



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

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General Notices

EENHANA TOWN COUNCIL

No. 179 2002

PERSONNEL RULES

The Eenhana Town Council has, under section 27(1)(c) of the Local Authorities Act, 1992 (Act No. 23 of 1992) as amended, made the rules set out in the Schedule.

BY ORDER OF THE COUNCIL

H. MOWAH-SHIMBODE
CHAIRPERSON OF THE COUNCIL

Eenhana, 17 June 2002

SCHEDULE

Definitions

1. In these rules, the context otherwise indicates, a word or expression to which a meaning has been assigned in the Local Authorities Act, 1992, as amended by the Local Authorities Amendment Act No. 24 of 2000, shall bear that meaning and -

“staff member” includes an officer of the Council and, except for the purposes of rules 2, 9(1) and 13(1) to (4), the chief executive officer;

“the Act” means the Local Authorities Act, 1992 (Act No. 23 of 1992) and the Local Authorities Amendment Act, 2000 (Act No. 24 of 2000).

Annual salary increase

2. (1) The annual salary increase of the chief executive officer and a head of a department shall be determined by the management committee.

(2) Subject to rule 15(5), the chief executive officer or the head of a department, as the case may be, may grant an annual salary increase of one notch of the appropriate approved salary scales to a staff member under his or her control who has performed his or her duties satisfactorily during the preceding year and who qualifies for such increase under his or her conditions of service.

(3) Where the chief executive officer or the head of a department has refused to grant a salary increase to a staff member who is, under his or her conditions of service, entitled to an increase, the chief executive officer or head of a department, as the case may be, shall forthwith inform that staff member in writing of the reason why the increase was refused and report the matter to the management committee accordingly.

(4) Subject to rule 15(5), the management committee may, after having afforded the staff member concerned an opportunity to make representations, grant the salary increase to the staff member either wholly or in part or withhold it for any period determined by it which falls within the year in which that increase was refused as contemplated in that subrule.

Prohibition on cession of remuneration

3. Subject to the provisions of any law, a staff member shall not without the written permission of the Council cede, transfer or assign his or her right or claim in respect of any remuneration due to him or her, and the Council shall not pay any amount owing by it to a staff member to any other person unless such person acts as the duly authorised agent of the staff member by virtue of a written power of attorney.

Membership of pension fund and medical aid fund

4. Every staff member, including a staff member appointed on probation, shall become a member of -

- (a) (i) a pension fund established by the Council; or
- (ii) any other pension fund to which the Council contributes on behalf of its staff members; and
- (b) a medical aid fund to which the Council contributes on behalf of its staff members.

Costs of transport and travel

5. (1) If any person who is not ordinarily resident in the local authority area is recruited as a staff member, the Council may, subject to such conditions as it may determine -

- (a) defray the costs relating to -
 - (i) his or her journey and that of his or her family to the area, in so far as such costs do not exceed the costs of first class travel by train;

- (ii) the transport to the area or to or from a warehouse for or after storing, of his or her effects and those of his or her family, or relating to the storing of such effects;
- (b) pay a subsistence allowance to such person and every member of his or her family for the period calculated from the time of their departure to the time of their arrival in the area.

(2) The Council shall reimburse a staff member who is required to travel in the course of his or her official duty, the costs of conveying himself or herself and his or her personal luggage, as well as all reasonable expenditure incurred in connection with taxi hire, air fare, rail costs, insurance, portage, gratuities, landing or shipping fees and other incidental services.

(3) When staff member uses his or her private transport in the course of his or her official duty within the local authority area, the Council shall pay a transport allowance to such staff member for the period during which the staff member actually uses such transport.

(4) Notwithstanding subrule (3), the Council may pay a fixed monthly amount, which shall not exceed the equivalent of the allowance paid in terms of that subrule, to a staff member who regularly uses the transport contemplated in that subrule.

Subsistence allowance

6. (1) Subject to the provisions of this rule, the Council shall pay a subsistence allowance to a staff member for the duration of his or her absence from the local authority area if he or she is required to travel in the course of his or her official duty.

(2) If the subsistence allowance referred to in subrule (1) is inadequate to cover the reasonable expenses incurred by the staff member referred to in that subrule, the Council shall, subject to such conditions as it may determine, pay an amount to the staff member which is equal to the difference between the amount of such expenses and the amount of such allowance.

(3) A staff member referred to in subrule (1) shall, in lieu of a subsistence allowance, be reimbursed on such conditions as the Council may determine in respect of his or her reasonable expenses incurred if the period of his or her absence is less than 24 hours.

Acting allowance

7. If a staff member temporarily acts in a post of a grade which is higher than that of the post which he or she holds, the Council may pay an acting allowance to such a staff member which shall not exceed the amount equal to the difference between the minimum salary of the post which such staff member holds and the minimum salary of the post in which he or she acts.

Application for leave

8. (1) An application for leave to be granted under this rule, shall be made in writing at least two (2) weeks before the commencement date.

(2) When an application for leave has been approved, the application form shall be forwarded to the staff member responsible for keeping the leave register and who shall make or cause the necessary entries to be made in the leave register.

Maximum number of days annual vacation leave

9. (1) Subject to the conditions of service applicable to a staff member on the day immediately before the commencement of these Rules, the Council shall, on the following basis, grant vacation leave on full remuneration to every staff member in respect of each period of 12 consecutive months for which he or she is employed by the Council:

- (a) the chief executive officer and a head of a department ... 30 working days
- (b) All other staff members 27 working days

(2) If a staff member on annual vacation leave departs to a destination outside Namibia, the Council may grant him or her two additional working days as travelling time.

Sick leave

10. (1) Subject to subrule (2) and the conditions of service applicable to a staff member on the day immediately before the commencement of these Rules, the Council shall grant sick leave to every staff member who is absent from work through incapacity on the basis of 120 working days sick leave in the aggregate on full remuneration and 120 working days in the aggregate on half remuneration during each period of 36 consecutive months (in this rule referred to as the cycle).

