

Uganda

Local Governments Act Chapter 243

Legislation as at 31 December 2000

Note: There are **outstanding amendments** that have not yet been applied:

Act 13 of 2001, Statutory Instrument 39 of 2001, Statutory Instrument 48 of 2001, Act 17 of 2001, Act 20 of 2005, Act 27 of 2006, Act 1 of 2008, Act 8 of 2008, Act 16 of 2010, Act 5 of 2013, Act 16 of 2015, Act 1 of 2017, Statutory Instrument 73 of 2020.

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Uganda

Local Governments Act Chapter 243

Commenced on 24 March 1997

[This is the version of this document as it was at 31 December 2000 to 14 June 2001.]

[Note: This legislation was revised and consolidated as at 31 December 2000 and 31 December 2023 by the Law Reform Commission of Uganda. All subsequent amendments have been researched and applied by Laws.Africa for ULII.]

An Act to amend, consolidate and streamline the existing law on local governments in line with the Constitution to give effect to the decentralisation and devolution of functions, powers and services; to provide for decentralisation at all levels of local governments to ensure good governance and democratic participation in, and control of, decision making by the people; to provide for revenue and the political and administrative setup of local governments; and to provide for election of local councils and for any other matters connected to the above.

Part I – Preliminary

1. Interpretation

- (1) In this Act, unless the context otherwise requires—
- (a) “**byelaws**” means rules made by lower local councils under [section 39](#);
 - (b) “**council**” includes all councils referred to under [sections 3](#) and [45](#);
 - (c) “**currency point**” represents the amount in Uganda shillings prescribed in the Sixth Schedule;
 - (d) “**electoral area**” means one of the areas into which a district, city, municipality, town, division or subcounty is divided for the purpose of elections and representation;
 - (e) “**full-time service**” means fully utilising the official hours in the service of the council or relevant office;
 - (f) “**Government**” means the Government of Uganda;
 - (g) “**immediate family**” means wife or husband and children under eighteen years;
 - (h) “**local council**” includes local government councils and administrative unit councils;
 - (i) “**local government**” means the local councils established under [section 3\(2\)](#) to (5);
 - (j) “**lower local government**” includes a municipality, town, division and subcounty councils;
 - (k) “**Minister**” means Minister responsible for local governments;
 - (l) “**Ministry**” means a Ministry of the Government;
 - (m) “**ordinance**” means the law made or passed by the district council under [section 38](#);
 - (n) “**Parliament**” means the Parliament of Uganda;
 - (o) “**public officer**” means any person holding or acting in any public office;
 - (p) “**public service**” means service in any civil capacity of the Government or a local government;
 - (q) “**registered voter**” means a person whose name is entered on the voters register;

- (r) “**speaker**” means the speaker of a district or a city council;
 - (s) “**urban council**” includes city, municipal, division and town council;
 - (t) “**ward**” in an urban council is the equivalent of a parish in a district council.
- (2) In this Act, reference to the words equivalent standards in respect to Advanced Level means equivalent standards prescribed by the Uganda National Examinations Board or any other body established to replace the board, and issued by the Minister by statutory instrument.

2. Objectives of the Act

The objectives of the Act are—

- (a) to give full effect to the decentralisation of functions, powers, responsibilities and services at all levels of local governments;
- (b) to ensure democratic participation in, and control of, decision making by the people concerned;
- (c) to establish a democratic, political and gender-sensitive administrative setup in local governments;
- (d) to establish sources of revenue and financial accountability;
- (e) to provide for the election of local councils;
- (f) to establish and provide for the composition of interim councils for newly created local government units pending elections of the councils; and
- (g) to provide for formation of interim executive committees for interim councils.

Part II – Local governments

3. Local governments

- (1) The system of local government shall be based on the district as a unit under which there shall be lower local governments and administrative units.
- (2) The local governments in a district rural area shall be—
 - (a) the district council;
 - (b) the subcounty councils.
- (3) The local governments in a city shall be—
 - (a) the city council;
 - (b) the city division councils.
- (4) The local governments in a municipality shall be—
 - (a) the municipal council;
 - (b) the municipal division councils.
- (5) The local government in a town shall be the town council.

4. City to be equivalent to a district

For purposes of this Act—

- (a) a city shall be equivalent to a district, and a city council shall exercise all functions and powers conferred upon a district council within its area of jurisdiction;

- (b) a division shall be equivalent to a subcounty, and shall exercise all relevant functions and powers conferred upon a subcounty.

5. Municipality and town to be lower local governments

Subject to article 197 of the Constitution and [section 79](#) of this Act, a municipal or a town council shall be a lower local government of the district in which it is situated.

6. Local governments to be bodies corporate

Every local government council shall be a body corporate with perpetual succession and a common seal, and may sue or be sued in its corporate name.

7. Boundaries of local council units

- (1) The boundaries of a local government or of an administrative unit shall be those which existed immediately before the coming into force of this Act.
- (2) Boundaries of a district unit may be altered or new district units formed, in accordance with article 179 of the Constitution.
- (3) Subject to the Town and Country Planning Act, the Minister may, in consultation with the district with the approval of Cabinet after satisfying himself or herself that the requirements under paragraph 32 of the Third Schedule are met, declare an area to be a town.
- (4) A district may with the approval of the Minister, within its area of jurisdiction, at the request of or in consultation with the relevant municipal council, alter the boundaries of or create a new municipal division council.
- (5) A district council may, within its area of jurisdiction and with the approval of the Minister at the request of or in consultation with the relevant subcounty councils, alter the boundaries of or create a new subcounty.
- (6) A subcounty or city division council may, within its area of jurisdiction with the approval of the district or city council and at the request of or in consultation with the relevant parishes or wards, alter the boundaries of or create a new parish or ward.
- (7) A district or city council may, within its area of jurisdiction with the approval of Parliament and in consultation with or at the request of the relevant county council or city division council, alter the boundaries of or create a new county or a city division.
- (8) A municipal division or town council may, within its area of jurisdiction and at the request of or in consultation with the relevant wards, alter the boundaries of or create a new ward.
- (9) A parish or ward council may, with the approval of a subcounty, division or town council and at the request of or in consultation with the relevant villages as the case may be, alter the boundaries of or create a new village.
- (10) Where an approval required under this section is not given, the authority withholding its approval shall, in writing, give reasons for its action.

8. Cooperation among districts

- (1) Two or more district councils may, in accordance with article 178 of the Constitution—
 - (a) cooperate in the areas of culture and development; and
 - (b) for the purpose of the cooperation, form and support councils, trust funds or secretariats.
- (2) A local government council may concur with any other local government council in appointing a joint committee for any matter in which they have a common interest.

Part III – Local government setup

9. Local government councils

- (1) A council shall be the highest political authority within the area of jurisdiction of a local government and shall have legislative and executive powers to be exercised in accordance with the Constitution and this Act.
- (2) A person shall not be a member of a local government council unless that person is a citizen of Uganda.

District councils

10. Composition of district councils

District councils shall consist of—

- (a) the district chairperson, elected under Part X of this Act;
- (b) one councillor directly elected to represent an electoral area of a district;
- (c) two councillors, one of whom shall be a female youth, representing the youths in the district;
- (d) two councillors with disabilities, one of whom shall be a female, representing persons with disabilities; and
- (e) women councillors forming one-third of the council such that the councillors elected under paragraphs (b), (c) and (d) shall form two-thirds of the council.

11. Speaker and deputy speaker of a district council

- (1) A district council shall have a speaker and a deputy speaker elected by the council from among members of the council.
- (2) The speaker and the deputy speaker shall be elected through a secret ballot.
- (3) At the elections of a speaker or deputy speaker, no person shall be declared elected speaker or deputy speaker unless that person gets more than 50 percent of the votes of all members of the council cast in his or her favour.
- (4) If no person gets more than 50 percent of the votes cast, the elections shall be repeated between the first two persons getting the highest votes until one of them gets more than 50 percent of the votes.
- (5) If during the election of a speaker or deputy speaker only one name is nominated, that person shall be declared elected speaker or deputy speaker.
- (6) The speaker or deputy speaker may be removed from office by the council by a resolution supported by not less than two-thirds of the members of the council on any of the following grounds—
 - (a) abuse of office;
 - (b) incompetence;
 - (c) misconduct or misbehaviour; or
 - (d) such physical or mental incapacity as would render the speaker or deputy speaker incapable of performing the duties of speaker or deputy speaker.
- (7) The office of speaker or deputy speaker shall fall vacant if the holder resigns the office or accepts appointment to a public office or dies.
- (8) A chief magistrate shall preside at an election and at the removal of a speaker and deputy speaker.

- (9) The speaker shall—
 - (a) preside at all meetings of the council;
 - (b) be charged with the overall authority for the preservation of order in the council and the enforcement of the rules of procedure of the council; and
 - (c) perform functions which are similar to those of the Speaker of Parliament as may be consistent with this Act.
- (10) Except for the taking of oath of the members of the council, no business shall be transacted in the council before the election of a speaker at any time that office is vacant.

12. District chairperson

- (1) There shall be a district chairperson who shall be—
 - (a) the political head of the district;
 - (b) elected by universal adult suffrage through a secret ballot.
- (2) A district chairperson shall be—
 - (a) a person qualified to be elected a member of Parliament;
 - (b) at least thirty years and not more than seventy-five years of age; and
 - (c) a person ordinarily resident in that district.

13. Functions of the chairperson

- (1) A district chairperson shall—
 - (a) preside at meetings of the executive committee of the district;
 - (b) monitor the general administration of the district;
 - (c) monitor the implementation of council decisions;
 - (d) subject to [section 79](#) of this Act and article 197 of the Constitution, monitor and coordinate the activities of the municipal and town councils and of other lower local governments and administrative units in the district;
 - (e) on behalf of the council, oversee the performance of persons employed by the Government to provide services in the district and to monitor the provision of Government services or the implementation of projects in the district;
 - (f) subject to [section 64\(2\)\(g\)](#), coordinate and monitor government functions as between the district and the Government;
 - (g) perform other functions that may be necessary for the better functioning of the district council, or which may be incidental to the functions of chairperson or imposed on the chairperson by any law.
- (2) The chairperson shall abide by, uphold and safeguard the Constitution, the district laws and other laws of Uganda and shall endeavour to promote the welfare of the citizens in the district.
- (3) Subject to the Constitution and this Act, the functions conferred on the chairperson may be exercised by the chairperson directly or through elected or appointed officials subordinate to the chairperson.
- (4) The chairperson shall, in the performance of his or her functions, be answerable to the district council.

- (5) The chairperson shall make a report to the council on the state of affairs of the district, at least once a year.

14. Removal of chairperson from office

- (1) Subject to subsection (2), the chairperson may be removed from office by the council by a resolution supported by two-thirds of all the members of the council on any of the following grounds—
 - (a) abuse of office;
 - (b) corruption;
 - (c) incompetence;
 - (d) misconduct or misbehaviour;
 - (e) such physical or mental incapacity as would render the chairperson incapable of performing the duties of chairperson;
 - (f) failure or refusal without justifiable reasons to implement lawful council decisions.
- (2) For purposes of removing the chairperson under subsection (1) other than under paragraph (e) of that subsection, a notice in writing signed by not less than one-third of all the members of the council shall be submitted to the speaker—
 - (a) stating that they intend to pass a resolution of the council to remove the chairperson on any of the grounds set out in subsection (1);
 - (b) setting out the particulars of the charge supported by the necessary documents, where applicable, on which it is claimed that the conduct of the chairperson be investigated for purposes of his or her removal.
- (3) The speaker shall, within twenty-four hours after receipt of the notice referred to in subsection (2), cause a copy to be transmitted to the chairperson and the Chief Justice.
- (4) The Chief Justice shall, within seven days after receipt of the notice transmitted under subsection (3), constitute a tribunal comprising three judges of the High Court to investigate the allegations contained in the notice and to report its findings to the council stating whether or not there is a *prima facie* case for the removal of the chairperson.
- (5) The chairperson is entitled to appear at the proceedings of the tribunal and to be represented by a lawyer or other expert or person of his or her choice.
- (6) If the tribunal determines that there is a *prima facie* case for the removal of the chairperson under subsection (1) other than paragraph (e), then if the council passes the resolution supported by the votes of not less than two-thirds of all members of the council, the chairperson shall cease to hold office.
- (7) For the purposes of the removal of the chairperson on grounds of physical or mental incapacity under subsection (1)(e), there shall be submitted to the speaker a notice in writing signed by not less than one-third of all the members of the council—
 - (a) stating that they intend to pass a resolution of the council for the removal of the chairperson from office on grounds of physical or mental incapacity; and
 - (b) giving particulars of the alleged incapacity.
- (8) The speaker shall, within seven days after receipt of a notice under subsection (7), cause a copy to be transmitted to the chairperson and the Chief Justice.
- (9) The Chief Justice shall, within seven days after receipt of the notice transmitted under subsection (8) and in consultation with the Medical Council, constitute a medical board comprising three

qualified medical specialists to examine the chairperson in respect of the alleged incapacity and to report its findings to the council.

- (10) The Chief Justice shall, within seven days, constitute a medical board and inform the relevant chairperson accordingly.
- (11) The medical board shall examine the chairperson within fourteen days after its establishment.
- (12) The chairperson shall submit himself or herself to the medical board for examination on a day and time determined by the board.
- (13) If the medical board determines that the relevant chairperson is by reason of physical or mental incapacity unable to perform the functions of the office of chairperson and the council passes the resolution for his or her removal supported by the votes of not less than two-thirds of all the members of the council, the chairperson shall cease to hold office.
- (14) If the medical board, after the expiration of the period of fourteen days referred to in subsection (11), reports that the relevant chairperson has failed or refused to submit to the medical board and the council passes the resolution for his or her removal supported by the votes of not less than two-thirds of all the members of the council, the chairperson shall cease to hold office.
- (15) The speaker shall convene the council within fourteen days after the receipt of the report of the tribunal or medical board.
- (16) The motion for a resolution for the removal of the chairperson shall be moved in the council within fourteen days after the receipt by the speaker of the report of the tribunal or the medical board, failure of which shall render the resolution time-barred.
- (17) The chairperson is entitled to appear in person and be heard during the proceedings of the council relating to the motion for a resolution under this section.
- (18) Subsections (1) to (17) shall apply to the removal of the chairperson of a lower local government council except that—
 - (a) the notice under subsection (2) shall be submitted to the district council speaker;
 - (b) wherever “Chief Justice” appears, it shall be substituted by “chief magistrate”;
 - (c) under subsection (4) the judges of the High Court shall be substituted by magistrates not below grade I.
- (19) The expenses of the tribunal and the medical board shall be met by the relevant council.

15. Mayor

The chairperson of a city shall carry the title of mayor.

16. District executive committee

- (1) There shall be an executive committee for each district council which shall perform the executive functions of the council.
- (2) A district executive committee shall consist of—
 - (a) the chairperson;
 - (b) the vice chairperson;
 - (c) such number of secretaries, not exceeding five, as the council may determine.
- (3) At least one of the offices of the secretaries referred to in subsection (2)(c) shall be held by a female.
- (4) The chairperson shall assign one of the secretaries to be responsible for health and children welfare.

17. Functions of a district executive committee

The district executive committee shall—

- (a) initiate and formulate policy for approval of the council;
- (b) oversee the implementation of the Government and the council's policies and monitor and coordinate activities of nongovernmental organisations in a district;
- (c) monitor the implementation of council programmes and take remedial action where necessary;
- (d) recommend to the council persons to be appointed members of the district service commission, local government public accounts committee, district tender board, district land board or any other boards, commissions or committees that may be created;
- (e) receive and solve problems or disputes forwarded to it from lower local government councils;
- (f) at the end of each financial year consider and evaluate the performance of the council against the approved work plans and programmes; and
- (g) carry out any other duty as may be authorised by the council or any law.

18. Appointment and functions of vice chairperson and secretaries

- (1) The vice chairperson shall be nominated by the chairperson from among the members of the council and approved by two-thirds of all the members of the council.
- (2) The vice chairperson shall be a person who qualifies to be a district chairperson.
- (3) The secretaries shall be nominated by the chairperson from among the members of the council and shall be approved by the majority of all the members of the council.
- (4) The vice chairperson shall deputise for the chairperson and shall perform other functions that may be assigned to him or her by the chairperson.
- (5) Subject to [section 171\(4\)](#), if the chairperson dies, resigns or is removed from office, the vice chairperson shall assume the office of chairperson until the election of a new chairperson; and the election shall take place within six months after the occurrence of the event.
- (6) A secretary shall have responsibility for such functions of the district council as the district chairperson may, from time to time, assign to him or her.

19. Full-time service of chairperson and secretaries

- (1) A chairperson, vice chairperson and secretaries shall be on fulltime service of the council.
- (2) A chairperson, a vice chairperson and secretaries shall be paid emoluments in accordance with the First Schedule.
- (3) A member of the district executive committee shall not hold any office of profit or emolument likely to compromise his or her office.

20. Vacation of office of member of district executive committee

The office of a member of the district executive committee shall fall vacant if—

- (a) the appointment of a member is revoked by the chairperson;
- (b) a member is elected as speaker or deputy speaker of the district council;
- (c) a member—
 - (i) resigns from office;

- (ii) becomes disqualified to be a member of the council; or
- (iii) dies;
- (d) where the council passes a vote of censure in a member; or
- (e) a new chairperson assumes office.

21. Censure against member of district executive committee

- (1) A council may, by resolution supported by not less than half of all the members of the council, pass a vote of censure against a member of the district executive committee.
- (2) Proceedings for censure shall be initiated by a petition to the chairperson through the speaker, signed by not less than one-third of all the members of the council, to the effect that they are dissatisfied with the conduct or performance of the member of the district executive committee.
- (3) The chairperson shall upon receipt of the petition cause a copy to be given to the member of the district executive committee in question.
- (4) The motion of the resolution of censure shall not be debated until the expiry of fourteen days after the petition is sent to the chairperson.
- (5) A member of the executive committee in respect of whom a vote of censure is debated under subsection (4) is entitled to be heard during the debate.

22. District committees and functions

- (1) A district council may appoint such standing committees as are necessary not exceeding the number of secretaries for the efficient performance of its functions.
- (2) The chairperson of a committee under this section and the members of the committee shall be elected by simple majority through secret ballot from the members of the council who are not members of the executive committee.
- (3) No council member shall belong to more than one committee.
- (4) Members of the district executive committee, or councillors who are not members of a standing committee, may take part in the proceedings of a committee under this section but shall have no right to vote or claim allowances.

Lower local government councils

23. Lower local government councils

- (1) A subcounty council shall consist of—
 - (a) a chairperson, elected under Part X of this Act;
 - (b) one councillor representing each parish or part of a parish in the subcounty;
 - (c) two youth councillors representing the youth in the subcounty, one of whom shall be a female youth;
 - (d) two councillors with disabilities, one of whom shall be a female, representing persons with disabilities in the subcounty; and
 - (e) women councillors forming one-third of the council.
- (2) A city division council shall consist of—
 - (a) a chairperson, elected under Part X of this Act;

- (b) one councillor representing each parish or part of a parish in the division;
 - (c) two councillors with disabilities, one of whom shall be a female, representing persons with disabilities in the city division;
 - (d) two youth councillors representing the youth in a city division, one of whom shall be a female youth; and
 - (e) women councillors forming one-third of the council.
- (3) A municipal council shall consist of—
- (a) a chairperson, elected under Part X of this Act and carrying the title of mayor;
 - (b) one councillor representing each parish or part of a parish in the municipality;
 - (c) two councillors with disabilities representing persons with disabilities in the municipality;
 - (d) two youth councillors representing the youth in the municipality, one of whom shall be a female youth; and
 - (e) women councillors forming one-third of the council.
- (4) A municipal division council shall consist of—
- (a) a chairperson, elected under Part X of this Act;
 - (b) one councillor directly elected to represent each parish or part of a parish in the municipal division;
 - (c) two councillors with disabilities representing persons with disabilities in the municipal division;
 - (d) two youth councillors representing the youth in the municipal division, one of whom shall be a female youth; and
 - (e) women councillors forming one-third of the council.
- (5) A town council shall consist of—
- (a) a chairperson, elected under Part X of this Act;
 - (b) one councillor directly elected to represent each ward or part of a ward in the town;
 - (c) two councillors with disabilities representing persons with disabilities in the town;
 - (d) two youth councillors representing the youth in the town, one of whom shall be a female youth; and
 - (e) women councillors forming one-third of the council.

24. Functions of a chairperson of a lower government council

- (1) A chairperson of a lower government council shall—
- (a) be the political head at that level;
 - (b) preside over the council and executive committee meetings;
 - (c) monitor the general administration of the area under his or her jurisdiction;
 - (d) on behalf of the council, oversee the performance of persons employed by the Government to provide services in the council's area of jurisdiction and to monitor the provision of Government services or implementation of projects in the area under the council's jurisdiction;

- (e) perform other functions that may be necessary for the better functioning of the council, or which may be incidental to the functions of the chairperson or imposed on the chairperson by any law.
- (2) The chairperson of a lower council shall abide by, uphold and safeguard the Constitution, district laws, council byelaws and other laws of Uganda and shall endeavour to promote the welfare of the citizens in the council's area of jurisdiction.
- (3) The chairperson shall, in the performance of the functions under subsections (1) and (2), be answerable to the respective local council of which he or she is chairperson.

25. Composition of an executive committee of a lower local government council

- (1) A lower local government council shall have an executive committee nominated by the chairperson from among the members of the council and approved by simple majority of all the members of the council voting.
- (2) The executive committee shall consist of—
 - (a) the chairperson;
 - (b) the vice chairperson;
 - (c) such number of secretaries, not exceeding five, as the council may determine.
- (3) At least one of the offices of secretaries referred to in subsection (2)(c) shall be held by a female.
- (4) The chairperson shall assign one of the secretaries to be responsible for health and children welfare.

26. Functions of a lower local government executive committee

A lower local government executive committee shall be responsible for the supervision of the implementation of policies and decisions made by its council and shall—

- (a) initiate and formulate policy for approval of the council;
- (b) oversee the implementation of the council's policy;
- (c) assist in the maintenance of law, order and security;
- (d) monitor the implementation of council programmes and take action where necessary;
- (e) receive and solve problems or disputes forwarded to it from lower local councils;
- (f) at the end of each financial year consider and evaluate the performance of the council against the approved work plans and programmes;
- (g) initiate, encourage, support and participate in self-help projects and mobilise people, material and technical assistance in relation to the self-help projects;
- (h) serve as the communication channel between the Government, the district council and the people in the area;
- (i) generally monitor the administration in its area and report to the district council;
- (j) generally monitor and supervise projects and other activities undertaken by the Government, local governments and nongovernmental organisations in their area; and
- (k) carry out other functions which may be imposed by law or incidental to the above.

Local governments generally

27. Councillors not to hold two political offices, etc.

- (1) A member of Parliament or a Minister of the Government shall not, concurrently with that office, hold a local government political office of chairperson, vice chairperson or secretary or be a councillor at a local government unit.
- (2) A person shall not hold a political office or a full-time office in the service of more than one local government.
- (3) Where a person is elected to a local council of a wider jurisdiction, his or her membership at the council of a smaller jurisdiction shall fall vacant, and another person shall be elected in that place.
- (4) For the avoidance of doubt, a member of the village or subcounty executive committee shall not resign the office of the village or subcounty executive committee if elected a chairperson or vice chairperson of the parish, ward or county administrative council.

