



**STUDENTS INDUSTRIAL WORK EXPERIENCE SCHEME
(SIWES)**

HELD AT

**IFELODUN LOCAL GOVERNMENT
KWARA STATE**

PRESENTED BY

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ND/23/PAD/PT/0008

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KWARA STATE POLYTECHNIC ILORIN, KWARA STATE

**IN PARTIAL FULFILMENT FOR PART OF THE REQUIREMENT OF THE
AWARD OF NATIONAL DIPLOMA IN PUBLIC ADMINISTRATION**

SEPT - DEC. 2024

DEDICATION

I dedicate this students industrial work experience scheme (SIWES) report to God Almighty for his grace and mercy towards the completion of the siwes programme.

ACKNOWLEDGMENT

My acknowledgment goes to Almighty God, my parents , kwara state polytechnic Ilorin, my supervisor and also to my friends may we all excel in life and may Almighty God continue to be with everyone Amin.

REPORT OVERVIEW

This is an industrial attachment report for the Students' Industrial Work Experience (SIWES) programme carried out within the period of three months. The report comprises the background of SIWES, the description of the organization, its aims and objectives, the experiences gained as an industrial training student and the summary, conclusions and recommendations. It has a total of 5 chapters with sub-chapters. It also has the preliminary pages, such as the title page, report overview and table of contents and recommendations on the improvement of scheme.

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CHAPTER ONE

1.1 INTRODUCTION

The students industrial work experience scheme (SIWES) is a skills training programme designed to expose and prepare students of Universities, Polytechnics/Colleges of Technology/Colleges of Agriculture and Colleges of Education for the industrial work situation they are likely to meet after graduation. The scheme also affords students the opportunity of familiarizing and exposing themselves to the needed experience in handling equipment and machinery that are usually not available in their institutions. It is a cooperative industrial internship program that involves institutions of higher learning, industries, the Federal Government of Nigeria, Industrial Training Fund (ITF), and Nigerian Universities Commission (NUC).

1.2 THE OBJECTIVES OF THE SCHEME ARE TO:

- (i) Provide avenues for students to acquire industrial skills and experience during their course of study.
- (ii) Prepare students for industrial work situation they are likely to meet after graduation.
- (iii) Expose students to work methods and techniques in handling equipment and machineries that may not be available in the university;
- (iv) Provide students with the opportunities to apply their educational knowledge in real work situations, thereby bridging the gap between theory and practice.
- (v) To make the transition from the schooling to world of work easier through enhancing students' contact for later job placement.

1.3 OBJECTIVES OF SIWES

Specifically, the objectives of the students industrial work experience scheme are to:

- i. Prepare students for the work situation they are likely to meet.
- ii. Provide an avenue for students in the Nigerian Universities to acquire industrial skills and experience in their course of study
- iii. Make the transition from the university to the world of work easier, and thus enhance students contacts for later job placements;
- iv. Enlist and strengthen employers' involvement in the entire educational process of preparing university graduates for employment in industry.
- v. Provide students with an opportunity to apply their theoretical knowledge in real work situation, thereby bridging the gap between university work and actual practices; and

- vi. Expose students to work methods and techniques in handling equipment and machinery that may not be available in the universities.

1.4 IMPORTANCE OF SIWES

- i. It provides students with an opportunity to apply their theoretical knowledge in real life situations.
- ii. It exposes students to more practical work methods and techniques.
- iii. It strengthens links between the employers, universities and industrial training fund (ITF)
- iv. It also prepares the students for the labour market after graduation

1.5 THE ROLE OF FEDERAL GOVERNMENT

- i. Make it mandatory for all ministries, companies and government parastatals, to offer attachment places to students;
- ii. Make it a policy to include a clause in every major contract lasting over six to nine months being awarded for contractors to take student on attachment
- iii. Make adequate funds available to the federal ministry of industry to fund the Scheme.

1.6 ROLE OF THE CO-ORDINATING AGENCY (NUC)

- i. In collaboration with ITF, compile lists of employers for institution's placement lists;
- ii. Establish SIWES coordinating units
- iii. Evolve a minimum national guide programme for supervised industrial training activities for approved SIWES courses:
- iv. Appoint full —time industrial co coordinators to operate the scheme at agency level;
- v. Vet and approve SIWES master and placement lists and forward to ITF.