(2) Sick leave accrues to a staff member on the first day of a cycle and as from that day the full complement of the cycle concerned may be granted to him or her except that during the first year of employment not more than four days sick leave on full pay and four days sick leave on half pay may be granted for every completed month of employment.

- (3) (a) If a staff member is absent from duty through incapacity for a period of three or more consecutive days, sick leave may be granted to him or her only if he or she submits a certificate (in this rule referred to as a certificate of indisposition) from a registered medical practitioner or a registered dentist in which -

- (i) the nature of the incapacity is clearly described;
- (ii) it is declared that such staff member is unable to perform his or her official duties; and
- (iii) the period required for his or her recovery is indicated.

- (b) The Council may in its discretion require the submission of a certificate of indisposition in respect of periods of three days or less.

(4) Notwithstanding subrule (3), the Council may, if it is satisfied that the staff member's absence was *bona fide* due to illness and that good reasons exist why a certificate of indisposition was not submitted, exempt such staff member from the submission of such certificate in respect of a continuous period of sick leave not exceeding 14 days.

(5) Sick leave in respect of which a certificate of indisposition was not submitted, may be granted only for the aggregate of 10 days during any calendar year and any further absences shall be covered by the vacation leave standing to the credit of the staff member concerned.

(6) The Council may at any time require any staff member who applied for sick leave to subject himself or herself to an examination by a registered medical practitioner or registered dentist appointed by the Council.

(7) If a staff member to whom vacation leave is granted becomes incapacitated, the Council may convert the portion of his or her vacation leave during which he or she is so incapacitated into sick leave if the staff member submits a certificate of indisposition.

(8) A staff member to whom sick leave is granted on half remuneration may choose to be granted vacation leave instead of such sick leave.

(9) Nothing contained in these Rules shall preclude the termination of employment of a staff member on the grounds of ill health before the maximum or any period of sick leave has been granted.

Bonus leave

11. (1) Subject to subrule (2) and the conditions of service applicable to a staff member on the day immediately before the commencement of these Rules, the Council may grant bonus leave to a staff member after completion of such period of continuous employment as the Council may determine.

(2) (a) The Council shall not grant bonus leave to a staff member unless he or she has been in the continuous employment of the Council for a period of at least five years.

(b) The Council may, for the purpose of calculating the period referred to in paragraph (a), take into account a period of continuous employment of the Council for a period of at least five years.

(3) The number of bonus leave days shall, in respect of -

(a) the first period of continuous employment of the staff member concerned, not exceed 90 days;

(b) each year of continuous employment after that first period, not exceed 18 days.

(4) The Council may in lieu of granting bonus leave to a staff member, pay an amount in cash to him or her calculated on a basis in terms of which not more than one day's pensionable salary and pensionable allowances are paid in respect of every day of bonus leave standing to the credit of that staff member.

(5) Bonus leave which has not been taken may be accumulated subject to such limitations and conditions as the Council may determine.

(6) If a staff member dies, the value of all bonus leave standing to his or her credit shall be paid to his or her widow or widower, as the case may be, or if there is no such widow or widower, in equal shares to his or her children, or if there is no such children, into his or her estate.

Special leave

12. The Council may, subject to such conditions as it may determine, grant special leave to a staff member who -

(a) is selected by a recognised non-professional sports association to -

(i) take part, as a member of an organised sports group, in a sports tour outside Namibia, whether as competitor, coach or manager;

(ii) represent Namibia, as a competitor, coach or manager at an international sporting event in Namibia;

(iii) accompany a foreign team visiting Namibia, as a representative of the Namibian sports association organising the tour;

- (b) is absent from duty as a result of isolation on medical instructions where he or she was in contact with a person who has contracted or is suspected of having contracted an infectious or contagious disease;
- (c) is arrested or has to appear before a court on a criminal charge and he or she is subsequently acquitted or the charge is withdrawn;
- (d) is summoned as witness in proceedings before a court of law or a commission of enquiry;
- (e) has to study and sit for an examination approved by the Council;
- (f) has no vacation leave to his or her credit and the Council is satisfied that due to special circumstances not otherwise referred to in these Rules, special leave should be granted to him or her.

Grievances

13. (1) A staff member, except the chief executive officer or the head of department, who has a grievance or complaint in connection with his or her employment, may submit such grievance or complaint in writing to the head of the department in which he or she is employed, or in the case of a staff member who is not employed in a department, the chief executive officer, who may take such steps as he or she considers appropriate: Provided that such head or the chief executive officer shall immediately notify the staff member in writing thereof.

(2) If a staff member is not satisfied with the steps contemplated in subrule (1), he or she may submit his or her grievance or complaint to the management committee by addressing his or her representations to the chief executive officer for submission to the management committee.

(3) Any head of a department who has a grievance or complaint in connection with his or her employment, may submit such grievance or complaint to the management committee by addressing his or her representations to the chief executive officer for submission to the management committee, and if the chief executive officer has such grievance or complaint, he or she may submit his or her grievance or complaint directly to the management committee.

(4) If the head of a department is not satisfied with the decision of the management committee, such head may submit his or her grievance or complaint to the Council by addressing his or her representations to the chief executive officer for submission to the Council, and if the chief executive officer is not so satisfied, he or she may submit his or her grievance or complaint directly to the Council.

(5) No staff member shall make any representations on any matter concerning a grievance or complaint in connection with his or her employment except as provided in this rule.

