

NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES DECREE 1979



ARRANGEMENT OF SECTIONS

Section

Establishment of National Institute

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SCHEDULE

Supplementary Provisions Relating to the Board.

Decree No. 20

[1st January 1979]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Establishment of National Institute

1.—(1) There is hereby established a body to be known as the National Institute for Policy and Strategic Studies (hereinafter in this Decree referred to as “the Institute”) which shall have the functions assigned to it by this Decree.

Establish-
ment of the
National
Institute for
Policy and
Strategic
Studies.

(2) The Institute shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its corporate name.

2.—(1) The government of the Institute and the direction of its affairs shall vest in the Board of Governors of the Institute (hereinafter in this Decree referred to as “the Board”).

Governing
Board of the
Institute, etc.

(2) Without prejudice to the generality of subsection (1) it shall be the responsibility of the Board to consider and approve—

- (a) the long-range plan of activities of the Institute ;
- (b) the programme of studies, courses and research to be undertaken by the Institute ;
- (c) the annual budget of the Institute; and
- (d) the investment plans of the Institute.

(3) The Board shall consist of a Chairman to be appointed by the Federal Executive Council and the following other members; that is—

- (a) the Chief of Defence Staff or other senior member of the armed forces ;
- (b) the Director-General of the Institute ;
- (c) an eminent economist ;
- (d) an eminent political scientist ;
- (e) the Adviser to the Federal Government on science and technology ;
- (f) four persons to be appointed by the Head of the Federal Military Government, being persons who by reason of their ability, experience or specialised knowledge of administration or of professional or business attainments are capable of making useful contributions to the work of the Institute.

(4) Subject to subsection (5) below, a person appointed as a member of the Board (not being an *ex-officio* member) shall hold office for three years and shall be eligible for re-appointment for one further period of three years.

(5) The Federal Executive Council may terminate the appointment of a member of the Board (not being an *ex-officio* member) if satisfied that it is not in the interest of the Institute that the person concerned should continue in office.

(6) The supplementary provisions contained in the Schedule to this Decree shall have effect with respect to the proceedings of the Board and the other matters therein mentioned.

3.—(1) The Institute shall serve as a high level centre of reflection, research, and dialogue where academics of intellectual excellence, policy initiators and executors and other citizens of practical experience and wisdom drawn from different sectors of national life in Nigeria would meet to reflect and exchange ideas on the great issues of society, particularly as they relate to Nigeria and Africa, in the context of the dynamics of a constantly changing world.

(2) For the purposes of subsection (1) above, the Institute is hereby empowered—

- (a) to conduct courses for top level policy makers and executors drawn from different sectors of the national polity with a view to expanding their outlook and perspective and stretching their conceptual capacity and qualities of discernment and analysis and thereby helping to improve their overall performance in their different fields of action ;

(b) to award certificates of attendance to those who participate in a sufficient and satisfactory manner in any of its courses ;

(c) to conduct seminars, workshops and other action-oriented programmes whether on a continuing or *ad hoc* basis for leaders in the public services (including the armed forces and other disciplined forces), the private sector, political organisations, professional and other groups with a view to promoting and defining, and enhancing appreciation for, long range national plans and objectives ;

(d) to identify, encourage, stimulate, assemble, organise and help deploy to the best national advantage the country's intellectual talents and experienced policy analysts who are likely to make positive contributions to the treatment of complex policy problems ;

(e) to organise and carry out, on an inter-disciplinary basis in intellectual support of those charged with making and implementing policy for Nigeria, research in depth into the social, economic, political, security, scientific, cultural and other problems facing the country, and to formulate and present, in useable form, the available options or their solution ;

(f) to disseminate by way of publication of books, records, reports or otherwise, information about any part of its activities, to the extent deemed justified by the Board in the interest of the nation, and generally as a contribution towards knowledge and for better national and international understanding ; and

(g) to promote or undertake any other activity that in the opinion of the Board is calculated to help achieve the purposes of the Institute.

