PROVINCE OF THE EASTERN CAPE
DEPARTMENT OF EDUCATION

CORPORATE SUPPORT BRANCH

Financial Management Procedure Manual
2.2 Administration, Management and Control of Revenue

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1 DEFINITIONS

The following words shall have the accompanying meanings in this Financial Procedures Manual:

'BAS' means the Basic Accounting System;

'Business day' means any day that is not a Saturday, Sunday or public holiday, recognised as such in terms of the Public Holidays Act, 1994;

'Department of Education' means the Department of Education for the Province of the Eastern Cape,

'DORA' means Division of Revenue Act, 2002

'Expenditure' means any expenditure, other than fruitless and wasteful, irregular and unauthorised expenditure, as defined in the Public Finance Management Act, 1999, as amended from time to time

'GRAP' means Generally Recognised Accounting Practice

'HR' mean Human Resources

'IPSAS' means International Public Sector Accounting Standards

'Logis' means Logistical Information System

'MTEF' means Medium Term Expenditure Framework

'Persal' means Government Personnel Salary System

'PFMA' means the Public Finance Management Act, 1999 and its regulations, as amended from time to time

'Province' means the Province of the Eastern Cape, as provided for in terms of Chapter 6 of the Constitution

'PSR' means Public Service Regulations, 2001

'TG' means Treasury Guidelines as issued by National Treasury in terms of PFMA

'TR' means Treasury Regulations as issued by National Treasury in terms of PFMA

2 INTRODUCTION

2.1 Purpose

In the Public Finance Management Act, Section 7 deals with banking and cash management while Section 22 deals with deposits into the Provincial Revenue Fund. deals with revenue management and Treasury Regulation 15 deals with banking, cash management and investment.

Purpose of this procedure manual

> To define appointment Procedures for Cashiers

> To define procedures for collecting monies from customers, balance with receipts and Deposits in Bank Account

> To define procedures for reconciliations of cash and receipts

> To define procedures for banking

> To define procedures for reconciling captured receipts and captured information

> To define procedures for reconciliation of receipt vouchers and captured information

2.2 Types of Income

> **Budget Allocation**

This is the allocation from the Provincial Budget

> **Boarding and Lodging Fees**

These are fees paid by learners who stay in hostels of boarding schools

> **Examination Fees**

These are fees paid by learners for writing examination

> **Rental Income**

This is rental paid by the employees staying in the Department's property.

> **Other Revenue**

Revenue either than the above mentioned income

2.3 Appointment of Cashiers

Cashiers shall be appointed in writing to take responsibility for the handling and safe custody of the State money, receipt books and other face value forms with potential value. They should be granted leave or relieved of their duties at regular intervals.

When a cashier is relieved of his/her duties, the receipt issued since the last deposit, including the cash float, shall be checked and reconciled with the cash on hand by the head of the office. The head of the office, the cashier being relieved and the relieving cashier shall sign the handing –over certificate (see annexure) on the day of the handing-over.
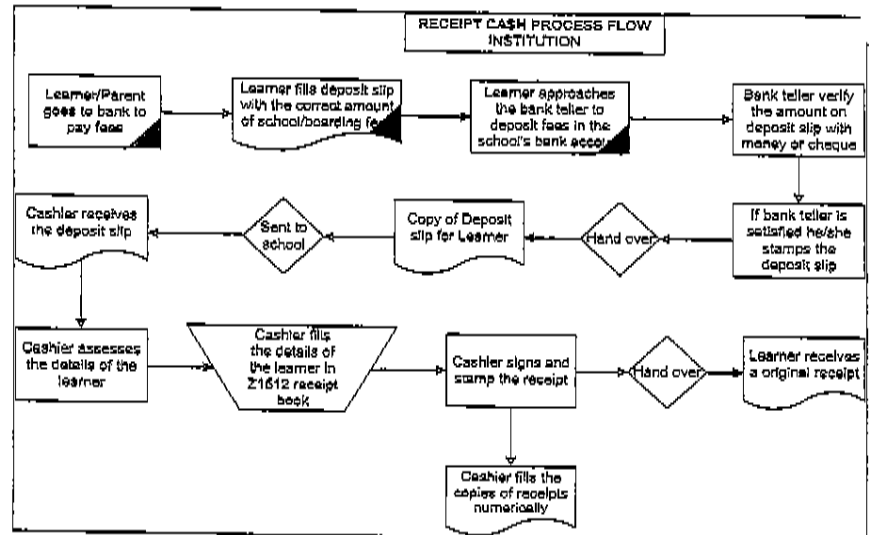
When a cashier is relieved of his/her duties, the contents of the safe shall be checked and handed over with the keys to the safe. When a cashier is unexpectedly absent, two officials, one of which must be the senior, will collect keys from him/her and will open the safe and record all cash or face value forms found. The acknowledgement of cash found, will be signed by both officials and copy given to Deputy/Assistant Director in charge. Where a payment has been made to the State by means of a post-dated cheque, a receipt shall only be issued on the date that the cheque becomes due for presentation.

Blank cheques received through the post shall be recorded in the remittance register and the head of the office or the person delegated by him /her should determine the amount of the drawer's accountability by contacting the drawer concerned. Once the amount has been determined, the cheque shall be completed and the amount entered against the relevant entry in the remittance register.

