



ANAMBRA STATE LOCAL GOVERNMENT ADMINISTRATION LAW, 2024.

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ANAMBRA STATE OF NIGERIA
2024, NO.

A Law to provide for the establishment, structure, composition, finances and functions of Local Government councils in Anambra State and other connected purposes.

The House of Assembly of Anambra State Enacts as follows:

PART 1- PRELIMINARY PROVISIONS

Citation and Commencement

1. This Law may be cited as the Anambra State Local Government Administration Law, 2024 and shall come into force on the **8th day of October, 2024**.

Interpretation

2. In this Law:
 - ‘**Accountant-General**’ means the Accountant-General of the Local Government;
 - ‘**Auditor-General**’ means the Auditor-General of the Local Government;
 - ‘**Bye-Law**’ means a Law passed by the Local Government Congress of Councillors;
 - ‘**Chief Judge**’ means the Chief Judge of the State;
 - ‘**Commission**’ means The Local Government Service Commission;
 - ‘**Constitution**’ means the Federal Republic of Nigeria Constitution of 1999 as amended;
 - ‘**Court**’ includes the High Court, a Magistrate Court or a Customary Court;
 - ‘**Council**’ means a council constituted for a Local Government under this law;
 - ‘**Economic Planning Board**’ means the board established by the Anambra State Economic Planning and Development law, 2024;
 - ‘**Electoral Commission**’ means the Anambra State Independent Electoral Commission;
 - ‘**Existing**’ means existing at the time of the proposed action;
 - ‘**Functions**’ includes powers and duties;
 - ‘**Government**’ means the government of Anambra State

of Nigeria;

'Governor' means the executive Governor of Anambra State;

'Gross misconduct' means a grave violation of the Oath of Office or grave breach of the provisions of the law or a misconduct of such nature as amounts to gross misconduct.

'Head of Local Government Administration' means the head of Local Government Administration as provided for in the scheme of service of Local Government, 2006;

'House' means Congress of Councillors established under this Law;

'Mayor' means the elected Chairman of a Local Government Area;

'Members of the Congress of Councillors' means an elected Councillor;

'occupier' in relation to tenement means the person in occupation of the whole or of any part of such tenement but does not include a lodger;

'owner' includes the person for the time being receiving the rent of the tenement in connection with which the word is used, whether on his own account or as agent or trustee for any other person who would receive the same if such tenement were let to a tenant, and the holder of a tenement direct from the State whether under lease, licence or otherwise; and

'Public Service of the Federation' means the Service of the Federation in a civil capacity in respect of the Government of the Federation;

'Public Service of the State' means the Service of the State in a civil capacity in respect of the Government of the State;

'Secretary' means the Secretary to the Local Government appointed under this Law;

'Secret Society' includes any association, group or body of persons (whether registered or not):

(a) that uses secret signs, oaths, rites or symbols and which is formed to promote a cause, the purpose or part of the purpose of which is to foster the interest of its members and to aid one another under any circumstances, without due regard to merit, fair-play or justice, to the detriment of the legitimate interest of those who are not members;

(b) the membership of which is incompatible with the functions or dignity of any public office under the Constitution of the Federal Republic of Nigeria and whose members are sworn to observe Oaths of Secrecy; and

(c) The activities of which are known to the public at large, the names of whose members are kept secret and whose meeting and other activities are held in secret;

'Special resolution' means a resolution passed by two-thirds of all the members of a Congress proposing such resolution and confirmed by a subsequent resolution passed by a two- Third majority of all the members at a subsequent general meeting of which notice has been duly given;

'State' means Anambra State of Nigeria;

'Suit' means a civil proceeding commenced by writ of summons or in such other manner as may be prescribed by rules of court;

'Supervisor' means a supervisor appointed under this Law;

'tenement' means land with buildings which is held or occupied as a distinct or separate holding or tenancy or any wharf or pier, but does not include land without buildings.

'Tribunal' means the Local Government Council Election Tribunal; and

'Ward' or 'Constituency' in relation to a Local Government area means a ward or constituency established for that Local Government area by the State Independent Electoral Commission.

PART II – LOCAL GOVERNMENT SYSTEM

The System of Local Government

3. (1) The system of Local Government is by democratically elected Government.

(2) For the purpose of Local Government in the State, the State is divided into twenty-one Local Government Areas.

(3) The Local Government Areas are as named in the first column of the Second Schedule to this law.

(4) The headquarters for each of the Local Governments is as shown opposite thereto in the second column of the Second Schedule.

(5) A Local Government Area is the only unit in respect of which an authority for the purpose of Local Government is established.

Functions of the Local Government

4. (1) The main functions of a Local Government are as provided in the fourth schedule of the Constitution of the Federal republic of Nigeria and shall include:

- (a) formulation of policies, economic planning and development schemes for the local government area;
- (b) collection of rates and maintenance of radio and television licenses;
- (c) establishment and maintenance of cemeteries, burial grounds and homes for the destitute or infirm;
- (d) licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts;
- (e) establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets and motor-parks;
- (f) construction and maintenance of roads, streets, street lightings, drains, parks, gardens, open spaces, or such public facilities as prescribed from time to time by the House of Assembly;
- (g) naming of roads and streets and numbering of houses;
- (h) provision and maintenance of public conveniences, sewage and refuse disposal;
- (i) registration of all births, deaths and marriages;
- (j) assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly; and
- (k) control and regulation of:
 - (i) Out-door advertising and hoardings.

- (ii) Movement and keeping of pets of all descriptions;
- (iii) Shops and kiosks;
- (iv) Restaurants, bakeries and other places for sale of food to the public;
- (v) Laundries; and
- (vi) Licensing, regulation and control of the sale of liquor.

(2) The functions of a Local Government shall also include participation in the Government of the State in:

- (a) The provision and maintenance of primary, adult and vocational Education;
- (b) The development of agriculture and natural resources, other than the exploitation of minerals;
- (c) The provision and maintenance of health services;
- (d) The maintenance of order and good governance within the area of its authority; and
- (e) Such other functions conferred upon it by the House of Assembly.

Exercise of Local Government functions

5. (1) In exercise of the functions conferred under this Law, a Local Government may do all such things as are necessary or desirable for the discharge of such functions, either by its own employees or by duly appointed agents or otherwise.

(2) A Local Government shall exercise any function conferred upon it by or under this Law, in respect of all persons within the area of authority save as is otherwise expressly provided in this Law or any other enactment by the State House of Assembly.

Local Government to engage in Trade, Commerce or Industry

6. Subject to the provisions of this Law or any other enactment, every Local Government shall have power to engage in any form of trade, commerce and industry.

Powers exercisable with the State

7. A Local Government, along with the State Government, is responsible for and shall exercise powers over:

- (a) health centres, maternity centres, dispensaries and health clinics, ambulance services, leprosy clinics

and preventive health services;

- (b) nursery, primary, adult and vocational education;
- (c) information and public enlightenment;
- (d) provision of scholarships and bursaries;
- (e) provision of public libraries and reading-rooms;
- (f) agriculture, agricultural and animal health extension services and veterinary clinics;
- (g) rural and semi-urban water supply;
- (h) fire services;
- (i) provisions of roads (other than trunk roads), their lighting and drainage;
- (j) support for arts and culture;
- (k) control of pollution and refuse disposal;
- (l) control of beggars, or prostitution and repatriation of destitute;
- (m) provision of homes for destitute, the infirm and orphans;
- (n) provision of public utilities including roads, water and transport;
- (o) public housing programmes;
- (p) operation of commercial undertaking;
- (q) control of traffic and parking; and
- (r) pipe sewerage systems.

Re-structure of Local Government

8. Notwithstanding anything contained in this part of this Law, a proposal for:

- (a) the removal of the headquarters of a Local Government to any other place in the area of authority of the Local Government;
- (b) the transfer of any part of the area of authority of a Local Government to another Local Government;
- (c) the merger of the area of authority of a Local Government with the area of authority of another Local Government;
- (d) the division of the area of authority of a Local Government; or
- (e) the establishment of a new Local Government in the area or part of the area, of authority of an existing Local Government;

shall conform with the provisions of subsection (3) of Section 7 of the 1999 Constitution of the Federal Republic of Nigeria as amended.

***Local Government to
be Body Corporate***

9. A Local Government established under this Law is a body corporate and has perpetual succession and a common seal and power to acquire and hold immovable property and may sue or be sued.