(3) The Institute shall carry out its tasks and responsibilities in an objective, non-partisan manner, independently of any group in the body politic.

4. The Institute shall establish and maintain a library comprising such books, records, reports and other publications as may be directed by the Board for the advancement of knowledge in the areas of work undertaken by it, for research purposes and for other purposes connected with the functions conferred on the Institute by or pursuant to this Decree.

Provision of
library
facilities.

Staff of the Institute

5.—(1) There shall be an officer of the Institute to be known as the Director-General.

The Director-
General of
the Institute.

(2) The Director-General shall be appointed by the Supreme Military Council.

(3) The Director-General shall be the chief executive officer of the Institute and responsible to the Board for the detailed management of the affairs of the Institute.

(4) The Director-General shall hold office on such terms and conditions as may be specified in his letter of appointment and on such other terms and conditions as may be determined from time to time by the Board with the concurrence of the Federal Military Government.

6.—(1) There shall be appointed by the Board the following officers of the Institute, that is—

Appointment
of Secretary,
Directors
and other
staff of the
Institute.

(a) a Secretary and Director of Administration ;

(b) a Director of Studies ; and

(c) a Director of Research.

(2) The Secretary and Director of Administration shall be responsible to the Director-General for the day-to-day administration and for the finances of the Institute.

(3) The Director of Studies shall be responsible to the Director-General for organising and conducting the courses and other studies undertaken by the Institute including the collation and publication of course materials and other publications relating thereto.

(4) The Director of Research shall be responsible to the Director-General for co-ordinating the research staff and research projects of the Institute and the collation and publication of research materials.

(5) There may be appointed from time to time by the Board such other staff as may be required for the purposes of the efficient performance of the functions conferred on the Institute under or pursuant to this Decree.

Service in
the Institute
to be
pensionable.
Cap. 147.

7.—(1) Notwithstanding the provisions of the Pensions Act, it is hereby declared that service in the Institute shall be approved service for the purposes of that Act and, accordingly, officers and other persons employed in the Institute shall in respect of their service in the Institute be entitled to pensions, gratuities and other retirement benefits as are enjoyed by persons holding equivalent grades in the public service of the Federation, so however that nothing in this Decree shall prevent the appointment of a person to any office on terms which preclude the grant of a pension and gratuity in respect of that office.

(2) For the purposes of the application of the provisions of the Pensions Act in accordance with this Decree—

(a) subsection (1) of section 7 of that Act (which confers on the Commissioner power to waive the requirement to give notice of desire to retire at the age of 45) shall have effect as if for references to the Commissioner there were substituted references to the Board ; and

(b) the power under subsection (1) of section 9 of that Act to require an officer to retire at any time after attaining the age of 45 subject to his being given six months' notice in writing shall be exercisable by the Board and not by any other authority.

Financial Provisions

Establish-
ment of
fund of the
Institute.

8.—(1) The Institute shall establish and maintain a fund which shall be applied towards the promotion of the objectives specified in this Decree.

(2) There shall be paid and credited to the fund established pursuant to subsection (1) above—

(a) such sums as may be provided by the Government of the Federation or a State for payment into the fund ;

(b) fees charged for services rendered by the Institute ; and

(c) subject to section 9 (2) of this Decree, all sums accruing to the Institute by way of gifts, testamentary disposition and endowments or contributions from philanthropic persons or organisations or otherwise howsoever.

9.—(1) The Institute may accept gifts of land, money or other property upon such trusts and conditions, if any, as may be specified by the person or organisation making the gift.

Power to accept gifts.

(2) The Institute shall not accept any gift if the conditions attached by the person or organisation making the gift to the acceptance thereof, are inconsistent with the functions of the Institute or its position as a non-partisan institution free from any undue external influence.

10.—(1) The Institute may with the consent or in accordance with the general authority given by the Federal Military Government borrow by way of loan or overdraft from any source any moneys required by the Institute for meeting its obligations and discharging its functions under this Decree, so however that where the sum or the aggregate of the sums involved at any one time does not exceed ₦100,000, no such consent or authority shall be required.

