1.0 BACKGROUND

This document provides an overview of the budgetary allocations to the Nigeria Police Force (NPF) for 2020. It highlights the total amount appropriated, amount allocated for overhead costs and capital expenditure. It also highlights some capital projects for the Police in the 2020 budget and other related budget lines. This document further compares police budgets over the last 5 years, including the percentage of police funding within the security budget and national budget during the same period.

This comes against the background of persistent complaints of inadequate funding for the Police over the years, resulting police inefficiency and escalating insecurity in the country. The Nigeria Police is responsible for the prevention and detection of crime, apprehension of offenders, preservation of law and order, and protection of life and property and yet, the amounts budgeted for the execution of its duties still begs the question of whether it is sufficient to cover this enormous task.

The National Assembly attempted to fix this problem in 2019 with the adoption of the Police Trust Fund Act, which established a special intervention fund for training and retraining of personnel of the Nigeria Police Force and for the provision of state of the art security equipment and other related facilities for the Police. The Fund is meant to benefit from a levy of 0.005% on the net profit of companies operating business in Nigeria; 0.5% of the total revenue accruing to the Federation Account; as well as proceeds from grants, aids, gifts, donations, and investment income.

The bill was passed by the National Assembly in April 2019 and signed into law by the President in June 2019, but its commencement remains pending with no Board in place to administer the Fund as at January 2020. Part of the information in this factsheet shows the projected amounts to be transferred to the Fund for the 2020 fiscal year.

At N403 billion, the 2020 budget for the Nigeria Police is the highest it has been allocated in the last 5 years in terms of amount, however the ratio of this amount to the total security budget is lower than it has been in the same period. In specific terms, the 2020 budget of N403 billion is 22.3% of the total security budget while the 2015 police budget of N321 billion was 32.5% of the total security budget. (See the tables and information presented for
an analysis of these figures, as well as details of actual releases against budgeted amounts. This is particularly important because incomplete release of funds has been cited by the Police as a major challenge.

While issues of lack of accountability on use police powers, poor public trust and inadequate oversight remain relevant, the argument on funding remains a perennial one even with a Trust Fund now in place. With the Fund having a 6 year lifespan beginning from the date of commencement of the Act, it is imperative that this issue is adequately addressed before its expiration.

2.0 NPF 2020 BUDGETARY ALLOCATION

2.1 TOTAL BUDGET

The total amount allocated to Police Formations and commands is **N403,709,451,000 (Four Hundred and Three Billion, Seven Hundred and Nine Million, Four Hundred and Fifty one Thousand Naira)**. This amount is broken down as follows:

*Fig. 1: 2020 Budget for Police Formations and Command*

From the figures, recurrent expenditure makes up 96.4% of the budget for police formations and command, while capital expenditure is 3.6%. This percentage is significantly low considering the huge capital investment required to upgrade the facilities and equipment of the Nigeria Police.
<table>
<thead>
<tr>
<th>Line Item</th>
<th>Description/ Particulars</th>
<th>Amount (N)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Purchase of fixed assets</strong></td>
<td>Security equipment</td>
<td>2,957,797,227</td>
</tr>
<tr>
<td></td>
<td>Air navigational equipment</td>
<td>2,195,542,517</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicles and Trucks</td>
<td>572,164,887</td>
</tr>
<tr>
<td></td>
<td>Acquisition of Land</td>
<td>100,835,996</td>
</tr>
<tr>
<td></td>
<td>Industrial equipment</td>
<td>64,815,712</td>
</tr>
<tr>
<td></td>
<td>Library books and equipment</td>
<td>43,516,835</td>
</tr>
<tr>
<td></td>
<td>Health/ Medical equipment</td>
<td>33,118,300</td>
</tr>
<tr>
<td></td>
<td>Recreational facilities</td>
<td>19,220,556</td>
</tr>
<tr>
<td></td>
<td>Teaching/ Learning Aid Equipment</td>
<td>13,463,051</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>6,000,475,081</td>
</tr>
<tr>
<td><strong>Construction/ Provision of Fixed Assets</strong></td>
<td>Infrastructure</td>
<td>4,203,775,285</td>
</tr>
<tr>
<td></td>
<td>Police stations and barracks</td>
<td>3,590,050,504</td>
</tr>
<tr>
<td></td>
<td>Medical centres</td>
<td>63,524,635</td>
</tr>
<tr>
<td></td>
<td>Airports and Aerodromes</td>
<td>30,304,262</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>7,887,654,686</td>
</tr>
<tr>
<td><strong>Rehabilitation/ Repairs</strong></td>
<td>Police stations and barracks</td>
<td>53,616,968</td>
</tr>
<tr>
<td></td>
<td>Residential building</td>
<td>4,144,460</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>57,761,428</td>
</tr>
<tr>
<td><strong>Other Capital Projects</strong></td>
<td>Monitoring and Evaluation</td>
<td>458,644,861</td>
</tr>
<tr>
<td></td>
<td>Computer software acquisition</td>
<td>56,378,422</td>
</tr>
<tr>
<td></td>
<td>Research and Development</td>
<td>48,343,673</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>563,366,956</td>
</tr>
<tr>
<td><strong>Overall Total</strong></td>
<td></td>
<td>14,509,258,151</td>
</tr>
</tbody>
</table>
2.2 **SNAPSHOT OF INFRASTRUCTURE PROJECTS UNDER THE BUDGET**

