

# Lelu Town Government



## MANUAL OF ADMINISTRATION

Amended 3/22/2022

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# PART I: EMPLOYMENT & OFFICE ADMINISTRATION

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## 1. ORGANIZATION

### 1.1. The Manual

This Manual is designed to provide policy guidelines for the operation of Lelu Town Government (LTG). It contains policies for employment, personnel management and related administrative functions.

This manual is subject for changes in every ten years by the Office of the Mayor but must have prior approval by the Lelu Town Council.

The Office of the Mayor is responsible to monitor this Manual on an annual basis and to issue copies, which shall include amendments approved thereto by the Council. Amendments may include new policies and procedures created by new ordinance.

### 1.2. Lelu Town Council

The Council was created under the Charter of Lelu as the legislative body for the Lelu Town Government.

The Council is comprised of seven (7) members elected by popular votes. The Council elects a Chairman, a Vice-Chairman and a Floor Leader from its membership.

Members of the Council serve a term of four (4) years as provided in the Lelu Charter. It is the responsibility of the Council to set policies through ordinance and provide policy guidelines to the Office of the Mayor.

*(Amended by 3<sup>rd</sup> Lelu Charter Commission)*

### 1.3. Office of the Mayor

The Office of the Mayor is comprised of an elected person serving as Mayor and few supporting staff. Mayor serves a term of four (4) years and is responsible for the execution of ordinance and other functions established under the Charter of Lelu.

*(Amended in LTO:11-75)*

The Mayor has the authority to make decisions in an urgent situation when no policy guidelines exist. These decisions must be reported to the Council with reasons for the course of action taken and any proposed policy for inclusion in the Manual.

#### 1.4. Personnel Classification

Every position established by LTG must be assigned a grade level prior to recruitment. There are only three (3) management grade that shall be applied to all position established under LTG:

UNG	Mayor and Council members
Grade I	Treasurer
Grade II	Clerk, Police Officers/Rangers
Grade III	Maintenance Officers

The management classification is provided in the below box which indicates approved positions with required qualifications and authorized compensation level. Unless amended by ordinance, salary and compensation for employees will remain as approved herein.

#### 1.5. Management Classifications

Table 1

POSITION	CLASSIFICATIONS	QUALIFICATIONS	SALARY RANGE (USD)
OFFICE OF THE MAYOR			
Mayor	Exempt	LTG Ordinance Article II, Sec. 4	13,000-14,000
Treasurer	Permanent	Proof of Accounting skills	6,000 - 7,000
Clerk	Contract	Proof of administrative skills	5,000 - 6,000
	Permanent		6,000-7,000
Chief Mechanic (LTO.12-01)			
Maintenance Officer	Contract	Proof of Trade skills	3,000 - 4,000
Police Officer	Permanent	Meet state police qualification requirements	3,000 - 4,000
	Contract		
Heavy Equipment Supervisor	Contract	Proof of H.E. skills	5,000 - 6,000
Heavy Equipment Operators	Contract	Proof of H.E. skills	3,000 – 4,000
Garbage Collector	Contract	Proof of skills	3,000 – 4000

Janitor	Contract	Proof of skills	3,000 – 4000
Project Manager	Contract	AA/AS degree w/2 yrs. Project work experience	5,000 – 6000
Plumber			
Park Ranger			3,000 – 4,000
Security			
OFFICE OF THE COUNCIL			
Council Members	Exempt	LTG Ordinance Article III, Section 4	At least 74-88 √ 20 regular x \$75; √ 20 special x \$75; √ 10 COW x \$50; √ 12 committee x \$25; √ 12 Joint x \$25
Chief Clerk	Contract	Proof of Legislative Work	5,000 - 6,000

## 2. PERSONNEL MANAGEMENT

### 2.1. General

This chapter deals with procedures relating to the recruitment and appointment of personnel to all approved positions of Lelu Town Government.

All staff positions may be established with only expressed approval by the Council.

### 2.2. Vacancy Procedures:

All vacancies must be announced and given wide publicity for a minimum period of 20 days prior to closing date for applications. Vacancy announcements are required to contain the following information:

- Position Title
- Description of Duties & Responsibilities
- Qualifications Requirements
- Salary Range & Benefits
- Duty Station
- Method of obtaining from including closing date for receipt of applications.

All applications must be filed with the Office of the Mayor for positions classified in Table 1 under section 1.5. The Mayor shall review the applications and select a candidate for appointment in accordance with the guidelines set forth under section 2.3.