Borrowing power.

(2) The Institute may, subject to the provisions of this Decree and the conditions of any trust created in respect of any property, invest all or any of its funds with the like consent or general authority.

(3) The Board may invest any surplus funds of the Institute in such securities as may be approved by the Federal Military Government.

11.—(1) The Board shall cause to be prepared not later than 31st December in each year an estimate of the expenditure and income of the Institute during the next succeeding financial year and when prepared they shall be submitted to the Federal Executive Council.

Annual estimates, accounts and audit.

(2) The Board shall cause to be kept proper accounts and proper records in relation thereto and when certified by the Board such accounts shall be audited as provided in subsection (3) below.

(3) The accounts of the Institute shall be audited as soon as may be after the end of each financial year by auditors appointed (after consultation with the Federal Commissioner for Finance) by the Board with the approval of the Federal Executive Council, and the fees of the auditors and the expenses of the audit generally shall be paid from the funds of the Institute.

Miscellaneous and Supplementary

12. The Board shall, not later than 30th September in each year, submit to the Federal Executive Council a report on the activities of the Institute and its administration during the immediately preceding year and shall include in such report the audited accounts of the Institute.

Annual reports.

13.—(1) The Board may, subject to the provisions of this Decree, make staff regulations relating generally to the conditions of service of the employees of the Institute and without prejudice to the generality of the foregoing, such regulations may provide for—

Staff regulations.

(a) the appointment, promotion and disciplinary control (including dismissal) of employees of the Institute ; and

(b) appeals by such employees against dismissal or other disciplinary measures ;

and until such regulations are made, any instrument relating to the conditions of service of public officers shall be applicable, with such modifications as may be necessary, to the employees of the Institute.

(2) Staff regulations made under subsection (1) above, shall not have effect until approved by the Federal Executive Council ; when so approved they need not be published in the *Gazette* but the Board shall cause them to be brought to the notice of all affected persons in such manner as it may from time to time determine.

Interpreta-
tion.

14. In this Decree, unless the context otherwise requires—

“the Board” means the Board of Governors of the Institute constituted as provided in section 2 of this Decree ;

“the Chairman” means the Chairman of the Board ;

“the Director-General” means the Director-General of the Institute ;

“the Institute” means the National Institute for Policy and Strategic Studies established by section 1 of this Decree ;

“member” includes the Chairman of the Board.

Citation and
commence-
ment.

15. This Decree may be cited as the National Institute for Policy and Strategic Studies Decree 1979 and shall be deemed to have come into force on 1st January 1979.

SCHEDULE

Section 2

Proceedings of the Board

1964 No. 1.

1.—(1) Subject to this Decree and to section 26 of the Interpretation Act 1964 (which provides for the decisions of a statutory body to be taken by a majority of the members of the body and for the person presiding to have a second or casting vote), the Board may make standing orders regulating the proceedings of the Board or of any committee thereof.

(2) The quorum of the Board shall be the Chairman and four other members, and the quorum of any committee of the Board shall be determined by the Board.

2.—(1) The Board shall meet not less than four times in each year and, subject thereto, the Board shall meet whenever it is summoned by the Chairman ; and if the Chairman is required to do so by notice given to him by not less than three other members, he shall summon a meeting of the Board to be held within fourteen days from the date on which the notice is given.

(2) At any meeting of the Board the Chairman shall preside ; but if he is absent, the members present at the meeting shall appoint one of their number to preside at that meeting.

(3) Where the Board desires to obtain the advice of any person on a particular matter, the Board may co-opt him as a member for such period as it thinks fit ; but a person who is a member by virtue of this sub-paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards the quorum.

(4) Notwithstanding anything in the foregoing provisions of this paragraph, the first meeting of the Board shall be summoned by the Head of the Federal Military Government.

Committees

3.—(1) The Board may appoint one or more committees to carry out, on behalf of the Board, such of its functions as the Board may determine.