The bulk of the infrastructure budget for the Police relate to the construction/renovation of barracks, training institutions (including primary and secondary schools, police colleges and institutions), laboratories, equipment, police stations and commands. There are a total of 217 budget lines for capital projects in the budget, of those lines 204 are on-going, 11 are new projects and the status of 2 is unknown. By these numbers, 94% of projects for police formations and commands are on-going while 5% are new projects.

Below are the highest billed projects:

*Fig. 2: Highest billed capital projects*

- **Reactivation of bell helicopters and pilots’ capacity enhancement**
  - Amount: 1,287,556,749

- **Purchase of housing estate**
  - Amount: 1,043,819,190

- **Purchase of aircraft spare parts, ground handling and hangar equipment**
  - Amount: 907,985,768

- **Construction of police college Basar, Plateau State**
  - Amount: 750,000,000

- **Ongoing construction of Police secondary school Bauchi**
  - Amount: 284,669,436

- **Construction of mini hangar at Laafia**
  - Amount: 280,000,000

- **Expansion/upgrade of intelligence tracking/monitoring systems including cobweb OEM licencing renewal and system**
  - Amount: 256,691,575

- **Procurement of equipment for the implementation of public sector reform**
  - Amount: 250,000,000

- **Continuation of the Akwana mobile police barracks, Taraba south senatorial district, Taraba State**
  - Amount: 250,000,000

- **Construction of mini hangar at Gombe**
  - Amount: 228,000,000
Some other capital projects worth mentioning include:

**Fig. 3: Other key projects**

2.3 OTHER BUDGET LINES MAKING PROVISIONS FOR THE POLICE

The 2020 budget also include allocations to the Police outside the budget for Police Formations and Commands. See table below for details.

**Table 2: Other police related budget items appearing in other parts of the budget**

<table>
<thead>
<tr>
<th>Line Items</th>
<th>Location in the Budget</th>
<th>Amount (N)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment of outstanding death benefits to civil servants/police</td>
<td>Other service - wide votes</td>
<td>5,000,000,000</td>
</tr>
<tr>
<td>Provision of two-way radio and security solutions for Nigeria Police Force</td>
<td>Ministry of Police Affairs</td>
<td>20,000,000</td>
</tr>
<tr>
<td>Description</td>
<td>Ministry of Police Affairs</td>
<td>2020 Budget</td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
<td>----------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Installation and deployment of crime database for Nigeria Police Force</td>
<td></td>
<td>158,000,000</td>
</tr>
<tr>
<td>Police pensions and gratuities</td>
<td>Consolidated Revenue Fund - Recurrent (Non-Debt) Expenditure</td>
<td>7,408,000,000</td>
</tr>
<tr>
<td>(Pensions- 7,308,000,000 Pension running cost-100,000,000)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3.0 Comparison of Police Capital Expenditure Budget With that of Other Security Agencies for 2020

