

**LOCAL GOVERNMENT
FINANCE
AND AUDIT BILL
2004**

11 MAY 2002

**Department of State for Local Government
And Lands
The Quadrangle
BANJUL**

**FINANCE AND AUDIT
(LOCAL GOVERNMENT ACT) 1999**

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A BILL FOR

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

Enactment. **ENACTED** by the President and the National Assembly.

Short Title. 1. This Act may be cited as the Local Government Finance and Audit Act, 2004.

**Interpre-
tation:**

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

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

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

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

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

“Financial Manual” means the financial instructions issued by the Secretary of State under section 42 of this Act;

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

“General Fund” means the general fund established under section 3 of this Act;

“Government” means the Central Government of The Gambia;

“local government advisory body” means the body appointed under section 7 of this Act;

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

Local Government Public Accounts Committee” means the Local Government Public Accounts Committee appointed under section 24 of this Act;

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

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

“prescribed” means prescribed by regulations made by the Secretary of State in consultation with councils;

General Fund

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

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

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

Revenue and funds of Councils

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

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

- (a) moneys derived from any rate imposed by the Council by virtue of the provisions of this Act;
- (b) local taxes;
- (c) moneys payable to a Council under the provisions of any other enactment;
- (d) moneys derived from licences, permits, dues, charges, fees or royalties;
- (e) receipts derived from any public utility concern, or any service or undertaking belonging to or maintained by a Council either in whole or in part;
- (f) rents derived from the letting or leasing of any building or land belonging to a Council;
- (g) donations or grants other than from general revenue;

- (h) endowments;
- (i) grants out of the general revenue of The Gambia or other public revenue;
- (j) any sums of money which may lawfully be assigned to a Council by any public corporation including other types of project funds;
- (k) returns on investment; and
- (l) such sums of money as may be granted to a Council by any other Council.

**Applica-
tion of
revenue
and
Funds.**

5. The revenue and funds of a Council shall be applied to the administration and development of the area over which its authority extends and to the welfare of the inhabitants thereof in without prejudice to Section 4 (l) above.

**Grants
from
Govern-
ment**

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

- (a) a general grant in accordance with subsection (2);
- (b) a conditional grant-in-aid in accordance with subsection (3);
- (c) a subsidy in accordance with subsection (4)

(2) A general grant shall be the minimum grant that shall be paid to a Council to operate decentralised services and shall be calculated in accordance with the First Schedule to this Act.

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

(4) A subsidy is a special provision made to the Council of the least developed Local Government Areas in respect of a decentralised service for purposes of equalisation, and shall be based on the degree to which a Local Government Unit is

lagging behind the national average standard for the service for which it is given.

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

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

(7) The first Schedule may be amended;

a) Through a consultation process involving all stake holders, community members, Councils, Civil Society and relevant government departments to update or review the criteria and factors contained therein;

b) By the President, by order published in The Gazette.

All such amendments shall be laid before the National Assembly at its meeting following the making of such order and shall come into effect if approved by the National Assembly and published in The Gazette.

A Local Government Financial Advisory body

7.(1)The President shall establish a Local Government Financial Advisory body which shall :

(a) advise the President on all matters concerning the distribution of revenue between the Government and Councils and the allocation of money to each Council from the Consolidated Revenue Fund; and

(b) advise the President on general grants, grants-in-aid or subsidies to be allocated to Councils;

(2) The Local Government Financial Advisory body appointed under subsection (1) shall comprise:

(a) the Permanent Secretary of the Department of State for Finance and Economic Affairs ex officio;

(b) the Permanent Secretary; ex officio;

(c) two Chairpersons representing the Local Government Authorities elected by all the Chairpersons of Councils;

- (d) the Accountant General ex officio;
- (e) The Director General of Central Revenue; ex officio
- (f) Two representatives of the general public with experience in Local Government Administration and Finance.
- (g) Two members from civil society

(3) The members of the Local Government Financial Advisory body appointed under paragraph (c), (f) & (g) of subsection (2) shall serve for a period of four years and shall not be eligible for reappointment.

Budgetary Powers And Procedures

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

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

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

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

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

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

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

Approval of the Budget

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

(2) Estimates shall be displayed at ward level for comments before passing it at a meeting of the Council specially convened for the purpose.

(3) A copy of the estimates prepared by a Council shall be submitted to the Secretary of State, within such time and in such manner as may be directed by the Financial Manual.

(4) The Secretary of State shall consider an annual estimate submitted by a Council and may make observations and comments as a whole on any item or items contained therein, and shall notify the Council accordingly.

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

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

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

(8) Council shall then approve

Supplementary budget

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

Revised budget

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

Financial Autonomy of Councils

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

Appropriation of funds

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

- (2) No moneys shall be withdrawn from the General Fund Account or any other Accounts of the Council unless the withdrawal has been approved by the Council.
- (3) No financial obligation shall be placed on a Council by Government without providing for funds for the discharge of that obligation.
- (4) The Chairperson of a Council shall not later than 30th September of each year, cause to be prepared and laid before the Council estimates of revenue and expenditure of the Council for the ensuing financial year.
- (5) For the avoidance of doubt, no Council shall operate a recurrent budget deficit.