Misconduct

14. (1) A staff member shall be guilty of misconduct if he or she -
- (a) disobeys any lawful order given to him or her in the course of his or her official duties by any person authorized thereto;
 - (b) is negligent in the performance of his or her official duties;
 - (c) allows or orders any person subordinate to him or her to do any work not connected with his or her official duties;
 - (d) without the permission of the Council, makes any statement -

- (i) at any public meeting on any matter relating to the policy, activities or management of the Council; or
- (ii) to the media in connection with the policy, activities or management of the Council;
- (e) conducts himself or herself in a disgraceful, improper or unbecoming manner, whether in the performance of his or her official duties or not, or whilst on duty is grossly discourteous to any person;
- (f) is under the influence of alcohol or drugs when on official duty, or when he or she reports or has to report for official duty;
- (g) becomes insolvent or if his or her estate is placed under administration, unless he or she can prove to the satisfaction of the Council that it was caused by unavoidable circumstances;
- (h) discloses information gained by him or her in the course of his or her official duties, otherwise than in the performance of such duties;
- (i) uses information gained or obtained by him or her in the course of his or her official duties for any purpose other than the discharge of his or her official duties;
- (j) misappropriates or improperly uses the property or funds of the Council whether such misappropriation or improper use amounts to a criminal offence or not;
- (k) is convicted of an offence of which dishonesty is an element, or any other offence in respect of which he or she is sentenced to actually serve a term of imprisonment without the option of a fine;
- (l) absents himself or herself from his or her office or official duty without leave or valid cause;
- (m) accepts without permission of the Council, or demands in respect of the carrying out of his or her duties, any commission, fee or reward, pecuniary or otherwise, to which he or she is not entitled by virtue of his or her office or official duties, or fails to report the offer of any such commission, fee or reward to the Council;
- (n) wilfully makes an incorrect or false statement, whether for the attainment of some privilege or benefit in connection with his or her position or official duties or for any other reason;
- (o) borrow money from a subordinate staff member or from any other person who renders services to Council which are supervised by him or her, or if he or she requests such subordinate staff member or person to stand surety for him or her;
- (p) takes part, except in the performance of his or her official duties, in activities relating to the election of persons as member of the Council or, if he or she has accepted nomination for such election, takes part in such activities during any period other than the period of leave referred to in section 7(3) of the Act;
- (q) refuses to answer satisfactorily questions lawfully put to him or her in connection with an alleged contravention of these regulations.

(2) The acquittal or the conviction of a staff member by a court of law upon a charge of any offence shall not be a bar to proceedings against him or her under the Act, on a charge of misconduct, notwithstanding the fact that the facts set forth in the charge of misconduct would, if proved, constitute the offence set forth in the charge on which he or she was so acquitted or convicted or any other offence of which he or she may have been convicted on his or her trial on the said first mentioned charge.

(3) If the misconduct with which a staff member is charged amounts to an offence of which he or she has been convicted by a court of law, a certified copy of the record of his or her trial and conviction by that court shall, upon the identification of such staff member as the person referred to in the record, be sufficient proof of the commission by him or her of such offence, unless the conviction has been set aside by a superior court or unless the person charged proves that he or she had in fact been wrongly convicted.

Suspension

15. (1) The Council may, at any time before or after a staff member is charged under this rule, suspend the staff member if the Council has reason to believe that he or she is guilty of misconduct.

(2) Any staff member suspended under subrule (1) shall not be entitled to any remuneration for the period of his or her suspension, except to such extent as the Council may otherwise direct.

(3) Any staff member who has been suspended shall forthwith be permitted to reassume his or her official duty and shall be paid his or her full remuneration for the period of his or her suspension -

- (a) if no charge of misconduct is brought against him or her under section 9 of the Act within a reasonable time;
- (b) if he or she is found not guilty on any such charge;
- (c) if his or her appeal is allowed against any finding that he or she is guilty on any such charge;
- (d) if he or she is dealt with in accordance with paragraph (g) (i) (aa), (bb) or (cc) of section 29(6) of the Act: Provided that where he or she is dealt with in accordance with paragraph (g) (i) (cc) of that section, duty shall be assumed at the reduced salary or in the lower grade or both at the reduced salary and in the lower grade and the reduced salary shall also be paid for the period of suspension unless payment at the former higher salary has already taken place during that period.

(4) The suspension of a staff member may at any time be cancelled by the Council, but the proceedings in connection with the charge of misconduct may be proceeded with notwithstanding the cancellation.

(5) If a staff member was, due to his or her suspension, not entitled to any remuneration for the period of his or her suspension, the date of his or her next annual salary increase shall be deferred by a period equal to the period of suspension and that period shall, for the purposes of the calculation of his or her sick, vacation or bonus leave, be deemed not to have been a period during which he or she was employed by the Council.

EENHANA TOWN COUNCIL

No. 180

2002

FINANCIAL REGULATIONS

The Eenhana Town Council has, under section 94(1) of the Local Authorities Act, 1992 (Act No. 23 of 1992) as amended, made the rules set out in the attached Schedule.

BY ORDER OF THE COUNCIL

H. MOWAH - SHIMBODE
CHAIRPERSON OF THE COUNCIL

Eenhana, 17 June 2002

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CHAPTER 1**ACCOUNTING RESPONSIBILITIES OF COUNCIL****101. DEFINITIONS****1) Accounting Officer**

The term "Accounting Officer" means the officer of a Council who is primarily responsible for the control of all funds budgeted for services provided by his/her Council and for collection and disbursement of all other Council moneys with which his/her council is charged. This officer will be the Town Clerk of the Council in terms of Section 81 of the Local Authorities Act No. 23 of 1992 as amended. The Accounting Officer is assisted by Heads of Department particularly the Town Treasurer. The Heads of Department are responsible for ensuring that their officers have clear instructions, which must conform, to these financial regulations in carrying out all aspects of the financial side of their duties.

2) The Treasurer

The Treasurer is the Head of the Treasury Department in the Council. It is the duty of the Treasurer -

- a) To see that a proper system of accounts is established in the Council.
- b) To exercise supervision over all officers of the council entrusted with the receipt or expenditure of council money assisted by the Debtor Accountant and the Accountant Creditor and to take precautions against the occurrence of fraud, embezzlement or carelessness;
- c) To bring promptly to account under the proper votes, all money, whether revenue or other receipts paid into the Council Treasury;

- d) To supervise the expenditure and other disbursements of council and ensure that no payment is made which is not covered by proper authority, expressed or referred to on a voucher relating to it; and, in case of any apparent extravagance, to call through the Town Clerk the attention of the Management Committee in writing to the matter.
- e) Promptly to charge in his accounts under the proper votes, sub-votes, etc., all disbursements of the Council, whether expenditure or other payments;
- f) To prepare the accounts in accordance with the State Finance Act, Treasury Instructions if applicable and these regulations, and to prepare such other financial statements as may be required by the Local Authorities Act No. 23 of 1992.