**Fig. 4: Comparison of Capital Budget for the Police with other Security Agencies**

<table>
<thead>
<tr>
<th>Agency</th>
<th>Total Capital Allocation</th>
<th>Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nigeria Security and Civil Defence Corps</td>
<td>91,483,443,524</td>
<td>4,111,473,016</td>
</tr>
<tr>
<td>Nigeria Immigration Service</td>
<td>64,818,201,788</td>
<td>8,088,515,678</td>
</tr>
<tr>
<td>National Security Adviser  (incl. Falcon Eye Project)</td>
<td>48,374,613,698</td>
<td>33,243,920,390</td>
</tr>
<tr>
<td>Directorate of State Security Service</td>
<td>65,622,653,264</td>
<td>9,774,109,516</td>
</tr>
<tr>
<td>Correctional Service</td>
<td>80,531,848,184</td>
<td>13,902,560,609</td>
</tr>
<tr>
<td>Police Formations and Commands</td>
<td>145,091,258,151</td>
<td>403,709,451,000</td>
</tr>
<tr>
<td>Navy</td>
<td>16,312,021,715</td>
<td>130,814,689,653</td>
</tr>
<tr>
<td>Airforce</td>
<td>26,914,668,980</td>
<td>136,425,768,323</td>
</tr>
<tr>
<td>Army</td>
<td>34,375,873,836</td>
<td>463,499,075,588</td>
</tr>
<tr>
<td>Nigeria Customs Service</td>
<td>123,590,802,974</td>
<td>238,149,325,832.70</td>
</tr>
</tbody>
</table>
## Table 3: Police Budget from 2015 - 2020 Showing amount released vs. amount allocated

<table>
<thead>
<tr>
<th>Year</th>
<th>Capital Allocation (N)</th>
<th>Capital Budget Released (N)</th>
<th>Overhead Cost Allocation (N)</th>
<th>Overhead Budget Released (N)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>17,800,000,000</td>
<td>8,900,000,000</td>
<td>5,895,797,734</td>
<td>4,838,790,846^1</td>
</tr>
<tr>
<td>2016</td>
<td>16,107,272,000</td>
<td>10,026,818,000</td>
<td>9,250,565,307</td>
<td>6,369,343,519.18</td>
</tr>
<tr>
<td>2017</td>
<td>20,198,272,000</td>
<td>9,099,136,000</td>
<td>11,655,565,307</td>
<td>5,997,413,096^2</td>
</tr>
<tr>
<td>2018</td>
<td>25,197,675,025</td>
<td>11,979,732,732</td>
<td>10,301,772,124</td>
<td>8,405,006,847</td>
</tr>
<tr>
<td>2019</td>
<td>22,064,903,996</td>
<td>6,325,961,598</td>
<td>9,250,565,304</td>
<td>8,567,285,430</td>
</tr>
<tr>
<td>2020</td>
<td>14,509,258,151</td>
<td>-</td>
<td>18,250,565,304</td>
<td>-</td>
</tr>
</tbody>
</table>

## Table 4: Percentage of Police Budget Against Total Security Budget and National Budget from 2015- 2020

<table>
<thead>
<tr>
<th>YEAR</th>
<th>National Budget</th>
<th>Security Budget^3</th>
<th>Police Formations and Commands Budget</th>
<th>Percentage of Security Budget</th>
<th>Percentage of National Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>N4.45 TRILLION</td>
<td>N988,892,506,442</td>
<td>N321,322,224,611</td>
<td>32.5%</td>
<td>7.2%</td>
</tr>
<tr>
<td>2016</td>
<td>N6.06 TRILLION</td>
<td>N1,076,864,003,431</td>
<td>N308,919,046,437</td>
<td>28.7%</td>
<td>5.1%</td>
</tr>
<tr>
<td>2017</td>
<td>N7.44 TRILLION</td>
<td>N1,154,686,839,039</td>
<td>N313,515,233,147</td>
<td>27.2%</td>
<td>4.2%</td>
</tr>
<tr>
<td>2018</td>
<td>N9.12 TRILLION</td>
<td>N1,353,788,525,587</td>
<td>N324,220,893,212</td>
<td>23.9%</td>
<td>3.56%</td>
</tr>
<tr>
<td>2019</td>
<td>N8.92 TRILLION</td>
<td>N1,403,568,885,911</td>
<td>N366,133,777,795</td>
<td>26.1%</td>
<td>4.1%</td>
</tr>
<tr>
<td>2020</td>
<td>N10.59 TRILLION</td>
<td>N1,809,122,690,322</td>
<td>N403,709,451,000</td>
<td>22.3%</td>
<td>3.81%</td>
</tr>
</tbody>
</table>

