



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

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**PROVINCIAL TREASURY STANDARD OPERATING
PROCEDURE GUIDELINE
ON
RECEIPT OF STATE MONIES**

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1. PURPOSE

- 1.1 The purpose of this Provincial Treasury Standard Operating Procedure Guideline is to define processes and procedures relating to the Receipt of State Monies and ensure compliance with regulatory prescripts and uniformity in application of financial norms and standards.
- 1.2 This Provincial Treasury Standard Operating Procedure Guideline must be read in conjunction with Provincial Treasury Instruction Note No. 5: Receipt of State Monies.
- 1.3 In the event of any inconsistency between this Provincial Treasury Standard Operating Procedure Guideline and related government legislation, such legislation prevails.

2. DEFINITIONS

In this Provincial Treasury Standard Operating Procedure Guideline, unless the context indicates otherwise, a word or expression, to which a meaning has been assigned in the Public Finance Management Act, 1999, (Act 1 of 1999) and the National Treasury Regulations, has the same meaning and: -

“Accounting Officer” means a person mentioned in section 36 of the Public Finance Management Act;

“BAS” means the Basic Accounting System used by the KwaZulu-Natal Provincial Administration;

“CFO” means the Chief Financial Officer referred to in Chapter 2 of the National Treasury Regulations;

“Delegated Official” means an official who has been delegated powers or being instructed to perform any duties assigned by the Accounting Officer;

“PFMA” means the Public Finance Management Act (Act 1 of 1999); and

“Treasury Regulations” means the regulations issued by National Treasury in terms of Section 76 of the PFMA.

3. LEGISLATIVE FRAMEWORK

- 3.1 In terms of the PFMA, the Accounting Officer must: -
 - (a) Take effective and appropriate steps to collect all monies due to the department, trading entity or constitutional institution, as per section 38(1)(c)(i);
 - (b) Keep full and proper records of the financial affairs of the department, trading entity or constitutional institution in accordance with any prescribed norms and standards, as per Section 40(1)(a);

- (c) In writing, delegate any of the powers entrusted or delegated to the accounting officer in terms of this Act to an official in that department, trading entity or constitutional institution, as per section 44(1)(a); and
 - (d) Instruct any official in that department, trading entity or constitutional institution; to perform any of the duties assigned to the accounting officer in terms of this Act, as per section 44(1)(b).
- 3.2 In terms of the National Treasury Regulations, the Accounting Officer must: -
- a) Establish systems, procedures, processes and training and awareness programmes to ensure efficient and effective banking and cash management, as per section 15.10.1.1;
 - b) Collect revenue when it is due and bank it promptly, as per section 15.10.1.2(a); and
 - c) Separate duties to minimise the incidence of fraud, as per section 15.10.1.2(l).
- 3.3 Procedures, processes and control measures as referred to above could include but are not limited to:
- a) Collection, recording and reconciliation of revenue;
 - b) Correct application of the standard chart of accounts (SCOA) or allocation/classification codes when recording transactions;
 - c) Segregation of duties between employees receiving, recording, and banking of State monies;
 - d) Clearance of associated suspense accounts; and
 - e) Processes for identifying and allocating unidentified receipts.

4. METHOD OF PAYMENT

- 4.1 Payments to the State shall be made in cash, but for the purpose of this Provincial Treasury Standard Operating Guideline, the following payments types may also be accepted:
- (a) Post Office monies orders;
 - (b) Postal orders;
 - (c) Electronic Fund Transfer (EFT) and/ Direct Deposit payments (Correct reference number must be inserted for allocation purpose); and
 - (d) Debit/Credit Card payments (Daily transactions are batched and banked automatically)

4.2 EFT /Direct Deposit Payments

- 4.2.1 Once the payment is made to the departments' Paymaster General Account (PMG), the payer should provide the cashier with supporting documentation in order for the payment to be allocated into the correct ledger account. However, bank statements shall be drawn on a daily basis in order to process all EFT/direct deposit transactions reflecting on the bank statement. Payers shall be encouraged to use appropriate reference numbers to ensure easier identification and allocation.
- 4.2.2 An interface from the Bank onto BAS system for all transactions reflecting on the bank statement occurs.
- 4.2.3 An exception report is drawn from BAS to resolve all transactions that have interfaced onto BAS system.
- 4.2.4 These transactions are resolved on the bank suspense account called Bank Adjustment: Dom.
- 4.2.5 Once the transaction is identified, a journal is then processed to clear the bank adjustment and allocate funds into the correct ledger account. Supporting documents shall be attached into the journal.

