



# Lagos State of Nigeria Official Gazette

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No. 23

IKEJA — 6th June, 2016

Vol. 49

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*Lagos State Government Notice No. 41*

The followings are published as supplement to this Gazette:

*Pages*

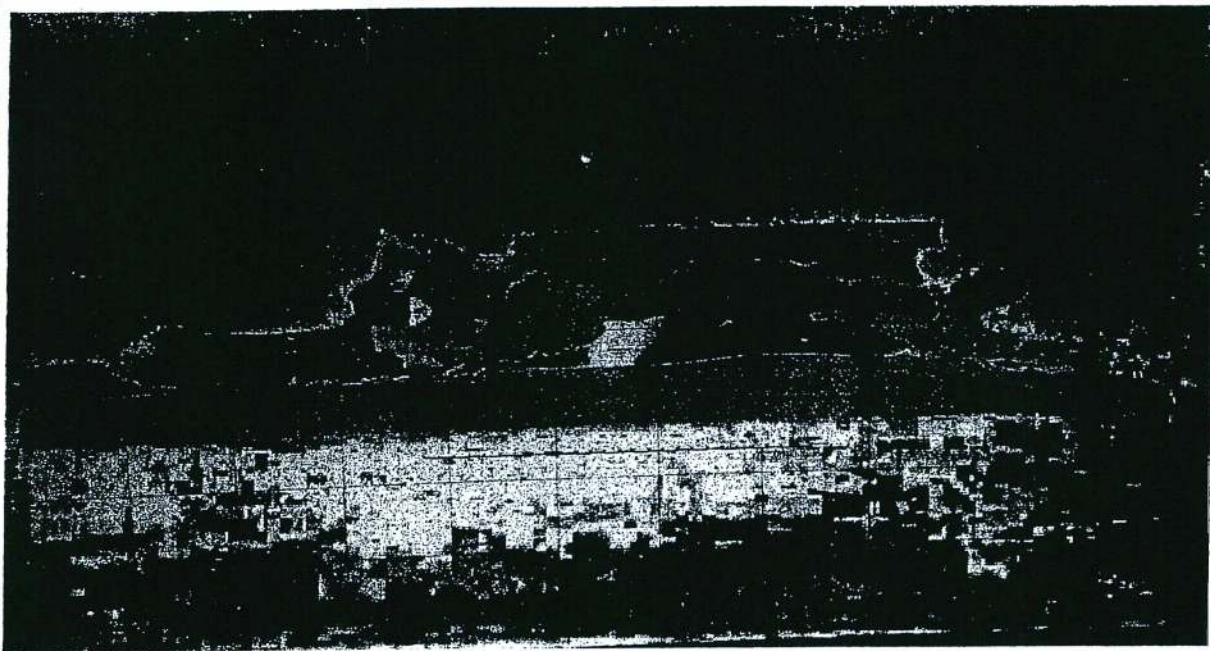
L.S.L.N. No. 15 — Guidelines on Administrative Procedure for Local Governments/  
Local Council Development Area 2015

B 35-85



# **LAGOS STATE GOVERNMENT**

## **REVISED GUIDELINES ON ADMINISTRATIVE PROCEDURE FOR LOCAL GOVERNMENTS 2015**



**PRODUCED BY THE MINISTRY OF LOCAL GOVERNMENT  
AND COMMUNITY AFFAIRS,  
ALAUSA, IKEJA.  
SEPTEMBER, 2015**

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## **LAGOS STATE**

### **GUIDELINES ON ADMINISTRATIVE PROCEDURE FOR LOCAL GOVERNMENTS**

Pursuant to Section 32 of the Local Government (Administration) Law as amended and by virtue of all other powers enabling the Ministry of Local Government and Community Affairs to make these Guidelines as follows:

#### **1.0 ESTABLISHMENT OF LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1.1 The establishment of the Local Government/Local Council Development Area and the conduct of business at the level are governed by the existing Local Government (Administration) Law 1999, which came into force on the 4<sup>th</sup> of October, 1999, all relevant Administrative and Financial Guidelines in the State.

1.2 The Local Government/Local Council Development Area shall consist of the Executive and Legislative Arms.

(a) The Executive Arm shall be made up of:

- (i) The Chairman;
- (ii) The Vice Chairman;
- (iii) Minimum of Three Supervisors but not more than Five;
- (iv) Secretary to the Local Government; and
- (v) Officers in the Service of the Local Government.

(b) The Legislative Arm shall be made up of the:

- (i) Leader;
- (ii) Deputy Leader;
- (iii) Majority;
- (iv) Minority;
- (v) Chief Whip;
- (vi) Councilors; and Council Clerk.

(c) Customary Court whose mandate shall be expanded to include environmental and revenue related offences.

#### **2.0 THE CHAIRMAN OF THE LOCAL GOVERNMENT/COUNCIL DEVELOPMENT AREA**

2.1 The Chairman of the Local Government/Local Council Development Area is charged with the responsibility of formulating and proper execution of the policies of the Local Government and approval of all expenditures within the framework and provisions of the Constitution of the Federal Republic of Nigeria, in tandem with relevant provisions of the existing Local Government (Administration) Law as amended as well as Financial Guidelines in the State.



## 2.2 The Chairman\Accounting Officer

1. The Chairman of each Local Government/Local Council Development Area shall be the Chief Executive and Accounting Officer whose role shall exclude signing of payment vouchers and cheques to banks.
2. The HOD Finance and Accounts and a second signatory shall sign cheques. All payments approved must be effected within a working day.
3. The Chairman and the Head of Administration shall countersign confirmation letters and ensure that internal control measures are put in place to guide against unauthorized payments.
4. The Chairman, as the Chief Executive shall perform his duties subject to the following:-
  - a. He shall observe and comply with the checks and balances spelt out in the Guidelines and Financial Regulations governing receipts and disbursement of public funds and assets entrusted to his care and shall be liable for any breach thereof;
  - b. His accountability shall not cease by virtue of his leaving office and he may be called at any time, after leaving the office, to account for his tenure as Chairman;
  - c. He shall face periodic checks in order to ensure full adherence to the financial Memoranda and all its amendments and render quality reports to the Local Government Council;
  - d. He shall ensure that instructions relating to expenditure of public funds by the Chairman shall be in writing. In addition, it shall be a criminal offence to issue or withdraw public funds without any documentation of payment vouchers;
  - e. He shall be responsible to account to the Public Account Committee of the House of Assembly for monies voted for each Department and shall be pecuniary liable;
  - f. He shall render Annual Reports of his Local Government/Local Council Development Area in order to ensure accountability and enforce the performance ethics;
  - g. He shall be bound by the provisions of any other rules, regulations, guidelines and Laws governing the roles and functions of a Chief Executive/Accounting Officer of a Local Government/Local Council Development Area;
  - h. A Chairman shall not hold any other executive office or paid employment in any capacity whatsoever during his tenure of office; and
  - i. He shall be responsible for policy formulation and implementation in his Local Government/Local Council Development Area.

### 2.3. Correspondence

1. All correspondence to the Local Government/Local Council Development Area shall be directed to the Office of the Chairman of the Local Government/Local Council Development Area.
2. No correspondence shall be left unprocessed merely on account of the absence of the Chairman whose attention must be drawn to any correspondence received in his absence, as soon as he returns to the office.

### 3.0 **DELEGATION OF POWERS**

- 3.1 The Chairman shall delegate part of his administrative functions and authority to the:

1. Vice Chairman;
2. Supervisors and
3. The Secretary to the Local Government

- 3.2 There shall be further delegation of powers and functions down the line in each Local Government Department.

- 3.3 At the expiration of his term of office, or whenever he is leaving office for any reason whatsoever, the Chairman shall prepare a comprehensive Handing-Over Note to include all on-going projects and Development plan for his successor.

- 3.4 Where a Local Government/Local Council Development Area has established a parastatal, the Head of such parastatals shall discharge his duties as prescribed in the terms of reference setting up the parastatals, and report to the Chairman.

- 3.5 The tenure of the Head of Parastatal appointed by the Chairman shall lapse concurrently with that of the Chairman.

- 3.6 In the absence of the Head of Administration, the most senior Head of Department in the Local Government/Local Council Development Area shall deputize for the Head of Administration.

### 4.0 **EXECUTIVE COMMITTEE OF THE LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

- 4.1 The Local Government Executive Committee shall be made up of the:

1. Chairman;
2. Vice Chairman;
3. Supervisors;
4. Secretary to the Local Government;



5. Head of Administration;
6. Head of Finance & Account Dept; and
7. Head of Legal Unit.

#### **4.2 CONDUCT OF THE BUSINESS OF THE EXECUTIVE COMMITTEE OF THE LOCAL GOVERNMENT/ LOCAL COUNCIL DEVELOPMENT AREA**

1. The Executive Committee of the Local Government /Local Council Development Area shall meet at least once weekly under the Chairmanship of the Chairman.
  - a. The Chairman of the Local Government or any of the Supervisors may present a Memorandum to the Executive Committee of the Local Government on any subject within his area of responsibility
  - b. A Head of Department must be in attendance when the Executive Committee is considering issues relating to his Department, to make clarification on any issue, purely in an advisory capacity.
  - c. The Executive Committee shall perform its functions without any hindrance.
2. Quorum at the Executive Committee shall be five (5) including the Chairman.

#### **4.3 FUNCTIONS OF THE EXECUTIVE COMMITTEE**

- 4.3.1 Every Local Government/Local Council Development Area shall establish an Executive Committee which shall serve as the Cabinet of the Local Government/Local Council Department Area.
- 4.3.2 Subject to the policies laid down by the Local Government/Local Council Development Area, the Executive Committee shall be responsible for the:-
  1. Regulation and Control of the finances of the Local Government/Local Council Development Area;
  2. Consideration and award of contracts subject to such upper limits as may be prescribed by the State Government from time to time;
  3. Implementation of the decisions of the Local Government/Local Council Development Area with which no other committee or body is charged.
  4. Directives or those of the Executive Committee shall be channelled to the Head of Administration through the Secretary to the Local Government;
  5. Implementation of all directives from the Ministry of Local Government and Community Affairs; and
  6. Communication of the decisions of the Executive Council to the concerned agencies, organizations and persons, including the decisions on the award of contracts.