28. Meetings of local government councils

The meetings of local government councils and their executive committees shall be conducted in the manner specified in the Third Schedule.

29. Elected officials to be part time

Except for the chairpersons of lower local governments and the vice chairpersons of municipal councils, and subject to [section 19](#), all elected officials shall be part time and shall only be paid allowances in accordance with the First Schedule.

Part IV – Functions and powers of local government councils

30. Functions, powers and services of a council

- (1) Subject to the Constitution, a local government council shall, within its area of jurisdiction—
 - (a) exercise all political and executive powers and functions;
 - (b) provide services as it deems fit with the exception of the functions, powers and services listed under Part 1 of the Second Schedule to this Act;
 - (c) protect the Constitution and other laws of Uganda and promote democratic governance; and
 - (d) ensure the implementation and compliance with Government policy.
- (2) Without prejudice to the generality of subsection (1), a district council shall perform and carry on the functions and services specified under Part 2 of the Second Schedule to this Act.
- (3) Urban councils shall have autonomy over their planning and financial management when carrying out the functions and services specified under Part 3 of the Second Schedule to this Act.
- (4) Subject to subsection (5), in rural areas, a local government council may devolve to a lower council some of the functions and services specified under Part 4 of the Second Schedule to this Act and, in urban areas, functions and services specified under Part 5B of the Second Schedule.
- (5) A devolution under subsection (4) shall not be effected unless—
 - (a) both parties are in agreement;
 - (b) the necessary resources are made available for the exercise of those functions and powers, services and responsibilities; and
 - (c) appropriate measures are taken to bring the change to the attention of the public.

- (6) A local government shall monitor the performance of persons employed by the Government or a higher local government to provide services in its area of jurisdiction and monitor the provision of Government services or the implementation of projects in the area.
- (7) A local government shall protect the Constitution and other laws of Uganda and shall promote democratic governance of the area under its jurisdiction.

31. Services to be provided on request of a council

- (1) A district council or a lower council may, on request by it, be allowed to exercise the functions and services specified in Part I of the Second Schedule, or if delegated to it by the Government or by Parliament under any law.
- (2) Subject to the Constitution, the Government may, on request by a district council, assume responsibility for functions and services assigned to the district council, and in such a case the Government shall retain any grants pertaining to any task reverting to the Government.
- (3) A higher local government council may, on request by a lower council, assume responsibility of functions assigned to that lower council, provided that the higher local council shall retain any grants pertaining to the task reverting to it.
- (4) Appropriate measures shall be taken to bring the changes in subsections (1), (2) and (3) to the attention of the public.

32. Delegation of functions by a Minister or council

- (1) A Minister responsible for a Government Ministry may, after consultation with the Minister, delegate functions, powers and responsibilities vested in that Ministry to a local government council; and a local government council may delegate its functions, powers and responsibilities to a lower local government council within its area of jurisdiction.
- (2) A delegation under subsection (1) shall not be effected unless—
 - (a) all parties are in agreement;
 - (b) adequate resources are made available for the exercise of those functions, powers, services and responsibilities; and
 - (c) appropriate measures are taken to bring the change to the attention of the public.
- (3) A copy of the instrument of delegation under subsection (1) shall be sent by the authority making the delegation—
 - (a) in the case of a lower council, to the relevant district council; and
 - (b) in the case of a district council, to the Minister responsible for local government to be registered and stored, by the district council or the Ministry as the case may be, and shall be open to public access.
- (4) The instrument of delegation registered under subsection (3) shall be published in the following manner—
 - (a) where registered by the Minister, shall be published—
 - (i) by notice in the *Gazette* and in the local media at the expense of the delegating authority; and
 - (ii) by fixing a copy of the instrument in a conspicuous place on or near the outer door of the relevant council's office during office hours for a period of not less than fifteen days.

- (b) where registered by a district council, shall be published—
 - (i) by fixing a copy of the instrument in a conspicuous place on or near the outer door of the relevant council's offices during office hours for a period of not less than fifteen days; or
 - (ii) in such other manner as is customary in the area of jurisdiction of the relevant council.

33. Delegation by a local government council to chairperson, etc.

- (1) Subject to the Constitution and the Fourth Schedule, a local government council may delegate some of its functions, powers or responsibilities under this Act to—
 - (a) the chairperson of the relevant council;
 - (b) a committee of the relevant council;
 - (c) a joint committee created under [section 8\(2\)](#); or
 - (d) a council, trust fund or secretariat formed under [section 8](#) of this Act and article 178 of the Constitution, as may be agreed upon in the charter.
- (2) A delegation under subsection (1) shall—
 - (a) be accompanied by the necessary resources to enable the person or body delegated to exercise the functions, powers or responsibilities; and
 - (b) be brought to the attention of the public as provided under [section 32\(4\)](#).

34. Higher councils to offer guidance to lower councils

A local government council may offer guidance to lower councils within its area of jurisdiction.

Planning powers

35. District planning authority

- (1) The district council shall be the planning authority of a district.
- (2) The district planning authority shall, in addition to the procedures it establishes for itself, work according to the guidelines established by the National Planning Authority.
- (3) The district council shall prepare a comprehensive and integrated development plan incorporating plans of lower level local governments for submission to the National Planning Authority, and lower level local governments shall prepare plans incorporating plans of lower councils in their respective areas of jurisdiction.

36. District technical planning committee

- (1) There shall be a district technical planning committee chaired by the chief administrative officer consisting of—
 - (a) heads of department of that district;
 - (b) any technical person co-opted by the chief administrative officer.
- (2) The district technical planning committee shall coordinate and integrate all the sectoral plans of lower level local governments for presentation to the district council.

37. Planning units

- (1) For purposes of carrying out the functions stipulated under [section 35](#), local governments shall establish planning units.
- (2) The department of a district council responsible for economic planning shall constitute the planning unit and be the secretariat to service the district technical planning committee.
- (3) The technical planning committee of a lower local government shall consist of all heads of department or sectors in its area of jurisdiction, and the subcounty chief or town clerk shall be the chairperson.
- (4) The technical planning committee referred to in subsection (3) shall coordinate all plans of lower councils and submit the integrated plans to their respective councils for consideration.

Legislative powers

38. Enactment of district laws

- (1) A district council shall have powers to make laws not inconsistent with the Constitution or any other law made by Parliament which power shall be exercised by the passing of local bills into ordinances by the council and signed by the chairperson.
- (2) A local bill passed by a district council shall be forwarded to the Attorney General through the Minister to certify that the local bill is not inconsistent with the Constitution or any other law enacted by Parliament before the chairperson signs the law.
- (3) Where the Minister with the advice of the Attorney General is of the opinion that a bill for an ordinance contravenes or derogates from the Constitution or other law by Parliament, he or she shall, within ninety days, return the bill with his or her comments to the relevant council for modification or other appropriate action.
- (4) A bill enacted by the district council and signed by the district chairperson under this section shall be an ordinance of the council and shall be published in the official *Gazette* and in the local media.
- (5) The public shall be given access to any ordinance passed or to be passed by the council as is provided in the Third Schedule.
- (6) Subject to the Constitution, the council may in any ordinance delegate its powers to legislate to a council, trust fund or secretariat formed under [section 8](#) of this Act and article 178 of the Constitution, which power shall be discharged by making rules or orders under the enabling ordinance or as may be agreed upon in the charter.
- (7) The procedure for passing a bill to an ordinance shall be as is provided in the Third Schedule.

39. Byelaws by lower councils

- (1) An urban, subcounty, division or village council may, in relation to its powers and functions make byelaws not inconsistent with the Constitution, or any law enacted by Parliament, or an ordinance of the district council or a byelaw passed by a higher council.
- (2) Byelaws made under this section—
 - (a) by a municipality, shall be subject to [section 38\(2\)](#);
 - (b) by a lower local council other than a municipality shall be forwarded to the district council to certify that the byelaw is not inconsistent with the Constitution, or any law enacted by Parliament, or an ordinance of a district or a byelaw passed by a higher council;

- (c) by the village or municipal division councils in a municipality shall be forwarded to the municipal council to certify that the byelaw is not inconsistent with any law or ordinance or byelaw passed by a higher council;
 - (d) by the village council shall be forwarded to the subcounty council to certify that the byelaw is not inconsistent with any law or ordinance or a byelaw passed by a higher council.
- (3) Where the Minister or the relevant council, as the case may be, is of the opinion that the byelaw forwarded under subsection (2) contravenes or derogates from the Constitution, or any law or an ordinance, or a byelaw passed by a higher council, the Minister or the council shall within sixty days from the date of receipt, return the byelaw with his or her or its comments to the enacting council for modification or other appropriate action.
- (4) A byelaw made under this section may prescribe fees, or charges or fines not exceeding two currency points in breach of the byelaw.
- (5) On the making of a byelaw, a council shall notify the next higher local government before implementing that byelaw.
- (6) The procedure of passing a byelaw by a local government council shall be as is provided in the Third Schedule.
- (7) A byelaw made under this section may—
- (a) create an offence for a breach of a provision of the byelaw;
 - (b) in the case of a municipality, prescribe a penalty of a fine not exceeding two currency points or a term of imprisonment not exceeding six months or both in respect of an offence created under paragraph (a) of this subsection;
 - (c) provide that where a person is convicted of an offence created by the byelaw which prohibits possession of an article, object or thing, the court orders the forfeiture or destruction of the article, object or thing in addition to the penalty provided;
 - (d) in the case of a municipality, prescribe that in addition to or substitution for the penalty, if the breach relates to a condition of a licence or permit under the byelaws, the licence or permit be suspended or cancelled;
 - (e) provide that in addition to the penalty, any expenses incurred by the local council or person or other public body as a result of the breach of a provision of an ordinance or nonperformance of a requirement under the ordinance shall be paid by the person convicted, and expenses may be recovered summarily as a civil debt.

40. Ordinance may create offences and penalties

An ordinance made under [section 38](#) may—

- (a) create an offence for a breach of a provision of the ordinance;
- (b) prescribe a penalty of a fine not exceeding two currency points or a term of imprisonment not exceeding six months or both in respect of an offence created under paragraph (a);
- (c) provide that where a person is convicted of an offence created by an ordinance which prohibits possession of an article, object or thing, the court orders the forfeiture or destruction of the article, object or thing in addition to the penalty under paragraph (b) of this section;
- (d) prescribe that in addition to or substitution for the penalty, if the breach relates to a condition of a licence or permit under the ordinance, the licence or permit be suspended or cancelled;
- (e) provide that in addition to the penalty, any expenses incurred by the local council or a person or other public body as a result of the breach of a provision of an ordinance or nonperformance of a

requirement under the ordinance shall be paid by the person or body convicted, and the expenses may be recovered summarily as a civil debt.

41. Ordinance may impose fees, etc. for services

An ordinance made under [section 38](#) may prescribe fees or charges equivalent to full cost recovery in relation to any act done or to be done or service given under the ordinance and may require any act to be done or performed to the satisfaction of a prescribed person or body.

42. Scope of an ordinance

- (1) An ordinance may be made to apply to the whole district or any part of a district or to a particular section or profession of the people, and the power to make ordinances shall include power to regulate different matters in respect of different parts in the district.
- (2) For the avoidance of doubt, no ordinance shall be made in respect of any matter or issue for which adequate provision is made under the Constitution or any law made by Parliament except for ease of reference, in which case the ordinance shall reproduce the provisions of that article or law in its entirety.

43. Effective date of an ordinance

The effective date of an ordinance or bylaw made under this Act shall be the date of publication in the official *Gazette* or as may be provided in the ordinance.

44. Local councils not to legislate on judicial powers

A local council shall have no power to make any law relating to the establishment or administration of courts or to the exercise of judicial powers.

Part V – Administrative units

45. Administrative units, councils and committees

- (1) There shall be administrative units based on—
 - (a) in rural areas—
 - (i) the county;
 - (ii) the parish; and
 - (iii) the village;
 - (b) in urban areas—
 - (i) the parish or ward; and
 - (ii) the village.
- (2) There shall be a council at each level of the administrative units.

46. Composition of administrative unit councils

- (1) The council shall consist of—
 - (a) at the county level, all the members of the subcounty executive committees in the county;
 - (b) at the parish level, all the members of the village executive committees in the parish;
 - (c) at the village level, all persons of eighteen years of age or above residing in that village.

- (2) There shall be the following *ex officio* members—
 - (a) at the county level, all district councillors representing constituencies in the county;
 - (b) at the parish level, all subcounty councillors representing constituencies in the parish.

47. County chairperson; parish and village executive committee

- (1) There shall be a chairperson and a vice chairperson, at the county level, to be elected by the council from among their number.
- (2) There shall be an executive committee at each parish and village administrative unit consisting of the following—
 - (a) a chairperson;
 - (b) a vice chairperson who shall also be secretary for children welfare;
 - (c) a general secretary;
 - (d) a secretary for information, education and mobilisation;
 - (e) a secretary for security;
 - (f) a secretary for finance;
 - (g) a secretary for production and environmental protection;
 - (h) the chairperson of the youth council at the parish or village level, who shall be the secretary for youths;
 - (i) the chairperson of the women councils at the parish or village level who shall be the secretary for women and also the public health coordinator; and
 - (j) the chairperson of the organisation for persons with disabilities at the parish or village level who shall be secretary for persons with disabilities affairs.
- (3) At least one-third of the executive committee members at the parish or village level shall be women.

48. Functions of an administrative unit council

The functions of an administrative unit council shall be—

- (a) to draw the attention of the district chairperson, the chief administrative officer and the assistant chief administrative officer at the county level or the chief at the parish level to any matter that rouses their concern or interest;
- (b) at the county level to advise the area members of Parliament on all matters pertaining to the county;
- (c) at the county and parish level to resolve problems or disputes referred to it by relevant subcounty or village councils;
- (d) to resolve problems identified at that level;
- (e) to monitor the delivery of services within its area of jurisdiction;
- (f) to assist in the maintenance of law, order and security;
- (g) to carry out any functions that may be assigned to it by the district council or higher local government councils; and
- (h) to carry out any other function conferred by law or incidental to the above.

49. Functions of the parish and village executive committee

The parish or village executive committee shall oversee the implementation of policies and decisions made by its council and shall—

- (a) assist in the maintenance of law, order and security;
- (b) initiate, encourage, support and participate in self-help projects and mobilise people, material and technical assistance in relation to self-help projects;
- (c) at the village level vet and recommend persons in the area who should be recruited into the Uganda Peoples' Defence Forces, the Uganda Police Force, and the Uganda Prisons Service and local defence units;
- (d) serve as the communication channel between the Government, the district or higher local council and the people in the area;
- (e) generally monitor the administration in its area and report to the higher or district council;
- (f) generally monitor projects and other activities undertaken by the Government, local governments, and nongovernmental organisations in their area;
- (g) carry out other functions which may be imposed by law or incidental to the above.

50. Functions of the chairperson of an administrative unit council

The chairperson shall—

- (a) at the county and parish level convene and preside at all meetings of the county or parish council; and in the absence of the chairperson, the vice chairperson shall perform those functions;
- (b) at the village level—
 - (i) be the political head;
 - (ii) preside at meetings of the council;
 - (iii) monitor the general administration of the area under his or her jurisdiction;
 - (iv) perform other functions that may be necessary for the better functioning of the council, or which may be incidental to the functions of the chairperson or imposed on the chairperson by any law.

51. Members of the executive committee and councillors to be part time

Councillors and members of the executive committee of an administrative unit council, other than *ex officio* members, shall be paid allowances in accordance with the First Schedule to this Act but shall be part time.

Part VI – The district public service**52. Establishment and abolition of offices**

Subject to the Constitution and any other law, a district or an urban council may establish or abolish offices in the public service of a district or urban council in accordance with staff regulations made under this Act.

53. Secondment of staff

Subject to article 199 of the Constitution, the Government may, on the request by a district or urban council or in concurrence with that council, through the Ministry responsible for local governments, post persons to fill, assist or complement the service of a local government.

54. Establishment of a district service commission

- (1) There shall be a district service commission for each district.
- (2) A district service commission shall consist of a chairperson and such other members as a district council shall determine, at least one of whom shall represent urban authorities and all of whom shall be appointed by the district council on the recommendation of the district executive committee with the approval of the Public Service Commission.
- (3) Members of a district service commission shall hold office for a period of four years, and shall be eligible for reappointment for one further term.
- (4) A member of a district service commission may be removed from office by the district council on recommendation of the executive committee and after consultation with the Public Service Commission, but may be removed only for—
 - (a) inability to perform the functions of that office arising from physical or mental incapacity;
 - (b) misbehaviour or misconduct; or
 - (c) incompetence.
- (5) [Section 14](#)(18) shall apply to the removal of a member of a district service commission with such modification as may be necessary.

55. Functions of a district service commission

- (1) The power to appoint persons to hold or act in any office in the service of a district or urban council, including the power to confirm appointments, to exercise disciplinary control over persons holding or acting in such offices and to remove those persons from office, is vested in the district service commission.
- (2) When considering recruitment of staff in a specialised discipline, other than education or health services, the commission shall, under the guidelines provided by the Public Service Commission co-opt at least two persons specialised in that discipline on the commission.
- (3) When considering recruitment of staff in the education or health services, the commission shall use guidelines provided by the Education Service Commission or Health Service Commission.
- (4) The district service commission shall in relation to its functions spelt out in subsection (1) act only upon the request and submission of the relevant council.
- (5) The district service commission and its specialised committees shall meet for the discharge of its functions at least once in six months or as often as business warrants.
- (6) A meeting of the commission shall be presided over by the chairperson or, in the absence of the chairperson, by a member elected for that purpose by the members attending the meeting.
- (7) Two-thirds of the members of the district service commission or its specialised committees shall form a quorum at any of its meetings.
- (8) In the performance of its functions a district service commission shall conform to the standards established by the Public Service Commission for the public service generally.

56. Qualifications of a member of a district service commission

- (1) A person shall not be appointed a member of a district service commission unless that person—
 - (a) is of high moral character and proven integrity;
 - (b) has a working experience of not less than ten years in a responsible position; and
 - (c) is ordinarily resident in that district.
- (2) A member of Parliament, a local government council or an executive body of a political party or political organisation or a public officer shall not be appointed a member of a district service commission.

57. Terms and conditions of service of members of a district service commission

The district council in consultation with the Public Service Commission shall determine the terms and conditions of service of members of the district service commission except in respect of emolument which shall be determined by the district council in accordance with the First Schedule to this Act.

58. Independence of a district service commission

- (1) Subject to article 166(1)(d) of the Constitution, the district service commission shall be independent and shall not be subject to the direction or control of any person or authority.
- (2) The district service commission shall submit a report to the district council and the Public Education or Health Service Commission as may be applicable on the performance of its functions after every four months and whenever a report is required by the council or the Public Education or Health Service Commission.
- (3) The district service commission may make regulations governing the procedure for its meetings and for the effective and efficient performance of its functions under this Act, the Constitution or any other law.

59. Protection of district public officers

- (1) A district officer or employee shall not be—
 - (a) victimised or discriminated against for having performed his or her duties faithfully in accordance with the Constitution or any other law;
 - (b) dismissed or removed from office or reduced in rank or otherwise punished without just cause.
- (2) A person aggrieved by a decision of the district service commission may appeal to the Public Service Commission, but the ruling of the district service commission shall remain valid until the Public Service Commission has ruled on the matter.
- (3) The ruling of the Public Service Commission on appeal shall be final.

60. Secretariat and secretary to a district service commission

- (1) There shall be a secretariat of the district service commission which shall carry out the day-to-day implementation of the decisions of the commission.
- (2) There shall be a secretary to the district service commission appointed by the district service commission.
- (3) The secretary to the district service commission shall be at the rank of or equivalent to or above principal personnel officer.

- (4) The secretary shall be responsible for the day-to-day administration of the district service commission and shall in that behalf take the minutes of the meetings of the commission and keep all records of the commission.
- (5) The secretary shall, in performance of the duties of the office, be responsible to the district service commission.
- (6) There shall be such other members of staff of the commission as the district council on the recommendation of the district service commission may determine.

61. Terms and conditions of service of local government staff

- (1) The terms and conditions of service of local government staff shall conform with those prescribed by the Public Service Commission for the public service generally.
- (2) Notwithstanding subsection (1), an employee whose services are terminated by the council contrary to the terms and conditions of service, or contrary to the ruling of the Public Service Commission as provided for in [section 59\(3\)](#), shall be entitled to the following benefits—
 - (a) one year's gross pay in lieu of notice;
 - (b) pensions in accordance with the Pensions Act;
 - (c) basic salary in lieu of all earned and officially carried forward leave;
 - (d) severance package equivalent to six months' basic pay for every completed year of service;
 - (e) transport expenses at the rate equivalent to one currency point for every five kilometres from duty station to the employee's home district headquarters;
 - (f) transport expenses at the rate equivalent to fifteen currency points from the home district headquarters to the employee's home village.
- (3) The standing orders, training and qualifications of local government staff shall be determined by the council but shall conform with those prescribed by the Government generally.
- (4) Any action taken by an appointed officer of a local government council shall not be invalid by reason only that his or her appointment or authorisation was invalid.
- (5) The district service commission in consultation with the Public Service Commission with the approval of the council shall make staff regulations prescribing the manner in which the personnel of local government shall be controlled and managed.

62. Clerk to the council

- (1) There shall be a clerk to the council for every district who shall be appointed by the district service commission.
- (2) The clerk to the council shall be at the rank of or above assistant chief administrative officer.
- (3) The clerk to the council shall be responsible for—
 - (a) taking the minutes of the council meetings;
 - (b) keeping all records of the council relating to its functions as a legislature; and
 - (c) the day-to-day administration and organisation of the operations of the council, including its committees under [section 22](#).
- (4) There shall be such other officers and employees in the office of the clerk to the council as the council may determine.
- (5) In performance of his or her duties, the clerk shall be answerable to the speaker.

- (6) Subsections (1) to (4) shall apply to the urban and subcounty councils with such modifications as may be necessary; and in the performance of his or her duties, a clerk appointed under this section shall be answerable to the relevant urban or subcounty council chairperson.

63. Chief administrative officer

- (1) There shall be a chief administrative officer for every district who shall be appointed by the district service commission.
- (2) A person shall not be appointed chief administrative officer unless that person has the following qualifications—
- (a) a university degree or equivalent from a recognised university or institution;
 - (b) a diploma in public administration or development studies from a recognised institution;
 - (c) not less than ten years' working experience; and
 - (d) is of high moral character and proven integrity.

64. Functions of the chief administrative officer

- (1) The chief administrative officer shall be the head of the public service in the district and the head of the administration of the district council and shall be the accounting officer of the district.
- (2) The chief administrative officer shall—
- (a) be responsible for the implementation of all lawful decisions taken by the district council;
 - (b) give guidance to the local government councils and their departments in the application of the relevant laws and policies;
 - (c) supervise, monitor and coordinate the activities of the district and lower council's employees and departments and ensure accountability and transparency in the management and delivery of the council's services;
 - (d) develop capacity for development and management of the planning function in the district;
 - (e) supervise and coordinate the activities of all delegated services and the officers working in those services;
 - (f) have custody of all documents and records of the local government council;
 - (g) act as a liaison officer between the district council and the Government;
 - (h) advise the chairperson on the administration of the council;
 - (i) assist in the maintenance of law, order and security in the district;
 - (j) carry out any other duty that may be assigned by the district council from time to time.
- (3) In addition to the duties under subsection (2), the chief administrative officer shall perform all statutory duties and functions which he or she is required to do under any other law.
- (4) The office of the chief administrative officer shall not remain vacant for more than three months after the office falls vacant.