PART III -FINANCIAL PROVISIONS

***Main Sources of
Revenue***

10. (1) The revenue and other funds of a Local Government shall consist of:

(a) such proportion of money (10%) standing to its credit from:

- (i) The State's internally-generated revenue and distributed to the L.G.As. of the State on such terms and in such manner as prescribed by the Anambra State House of Assembly; and
- (ii) Allocations due to it from the Federation Account;

(b) all such sums of money or funds as are lawfully in the possession of the Local Government immediately before the date of commencement of this Law, and of revenue accruing to it from the following sources:

- (i) moneys derived from any rate imposed by the Local Government by virtue of the provisions of this Law;
- (ii) moneys payable to a Local Government under the provisions of any other Enactment;
- (iii) moneys derived from licences, permits, dues, charges or fees specified by any bye-laws or rules made by a Local Government;
- (iv) moneys derived from any public concern or any service or undertaking belonging to or maintained by a Local Government either in whole or in part;
- (v) rents derived from the letting or leasing of a building or land belonging to a Local Government;
- (vi) statutory allocation's or grants-in-aid

Application of Revenues

11. (1) Subject to the provisions of this section, all revenues of a Local Government shall go into the general revenue of the Local Government and applied to the administration, development and welfare of the area over which its authority extends; and to the welfare of the inhabitants thereof.

(2) With regards to the revenues accruing in respect of any trading, commercial or industrial undertaking engaged in and maintained by a Local Government under the provisions of this Law, the Local Government Congress of Councillors shall determine what part shall go into the general revenue of the Local Government; and shall apply the balance solely for the purposes of the undertaking.

(3) The Head of Local Government Administration and the Treasurer shall sign cheques.

State, Joint Local Government Account

12. (1) The State shall maintain a special account called State Joint Local Government Account and shall pay into it all allocations from the Federation to the Local Governments, of the State.

(2) The State shall distribute the funds due to the Local Governments as provided in section 11, on such terms and in such manner as prescribed by the State House of Assembly.

***Local Government
Consolidated Account***

13. (1) There shall be established, a Local Government Consolidated Account which shall be managed on behalf of the Local Government Areas in the State.

(2) The Consolidated Account shall be administered for the uniform provision of common services across all the Local Government Areas in the State.

(3) Each Local Government shall, within three working days from the receipt of their allocation from the Federation Account in a case where the allocations are received directly from the Federation Account for any month, remit to the Consolidated Account, a percentage as determined by the Anambra State Economic Planning Board and approved by the State House of Assembly.

(4) In a case where the allocation due to the Local Governments from the Federation Account is received on behalf of the Local Governments by the State from the Federation Account, the State shall, before disbursing the funds to the Local Governments, deduct the percentage determined in accordance with sub section 3 of this section and appropriate same into the Consolidated Account.

(5) The common services to which this section relates are:

- (a) Payment of salaries, allowances, gratuities and pensions of workers and retirees under the Local Government Service Commission;
- (b) The provision and maintenance of primary, adult and vocational education including all salaries, allowances, gratuities and pensions payable in that regard;
- (c) The provision and maintenance of primary health services including all salaries, allowances, gratuities and pensions payable in that regard;
- (d) Construction and maintenance of roads or drains spanning across more than one Local Government Area;
- (e) Provision of street lights across the Local Government Areas;
- (f) Payment of allowances to traditional rulers

Consolidated Account Management Committee

14. (1) and Presidents-General of the communities; and

(g) Subventions to the Local Government Service Commission and other institutions in the State.

(6) The Consolidated Account shall be managed by the Consolidated Account Management Committee established in accordance with this Law.

There is established, a Consolidated Account Management Committee which shall comprise the following:

- (a) The Commissioner for Local Government who shall be the Chairman;
- (b) Three Chairmen of Local Government Areas each of whom shall be selected from each of the senatorial districts in the State;
- (c) The Chairman of the Local Government Service Commission;
- (d) The Accountant-General for Local Government who shall also serve as the secretary;
- (e) Chairman of Anambra State Universal Basic Education Board; and
- (f) Executive Secretary Local Government Staff Pensions Board.
- (g) Executive Secretary Anambra State Primary Health Care Development Agency.

(2) The Accountant General of the Local Government and two of the Mayors of the Local Government Areas shall be joint signatories to the Local Government Consolidated Account provided that any mandate for the withdrawal of funds from the account shall be signed by the Accountant General and one of the two Mayors with the approval of the Chairman.

15. (1) There shall be established, a Local Government Joint Security Trust Account which shall be a joint account managed on behalf of the Local Government Areas in the State.

- (2) The Security Trust Account shall be administered for security purposes across the Local Governments in the State.
- (3) Each Local Government shall, within two working days from the receipt of their allocation from the Federation Account in a case where the allocations are received directly from the Federation Account for any month, remit to the Security Trust Account, an amount constituting 20% of the total revenue received by the Local Government for the month or any other amount as the Security Trust Account Committee may determine from time to time subject to the approval of the State House of Assembly.
- (4) In a case where the allocation due to the Local Governments from the Federation Account is received on behalf of the Local Governments by the State from the Federation Account, the State shall, before disbursing the funds to the Local Governments, remit the amount in subsection 3 to the Security Trust Account.
- (5) Without prejudice to subsections 3 and 4 of this section, the Security Trust Account may also be funded by:
 - (a) any grant or special intervention fund as may be provided by the State Government;
 - (b) such money as may be appropriated to meet the objective of this section by the State House of Assembly in the budget;
 - (c) aids, grants and assistance from international bilateral and multilateral agencies, non-governmental organizations, the private sector and communities; and
 - (d) grants, donations, endowments, bequests and gifts whether of money, land or any other property from any source.
- (6) The funds standing to the credit of the Security Trust Account shall be utilized for:
 - (a) the training and re-training of the members of the Anambra State Vigilante operating in the local government areas and the communities;

- (b) the overall improvement, performance and efficiency in the discharge of the duties and responsibilities of the members of the Anambra State Vigilante operating in the local government areas and the communities
- (c) the purchase of equipment, machineries, operational vehicles and provision of all necessary facilities for the members of the Anambra State Vigilante operating in the local government areas and the communities;
- (d) intervention and support to the law enforcement and security agencies in the Local Government Areas;
- (e) the payment of salaries or other allowances to the members of the Anambra State Vigilante operating in the Local Government Areas and the communities;
- (f) funding of intelligence gathering and all non kinetic programmes necessary to aid the overall security of the local government areas and the communities; and
- (g) such other purposes incidental to, or connected with, the attainment of objectives of this section.

(7) The Security Trust Account shall be managed by the Local Government Security Trust Account Committee established in accordance with this Law with the approval of the Chairman.

Local Government Joint Security Trust Account Committee

16. (1) There is established, a Local Government Joint Security Trust Account Committee which shall comprise of the following:

- (a) The Special Adviser to the Governor on security who shall be the Chairman;
- (b) The Commissioner in charge of security;
- (c) Three Mayors of the Local Government Areas to be appointed by the Governor as the Chief Security Officer of the State, each of whom shall be selected from each of the senatorial districts in the State; and
- (d) The Accountant General of the Local Government.

Expenditure

(2) The Accountant General of the Local Government and two of the Mayors of the Local Government shall be joint signatories to the Local Government Security Trust Account provided that any mandate for the withdrawal of funds from the account shall be signed by the Accountant General and one of the two Mayors with the approval of the Chairman.

Annual budgets and responsibilities of a Local Government

17. Subject to the provisions of this Law, a Local Government may incur expenditure necessary for and incidental to the carrying out of any function conferred upon it by or under this Law or any other enactment.

18. (1) The Mayor of a Local Government shall ensure that a detailed budget of its revenue and expenditure for the next ensuing financial year, is prepared in each year in line with the framework and or directives given by the Economic Planning Board and sent to the Congress of Councillors which shall consider and approve same with or without modifications.

(2) The Congress of Councillors shall forward the approved budget to the Mayor for him to assent to same as a bye-law provided that where the Mayor fails to assent to the budget after 30 days from the day it was transmitted or refuses to give his assent, the Congress shall by a two third majority of its members pass the budget into bye-law.

Supplementary Budget/Virement

19. (1) Where it appears to a Local Government in any year that expenditure for specific purpose is desirable and no provision, or insignificant provision therefore is made in the budget for such year, the Mayor may submit a supplementary budget to the Congress of Councillors.

(2) The provisions of subsections (1) and (2) of Section 19 shall apply to the supplementary budget.

(3) The Mayor where necessary may submit virement to the congress of councilors for approval.

Power to Borrow

20. (1) A Local Government with the consent of the Economic Planning Board subject to the approval of the congress of councilors, may from time to time within Nigeria, raise loans of such amounts

from such sources, in such manner, upon such coalitions and for such purposes as may fulfill its lawful functions.

(2) The Local Government, under subsection (1) of this section shall secure such loans upon its own property and revenue.

Overdraft

21. (1) Subject to the other provisions of this Law, a Local Government may, with the approval of the Economic Planning Board, obtain advances from banks by overdraft.

(2) Such overdraft referred to in sub-section (1) of this section shall not at any time or in any circumstances, exceed the income of the Local Government in the preceding financial year.

(3) For the purposes of this section, “income” means revenue accruing to a Local Government, excluding capital grants, or other grants and loan raised by the Local Government.

