

# NIGER STATE



# FISCAL RESPONSIBILITY LAW





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RESPONSIBILITY LAW

# A LAW TO PROVIDE FOR THE ESTABLISHMENT OF FISCAL RESPONSIBILITY COMMISSION AND FOR OTHER CONNECTED PURPOSES

**BE IT ENACTED** by the house of Assembly of Niger state of Nigeria and by the authority of same as follows:

1. This law may be cited as the Niger State responsibility law, 2010 and shall come into operation on the 23<sup>rd</sup> day of September, 2010

## **PART II INTERPRETATION AND SHORT TITLE**

2. In this law, except the context otherwise requires "appropriation law" means a law passed by the House of Assembly authorizing spending from the consolidated revenue fund and includes a supplementary appropriation law;

"arm of government" means executive, legislature and judiciary;

"borrowing" means any financial obligation arising from (1) any loan including principal, interest, and fees of such loan, (ii) the differed payment for property, goods or service, (iii) bonds, and debentures, notes or similar instrument, (iv) letters of credit and reimbursement obligations with respect thereto, (v) trade or bankers' acceptances, (vi) capitalized amounts of obligations under leases entered into primarily as a method of raising financing or of financing the acquisition of the asset leased, (vii) agreements providing for swaps, ceiling rates, ceiling and floor rates contingent participation or other hedging mechanisms with respect to the payment of interest or the convertibility of currency and (viii) a conditional sale agreement, capital lease or other title retention agreement;

"budget call circular" means a circular

- a. Requesting the submission in a prescribed form. Of the revenue and expenditures estimates of ministries, extra-ministerial departments, and other executing agencies of government for the next financial year; and

- b. Giving detailed guidelines and instructions on the preparation of the estimates and expenditures in a manner consistent with the medium term development priorities set out in the medium-term expenditure framework;

“capital expenditure” means spending on an asset that lasts for more than one financial year and expense associated with the acquisition of such assets;

“commission” means the fiscal responsibility commission established by section 1;

“commissioner” means the commissioner charged with the responsibility for finance;

“confessional term” means the terms of the loan must be at an interest rate not exceeding 3%;

“consolidated debt” means the aggregate of the outstanding financial obligation of government including those of its parastatals and agencies at any point in time arising from (i) borrowed money including principal, interest and fees of such borrowed money (ii) the deferred payment for property, goods or services, (iii) bonds, debentures, notes or similar instruments, (iv) letters of credit reimbursement obligations with respect thereto, (v) guarantees (vi) trade or bankers' acceptances, (vii) capitalized amounts of obligations under lease entered into primarily as a method of raising financing or of financing the acquisition of the asset leased; (viii) agreements providing for swaps, ceiling rates, ceiling and floor rates, contingent participation or other hedging mechanisms with respect to the payment of interest or the convertibility of currency and (ix) a conditional sale agreement, capital lease or other title retention agreement;

“cost-benefit analysis” means an analysis that compare the cost of undertaking a service, project or programme with the benefits that citizens are likely to derive from it;

“fiscal risk appendix” means an explanatory attachment that

provides a set of indicators that can be used to measure local fiscal risks;

“fiscal risk target” provides numerical target for each risk indicator with which a fiscal entity will be considered fiscally healthy;

“ financial year” has the meaning ascribed thereto in the constitution;

“ financial policy objectives” means set by government for attainment of set target for a given period;

“Government owned company” means a statutory corporation, government agency and a company in which government has controlling interest; “governor” means of Niger state;

“ medium-term expenditure framework” means the document referred to and the content of which is prescribed in section 1 of the law;

“net debt” means the consolidated debt less what is owed to government, its parastatals and agencies at any point in time ;

“Public expenditure” means outlays other than those resulting into debt reduction;

“public revenue” means all moneys received by a government in the federation;

“quarter” means one quarter of the financial year and quarter shall be construed accordingly;

“recurrent expenditure” means normal overhead and administrative expenses and personal cost including salaries, emoluments and other benefits of employees;

“Reference commodity price” means such price as may be determined by the president subject to the approval of the

national assembly;

“Refinancing of debt securities” means insurance of securities to repay the existing debt;

“Tax expenditure projections” means to project an amount expected to be utilized in granting tax relief to tax holiday;

“tax revenue projects” means to project collectable tax or revenue within a particular planning period;

“Standard practice” means accepted international practice;  
“sustainable level” means of debt in relation to cash flow;

“Infrastructure concessioning” means private involvement in financing project.

