

APPROPRIATION DECREE 1971



Decree No. 27

[1st April 1971]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) The Accountant-General of the Federation may, when authorised so to do by warrants signed by the Federal Commissioner for Finance, pay out of the Consolidated Revenue Fund of the Federation during the year ending 31st March 1972 the sums specified by the warrants, not exceeding in the aggregate four hundred and sixty-five million, eight hundred and thirty-seven thousand and six hundred and sixty-one pounds.

Issue and appropriation of £465,837,661 from Consolidated Revenue Fund for 1971-72.

(2) The amount mentioned in the foregoing subsection shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

(3) No part of the amount aforesaid, shall be issued out of the Consolidated Revenue Fund of the Federation after the end of the year mentioned in subsection (1) of this section.

2.—(1) This Decree may be cited as the Appropriation Decree 1971 and shall apply throughout the Federation.

Citation, extent and commencement.

(2) This Decree shall be deemed to have come into operation on 1st April 1971.

SCHEDULE

(section 1)

Head	Amount
21. State House	£88,640
22. Cabinet Office	11,976,530
23. Police	15,855,480
24. Ministry of Agriculture and Natural Resources ..	2,041,520
25. Agriculture (Research)	541,930
26. Fisheries (Research)	173,110
27. Forestry (Research)	216,240
28. Veterinary (Research)	373,100
29. Ministry of Communications	44,350
30. Ministry of Defence	87,204,040
31. Ministry of Economic Development and Recon- struction	516,590
32. Statistics	756,170
33. Ministry of Education	2,468,520
34. Antiquities	191,160
35. National Archives	101,650
Carried forward	<u>£122,549,030</u>

SCHEDULE—continued

Head	Amount £
Brought forward	£122,549,030
36. Ministry of Establishments and Service Matters	804,760
37. Pensions and Gratuities	1,035,250
38. Ministry of External Affairs	5,010,150
39. Ministry of Finance	3,254,180
40. Board of Customs and Excise	2,889,660
41. Board of Inland Revenue	319,020
42. Ministry of Health	5,870,390
43. Ministry of Industries	723,770
44. Ministry of Information	3,738,290
45. Ministry of Internal Affairs	541,030
46. Prisons	3,680,440
47. Ministry of Justice	508,580
48. Ministry of Labour	1,411,400
49. National Provident Fund	394,210
50. Ministry of Mines and Power	711,720
51. Geological Surveys	* 447,970
52. Ministry of Trade	1,426,760
53. Ministry of Transport	3,669,380
54. Government Coastal Agency	330,730
55. Ministry of Works and Housing	10,486,740
56. Federal Audit	143,130
57. Judicial	70,300
58. Parliament Building	130,960
59. Federal Public Service Commission	140,730
60. Police Service Commission	19,890
61. Contribution to the Development Fund	120,000,000
62. Non-Statutory Appropriation of Revenue	5,000
63. Consolidated Revenue Fund Charges	175,524,191
TOTAL	£465,837,661

MADE at Lagos this 27th day of May 1971.

MAJOR-GENERAL Y. GOWON,
*Head of the Federal Military Government,
 Commander-in-Chief of the Armed Forces,
 Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is
 intended to explain its effect)*

The Decree provides for the expenditure of a sum not exceeding £465,837,661 for the services of the Federation during the financial year ending 31st March 1972.

**CURRENCY CONVERSION (FREEZING ORDERS)
(AMENDMENT) DECREE 1971**



Decree No. 28

[24th March 1971]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Where the Commissioner has reasonable cause to suspect the legitimacy or otherwise of the sources of deposits and rates of conversion of old currency notes by any person or authority during or after any currency conversion operation, he may by an order appoint a panel (in this Decree referred to as "the investigating panel") which shall have and exercise the powers set out in the following provisions of this Decree.

Commis-
sioner's
powers to
appoint an
investiga-
ting panel.

2.—(1) For the purposes of any investigation under this Decree, the investigating panel may exercise so much of the powers of a bank examiner (other than the power to stop all outwards payments, operations or transactions) under any enactment, including the Banking (Special Provisions) Decree 1966, as may be directed by the Commissioner under the instrument of appointment of the panel ; and, without prejudice to the generality of the foregoing, the powers shall include power—

Powers
exercisable.

1966 No. 5.

(a) to call for books and accounts of such person or authority or of any record relating thereto on such form as he may think proper ;

(b) to enter into and inspect the person or private premises of such person or authority if in the opinion of the panel such entry would assist it to arrive at a reasonable conclusion on the issue ; and

(c) to make recommendations and findings and to forward such recommendations and findings to the Commissioner through the Governor.