65. Town clerk and functions

- (1) An urban council other than a division council shall have a town clerk who shall be appointed by the district service commission upon request by the relevant urban council.

- (2) The town clerk shall be the head of the administration of the relevant urban council and shall—
 - (a) be responsible for the expending of the council's funds and be the accounting officer of the relevant council;
 - (b) advise the council on legal and administrative matters;
 - (c) be responsible for the implementation of lawful decisions taken by the council;
 - (d) supervise and coordinate the activities of all officers and departments of the council;
 - (e) supervise and coordinate the activities of all officers seconded to the council; and
 - (f) have custody of all documents and records of the council.
- (3) The provisions of [section 63](#) in relation to qualifications and of [section 64](#) in relation to functions shall apply to the town clerk of a city.
- (4) The office of the town clerk shall not remain vacant for more than three months after the office falls vacant.

66. Other district and urban staff

- (1) There shall be a deputy chief administrative officer and such number of assistant chief administrative officers and other officers and employees of the district as the council may determine.
- (2) There shall be an assistant chief administrative officer at every county administrative unit.
- (3) There shall be a deputy town clerk and such other officers as the urban council may determine.
- (4) There shall be an assistant town clerk for every city or municipal division.

67. Staff to be responsible to council

- (1) The chief administrative officer shall be responsible to and subject to the general directions of the chairperson and the district council.
- (2) The assistant town clerk at a city division shall be responsible to the division council subject to the general guidance of the town clerk.
- (3) The district or urban council staff members shall be subject to the general directions of the council and be responsible to the chief administrative officer or town clerk respectively.
- (4) The town clerk of an urban council shall be responsible and subject to the general direction of the mayor or chairperson and the council.

68. Removal of chief administrative officer and town clerk from office

- (1) The district or urban council may recommend the removal of a chief administrative officer or town clerk as the case may be by a resolution supported by two-thirds of the council members on the following grounds—
 - (a) abuse of office;
 - (b) incompetence;
 - (c) misconduct or misbehaviour; or
 - (d) such physical or mental incapacity as would render the chief administrative officer incapable of performing the duties of chief administrative officer.

- (2) The provisions of [section 14](#) except subsection (18) shall apply to the removal of the chief administrative officer or town clerk with such modification as may be necessary, but the tribunal, in this case, shall submit its findings to the district service commission to take appropriate action.

69. Chiefs and their jurisdiction, powers and functions

- (1) There shall be a chief in each subcounty and in each parish who shall be appointed by the district service commission.
- (2) The chief shall be the administrative head and accounting officer of the respective subcounty or parish.
- (3) It shall be the duty of a chief within his or her area of jurisdiction to—
 - (a) obey all lawful directions from the council, other higher councils or authorised officers in respect of the execution of his or her duties;
 - (b) carry out general administration in conformity with Government regulations and policies, district ordinances or byelaws made by the council, trust fund or secretariat or by lower councils;
 - (c) implement the respective councils' lawful policies and decisions;
 - (d) collect and account for the local government's revenue;
 - (e) obey and execute orders and warrants issued by any court of competent jurisdiction;
 - (f) assist in the maintenance of law, order and security;
 - (g) assist in the prevention of crime and public nuisance;
 - (h) detect, apprehend and bring offenders to justice;
 - (i) collect data and keep records of the council;
 - (j) assist the relevant council in planning, budgeting and budget implementation;
 - (k) supervise or monitor the implementation of socioeconomic development projects;
 - (l) in the case of a parish, be the secretary to the parish council and implement lawful councils' policies and decisions of the council.
- (4) In exercise of his or her duties a chief shall be subject to the direction of the relevant subcounty or parish council and of the chief administrative officer.
- (5) It shall be the duty of a chief to ensure implementation of district and Government policies and programmes in his or her area of jurisdiction.

Part VII – Resident district commissioner

70. Resident district commissioner

- (1) There shall be for each district a resident district commissioner who shall be a senior civil servant appointed by the President.
- (2) A person shall not be eligible for appointment as resident district commissioner unless that person—
 - (a) is a citizen of Uganda;
 - (b) is a person of high moral character and proven integrity; and

- (c) possesses considerable experience, demonstrated competence and is of high calibre in the conduct of public affairs.

71. Functions of the resident district commissioner

- (1) The resident district commissioner shall—
 - (a) represent the President and the Government in the district;
 - (b) coordinate the administration of Government services in the district;
 - (c) advise the district chairperson on matters of a national nature that may affect the district or its plans or programmes, and particularly the relations between the district and the Government;
 - (d) monitor and inspect the activities of local governments and where necessary advise the chairperson;
 - (e) carry out such other functions as may be assigned by the President or prescribed by Parliament.
- (2) The resident district commissioner may—
 - (a) sensitise the populace on governmental policies and programmes, and in so doing shall liaise with the district chairperson;
 - (b) advise the chairperson to instruct the chief internal auditor to carry out a special audit and submit a report to the council;
 - (c) draw the attention of the Auditor General to the need for special investigation audits of the local government council;
 - (d) draw the attention of the Inspector General of Government to a need to investigate any cases of mismanagement or abuse of office;
 - (e) draw the attention of any relevant line Ministry to the divergence from or noncompliance with Government policy by any council within his or her area of jurisdiction;
 - (f) in consultation with the speaker or chairperson of a council as the case may be, address the council from time to time on any matter of national importance.
- (3) The expenses of the office of the resident district commissioner, including salaries, allowances and pensions, shall be charged on the Consolidated Fund.

72. Staff of the office of the resident district commissioner

- (1) There shall be such number of deputy or assistant district resident commissioners in a district as the President may deem necessary.
- (2) [Section 70\(2\)](#) shall apply to the appointment of a deputy or assistant resident district commissioner.
- (3) The deputy or assistant resident district commissioner shall assist the resident district commissioner in carrying out the functions of the office in a specified area of jurisdiction generally as may be determined by the President.
- (4) There shall be such other officers and staff as the Public Service Commission may, in consultation with the Ministry responsible for the public service, determine.

73. Removal of the resident district commissioner, etc.

The district council may recommend to the appointing authority the removal of a resident district commissioner or a deputy or assistant resident district commissioner by a resolution supported by two-thirds of all the members of the council, stating the grounds for the recommendation for such removal.

Part VIII – Financial provisions**74. Local Government Finance Commission**

- (1) There shall be a Local Government Finance Commission consisting of seven members appointed by the President for a period of four years, who shall be eligible for reappointment.
- (2) The seven members shall be nominated for appointment by the President as follows—
 - (a) three persons nominated by the district councils;
 - (b) one person nominated by the urban councils;
 - (c) three members nominated by the Minister in consultation with the Minister responsible for finance, planning and economic development.
- (3) The members of the Local Government Finance Commission shall elect, from among themselves, a chairperson and a vice chairperson.
- (4) There shall be a secretariat of the Local Government Finance Commission.
- (5) The secretary of the Local Government Finance Commission shall be appointed by the Local Government Finance Commission;
- (6) There shall be such other officers of the Local Government Finance Commission as shall be determined by the Local Government Finance Commission with the approval of the Minister.
- (7) The officers referred to in subsection (6) shall be appointed by the Local Government Finance Commission.
- (8) The expenses of the Local Government Finance Commission, including salaries, allowances and pensions payable to persons serving in the Commission, shall be charged on the Consolidated Fund.

75. Removal of a member of the Local Government Finance Commission

A member of the Local Government Finance Commission, including the chairperson, may be removed from the commission by the President on the recommendation of the nominating authority through the Minister but can only be removed on the following grounds—

- (a) inability to perform the functions of that office arising from physical or mental incapacity;
- (b) abuse of office;
- (c) corrupt tendencies, misbehaviour or misconduct;
- (d) incompetence; or
- (e) failure to attend three consecutive ordinary meetings without valid reasons acceptable to the commission.

76. Functions of the Local Government Finance Commission

The Local Government Finance Commission shall—

- (a) advise the President on all matters concerning the distribution of revenue between the Government and local governments and the allocation to each local government of money out of the Consolidated Fund;
- (b) in consultation with the National Planning Authority, consider and recommend to the President the amount to be allocated as equalisation and conditional grants and their allocation to each local government;
- (c) consider and recommend to the President potential sources of revenue for local governments;
- (d) advise the local governments on appropriate tax levels to be levied by local governments;
- (e) deal with disputes between local governments over financial matters and tender advice relating thereto to the parties involved, the Minister and the Minister responsible for finance as may be necessary; and
- (f) perform such other functions as Parliament may prescribe.

77. Local governments budgetary powers and procedures

- (1) Local governments shall have the right and obligation to formulate, approve and execute their budgets and plans provided the budgets shall be balanced.
- (2) Local governments shall always accord national priority programme areas preferential budget outlays.
- (3) If the Local Government Finance Commission becomes aware that a local government council budget significantly detracts from priority programme areas, the commission shall inform the council, and the President through the Minister for appropriate action.
- (4) The local government budget shall reflect all revenues to be collected or received by the local government, and to be appropriated for each year.
- (5) A local government budget for the ensuing financial year shall always take into account the approved three-year development plan of that local government.

78. Revenue and financial and accounting regulations

- (1) Local governments' revenue generally shall be regulated as provided in the Fifth Schedule.
- (2) The Minister shall, by statutory instrument, make financial and accounting regulations prescribing financial and accountability measures for compliance by all local governments.
- (3) Notwithstanding any other penalty imposed by any other law, a 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 regulations.

79. Financial autonomy of urban local governments

Urban local governments shall have autonomy over their financial and planning matters in relation to the district councils, but their plan shall be incorporated in the district plan.

80. Power to levy taxes

- (1) Local governments may levy, charge and collect fees and taxes, including rates, rents, royalties, stamp duties, personal graduated tax, and registration and licensing fees and the fees and taxes that are specified in the Fifth Schedule.

- (2) Each local government shall draw up a comprehensive list of all its internal revenue sources and maintain data on total potential collectable revenues.
- (3) A local government may collect fees or taxes on behalf of the Government as its agent; and where a local government acts as an agent, a portion of the funds collected shall be retained by the local government as may be agreed upon between the two parties; and any extra obligation transferred to a local government by the Government shall be fully financed by the Government.
- (4) A village council may, with the approval of the subcounty council, impose a service fee in the course of execution of its functions.

81. Financial year

The financial year of local government councils shall be the period beginning from the 1st day of July and ending on the 30th day of June in the year following.

82. Appropriation of funds

- (1) No appropriation of funds by a local government shall be made out of the funds of the council unless approved in a budget by its council.
- (2) No monies shall be withdrawn from the general fund account or any other accounts of the district unless the withdrawal has been approved by the Auditor General or his or her representative.
- (3) No financial obligation shall be placed on a local government by the Government after the enactment of the Appropriation Act without providing for funds for the discharge of that obligation.
- (4) The chairperson of a local government shall, not later than the fifteenth day of June, cause to be prepared and laid before the council estimates of revenue and expenditure of the council for the next ensuing financial year.

83. Grants from the Government

- (1) The President shall, for each financial year, cause to be presented to Parliament proposals of monies to be paid out of the Consolidated Fund as—
 - (a) unconditional grant in accordance with subsection (2);
 - (b) conditional grant in accordance with subsection (3);
 - (c) equalisation grant in accordance with subsection (4).
- (2) An unconditional grant is the minimum grant that shall be paid to local governments to run decentralised services and shall be calculated in the manner specified in the Seventh Schedule of the Constitution.
- (3) A conditional grant shall consist of monies given to local governments to finance programmes agreed upon between the Government and the local governments and shall be expended for the purposes for which it was made and in accordance with the conditions agreed upon.
- (4) An equalisation grant is the money to be paid to local governments for giving subsidies or making special provisions for the least developed districts and shall be based on the degree to which a local government unit is lagging behind the national average standard for a particular service.
- (5) Local government councils shall indicate how conditional and equalisation grants obtained from the Government are to be passed on to local government councils with a smaller jurisdiction or lower councils.
- (6) The Government shall remit conditional, unconditional and equalisation grants direct to district, city, municipal and town councils.

84. Borrowing powers

For the purposes of article 195 of the Constitution, a local government may borrow money or accept and use a grant or assistance as is provided in the Fifth Schedule.

85. Percentage of revenue to be retained or distributed to lower councils

- (1) In the city and municipal councils, revenue shall be collected by the division councils, and a division council shall retain 50 percent of all the revenue it collects in its area of jurisdiction and remit 50 percent to the city or municipal council.
- (2) In rural areas, revenue shall be collected by the subcounty councils, and a subcounty council shall retain 65 percent, or any other higher percentage as the district council may approve, of the revenue collected by it and pass the remaining percentage over to the district.
- (3) Where a subcounty fails to remit 35 percent or any lower percentage approved by the district council under subsection (2), the district council shall take appropriate measures to make full recovery of the revenue due to it.
- (4) A district council may, with the concurrence of a subcounty, collect revenue on behalf of the subcounty council but shall remit 65 percent of the revenue so collected to the relevant subcounty.
- (5) Where a district council fails to remit the 65 percent referred to in subsection (4), the subcounty shall retain a percentage higher than that provided for in subsection (2) to make full recovery of the revenue due to it which is withheld by the district council.
- (6) The distribution of grants by the subcounty councils to other councils shall be as is provided under the Fifth Schedule.

Accounts and audit

86. Accounts

Every local government council and administrative unit shall keep proper books of account and other records in relation thereto and shall balance its accounts for that year and produce statements of final accounts within four months from the end of each financial year.

87. Audit of accounts

- (1) The accounts of every local government council and administrative unit shall be audited by the Auditor General or an auditor appointed by him or her.
- (2) The Auditor General may carry out surprise audits, investigations or any other audit considered necessary.
- (3) The Auditor General shall give the report of the audited accounts to—
 - (a) Parliament;
 - (b) the Minister responsible for finance;
 - (c) the Minister;
 - (d) the local government or administrative unit to which the audit relates;
 - (e) the local government public accounts committee;
 - (f) the Local Government Finance Commission;
 - (g) the Inspector General of Government; and
 - (h) the resident district commissioner.

88. Local government public accounts committee

- (1) There is established in each district, a local government public accounts committee consisting of—
 - (a) four members appointed by the district council on the recommendation of the district executive committee;
 - (b) one member appointed—
 - (i) in the case of a district with more than one urban authority, by an electoral college of the urban council executive committee members in that district; and
 - (ii) in the case of a district with only one urban authority, by the urban council on the recommendation of the urban executive committee.
- (2) A member of the local government public accounts committee appointed under subsection (1)(a) and (b) shall not be a member of a local government council or administration.
- (3) The members of the local government public accounts committee shall elect a chairperson from among its members.
- (4) Every meeting of the local government public accounts committee shall be presided over by the chairperson and in his or her absence by a member elected by the members present.
- (5) Three members of the local government public accounts committee shall form a quorum at any meeting of the committee.
- (6) The office of the clerk to the district council shall be the secretariat to the local government public accounts committee.
- (7) A local government public accounts committee shall examine the reports of the Auditor General, chief internal auditor and any reports of commissions of inquiry and may, in relation to the reports, require the attendance of any councillor or officer to explain matters arising from the reports.
- (8) The local government public accounts committee shall submit its report to the council and to the Minister responsible for local governments who shall lay the report before Parliament.
- (9) The chairperson of the council and the chief administrative officer or town clerk shall implement the recommendations of the local government public accounts committee.
- (10) The expenses of a local government public accounts committee shall be met by the district council.
- (11) Members of a local government public accounts committee shall hold office for a period of five years and shall be eligible for reappointment for one more term only.

89. Removal of a member of a local government public accounts committee

- (1) A member of a local government public accounts committee, including the chairperson, may be removed from the committee by the district council by a resolution supported by two-thirds of the members of the council on the recommendation of the executive committee but can only be removed on the following grounds—
 - (a) abuse of office;
 - (b) incompetence;
 - (c) failure to attend three consecutive ordinary meetings without valid reasons acceptable to the committee;
 - (d) inability to perform the functions of that office arising from physical or mental incapacity.
- (2) The seat of a member of local government public accounts committee shall fall vacant if—
 - (a) a member dies; or

- (b) resigns.
- (3) Section 14(18) shall apply to the removal of a member of a local government public accounts committee.
- (4) A vacancy arising out of subsections (1) and (2) shall be filled following the procedure prescribed in section 88(1).

90. Internal audit

- (1) Every district, city, municipal or town council shall provide for an internal audit department.
- (2) The head of the internal audit department shall prepare quarterly audit reports and shall submit them to the council giving a copy to the local government public accounts committee.

Local government tender boards

91. District tender board

- (1) There shall be a district tender board in each district which shall provide services to the district councils, subcounty council and administrative units under the district.
- (2) The district tender board shall consist of seven members including the chairperson all of whom shall be appointed by the district council on the recommendation of the district executive committee.
- (3) There shall be a secretary to the district tender board, who shall be at the rank of assistant chief administrative officer or above.
- (4) Members of the district tender board shall hold office for a period of three years and shall be eligible for reappointment for one more term only.
- (5) Every meeting of the district tender board shall be presided over by the chairperson and in his or her absence by a member elected by the members present.
- (6) Five members of the district tender board shall form a quorum at any meeting of the board.
- (7) In the performance of its functions, a district tender board shall—
 - (a) conform to the standards established by the central tender board for procurement of goods, services and works, and shall be guided by the Local Government Financial and Accounting Regulations;
 - (b) act only upon request by the local council seeking the procurement of goods, services or works.
- (8) Every district tender board shall publish a quarterly summary of all tenders awarded and shall give a copy to all relevant councils in a district, the Minister, the Inspector General of Government and the Central Tender Board.

92. Qualifications of a member of the district tender board

- (1) A person shall not be appointed a member of the district tender board unless that person—
 - (a) is of high moral character and proven integrity;
 - (b) has a working experience of not less than seven years in the public service or a recognised institution.
- (2) A member of Parliament, a local government council or an executive body of a political party or political organisation or public officer shall not be appointed a member of a district tender board.

93. Removal of a member of the district tender board

- (1) A member of a district tender board, including the chairperson, may be removed from the board by the district council on the recommendation of the executive committee but can only be removed on the following grounds—
 - (a) abuse of office;
 - (b) incompetence;
 - (c) failure to attend three consecutive ordinary meetings without valid reasons acceptable to the board;
 - (d) such physical or mental incapacity as would render the member incapable of performing the duties of that office;
 - (e) failure to declare pecuniary interest as provided for in the Third Schedule.
- (2) The seat of a member of a district tender board shall fall vacant if—
 - (a) a member dies; or
 - (b) resigns.
- (3) Section 14(18) shall apply to the removal of a member of a district tender board.
- (4) A vacancy arising out of subsections (1) and (2) shall be filled following the procedure prescribed in section 91(2).

94. Urban tender board

- (1) There shall be an urban tender board for each urban council.
- (2) An urban tender board shall consist of five members including the chairperson all of whom shall be appointed by the urban council on the recommendation of the urban council executive committee.
- (3) Sections 91(3) to (8), 92 and 93 shall apply to an urban tender board with such modifications as may be necessary except that the quorum shall be three members.
- (4) Notwithstanding subsection (1), an urban council may by resolution opt not to establish its own tender board, and request for the services of the district tender board.

Part IX – Inspection, monitoring and coordination of local governments

95. Coordination of and advocacy for local governments

The coordination of and advocacy for local governments shall be the responsibility of the Ministry responsible for local governments.

96. Technical support

For purposes of ensuring implementation of national policies and adherence to performance standards on the part of local governments, Ministries shall inspect, monitor and, where necessary, offer technical advice, support, supervision and training within their respective sectors.

97. Mandate of line Ministries and Ministry in relation to local governments

- (1) A Government line Ministry shall—
 - (a) monitor and coordinate Government initiatives and policies as they apply to local governments;

- (b) coordinate and advise persons and organisations in relation to projects involving direct relations with local governments; and
 - (c) assist in the provision of technical assistance to local governments.
- (2) The Ministry responsible for local government shall—
- (a) coordinate local governments for purposes of harmonisation; and
 - (b) coordinate activities of a district council in case of taking over of the administration of a district council by the President under article 202 of the Constitution.

98. Inspection and monitoring of local governments

- (1) The inspection of local governments by the line Ministries and other State organs authorised by law shall promote adherence to the law and without limiting the generality of the foregoing shall—
- (a) promote and foster adherence to the rule of law and principles of natural justice and good governance;
 - (b) foster the elimination of corruption and abuse of office.
- (2) Subject to the Constitution and any other law, an authorised person carrying out the inspection shall have powers—
- (a) to enter and inspect the premises or property of any council or local government as may be relevant to inspection;
 - (b) to inspect books of accounts, records, stores and any other documents and require any person to produce any documents or item connected with the inspection and where necessary retain any document or item connected with the case being investigated;
 - (c) to look into any matter on his or her own initiative or upon complaint made to him or her by any member of the public, whether or not that person has personally suffered any injustice by reason of that matter.
- (3) An authorised person carrying out the inspection may attend any meeting of a council or committee of a council.

99. Minister to give guidance

- (1) Where, on receipt of a report on a council, the Minister is satisfied that a duty or power of a council is being exercised in an improper, unlawful or inefficient manner, the Minister may in respect of that duty or power cause a meeting of the council to be called and point out the irregularities found and give the council any guidance necessary.
- (2) Where the Minister considers that the matter is of a grave nature, the Minister may institute a commission of inquiry to look into the matter.
- (3) Where the findings of a commission of inquiry under this section disclose that an offence may have been committed, the Minister shall refer the matter to the relevant authority for appropriate action.

100. Taking over of district administration by the President

- (1) The President may, with the approval of two-thirds of all the members of Parliament, assume the executive powers of any district in any of the following circumstances—
- (a) where the district council so requests and it is in the public interest to do so;
 - (b) where a state of emergency has been declared in that district or in Uganda generally; or
 - (c) where it has become extremely difficult or impossible for a district government to function.

- (2) The exercise by the President of the power conferred by this section may be done through such person or officer as the President may appoint, and the legislative functions shall be exercised by statutory instruments.
- (3) Unless approved by Parliament for a longer term, the exercise by the President of the power conferred by this section shall be for a period not exceeding ninety days.
- (4) Upon the expiry of the term under subsection (3)—
 - (a) the President shall hand back the administration of the district to the incumbent district government; or
 - (b) if Parliament decides that the prevailing circumstances still make it impossible for the incumbent district government to assume the administration of the district then—
 - (i) where the unexpired term of the council is longer than twelve months, the President shall cause elections to be held for a new district council within sixty days; or
 - (ii) where the unexpired term of the council is less than twelve months, the President shall continue to administer the district until the next elections are held.

Part X – Local government councils elections

Electoral Commission, returning officers and other election officers

101. Electoral Commission to organise local council elections

The Electoral Commission shall organise, conduct and supervise election of the local councils.

102. Returning officers

- (1) The Electoral Commission shall, by notice published in the *Gazette* and local media, appoint a returning officer for each district.
- (2) A person appointed returning officer shall be a public officer of high moral character and proven integrity.
- (3) A returning officer may resign office by writing under his or her hand addressed to the Electoral Commission; and a returning officer may be removed from office by the Electoral Commission where he or she—
 - (a) is appointed by virtue of a public office and has ceased to hold that public office;
 - (b) is incapable of performing his or her duties under this Act by reason of illness or physical or mental infirmity;
 - (c) is incompetent;
 - (d) is proved to be partial in the performance of his or her duties under this Act;
 - (e) is proved to have behaved in a corrupt manner in relation to his or her duties as returning officer.
- (4) Where the office of returning officer becomes vacant, the appointment of a returning officer for the relevant district shall be made within fourteen days from the date the Electoral Commission is informed of the vacancy.