4.3 Card Payments

- 4.3.1 Money received through speed-point where the card payment method was used, must be day ended at the end of the business day. The speed-point will collate all the amounts paid through speed-point and allocate a unique Deposit Number (Serial Number) which must be used during the Deposit Confirmation Process. The deposit confirmation for the card payments must be captured when the bank statements are received. The serial number appearing on the bank statement must be used when capturing the deposit confirmation.

5 BANKING OF STATE MONIES

- 5.1 The duty of depositing cash at the bank shall be assigned to the cashier or delegated official. At least one other person shall accompany the cashier or delegated official for security purposes and to act as a witness.
- 5.2 All revenue received must be paid daily into the departmental Paymaster-General Account.
- 5.3 Amounts less than R500 must be deposited as soon as is practicable, but at least by the last working day of the month the revenue was received in, as per section 15.5.1 of the National Treasury Regulations.

- 5.4 Monies collected by a department, which is not classified as revenue, must be paid into the Paymaster-General Account and accounted for in its' ledger, as per section 15.5.3 of the National Treasury Regulations.

6 CHECKING OF MONIES AND FACE VALUE INSTRUMENTS

- 6.1 The Accounting Officer or delegated official must check, at least weekly, that:
- (a) All monies and face value instruments are recorded correctly;
 - (b) All monies have been banked; and
 - (c) Instructions regarding the receipt and custody of state monies have been adhered to.

7 PRIVATE MONIES, PRIVATE BANK ACCOUNTS AND CASHING PRIVATE CHEQUES

- 7.1 Private monies may not be deposited into an official banking account, except in accordance with the provisions relating to monies held in trust for other persons or bodies, nor may State monies be paid into a private banking account, as per Treasury Regulation 15.11.1.
- 7.2 The safekeeping of private monies or personal possessions in a State safe or strong room is prohibited. An Accounting Officer or delegated official may however approve arrangements for the safekeeping of personal effects reasonably held on official premises in the course of official duties, as per Treasury Regulation 15.11.2.
- 7.3 State monies may not be used to cash private cheques, as per Treasury Regulation 15.11.3.

8 SAFE CUSTODY OF STATE MONIES

8.1 Persons responsible for the receipt of State monies

- 8.1.1 The duties of persons responsible for the receipt of State monies (Cashier or delegated official) must be assigned in writing by the Accounting Officer (Annexure A: Appointment of Cashier).
- 8.1.2 The person responsible for the collection and receipt of State monies is also responsible for the safe custody of all State monies under his/her control, which must be kept in a locked safe, with access limited to delegated officials only.

- 8.1.3 When a person entrusted with the receipt, payment and collection of State monies is temporarily or permanently relieved of such duties, all receipts and payments and cash books, or a computerised system must be checked and balanced with cash on hand.
- 8.1.4 The correctness of cash on hand must be certified with the signatures of the person being relieved; the person assuming the duties and the Supervisor (Annexure C: Handover Certificate).
- 8.1.5 When a person is relieved of duties relating to the receipt of State monies, a list shall be compiled of the contents of the safe or cash register and shall be certified by the person assuming the duties (Annexure C).
- 8.1.6 The duties of the Relief Cashier must be assigned in writing by the Accounting Officer (Annexure B: Appointment of Relief Cashier).

9 RECEIPT AND CAPTURE OF STATE MONIES

9.1 Issue and Capture of Receipts

- 9.1.1 All monies received shall be accounted for by the issuing of an official receipt. On BAS an on-line receipt can be captured and printed immediately after capturing. The cash receipts functional area can be accessed as follows:

BAS Main Menu: *“Business; Receipts; Receipt and Capture; On-line receipts”*.

- 9.1.2 BAS generates a unique receipt number and the date of the receipt is the system date.
- 9.1.3 The receipt must be printed immediately after capturing on BAS.
- 9.1.4 Any person issuing official receipts, licences or face value forms must indicate the following:
 - (a) Purpose of payment made; and
 - (b) Means of payment.

- 9.1.5 Manual receipts must be issued sequentially and captured and allocated on BAS. The cash receipts functional area can be accessed as follows:

BAS Main Menu: *“Business; Receipts; Receipt and Capture; Manual deposited receipts”*.