Investment of Funds

22. A Local Government may invest all or any portion of its moneys in government bonds or in such other manner as is approved by a resolution of the Congress of Councillors.

Financial year

23. The financial year for each Local Government is the same as that of the State Government.

Accounts to be kept and made up yearly

24. (1) A Local Government shall keep accounts and other records in accordance with such instructions issued under Section 27 of this law.

(2) Immediately after the end of each financial year, a Local Government shall balance its accounts for that year and prepare a balance sheet with respect thereto together with a statement or abstract of such accounts.

Advances and Loans Guarantee

25. (1) A Local Government may, subject to the approval of the Economic Planning Board, make advances and loans or give guarantees thereafter within such limits and upon such conditions as are consistent with financial memoranda issued pursuant to Section 27.

(2) A Local Government may operate deposit, current and suspense accounts in accordance with instructions issued under Section 27.

Financial Memoranda

26. (1) For the better control and management of the Financial Business of the Local Governments, and for the regulation of the procedure of Finance and general purpose committee, the State may issue written instructions (called financial memoranda), not inconsistent with any of the provisions of this Law and the Local Governments to whom they are addressed shall observe and obey them.

(2) Without prejudice to the generality of subsection (1) of this section, instructions under this section may provide for any of the following:

- (a) the conditions upon which to pay allowances and out of pocket expenses to members of the Congress of Councillors or members of committees of the Congress whilst engaged in the business of the Local Government;
- (b) the restrictions and conditions applying to the authorization by a Local Government of expenditure appropriated in an approved budget for one purpose to other purposes therein contained.

Writing off of Irrecoverable Arrears of Revenue

27. (1) Subject to the provisions of this section, a Local Government from time to time, may authorise the writing off of any debt of any person on the ground of the poverty of such person or other sufficient cause.

(2) Such debt referred to in subsection (1) of this section is regarded as an irrecoverable debt and no further proceedings is taken, with regards to it.

(3) Subject to the provisions of this section, a Local Government, from time to time, may authorise the writing off of deficiencies of cash or stores.

(4) The Congress of Councillors shall give approval before a sum exceeding N5,000.00 in any case is written off as an irrecoverable debt or by so writing it off, the total sum written in any financial year will exceed one percentum of the total income for

that financial year of the Local Government concerned.

PART IV – AUDIT

Auditor-General of Local Government

28. (1) The Governor shall appoint an Auditor-General for the Local Governments in the State on the recommendation of Local Government Service Commission and subject to the ratification of the House of Assembly.
- (2) The Auditor - General of the Local Government shall audit the public Accounts of the Local Government Congress of councillors and account of all offices of the Local Government and shall submit his report to the State House of Assembly; which shall course the report to be considered by a Committee of the House responsible for Public accounts' and the resolutions of the House passed to the Governor thereafter
- (3) The Auditor-General may appoint a person as an auditor in respect of a Local Government and may remove any person so appointed.
- (4) For the purposes of subsections (2) and (3) of this section, the Auditor- General or any person authorised by him in that behalf shall have access to all books, records, returns and other documents relating to those accounts.
- (5) In the exercise of his functions under this Law, the Auditor-General is not subject to the direction or control of any other authority or person.

Remuneration of Auditors

29. A Local Government shall pay the remuneration and expenses of the Auditor-General and auditors as prescribed by the Commission.

Powers and Duties of Auditors

30. (1) At every audit held by him, the Auditor-General Has the duty to:
 - (a) disallow any item of account which is contrary to this Law or to the financial

memoranda issued under Section 27 or is not supported by proper records or accounts, or which he considers unreasonable;

- (b) surcharge the amount of any expenditure disallowed upon the person responsible for incurring or authorising the expenditure;
- (c) surcharge any sum which is not duly brought into account, upon the person who ought to have brought the sum into account;
- (d) surcharge any incurred loss or deficiency, upon any person by whose negligence or misconduct the loss or deficiency was incurred;
- (e) certify the amount due from a person upon whom he makes a surcharge; and
- (f) certify, at the conclusion of the audit, his allowance of the accounts subject to any disallowance or surcharges which he makes; Provided that no expenses incurred which were sanctioned by the Mayor and supported by two-thirds majority of the Congress of Councillors is disallowed by the Auditor-General.

(2) For the purposes of this section, the word 'person' includes:

- (a) any employee or former employee of a Local Government or a subordinate Congress of Councillors;
- (b) any person who, though not an employee of a Local Government, holds or formerly held an office the emoluments attaching to which are or were paid wholly or partly from the revenue or other funds of a Local Government; and
- (c) any Mayor or Councillor or former Mayor, or Councillors of a Local Government or committee of management, appointed for a congress.

31. Notwithstanding any of the provisions of the last preceding section, no employee of the Local Government is liable to surcharge if he can prove to the satisfaction of the Auditor-General that he acted in pursuance of, and in accordance with the terms of:

- (a) a resolution of the Congress of Councillors;
- (b) a resolution of a committee duly appointed by the Congress of Councillors; or
- (c) the written instructions of any employee of the Local Government, whose orders he is subject to in

Special Relief

relation to the matter in question; Provided that nothing in this section shall exempt any person from liability to surcharge in accordance with the provisions of the last preceding section where that person knows or ought reasonably to know that the terms of their written instructions are unlawful.

Auditors may take Evidence on Oath

32. For the purpose of any examination under the provision of this part of the Law, the Auditor-General may:

- (a) take evidence and examine witnesses upon oath or affirmation (which oath or affirmation, the Auditor-General is empowered by this section to administer);
- (b) by summons under his hand, require all such persons as he thinks fit, to appear personally before him at a time and place stated in such summons;
- (c) require all such persons referred to in paragraph (b) of this section to produce all books and papers, including the minutes of the proceedings of the Congress of Councillors or of any committee thereof, as he considers necessary for such examination.

Payment of sums due

33. Any person who is liable to pay any sum that the Auditor-General certifies is due to him, shall pay every such sum to the treasury of the Local Government concerned within sixty days after it is certified, or if an appeal with respect to that sum is made, within 30 days after the appeal is finally disposed of or abandoned whether or not by reason of the non-prosecution thereof.

Recovery

34. (1) Any sum which, the Auditor-General certifies to be due and payable is recoverable as a civil debt.

(2) In the proceeding, for the recovery of any sum as is mentioned in subsection (1) of this section:

- (a) a certificate, signed by the Auditor-General is conclusive evidence of the facts certified; and
- (b) a certificate signed by the Head of Personnel Management of the Local Government concerned accounts, that or any employee, whose duty it is to keep the sum certified is not paid to him, is conclusive evidence of non-payment, unless it is proved that the

sum certified is paid since the date of the certificate.

(3) Unless the contrary is proved, a certificate purportedly signed by the Auditor General or by the Head of Personnel Management or the employee whose duty it is to keep the accounts is deemed to have been signed by such Auditor-General, Secretary or employee as the case may be.

Appeals from decision of Auditors

35. (1) Any person may appeal to the High Court, who is aggrieved by a decision of the Auditor-General on any matter with respect to which he objected at the audit, or aggrieved by a disallowance or discharge made by the Auditor-General where the disallowance or surcharge or other decision relates to an amount exceeding N4,000.00.

(2) The person aggrieved shall lodge his appeal within 30 days of the making of the surcharge, decision or disallowance.

(3) On such appeals referred to in subsection (1) of this section, the High Court has powers 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.

(4) The decision of the High Court on the issue referred to is final.

Annual Financial Statement

36. Every Local Government shall, before the 1st day of April in every year publish an annual financial statement and the report of the auditor-General thereon at its own offices, and shall submit same to the House of Assembly.

Accountant General of Local Government

37. There shall be an Accountant General of the Local Government Areas of the State to be appointed by the Governor subject to the ratification of the State House of Assembly.

Remuneration of Accountant General

38. The Accountant General of the Local Government shall be remunerated on such terms as are applicable to the Auditor General of the Local Government.

Qualification

39. (1) Any person to be appointed as an Accountant General of the Local Government must be a chartered Accountant or possess a post graduate degree in accounting and must have practiced as an accountant for a period not less than five (5) years.

(2) shall be a person of unquestionable character; and

(3) must not have been previously declared bankrupt or convicted for any offence relating to dishonesty or fraud by a court of competent jurisdiction.

Powers and Functions of the Accountant General

40. (1) The Accountant General of the Local Government Areas of the State shall:

- (a) be a joint signatory to all Joint or Consolidated accounts involving more than one Local Government;
- (b) supervise the treasury departments and all accounts of the Local Governments;
- (c) keep books of accounts and necessary records in respect of all financial transactions on the accounts to which he is a signatory;
- (d) prepare and submit to the State Government, an annual financial report for the accounts to which he is a signatory;
- (e) ensure and coordinate the prompt contribution and determine the accurate sum representing the percentage of the contribution by the Local Government Councils into the designated accounts as specified in this law;
- (f) make necessary demands from the Chairmen and heads of treasury of all the Local Government Areas in order to ensure prompt contributions into the designated accounts as specified in this law;
- (g) demand from any person operating a local government account, any financial records or books of account in relation to any such account in order to enable him supervise the

operation of the account or take record of his observations.