103. Assistant returning officer

- (1) Every returning officer shall, upon his or her appointment, appoint in writing an assistant returning officer who shall be a senior public officer who is qualified as a voter and resident in the district,

and notice of the appointment shall be forwarded to the Electoral Commission and publicised in the district and the *Gazette*.

- (2) A returning officer may delegate any of his or her duties to the assistant returning officer.
- (3) An assistant returning officer may be removed from office by the relevant returning officer on the grounds stated in [section 102\(3\)](#).
- (4) Where the office of returning officer falls vacant, the assistant returning officer shall act as returning officer until a substantive holder is appointed; and the assistant returning officer shall vacate office if the person appointed returning officer appoints another person to be assistant returning officer.

104. Polling stations

Each returning officer of a district shall in consultation with the Electoral Commission create as many polling divisions and polling stations as are convenient for the casting of votes by voters taking into account—

- (a) the elections being conducted;
- (b) the distance to be travelled by the voters and the geographical features of the district.

105. Presiding officer

- (1) A returning officer—
 - (a) shall appoint one presiding officer and three polling assistants for each polling station;
 - (b) may for good cause, at any time before or during the polling day, replace any presiding officer or polling assistant;
 - (c) may appoint four counting officers to assist in tallying the votes cast by the voters on polling day.
- (2) Where the presiding officer dies or is unable to discharge his or her duties on the polling day, the returning officer may appoint another person and where it is not possible, the eldest of the three assistants shall act as the presiding officer.

Voters registers, rolls and notice of elections

106. Voters registers and rolls

- (1) The voters registers and rolls maintained under the parliamentary elections law or any other voters registers or rolls maintained under any other law relating to general elections in Uganda shall apply to the elections of local governments.
- (2) A district registrar designated under the parliamentary elections law or under any other law relating to general elections in Uganda shall, on a continuous basis, maintain and update the different voters registers or rolls for the district in relation to the elections under this Act.
- (3) In the performance of his or her duties under subsection (2), the district registrar shall be under the direction and control of the Electoral Commission.
- (4) The provisions of Part IV of the Parliamentary Elections (Interim Provisions) Statute or any other law relating to the national register of voters and voters rolls shall apply to the registers and voters rolls maintained for purposes of elections under this Act with such modifications and adaptations as may be necessary.

107. Notice of election day

The Electoral Commission shall issue a public notice which shall be published in the official *Gazette* and public media appointing a day or days on which elections of all or a category of local government councils or administrative councils shall take place.

Demarcation of electoral areas**108. Population quota**

- (1) Subject to article 181 of the Constitution, local government electoral areas shall be demarcated in such a manner that the number of inhabitants in each electoral area should be approximately—
 - (a) fifty thousand in the case of a city;
 - (b) six thousand in the case of a municipality or city division;
 - (c) thirty thousand in the case of a district;
 - (d) ten thousand in the case of a subcounty; and
 - (e) three thousand in the case of a municipal division or town.
- (2) The number of inhabitants in an electoral area may be greater or less than other electoral areas in order to take account of means of communication, geographical features and density of population.
- (3) The population quota for demarcation of electoral areas for women representatives shall be determined by the requirement of women constituting one-third of any local council being considered.
- (4) The Electoral Commission may reduce the population quota provided under subsection (1) if using that quota the total number of councillors is less than ten.

109. Demarcation of electoral areas

- (1) The demarcation of electoral areas shall ensure that—
 - (a) in the case of a district, every subcounty or municipal division is represented at the district council and that no subcounty or division shall be subdivided for the purposes of adding a part of it to another subcounty or division;
 - (b) in the case of a city, every division is represented at the city council and that no division shall be subdivided for the purposes of adding a part of it to another division;
 - (c) in the case of the subcounty, municipality, city division or town, every parish or ward shall be represented at the relevant local government council and that no parish or ward shall be subdivided for the purposes of adding a part of it to another parish or ward.
- (2) Notwithstanding subsection (1), the following electoral areas may be demarcated into more than one constituency in accordance with [section 108\(1\)](#)—
 - (a) in the case of a district—
 - (i) a subcounty; or
 - (ii) a municipal division;
 - (b) in the case of a city, a city division;
 - (c) in the case of a subcounty, municipality, city division, town or municipal division—
 - (i) a parish; or

- (ii) a ward.

110. Demarcation of electoral areas for women

Notwithstanding [section 109\(1\)](#), whenever there are fewer women seats than lower local government units, the electoral areas for women councillors derived from [section 10\(e\)](#) may bring together two or more lower local council units using a population quota determined by the Electoral Commission.

Election of chairperson

111. Election of chairperson

- (1) Except for the village, parish or county council, the election of the chairperson shall be by universal adult suffrage through a secret ballot using one ballot box for all candidates at each polling station.
- (2) Election of village, parish and county council chairperson and other officials shall be by the electorate lining behind the candidates nominated for the office or his or her representative or portrait.
- (3) A person shall not qualify for election as chairperson of a district or city unless that person—
 - (a) is a citizen of Uganda;
 - (b) is ordinarily resident or has made undertaking in writing to the Electoral Commission that within six months of his or her election he or she shall have established a residence in that district or city;
 - (c) is at least thirty years and not more than seventy-five years of age;
 - (d) is a registered voter;
 - (e) has completed a minimum education of Advanced Level standard or its equivalent;
 - (f) has submitted to the returning officer of a district or city on or before the nomination day a document in this Act referred to as a nomination paper, in Form EC 1 specified in the Seventh Schedule, which document is signed by two persons, nominating him or her as a candidate;
 - (g) attaches to his or her nomination paper a list of names of fifty registered voters from at least two-thirds of the electoral areas, and each of the fifty shall have appended to that list his or her name, signature, physical address and voters registration number as specified in Form EC 1 of the Seventh Schedule.
- (4) A person shall not qualify for election as chairperson of a municipality, town, division or subcounty unless that person—
 - (a) is a citizen of Uganda;
 - (b) is ordinarily resident or has made undertaking in writing to the Electoral Commission that within six months of his or her election he or she shall have established a residence in the municipality, town, division or subcounty;
 - (c) is at least thirty years and not more than seventy-five years of age;
 - (d) is a registered voter;
 - (e) has submitted to the returning officer of a district or a public officer designated by him or her for that purpose on or before the nomination day a document in this Act referred to as a nomination paper, in Form EC 1 specified in the Seventh Schedule, which document is signed by two persons nominating him or her as a candidate;

- (f) attaches to his or her nomination paper a list of the names of twenty registered voters from each electoral area, and each of the twenty registered voters shall have appended to that list his or her name, signature, physical address and voters registration number as specified in Form EC 1 of the Seventh Schedule.
- (5) A person shall not subscribe to more than one nomination paper, and no person shall give his or her support under subsection (3) or (4) to more than one candidate for the same office.
- (6) A person who contravenes subsection (5) commits an offence and is liable on conviction to a fine not exceeding three currency points or imprisonment not exceeding six months or both.
- (7) The nomination paper shall be accompanied by—
 - (a) a declaration in Form EC 2 specified in the Seventh Schedule to this Act;
 - (b) a declaration of income, assets and liabilities in Form EC 3 specified in the Seventh Schedule to this Act;
 - (c) a nonrefundable fee specified in [section 112](#) for which a receipt shall be issued;
 - (d) three postcard-size copies of a recent photograph of the proposed candidate.

112. Payment of nonrefundable fee

For purposes of [section 111](#)(7)(c), a nonrefundable fee of—

- (a) ten currency points in the case of a district and city;
- (b) five currency points in the case of a municipality; and
- (c) two-and-a-half currency points in the case of a city division, a town or a subcounty,

shall be paid to the relevant local government council in cash or bank draft.

113. Where a candidate dies

- (1) Where there are two candidates and one dies, the returning officer shall fix another nomination day giving reasonable time to candidates, if any, to be nominated.
- (2) Where nominations are fixed under subsection (1), a candidate previously and validly nominated shall not be required to be nominated again.
- (3) Where fresh nomination days are fixed under subsection (1), the returning officer shall, where applicable, postpone the election to another convenient date.
- (4) An election arising out of a postponement under subsection (3) shall be conducted in accordance with this Act.

114. Where one of only two candidates withdraws or is disqualified

Where there are two candidates and one withdraws or is disqualified or ceases to be a candidate by reason of his or her ceasing to qualify for election, the returning officer shall immediately declare the remaining candidate elected unopposed.

115. Results of chairperson election

- (1) The returning officer shall declare elected chairperson the candidate who has obtained the largest number of votes cast.
- (2) The Electoral Commission shall ascertain, declare and publish in writing the results of a chairperson's election within forty-eight hours from the close of polling.

- (3) A declaration executed by the Electoral Commission under subsection (2) and bearing the seal of the commission shall be evidence that the person named in the declaration has been elected chairperson of the relevant council.
- (4) Where two or more candidates tie in the leading position, the returning officer shall communicate the results of the election to the Electoral Commission which shall arrange to have the elections repeated.
- (5) Candidature for elections repeated under subsection (4) shall be limited to the candidates who tied in the first election.
- (6) No fresh nominations nor candidates meeting shall be required for elections conducted under subsection (4).
- (7) Subject to subsections (5) and (6), an election organised under subsection (4) shall be conducted in accordance with the provisions of this Act.

Local government councils elections

116. Qualifications of councillors

- (1) A person is qualified to be a member of a district or city council other than the chairperson if that person—
 - (a) is a citizen of Uganda;
 - (b) is a registered voter.
- (2) A person shall not be elected a local government councillor if that person—
 - (a) is of unsound mind;
 - (b) is acting in or holding an office the functions of which involve a responsibility for or in connection with the conduct of an election under this Act;
 - (c) is a traditional or cultural leader as defined in article 246(6) of the Constitution;
 - (d) is under sentence of death or imprisonment exceeding six months without the option of a fine; or
 - (e) is employed by that local government council.
- (3) A person elected a chairperson or member of a local government executive committee when holding a public office shall resign office before assuming the office of chairperson or a member of the executive committee.
- (4) A person holding a public office who wishes to be a candidate for a local government office or councillor under this Act shall apply for annual leave or leave without pay at least fourteen days before nominations commence.
- (5) Subject to subsection (2)(e), a public officer who, when elected, does not become a member of the executive committee shall not be required to resign.

117. Elections of women representatives to councils

- (1) The election of women councillors on local government councils shall be conducted in accordance with the provisions for election of the relevant councils under this Part with such modifications as may be deemed necessary by the Electoral Commission.
- (2) The election of women councillors shall be by universal adult suffrage.
- (3) The presiding officer shall conduct the election by allowing the electorate to cast their votes by lining behind the candidate, an agent or a portrait of the candidate of their choice.

118. Election of special interest groups councillors

- (1) The youth councillors shall be elected by an electoral college consisting of—
 - (a) in case of a district council—
 - (i) all subcounty youth councils; and
 - (ii) the district youth executive;
 - (b) in the case of a city council—
 - (i) all division youth councils; and
 - (ii) the city youth executive;
 - (c) in the case of a municipal council—
 - (i) all parish or ward youth councils; and
 - (ii) the municipal youth executive;
 - (d) in the case of a subcounty, town or division council—
 - (i) all parish or ward youth councils; and
 - (ii) the subcounty, town or division youth executive as the case may be.
- (2) A councillor representing persons with disabilities shall be elected by the National Union of Disabled People of Uganda forming an electoral college as follows—
 - (a) in the case of a district, all members of the district executive committee and subcounty executive committees;
 - (b) in the case of a city, all members of the city executive committee and division executive committees;
 - (c) in the case of other urban councils and subcounty councils, all members of the division or parish executive committees.
- (3) The Electoral Commission shall appoint returning officers and presiding officers as may appear to the Electoral Commission reasonably necessary for the purpose of conducting elections of representatives of each special interest group.
- (4) The Electoral Commission shall appoint a day and time on which the elections for each special interest group shall be held.
- (5) For all other matters not provided for relating to elections under this section, including the nominations of candidates, voting procedure and declaration of results, the provisions for general elections under this Part shall apply, with such modifications as may be appropriate for the relevant special interest group.

119. Nomination of candidates for local government councils

- (1) The Electoral Commission shall publish in the *Gazette* and local media nomination days and the time when candidates shall be nominated.
- (2) The returning officer shall, in each district, name the places where and time when nominations shall be made.
- (3) The nomination of a candidate shall be submitted by the candidate himself or herself.

- (4) A nomination paper specified as Form EC 4 in the Seventh Schedule to this Act shall be signed by the candidate and seconded by two registered voters and tendered to the returning officer with the following—
- (a) the names and signatures of not less than five persons who are registered as voters in the constituency where the person is seeking nomination, and each person shall indicate his or her name, village, occupation and voters registration number which shall be part of or appended to Form EC 4 in the Seventh Schedule;
 - (b) Form EC 5 in the Seventh Schedule to this Act which shall be evidence of the candidate's appointment of his or her agent specifying the name, voters registration number, address and occupation of the official agent;
 - (c) Form EC 6 in the Seventh Schedule to this Act indicating that the agent has accepted the appointment and has made a statement of oath before a commissioner for oaths or a person so authorised;
 - (d) a statement under oath specified as Form EC 7 in the Seventh Schedule stating among other things—
 - (i) that the person seeking nomination is a citizen of Uganda;
 - (ii) that he or she is eighteen years of age or above; and
 - (iii) that he or she is not disqualified from being a local government councillor under this Act or any other law in force;
 - (e) Form EC 8 in the Seventh Schedule to this Act indicating the candidate's consent to his or her nomination;
 - (f) a nonrefundable nomination fee of—
 - (i) in the case of a district, city or municipality, two-and-a-half currency points;
 - (ii) in the case of a town, city division or subcounty, one currency point, in cash or bank draft payable to the respective local government council.
- (5) The nomination paper shall be accompanied by two postcard-size photographs of the candidate's own face.
- (6) A duplicate copy of the nomination paper certified by the returning officer shall be given to the candidate.

120. Where no candidate or one candidate is nominated

- (1) Where at the close of the nomination day or days no person is duly nominated for election for an electoral area, the returning officer shall report to the Electoral Commission, and the commission shall fix another day for nominations.
- (2) Where only one candidate is nominated at the close of the nomination day or days, the person nominated shall be declared elected unopposed.

121. Withdrawal of candidature

- (1) A candidate may withdraw his or her candidature at any time before the polling day by a written notice addressed to the returning officer and signed by the candidate.
- (2) Where a candidate withdraws his or her candidature, the presiding officer shall, on the polling day—
 - (a) post a notice of the withdrawal in a conspicuous place at the polling station; and

- (b) when delivering a ballot paper to each voter, audibly inform the voter of the candidate's withdrawal, if that candidate's name appears on the ballot paper.

122. Candidates meetings

- (1) No candidate shall organise, hold or address his or her own individual candidates meeting.
- (2) For the purposes of enabling all candidates in an electoral area to collectively meet, address and answer questions of voters, the returning officer shall, in consultation with all the candidates, prepare and conduct a candidates meeting in each parish or aggregated parishes where applicable in a given electoral area.
- (3) The returning officer shall make available to all candidates a copy of the candidates meetings programme and shall allow all candidates reasonable time to arrange their attendance of the meetings.
- (4) The returning officer shall forward a copy of the candidates meetings programme to the Electoral Commission.
- (5) A candidates meeting shall be chaired by a person appointed by the returning officer in consultation with the candidates.
- (6) At a candidates meeting the chairperson and the candidates may use the local language of the area.
- (7) The costs incurred by each candidate for purposes of attending a candidates meeting shall be borne by the candidate.

123. Equal treatment to candidates

- (1) During the campaign period every public officer and public authority and institution shall as far as possible give equal treatment to candidates.
- (2) Subject to the Constitution and any other law, every candidate shall enjoy freedom of expression and access to information in the exercise of the right to campaign under this Act, but shall not be protected against any abusive or slanderous statements.
- (3) No person shall while campaigning use or publish defamatory words or words which are insulting or which constitute incitement of public disorder, insurrection, hatred, violence or which threaten war.
- (4) A person who contravenes subsection (3) commits an offence and is liable on conviction to a fine not exceeding ten currency points or a term of imprisonment not exceeding two years or both and shall be disqualified as candidate.
- (5) The Electoral Commission may issue guidelines to be followed by the candidates in the conduct of election campaigns.

124. Rights of candidates

- (1) Every candidate in an election shall be afforded reasonable access to and use of State-owned communication media, if he or she requires it.
- (2) Subject to any other law, during the campaign period any candidate may, either alone or in common with others, publish campaign materials in the form of books, booklets, pamphlets, leaflets, magazines, newspapers or posters intended to solicit votes from voters.
- (3) No person shall, during campaign period, print, publish or distribute, a newspaper, circular, book, booklet, leaflet, magazine or pamphlet containing an article, report, letter or other matter relating to the elections unless the author's names and addresses are appended to it.

- (4) A person contravening subsection (3) commits an offence and is liable on conviction to a fine not exceeding ten currency points or to a term of imprisonment not exceeding two years or both.

125. Nonpartisan or nonsectarian campaign

- (1) Subject to the Constitution, no person shall use or attempt to use any political party colour or symbol of a political party as a basis for candidature or election.
- (2) No person shall use or attempt to use any tribal or religious affiliations or any other sectarian ground as basis for his or her candidature for election or in support of his or her campaign.
- (3) Any person who contravenes subsection (1) or (2) commits an offence and is liable on conviction to a fine not exceeding ten currency points or to a term of imprisonment not exceeding two years or both and shall be disqualified as a candidate.

126. Use of local council or Government facilities

Where a candidate is a chairperson or holds any other political or public office, he or she shall not use local council or Government facilities for the purpose of elections under this Act.

127. Where one of only two candidates dies

- (1) In an electoral area where only two persons are candidates and one dies, election in the electoral area shall be postponed and the Electoral Commission shall declare another nomination day.
- (2) Notwithstanding subsection (1), a candidate previously nominated shall not be required to be nominated again.
- (3) An election arising out of a postponement under subsection (1) shall be conducted in accordance with this Act.

Voting and announcement of results

128. Polling and voting procedure

- (1) Voting at every election for a district, city or municipal council, other than for women councillors, shall be by secret ballot using one ballot box at each polling station for all candidates.
- (2) At the polling station, no presiding officer or any other person shall inquire about or attempt to see for whom a voter intends to vote.
- (3) On polling day, all voters intending to vote shall form one line from a point at least twenty metres away from the table at which each voter is to place the authorised mark of choice on the ballot paper.
- (4) Voters who have cast their votes and all other persons in the vicinity of the polling station other than election officers, candidates, agents, observers and monitors shall stand or sit at least one hundred metres away from the table mentioned in subsection (3).
- (5) Subject to subsection (7), at every polling station there shall be positioned—
 - (a) a table where every voter shall report for identification in the voters roll and collection of a ballot paper;
 - (b) a second table positioned at least fifteen metres from the first with an ink pad, two pens, each pen being attached to the table with a string measuring about one metre in length where every voter shall proceed and vote for a candidate of the voter's choice by fixing a tick or a thumb print in the space provided in the box against the picture of the candidate on the ballot paper and, after voting, fold the ballot paper lengthwise to enable it to be deposited in the slot of the ballot box;

- (c) on the second table, a basin or a similar object into which a voter shall place the ballot paper to mark the candidate;
 - (d) a third table located at least ten metres away from the second and on top of which shall rest a ballot box into which every voter shall deposit the folded ballot paper in the full view of all present; and
 - (e) a fourth table located at least ten metres from the ballot box where every voter, after depositing the ballot paper into the ballot box, shall proceed and have the thumb on the voter's right hand, dipped into indelible ink to indicate that the voter has cast the ballot.
- (6) Candidates' agents shall sit one metre away from the table referred to in subsection (5)(a).
- (7) Where for purposes of subsection (5)(b)—
 - (a) the voter has no thumb on the right hand, the process specified in that paragraph shall be applied to the finger nearest to the position of the thumb on the voter's right hand;
 - (b) the voter has no right hand, the process shall be applied to the left hand;
 - (c) a voter has no fingers on the left or right hand, the voter may dip the tip of any hand into indelible ink; or
 - (d) the voter has no hands, the process shall be applied to any other conspicuous part of the voter's body as the presiding officer may determine.
- (8) The presiding officer at each polling station shall, at the commencement of the poll and in the full view of all present, open the first ballot box, turn it upside down with the open top facing down to ensure to the satisfaction of everyone present that the ballot box is devoid of any contents and thereafter place the ballot box on the table under subsection (5)(d); and where more than one ballot box is used after the first is filled, the same procedure shall be followed prior to the placing on the table of any additional ballot box.
- (9) Where another election has to be held within three months after an election in which a voter and the hand of the voter has been marked in accordance with this section, the corresponding part of the hand other than the one marked in the first election shall be marked in the subsequent election; and where this is not possible such part of the body of the voter as the presiding officer shall, having regard to subsections (5) and (7), determine shall be marked.
- (10) For the purposes of subsection (5), "table" includes a desk, a box, a chair, a stool and any other object with a hard and smooth surface that can be used as a table.

129. Assistance to illiterate voters and other voters with disabilities

- (1) Where a voter is by reason of blindness, illiteracy, old age or any other disability unable to fix the authorised mark of choice on the ballot paper, that voter may report at the polling station accompanied by a person of his or her choice to assist the voter to fix the authorised mark of choice on the ballot paper, on the voter's behalf, or the voter may, subject to subsection (3), request another person present at the polling station to assist the voter in that behalf.
- (2) Any member of a voter's family may assist a voter under subsection (1) notwithstanding the fact that the former is below the age of eighteen years.
- (3) An election officer, a candidate's agent, an observer or monitor at any polling station is not permitted to assist any voter with a disability under subsection (1).
- (4) No person is authorised to assist any voter to mark the ballot paper under subsection (1) unless the voter has voluntarily requested the assistance.
- (5) A person commits an offence of illegal practice who—
 - (a) pretends to have a disability for the purposes of subsection (1) when he or she does not;

- (b) contravenes subsection (4).
- (6) Any person who commits any offence under this section is liable on conviction to a fine not exceeding five currency points or to a term of imprisonment not exceeding two years or to both.

130. Person to vote once in an election

- (1) Subject to the Constitution, no person shall vote or attempt to vote more than once in any election.
- (2) For the purpose of ensuring that no voter casts a vote more than once, a presiding officer or a polling assistant shall, before issuing a ballot paper, inspect the fingers of any voter in order to ascertain whether or not the voter has been marked with indelible ink in accordance with [section 128](#); and the presiding officer or a polling assistant, as the case may be, shall refuse to issue a ballot paper to that voter if the presiding officer or polling assistant has reasonable grounds to believe that the voter has already voted or if the voter refuses to be inspected under this subsection.
- (3) Any person who refuses to be inspected under subsection (2) commits an offence and is liable on conviction to a fine not exceeding ten currency points or to a term of imprisonment not exceeding two years or both.

131. Returning officers to have powers of justices of the peace

During an election and while the polls are open, every returning officer and presiding officer is a keeper of the peace and has all the powers of a justice of the peace to maintain law and order at the polling station, and he or she may—

- (a) require the assistance of a member of the Uganda Police Force or other persons present to aid him or her in maintaining peace and good order at the polling station;
- (b) warn or arrest or cause, by verbal order, to be arrested, and place or cause to be placed in the custody of any police officer or other person authorised by law, any person disturbing the peace and good order at the polling station; or
- (c) cause any arrested person to be imprisoned under an order signed by him or her until not later than an hour after the closure of the poll.