### 2.3. Interview & Selection

The Mayor shall conduct the interview with special emphasis given to the following criteria:

- Education & Work Experience
- Criminal Records; and
- Moral Character

For Grade I to Grade III under Table 1 under section 1.5., the Mayor shall select or nominate a candidate for approval by the Council. Chairman of the Council likewise shall review applications and select candidate for appointment for appropriate positions classified under Table 1 under section 1.5.

### 2.4. Criminal Records

New results shall furnish a clearance certificate from State Police certifying that he/she has not been convicted by any court of law for any criminal offence and is cleared in Police records for any involvement in criminal activities.

### 2.5. Probation

All new staff members of the LTG are subjected to a period of probation. Conditions applicable to probationers are contained in Section 3.5 of this Manual.

## 3. EMPLOYMENT CONDITIONS

### 3.1. Employment Categories

All staff members of the LTG shall be employed in one of the following categories:

- Permanent employment
- Temporary employment; and
- Contractual employment

### 3.2. Permanent Employment

Permanent positions are those required to work at Minimum of 32 hours per week.

### 3.3. Temporary Employment

Temporary positions are created to satisfy short term needs and cannot be established for more than 6 months.

### 3.4. Contractual Employment

A person employed under contract is exempt from employment conditions in this Manual but is governed by the agreement between parties involved as stipulated in the employment contract. The Mayor shall be the party representing LTG in the negotiation of the provisions of individual employment contract; however, any such contract shall require approval of the Council. A position can be filled by a contractual employee if the position requires specialist expertise of a unique type for a limited time period.

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session)*

3.5. Probationary:

All staff members must serve a probationary period of not less than 6 months before being permanently appointed to LTG.

## 4. CODE OF ETHICS

4.1. General

Honesty, commitment, fairness and integrity are the norms for the general conduct of every employee and elected officials working for LTG.

4.2. Conflict of Interest

It is the policy of LTG that all staff members including elected officials conduct their business affairs in such manner and with ethics and integrity that no conflict of interest, real or implied, could exist. Avoid developing personnel relationship with LTG agencies, organizations or groups that will interfere with impartial judgment in LTG matters.

4.3. Outside Employment

No employee subject to the provisions of LTG shall engage in any outside employment or other outside activity which is not compatible with the full and proper discharge of his/her position.

4.4. Political Activity

Individual participation in the political and civic activities is encouraged, including making of personal contributions to political candidates.

## 5. OFFICE ADMINISTRATION

5.1. General

The duty station of LTG is located at Yat, Lelu Kosrae State.

5.2. Office Hours

The office hours of LTG shall be determined by the Mayor but not less than 32 hours per week. Hourly wage is determined by 32 hours or 64 hours bi-weekly. Business hour is from 08:00 a.m. to 03:00 p.m. from Monday to Thursday & 08:00 am to 02:30 p.m. on Friday, with a 30-minute lunch break for each employee for each working day.

*(Amended by the 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session, C.B.No.11-78)*

5.3. Office Vehicle

The LTG vehicle should be strictly used for official purposes only. Official uses may include the following:

- Operation of LTG during working hours
- LTG sponsored activities
- Attending meetings requiring LTG participation
- Other purposes to be directed by the Mayor or Council Chairman.

Use of LTG vehicle for other purposes is prohibited. Office of Mayor shall have the discretion for the care and maintenance of the vehicle including registration and safekeeping during and after working hours.

#### 5.4. Holidays

LTG shall observe all state and national holidays including January 10<sup>th</sup> (Lelu Charter Day) and January 18 (Lelu Memorial Day).

## 6. DELEGATION OF RESPONSIBILITY

### 6.1. Delegation of Responsibilities

Responsibility for the entire administrative management of LTG is vested in the Mayor. Mayor shall delegate responsibilities when necessary.

### 6.2. Acting Appointment

Mayor shall have the discretion to appoint the supporting staff or members to act on his behalf. Without such delegation, the Chairman of the Council shall take responsibility over the Office during his/her absence.

## 7. LEAVE

### 7.1. General

All leave shall be regarded as a privilege and not as a right. In consideration of this, the Mayor or the Chairman of the Council may approve, deny, defer or cancel any leave requested by a staff member except for sick leave which is supported by medical certification.

The Mayor or the Chairman of the Council reserves the right to recall a staff member from leave or curtail, suspend or cancel leave already granted.