All the negotiable instruments (Cheques, Money orders, Postal orders and traveler's cheques]) received by a cashier shall immediately be stamped or manually crossed/marked as "not negotiable"

3   CASH RECEIPTS

3.1   Receipt cash process flow

RECEIPT CASH PROCESS FLOW INSTITUTION

Learner/Parent goes to bank to pay fees → Learner fills deposit slip with the correct amount of school/boarding fee → Learner approaches the bank teller to deposit fees in the school's bank account → Bank teller verify the amount on deposit slip with money or cheque

Cashier receives the deposit slip ← Sent to school ← Copy of Deposit slip for Learner ← Hand over ← If bank teller is satisfied he/she stamps the deposit slip

Cashier assesses the details of the learner → Cashier fills the details of the learner in Z1612 receipt book → Cashier signs and stamp the receipt → Hand over → Learner receives a original receipt

Cashier fills the copies of receipts numerically

3.2   Process Description

The learner or Parent pays school or boarding fees into the school's banking account. The learner fills in the deposit slip .He then approaches the bank teller for the payment of the fees. The bank teller will then check the money and the amount filled in the deposit slip. He then stamps the deposit slip with the official bank stamp and hand it over to the learner or parent. Learner /Parent take the deposit slip to school for a receipt. At school, the Learner/Parent approaches the cashier for a receipt. Under no circumstances should a receipt be issued out under a parent's name. Should a payment be made on behalf of another person, (e. g a parent is paying the debt of a student using his personal cheque book) the receipt should be issued in the name of the drawer but the name of the student shall be clearly indicated on the receipt. Cashier assesses the learner's admission documents including the deposit slip. Using Z 1512 receipt book the cashier fills all the details of the learner and the amount of the fees in triplicate. She also fills the fund, responsibility, objective and the item codes on the receipt. The cashier then signs the receipt and put a date stamp. The first copy is handed over to the learner/parent. The second copies are filed numerically. Used receipt books shall be kept in the same sequence as recorded in the stock register .At the end of the day the cashier compiles a list and shows allocations to revenue items of all receipts issued for the day in numerical order.

4   CASH RECONCILIATIONS

4.1   Flow chart
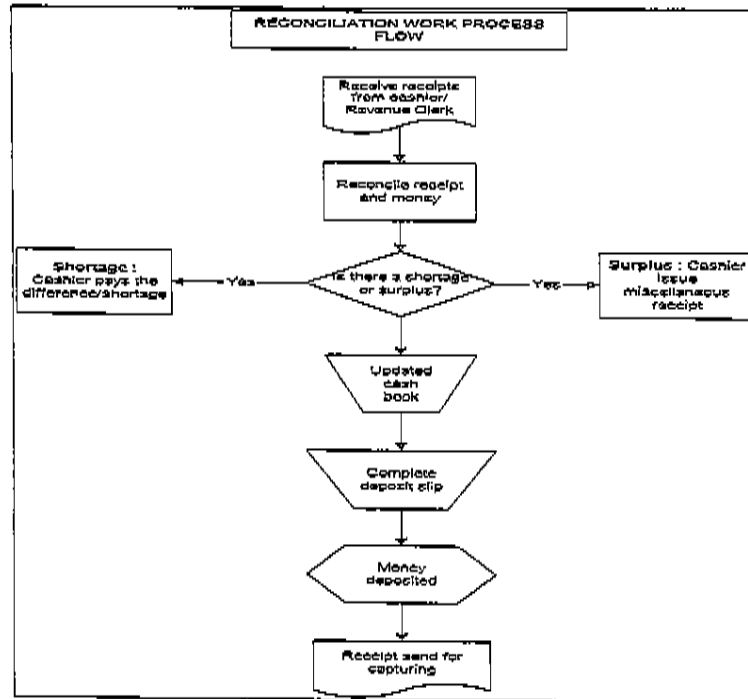
4.2   Process Description

The cashier totals the receipt list. The cashier then performs reconciliation by comparing the receipts list total to that of deposits from the bank. If there is a shortage or surplus then the cashier should immediately notify the Supervisor. Supervisor must verify correctness and sign reconciliation as proof of verification. (In cash collecting institutions the cashiers must make the shortages good of and the surpluses must be receipted)If the shortage is so significant that the cashier is unable to make good of it then it should be deducted from his /her salary. An investigation should then be conducted resulting in disciplinary action or a refund if a cashier is exonerated of all faults. [This is per Part 5 paragraph 12 of Treasury Regulations in conjunction with J10 and J11 of The Treasury Guidelines. Note also deficit must be reported monthly to the Office of the Auditor-General.] The cashier updates the cashbook daily and hands it over to the Supervisor and obtains the signature from the receipt book. As per J17 the Supervisor is to keep money received in the safe before it is handed over to the person responsible for banking. The cashier then files all documents numerically.