4.3.4 The forum of Executive Committee meetings shall be used among other things to regulate expenditure and relate contract award to liquidity reflected through cash flow situation compiled by the Head Finance & Accounts who must be in attendance to advise on financial regulations.

4.3.5 The Chairman shall hold regular meetings but not less than twice in a month with the Vice-Chairman, Secretary to the Local Government and the Supervisors for the purpose of:

1. Determining the general direction of the policy of the Local Government/Local Council Development Area.
2. Co-coordinating the activities of the Local Government/Local Council Development Area.
3. General discharge of the executive functions of the Local Government/Local Council Development Area.

#### **4.4 CONTROL OF VOTES**

Only authorized Vote Controllers (HODs) are eligible to control their respective votes and heads with the express input of the political head of such department. Each payment voucher must have attached to it, the written authorization of the competent officer or organ as stipulated in these guidelines.

4.5 Contracts shall be awarded to competent contractors after all due process for procurement and a certified professional submission of the Local Government Head of Works and Infrastructure in all areas related to engineering works carried out in accordance with the Procurement Law.

4.6 The Secretary to the Local Government shall serve as the Secretary to the Executive Committee.

4.7 The Secretary to the Executive Committee shall be assisted by a senior administrative staff in the Local Government Secretariat.

4.8 All contracts awarded not supported by any Executive Committee Resolution must not be honoured for payment. It is the statutory duty of all officers in the Local Government/Local Council Development Area to raise audit alarm in this regard.

#### **4.5 GENERAL CLAUSE**

1. The Chairman shall appoint Supervisors and Secretary in such a way as to reflect the geographical spread and socio-communal diversities of each Local Government Area in accordance with the letters and spirit of Section 14(4) of the 1999 Constitution.

- b. Liaise with the Secretary to the State Government on matters affecting the Local Government;
- c. Liaise on behalf of the Chairman with the Local Government Council through; and
- d. Perform such other duties including policy issues, as may be assigned to from time to time, by the Chairman of the Local Government/Local Council Development Area.

### **5.3 SUPERVISORS**

1. The Supervisors shall be appointed by the Chairman of the Local Government/Local Council Development Area with the confirmation of the legislative Council.
2. Each Supervisor shall hold his appointment at the pleasure of the Chairman who appoints him or her. The Supervisor's tenure shall automatically end with the tenure of the Chairman.
3. The Supervisors shall be closely involved in the management of their respective Department and shall-
  - a. serve as the political heads of their respective Departments
  - b. serve as members of the Executive Committee of the Local Government/Local Council Development Area;
  - c. Co-ordinate the activities of their respective Departments;
  - d. Assist the Chairman to supervise the execution of Local Government/Local Council Development Area projects within their respective Departments; and
  - e. Carry out such other functions as the Chairman may assign from time to time.

### **6.0 DEPARTMENTS AND UNITS OF THE LOCAL GOVERNMENT / LOCAL COUNCIL DEVELOPMENT AREA**

- 6.1 There is established for the Local Government/Local Council Development Area Two (2) General and five (5) Technical Services Departments as well as five (5) Units as listed below:
  1. Human Resources
  2. Finance and Accounts
  3. Agriculture and Social Services
  4. Health Services
  5. Environmental Services
  6. Works and Infrastructure
  7. Education and Library Services



#### Five Units

1. Economic Planning, Research and Statistics
2. Legal
3. Information
4. Audit and
5. Women Affairs and Poverty Alleviation (WAPA)

### 6.2 SUPERVISORS OF DEPARTMENTS

1. The Chairman shall assign Supervisors to oversee the affairs of the five technical Departments in a Local Government/Local Council Development Area.
2. All the Units with the exception of the Audit and Information Units shall report to the Chairman of the Local Government through the Head of Administration.

### 6.3 DEPARTMENTAL STANDING COMMITTEE

1. The Local Government/Local Council Development Area shall establish a Departmental Standing Committee in each department which shall meet at least twice a month and as exigency demands to recommend departmental projects for Executive Committee's consideration and approval.
2. THE COMPOSITION OF THE DEPARTMENTAL STANDING COMMITTEE
  - a. Membership of the Committee shall include:-
 

i. Supervisor	-	Chairman
ii. Head of Department	-	member
iii. Sectional Head	-	member
iv. Representative of the Head of Administration	-	member
3. The Functions of the Committee shall include -
  - a. Deliberation on matters relating to the department;
  - b. Memoranda shall emanate from the recommendations of the Departmental Committee meeting to be prepared by the relevant Heads of Department vetted/endorsed by the Chairman or appropriate Supervisor;
  - c. Recommendation shall be presented to the Executive Council in form of Memorandum for consideration through the Supervisor; and
  - d. Any other matters as to ensure the smooth running of the department/unit.

### 6.4. FUNDS MANAGEMENT COMMITTEE (FMC)

1. Each Local Government/Local Council Development Area shall establish a Funds Management Committee comprising:-



- a. The Chairman of the Local Government/Local Council Development Area as Chairman;
  - b. Vice-Chairman;
  - c. All Supervisors;
  - d. The Head of Administration; and
  - e. The HOD, Finance and Accounts.
2. The HOD Finance and Accounts shall be Secretary to the Committee. The Committee shall attend to all matters relating to cash flow situation of the Local Government/Local Council Development Area and the release of funds to settle any expenditure incurred by the Local Government/Local Council Development Area.
3. The first charge to the Revenue accruing to the Local Government/Local Council Development Area shall be staff salaries and allowances of employees and functionaries including all statutory deductions such as PAYE, VAT and Withholding Tax, all statutory deductions shall be paid to the government coffers within Seventy Two (72) hours of deductions;
4. No amount shall be released from the Local Government's fund without due consideration and approval of the Funds Management Committee;
5. Issuance of cheques, release of funds shall be based strictly on the approvals given by the Fund Management Committee;
6. All payments made due to exigencies in between the conveyance of Committee meeting, must be brought for consideration and approval of the Committee by the HOD Finance & Accounts;
7. Without prejudice to the above, the responsibility for financial control and judicious usage of public funds rests with the Chairman of the Local Government/Local Council Development Area;
8. All internal controls and checks must be observed throughout the payment process. All funds released must be made through payment vouchers certified by the Internal Auditor. The Chairman will be held liable for fund released without due process; and
9. No funds shall be released except through payment vouchers certified by the Internal Auditor and with the Extract from the Executive Committee's decisions.

## 6.5 LOCAL GOVERNMENT PEACE AND SECURITY COMMITTEE

1. The Chairman of a Local Government/Local Council Development Area is the Chief Security Officer of the Local Government, hence all matters pertaining to security must be promptly reported to him and the appropriate quarters;
2. He or she must ensure cordial working relationship with the Police Command and other security agencies in the Local Government Area in respect of Peace and security as well as for the maintenance of law and order;
3. The Peace and Security Committee shall be set up by the Chairman of Local Government \Local Council Development Area;
4. The Committee shall meet at least once a month at the instance of the Chairman, an emergency meeting could be called if considered necessary; and
5. Copies of the minutes of the Committee meetings shall as soon as possible be forwarded to the State Governor, the Secretary to the State Government, the Commissioner of Police, the Commissioner, Ministry of Local Government and Community Affairs, the Permanent Secretary, Office of the Chief of Staff, Governor's Office.
6. In view of the sensitive nature of the functions of the Peace and Security Committee as well as the Police/Community Relations Committee, the deliberations of the meetings shall be restricted to the members and Secretaries of the committees. Minutes and correspondence meant for members of the Committee or other identified officials shall be addressed to them in their personal names so as to prevent unauthorized persons from tampering with them.
7. Top Local Government/Local Council Development Area functionaries must see themselves as part of the security apparatus of the State and therefore should be security conscious.
8. The Peace and Security Committee shall compose of:-
  - a. The Chairman of Local Government/  
Local Council Development Area - Chairman
  - b. One representative of the Nigerian Police Force Unit (DPO) - Member
  - c. Representative of the Armed Forces (where applicable) - Member
  - d. One representative of the State Security Service - Member
  - e. One representative of the immigration Department  
(where applicable) - Member
  - f. The most senior traditional ruler in the Local Government Area  
a. or his representative - Member
  - g. Two community leaders one of whom shall be non-indigene  
of the Local Government area - Member



- |   |   |                  |
|---|---|------------------|
| h. President of the Hoteliers Association (Where applicable)                    | - | Member           |
| i. President of the Traders Association (Where applicable)                      | - | Member           |
| j. Chairman of Youth Council in the Local Government Area                       | - | Member           |
| k. Chairman, National Union Road Transport Workers<br>(Local Government Branch) | - | Member           |
| l. One representative of Women Organization (where applicable)                  | - | Member           |
| m. The Head of Administration of the Local Government/LCDA                      | - | Member           |
| n. Head of Legal Unit   | - | Member           |
| o. Head of Civil Defense  | - | Member           |
| p. Head of Neighborhood Watch   | - | Member           |
| q. The Secretary to the Local Government  | - | Secretary/Member |

### 6.5.2 FUNCTIONS OF THE PEACE AND SECURITY COMMITTEE

The Functions of the Peace and Police/Security Committee are to:

- a. Review the security situation in the Local Government/Local Council Development Area and offer suggestions to arrest unpleasant situations or avert an impending social friction.
- b. Assess the reaction of the people on Government policies and programmes with a view to offering suggestions for modifications or providing necessary feedback.
- c. Assess the performance of the police in the task of maintenance of Law and order and provide useful information with a view to improving the performance of the Police.
- d. Assist the Police in forging closer and cordial relationship with the Community;
- e. Monitor and take stock of movement of immigrants to ensure that they do not constitute a threat to the peace and security of the Area.
- f. Provide information on the hideouts of undesirable elements in the localities to the State Government and law enforcement agencies.
- g. Consider and advise on all other matters affecting the Peace and Security of the Local Government and Council Development Area.