Power to borrow

14.(1) With the prior approval of the Secretary of State, a Council may, from time to time raise loans for the discharge of its functions.

(2) Such loans may be secured upon the property and the revenues and funds of a Council.

Over-drafts

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

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

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

Financial year

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

Accounts to be kept and to be made up yearly.

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

Advances and loans

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

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

Investment

19. A Council may:

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

Power to levy Rates and Taxes

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

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

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

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

Expenses of District and Village Authority

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

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

Rates and Taxes

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

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

Licences 23.(1) A Council elected under this the Local Government Act shall be the Licensing Authority for the purposes of the Licence Act Cap 92.01 and may exercise all the powers vested in such authorities by that Act.

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

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

(4) A District or Village Authority may, with the approval of the Council, impose a service fee in the course of its functions and may act as agent for the collection of any fees or taxes on behalf of the Council and where it so acts as agent, a portion of the funds collected shall be retained by the Authority as may be agreed between the parties.

Local Government Public Accounts Committee 24.(1) There shall be in each Local Government Area, a Local Government Accounts Committee comprising of such members of the Council and other persons as the Council may determine.

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

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

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

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

(6) A Local Government Public Accounts Committee shall examine the Reports of the Auditor General, the Internal Auditor and any other reports in relation to the finances of its Council and may, in relation to its functions, require the attendance of any Councillor or officer to explain matters arising from the reports.

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

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

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

(10) Members of the Local Government Public Accounts Committee shall hold office for a period of four years and shall not be eligible for re-appointment.

Removal of member

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

(a) abuse of office (determined by a court of law);

(b) failure to attend three consecutive meetings without valid reasons acceptable to the Committee; or

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

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

Internal audit

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

(2) The Head of the Internal Audit Department who is answerable to Council shall prepare Quarterly Audit Reports and

shall submit them to the Council with a copy to the Local Government Public Accounts Committee.

Financial Administration 27. Without prejudice to Part VI of the Local Government Act, 2002, a Council shall ensure the proper administration of its financial affairs and shall have the Head Department of Finance appointed by the Local Government Service Commission who shall be responsible to the Chief Executive.

AUDIT

External Audit 28. The Auditor General shall at least once every year cause to be audited, and report on, the accounts of the Council's Offices and shall draw attention to any irregularities in the accounts so audited and to any other matter which in his or her opinion ought to be brought to the notice of the Council.

Accounts to be audited 29.A Council shall -

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

Audit of accounts 30.(1) The accounts of every Council shall be audited by the Auditor General or an auditor appointed by him or her.

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

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

Auditor General may take 31. (a) For the purpose of any audit under the provisions of this Part, the Auditor General or auditor appointed by him/her for the purpose of this Act, may take evidence and examine witnesses upon oath or affirmation (which oath or affirmation

evidence the Auditor General or auditor is hereby empowered to administer) and may by summons under his/her hand, require all such persons as she/he may think fit, to appear personally before him/her at a time and place to be stated in such summons and to produce all such books and papers, including the minutes of the proceedings of the Councils or any committee thereof, as she/he may consider necessary for such examination.

(2) Audit fees shall be paid by Council which shall be mutually agreed by both the Council and the Auditor General.

Payment of sums due 32. Every sum certified by the Auditor General to be due from any person shall be paid by that person to the Treasury of the Council concerned within such period as the council shall determine after it has been so certified or, if an appeal with respect to that sum has been made, within thirty days after the appeal is finally disposed of or abandoned or fails by reason of the non-prosecution thereof.

Recovery 33. (1) Any sum which is certified by the Auditor General to be due and has become payable shall, on complaint made or action taken by or under the direction of the Council, be recoverable as a civil debt.

(2) In any proceedings for the recovery of such a sum, a certificate signed by the Auditor General or an auditor shall be conclusive evidence of the facts certified, and a certificate signed by the Chairman of the Council concerned or any employee whose duty it is to keep the accounts that the sum certified to be due has not been paid to him/her shall be conclusive evidence of non-payment, unless it is proved that the sum certified to be due has been paid since the date of the certificate.

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

Appeal 34. (1) Any person who is aggrieved by a decision of the Auditor General on any matter with respect to which he/she made an objection at the audit, or any person aggrieved by a disallowance or surcharge made by the Auditor General may, where the disallowance or surcharge or other decision relates to an amount exceeding seventy-five thousand dalasis, appeal to the High Court.

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

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

**Annual
state-
ments
of
accounts**

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

**General
duties of
Auditor
General**

36. (1) In auditing the accounts of any Council as required by this Act, the Auditor General shall satisfy himself -

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

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

**Auditors
right to
obtain
docu-
ments**

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

(2) Any person who without reasonable excuse fails to

comply with any requirement of an auditor under subsection (1) commits an offence for each day on which the offence continues after conviction thereof and is liable on conviction to a fine not exceeding five hundred dalasis for each offence and in default to a term of imprisonment not exceeding three months.