## **PART 11-ESTABLISHMENT, FUNCTIONS AND POWERS OF THE FISCAL RESPONSIBILITY COMMISSION**

3. (1) There shall be established a body to be known as the fiscal responsibility commission.
  - (2) The commission shall be a body corporate with perpetual succession and may sue and be sued in its own name.
4. (1) For the purpose of performing its functions under this law, the commission shall have power to
  - (a) Compel any person or government institution to disclose information relating to public revenues and expenditure;
  - (b) cause an investigation into whether any person has violated any provision of law; and
  - (c) May acquire, hold or dispose off any property, movable or immovable for the purpose of carrying out any of its functions under this law.

- (2) If the commission is satisfied that such a person has committed any offence under this law or violated any provision of this law, the commission shall forward a report of the investigation to the state attorney general for possible prosecution.
5. (1) The commission shall
- (a) monitor and enforce the provisions of this law and promote the economic objectives contained in section 16 of the constitution;
  - (b) disseminate such standard practices including international good practice that will result in greater efficiency in the allocation and management of public expenditure, revenue collection, debt control and transparency in fiscal matters;
  - (c) undertake fiscal and financial studies, analysis and diagnosis, disseminate the result to the general public where necessary;
  - (d) make rules for carrying out its function under this law;
  - (e) provide for monitoring and evaluation of project and;
  - (f) perform any other function consistent with the promotion of the objectives of the law.
- (2) The commission shall be independent in the performance of its functions.
- (3) the provision of the public officer protection law shall apply to the members of the commission in the discharge of their functions under this law.
6. (1) the commission shall establish and maintain a fund from which shall be defrayed all expenditure incurred by the commission .



(2) There shall be credited to the fund established pursuant to subsection (1) the budgetary allocation from the state government and grants from any other source

7. (1) The commission shall consist of-

- (a) a chairman, who shall be the chief executive and accounting officer of the company;
- (b) one member representing the organized private sector;
- (c) one member representing civil society engaged in causes relating to probity, transparency and good governance;
- (d) one member representing organized labour;
- (e) one member from each senatorial district in the state;
- (f) one representative of the ministry of finance and economic development;
- (g) one representative of the ministry of justice; and
- (h) a secretary to the commission shall be a legal practitioner not below 7 years of legal practice or other cognate experience.

(2) all members of the commission shall be persons of proven integrity and must possess appropriate qualification with not less than 10 years cognate post qualification experience.

(3) the chairman and other members of the commission other than ex-officio members shall be appointed by the governor subject to confirmation by the House of Assembly.

- (4) the chairman and members representing the senatorial districts shall be full time members.
8. The chairman and members of the commission shall hold office for a single term of 5 years.
9. The commission shall have powers to-
- (a) formulate and provide general policy guidelines for the discharge of the functions of the commission;
  - (b) superintend the implementation of the policy of the commission;
  - (c) appoint for the commission, such members of employees as may in the opinion to the commission be expedient and necessary for the proper and efficient performance of the functions of the commission;
  - (d) determine the terms and conditions of service in the commission, including disciplinary measures for the employees of the commission;
  - (e) fix the remuneration, allowance and benefits of the employees of the commission as approved by the state government;
  - (f) do other things, which in its opinion are necessary to ensure the efficient [performance of the functions of the commission; and
  - (g) regulate its proceedings and take standing orders with respect to the holding of its meetings, notices to be given, the keeping of minutes of its proceedings and such other

matter as the commission may from time to time determine.

10. (1) notwithstanding the provisions of section 8 a member of the commission shall cease to hold office if-
- (a) he becomes bankrupt or makes a compromise with his creditors; or
  - (b) he is convicted of a felony or any offence involving dishonesty, corruption or fraud; or
  - (c) he becomes incapable of carrying out the function of his office either by reason of any deformity of mind or body; or
  - (d) the government is satisfied that it is not in the interest of the public that a member should continue in office, the government shall subject to the approval by 2/3 majority of the House members, may remove him or her from the office.
  - (e) he has been found guilty of violation of the code of conduct or misconduct in relation to his duties; or
  - (f) he resigns his appointment by a notice under his hand addressed to the governor; or
  - (g) in the case of a person who becomes a member by virtue of the office he occupies, he cease to hold such office for whatever reason.
- (2) where a vacancy occurs in the membership of the commission, 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 represent the same interest as his predecessor.

