

Duties of N.A. Treasurer.

The Treasurer is the head of the Finance Department of the Local Administration, and is one of the key men in the district. As the Secretary is the chief executive officer responsible for the administration of the Local Administration generally, so is the Treasurer responsible for administering the Council's finances. The Council of course determines financial policy; the Treasurer implements this policy. For convenience only, the Treasurer's functions can be divided into 2 main parts:-

1. Technical. The Treasurer is a full-time accountant although his degree of proficiency may vary. He is responsible for accurately maintaining the treasury's books of account. In this he is bound by comprehensive accounting instructions (Local Government Memoranda No.3) and there is no need for repetition here. In brief, the Treasurer's work is covered in detail by:-
 - a/ Local Government Memoranda No. 3 or such Memoranda as may replace it.
 - b/ Accounting instructions such as may be issued by the Ministry from time to time.
 - c/ Accounting instructions which may be issued by the Internal Auditor Provincial Commissioner or District Commissioner.
 - d/ Supplementary accounting instructions which be made by the District Council provided that these do not clash with, a,b and c above. The Treasurer is also responsible for supervising junior staff in his office and at sub-treasuries.

2. Relations with the Council.

The Treasurer apart from being a servant of the Council is also an adviser to the Council. To some extent he is also independent of the Council: and for example, if the Council requires the Treasurer to do something contrary to LGM.3 or other accounting instructions, he should not do it, and has a duty to advise the Council accordingly.

 - i. As an employee, the Treasurer:-
 - a/ Should implement N.A. financial policy as reflected only in the approved annual estimates, and approved supplementary estimates. The Council or Finance Committee cannot depart from the approved estimates without authorisation.
 - b/ Attend Council/Committee meetings and answer any questions put to him by councillors provided these have to do with his job.
 - c/ Receive by mutual arrangement, members of the Finance Committee who may wish to inspect accounts.

 - ii. As an adviser, the Treasurer should make a habit of attending all Finance Committee meetings, and should in any case report to the Committee monthly on the financial position of the Treasury. This report should cover such items as the following:-
 - a/ Expenditure
 - b/ Collection of revenue, with particular note of shortfalls.
 - c/ Failure to use certain votes.
 - d/ State of the ledger.
 - e/ Errors and defects found at sub-treasuries.
 - f/ Poor rate collection from particular areas.
 - g/ Any accounting instructions which may have been received during the month.
 - h/ Any financial matter which may have been raised by Government, the P.C. etc.

3. Finally, apart from being an employee of the Council the Treasurer is also an "employee" of L.G.M.S and should carry out any instructions which are not covered by the memorandum.

The relationship between the Council and Treasurer is a close one, and this has been concealed to some extent in the past because certain of the Treasurer's functions were shared with Administrative Officers. Everything possible should be done to emphasize that the Treasurer is not just an employee but also that the Council are very dependent on his work and advice: and the interest of the Council in the Treasurer's work should be encouraged. It is suggested that not only should the Treasurer attend all Finance Committee meetings (not necessarily for the whole meeting) but that he should also attend all regular meetings of the full Council and deliver a report to the Council on the lines indicated at 2 ii above. In this way the maximum number of councillors will be kept informed of the state of the Council's finances - on which all their activities depend.

Duties of Sub-Treasurers.

The Sub-Treasurer should be the Sub Chief's right-hand man and may be called upon by the S-Ch. to assist in any matter connected with the administration of the sub-chiefdom. To this extent his duties depend on what the S-ch. tells him to do. Apart from this however he has many specific duties for which he is personally responsible.

Administrative.

1. To open and file all incoming letters and bring them to the attention of the S-Ch.
2. The S-Ch. will decide if the matter is to be dealt with by himself or the S-T.
3. The S-T- will ensure that all mail is answered and/or acted upon.
4. Assist S-Ch. in supervision of Junior staff.
5. To carry out all instructions of the Sub-chief; N.A. Secretary and N.A. Treasurer.

Financial.

To run the Sub-Treasury.

1. To keep the S-T. accounts and maintain them as required by LGW 3 and in accordance with such instructions as may be issued from time to time. In particular responsible for:-
 - a/ Maintaining vote books up to date and advising the S-Ch administratively, and chairman of the Div. Council during meetings of any increases in the rates of expenditure, and must advise them if funds are being used so rapidly that there is danger of overexpenditure. He should not make any payment which results in overexpenditure, but must first seek approval from the Central Treasury and ask for supplementary expenditure and give reasons for it. Neglect of this duty may result in both S-T and S-Ch. being surcharged.
 - b/ Payment of labour and staff as approved in the Estimates and according to funds sub-allocated.
 - c/ Safe custody of all cash and compliance with instructions regarding the custody of cash.

Council business.

The Sub Treasurer is Secretary of the Sub Chiefdom Council.

In this capacity he must:

- a/ Prepare the agenda of meetings.
- b/ Record minutes of meetings.
- c/ Draw the attention of the Council to any financial problems which to do a particular job with funds allocated to them the S-T. must tell them the balance of money left in the vote.
- d/ Act upon all decisions of the Council. This involves:-
 - i. sending copies of minutes to the N.A. Secretary and D.C. ~~Kabingo~~, with covering letters asking for action and reply on the matters discussed depending on whether it is a Govt. or N.A. matter.
 - ii. following up these correspondences until the matter is finally settled by a definite answer or placed on the agenda of a higher council.
 - iii. reporting monthly to the Div. Council the progress of any correspondence under i) above and continuing to report monthly until the matter is closed.