The staff member is responsible for initiating the leave request sufficiently in advance wherever possible to allow management to make the necessary arrangement.

### 7.2. Leave Categories

LTG provides for the following categories of leave:

- Annual Vacation
- Sick Leave
- Maternity Leave
- Compassionate Leave
- Administrative Leave
- Leave without Pay

### 7.3. Annual Leave

- a) For each fiscal year, each staff member who is holding permanent employment (Treasurer & Police Officer) with LTG is entitled for paid vacation for not more than 23 working days, equates to 150 hours irrespective of number of years in service. In case of emergencies the Mayor or the Chairman of the Council may re-call appropriate staffs to perform their duties. Remaining hours shall not be transferrable from one Fiscal Year to another.

*(Amended by the 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session – LTO:11-72)*

- b) Newly appointed employees may not take annual during their period of probation. Upon completion of the period of probation, the employee is entitled to leave on a pro-rated basis to the end of the fiscal year.
- c) Leave must be approved in advance by the Mayor or the Chairman of the Council. The employee shall file a leave request form with the Mayor or the Chairman of the Council at least twenty four (24) hours before leave to begin.

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session – C.B.No.11-73; C.B.No.11-74; )*

#### 7.4. Sick Leave

- a) All permanent staff of LTG is entitled to sick leave with pay. Sick leave is to be accrued by a rate of 3 hours per pay period and shall not be transferable from one fiscal year to another.
- b) Annual leave may be used for the purpose of illness or injury when the employee has exhausted his/her accrued sick leave entitlement. Probationary employees are entitled to sick leave accumulation and the use of sick leave during their probationary period.

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session – C.B.No.11-72)*

#### 7.5. Maternity Leave

Female permanent employees, at their own discretion or at their physician's discretion, may take fifteen (15) days of maternity leave with pay followed by any available annual leave, followed by administrative leave; the entire maternity leave period not to exceed a total of 90 consecutive days.

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session)*

#### 7.6. Administrative Leave

Administrative leave is the absence from duty service with pay. Administrative leave is only to be used on special circumstances. The Council Chairman and the Mayor reserves the right to grant such leave if determined necessary.

#### 7.7. Compassionate Leave

Permanent employees may take from one to five days paid compassionate leave whenever any of the following members of their family dies or is at risk of imminent death:

- a. Spouse of employee
- b. Children of employee or employee's spouse
- c. Parents of employee or employee's spouse
- d. Grandparents of employee or employee's spouse
- e. Siblings of employee or employee's spouse

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session)*

7.8. Leave without Pay

At some circumstances, staff member may apply for leave without pay. This leave may be granted at the discretion of the Mayor.

7.9. Responsibility

An employee must request leave using any forms, documentation and explanatory materials that the Mayor or the Chairman of the Council requires. He/She must initiate the request sufficiently in advance, whenever possible, to allow the Mayor or the Chairman of the Council to make necessary staff adjustments for coverage of his/her absence. The Mayor or the Chairman of the Council shall review all requests in light of the program needs, replacement service and legal and policy requirements. After considering all pertinent factors, the Mayor or the Chairman of the Council may recommend the approval, disapproval, or modification on the leave request.

*(Insertion by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session – C.B.No.11-70)*

## 8. SALARIES AND ALLOWANCE

8.1. General

Staff member shall earn a salary on the basis of work year considering bi-weekly pay periods. A schedule of payment of each bi-weekly salary should be issued at the beginning of each fiscal year by the Mayor to cover 26 pay periods.

8.2. Salary Advance

Staff member may request salary advance for hours actually earned. Salary advance for hours not earned shall not be accepted.

8.3. Salary Bonus

Salary bonus may be given to non-exempted employees depending on fund availability.

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session)*

8.4. Overtime

Any staff member who is directed to work more than 32 hours each week shall be paid overtime at the rate of one half times his or her basic pay rate. Work on legal holidays shall be paid twice the basic pay rate. Contract employees may be entitled to overtime compensation.

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session)*

8.5. Council Duty Allowance

Duty allowance, as created by ordinance, is a form of compensation to pay for the work performed by members of the Council outside special and regular sessions. Official duties outside sessions may include public meetings, committee meetings, joint-meetings, leadership meetings, investigative and oversight duties, reporting, and Committee of the Whole Meetings.

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session – C.B.No.11-69)*

The Chairman of the Council may authorize release of payment at any time of the fiscal year given availability of funds and by authorization of budget ordinance.