- 9.1.6 Manual deposited receipts must be captured as soon as possible, as the matching deposit would already be banked and could interface prior to the capturing of receipts, resulting in unnecessary exceptions.

Posting Transactions

- 9.1.7 The associated suspense accounts for the receipt and capture of state monies are:
 - (a) User allocation;

(b) Receipt Control Account: Dom; and

(c) Receipt Pending Control: Dom.

9.1.8 The capturing of any receipt type will have the same financial implication.

9.1.9 The user allocation is the allocation that will be credited once a receipt is captured.

9.2 Deposit Close Off

9.2.1 The deposit close-off function has no financial implications. This is strictly for control purposes before the Supervisor does the deposit day end.

9.2.2 The deposit close-off function must be done daily on BAS once all receipts have been successfully captured and a batch number has been allocated. This function is to verify that the amount of monies received equals the amount completed on the bank deposit slip.

9.2.3 The deposit close off function can be accessed as follows:

BAS Main Menu: *“Business; Receipts; Deposit close off”*.

9.2.4 Once the deposit close off option is selected the deposit close off window opens. The display button must be selected for the deposit advice window to be displayed, which must be printed for verification purposes, to ensure that the information on the deposit advice corresponds with the information on the deposit slip.

9.3 Deposit Day End

9.3.1 The deposit day end process posts financial transactions programmatically and facilitates the process of verifying that receipts captured per receipt batch balances with the monies received.

9.3.2 The deposit day end function can be accessed as follows:

BAS Main Menu: *“Business; Receipts; Deposit day end”*.

Posting Transactions

9.3.3 The deposit day end function posts a financial transaction. The associated suspense accounts are:

(a) Receipt Control Account: Dom; and

(b) Receipt Deposit Control: Dom.

9.4 Deposit Confirmation Function

9.4.1 The deposit confirmation function allows the Supervisor to confirm that the total of receipts captured (day end total) equals the amount deposited.

9.4.2 This process is critical for the bank interface to match off deposits at the bank against deposits registered on BAS.

9.4.3 The deposit confirmation can only be performed if the batch has been day ended.

9.4.4 The deposit confirmation function can be accessed on BAS as follows:

BAS Main Menu: *“Business; Receipts; Deposit confirmation”*.

Posting Transactions

9.4.5 The associated suspense accounts are:

- (a) Receipt Deposit Control: Dom;
- (b) Deposit Account: Dom; and
- (c) Unallocated Cancel Receipt: Dom.

9.4.6 The reconciliation (bank interface) of captured deposits usually takes place within two (2) to three (3) working days.

9.4.7 All outstanding transactions must be investigated and resolved.

9.4.8 A deposit transaction will be incomplete until the amount of the receipts issued equals the amount deposited.

9.4.9 Refer to Annexure D for all posting transactions.

10 CASH SURPLUS/DEFICIENCIES

10.1 Any cash surplus or deficiency must be reported to the Chief Financial Officer.

10.2 A cash surplus must be indicated as such in the books of account and deposited into the Paymaster-General Account in accordance with the procedures for the depositing of State monies.

10.3 Any deficiency or loss must be recovered from an official who is liable in law as per National Treasury Regulation 12.7.1.

10.4 The Accounting Officer must determine the amount of the loss and request in writing, that the official pays the amount within 30 days or in reasonable instalments. If the officer fails to comply with the request, the matter must be handed to the State Attorney for the recovery of the loss in terms of National Treasury Regulation 12.7.2.

10.5 A claim against an official must be waived if the conditions of Treasury Regulation 12.2.1(a) to (g) are not applicable, refer to Treasury Regulation 12.7.3.

11 MANAGEMENT AND CONTROL OF SUSPENSE ACCOUNTS

11.1 All suspense accounts must be reconciled and cleared to a zero balance monthly and at year end. The following BAS detail/matching reports must be downloaded daily or weekly, as required, for the proper management, control and clearance of the following suspense accounts:

- (a) Receipt Control Account: Dom;

- (b) Receipt Deposit Control: Dom;
- (c) Receipt Pending Control: Dom;
- (d) Deposit Account: Dom; and
- (e) Unallocated Cancel Receipts: Dom.