### 6.6 CHIEFTAINCY COMMITTEE

1. The Local Government/Local Council Development Area shall establish a Chieftaincy Committee of a sub-Committee of the State Council of Obas and Chiefs to make recommendations to the Chairman of the Local Government/Local Council Development Area on Chieftaincy matters.
  - a. The Council shall meet at least once in a month or as found expedient.
  - b. The Chieftaincy Committee shall be composed of a Paramount Ruler as Chairman and all recognized Obas, Baales and Chiefs within the Local Government/LCDA
  - c. The Secretary to the Committee is the Head of Administration.



#### **FUNCTIONS OF THE CHIEFTAINCY COMMITTEE**

- a. Initiate matters relating to creation, filling and upgrading of Chieftaincy stools within their jurisdictions.
  - b. Review the chieftaincy related cases within the Local Government and Local/Local Council Development Area and make appropriate recommendations to government;
  - c. Assist the Local Government/Local Council Development in the propagation of government policies programs /and provide feedbacks on such policies;
  - d. Provide information to government on issues bothering on security and threat to the peace and security in their respective jurisdictions.
  - e. Consider and advise on all other matters affecting the Peace and Security of the Area.
2. The minutes of their meeting shall be forwarded to the Chairman of the LG\LCDA and the Ministry of Local Government and Community Affairs.

#### **6.7 OTHER COMMITTEES OF THE LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. A Local Government/Local Council Development Area reserves the right to establish any standing or adhoc Committee that it considers necessary within the law establishing Local Government and Council Development Area.
2. The tenure and functions of such committee shall end with the tenure of Administration that appointed it.
3. The committee shall operate within the terms of reference contained in their letter of appointment alone.

#### **7.0 THE LEGISLATIVE ARM OF LOCAL GOVERNMENT LEGISLATIVE COUNCIL**

##### **7.1 COMPOSITION OF THE LOCAL GOVERNMENT LEGISLATIVE COUNCIL**

The Local Government Legislative council which is the Legislative arm of the Local Government shall consist of the:-

- a. Leader;
- b. Deputy Leader;
- c. Majority Leader;
- d. Chief Whip;
- e. Councilors and
- f. Clerk of the House

## **7.2 FUNCTIONS OF THE LOCAL GOVERNMENT LEGISLATIVE COUNCIL**

In addition to any powers that have been conferred on the Local Government Council by the Local Government (Administration) Law of 1999 as amended, it shall perform the following functions:-

1. Debate, amend and approve the annual/supplementary budget of the Local Government/Local Council Development Area;
2. Make by-laws for the improvement of revenue generation and matters related to the general development and growth of the local Government/Local Council Development Area; and
3. Advise, consult and liaise with the Chairman of the Local Government/Local Council Development Area; and
4. Perform such other functions as may be assigned from time to time by the law(s) of the State.

## **7.3 LEGISLATIVE POWERS OF THE LOCAL GOVERNMENT LEGISLATIVE COUNCIL**

1. The legislative powers vested in the Legislative Council shall be exercised by bye-laws duly passed by the Local Government Council. To become effective, such bye-laws must be assented to by the Chairman of the Local Government/Local Council Development Area within thirty (30) days of its presentation to the Chairman.
2. The Chairman may withhold his assent in exercise of his power of veto.
3. Where the Chairman withholds his assent, the Local Government Council can over-ride the Chairman's veto, if the bye-law is passed again by the Local Government Council by two-thirds majority of members of the Council, in such case, the bye-law shall become effective and the assent of the Chairman of Local Government shall not be required in respect of such a bye-law.

## **7.4 ATTENDANCE AT COUNCIL MEETINGS:**

1. The Local Government Council shall sit for not less than (90) days in a year.
2. The Chairman of Local Government/Local Council Development Area and a supervisor shall attend the meeting of the Local Government Council under the following conditions:-



- a. The Chairman of a Local Government/Local Council Development Area shall address annually a meeting of the Local Government Council on the State of affairs of the Local Government/Local Council Development Area to the Council for considerations and approval.
- b. A Supervisor of a Local Government Council Development Area shall attend the meetings of the Legislative Council if invited to explain the conduct of affairs of which he has responsibility when those affairs are under discussion.

## **7.5 EXERCISE OF MONITORING FUNCTIONS OF THE LEGISLATIVE ARM OF THE LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. To further the course of public and accountability, ensure the performance ethics and guarantee that public resources are scrupulously applied for the intended purposes, annual budgetary estimates submitted by the Local Government/Local Council Development Area shall be carefully examined by the Council, before it is approved to:-
  - a. Ensure that each project contained therein is feasible and likely to facilitate the meaningful development of the Local Government Area;
  - b. Ensure that adequate provisions have been made for the execution of each project such that it is not likely to be abandoned.
  - c. Ensure that development projects are not unduly concentrated in any particular section of the Local Government area.

## **7.6 LEGISLATIVE OVERSIGHT**

1. The budget of a Local Government/Local Council Development Area once approved by the Legislative Council and has received the assent of the Chairman, the monitoring role of the Legislative Council shall be restricted to –
  - a. Carrying out on the spot inspections of the projects contained in the approved budget to ensure that the projects are being implemented as approved. This shall involve periodic inspection visits to each project by members of the relevant committees of the Local Government Council

- b. Comparing the situation on the ground with contents of the quarterly reports rendered to the Local Government Council by the Chairman.
2. To prevent avoidable delay, it shall not be necessary to subject each item in the approved budget to a second approval by the Legislative Council. Once approved, and assented to by the Chairman of the Local Government/Local Council Development Area the implementation of the budget shall be entrusted to the Executive Arm of the Local Government.

## **7.7 MEETING OF THE COUNCIL**

1. The Local Government Council shall meet as and when necessary but not less than eight (8) days in a month with the Leader presiding.
2. The quorum of a Local Government Council shall be half  $1/2$  of all members of the Council.
3. The Clerk of the Council shall take the Leader's instructions on the agenda and the calling of the meetings. However, any member of Council may request for a meeting of the Council at any time subject to the approval of the Leader, if it appears to him or her that it is urgently necessary to obtain Council's decision on such important matters.
4. Agenda and other relevant papers for a meeting shall be cleared with the Leader of Council and circulated by the Clerk to the Council members before a meeting.
5. The conduct of business at Local Government Council meetings shall be as prescribed in the relevant Law or guidelines as well as Standing Order of the Council.

## **7.8 All documents of the Council are the Council's property. All such documents shall be headed as below:-**

THIS DOCUMENT IS THE (PROPERTY OF .....LOCAL GOVERNMENT COUNCIL /LOCAL COUNCIL DEVELOPMENT AREA

1. All copies of the documents of the Council shall be numbered.
2. Records shall be kept by the Clerk to the Council stating which documents have been issued to each member of the Council.
3. Members of the Council and other officials who are permitted to handle Council documents shall ensure that such documents are safely locked up when not in use.



4. All Council documents shall be returned by a member of the Council on his/her ceasing to be a member of the Local Government Council

## **7.9 FUNCTIONS OF THE CLERK OF THE COUNCIL**

The Clerk of the Legislative Council shall be the Administrative Head of the Legislative Council and he shall:

1. Co-ordinate the activities of various Council Committees;
2. Prepare the Agenda of meeting of the Legislative Council under the directive of the House;
3. Compile and distribute Minutes of Meetings;
4. Prepare Bye-Laws for consideration by the Legislative Council;
5. Prepare and vet Memorandum for consideration by the Legislative Council;
6. Prepare and control the movement of payment vouchers after the approval of the Leader of the Council;
7. Perform any other duty that may be assigned by the leader of the Council from time to time

## **7.10 MEMORANDA OR BRIEFS FOR COUNCIL CONSIDERATION**

1. All reports or documents meant for consideration of Council shall be covered with a memorandum. Such documents or reports shall be annexure of the memorandum.
2. Any Memorandum or Brief meant for Council consideration shall
  - a. Be well drafted, clear and unambiguous;
  - b. Explain at the outset what the problem is, indicate briefly the relevant consideration;
  - c. End up with a precise statement of decision sought.
3. The Council shall have before it all pertinent point and facts which its members will require in order to reach a decision.
4. All Heads Departments and Units could be invited to the Committee or Council meetings, subject to the concurrence of the Chairman, or make clarification on professional, technical and financial matters before the Committee and Council.

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## **7.11 DECISIONS OF THE LEGISLATIVE COUNCIL**

1. Decisions and resolutions of the Local Government Council shall be recorded by the Clerk in form of Minutes of the meetings of the Council which shall be circulated within Seventy Two (72) hours of the meeting of the Council.

2. Minutes of a meeting shall be presented at the subsequent meeting for adoption and signature of the Leader and the Clerk to the Local Government Council.
3. It is the responsibility of the Clerk of the Local Government Council to convey Council decisions for prompt and faithful implementation.

## **7.12. STANDING ORDERS**

1. Subject to the provisions of the Local Government (Administration) Law as Amended a Local Government Council shall make Standing Orders for the regulation of its proceedings and business and may amend or revoke such Standing Orders.
2. A Standing Order made by a Local Government Council shall be sufficiently authenticated if the seal of the Council is affixed to it and it is signed by the Council Leader and Council Clerk.
3. A Local Government/Local Council Development Area shall send two copies of its Standing Order and of any amendments to the Ministry of Local Government and Community Affairs.