**Public
Inspection
Of
Accounts
And right
Of
Challenge**

38. (1) At each audit by an auditor under this Act any person interested may inspect the account to be audited and all books, deeds, contracts, bills, vouchers and receipts relating of them and make copied of all or any part of the accounts and those other documents.

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

(3) Subject to subsection (4) below, any elector for any area to which those accounts relate, or any representative of such elector, may attend before the auditor and make objections;

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

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

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

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

**Auditor's
report**

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

(a) National Assembly

- (b) Secretary of State for Finance
- (c) Secretary of State
- (d) Council
- (e) Chairperson of WDC (for the attention of the members)

Extra-ordinary audit

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

- (a) an application in that behalf is made by 50% of the electors for the area to be obtained from the IEC
- (b) it appears to him/her to be desirable to do so in consequence of a report made under this Part of this Act by an auditor or for any other reason.

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

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

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

Financial Manual

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

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

- (a) the operation of financial departments of Local Authority offices;
- (b) the establishment of Tender Boards and their operation;
- (c) the proper supervision of accounting staff

of local authorities.

- (d) the collection, receipt, custody, issue, expenditure, due accounting for, care and management of all monies and the guidance of all persons concerned therein;
- (e) the record, examination, inspection and check of all receipts and expenditure and the keeping of all necessary books and accounts;
- (f) the preparation of estimates of revenue and expenditure
- (g) the authorisation of rates of payment for specific purposes where such rates of payment are not provided by law;
- (h) the making of advances to officers and other persons and the rates and limits of such advances and the rates of interest thereon.

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

Regulation

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

Section 12 42 (a) The Secretary of State shall by regulations determine The allowance and other benefits to be paid by Councils to their members.

Section 49 - Devolution of Powers consultation process

Section 54(7)- Procedures for the enactment of By-Laws

Section 118 - Local Government Service Commission Regulations

- Appointments
- Promotion
- Discipline
- Termination
- Pensions

Section 138 - Seyfolu salary and retirement benefits

Section 174 - General Regulations for putting into effect the provision of the Bill.

Section 140 - Procedural Regulations for the processing of leases and other interest in land from the Alkalo, District, and where appropriate, the DOSLG&L.

42 (b) **OPTIONAL GUIDELINES FOR COUNCILS**

Standard Standing Orders for Council proceedings

Standard Standing Orders for meetings of Committees and sub-committees of Councils.

Village and Ward Development Committees Procedural By-laws.

GENERAL FACTORS

**A. SOCIAL/ECONOMIC INDICATORS
(QUALITY OF LIFE INDICATORS)**

1 Poverty

- Prevalence/Incidence (%)
- Depth/severity of poverty
- Vulnerability (level of dependence on agriculture/groundnuts)

2 Access Levels

- Health Care – Availability of drugs/personnel
 - No and distribution of facilities/type
- Education - “ do “
 - Quality/Relevance
- Water and Sanitation
 - Level of access (no and distribution of facilities)
- Utilities – Roads (no of KM/type)
 - Electricity (hours and areas counted)
 - Telephones (No of lines/areas connected)
 - Transport
 - Access to public transport
 - Level of infrastructural development
 - Location (River)

3 Resource Base

4 Potentials (Commence/Tourism)

5 Health Indicators

- Maternal Morbidity (MNR)
- Infant Mortality (IMR)
- Fertility Rate (TFR)
- Immunisation coverage

- Disease prevalence (HIV/Aids, Malaria)

6 Education Indicators

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

7 Empowerment Indicators

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

8 Population Indicators

- Population size
- Population distribution (age/sex)
- Population density
- Net Migration

9 Environment Indicators

- Level of environmental degradation

FORMULA FOR ALLOCATION

B. KEY FACTORS TO CONSIDERED

1 POVERTY

% below poverty line in the LGAs – Distribution of people below the poverty line by LGA

POPULATION 10%	%	ALLOCATION (X% x 0.15)
Banjul	X ₁ %	
Kanifing Municipal Council	X ₂ %	
Western Division	X ₃ %	
Central River Division	X ₄ %	
North Bank Division	X ₅ %	
Central River Division – North	X ₆ %	
Central River Division – South	X ₇ %	
Upper River Division	X ₈ %	
TOTAL	TOTAL	

2 LEVEL OF ACCESS TO

2.1	Health	%
2.2	Education	%
2.3	Water and Sanitation	%
2.4	Utilities	%

LGA	HEALTH		EDUCATION		WATER/SANITATION		UTILITIES		OVERALL ACCESS (%)
	%	% OF TOTAL	%	% OF TOTAL	%	% OF TOTAL	%	% OF TOTAL	
BJL									
KMC									
WD									
LRD									
NBD									
CRD – N									
CRD – S									
URD									
TOTAL	TH	1.00	TE	1.00	TW	1.00	TV	1.00	1.00

3 RESOURCES BASE

- ii. Income (level)
- iii. Inventory of Resource facilities

		<u>Revenue</u>	<u>Percentage</u>
Lowest	Low	1.5 – 2m (x ₁)	x ₁ /T%-40%
	Medium	2.1 – 5m (x ₂)	x ₂ /T%-25%
	High	5.0 – 19m(x ₃)	x ₃ /T%-20%
Highest	Very High	20M and above(x ₄)	x ₄ /T%-15%