11.2 Receipt Control Account: Dom

- 11.2.1 This suspense account is programmatically **debited** when receipts are captured, with the receipt number as the matching field.
- 11.2.2 The “*Receipt Control Account: Dom*” suspense account is programmatically debited with individual receipt numbers for correctly captured receipts.
- 11.2.3 An outstanding **debit** balance indicates that receipts were captured, but not day ended.
- 11.2.4 The “*Receipt Control Account: Dom*” suspense account is programmatically **credited** with the capturing of the deposit day end with the receipt number as the matching field. Each receipt captured on a specific receipt batch will be individually credited.
- 11.2.5 An outstanding **credit** balance indicates that receipts were issued without completing the receipt allocation.
- 11.2.6 This suspense account must have a zero balance at month and year end, because all receipts applicable to month and year end must be “day ended”.

11.3 Receipt Deposit Control: Dom

- 11.3.1 The “*Receipt Deposit Control: Dom*” suspense account is programmatically **debited** by the capturing of the deposit day end with the batch number as the matching field.
- 11.3.1 An outstanding **debit** balance indicates that a receipt batch was day ended, but one or more deposits were not confirmed against the receipt batch.
- 11.3.2 The “*Receipt Deposit Control: Dom*” suspense account is programmatically **credited** by the capturing of the deposit confirmation with the batch number as the matching field.
- 11.3.3 An outstanding **credit** balance indicates that a day end was done and the receipt batch was confirmed; however, the deposit was more than the receipt batch.
- 11.3.4 This suspense account must have a zero balance at month and year end closure since all deposits must be confirmed before month and year end closure.

11.4 Receipt Pending Control: Dom

- 11.4.1 The “*Receipt Pending Control: Dom*” suspense account is programmatically **credited** when a receipt is captured but the full allocation is unknown.
- 11.4.2 An outstanding **credit** balance indicates that receipts were issued without completing the receipt allocation.
- 11.4.3 Once the receipt allocation is known, it must be completed as follows:

BAS Main Menu: *“Business; Receipts; Maintenance of Pending Receipts”*.

- 11.4.4 This suspense account is cleared once the transaction has programmatically interfaced on BAS.
- 11.4.5 The delegated official must download a “Register of Receipts” to verify all receipts with a “pending” status and the appropriate action taken.
- 11.4.6 This suspense account must have a zero balance at month and year-end closure.

11.5 Deposit Account: Dom

- 11.5.1 The *“Deposit Account: Dom”* suspense account is programmatically **debited** by the capturing of the deposit confirmation with the deposit number as the matching field.
- 11.5.2 The *“Deposit Account: Dom”* suspense account is programmatically **credited** once the bank interface has taken place with the deposit number as the matching field.
- 11.5.3 An outstanding balance indicates that deposits were confirmed on BAS but have not yet interfaced from the Bank into BAS.
- 11.5.4 The main reason for outstanding deposits is differences between deposit numbers/amounts interfaced by the bank. This can be amended online on BAS as follows:

BAS Main Menu: *“Business; Bank services interface; Capture serno/txngrp changes and thereafter Authorise serno/txngrp changes”*.

- 11.5.5 This suspense account must have a zero balance at month and year end closure.

11.6 Unallocated Cancel Receipts: Dom

- 11.6.1 An outstanding **debit** balance on the *“Unallocated Cancel Receipts: Dom”* suspense account indicates that receipts were cancelled by means of the *“Amend Erroneous Receipt”* function on BAS, however the original allocation used when the receipt was issued is no longer valid.
- 11.6.2 A general journal must be issued to clear the suspense account by **crediting** *“Unallocated Cancel Receipts: Dom”* and **debiting** the appropriate allocation.
- 11.6.3 Refer to the attached Annexure E for the clearance of possible cash receipt problems.

11.7 Alteration and Cancellation of Receipts

- 11.7.1 A receipt can be cancelled if the receipt details are incorrect, or if the original receipt is present.
- 11.7.2 BAS will only allow a receipt to be cancelled if the batch linked to the specific receipt has not been “day ended”, i.e. the status of the specific batch must still be “open”.
- 11.7.3 Once the batch has been “day ended” the receipt can only be cancelled during the deposit confirmation process by clicking on amendments on BAS as follows:

BAS Main Menu: *“Business; Receipts; Deposit Confirmation; Amendments”*.

