

**LOCAL GOVERNMENT
(FINANCE AND AUDIT) BILL, 2004**

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FIRST SCHEDULE

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TAXES TO BE LEVIED BY COUNCILS

A BILL FOR

AN ACT to provide for the financing of local government, the control and management of the finances of local government authorities, for the audit of such finances and the powers and duties of auditors and to make provisions for matters connected therewith.

Enactment

ENACTED by the President and the National Assembly.

Short Title

1. This Act may be cited as the Local Government (Finance and Audit) Act, 2002.

Interpretation

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

“auditor” means an auditor appointed by the Auditor General for the purposes of this Act;

“Auditor General” means the Auditor General appointed under section 158 of the Constitution of the Republic of The Gambia, 1997;

“Council”, “District”, “Division” and “Local Authority” shall respectively have the meaning assigned to them under the Local Government Act, 2002;

“Elector” means a person who is registered to vote in any Local Government Area;

“Financial Manual” means the Financial and Accounting Manual issued by the Secretary of State under section 42 (1) of this Act;

“Financial Year” means the period of twelve months ending with 31st December in each year;

“General Fund” means the Council Development Fund established under section 3 of this Act;

“Government” means the Central Government of The Gambia;

“Local Government Advisory Committee” means the body appointed under section 7 of this Act;

“Local Government Area” means a Division, City, or Municipality as defined under the Local Government Act, 2002

"Local Government Accounts Committee" means the body appointed under section 24 of this Act;

“prescribed” means prescribed by regulations made by the Secretary of State;

"procurement" means the acquisition by any means of goods, works or services, funded in whole or in part by a Local authority;

“the Permanent Secretary” means the Permanent Secretary of the Department of State for Local Government and Lands; and

“the Secretary of State” means the Secretary of State for Local Government and Lands.

Fund of Council

3. (1) Every Council shall keep a Council Development Fund into which all revenue howsoever generated by the Council shall be paid and from which all liabilities falling to be discharged by the Council shall be discharged.

(2) An account, called the “General Fund Account” shall be kept of receipts credited to, and payments made out of, the Council Development Fund.

(3) In addition to the Council Development Fund, a Council may establish Special Funds or Accounts for special purposes.

Revenue and Funds of Council

4. (1) The revenue and funds of a Council include all sums of money or funds accruing to a Council.

(2) Without prejudice to the generality of the foregoing the revenue and funds of a Council shall consist of:

- (a) moneys derived from any rate imposed by the Council by virtue of the provisions of this Act;
- (b) local taxes;
- (c) moneys payable to a Council under the provisions of any other enactment;
- (d) moneys derived from licences, permits, dues, charges, fees or royalties;
- (e) receipts derived from any public utility concern, or any service or undertaking belonging to or maintained by a Council either in whole or in part;
- (f) rents derived from the letting or leasing of any building or land belonging to a Council;
- (g) project funds, donations or grants other than from general revenue;
- (h) endowments;
- (i) grants out of the general revenue of The Gambia or other public revenue;
- (j) any sums of money which may lawfully be assigned to a Council by any public corporation;
- (k) returns on investment; and
- (l) such sums of money as may be granted to a Council by any other Council.

**Application
of revenue
and Funds**

5. The revenue and funds of a Council shall be applied to the administration and development of the area over which its authority extends and to the welfare of the inhabitants thereof.

**Grants from
Government**

6. (1) The President shall, for each Financial Year, cause to be presented to the National Assembly proposals of moneys to be paid out of the Consolidated Revenue Fund as:

**Act No. 5
Of 2002**

- (a) a General Grant referred to in section 128(3) of the Local Government Act, 2002 in accordance with subsection (2);
- (b) a Grant-in-aid in accordance with subsection (3); or
- (c) an Equalisation Grant in accordance with subsection (4)

(2) Notwithstanding section 128(3) of the Local Government, Act, 2002, the General Grant shall not exceed 10 *per centum* of the capital budget of each Council and shall be the minimum grant that shall be paid to a Council to operate decentralized services.

Provided that the President may, by Order published in the Gazette, amend the General Grant payable to any Council.

(3) A Grant-in-aid shall be conditional and shall consist of specific moneys given to a Council to finance programmes agreed upon between the Government and Councils, and shall be expended only for the purposes for which it is made and in accordance with the conditions agreed upon.

**First
Schedule**

(4) An Equalization Grant shall be made for purposes of equalization and shall be based on the degree to which a Local Government Unit is lagging behind the national average standard in the provision of social services and calculated in

accordance with the First Schedule to this Act.