102. DUTIES OF OFFICERS

It is the duty of the Town Clerk, the Treasurer or other officer having financial responsibilities in connection with his/her official duties, to observe the following requirements in so far as they may be applicable to his/her particular duties -

- 1) Correctly to assess revenue in accordance with the relevant law or by-law and to secure its punctual collections;
- 2) Promptly to bring to account under the proper votes of the Revenue Estimates all moneys collected.
- 3) To ensure that proper provision is made for the safekeeping of Council money, stamps, official receipts, requisitions, chequebooks, Local Purchase Order books, and all other accounting documents;
- 4) To exercise supervision over all officers under his/her authority entrusted with the receipt and expenditure of council money and to take precautions, by the maintenance of efficient and regular checks, against the occurrence of fraud, embezzlement or carelessness;
- 5) To ensure that no payment is made without proper authority being obtained and where applicable, quoted on the voucher;
- 6) To check daily all cash and stamps on his charge and to verify the amounts with the balances shown in his/her records;
- 7) Promptly to bring to account as revenue, any cash or stamps found in his/her charge in excess of the balances shown in his records, and report this to the Treasurer;
- 8) Promptly to make good any deficiency not caused by theft or fraud in cash or stamps for which he/she is responsible and to report through the Superior all other losses and deficiencies to the Town Clerk and the Council.
- 9) To charge promptly in his/her accounts under the proper votes and sub-votes all disbursements of council money in accordance with the current estimates;
- 10) To submit any financial statements required by financial regulations or by the Council.
- 11) To see that all books of accounts, registers, records, etc., are maintained in accordance with these financial regulations and are posted and kept up-to-date and when not in use, are kept in safe custody;

- 12) To report through the Town Clerk to the Council any apparent defect in the system of revenue collection or any apparent waste or extravagance in expenditure which comes to his/her notice;
- 13) To exercise supervision over all officers of the council entrusted with the receipt or expenditure of council money assisted by the Debtor Accountant and The Accountant Creditor and to take precautions against the occurrence of fraud, embezzlement or carelessness;
- 14) To produce when required by the Auditor General, or his/her officers, all cash, stamps, securities, books of accounts, registers or vouchers in his/her charge;
- 15) To reply promptly to all financial and other queries raised by Auditors, giving fully the particulars or information required;
- 16) To acquaint himself/herself with such Financial Regulations, Government Gazettes and circulars as relate to his/her financial duties.

103. PECUNIARY RESPONSIBILITY OF OFFICERS

- 1) All officers are personally pecuniary for the due performance of their financial duties, for the proper collection and custody of all council money received by them or under their authority, and for any inaccuracies in accounts rendered by them. No officer will be relieved from any portion of his/her responsibilities if he/she delegates to his/her subordinate the performance of duties, which he/she holds.
- 2) Paragraph No. 14 of the Personnel Rules of the Town Council provide that the Town Clerk may surcharge any Council employee responsible for -
 - a) The loss, damage or destruction of Council property;
 - b) The wilful failure to collect moneys due to the Council;
 - c) The unauthorised payment of moneys belonging to the Council

104. AUDIT INSPECTION OF COUNCIL

- 1) The Auditor General will cause regular inspections of the accounts of Councils to be made and will report any irregularities to the Minister of Regional and Local Government and Housing. The Town Clerk will likewise cause surprise checks to be conducted on the accounts of the council.

105. OFFICERS PROHIBITED FROM HANDLING CASH

- 1) All officers who are not under the Treasury Department are prohibited from handling cash.

106. THE BUDGET

- 1) Heads of Departments shall submit to the Treasury, by such date and in such form as the Treasury may prescribe, draft estimates of expenditure, to be defrayed during the ensuing financial year from the budget and financial account for each vote under their control.
- 2) No proposal shall be submitted to the Treasury without full information on its financial aspects and as accurate an estimate as possible of the funds likely to be required.

- 3) The Town Treasurer provide each Head of Department and Accountant Expenditure with periodical statements of actual income and expenditure under each vote of approved estimate, together with any other reliant information that is available so that budgetary control can be effected.
- 5) Where capital spending cannot be obtained within budgeted figures; prior approval to the variation of the capital budget sums should be obtained. This would normally be by virement from another budget vote within the same financial year. Virement of up to, N\$50 000 should be approved by the Management Committees. Other virement, budget increase or new projects require Council approval on the recommendations of the Management Committee.

107. SECURITY

- 1) Security of confidential information held in a department shall be the responsibility of the Head of Department of that department. This will also include responsibility for the security of all data relating to the functions of the council.

CHAPTER 2

SUPERVISION AND CONTROL

201. FINANCIAL OPERATIONS OF COUNCIL

- 1) The financial operations of the Council are subject to:
 - a) The general supervision, guidance and instructions of the Minister of Regional and Local Government and Housing;
 - b) Such additional regulations which may be issued by the Minister of Regional and Local Government and Housing, from time to time; and
 - c) Any Financial Regulations made by Council with the approval of the Minister of Regional and Local Government and Housing.

202. DUTIES OF THE COUNCIL ADMINISTRATION PERSONNEL

- 1) Duties of the Town Clerk -
 - a) To be satisfied that a proper system of accounts exists in the council;
 - b) To satisfy him/herself that adequate arrangements exist for the sakekeeping of cash, stamps and stocks of revenue earning books;
 - c) To be satisfied that proper supervision is exercised over the receipt and disbursement of Council funds and to take all possible precautions against the occurrence of fraud or negligence by ensuring that the prescribed checks as laid down in paragraphs 203 - 207 below, are carried out;
 - d) To see that estimates of expenditure and supplementary estimates of additional expenditure are approved by the Council and the Minister of Regional and Local Government and Housing before any expenditure is incurred;
 - e) To supervise the preparation of the annual estimates (Revenue and Expenditure) and the annual financial statements;

- f) To be satisfied those books of accounts and registers are maintained in accordance with these Financial Regulations;
- g) To be satisfied that the control over revenue earning books as required by these regulations is maintained.