## **8.0 INTER-GOVERNMENTAL RELATIONS**

### **8.1 The Third Tier of Government**

1. One of the positive legacies of the various reforms of the Local Government system is the elevation of Local Government to the status of a third-tier Government. Power is dispersed among the three tiers of Government and enshrined in the Constitution of the Federal Republic of Nigeria. Some measures of autonomy is enjoyed by each of the three tiers of Government, but not as to make any Government tier totally independent of other tiers.
2. Each Local Government/Local; Council Development Area shall ensure that favorable and congenial environment is created to enable the Local Government/Local Council Development Area participate effectively in the physical, social and economic development of its area of jurisdiction.
3. All Local Government shall generate rapport and foster inter-governmental co-operation and partnership with other two tiers of Government and their agencies, which are operating in its area of jurisdiction through the appropriate channels of communication.



4. All Local Government\Local Council Development Area shall adopt all Public Service Reforms introduced at the State level for synergy in the State Development.

## **8.2 RELATIONSHIP BETWEEN THE LOCAL GOVERNMENT AND TRADITIONAL RULERS**

1. The relationship shall be guided by the relevant Local Government Law of the State as relates to budget, minutes of Council meeting and Development plans.
2. The Chairman of the Local Government/Local Council Development Area shall regularly address the meetings of Chieftaincy Committee on the laws, guidelines and policies. The minutes of the Chieftaincy Committee meetings shall be passed to the Chairman for consideration and a copy forwarded to the Commissioner, Ministry of Local Government and Community Affairs.
3. A traditional ruler travelling outside the state shall inform the Chairman of the Local Government/Local Council Development Area in writing.

## **9.0 EMPLOYEES OF LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREAS**

### **9.1 HEAD OF ADMINISTRATION OF LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

#### **1. DUTIES AND RESPONSIBILITIES**

- a. Serves as the Chief Administrative officer and Coordinator of all Departmental activities;
- b. Assist in conjunction with the Secretary to the Local Government in the formulation, execution and review of Local Government policies;
- c. Supervision of all staff of the Local Government;
- d. Ensuring monthly Bank reconciliation statement;
- e. Signatory to all contractual documents and signing of Bank confirmation with the Chairman;
- f. Attending Executive Committee meetings of the Council;
- g. Keeping proper records of all Local Government/Local Council Development Area properties and to ensure prompt retrieval of such properties from members when they cease to be members of the Local Government/Local Council Development Area;
- h. Coordination of Chieftaincy matters;
- i. Membership of all Standing Committees of the Local Government.
- j. Performing such other functions as may be assigned by the Chairman.

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## **9.2 HEAD OF DEPARTMENTS OF THE LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. There shall be at the Head of every Department of a Local Government/Local Council Development Area an Officer to be designated as the Head of Department. He shall: -
2. In matters of policy, be subjected to the general political direction of the Chairman of Departmental Committee that is the Supervisor.
3. In matters relating to the Employees and the internal control of the Department be responsible to the Heads of Administration.
4. Serve as Vote Controller of their respective Departments.

## **9.3 HUMAN RESOURCES DEPARTMENT**

1. Heads the Human Resources Management Department;
2. Liaising with the Local Government Service Commission and other Government Agencies on matters affecting the career progression, discipline, promotion, transfer, welfare and other matters affecting the Local Government staff;
3. Liaising with the Local Government Service Commission in coordinating training activities of the Local Government staff;
4. In charge of day-to-day running of the department;
5. Implementation of establishment policies;
6. Chairman of the Junior Staff/Management Committee for Officers on GL 01-06;
7. Liaises with the Head of Administration in respect of Selection, Recruitment, Training & Development in the Local Government Staff on GL 01-06;
8. Labour Relations/Employees' Safety, Compensation & Benefits; Pension Matters;
9. Enforces the rules and regulations on matters of career progression, discipline, promotion, welfare affecting Local Government staff on GL.01-06; and
10. Perform such others duties as may be assigned by the Head of Administration.



**9.4 PRIMARY HEALTH CARE SERVICES DEPARTMENT(MEDICAL OFFICER OF HEALTH)**

1. Heads the Department of Primary Health Care Delivery Services;
2. coordinates all activities relating to Primary Health Care Delivery in the Local Government;
3. Serves as the Chief Adviser to the Local Government on issues relating to the Medical and Health Services;
4. Ensures that Medical and Health activities as laid down in the plan are complied with by the Local Government/Local Council Development Area;
5. prepares and publishes monthly and annual Medical and Health statements of the Local Government/Local Council Development Area;
6. Liaise with other Agencies and non-governmental organization on issues relating to Medical and health care in the Local Government; and
7. Perform such other duties as may be assigned.

**9.5 WORKS & INFRASTRUCTURE DEPARTMENT OF THE LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. Heads the Department of Works and Infrastructure;
2. Coordinates the activities of all units in the Department;
3. Serves as the Chief Adviser on policy initiation and execution of all building and construction projects in the Local Government/Local Council Development Area
4. Ensures that Works and infrastructural activities as laid down in the development plan are complied with by the Local Government/Local Council Development Area;
5. Vetting of all Technical Documents that relates to Local Government projects.
6. Prepares and publishes monthly and annual Works and Infrastructure statements of the Local Government/Local Council Development Area

7. Liaises with other Agencies and non-governmental Organizations on issues relating to Works and provision of infrastructure in the Local Government/Local Council Development Area; and
8. Performs such other duties as may be assigned.

**9.6 FINANCE AND ACCOUNTS DEPARTMENT TO THE LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. Serves as the Administrative Head of the Finance and Accounts Department and must be a qualified Accountant;
2. Serves as the Chief Financial Adviser to the Local Government;
3. Ensures that Accounting System as laid down in the Financial Memoranda for Local Government/Local Council Development Area are complied with by all the Departments;
4. Supervision of the accounts of all departments, to ensure conformity with financial memoranda and other regulations.
5. Prepares and publishes monthly and annual financial statements of the Local Government/Local Council cheques and other Financial documents;
6. Signatory to all Local Government cheques and other financial documents;
7. Shall appoint an Accounts Officer not below Grade Level 10 to serve as second signatory and preferably the most senior qualified accountant in addition to his schedule of duties in consultation with the Head of Administration;
8. Custodian of security documents of the Local Government/Local Council Development Area;
9. Performing such other related functions as laid down in the Financial Memoranda; and
10. Any other duties as may be assigned.

**9.7 AGRICULTURE AND SOCIAL SERVICES DEPARTMENT OF THE LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. Supervises the Department of Agriculture and Social Services;



2. Serves as the Chief Adviser to the Local Government on policy initiation and execution of all Agriculture, Rural and Social Development activities in the Local Government;
3. Ensure that activities of Agriculture and Social Development as laid down in the development plan are complied with by the Local Government;
4. Agricultural data generation and utilization;
5. Coordination of all stakeholders in the Agricultural sector;
6. Prepare and publishing monthly and annual reports on Agriculture, Natural Resources, Plan and Social Development activities of the Local Government/Local Council Development Area;
7. Liaise with other Agencies and Non-Governmental Organizations on issues relating to Agriculture, Rural and social Development;
8. Establishment, control and maintenance of vocational training centers within the Local Government/ Local Council Development Area;
9. Perform such other duties as may be assigned.

#### **9.8 EDUCATION AND LIBRARY SERVICES OF THE LOCAL GOVERNMENT / LOCAL COUNCIL DEVELOPMENT AREA.**

1. Supervises the Department of Education and Library Services;
2. In charge of day-to-day running of the Department;
3. Supervision of the activities of all units in the Department;
4. Serves as the Chief Adviser on policy initiation and execution of all issues bordering on Education and Library Services in the Local Government;
5. Ensures that activities of Education and Library Services as laid down in the development plan are complied with;
6. Prepares and publishes monthly and annual reports on Education and Library Services activities of the Local Government;

7. Liaise with other Agencies and Non-Governmental Organizations on issues relating to Education and Library Services in the Local Government;
8. To coordinate the activities of primary education through active collaboration with SUBEB;
9. Collation of statistical data on public and private schools/institutions in the State for overall planning and development;
10. Promoting sporting activities in Primary Schools and between formal and informal sectors within the Local Government Area; and
11. Performs such other duties as may be assigned.

#### **9.9 ENVIRONMENTAL SERVICES OF LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. Heads the Department of Environmental Services;
2. Formulate and evaluate policies relating to Environment matters;
3. Develop regulations and standards on all environmental issues;
4. Registration and monitoring refuse collection and disposal activities of Private Sector Participation (PSP) within the Local Government / Local Council Development Area;
5. Inspection of Residential, Commercial, Industrial and Food premises, including Primary Schools and Vocational Institutions;
6. Coordination/Maintenance of Public Toilets;
7. Registration of private sewage dislodgers and control of sewage collection and disposal;
8. Beautification/landscaping of Street/open spaces and environmental conservation within the Local Government;



9. Liaison with State and Federal Agencies such as LASEPA, Lagos State Parks and Gardens Agency (LASPARK) and other relevant Agencies on any environmental related matters;
10. Coordination of environmental sanitation exercise and protection services; and
11. Perform such other duties as may be assigned.

## **10.0 HEADS OF UNITS IN THE LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

### **10.1 BUDGET, PLANNING, RESEARCH AND STATISTICS OF LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. Supervision of the Planning, Budget and Statistics Unit;
2. Monitoring the Economic and planning activities of all units and departments of
3. The Local Government/Local Council Development Area;
4. Serves as the Chief Adviser on matters relating to Planning, Budget and Statistics in the Local Government/Local Council Development Area;
5. Performs Planning, Monitoring and control duties;
6. Prepares Development projects, plans and programmes;
7. Prepares and publishes monthly and annual Planning Budget and Statistics Reports of the Local Government;
8. Liaises with other Agencies and Non-Governmental Organizations on issues relating to Planning, Research and Statistics in the Local Government; and
9. Perform such other duties as may be assigned.