5   BANKING

5.1   Pay over to departmental Bank Account - Institution
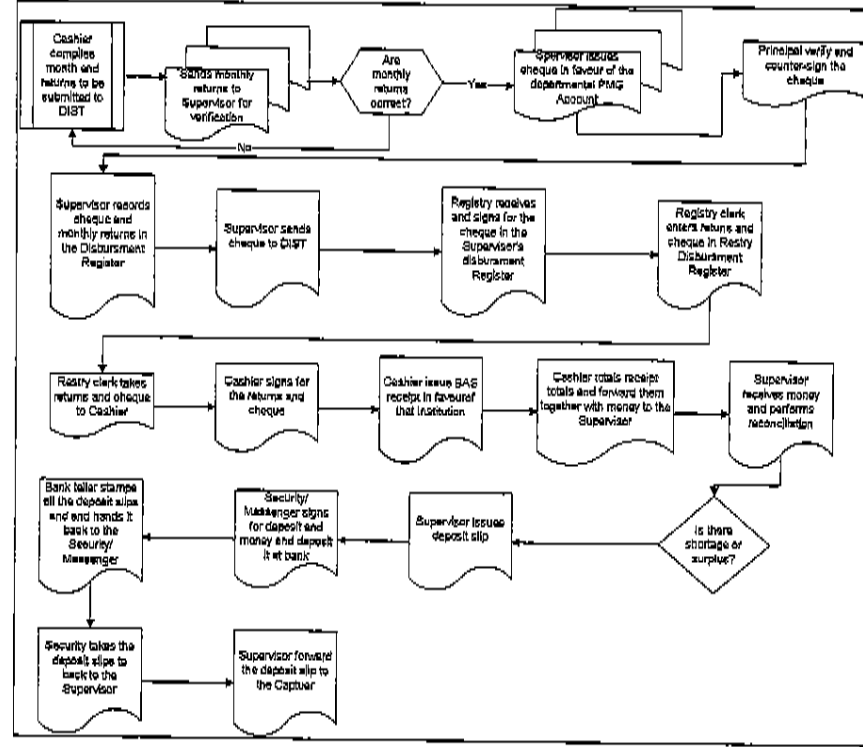


5.2   Pay-over to Bank Account: Process Description

At the end of the month, the Cashier compile month end Revenue returns to be submitted to the District Office. The Cashier compares the money that was actually deposited in the school bank account and the deposit slips. She then sends the returns to the Supervisor for verification and signature. After the Supervisor has satisfied himself/herself, he/she signs the revenue returns and the cashier makes a copy for the Institution.

The Supervisor then issues a cheque from the school bank account in favour of the Departmental Bank Account. The Principal of the Institution verifies and counter-sign the cheque. The Supervisor records the cheque and monthly returns in the Disbursement Register. Supervisor takes the cheque and returns to the District Office.

The Registry clerk at district office receives the cheque and returns and signs for them in the Supervisor's Disbursement Register. Registry clerk records the cheque and the revenue returns in the remittance register and forward these to the cashier who signs in the remittance register. The cashier issues out BAS 1512 receipting on behalf of that particular institution. The cashier then totals receipts for the day and forward them together with money to the Supervisor. The Supervisor receives money and performs reconciliation. If there is a shortage the cashier pays the money and if there is surplus the cashier issues a miscellaneous receipt.

The Supervisor filled in the deposit slips and hands over the deposit slip and money to the person responsible for banking. The responsible Official signs the Disbursement Register of the Supervisor and takes the money and the deposit slip to the bank. The bank teller totals the money and confirms the deposit by stamping the deposit slip. The responsible Official takes the stamped deposit slip to the Supervisor. The Supervisor forwards the stamped deposit slip to the Capturer for capturing.

5.3   Banking process flow
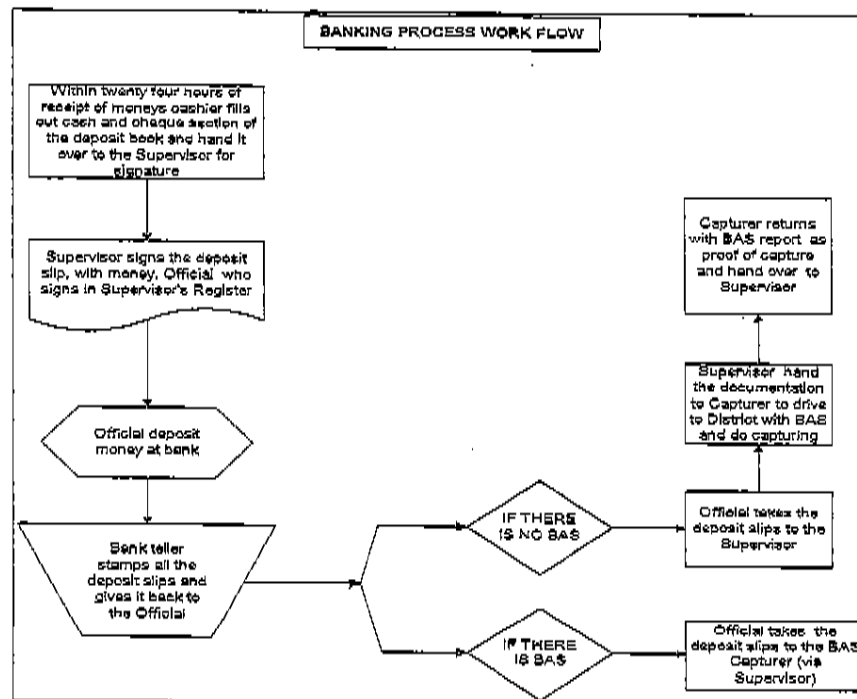
5.4   Banking Process Description

At banking time the cashier fills in the cash and cheque section of the bank deposit slip and hands it over to the Supervisor for signature .The Supervisor signs the deposit slip and then hands it to the official responsible for banking who signs in the Register of the Supervisor. The Official deposit money into the bank and obtains stamped deposit slip, which he takes back to the Supervisor. The Supervisor takes/fax copies of receipt, cashbook, and deposit slip to the District if the school is too far from the Districts.