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2. 2017 - 2019 figures obtained from the Nigeria Police Force

3. This figure was arrived at by doing a sum of the budgets for Defence, Interior, Ministry of Police Affairs, ONSA and Military Operations. 2020 includes the “Falcon Eye” Project.
5.0 AN OVERVIEW OF SOME OF FEDERAL GOVERNMENT’S PROJECTED FISCAL ITEMS IN THE 2019-2022 FISCAL YEAR (FROM MTEF)

- Value-Added Tax & Luxury Surcharge Net of Cost of Collection, and transfers to NEDC and Police Trust Fund (2020 projection: 2,089,810,172,361)
- 0.5% Transfer to Nigerian Police Trust Fund from VAT - 2020 projection (10,828,031,981)
- Transfer to Police Trust Fund (0.5% of Fed. Acct.) – 2020 projection - 38,585,779,666

APPENDIX

NIGERIA POLICE TRUST FUND (ESTABLISHMENT) ACT, 2019

Arrangement of Sections

Section:

PART I – OBJECTIVE AND SCOPE AND DURATION
   1. Objective.
   2. Scope.

PART II – ESTABLISHMENT AND MANAGEMENT OF THE NIGERIA POLICE TRUST FUND
   3. Establishment of the Nigeria Police Trust Fund.
   4. Sources of the Trust Fund.
   5. Purposes of the Trust Fund.
   6. Functions of the Trust Fund.
   7. Establishment and composition of Nigeria Police Trust Fund Board of Trustee.
   8. Resignation by a member.
   9. Cessation of office.
  10. Removal from office of a member.
  11. Functions of the Board of Trustee.
  12. Powers of the Board of Trustee.

PART III – EXECUTIVE SECRETARY AND STAFF OF THE TRUST FUND
   14. Appointment of the Executive Secretary and other staff of the Trust Fund.
   15. Functions of the Executive Secretary.
   16. Removal of the Executive Secretary.
   17. Staff of the Board of Trustee.
   18. Severance allowance.

PART IV – FINANCIAL PROVISIONS
   19. Fund of the Trust Fund.
   20. Accounts of the Trust Fund.
   22. Account and audit.
   23. Exemption from tax.

PART V – SUBMISSION OF REPORTS AND SUPPLEMENTARY PROVISIONS
   24. Quarterly report.
   25. Annual report.
   26. Power of the President to issue directives.
   27. Regulations.
   29. Interpretation.
   30. Citation.

Schedule
NIGERIA POLICE TRUST FUND (ESTABLISHMENT) ACT, 2019

A Bill

For

An Act to establish the Nigeria Police Trust Fund for the purpose of training, provision of security equipment, and related facilities, enhance the skills of the personnel of the Nigerian Police; and for related matters.

[ ]

Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria:

PART I – OBJECTIVE AND SCOPE AND DURATION

1. The objective of this Act is to provide a legal framework for management and control of the special intervention fund established under section 3 of this Act for training and retaining of personnel of the Nigeria Police Force and for the provision of state of the art security equipment and other related facilities for the enhancement of the skills of the personnel of the Nigeria Police in the handling of operational equipment and machineries.

2. (1) The Trust Fund established under section 3 of this Act covers all personnel of the Nigeria Police Force, including its auxiliary staff in Nigeria and abroad for the overall improvement and efficiency in the discharge of their duties and responsibilities.

(2) The Trust Fund is to operate for six years from the commencement of this Act and shall, at the expiration of that period, cease to exist unless it is extended for any further period by an Act of the National Assembly.

PART II – ESTABLISHMENT AND MANAGEMENT OF THE NIGERIA POLICE TRUST FUND

3. (1) There is established the Nigeria Police Trust Fund (in this Act referred to as “the Trust Fund”).