(2) A committee appointed under this paragraph shall consist of such number of persons (not necessarily all members of the Board) as may be determined by the Board ; and a person other than a member of the Board shall hold office on the committee in accordance with the terms of his appointment.

(3) A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

4.—(1) The fixing of the seal of the Institute shall be authenticated by the signature of the Chairman or of some other member authorised generally or specially to act for that purpose by the Board.

(2) Any contract or instrument which, if made or executed by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Institute by the Director-General or any person generally or specially authorised to act for that purpose by the Board.

(3) Any document purporting to be a document duly executed under the seal of the Institute shall be received in evidence and shall, unless the contrary is proved, be presumed to be so executed.

5. Members of the Board who are not public officers shall be paid out of moneys at the disposal of the Board such remuneration, fees or allowances in accordance with such scales as may be approved from time to time by the Federal Executive Council.

6. The validity of any proceedings of the Board or of a committee thereof shall not be affected by any vacancy in the membership of the Board or committee, or by any defect in the appointment of a member of the Board or of a committee, or by reason that a person not entitled to do so took part in the proceedings.

7. Any member of the Board, and any person holding office on a committee of the Board, who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Board or a committee thereof shall forthwith disclose his interest to the Board and shall not vote on any question relating to the contract or arrangement.

8. A person shall not by reason only of his membership of the Board be treated as holding an office of emolument under the state.

MADE at Lagos this 4th day of June 1979.

GENERAL O. OBASANJO,
*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 purport)*

The Decree establishes the National Institute for Policy and Strategic Studies to serve as a centre where representatives drawn from the highest levels in the civil service, the military, the universities, the professions, political organisations, commerce and industry and other sectors of our national life could gather by way of seminars, workshops and other action-oriented courses, studies and conferences to analyse and exchange views as to long-term national goals. The Institute would also provide advanced courses for such persons and award certificates of course attendance.

**PUBLIC COMPLAINTS COMMISSION (AMENDMENT)
DECREE 1979**



Decree No. 21

[31st May 1979]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Public Complaints Commission Decree 1975 is hereby amended as follows :—

Amendment
of Decree
No. 31 of
1975.

(a) immediately after section 3 thereof, there shall be inserted the following new section 3A, that is—

“Application of Pensions Act. Cap. 147. 3A.—(1) The Federal Commissioner for Establishments may by order published in the *Gazette* declare the office of any person employed in the Commission to be a pensionable office for the purposes of the Pensions Act ; and any order so made may be given retrospective effect but shall not be made to take effect on a date earlier than 16th October 1975.

(2) Subject to subsections (3) and (4) of this section, the Pensions Act shall, in its application by virtue of subsection (1) above to any office, have effect as if the office were in the public service of the Federation within the meaning of the Constitution of the Federation.

(3) For the purposes of the application of the provisions of the Pensions Act in accordance with subsection (2) above—

(a) subsection (1) of section 7 of that Act (which confers on the Federal Commissioner for Establishments power to waive the requirement to give notice to retire at the age of forty-five) shall have effect as if for references to that Commissioner there were substituted references to the Chief Commissioner ; and

(b) the power under subsection (1) of section 9 of that Act to require an officer to retire at any time after attaining the age of forty-five subject to his being given six months' notice in writing shall be exercisable by the Chief Commissioner and not by any other authority.

(4) Nothing in the foregoing provisions of this section shall prevent the appointment of a person to any office in the Commission on terms which preclude the grant of a pension or gratuity in respect of service in that office.

(5) It is hereby declared for the avoidance of doubt, that references in this section to persons employed in the Commission do not include references to Commissioners.” ;

(b) for subsection (7) of section 4 thereof, there shall be substituted the following, that is—

“(7) It shall be the duty of any body or person required by a Commissioner to furnish information pursuant to subsection (3) (c) of this section to comply with such requirement not later than thirty days from receipt thereof.”; and

(c) immediately after section 8 thereof, there shall be inserted the following new section 8A, that is—

“Immunity
from legal
process.