1.7 ROLE OF THE INDUSTRIAL TRAINING FUND (ITF)

- i. Organize bi-ennial conference and seminars on SIWES
- ii. Provide logistic material needed to administer the scheme;
- iii. Compile lists of employers and available training places for industrial attachment and forward such lists to the co-ordinating agencies (i.e NUC, NBTE, NCCE).

1.8 ROLE OF EMPLOYERS

- i. Control and discipline students like permanent staff.
- ii. Accept students and assign them to the relevant on—the-job training

CHAPTER TWO

2.1 DEFINITION OF LOCAL GOVERNMENT

LOCAL GOVERNMENT:- Is the lowest tier of the government anywhere in the world. It is very important because of its closeness to the people.

The main purpose of the local government is to ensure effective administration at the grass root level, local government aim at ensuring adequate mobilization of human and financial resources for the local development. A local government can be considered as a mini-government serving a particular political unit of administration division in a country. Creating a local government therefore implies breaking down a country or state into smaller unit for effective administrations.

In the light of the foregoing, the local government may be defined as an administrative entity with a sovereign nation or a quasiosovereign state with distinct geographical boundaries. She vested with administrative and legal power to make bye-laws with her jurisdiction.

Like all unit of the government, the local government has a clearly defined area, a population, a continuing organization and the authority to undertake and power to carry out public activities. Local government is normally treated as legal entity, which means she can sue and be sued and enter contracts.

Local government in Nigeria have undergone a lot of vicissitude and reforms. The most popular of which has been the 1976 reforms which informs the framework of operation day.

The 1976 guideline for the local government define local government. "this is the government at the local level exercised through representative council established by the law of exercise specific power with a defined area". The power should be given to the council substantial control over the local affairs as well as the power to initiate and direct the provision of services and to determine and implement project so as to compliment the activities of the state and federal governments in their area, and to ensure true devolution of function to those councils and their traditional institution and local initiative and respond to local needs and tradition are maximized.

2.2 ORGANIZATION STRUCTURE OF ILORIN SOUTH LOCAL GOVERNMENT

Ifelodun Local Government Area is one of the sixteen LGAs that make up **Kwara State** in North-Central Nigeria. It was officially created in **1976** as part of the nationwide local government reforms under the administration of General Murtala Muhammed. The name "Ifelodun" is derived from Yoruba, meaning "*Love is Sweet*" or "*Love Brings Joy*," which reflects the communal and harmonious spirit of the people in the area.

The LGA is headquartered in **Share**, which is not only the administrative capital but also an important historical town known for its cultural and traditional significance. Ifelodun LGA is predominantly populated by the **Yoruba ethnic group**, particularly of the Igbomina stock. However, it also includes a mix of other Nigerian ethnic groups due to its location and historical openness to settlers.

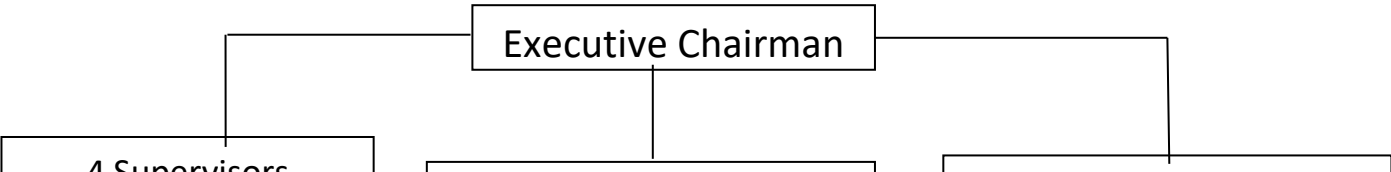
Geographically, Ifelodun LGA is one of the largest in Kwara State in terms of landmass, encompassing several towns and villages such as **Share, Idofian, Oro-Ago, Igbaja, Oke-Ode, Omupo, and Babanloma**. These communities have a long history of farming, craftsmanship, and traditional institutions. The area is largely agrarian, with crops like yam, cassava, maize, and guinea corn forming the backbone of the local economy. Additionally, the LGA hosts several markets and serves as a trade route linking the eastern and western parts of the state.