Only active and elected members of the Council are entitled to a duty allowance beginning each fiscal year. The chairman shall not request payment against budget authorization in advance, quarterly or on monthly basis. Each member may request in advance or request payment to be made on monthly or quarterly basis or may request full lump sum during the last quarter.

A 100% of total entitlement cannot be released in advance or in lump sum until last quarter of each fiscal year. The chairman can only advance payment not more than 70% of total entitlement and must retain 30% as a reserve.

The purpose of the 30% reserve is to cover the unexpected resignation or by cause of death. In case of death, no repayment of the advance is required by surviving members or families.

In case of resignation, repayment of advance is required. The treasurer shall require repayment if the service term falls below total maximum of 70% advance at the time of resignation. Conversely, should the service term exceed the total maximum of 70% advance at the time of resignation, the government must pay the member the remaining eligible amount commensurate with the total excess months.

A newly elected or appointed member filling a vacant Council seat is also entitled to a duty allowance. The Chairman determines the eligible amount to be paid to the new member from the date of appointment given the same rules applied to all other members.

At the end of each fiscal year, the Chairman provides a summary on all duties performed by the Council excluding actions taken during sessions. A copy of the report should be provided to each member and one copy to the Office of the Mayor. The report should include number of meetings attended on behalf of Council, days of work on reporting, drafting, investigative, etc. Purpose of this report is to give a better understanding on the use of the duty allowance whether it is fair, cost-saving or un-necessary. The Council by review of the annual report may take actions either to reverse the allowance to its origin or maintain such as the best reasonable compensation to work performed outside sessions.

#### 8.6. Representation Allowance

Mayor and the Chairman may request representation fund only if permitted by budget law. Representation allowance maybe used to promote goodwill and high morale for community and further to use to reciprocate hospitality toward circumstances where needed. A form should be developed by Office of Mayor to record request in this fund. The Mayor and Councilmen are authorized to have representation fund. Release of such fund shall be by written request. If no prior authorization made by the Mayor and Chairman of the Council, no payment shall be allowed for the request.

## 8.7. Government Agencies

Mandated by ordinance, the following agencies and councils have been created to supervise and facilitate programs, functions and activities in the municipality of Lelu:

- Lelu Park and Recreation
- Lelu Youth Council
- Lelu Election Commission
- Lelu Women Council
- Lelu Resources and Management Committee
- Otah (Sectional Groups)
- Lelu PTA Board
- Sansrik PTA Board
- Lelu Senior Citizens
- Lelu Farmers' Cooperative Association
- Lelu Fishing Association
- Lelu Custom and Traditional Council
- Lelu Infrastructure & Project Development Committee; and
- Lelu Water Council

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session – C.B.No.11-81)*

## 8.8. Compensation for Agencies

For every fiscal year, the Council shall provide and authorize sufficient budget to accommodate the needs of the agencies. The chairman or chairwoman for each agency must submit upon request activity reports to the Office of Mayor and the Council. Request for payment shall be made in writing. Payment for duty commissions must be supported by activity reports and time attendance sheet. No payment shall be made without supporting documents and without authorization from each chairperson.

# 9. GRIEVANCE PROCEDURES

## 9.1. Introduction

This chapter details the procedure to be followed by LTG in resolving complaints of grievance from the staff member or staff members acting jointly. A grievance is an allegation or a complaint.

## 9.2. Informal Grievance

Where a staff member is aggrieved by a matter, he or she should pursue initially on an informal basis by raising and discussing the matter with Mayor. These discussions are an attempt to resolve the matter informally to the satisfaction of all parties. A formal grievance should only be pursued after informal process does not satisfy both parties.

## 9.3. Formal Grievance

If the grievance is not settled within 10 working days through the informal process, the staff member may file a formal grievance by submitting a written statement of the grievance to the Chairman within 5 working days.

Upon receiving the grievance in writing, the Chairman shall acknowledge receipt thereof within 1 week, the Chairman shall create an ad hoc grievance committee to conduct an investigation into the matter.

9.4. **Grievance Committee**

The grievance committee shall consist of 3 members of the Council. The committee shall assemble all important documents into a file and proceed with their review. The committee shall submit to the Chairman their recommendation. Final decision of the grievance shall come in the form of resolution by Council. Should the resolution not satisfactory to the aggrieved staff member, any other recourse may be pursued but the internal grievance procedure is terminated after the resolution by the Council.

