

GOVERNMENT OF ZAMBIA

ACT

No. 26 of 1982

Date of Assent: 20th August, 1982

An Act to amend the Local Administration Act, 1980

[21st August, 1982]

ENACTED by the Parliament of Zambia.

1. This Act may be cited as the Local Administration (Amendment) Act, 1982, and shall be read as one with the Local Administration Act, 1980, hereinafter referred to as the principal Act.

2. Section *nineteen* of the principal Act is amended—

(a) by the deletion of the full-stop and the substitution therefor of a colon; and

(b) by the insertion, at the end of the section, of the following proviso:

Provided that if the urgency of any particular matter does not permit the giving of fourteen days' notice, a meeting may be called by giving a notice of not less than forty-eight hours.

3. Section *twenty-three* of the principal Act is amended by the addition, immediately after subsection (2), of the following subsection:

(3) In the case of a councillor who is married, there shall be a rebuttable presumption for the purposes of this section that the interest or indirect interest of the spouse of such councillor is also the interest of such councillor.

4. The principal Act is amended by the repeal of section *twenty-eight* and the substitution therefor of the following section:

28. (1) A council shall cause to be prepared and shall adopt estimates (to be called annual estimates) of revenue and expenditure of the council and shall, at least sixty days before the commencement of a financial year, submit such annual estimates for the approval of the Minister.

Enactment

Short title
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15 of 1980Amendment
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of section 28Estimates of
revenue and
expenditure

(2) Where in any financial year it appears to a council that expenditure for a special purpose is desirable and that no provision or insufficient provision has been made for it in the annual estimates for that year, the council may cause to be prepared and adopt supplementary estimates in respect thereof for the approval of the Minister.

(3) All annual and supplementary estimates of a council shall be prepared in such form and contain such information as may be prescribed by the council's financial regulations.

(4) A council shall not incur any expenditure which is not included in the annual estimates of the council:

Provided that if the annual estimates of the council have not been approved by the Minister, the council may continue to incur expenditure on charges which become due in respect of inescapable commitments.

(5) The annual estimates of a council shall, at all reasonable times, be open to the inspection of any interested person.

Amendment
of section 30

5. Section *thirty* of the principal Act is amended by the repeal of the marginal note and the substitution thereof of "General fund".

Amendment
of section 31

6. Section *thirty-one* of the principal Act is amended in subsection (3) by the deletion of "financial regulations" and the substitution thereof of "a resolution of the council".

Amendment
of section 32

7. Section *thirty-two* of the principal Act is amended—

(a) by the renumbering of subsection (2) as subsection (3); and

(b) by the addition, immediately after subsection (1), of the following new subsection:

(2) The accounts of a council shall be made up and balanced and shall be presented to the council within six months after the end of the financial year to which they relate.

Amendment
of section 34

8. Section *thirty-four* of the principal Act is amended—

(a) by the renumbering of the existing section as subsection (1); and

(b) by the addition, immediately after subsection (1), of the following new subsections:

(2) Notwithstanding the provisions of subsection (1), the Minister may, by statutory instrument, make financial regulations for the purposes set out in subsection (1), and a council may, by resolution, adopt such financial regulations with or without amendment.

(3) A council which has not made financial regulations under subsection (1) and has not adopted the regulations made by the Minister under subsection (2) shall be deemed to have adopted, without amendment, the financial regulations made by the Minister under subsection (2).

9. The principal Act is amended by the repeal of sections *thirty-nine* and *forty* and the substitution thereof of the following sections:

Repeal and replacement of sections 39 and 40

39. (1) The Minister shall, in respect of each financial year, appoint a public officer or other person to be the auditor to the council (hereinafter referred to as the auditor). Appointment, remuneration and functions of auditor

(2) A council shall pay in respect of the services of the auditor such fee as the Minister may approve which shall be paid into the general revenues of the Republic if the auditor is a public officer, or to the auditor if the auditor is not a public officer.

(3) It shall be the duty of the auditor—

- (a) to audit the accounts of the council for the financial year in respect of which he is appointed;
- (b) to investigate such specific matters, if any, relating to the accounts of the council for that financial year as the Minister or the council may direct;
- (c) to report to the council on his audit and investigations;
- (d) to report to the council any case in which it appears to him that—
 - (i) any expenditure has been incurred contrary to law;
 - (ii) any sum has not been duly brought into account;
 - (iii) any loss or deficiency has been incurred.

(4) The auditor, and any person authorised in that behalf by the auditor, shall have access to all books, records, returns, reports and other documents relating to the accounts referred to in subsection (3).

(5) Before completing his audit, the auditor shall, by public notice, fix a period of at least fourteen days during which any interested person may inspect the accounts and all books, records, returns, reports and other documents relating thereto, and may make representations thereon to the auditor.

(6) After completing his audit and his investigations, if any, the auditor shall present his audit report to the council.

Audit
report

40. (1) Within three months after the receipt by a council of the audit report, the council shall consider the audit report and shall transmit to the Minister—

- (a) a copy of such report, together with the comments of the council thereon; and
- (b) a copy of the audited summarised statement of accounts of the council.

(2) Not later than fourteen days after the first sitting of the National Assembly next after the receipt of such report, the Minister shall lay it before the National Assembly.

(3) Copies of the audit report and the audited summarised accounts of a council shall, at all reasonable times, be open to the inspection of any interested person.

(4) The Minister may give to a council such directions as he thinks necessary to ensure compliance with any recommendations contained in the report of the auditor.

Inspections
and extra-
ordinary
audits

40A. (1) The Minister may at any time appoint a person to inspect all or any of the accounts of a council and to advise the council and the Minister in respect thereof.

(2) In addition to the ordinary audit of the accounts of a council, the Minister may at any time direct that an extraordinary audit of all or any of the accounts of a council be conducted and for that purpose may appoint an auditor.

(3) An auditor appointed to conduct an extraordinary audit of all or any of the accounts of a council shall submit his report to the council with a copy thereof to the Minister.

(4) Within two months after the receipt by a council of a report on an extraordinary audit, the council shall consider the report and transmit its comments thereon to the Minister.

Amendment
of section 63

10. Section *sixty-three* of the principal Act is amended in subsection (2) by the deletion of "reasonable notice" and the substitution therefor of "at least thirty days' notice".

Amendment
of section 67

11. Section *sixty-seven* of the principal Act is amended by the deletion of "section 63" and the substitution therefor of "section *sixty-four*".

THE LEGAL SERVICES CORPORATION ACT, 1982

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