Note that in order to avoid unnecessary exceptions it is advisable to capture total deposits made into actual bank account as a total batch on BAS so as to ensure successful interface at night.

6   CAPTURING

6.1   Capturing flow chart
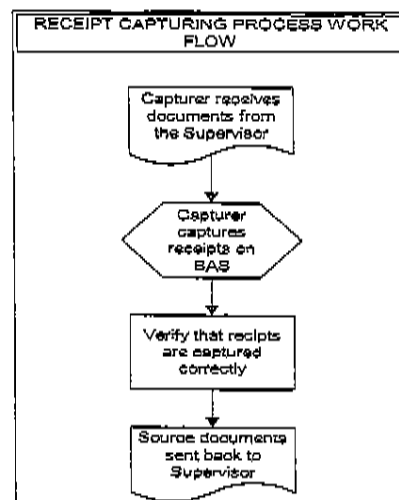
6.2   Capturing Process Description

The capturer compares the deposit slip the receipts listing. Then the capturer completes a BAS input form using the details from the receipt. The supervisor must check the correctness of allocations used before receipts are captured onto BAS Capturer logs on to BAS with User ID & Password and using ENTER to get to the Main Menu to capture receipt and deposit slip as per procedures below:

Step 1: Click on Business

Step 2: Go to Receipts and Click on Receipts and Capture

Step 3: The Customer Detail Screen will appear

Step 4: Click on Manual Deposited and on the region box click on the down arrow. Choose the region that your institution belongs to [or it may be your district office]

Step 5: Click on the date box and enter the date from the receipts

Step 6: Press Tab on the keyboard then the system will automatically take the cursor to the receipt box.

Step 7: As receipts have two alphabets the system will allow you to type in one alphabet and the receipt number and remember that the alphabet that you choose should be the one you use to capture the rest of the receipts on that batch

Step 8: Press Tab after typing in the receipt number and type the rest of the information as it shows on the picture

Step 9: Click on Lines after completing typing the information

Step 10: The Receipts Payment Details Screen will appear

Step 11: Then Click on Add on the top right of that screen

Step 12: The Capture Receipt Detail Screen will appear

Step 13: On the Payment Method box click on the down arrow and choose the method that was used to make the payment

Step 14: On the description box type in what is written on the receipt

Step 15: Type in the amount of the receipt

Step 16: Then Click on Other next to the Red Cross

Step 17: The Allocate Segment Type Screen will appear

Step 18: On the Rand Value box type in the same amount that you see on the amount remaining box, then click on Add on the right of that screen and on the amount remaining box they should be a zero balance

Step 19: Click on Funds and click Allocate

Step 20: The Allocation Segment Detail Screen will appear

Step 21: On the Segment Detail Description box type in pro and click on list

Step 22: Then click on Provincial Revenue and Click OK

Step 23: The system will take you back to the allocate segment detail screen and next to Funds they will be Provincial Revenue

Step 24: Click on Responsibility and click Allocate

Step 25: On the Segment detail description box type in the name of the institution and click on List

Step 26: Select your institution and click OK

Step 27: The system will take you back to the allocate segment type screen and next to Responsibility there will be your institution name

Step 28: Click on Objective and click Allocate

Step 29: On the Segment detail description box type in revenue and click on List

Step 30: Click on Revenue Objective and click OK

Step 31: The system will take you back to the allocate segment type screen and next to Objective will be Revenue Objective

Step 32: Click on Items and click Allocate

Step 33: On the Segment detail description box type in the item description as it is on the receipts and click List

Step 34: Click on the items that you want and click OK

Step 35: The system will take you back to the allocate segment type screen and next to items will be the items description of the receipt

Step 36: Click OK on the bottom of the allocate segment type screen

Step 37: The system will take you back to the capture receipt detail screen and click OK on that screen

Step 38: The system will take you back to the receipt payment detail screen and on top of that screen will be the information on how you have captured the receipt; whether it was cash or cheque and the amount of the receipt

Step 39: If your receipt has two allocations you need to click on Add again to allocate the next allocation because if you click OK the receipt will be saved with only the amount of one allocation, which will not correspond, with the total of the receipt

Step 40: If the receipt has one allocation you click OK

Step 41: The system will take you back to the customer detail screen and on that screen click OK next to Lines button and you receipt will be saved, click OK on that message

The most important thing that you must do when capturing a receipt is to write the batch number on your receipt when capturing.

You continue to capture the rest of the receipts the same as you did the first one.

7   DEPOSIT CLOSE-OFF

After capturing all the receipts the Capturer will then 'close-off' the deposit on BAS as per the following procedures:

After finishing capturing all your receipts you click cancel on the customer detail screen and click on business and go to receipts and click on deposit close off.

Click on the batch number that you used to capture your receipts and click on display

The Deposit Advice Screen will appear and will show the payment method of your receipt and the total of your receipt and lastly compare it with the total of your deposit amount.