8A.—(1) No Commissioner shall be liable to be sued in any court of law for any act done or omitted to be done in the due exercise of his duties under or pursuant to this Decree.

(2) Any report, statement or other communication or record of any meeting, investigation or proceedings which a Commissioner, officer or servant of the Commission may make in the due exercise of his functions under this Decree shall be privileged in that its production may not be compelled in any legal proceedings if the Attorney-General of the Federation certifies that such production is not in the public interest.”

Citation.

2. This Decree may be cited as the Public Complaints Commission (Amendment) Decree 1979.

MADE at Lagos this 31st day of May 1979.

GENERAL O. OBASANJO,
*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 purport)*

The Decree makes sundry amendments to the Public Complaints Commission Decree 1975 and, amongst other things, confers immunity from legal process on Public Complaints Commissioners in the performance of their official duties.

SOUTHERN AFRICA RELIEF FUND DECREE 1979



ARRANGEMENT OF SECTIONS

Section

- | | |
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| <ol style="list-style-type: none"> 1. Establishment of the Southern Africa Relief Fund. 2. Establishment of the Board of Trustees, etc. 3. Functions of the Board of Trustees. 4. Executive Secretary and other employees of the Board. 5. Investments. 6. Penalty for unauthorised collections. | <ol style="list-style-type: none"> 7. Exemption from tax. 8. Accounts and audit. 9. Annual reports 10. Regulations. 11. Interpretation. 12. Citation and commencement. |
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SCHEDULE

- Part A—Countries (including Movements) to which this Decree applies.
- Part B—Relief.

Decree No. 22

[17th December 1976]

Commence-
ment.

WHEREAS a relief fund has been established for Southern Africa into which payment has been made partly by means of private subscriptions and partly by public moneys :

AND WHEREAS it is expedient to establish and incorporate a body to be known as the Board of Trustees for the Southern Africa Relief Fund and to make other provisions in connection therewith :

NOW, THEREFORE, THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) There is hereby established a fund to be known as the Southern Africa Relief Fund (hereinafter referred to as "the Fund") for the purpose of providing relief in respect of such citizens of Southern Africa as the Board of Trustees may from time to time determine.

Establish-
ment of the
Southern
Africa Relief
Fund.

(2) The Fund shall consist of—

(a) such sums as may be contributed by the Government of the Federation or of a State ;

(b) such sums as may be raised from time to time by the Board by way of contributions or donations from any person (whether corporate or unincorporate) ;

(c) moneys earned or realised from any property or investment acquired by or vested in the Board of Trustees under or pursuant to this Decree ; and

(d) all sums or assets which may in any manner become payable to or vested in the Board of Trustees in respect of any matter incidental to its functions.

(3) In this section, the reference to Southern Africa is a reference to any of the countries mentioned in Part A of the Schedule to this Decree and includes any of the movements mentioned therein and reference to relief is a reference to any of the purposes set out in Part B of the said Schedule.

(4) The Head of the Federal Military Government may by order published in the *Gazette* amend the Schedule to this Decree.

Establishment of the Board of Trustees, etc.

2.—(1) The Fund shall be managed by a body to be known as the Board of Trustees for the Southern Africa Relief Fund (in this Decree referred to as "the Board of Trustees") which shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its corporate name.

(2) The Board of Trustees shall consist of a Chairman who shall be the Governor of the Central Bank of Nigeria and the following other members, that is—

(a) the Secretary to the Federal Military Government or his representative ;

(b) the Permanent Secretary, Federal Ministry of Finance ;

(c) the Permanent Secretary, Ministry of External Affairs ;

(d) the Accountant-General of the Federation ;

(e) not more than three other persons (who shall not be public officers) to be appointed by the Federal Executive Council.

(3) Members of the Board of Trustees (not being public officers) shall hold office for three years and shall be eligible for re-appointment for one further period of three years.

(4) The Board of Trustees shall meet not less than four times in each year and on such other occasions as the Board may consider necessary.

(5) The quorum for meetings of the Board of Trustees shall be four of whom at least one shall be a member appointed under paragraph (e) of subsection (2) above.

