (2/3) majority of the members.

Quorum of the Committees and Units.

- 48. The Quorum of the Committees and Units established under this Law shall be determined in accordance with this Law or any other law in force.

PART V

APPROVAL LIMIT OF THE CHIEF REGISTRAR OF THE HIGH COURT.

Approval limits of the Heads of Courts and the Accounting Officers.

49. (1) The approval limit for the Chief Judge is Five Million Naira Only (₦5,000,000.00)
- (2) The approval limits of the Chief Registrars of the High Court is One Million Naira Only (₦1, 000, 000.00)
- (3) The approval limit of the Secretary of the Judicial Service Commission is Five Hundred Thousand Naira Only (₦500,000.00)

Power of Approval of the Judiciary Funds Management Board.

50. The Judiciary Funds Management Board shall approve capital or recurrent expenditure for the Judiciary that is in excess of Ten Million Naira (₦10,000,000).

PART VI

MISCELLANEOUS

Capital Expenditure.

51. (1) The Capital Expenditure in sub-section (2) of this Section shall include purchase of Vehicles and Office Equipment, construction of and renovations of Judiciary Buildings, repairs, maintenance and other incidentals.
- (2) New construction or major Renovations of buildings for the Judiciary being Public Buildings shall be supervised by the Ministry of Works and Transportation.
- (3) The cost of the works and supervision shall be charged to the vote of the Judiciary in their appropriate Budget Line Item and subject to the Ekiti State Procurement Law, 2010 (as amended).

Preparation of Budget and Estimates.

52. The Accounting Officers of the Judiciary based on the envelopes from SBC, shall in the last Quarter of every year, after due consultation with relevant Organs and Committees, prepare Annual Estimate of all Income and

Expenditure for the Services and Administration of the Judiciary for the next Financial year and such Estimates shall be forwarded to the Chief Judge for consideration and thereafter be forwarded by the Chief Judge to the Governor for inclusion in the Appropriation Bill or Supplementary Appropriation Bill for that year.

Committees of Courts.

53. Notwithstanding the Boards, Committees and Units established under this Law as contained in Part B of the First Schedule to this Law, the Accounting Officers, in consultation with the Heads of Courts and the Commission shall have and create such adhoc or sub Committees for the smooth running of the affairs of the Courts and Commission as the need may arise.

Payments into Statutory Account of the Judiciary.

54. (1) Any amount standing to the credit of the Judiciary in the Consolidated Revenue Funds of the State shall be paid by the Accountant-General directly to the Statutory Account of the Judiciary in accordance with the provision of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).
- (2) The Accountant-General shall:
- (a) in conjunction with the Accounting Officers work out a just and fair formula for the allocation of funds to the Judiciary in respect of capital and recurrent expenditure based on Appropriation Law;
 - (b) pay all monies due to the Judiciary for Capital or Recurrent Expenditure into the Judiciary Account in Monthly installments in accordance with the relevant provision of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended);
 - (c) pay into the Judiciary Account monthly and on pro-rata basis;
 - (d) issue to the Chief Accounting Officer regularly all necessary financial documents for record purposes as well as verifying amounts to the credit of the Judiciary;
 - (e) supply funds to the Judiciary in monthly installments in the case of Recurrent Expenditure provided that the personnel cost shall be in accordance with the gross amount contained in the central salary payroll print-out and in quarterly installments in the case of capital expenditure on the basis of the formula worked out in accordance with the provision of paragraph (a) of this subsection.

Audit.

55. The Judiciary Account shall be audited annually by the Auditor- General of the State, or by any person authorized by him in that behalf and a copy shall be issued to the Chief Accounting Officer who shall distributes it to the other Accounting Officers.

Power of Virement.

56. Subject to the regulations as may be provided by the Judiciary, the funds of the Judiciary can be applied to addressing pressing needs in a Head or Subhead of costs even for purposes where in ordinarily funds were unavailable or sparse pending when such funds has been used will be refunded to the appropriate Head or Subhead.