(5) Grants shall be remitted directly to the General Fund of the beneficiary Council.

(6) A formula for the distribution of grants to the Councils shall take into account factors including the population, the age structure of the population, the existing levels of services in the Councils, their resource base, their potential for commerce and industry and their impact on the environment.

(7) The First Schedule may, by Order published in the *Gazette*, be amended:

- (a) by the President; or
- (b) by the Secretary of State after consultation with The President.

but any such amendment shall be laid before the National Assembly at its meeting following the making of such Order and shall come into effect if approved by the National Assembly and published in the *Gazette*.

Local Government Financial Advisory Committee

7. (1) The President may establish an Ad-hoc Local Government Financial Advisory Committee each year before the National Budget is finalised, which shall:

- (a) advise the President on all matters concerning the distribution of revenue between the Government and Councils and the allocation of money to each Council from the Consolidated Revenue Fund; and
- (b) advise the President on general grants, grants-in-aid or subsidies to be allocated to Councils;

(2) The membership of the Ad-hoc Local Government Financial Committee established under subsection (1) shall, *inter alia*, include:

- (a) the Permanent Secretary of the Department of State for Finance and Economic Affairs, *ex officio*;
- (b) the Permanent Secretary;
- (c) two Chairpersons representing the Councils elected by all the Chairpersons of Councils;
- (d) the Accountant General, *ex officio*;
- (e) the Director General of Central Revenue, *ex officio*;
- (f) two representatives of the general public with experience in Local Government administration and finance; and
- (g) two members from a civil society organisation.

**Budgetary
Powers and
Procedures**

8. (1) Subject to section 9, every Council shall have the right and obligation to formulate, approve and execute its budget, provided the budgets shall be balanced.

(2) Priority shall always be accorded to national priority programme areas.

(3) The Council budget shall reflect all revenues to be collected or received by it and to be appropriated for each year.

(4) A Council budget for the ensuing Financial Year shall take into account the approved Three Year Development Plan for its Local Government Area.

(5) A Council budget shall be prepared in the form of estimates of income and expenditure annually on the basis of which, only, it may incur expenditure necessary for and incidental to the carrying out of its functions.

(6) Estimates of revenue and expenditure shall make provision for the general operations and management of Council's affairs and for the performance of its functions including –

- (a) emoluments and salaries of the Chairman and other staff of the Council;
- (b) the operation of Wards and Village Development Committees; and
- (c) the grant of an allowance to any ex-chief or other holder of a traditional title;

Provided that at least sixty per *centum* of a Council budget shall be allocated for development activities which shall not include recurrent costs of such activities.

Approval of the Budget

9. (1) The Annual Estimates prepared under section 8 shall be in such form as may be directed by the Financial Manual.

(2) Draft estimates shall be displayed at ward level for comments before submission to a Council.

(3) Draft Estimates shall be considered at a meeting of the Council specially convened for the purpose and a copy thereof shall by resolution of the Council be submitted to the Secretary of State within such time and in such manner as may be directed by the Financial Manual.

(4) The Secretary of State shall consider the draft estimate submitted by a Council and may make observations and comments on the

whole or on any item or items contained therein, and shall return same to the Council.

(5) The Council shall reconsider the draft estimates taking into account the views of the Secretary of State.

(6) Where the Secretary of State is of the view that the draft estimates of a Council is not in conformity with this Act or national policy or the Financial Manual, he or she shall direct such Council to comply as the case may be.

(7) The Council shall forthwith comply with such directive and shall revise its estimates accordingly.

(8) A Council shall by regulation approve the draft Annual Estimates of Council.

**Approval of
the Budget**

10. Where it appears to a Council in any financial year that expenditure for any specified purpose is desirable and no, or insufficient, provision therefore has been made in the estimate for such year, the Council may approve a supplementary estimate and the provisions of section 9 shall apply to such supplementary estimate as they apply to an annual estimate.

**Revised
Budget**

11. Where in any Financial Year it appears to the Council that its revenue target may not be met, it may prepare revised estimates of revenue and expenditure in respect of that year.

**Financial
Autonomy
of Councils**

12. Subject to the provisions of this or any other Act, Councils shall have autonomy over their financial matters excluding salaries, allowances and other emoluments.

**Appropriation
of Funds**

13. (1) No appropriation of funds by a Council shall be made out of funds of the Council unless approved in a budget.