(6) At any meeting of the Board of Trustees the Chairman shall preside, but if he is absent, the members present at the meeting shall appoint one of their number to preside at that meeting.

(7) The Board of Trustees may appoint one or more committees to carry out, on behalf of the Board, such of its functions as the Board may determine.

(8) The Board of Trustees may co-opt persons who are not members of the Board to any meeting of the Board or any committee thereof and such persons may take part in the deliberations of the Board or any committee thereof but shall not be entitled to vote at the meeting of the Board or any of its committees.

(9) Subject to the provisions of section 26 of the Interpretation Act 1964 (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding to have a casting vote), the Board of Trustees may make standing orders regulating its proceedings or the proceedings of any committee thereof.

1964 No. 1.

(10) The administrative expenses of the Board of Trustees shall be borne by the Federal Military Government.

3. The functions of the Board of Trustees shall be—

Functions
of the
Board of
Trustees.

(a) to administer the Fund for the provision of relief in respect of such citizens of Southern Africa as the Board of Trustees may determine from time to time ;

(b) in pursuance of the provisions of section 1 (2) (b), to devise ways and means of raising contributions and donations for the Fund ; for this purpose, the Board of Trustees may from time to time organise charity dances, shows, exhibitions and other fund-raising events as it may deem fit ;

(c) to acquire assets for and on behalf of the Fund ;

(d) to conduct regular assessments of the financial and material requirements of each of the Liberation Movements and the people for whom they cater in their respective zones of Southern Africa ;

(e) to do such other things which in its opinion are necessary or expedient for the proper performance of its functions under this Decree.

4.—(1) There shall be an officer of the Board who shall be called the Executive Secretary and who shall be the chief executive officer of the Fund and shall be responsible for the day-to-day management and operations of the Board.

Executive
Secretary
and other
employees
of the Fund.

(2) The Executive Secretary shall be appointed by the Board of Trustees after consultation with the Secretary to the Federal Military Government.

(3) Without prejudice to the generality of his functions under subsection (1) of this section, the Executive Secretary shall be responsible for—

(a) the payment of all disbursements authorised by the Board under this Decree ;

(b) accounting for all moneys collected, paid or otherwise expended under this Decree ;

(c) carrying out any directions of the Board.

(4) The Board of Trustees may appoint such other persons to be employees of the Board of Trustees to assist the Executive Secretary in his functions under this Decree as the Board may determine.

(5) The remuneration and tenure of office of the employees of the Board shall be determined by the Board after consultation with the Federal Commissioner for Establishments.

(6) The Board of Trustees shall, with the approval of the Federal Commissioner for Establishments, pay such pensions and gratuities to its employees as are payable to public officers of comparative rank in the public service of the Federation.

5.—(1) The Board of Trustees shall hold invested in Nigeria such of the assets standing in the Fund as it may from time to time determine.

Investments.

(2) Subject to subsection (3) below, investments shall not be made by the Board in properties and securities except—

Cap. 78.
1962 No. 20.

(a) securities specified under the Government and Other Securities (Local Trustees' Powers) Act and the Trustee Investments Act 1962 ;

(b) shares in or other securities of a society registered under any law relating to co-operative societies ;

(c) loans to building societies approved by the Federal Commissioner for Finance ;

(d) loans on real property, machinery and plant in Nigeria ;

(e) cash on deposit in, or bills of exchange accepted by, licensed banks ; and

(f) such other securities as may be prescribed by order made by the Head of the Federal Military Government.

(3) The Board shall ensure that not less than 25 per cent of the total assets invested at any time pursuant to this section is invested in the securities mentioned in paragraph (a) of subsection (2) of this section.

(4) Subject to the other provisions of this section, the Board may from time to time by deeds under its seal, sell or otherwise dispose of any property or security acquired by or becoming vested in the Board upon such terms as it may deem fit.

Penalties
for unauthorised
collections.