Tenure of Office

41. The Accountant General of a Local Government Areas shall upon appointment, hold office for a period not exceeding of four (4) years and may be reappointed for another period not exceeding four (4) years.

Removal from Office

42. A person so appointed can be removed from office under the following ground/conditions:

- (a) where he is convicted of any offence involving dishonesty by a Court of Competent Jurisdiction;
- (b) where he is adjudged to be unfit to continue dispensing the duties for which he is appointed ;
- (c) where he resigns his appointment by handing in his resignation letter to the Governor; or
- (d) by the Governor in the overriding public interest.

Offences in respect of Finance

43. (1) Any person operating the account of the Local Government or who exercises authority over the account who withholds or deliberately refuses to remit or cause the remittance of the contribution into the Local Government Consolidated Account or Local Government Joint Security Trust Account as stipulated under sections 14 and 16 of this law, commits an offence and is liable on conviction to imprisonment for a term not exceeding two (2) years.

(2) Any person operating the account of the Local Government who fails to submit to the Accountant General of the Local Government any financial record or book of account required of him by the Accountant General or who after an instruction by the Accountant General requiring him to remit the contributions into Local Government Consolidated Account or Local Government Joint Security Trust Account, fails to do so, commits an offence and is liable on conviction to imprisonment for a term not exceeding two (2) years.

(3) Any person operating the account of the Local

Government or who is in custody of any book of account or record of financial transactions of the Local Government who fails to submit to the Auditor General of the Local Government any such financial record or book of account required of him by the Auditor General, commits an offence and is liable on conviction to imprisonment for a term not exceeding two (2) years.

PART V- LOCAL GOVERNMENT CONGRESS OF COUNCILLORS

Establishment of Congress of Councillors 44. (1) There is established for each Local Government in the State, a Congress of Councillors.

(2) The Congress of Councillors shall comprise of all the democratically elected Councillors from the wards in the Local Government Area.

(3) A Congress of Councillors shall stand dissolved at the expiration of a period of two years commencing from the date of inauguration of the Congress.

Functions of Congress of Councillors 45. (1) The Congress of Councillors shall, in addition to any other Powers conferred on it by this Law and any other enactment:

- (a) debate, approve and amend the annual budget of the Local Government subject to the Mayor's veto which may be set aside by two-thirds majority of the Congress of Councillors;
- (b) vet and monitor the implementation of projects and programmes in the annual budget of the Local Government;
- (c) examine and debate monthly statements of income and expenditure rendered to it by the Mayor of the Local Government;
- (d) advise, consult and liaise with the Mayor of the Local Government; and
- (e) perform such other functions as may be assigned to it, from time to time, by a law of the State.

(2) The Congress of Councillors shall have power to make bye-laws in respect of any of its functions and matters conferred on it by this Law or any other enactment; Provided that where any bye-law made

by such Congress is in conflict with a law made by the House of Assembly of the State, such bye-law shall be void.

- (3) At any time when the Congress of Councillors is unable to perform its functions by reason of the situation prevailing in that Local Government, the House of Assembly may perform the functions of the Congress and make such bye laws as may appear to the House of Assembly to be necessary or expedient until such time as the Congress is able to resume its functions; and any such bye laws made by the House of Assembly pursuant to this section shall have effect as if they were made by the Congress.
- (4) For the purposes of subsection (3) of this section, the Congress of Councillors shall not be deemed to be unable to perform its functions so long as the Congress can hold a meeting and transact business.

*Staff of Congress
of Councillors*

46. The Commission shall appoint a clerk and such other staff as is required by the Congress of Councillors.

PART V1 - EXERCISE OF THE LEGISLATIVE AND EXECUTIVE POWERS OF A LOCAL GOVERNMENT

*Congress of Councillors
declared the Legislature
of Local Government*

47. (1) The Congress of Councillors of a Local Government is the legislature of the Local Government Area.

(2) The Legislative powers of a Local Government area shall vest in the Congress of Councillors.

*Leader of the Congress
of Councillors*

48. (1) The Councillors shall select, from among themselves a leader, deputy leader and other principal officers for the congress of the councilors.

(2) The leader, deputy leader and other principal officers shall vacate office if:

- (a) he ceases to be a Councillor otherwise than by reason of the dissolution of the Congress of Councillors; or

(b) he is removed from office by a resolution of the Congress of Councillors passed by two-thirds majority of the members.

Sitting

49. (1) The Congress of Councillors shall sit at least once a week.

(2) Every member of the Congress shall attend a minimum of nine sittings of the Congress in a quarter.

(3) The leader of the Congress may suspend a member who fails to attend the sitting as required by sub section 2 of this section for two consecutive quarters, for a period not exceeding three months without remuneration.

(4) The sitting of the Congress shall be at the Local Government Secretariat provided that where there are unforeseen reasons or other emergencies which make it impracticable for the Congress to use the Secretariat, the State Government shall provide alternative location for use by the Congress until such a time the Congress is able to resume sitting at the Local Government Secretariat.

Regulation of Procedure

50. Subject to the provisions of this Law, the Congress of Councillors shall regulate its own procedure, including the procedure for summoning and recess of the Congress.

Attendance of Mayor and Supervisors

51. (1) The Mayor of a Local Government shall address a meeting of the Congress of Councillors annually on the state of affairs of the Local Government Area.

(2) The Mayor of the Local Government may attend a meeting of the Congress of Councillors either to deliver an address on the affairs of the Local Government Area or to make such statements on the policy of the Local Government as he may consider to be important to the Local Government Area.

(3) A supervisor of a Local Government shall attend the meeting of the Congress of Councillors if

invited to explain to the Congress the conduct of the affairs for which he has responsibility.

Mode of exercising Legislative Powers

52. (1) The Congress of Councillors shall exercise the Legislative powers vested in it through bye-laws passed, and except otherwise provided by this section, assented to by the Mayor of the Local Government.

(2) A bye-law shall not become Law unless it has been passed in accordance with the provisions of this section.

(3) A bye-law passed by the Congress of Councillors shall be presented to the Mayor who shall within 30 days therefrom signify that he assents or that he withholds assent.

(4) Where the Mayor withholds assent and the bye-law is again passed by two-thirds majority of the Congress of Councillors, the bye-law shall become law and shall not require the assent of the Mayor

Executive Powers

53. (1) The Executive powers of the Local Government shall vest in the Mayor of the Local Government.

(2) Subject to the provisions of this Law or any other enactment by the House of Assembly and bye-laws made by the Congress of Councillors, the Mayor may exercise the executive powers either directly or through the Deputy Mayor or supervisors of the Local Government or officers in the service of that Local Government.

Councillors not to be Employees

54. A person shall not qualify as an employee of the Local Government so long as he is a Councillor, and for twelve months after he ceases to be a member of a Congress of Councillors.

Recall

55. (1) A member of the Congress of Councillors may be recalled from being member if:

(a) there is presented to the Chairman of the Electoral Commission a petition in that behalf by more than one half of the number of registered voters who voted in the election in which the member was elected

alleging their loss of confidence in that member; and

(b) the petition is thereafter approved in a referendum conducted by the Electoral Commission within 90 days of the date of the receipt of the petition, by a simple majority of the votes cast in the referendum.

(2) For the purposes of this section “Member” includes leader and deputy leader of the Congress of Councillors.

Congress of Councillors sitting

56. (1) At the sitting of the Congress of Councillors, the leader shall preside and in his absence, the deputy leader shall preside.

(2) In the absence of both the leader and deputy leader, any other member of the Congress of Councillors, as is elected for that purpose, shall preside.

Quorum

57. The quorum for the Congress of Councillors is one-half of all the members of the congress.

Voting

58. Except as otherwise provided by this Law, a simple majority of members present and voting shall determine any question proposed for decision in the Congress of Councillors and the person presiding shall have a casting vote whenever necessary to avoid an equality of votes but shall not vote in any other case.

Declaration of Assets and Liabilities, Oath of Office

59. A person elected as Councillor shall, before taking his seat, declare his assets and liabilities as prescribed in the Code of Conduct Bureau and Tribunal Act, and subsequently take and subscribe, before a Chief Magistrate, the Oath of Allegiance and the Oath of Office prescribed in Schedule 2 to this Law.