11.7.4 A cancelled receipt must be authorised by the delegated official/supervisor. The word “cancelled” must be endorsed on the original receipt in writing, or with a rubber stamp for any cancelled receipt.

11.7.5 A new receipt must be issued by the cashier or delegated official.

11.7.6 Alterations may not be made to the name of the payer, the amount in words and the amount in figures for any official receipt, licence or any face value form, or any other form having a potential value.

12 BAS FUNCTIONAL REPORTS

12.1 The cash receipts functionality can be utilised to request various reports which can be accessed on BAS as follows:

BAS Main Menu: *“Business; Receipts; Request reports; Click on the applicable report”*:

- (a) Deposit Advice Report: This report provides a summary of the receipt totals captured in a particular batch.
- (b) Receipt Detail Report: This report provides the complete detail per receipt.
- (c) Register of Deposits Report: This report lists all deposits made during a specified time period and may be used for auditing purposes to verify that all payments received were deposited.
- (d) Register of Receipts Report: This report will list all receipts issued during a specific time period.

12.2 An on-line receipt enquiry is available on BAS which allows for transactions to be viewed on-line without requesting a report, which can be accessed on BAS as follows:

BAS Main Menu: *“Reporting; Enquiries; Receipt enquiry”*.

This online facility can be used to:

- a) Determine receipts captured against a specific receipt batch;
- b) List receipts captured for a specific period and receipt number range;
- c) List receipts captured by a specific user;
- d) Determine receipts captured with a specific receipt status;
- e) Determine the preferred payment methods used by payees; and
- f) Search for receipts issued for a specific payee.

13 COMPLIANCE CHECKLIST

- 13.1 Compliance checklists ensure consistency in application of procedural requirements and financial norms and standards and facilitate compliance monitoring with regulatory requirements, policy and procedural frameworks.
- 13.2 The compliance checklist, attached as Annexure F, should be implemented or adapted, where applicable, to support departmental requirements.

ANNEXURE A

APPOINTMENT OF CASHIER

To: (Full name of official)

Persal No: (Persal number of official)

From:

Date:

Subject: APPOINTMENT AS A CASHIER IN THE (OFFICE/COMPONENT): EFFECTIVE DATE:

This serves to confirm your appointment as a Cashier in the (Office/component). You will be responsible for the identification, collection, recording, and reconciliation and safeguarding of information regarding revenue in terms of Treasury Regulation 7.2. This includes collection of state revenue when it is due and banking it promptly in terms of Treasury Regulation 15.10.1.2(a). You will also be responsible for the management of petty cash in terms of making it available to be utilised for incidental expenses provided that written authority is obtained from the Chief Financial Officer in this regard. It will be your responsibility to ensure that petty cash utilised is reimbursed or refilled on a weekly basis or as and when necessary.

CHIEF FINANCIAL OFFICER

DATE: _____

ANNEXURE B

APPOINTMENT OF RELIEF CASHIER

To: (Full name of official)

Persal No.: (Persal number of official)

From:

Date:

Subject: APPOINTMENT AS A RELIEF CASHIER IN THE (OFFICE/COMPONENT):
EFFECTIVE DATE:

This serves to confirm your appointment as a Relief Cashier in the (Office/component). You will be responsible for the identification, collection, recording, and reconciliation and safeguarding of information regarding revenue in terms of Treasury Regulation 7.2. This includes collection of state revenue when it is due and banking it promptly in terms of Treasury Regulation 15.10.1.2(a). You will also be responsible for the management of petty cash in terms of making it available to be utilised for incidental expenses provided that written authority is obtained from the Chief Financial Officer in this regard. It will be your responsibility to ensure that petty cash utilised is reimbursed or refilled on a weekly basis or as and when necessary.