(2) The Trust Fund:

(a) is a body corporate with perpetual succession and a common seal; and

(b) may sue and be sued in its corporate name.
4. (1) The Trust Fund shall consist of:

(a) an amount constituting 0.5% of the total revenue accruing to the Federation Account;

(b) a levy of 0.005% of the net profit of companies operating business in Nigeria;

(c) any take-off grant and special intervention fund as may be provided by the Federal, State and Local Government of the Federation;

(d) such money as may be appropriated to meet the objective of this Act by the National Assembly in the budget;

(e) aids, grants and assistance from international bilateral and multilateral agencies, non-governmental organisations and the private sector;

(f) grants, donations, endowments, bequests and gifts, whether of money, land or any other property from any source;

(g) money derived from investment made by the Trust Fund.

(2) Subsection (1) (e) and (f) shall be acceptable to the Trust Fund except where the terms and conditions attached to an aid, grant, donation or gift are inconsistent with the objective of the Trust Fund and the provisions of this Act.

5. The Trust Fund shall be utilised:

(a) for meeting the training and re-training needs of the personnel of the Nigeria Police Force and its auxiliary staff within and outside Nigeria;

(b) for the enhancement of the skills of the personnel of the Nigeria Police Force and its auxiliary staff for improved proficiency in the use of operational equipment and machineries;

(c) for the overall improvement, performance and efficiency in the discharge of the duties and responsibilities of the Nigeria Police Force;

(d) for the purchase of equipment, machineries, including operational vehicles for the Nigeria Police Force;
(e) for the construction of police stations, provision of living facilities, such as quarters or barracks for the Nigeria Police Force;

(i) to finance the procurement of books, instructional materials, training equipment for use at Police Colleges and such other similar training institutions;

(g) to meet the cost of participation by the personnel of the Nigeria Police Force at seminars and conferences relevant to, or connected with, policing or intelligence gathering; and

(h) for such other purposes incidental to, or connected with, the attainment of objective of this Act.

6. (1) The Trust Fund shall:

(a) receive all money accruing to it under this Act;

(b) utilise all money accruing to the Trust Fund under this Act to meet the stated objective of this Act; and

(c) carry out such other activities considered necessary for the attainment of the objective of this Act.

(2) A member of the Board of Trustees, other than an ex-officio member, shall hold office for a term of three years in the first instance and may be reappointed for a further term of three years and no more.

(3) Members of the Board of Trustees shall be paid such allowances as may be determined by the Board of Trustees in consultation with the National Revenue, Mobilisation, Allocation and Fiscal Commission.

7. (1) There is established the Nigeria Police Trust Fund Board of Trustees (in this Act referred to as "the Board of Trustees").

(2) The Board of Trustees shall consist of:

(a) a Retired Inspector-General of Police;

(b) Inspector-General of Police or his representatives, as an ex-officio member;

(c) a representative of the Federal Ministry responsible for:
(i) police matters,
(ii) justice, and
(iii) finance;

(d) a representative of:

(i) the civil society group,
(ii) the organised private sector and;

(e) Secretary to the Board of Trustee.

(3) A member of the Board of Trustee, other than an ex-officio member:

(a) shall be appointed by the President;
(b) shall hold office for three years in the first instance; and
(c) may be reappointed for another three years and no more.

(4) A member, other than ex-officio member, may resign his appointment by a notice in writing under his hand addressed to the President.

8. A member, other than ex-officio member, may resign his appointment by a notice in writing under his hand addressed to the President.

9. (1) A member of the Board of Trustee ceases to hold office if he:

(a) becomes of unsound mind;
(b) becomes bankrupt or makes compromises with his creditors;
(c) is convicted of a felony or any offence involving fraud dishonesty; or
(d) is guilty of corrupt practices or misconduct in relation to his duties.

(2) A member of the Board of Trustees may be removed from office by the President if he is satisfied that it is not in the interest of the Trust Fund or Public that the member should continue in that office.

(3) A member of the Board of Trustees, other than an ex-officio members, may resign his
appointment by a notice in writing under his hand addressed to the President.