(2) No moneys shall be withdrawn from the General Fund Account or any other Accounts of the Council unless the withdrawal has been

approved by the Council.

(3) Except during national emergencies, no financial obligation shall be placed on a Council by Government without providing for funds for the discharge of that obligation.

(4) The Chairperson of a Council shall not later than 15th November of each year, cause to be prepared and laid before the Council estimates of revenue and expenditure of the Council for the ensuing financial year.

(5) For the avoidance of doubt, no Council shall operate a recurrent budget deficit.

Power to borrow

14. (1) A Council may, from time to time raise loans for the discharge of its functions.

(2) Such loans may, with the approval of the Secretary of State, be secured upon the property, revenues and funds of a Council.

Overdrafts

15. (1) Subject to the provisions of this section, it shall be lawful for a Council to obtain advances from banks by over-draft upon the credit of the Council.

(2) No such overdraft shall at any time or in any circumstances exceed one third of the income of the Council in the preceding Financial Year.

(3) For the purposes of this section "income" means revenue accruing to a Council excluding Government grants, loans raised by the Council and grants made to the Council from other Councils.

Financial Year

16. The Financial Year for each Council shall begin on the 1st day of January and end on the 31st day of December of each year.

Accounts to be kept and to be made up yearly

17. (1) Every Council shall keep proper Books of Accounts and other records with respect to the accounts in relation thereto and shall balance its accounts for the year and produce statements of accounts in accordance with the Financial Manual.

(2) The Chief Executive and Director of Finance shall be the signatories to all accounts of a Council and in the absence of any of them, the Director of Administration shall be an alternative signatory.

Procurement

18. (1) All procurement by a Local Authority shall be carried out in accordance with the Public Procurement law for the time being in force and the monetary thresholds prescribed by such law shall be applicable.

(2) Until the Law referred to in subsection (1) is enacted, procurement by Local government authorities shall be carried out in accordance with the Financial Manual.

(3) Each Council shall be a procuring organisation for its Area.

(4) The composition of any Committee of a Council established to conduct or advise on procurement shall include:

(a) the Director of Finance;

(b) two elected councillors; and

(c) 2 members of the Committee to be nominated by the Secretary of State;

(5) The members appointed under paragraph (b) and (c) of subsection (1) shall serve in office for a period not exceeding four years.

Advances and loans

19. (1) A Council may grant advances and loans within such limits and upon such conditions as may be approved by the Financial Manual.

(2) A Council may operate deposit and suspense accounts in accordance with the Financial Manual issued under this Act.

Investment

20. Subject to this Act, and such guidelines as the Secretary of State shall prescribe, a Council may:

- (a) engage in trade, commerce or industry;
- (b) invest in Government and Central Bank Treasury Bills;
- (c) engage in real property development; and
- (d) make any other investment as it may deem fit.

Power to levy rate and Taxes

21. (1) A Council shall have power to levy, charge and collect fees and taxes including rates, rent, royalties and the fees and taxes specified in the Second Schedule, to meet all liabilities whether of a general or special nature falling to be discharged by the Council.

Second Schedule

(2) Each Council shall prepare a comprehensive list of all its revenue sources and maintain data on total potential collectable revenues.

(3) Rates shall be levied and collected in accordance with the provisions of the General Rates Act, 1992.

(4) Notwithstanding section 4 of the General Rate Act, 1992, where the Rating Authority finds it impracticable to determine and levy the rate on the basis of an assessment on the capital of property, it shall apply a uniform rate based on such other equitable criteria as the Council shall determine.

**Expenses
of District
and Village
Authority**

22. (1) Subject to such grants as may be provided to a Council the sums required to meet the expenses of a District or Village Authority or their meetings shall:

- (a) in the case of a district, be chargeable on the district; and
- (b) in the case of a village authority, be chargeable on the village.

Other Taxes

23. (1) A Council may collect any other taxes and other levies on persons resident within its jurisdiction, whether permanently or temporarily, livestock, businesses and other undertakings as an Act of the National Assembly shall impose.

(2) Notwithstanding subsection (1) all Councils shall have the power to levy and collect all taxes that were imposed by and under the Local Government Act in force immediately before this Act and are in effect on the date of its coming into force.

Licences

24. (1) A Council elected under this Act shall be the Licensing Authority for the purposes of the Licence Act Cap 92.01 and may exercise all the powers vested in such authorities by that Act.

(2) All licenses fees applicable to any Local Government Area on the date of coming into force of this Act, shall continue in force and shall have effect as if prescribed by the appropriate local government authority elected under this Act.

