

6.12.82

TMO/27/274/4

TREASURY DEPARTMENT - REPORT BY NATHAN MARCUS SPECIAL REPRESENTATIVE
OF THE TREASURER GENERAL - 6TH DECEMBER, 1982

POWERS AND FUNCTIONS:

REGIONAL TREASURER'S OFFICE

REGIONAL TREASURER

In addition to Clause 3 items i/xi as set forth in the Structures for the Regional Treasury Offices, the Regional Treasurer shall be responsible for:-

- a) The administration of the Treasury Offices and the establishment of the daily routine of all office staff ensuring that all tasks are expeditiously and competently carried out.
- b) The establishment of proper systems of accountability in respect of all sections under Treasury control. Such records must be subject to constant checks in order to eliminate misfeasance, abuse of the organisation's funds and property, theft etc.
- c) To ensure at all times that projects are economically viable and are not a financial burden on the organisation.
- d) To conduct the financial affairs in a responsible manner, in as far as possible to eliminate waste and unproductive expenditure.
- e) To prepare a monthly statement of Account within seven (7) days of the end of each month, reflecting receipts and payments from the books for consideration by the Directorate.
- f) The Regional Treasurer is responsible for the safe keeping of all the property, movable and immovable belonging to the organisation. To make a monthly survey to ensure that all property is securely housed.
- g) All payments of whatever nature must be authorised by the Regional Treasurer.
- h) To conduct periodic checks to ensure that the actual funds in hand are in agreement with the books of account.
- i) To check that all tasks assigned to the Treasurer's Office Staff are implemented.

C A S H I E R

THANDI

Tasks as follows:

DAILY:

- a) To receive all monies, issue receipts therefor giving full details and nature of the monies received and record the sums in the daily Cash Book.
- b) Pay all accounts, expenses etc., provided payment has been properly authorised, and the price and correctness checked.
- c) Control and Responsibility of Cash Float.
- d) Record all receipts and payments on a Daily Summary Sheet,
- e) Verify Cash by Actual Count at the end of Each Day
- f) File all vouchers in support of all monies received and payments made in an manner easily accessible at all times.
- g) Assist in preparation of Wages every 2nd week.
- h) Be a part of the team that pays out the wages on site
- i) Advance loans etc., provided that these have been properly authorised and to keep correct records of such loans
- j) Check the correctness of all monthly statements of accounts from projects and verify the nature of all expenses before reimbursing such monies as may be necessary from time to time.
- k) Security Control of Cash
- l) Not to leave the Office unattended

TREASURER'S OFFICEJOB DESCRIPTIONS (CONT)W A G E C L E R KHEADMAN:

Tasks as follows:

- 1) Prepare the wages both for the fortnightly payment and monthly payments for all projects
- 2) Analyse all wages into the appropriate projects account
- 3) Prepare all information required for the monthly returns of all National Contributions
- 4) Attend to all questions relative to wages and the problems as they may arise from time to time
- 5) Pay out all wages on site with comrades MacGregor and Thandi Both weekly and monthly.

TREASURER'S OFFICEJOB DESCRIPTIONS (CONT)TELEPHONIST/STATIONERY CLERKNOMKULULEKO

Tasks as follows:

1) Attend to the Switchboard - this should not be left unattended at any time

2) Keep a record of all usage of Duplicating Machine

3) Keep a record of all usage of Photostat Machine

For Items 2 and 3 a voucher should be completed by the user showing the department for which it is being used and the number of copies made

4) Stationery Control

This would entail the stock control of all stationery and the issuing of supplies. No supplies should be issued without a requisition form stating the use there of and for which department.

6.11.82

TREASURER'S OFFICE

JOB DESCRIPTIONS (CONT)

A C C O U N T S C L E R K

NOMOSWAZI

Tasks as follows:

- 1) Keep Cash books reflecting monies received and deposited and monies paid out as per cheque book for the different Banking Accounts
- 2) Check Bank Statements at the end of every month
- 3) Post all items to their respective accounts at the end of each month
- 4) Post all accounts from the weekly receipts and payments accounts as well as from the records submitted from all projects
- 5) Extract a monthly Trial Balance for the purpose of preparing a monthly Payments and Receipts Account
- 6) Filing of all correspondence etc.
- 7) Assist the Treasurer wherever required

TREASURER'S OFFICEJOB DESCRIPTIONS (CONT)A C C O U N T S C L E R KMACGREGOR

Tasks as follows:

- 1) Check all accounts presented for payment and verify that:-
 - a) The accounts are authentic
 - b) That the goods have been duly received and signed for
 - c) That the arithmetical accuracy of the invoices have been verified both regards to price and extensions
 - d) That payment has been duly authorised by the Treasurer
 - e) Check all entries as reflected on the daily summary payments schedule
- 2) Summarise onto a weekly receipts and payments schedule all daily records of monies received and payments made. This should be done each Monday
- 3) Assist with preparation of Wages every 2nd week AND payment thereof on site
- 4) Analyse the wage payments into the various projects every 2nd week
- 5) Assist in Stores/Transport/Logistics etc recording as necessary
- 6) Collect monies from Bank in respect of Wage payments
- 7) Deposit monies at Bank from time to time