8   DAY-ENDING

8.1   Day-ending process flow
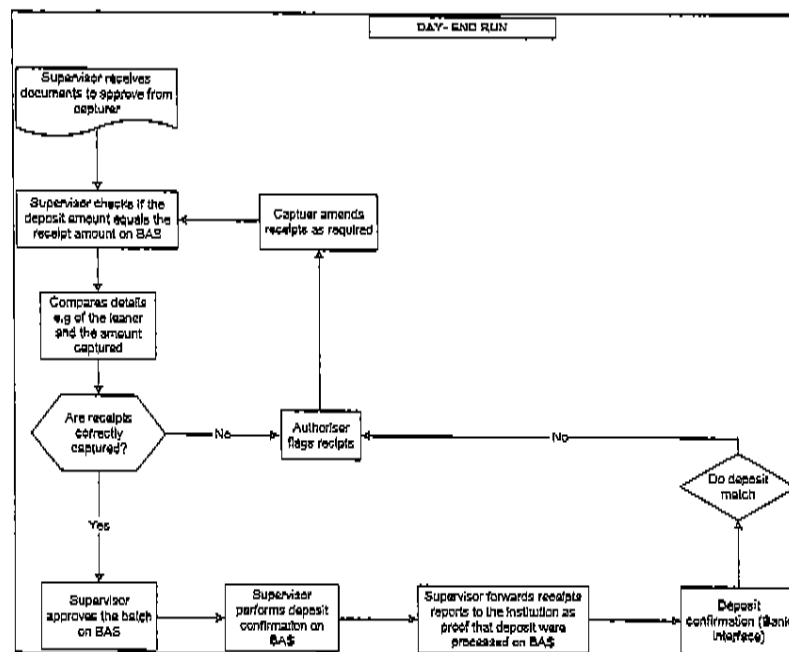
8.2   Day-ending process description

After capturing and closing off the Capturer will then take the documents to the Supervisor for Day Ending and Deposit Confirmation

Step 1: Click on Business

Step 2: Go to Deposit Day End and click on it

Step 3: The Deposit Day End Screen will appear

Step 4: On the batch number box type in the batch number of your receipts and press Tab on the Keyboard

Step 5: The User ID of people who are working under your workflow will appear

Step 6: The Display button will be Bold and click on it

Step 7: The Deposit Advice Screen will appear, check the total amount on that screen with the amount on your deposit slip to see whether they are the same.

Step 8: If the amounts differ with one another, click done on that screen

Step 9: The system will take you back to the deposit day end screen and on that screen click on details

Step 10: A list of receipts will appear and check individual receipt on that batch -whether they have been captured correctly with the correct amount and correct receipt number

Step 11: Click done on that screen

Step 12:The system will take you back to the deposit day end screen and on that screen click OK to day end you batch, a message will appear shown on that picture above and click OK on that screen

Step13: Click cancel on that screen and the next step will be to authorize the deposit slip

Step 14: Click on Business, Go to Receipts and Click on Deposit Confirmation

Step 15: The Enter Deposit Detail Screen will appear

Step 16: You start by entering the deposit date on that screen, press tab to put the deposit number press tab, type in the batch number and on the payment method put cash and cheques separately, provided that you had cheques when you deposited the amount at the bank.

Step 17: Click OK

Step 18: If the system takes you back to this screen it means the deposit confirmation was successful

9   CHECKLIST ENSURING COMPLIANCE WITH PFMA

	Y	N
○ As per paragraph J2 of Treasury Guidelines: Duties of a cashier who, on a day-to-day basis, has to handle State revenue, should be presented to him/her in writing and a signature of acknowledgement obtained from him/her.	Y	N
• As per paragraph J2 of Treasury Guidelines: Cashiers who handle State revenue should be rotated in not more than 12 months intervals.	Y	N
• As per paragraph J9 of Treasury Guidelines: No 2 receipts should be issued for the same payment. If learner needs copy of receipt then a photocopy of the original should be made, falling which, a 'Certificate of Revenue Received' can be issued.	Y	N
• As per paragraph 7.3.1 of the Treasury Regulations the accounting officer of an institution must review, at least annually when finalising the budget, all fees, charges or the rates, scales or TARIFFS of fees and charges that are not or cannot be fixed by any law and that relate to revenue accruing to a revenue fund. Also note: The accounting officer must obtain approval from the relevant treasury for the proposed tariff structure. [Also paragraph 7.3.2 of Treasury Regulations states that the above info must be disclosed in the annual report]	Y	N
○ As per paragraph J18 of Treasury Guidelines: Private monies may not be deposited in an official banking account or State monies in a private account. The keeping of private monies in a State safe/strong room or any official safekeeping place is also prohibited.	Y	N
○ Note paragraph J14 of the Treasury Guidelines with regards to the handling, packing and dispatching of notes and coins.	Y	N
○ Note that Treasury Guidelines stipulate that all banking, receipt capturing and day-ending to be done on a daily basis. It is the Department's common practice to bank all monies within 24 hours of receipt, unless written approval has been obtained to do otherwise.	Y	N
○ Fixing of errors on BAS is to be performed continuously. See paragraph 1.8 of this manual for procedures on fixing errors.	Y	N
• Revenue suspense account reports and exception reports to be printed on a daily basis and analysed. See paragraph 1.9 for list of exceptions and suspense accounts that relate to revenue and how to request the reports on BAS.	Y	N
○ Note also that presently it is the Department's common practice is to obtain approval from the District Office head for issue any refund	Y	N
○ District Offices to draw up monthly revenue reports, obtain reasons for material budget variances and report to Head Office.	Y	N