CHIEF FINANCIAL OFFICER

DATE: _____

ANNEXURE C

Department of HANDOVER CERTIFICATE

I

Surname and Initials

hereby handover the content of the safe to

Surname and Initials

in the presence of

Surname and Initials

on:

/ /

Date (dd/mm/yyyy)

The Following Monies are Handed Over

Description	Amount											
	Rand								Cents			
Cash											-	
Postal orders												-
Other												-
Total amount												-

Receipts Issued												
Range												
	No. From:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	No. To:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Amount												

Signature of Person Handing Over	Signature of Person Receiving Safe Content	Signature of Witness
Print Name	Print Name	Print Name
Rank	Rank	Rank
<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Date (dd/mm/yyyy)	Date (dd/mm/yyyy)	Date (dd/mm/yyyy)

ANNEXURE D

POSTING OF TRANSACTIONS			
CAPTURING OF RECEIPT			
Debit	RECEIPT CONTROL ACCOUNT: DOM		Credit
	Matching Field: Receipt Number		
Description	Amount	Description	Amount
Receipt and capture	100.00	-	-
Debit	USER ALLOCATION		Credit
Description	Amount	Description	Amount
-	-	Receipt and capture	100.00
DEPOSIT DAY END			
Debit	RECEIPT CONTROL ACCOUNT: DOM		Credit
	Matching Field: Receipt Number		
Description	Amount	Description	Amount
-	-	Day End	100.00
Debit	RECEIPT DEPOSIT CONTROL: DOM		Credit
	Matching Field: Batch Number		
Description	Amount	Description	Amount
Day End	100.00	-	-
DEPOSIT CONFIRMATION			
Debit	DEPOSIT ACCOUNT: DOM		Credit
	Matching Field: Deposit Number		
Description	Amount	Description	Amount
Deposit confirmation	100.00	-	-
Debit	RECEIPT DEPOSIT CONTROL: DOM		Credit
	Matching Field: Batch number		
Description	Amount	Description	Amount
-	-	Deposit confirmation	100.00
BANKING OF DEPOSIT			
Debit	DEPOSIT ACC: DOM		Credit
	Matching Field: Deposit Number		
Description	amount	Description	Amount
-	-	Bank deposit	100.00
Debit	PMG-BANK		Credit
Description	Amount	Description	Amount
Bank deposit	100.00	-	-

ANNEXURE E

CLEARANCE OF POSSIBLE CASH RECEIPT PROBLEMS

RECEIPT CONTROL ACCOUNT: DOM	
Problem	Solution
A receipt has been captured with an incorrect allocation or amount and the batch was not day-ended.	The capturer must cancel the receipt and re-capture with the correct allocation or amount.
A receipt was issued without completing the receipt allocation.	On the BAS Main menu, click on Business, click on Receipts and select Maintenance of Pending Receipts.
DEPOSIT ACCOUNT: DOM	
Problem	Solution
<ul style="list-style-type: none"> ▪ The incorrect amount/deposit number was confirmed than what was day-ended. ▪ The batch is open. 	<ul style="list-style-type: none"> ▪ The capturer must log into BAS and click on cancel deposit to cancel the deposit confirmation. ▪ The authoriser will authorise the cancellation and reconfirm the deposit with the correct amount/deposit number.
<ul style="list-style-type: none"> ▪ Receipts totalling R600 have been captured in a batch; however, the batch is confirmed with the amount of R700, which will show on the deposit slip. ▪ The BAS system will populate a screen which will show the surplus of R100 and the options "Receipt" and "Journal". ▪ The batch is not matched. 	<ul style="list-style-type: none"> ▪ If the surplus amount of R100 belongs to another batch, click on journal and select the batch where the receipt amount belongs. ▪ Should the surplus belong to another receipt in the same batch as the R600, click on receipt and capture the new receipt in that same batch.
<ul style="list-style-type: none"> ▪ The incorrect deposit number interfaced from the bank. 	<ul style="list-style-type: none"> ▪ This is amended as follows: On the BAS main menu, click on business, click on bank services interface and select capture serno/txngrp changes and thereafter authorise serno/txngrp changes.

ANNEXURE F

COMPLIANCE CHECKLIST: RECEIPT OF STATE MONIES

PROCESS		Y/N
1.	Segregation of duties for collection, recording and banking of revenue.	
2.	Cashier/Relief Cashiers' duties assigned in writing.	
3.	Receipt issued and correctly allocated for all monies received.	
4.	Monies received banked daily or by last working day of month, where practical.	
5.	All receipts captured, deposit closed-off, deposit day-ended and deposit confirmed.	
6.	Bank statement downloaded on daily basis.	
7.	All cash receipts suspense accounts reconciled and cleared to zero balance monthly and at financial year end.	
8.	Any cash surplus/deficiency reported to Chief Financial Officer.	
9.	Any loss recovered where official is liable in law.	
10.	Handover certificate signed by all responsible officials for temporary/permanent relief of cashier duties.	