SPECIAL NOTE

FOR SECURITY REASONS TWO PERSONS SHOULD ATTEND TO THE COLLECTION OF MONIES FROM THE BANK WHEN LARGE SUMS ARE DRAWN FOR THE PAYMENT OF WAGES

JOB DESCRIPTIONS

THANDI - CASHIER

MACGREGOR - ACCOUNTS CLERK

NOMOSWAZI - ACCOUNTS CLERK

HEADMAN - WAGE CLERK

NOMKULULEKO - TELEPHONIST/ STATIONERY CLERK

LOGISTICS

Clearance of goods by logistics in Dar Es Salaam, Maputo and Luanda

Each of these centres shall have their own administration and offices, which should directly fall under the control of the Office of the Treasurer General.

Each of these centres should have large warehouses for receiving and distribution of goods for the regions and any other place where goods are directed.

Areas served by the different Main warehouses.

(A) The Main Warehouse at Dar Es Salaam: This warehouse shall serve the following ~~regions/areas~~

(i) Dar Es Salaam

(ii) Lusaka - which shall serve Head Quarters, Lusaka region, Botswana and Zimbabwe.

(iii) Mazimba - which shall also serve Morogoro and Mbeya.

(iv) ~~Dakawa~~
To cater for the East Africa Region (Tanzania) regional stores (logistics) should be established in the following places

(a) Dar Es Salaam.

(b) Mazimba.

(c) Dakawa.

(B) Maputo Warehouse: The main warehouse in Maputo shall serve the following regions/areas.

(i) Maputo - which shall also serve the North i.e. Namputa

(ii) Swaziland

(iii) Lesotho

(C) Luanda Warehouse. The main warehouse in Luanda shall serve the following regions/areas

(i) Luanda - which shall also serve the various areas in Angola

(ii) Head Quarters in Lusaka which shall serve the areas/regions indicated in (A) (ii) above.

1

Procedures to be followed when receiving and recording goods at main ^{warehouses} warehouses.

1. The chief Storekeeper or Stores Superintendent shall obtain all the shipping documents to enable him to take possession of the goods from the relevant authorities.
2. He shall keep these documents in a file. The documents must be attached to the file. The documents must be stamped and signed to show the date of receipt.
3. He must check regularly with the port authorities to see if the goods have not arrived.
4. When the goods arrive he together with 2 assistants must collect the goods from the port.
5. He must make sure (together with his assistants) that the container in which the goods arrived at the port (where applicable) has not been opened - it must be opened in their presence.
6. He must check the goods ~~ago~~ against the shipping documents as to description and quantity. He must take particular care and check any identification marks where applicable e.g. engine and chassis number with motor vehicles, serial numbers with machinery and equipment.
7. If the goods are not per description or damaged he must immediately draw the attention of the port official in attendance before taking delivery.
- (8) Where item 7 above is applicable he must immediately report in writing to the Office of the Treasurer General. His report must be accompanied by a report from port officials.

9. When the goods get to the warehouse he must receive them into stock — that is a goods received note must be made out giving details of the goods, the following details

- (a) Type of goods — description e.g. ^{Olives} ~~machine~~ Typewriter Serial No 126, Clothing etc
- (b) Number of items e.g. 6 bales
- (c) date and page in stores ledger.
- (d) Shipping document number
- (e) Signature of the person receiving the goods

10. The goods received note will form the basis of entry to stock records ~~on~~ which may be stores ledger ~~on~~ cards

11. The goods received notes must be made up in duplicate. The original together with the shipping documents must be sent to the Office of the Treasurer General.

12. He must make sure that the stock records are properly kept and up to date.

13. He must make sure that the goods under his care are properly kept and neatly put away in properly prepared places — shelves, racks ~~where~~ ^{where} and bays which ever is applicable.

14. He must make sure that these shelves, racks or bays are properly and clearly labelled for quick reference and ease of finding items needed.

15. When goods are sent out or collected by regional storemen he must make out a delivery note (~~duplicate~~) (triplicate) which must be signed by the person who collects the goods. The original must be taken by the regional storeman, one copy must be sent to the O.T.G. and the last copy must be used in writing up the stores ledger to indicate that some goods have been taken out.