### **10.2 WOMEN AFFAIRS AND POVERTY ALLEVIATION OF LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. Supervision of Women Affairs and Poverty Alleviation Unit;
2. Serves as the Chief Adviser to the Local Government on policy initiation, formulation and execution of all Women Affairs and Poverty Alleviation activities in the Local Government/Local Council Development Area;

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3. Prepares and publishes monthly and annual reports on Women Affairs and Poverty Alleviation activities in the Local Government;
4. Liaises with other Agencies and Non-Governmental Organizations on issues relating to Women Affairs and Poverty Alleviation;
5. Establishment, control and maintenance of vocational training centres in respect of Women Affairs and Poverty Alleviation;
6. Performs such as other duties as may be assigned.

### **10.3 INFORMATION OF LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. Supervises the Information Unit;
2. Advises the Local Government on matters relating to information dissemination;
3. Issues Press Releases on the directives of the Chairman;
4. Coordinates collection, collation and release of information on behalf of the Local Government/Local Council Development Area;
5. Public Enlightenment.
6. Assessment of the impact of Government's programmes and projects on the populace and create feedback mechanism.
7. Performs other functions as may be assigned from time to time.

### **10.4 AUDIT OF LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. Takes charge of the Unit;
2. Shall be directly responsible to the Chief Accounting Officer;
3. Ensures that appropriated funds are applied in line with financial regulations;
4. Establishes internal control in the expenditure and collection of revenue;



5. Assumes the control of stock verification (where necessary)
6. Renders monthly report to the Chairman and the Auditor General for Local Governments
7. Facilitates the work of the Audit Alarm committee

#### **10.5 LEGAL OF LOCAL GOVERNMENT/LOCAL COUNCIL DEVELOPMENT AREA**

1. Takes charge of the Unit;
2. Serves on the Executive Committee of the Local Government/Local Council Development Area;
3. Prepares all legal documents and contractual agreements on behalf of the Local Government/Local Council Development Area;
4. Serves as the Chief Legal Adviser to the Local Government/Local Council Development Area;
5. Relates with the State Government and other stakeholder Agencies on legal matters;
6. Legislative Drafting; and
7. Performs such other functions assigned by the Chairman of the Local Government/Local Council Development Area.

#### **11.0 UNIFIED LOCAL GOVERNMENT SERVICE**

- 11.1** There shall be a Unified Local Government Service for the purpose of Local Government Administration in the State:

1. Each Local Government shall undertake the appointment, discipline and promotion of its staff on Grade levels 01-06 under the general and Unified guidelines to be provided by the Local Government Service Commission while Officers on Grade Level 07 and above shall be appointed, disciplined and promoted by the Local Government Service Commission provided that all appointments shall be made to unfrozen posts in the Approved Council's Budget or to such posts as may otherwise be approved through Authority to Vary Authorized Establishments (AVE).

2. Inter Local Government/Local Council Development Area transfer of all Officers of the Local Government/Local Council Development Area shall be done by the Local Government Service Commission.
3. With respect to recruitment, appointment, pre-entry qualifications shall be uniformly applied as provided in the Approved Scheme of Service for Local Government Employees, the provisions of which shall be STRICTLY applied.
4. In carrying out recruitment into the Local Government Service, the Local Government/Local Council Development Area and the Local Government Service Commission shall take full accounts of the geographical spread and socio-economic diversities of the Local Government Area.

## **12 TARGET SETTING**

- 12.1 In setting targets for Local Government/Local Council Development Area employees, the Chief Executive shall first take into account the relevant Local Government/Local Council Department Area policies, the development plan and annual budgets. The Chairman shall set the target which each employee in the Local Government shall aim at even in routine matters. Targets shall however be different from functions of job description but in terms of time, cost, quantity and/or quality.
- 12.2. There shall be a system of rewards and sanctions based on concrete measurable performance in consultation with the Head of Administration of the Local Government/Local Council Development Area,

## **13.0 RENDITION OF ANNUAL PERFORMANCE EVALUTAION REPORT ON LOCAL GOVERNMENT FUNCTIONARIES**

- 13.1 The new Evaluation Scheme is based on four criteria suitably weighted and differentiated between categories of staff namely:-
  1. Actual performance compared with prescribed performance standards;
  2. Character traits;
  3. Attendance and punctuality at work; and
  4. Leadership traits



The actual evaluation of an Officer will take the form of awarding marks in respect of each of the four criteria.

13.2 The Chairman shall be required to render a general performance report on the Head of Administration while the Permanent Secretary, Local Government Service Commission shall use information and other reports known to him for the completion of Staff Performance Appraisal and Development Report Form of the Head of Administration of the Local Government/Local Council Development Area.

13.3 The Head of a Local Government Department/Unit shall be subjected to annual staff Performance Appraisal and Development Report according to the prescribed criteria based principally on the concrete achievements of the department/unit under him. The Head of Department/Unit will be evaluated by the Head of Administration in consultation with the Chairman. Taking into consideration the following:-

1. Notable achievements made by the Officer;
2. The target set for such achievement;
3. Specific area of contribution in respect of specialization of the Department/Unit (should be specific);
4. Distinctive initiative and creativity;
5. List of proactive initiatives;
6. Leadership qualities and ability to propel subordinates (list four examples);
7. Indicate the succession plan put in a place by Officer for the growth of subordinates;
8. Quality of judgment and advice in decision making on programmes of the Department/Unit; and
9. Loyalty/Commitment to the attainment of the organizational goals.

#### 14.0 LOCAL GOVERNMENT SERVICE COMMISSION

14.1 The concept of Unified Local Government Service shall continue having regard to its advantages in view of the peculiarities of Local Government Administration. The Local Government Service Commission shall perform the following functions:-

1. Geographical spread and socio-economic diversity of the State shall be taken into full account in Appointment, Transfer, Promotion, Conversion and Discipline of the Unified Local Government Service Staff. The guidelines for promotion shall be based on the generally accepted principle of experience, performance on the job, length of service, good conduct, relevant qualifications, training, performance at interview and relevant examination where appropriate;
2. To monitor the activities of each Local Government/Local Council Development Area on appointment, discipline and promotion of Local Government employee on Grade Levels 01-06 in order to ensure that the guidelines are strictly and uniformly adhered to;
3. To serve as an Appellate Body for all petitions from Local Governments' employees in respect of appointments, promotions and discipline. The decision of the Local Government Service Commission shall be binding on all petitions, except on appeal to the State Governor;
4. Maintain comprehensive and up-to-date seniority list and nominal rolls for the Local Government Services as a whole;
5. Posting of Local Government Staff within the unified Local Government/Local Council Development Area;
6. Training of Local Government Staff on Grade Level 07 and above;
7. The Local Government Staff Pension Board shall come under the supervision of the Permanent Secretary, Local Government Service Commission or Establishment, Training and Pension. However, the Chairman of the Local Government Service Commission shall continue to be the Chairman of the Pension Board; and
8. The appointment of members of the Local Government Service Commission shall be on part-time.

**15.0 LOCAL GOVERNMENT ESTABLISHMENT AND PENSIONS AND MEMBERSHIP OF DEPARTMENTAL SELECTION/PROMOTION BOARD**

The Department Selection/Promotion Board shall be composed of:-



1. The Permanent Secretary,  
Local Government Establishment and Training Office - Chairman
2. Representative of the Ministry of Local Government  
and Community Affairs - Member
3. Representative of the Local Government Service Commission
4. Head of Administration of the Local Government/LCDA - 5 Members
  - a. (i) Permanent – 2 (based on seniority)
  - b. (ii) Rotational - 3 (One per Senatorial Zone)
5. The most senior officer in the professional cadre
6. Establishment and staff Development Department of the Local Government  
Establishment and Training Office will provide the Secretariat.

15.2 The conclusion of the Department Selection/Promotion Board shall be forwarded to the Local Government Service Commission for consideration and approval.

## 16.0 PERSONNEL MANAGEMENT

1. Each Local Government shall have a Junior Staff Management Committee (JSMC) which will have responsibility for the appointment, promotion and discipline of Officers on Grade Level 01-06.
2. Guidelines for composition, procedure and other related matters to facilitate effective and efficient performance of JSMC shall be given by Local Government Service Commission from time to time.
3. The appointment, transfer, promotion and discipline of officer on Grade Levels 07 and above shall be the responsibility of the Local Government Service Commission.
4. Any Officer who is dissatisfied or aggrieved as a result of any decision of the Junior Staff Management Committee shall have the right to appeal. Appeals against the decisions of the Junior Staff Management Committee shall lie, in the first instance, to the Chairman of the Local Government/Local Council Development Area.

5. All such petitions to the Chairman shall be forwarded by the Officer concerned through the Head of Administration of the Local Government/Local Council Development Area. The Head of Administration of the Local Government shall forward such petitions to the Chairman together with the briefs and minutes of the Junior Staff Management Committee's meeting and their comments, as well as the Head of Administration of the Local Government's comments, within two weeks of receipt. The decision of the Chairman on the petition shall be communicated to the Officer concerned within two weeks of the receipt of the petition.
6. Appeals against the decision of the Chairman shall lie with the Local Government Service Commission. All such petitions to the Commission shall be forwarded by the Officer concerned through the Head of Administration of the Local Government who shall forward such petition to the Commission together with the briefs and minutes of the Junior Staff Management Committee's meetings, their comments, his own comments as well as the Chairman's decision and whatever other comments(s) he may wish to make on the petitioner to the Commission.
7. The decision of the Commission on such petition shall be binding on all concerned provided that whoever is dissatisfied shall have the right to appeal to the State Governor.
8. The Ministry of Local Government and Community Affairs shall continue to have powers to ensure compliance with the Financial Memoranda for Local Governments, Accounting Codes and Procedures, Guidelines and Circulars issued by the Federal and State Governments, from time to time.