10   ERRORS ON BAS

Reports are to be drawn daily and errors corrected. Drawing of reports will be performed at District Office level but it is the responsibility of the accounting head to ensure that he/she receives the report, analyses them and forwards the District Office the corrective action. Although the fixing of errors is to be performed at District Office level, it is the duty of the institution to ensure that errors pertaining to them are rectified on a daily basi

10.1   Daily report – Process Flow
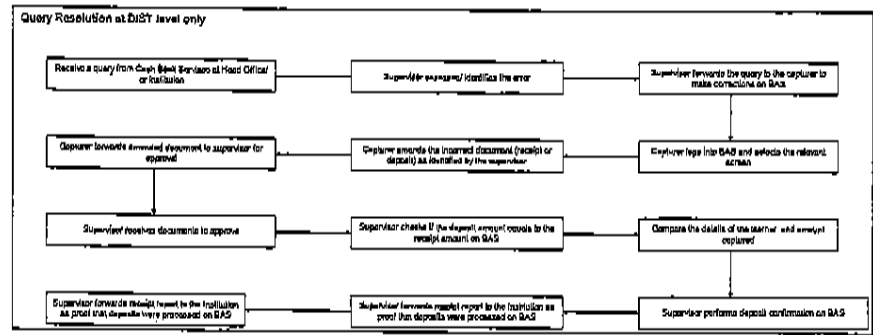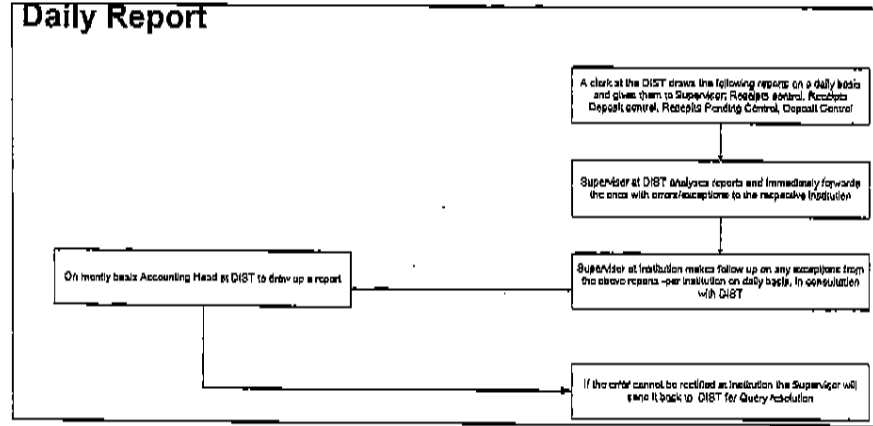
The following are the most common errors that occur when capturing is done

10.2 Omissions

The capturer captures fewer receipts for a batch.

Action

Finish the Day End
Do the Deposit confirmation as usual, confirming the FULL deposit amount.
A message will appear on the screen, notifying you about the difference.
The difference is always the amount of receipt/s omitted when capturer captured receipts.
The system will at the same time give the following options to fix the problem:

| RECEIPTS | JOURNALS | CANCEL | HELP |

SELECT THE RECEIPTS OPTION
The receipt-capturing screen will open up.
The omitted receipt can now be captured and thereafter the batch will automatically close itself.
If more than one receipt was omitted, the computer will give remaining balance after a receipt has been captured and will still give the above options.

Select the receipt option and capture each receipt until the total amount has been captured.

10.3 Incorrect receipt amount captured or incorrect receipt number

A wrong amount for the receipt was captured

Action
Authorizer must do the DAY END after all receipts for the batch have been captured.
Then go to the DEPOSIT CONFIRMATION SCREEN, and type the BATCH NUMBER only and TAB.
At the bottom of the screen the following options appear

| AMENDMENTS | CANCEL | HELP |

Select amendments and a list of captured receipts on the batch will appear on the screen.
Select the receipt you wish to amend.

Click the amend button on the same screen.
A list of the amend options will be displayed, e.g.

- o   no changes to be made

- o   cancel receipt

- o   incorrect receipt amount

- o   incorrect receipt no

Select an appropriate option and click ok.

Cancel on the deposit confirmation screen and sign off the system.

and then

A message that reads 'receipt has successfully been submitted' will appear on screen

Click ok

Another message 'batch will not be confirmed as amendment exists for batch' will come up.

Click ok

The capturer must log onto bas.

On the receipt menu choose / click 'amend erroneous receipt' option.

The batches to be amended will be displayed.

Select the batch that is to be amended.

Click ok

The receipt/s to be amended will be displayed on screen.

Select /highlight receipt

Click amend button

The amend option that was determined by the authoriser will be shown, i.e.

Computer will prompt you to type the correct amount for that particular receipt or to type the correct receipt number if amendment option was incorrect, receipt amount or incorrect receipt number.

10.4   Receipt does not belong to the batch

Capturer captures a receipt that does not belong to the batch in error.

Action

Authorizer must do the DAY END after all receipts for the batch have been captured.

Then go to the DEPOSIT CONFIRMATION SCREEN, and type the BATCH NUMBER only and TAB.

At the bottom of the screen the following options appear

| AMENDMENTS | CANCEL | HELP |

Select amendments and a list of captured receipts on the batch will appear on the screen.

Select the receipt you wish to amend

Click the amend button on the same screen

A list of the amend options will be displayed, e.g.