132. Votes to be counted at each polling station

- (1) Votes cast at every polling station shall be counted at the polling station immediately after the presiding officer declares the polling closed, and the votes cast in favour of each candidate shall be recorded separately in accordance with this Part of this Act.
- (2) Subject to [section 133](#), no votes shall stay uncounted overnight and, where required, the presiding officer shall provide lanterns or any other source of adequate light for the purposes of counting votes.
- (3) A candidate may be present in person or through his or her representative or polling agents at each polling station, and at the place where the returning officer tallies the number of votes for each candidate or conducts a recount, for the purposes of safeguarding the interests of the candidate with regard to all stages of the counting, tallying or recounting processes.
- (4) At the commencement of the counting, the presiding officer shall, in the presence and full view of all present, open the ballot box and empty its contents onto the polling table, and with the assistance of polling assistants proceed to count the votes separating the votes polled by each candidate.

133. Interruption and postponement of counting, tallying or recounting

- (1) Where counting, tallying or recounting of votes is interrupted by a riot or violence or any other reasonable cause, the presiding officer or returning officer shall adjourn the counting, tallying or recounting to the next day or to any other time of the same day and shall immediately inform—
 - (a) in the case of the presiding officer, the returning officer; or
 - (b) in the case of the returning officer, the Electoral Commission, of that fact.
- (2) Where the counting, tallying or recounting of votes is adjourned to the following day under subsection (1), the time, procedure and manner of the subsequent counting, tallying or recounting shall be as on the original occasion.
- (3) Where counting is adjourned under this section, the ballot boxes shall be kept in safe custody and the candidates or their agents shall be entitled to be present to keep watch on the boxes until counting resumes.

134. Voting procedure for councillors for division, subcounty or town councils

- (1) The quorum at any meeting for elections of a councillor for a division, subcounty or town shall be one-third of the persons entitled to vote.
- (2) An election shall commence at 10.00 a.m. in the morning and shall not continue beyond 5.00 p.m. in the evening.
- (3) Where a quorum is not realised by 4.00 p.m. in the evening, elections shall be postponed to the next day, and—
 - (a) the presiding officer shall immediately inform the returning officer; and
 - (b) the returning officer shall immediately inform the Electoral Commission, of that fact.
- (4) The presiding officer shall direct the candidates or the candidates' agents to stand or place the portraits of the candidates where all voters can see them.
- (5) The presiding officer shall conduct the elections by allowing the electorate to cast their votes by lining behind the candidates, candidates' agents or portrait of the candidate of their choice.
- (6) The results of the election shall be ascertained by the counting of the electors lined up behind each candidate, candidate's agent or portrait of the candidate, and the results of the elections shall be declared and recorded as provided under sections [135](#) and [136](#) respectively.

135. Declaration of winning candidate

- (1) Each returning officer shall, immediately after the addition of all the votes for each candidate or after any recount, declare elected a candidate who has obtained the largest number of votes by completing the return in the prescribed form.
- (2) Upon completing the return, every returning officer shall transmit to the Electoral Commission the following documents—
 - (a) the return form;
 - (b) a report of the elections within the returning officer's electoral area;
 - (c) the declaration of results forms from which the official addition of the votes was made.

136. Declaration of results forms

- (1) Each presiding officer shall complete the necessary number of copies of Form EC 9 prescribed in the Seventh Schedule for the declaration of results, sign them and do the following—
 - (a) one copy shall be retained by the presiding officer for display at the polling station;
 - (b) one copy shall be enclosed in an envelope supplied by the Electoral Commission for the purpose, sealed by the presiding officer and delivered to the nearest result collection centre prescribed by the returning officer, together with the report book, for transmission to the returning officer;
 - (c) one copy shall be delivered to each of the candidates' agents or, in the absence of those agents, to any voters present claiming to represent the candidates; and
 - (d) one copy shall be deposited and sealed in the ballot box.
- (2) The presiding officer shall, in the presence of the candidates and the candidates' agents as may wish to be present, seal the ballot box with a seal provided for the purpose by the Electoral Commission.
- (3) The sealed ballot box referred to in subsection (2) shall contain the following items—
 - (a) one duly signed declaration of results form;
 - (b) the ballot papers received by each candidate, tied in separate bundles;
 - (c) the invalid ballot papers, tied in one bundle;
 - (d) the spoiled ballot papers, tied in one bundle;
 - (e) the unused ballot papers; and
 - (f) the voters roll used at the polling station.
- (4) The declaration of results form shall be signed by the presiding officer and the candidates or their agents present who wish to do so, and the presiding officer shall there and then announce the results of the voting at that polling station before communicating them to the returning officer.

137. Declaration of results and reports by the Electoral Commission

- (1) The Electoral Commission shall, as soon as practicable after the election, ascertain, declare and, in writing under its seal, publish in the *Gazette* the results of the election in each constituency.
- (2) The Electoral Commission shall, as soon as practicable after each general election, produce a detailed report on the conduct of the election.
- (3) For the purposes of a report under subsection (2), every candidate at an election and every official agent of any candidate has the right to send to the commission a statement in writing containing any complaint that he or she may wish to make with respect to the conduct of the election or of any election officer and any suggestions with respect to changes or improvements in the law that he or she may consider desirable.

Election petitions**138. Petition against a declared elected candidate**

- (1) An aggrieved candidate for chairperson may petition the High Court for an order that a candidate declared elected as chairperson of a local government council was not validly elected.
- (2) A person qualified to petition under subsection (3) who is aggrieved by a declaration of the results of a councillor may petition the chief magistrate's court having jurisdiction in the constituency.

- (3) An election petition may be filed by any of the following persons—
 - (a) a candidate who loses an election; or
 - (b) a registered voter in the constituency concerned supported by the signatures of not less than five hundred voters registered in the constituency.
- (4) An election petition shall be filed within fourteen days after the day on which the results of the election has been notified by the Electoral Commission in the *Gazette*.

139. Grounds for setting aside election

The election of a candidate as a chairperson or a member of a council shall only be set aside on any of the following grounds if proved to the satisfaction of the court—

- (a) that there was failure to conduct the election in accordance with the provisions of this Part of the Act and that the noncompliance and failure affected the result of the election in a substantial manner;
- (b) that a person other than the one elected purportedly won the election;
- (c) that an illegal practice or any other offence under this Act was committed in connection with the election by the candidate personally or with his or her knowledge and consent or approval; or
- (d) that the candidate was at the time of his or her election not qualified or was disqualified from election.

140. Criminal offence disclosed in hearing of petition

- (1) Nothing in this section confers on the court when hearing an election petition, power to convict a person for a criminal offence.
- (2) Where it appears to the court on hearing an election petition that the facts before it disclose that a criminal offence may have been committed, it shall make a report on the matter to the Director of Public Prosecutions for appropriate action to be taken.
- (3) Where an election is set aside, a fresh election shall be held as if it were a by-election in accordance with [section 171](#).

141. Notice of petition to be served on respondent

Notice in writing of the presentation of a petition accompanied by a copy of the petition shall, within seven days after the filing of the petition, be served by the petitioner on the respondent or respondents, as the case may be.

142. Trial of election petition

- (1) An election petition, filed under [section 138](#), shall be tried in open court.
- (2) The High Court or chief magistrate shall proceed to hear and determine the matter within three months after the day on which the petition was filed and may, for that purpose, suspend any other matter pending before court.
- (3) After due inquiry, the court hearing an election petition may—
 - (a) dismiss the petition;
 - (b) declare a candidate other than the candidate declared elected earlier to have been validly elected; or
 - (c) set aside the election and order a new election.

- (4) The court, before coming to a decision under subsection (3), may where applicable order a recount of the votes cast.
- (5) At the conclusion of the trial of an election petition, the court shall determine whether the respondent was duly elected or whether any, and if so which, person other than the respondent was or is entitled to be declared duly elected, and if the court determines that—
 - (a) the respondent was duly elected, the election shall be and remain valid as if no petition had been presented against the respondent's election;
 - (b) the respondent was not duly elected but that some other person was or is entitled to be declared duly elected—
 - (i) the respondent shall be ordered to vacate his or her seat; and
 - (ii) the court shall notify the Electoral Commission and the speaker or chairperson of the relevant council of its determination, and the Commission shall thereupon, by notice published in the *Gazette*, declare that other person duly elected with effect from the day of the determination by the court;
 - (c) the respondent was not duly elected and that no other person was or is entitled to be declared duly elected—
 - (i) the seat of the respondent shall be declared vacant; and
 - (ii) the court shall immediately notify the Electoral Commission and the speaker or chairperson of the relevant council of its determination, and the Electoral Commission shall arrange a fresh election in the relevant constituency in accordance with [section 119](#).

143. Witnesses in election petition

- (1) In the hearing of a petition, the powers of the court and the rules of procedure shall be those which apply to a civil action in a court of law.
- (2) A witness who, in the course of the hearing of an election petition, wilfully makes a statement of fact material to the proceedings which he or she knows to be false or does not believe to be true, commits an offence and is liable on conviction to a fine of ten currency points or to a term of imprisonment not exceeding two years or to both.

144. Withdrawal of election petition

- (1) An election petition shall not be withdrawn without the leave of the court and after such notice has been given as the court may direct.
- (2) On the hearing of the application for withdrawal, any person who might have been a petitioner in respect of the election to which the petition refers may apply to the court to be substituted as a petitioner for the petitioner who desires to withdraw.
- (3) The court may substitute as a petitioner any applicant under subsection (2) and may further, if the proposed withdrawal has been, in the opinion of the court, induced by any corrupt bargain or consideration, by order, direct that the security given on behalf of the original petitioner remain as security for any costs that may become payable by the substituted petitioner and that the original petitioner shall be liable to pay the costs.
- (4) If a petition is withdrawn the petitioner shall be liable to pay the costs of the respondent.

145. Appeals

- (1) A person aggrieved by the determination of a lower court on hearing an election petition may appeal to the High Court or Court of Appeal against the verdict.

- (2) The High Court or Court of Appeal in case of a subsequent appeal shall proceed to hear and determine an appeal under this section within three months after the day on which the petition was filed and may, for that purpose, suspend any other matter pending before it.
- (3) The decision of the Court of Appeal in an appeal under this section shall be final.

146. Petition to lapse on death of petitioner

An election petition shall lapse at the death of a sole petitioner.

Illegal practices and offences

147. Offence of bribery

- (1) Any person who, with intent, either before or during an election, either directly or indirectly influences another person to vote or to refrain from voting for any candidate, or gives, provides or causes to be given or provides any money, gift or other consideration to another person, to influence that person's voting, commits an illegal practice of the offence of bribery.
- (2) A person receiving any money, gift or consideration under subsection (1) also commits the offence of illegal practice under that subsection.
- (3) Subsection (1) does not apply in respect of the provision of refreshments or food—
 - (a) offered by a candidate or a candidate's agent at a candidate's campaign planning and organisation meeting;
 - (b) offered by any person other than a candidate or a candidate's agent at a candidates' campaign planning and organisation meeting.
- (4) A candidate or candidate's agent who, by himself or herself or any other person, directly or indirectly, before the close of polls on polling day offers, procures or provides or promises to procure or provide alcoholic beverages to any person commits an offence of illegal practice.
- (5) Any person who commits the offences stipulated in this section shall be liable on conviction to a fine not exceeding five currency points or to a term of imprisonment not exceeding two years or both.

148. Offence of illegal practice

- (1) Any person who votes or induces or procures any person to vote at an election, knowing that he or she or that person is prohibited by law from voting at that election, commits the offence of illegal practice.
- (2) Any person who, before or during an election, publishes a false statement of the illness, death or withdrawal of a candidate at the election for the purpose of promoting or procuring the election of another candidate, knowing that statement to be false or not knowing or believing on reasonable grounds the statement to be true, commits the offence of illegal practice.
- (3) Any person who, at an election, or on nomination days, wilfully obstructs a voter, or an aspiring candidate either at the polling station or nomination centre or on his or her way to or from the polling station or nomination centre, commits the offence of illegal practice.
- (4) Any person who commits the offence of illegal practice under this section is liable on conviction to a fine not exceeding five currency points or to a term of imprisonment not exceeding two years or both.

149. Misconduct at candidates meetings

- (1) Any person who, at any candidates meeting under this Act, acts in a disorderly manner for the purpose of preventing the transaction of the business for which the meeting is held, commits an offence and is liable on conviction to a fine not exceeding ten currency points or to imprisonment not exceeding two years or to both.
- (2) The chairperson of a meeting to which this section applies may direct any person who, in the opinion of the chairperson, is preventing the transaction of the business for which the meeting is being held, to leave the place; and if the person fails or refuses to leave, the chairperson may cause that person to be removed from the place using such force as may be reasonably necessary.
- (3) A person who has in accordance with subsection (2) left or who has been removed from a place in which a meeting to which this section applies is taking place shall not, without the permission of the chairperson of the meeting, return to that place while the meeting is still in progress; and any person who contravenes this subsection commits an offence and is liable on conviction to a fine not exceeding five currency points or to imprisonment not exceeding six months or to both.

150. Failure by a presiding officer to furnish election returns

A presiding officer who fails without reasonable cause to furnish the returns of the election to the returning officer within the time stipulated by law commits an offence and is liable on conviction to a fine not exceeding five currency points or to imprisonment not exceeding one year or to both.

151. Offences relating to voting

- (1) Any person who—
 - (a) forges or fraudulently defaces or destroys any document relating to the holding of an election under this Act, alters any document or delivers to the returning officer any document, knowing it to be forged;
 - (b) forges, counterfeits or destroys any ballot paper or the official mark on any ballot paper;
 - (c) without authority supplies any ballot papers to any person;
 - (d) without authority sells or offers for sale any document relating to the holding of an election under this Act to any person or purchases or offers to purchase any such document from any person;
 - (e) not being a person entitled under this Act to be in possession of a document relating to the holding of an election, has that document in his or her possession;
 - (f) knowingly and intentionally puts into a ballot box anything other than the ballot paper;
 - (g) without authority, takes out of a polling station any ballot paper or other official document relating to an election or is found in possession of any ballot paper or such document outside a polling station;
 - (h) without due authority, destroys, takes, opens or otherwise interferes with a ballot box, ballot documents or any other property in use or intended to be used for the purpose of an election;
 - (i) without due authority, prints any ballot paper or what purports to be or is capable of being used as a ballot paper at an election; or
 - (j) not being authorised under this Act makes any mark on a ballot paper issued to a person, other than the person making the mark, with intent that the ballot paper be used to record the vote of that other person,

commits an offence and is liable on conviction to a fine not exceeding fifteen currency points or to imprisonment not exceeding three years or to both.

- (2) A person committing an offence under subsection (1)(h) shall, in addition to the punishment provided in that subsection, be disqualified from standing or participating in an election for a period of not less than three years.

152. Unauthorised voting, etc.

Any person who knowingly—

- (a) votes or attempts to vote at an election at which that person is not entitled to vote; or
- (b) votes more than once at an election,

commits an offence and is liable on conviction to a fine not exceeding fifteen currency points or to imprisonment not exceeding three years or to both.

153. Personation

- (1) A person commits the offence of personation if he or she votes as some other person, whether that other person is living or dead or is a fictitious person.
- (2) A person who commits an offence of personation is liable on conviction to imprisonment not exceeding five years.

154. Offence of undue influence

A person commits an offence of undue influence—

- (a) if that person directly or indirectly in person or through any other person—
 - (i) makes use of, or threatens to make use of, any force or violence;
 - (ii) inflicts or threatens to inflict in person or through any other person any temporal or spiritual injury, damage, harm or loss upon or against any person, in order to induce or compel that person to vote or refrain from voting, or on account of that person having voted or refrained from voting; or
- (b) if that person by abduction, duress or any fraudulent device or contrivance impedes or prevails upon a voter either to vote or to refrain from voting, is liable on conviction to a fine not exceeding five currency points or to imprisonment not exceeding two years or to both.

155. Prohibition of certain activities on polling day

- (1) Without derogation from any provision of this Act or any other enactment, no person shall, on any polling day and in relation to the elections—
 - (a) convoke or take part in any gathering of more than twelve persons;
 - (b) canvass for votes;
 - (c) utter slogans;
 - (d) distribute leaflets or pamphlets for or on behalf of any candidate;
 - (e) organise or engage in public singing or dancing; or
 - (f) use bands of any music instruments.
- (2) During the hours when a polling station is open on a polling day no person shall, within two hundred metres of any polling station, seek to influence in whatever manner any person to vote for any candidate or to ascertain for which candidate any voter intends to vote or has voted.
- (3) During the hours when a polling station is open on a polling day no person shall, within four hundred metres of any polling station, sell any intoxicating liquor.

- (4) Any person who contravenes subsection (1), (2) or (3) commits an offence and is liable on conviction to a fine not exceeding five currency points or to imprisonment not exceeding twelve months or to both.

156. Defacement of notices and posters

- (1) Any person who without lawful excuse destroys, mutilates, defaces or removes any notice which is exhibited under the authority of this Act, or any document which is made available for inspection under this Act, commits an offence and is liable on conviction to a fine not exceeding five currency points or to imprisonment not exceeding six months or to both.
- (2) Any person who maliciously defaces or removes or tears any election poster of any nominated candidate commits an offence and is liable on conviction to a fine not exceeding five currency points or to imprisonment not exceeding one year or to both.
- (3) A court convicting a person of an offence under subsection (1) shall as soon as practicable after the conviction report the conviction in writing to the Electoral Commission.

157. Obstruction of election officers

Any person who wilfully obstructs or interferes with an election officer in the execution of the officer's duty commits an offence and is liable on conviction to a fine not exceeding five currency points or to imprisonment for a term not exceeding three years.

158. General penalty for offences

Where no penalty is expressly provided under this Act for an offence other than an illegal practice, the offender is liable on conviction to a fine not exceeding five currency points or to imprisonment not exceeding one year or to both.

159. Director of Public Prosecutions' consent to prosecute

- (1) A person shall not be prosecuted for an offence under this Act without the consent in writing of the Director of Public Prosecutions or his or her authorised officer.
- (2) Subsection (1) shall not prevent a person from being—
 - (a) charged with an offence under this Act;
 - (b) arrested with or without warrant in respect of an offence under this Act; or
 - (c) remanded on bail or in custody in respect of any offence under this Act,without the consent of the Director of Public Prosecutions.
- (3) In a prosecution for an offence under this Act in relation to a ballot box or paper or any other document relating to elections, the property in the ballot box, ballot paper or other documents as well as the property in the counterfoil of any ballot papers, shall be vested in the Electoral Commission.

Elections at administrative lower councils

160. Instructions for voting

When the electorate of a county, parish or village council is assembled for purposes of conducting an election, the presiding officer shall address the voters on the procedures of voting.

161. Nomination of candidates

- (1) The presiding officer shall call for nominations for the offices of the council executive committee in the case of a village and parish and chairperson and vice chairperson in the case of county councils to be filled.
- (2) The nomination of a candidate for elections of an administrative council shall be orally proposed by an eligible voter and be seconded by another voter who is present and shall be submitted to the presiding officer at any time before the election commences.
- (3) The presiding officer shall accept as many nominations as are properly nominated and seconded.
- (4) After nominations have been closed, the candidate may briefly introduce himself or herself to the electorate, but in any case for not more than five minutes, and then be required to withdraw from the session and stay beyond the hearing of the electorate after which the person nominating each candidate may briefly introduce the candidate to the electorate, and the presiding officer shall allow a brief discussion by the electorate of the candidates in order of their nomination before the elections commence.
- (5) No voter may second more than one candidate for the same office.
- (6) No candidate shall be nominated for an office of a local council unless he or she ordinarily resides in the area and is of the age of eighteen or above.
- (7) Where a candidate is nominated in the manner provided for under this Part and the presiding officer is satisfied that all the provisions of this Part have been complied with, the presiding officer shall declare the candidate as nominated.
- (8) A candidate may at any time before the commencement of an election, withdraw his or her candidature by informing the electorate in session and the presiding officer.
- (9) If some reasonable time elapses after the nomination of a candidate for any office and there is only one candidate nominated for the office, the presiding officer shall declare the candidate elected in that office unopposed.

162. Elections and procedure

- (1) The quorum for a council at any meeting for election shall be one-third.
- (2) The presiding officer shall direct the candidate for each office to stand before the electorate concerned in a place where all the voters can see him or her clearly.
- (3) The presiding officer shall conduct the election by allowing the electorate to cast their votes by lining up behind the candidate, an agent or a portrait of the candidate of their choice.
- (4) The results shall be ascertained by counting the number of electors lined up behind each candidate, his or her agent or his or her portrait, and the results of the election shall be recorded in Form EC 11 set out in the Seventh Schedule.
- (5) An election shall commence at 10.00 a.m. in the morning and shall not continue beyond 05.00 p.m. in the evening.
- (6) At any election, the presiding officer shall ensure that there is kept a distance of at least five metres between each line of a candidate and between the candidate and his or her electors.
- (7) If an elector is incapacitated by blindness or other cause, he or she shall call out loudly before the presiding officer the name of the candidate of his or her choice; and the presiding officer shall then lead him or her to the line of the candidate of his or her choice.
- (8) The procedure under this section shall be repeated until all the offices are filled.

163. Elected person to have clear majority

- (1) The returning officer shall declare a candidate a winner if that candidate has obtained the largest number of votes cast or has been elected unopposed.
- (2) If there is a tie in the first position, then those tying in the first position shall be put to vote.
- (3) Where elections are to be repeated under subsection (1), the lines of the voters shall disperse completely before lining up for the repeated voting.
- (4) Elections of each office of a committee shall take place consecutively beginning with the chairperson, vice chairperson, the general secretary and others.

164. Presiding officer to keep order

- (1) The presiding officer or any person acting in his or her place shall keep order at the polling station.
- (2) If any person misconducts himself or herself at a polling station, or fails to obey the lawful orders of the presiding officer, that person may by order of the presiding officer be removed from the polling station immediately by any person authorised by the presiding officer or by the returning officer, and the person removed shall not, unless permitted by the presiding officer again, be allowed to enter the polling station.

165. Action where elections are interrupted

- (1) Where the proceedings at any polling station are interrupted or obstructed by riot, violence or any other unforeseen impediment, the presiding officer shall adjourn the elections to a later time of the same day or till the following day and shall notify the returning officer.
- (2) Where the poll is adjourned at any polling station, the hours of polling on the day to which it is adjourned shall be the same as on the original day.

166. Enumerators

- (1) The presiding officer in charge of elections shall appoint as many persons outside the persons entitled to vote as he or she shall consider necessary to assist in counting votes, and those persons shall be known as enumerators.
- (2) After the counting of votes is completed at polling stations the presiding officer shall declare the winning candidate, but the presiding officer may, where he or she receives a complaint from any person entitled to vote at the election and he or she is satisfied that the complaint is not frivolous, order a recount of the votes before making the declaration.

167. Presiding officer to fill forms

After the results are declared, the presiding officer shall fill in Forms EC 9, EC 10 and EC 11 set out in the Seventh Schedule and submit the forms to the relevant offices as indicated on the forms within two days.

168. Election petition for a village, parish or county

An election petition relating to elections at a village, parish or county shall be filed in the magistrate grade I court having jurisdiction in that constituency.