## 10. TRAVEL

10.1. **General**

This travel policy is for all travel that is to be paid for or reimbursed by the LTG. Procedures set herein are applicable to all staff members, elected officials and other individuals traveling on LTG business.

10.2. **Travel Authorization**

A travel Authorization Form shall be established to record all travel requests. The approval authority for all travel is the Council. The Council shall jointly make a decision toward all travels. Travel at government expenses is authorized only to conduct official government business.

*(Amended by the 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session – C.B.No.11-83)*

10.3. **Travel Report**

Five working days after a travel is taken, traveler must submit a written report addressing to Council and Mayor. Travel expenses which include air and land transportation, meeting fees, and other special purpose expenses must be submitted along with the written report.

*(Amended by 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session – C.B.No.11-75)*

10.4. **Duty Travel**

Authorized travelers are entitled to an allowance. Allowance shall only include per diem, car rental and travel fees. The rate for per diem and car rental should follow prevailing rate used by Kosrae State Government.

10.5. **Training Travel**

Only if the travel is not externally funded, LTG shall use applicable allowance to cover the training.



## 11. SEPARATION

### 11.1. Resignation

A staff member shall provide in writing a notice of resignation from duty. Such notice shall be made 15 calendar days in advance of abandoning his or her job with LTG.

### 11.2. Termination

A staff member can be terminated for the following reasons:

- Absence from duty for 6 months because of medical problems. An examination report from a certified physician to affect the termination must be in place prior to displacement.
- Unsatisfactory work performance is another ground for removal of staff member.
- Dishonesty and being convicted of a felony will also be used or remove a staff from employment with LTG.
- Reduction in Force may come at circumstances where LTG should abolish position to level off with its fiscal condition.

*(Amended by the 11<sup>th</sup> LTG, 6<sup>th</sup> Special Session – LTO:11-73)*

### 11.3. Notice

In case of medical and unsatisfactory performance, LTG shall service Notice of its proposed termination action no less than 30 days in advance.

For reduction in force, notice shall be made no less than 60 days. Removal because of dishonesty and being convicted of a felony, 5 days notice is required.

*(Amended by the 11<sup>th</sup> LTC, 6<sup>th</sup> Special Session – LTO:11-74; LTO:11-66)*

## PART II: ACCOUNTING POLICIES AND PROCEDURES

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## 12. ACCOUNTING SYSTEM OVERVIEW

### 12.1. Treasurer

The accounting of all LTG fund is vested in the Treasurer. The treasurer shall ensure that all transactions of funds are in compliance with the approved uses. The treasurer is required to provide financial accounting report to the Mayor and Council for all fund types on a regular basis.

### 12.2. Reporting Requirements

Treasurer shall submit monthly financial reports to Mayor and Council. Such financial report should include the following:

- Statement of Condition (Balance Sheet)
- Statement of Revenue & Expenditures

- LTG Property (Fixed Asset) Inventory Sheet

Treasurer must also be prepared to provide detail reports upon request by the Mayor and Chairman.

### 12.3. Funds of the Treasury

The Lelu Municipal Treasury shall maintain as prescribed by ordinance the following funds:

- Local Revenue Fund
- Development Fund
- Jan. 10<sup>th</sup>, January 18 & Sept/8 Fund

### 12.4. Local Revenue Fund

The Revenue Fund contains all monies received by the LTG from business licensing fees, revenue sharing from state, state operation subsidies, and other miscellaneous income such as rental payments, lease payments, etc. Uses of monies received by this Fund shall require authorization by the Council as provided by the Charter of Lelu.

### 12.5. Development Fund

The Development Fund contains all monies received or appropriated from Kosrae State Government, FSM National Government or grants and contributions from foreign countries and or institutions designated to fund specific development projects and programs in Lelu. Uses for such monies received shall require authorization by the Council as provided under Article 6 Section 4 of the Lelu Town Charter.

### 12.6. Jan 10<sup>th</sup>, January 18, & Sept/8 Fund

This is a special revenue fund created by ordinance that serves to contain all monies received and or appropriated for 1/10, 1/18 & 9/8 activities and functions in Lelu. Monies received as contributions from private businesses, citizens and governments both locally and abroad must be set aside from other municipal funds and be used solely to promote 1/10, 1/18 and 9/8 activities. Contributions must be deposited into a bank account. Planned uses for this fund shall require approval by the Council in the form of a resolution. The treasurer shall comply with the approved uses of this fund and shall report to the Council immediately after closing of each event. The report shall contain both receipts and expenses with an updated copy of the bank statement. The 1/10, 1/18 and 9/8 Fund is to serve the people of Lelu and therefore the Council shall continue to develop and protect the Fund from depletion. The Office of the Mayor shall develop an aggressive fund raising mechanism to solicit contributions to build up the Fund.