203. CHECKING COUNCIL MONTHLY ACCOUNTS

1. The Treasurer shall be responsible to ensure that the following checks are carried out at least once a month:
 - a) To check Cash books and Subsidiary Cash books since the last examination with the revenue earning receipt books and payment vouchers and cast the Cash books and Subsidiary Cash books.
 - b) Reconcile the bank balance in the Cash book with that in the bank statement.
 - c) Examine the payment vouchers for correctness of authorities, allocations, rates, calculations, castings and receipt signatures and ensure that vouchers are properly filed and that paid cheques are filed in numerical order by account on return from the bank.
 - d) Check any contra entries, also bank credits or debits appearing in the Cash book, with the bank statement.
 - e) Check revenue received to the Votes Ledger.
 - f) Check payment vouchers to the Votes Ledger.
 - g) Examine journal entries and check Votes Ledgers.
 - h) Cast the Votes Ledgers (Revenue and Expenditure) and check totals to date.
 - i) Check the monthly statement of Revenue and Expenditure.

204. SURPRISE SURVEY OF CASH

1. The Treasurer should ensure that a surprise survey of cash is frequently carried out as follows:
 - a) Take over the key of the safe from the Accountant or Cashier in charge and count the cash in the presence of the Accountant or Cashier who must remain in the room until the key is returned to him/her. Enter total of cash counted on pre-prepared Cash Inspection Form.
 - b) Ascertain from the Nature of Form Books whether any receipt or licence books or Clearance Certificates have been issued since the last check, and see that they are produced.
 - c) Enter all receipts issued since last pay-in on pre-prepared Cash Inspection Form and total.
 - d) Compare totals of cash counted and receipts issued.

205. DISCREPANCY AND SURPLUS - TREASURER

- 1) Any discrepancy, which cannot be accounted for after re-checking, should be paid as follows:-
 - a) A shortage should be paid in immediately in cash; thus restoring the total cash counted to the total value of the receipts entered on the Cash Inspection Form. No accounting entries are required.

- b) If immediate payment by the officer responsible for the shortage cannot be arranged, an Advance account in the officer's name should be created, by means of a Journal entry debiting Advances Account and crediting the appropriate revenue head, if known, or Treasury Sundries. Any such advance will be cleared at the end of the month in which the shortage occurred.
- c) Reports of any shortages should be made in accordance with paragraph 102(8) and Chapter 518 of these Instructions.
- d) A surplus will be brought to account in the receipt cashbook as a credit to Treasury Sundries. A general receipt will be issued, the original of which will be attached firmly to the cashbook folio on which the amount is recorded. If eventually the reason for the surplus is discovered and a refund becomes necessary, a payment voucher will be prepared debiting refunds of revenue and a cheque issued. The payment voucher will be adequately be referenced to the general receipt and the receipts cashbook and will be supported by written authority for making the refund.
- e) The procedures detailed above will bring the cash counted into agreement with the receipts issued and other account records.

206. SAFE KEYS RETURN

- 1) Return the key of the safe to the officer in charge.

207. SURVEY OF STOCKS OF REVENUE EARNING RECEIPT BOOKS - TREASURER

- 1) This should be done periodically (preferable once a quarter) and it should be combined with a surprise survey of cash. It is an important check since a lost revenue earning receipt book frequently results in a loss of revenue.
 - a) Check the Nature of Form Books to see that all new stocks have been brought on charge and that all issues have been correctly signed for.
 - b) Check the stocks to make certain that all books recorded in the register as on hand are actually in stock. Check a few books to see that no receipts are missing.
 - c) Any discrepancies must be carefully enquired into and a report made to the Council.
 - d) As a test check select a few Cashiers and make a list of revenue earning books recorded in the register as being in their possession and, as soon as possible, ascertain that these books are actually held by the Cashier in question.
 - e) Check the used books, which have been returned since the last survey with the register, and ensure that they are filled in numerical order.

CHAPTER 3**REVENUE - CONTROL AND CLASSIFICATION****301. RECEIVER OF REVENUE**

1. The Debtor Accountant is to be responsible for the collection, receipt, custody, issue and control of municipal moneys.
2. The Debtor Accountant shall supervise and enforce the punctual collection and disposal of revenue and other Municipal moneys in accordance with these regulations, instructions or agreements relating thereto; He/she shall take such action as may be necessary to ensure that revenue collections are safeguarded and properly brought to account in accordance with these regulations.
3. Revenues and other public moneys are normally payable in cash but the Treasurer may authorise Cashiers to exercise discretion in regard to the acceptance of cheques. No cheques shall be accepted for cash transactions.
4. The procedures for the collection of all money due to Council shall be under the supervision of the Town Treasurer.
5. Cheques, money orders or other negotiable instruments for the account of Council shall be crossed "not negotiable" as soon as they are received. These instructions shall not apply to those instruments, which are received for subsequent encashment.
6. All cash, negotiable instruments and registered mail received through the post shall be recorded in the Remittance register opened for the purpose.
7. The duty of receiving mail and recording in the prescribed register of details of all remittances or other negotiable instruments received through the post shall be assigned to a responsible officer. Wherever practicable a second officer shall be detailed to assist in this duty and verify the entries.
8. In the case of incoming registered letters, the date of receipt and number of the registered slip with details of all letters recorded on each slip or advice shall be entered in the register before the registered slip is signed and returned to the Post Office. On receipt, the registered letters shall be recorded in the register.
9. All moneys or other negotiable instruments received and entered in the register shall be handed over without delay to the Debtor Accountant for bringing them to account and due acknowledgement obtained in the register. The moneys shall remain the responsibility of the officer whose duty is to enter them in the register until an acquaintance of them has been received from Revenue.
10. A post-dated cheque book register shall be maintained. No receipt shall be issued for a cheque until the date of such cheque. If the due date falls on a Sunday or non-business day the payment shall be receipted and brought to account in the month relative to the date of the cheque even though the cheque may be deposited in the ensuing month.
11. Each cashier shall be responsible for taking all necessary precautions to safeguard money whilst it is within his/her charge, (e.g. ensuring that all money is securely locked away when the office is unattended during the day and overnight; safe keys should be carried by the Debtor Accountant responsible and should be taken home in the evenings and at weekends, under no circumstances are key to be left at the premises.