Pension of Judicial Officers and Judiciary Staff.

57. The Pensions Committee shall be responsible for the preparation and execution of pension packages for the Courts and Commission.

Power to Make Regulations.

58. The Chief Judge shall make General Regulations or Guidelines to give effect to the provisions of this Law consistent with the existing Laws or Guideline on Financial Management.

Actions against the Account(s) of the Judiciary.

59. Further to any legal requirement or condition, any action against the funds of the Judiciary and/ or Courts or Commission as regulated by this Law shall not be validly instituted unless at least three (3) months notice has been served on the Chief Accounting Officer and/or the relevant Accounting Officer as the case may be.

Applicability of Other Laws.

60. Without prejudice to any of the provisions of this Law or any other law in force, the operations of this Law shall be in accordance with any enactment, regulation or instrument relating to fiscal responsibility and procurement process in the State.

Repeal.

61. This Law hereby repeals the Ekiti State Fiscal Autonomy for the Judicial Arm of Government Law, No. 8 of 2008 and the Pension Right of Ekiti State Judiciary Officers Law, 2020.

Interpretation.

62. For the purposes of this Law, unless the context otherwise requires,
- “**Accountant-General**” means the Accountant-General of Ekiti State.
- “**Accounting Officers**” include the Chief Registrar of the High Court, and the Secretary Judicial Service Commission.
- “**Auditor-General**” means the Auditor-General of Ekiti State.
- “**Board**” means the Judiciary Funds Management Board and includes the Tenders Board established under this Law for the Judicial Service Commission, and the High Court.
- “**Chief Accounting Officer**” shall mean the Chief Registrar of the High Court of Justice, Ekiti State in the context as acknowledged in this Law.
- “**Chief Judge**” means the Chief Judge of Ekiti State Judiciary and may include an Acting Chief Judge in the event of the indisposition of the Chief Judge.
- “**Chief Registrar**” includes the Chief Registrar of the High Court.
- “**Commission**” means the Ekiti State Judicial Service Commission.
- “**Judicial Officers**” include the Hon, Chief Judge and Judges of the High Court.
- “**Judiciary**” means the High Court of Ekiti State, the Magistrate Court, Customary Court and any other Court created or established by a Law of the Ekiti State House of Assembly and the Judicial Service Commission.
- “**National Judicial Service Commission**” means the National Judicial Council created by the Constitution of the Federal Republic of Nigeria, 1999 (as amended).
- “**Pensions Coordinating Committee**” means the Pension Coordinating Committee established under this Law and shall be referred to as the Pension Committee.
- “**SAAC**” means the State Accounts Allocation Committee.
- “**Secretary**” means the Secretary Judicial Service Commission and may include an Acting Secretary
- “**State**” means Ekiti State of Nigeria.

Citation.

63. This Law may be cited as Ekiti State Judiciary (Funds Management) Law, 2021.

FIRST SCHEDULE SECTION 14

PART A - HEADS AND SUBHEADS OF COST AND BUDGETS (HIGH COURT)

S/N	HEADS	SUBHEADS ITEMS
1	PERSONNEL COSTS	<ul style="list-style-type: none">1. Salaries and Allowances of Judicial Staff2. Allowances and Social Contributions<ul style="list-style-type: none">a. Non regular allowanceb. Social Contributions<ul style="list-style-type: none">i. Health Insurance Scheme (Staff)ii. Pensionsiii. Gratuityiv. Insurance Premium
2	OVERHEAD COSTS	<ul style="list-style-type: none">1. Travels (General)<ul style="list-style-type: none">Local Travel and Transport (Training)Local Travel and Transport (Others)Leave and Passages (International Travels) 2. Utilities (General)<ul style="list-style-type: none">Electricity ChargesTelephone ChargesInternet Access ChargesBank Charges (Other than interest)Bank Charges interest and tax expensesPremium PaymentsProperty and Staff 3. Materials and Supplies (General)<ul style="list-style-type: none">Office Stationeries/ComputerConsumablesBooksNewspapersMagazines and Periodicals