Culturally, Ifelodun is known for its rich traditional heritage, which includes festivals, age-grade systems, and chieftaincy titles that reflect its deep-rooted Yoruba customs. The people of Ifelodun have a strong reverence for their traditional rulers, such as the **Olupako of Share** and the **Elese of Igbaja**, who play crucial roles in maintaining cultural values and community leadership.

Ifelodun LGA also plays a significant role in the religious landscape of Kwara State. It is home to religious institutions and diverse faiths, including Islam, Christianity, and traditional religion. Notably, it has produced prominent scholars and religious leaders, contributing to both regional and national development in spiritual and educational spheres.

Today, Ifelodun Local Government Area continues to be a vital part of Kwara State's political, economic, and cultural fabric. It is not only a center of agricultural activity but also a land of hospitality, tradition, and progress, proudly upholding the meaning of its name—*"Ifelodun"*—through peaceful coexistence and communal development.

ORGANIZATION CHART



2.3 OBJECTIVES AND ROLES OF LOCAL GOVERNMENT

Ilorin South Local Government was established to bring governance closer to the people and facilitate grassroots development. As one of the sixteen local government areas in Kwara State, its administrative headquarters is located in Fufu. The local government plays a crucial role in providing essential services, maintaining law and order, and promoting the overall well-being of its residents. To achieve these goals, it operates through various departments and agencies that work towards sustainable development.

One of the primary objectives of Ilorin South Local Government is to enhance economic growth and agricultural development. The area is known for its rich agricultural resources, and the local government supports farmers by providing access to modern farming techniques, inputs, and financial assistance. Additionally, it promotes small-scale businesses and trade by creating an enabling environment for local entrepreneurs to thrive. These efforts contribute to job creation and improved living standards for the people.

Infrastructure development is another key objective of the local government. Efforts are made to improve road networks, electricity supply, and access to clean water in both urban and rural areas. Schools, healthcare centers, and markets are also developed to ensure that residents have access to quality education, medical care, and commercial opportunities. By investing in infrastructure, the local government aims to enhance the overall quality of life and create a more conducive environment for growth and development.

Furthermore, Ilorin South Local Government is committed to promoting education, healthcare, and environmental sustainability. It supports primary and secondary education, adult literacy programs, and vocational training to empower the youth and workforce. Healthcare services are strengthened through the provision of hospitals, maternal and child health programs, and disease prevention initiatives. Environmental sanitation and waste management programs are also implemented to ensure a cleaner and healthier society. Through these objectives, the local government continues to work towards improving the socio-economic conditions of its people.

Ilorin South Local Government aims to promote development, enhance service delivery, and improve the welfare of its residents. The key objectives include:

1. Efficient Local Governance

- Ensure effective administration and governance at the grassroots level.
- Promote transparency, accountability, and participatory governance.

2. Economic and Agricultural Development

- Support local farmers by providing agricultural resources and training.
- Enhance trade and commerce through market development and small business support.

3. Infrastructure and Social Services

- Improve road networks, electricity, and water supply.
- Develop and maintain public facilities, including schools, hospitals, and markets.

4. Education and Human Development

- Promote access to quality education by supporting schools and literacy programs.
- Provide skill acquisition programs for youth and women empowerment.

5. Healthcare and Environmental Sustainability

- Strengthen healthcare services, including maternal and child health programs.
- Implement sanitation and environmental protection initiatives to ensure a clean and healthy environment.

CHAPTER THREE

REVENUE DIVISION

3.1 STRUCTURE AND COMPOSITION OF REVENUE DIVISION

The revenue division of the local government is headed by the revenue officer. The revenue officer has a lot of staff on the field collecting revenue on behalf of the local government. This type of revenue so generated by the revenue enforcement officer are called internally generated revenue.

Hitherto, the revenue officer and his team collects revenue earning receipts from the store keeper and move to town for revenue task force with chairman, Secretary and other member with a task of generating more funds to the coffers of local government there is change in the structure of division.

According to the organographies of the revenue division, the task force is responsible directly to the chairman of the local government. However, the revenue officer is the secretary to the task force so that he can put experience to bare in the working of the committee.

3.2 SOURCES OF LOCAL GOVERNMENT REVENUE

The 1976 reforms enumerated the main sources of local government as follows:

1. Money derived from community tax and any rate imposed by the local government
2. Money derived from licenses, permit, dues, charges or s

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The 1976 reforms enumerated the main source of local government as follows:

1. Money derived from community tax and any rate imposed by the local government.
2. Money derived from licenses, permit, dues, charges or fees specified by any bye-laws or rules made by the local government.
3. Money payable to a local government under the provision of any other enactment.
4. Receipts derived from any public utility concerned or any service or undertaking belonging to or maintained by the local government either in whole or part.

