

CHAPTER 25
CONTINGENCIES FUND LAW

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CHAPTER 25
CONTINGENCIES FUND LAW

A.N.S.L.C
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A law to establish a Contingencies Fund and for other purposes connected therewith

[27th August 1991]

1. This Law may be titled as the Contingencies Fund Law

Short title

2. In this Law—

Interpretation

"Commissioner" means Commissioner charged with responsibility for finance:

"State" means Enugu State of Nigeria.

3. (I). There is hereby established for the State a Fund for Contingencies into which the Commissioner may direct the payments of sums as are appropriated for the purposes by the Legislature of the State

The
Contingencies
Fund

(2) The gross amount contained in the said Fund at any time, including the total amount for the time being advanced from Fund under subsection (2) of section 4 of this Law shall not exceed five hundred thousand naira

4. (1). Where any expenditure required for the Public Service is urgently needed at a time when the House of Assembly is in recess, or when for any other reason it is impracticable immediately to obtain the authority required under the Constitution for meeting the expenditure out of the Consolidated Revenue fund or other public funds, the Commissioner may issue a warrant authorizing advances from the Fund for contingencies for the purpose of meeting the said expenditure

Use of the
Fund to
meet
unforeseen
expenditure

(2) No money shall be advanced from the Fund for contingencies except under the authority of a

warrant issued pursuant to subsection (1) of this section.

Repayment
Contingencie
s Fund

5. (1). After the Commissioner has issued a warrant under section 4 of this Law authorizing advances from the Contingencies Fund, a proposal for the appropriation of an equal amount from the Consolidated Revenue Fund or other public funds shall be submitted when the warrant was issued or if the warrant was issued during a meeting of the legislative House of the State and the Commissioner so directs, then at that meeting

(2) A proposal submitted under this section shall be for appropriation of the said amount to the various heads of expenditure under which the expenditure would have been incurred if it had been incurred under the authority of a warrant issued by virtue of an Appropriation law instead of being met from the Fund for Contingencies.

(3). So soon as may be after a proposal made under this section has received the approval of the Legislative House of the State, and a warrant has been issued by virtue of such approval, the amounts advanced from the Fund for Contingencies shall be repaid to the said Fund by adjustment from the said heads of expenditure.

Power to
make rules

6. Subject to the provisions of this Law, the Commissioner may make rules for the proper and efficient administration of the Fund such rules shall be presented for the information of the Legislative House of the State.

SUBSIDIARY LEGISLATION

Contingencies Fund Law

CONTINGENCIES FUND RULES

(under section 6)

Short title

1. These rules may be cited as the Contingencies Fund Rules.

Keeping
of
accounts

2. The accounts of the Fund shall be kept by the Accountant-General of the State and shall be audited by the Auditor-General, to whom annual statements shall be forwarded by the Accountant-General as soon as possible after the close of each financial year A copy of such accounts, together with reports of the Auditor-General thereon, shall be presented before the Legislative and shall be examined by the Public Accounts Committee.

Issue of
Contingen
cies
Warrant

3. No sums shall be paid out of the Fund save on the authority of a warrant, which shall be known as a Contingencies Warrant, signed by the Commissioner Every such payment shall be described as a Contingencies Advance. The Contingencies Warrant shall state the purposes for which expenditure is to be made and shall indicate the purposes for which expenditure is to be

Contingencies
Warrant to be
signed on
Executive
Council's
approval

made and shall indicate the head, sub-head and item of expenditure to which the expenditure would have classified, if made from the Consolidated Revenue Fund and not by way of advance from the Contingencies Fund.

4. The Commissioner shall not sign a Contingencies Warrant unless the State Executive Council has approved the presentation to the Legislature of a supplementary estimate in due course.

5. When a Contingencies Warrant has been signed it shall be forwarded to the Accountant-General; a copy of the Warrant shall be forwarded to the Auditor-General. On receipt of the Warrant the Accountant-General shall forthwith accept as a charge against the Fund vouchers drawn by the officer controlling expenditure under each head, sub-head and item indicated in the Warrant up to the maximum imposed by the amounts shown in the Schedule to the Warrant; each voucher shall indicate clearly the vote of charge to which the expenditure would have been classified if incurred from the Consolidated Revenue Fund.

Action to be taken on receipt of Contingencies Warrant

6. When the Legislative has passed a Supplementary Appropriation Law, or an Appropriation Law, which contains provisions in respect of items for which Contingencies Advances have been made, the .Accountant-General shall within seven days raise adjustment voucher debiting the head, sub-head and item for which supplementary appropriation has been made and crediting the Contingencies Fund with the sums expended from the Fund on the authority of the Warrant or Warrants. Every officer against whom such adjustment voucher is raised shall forthwith accept it

Adjustment vouchers to be raised as soon as Legislature passes Application or Supplementary Appropriation Law