Printing of Non-Security
Documents

4. Maintenance Service (General)

Maintenance of Vehicle and Transport
Equipment
Maintenance of Furniture
Maintenance of Office/ IT Equipments
Maintenance of Plants/ Generators

5. Conference and Events

Local Training/Workshop and Seminars
Professional Conference and Seminars

6. Miscellaneous

Refreshment and Meals/ Committee
Expenses
Press Affairs/Publicity and advertisement
Medical Expenses and HIV/AIDS Control
Postages and Courier Services

7. Programmes (General)

Special Days/Celebration and Award
Festivals
General Programmes
General Allowances
Child Justice Administration
Administration of Criminal Justice Law (ACJL)
Special Anti Corruption
General Activities
Sanitation and Funding Services
Surveying Services
Welfare Packages/ Protocol Gift/ Allied
Matters
Subscription and Contribution to Local and
International Bodies
Subscription to Professional Bodies (Local and
International)
Payment of Dues and Levies

CAPITAL COSTS

Acquisitions (General)
Procurements (General)
Buildings (General)
Constructions (General)

Renovations (General)

**PART B - BUDGET HEAD AND SUB-HEADS FOR EKITI STATE
JUDICIAL SERVICE COMMISSION**

A PERSONNEL COSTS 1. Salaries and Allowances of Staff

Basic Salary

Rent

Transport

Meal

Utility

Furniture

i. Other Allowances of Executive Secretary

Domestic

Entertainment

Inducement

Hardship/ Hazard

ii. Other Allowances of Staff

Leave Transport

Medical Grant

2. Salaries and Social Contributions

a. Non regular allowances

b. Social Contribution

i) Health Insurance Scheme (Staff)

ii) Pension

iii) Gratuity

iv) Insurance Premium

B. OVERHEAD COSTS

1. Travels (General)

Local Travel and Transport (Training)

Local Travel and Transport (Others)

Leave and Passages (International Travels)

2. Utilities (General)

Electricity Charges

Data Charges

Internet Access Charge

3. Materials and Supplies (General)

Office Stationeries/ Computer Consumables

Books

Newspapers

- Magazines and Periodicals
- Printing of Non-Security Documents
- 4. Subscriptions and Contributions to Local and International Bodies
- Subscriptions to Professional Bodies
- 5. Conference and Events
- Local Training /Workshops and Seminars
- Annual Conference
- 6. Medical Services
- Medical Expenses and HIV/Aids Control

C. MAINTENANCE SERVICES (GENERAL)

- Maintenance of Motor Vehicle/ Transport
- Maintenance of Office Furniture
- Maintenance of IT Equipment
- Maintenance of Plants and Generators
- Maintenance of Office Building

D. CONSULTING

- Consultancy Services (Others)

E. FUEL AND LUBRICANTS (GENERAL)

- Motor Vehicle Fuel Cost

F. FINANCIAL CHARGES

- Bank Charges (Other than Interests)

G. MISCELLANEOUS

- Refreshments and Meals/Committee expenses
- Honorarium and Sitting Allowance
- Postal and Couriers Service
- Welfare Packages / Protocol Gifts/Allied Matters
- Recruitments and Appointments (Service Wide)
- General Allowance

H. CAPITAL COSTS

- Acquisitions (General)
- Procurements (General)
- Buildings (General)
- Constructions (General)
- Renovations (General)

SECOND SCHEDULE SECTION 17
BOARDS, COMMITTEES AND UNITS OF THE JUDICIARY.

The Boards, Committees and Units of the Judiciary created under this Law are as follows:

PART A - Boards of the Judiciary

1. Judiciary Funds Management Board
2. Tenders Board of the High Court
3. Tenders Board of the Commission

PART B - Committees of the Judiciary

1. State Account Allocation Committee
2. Judiciary Funds Management Committee
3. Pensions Coordinating Committee
4. Project Monitoring and Evaluation Committee

PART C - Units of the Judiciary

1. Due Process Unit.