6.—(1) Any person who without lawful authority levies or accepts any contribution from any other person, purporting such contribution to be made for the purposes of this Decree, shall be guilty of an offence and liable on summary conviction to a fine of ₦5,000 or two times the value of collections received, whichever is the greater, or to imprisonment for two years or to both such fine and imprisonment.

(2) The court shall make an order directing that the fine imposed under the provisions of subsection (1) be paid over to the Board of Trustees.

(3) Where an offence under this Decree is committed by a body corporate or firm or other association of individuals—

(a) every director, manager, secretary or other similar officer of the body corporate ;

(b) every partner or officer of the firm ;

(c) every person concerned in the management of the affairs of the association ; or

(d) every person who was purporting to act in any such capacity as aforesaid,

shall severally be guilty of that offence and liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

Exemption
from tax.

7.—(1) The Board of Trustees shall be exempt from the payment of income tax on any income accruing from investments in the Fund or otherwise howsoever and, accordingly, the provisions of any enactment relating to the taxation of companies or trust funds shall not apply to the Board or the Fund.

(2) For the purposes of section 27A of the Companies Income Tax Act 1961 (as amended by the Companies Income Tax (Amendment) Decree 1971), any donation made by any company as provided therein shall be tax-deductible and, accordingly, immediately after Item (33) in the Sixth Schedule to that Act there shall be inserted the following new item, that is—

1961 No. 22.
1971 No. 10.

“(34). Southern Africa Relief Fund.”.

(3) Notwithstanding the provisions of any enactment or law relating to the taxation of individuals, any donation made by any person shall, for the purposes of any such enactment or law, be income exempted from tax.

8.—(1) The Board of Trustees shall keep proper accounts in respect of moneys forming part of the Fund and proper records in relation thereto.

Accounts
and audit.

(2) The accounts of the Board for each year shall be audited as soon as possible after the end of the year by auditors appointed by the Board of Trustees with the consent of the Federal Executive Council.

9. The Board of Trustees shall prepare and submit, not later than three months after the end of each year, a report to the Head of the Federal Military Government during the preceding year containing—

Annual
reports.

(a) an account of its operations and transactions throughout that preceding year ; and

(b) a statement of accounts of the Board for that preceding year audited in accordance with section 8 of this Decree.

10. The Board of Trustees may, with the approval of the Head of the Federal Military Government, make regulations for carrying into effect the provisions of this Decree.

Regulations.

11. In this Decree—

Interpreta-
tion.

“the Board” or “the Board of Trustees” means the Board of Trustees of the Southern Africa Relief Fund established by section 2 of this Decree ;

“the Chairman” means the Chairman of the Board of Trustees ;

“the Fund” means the Southern Africa Relief Fund established by section 1 of this Decree ;

“member” means a member of the Board of Trustees and includes the Chairman ;

“prescribed” means prescribed by order made by the Head of the Federal Military Government.

12. This Decree may be cited as the Southern Africa Relief Fund Decree 1979 and shall be deemed to have come into force on 17th December 1976.

Citation and
commence-
ment.

SCHEDULE

Section 1 (3)

PART A—COUNTRIES (INCLUDING MOVEMENTS) TO WHICH THIS
DECREE APPLIES

Angola
Botswana
Lesotho
Mozambique
Namibia
South Africa
Swaziland
Tanzania
Zambia
Zimbabwe (Rhodesia) ; and

Liberation Movements operating in these areas, that is to say—

African National Congress (ANC)
Pan African Congress (PAC)
Patriotic Front
South-West African Peoples' Organization (SWAPO)
Zimbabwe African National Union (ZANU)
Zimbabwe African Peoples' Union (ZAPU)

PART B—RELIEF

Any purpose connected with—

- (a) the provision of scholarships ;
- (b) the provision of emergency material and social assistance including foodstuff, clothing, medical and hospital stores and facilities and means of shelter ;
- (c) the amelioration of the condition of the civilian population or of the wounded and sick sanctioned under the Geneva Conventions of 1949 or of any Protocols thereto ; and
- (d) such other purposes as the Board may from time to time determine.