(4) Where a vacancy occurs in the membership of the Board of Trustees, it shall be filled by the appointment of a successor to hold office for the remainder of the term of office of his predecessor and the successor shall:

(a) represent the same interest; and

(b) be appointed by the President.

(5) The provisions of the Schedule to this Act shall have effect with respect to the meetings and proceedings of the Board of Trustee and other related matters.

10. Notwithstanding the provisions of sections 7 and 8 of this Act, the President may remove a member from the Board of Trustee if any circumstance which borders on corruption and other activities that negates the interest and security of the nation would require the removal of the member from the Board of Trustee.

11. The Board of Trustee is responsible for:

(a) setting out the policies and programmes for the training and training of personnel of the Nigeria Police Force and its auxiliary staff in Nigeria and abroad in accordance with objective of this Act;

(b) approving the disbursement of money from the Trust Fund to finance projects or activities of the Nigeria Police Force and police institutions beneficiaries of the proceeds of Trust Fund;

(c) scrutinising and approving projects which qualify for financing under the Act;

(d) exercising control over the management of the Trust Fund with a view to ensuring accountability and proper utilisation of money in the Trust Fund for the purposes set out in this Act;

(e) carrying out such other activities as are considered necessary for the attainment of the objective of this Act;

(f) updating the Federal Government on its activities and progress through annual and audited reports;

(g) reviewing progress and suggesting improvement within the provisions of this Act;
(h) making and issuing guidelines, to all beneficiaries on disbursement from the Trust Fund on the use of money received from the Trust Fund; and

(i) generally regulating the administration, application and disbursement of money from the Trust Fund under this Act.

12. (1) The Board of Trustee has powers to:

(a) award contracts of any kind or description for any amount, whether in local or foreign currency in conformity with the due process requirements as provided under any law, rule, guideline or regulation; and

(b) invest money accruing to the Trust Fund and approve the utilisation of the returns on investment in the same way as money accruing to the Trust Fund.

(2) In the discharge of its duty under this Act, the Board of Trustee shall:

(a) through the Ministry, identify the funding needs of the various police institutions for the enhancement of the performance of the Nigeria Police Force;

(b) enter into contractual arrangements for the purpose of executing approved projects on behalf of the Trust Fund;

(c) oversee the implementation of projects financed through money accruing to the Trust Fund; and

(d) enter into public-private partnership and private finance initiative arrangements and agreements necessary for the projects execution.

13. (1) For the purpose of implementing any project approved by the Board of Trustee under this Act, there is established the Police Trust Fund Project Implementation Committee (in this Act referred to as “the Implementation Committee”).

(2) The Implementation Committee shall consist of:

(a) the Minister as Chairman; and

(b) such other members, not exceeding six in number with proven integrity, appointed by the Board of Trustee.
(3) The Implementation Committee is responsible to the Board of Trustee in the execution of the duties and responsibilities assigned to it by the Board of Trustee.

PART III – EXECUTIVE SECRETARY AND STAFF OF THE TRUST FUND

14. (1) The President shall, on the recommendation of the Minister, appoint the Executive Secretary for the Trust Fund.

(2) The Executive Secretary shall:

   (a) be a person of unquestionable character and integrity; and

   (b) have qualifications and experience as are appropriate for a person required to perform the functions of that office under this Act; and

(3) The Executive Secretary shall hold office:

   (a) for a time of three years in the first instance and may be eligible for re-appointment for another term of three years and no more; and

   (b) on such other terms and conditions as may be specified in his letter of appointment.

15. The Executive Secretary:

   (a) is be the Chief Executive and Accounting Officer of the Trust Fund;

   (b) is responsible for the administration of the Trust Fund;

   (c) is the Secretary to the Board of Trustee;

   (d) shall keep proper records of the proceedings of the Board of Trustee;

   (e) shall work closely with the Implementation Committee in discharging such duties and responsibilities as may be assigned to him by the Board of Trustee;

   (f) is in charge of the general direction and control of all other employees of the Trust Fund; and

   (g) discharge such other duties as may be directed by the
Board of Trustee.

16. (1) The Executive Secretary may be removed from office by the President where any circumstances arise which in the opinion of the President makes the Executive Secretary no longer capable of discharging the duties and responsibilities of his office.