(2) On the receipt of the recommendations and findings of any investigating panel, the Commissioner may, after considering the recommendations and findings—

(a) direct the Governor to issue an order in accordance with section 1 of the Currency Conversion (Freezing Orders) Decree 1971 (in this Decree referred to as "the principal Decree") to stop all payments, operations or transactions in respect of the account to which the recommendations and findings relate ;

1971 No. 6.

(b) make recommendations to the Federal Executive Council for the exercise by that Council of its power under section 5 of the principal Decree to give a direction for the forfeiture of the account or property to which the recommendations relate,

and the said sections 1 and 5 and other provisions of the principal Decree shall apply and, as the case may require, effect shall be given thereto subject as herein otherwise prescribed.

(3) The investigating panel shall have power to regulate its own proceedings, but no representation by a legal counsel shall be allowed in respect of any matter brought before the panel, except that the panel may allow agents or other representatives of the person or authority affected to appear before it for the sole purpose of making explanations in respect of matters of fact.

Existing
investiga-
ting panels.

3.—(1) Any panel appointed pursuant to any enactment or any purported exercise of any powers under any enactment or howsoever appointed for the purposes of investigating any sources of deposits and rates of exchange of old currency notes in connection with any currency conversion operation before the commencement of this Decree shall be deemed to have been duly appointed under this Decree by the Commissioner as from the date on which the panel was appointed or the date of its notification in the Federal Gazette, whichever first occurs.

(2) Any power exercisable by the Commissioner in relation to an investigating panel under this Decree shall accordingly be exercisable by the Commissioner in relation to any such panel to which subsection (1) of this section relates as if the panel were appointed pursuant to section 1 of this Decree.

Sundry
amendments
of the
Currency
Conversion
(Freezing
Orders)
Decree
1971.

4. The principal Decree shall be amended as follows—

(a) in section 5 thereof—

(i) immediately after subsection (1) there shall be inserted the following new subsection (2)—

“(2) For the purposes of subsection (1) above, it shall be the duty of the Permanent Secretary, Federal Ministry of Finance to communicate such direction as may be given by the Federal Executive Council to the Governor who shall give or ensure that effect shall be given to the direction, accordingly.”; and

(ii) the existing subsection (2) shall be re-numbered as subsection (3) of that section;

(b) in section 6 (a) (the Interpretation Section) at the end of the definition of the word “bank” there shall be inserted the following—

“and includes the Central Bank of Nigeria as established under the Central Bank of Nigeria Act or any person or authority appointed by the Governor to receive deposits of currency notes for the purposes of any currency conversion operation”.

Cap. 30.

Interpreta-
tion.
1966 No. 5.

5.—(1) In this Decree—

(a) “bank examiner” has the same meaning as in the Banking (Special Provisions) Decree;

(b) “Commissioner” means the Federal Commissioner for Finance;

(c) “Governor” means the Governor of the Central Bank of Nigeria within the meaning of section 2 of the Central Bank of Nigeria Act;

(d) "currency conversion operation" has the same meaning as in the principal Decree;

(e) "person or authority" includes any government or governmental agency in the Federation, and other expressions in this Decree shall have the same meanings as in the principal Decree.

(2) Without prejudice to the generality of section 2 (2) of this Decree on the application of the provisions of the principal Decree, sections 3, 4 and 5 of the principal Decree shall be construed as if for the references therein to the operation of sections 1 and 2 of that Decree there were also included references to the operation of sections 2 and 3 of this Decree.

6.—(1) This Decree may be cited as the Currency Conversion (Freezing Orders) (Amendment) Decree 1971 and shall apply throughout the Federation.

Citation,
extent, etc.

(2) This Decree shall be deemed to have come into operation on 24th March 1971.

MADE at Lagos this 27th day of May 1971.

MAJOR-GENERAL Y. GOWON,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purpose)

This Decree, which amends the Currency Conversion (Freezing Orders) Decree 1971, empowers the Federal Commissioner for Finance to set up investigating panels for the purposes of examining the legitimacy or otherwise of any deposits with any bank and rates of conversion of old currency notes by any person or authority (including any government or governmental agency). Any panel appointed under the Decree may exercise such powers of a bank examiner as may be directed by the Commissioner.

Other amendments extend the operation of the principal Decree to cover deposits left with the currency exchange teams of the Central Bank or other agents authorised by that bank operating in any part of the Federation and specify the procedure for notifying the Central Bank of the decision of the Federal Executive Council as to the exercise by that Council of the power of forfeiture of any account or property under section 5 of the principal Decree, and the existing investigating panels established by Government Notices are deemed to have been appointed under the Decree.