- no changes to be made
- cancel receipt
- incorrect receipt amount
- incorrect receipt no

Select an appropriate option (cancel receipt) and click ok.

A message that reads 'receipt has successfully been submitted' will appear on screen.

Click ok

Another message 'batch will not be confirmed as amendment exists for batch' will come up.

Click ok

Click cancel on the deposit confirmation screen and sign off the system.

And then

The capturer must log onto bas.

On the receipt menu choose / click 'amend erroneous receipt' option.

The batches to be amended will be displayed.

Select the batch that is to be amended.

Click ok

The receipt/s to be amended will be displayed on screen.

Select /highlight receipt

Click amend button

The amend option that was determined by the authoriser will be shown, i.e.

Computer will prompt you to cancel the receipt.

The options will appear on the left lower corner of screen as follows:

☐ Cancel receipt

☐ No changes to be made

Click the cancel receipt box.
The receipt will now be cancelled and should be captured on the appropriate batch.
NOTE

PLEASE DO NOT USE THE JOURNAL OPTION TO CLOSE BATCHES.

IF YOU ARE UNSURE, PLEASE ASK FOR ASSISTANCE FROM YOUR SUPERVISOR

11　PAY OVER TO PROVINCIAL REVENUE FUND
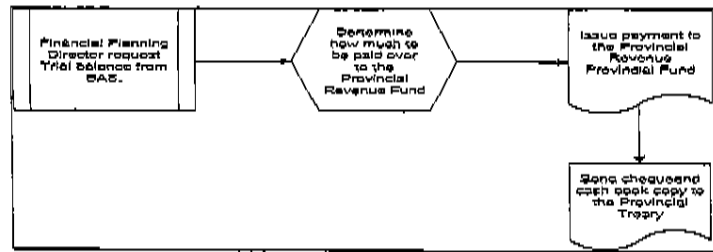
11.1　Revenue Pay-over Process Description

At the end of the month the month the Director of Financial Planning at Head request Trial Balance from BAS. He then determine how much to be paid over to Provincial Revenue Fund. He then issues out a payment in favour of the Provincial Revenue Fund. The Financial Planning Director sends the cheque and cash book copies to the Provincial Treasury. In the departmental books the General Account of Revenue is debited and credited the Revenue Accruals.

12   MANAGEMENT OF SUSPENSE ACCOUNTS

12.1   Clearing revenue suspense accounts

The following accounts should be cleared on a daily basis:

Receipt control account

Receipt Deposit Control

Deposit Account

Unallocated cancelled receipts

12.1.1   Receipt control account

All captured receipts are debited to this account. Matching field is the receipt number. One can identify own receipt number
Action: Authoriser should do day end

12.1.2   Receipt deposit control account

All day ended receipts are debited to this account.
Action: Authoriser should do deposit confirmation. Amount confirmed must equal to the amount of receipts captured for the batch.

12.1.3   Unallocated Cancelled Receipts

All receipts that were cancelled by means of Amend Erroneous Receipt function, but the original allocation is no longer in use are credited to this account.

Action: Debit this account with a general journal and credit the appropriate original allocation that replaces the invalid allocation.

NOTE: IT IS IMPORTANT THAT THE CORRECT DEPOSIT NUMBER AND DEPOSIT AMOUNT

ARE CONFIRMED.

12.1.4   Deposit control account

All confirmed deposits are debited to this account. The account is cleared by the bank interface, as it credits the account. During the interface process the bank system accesses the deposit account and searches for the deposit number and the amount. It is only when these (confirmed deposit number, amount, the bank reference and amount) match that the

bank interfaces properly. Otherwise if they do not match, the bank interfacing system will create an exception.

12.1.5 Revenue related exceptions

Exceptions result from: Bank interface transactions that are not matched against the Deposit Account.

12.1.6 Uncaptured receipts/ unconfirmed deposits

Remember the deposit that you made to the bank? Were receipts for that deposit captured, day ended, and the deposit confirmed on the system?

Action: receipt capturing process must be done daily.

12.1.7 Incorrect deposit number and deposit amount

When the bank interface takes place, it accesses the deposit account to check for the deposit number and the amount.

Action: write the correct amount on the deposit slip when banking is done. Always use the correct deposit number and type the correct amount when doing deposit confirmation on the system. Confirm each deposit separately on a batch, i.e. if receipts for more than one deposit have been captured to a single batch; confirm the deposits one by one on that batch.
NEVER USE THE JOURNAL OPTION TO CONFIRM A BATCH.

13   REPORTS

These are the procedures for requesting a report on the following accounts:
Receipt pending control (useful for dishonoured cheque)
Receipt control
Receipt Deposit control
Deposit Account

Step 1: Click Reporting

Step 2: Click Financial Report Templates

Step 3: First your click on use Templates box to remove that mark

Step 4: Click on matching report and click OK

Step 5: Financial Report Classification window will appear and click OK

Step 6: Financial Report Criteria and Totals Selection window will appear

Step 7: Funds will be highlighted click on ALL and ALL will appear on the segment detail box

Step 8: Click on Responsibility and click ALL again and ALL will appear on the segment detail box

Step 9: Click on Objective and click ALL again and ALL will appear on the segment detail box

Step 10: Click on Items and click Details next to ALL and the Details underneath the first Details button will be unable

Step 11: Click that Details button and the Segment Description Display window will appear