*Revenue Base (Revenue Index)

LGA	REVENUE	REVENUE INDEX (RI)	ALLOCATION (I – RI) X 0.35
BJL	R ₁	R ₁ /Tr x 100	(I – RI ₁) X 0.35
KMC	R ₂	R ₂ /Tr x 100	(I – RI ₂) X 0.35
WD	R ₃	R ₃ /Tr x 100	(I – RI ₃) X 0.35
LRD	R ₄	R ₄ /Tr x 100	(I – RI ₄) X 0.35
NBD	R ₅	R ₅ /Tr x 100	(I – RI ₅) X 0.35
CRD – N	R ₆	R ₆ /Tr x 100	(I – RI ₆) X 0.35
CRD – S	R ₇	R ₇ /Tr x 100	(I – RI ₇) X 0.35
URD	R ₈	R ₈ /Tr x 100	(I – RI ₈) X 0.35

TOTAL	TR	100%	0.35
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4 POTENTIALS (Commerce/Tourism)

- iv. Commercial Activity
- v. Services (Technical etc.)
- vi. Tourism
- vii. Industrial Development
- viii. Agricultural (non traditional)

Low	-	45%
Average	-	30%
High	-	25%

C. WEIGHTING PROCESS

CATEGORIES	<u>WEIGHTS</u>	% DISTRIBUTION BY LGA
1. Poverty Level	0.15	
2. Level of Access	0.40	
3. Resource base	0.35	
4. Potentials	0.10	
TOTAL	1.00	

FIRST SCHEDULE

Part II

Geographical Boundaries for Local Government Areas to be incorporated.