(2) A person appointed as the Executive Secretary to replace the former Executive Secretary shall serve the unexpired term of his predecessor in office or the remainder of the term of the Trust Fund, whichever is shorter.

17. (1) The Board of Trustee may appoint such other staff as may, in the opinion of the Board of Trustee, be necessary to assist the Trust Fund in performing its functions under this Act.

(2) The terms and conditions of service (including terms and conditions as to the remuneration, payment of allowances and other benefits) of person employed by the Board for the Trust Fund shall be in line with the general conditions of service as obtainable in the Public Service of the Federation.

(3) The Board of Trustee may appoint, either on transfer or secondment from any Public Service of the Federation, such number of employees required for the effective discharge of the duties of Trust Fund under this Act.

18. Service in the Trust Fund shall be for the duration of the Trust Fund and employees of the Trust Fund, in respect of their services, are entitled to other retirement benefits and severance allowances as may be approved by the Board of Trustee.

PART IV — FINANCIAL PROVISIONS

19. (1) There is established under this Act a general fund (in this Act referred to as “the Fund”) for the administration of the Trust Fund.

(2) The Fund shall consist of:

(a) annual budgetary allocation appropriated by National Assembly for the management of the Trust Fund;

(b) take-off grants and such other money as may be made available to the Trust Fund to meet the cost of administration; and

(c) all other money which may be made available for the running of the Trust Fund.
20. (1) There shall be maintained for the Trust Fund, an account into which shall be paid all money accruing to the Trust Fund under section 4 of this Act.

(2) The Board of Trustee shall also open and maintain an account into which shall be paid money received for management of the Trust Fund under section 19 (2) of this Act.

(3) The accounts referred to in subsections (1) and (2) shall be managed in accordance with the extant financial regulations.

(4) The Board of Trustee shall apply the proceeds of:

(a) the Trust Fund for the purposes set out in section 5 of the Act; and

(b) the money referred to in subsection (2) to meet the cost of administration, including payment of salaries, fees, other remunerations and allowances payable:

(i) to members of the Board of Trustee and employees of the Trust Fund, and

(ii) for payment of experts, professionals and consultants engaged by the Board of Trustee for Trust Fund.

21. The Board of Trustee shall, not later than 30th June of every year, submit to the Minister an estimate of its income and expenditure during the succeeding year.

22. The Board of Trustee shall cause to be kept for the Trust Fund proper accounts and records and when certified by the Board of Trustee, these accounts shall be audited by auditors appointed from the list and in accordance with the guidelines supplied by the Auditor-General for the Federation.

23. (1) The Trust Fund is exempted from the payment of income tax on any income accruing from investments made by the Trust Fund or otherwise.

(2) The provisions of any enactment relating to the taxation of companies or trust funds do not apply to the Trust Fund.

PART V - SUBMISSION OF REPORTS AND SUPPLEMENTARY PROVISIONS

24. The Board of Trustee shall, at the end of every three months, submit to the President a report on its activities and the administration of the Trust Fund.
25. The Board of Trustee shall, not later than three months before end of each year, submit to the President a report on the activities and the administration of the Trust Fund during the preceding year and shall include in such reports the auditor’s report.

26. The President may give to the Board of Trustee directives of a general nature with regard to the performance by the Board of Trustee of its functions under this Act for compliance by the Board of Trustee.

27. The Board of Trustee may, with the prior approval of the President, make such regulations deemed necessary or expedient for giving full effect to the provisions of this Act.

28. Except as provided for under section 2 of this Act, at the expiration of the six year duration of the Trust Fund referred to in that section, the Trust Fund shall have six months to wind up its activities, including the settlement of all liabilities and thereafter handover all outstanding assets of the Trust Fund to the Nigeria Police Force.

29. In this Act:

"Board" means the Police Trust Fund Management Board of Trustee, established under section 7 of this Act;

"due process" means compliances with extant financial rules and regulations on public procurement of goods, works and services.

