

**SECRET**



# BAUCHI STATE OF NIGERIA

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Bauchi.

Your Ref:

Our Ref:

GO/SS/OFF/S/20/T

Date:

28<sup>th</sup> June, 2021

The Permanent Secretary,  
Ministry of Budget and Economic Planning,  
Bauchi.

## **FORWARDING OF ASSENTED LAW**

I am directed to forward herewith a copy of the Law to amend the Local Government (Establishment and Administration) Law 2000 in order to enhance the performance of the functions of the Auditor-General for Local Governments and Other Matters Connected Therewith passed by the Bauchi State House of Assembly and assented by His Excellency, Sen. Bala Abdulkadir Mohammed CON, the Executive Governor of Bauchi State for your further necessary action, please.

A handwritten signature in blue ink, appearing to read 'Garba A. Yayale'.

**GARBA A. YAYALE**  
FOR: SECRETARY TO THE STATE GOVERNMENT

**A LAW TO AMEND THE LOCAL GOVERNMENT (ESTABLISHMENT AND ADMINISTRATION) LAW 2000 IN ORDER TO ENHANCE THE PERFORMANCE OF THE FUNCTIONS OF THE AUDITOR- GENERAL FOR LOCAL GOVERNMENTS AND OTHER MATTERS CONNECTED THEREWITH**

**BE IT ENACTED** by the Bauchi State House of Assembly as follows:-

- Citation and Commencement***
- 1.** This Law may be cited as the LOCAL GOVERNMENT ESTABLISHMENT AND ADMINISTRATION (AMENDMENT) LAW, 2021 and shall come into operation on \_\_\_\_\_day of \_\_\_\_\_2021.
- Amendment of Part vi Section 38 of The Principal Law***
- 2.** Section 38 of the principal Law is hereby substituted with the new provisions as follows:
- Accounts to be Audited by Auditor-General***
- 38.** (1) The public Account of Local Government Council and of all offices of the Local Governments, the Local Education Authorities the Local Government Staff training fund, Joint Accounts Allocation Committee, the Emirate Councils, Local Government Pension Board, Local Government Loans Board, other offices or Departments of Local Government Councils and other agencies funded from the local government joint fund account shall be audited by the Auditor-General for Local Governments annually who shall submit his report to the House of Assembly, and for that purpose the Auditor-General or any person authorized by him in that behalf shall have access to all books, records, returns and other documents relating to those accounts.
- (2) The Financial statement and annual accounts of the Local Government Councils shall be submitted to the Auditor-General

by the Treasurers or any other person directed to act on his behalf not later than 31<sup>st</sup> March of the following financial year.

- (3) The Financial statement and annual accounts of Local Government Statutory Boards, Commissions, Authorities or Agencies including all persons and bodies established by a law of the House of Assembly shall be submitted to the Auditor-General not later than 31<sup>st</sup> March of the following financial year.
- (4) The Auditor-General shall within ninety days of receipt of the financial statement and annual accounts of the Local Government Councils, statutory boards, Commissions and any other offices or departments of the Local Government Council submit his report to the House of Assembly.
- (5) In the exercise of his functions under this Law, the Auditor-General shall not be subject to the direction or control of any other authority or person.

***Amendment of  
39 of the***

***Principal Law***

3. Section 39 of the Principal Law is hereby renumbered as ***Section*** section 48.
4. New sections 39-47 are hereby inserted as follows:

***Appointment,  
Qualification, Salary  
and Tenure of the  
Auditor General***

- 39.** (1) There shall be an Auditor – General for Local Gov Governments who shall be appointed in accordance with provision of sub-section (2) of this section.
- (2) The Auditor – General shall be appointed by the Governor on the recommendation of the Civil Service Commission subject to confirmation by the House of Assembly.
  - (3) The power to appoint persons to act in the office of the Auditor-General shall vest in the Governor

