

L.N. 1 of 1972

**FINANCE (CONTROL AND MANAGEMENT) ACT 1958**  
(No. 33 of 1958)

**Public Funds of the Federation (Disbursement)  
(Amendment) Rules 1972**

*Commencement : 24th January 1972*

In exercise of the powers conferred by section 23 (1) of the Finance (Control and Management) Act 1958 and of all other powers enabling me in that behalf, I, the Federal Commissioner for Finance hereby make the following rules :—

1. The Public Funds of the Federation (Disbursement) Rules 1959 are hereby amended—

**Amendment of  
L.N. 49  
of 1959.**

(a) by the addition after rule 31 of the following new rule—

**"The  
Armed  
Forces  
Comfort  
Fund.**

**32.—(1) The Armed Forces Comfort Fund shall be applied in accordance with the provisions of Schedule 12 to these Rules.**

**(2) Disbursement from the Armed Forces Comfort Fund shall be made by the Accountant-General of the Federation in accordance with instructions of the Trustees of the fund."**

(b) by the addition after Schedule 11 to the rules of the following new Schedule—

**"SCHEDULE 12**

**(Rule 32)**

**ARMED FORCES COMFORT FUND**

*Purposes for which the fund may be used*

1. The fund shall be used—

(a) for the relief of the members of the Armed Forces and for their families in distress as a result of the exigencies of the Nigerian civil war where this cannot be met from other official sources and is certified by the Chief of Staff (Nigerian Army), the Chief of Naval Staff or the Chief of Air Staff, whichever is appropriate, as constituting a fair charge against the fund.

(b) to provide extra medical care for members of the Armed Forces and their families where Government facilities are either inadequate or not immediately available ;

(c) for the restitution of messing facilities and for the augmentation of the messing needs of the Armed Forces ;

(d) for making donations as are appropriate to other funds or organisations which in the opinion of the Trustees are closely connected with and actively assisting in the welfare and comfort of distressed members of the Armed Forces ; and

(e) for the doing of such acts and things as may seem necessary to the Trustees expedient and necessary for the trusts.

*Administration*

2. The fund shall be administered by the Trustees in accordance with the Trust Deed and Rules attached thereto dated 22nd July 1971 made between the Federal Military Government and the Trustees comprising the following officials or their representatives, that is—

- (a) the Permanent Secretary, Ministry of Defence ;
- (b) the Permanent Secretary, Federal Ministry of Finance ;
- (c) the Chief of Staff, Nigerian Navy ;
- (d) the Chief of Staff, Headquarters, Nigerian Army ; and
- (e) the Chief of Air Staff.

*Report and Accounts*

3. A separate account for the fund shall be maintained by the Accountant-General of the Federation.

4. Disbursements from the fund shall be made by the Accountant-General of the Federation in accordance with instructions of the Trustees and in pursuance of the objectives of the fund as specified in paragraph 1 above.

5. The capital of the fund not disbursed shall be held or invested by the Accountant-General of the Federation in securities in which a trustee is legally authorised to invest.

6. Interest from investments shall accrue to the fund for use in carrying out the purposes of the fund.

7. The annual accounts of the fund shall be prepared by the Accountant-General of the Federation and submitted to the Auditor-General of the Federation within seven months of the financial year to which they relate. The audit report together with a report of the operations of the fund shall be presented to the Federal Executive Council by the Head of the Federal Military Government."

Citation  
and extent.

2. These Rules may be cited as the Public Funds of the Federation (Disbursement) (Amendment) Rules 1972 and shall apply throughout the Federation.

MADE at Lagos this 24th day of January 1972.

SHEHU SHAGARI,  
Federal Commissioner for Finance

L.N. 2 of 1972

**TRADE DISPUTES (EMERGENCY PROVISIONS)  
(AMENDMENT) (No. 2) DECREE 1969  
(1969 No. 53)**

**Trade Disputes (Nimaco Limited African Workers Union of  
Nigeria and Nimaco Limited Arbitration) Confirmation of  
Award Notice 1972**

Pursuant to the provision of section 4 (4) of the Trade Disputes (Emergency Provisions) (Amendment) (No. 2) Decree 1969, the Industrial Arbitration Tribunal Award made on 28th September 1971, as set out in the Schedule hereto, has been confirmed by me, the Federal Commissioner for Labour and shall have effect as so confirmed in accordance with that provision.