LIST OF LOCAL GOVERNMENT AREAS AND THEIR CONSTITUENCIES AND WARDS

1. THE CITY OF BANJUL

BANJUL SOUTH CONSTITUENCY

1. Half-die Ward
2. Portuguese Town Ward
3. Jollof Town Ward

BANJUL CENTRAL CONSTITUENCY

1. Soldier Town Ward
2. Newtown East Ward
3. Newtown West Ward

BAJUL NORTH CONSTITUENCY

1. Box Bar Ward
2. Crab Island Ward
3. Campama Ward

2. KANIFING MUNICIPALITY

SERREKUNDA WEST CONSTITUENCY

1. Dippa Kunda Ward
2. Latrikunda Yiringanya Ward
3. Bakoteh Ward
4. Manjai Kunda/ Kotu Ward
5. Kololi Ward

SERREKUNDA EAST CONSTITUENCY

1. Tallinding Ward
2. Faji Kunda Ward
3. Latrikunda Sabiji Ward
4. Abuko Ward

JESHWANG CONSTITUENCY

1. Kanifing Ward
2. Old Jeshwang Ward
3. New Jeswang/Ebo Town Ward

3. BRIKAMA AREA COUNCIL

FONI JARROL CONSTITUENCY

1. Sintet Ward
2. Wassadou Ward

FONI BONDALI CONSTITUENCY

1. Mayork Ward
2. Bantanjang Ward

FONI KANSALA CONSTITUENCY

1. Kanilai Ward
2. Bwiam Ward

FONI BINTANG CONSTITUENCY

1. Kusamai Ward
2. Sibanor Ward

FONI BEREFET CONSTITUENCY

1. Somita Ward
2. Bulock Ward

KOMBO EAST CONSTITUENCY

1. Kafuta Ward
2. Pirang Ward
3. Giboro Ward

KOMBO SOUTH CONSTITUENCY

1. Sanyang Ward
2. Gunjur Ward
3. Kartong Ward

KOMBO NORTH CONSTITUENCY

1. Sukuta Ward
2. Banjulunding Ward
3. Lamin Ward
4. Busumbala Ward

KOMBO CENTRAL CONSTITUENCY

1. Kembujeh Ward
2. Nyambai Ward
3. Suba Ward
4. Marakissa Ward

4. KEREWAN AREA COUNCIL

LOWER NIUMI CONSTITUENCY

1. Essau Ward
2. Medina Ward

UPPER NIUMI CONSTITUENCY

1. Prince Ward
2. Pakau Ward

JAKODU CONSTITUENCY

1. Kerr Jarga Ward
2. Dasilami Ward

LOWER BADIBU CONSTITUENCY

1. Kerewan Ward
2. Saaba Ward

CENTRAL BADIBU CONSTITUENCY

1. Salikene Ward
2. Njaba Kunda Ward

ILLIASA CONSTITUENCY

1. No-kunda Ward
2. Kachang Ward
3. Kubander Ward
4. Farafenni Ward

SABACH SANJAL CONSTITUENCY

1. Sabach Ward
2. Sanjal Ward

5. MANSAKONKO AREA COUNCIL

KIANG WEST CONSTITUENCY

1. Kiang Banta Ward
2. Kiang Julafar Ward

KIANG CENTRAL CONSTITUENCY

1. Kwinella Ward
2. Jiroff Ward

KIANG EAST CONSTITUENCY

1. Massembe Ward
2. Kaiaf Ward

JARRA WEST CONSTITUENCY

1. Gikoko Ward
2. Jaduma Ward

JARRA CENTRAL CONSTITUENCY

1. Buiba Ward
2. Jalambereh Ward

JARRA EAST CONSITUENCY

1. Bureng Ward
2. Pakaliba Ward

6. KUNTAUR AREA COUNCIL

LOWER SALOUM CONSTITUENCY

1. Ballanghar Ward
2. Kaur Ward

NIANIJA CONSTITUENCY

1. Chamen Ward

NIANI CONSTITUENCY

1. Kuntaur Ward
2. Nyanga Ward

SAMI CONSTITUENCY

1. Pachonki Ward
2. Banni Ward
3. Karantaba Ward

7. JANJANGBUREH AREA COUNCIL

UPPER FULLADU WEST CONSTITUENCY

1. Daru Ward
2. Sare Soffie Ward
3. Bansang Ward
4. Galleh Ward

JANJANGBUREH CONSTITUENCY

1. MacCarthy Ward

LOWER FULLADU WEST CONSTITUENCY

1. Fulabantang Ward
2. Kerewan Ward
3. Brikamaba Ward

NIAMINA EAST CONSTITUENCY

1. Jareng Ward
2. Kudang Ward

NIAMINA WEST CONSTITUENCY

1. Catamina Ward

NIAMINA DANKUNKU CONSTITUENCY

1. Dankunku Ward

8. BASSE AREA COUNCIL

JIMARA CONSTITUENCY

1. Julangel Ward
2. Gambisara Ward

BASSE CONSTITUENCY

1. Sabi Ward
2. Basse Ward

TUMANA CONSTITUENCY

1. Dampha Kunda Ward
2. Kulari Ward

KANTORA CONSTITUENCY

1. Garawol Ward
2. Koina Ward

WULLI EAST CONSTITUENCY

1. Baja Kunda Ward
2. Foday Kunda Ward

WULLI WEST CONSTITUENCY

1. Sutukonding Ward
2. Sare Ngai Ward

SANDU CONSTITUENCY

1. Misera Ward
2. Diabugu Ward

FIRST SCHEDULE

Part III

Districts and their Geographical Boundaries

FIRST SCHEDULE

Part IV

Wards and their Geographical Boundaries

LOCAL GOVERNMENT WARDS

THE CITY OF BANJUL

BANJUL NORTH CONSTITUTENCY

BOX BAR WARD

The boundary for this ward runs from the constituency boundary line behind the Gambia Senior Secretary School opposite the Christian Cemetery at the entrance of Banjul and followed along the right side of the constituency boundary to the junction of the Mosque, where it branches southward and runs on the right side of the road to the junction of the pathway between the Old Police Lines and king Fahad Praying ground/Mosque, runs the length of the pathway on the right to the junction of Wallace Cole Road (Box Bar Road), it turns northward along the right to the junction of the road to the drainage way between the St. Augustine's Senior Secretary School and Gambia Senior Secretary School and along the right of the drainage to the mangrove swamps west of the Gambia River.

CAMAPA WARD

The boundary line for this ward runs eastward from the mangrove swamps west of the Gambia River along the left side of the drainage, between St. Augustine's Senior Secretary School to the bridge on Wallace Cole Road (Box Bar Road). It runs southward along the right side of the road to the end of Campama estate after Tafsir Demba Mbye Street and branches westward to the mangrove swamps.

CRAB ISLAND WARD

The boundary line for this ward starts from the mangrove swamps behind the Campama Estate and runs into Wallace Cole Road (Box Bar Road). It turns northward on Wallace Cole Road and runs along the right side of the road to the junction of the path way between the Old Police lines and king Fahad Praying Ground/Mosque, where it turns eastward into this path way and runs to the junction of Harley Njie Street (Thomas Street). It turns south into Harley Njie Street up to James Senegal Street and runs along the right side of the street to the junction of Serigne Barro Street (Wellesley Street). It joins Serigne Barro Street and runs on the right side of the Imam Omar Sowe and runs into the swamps towards Kankujeri Toad (Bund Road).

BANJUL CENTRAL CONSTITUTENCY

NEW TOWN WEST WARD

The boundary for this ward runs from the southern swamps beyond Kankujeri Road (Bund Road) cut across imam Omar Sowe and into Serigne Barro (Wellesley Street). It runs on the

right side of Serigne Barro Street to the junction of James Senegal Street. It branches westward into James Senegal Street and runs along the right side of the street to the junction of Harley Njie Street (Thomas Street). It turns northward into Harley Njie Street and runs along the right side of the street to the junction of Rankin Street then branches eastward to run along the right side of this street to the junction of Louvel Square. It turns southward towards J. R. Forster Street (Fitzerald Street), where it branches eastward and runs along the right side of the street to the junction of Alpha Tafsiru Street (Allen Street) and turns southward to run along the constituency boundary back into the southern swamps.