The above sources may be categorized into external and internal revenue sources. The external of revenue are the grants to the local government by federal or state government to supplement

The 1979 constitution as amended in 1989 and 1999 guaranteed the local government a share in the federation account. This is by way of allocations-statutory allocation and value added tax (VAT) to local government from the federal account and 105 of the state's internally generated revenue.

3.3 ACCOUNTING SYSTEM IN LOCAL GOVERNMENT

Generally, government accounting deals mainly with the control and stewardship of receipts, payment and related activities in the public sector. The peculiar nature of social or government accounting transactions make it desirable and indeed mandatory to treat them in accordance with specific but cohesive and standardized measurement theorems and rules. Local government accounting is essentially a branch broader area of government accounting which is defined as:

The system of local government accounting also confirms with the world conventional principal of accounting i.e double entry system of book-keeping. This system requires that every debit entry should be marched by corresponding credit entry of similar amount and vice-versa.

Basically, local government accounting is designed to provide for control and accountability for stewardship. The system is designed to serve three broad accounting objectives:

1. Provide a chronological permanent record of all transaction involving money or money's worth.
2. Provided a frame work for analysis and classification of transactions showing the amount receives from the various service provided by the local government.
3. Provide information to enable statement to be prepared at any given time showing the financial position of other local government.

Local government finds it necessary to demarcate and segregate its resources into specific or specific purpose compartments (receipts and payments) and the method of accounting adopted in recording and measuring each component is referred to as fund accounting.

The financial memoranda have been revised, straightened and updated to synchronize the provisions with the dictates of the document realities in accounting and financial management. Apparently, the reform so far made have neither affected the main objectives of accounting procedure. The revised financial memoranda accepted in totality:

- a. The principle of double entry system of accounting
- b. The cash basics of accounting
- c. The main books of accounts and which had been in existence i.e
 - i. Cash book
 - ii. Daily and monthly abstract of revenue and expenditure
 - iii. Deposit ledgers

NB:- Entries were posted into them through any of the following sources:

- a. Receipt and payment vouchers (RV and PV)
- b. Journal voucher (formally called adjustment vouchers)

STRUCTURE AND COMPOSITION OF FINANCE SECTION

Finance section is regarded as the live wire of the local government because of the centre space it occupies in the activities of local government.

It should be noted that before any local government can carry out its roles and responsibilities efficiently, such council must be financially viable and have way of generating revenue for its numerous activities. The finance section is saddled with these functions.

As the helms of affairs of the finance section is the head of service finance and supply that is the administrative head of department as well as the chief finance and assisted by a cashier officer, principal accountant and other sectional. The sections are sub divided into three units:

1. Finance
2. Expenditure
3. Main account

Each section is manned by a sectional head. The sectional heads co-ordinates the activities of their section and report directly to the head of services of services and supply.

FUNCTIONS OF HEAD OF SERVICE FINANCE SECTION IN LOCAL GOVERNMENT.

According to the financial memorandum (FM) and approved scheme of service for head of service finance in the local government are as follow:

1. Performing the duties of chief financial adviser to the local government.
2. Having responsibilities for the administration control of the finance section of the local government.
3. Performing the duties as chief accountant officer of the receipts and payment of the local government.
4. Ensuring that the accounting system lay down in the financial memorandum is complied with all the section of the local government.

STRUCTURE AND COMPOSITION OF MAIN ACCOUNT DIVISION

The main accounts division of Ilorin South Local Government Area is headed by the deputy treasurer. The main accounts are sub divided into 5 sections viz:

- The expenditure units
- Final expenditure units
- Supplies units
- Commerce and Industry units

Each section is headed by a sectional head. The structure is made to follow a hierarchy i.e information emanating from the section will pass through the sectional head to the head of the main account (deputy treasurer) who, in turn, pass the message to the local government treasurer- the administrative head of finance department.