Vacation of Office of Councillor

60. (1) A member of Congress of Councillors shall vacate his seat in the Congress:

(a) if he becomes a member of another Legislative house;

(b) on the date when his letter of resignation takes effect;

- (c) if he becomes the President, Deputy President or Minister of the Government of the Federation; or Governor, Deputy Governor or Commissioner of the State;
- (d) if being a person whose election was sponsored by one political party, he resigns from the party or becomes a member of another political party before the expiration of the period for which the Councillor was elected;
- (e) if he becomes a member of a secret society; or
- (f) if the Leader of the Congress of Councillors receives a certificate under the hand of the Chairman of the Electoral Commission stating that the provisions of section 56 of this Law have been complied with in respect of the recall of that member.

(2) The leader of the Congress of Councillors shall give effect to subsection (1) of this section, however he shall first present evidence satisfactory to the Congress that any of the provisions of that subsection has become applicable in respect of that member.

PART VII - MAYOR AND DEPUTY MAYOR

***Local Government
Chairman and Deputy
Chairman***

61. Each Local Government Area shall have a democratically elected Chairman and Deputy Chairman who shall also be known as and referred to as “Mayor” and “Deputy Mayor” respectively.

***Oath of Office and
Allegiance***

62. A person elected to the office of Mayor shall take and subscribe before the Governor of the State, the Oath of Office and Allegiance as prescribed in the 7th Schedule of the Constitution.

***Declaration of asset and
liability***

63. An elected Mayor shall not perform the functions of that office until he has declared his assets and liabilities as prescribed in the Code of Conduct Bureau and Tribunal Act.

Tenure of office of Mayor or Deputy Mayor

64. The Mayor and Deputy Mayor shall hold office for two years in the first instance and shall be eligible to be re-elected for another period of two years and no more.

Removal from office of Mayor or Deputy Mayor

65.

- (1) The provision of this section shall apply to the removal from office, of Mayor and Deputy Mayor.
- (2) Whenever a notice of an allegation in writing signed by not less than two- thirds of the members of the congress is presented to the Leader of the congress stating:
 - (a) that the holder of such office is guilty of gross misconduct in the performance of the functions of his office, (detailed particulars of which is specified); or
 - (b) that the said holder of such office was indicted by the Auditor-General in his report.
- (3) The leader of the Congress of Councillors shall within seven days of the notice, serve a copy thereof on the holder of the office and on each member of the Congress and shall also serve a statement of reply to the allegation, made by the holder of the office, on each member of the congress.
- (4) Within fourteen days of the presentation of the notice, (whether or not the holder of the office has replied to the allegation) the Congress of Councillors, without the holder of the office being present at the meeting, shall resolve by motion without a debate whether or not to investigate the allegation.
- (5) Within seven days of the passing of a motion under subsection (3) of this section, the Leader of the Congress of Councillors shall inform the Chief Judge who shall appoint a panel of seven persons of unquestionable integrity to investigate the allegation as provided in this section.
- (6) The seven persons referred to in subsection (5) of this section shall not be members of a:

- (a) public service;
- (b) legislative house; or
- (c) political party.

(7) The Leader of the Congress of Councillors shall, within the same period also inform the Governor accordingly.

(8) The holder of an office whose conduct is being investigated under this section shall defend himself in person or be represented before the panel by a legal practitioner of his choice.

(9) The Panel appointed under this section:

- (a) has powers and shall exercise its functions in accordance with such procedure as may be prescribed by a law; and
- (b) shall within two months of its appointment report its findings to the Congress of Councillors; Provided that the panel shall report its findings to the Congress of Councillors, within one month of its appointment where the allegation under investigation is based on the report of the Auditor-General.

(10) Where the Panel reports that the allegation is not proved, the proceedings in respect of the matter shall end.

(11) Where the Panel reports that the allegation against the holder of the office is proved, then within fourteen days of the receipt of the report, the Congress of Councillors shall consider the report without the holder of the office being present at the meeting.

(12) Where the Congress of Councillors by a resolution supported by not less than two-thirds majority of all its members, adopts the report of the Panel, then the holder of the office shall stand removed from office as from the date of the adoption of the report.

(13) Where the allegation against the holder of such office is based on the report; of the Auditor-General, the resolution of the Congress of

Councillors may suspend such a person from office from the date of the passing of the motion under subsection (3) of this section, until the final determination of the case.

***Permanent incapacity
of Mayor and Deputy
Mayor***

66. (1) The Mayor or Deputy Mayor shall cease to hold office if:

- (a) by the resolution of the supervisors, it is declared that the Mayor or the Deputy Mayor is incapable of discharging the functions of his office on medical grounds; and
- (b) after such medical examination as is necessary, a medical panel established under subsection (4) of this section, in its report to the Secretary verifies the declaration referred to in paragraph (a) of this sub-section.

(2) Where the medical panel certifies in a report that, in its opinion, the Mayor or Deputy Mayor is suffering from such infirmity of body or mind as to render him permanently incapable of discharging the functions of his office, the Secretary shall, by notice signed by him cause same to be publish in the gazette of the government of the State.

(3) The Mayor or Deputy Mayor shall cease to hold office from the date of publication of the notice of the medical report pursuant to subsection (2) of this section.

(4) The Secretary shall appoint the medical panel to which this section refers and the panel shall comprise three medical practitioners in Nigeria:

- (a) one of whom shall be a medical practitioner of the choice of the officer concerned; and
- (b) two other medical practitioners.

***Discharge of functions of
Mayor***

67. (1) The Deputy Mayor shall hold the office of Mayor of the Local Government if the office of the Mayor becomes vacant in accordance with sections 66 or 67 of this Law.

(2) Where a vacancy occurs in the circumstances stated in subsection (1) of this section during a period when the office of the Deputy Mayor is also vacant,

the leader of the Congress of Councillors shall hold the office of Mayor for a period of not more than three months, during which a new Mayor is elected, who shall hold office for the remainder of the tenure of the office.

- (3) Where the office of Deputy Mayor becomes vacant:
 - (a) by reason of death or resignation or removal in accordance with section 65 or 66 of this Law;
 - (b) by his assumption of the office of Mayor in accordance with subsection (1) of this section; or
 - (c) for any other reason, the Mayor shall nominate, and with the approval of a majority of the members of the Congress of Councillors, appoint a new Deputy Mayor.

Remuneration of Mayor, Deputy Mayor and Political Appointees 68. The Mayor, Deputy Mayor and Political Appointees shall be remunerated on such terms as may be determined by the Economic Planning Board.

Executive Responsibility of Deputy Mayor 69. (1) The Mayor shall assign at least a supervisory position to the Deputy Mayor for any business of the Local Government.

(2) The Mayor shall, in his discretion assign to a supervisor of a Local Government, responsibility for any business of the Local Government, including the administration of any department of the Local Government.

(3) The Mayor shall hold regular meetings with the Deputy Mayor and all the supervisors of the Local Government for the purpose of:

- (a) determining the general direction of the policies of the Congress of Councillors;
- (b) co-ordination the activities of the Congress of Councillors;
- (c) generally discharging the executive functions of the Congress of Councillors; and
- (d) the Mayor shall delegate his functions to the Deputy Mayor and shall be accorded all the honours and pre-requisites of office as the

number two official in the Local Government.

(4) The Mayor shall appoint one Special Adviser, three Special Assistants, one Personal Assistant and the Deputy Mayor shall have one Special Assistant and one Personal Assistant and Leader shall have one Special Assistant.

Vacation of office of Mayor

70. (1) Subject to the provisions of this Law, the office of Mayor shall become vacant when:

- (a) the Mayor dies whilst holding such office;
- (b) the date when his resignation from office takes effect;
- (c) the Mayor otherwise ceases to hold office in accordance with the provisions of this Law or any other Law passed by the House of Assembly;
- (d) the Mayor becomes a member of a secret society; or
- (e) the Secretary of the local government receives a certificate under the hand of the Mayor of the Electoral Commission stating that the provisions of section 65 of this Law have been complied with in respect of the removal of the Mayor.

(2) The Secretary of the Local Government shall give effect to the provisions of subsection (1) of this section, so however that the Secretary shall first present evidence satisfactory to the Congress of Councillors that any of the provisions of that subsection has become applicable in respect of the Mayor.

PART VIII - SUPERVISORS AND SECRETARIES

Appointment of Supervisors

71. (1) A Local Government shall have not less than five and not more than seven offices of supervisor in the Local Government.

(2) The Mayor of a Local Government shall, within thirty days of taking office, appoint persons to hold the office of supervisors.

- (3) Such appointment referred to in subsection (2) of this section shall be confirmed by the resolution of the Congress of Councillors.
- (4) In making the appointment referred to in subsection (2) of this section, the Mayor shall conform with the provisions of subsection (4) of Section 14 of the 1999 Constitution of the Federal Republic of Nigeria as amended.
- (5) Any person elected as a Councillor shall not be eligible for appointment as supervisor during the tenure of the office for which he was elected.
- (6) A person shall not qualify for appointment as a supervisor of a Local Government unless he is qualified for election as a Councillor of that Local Government Area.

***Appointment of
Secretaries***

72. (1) The Mayor shall appoint a Secretary for the Local Government Area.