16. He shall do regular stock counts to see that the physical stock on hand agrees with his stock records. Every time a physical count is made a mark, date and initial of the storeman must be entered against the figure in the storeroom ledger.
17. At least every end of the quarter i.e. 31st March, June Sept & December he must submit a copy of a physical count to O.T.G.
18. He must make sure that nobody enters the area where the goods are kept without authority. (This authority shall be given by the ~~chief~~ chief store keeper / Stores Superintendent).
19. ~~No~~ All issues done to regional stores must be in bulk e.g. bales, cartons etc - goods must not be opened in the main warehouses at all.
20. No goods must be issued to any individuals as the main warehouses supply only regional/area stores only.
21. He must make sure that he has serviceable fire-fighting equipment e.g. fire extinguishers, buckets full of sand etc.
22. To prevent fire hazards no smoking should be allowed ⁱⁿ inside the area where there are goods.
23. The warehouse must have burglar bars.
24. The door must also have a grill. The keys to the grill and door must not be kept by one person. This is to make sure that ~~one~~ ^{no} one person has access to the warehouse all by himself. Spare keys must be put in safe custody.

Procedures to be followed in Regional and Area Stores

1. The Regional Store keeper shall be responsible to see that there are enough goods for his region or area.
2. He shall keep proper records — stores ledger on a running balance which means at any given moment the amount of stores items on hand should be easily ascertained.
3. He shall make sure that the store is properly organised — that is there ~~are~~ is enough space for the goods, goods are properly sorted (each of a kind together) placed in ~~shelves~~ shelves bays or hung on racks. These should be clearly marked.
4. He shall receive goods into stock that is open bales where applicable, ~~enter the items in goods received not~~ sort the items according to their nature and sizes e.g. shoes, jerseys, shirts, dresses etc and enter each category in a goods received note ~~of its own~~ giving out the following details
 - (i) Number and description of item
 - (ii) Date of receipt and delivery note number
 - (iii) Page in stores ledger
 - (iv) Signature of person receiving goods.
5. He shall make sure that each item ~~and~~ has been entered into the stores ledger from the goods received notes.
6. He shall supply goods only to members who have requisitions which have been ~~authorized~~ properly authorised.
7. As in (5) above the good items taken have to be entered in the stores ledger from the requisition to bring his records to date.

8. He shall take regular stock — count the physical stock to see if it agrees with his records. Every time a physical stock has been done a mark should be made on ~~the~~ against the balance in the store ledger, dated ~~and~~ the date on which the count was made and the initials of the person who did the count.
9. At ~~least~~ the end of each quarter stock balances of stock on hand must be submitted to the O.T.C. (March, June Sept + Dec).
10. He shall inform in advance and in good time when people can collect goods. Only people chosen by him should be allowed to choose goods, and at no other time should people go and choose items from the store.
11. He shall make sure that only a ~~max~~ number he can control should go and choose items at a given time.
12. He shall make sure that no unauthorised person enters the store at any time.
13. He shall make sure that the store is neat at all times care must be taken to control ^{rodents} ~~rodents~~ and other parasites which may damage the goods.
14. He must make sure that the goods are well protected from sun, rain and other ~~et~~ elements.
15. He must make sure that there are fire fighting equipments e.g. fire extinguishers buckets filled with sand. It is his duty to see that the fire fighting equipment is serviceable.
16. To prevent fire hazards no smoking should be allowed

in the area where the goods are kept.

17. He shall also keep an up to date card for each member in his ~~area~~ area. Cards for members must be scrutinised to make sure that members do not take good more than necessary and at within short intervals.

18. Regions which serve subregions/jarvis e.g. Lusaka Head Quarters which also serves Botswana and Zimbabwe should not open bales destined for those areas but should send them in tank fact.

19. A system of inter-store transfers should be worked in operation so that if a regional storeman finds in his bale goods which are not suitable for his area e.g. items for children under the age of 5 years and does not have that age group in his then these should be transferred to an area where they can be of use.

20. Officers in charge of logistics in each region should be informed of such stock by the storeman (if the two are not the same) so as to make the necessary inquiries from other regions for such inter-store transfers.

21. ~~But~~ These inter-store transfers should be properly documented so as to be able to keep records straight in all regional stores.

22. It is the duty of each storeman to make sure that no goods leave the store except on the days when people are allowed to choose goods. Exceptions to this can be done only in cases of new arrivals. This means that even the storeman himself and his assistants should not take out goods except on the days put aside for that.

This is to stop people from choosing certain items for themselves and friends at the expense of others.

23. It is the duty of the storeman to take proper security measures to make sure that nothing 'disappears' in the store. Thus he may evolve a system where two keys are used to lock the place one of which must be kept by him and the other by his assistance. This will make sure that at all times he is sure that no one can enter the storeroom in the absence of the other outside working hours.

24. The storeman will be expected to attach some monetary value (price) on each item. This should not be put on the items but should be put on the stores ledger for purposes of stock valuation at year end. In this respect consideration should be borne in mind as to the state and condition of the item i.e. whether new or second hand. Items which he considers to be of no value should be entered on a separate ledger sheet marked N/V and should be kept separately. These may include items like cracked crockery, clothing torn beyond repairs but may be used as swabs.