

LESEDI LOCAL MUNICIPALITY

**STANDARD OPERATING PROCEDURES  
FOR REVENUE MANAGEMENT - RECEIPTING  
(2013/2014)**

NR	PROCEDURE	FREQUENCY	RESPONSIBLE PERSON
	<b>Revenue management: Receipting</b>		
1	Cash (incl. cheques and postal orders) as well as bank deposits received must be receipted by the cashiers.	On going	Cashier
2	The supervisor and responsible cashier identified by the supervisor are responsible to hand the money bags over to the cash collectors and signed for the total bags given to them.	On going	Head cashier and Cashier
3	A daily balancing per cashier is being done by the cashiers themselves.	On going	Cashier
4	Both cashier and supervisor must count the money together.	On going	Head cashier and cashier
5	The supervisor then does a cash up on the system and draw receipt reports and does a summary per cashier (per day), that must be balanced back to the daily cash received.	On going	Head cashier
6	Each cashier must put their daily earning in their own money bag after they have balanced.	On going	Cashier
8	The money bag must be sealed and the seal number must be recorded in the register and signed off by the cashier as well as the supervisor.	On going	Cashier and Head Cashier
9	All cash, postal order and cheques in the money bag received must be locked up in the safe overnight until the money is collected by the cash collector.	On going	Head cashier and Cashier
	<p><b><u>NB</u></b></p> <ul style="list-style-type: none"> <li>• <b>No cashier must have the keys as well as the pin code for the money safe.</b></li> <li>• <b>The supervisor has no access to the money safe – only keys for the strong room and strong room pin code.</b></li> </ul>		
10	Cheques received through the post, are recorded in a Cheque Register by the two finance officials who are not cashiers, who takes it to the cashiers, who receipt these cheques and are	On daily basis	Debtors Clerks

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	recorded in the Cheque Register that will be being signed off by the supervisor.		
11	<p><b>Supervisor responsible for store room keys and combination:</b> Combination and keys for store room: Supervisors</p> <p><b>Cashiers responsible for money safe keys and combination Monday to Friday</b> The cashiers responsible for combination (permanent cashiers only) :</p> <p><b>The cashiers responsible for the keys</b></p> <p><b>Money safe for Saturdays</b> Responsible cashiers will have keys according to work schedule for Saturdays NB! Key no 1: Cashiers Key no 2: Cashiers</p> <p><b>No cashiers will have access to both keys; keys are numbered key 1 and key 2.</b></p>	Daily basis	Manager Revenue and Credit Control, Accountant Income
12	<p><b>Procedure of the day – Monday to Friday</b></p> <ol style="list-style-type: none"> <li>1. We arrive at work 7:15AM and login to the machine.</li> <li>2. The supervisor and the cashiers will all go to the safe.</li> <li>3. The supervisor will unlock the store-room and de-activate the alarm.</li> <li>4. One cashier will open the safe with the keys and one cashier will open the safe with the code.</li> <li>5. All the cashiers will take out their float then the cashier will lock the safe and the code and the supervisor will lock the store-room.</li> <li>6. We start to work at 7:30am and the cashiers will take out their float box with their float and put it in their cash drawers and start with their normal duties while the supervisor updates the receipts. When coin arrive to collect previous day's money the supervisor with two cashiers will go to the safe together with coin to collect the money bags</li> </ol>	Daily basis	Head cashier and Cashiers

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	<p>Supervisor will unlock the store-room and one cashier will unlock the safe with the keys and the other cashier will open with the code, then one cashier will take out the bags from the safe and a official from coin will scan all the bags, comparing the seal numbers from the bags with the one on the COIN slip, then all officials involved with the transaction will sign the “coin slip” .(supervisor, cashier, COIN official)</p> <p>7. Lesedi Cash Counters close at 3:30pm, then the cashiers start balancing .The supervisor and the cashier will count the money together, the float will be counted out and will be locked into the cashiers float box; the rest of the money will be counted as the day’s takings. If the cashier does not balance the supervisor will check the totals and update each cashier, if there is a surplus the money will be banked into the surplus vote the same day and will be recorded in a register. If there is a short fall the cashier must immediately pay the shortfall to enable him/her to balance.</p> <p>8. Each cashier complete his/her own bank book as allocated to them, then the supervisor will check the bank book and sign. The cashier will put the money together with the bank book in the coin bag and seal the bag in front of the supervisor. The cashier will write the seal number in the coin register book and sign. The supervisor will compare the numbers and co-sign.</p> <p>9. All the cashiers and the supervisor will go to the safe and each cashier will put her money together with the float in the safe, a cashier with the keys will lock the safe and the other cashier will turn the knob then everyone will leave. The supervisor will lock the store-room and activate the alarm.</p> <p>10. At 16:15 the supervisor will lock the office and after completion of the time sheet, everyone will leave the office.</p> <p><b>Procedure for Saturday</b></p>		

NR	PROCEDURE	FREQUENCY	RESPONSIBLE PERSON
	<ol style="list-style-type: none"> <li>1. On a Saturday the Supervisor and Cashiers will arrive at 7:45AM and log into the machine.</li> <li>2. The supervisor and the cashiers will go to the safe, and then the supervisor will unlock the store room and de-activate the alarm the cashiers will open the small safe with different keys to take out their float.</li> <li>3. They will proceed with normal duties at 8:00am with our. the cashiers will issue receipts to customers and supervisor will update the receipts.</li> <li>4. We close at 11:00am and the cashiers will start balancing. The supervisor and the cashier will count the money together; the float will be counted out and will be locked into the cashiers float box, the rest of the money will be counted as the day's takings if the cashier does not balance the supervisor will check the totals and update each cashier. If there is a surplus the money will be banked into the surplus vote the same day and will be recorded in a register. If there is shortfall the cashier must immediately pay the shortfall to the balance.</li> <li>5. Each cashier writes her own banking then the supervisor will check the bank book and sign. The cashier will put the money together with the bank book in coin bag and seal the bag in front of the supervisor. The cashier will write the seal number in the coin register book and sign, then the supervisor will compare the numbers and sign.</li> <li>6. All the cahiers and the supervisor will go to the safe and each cashier will put her money together with the float in the small safe, the two cashiers will lock the small safe then we all go out, the supervisor will lock the store-room and activate the alarm</li> <li>7. At 12:00 the supervisor will lock the office door and safety door and we all go to sign the time sheet and thereafter we go home.</li> </ol>		
12	Perform surprize cash count on monthly basis	Monthly basis	Accountant income

**APPROVAL OF SOP**

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SIGNATURE : LINE MANAGER

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DATE

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SIGNATURE : HEAD OF DEPARTMENT

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DATE