- (2) The Secretary of the Local Government shall:
 - (a) service the meetings of the Mayor and the Councillors whenever necessary;
 - (b) interact with the Councillors through correspondence and meetings;
 - (c) liaise with the Secretary to the government of the State;
 - (d) perform such other duties assigned to him from time to time by the Mayor of the Local Government; and
 - (e) sign all contract documents.

Head of Department

73. (1) Officers designated as heads of departments shall head and supervise the departments in a Local Government: Provided that one head of department may supervise not more than two departments.

(2) Subject to the provisions of this Law, each head of department shall comply:

- (a) with the general direction of a supervisor in matters of policy; and
- (b) with the direction and control of the head of personnel management of the Local

Government in matters, relating to the employees and the internal control of the department.

(3) The Commission shall appoint the Head of Personnel.

PART IX - COMMITTEES

Finance and General purpose Committee

74. (1) Every Local Government shall establish a finance and general purpose committee which shall consist of:

- (a) The Mayor of the Local Government who shall be the Chairman;
- (b) The Deputy Mayor of the Local Government;
- (c) The Secretary to the Local Government;
- (d) All the supervisors;
- (e) The Head of Local Government Administration ; and
- (f) The treasurer of the Local Government.

(2) Subject to any policy laid down by the Local Government, the finance and general purposes committee shall:

- (a) regulate and control the finance of the Local Government;
- (b) consider and award contracts subject to such limits that are imposed by the Local Government;
- (c) implement the decisions of the Local Government, which no other committee or body is charged with, subject to the directives of the Mayor for the general running of the affairs, of the Local Government;
- (d) perform such other functions as the Local Government may, from time to time, delegate to the committee, except the power of levying a rate or of borrowing money; and
- (e) the Head of Local Government Administration and the Treasurer shall be responsible for signing monetary cheques subject to the approval of the mayor.

Education Committee

75. Every Local Government shall establish an Education Committee for the purpose of implementing one or more of the functions concerning education, conferred upon the Congress of Councillors under this Law; and the committee shall consist of:

- (a) the supervisor for educational matters;
- (b) representative of the State Ministry of Education;
- (c) head of education department of the Local Government or his representative; and
- (d) not more than two other persons appointed by the Mayor.

Works and Planning Committee

76. (1) Every Local Government shall establish a works and planning committee for the purposes of implementing any of the functions concerning the construction and maintenance of roads and other related services conferred on the Local Government under this Law.

(2) The committee referred to in subsection (1) of this section shall consist of:

- (a) the supervisor for works; and
- (b) a representative each of the State Ministries of Works;

Health Committee

77. (1) Every Local Government shall establish a health committee for the purpose of implementing one or more of the functions concerning public health conferred on it under this law.

(2) The committee referred to in subsection (1) of this section shall consist of:

- (a) the supervisor for health;
- (b) a representative each of the State Ministries of Health and Works;
- (c) head of the Local Government department of Health or his representative;
- (d) head of the Local Government department of Works or his representative; and
- (e) not more than two other members appointed by the Mayor.

Agricultural Committee

78. (1) Every local government shall establish an agriculture committee for the purpose of implementing one or more of the functions concerning agriculture, conferred upon the congress of councilors under this law.

Environment Committee 79. (1) (2) The committee referred to subsection (1) of this section shall refer to:

- (a) The supervisor for agriculture
- (b) A representative each from the state Ministry of Agriculture
- (c) Head of Agriculture department or its representative
- (d) Not more than two other members appointed by the Mayor.

(2) Every local government shall establish an environment committee for the purpose of implementing one or more of the functions concerning environment, conferred upon the congress of councilors under this law.

Security and Peace Committee 80. (1) (2) The committee referred to subsection (1) of this section shall refer to:

- (a) The supervisor for environmental matters
- (b) A representative each from the state Ministry of Environment
- (c) Head of Environmental department of the local government or its representative
- (d) Not more than two other persons appointed by the Mayor

(1) Every Local Government shall, with the approval of the Governor, establish a security and peace committee which shall consist of:

- (a) the Mayor of the Local Government who shall be the chairman of the committee;
- (b) the head of Local Government administration in the Local Government;
- (c) the most senior police officer in the area of authority of the Local Government, or his representative;
- (d) the most senior prison officer in the area of authority of the Local Government if any, or his representative;
- (e) one recognized traditional ruler from the area of authority of the Local Government;
- (f) one representative of the army/navy/air force in the area, if any;
- (g) one representative of the department of State security service in the area, if any;
- (h) one representative of the Civil Defence Corp if any;

- (i) one representative of the National Drug Law Enforcement agency, if any;
- (j) not more than two persons nominated by the members of the Congress of Councillors from among themselves; and
- (k) not more than two persons nominated by the members of the Congress of Councillors from outside the Congress.

(2) The security and peace committee shall have power to regulate its own proceedings and shall meet, at least, once every three months.

(3) Members of the committee who are not public officers shall receive such remuneration and allowances as the Congress of Councillors may, from time to time determine.

Functions of Security and Peace Committee

81. Subject to provisions of this Law or any other enactment, the security and peace committee; shall:

- (a) constantly review questions relating to the enforcement of bye-laws made by the Local Government;
- (b) investigate and comment on complaints lodged about the activities of the security agencies in the area of authority of the Local Government;
- (c) advise on matters relating to the general maintenance of law and order in the area of authority of the Local Government; and
- (d) recommend to persons mentioned in subsection (2) of section 81 on matters touching on paragraphs (a), (b) and (c) of this section.

Secretary to Security and Peace Committee

82. (1) The Secretary to a Local Government shall appoint one of his subordinate staff as Secretary to the security and peace committee who shall:

- (a) arrange for the meetings of the committee;
- (b) write down the minutes of the meetings of the committee; and
- (c) perform such other duties as the committee or the Mayor thereof may direct.

(2) The Secretary to the committee shall as soon as is practicable, after each meeting, convey the

decisions or recommendations of the committee to all members and to:

- (a) the Governor of the State;
- (b) the Commissioner of police of the State; and
- (c) the Deputy Governor of the State.

Other committees and General Provisions

83. (1) Subject to the provisions of this part, the Mayor of a Local Government may appoint, subject to the approval of Congress of Councillors, such *ad hoc* committee in addition to those specified under this part for such general or special purpose as may, in the opinion of the Local Government, be better regulated and managed by a committee.

(2) The Local Government may, with or without restrictions or conditions delegate to a committee appointed under this section, any function exercisable by the Local Government.

(3) A Local Government shall not delegate its power to make bye-laws, levy rate or borrow money.

(4) The Mayor shall, subject to the approval of the Congress of Councillors, specify the number of members of committee appointed under this section, the Mayor of such committee, and the term of office of the members.

Sub-committee

84. (1) A committee appointed under the provisions of this part, may appoint a sub-committee, for any such special purposes as the committee may deem expedient; Provided that the committee shall not delegate any of its executive functions to any such sub-committee except with the express authority of the Mayor.

(2) The committee appointing a sub-committee shall from time to time fix the number of members of the sub-committee and their tenure of office.

(3) A committee may make, vary or revoke standing orders with respect to the place of meeting, quorum

and proceedings of any sub-committee appointed by that committee.

(4) Save as otherwise provided for by the orders referred to in sub-section (3) of this section, the sub-committee may determine its place of meeting, quorum and procedure.

Standing Order for Committee

85. (1) Subject to the provisions of this Law, a Local Government appointing a committee may make, vary, or revoke standing orders with respect to quorum, proceedings and place of meeting of such committee.

(2) Subject to the provisions of sub-section (1) of this section, a committee may determine its quorum, procedure and place of meeting.

PART X - LOCAL GOVERNMENT SERVICE COMMISSION

Establishment of the Local Government Service Commission

86. There is established for the Local Government a Service Commission known as the Local Government Service Commission in line with the Local Government Service Commission Act Cap L20, Laws of the Federation of Nigeria 2004.

Composition of the Commission

87. (1) The Commission shall consist of:

(a) a Chairman; and

(b) not less than two and not more than four other members.

(2) The Chairman and Members shall be appointed by the Governor.

(3) The Chairman and Members shall hold office for a term of five years.

(4) A Member may be re-appointed for a further term of five years.

(5) A member may resign his appointment by notice in writing to the Governor.

(6) A member shall cease to hold office if he -

(a) becomes bankrupt or insolvent;

- (b) is convicted of a criminal offence; or
- (c) becomes mentally or physically incapacitated.

(7) The Governor may remove a member if:

- (a) he is satisfied that the member is guilty of misconduct or negligence; or
- (b) the member fails to attend three consecutive meetings without reasonable cause.

(8) The quorum for meetings of the Commission shall be three members.

(9) All meetings shall be presided over by the Chairman and in his absence, members shall appoint one person to preside.