11. there shall be paid to chairman and members of the commission such salaries, allowances and benefits as are paid to chairman and members of other commission in the state as may be approved by governor.
12. the commission shall prepare and submit to the house of assembly not later than 30<sup>th</sup> June in each financial year; a report of its activities including all cases of contravention investigated during the preceding financial year, and shall include in the report a copy of its audited accounts for the preceding financial year.
13. (1) the state government after consultation with the local government shall-
  - (a) not later than six months from the commencement of this law cause to be prepared and laid before the house of assembly for its consideration, a medium term expenditure framework; and
  - (b) thereafter, not later than four months before the commencement of the next financial year, cause to be prepared a medium-term expenditure framework for the next three financial years.
- (2) the medium-term expenditure framework shall contain-
  - (a) a macro-economic framework setting out the macroeconomic projections for the next three financial years, the underlying assumptions for those projections and an evaluation and analysis of the macroeconomic projections for the preceding three financial years;
  - (B) a fiscal strategy paper setting out-
    - (i) the government medium-term objectives;
    - (ii) the policies of the government for the medium-term relating to taxation, recurrent (non debt) expenditure, debt expenditure, capital expenditure, expenditure borrowing and other liabilities, lending and investment;

- (iii) The strategic, economic, social and development priorities of the government for the next three financial years;
  - (iv) an explanation of how the financial objectives, strategic, economic, social and developmental priorities and fiscal measures set out pursuant to paragraphs (i), (ii) and (iii) of this subsection relate to the economic objectives set out in section 16 of the constitution;
- (c) an expenditure and revenue framework setting out-
- (i) estimates of aggregate revenue for the state for each financial year in the next three years based on the predetermined commodity reference price aborted and tax revenue projections;
  - (ii) aggregate expenditure projection for the state for each financial year in the next three financial years;
  - (iii) aggregate tax expenditure projection for the state for each financial year in the next three financial years; and
  - (iv) minimum capital expenditure floor for the state for each financial year in the next three financial years;

Provided that, the estimates and expenditures provided pursuant to paragraph (d) of this subsection, shall be

- (i) based on reliable and consistent data certified in accordance with section 13 (2) (b);
- (ii) targeted at achieving the macroeconomic projections set out in pursuance of paragraph (a) of subsection (2) of this section; and
- (i) consistent with and derived from the underlying assumptions contained in the macroeconomic

- framework, the objectives, policies, strategic priorities and explanations in the fiscal strategy paper;
- (c) consolidated debt statement setting out and describing the fiscal significance of the debt liability of the government and measures to reduce any such liability; and
  - (d) a statement describing the nature and fiscal significance of contingent liability and quasi-fiscal activities and measures to offset the crystallization of such liability.
14. (1) the estimates of aggregate expenditure for a financial year and the aggregate amount appropriated by the house of assembly for each financial year shall not be more than the estimated aggregate revenue plus a deficit, not exceeding 5% of the estimated gross domestic product (GDP)
- (2) the aggregate expenditure for a financial year may exceed the ceiling imposed by the provisions of sub-section (1) of this section, if in the opinion of the governor there is a clear and present threat to the security of the state.
15. (1) the commissioner shall be responsible for the preparation of the medium-term expenditure framework.
- (2) in preparing the draft medium-term expenditure framework, the commissioner.
- (a) may hold public consultation on the macroeconomic framework, the fiscal strategy paper, the revenue and expenditure framework, the strategic economic, social and developmental priorities of government, and such other matters as the commissioner deems necessary;

Provided that, such consultations shall be open to the public, the press and any citizens or authorized representatives of any organization or group of citizens who may attend and be heard on any subject matter properly in view;

- (b) shall seek input from the-
- (i) state planning commission;
  - (ii) house of assembly;
  - (iii) central bank of Nigeria;
  - (iv) state bureau of statistics/federal
  - (v) revenue mobilization allocation and fiscal commission
  - (vi) Esacon
  - (vii) Any other relevant statutory body as the commission may determine; and
- (c) shall consider and reflect as may be deemed appropriate the input of the bodies and persons referred to in paragraphs (a) and (b).

