

EMAKHAZENI LOCAL MUNICIPALITY



RECEIPT POLICY ANNEXURE

APPROVED BY COUNCIL ON: June 2015

IMPLEMENTATION DATE: 1 July 2015

Cash Deficit Procedures (As per section 7.2 of the Receipt Policy)

1. Any cash deficits realised must be refunded immediately by the responsible official before banking is done. A written report by the Snr Clerk must be submitted to the departmental head concerned.
 2. The departmental head will request an investigation into the reported incident.
 3. The outcome of the investigation should be reported back to the departmental head whom should then report the outcome to the Chief Financial Officer.
 4. The Chief Financial will submit to Corporate Services an official request to issue a letter to the implicated official indicating the type of offence with appropriate consequence and the offence letter will be placed in the implicated employee's employee file.
 5. In cases where deficit cannot be paid with immediate effect by the relevant official, deficit amount must be deducted from the affected official salary, if deficit amount is **not** material.
 6. Should the same shortfall / deficit continue to occur the Municipal Manager will take the required steps to resolve the cash deficit in the following two instances:
 - 6.1 Deficit amount is material
 - 6.2 Continues deficit by the same official
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