Functions of the Commission

88. (1) Subject to the provisions of the law and any other enactment, the Commission shall have the functions of:

- (a) oversight the Local Government personnel management;
- (b) appointment, promotion and discipline of Local Government staff;
- (c) training and development of Local Government staff;
- (d) advice on Local Government staffing matters;
- (e) regulation of Local Government Service by setting up general and uniform guidelines for appointments and discipline;
- (f) conduct of examinations and interviews;
- (g) investigation and resolution of disputes;
- (h) development of scheme of service;
- (i) monitoring and evaluation of Local Government performance through periodic returns and information supplied to the Commission by the Local Government Councils;
- (j) conducting staff audit;
- (k) advising the Government on staff welfare;
- (l) appointment and transfers of legislative offices of the congress of Councillors in the State; and
- (m) retirement of officers.

(2) The Commission may, with the approval of the Governor and subject to such condition as it may think fit, delegate any of its powers or functions under this section to any of

its members or a Committee of the Local Government concerned or to the Secretary of the Commission or any other officers of the Local Government.

(3) In the exercise of it's functions under this law, the Commission is responsible and shall answer to the State Governor who may give his directives of a general or specific nature.

Funds of the Commission

89. (1) The funds of the Commission shall consist of:

- (a) a percentage of Local Government revenue (to be determined by the State Economic Planning Board; and
- (b) any other source approve by the State House of Assembly.

(2) The Commission shall pay its funds into a dedicated account.

(3) The Commission may invest its funds in securities or other investments.

(4) The Commission shall prepare and submit annual estimate of its expenditure to the State House of Assembly for approval.

(5) The Commission shall keep proper accounts and records.

(6) The Commission's accounts shall be audited annually by the Auditor-General for the Local Government

(7) The Commission shall submit its audited account to the Governor who shall lay them before the House of Assembly.

Unified Local Government Services

90. All employees in a Local Government in the State are persons in the unified Local Government Service of the State.

Protection of Pension Rights

91. (1) Subject to the provisions of sub-section (2) of this section, the right of a person to receive pension or gratuity in the service of a Local Government is regulated by law.

(2) Except to such extent as is permissible under any law, including the code of conduct Bureau and

Tribunal Act, no benefit to which a person is entitled in accordance with or under such law as is referred to in subsection (1) of this section shall be withheld or altered to his disadvantage.

(3) Pension in respect of services in the service of a Local Government is not taxable.

Retirement Age

92. (1) Without prejudice to the power of terminating the appointment of a person, an employee in the pensionable service of a Local Government shall normally retire from that service when he attains the age of sixty years or after thirty-five years of service, whichever happens first.

(2) An employee in the pensionable service of a Local Government may retire, after ten years qualifying service, however if such person is under the age of forty-five years no pension shall become payable to him until he attains the age of forty-five years.

Pension as in the Civil Service of the State

93. Notwithstanding any other provisions of this Law or any order made thereunder, the amounts payable in respect of pensions, gratuities or other retiring benefits to a person who has retired from the service of a Local Government, is such as would have been payable to him if his qualifying service for pension purposes in the Local Government has been qualifying services in the civil service of the State for pensions purposes.

Code of Conduct

94. A person in the Service of a Local Government shall conduct, observe and conform to the code of conduct under the Code of Conduct Bureau and Tribunal Act.

Secondment of Government Officials

95. The State Civil Service Commission may release to any Local Government a person in the civil service of the State for such Secondment period and on such terms and conditions as the State Civil Service Commission may approve; Provided that the State Civil Service Commission may, with the consent of any person in the Civil Service of that State, transfer such person to the Local Government service.

Employees Accountability

96. (1) Every person employed by a Local Government, shall, at such times during the tenure of his office, or within three months after his ceasing to hold it, make out and deliver to the Local Government, in

such manner as it may require, a true account in writing of all monies and property committed to his charge.

- (2) Every such person shall pay all money due from him to the Local Government in such manner as the Local Government may direct.
- (3) (a) a person is guilty of an offence, who refuses or fails, without reasonable excuse, to comply with the provision of subsection (1) or (2) of this section and is liable on conviction to a fine of ₦500,000 or six months imprisonment.
 (b) a court in any proceedings taken under paragraph (a) of this subsection may, where the person is convicted, make an order requiring such person to comply with the provision of subsection (1) of this section.
- (4) Nothing in this section shall affect any other remedy against such person or his surety.

PART XI – REVENUE INCOME FOR LOCAL GOVERNMENTS

Revenue income for Local Governments

97. The Local Government, through the establishment of the Local Government Revenue Committee in section 27 of the Anambra State Revenue Administration Law, shall be responsible for the assessment and collection of revenue in the Local Government Area as it relates to:

- (a) Tenement Rates. On buildings
- (b) Stallage, sanitation and fire service from markets
- (c) Collection of rates and maintenance of radio and television licenses;
- (d) Establishment and maintenance of cemeteries, burial grounds and homes for the destitute or infirm;
- (e) Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts;
- (f) Establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets where State government funds are not involved and

motor-parks where State government funds are not involved;

- (g) Construction and maintenance of roads, streets, street lightings, drains, parks, gardens, open spaces, or such public facilities as prescribed from time to time by the House of Assembly;
- (h) Naming of roads and streets and numbering of houses;
- (i) Provision and maintenance of public conveniences, sewage and refuse disposal;
- (j) Registration of all births, deaths and marriages;
- (k) Assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly; and
- (l) Control and regulation of:
 - (i) Out-door advertising and hoardings.
 - (ii) Movement and keeping of pets of all descriptions;
 - (iii) Shops and kiosks;
 - (iv) Restaurants, bakeries and other places for sale of food to the public;
 - (v) Laundries; and
 - (vi) Licensing, regulation and control of the sale of liquor.

PART XII - LEGAL PROCEEDINGS AGAINST A LOCAL GOVERNMENT

Limitation of suits against a Local Government **98.** No suit shall be maintained against a Local Government for any act done in pursuance of execution or intended execution of any Law or of any public duty or authority, or in respect of any alleged neglect or default in the execution of any such Law, duty or authority, unless it is commenced or instituted within one year next after the act, neglect or default complained of, or in the case of a continuance of damage or injury within six months next after the ceasing thereof.

Notice of suit **99.** (1) No suit shall commence against a Local Government until three Months at least after written notice of intention to commence same is served upon the Local Government by the intending plaintiff or his agent.

- (2) Such notice shall state the cause of action, the name and abode of the intending plaintiff and the relief which he claims.
- (3) The provisions of this section shall not apply to an action instituted by the State Government or its agency.

Mode of service of notice of suit or documents

100. The notice referred to in section 99 and any summons, or other documents required or authorised to be served on a Local Government shall be served by delivering same addressed to the Secretary to the Local Government at the principal office of the Local Government.

Provided that the court may in a particular suit or document, order Substituted service in which event the service shall comply with the terms of the order.

Description of property of a Local Government.

101. Wherever in any criminal process or proceeding it is necessary to refer, to the ownership or description of property belonging to, or under the management of a Local Government, such property may be described as the property of the Local Government.

Onus of proof.

102. Where in any civil proceedings under this Law a person is summoned or otherwise dealt with as the occupier of any tenement or building and such person alleges that he is not the occupier, the proof of such allegation is on such person.

Name of Local Government, etc. needs no proof.

103. In a proceeding instituted by or against a Local Government, it is not a necessity to prove the corporate name of the Local Government, the constitution and limits of its area.

PART XIII – GENERAL

Obstruction of employee, etc. of Local Government.

104. A person is guilty of an offence and liable to a fine of ₦200,000.00 or to three months imprisonment or to both such fine and imprisonment if he:

- (a) Willfully obstructs a member of a Local Government Congress of Councillors or an employee of a Local Government who is in lawful execution of his duty; or
- (b) being the occupier of a premises, prevents the owner of such premises from

complying with a requirement of a Local Government.

Delegation of powers by Governor. **105.** (1)

Subject to the provisions of this section, the Governor may, by notice in the State Gazette, delegate his functions under this Law to any person by name or office, and may in the notice, specify that a function delegated by him is subject to conditions, exceptions or qualifications.

- (2) The Governor may, in the like manner revoke any notice given pursuant to subsection (1) of this section and may exercise any such function notwithstanding the delegation of same by him.
- (3) The authority conferred on the Governor by subsection (1) of this section shall not extend to any powers conferred by this Law to make regulations or orders.

Delegation of powers by Commissioner. **106.** (1)

Subject to the provisions of this section, the Commissioner may by notice in the State Gazette, delegate his functions under this Law to a person by name or office and may, in the notice, specify that a function delegated by him is subject to conditions, exceptions or qualifications,

- (2) The Commissioner may, in the like manner, revoke any function delegated pursuant to subsection (1) of this section and may exercise any such function notwithstanding the delegation of such function by him.
- (3) In the section “commissioner” means a Commissioner of the State, and includes the Deputy Governor or any other person authorised in that behalf by the Governor.