12. Each Head of Department shall provide such information of charges for work done, goods supplied or services rendered on behalf of the Council to enable debtors accounts to be raised by the Town Treasurer, or to be raised in accordance with procedures agreed by him/her. (Included in the above information will be details of contracts, agreements and arrangements entered into which involve the receipts of money by the Council).
13. All receipt and licence form shall be issued in numerical order and shall be made out in ink.
14. Every receipt or licence issued shall indicate therein the method of payment, for example, cash, cheque, etceteras. Where payment is made by cheque and the receipt is made out to a name other than that of the drawer of the cheque, then the receipt must include the name of the drawer. Where payment is made by a direct deposit to an official banking account the actual date of the deposit shall be recorded on the receipt.
15. The amount for which a receipt is given shall be stated in figures. The figures shall not be altered. If a mistake is made the form shall be cancelled and a fresh one issued in view thereof.
16. When a cheque for which a receipt has been issued has been returned to the drawer for any reason no further receipt shall be issued on re-presentation to the bank. When the bank immediate steps return a dishonoured cheque shall be taken to contact the drawer and obtain payment. Where the cheque is to be represented it shall be entered on a separate deposit slip and indicated likewise.
17. A register of such cheques shall be maintained. A Cashier's report shall be prepared showing the breakdown of cash on hand and the allocation of the cash to the appropriate funds. The Debtor Accountant shall certify correct the cashier report.
18. All receipts, including cancelled receipts, shall be entered in numerical order in the relative cashbook.

302. RECOVERY OF MUNICIPAL MONEYS

1. Accountant Debtor responsible for collecting debts shall take adequate steps to collect any sums due to the Council on due date and shall on no account allow a debt to become extinguished through lapse of time.
2. Clerk responsible for the collection of moneys due to the Council shall take note of Council contracts with debtors and, if he/she is experiencing difficulty in collecting sums due, he/she shall request the Treasurer to arrange for the deduction of such amount from any payment to be made to the debtor.
3. Any moneys recovered from a person who has ceased to be a Council Officer shall be applied in the first instance to the liquidation of debts due to Council/
4. Once debt has been handed over to Council Lawyers for collection no negotiations shall take place between council and the debtor and any moneys paid by the debtor shall be accepted only by the Lawyers.
5. Treasury shall ensure that claims are submitted against insolvent, deceased or assigned estates and shall depute an officer to prove such claims by attending all necessary meetings of creditors. Claims should not be proved where it appears that such a course would result in the council being called upon to contribute to the estate.

6. In any case of doubt regarding the legal aspect of a claim referred to in Instruction No. 5 above the advice of the Council's Lawyers shall be sought.

CHAPTER 4

EXPENDITURE - CONTROL AND CLASSIFICATION

401. RESPONSIBILITY FOR EXPENDITURE

- 1) The Town Clerk is personally responsible to the Management Committee for the control and administration of the Votes of all services in the Council. He/she has a primary duty to establish and supervise a sound organisation, which permits proper delegation of these duties.

402. DELEGATION OF RESPONSIBILITY FOR EXPENDITURE

- 1) The Town Clerk may delegate the day-to-day control of expenditure to a specified officer or officers of the Council by formal letter or written instruction. An officer to whom such delegation has been given is required to carry out all the duties of an officer charged with expenditure control, but the Town Clerk is not relieved of his/her own ultimate responsibility. A delegated officer may not sub-delegate responsibility without the knowledge and approval of the Town Clerk.

403. AUTHORISATION OF EXPENDITURE

- 1) Although provided in the Estimates, no expenditure of capital nature shall be incurred without prior approval of the Town Clerk or his delegate.
- 2) No payment from Council funds will be made unless authority has been given by the Town Clerk or by the Council on the recommendations of the Management Committee.

404. PROCUREMENT OF GOODS AND SERVICES

The Accountant Expenditure must observe the following rule in respect of all purchases of goods and services:-

- i) Competitive tenders/quotations shall be obtained where appropriate and in all cases endeavour made to obtain the best value for money.
- ii) The Heads of Department shall authorise orders where the estimated value is less than N\$5 000.00.
- iii) Where the estimated value is between N\$5 000.00 and N\$25 000.00 the Treasurer's authority shall be sought.
- iv) Where the estimated value is between N\$25 000.00 and N\$50 000.00, the Town Clerk's authority shall be sought.
- v) Where the estimated value is over N\$50 000.00 and not more than N\$500 000.00 Council authority shall be sought. However when goods or services are urgently needed and cannot wait for the ordinary meeting of council, the Town Clerk may deal with such cases. Any decision taken by the Town Clerk shall be reported to the Council at its next meeting.
- vi) Where the estimated value exceeds N\$500 000.00 tenders' shall be sought in accordance with the normal formal tendering procedures.
- vii) Where the estimated value is N\$1 000 or more at least three competitive quotations should be obtained as a matter of course comparative cost schedule completed for all orders that are not subject to tendering procedure.

- viii) Where supplies cannot be obtained satisfactorily within Namibia or when prices quoted in a tender for supplies or services called for in terms of this section are considered to be excessive such supplies may be purchased from outside Namibia either directly or through approved agencies.

Such purchase shall be subject to the approval of; up to

- i) The Town Clerk where estimated value is up to N\$30 000.00
 - ii) The Council where the estimated value exceeds N\$30 000.00
- ix) Specific Council authority is required for any transaction of sale, hire or purchase between Council and an Officer or Councillor.

405. ALLOCATION OF EXPENDITURE

- 1) All expenditure will be allocated strictly in accordance with the Votes and Sub-Votes shown in the approved Estimates.