- (4) Except with the sanction of a resolution of the House of Assembly, no person shall act in the office of the Auditor-General for a period exceeding six months.
- (5) The Auditor-General shall be a professional Accountant with not less than fifteen (15) years cognate experience in Audit in the public sector.
- (6) The Auditor-General shall be paid such salary, allowances as may be prescribed by Law of the State House of Assembly but not exceeding the amount as may have been determined by the Revenue Mobilization Allocation and Fiscal Commission.
- (7) A person holding the office of the Auditor-General under subsection (2) of this section shall be removed from office by the Governor acting on an address supported by two-third majority of the House of Assembly praying that he be removed for inability to discharge the function of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct.
- (8) The Auditor-General shall vacate his office when he attains the age of sixty (60) years.
- (9) The Auditor-General shall not be removed from office before his retirement age as prescribed under subsection (8) of this section, unless for any other reasons mentioned in subsection (7) above save in accordance with provision of this section.

***Remuneration of Auditor by Local Government Councils***

**40.** Every Local Government Council in the State shall make a contribution of 0.5 percent of its revenue from the Federation Account to the office of the Auditor-General to enable it. carryout its function, and such funds shall be drawn from the source. And that they should not request for funds from Local Government Councils in the State for their assignments.

***Powers and duties of Auditor-General***

**41.** (1) It shall be the duty of the Auditor General at every audit held by him;

(a) To disallow any item of account which is contrary to Law or the financial memoranda or is unsupported by proper records of account; or which he considers unreasonable.

- (b) To surcharge the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure;
- (c) To surcharge any sum which has not been duly brought into account upon the person whom that sum ought to have been brought into account;
- (d) To surcharge the amount of any loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has been incurred;
- (e) To certify the amount due from the person upon whom he has made a surcharge; and
- (f) To certify the audit of the account to any disallowance or surcharge which he may have made.

(2) No expenditure incurred by a Local Government Council shall be disallowed if it has been approved by the Council and within the spending limits approved by House of Assembly;

(3) The Auditor General shall have power to carry-out forensic audit, if necessary.

(4) The Auditor General shall at his discretion, determine the nature and extent of the audit to be carried out and request the details statements of account and financial statement which he considers necessary;

(5) The Auditor General shall draw the attention of the appropriate authorities to any irregularity observed during the examination of the account as soon as the facts of such irregularity have been established and confirmed.

(6) The Auditor General shall as a result of the audit conducted by him issue such queries and make observation addressed to the Chairman of the Local Government, Head of statutory Board, Commission, Authority, Agency, body or department concerned and demand such statements, documents and explanation as he deems fit.

(7) To effectively carry out his functions under this Law, the Auditor General is empowered to employ or engage the service of professional such as Engineers, Geologist, Quantity Surveyors etc. for the proper monitoring and evaluation of projects.

(8) In this section the word "Person" includes:-

(a) Any employee or former employee of a Local Government;

(b) Any person who though not an employee of a Local Government Council, holds or formerly held an office with emolument attached to it which are or were paid wholly or partly from the revenue or other fund of the Local Government Council;

(c) Any Chairman or other Member or any former Chairman or former Member of a Local Government Council; and

(d) Any administrator or former administrator or any Chairman Caretaker Committee or other Member Caretaker Committee or any former Chairman Caretaker Committee or other former Member Caretaker Committee appointed for a Local Government Council.

(9) For the purpose of this part of the Law, a Member of Council is deemed to be responsible for incurring or authorizing expenditure:

(a) Where he votes in favor of the resolution; or

(b) Where he does not cast his vote against the resolution;  
or

(c) Was recorded in the minutes

## **Registration of Audit firm**

**42.** All private audit firms and consultants taking up jobs relating to audit works that involves Local Government Councils, statutory Boards, Commissions Bodies, Authorities, Agencies, or departments shall be registered at a fee with the office of the Auditor General, which include:-

(a) Revenue audit and Consultancy work including tax audit;

(b) Local Government Bank Account Audit.

(c) Audit of Local Government Boards, Parastatals and Offices.

(d) Staff audit including payment at sight.