General provisions for elections

169. Transitional provision

An incoming executive committee shall, before taking office, ensure that there is a formal handing over from the outgoing executive committee within one week from the date of elections of the new committee.

170. Term of office of councils and chairperson

The chairperson, local government councils and administrative councils shall be elected every four years.

171. By-elections

- (1) Where the office of a chairperson becomes vacant, the clerk to the council shall, as soon as it is practicable, notify the Electoral Commission; and the commission shall organise a by-election within six months from the occurrence of the vacancy.
- (2) A person elected chairperson under subsection (1) shall hold office for the period covering the unexpired term of the council.
- (3) Where the seat of a councillor becomes vacant under regulation 3 of the Third Schedule, the district clerk shall notify the Electoral Commission in writing within seven days after the vacancy occurred, and the commission shall organise a by-election within sixty days after the occurrence of a vacancy.
- (4) No by-election for local government councils shall be held where a vacancy occurs within six months to the general elections of local councils.

172. Applications of laws relating to parliamentary elections

For any issue not provided for under this Part of the Act, the parliamentary elections law in force for the time being shall apply with such modifications as are deemed necessary.

Part XI – Miscellaneous provisions**173. Protection against court action**

No act, matter or thing done or omitted to be done by—

- (a) any member of a local government or administrative council or a committee of a council;
- (b) any member of staff or other person in the service of a council; or
- (c) any person acting under the directions of a council,

shall, if that act, matter or thing was done or omitted in good faith in the execution of a duty or under direction, render that member or person personally liable to any civil action claim or demand.

174. Minister to delegate

Where under this Act the Minister responsible for local government is empowered to exercise any powers or perform any duties, the Minister may delegate that power or duty to any person by name, or office, to exercise that power or perform the duty on his or her behalf, subject to any conditions, exceptions and qualifications as the Minister may prescribe.

175. Regulations and amendment to Schedules

- (1) The Minister may, by statutory instrument, make regulations for better carrying into effect the provisions of this Act.

- (2) The Minister may, by statutory instrument, and with the approval of the Cabinet, amend, replace, alter or revoke any of the Schedules provided under this Act, and the Minister shall not have power to delegate this function.
- (3) The Minister shall, as soon as is practicable after the publication of a statutory instrument under this section, cause the instrument to be laid before Parliament, and Parliament may amend or revoke the statutory instrument; and if no amendment or revocation is effected within two weeks of its being laid before Parliament, it shall be deemed to have been approved.
- (4) Notwithstanding the Interpretation Act, the Minister may, while exercising his or her powers under subsections (1) and (2), by statutory instrument, prescribe such fines as may be appropriate in the circumstances.

176. Saving

Notwithstanding the repeal of the Local Governments (Resistance Councils) Statute, 1993, any subsidiary legislation made under that Statute, which is required by the councils under this Act for the proper operation and administration of the councils shall remain in force until revoked by the relevant council or the Minister, as the case may be.

177. Transfer of assets and liabilities

- (1) All property and assets which were vested in the district, subcounty and urban councils immediately before the commencement of this Act shall continue to be so vested subject to all interests, liabilities, charges, obligations and trusts affecting that property.
- (2) Any pending court proceedings, court actions, judgments or court orders which were enforceable by or against any district council, subcounty or urban council immediately before the coming into force of this Act, and are connected with the assets vested in the local government councils or the functions and power of the councils, shall be enforced by or against the district council, subcounty or urban council under this Act.

178. Existing chairpersons, councillors and employees

- (1) Any person holding an office of chairperson or councillor immediately before the commencement of this Act shall continue to hold office until new elections are organised under this Act.
- (2) Any person being an officer or employee of a council immediately before the commencement of this Act shall be deemed to have been appointed under this Act and shall hold office until removed from office under this Act.

179. Local government police and prisons

Local government police and prisons existing at the enactment of this Act shall continue in existence until a new law covering them is enacted.

Part XII – Interim councils for newly created local governments

180. Composition of interim councils for newly created local government

- (1) Until elections of council members are held under Part X of this Act, the composition of a council of a newly created local government shall be—
 - (a) in the case of a district, all members of the original district council representing the subcounties and other electoral areas within the new district;
 - (b) in the case of lower local governments, all members of the original local government council representing the parishes and other electoral areas within the new lower local government.

- (2) If a new town is created where there was no immediate original local government, the district council shall continue to govern the town until the town is published in the *Gazette* and elections held under Part X of this Act.

181. Chairperson or member of executive committee of original council

- (1) Where the chairperson or a member of the executive committee of an original council is a person who was representing an electoral area within the newly created local government, that person shall cease to hold that office.
- (2) Notwithstanding subsection (1) a chairperson elected by universal adult suffrage shall have an option to remain chairperson of the original local government.

182. Election of interim chairperson

- (1) An interim local government council shall elect an interim chairperson from among the members of the council by secret ballot.
- (2) At the election of an interim chairperson, no person shall be declared elected chairperson unless that person gets over 50 percent of the votes of all the members of the council cast in his or her favour.
- (3) If no person gets more than 50 percent of the votes cast, the elections shall be repeated between the first two persons getting the highest votes until one of them gets over 50 percent of the votes.
- (4) If during the election of an interim chairperson only one person is nominated, that person shall be declared elected unopposed.
- (5) The quorum at a meeting for election of an interim chairperson shall be two-thirds of all the members of the interim council.

183. Nomination of vice chairperson and secretaries

The interim chairperson of an interim council shall nominate from among the members of the council an interim vice chairperson and secretaries not exceeding five to be approved by two-thirds of all members of the council to form the interim executive committee of the newly created local government.

184. Appointment of interim standing committees

- (1) The interim council of a new local government shall, in accordance with this Act, appoint interim standing committees.
- (2) For the avoidance of doubt—
 - (a) interim local councils shall not have powers to appoint district service commissions, district or urban tender boards or local government public accounts committees;
 - (b) the functions of commissions, boards or committees referred to in paragraph (a) shall be exercised by the interim council under guidelines issued by the Minister;
 - (c) interim councils shall not have powers to alter the boundaries of or create new administrative units without the approval of the Minister.

185. Existing employees in the new local government

Any person being an officer or employee of the original local government council immediately before the coming into effect of the new local government and deployed or assigned responsibility in the new local government shall be deemed to have been appointed under this Act, and shall hold office in the new local government until removed from office under this Act.

186. Term of office of interim council

- (1) Unless approved by Parliament an interim council shall exercise the powers conferred on it for a period not exceeding six months.
- (2) Where the unexpired term of the local government council is less than one year, the interim council shall continue in office until local council elections are held.
- (3) Councillors of a new local government unit elected under [section 186\(2\)](#) shall hold office for the unexpired term of the local government council.

187. Electoral Commission to organise elections

- (1) The Electoral Commission shall organise and conduct elections of the interim chairperson.
- (2) The Electoral Commission shall organise and conduct elections under Part X of this Act within six months from the effective date of the new local government unit.

188. Equitable sharing of property

At the creation of a new local government unit, the Minister shall ensure the equitable sharing of property between the original and new local governments.

First Schedule (Sections 19, 29, 51, 57)**The local governments emoluments and allowances regulations****1. Payments to certain chairpersons, vice chairpersons and secretaries**

The chairpersons of local governments, the vice chairpersons and secretaries of district councils and vice chairpersons of municipal councils shall be paid such emoluments and allowances as the council shall determine subject to the Local Government Financial and Accounting Regulations.

2. Other facilities for chairperson of a district or municipal council

- (1) The chairperson of a district or municipal council shall be entitled to such other facilities as the council may determine, but the facilities shall be limited to—
 - (a) accommodation (residential);
 - (b) transport (duty facilitating);
 - (c) medical treatment for self and immediate family;
 - (d) water;
 - (e) electricity;
 - (f) telephone;
 - (g) domestic servant.
- (2) Councils may monetise the benefits of the chairperson.
- (3) Where a chairperson opts for monetisation of the facility set out in regulation 2(1)(a), he or she shall not be eligible for payment of office-home commuting allowance.

3. Other facilities for speaker and vice chairperson of district or municipal council or for secretaries of a district council

- (1) The speaker and vice chairperson of a district or municipal council and secretaries of a district council shall be entitled to such other facilities as the council may determine, but the facilities shall be limited to—
 - (a) housing allowance;
 - (b) medical treatment for self and immediate family;
 - (c) water;
 - (d) electricity;
 - (e) transport (duty facilitating).
- (2) Councils shall monetise the benefits of the speaker, vice chairperson and secretaries.
- (3) The officials referred to in regulation 3(1) shall not be eligible for payment of office-home commuting allowance.

4. Limitation on expenditure for emoluments and allowances

The expenditure of a local government council in a financial year on emoluments and allowances of chairperson, councillors, members of the district service commission, the district tender board, the local government public accounts committee and other district council committees shall not exceed 15 percent of the total local revenue collected by that local government council in the previous financial year.

5. Terms and conditions of service of members of executive committee

Subject to regulations 1, 2 and 3, members of the executive committee shall serve on terms and conditions provided to councillors and shall only receive additional allowances in accordance with regulation 6.

6. Categories of allowances

The allowances payable to the local government councillors, members of the district service commission, all local government committees or boards and any other councillor of a lower council shall be classified in the following categories—

- (a) night allowance within Uganda;
- (b) night allowance outside Uganda;
- (c) safari day allowance within Uganda;
- (d) transport allowance;
- (e) sitting allowance.

7. Retainer fees

In addition to the allowances in regulation 6, members of a district service commission shall be paid retainer fees as determined by the council.

Second Schedule (Sections 30, 31)

Functions and services of the Government and local governments

Part 1 – Functions and services for which the Government is responsible

1. Arms, ammunition and explosives
2. Defence, security, maintenance of law and order
3. Banks, banking, promissory notes, currency and exchange control
4. Subject to the Constitution, taxation and taxation policy
5. Citizenship, immigration, emigration, refugees, deportation, extradition, passport and national identity cards
6. Copyrights, patents and trademarks and all forms of intellectual property, incorporation and regulation of business organisations
7. Land, mines, mineral and water resources and the environment
8. National parks, as may be prescribed by Parliament
9. Public holidays
10. National monuments, antiquities, archives and public records as Parliament may determine
11. Foreign relations and external trade
12. The regulation of trade and commerce
13. Making national plans for the provision of services and coordinating plans made by local governments
14. National elections
15. Energy policy
16. Transport and communication policy
17. National censuses and statistics
18. Public services of Uganda
19. The judiciary
20. National standards
21. Education policy
22. National surveys and mapping
23. Industrial policy
24. Forests and game reserve policy
25. National research policy
26. Control and management of epidemics and disasters
27. Health policy
28. Agricultural policy
29. Any matter incidental to or connected with the above functions and services

Part 2 – Functions and services for which district councils are responsible, subject to article 176(2) of the Constitution and sections 96 and 97 of the Act include but are not limited to—

1. Education services, which cover nursery, primary, secondary, trade, special education and technical education.
2. Medical and health services, including—
 - (a) hospitals, other than hospitals providing referral and medical training;
 - (b) health centres, dispensaries, subdispensaries and first-aid posts;
 - (c) maternity and child welfare services;
 - (d) the control of communicable diseases, including HIV/AIDS, leprosy and tuberculosis;
 - (e) control of the spread of disease in the district;
 - (f) rural ambulance services;
 - (g) primary health care services;
 - (h) vector control;
 - (i) environment sanitation;
 - (j) health education.
3. Water services—

The provision and maintenance of water supplies in liaison with the Ministry responsible for natural resources, where applicable.
4. Road services—

The construction, rehabilitation and maintenance of roads not under the responsibility of the Government.
5. All decentralised services and activities which include but are not limited to—
 - (a) crop, animal and fisheries husbandry extension services;
 - (b) entomological services and vermin control;
 - (c) human resources management and development;
 - (d) recurrent and development budget;
 - (e) district statistical services;
 - (f) district project identification;
 - (g) district planning;
 - (h) local government development planning;
 - (i) land administration;
 - (j) land surveying;
 - (k) physical planning;
 - (l) forests and wetlands;
 - (m) licensing of produce buying;

- (n) trade licences;
- (o) trade development services;
- (p) commercial inspectorate;
- (q) cooperative development;
- (r) industrial relations;
- (s) social rehabilitation;
- (t) labour matters;
- (u) probation and welfare;
- (v) street children and orphans;
- (w) women in development;
- (x) community development;
- (y) youth affairs;
- (z) cultural affairs;
- (aa) district information services.

Functions and services for which district councils are responsible include—

6. Regulating, controlling, managing, administering, promoting and licensing any of the things or services which the council is empowered or required to do, and establishing, maintaining, carrying on, controlling, managing or administering and prescribing the forms in connection therewith to fix fees or charges to be levied in that respect.
7. Aiding and supporting the establishment and maintenance of schools, hospitals, libraries, art galleries, museums, tourist centres, homes for the aged, destitute or infirm or for the orphans, and providing bursaries to assist in the education of children of persons residing in the district, making donations to charitable and philanthropic, welfare, youth, persons with disabilities, women and sports organisations.
8. Preserving public decency, and preventing offences against public order in public places and preventing damage to property of the Government and the council.
9. Undertaking private works and services and charging, recovering the costs and contracting out public services to the private sector.
10. Selling all by-products resulting from carrying on by or on behalf of the council of any works or services.
11. Promoting publicity for the council and the district as a whole.
12. Promoting schemes of health, education and road safety sensitisation.
13. Providing and managing—
 - (a) sporting and recreational facilities and programmes of informal education for both adults and young people, including the running or provision of community centres;
 - (b) the development of social work among adults;
 - (c) remedial social welfare programmes aimed at the alleviation of social distress;
 - (d) the welfare of children and the elderly; and
 - (e) public vehicular parking.
14. The registration of marriages, births and deaths for transmission to the Registrar General.

15. Assisting the Government to preserve the environment through protection of forests, wetlands, lake shores, streams and prevention of environmental degradation.
16. Any other service or function which is not specified in this Schedule.
17. Upon delegation by the Government, identification and preservation of sites and objects or buildings of historical and architectural value.

**Part 3 – Functions and services for which urban
councils are responsible include but are not limited to—**

1. Establish, acquire, erect, maintain, promote, assist or control with the participation of the citizens—
 - (a) lighting of streets and public places;
 - (b) fire brigade services;
 - (c) ambulance services;
 - (d) clinics, dispensaries, health and inoculation centres;
 - (e) cemeteries, crematoria and mortuaries and ancillary services, and provide for the burial of bodies of destitute persons and of unclaimed bodies;
 - (f) omnibus stations and related office accommodations, cafes, restaurants, refreshment rooms and other buildings;
 - (g) offices, stores, workshops, depots and other buildings for the purposes of the council;
 - (h) public halls, libraries, art galleries and museums;
 - (i) slaughterhouses, cold storage facilities and premises for the inspection or processing of milk, meat or hides and skins;
 - (j) markets and piers, jetties and landing places;
 - (k) botanical and zoological gardens;
 - (l) public baths and swimming pools;
 - (m) laundries and other places for the washing of clothes;
 - (n) canteens, social centres, clubs and hospitals, including such facilities for employees and staff;
 - (o) public lavatories and urinals;
 - (p) pounds for stray animals and clinics for the treatment of sick animals;
 - (q) camping and grazing grounds;
 - (r) lairages;
 - (s) dipping tanks;
 - (t) disinfecting stations;
 - (u) public weighing machines;
 - (v) public monuments;
 - (w) sanitary services for the removal and disposal of night soil, rubbish, carcasses of dead animals and all kinds of refuse and effluent;
 - (x) water supplies outside the jurisdiction of the National Water and Sewerage Corporation;

- (y) education services which cover primary and secondary schools, special education, trade and technical schools;
 - (z) maintenance of roads.
2. Establish, maintain or control public parks, garden and recreation grounds on any land vested in the council and in connection with or for the purposes of that public park, garden or recreation ground to—
- (a) establish, erect, maintain and control aquariums, aviaries, piers, pavilions, cafes, restaurants, refreshment rooms and other buildings or erections that the council may deem necessary;
 - (b) reserve any portion of the public park, garden or recreation ground for any particular game or recreation or for any other specific purposes, exclude the public from those portions and provide for their renting and hiring to the public, clubs or other organisations; and
 - (c) provide or permit any other person to provide any apparatus, equipment or other amenity.
3. Prohibit, restrict, regulate or license—
- (a) the sale or hawking of wares or the erection of stalls on any street, or the use of any part of the street or public place for the purpose of carrying on any trade, business or profession;
 - (b) the depositing on any street, public place or unoccupied land of any refuse, rubbish, derelict vehicles or any other material or thing, and to provide for the removal and disposal thereof;
 - (c) street decorations and the erection of shelters, temporary buildings, platforms, seats and other structures at any entertainment, procession, exhibition, ceremony or display, whether in a public place or not;
 - (d) the placing of banners, wires, ropes or any other impediments over or across any street or public place;
 - (e) the collection of money or goods in any public place for any charitable or other purpose;
 - (f) the public exhibition of any monstrosity, freak of nature or abnormal person or animal;
 - (g) singing, dancing, drumming, the playing of musical instruments, the production of music or the making of any noise likely to disturb any person, or any performance for profit in any public place;
 - (h) the storage or stacking of firewood or other fuel;
 - (i) the washing or drying of clothes other than on private premises;
 - (j) the quarrying of stone, lime, clay, murrum or other material;
 - (k) the keeping of dogs, animals and poultry, and provide for the seizure and destruction of ownerless, unlicensed, diseased or dangerous dogs, and the seizure and disposal of stray animals and poultry;
 - (l) billiard saloons, dance halls and other places of public resort;
 - (m) lodging houses;
 - (n) the burning of rubbish and grassland;
 - (o) prostitution and brothels;
 - (p) cinema and video halls.
4. Lay out and adorn any street, square or open space vested in the council by the erection of statues, fountains or other structures or in any other manner.
5. Decorate streets and public buildings, erect shelters, temporary buildings, platforms, seats and other structures on public places.
6. Clear, level and maintain public and unoccupied land taken on lease from a land board and to plant, trim, protect and remove flowers, trees and shrubs in or from any public place.

7. Identify streets and other public places by assigning names to them and to cause those names to be exhibited on posts or pillars or to be painted or otherwise exhibited on any building or other erection fronting.
8. Number or otherwise identify any buildings fronting on any street or other public place, and cause that identification to be exhibited on the buildings or require the owner of the building, at his or her own expense, to cause that identification to be exhibited on a building.
9. Require the owner or occupier of any premises to remove or lower any fence or to remove, lower or trim any tree, hedge or shrub overhanging any street or interfering with the passage of traffic or pedestrians, or any wires or other works or to require any owner or occupier to perform the removal, lowering or trimming which may be necessary for the maintenance of public safety or amenity or build and maintain the pavement bordering his or her property to the specifications of the urban council.
10. Require the fencing or enclosing of plots and restrict the use of barbed wire, broken glass or any similar substance on fences and walls.
11. Preserve public decency, and to prevent offences against public order in streets and public places, and to prevent damage to or defacement of property of the public or of the council.
12. Prevent and extinguish fires, to remove buildings in order to prevent the spread of any fire and to compensate the owner of any building removed.
13. Establish, maintain, hire, support or control bands and orchestras and generally to provide for musical entertainment at public places and functions.
14. Undertake private works and services and to charge and recover costs on those private works and services and contract out public services to the private sector.
15. At the request of the owner of the land situate within its area of jurisdiction, construct, in such manner as the council may think fit, by its servants or by contract, a footway or pavement along any street contiguous with the land or vehicular crossings over any footway or pavement and to recover the whole or any part of the cost of the construction, including the cost of supervision, plant, machinery and tools from such owner in the manner it may think fit.
16. Sell all by-products resulting from the carrying on, by or on behalf of the council, of any works or services.
17. Promote publicity for the council.
18. Promote schemes of housing, health education and road safety sensitisation.
19. Make provision for the return of destitute persons to their homes.
20. Arrange for the insurance of all assets of the council against financial risks of any kind to which the council may be subjected.
21. Lay out land and provide and maintain necessary public services.
22. Subject to the Constitution, sell or lease any plots of land or any buildings on the land.
23. Aid and support, whether by the grant of money or otherwise, the establishment and maintenance of schools, hospitals, libraries, art galleries, museums, musical or scientific institutions, homes for the aged, destitute or persons with disabilities, or for the orphans; provide bursaries to assist in the education of the children of persons residing in the area of jurisdiction; make donations to charitable and philanthropic, welfare and youth organisations; and make presentations to other local authorities or public bodies.
24. Provide—
 - (a) gowns, chains and badges of office for councillors and officers of the council;
 - (b) badges, medallions or scrolls for presentation to persons who have given meritorious service to the urban councils; and
 - (c) floral tributes in memory of councillors, officers of the council and persons of note.

25. Obtain and protect armorial bearings.
26. Regulate, control, manage, administer, promote or license any of the things or services which the council is required or empowered to do and establish, maintain, carry on, control, manage or administer, and prescribe the forms in connection therewith; and to fix fees or charges to be made in respect thereof.
27. With the consent of a neighbouring local government, render advice and or assist to control development and to administer town and country planning schemes in any area within an agreed distance from the boundaries of its jurisdiction.
28. Provide, control and manage the following services—
 - (a) sporting and recreational facilities and programmes of informal education for both adults and young people, including the provision and running of community centres;
 - (b) the development of social work among adults;
 - (c) remedial social welfare programmes aimed at the alleviation of social distress;
 - (d) the welfare of children;
 - (e) public vehicle parking.
29. Initiate and contract twinning arrangements with international local governments or local authorities in consultation with the Minister.
30. Any other function or service incidental to the above.
31. Any other function not reserved for the Government.

Part 4 – Functions and services to be devolved by a district council to lower local government councils

1. The provision of nursery and primary education.
2. The provision of agricultural ancillary field services.
3. The provision and control of soil erosion and protection of local wetlands.
4. The control of vermin in consultation with the Ministry responsible for tourism and wildlife and any other relevant Ministry.
5. The taking of measures for the prohibition, restriction, prevention, regulation or abatement of grass, forest or bush fires, including the requisition of able-bodied male persons to extinguish such fires and to cut fire breaks and general local environment protection.
6. The control of local hunting and fishing
7. The provision of—
 - (a) hygiene services and health units other than health centres;
 - (b) adult education; and
 - (c) community based healthcare services.
8. The provision and management of ferries.
9. The provision of measures to prevent and contain food shortages, including relief work, the provision of seed and the storage of foodstuffs.
10. Markets establishment, management and collection of revenue.
11. The establishment, control and management of recreation grounds, open spaces and parks.

12. The making, altering, diversion and maintenance of works, paths, culverts, bridges, road drains and water courses, and the regulation of the making of pits and other excavations.
13. Measures requiring owners and occupiers of land or premises to close and keep free from vegetation any road adjoining their land or premises.
14. The enforcement of—
 - (a) standards of building and standards of maintenance of buildings, including dwelling houses, latrines, kitchens and stables for animals;
 - (b) proper methods for the disposal of refuse, and the making, improving, operation and maintenance of wells, dams and other water supplies.
15. The control of trading centres, markets and landing sites; and the carrying on of local industries and the organisation and encouragement of local trade.
16. The regulation of traditional liquor as defined in the Liquor Act.
17. The organisation of social, cultural and sporting activities and social, cultural and sporting clubs.
18. The publication of newspapers and periodicals and the provision of information services.
19. The provision of community development schemes as may be approved by the district council and the regulation of any labour reasonably required as part of normal communal or civic obligations.
20. The maintenance of community roads (Bulungi Bwansi roads).
21. Protection and maintenance of local water resources.
22. Maintenance of community infrastructure.
23. Any other functions which the district council deems fit to devolve or as agreed upon between the district council and the lower council.