Publication of notices and documents.

107. Save as is otherwise expressly provided in this Law, the publication of any notice or other document required by this Law, is deemed duly published if it is affixed for a reasonable length of time, in a conspicuous place or on or near the outer door of the Local Government during office hours and also in some other conspicuous places within the area of authority of the Local Government.

Service by the Local Government.

108. (1) Subject to the provisions of this section, any notice, order or other document required or authorised by this Law, or any other enactment to be served by or on behalf of a Local Government, on a person is deemed duly served:

- (a) where the person is a company, if the document is addressed to the Secretary of the company at its registered office or at its principal office or place of business and delivered at the registered office, or place of business of the company;
- (b) where the person is a public body or a corporation, society or other body, if the document is addressed to the Mayor, clerk, president, Secretary, treasurer or other principal officer of that body, authority, corporation or society at its principal office and delivered at that office;
- (c) in any other case, if the document is addressed to the person and is delivered at his residence or place of business provided it is not a document from a court of law.

(2) A document which is required or authorised to be served on the owner or occupier of any premises and which is addressed “the owner” or “the occupier” of those places (naming them) without further name or description, is duly served if the document so addressed:

- (a) is delivered in accordance with paragraph (c) of subsection (1) of this section; or
- (b) a copy thereof so addressed is affixed to some conspicuous part of the premises.

(3) Where a document is served on a partnership in accordance with this section, the document is deemed duly served on each partner.

(4) For the purpose of enabling a document to be served on the owner of a premises, the Local Government may, by notice in writing, require the occupier of the premises to state the name and address of the owner thereof.

- (5) An occupier of a premises is guilty of an offence and is liable in respect of each of any offence, to a fine of ₦100,000.00 or in default of payment to imprisonment for a term of three months if he willfully neglects or refuses to comply with the provisions of subsection (4) to this section, or willfully mis-states the name and address of the owner, unless in the case of a refusal, he shows cause to the satisfaction of the court for his refusal.
- (6) In this section the word “document” means any notice; order or other document which is required or authorised to be served as specified in subsection (1) of this section.

Instruments executed or issued by Local Government.

109. (1)

- Any person generally or specifically authorized by a Local Government, may enter into a contract or execute an instrument on behalf of the Local Government where that contract, if entered into or the instrument if executed by a person not being a body corporate, does not require to be under seal.
- (2) A document purporting to be a document duly executed or issued under the seal of a Local Government or on behalf of a Local Government is deemed a document so executed or issued by that Local Government, unless the contrary is proved.

State rights not effected.

110. Save as is otherwise expressly provided, nothing in this Law shall prejudicially affect any estate, right, power, privileges or exemption of the State.

Repeal of Local

Government Law, 1999.

111. The Local Government Law of 1999 with all amendments made to the law is hereby repealed.

SCHEDULE 1

RULES FOR MEETING OF CONGRESS OF COUNCILLORS OR COMMITTEE OF THE HOUSE

Meetings to be public.

1. Every meeting of the Congress of Councillors is open to the public: Provided that this paragraph shall not apply to any meeting of a committee appointed by the Congress or a committee of the whole Congress.

Acts and decisions of a Congress.

2. (1) Subject to the provisions of this Law all acts of the Congress of Councillors and decisions on questions coming or arising before the Congress shall be done or decided by a majority of the members present and voting thereon at a meeting of the Congress.
- (2) The person presiding shall have an original vote and in the event of an equality of votes shall have a second or casting vote.

Breaches of order at meetings.

3. (1) At a meeting of the Congress of Councillors, if a member of the Congress:
 - (a) shows disregard for the authority of the person presiding, or
 - (b) abuses the standing orders of the Congress of Councillors by persistently and willfully obstructing the business of the Congress or otherwise, the person presiding shall direct the attention of the meeting to the incident, mentioning by name the person concerned, and may suspend such person from the exercise of his functions as a member of the Congress for the remainder of the meeting.
- (2) In the case of grave disorder arising in a meeting of the Congress of Councillors the person presiding may, if he thinks it necessary so to do, adjourn the meeting without question put, or suspend any meeting for a period not exceeding fourteen days as he may specify.
- (3) The person presiding at a meeting of a committee of the Congress of Councillors shall have and may exercise such powers in relation to such committee as are conferred upon a person presiding at a meeting of the Congress by sub-paragraph (1) and (2) of this paragraph.

4. (1) Minutes of the proceedings of every minutes of a meeting, Congress of Councillors or of a committee thereof shall be regularly :
 - (a) entered in books kept for that purpose;
 - (b) read and confirmed or amended as the case may require; and

- (c) signed by the person presiding at the same or next ensuing meeting of the Congress or committee.
- (2) Any minute purporting to be so signed as required in sub-paragraph (1) of this paragraph is evidence of such minute without further proof.
- (3) The names of members of the Congress of Councillors or of a committee thereof present at a meeting of the Congress or committee shall be recorded in the minutes referred to in sub-paragraph (1) of this paragraph.
- (4) Until the contrary is proved, the following shall apply to a meeting of the Congress of Councillors or (if a committee thereof, in respect of which the minutes of the proceedings are entered in a book, and signed as provided in sub-paragraph (1) of this paragraph:
 - (a) the meeting is deemed duly convened and held;
 - (b) all members present at the meeting are deemed qualified to be at the meeting;
 - (c) where the proceedings are the proceeding of a committee, the committee is deemed duly constituted, and
 - (d) The committee is deemed to have power to deal with the matter referred to in the minutes.

Minutes open to inspection.

- 5. Members of the public shall have access to the minutes of the proceedings of the Congress of Councillors for inspection, and a person may upon inspection, obtain a copy thereof or an extract therefrom upon payment of such fee as the Congress may specify.

Vacancy, etc. not to invalidate proceedings.

- 6. The proceedings of the Congress of Councillors is not invalidated by any vacancy among its members, or by any defect in the election, nomination or qualification of a member.

Standing Orders.

- 7. (1) Subject to the provisions of this Law, the Congress of Councillors may make standing orders for the regulation of its proceedings and business and may amend or revoke such standing orders.
- (2) A Standing Order made by the Congress of Councillors is sufficiently authenticated if the seal of the Congress is affixed to it and signed by the leader and clerk of the Congress.

Members with interest in a Contract or matter not to vote.

8. (1) If a member of the Congress of Councillors or a committee thereof has any pecuniary interest directly or indirectly in any contract or proposed contract or matter, and is present at a meeting of the congress or the committee at which the contract or that other matter is the subject of consideration, he shall:

- (a) Disclose the fact;
- (b) Not take part in the consideration or discussion of or vote on any question with respect to the contract or other matter; and if the person presiding so directs, withdraw from the meeting during such consideration or discussion: Provided that this section shall not apply to an interest in a contract or other matter which a member has as a tax payer, rate payer or an inhabitant of the area.

(2) For the purposes of this paragraph, a person is treated as having indirectly a pecuniary interest in a contract or other matter if he:

- (a) or any nominee of his is a member of a company or other body with which the contract is made or is proposed; or
- (b) is a partner, or is in the employment of a person with whom the contract is made or proposed: Provided that this paragraph shall not apply to membership, or employment under any public body.

(3) In the case of married persons living together, the interest of one spouse, if known to the other, is also deemed, for the purposes of this paragraph, an interest of the other spouse.

Right of person to take part in meetings.

9. The leader of the Congress of Councillors may invite any person to attend, speak or advise upon any matter at any meeting of the House but no such person shall vote upon any matter.

SCHEDULE 11

ANAMBRA STATE
21 LOCAL GOVERNMENT COUNCILS AND HEADQUARTERS

S/N	LOCAL GOVERNMENT	HEADQUARTERS
1.	Aguata	Aguata
2.	Anambra East	Otuocha
3.	Anambra West	Nzam
4.	Anaocha	Neni
5.	Awka North	Achalla
6.	Awka South	Awka
7.	Ayamelum	Anaku
8.	Dunukofia	Ukpo
9.	Ekwusigo	Ozubulu
10.	Idemili North	Ogidi
11.	Idemili South	Ojoto
12.	Ihiala	Ihiala
13.	Njikoka	Abagana
14.	Nnewi North	Nnewi
15.	Nnewi South	Ukpor
16.	Ogbaru	Atani
17.	Onitsha North	Onitsha
18.	Onitsha South	Fegge
19.	Orumba North	Ajalli
20.	Orumba South	Umunze
21.	Oyi	Nteje

FIRST SCHEDULE

(Section 3)

This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly and found by me to be a true and correctly printed copy of the said Bill.

ANTHONY UGHENU
Ag. Clerk of the Legislature

SECOND SCHEDULE

(Section 4 (1))

I assent/do not assent

PROF. CHARLES CHUKWUMA SOLUDO, CFR
Governor

Dated the ----- day of -----, 2024