(e) Pension Audit including verification of "I am alive certificate"

(f) Contacts in respect of estate/buildings valuation or valuation of some specialized Local Government assets.

**43.** Notwithstanding any of the provisions under this Law no liability to surcharge shall be incurred by an employee of a Local Government Council who can prove to the satisfaction of the Auditor-General that he acted in pursuance of; and in accordance with the terms of a resolution of the Local Government Legislative Council, or on the written instructions of any employee of the Local Government Council on whose orders in relations to the matter in question he was subject;

Provided that nothing in this section shall exempt any person from liability to surcharge in accordance with the provisions of section 41sub (1) of this Law, where that person knew that the terms of any written instruction as foresaid were unlawful.

**Auditor-General  
may take  
evidence on  
Oath e.t.c**

**44.** For the purpose of any examination under the provisions of this Law, the Auditor-General may take evidence and examine witnesses upon Oath or affirmation (which oath or affirmation the Auditor-General is hereby empowered to administer) and may by summons under his hand require all such persons to appear before him to give evidence.

**Payment to  
Council of  
sum due**

**45.** Every sum certified by the Auditor-General to be due from any person shall be paid by that person to the treasury of the Local Government Council concerned within sixty days after it has been so certified or an appeal to the High Court with respect to that sum has been made within thirty days after the appeal is finally disposed of or abandoned whether or not by reason of the non-execution thereof.

**(1)** Any sum which is certified by the Auditor-General to be due and has become payable shall be recoverable as a civil debt.

**(2)** In any proceedings for the recovery of such a sum, certificate and signed by the Auditor-General shall be conclusive evidence

of the facts certified or a certificate signed by the Secretary to the Local Government concerned or any employee whose duty is to keep the accounts that the sum certified to be due has not been paid to him shall be conclusive evidence of non-payment unless it is proved that such sum certified to be due has been paid since the date of the certificate.

**(3)** Unless the contrary is proved a certificate purporting to be signed by the Auditor-General or by the said Secretary or any employee whose duty is to keep the Accounts, shall be deemed to have been signed by the Auditor-General, the said Secretary or employee, as the case may be

**Appeals from decisions 140 of the Local Government Law 2000.**

**46.** Any person who is aggrieved by the decision of the Auditor-General on any matter with respect to which he made an objection at the audit or person aggrieved by a disallowance or surcharge made by the Auditor-General may where the disallowance or other decision relates to an amount exceeding Fifty Thousand Naira appeal to the High Court.

**High Court to decide on Auditor-General Appeal**

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

**Interpretation**

**48.** In this Law, unless where the context otherwise requires:

“Principal Law” means the Local Government (Establishment and Administration) Law 2000 as amended.

**"Auditor-General"** means the Auditor-General for Local Governments and includes any person whom the Auditor-General delegates his power under this Law;

**"Professional Accountant"** means a person possessing a professional qualification of Institute of Chartered Accountants of Nigeria (ICAN), Association of Nigeria Accountants of Nigeria (ANAN) and also, a professional qualification of Association of

Certified and Corporate Accountants (ACCA), Institute of Cost and Management Accountants (ICMA), Chartered Institute of Public Finance and Accountancy (CIFPA) obtained from United Kingdom, USA and Canada.

**"Public Accounts Committee"** means the Committee on Public Accounts of the State House of Assembly;

**"Treasurer"** means the Treasurer of a Local Government Council;

**"Secretary"** means the Secretary of a Local Government Council;

***EXPLANATORY NOTE***

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

I assented this 28<sup>th</sup> day of JUNE, 2021

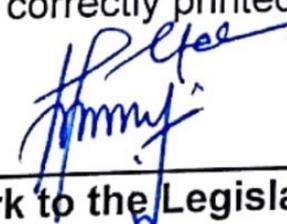
  
SEN. BALA A. MOHAMMED, CON.  
Governor of Bauchi State



I withheld assent this ..... day of ..... 2021

SEN. BALA A. MOHAMMED, CON  
Governor of Bauchi State

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

  
Clerk to the Legislature