



OFFICE OF THE DIRECTOR: ACCOUNTING SERVICES

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**TO : THE DISTRICT DIRECTORS
THE DEPUTY DIRECTORS FINANCE
THE MANAGERS EXAMINATION & CERTIFICATION**

FROM : CHIEF DIRECTORATE FINANCIAL ACCOUNTING

DATE : 17 MARCH 2026

**SUBJECT : PHASING OUT APPROACH OF MANUAL RECEIPTING FOR
EXAMINATION CERTIFICATES, REMARKING AND COMBINATION
OF RESULTS**

1. The abovementioned matter herein refers.
2. The Chief Directorate:Financial Accounting, together with the Directorate: Accounting Services, conducted a survey on the management of revenue services and cash handling at cashier offices across district offices. The review focused on compliance with the **Public Finance Management Act (PFMA)**, specifically **sections 38(1)(a)(i) and 38(1)(c)(i)**, as well as applicable Treasury Regulations governing revenue and cash management, including safeguarding of assets and prevention of financial misconduct.
3. The following risk areas were identified during the survey, viz:
 - The assessment confirmed that there are no properly designated and secured cashier facilities at certain district offices, contrary to **Treasury Regulation 10.1.1**, which requires effective systems of internal control.
 - Money received and receipted is not banked daily, in contravention of **Treasury Regulation 15.10.1.2**, which requires that all revenue collected be deposited into the relevant revenue fund promptly (normally daily).
 - Face value forms and departmental stamps were found unsecured and left unattended, contrary to **Treasury Regulation 12.2.1**, which requires safeguarding of assets and official documents.
 - Officials are exposed to handling liquid cash, increasing the risk of misappropriation and potential financial misconduct as contemplated in **sections 38(1)(h) and 45 of the Public Finance Management Act (PFMA)**.
 - The current environment exposes district offices to heightened risks of theft and robbery, indicating weaknesses in internal control systems as required by **Treasury Regulation 10.1**.

4. Based on the above findings, the Chief Directorate and Directorate resolved to implement a phased approach to the discontinuation of manual receipting and the handling of cash at cashier offices from **1st April 2026**. District offices are therefore required to advise clients to make direct deposits into the departmental bank account and to submit proof of payment for services rendered. This approach strengthens compliance with **Treasury Regulation 15** (Revenue Management) and reduces risks associated with cash handling.
5. Revenue officials, including those within Examination and Certification Management, are further advised to encourage clients to utilise electronic funds transfer (EFT) and mobile banking platforms for payments directly into the departmental bank account. Officials must provide reasonable assistance to clients, including printing of proof of payment where required, in line with service delivery standards.

Yours in Education



MRS ND GQOLI
CHIEF DIRECTOR: FINANCIAL ACCOUNTING