## **17 AWARD OF CONTRACTS**

- 17.1 A Local Government/Local Council Development Area may enter into any contract necessary for the discharge of any of its functions. It shall not enter into any contract of a value exceeding such sum as may be prescribed by the State Government from time to time. Contracts made by a Local Government/Local Council Development Area shall be made in accordance with the approved tender procedures in the State, subject to the inclusion of a clause authorizing the Auditor-General for Local Government to examine, inspect or assess the contract at any time he deems fit.
- 17.2 Contracts on capital project up to Thirty Five Million (N35,000,000.00) shall be considered by the Executive Committee of Local Government/Local Council



Development Area, while that exceeding Thirty Five Million Naira (₦ 35,000,000.00) is to be referred to the State Governor for approval through the Ministry of Local Government and Community Affairs.

- 17.3** No Local Government /Local Council Development Area shall embark on any project requiring the State Governor's approval except the approval is received in a documented format.
- 17.4** In order to facilitate prompt processing of recommendations for the State Governor's approval in respect of contracts above Thirty-Five Million Naira (₦35, 000,000.00) the Memorandum shall contain –
1. Comprehensive technical details on the project/programme/supplies;
  2. Justification for the expenditure on the project/programme/supplies;
  3. Bill of Quantities;
  4. A copy of the current Cash flow Profile and a state of plan for the project.
  5. Vote of Charge and balances in the Approved Local Government Budget for the appropriate Financial Year;
  6. In case of on-going projects awarded by previous Administration, certificate by the Local Government HOD Works and Infrastructure that the amount is due and the work had been satisfactorily executed. Similarly, certificate should be forwarded in case of supplies/programme by appropriate officer before payment; and
  7. Certified copy of the Resolutions of the Executive Committee of Local Government on the expenditure.
- 17.5** The Local Government/Local Council Development Area must ensure strict compliance with specification in both rates and standard of the Ministry of Works and Infrastructure or any other Agencies as the case may be.
- 17.6** The Local Government/Local Council Development Areas may engage the services of Consultants where need be, but such Consultants must be members of relevant professional bodies and registered with the State Consultancy Board.

17.7 It is the responsibility of the Chairman to ensure that the processing of recommendations to incur expenditure on projects requiring the State Governor's consent does not exceed four weeks. On no account should any Local Government/Local Council Development Area commence the proposed project without the approval of the State Governor through the Ministry of Local Government and Community Affairs.

17.8 Under no circumstance shall any Head of Department sign any contract without adhering to the relevant provisions of these Guidelines.

#### **18.0 SECURITY VOTE**

1. The Chairman of a Local Government/Local Council Development Area is authorized to draw a minimum of Two Hundred and Fifty Thousand Naira (250,000.00) and maximum of One Million Naira (N1,000,000.00) from the security vote of the Local Government/Local Council Development Area.
2. The above money is meant for the general provision and enhancement of peace and security of the Local Government/Local Council Development Area and should be accounted for on a quarterly basis.

#### **19.0 STANDARDISATION OF RUNNING COST AND TRAINING ALLOWANCES**

19.1 Payment of course and travelling allowances within and outside the State including foreign travelling, should be in conformity with the relevant circular letters issued by the Ministry of Local Government and Community Affairs and such expenditure must be approved by the appropriate authority.

#### **19.2 RUNNING COST**

The Ministry of Local Government and Community Affairs shall issue circulars regulating payment of monthly running cost to all political office holders and cadre of officials. The Head of Administration shall obtain copy of such circulars from the Ministry of Local Government and Community Affairs at the inception of new administration or at the beginning of a new financial year.

#### **20. TENDERS' BOARD COMMITTEE**

20.1 There shall be a Tenders' Committee of the Local Government/Local Council Development Area which shall consider and approve all contracts which are forwarded to it from the Executive Committee of the Local Government/Local Council Development Area.



- 20.2 The Tenders' Committee shall consider and approve all contracts of capital nature above the sum of ₦500, 000.00 (Five Hundred Thousand Naira)
- 20.3 The Tenders' Committee shall be a clearing house for award of contracts and consideration of professional competency of the Contractors.
- 20.4 The membership committee shall consist of the:-
- |                                      |             |
|--------------------------------------|-------------|
| 1. Vice-Chairman                     | - Chairman  |
| 2. Supervisor for works              | - Member    |
| 3. Secretary to the Local Government | - Member    |
| 4. Head of Administration            | - Member    |
| 5. HOD Works and Infrastructure      | - Member    |
| 6. Legal Officer                     | - Secretary |
- 20.5 The Head of Department in company of the Supervisor where the project is being initiated will formally present the project to the Committee
- 20.6 The activities of the Committee shall be guided by the financial memoranda and other regulations by the State Government.
- 20.7 The Quorum of the committee shall be Four Members.
- 21.0 **EXPENDITURE AUTHORIZATION**
- 21.1 The Chairman of a Local Government/Local Council Development Area can approve expenditure up to Five hundred thousand Naira (₦500,000.00) at a time subject to a maximum of Two Million, Five Hundred Thousand Naira (₦2,500,000.00) only per month. Such expenditure shall be reported at the Executive Committee meeting within one week for ratification. The only exception to this condition is salaries and allowances including statutory deductions. Authorization files for the monthly salaries must be kept by the HOD Finance and Accounts indicating salary trends. However, this must also form part of deliberations for Fund Management Committee in the Local Government/Local Council Development Area.
- 22.0 **PAYMENTS**
- All payment Vouchers are to be prepared after the approval of the appropriate Authority by the Head of Department where the vote of charge is domiciled. This includes the Clerk of the Council. The HOD Finance & Accounts shall effect payment in conformity with the relevant Sections of the Financial Memoranda.

**23.0 REMUNERATIONS**

- 23.1 The salaries and allowance of Chairmen, Vice-Chairmen, Supervisors, Secretaries to the Local Government and Councilors shall be regulated by the prevailing salaries, in their respective categories in line with the Circular of the National Salaries, Income and wages Commission of 1999 and the recommendations of the Revenue Mobilization Allocation and Fiscal Commission, subject to any modification and adoption by the State Government or State House of Assembly.

**24.0 PREPARATION AND SIGNING OF CONTRACT AGREEMENT**

- 24.1 All Contract Agreements of the Local Government/Local Development Area shall be prepared by the Local Government Legal Officer with inputs of the Head of Administration. All contractual agreements, Local Purchase Orders, Job Orders Forms or such other documents relating to contracts, supplies etc., shall be countersigned by the Head of Administration after the relevant Head of Department has signed the appropriate documents.

- 24.2 Where the approving authority is of the opinion that the contract does not meet the necessary financial guidelines, he shall raise an audit alarm.

- 24.3 No Local Government/Local Council Development Area shall obtain any Bank loan without the approval of the State Governor through the Ministry of Local Government and Community Affairs.

**25.0 TRAVELLING OUT OF STATE**

Chairmen of Local Government/Local Council Development Area shall obtain clearance from the State Governor before travelling out of the State through the Ministry of Local Government and Community Affairs.

**26 LOCAL GOVERNMENT BOARD OF SURVEY**

1. The composition of the Board of Survey in every Local Government/Local Council Development Area shall include the following:-
  - a. Vice-Chairman - Chairman
  - b. Head of Administration - Member
  - c. HOD Works and Infrastructure - Member
  - d. Internal Auditor - Member
  - e. Representative of Department boarding the Property - Member
  - f. Representative of Ministry of Local Government & Community Affairs - Member



2. A copy of the report of the Committee shall be forwarded to the office of the Auditor-General for Local Government for consideration within two weeks of the receipt of the report, while such report shall be forwarded to the Ministry of Local Government and Community Affairs for record purposes. The activities of the Committee shall be guided by the Financial Memoranda and other Regulations guiding the disposal of unserviceable Government properties.

## **27.0 SITING OF PROJECTS AND BUILDING PLANS APPROVAL**

A Local Government/Local Council Development Area shall obtain approval from the Ministry of Physical Planning and Urban Development through the Ministry of Local Government and Community Affairs and comply with the provisions of the Urban Renewal and Physical Planning Law of the State before constructing any structure e.g. Shopping Mall, Markets etc.

## **28.0 LOCAL GOVERNMENT MONITORING TEAM**

1. The Local Government Monitoring Team from the Ministry of Local Government and Community Affairs shall regularly inspect on-going projects and development activities of the Local Government/Local Council Development Area and –
  - a. Shall of the disposal of unserviceable properties.
  - b. form part of any Management Audit Team that may be assigned by the State Government from time to time,
  - c. May advise a Local Government/Local Council Development Area with regards to any of its functions, and Monitoring
2. To improve exchange of skills, there should be progress review meeting of Heads of Departments at the Local Government level with their State counterparts.

## **29.0 PRE-PAYMENT INSPECTION COMMITTEE**

29.1 All Local Government/Local Council Development Area are expected to set up Pre-payment Inspection Committee consisting of-

- |  |   |          |
|--|---|----------|
| 1. Head of Planning, Budget and Statistics           | - | Chairman |
| 2. Head of the Internal Audit Unit                   | - | Member   |
| 3. Head of Legal Unit                                | - | Member   |
| 4. A representative of the executing Department/Unit | - | Member   |

- 29.2. The Local Government pre-payment Committee shall undertake pre-payment inspection of all supplies/programmes/projects and issue "Pre-payment inspection certificate" which all members including the co-opted official shall sign. The certificate

shall form part of the papers to be audited by the Internal Auditor for Local Government. The Internal Auditor shall also take cognizance of the approval of the State Governor when the cost of the project/ programmes/supplies is more than thirty five million naira (₦35,000,000.00)

### **30.0 AUDIT**

30.1 Audit of the Accounts of the Local Government/Local Council Development Area shall be carried out on the directive of the State Government from time to time or as at when due depending on the exigencies.

30.2 Appropriate sanctions provided in the relevant regulations are to be swiftly applied against those found with financial abuses in the Auditor-General's report.