MADE at Lagos this 15th day of June 1979.

GENERAL O. OBASANJO,
*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)

The Decree sets up the Southern Africa Relief Fund and a Board of Trustees to manage the Fund. It stipulates that donations made to the Fund by individuals or by companies shall be tax-deductible.

POLICE (AMENDMENT) DECREE 1979



Decree No. 23

[See section 2]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Police Act, (as reprinted by the Police Act (Authority to Reprint) Decree 1967) is hereby amended as follows :—

Amendment
of Cap 154.
1967 No. 41.

(a) for section 2 thereof (which relates to definitions) there shall be substituted the following new section—

“Interpreta-
tion.

2. In this Act, unless the context otherwise requires—

“Commissioner” means a Commissioner of Police, a Deputy Commissioner of Police or an Assistant Commissioner of Police ;

“constable” means any police officer below the rank of corporal ;

“court” means any court established by any law in force in Nigeria ;

“the Force” means the police force established under this Act” ;

“inspector” includes a chief inspector and an inspector of police ;

“Inspector-General”, “Deputy Inspector-General” and “Assistant Inspector-General” means respectively the Inspector-General of Police, the Deputy Inspector-General of Police and an Assistant Inspector-General of Police ;

“non-commissioned officer” means a police sergeant-major, a police sergeant or a police corporal as the case may be ;

“police officer” means any member of the Force ;

“superintendent of police” includes a chief superintendent of police, a superintendent of police, a deputy superintendent of police, and an assistant superintendent of police ;

“superior police officer” means any police officer above the rank of a cadet assistant superintendent of police ;

“supernumerary police officer” means a police officer appointed under section 14, 14A or 14C of this Act or under an authorisation given under section 14B of this Act.” ; and

(b) in section 4 thereof (which relates to the general duties of the police), immediately after the words "protection of" there shall be added the words "life and" ;

(c) for section 5 (which relates to the constitution of the Force) there shall be substituted the following new section—

"Constitution of the Force.

5.—There shall be an Inspector-General of the Nigeria Police, a Deputy Inspector-General, such number of Assistant Inspectors-General as the Police Service Commission considers appropriate, a Commissioner for each State of the Federation and such ranks as may from time to time be appointed by the Police Service Commission of the Federation." ; and

(d) immediately after section 6 (which relates to the command of the Force), there shall be added the following new sections—

"Duties of the Deputy Inspector-General of Police.

6A.—(1) The Deputy Inspector-General is the second in command of the Force and shall act for the Inspector-General in the Inspector-General's absence from Force Headquarters.

(2) When acting for the Inspector-General, the Deputy Inspector-General shall be guided by the following—

(a) all matters involving any change in Force policy shall be held in abeyance pending the return of the Inspector-General or, if the matter is urgent, referred directly to the Inspector-General for his instructions ;

(b) all matters of importance dealt with by the Deputy Inspector-General during the absence of the Inspector-General shall be referred to the Inspector-General on his return.

Duties of an Assistant Inspector-General.

6B.—(1) An Assistant Inspector-General shall be subordinate in rank to the Deputy-Inspector General but shall be senior to all Commissioners.

(2) An Assistant Inspector-General shall act for the Inspector-General in the absence of both the Inspector-General and the Deputy Inspector-General and when so acting, the provisions of paragraphs (a) and (b) of subsection (2) of section 6A above shall, with all necessary modifications, apply to him."

Citation and commencement.

2. This Decree may be cited as the Police (Amendment) Decree 1979 and—

(a) as respects paragraph (a) of section 1 thereof, shall be deemed to have come into force on 1st April 1974 ; and

(b) as respects paragraphs (b), (c) and (d) of section 1 thereof, shall come into force on the date of its making.

MADE at Lagos this 15th day of June 1979.

GENERAL O. OBASANJO,
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)*

The Decree amends the Police Act, among other things, to take cognisance of the re-organisation of the ranks within the Nigeria Police Force following the Udoji Public Service Review Commission of 1974.