406. NECESSITY FOR ECONOMY

- 1) All officers responsible for disbursing Council money must exercise due economy. Money must not be spent merely because it has been voted.

407. REVIEW OF EXPENDITURE

- 1) The Town Clerk will constantly, and in any case not less frequently than once per month, cause a review of expenditure to be made to ensure that the amounts that are authorised to be spent are not exhausted, and that the necessary authority is obtained before any liability which would result in excess expenditure is incurred.

408. RECORDING OF DATES OF RECEIPT AND PAYMENT

- 1) The actual date of receipt or payment must be the date recorded in the accounts. In no circumstances may payments be made before they are due in order to use an anticipated saving. Expenditure properly chargeable in any financial year must be accounted for within that financial year.

409. CREDITS TO EXPENDITURE VOTES

- 1) Credits will not be given to expenditure Votes, except in the case of recovery of over-payments made in the same financial year.

410. SETTLEMENT WITHIN FINANCIAL YEAR

- 1) Officers controlling expenditure is responsible for ensuring that, so far as possible, payments are made within the year to which they relate and commitments should be planned with this in view. Suppliers of goods and services must be pressed to submit their accounts in time for settlement before the close of the financial year.

411. DUTIES OF STOREKEEPER

1. Stores shall certify appropriateness of expenditure before payment in respect of the following:
- i) That the goods were demanded on Council service.
 - ii) That the goods were received in good condition and that the rates charged are according to tariff or contract or are alternatively fair and reasonable.

- iii) That the goods were delivered and or recorded in the stores records including stores commitment register.
2. "Bin cards" shall constitute the basic stock record system.
3. All stores items shall be brought on charge by means of goods received voucher forms (GRV) which shall be prepared in duplicate and distributed as follows;
 - i) First copy - stores copies which remain in the book.
 - ii) Second copy - Accountant Expenditure to support the Invoices. Invoice without GRV forms can be investigated.
 - iii) GRV - should agree to the order, invoice and budget per vote.
4. Material issues shall be made on requisitions, which shall be prepared in duplicate. Three copies shall be submitted to Stores for use as follows;
 - i) Stores copy - which shall be forwarded to Account Expenditure.
 - ii) Two copies shall be given to the receiver of the goods who shall surrender one copy to the security checkpoint as a gate-pass and retain the second copy, which shall be filled by the storekeeper.
5. No goods shall be issued from stores without requisition/Job cards.
6. Accountant Expenditure shall ensure that stock control cards are properly maintained.
7. Stock taking on rotation basis or random checks by Accountant Expenditure must be carried out during the year, records of such checks shall be maintained. An end of year stock shall be conducted under the guidance of the Town Treasurer.

CHAPTER 5

PAYMENT - GENERAL

501. PAYMENT VOUCHERS

- 1) All payment entries in the accounts must be vouched for on the prescribed form.

502. PREPARATION OF PAYMENT VOUCHERS

- 1) Every payment whether made by cheque or by cash through a petty cash account will be supported by a payment voucher.
- 2) All payment vouchers will be numbered from 1 - upwards every month. The number will appear in the top left corner of the voucher.
- 3) All payment vouchers will be filed in numerical order immediately after payment has been made. Under no circumstances will vouchers be left unfilled in the office.
- 4) Payment vouchers will be prepared in ink, ballpoint pen or will be typewritten.

503. PARTICULARS REQUIRED ON PAYMENT VOUCHERS

- 1) All payment vouchers will have the Council's name and date shown on them and will also contain reference to:
 - a) Contract (and where applicable Management Committee authorities).
 - b) Numbers and dates of receipts in respect of deposits refunded.
 - c) The allocation - i.e., Votes, Sub-Votes - and title as applicable.
 - d) Supplier's Invoice and Local Purchase Order number.

504. DOCUMENTS IN SUPPORT OF PAYMENT VOUCHERS

- 1) All documents referred to on a payment voucher including invoices, copy of order, or specific authorities, must be attached to payment vouchers.

505. INVOICES AND PURCHASE ORDERS TO SUPPORT PAYMENT VOUCHERS

- 1) Where applicable, vouchers must be fully supported by original invoices. Statements of accounts will not be accepted for payment purposes.
- 2) Should the original invoice be mislaid, a duplicate must be obtained and certified to the effect that the original cannot be traced and that payment thereof has not previously been made.
- 3) All payment vouchers in respect of purchases must have the duplicate copy of the Purchase Order attached, except where the invoice relates to a part supply only of goods ordered and further delivery is to be made, when the following procedure will be adopted:
 - a) A full note of the payment voucher will be made on the duplicate copy of the Purchase order that will be retained and attached to the payment voucher in respect of the final delivery of the goods ordered.
 - b) All interim payment vouchers will bear the following certificate - "Certified this payment is in respect of part of Order No. and details of the payment have been endorsed on the duplicate copy of the Order".
4. In cases where goods are purchased for cash, the payment voucher must be endorsed "Cash Purchase" and supported by a receipt or cash sales slip where applicable.

506. SIGNATURE ON PAYMENT VOUCHERS

- 1) The originals of Payment Vouchers must be signed in full by the officer controlling the expenditure or by an officer authorised by the Town Clerk in writing to sign on his/her behalf. Signature will be in ink or ballpoint pen.

507. INCORRECT PAYMENTS

- 1) In the event of an incorrect payment being made, the certifying officer will be held responsible.

508. PAYMENT BY CHEQUE

- 1) All payments must as far as possible be paid by cheques drawn on the Council's Bank Account.
- 2) All cash payments, except wages, made by Council must be made from a Petty Cash Account operated on an imprest system, if there is any.

509. EXAMINATION OF PAYMENT VOUCHERS

- 1) The Treasurer must satisfy him/herself that all payment vouchers have been examined or checked and are in order before making payment.

510. LOST PAYMENT VOUCHERS

- 1) If a payment voucher is lost, a replacement voucher must be prepared and must bear a certificate to the effect that the original has been lost, with an explanation of the circumstances. If supporting documents are lost, action should be taken in accordance with Instruction 505(2). Where the copy Purchase Order is lost, a certificate will be prepared stating that payment has not been previously made.