Part 5

(A) Functions and services to remain at city or municipal council (not to be devolved to the divisions)

1. Staff establishment structure and setting of remuneration levels
2. Setting of service delivery standards
3. Recruitment and payment of salaries of established staff
4. Property valuation and valuation lists (valuation court)
5. Setting of levels of trade licences and fees
6. Monitor the general administration and provision of services in divisions
7. Ordinances legislation
8. Determination of taxation levels and supply of receipting media
9. Procurement of drugs
10. Central laboratory services
11. Mortuary and cemeteries
12. Local examinations (schools)

13. Co-curricular activities
14. Procurement and management of refuse tipping sites
15. Procurement and maintenance of heavy plant and equipment
16. Loan repayment (external)
17. Construction and maintenance of major drains
18. Installation of traffic signals
19. Road construction and maintenance (tarmac)
20. National and district functions
21. Legal services (interpretation and prosecution)
22. Architectural and design standards
23. Approval of building plans
24. Master structure plan
25. Cadestral survey and mapping
26. Approval of schemes
27. City councillors' expenses
28. Street lighting energy charges
29. Audit
30. Tender board expenses
31. District service commission expenses
32. Broad policy and objectives guidelines
33. Advertising standards
34. Mailo land administration
35. Staff training

(B) Functions and services to be devolved by a city or municipal council to divisions

1. Payment of salaries for support staff
2. Determine levels of staff numbers (support staff)
3. Division council expenses
4. Poverty eradication
5. Administration of licences
6. Assessment of graduated tax
7. Revenue collection
8. Health education and visiting
9. Vector and vermin control
10. Secondary drains

11. Curative services (clinics)
12. Immunisation
13. Food and drug inspection
14. AIDS education
15. Administration of markets
16. Control of development–enforcement of building rules
17. Primary and nursery education
18. Monitoring the utilisation of grants to schools
19. Grass cutting and maintenance of parks
20. Road sweeping
21. Repair of murrum and earth roads
22. Environmental care and protection
23. Neighbourhood structure plans
24. Local land management
25. Resolving local land issues
26. Law enforcement
27. Welfare and community services
28. Agriculture and veterinary extension services
29. Youth, persons with disabilities, women and sports
30. Cooperative societies and groups
31. Spring protection and provision of drinking water
32. Any other service imposed by Parliament or agreed upon between the division and city or municipal council, as the case may be

Third Schedule (Sections 7, 28, 38, 39, 171)

Local Government Councils Regulations

Part I – Preliminary

1. Title

These Regulations may be cited as the Local Government Councils Regulations.

Part II – Elected councillors taking office

2. Oath and acceptance of office by a councillor

- (1) A person elected a local government councillor shall, before taking office of a councillor, and before the first meeting of a local government council—
 - (a) take an oath as prescribed in the Eighth Schedule administered by the chief administrative officer or the town clerk, as the case may be;
 - (b) make a written declaration addressed to the chief administrative officer or the town clerk accepting the office of councillor.
- (2) In the case of other local councils an oral acceptance recorded in the minutes of the first meeting of that council shall suffice.

3. Vacation of seat on the local government council

The seat of a member of a local government council shall fall vacant if—

- (a) the holder of the office dies or resigns in writing addressed—
 - (i) in the case of a district, to the speaker;
 - (ii) in the case of other local councils, to the chairperson;
- (b) the council is dissolved;
- (c) without reasonable cause or the permission of the chairperson, a member fails to attend four consecutive ordinary meetings of the council;
- (d) the holder is found guilty of violation of the Leadership Code and punishment imposed includes the vacation of office of councillor;
- (e) the holder accepts appointment to a public office in a local council that employs him or her;
- (f) a member is under sentence of death or imprisonment exceeding six months, imposed on him or her by a court of law without the option of a fine;
- (g) a member has been convicted of an offence involving moral turpitude within the preceding six years;
- (h) a member is recalled by the electorate of his or her constituency;
- (i) circumstances arise which disqualify a member from membership under any other law; or
- (j) a member ceases to be a resident in the constituency which he or she represents on that council.

4. Pecuniary interest of members

- (1) If any member of the district, subcounty or urban council or of any committee, board or commission of a council—
 - (a) has any pecuniary interest in a proposed contract or any other matter; and
 - (b) is present at any meeting of that council, board, commission or committee at which that contract or other matter is the subject of consideration,he or she shall at that meeting disclose that interest and shall not take part in any consideration or discussion or vote on any question relating to that contract or that matter, and that person shall withdraw from that meeting.

- (2) This regulation shall not apply to a pecuniary interest which a member may have as a rate payer or taxpayer.
- (3) Any person who fails to comply with subregulation (1) of this regulation commits an offence and is liable on conviction to imprisonment for not less than six months and not more than three years without an option of a fine unless that person establishes to the satisfaction of the court that he or she did not know—
 - (a) that he or she had pecuniary interest in the contract, proposed contract or other matter; and
 - (b) that the contract, proposed contract or other matter was the subject of consideration at any meeting.
- (4) A prosecution for an offence under this section shall not be commenced except with the consent of the Director of Public Prosecutions.

5. Removal of a chairperson of a lower local government council

The chairperson may be removed from office by the council as prescribed in [section 14\(18\)](#) of the Act.

6. Vacation of office of a member of an executive committee

The office of a member of the executive committee shall fall vacant if—

- (a) the appointment of a member is revoked by the chairperson;
- (b) a member—
 - (i) resigns from office;
 - (ii) becomes disqualified to be a member of the council; or
 - (iii) dies;
- (c) the council passes a vote of censure of a member; or
- (d) a new chairperson assumes office.

7. Revocation of mandate of a councillor

- (1) Subject to this regulation, the mandate of an elected member of a local council shall be revoked if the member is recalled by the electorate on any of the following grounds—
 - (a) failing to declare his or her assets within three months after assuming office;
 - (b) neglecting his or her duties as councillor or for having committed acts incompatible with his or her position as a member of the council.
- (2) A local government councillor shall lose his or her seat as councillor if one-third of the registered electorate of his or her electoral area signs a petition and lodges it with the Electoral Commission.
- (3) The Electoral Commission shall declare the seat vacant after ascertaining the authenticity of the petitioners and the validity of the petition.

8. Duties of a councillor

- (1) A councillor shall—
 - (a) maintain close contact with the electoral area, and consult the people on issues to be discussed in the council where necessary;
 - (b) present views, opinions and proposals to the council;

- (c) attend sessions of the local council and meetings of committees or subcommittees of which he or she is a member;
 - (d) appoint at least a day in a given period for meeting the people in his or her electoral area;
 - (e) report to the electorate the general decisions of the council and the actions it has taken to solve problems raised by the residents in the electoral area;
 - (f) bring to bear on any discussion in the council the benefit of his or her skill, profession, experience or specialised knowledge;
 - (g) take part in communal and development activities in his or her electoral area and the district as a whole.
- (2) A member of a local government council shall, in the discharge of his or her duties, have due regard to the national and district interests and the interests of the people in the electoral area.

Part III – Meetings of local government councils

9. Meetings of a local government council

- (1) A local government council shall meet for the discharge of its functions at least once in two months, at a time and place that the speaker or chairperson in the case of a council without a speaker may determine.
- (2) A notice calling a meeting, together with the agenda for that meeting, shall be circulated to each member of the council at least seven clear days before the date of the meeting, and a written notice may be supplemented by a public announcement over the radio or placed at a place of common interest or by any other means.
- (3) The meetings of a council shall be open to the public, but where in the opinion of the speaker or presiding chairperson or by resolution of the council, the deliberations at a particular meeting are of a confidential nature, the council may meet in camera.
- (4) The speaker or presiding chairperson may require any member of the public behaving in a disorderly manner to withdraw from the meeting, and may order security personnel to eject that person if he or she refuses to withdraw.
- (5) Fifty percent of the members of the council shall form a quorum at any of its meetings.
- (6) Questions proposed at a meeting of a council shall be determined by general consensus, but where a consensus cannot be reached, questions shall be determined by a simple majority of the members present and voting.
- (7) Where the question proposed is a vote of no confidence or is the removal of a person from office, or any other matter when the council so decides, voting shall be by secret ballot.
- (8) Subject to the foregoing provisions, a council may make byelaws regulating the procedure for meetings of the council and its working committees.

10. Minutes of council meetings

- (1) The records of every meeting of a local government council shall be kept in English.
- (2) Any person other than a member of that council requiring a copy of the minutes may receive a copy on payment of a fee prescribed by the council.

11. Extension of the term of a council

- (1) The Minister may, with the prior approval of the Cabinet, extend the term of office of a local government council or a number of local government councils from four years for a further period not exceeding six months where—
 - (a) Uganda is in a state of war;
 - (b) a state of emergency has been declared under the Constitution; or
 - (c) any district or part of a district has been declared a disturbed area under the Constitution.
- (2) The extension referred to in subregulation (1) may be renewed by resolution of Parliament.

12. Freedom of speech in proceedings

There shall be freedom of speech, debate and proceedings in every local government council, and that freedom shall not be impeached or questioned in any court, tribunal or place out of that council.

13. Immunity from court action

- (1) Subject to this Act, no civil or criminal proceedings shall be instituted against a member of a local government council in any court or tribunal by reason of anything said in the local council by petition, motion or otherwise.
- (2) Where in the opinion of the speaker or presiding chairperson a statement made by a member is *prima facie* defamatory of any person, the speaker or chairperson in a council without a speaker shall refer the matter for inquiry to a committee appointed by the council for that purpose which shall report its findings to the council not later than fourteen days from the date of its appointment.
- (3) Where the committee reports to the local council that the statement made by the member is defamatory of any person, the member who made the statement shall, within seven days from the receipt of communication of the speaker or chairperson render an apology through the local council on terms approved by the council; and the apology shall be communicated to the person who has been defamed.
- (4) Where a member refuses to render an apology pursuant to subregulation (3), the speaker shall suspend that member for two consecutive meetings of the local council.
- (5) A member of the council suspended under subregulation (4) shall lose all privileges, immunities and allowances for the period of suspension; and the privileges and immunities shall be restored if at any time before the end of the period specified in subregulation (4) he or she renders the apology required.

14. Unqualified persons sitting or voting in the council

Any person who sits or votes in a local council after his or her seat has become vacant or he or she has become disqualified from sitting or voting in the local council, knowing or having reasonable grounds for knowing that he or she is disqualified, or that the seat has become vacant, as the case may be, commits an offence and is liable on conviction to a fine not exceeding ten currency points or imprisonment not exceeding one year or both.

Part IV – Procedure for legislation

15. Members may introduce bills for ordinances

- (1) Every member of the district council or city council has a right to introduce a bill for an ordinance in the council.

- (2) A councillor introducing a bill for an ordinance shall be afforded reasonable assistance by the council's department whose area of operation is affected by the bill.
- (3) A bill for an ordinance introduced by a member shall, before its publication, first be introduced by a motion to which the proposed bill is attached, and if the motion is carried then the bill will be published.

16. Method of publication of a bill

- (1) The council shall, not later than fourteen days before a bill is to be debated by the council, publish the draft—
 - (a) by fixing a copy of the bill in a conspicuous place on or near the outer door of the office of the district council during office hours;
 - (b) by including the bill as a supplement to an official local publication, if any;
 - (c) by availing copies of the bill to the public; or
 - (d) in any other manner as is customary in the area.
- (2) There shall be attached to the bill for publication a short memorandum signed by the person introducing the bill, setting out the policy matter of the bill and how the bill seeks to implement that policy.

17. Bill to have a title

- (1) Each bill shall be identified by a title placed at the beginning of the bill.
- (2) The title of the bill shall include the subject matter of the ordinance in general terms.

18. Ordaining clause

- (1) Each bill shall have an ordaining clause placed immediately below the title of the bill.
- (2) The ordaining clause shall read as follows—

“Be it ordained by the council of the district of (name of district) as follows:”

19. Distribution of copies of a bill to members

On publication of the bill, the clerk shall distribute copies to the members ensuring that each councillor gets a copy to enable the members to study the bill and consult on it in their constituencies.

20. Debating the bill

- (1) Debating of the bill shall take place at least fourteen days after its publication.
- (2) In case of a public emergency, subregulation (1) of this regulation may be waived by a resolution of the council.
- (3) At the beginning of the debate, the speaker shall call the name of the member introducing the bill to introduce it.
- (4) The clerk shall then read the title of the bill after which the member called upon shall give the introductory speech giving reasons for introducing the bill.
- (5) A full debate shall then follow on the basis of the memorandum and the introductory speech.
- (6) Amendments to the bill may be moved by members, in writing, at any time before the closure of the debate.

- (7) At the close of the debate the speaker shall put the question in respect of each clause of the bill as published or as is amended by any member.
- (8) The bill shall be passed if all clauses are passed by the members as published or as amended by the council.

21. Signing a bill into an ordinance and publication

- (1) On the return of the bill from the Attorney General with or without amendments, the chairperson shall place his or her signature on five copies of the bill which copies shall be kept as follows—
 - (a) the chairperson, one copy;
 - (b) the speaker, one copy;
 - (c) the Minister, one copy;
 - (d) the Attorney General, two copies one of which shall be for publication in the *Gazette*.
- (2) On publication of the ordinance the date of signature and the date of commencement shall be indicated, and the ordinance shall be given a number in order of publication of the ordinances.
- (3) An ordinance shall be published in the *Gazette* and also in the district in the same manner as the bill is published in the district.

22. Procedure for making byelaws

- (1) Every councillor has a right to introduce a byelaw in his or her council.
- (2) A councillor wishing to introduce a byelaw shall forward the byelaw to the chairperson who shall—
 - (a) distribute or cause to be distributed copies to members of the council at least fourteen days before the byelaw is to be debated;
 - (b) publish or cause to be published a notice of the intention of making the byelaw and invite representation in writing by any person who objects to the making of the byelaw within three weeks from the date of the notice;
 - (c) publish or cause to be published in a manner specified in subregulation (6) the relevant byelaw at the same period as the notice under paragraph (b).
- (3) Subregulation 20(2), (4), (5), (6) and (8) shall apply to a meeting making a byelaw.
- (4) During a debate on a byelaw any representation made under subregulation (2) shall be circulated to members and shall be taken into consideration.
- (5) After the passing of a byelaw and after the fulfilment of the provisions of [section 39](#) of the Act, the byelaw shall be signed by the chairperson and published in the manner specified under subregulation (6).
- (6) The provisions of regulation 16 relating to the method of publication of a bill shall apply to the publication of a byelaw under this regulation.

Part V – Committees

23. Meetings of committees

- (1) Committees shall meet for the discharge of their functions at a time and place that the chairperson of the committee may decide.
- (2) Regulation 9 regarding meetings of the local government council shall apply to meetings of the committees.

24. Working committees

The local government council may establish and regulate working committees as it deems fit, but the number of members on each committee, including the chairperson, shall not be more than nine.

25. Joint committees

Where the local council decides to concur with any other local government council in appointing a joint committee, the election of members and the regulation of the conduct of the joint committee shall be as agreed between the two local government councils.

Part VI – Miscellaneous

26. Mode of service of summons, etc.

- (1) Any summons, notice or other documents required or authorised to be served on a district, urban or subcounty council shall be served by delivering the document to, or by sending it by registered post addressed to, the town clerk, chief administrative officer or chief of the subcounty of the council.
- (2) The court may, with regard to any particular suit or document, order service on the district, urban or subcounty council to be effected otherwise; and in that case service shall be effected in accordance with the terms of that order.

27. Legal representation of council

In any prosecution by or on behalf of a district, urban or subcounty council and in any civil cause or matter in which the local council is a party, the local council may be represented by any member of staff of the local council or a legal firm, duly authorised in that behalf by the council.

28. Service of notice by council

- (1) Subject to this regulation, any notice, order or other document required or authorised by this or any law to be served by or on behalf of a council on any person shall be deemed to have been duly served—
 - (a) where the person to be served 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 it is either—
 - (i) sent by post; or
 - (ii) delivered to that office or the principal office or place of business of the company;
 - (b) where the person to be served is a partnership, if the document is addressed to the partnership at its principal place of business, identifying it by name or the style under which its business is carried on, and is either—
 - (i) sent by post; or
 - (ii) delivered to that office or the principal office or place of business;
 - (c) where the person to be served is a public body, a corporation, a council, society or other body, if the document is addressed to the president, secretary, treasurer or other principal officer of that body, as the case may be, at its principal office and is either—
 - (i) sent by post; or
 - (ii) delivered to that office;

- (d) in any other case, if the document is addressed to the person to be served and is either sent to him or her by post or delivered to his or her residence or place of business.
- (2) Any document which is required or authorised to be served on the owner or occupier of any premises may be addressed to “the owner” or “the occupier”, as the case may be, of those premises, naming them, without further name or description, and shall be deemed to have been duly served—
 - (a) if the document is sent or delivered in accordance with subregulation (1)(d) of this regulation; or
 - (b) if the document or a copy of it is affixed to some conspicuous part of the premises.
- (3) Where a document is served on a partnership in accordance with this regulation, the document shall be deemed to have been duly served on each partner.
- (4) For the purpose of enabling any document to be served on the owner of any premises, the council may require the occupier of the premises to state the name and address of the owner.

29. Authentication and execution of documents

- (1) Subject to these Regulations, every order, or other document requiring authentication by a local council shall be deemed to be sufficiently authenticated without the seal of the local council if it is signed by the chairperson, the chief administrative officer, the town clerk or by a member of the staff of the local council duly authorised in that behalf by a resolution of the council.
- (2) Every contract and any instrument and document which a local council is lawfully empowered to execute shall be deemed to be duly executed by or on behalf of the local council if it is signed by the chairperson, the chief administrative officer, the town clerk and by any other member of staff of the local council duly authorised in that behalf by resolution of the council.

30. Publication

Any document purporting to be a document duly authenticated or executed on behalf of the council shall, unless the publication of any order, notice or other document is required by these Regulations, be deemed to have been duly made—

- (a) if it is published in the *Gazette*; or
- (b) if it is fixed for a reasonable period in some conspicuous place of, on or near the outer door of the office of the local council during office hours or is made known in such other manner as is customary in the area of the local council.

31. Meetings of lower local councils

- (1) A lower local council shall meet for the discharge of its functions under this Act, at least once in two months, at such time and place as the chairperson may determine; and, in addition, the chairperson shall convene a meeting—
 - (a) upon the written request of one-third of the members of that local council;
 - (b) whenever he or she considers it necessary to do so.
- (2) The provisions of regulation 9(3) to (8) shall apply to the lower local councils provided that in subregulation (4) the title “speaker” shall be substituted for “chairperson”.

32. Requirements for declaring an urban area

- (1) Except for those areas which are already gazetted, before declaring an area to be a town, municipality or city, the following requirements should generally exist—
 - (a) the population must be, in the case of—
 - (i) a town, above twenty-five thousand inhabitants;
 - (ii) a municipality, above one hundred thousand inhabitants;
 - (iii) a city, above five hundred thousand inhabitants;
 - (b) the area must—
 - (i) have capacity to meet its cost of delivery of services;
 - (ii) have its offices;
 - (iii) have a master plan for land use;
 - (iv) presence of water sources.
- (2) Where a district headquarters is established, the area shall be declared a town.

Fourth Schedule (Section 33)**Functions and powers of a local government council not to be delegated**

1. Approval of annual budget estimates
2. Approval of supplementary estimates
3. Making byelaws for the proper conduct of the council's own business
4. Approval of development plans
5. Passing of bills for ordinances and byelaws
6. Power to raise loans and mortgaging council property
7. Any other function or power that may be added to the above by the Minister with the approval of Cabinet

Fifth Schedule (Sections 78, 80, 84, 85)**The Local Governments Revenue Regulations****Part I – Preliminary****1. Title**

These Regulations may be cited as the Local Government Revenue Regulations.

Part II – Graduated tax

2. Graduated tax

- (1) Every district or urban local council shall levy an annual tax to be known as graduated tax—
 - (a) on every male person of or above the apparent age of eighteen years who is on the first day of the financial year residing within the areas of its jurisdiction; and
 - (b) on female persons of or above the apparent age of eighteen years engaged in any gainful employment or business.
- (2) Graduated tax shall be due and payable on the first day of the beginning of the financial year in each year; and where a person takes up residence in the area of jurisdiction of a district, city, municipal or town council after the first day of the financial year, tax payable shall be due and payable on the day residence is taken.
- (3) Graduated tax shall be payable at the place of residence.
- (4) For the purposes of this Part of these Regulations, “residence” means continuous residence for at least six months in a city, municipality, town, district or other local government, and continuity of residence shall be deemed not to have been broken by reason of any absence of less than five weeks.
- (5) For the purposes of subregulation (6) of this regulation, the period of four months may be either entirely within the relevant tax year or partly in that year and partly in the preceding year.
- (6) For the purpose of this regulation, any person who within six months of the tax becoming due proves to the satisfaction of an assessment officer—
 - (a) that he or she was not resident in the area of jurisdiction of the local government council, city, municipality or town council in the previous year; and
 - (b) that he or she has paid a similar tax outside that jurisdiction and in respect of that current year,shall be exempted from the payment of graduated tax in respect of the current year if the tax assessed for him or her is equal to the amount already paid.
- (7) Every person shall complete the payment of graduated tax within the first six months of the financial year assessed.
- (8) Graduated tax shall be paid on the basis of an assessment, and each graduated taxpayer shall keep evidence of his or her assessment.
- (9) The following persons shall be exempted from the payment of graduated tax—
 - (a) a person holding a visitors pass or transit pass issued by the immigration department and who does not reside in the area of jurisdiction of a local council for more than four months;
 - (b) a student studying in a recognised school or institution during the year in which payment may have been due;
 - (c) diplomatic and consular personnel, employees of international organisations and representatives of other states or international organisations, or members of their national organisations, members of their staff and families as are exempted by written law from the payment of tax;
 - (d) members of the Uganda Peoples’ Defence Forces, the Uganda Police Force, the Uganda Prisons Service and the local defence forces.
- (10) No person shall be required to pay more than the maximum graduated tax liability determined by the Government for that year.

- (11) A graduated taxpayer shall be liable to pay to any local government additional graduated tax as assessed in that local government provided that a tax already paid elsewhere does not amount to the maximum tax liability determined by the Government for that year.
- (12) Where the sum of taxes already paid and the additional assessment taken together exceed the maximum graduated tax liability determined by the Government for that year, a taxpayer shall be liable to pay only the difference between the maximum liability and the sum of the graduated tax already paid.
- (13) A person liable to pay graduated tax under these Regulations shall—
 - (a) if resident within an urban council, register with the tax office of the city, municipal or town council established for that area, before the expiry of the second month from the date he or she takes up residence in the area;
 - (b) if resident elsewhere, register with the office of the subcounty chief or authority having jurisdiction over the area in which he or she resides.
- (14) Where a person who is registered under subregulation (13) of this regulation changes address, he or she shall notify the change at the office at which he or she is registered.
- (15) A person contravening subregulation (13) or (14) of this regulation commits an offence and is liable on conviction to a fine not exceeding one currency point or imprisonment for a period not exceeding one month.

3. Scales of tax

The scales of tax shall be determined by the local governments in accordance with the advice of the Local Government Finance Commission as provided for in article 194(4)(d) of the Constitution.