### 12.7. Checking Account

LTG shall maintain 1 checking account with the Bank to cover general operation including payroll.

### 12.8. Saving Account

LTG shall carry 1 saving account for purpose of depositing proceeds of 1/10, 1/18 and 9/8 collections to include Escrow account, Capital Improvement Account.

### 12.9. Investments

LTG investments are limited to the following instrument:

- Saving Account

#### 12.10. Cash Receipt and Disbursement

A Cash Receipt voucher is prepared upon receipt of cash from any source. Such receipt must be posted on daily basis by the treasurer. Copies of all cash receipts must be stored in safekeeping location. Treasurer must prepare a summary report on all cash receipt on a monthly basis.

Disbursement of cash must first have a document authorizing the expense. For payroll expense, timesheet must be submitted and approved prior to disbursement. For all other expenses, an expense receipt must be kept to justify the release of funds. Treasurer shall not release any LTG fund without supporting documents.

#### 12.11. Fixed Assets Inventory

Treasurer must carry an inventory of all fixed assets of LTG on yearly basis. Each asset worth \$500 and above must be in the fixed asset tracking system. Depreciation is figured monthly using a flat 60-month life for all movable assets and 10-50 years on immovable assets.

#### 12.12. Disposition of LTG Properties

It is the policy of LTG that only the Mayor and the Council has the authority to dispose properties belonging to LTG. The treasurer will carry an updated property inventory sheet. Such inventory sheet must be provided to the Mayor and Chairman on a regular basis.

To facilitate the disposal of properties, the Mayor shall form his or her recommendation to the Council. From there, the Council and Mayor shall form an ad hoc committee to minister the disposal of properties. If the ad hoc committee finds it necessary to bid out the properties, the following procedures and criteria shall automatically apply:

- The committee must announce to general public the properties to be disposed with reasonable time and to establish deadline for submission of bids.
- The committee must then review all bids. Award of properties must come from the highest bidder. If for some reason, the highest bidder changed his or her mind, the committee then must follow the order with highest to the least.
- Committee members including employees of LTG are not eligible to bid.

### 13. ACCOUNTING

#### 13.1. Revenue & Expense Policies

Accounts should be established for all revenue sources to ensure all income (revenue flows) are identified with the following:

- Restricted Income: Grants, Projects and donations for specific purposes.
- Unrestricted Income: License fees, Revenue shares, transfer from state and national government, donations without specific purposes and other miscellaneous income.

Expenditures policies must be in accordance with approved budget for a given fiscal year. Restricted income should be expended in accordance with applicable rules governing the funding source.

13.2. Accounting Standards

LTG Treasurer should carry a Chart of Accounts to account for all funding and its uses. Treasurer shall structure the accounts with numeric codes to include Asset, Liabilities, Equity, Revenue and Expenses. New accounts may be added if determined necessary.

**MOA CERTIFICATION**

The undersigned, duly authorized, have signed this Manual of Administration (MOA) which shall come into effect in accordance with its terms.

\_\_\_\_\_  
Presley P. Abraham  
Mayor  
Lelu Town Government

\_\_\_\_\_  
Date

\_\_\_\_\_  
Osamu M. Nedlic  
Chairman  
12<sup>th</sup> Lelu Town Council

\_\_\_\_\_  
Date

\_\_\_\_\_  
Yoshiro L. Abraham  
Vice Chairman  
12<sup>th</sup> Lelu Town Council

\_\_\_\_\_  
Date

\_\_\_\_\_  
Billy W. Palik  
Floor Leader  
12<sup>th</sup> Lelu Town Council

\_\_\_\_\_  
Date

\_\_\_\_\_  
Quartus E. Esau  
Chairman, W&M  
12<sup>th</sup> Lelu Town Council

\_\_\_\_\_  
Date

\_\_\_\_\_  
Sidney I. Jesse  
Chairman, J&Go  
12<sup>th</sup> Lelu Town Council

\_\_\_\_\_  
Date

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Esau A. Tifas  
Chairman, HESA  
12<sup>th</sup> Lelu Town Council

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Date

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Rensley M. Thomson  
Chairman, R&D  
12<sup>th</sup> Lelu Town Council

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Date