SOLDIER TOWN WARD

The boundary for this ward runs along the constituency boundary line from the beginning of Banjul in front of Gambia Senior School and runs along the Independence Drive on the left hand side to Pierre Sarr Njie Terrace (Sam Jack Terrace), where it branches southward, runs in the left side of the terrace to the junction of J. R. Foster Street (Fitzerald Street). It turns eastward and runs along the left side of J. R. Forster Street to the Junction of Alpha Tafsiru Street and keeps left to the Gambia River on the northeast between the six Gun Battery and Battery Flats.

NEW TOWN EAST WARD

The boundary for this ward starts from the intersection of Independence Drive and Mosque Road and runs along the Independence Drive on the right side to the junction to Pierra Sarr Njie Terrace (Sam Jack Terrace) and keeps to the right of the Terrace to the junction of Rankin Street. It turns into Rankin westward and runs along the ride side of the street to the constituency boundary line at Mosque Road and along the road to its starting point at the intersection of Independence Drive and Mosque Road.

BANJUL SOUTH CONSTITUENCY

JOLLOF TOWN WARD

The boundary for this ward runs from the southern swamps beyond Kankujeri Road (Bund Road) cut across Lasso Wharf and runs in line along the right of the constituency boundary. It cuts across J. R. Forster Street (Fitzerald Street) to the junction of Freedom Lane (Albion Street) branches Eastwest into this street and runs along the right of the lane to the junction of Macoumba Jallow Street (Dobson Street). It turns into this street and along the right side of the street to the junction of Serigne Momodou Sillah (Anglesea Street), where it branches westward along the right hand side of the street into the southern swamps.

PORTUGUESE TOWN WARD

The boundary for this ward runs from the Gambia River beyond six Gun battery and Battery Flats and keeps straight line along the center line of 22nd July Square (MacCarthy Square) and into Alpha Tafsiru Street (Allen Street) along the left side of the street to the junction of Freedom Lane (Albion Place). It turns into Freedom lane and runs along the left side of the lane to the junction of Macoumba Jallow Street (Dobson Street), where it turns southward and follows the left side of the Seringe Momodou Sillah (Anglesea Street). It branches into Seringe momodou Sillah southeast ward and keeps left up to the end of the street into the Gambia River on the southeast.

HALF DIE WARD

The boundary for this ward runs from the southeast beyond the private Wharves in the Gambia River and runs into Seringe momodou Sillah Street (Anglesea Street) and keeps left to the intersection point of Kati Jammeh Street (Hopkinson Street). It continues in a straight line into the southern swamps toward Kankujeri Road (Bund Road). All the areas on the southwest of this street are in half die ward.

KANIFING MUNICIPALITY

SERREKUNDA WEST CONSTITUENCY

DIPPA KUNDA WARD

This ward has a population of 15,081 inhabitants. The boundary runs from Kwame Road off Sayerr Jobe Avenue onto Mansaring Ceesay Street then turn Latkumba Lowe Avenue towards Surahata Sohna Street. It then turns on Surahata Sohna Street onto Yaram Bamba road to the kotu Stream. The bponduary then follows the Kotu Stream to Sayerr Jobe Avenue, then along Sayerr jobe Avenue to its intersection with Kwame Road.

LATRIKUNDA YIRINGANYA WARD

This ward has a population of 16,627 inhabitants. The boundary runs from Westfield Junction and follows Kairaba Avenue to the intersecion with Badala Parkway. It then follows Badala Parkway to its intersection with the Kotu Stream. The boundary then follows Kotu Stream to Yarem Bamba Road onto Surahata Sohna Street, then turns onto Latkumba Lowe Avenue before turning on Mansaring Ceesay Street. It then follows Mansaring Ceesay Street to its intersection with Sayerr jobe Avenue, turns on Sayerr Jobe Avenue and follows it to Westfield Junction.

BAKOTEH WARD

This ward has a population of 6,594 inhabitants. The boundary runs from the Bakoteh Bridge to the Elf Station junction then along the Herman Gmeiner Drive to its intersection with the Kololi Road. It then follows the Kololi Road onto the boundary between Western Division and KMC. The boundary then follows this boundary line to the Bundung/Bakoteh Faros, then along these Faros back the Bakoteh Bridge.

MANJAI KUNDA/KOTU WARD

This ward has a population of 7,008 inhabitants. The boundary runs from the Bakoteh Bridge/Elf Station junction and along Herman Gmeiner Drive straight up to the Kotu Police Station junction. It then turns eastward along the Badala Parkway to the Kotu Stream, then along Kotu Stream to the Bakoteh Bridge.

KOLOLI WARD

This ward has a population of 6,6,24 inhabitants. The boundary runs from Herman Gneiner/ Kololi Road junction on Herman Gmeiner Drive to the Kotu Police Station onto the seaside. It turns along the seaside to the KSMD/WD boundary. It then follows the boundary to the Kololi Road, then along Kololi Road to join the Herman Gmeiner Drive.

SERREKUNDA EAST CONSTITUENCY

TALLINDING WARD

This ward has a population of 19,773 inhabitants. The boundary runs from the Tallinding swamps along Manlafi Kolly Street to Kombo Sillah Drive then turns in a southerly direction along kombo Sillah Drive onto Buffer Zone between Talinding and Faji Kunda, then along Buffer Zone Street to the swamps.

