

LESEDI LOCAL MUNICIPALITY

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

NR	PROCEDURE	FREQUENCY	RESPONSIBLE PERSON
	Refunds of credit amounts to consumers		
1	<p>Refunds on credit accounts can only be done by cheque or electronic transfer.</p> <p>Cheque: A cheque will be issued to a customer when no certified copy of a bank statement has been received. The cheque will be issued in the name of the register person on the billing system</p> <p>Electronic Transfer: Electronic transfers can only be done once the certified bank statement has been received from the register debtor on the billing system for verification of purposes. A copy of the bank statement must be attached on the refund request. The banking details must be verified by two officials.</p>	On going	Debtors Clerk
2	Capture and process refunds for accounts with credit balances for deposit accounts, property transfer accounts and sundry accounts (hall deposits etc.)	Weekly	Debtors Clerk
3	Review and approve refunds for deposit accounts, property transfer accounts and sundry accounts (hall deposits etc.)	Weekly	Accountant Income
4	Perform monthly refund reconciliation for deposits and property transfer accounts and sundry accounts (hall deposits etc.)	Monthly basis	Debtors Clerk
5	Review and authorise monthly refunds reconciliation	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