16. (1) the commissioner shall before the end of the second quarter of each year, present the medium-term expenditure framework to the state executive council for consideration and endorsement.

(2) the medium-term expenditure framework as endorsed by the state executive council shall take effect upon approval by a resolution of the house of assembly.

17. the medium-term expenditure framework as approved by the house of assembly shall be published in the state gazette.

18. (1) subject to subsection (2) the governor may cause adjustments to be made to the medium-term expenditure framework subject to house approval.

(2) any adjustments to a medium term expenditure framework shall be limited to-

- (a) the correction of manifest error; and
- (b) change in the fiscal indicators, which in the opinion of the governor are significant.

### **PART III-THE ANNUAL BUDGET**

19. (1) notwithstanding anything to the contrary contained in this law or any other law the medium-term expenditure framework shall be the basis for the preparation of the estimates of revenue and expenditure required to be prepared and laid before the house of assembly under section 121(1) of the constitution.
- (2) the sectoral and compositional distribution of the estimates of expenditure referred to in subsection (1) shall be consistent with the medium term developmental priorities set out in the medium-term expenditure framework.
20. the estimates of revenue and expenditure in this law referred to as the annual budget, shall be accompanied by-
- (a) a copy of the underlying revenue and expenditure profile for the next two years;
  - (b) a report setting out actual and budgeted revenue and expenditure and detailed analysis of the performance of the budget for the 18 months up to june of the preceding financial year;
  - (d) measures on cost, cost control and evaluation of results of programmes financial with budgetary resources;
  - (e) a fiscal target appendix derived from the underlying medium-term expenditure framework setting out the following targets for that financial year-
    - (i) target inflation rate,
    - (ii) indicator fiscal account balances
    - (iii) any other development indicator deemed appropriate; and



- (f) fiscal risk appendix evaluating the fiscal and other related risk to the annual budget and specifying measure to be taken to offset the occurrence of such risks.

#### **PART IV - BUDGETARY PLANNING OF CORPORATIONS AND OTHERS RELATED AGENCIES**

21. (1) all government corporations and agencies and government owned companies shall, not later than 6 months from the commencement of this law and for every three financial years thereafter, not later than the end of the second quarter of every year, cause to be prepared and submitted to the commissioner of finance, their estimates of revenue and expenditure for the next three financial years.
- (2) each of the bodies referred to in subsection (1) shall submit to the commissioner not later than the end of August in each financial year-
- (i) an annual budget derived from the estimates submitted in pursuance of subsection (1);
  - (ii) projected operating surplus which shall be prepared in line with acceptable accounting practices.
- (3) the commissioner shall cause the estimates submitted in pursuance of subsection (2) to be attached as part of the appropriate bill to be submitted to the house of assembly.
22. (1) notwithstanding the provisions of any law governing a corporation, the corporation shall establish a reserve fund and shall allocate thereto at the end of each financial year, one-fifth of the operating each corporations account.
23. (1) the corporations surpluses shall be classified as a state treasury revenue.

(2) where a corporations result is a deficit, the deficit shall be classified as the corporations loss for the fiscal year.

(3) each corporation shall, not later than three months after the end of its financial year, cause to be prepared and published its audited financial reports in accordance with such rules as may be prescribed from time by the commissioner.

24. the provisions of sections 20 and 21 shall cease to apply to any of the corporations from the date of its privatization.

## **PART V - BUDGETARY EXECUTION AND ACHIEVEMENT OF TARGETS**

25. (1) the government shall cause to be drawn up in each financial accountant-general of the state.

(2) the annual cash plan shall be prepared in advance of the financial year setting out projected monthly cash flows and shall be revised periodically to reflect actual cash flows.

26. the commissioner shall within 30 days of the enactment of the appropriation law prepare and publish a disbursement schedule derived from the annual cash plan for the purposes of implementing the appropriation law.

27. (1) the sums appropriated for a specific purpose shall be used soley for the purposes specified in the appropriation law.

(2) without prejudice to subsection (1) the commissioner may in exceptional circumstances and in the overall public interest, recomend for the approval of the house of assembly virements from sub-heads under heads of account, without exceeding the amount appropriated to such head of account.

(3) there must be cash backing before approval is given.