### **30.3 ANNUAL AUDIT OF LOCAL GOVERNMENT ACCOUNTS**

Local Government /Local Council Development Areas shall in accordance with the requirements of the Local Government (Administration) Law publish their annual financial statement in such form as the Executive Committee may direct and unless the Executive Committee shall otherwise direct, shall before the first day of September in each year publish such annual financial statement and the report of the Auditor in the prescribed manner.

### **30.4 MANAGEMENT AUDIT PANEL**

1. As approved in paragraph 17 of the Government White Paper (revised 3) on the Dasuki Report, the Ministry of Local Government and Community Affairs, shall establish every year Management Audit Panels, each comprising-
  - (a) Special Adviser or the Permanent Secretary Ministry of Local Government and Community Affairs
  - (b) A Local Government Monitor if he/she is not Chairman;
  - (c) A representative of the Auditor-General for Local Governments; and
  - (d) An officer of the State Ministry of Works and Infrastructure preferably a Civil Engineer as member.
2. Members of the Panel may be based in the Headquarters of each zone in the State from where they will carry out inspection of Local Government/Local Council Development Area. It shall be the duty of the Panel to carry out thorough audit of Local Government/Local Council Development Area personnel and accounts; inspection of Job Order, Local Purchase Order and other



inventories. This shall be followed by on-the-spot inspection in the field of the Local Government/Local Council Development Area Projects.

- 27 The Management Audit Panel's report shall be distributed to the following-
- (a) The Governor's Office
  - (b) Office of the Head of Service
  - (c) The Ministry of Local Government and Community Affairs
  - (d) The Auditor-General for Local Governments
  - (e) The Chairman, the Secretary and the Head of Administration

### 30.5 INTERNAL AUDIT

1. There shall be established in each Local Government/Local Council Development Area an Internal Audit headed by a qualified Accountant to provide a complete and continuous audit of the accounts and records of revenue, expenditure, plant, other assets allocated and unallocated stores where applicable and pre-payment auditing of all payment vouchers. Notwithstanding the existence of an Audit Unit in a Local Government, the individual Officer's responsibilities shall subsist and departmental checks shall continue.
2. The Internal Auditor of each Local Government/Local Council Development Area shall be directly responsible to the Chairman and shall-
  - a. Submit to the Chairman and the Auditor-General for Local Governments a detailed audit programme,
  - b. Report monthly to the Chairman, as well as the Auditor-General for Local Governments, on the true progress of the Audit.
  - c. Also special reports, if necessary, on matters where, in his opinion need the attention of the Auditor-General for Local Governments shall be drawn to any irregularity or apparent departure from earlier audit report/recommendations.
  - d. In any Local government where a system of stores, stock verification does not exist, the control of Stock Verification Staff and direct their programme of inspection.

### 30.6 THE OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT

1. The responsibilities of the Auditor-General for Local Government shall be as those prescribed for the State Auditor-General. Accordingly, the Auditor-General for Local Governments shall-

- (a) Have power to carry out, on regular basis, the auditing of local Government/Local Council Development Area Accounts
  - (b) Have power to sanction and surcharge any officer as stipulated in the Guidelines governing offences and sanctions. However, appeals against such decisions shall lie with the Public Accounts Committee of the State House of Assembly.
  - (c) Be the Chairman of the Local Government/Local Council Development Area Audit alarm Committee.
  - (d) Have access to the State Governor on Audit matters
  - (e) Notify the Public Accounts Committee of the State House of Assembly of audit queries for which the Accounting Officer of the Local Government is liable or responsible. In addition, any other sensitive issue, which because of its urgency, cannot wait until the Committee is convened, shall be dealt with by the Auditor- General for Local Governments.
  - (f) It shall avail itself with the Report of the State Auditor-General on State Agencies acting on behalf of the Local Governments.
2. Audit queries shall be addressed to the Chairman and answered within the time stipulated in the new rules governing offences and sanctions.
3. Where the query concerns the Accounting Officer, it shall be answered by him in persons. If the Accounting Officer does not respond within the stipulated time to a query that affects his Office, the Auditor-General for Local Governments shall inform the Ministry of Local Government and Community Affairs, Public Accounts Committee of the State House of Assembly and the State Governor in writing.
4. Where failure to answer the Audit query is by an Officer other than the Chairman of Local Government, the Auditor-General for Local Government shall impose, through the Local Government Service Commission, the necessary sanction or punishment on the erring Officer who shall have the right of appeal to the Public Accounts Committee of the State House of Assembly
5. The present periodic post-payment audit checks in Local Government/ Local Council Development Area by Monitoring from the Ministry of Local Government



6. All revenue Officers of Local Government/Local Council Development Area shall be responsible to the HOD Finance and Accounts, ensure the collection of revenue and shall continue to account for them and render returns to Local Government HOD Finance and Accounts in accordance with existing financial regulations.
7. Local Governments/Local Council Development Area shall render monthly returns of receipts and expenditure to the Auditor-General for Local Government with copies to the Ministry of Local Government and Community Affairs not later than the third week of the following month.

### **31.0 RENDITION OF PERIODIC REPORTS**

- 31.1 Each Local Government /Local Council Development Area is to forward a breakdown of the actual income and expenditure, monthly, quarterly, mind-yearly and annual to the House of Assembly with copies of the Bank reconciliation statements.

### **31.2 ANNUAL REPORTS**

All Local Government/Local Council Development Area chairman shall submit annual reports on the state of the Finances, policies, programmes and achievement of their Local Governments/Local Council Development Areas to the Office of the State Governor through the Ministry of Local Government and Community Affairs. Such report shall be accompanied by annual financial statement. The format and contents of the report shall lay emphasis on performance and concrete achievements of the Local Government/Local Council Development Area target and output during the relevant year.

### **31.3 PERFORMANCE REVIEW**

Each Local Government/Local Council Development Area shall undertake periodic performance review and also establish a feedback system using Key Performance Indicators should be developed using the performance review tools such as the Medium Term Sector Strategy.

### **32.0 HANDING OVER NOTES**

- 32.1 When a Chairman is leaving office, he shall submit a comprehensive Handing-Over Notes on the finances, programmes and achievements of the Local Government to the Head of Administration and send copy to the Ministry of Local Government and Community Affairs.

- 32.2 The Head of Administration shall pass the Handing-over Note on to the succeeding Chairman. This shall also include the development plan and the status of implementation.
- 32.3 The Handing Over Notes shall include Assets and Liability including the status of indebtedness to Contractors/Suppliers.
- 33.0 OPERATIONAL GUIDELINES FOR ACCOUNTING FUNCTIONS IN THE LOCAL GOVERNMENT**
- 33.1 The Accounting Officer of each Local Government/Local Council Development Area shall have sole responsibility for the organization of the financial/accounting functions in the Local Government/Local Council Development Area. However, he shall delegate to the HOD Finance and Accounts the day -to-day operation of the function in consultation with the Head of Administration.
- 33.2 The chairman shall observe all disbursement of public funds and other assets entrusted to his care and shall be liable for each breach thereof.
- 33.3 The HOD Finance and Accounts shall discharge his day-to-day assignment in accordance with the Financial Memoranda, and the approved accounting code of his Local Government/Local Council Development Area, all as may be amended in line with new dispensation. In addition, he shall advise the Chief Executive and other Departmental Heads on proper financial management and control implications of their decisions both at the planning and operational stages.
- 33.4 The Accounting Officer of each Local Government/Local Council Development Area shall ensure that no more than four (4) Bank Accounts are maintained in reputable Banks nearest to the Local Government Secretariat. There shall be in respect of the following:-
1. The Accounting Officer of each Local Government/Local Council Development Area shall ensure strict adherence to the Single Treasury Account by maintaining one single account in respect of the following:-
    - a. Internally generated revenue Bank Account
    - b. Statutory allocations (Federal and State) Bank Account
    - c. Salaries Bank Account
    - d. Drug Revolving Bank Account (if applicable)
- 33.5 The Accounting Officer has the responsibility for ensuring that the Local Government/Local Council Development Area does not in any way engage in budget deficit whereby huge unpaid liabilities are incurred by the Local Government for successive



### **34.2 PETITIONS**

1. All petitions received in the Local Government /Local Council Development Area Secretariat shall be examined promptly by the Local Government and presented to the Chairman for decision. However, when it is desirable that the attention of the Legislative Council be drawn to a petition it shall be done in a memorandum by the Clerk. In exceptional cases Council could direct that an interested petitioner be summoned to appear before it to testify.
2. Whenever there is a particularly complicated subject which, the Legislative Council wishes to consider, a small Committee may be constituted so as to ensure that all aspects of the problems are thoroughly examined before a decision is taken. The Committee shall consist of members of the Council only. Persons who are not members of the Council but who have special knowledge of a subject can be invited as members of such a Committee.
3. Whenever the appointment of committee has been approved by the Council, the clerk to the Council shall ensure that the composition and terms of reference are in accordance with the decision of the Council establishing the Committee. If no precise terms of reference have been laid down, they shall be drafted by the clerk and put to the Leader for approval before setting up the Committee. The Clerk to the Council shall recommend a suitable Officer for appointment as Secretary to such a Committee.

### **34.3 CODE OF CONDUCT FOR PUBLIC OFFICERS**

The Chairman, Vice-Chairman, Secretary to Local Government / Local Council Development Area, Supervisors and Councilors as well as all Management staff of the Local Government/Local Council Development Area shall abide scrupulously by the code of conduct for public officers carefully spelt out in the Constitution of the Federal Republic of Nigeria, as amended from time to time.

