



CAPE WINELANDS DISTRICT
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

REVENUE MANAGEMENT POLICY (PROPOSED CHANGES)

4. **Policy Guidelines on Collection and Banking of Revenue**

- ~~(4) No money may be accepted unless an official receipt can be issued immediately.~~

~~6. **Policy and Guidelines on Receipts**~~

- ~~(1) In accordance with the audit regulations, the receipt of all monies must immediately be recorded by means of a numbered official receipt or ticket or in any other way approved by the Chief Financial Officer. Consult the Municipality's Cash Management Policy for comprehensive guidelines in this regard.~~
- ~~(2) No alteration must be made to a receipt, ticket or other form of acknowledgement of payment.~~
- ~~(3) Any error that appears on a receipt, ticket or other form of acknowledgement of payment must be corrected by issuing a new receipt and the cancellation of the erroneous one.~~
- ~~(4) Every cancelled receipt form must be returned to its proper place in the receipt book or, in the absence of a receipt book, filed according to the instructions of the chief financial officer.~~
- ~~(5) Any cash surplus found at any time must immediately be declared, a receipt issued in terms of the audit regulations and deposited without delay to the credit of the appropriate account.~~
- ~~(6) Any cash deficits must immediately be reported to the departmental head concerned and replaced in accordance with the instructions of the chief financial officer.~~