

**A LAW TO SUBSTITUTE THE KADUNA STATE
JOINT LOCAL GOVERNMENT ACCOUNT ALLOCATION
COMMITTEE LAW NO. 8 OF 2006**

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**A LAW TO SUBSTITUTE THE KADUNA STATE
JOINT LOCAL GOVERNMENT ACCOUNT ALLOCATION
COMMITTEE LAW NO. 8 OF 2006**



Kaduna State of Nigeria

Law No. 12 2019

31st December 2019)

Date of Commencement

BE IT ENACTED by the House of Assembly of Kaduna State as follows:

Enactment

1. This Law may be cited as the State Joint Local Government Account Allocation Committee Law 2019.

Short Title

2. This Law shall come into operation on.....31st.....day of.....December.....2019.

Operation

3. In this Law unless the context otherwise requires:

Interpretation

"Account" means the State Joint Local Government Account;

"Committee" means the State Joint Local Government Allocation Committee;

"Federation Account" means the account into which shall be paid all revenues collected by the Government of the Federation as specified in the Constitution of the Federal Republic of Nigeria 1999;

"Governor" means the Governor of Kaduna State; and

"State" means Kaduna State of Nigeria.

4. (1) There is hereby established a body to be known as the State Joint Local Government Account Allocation Committee.
- (2) The Committee shall comprise of the following members:
- (a) The Deputy Governor who shall be the Chairman;
 - (b) The Commissioner responsible for Local Government in the State, who shall be the Vice-Chairman.
 - (c) The Commissioners responsible for:
 - (i) Finance;
 - (ii) Education;
 - (iii) Health; and
 - (iv) Planning and Budget.
 - (d) Special Adviser to the Governor on Economic Matters;
 - (e) A representative of the Revenue Mobilization Allocation and Fiscal Commission not below the rank of a Director;
 - (f) All Chairmen of the Local Government Councils in the State;
 - (g) The Accountant-General of the State;
 - (h) A representative of the Accountant-General of the Federation not below the rank of a Director;

Establishment of State Joint
Local Government Account
Allocation Committee

- (i) The Chairman Kaduna State Internal Revenue Service;
- (j) The Managing Director, Kaduna State Water Corporation; and
- (k) a representative of the ministry of Justice not below the rank of a Director.

(3) The Permanent Secretary of the Ministry responsible for Local Government Matters in the State or such other officer as may be designated by the Chairman shall be the Secretary to the Committee.

5. The functions of the Committee shall be to:

Functions

- (a) ensure that allocations made to the Local Government Councils in the State from the Federation Account and from the State Government are promptly paid into the State Joint Local Government Account as established by Section 7 of this Law.
- (b) ensure that funds paid into the State Joint Local Government Account under paragraph (a) of this Section are distributed to the Local Government Councils in accordance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 and any Law made in that behalf by the State House of Assembly.
- (c) monitor the payment and distribution of the funds and ensure that the actual amount is paid to each Local Government.

6. The Committee shall render monthly returns to the Federation Account Allocation Committee through the member representing Revenue Mobilization Allocation and Fiscal Commission.

Committee to render monthly returns

7. (i) There is hereby established an Account to be known as the State Joint Local Government Account, to be managed by the Committee.
- (ii) The State Joint Local Government Account shall be a Sub-Account under the Treasury Single Account.
- (iii) All allocations made to the Local Governments in the State from the Federation Account and contributions or grants from the State Government shall be paid into the Account for the benefit of the Local Governments.

8. It shall be unlawful for any organ, authority or official of the State however described or constituted to alter, deduct or re-allocate funds standing to the credit of the State Joint Local Government Account.

Provided always that nothing in this section shall:

- (1) prevent the House of Assembly from prescribing by Law the terms and manner for distributing money standing to the credit of the Joint Account to the Local Government Councils in the State;
- (2) prevent State Government from effecting or ensuring repayment of loans and overdrafts guaranteed by it including established arrears of withholding taxes not remitted by the Local Government Council;
- (3) hinder the State Government from deducting funds with respect to counterpart contributions in respect of multilaterally or bilaterally funded projects and projects jointly executed by the State and a Local Government when it is established that:
- (a) there is an express written consent by the Local Government to embark on such joint project; and
- (b) the project is one duly captured in the approved budget of the State and Local Government.