"Executive Secretary" means the Executive Secretary of the Trust Fund appointed under section 14 (1) of this Act;

"Minister" means the Minister charged with responsibility for police affairs, and Ministry shall be construed accordingly;

"personnel" means officers and men of the Nigerian Police Force, its auxiliary staff and all of its staff, employees or officers within and outside Nigeria;

"police institutions" includes the Police Headquarters, Zonal Commands, State Commands, Divisional Police Stations and police training institutions;

"President" and "Vice-President" mean "President" and "Vice-President" of the Federal Republic of Nigeria; and

"Trust Fund" means the Nigeria Police Trust Fund established under section 3 (1) of this Act;

30. This Act may be cited as the Nigeria Police Trust Fund (Establishment) Act, 2018.
SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD PROCEEDINGS

1. Subject to the provisions of this Act and section 27 of the Interpretation Act, the Board of Trustee may make standing orders regulating its proceedings or those of its committees.

2. The quorum of the Board of Trustee shall be the Chairman and 10 other members, three of whom shall be from the private sector, and the Board of Trustee shall determine the quorum of any committee.

3. The Board of Trustee shall meet at least four times in each year, and the Board of Trustee shall meet whenever it is summoned by the Chairman, or if the Chairman is required to do so by notice given to him by at least 10 members of the Board of Trustee, he shall summon a meeting of the Board of Trustee to be held within 14 days from the date on which the notice was given.

4. At any meeting of the Board of Trustee, the Chairman shall preside, but, in his absence, the members present at the meeting shall appoint one of them to preside at the meeting.

5. Where the Board of Trustee desires to obtain the advice of any person on a particular matter, the Board of Trustee may co-opt the person to the Board of Trustee for such period as it deems fit, but a person who is in attendance by virtue of this subparagraph is not entitled to vote at any meeting of the Board of Trustee and does not count towards a quorum.

6. All members of the Board of Trustee shall have equal rights and privileges, and where there is equality in vote, the Chairman shall have a casting vote.

Committees

7. The Board of Trustee may set up such number of committees to perform, on behalf of the Board of Trustee such of its functions as the Board of Trustee may determine.

8. A committee set up under paragraph 7 shall consist of such number of persons (not necessarily members of the Board of Trustee) as may be determined by the Board of Trustee, and the person, other than a member of the Board of Trustee, shall hold office on the committee in accordance with the terms of his appointment.

9. A decision of a committee of the Board of Trustee is of no effect until it is confirmed or ratified by the Board of Trustee.

Miscellaneous

10. The fixing of the seal of the Trust Fund shall be authenticated by the signature of the Chairman or of any other person authorised generally or specially to act for that purpose
by the Board of Trustee.

11. Any contract or instrument made or executed by a person not being a body corporate, that would not be required to be under seal may be made or executed on behalf of the Board of Trustee by the Chairman or any person generally or specifically authorised to act for that purpose by the Board of Trustee.

12. Any document purporting to be a document duly executed under the seal of the Trust Fund shall be received in evidence and is, unless the contrary is proved, presumed to be so executed.

13. The validity of any proceeding of the Board of Trustee or committee is not adversely affected by:

(a) any vacancy in the membership of the Board of Trustee or committee;

(b) any defect in the appointment of a member of the Board of Trustee or of a committee; or

(c) reason that a person not entitled to do so took part in the proceedings of the Board of Trustee or committee.
I, CERTIFY, IN ACCORDANCE WITH SECTION 2 (1) OF THE ACTS AUTHENTICATION ACT CAP. A2, LAWS OF THE FEDERATION OF NIGERIA 2004, THAT THIS IS A TRUE COPY OF THIS BILL PASSED BY BOTH HOUSES OF THE NATIONAL ASSEMBLY.

MOHAMMED ATABA SANI-OMOLORI
CLERK TO THE NATIONAL ASSEMBLY

DAY OF MAY, 2019
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About PLAC

Policy and Legal Advocacy Centre (PLAC) is a non-governmental organization committed to strengthening
democratic governance and citizens’ participation in Nigeria. PLAC works to enhance citizens’ engagement with
state institutions, and to promote transparency and accountability in policy and decision-making processes.

The main focus of PLAC's intervention in the democratic governance process is on building the capacity of
the legislature and reforming the electoral process. Since its establishment, PLAC has grown into a leading
institution with capacity to deliver cutting-edge research, policy analysis and advocacy. PLAC receives funding
support from donors and other philanthropic sources.