(3) A Council may collect fees or taxes on behalf of the Government as its agent and where a Council acts as agent, a portion of the funds collected shall be retained by the Council as may be agreed between the parties.

(4) A District or Village Authority may, with the approval of the Council, impose a service fee in the course of its functions and may act as agent for the collection of any fees or taxes on

behalf of the Council and where it so acts as agent, a portion of the funds collected shall be retained by the Authority as may be agreed between the parties.

**Local
Government
Account
Committee**

25. (1) There shall be in each Local Government Area, a Local Government Accounts Committee which shall comprise:

- (a) the Chief Executive and Director of Finance, ex-officio;
- (b) four elected members of the Council;
- (c) a representative of the Area Administrator or Commissioner, as the case may be;
- (d) a member of the general public with financial or accounting qualifications, to be appointed by the Council; and
- (e) a representative of Women groups in the Area.

(2) The members of a Local Government Accounts Committee shall appoint a Chairperson from among its members.

(3) Every meeting of Local Government Accounts Committee shall be presided over by the Chairperson and in the absence of the Chairperson by a member elected by the members present.

(4) Two thirds of the members of the Committee shall form a quorum.

(5) The office of the Chief Executive of the Council shall be the Secretariat of the Local Government Accounts Committee.

(6) A Local Government Accounts Committee shall examine the Reports of the Auditor General,

the Internal Auditor and any other reports in relation to the finances of its Council and may, in relation to its functions, require the attendance of any Councillor or officer to explain matters arising from the reports.

(7) A Local Government Accounts Committee shall submit its report to the Council, the Secretary of State, the Secretary of State for Finance and Economic Affairs, and the Auditor General.

(8) The Auditor General shall incorporate the response or comments of the Local Government Accounts Committee in his report to the National Assembly.

(9) The Chairperson of the Council and the Chief Executive shall implement the recommendations of the Local Government Accounts Committee and the Public Accounts Committee.

(10) The expenses of a Local Government Accounts Committee shall be met by its Council.

(11) Members of the Local Government Accounts Committee shall hold office for a period of four years and shall be eligible for re-appointment for one more term only.

**Removal
of member**

26. (1) A member of a Local Government accounts Committee may be removed from the Committee by the Council by a resolution supported by two thirds of the members of the Council on the recommendation of the Chairperson of Council, but can only be removed on the following grounds:

- (a) abuse of office;
- (b) failure to attend three consecutive meetings without valid reasons acceptable to the Committee; or

- (c) inability to perform the functions of that office arising from physical or mental incapacity.

(2) A vacancy arising under this section shall be filled in by the Council.

**Internal
Audit**

27. (1) Every Council shall make provision for an Internal Audit Department.

(2) The Head of the Internal Audit Department who shall be answerable to Council shall prepare Quarterly Audit Reports and shall submit them to the Council with a copy to the Local Government Accounts Committee and the Auditor General.

**Financial
Adminis-
tration**

28. (1) Without prejudice to Part VI of the Local Government Act, 2002, a Council shall take such measures as it shall deem necessary to ensure the proper administration of its financial affairs.

AUDIT

**External
Audit**

29. (1) The Auditor General shall, at least once every year, cause to be audited, and report on, the accounts of the Council's Offices and shall draw attention to any irregularities in the accounts so audited and to any other matter which in his or her opinion ought to be brought to the notice of the Council.

**Account
to be
audited**

30. A Council shall -

- (a) make available at all times the accounts subject to audit, together with all books, papers, vouchers, cash and moneys relating thereto, for inspection by the Auditor General in respect of the Council;
- (b) prepare and submit to the Auditor General statements or abstracts containing such particulars and relating to such periods as the Financial Manual may specify.

Audit of Account

31. (1) The accounts of every Council shall be audited by the Auditor General or an auditor appointed by him.

(2) The Auditor General may carry out a surprise audit investigation or any other audit considered necessary.

(3) The Auditor General shall, at the conclusion of the audit, certify the accounts subject to any dis-allowances or surcharges which he may have made.

Auditor General to have access

32. In the exercise of his powers and discharge of his duties under this Act, the Auditor General or any person duly authorised by him shall have access to all books of account, vouchers, and all other document relating to the finances of a Council in the possession of any person.

Payment of sums due

33. Every sum certified by the Auditor General to be due from any person shall be paid by that person to the Treasury of the Council concerned within such period as the council shall determine after it has been so certified or, if an appeal with respect to that sum has been made, within thirty days after the appeal is finally disposed of or abandoned or fails by reason of the non-prosecution thereof.