FAJI KUNDA WARD

This ward has a population 12,744 inhabitants. The Boundary runs from the Fajikunda swamps runs along Buffer Zone Street dividing Talinding and Faji Kunda to the intersection with Kombo Sillah Drive, then it runs in a southerly direction along Kombo Sillah Drive to the junction with Trench Town Road, then along Trench Town Road to the swamps.

LATRIKUNDA SABIJI WARD

This ward has a population of 11, 289 inhabitants. The boundary starts from Latrikunda Elf/Total Filling Station on Brikama Highway and runs along the Buffer Zone in a westerly direction to the KSMD/WD border then turns on the left side along this border to the Trench Town Street/Brikama Highway intersection at Tabokoto and then runs along the Brikama highway to the starting point at the Elf/Total Filling Station.

ABUKO WARD

This ward has a population of 4,345 inhabitants. The boundary runs from the swamps along Trench Town Street to the intersection with Brikama Highway, then onto the KSMD/WD boundary, then along this KSMD/WD boundary to the Abuko Nature Reserve and along the stream onto the swamps.

SERREKUNDA CENTRAL CONSTITUENCY

SERREKUNDA WARD

This ward has a population of 18,901 inhabitants. The boundary runs from Westfield along Kombo Sillah Drive to Sambou Street at onto Laity Joof Street, then along Santa Yalla Street to the Faros. It then turns westwards along the Faros onto Sayerr Jobe Avenue, then follows eastwards along Sayerr Jobe Avenue to the Westfield Junction.

BUNDUNG SIX JUNCTION/MAURITANI WARD

This ward has a population of 21,569 inhabitants. The boundary runs from Sambou Street at Churchill's Town to the Bundung Highway, then turns along the Bundung highway to the Buffer Zone. It then follows the Buffer Zone eastwards and then turns on Kombo Sillah Drive back to Sambou Street at Churchill Town.

BUNDUNG BOREHOLE/BANTABA WARD

This ward has a population of 19,500 inhabitants. The boundary runs from the Jangjang Road/Santa Yalla Street junction to the Faros, then along the faros to the WD/KSMD border. It then runs along the border to its intersection with the Buffer Zone. On the Buffer Zone it joins the Bundung Highway, then follows it to its intersection with Laity Joof Street. The boundary then turns to follows Laity Joof Street to the Jangjang/Santa Yalla Street junction.

KANIFING WARD

This ward has a population of 6,275 inhabitants. The boundary for the ward runs from the Badala Parkway Avenue junction to Westfield junction. It then turns on Westfield junction following Mamadi Maniyang Highway to Jimpex. There it turns on Jimpex Road towards the MDI/Post Office road junction. At this junction it follows Post Office Road to its junction with MDI Road where it takes MDI road straight on and turns right to the buffer divide area. The boundary line then follows this divide to the Badala Parkway/Kairaba Avenue junction.

OLD JESWANG WARD

This ward has a population of 8, 480 inhabitants. The boundary for the ward runs from Denton Bridge along the Banjul/Serrekunda Highway up to Sitting Corner where it follows the Mile 7 Road and turns along the buffer divide between Bakau and Jeswang. It follows this direction up to its meeting point with the Mdi Road. It then turns onto MDI Road and follows it

to Post Office Road then onto Jimpex Road, across the Mamadi Maniyang Highway to the Jeshwang swamp, cutting across the swamp area to Denton Bridge.

NEW JESWANG/IBO TOWN WARD

This ward has a population of 24,219 inhabitants. The boundary for the ward runs from Jimpex Road following Mamadi Maniyang highway to Westfield junction then onto Kombo Sillah Drive to its junction with Manlafi Kolly Street where it turns on Manlafi Kolly Street straight onto the swamps.

BAKAU CONSTITUENCY

BAKAU NEW TOWN/FAJARA WARD

This ward has a population of 15,981 inhabitants. The boundary of this ward runs from the Badala Parkway/Kairaba Avenue junction on Badala Parkway to its junction with Herman Gmeiner Drive. It then turns on Herman Gmeiner Drive to the seaside, then follows the coastline to the Sait Matty Road where it follows Sait Matty Road to its intersection with the new highway on the Bakau/Old Jeswang buffer divide, to the Kairaba Avenue/Badala Parkway junction.

OLD BAKAU/CAPE POINT WARD

This ward has a population of 12,901 inhabitants. The boundary of this ward runs from the Coast along Sait Matty Road to its intersection with the Serrekunda/Banjul Highway at Sitting Corner, then turns on this highway to Denton Bridge where it follows the coastline back to the Sait Matty Road.