- 28 (1) where by the end of three months after the enactment of the appropriation law, the commissioner determines that the targeted revenues maybe insufficient to fund the heads of expenditures that the appropriate on law, the commissioner shall within 30 days of such determination, take appropriate measures to restrict further commitments and financial operations according to the criteria set in the fiscal risk appendix.
- (2) where the targeted revenue are re-established, either in part or in full, the appropriations for which further commitments were restricted shall be restored proportionately.
- (3) the provisions of subsection (1) and(2) shall not apply to statutory or constitutional expenditure.
29. any proposed tax expenditure and financial implications in the year it becomes effective and in the three subsequent years, and shall only be approved by the commissioner if it does not adversely impair the revenue estimates in the annual budget or if it is accompanied by countervailing measures during the period afore-mentioned through revenue-increasing measures such as tax rate raises and expansion of the base.
30. (1) the commissioner, through the budget office, shall monitor and evaluate the implementation of the annual budget, assess the attainment of fiscal target and report there on quarterly basis to the finance committee of the house of assembly.
- (2) the commissioner shall cause the report prepared pursuant to subsection (1) to be published in the in the media and in the state gazette not later than 30 days after the end of each quarter.

## PART VI PUBLIC REVENUES

31. the executive arm of government shall at least 30 days before the deadline for the submission of its budget proposals, place at the disposal of the house of assembly, the revenue estimates for the following year, including the net current revenue and the respective memorandum items.
32. estimated revenue shall be broken down by the executive arm of government into monthly collection target , including, where applicable, a separate description of measures to combat fraud and evasion.

## PART VII- PUBLIC EXPENDITURES

33. (1) the creation, expansion or improvement in government action which results in an expenditure increase shall be accompanied by-
- (a) an estimate of the budgetary or financial impact in the year it becomes effective and in the two subsequent years;
  - (b) a statement by the person requesting for the expenditure, stating that the increase is consistent with the appropriation law and the medium-term expenditure framework.
34. the granting of any advantage or increase of remuneration, the creation of posts or alteration of career structures and admission of personnel on any account by bodies and entities including foundations established and maintained by government, shall only be effected if only there is a prior budgetary allocation sufficient to cover the estimates expenditure.
35. all contracts with regards to the execution of annual budgets shall comply with the rules and guidelines on-

- (a) procurement and award of contracts;
- (b) due process and certification of contract; and
- (c) bpp and infrastructural concessioning.

36. any violation of the requirement in sections 31, 32 and 33 shall be unlawful

## **PART VIII DEBT AND BORROWING**

37. (1) the framework for debt management during the financial year shall be based on the following rules-

- (a) the state government and the local government shall only borrow for capital expenditure and human development, provided that such borrowing shall be on concessional terms with low interest rate and with a reasonably long amortization period subject to the approval of the house of assembly;
- (b) the state government shall ensure that the level of public debt as a proportion of state income is held at a level as prescribed by the house of assembly from time to time on the advice of the commission;
- (c) notwithstanding the provisions of paragraph (a) and subject to the approval of the House of Assembly the state government may borrow from the capital market.

(2) non-compliance with the provisions of this section shall make the action taken unlawful.

38. (1) the state government or its agencies and corporations and any local government desirous of borrowing, limits shall specify the purpose for which the borrowing is interested and present a cost-benefit analysis, detailing

the economic and social benefits of the purpose to which the intended borrowing is to be applied.

(2) without prejudice to subsection (1) each borrowing shall comply with the following conditions-

(a) the existence of prior authorization in the appropriation law for the purpose for which the borrowing is to be utilized; and

(b) the proceeds of such borrowing shall solely be applied towards long-term capital expenditures.

39. (1) every bank and financial institution shall request and obtain proof of compliance with the provisions of this part before lending to the state government or any local government.

(2) lending by any bank or financial institution in contravention of this part shall be unlawful.

40. (1) subject to the provisions of this part the commissioner may, with the approval of the state executive council, grant guarantees on behalf of any local government in the state.

(2) any guarantee granted by the commissioner shall be conditional upon the provision of a counter guarantee in an amount equal to or higher than the guarantee obligation, provided that, there are no overdue obligations from the requesting local government to the guarantor and such counter-guarantee required from the local government may consist in the appropriation of tax revenue directly collected and resulting from statutory transfers, and the guarantor shall be authorized to retain such revenue and use the respective amount to repay overdue debts.