Step 12: On the Segment Details box Type in REC and click on List

Step 13: All the different Accounts will appear and click on Receipt Pending Control and click OK

Step 14: Financial Report Criteria and Totals Selection window will appear again and click TOTALS

Step 15: Segment Level Selection window will appear and click number 6 on the segment level and click OK

Step 16: Financial Report Criteria and Totals Selection window will appear and click OK

Step 17: Template Sort Criteria Selection window will appear and click on F, O, R, I and click OK

Step 18: A Message will appear saying the Template has been successfully saved and click OK on that message

Step 19: Financial Report Date Selection window will appear and DATE FROM: 01/04/2003- DATE TO, the system will automatically put It

Step 20: Click OK and The Report Request ID number will appear and click OK

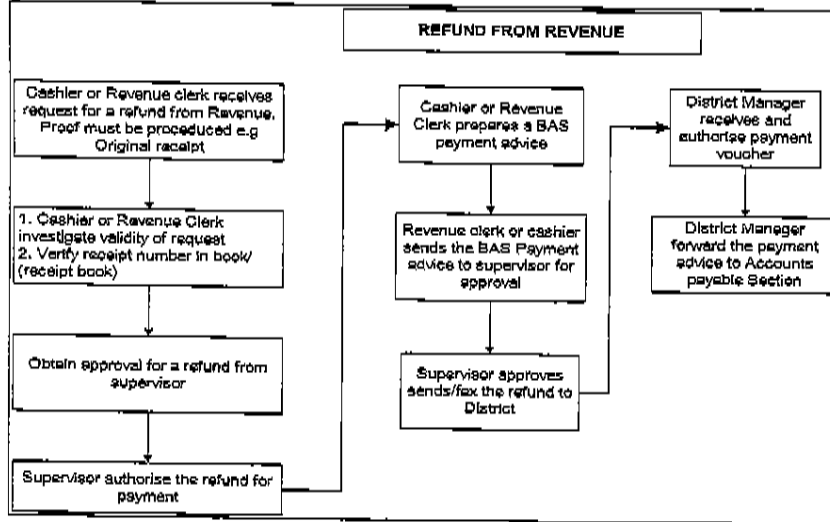Step 21: Request Report window will appear and click cancel

Step 22: Click on Reporting and click Report Log

Step 23: The status of your report will be either pending, In progress or complete

14   REFUNDS

Treasury Circular 25 of 2001states all receipts including cancelled ones must be captured on BAS. Therefore the Cashier will forward all receipts including the cancelled receipts to the capturer who capture them as cancelled receipts

Money already banked: Complete payment advice form and attach supporting documentation. The Cashier then forwards payment advice to supervisor (supporting documents attached to it) for approval. Supervisor receives and approves payment advice and forwards to District Office administration. If it is an urgent refund the institution could apply to use school account and get reimbursed.

14.1   Refund from Revenue Process Work Flow

REFUND FROM REVENUE

| Cashier or Revenue clerk receives request for a refund from Revenue. Proof must be proceduced e.g Original receipt | Cashier or Revenue Clerk prepares a BAS payment advice | District Manager receives and authorise payment voucher |

1. Cashier or Revenue Clerk investigate validity of request
2. Verify receipt number in book/ (receipt book)

Revenue clerk or cashier sends the BAS Payment advice to supervisor for approval

District Manager forward the payment advice to Accounts payable Section

Obtain approval for a refund from supervisor

Supervisor approves sends/fax the refund to District

Supervisor authorise the refund for payment

14.2   Revenue Process Description

At District Office they record the request in the specific Institution's records. They would then draw exception reports and make follow up per Institution and perform trend analysis. The payment would have to be approved by the District Manager after which they forward the payment advice to the Accounts Payable section for processing on BAS.

15   RENTAL INCOME (APPLICABLE TO DISTRICT OFFICE)

- All tenants should sign lease agreements.

- The agreement should stipulate an escalation percentage and period of application.

- Cashier in charge to be in possession of at least one register of properties falling in the jurisdiction of that region, under rental.

- Cashier is to issue an invoice on each last week of the month preceding the payment.

- Cashier in charge to maintain a spreadsheet stipulating name of tenant, date of rental, address, nature of revenue (arrear rental, house rental, office rental, tender etc.), amount, escalation percentage, period of escalation, invoice and receipt no.

- Each cashier is to be checked by a supervisor on monthly basis.

- All monies received on behalf of revenue to be banked and receipts captured on a daily basis.

- In the event where monies have been received but after banking time, the cashier is to receive those monies and endorse on top of the receipt A.B.H. (After Banking Hours).

- Cashiers to compile the spreadsheet each month i.e. on or before the 1st of each month, spreadsheet-detailing revenue collected with copies of deposit slips (returns).

- Revenue unit at District Office is to reconcile and prepare reports on revenue after receiving all returns from Institutions.

- Revenue unit to forward a submission to the Chief Financial Officer with regard to revenue collected each month.

- Revenue unit at District Office is to request a Persal reports to verify whether tenants paying through the system still pay.

- Revenue unit at District Office is to check on registers possessed by Cashiers and establish who pays and who no longer pays, on monthly basis and make follow up where necessary.

- There's also to be compliance with any other prescript relevant to collection revenue.

- Also refer to paragraph 1.12 for management of debts on how to follow up on outstanding payments.