**SCHEDULE**

<i>Name of Arbitration Tribunal, etc.</i>	<i>Terms of Award</i>
Industrial Arbitration Tribunal: Nimaco Limited African Workers Union of Nigeria and Nimaco Limited.	That Mr J. Shorunke who was previously the Personnel Manager should no more serve as the Personnel Mana- ger.

DATED in Lagos this 25th day of January 1972.

ANTHONY ENAHORO,  
*Federal Commissioner for Labour*

**EXPLANATORY NOTE**

*(This note does not form part of this Notice but is intended  
to explain its effect)*

This Notice confirms the Award made by the Industrial Arbitration Tribunal in respect of the trade dispute which arose between the Nimaco Limited African Workers Union of Nigeria and Nimaco Limited.

L.N. 3 of 1972

**TRADE DISPUTES (EMERGENCY PROVISIONS)  
(AMENDMENT) (No. 2) DECREE 1969  
(1969 No. 53)**

**Trade Disputes (Philips (Nigeria) Limited African Workers'  
Union and Philips (Nigeria) Limited) Confirmation of Award Notice 1972**

Pursuant to the provision of section 4 (4) of the Trade Disputes (Emergency Provisions) (Amendment) (No. 2) Decree 1969, the Industrial Arbitration Tribunal Award made on 30th March 1971, as set out in the Schedule hereto, has been confirmed by me, the Federal Commissioner for Labour, and shall have effect as so confirmed in accordance with that provision.

**SCHEDULE**

*Name of  
Arbitration  
Tribunal, etc.*

*Terms of Award*

**Industrial Arbitration  
Tribunal : Philips (Nigeria)  
Limited African Workers'  
Union and Philips (Nigeria)  
Limited.**

1. We find that a Recognition Agreement is a document which sets out in broad outlines the provisions regulating Union-Management relationship and that once detailed conditions of service have been formulated and agreed in accordance with the provisions of the said Recognition Agreement, the conditions of service shall regulate company employee relationship subject only to any enactment expressly providing for such relationship. We therefore make no award setting it up as a principle of general application that the Company shall consult the Union in every case where a disciplinary action is contemplated against an employee.
2. We do not find a general down-grading of the employees of the Company but with reference to one Amodu, an employee of the Company, whose case we have adverted to above, we award that in addition to retaining his present salary as already conceded by the Company, he shall also retain the incremental rate attached thereto until he reaches the maximum of the scale or promoted to a higher position, whichever is earlier. He should also be paid at the new rate of salary for Storekeepers, for the period January-May 1971 when he continued to serve as a Storekeeper. In addition, any arrears to which he may be entitled by reason of this award should be determined without delay and paid to him accordingly.
3. We make award in terms of the agreement of both parties during the hearing that any erstwhile employee of the Company from the war affected areas who comes forward and can establish his claim in good faith as to his past association with the Company be considered for entitled benefits.

## SCHEDULE—continued

*Name of  
Arbitration  
Tribunal, etc.*

*Terms of Award*

Industrial Arbitration  
Tribunal: Philips (Nigeria)  
Limited African Workers'  
Union and Philips (Nigeria)  
Limited.

4. We find that the case for an allowance for the maintenance and washing of uniforms has not been established and accordingly make no award.

DATED at Lagos this 25th day of January 1972.

ANTHONY ENAHORO,  
*Federal Commissioner for Labour*

## EXPLANATORY NOTE

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

The Notice confirms the Award made by the Industrial Arbitration Tribunal in respect of the trade dispute which arose between the Philips (Nigeria) Limited African Workers' Union and the Philips (Nigeria) Limited.