9. (1) The Committee shall ensure that the following payments shall be a first line charge on the account before disbursements of funds to the Local Government Councils:

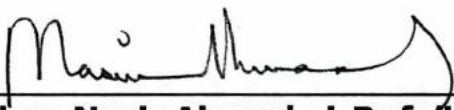
- (a) Salaries of Primary School Teachers in favour of the State Universal Basic Education Board;
- (b) Statutory contribution to the recurrent budget of State Primary Health Care Development Agency;
- (c) Contribution for the removal and disposal of solid waste;
- (d) Contribution for security agencies and the current budget of the Emirates and Traditional Councils in the State;
- (e) Contributions for Pensions and Employee Insurance;
- (f) 1% Local Government Staff Training Fund;
- (g) PAYE to Kaduna State Internal Revenue Service;
- (h) 0.1% Administrative Charges to fund the Committee;
- (i) Any contributions deductible under any law enacted by the State House of Assembly.

(2) The Committee may approve such deductions to be made from any Local Government Allocation (after statutory deductions) as may be adequate, for the payment of compensation for assessed damages for resettlement and rehabilitation of victims of communal or civil disturbances.

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| 10. | The power of the State Government to borrow shall not extend to the money, funds or revenue allocated to Local Government Councils from the Federation Account and from the State. | Limitation of power to borrow |
| 11. | In the event of any default in the allocation or distribution to any Local Government, such amount shall be a first line charge on the State's next allocation from the Federation's Account and shall be credited to the affected Local Government. | Default in allocation |
| 12. | Any person who acts in contravention of Section 8 commits an offence and shall be liable on conviction to a fine twice the amount altered, deducted or re-allocated illegally, or imprisonment for a term of not less than five years, or to both such fine and imprisonment. | Punishment |
| 13. | Where the Committee desires to obtain the advice of any person upon any matter before it, the Committee may co-opt such person to be a member for such a meeting and any member so co-opted shall have rights and privileges of a member of the Committee, save however that he shall not be entitled to vote on any question or count towards a quorum. | Power to co-opt |
| 14. | A member shall not be personally liable for any act or omission or for any default made in good faith in the course of exercising his Functions. | Protection of Members |
| 15. | There shall be paid to any member not being a public Officer such remuneration and allowances as the Governor may determine. | Remuneration |
| 16. | Subject to the provisions of this Law, the Committee may make Regulations which are necessary or expedient for the purpose of carrying into effect the functions vested on it by this Law. | Regulations |
| 17. | (1) The Committee shall hold such number of meetings as may be necessary for the fulfillment of its functions, provided that it shall hold at least one meeting in each month. | Meetings |

- (2) At a meeting of the Committee:
 - (a) the Chairman shall preside;
 - (b) the Vice-Chairman shall, in the absence of the Chairman preside over the meeting; and
 - (c) if both the Chairman and Vice Chairman are not present, the members of Committee shall elect a person amongst themselves to chair the meeting.
 - (3) The quorum at any meeting of the Committee shall be a simple majority of members present.
 - (4) Every decision at a meeting of the Committee shall be determined by a majority of the votes of the members present and voting on the decision, and in the case of an equal division of votes, the Chairman of the meeting shall have a second or casting vote.
 - (5) Any one-third of the total number of members of the Committee may by notice in writing signed by them request the Chairman to call a special meeting of the Committee, for the purposes set out in such a notice and the Chairman shall thereupon call a special meeting.
 - (6) Subject to the provision of this Law, the Committee may make Standing Orders for the purposes of regulating its own proceedings.
18. The coming into effect of this Law shall not affect the validity of any act or thing done by any organ or authority charged with similar functions or responsibilities. Savings
19. The Kaduna State Joint Local Government Account Allocation Committee Law No. 8 of 2006 is hereby repealed. Repeal

DATED AT KADUNA this 31st day of December 2019.

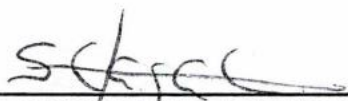

Malam Nasir Ahmad el-Rufai,
Governor, Kaduna State.

EXPLANATORY NOTE

(This note does not form part of this Law and has no legal effect).

The purpose of this Law is to substitute the State Joint Local Government Account Allocation Committee Law No. 8 of 2006.

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


HON. AMINU ABDULLAHI SHAGALI
(Speaker)


BELLO ZUBAIRU IDRIS Esq.
(Clerk to the Legislature)