(3) in the case of foreign currency borrowing, the federal agencies shall not on its own borrow externally.

(4) any guarantee provided in excess of the debts limits set

pursuant to subsection n (1) of section 44 shall be unlawful.

## **PART IX- TRANSPARENCY AND ACCOUNTABILITY**

41. (1) the state government shall ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly shall ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues and expenditures and their implication for its finances.
- (2) the house of assembly shall ensure transparency during the preparation and discussion of the medium-term expenditure framework, annual budgets and appropriation bills.
42. (1) the state government shall publish its audited accounts not later than six months following the end of the financial year through press briefings and publication in national dailies.
- (2) the state government shall, not later than two years followings the commencement of this law and thereafter, not later than 7 months following the end of each financial year, consolidate and publish in the print media and the state gazette, its audited accounts for the previous year not later than 7 months.
- (3) the publication of general standards for the considation of public accounts shall be the- responsibility of the office accountant-general of the state.
43. the state government, through the budget office, shall wthin 30 days after the end of each quarters, publish a summarized report on budget execution in such form as may be prescribed by the commission and not later than 8 months after the end of the financial year, a consolidated budget execution report showing implementation against fiscal and financial

performance targets shall be published by the commissioner for submission to the house of assembly and dissemination to the public.

## **PART X-ENFORCEMENT**

44. (1) any person shall have legal capacity to enforce the provisions of this law by obtaining prerogative orders or other remedies at the state high court, without having to show any special or particular interest.  
Provided no action shall lie unless a 30 days written notices of intention to sue shall be given to appropriate government department charged with implementation of this law drawing their attention to non-compliance with provisions of this law by the intended plaintiff(s).

## **PART XI MISCELLANEOUS PROVISIONS**

45. Government securities that are dully listed on the stock exchange, may be offered as collateral to guarantee loans or other financial transactions under the law for their economic value.
46. the proceeds derived from the sale or transfer of public properties and rights over public assets shall not be used to finance recurrent and debt expenditure, provided that, such proceeds may be used to liquidate existing liabilities directly charged against such properties or assets.

## **PART XX1 - OFFENCES**

- (1) Any public officer who contravenes any provision of this Law commits an offence and is liable on conviction to a term of imprisonment not less than 5 calendar years but not exceeding 10 calendar years without an option of fine.
- (2) Any offence in contravention of this Law shall be tried by the High Court.



- (3) The following shall also constitute offences under this Law:
- (a) entering or attempting to enter into a collusive agreement, whether enforceable or not, with a supplier, contractor or service provider where the prices would be higher than would have been the case had there not been collusion between the persons concerned;
  - (b) To conduct or attempt to conduct fraud by means of fraudulent and corrupt acts, premises, threats, unlawful influence, undue interest, agreement, corruption, bribery or other actions;
  - (c) Directly, indirectly or attempting to influence in any manner the fiscal and financial affairs to obtain an unfair advantage in the sale and transfer of public properties;
  - (d) Altering or using fake documents or encouraging us;
  - (e) Willful refusal to allow the Board or its officers to have access to financial records;
- (4) Any legal person that contravenes any provision of this Law commits an offence and is liable on conviction to cumulative penalty of:
- (a) Debarment from all financial transaction for a period not less than 5 calendar years; and
  - (b) A fine equivalent to the value of the financial transaction in issue.

**FIRST SCHEDULE**

I assented this 30<sup>th</sup> day of September, 2010 Time 1:30pm

**Dr. Muazu Babangida Aliyu OON**  
**Governor of Niger State**

**SECOND SCHEDULE**

I withheld assent this..... day of 2010 Time.....

**Dr. Muazu Babangida Aliyu OON**  
**Governor of Niger State**

**THIRD SCHEDULE**

I, Mohammed A. Rijau, Clerk to the Legislature of Niger State hereby certify that this Law has been passed in accordance with Sub-Section 3 of Section 100 of the Constitution of the Federal Republic of Nigeria 1999. This printed impression has been carefully compared by me with the Bill, which has been passed by the Legislature and found by me to be a true and correctly printed copy of the said Bill.

**MOHAMMED A. RIJAU**  
***Clerk to the Legislature***