3.4 DEFINITION OF BUDGET

Budget is a plan that is satisfying in the monetary terms prepared and approved prior to a defined period of time. A budget usually prepared for income to be generated and expenditure. { Income spent during over a period of time }

TYPES OF BUDGET

1. Surplus budget
2. Deficit budget
3. Cash budget
4. Capital expenditure budget
5. Sales budget
6. Production budget
7. Balance budget

PURPOSE OF BUDGET

1. To enable management anticipate problem time and to deal with them effectively
2. It serve as a reminder manager, the action are bided open.
3. To provide a variance point for control purpose

FUNCTION OF BUDGET

1. Preparation of annual estimates
2. Management of ministry record and information resources{ Data balance, computer service, registry library }
3. Preparation of development plan, that is rolling plan.

EXPENDITURE UNIT

This unit is responsible for all activities culminating into payment of money out. The unit is headed by a sectional head who is a senior accountant. This unit is peopled by finance clerks responsible for payment vouchers for salaries. Other charges (overhead), imprest and capital projects. The local government cashier who is responsible for the payment of money out of also fall into this unit-through part schedule of duty is the final account unit.

Other functions carried out in this unit include:

1. Maintenance of departmental vote expenditure account where payment voucher is entered.
2. Collation of pay as you earns (PAYE) deductions-PAYE return.
3. Maintenance of cash book.

It should be noted that the finance clerks in the unit are posted to various department because of the lack of peace in the finance department to accommodate them or for convenience for department to have easy access to them.

FINAL ACCOUNT UNIT

The final account is headed by a sectional head who is also a senior accountant. The unit is responsible for posting or payment, receipt and journal voucher into the relevant ledgers. The entries posted into various ledgers will be balance at the end of the month for the preparation various accounting returns being rendered by local government. There are some other smaller units within the final account unit because of the volume of work in the unit.

Apart from the accounting returns being done in this unit, there are other major duties. These include:

1. Computation of pension and gratuity for qualified staff.
2. Preparation of adjustment voucher to journalise incorrect posting into the ledger.
3. Maintenance of contract register.

SUPPLIES

This is very important unit in local government system. The sectional head in this principal stores officer.

This unit is responsible for maintenance of all local government properties; hence the principal stores officer who is the sectional head will make sure that adequate care is taken in respect of store brought to the various local government stores. Ajaka local government presently has four stores under the control of the sectional head.

THESE STORES ARE;

1. The central stores
2. The treasury stores
3. The agric stores

Through the content of the stores varies from department to department, but the basic principle of stores is applicable to all.

CHAPTER FOUR

4.1 SUMMARY

Local government administration has generated a lot of interest in recent years. The reason for this is because of the tremendous impact and influence the local government has exerted on the general life pattern of the citizens, particularly in the rural or urban areas.

The fourth schedules to the 1979 constitution has spelt out in great details the functions of local government .these function can only be perform effectively where there is a responsive and dynamic arrangement for financial management

Generally, financial management is concerned with the efficient and effective acquisition and utilization of funds within a frame work of dearly understood objectives. It involves ensuring that financial resources in whatever form are efficiently acquired, safely held, judiciously committed and economically used towards the attainment of predetermined objectives

One major part of financial resources management which is of great concern to the local government system is the fiscal administration which deals with the policy, planning and control of financial and their allocation. It involves the acquisition, custody utilization and accountability for the financial resources circle consist of:

- a. Planning and Programming
- b. Budgeting

4.2 RECOMMENDATION

During the training program, it was really difficult for most of us serving as the SIWES students to transport down to the office. It really exhausts the whole of money entails strength to achieved the aim off SIWES but we tried and we ensure that punctuality and optimum concentration was given to the program.

I humbly suggest that the federal government of Nigeria should organized a payment schedule for the entire students partaking in the program as finance does play a great role in

achieving the major aim of the program such as: punctuality, Credible Attendance and concentration. I hereby urged the Federal Government to see some reasons to fund the program more adequately and make it a mandatory task to all the organization to pay a certain allowance to all the employers of SIWES so as to assist the students cope with the program and if that is done. They will be credibly in attendance and punctuality.

I recommend that the students industrial work scheme (SIWES) should provide places for industrial attachment for students; Industrial Training Fund (ITF) should pay allowance to the various students who undergo the training.

Consequently upon my personal experience and observation as concerned the SIWES program, I noted some obstacle which are hither to the inherent in the exercise. In view of this, I strongly implored the Polytechnic Authority to put into consideration some recommendations.