Recovery

34. (1) Any sum which is certified by the Auditor General to be due and has become payable shall, on complaint made or action taken by or under the direction of the Council, be recoverable as a civil debt.

(2) In any proceedings for the recovery of such a sum, a certificate signed by the Auditor General or an auditor shall be conclusive evidence of the facts certified, and a certificate signed by the Chairman of the Council concerned or any employee whose duty it is to keep the accounts that the sum certified to be due has not

been paid to him shall be conclusive evidence of non-payment, unless it is proved that the sum certified to be due has been paid since the date of the certificate.

(3) Unless the contrary is proved, a certificate purporting to be signed by the Auditor General or an auditor, or by the Chairman of the Council or the employee whose duty it is to keep the accounts, shall be deemed to have been signed by the Auditor General, auditor, Chairman or employee as the case may be.

Appeal

35. (1) Any person who is aggrieved by a decision of the Auditor General on any matter with respect to which he made an objection at the audit, or any person aggrieved by a disallowance or surcharge made by the Auditor General may, where the disallowance or surcharge or other decision relates to an amount exceeding fifty thousand dalasis, appeal to the High Court.

Provided that any appeal under this section shall be lodged by the person aggrieved by the decision, disallowance or surcharge, within thirty days of the decision or disallowance, or of the making of the surcharge, as the case may be.

(2) The High Court on such appeals shall have the power to confirm, vary or quash the decision of the Auditor General and to remit the case to the Auditor General with such directions as the High Court thinks fit for giving effect to the decision on appeal.

Annual statements of accounts

36. Every Council shall render to the Secretary of State an Annual Financial Statement in such form as is provided under the Financial Manual and, shall before the first day of June in each year publish such Annual Financial Statement and the report of the auditor thereon, at its own offices, and in any other manner customary in the area.

General duties of Auditor

37. In auditing the accounts of any Council as required by this Act, the Auditor General shall

General

satisfy himself -

- (a) that the accounts are prepared in accordance with the Financial Manual and comply with requirements of all other statutory provisions applicable to the accounts;
- (b) that proper practices have been observed in the compilation of the accounts; and that the body whose accounts are being audited has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

(2) The Auditor General shall consider whether, in the public interest, he should make a report on any matter coming to his notice in the course of the audit in order that it may be considered by the Council concerned or brought to the attention of the public, and shall consider whether the public interest requires any such matter to be a subject of an immediate report rather than of a report to be made at the conclusion of the audit.

**Auditors
right to
obtain
documents**

38. (1) Without prejudice to subsections (1) and (2) above, every body whose accounts are required to be audited in accordance with this Part of this Act shall provide the auditor with every facility and all information which may be reasonably required for the purposes of the audit.

(2) Any person who without reasonable excuse fails to comply with any requirement of an auditor under subsection (1) commits an offence for each day on which the offence continues after conviction thereof and is liable on conviction to a fine not exceeding five hundred dalasis for each offence and in default to a term of imprisonment not exceeding three months.

**Public
Inspection**

39. (1) At each audit by an auditor under this

of accounts

Act, any person interested may inspect the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them and make copies of all or any part of the accounts and those other documents.

(2) At the request of an elector for any area to which those accounts relate, the auditor shall give the elector, or any representative of such elector, an opportunity to question the auditor about the accounts.

(3) Subject to subsection (4) below, any elector for any area to which the accounts relate, may attend before the auditor and make objections.

(a) as to any matter in respect of which the auditor could take action under this Act;

(b) as to any matter in respect of which the auditor could make a report.

(4) No objection may be made under subsection (3) by or on behalf of an elector unless the auditor has previously received written notice of the proposed objection and of the grounds on which it is to be made.

(5) Where an elector sends a notice to an auditor for the purpose of subsection (4) such elector shall at the same time send a copy of the notice to the body whose accounts are subject to the audit.

Auditor's report

40. (1) When an auditor has concluded an audit of the accounts of any body under this Part of this Act and has issued certificate that the audit has been completed in accordance with this Part of this Act, the Auditor General shall submit the final report to the:

(a) National Assembly;

- (b) Secretary of State;
- (c) Secretary of State for Finance and Economic Affairs; and
- (d) the Council concerned.