WESTERN DIVISION

FONI JARROL CONSTITUENCY

1. Sintet Ward
2. Wassadou Ward

FONI BONDALI CONSTITUENCY

1. Mayork Ward
2. Bantanjang Ward

FONI KANSALA CONSTITUENCY

1. Kanilai Ward
2. Bwiam Ward

FONI BINTANG CONSTITUENCY

1. Kusamai Ward
2. Sibanor Ward

FONI BEREFET CONSTITUENCY

1. Somita Ward
2. Bulock Ward

KOMBO EAST CONSTITUENCY

1. Kafuta Ward
2. Pirang Ward
3. Giboro Ward

KOMBO SOUTH CONSTITUENCY

1. Sanyang Ward
2. Gunjur Ward
3. Kartong Ward

KOMBO NORTH CONSTITUENCY

1. Sukuta Ward
2. Banjulunding Ward
3. Lamin Ward
4. Busumbala Ward

KOMBO CENTRAL CONSTITUENCY

1. Kembujeh Ward
2. Nyambai Ward
3. Suba Ward
4. Marakissa Ward

NORTH BANK DIVISION

LOWER NIUMI CONSTITUENCY

1. Essau Ward
2. Medina Ward

UPPER NIUMI CONSTITUENCY

1. Prince Ward
2. Pakau Ward

JAKODU CONSTITUENCY

1. Kerr Jarga Ward
2. Dasilami Ward

LOWER BADIBU CONSTITUENCY

1. Kerewan Ward
2. Saaba Ward

CENTRAL BADIBU CONSTITUENCY

1. Salikene Ward
2. Njaba Kunda Ward

ILLIASA CONSTITUENCY

1. No-kunda Ward
2. Kachang Ward
3. Kubander Ward

4. Farafenni Ward

SABACH SANJAL CONSTITUENCY

1. Sabach Ward
2. Sanjal Ward

LOWER RIVER DIVISION

KIANG WEST CONSTITUENCY

1. Kiang Banta Ward
2. Kiang Julafar Ward

KIANG CENTRAL CONSTITUENCY

1. Kwinella Ward
2. Jiroff Ward

KIANG EAST CONSTITUENCY

1. Massembe Ward
2. Kaiaf Ward

JARRA WEST CONSTITUENCY

1. Gikoko Ward
2. Jaduma Ward

JARRA CENTRAL CONSTITUENCY

1. Buiba Ward
2. Jalambereh Ward

JARRA EAST CONSTITUENCY

1. Bureng Ward
2. Pakaliba Ward

CENTRAL RIVER DIVISION

LOWER SALOUM CONSTITUENCY

1. Ballanghar Ward
2. Kaur Ward

NIANIJA CONSTITUENCY

1. Chamen Ward

NIANI CONSTITUENCY

1. Kuntaur Ward
2. Nyanga Ward

SAMI CONSTITUENCY

1. Pachonki Ward
2. Banni Ward
3. Karantaba Ward

UPPER FULLADU WEST CONSTITUENCY

1. Daru Ward
2. Sare Soffie Ward
3. Bansang Ward
4. Galleh Ward

JANJANGBUREH CONSTITUENCY

1. MacCarthy Ward

LOWER FULLADU WEST CONSTITUENCY

1. Fulabantang Ward
2. Kerewan Ward
3. Brikamaba Ward

NIAMINA EAST CONSTITUENCY

1. Jareng Ward
2. Kudang Ward

NIAMINA WEST CONSTITUENCY

1. Catamina Ward

NIAMINA DANKUNKU CONSTITUENCY

1. Dankunku Ward

UPPER RIVER DIVISION

JIMARA CONSTITUENCY

1. Julangel Ward
2. Gambisara Ward

BASSE CONSTITUENCY

1. Sabi Ward
2. Basse Ward

TUMANA CONSTITUENCY

1. Dampha Kunda Ward
2. Kulari Ward

KANTORA CONSTITUENCY

1. Garawol Ward
2. Koina Ward

WULLI EAST CONSTITUENCY

1. Baja Kunda Ward
2. Foday Kunda Ward

WULLI WEST CONSTITUENCY

1. Sutukonding Ward
2. Sare Ngai Ward

SANDU CONSTITUENCY

1. Misera Ward
2. Diabugu Ward

SUBSIDY TO BE MADE BY GOVERNMENT TO COUNCILS

It seems to me that the subsidy should be circulated sector by sector and should be by way of an equalisation grant based on the difference between the revenue available to the Council for each sector and the maximum available to the Council with the greatest revenue based for that sector (including any subsidy, grant etc. to the latter Council).

For example if LRD collects 100 and allocates 20% (20) to education while KMC collects 500 and allocates 20% (100) to the education. The government subsidy should be the equivalent of the difference taking into account:

- the degree to which LRD is lagging behind the national average in the education sector
- School age going population
- Number of inhabitants
- Land Area
- The extent to which the sector is donor funded

This might be 80 or less or more.

So that as fairly as this can be determined, the subsidy should aim at putting the Councils at par in terms of resources available for development.

Having given them a subsidy to put them at par, the Government may then determine whether it will be still necessary to provide a further supplementary grant to each Council because the revenue available after the equalisation grant would still be insufficient to meet requirements of implementing the national development plan for that sector in all the Councils.

This formula may be applied sector by sector or on global basis. In which case the formula would take into account the money available in the development budget per Council compared to the budget of the Council with the biggest revenue base taking set criteria into account.

SCHEDULE II

Rates and Taxes to be levied by Council

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