### **34.4 CO-ORDINATING/MONITORING MEETING**

The Chairman shall work out strategies which must be consistent with the provision of these guidelines for the effective coordination of the general performance of the Local Government/Local Council Development Area. The following coordinating and monitoring meetings may be institutionalized at the Local Government level:-

1. **A monthly briefing** shall be held by the Chairman, with the Vice-Chairman, Supervisors, Head of Administration and all heads of Departments/Units, Project Officers and Area Officers in attendance to consider progress reports prepared

by Project Officers in respect of each project in the Approved Budget Estimates of the Local Government/Local Council Development Area as well as all Administrative, Executive and Legislative programmes approved for the Local Government. The Secretary to the Local Government/Local Council Development Area shall be in attendance. Copies of the Minutes of the meeting shall be circulated among members and the Ministry of Local Government and Community Affairs. The Planning and Budget, and Statistics Unit shall be the Secretariat.

## **2. MANAGEMENT MEETING**

The Head of Administration of the Local Government/Local Council Development Area shall hold Management Meeting at least once in a week with all Heads of Department, Unit heads and Area Offices to review general performance of Department/Area Offices. The Minutes of the meeting shall be sent to the Chairman. This forum shall be used by the Management staff to make sound and useful proposals for further consideration of the Local Government/Local Council Development Area

## **3. REVENUE COLLECTION REVIEW COMMITTEE**

A weekly meeting shall be held by all Revenue Officers with the HOD Finance and Accounts, as the Chief Revenue Collector, to review performance of all revenue collectors and other related issues. Copies of minutes of the meeting shall be circulated amongst the Chairman, Vice-Chairman, and Secretary to Local Government/Local Council Development Area, Supervisors, Heads of Planning Budget /Statistics and Internal audit units. The HOD Finance and Accounts shall provide secretariat for the meeting.

4. Copies of the Daily Revenue returns be submitted to the chairman , Head of Planning, Budget and Statistics Unit and the Head of Internal Audit on regular basis;

## **35.0 CHANNEL OF COMMUNICATION**

- 35.1 In order to streamline the channel of communication for ease of flow of information within and outside the Local Government/Local Council Development Area, the following line of communication shall be maintained:

1. All communication between the Local Government/Local Council Development Area and Government Ministries, Departments and Agencies (MDAs) shall be routed through the Ministry of Local Government and Community Affairs.



2. All communication of the Local Government/Local Development Area shall emanate from the Office of the Head of Administration, duly signed by him subject to the approval of the Chief Executive.
3. **Reporting Line within the LG/LCDA:** Heads of Department shall report through their Supervisors to the Chairman, while the return passes through the Head of Administration.
4. At least a weekly briefing session be held as a matter of routine on all affairs of the Local Government/Local Council Development Area between the Chairman and the Head of Administration.
5. Flimsies of all letters and correspondence emanating from the Local Government Headquarters are circulated amongst the Chairman, the Secretary to the Local Government/Local Council Development Area, Head of Administration, Human resources Officers, Heads of Department and Heads of Units.
6. All policy circulars received in the Local Government shall be circulated among the Chairman, Vice-Chairman, and Secretary to the Local Government/Local Council Development Area; Supervisors, Head of Administration, Heads of Department, Area Officers, and Head of Units.
7. Minutes of the Meetings of all Committees of the Local Government/Local Council Development Area shall be ready within 72 hours of such meetings, while the reports of those meetings attended by Local Government officials at the State or Federal Level shall be forwarded to the Chairman within 48 hours after such meetings, pending the minutes of such meetings. The Chairman should be briefed on the outcome of the meetings immediately after such meetings.
8. The Legislative arm of the Local Government/Local Council Development Area should submit to the House of Assembly a quarterly report highlighting the running of the Local Government/Local Council Development Area.

## 35.2

### **PRESS RELEASE AND INTERVIEW**

1. The Chairman is the only Local Government/Local Council Development Area functionary who shall grant press interviews on matters relating to the Local Government. This shall be done only when it is necessary and in close liaison with the Secretary to the Local Government and Supervisors.

2. Copies of press releases shall be forwarded to the Ministry of Local Government and Community Affairs. The information Officer shall handle all Press and Public Relations matters.
3. The Chairman shall not reverse decisions or policies enunciated by for Local Government, whether economic, political or social without proper appraisal and understanding of the rationale behind such decision or policies. As the Chairman of the majority of the people, he must take cognizance of the implication of such reversal. If in his opinion the reversal of such opinions/policies would not create negative political signals in the Local Government, he shall obtain clearance from the Office of the State Governor through the Ministry of Local Government and Community Affairs before the reversal.
4. The Chairmen shall concentrate on the implementation of the approved programmes of their Local Governments/Local Council Development Areas and exercise due caution in their public pronouncements.

#### **36.0 CITATION AND COMMENCEMENT**

- 36.1 These Regulations may be cited as the Guidelines on Administrative Procedure for Local Government/Local Council Development Area 20.....

GIVEN UNDER MY HAND THIS .....DAY OF.....2015



## SCHEDULE 1

**GUIDELINES ON AUDIT QUERIES AND SANCTIONS  
MODIFICATION OF OFFENCES AND SANCTIONS**

**IRREGULARITIES RESULTING IN LOSSES TO LOCAL GOVERNMENT DUE TO EITHER  
FRAUDULENT ACTIVITIES OR DUE TO THEIR NEGLIGENCE OR INCOMPETENCE**

S/NO	OFFENCES	TIME LIMIT FOR REPLY TO QUERY	SANCTIONS
	Inflation of contracts	7 days	If committed by the Chairman, make a report to both the State Governor and the Public Accounts Committee of the State House of Assembly. If offence is committed by any other Officer, appropriate surcharge shall be imposed and the Officer removed from the Schedule.
	Unauthorized vacation of contracts	7 days	If committed by the Chairman, make a report to both the State Governor and Public Account Committee of the State House of Assembly. If offence is committed by any other Officer, appropriate surcharge shall be imposed and the Officer removed from the schedule.
	Inflation of Prices on Procurements	7days	Impose appropriate surcharge
	Payment for jobs not Executed: (a) Mobilization fees (b) Payment through false certificate of completion.	7days	Recovery from beneficiary and blacklisting of the affected Contractor; refer case to Police for prosecution.  Refer case to Police for prosecution
	Poor quality work (buildings, tarred roads, etc)	7days	Blacklist Contractor, demote the official who certified the job.
	Irregular or wrong payments	7days	Recovery of the amount involved and removal of the Officer from the schedule.

	Shortage or losses of stocks by Storekeeper	7days	Surcharge the affected Officers and transfer him to another schedule.
	Shortage of losses of stocks	7days	Recover the amount involved and transfer the Officer to another schedule.
	Assets paid for but not collected	7days	Recover the amount involved and blacklist the Supplier and transfer the Officer to another schedule when collation has been established
	Payment of Ghost workers	7days	Interdict the Officer(s) and report matter to PMB and LGSC
	Overpayment of salaries and allowance	7days	Recover the amount overpaid and warn the negligent Officer
	Failure to collect Local Government Revenue	7days	Surcharge the affected Officer and transfer him to another schedule.
	Non-payment of use of Local Government property	7days	Recover amount soonest.
	Failure to account for Local Government Revenue	7days	Recover amount involved and report to PMB and LGSC.
	Premature scrapping of government fixed assets and selling same at ridiculously low prices	7days	Demotion in rank of the affected Officer.
	Poor cash management	7days	The affected Officer shall be formally warned and /or surcharged.
	Splitting of contract to sidetrack Tender procedures	7days	Demotion in the Rank of the Officer and transfer to another schedule.
	Irregular award of contract, i.e. contracts awards not in compliance with the normal Tender procedure	7days	Demotion in the Rank of the Officer and transfer to another schedule.
	Unauthorized Revenue Collection	7days	Sack the affected Staff.



**SCHEDULE 2**  
**IRREGULARITIES ARISING THROUGH POOR OR INEFFICIENT**  
**MANAGEMENT OF ACCOUNTS AND WHICH MAY RESULT IN LOSSES**

S/N	OFFENCES	TIME LIMIT FOR REPLY TO QUERY	SANCTIONS
1	Non-recovery of Advances	7days	All losses shall be recovered from or surcharge against the defaulting Officer if he is a Local Government employee. Where no losses are involved, the defaulting Officer shall be warned.
2	Bid-posting of Ledger Accounts	5days	All losses shall be recovered from or surcharged against the defaulting Officer if he is a Local Government employee. Where no losses are involved, the defaulting Officer shall be warned.
3	Cash in transit for too long (over 3 months)	7days	All losses shall be recovered from or surcharged against the defaulting Officer if he is a Local Government employee. Where no losses are involved, the defaulting Officer shall be warned.
4	Failure to prepare bank Reconciliation Statement	3days	All losses shall be recovered from or surcharged against the defaulting Officer if he is a Local Government employee. Where no losses are involved, the defaulting Officer shall be warned.
5	Non-rendering of statement in support of Authority to incur Supplementary Expenditure (A.I.S.E)	7days	All losses shall be recovered from or surcharged against the defaulting Officer if he is a Local Government employee. Where no losses are involved, the defaulting Officer shall be warned.

6	Failure to retire touring advances	3 days	All losses shall be recovered from or surcharged against the defaulting Officer if he is a Local Government employee. Where no losses are involved, the defaulting Officer shall be warned. .
7	Non-rendering of monthly or other periodic returns	7days	All losses shall be recovered from or surcharged against the defaulting Officer if he is a Local Government employee. Where no losses are involved, the defaulting Officer shall be warned.
8	Failure of the Head of Administration/HOD, Finance & Accounts/Internal Auditor of Local Government to raise audit alarm or promptly report offence mentioned above.	7days	All losses shall be recovered from or surcharged against the defaulting Officer if he is a Local Government employee. Where no losses are involved, the defaulting Officer shall be warned.

## ENQUIRES

Any enquiry arising from the above guidelines should be referred to the Ministry of Local Government and Community Affairs for clarification.

**MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY AFFAIRS,  
LAGOS STATE SECRETARIAT  
ALAUSSA, IKEJA  
LAGOS STATE.**