4. Exemptions

- (1) The chief administrative officer or town clerk may, on the recommendation of the parish administrative unit council, grant partial or complete exemption from the payment of graduated tax, either generally or in respect of any year, of any person who, in his or her opinion, is unable to pay the amount of tax due from him or her, by reason of poverty arising from old age, infirmity as recommended by the parish unit council or other good cause.
- (2) Any exemption from tax granted under subregulation (1) of this regulation may be revoked at any time for good cause.
- (3) A person completely exempted from the payment of tax under subregulation (1) of this regulation shall be issued with a certificate of exemption.

5. Tax assessment committee

- (1) Every person resident in a subcounty liable to pay tax shall be assessed for graduated tax under these Regulations by a tax assessment committee appointed by the district council.
- (2) Every person liable to pay tax and resident in the area of jurisdiction of an urban council shall be assessed by a tax assessment committee appointed by the urban council.

6. Assessment of taxes by the tax assessment committee

- (1) If a person satisfies the assessment committee or person appointed to do the assessment that he or she is unable to speak or to understand the language used by the tax assessment committee, the committee carrying out the assessment shall be assisted by an interpreter who understands the language of the person to be assessed.

- (2) Where within one year of the making of an assessment by an assessment committee, the council concerned discovers in the assessment an error or miscalculation, the council shall order the amendment of the assessment, and a fresh certificate of assessment shall accordingly be issued.
- (3) Any amendment under subregulation (2) of this regulation resulting in a higher tax shall not be made without affording a hearing to the taxpayer, and the taxpayer shall have the right to appeal against the amended assessment.
- (4) Where an amendment under subregulation (2) of this regulation results in a lower tax, a taxpayer shall be credited with the balance in his or her favour for the tax of the following year.

7. Appeal against assessment

- (1) In every subcounty or urban council there shall be a tax assessment appeals tribunal which shall be constituted in a manner that the Minister may by statutory instrument prescribe.
- (2) Any person—
 - (a) assessed to pay tax for which he or she is not liable under these Regulations;
 - (b) assessed to pay a rate of tax higher than the standard rate of tax;
 - (c) refused exemption from the payment of tax; or
 - (d) whose complete exemption or partial exemption from the payment of tax has been revoked or varied by a tax assessment committee,

may appeal to the tax assessment appeals tribunal, and the appeals tribunal may confirm or vary the decision.

- (3) Where a chief in charge of a subcounty or town clerk in an urban council in which any person resides is satisfied that a person—
 - (a) has not been required to pay graduated tax for which he or she is liable under these Regulations;
 - (b) has been required to pay tax at a lower rate than he or she should pay; or
 - (c) has been granted partial or complete exemption from the payment of tax unreasonably,that officer may appeal to the tribunal, and the appeals tribunal may confirm or vary the decision appealed against.
- (4) Any appeal under this regulation shall be brought within thirty days of the decision of the assessment committee being made known to the taxpayer, the town clerk, the chief finance officer or chief administrative officer, as the case may be.
- (5) Any person aggrieved by the decision of the tax assessment appeals tribunal may appeal to the Minister.

8. Attendance before committee, etc.

- (1) A tax assessment committee or a tax assessment appeals tribunal may require any person, other than a person who agrees in writing to pay the maximum rate, to attend before it when his or her case is being considered; and that person or the employer of that person shall furnish the committee, officer or tribunal with the information that may be required of him or her to enable the committee, officer or tribunal to reach a proper decision.
- (2) Any person who wilfully neglects or refuses to attend or when attending wilfully refuses to furnish information lawfully required of him or her commits an offence and is liable on conviction to a fine not exceeding a half a currency point or to a term of imprisonment not exceeding one month.

9. Election of a person by district councils to the tax assessment committee

Where provision is made for a lower council or other body to elect a person to an assessment committee or a tax assessment appeals tribunal and the lower council or other body is not in existence, or is unable or unwilling to make the necessary election, the election shall be made by the district or urban council.

10. Recovery of tax and penalty for nonpayment

- (1) Where the tax payable or any part of it remains unpaid at the end of the first six months of the financial year, there shall be a surcharge of 50 percent of the amount remaining unpaid.
- (2) The provisions relating to the collection and enforcement of tax shall apply to a surcharge.
- (3) Subject to this regulation, any person who without lawful excuse, the proof of which shall lie on him or her refuses, neglects or fails to pay the tax to which he or she is liable under these Regulations, six months from the date the tax is due, commits an offence and is liable on conviction to imprisonment for a term not exceeding one month or to a fine not exceeding double the amount of the tax due.
- (4) Notwithstanding any other provision of this regulation, a taxpayer may be sued by a district or urban local council for the recovery of the tax due.
- (5) For the purposes of this regulation, tax due includes tax due and payable during the two years immediately preceding the year in which proceedings are instituted.

Part III – Property tax

11. Property tax

- (1) A district and urban local council shall impose, under the provisions of the Local Government (Rating) Act, rates on property that is within its area of jurisdiction.
- (2) A district or urban council may enact laws imposing rates on persons owning, occupying or in possession of land or buildings in any area to which the Local Government (Rating) Act does not apply.
- (3) A district or urban council may recover any rate due at any time after it becomes due and payable by court action against the defaulter.
- (4) Where a person liable to payment of rate fails to pay the rate within two months from the date of service of the notice of payment, the district or urban council may recover the rate due—
 - (a) as a civil debt recoverable summarily; or
 - (b) by distress and sale of any goods and chattels of the person together with the costs and charges of levying and recovering that debt.
- (5) The local council may grant complete or partial exemption from the payment of rates in respect of premises occupied or used in connection with religious, charitable or other public purpose or for a good cause.

12. Receipts for rates and taxes

- (1) A receipt for the amount of any rate or tax paid by a rate or taxpayer be issued by the collector and delivered to the person paying the rate or tax, and that receipt shall be evidence of the payment of the rate or tax.
- (2) Whenever for any sufficient reason a receipt issued under subregulation (1) cannot be produced, a court may in its discretion admit other evidence in proof of payment.

Part IV – Other revenue

13. Other revenue

In addition to graduated tax, rates and grants from the Government, local government revenue shall consist of—

- (a) fees and fines on licences and permits in respect of any service rendered or regulatory power exercised by the local council;
- (b) interest on investments;
- (c) rents from lease of property owned by the local council;
- (d) fees and fines imposed by courts administered by the local council;
- (e) donations, contributions and endowments;
- (f) charges or profits arising from any trade, services or undertaking carried on by the local council;
- (g) annual bicycle licences;
- (h) parking fees;
- (i) advertisement fees;
- (j) cess on produce;
- (k) user charges where applicable;
- (l) fishing licences;
- (m) agency fees;
- (n) charcoal burning licences; and
- (o) any other revenue which may be prescribed by the local government and approved by the Minister.

Part V – Distribution of grants from city councils to division councils

14. Grants from city or municipal council to division councils

- (1) The minimum of 30 percent of the total revenue collected and remitted by all city or municipal divisions to a city or municipal council shall be distributed as grants to division councils based on a formula provided under subregulation (4) of this regulation.
- (2) A city or municipal council shall distribute at least 30 percent of the total amount of its revenue collection to division councils in its area of jurisdiction on a monthly basis in accordance with the formula in subregulation (4) of this regulation.
- (3) Where a city or municipal council fails to remit funds due to a division council under subregulation (2) of this regulation for two consecutive months, the division council may retain the amount due to it.
- (4) The amount to be given to individual divisions shall be calculated in accordance with the following formula—

Formula for distribution of grants from city or municipal councils to division councils.

$$A = 3B \left[\frac{W_1x_i}{X} + \frac{W_2y_i}{Y} + \frac{W_3z_i}{Z} + \frac{W_4q_i}{Q} \right] \frac{1}{10}$$

Where—

- A = minimum annual amount for a division
- B = city/municipal council actual collected revenue for that period
- W₁ = weight of the parameter for child mortality
- W₂ = weight of the school-age-going population (5-12 yrs.)
- W₃ = weight of the number of inhabitants
- W₄ = weight of the land area (sq. km.)
- X = city/municipal council total number of child deaths (1-5 yrs.)
- Y = city/municipal council school-age population (5-12 yrs.)
- Z = city/municipal council population
- Q = city/municipal council land area (sq. km.)
- x_i = division (i) total number of child deaths (1-5 yrs.)
- y_i = division school-age-going population (5-12 yrs.)
- z_i = division population
- q_i = division land area (sq. km.)
- i = division, e.g. Nakawa for Kampala City Council

Recommended weights of the parameters—

(a) child mortality	40%
(b) school-age-going population (5-12 yrs.)	25%
(c) population	20%
(d) land area (sq. km.)	15%
Total	100%

15. Distribution of grants by subcounty council to administrative councils

A subcounty shall retain 65 percent of the amount retained and distribute the 35 percent as follows—

- (a) 5 percent to be remitted to the county councils;

- (b) 5 percent to be distributed among the parishes;
- (c) 25 percent to be distributed among the village councils.

16. Distribution of grants to village, parish and ward councils

Twenty-five percent of the total of what a division retains and receives from the city or municipal council shall be distributed among the village councils within its area of jurisdiction, and 10 percent among the parish or ward councils.

Part VI – Miscellaneous provisions

17. Information to be supplied

- (1) Every person paying any rate or tax or obtaining exemption from a rate or tax shall furnish the collector with information that may be required by him or her in preparing the requisite receipt or certificate of exemption, and shall, if so required by the collector, attend personally before the assessment committee that carried out the assessment.
- (2) Any person who on being required under this regulation to attend before the assessment committee wilfully neglects or refuses to attend or, when attending, wilfully refuses to furnish any information lawfully required of him or her commits an offence and is liable on conviction to a fine not exceeding half a currency point.

18. Power to demand receipts

- (1) A collector may require a person whom he or she has reasonable grounds to believe to be liable to any rate or tax to produce a receipt in respect of that rate or tax.
- (2) Subject to regulation 12(2) of these Regulations—
 - (a) where a person fails to produce a receipt or states that he or she is not liable for the rate or tax and does not produce a certificate of exemption, the collector may require that person to furnish information which the chief administrative officer or town clerk may consider necessary for the purpose of ascertaining the proper rate or the rate of tax payable by that person;
 - (b) evidence of the nonproduction of a receipt or certificate of exemption upon request having been made shall, for the purposes of any proceeding under these Regulations, be *prima facie* evidence that the rate or tax is due and has not been paid.
- (3) Any person who wilfully fails to comply with any direction lawfully issued under this regulation commits an offence and is liable on conviction to a fine not exceeding one-half currency point in addition to paying the tax due.

19. Penalties for false information

When required to give information, any person who wilfully gives false information to an assessment committee, assessment office, a tax assessment appeals tribunal, chief administrative officer or town clerk or a collector gives any information which he or she knows or has reason to believe is false commits an offence and is liable on conviction to a term of imprisonment not exceeding one month or to a fine not exceeding one-half currency point or both.

20. Borrowing powers

- (1) A local government council may from time to time raise loans by way of debenture, issue of bonds, or any other method, in amounts not exceeding 25 percent of the locally generated revenue provided that a local government council demonstrates ability to meet its statutory requirements.

- (2) Borrowing shall be exercised by a local government council—
- (a) with the approval of the Minister if the amount to be borrowed exceeds 10 percent of the total amount the local government council is eligible to borrow;
 - (b) after the Auditor General has certified the books of account of the preceding financial year;
 - (c) if the Auditor General's report is not qualified;
 - (d) if funds are intended for investment in priority activities as identified by the whole council;
 - (e) after the executive committee has given guarantee to the effect that repayment of the loan shall not adversely affect the operations of the local government council and, in particular, meeting the statutory obligations, including salaries.
- (3) All loans approved by the Minister shall be published in the official *Gazette*.

21. Temporary loans and overdraft

- (1) Whenever a district or urban council has lawfully incurred expenditure, which has been provided for in its approved estimates, it may—
- (a) pending revenue receipts; or
 - (b) pending the raising of a loan as provided under regulation 20; and which has been duly approved by the council, obtain advances of money not exceeding 10 percent of the approved budget by way of temporary loan or overdraft and as part of the total amount to be borrowed, for the purposes of defraying that expenditure.
- (2) Monies advanced under this regulation may be secured upon any property of the council obtaining the advance, other than office and residential buildings and furniture therein, rolling stock and engineering plants, to the extent that may be necessary to secure the repayment of the monies advanced.

22. Investment of council funds

A local government council may invest monies of the council in a manner that must be approved by a resolution of the council, upon proof that the investment is made in a secure and sound institution of high repute as may be confirmed by the central bank.

Sixth Schedule (Section 1)

Currency point

One currency point shall be equivalent to twenty thousand Uganda shillings.

Seventh Schedule (Sections 83, 111, 119, 136, 162, 167)

Local government election forms

Part I – Forms for chairperson elections

Form EC 1

Nomination paper for chairperson elections

We, the undersigned, being registered voters, nominate the under-mentioned person as a candidate at the chairperson election.

Candidate's name in full	Other names	Place of residence and address	Occupation or profession	Voters registration number	Age and sex

Name _____

Place of residence and address _____

Proposer _____

Seconder _____

Voter registration number _____

Signature _____

We, the undersigned, being registered voters, support the foregoing nomination.

	Name	Place of residence and address	Voter registration number	Signature
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

I, _____, consent to my nomination as a candidate for the office of chairperson election, and my name and address for serving papers are-

Name in full (*block capitals*) _____

Address _____

Date _____

Signature _____

Attach list of names of _____ * supporters from each electoral area in the attached form.

N.B. *1. In the case of a city or municipality, fifty registered voters.

2. In the case of a town/division or subcounty, twenty registered voters.

Form EC 2**Declaration of a person seeking to be nominated as a candidate for election as chairperson**

I, _____, solemnly and sincerely declare that—

1. I am a citizen of Uganda.
2. I have attained the age of thirty years, and I do not exceed seventy-five years of age.
3. I am registered as a voter in the _____ electoral area with voters registration number _____.
4. I have the following educational qualification _____.
5. I do not owe allegiance to any country other than Uganda.
6. I have paid all the taxes due from me.
7. I have not been adjudged or otherwise declared to be of unsound mind under any law in force in Uganda.
8. I am not under sentence of death or other sentence of imprisonment without the option of a fine, imposed on me by any competent court.
9. I am not disqualified by reason of my holding or acting in any office the functions of which involve a responsibility for or in connection with the conduct of an election.

I make this solemn declaration knowing and believing it to be true.

Subscribed and solemnly declared by me on this _____ day of _____, 20 ____.

Candidate**Form EC 3****Declaration of income, assets and liabilities**

1. Full names _____
(Surname)(First name)(Other names)
2. Date of birth _____ sex _____
3. Place of birth (village, parish, subcounty, county and district) _____
4. Present address (physical and postal) _____
5. Present profession/present occupation _____
6. (a) Name of employer _____
(b) Date of employment _____

- (c) Salary (U) shs. _____
- (d) Subsidy _____
- (e) Other emoluments _____
- (f) Rewards for personal services for consultancy, lecturing, research _____
- (g) Details of employment (permanent, contract, temporary, etc.) _____
- (h) Others _____
7. If self-employed, income per year _____
8. Present assets, business interests and contracts.

Statement of assets held by person or his or her nominee	Location	Approx. value (shs.)
(a) Land		
(b) Buildings		
(c) Farms		
(d) Ranches		
(e) Vehicles types and make		
(f) Boats/ships/aircraft		
(g) Shares Bank deposit/ investment incomes and incomes incidental to these		
(h) Any other additional information, if any		

9. Present indebtedness (or liabilities) if any

Statements of indebtedness of person or his or her nominee	Location	Total shs.
Details of liabilities— overdrafts, loans and securities in respect of (a) Land		

(b) Building		
(c) Farms		
(d) Ranches		
(e) Vehicles types and make		
(f) Boats/ships/aircrafts		
(g) Shares Bank deposit/ investment incomes and incomes incidental to these		

10. Do you have any interests which are likely to conflict with your duties and responsibilities?

If so, state interest— _____

I, _____, solemnly declare that the information I have given above is truthful, complete and correct to the best of my knowledge, and I declare that I have no objection to this declaration being made public.

Date _____

Signature _____

Signature of witness _____

Full name of witness _____

Address of witness _____

N.B. *If you find this form not adequate for your purposes, please state the rest of your information on sheets of paper and attach them to the form.*

Part II – For councillor elections

Form EC 4

Nomination paper for councillors election

We, the undersigned registered voters in the electoral area of _____, propose the following person as a candidate for election as a district, city, municipality, town/subcounty councillor for the electoral area in _____ district, and we certify that to the best of our belief he/she is qualified to be elected as such.

Particulars of candidate

Surname	Other names	Age	Sex	Voter registration number	Address	Address for service of process and papers	Occupation

Signature of candidate _____

Date _____

Place of residence and address

1. _____

2. _____

Voter registration number

1. _____

2. _____

Names and signatures of persons making the nomination

1. _____

2. _____

We, the undersigned registered voters in the electoral area of _____, support the nomination of _____.

	Names and signatures of persons supporting nomination of candidates	Village	Voters reg. no.	Occupation	Signature
1.					
2.					
3.					
4.					
5.					
6.					

7.					
8.					
9.					
10.					

Form EC 5

Appointment of official agent of candidate

(To be filled in by candidate)

I, _____, candidate for _____ appoint

Name (*surname first*) _____ of

Voter registration number _____

Address _____

Occupation _____

to be my official agent for my election as member of district, city, municipality, town or subcounty council for electoral area at

Date _____

Signature _____

Form EC 6

Acceptance of appointment

(To be filled in by official agent)

I, _____, of the above names, voter registration number, address and occupation, do consent to my appointment as official agent of the candidate named in this nomination paper.

Date _____

Signature _____

Oath authenticating statement

I, _____, solemnly swear in the name of the Almighty God/solemnly affirm that the statement in this nomination paper of my name, age, address, occupation, address for service of process and papers and the name and address of my appointed agent are correct to the best of my knowledge and belief.

Date _____

Signature _____

Before me _____

(A commissioner for oaths or magistrate, chief registrar of the High Court (including deputy and district registrars) or other person authorised by law to administer oaths).

Date _____

Form EC 7**Statement under oath by person to be nominated as district urban or subcounty councillor**

I, _____, solemnly and sincerely state that—

1. I am a citizen of Uganda
2. I am not below the age of eighteen years
3. I am registered as a voter in the _____ electoral area, district of _____ with registration number _____.
4. I am not a traditional or cultural leader as defined in article 246(6) of the Constitution of Uganda
5. I have the following educational qualifications for standing for district, city, municipality, town, subcounty election—
 - (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
 - (e) _____
 - (f) _____
 - (g) _____
 - (h) _____
6. I do not owe allegiance to any country other than Uganda.
7. I am not under sentence of death or other sentence of imprisonment without the option of a fine, imposed on me by any competent court
8. I have not been adjudged or otherwise declared—
 - (a) bankrupt under any law in force in Uganda from which I have not been discharged; nor
 - (b) to be of unsound mind, under any laws in force in Uganda.
9. I am not disqualified—
 - (a) by reason of my holding any office the functions of which involve a responsibility for or in connection with the conduct of an election;
 - (b) for any other reason under the Local Governments Act or any other law in force in Uganda.

Form EC 8**Consent to nomination as a candidate**

I consent to my nomination as candidate for _____ electoral area, and I make this solemn statement knowing and believing it to be true.

Subscribed and solemnly declared by me at _____, on this _____ day of _____, 20 ____.

Candidate

Before me _____

(A commissioner for oaths or magistrate, chief registrar of the High Court (including deputy and district registrar) or other person authorised by law to administer oaths).

Form EC 9

Declaration of results

Electoral area of _____

Polling station of _____

Candidates names (<i>surname first</i>)	Number of valid votes polled by each candidate
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
Total number of valid votes cast for candidates	

Candidates names (<i>surname first</i>)	Number of valid votes polled by each candidate
Total number of rejected (invalid) ballot papers	
Total number of ballot papers counted	
Total number of spoilt ballot papers	
Total number of ballot papers issued	

I, the undersigned, certify that the above information is true and correct.

Name and signatures of candidates' agents present	Name and signatures of candidates' agents present
1.	8.
2.	9.
3.	10.
4.	11.
5.	12.
6.	13.
7.	14.

Presiding Officer

Date _____ Place and time _____

Form EC 10

Return form for transmission of results

District _____

Electoral area _____ Code _____

I, _____, being the returning officer for _____ electoral area, having added up the number of votes cast as recorded on each Declaration of Results Form in accordance with the Local Governments Act, declare that the total number of valid votes cast for each candidate is as follows—

Candidates' names (<i>surname first</i>)	Votes
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
Total votes cast for candidates	
Invalid votes	
Total number of ballot papers counted	

Accordingly, as returning officer for _____ electoral area and in accordance with the Act, I declare _____ who has obtained the largest number of votes to be the elected candidate for the _____ electoral area.

Date _____

Returning Officer**Form EC 11****Declaration of election results of county, parish and village administrative unit elections***(Fill in triplicate.)*

District _____

County _____

Subcounty _____

Parish _____

Village _____

* Office contested for: county, parish, village administrative unit.

Offices	Names of elected candidates
1. Chairperson	
2. Vice chairperson	
3. General secretary/secretary for children welfare	
4. Secretary for information, education and mobilisation	
5. Secretary of production and environment protection	
6. Secretary for security	
7. Secretary for finance	

I declare that the above-named candidates have been duly elected in accordance with the Local Governments Act, and rules and regulations made under it.

Name and signature of presiding officer _____

Designation _____

Date _____

**Delete as appropriate.*

Warning—Anyone who makes a false declaration shall be liable to prosecution.

Distribution: Original-village, parish, county. Duplicate-district. Triplicate-county.

Eighth Schedule (Regulation 2 of Third Schedule)

Oaths

Oath of allegiance

I, _____, swear in the name of the Almighty God/solemnly affirm that I will be faithful and bear true allegiance to the Republic of Uganda and that I will preserve, protect and defend the Constitution. (So help me God.)

Oath of chairperson or vice chairperson

I, _____, swear in the name of the Almighty God/solemnly affirm that I shall faithfully exercise the function of the chairperson or vice chairperson of _____ district, municipal or town council and shall uphold, preserve, protect and defend the Constitution and observe the laws of Uganda and that I shall promote the welfare of the people of this district, municipal or town council. (So help me God.)

Speaker or deputy speaker's oath

I, _____, swear in the name of the Almighty God/solemnly affirm that I will at all times well and truly serve the district or municipal _____ in the office of speaker or deputy speaker and that I will support and uphold the Constitution of the Republic of Uganda as by law established. (So help me God.)

Oath of member of the executive committee

I, _____, being appointed a secretary in the district, municipal or town _____ swear in the name of the Almighty God/solemnly affirm that I will at all times well and truly serve the district, municipal or town in the office of a secretary for _____ and that I will support and uphold the Constitution of the Republic of Uganda as by law established; and that I will, to the best of my judgment at all times when required, freely give my counsel and advice to the chairperson and his or her successors in office as by law established for the good management of the public affairs of the district, municipal or town; and that I will not directly or indirectly reveal any matter as shall come to my knowledge in the discharge of my duties and committed to my secrecy. (So help me God.)

Oath of a councillor

I, _____, swear in the name of the Almighty God/solemnly affirm that I will give faithful service to this council and support and uphold the Constitution of the Republic of Uganda as by law established. (So help me God.)