511. PAYFEES

- 1) Payments will be made only to the person/firm named on the relevant payment vouchers or to their legal representatives. In the latter case, authorities, such as powers of attorney, letters of administration, etc., must be presented to the paying officer and be recorded on the vouchers or, if possible, the authority itself should be attached to the voucher.
- 2) Payment vouchers will be submitted to the paying officer direct and not sent to payees for collection.

512. RECEIPTS FOR A PAYMENT

- 1) Receipts for payment made in cash (i.e., wages and Petty Cash) will be obtained at the time of payment.
- 2) No receipt need be obtained on vouchers where payments are made by cheque, but the number of the cheque will be entered on the original voucher. The paid cheque will subsequently be filed in numerical order by account on return from the Bank.
- 3) Where the receipts are unable to write, there should be recorded on the payment voucher their thumb prints. The voucher must be countersigned by two persons other than the paying officers, certifying that they actually witnessed the payments.

513. IDENTIFICATION OF PAYEES

- 1) Paying officers must satisfy themselves, so far as is practicable, that the person claiming the payment is the person authorised to receive the amount. It is the duty of the originating officer under whose immediate order the service was rendered to furnish proof of identity if necessary. This can be done by a member of the staff witnessing the payment, and certifying that the payee is the person authorised to receive the amount.

514. PAYMENTS BY CASH OR BY CHEQUE

- 1) All payments on a single payment voucher will be made either by cash from a Petty Cash Account operated on an Imprest System, or cheque(s) but not by a combination of both methods. One cheque may cover any number of payment vouchers and one payment voucher may cover any number of invoices, provided they refer to the same person or firm.

515. SIGNATORIES OF COUNCIL ACCOUNT

- 1) The Town Clerk must sign all the cheques together with one of the following, the Treasurer, Accountant and Chief Administrator.

516. CONTRACT AND AGREEMENTS

- 1) In the case of payments in instalments in respect of contracts for construction work, each payment voucher will show the full contract price, reference to the contract, the number of the instalments now to be paid and the dates and amounts of payments made against the contract.
- 2) In cases where a single payment is covered by a Special authority - e.g., Management Committee - reference to the authority must be quoted on the voucher.
- 3) The Treasurer shall in addition maintain a Contracts register in the form prescribed by the Ministry of Regional and Local Government and Housing if any is applicable.
- 4) Expenditure on construction projects should be subject to control procedures determined by the Chief Works Inspector in liaison with the Town Treasurer. These should include the nomination and role of project controllers.
- 5) The Head of Department of the appropriate Service Department, with advise from the Town Treasurer and Chief Works Inspector, is responsible for ensuring that commitments are not made which would lead to scheme spending being in excess of either the total sum approved for that scheme within the Capital Budget or the budgeted sum for the particular year in question. Heads of Departments will also monitor capital expenditure to ensure that it is contained within budgetary approvals, with the aid of appropriate information and advise from the Town Treasurer and the Chief Works Inspector or other appropriate officers.

517. NO OFFICER TO SIGN PAYMENT VOUCHERS FOR PAYMENT TO HIM/HERSELF

- 1) No officer will certify and pass for payment a voucher made payable to him/herself.

518. PAYMENTS TO BE MADE AS SOON AS POSSIBLE

- 1) All payments will be made as soon as possible after accounts are rendered or services performed. Discount allowed on any account should be deducted and the voucher made out for the net amount. Officers may be called upon to refund any loss occasioned through the late payment of an account.

519. SALARIES & WAGES

- 1) The payment of all salaries, wages and gratuities, compensation and other emoluments to all employees or former employees of the Council shall be made by the Town Treasurer or under arrangements approved and controlled by him/her.

2. Each Head of Department through the Chief Administrator shall notify the Town Treasurer as soon as possible and in the form prescribed by him/her of all matters affecting the payment such as appointments, dismissals, resignations, overtimes etc. circumstances affecting remuneration.
3. The Treasurer shall supply all information necessary to ensure that the correct deductions are made for pension, medical aid and income tax.
4. The Management Committee shall ensure that the appointment of all employees is in accordance with personnel rules of the Council, the approved establishments, grades and rates of pay and the approved employee budget.
5. All time records or other pay documents shall be in a form prescribed or approved by the Town Clerk and shall be certified in manuscript by or on behalf of the respective Head of Department. The specimen signatures of authorised officers for this purpose shall be forwarded to the Town Treasurer, and shall be amended on a change of authorised officer.

520. TRAVELLING AND SUBSISTENCE ALLOWANCES

1. All claims for the payment of allowances, subsistence allowances, travelling and incidental expenses shall be submitted, duly certified, to the Town Treasurer on a form approved by the Town Clerk. Claims made up to the end of the month must be submitted within a period of seven (7) working days after the trip.
2. Other than Heads of Departments a list of signatures of officers authorised to certify claims shall be sent to the Town Treasurer and amended on the occasion of any change. The certification on behalf of the Heads of Departments shall be taken to mean that the journeys were authorised, the expenditure properly and necessarily incurred, that the mileage's claimed are reasonable, and that the allowances properly payable by the Council.
3. It shall be the responsibility of each Head of Department to check annually that officers using their cars on official business, have current insurance cover.

521. INSURANCE

1. The Town Clerk shall be responsible for effecting all necessary insurance cover for the Council, and for the control and management of all insurance funds established by the Council.
2. The Heads of Departments shall notify the Town Clerk of any new risk to be insured or any alterations to existing insurable risks.
3. Each Head of Department shall notify the Town Clerk immediately, in writing, of any loss, liability or damage which may be covered by insurance in connection with his department.

522. INVESTMENT AND BORROWINGS

1. Investment of any funds of the council shall be made by the Town Clerk on the recommendations of the Management Committee in the name of the Town Council of Eenhana.
 2. Title deeds of all property in the ownership of the Authority shall be held on Custody by the Town Clerk.
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