Extra-ordinary audit

41.(1) The Auditor General may direct an auditor or auditors appointed by him to hold an extraordinary audit of the accounts of any body whose accounts are required to be audited in accordance with this Act if -

- (a) an application in that behalf is made by the Chairperson or two thirds of the Elected Members for the Council;
- (b) it appears to him to be desirable to do so in consequence of a report made under this Part of this Act by an auditor or for any other reason.

(2) If it appears to the Secretary of State that it is desirable in the public interest that there should be an extraordinary audit of the accounts of any such body as aforesaid he may require the Auditor General to direct such an audit by an auditor or auditors appointed by the Auditor General.

(3) An extraordinary audit under this section may be held within fifteen days after notice in writing has been given to the Local Authority whose accounts are to be audited.

(4) The expenditure incurred in holding an extraordinary audit of the accounts of any local authority shall be defrayed by that body.

Financial Manual

42. (1) The Secretary of State shall, in consultation with the Secretary of State for Finance and Economic Affairs by Order published in the *Gazette* prescribe a Financial and Accounting Manual for the control and management of the financial business of the Councils.

(2) Without prejudice to the generality of the foregoing the Financial Manual shall make provision for:

- (a) the operation of financial departments of Local Authority offices;
- (b) procurement, subject to the provision of the Law for the time being regulating public procurement;
- (c) the proper supervision of accounting staff of local authorities.
- (d) the establishment of internal audit departments and their function;
- (e) the collection, receipt, custody, issue, expenditure, due accounting for, care and management of all monies and the guidance of all persons concerned therein;
- (f) the record, examination, inspection and check of all receipts and expenditure and the keeping of all necessary books and accounts;
- (g) the preparation of estimates of revenue and expenditure
- (h) the authorisation of rates of payment for specific purposes where such rates of payment are not provided by law;
- (i) the making of advances to officers and other persons

and the rates and limits of such advances and the rates of interest thereon; and

- (j) audit fees and other expenses to be borne by Councils.

(3) Notwithstanding any other penalty imposed by any other law, surcharge may be imposed on any councillor or a member of staff who is responsible for loss of money or loss or damage to property or stores in accordance with the Financial and Accounting Manual.

Regulation

43. The Secretary of State may make regulations for the better carrying into effect of the purposes of this Act.

FIRST SCHEDULE

Formula for distribution of grants by Government to Councils

Calculation of Grant.

1. (1) The Equalisation Grant to Councils shall be determined on the four factors indicated in the 1st column with the percentage weighting allocated in the 2nd column and apportioned on the basis set out in the third column

Poverty	-	15%	highest allocation to the poorest Area
Human Development	-	40%	highest allocation to the lowest Area on the human development index
Resource Base	-	35%	highest allocation to smallest revenue base
Population	-	10%	highest allocation to greater population density

Definition 2. For the purposes of this schedule:

“poverty” means the level or status of poverty in a Local Government Area.

“human development Index” means the level of human development determined in accordance with the criteria developed by the United Nations Development Programme.

“resource base” means the revenue base of the Local Government area; and

“population” means the population density of a Local Government Area as determined by the latest national statistics figures.

NOTES

SOCIAL/ECONOMIC INDICATORS

Poverty

Prevalence/Incidence

Department/severity

Vulnerability (level of dependence on agriculture)

Access Levels

Health care

Education

Water and sanitation

Utilities – Roads

Resource Base

Potential (Commerce/Tourism)

Health Indicators

- Maternal Morbidity
- Infant Mortality
- Fertility Rate
- Immunisation coverage
- Disease prevalence

Education Indicators

- Enrolment rates by gender
- Pupil/teacher ratio
- Transition rates
- Distribution of facilities by type
- Access to ICT

Empowerment Indicators

- Level of awareness
- Level of community participation
- Quality/extent of participation

Population Indicators

- Population size
- Population distribution by age/sex
- Population density
- Net Migration

Environment Indicators

- Level of environmental degradation

SECOND SCHEDULE

Taxes to be levied by Councils

1. Trade Licences
2. Liquor Licences
3. Handcarts Licences
4. Others (Quarry fees etc.)
5. Firewood Licences
6. Lodgers Tax
7. Strange Farmers Tax
8. Cattle Tax
9. Residential Rates
10. Commercial Rates
11. Government Rates
12. Water Rates
13. Public Lands Rates
14. Royalties Fees
15. Markets Fees (including weekly markets –
Lumos)
16. Car Park Fees
17. Service Charges
18. Sale of Produce
19. Sale of stray Animals
20. Sale of Assets
21. Cart Fees and fines