| Page | **ACTIONS** | **COMPLY** | | **NOT COMPLY** | | **NA** |
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| **INDEX** | | | | | | |
| **COMPENSATION OF EMPLOYEES** | | | | | | |
|  | **Responsible Managers are Public servants from Level 8 upwards till Head of Department**  Management decide **What** should be done 🡺Planning  Management decide **How** should be done 🡺Organising  Management say **When it**  should be done 🡺Leading  Management ascertain **Whether**  the task have been carried out 🡺Control |  | |  | |  |
| 1 | **NMIR COMPLIANCE** |  | |  | |  |
| 2 | PFMA requirements |  | |  | |  |
|  | ICU to collect the following yearly   * HRM Plan * Annual recruitment plan * Skills development plan * Intern policy/plan   IQMS policy/plan  PMDS policy/plan |  | |  | |  |
| 3 | **APPOINTMENTS : NORMAL APPOINTMENT**  Responsibility School Principal /EDO /Line manager  Responsibility HRM  Responsibility Finance |  | |  | |  |
|  | Abnormal appointments  Backdated salary arrears |  | |  | |  |
|  | **RE APPOINTMENT**  **Notch reduction** |  | |  | |  |
| 4  4.1  4.2  4.3  4.4  4.5  4.6  4.7  4.8  4.9  4.10  4.11  4.12  4.13 | **SERVICE BENEFITS**  37% allowance  Housing allowance  Housing Loan Guarantee  Rural incentive allowance  Overtime  Fuel allowance  Departmental housing  Acting allowance  Differentiated allowance  Change bank account  Freeze salaries  Salary adjustment  Subsistence and Travelling allowance  Cash payment for additional qualifications  Long service award  Hostel allowance |  | |  | |  |
| 5 | **SERVICE TERMINATIONS**  Responsibility School Principal /EDO /Line manager  Responsibility HRM  Responsibility Finance |  | |  | |  |
| 5.4 | **Abet Service Conditions** |  | |  | |  |
| 5.4 | **ECD Service Conditions** |  | |  | |  |
| 6 | **Payment of Leave gratuity payments**  Service termination  Debt route form  Journalise of debt to Salary reversal control account and Deduction Disallowance accountand Tax debtaccount  Payment of Leave gratuity |  | |  | |  |
|  | **LEAVE LIABILITY AND PAYROLL MANAGEMENT** |  | |  | |  |
| 7 | **PAYROLL MANAGEMENT SYSTEM** |  | |  | |  |
|  | Check every month new employees for **GHOST** appointments  Distribution  Certified returns (schools , ECD centres , District office and Head office )  Discrepancies  Unknown pay points |  | |  | |  |
| 8  8.1.1  8.1.2  8.2  8.3  8.4  8.5  8.6  8.7  8.8  8.9  8.10  8.11  8.12  8.13  8.14  8.15  8.16  8.17  8.18 | **LEAVE**  Circular attached attendance register  Appointment leave official  Attendance register  Completion of attendance register  Completion of Z1 leave forms  Recording and capturing of leave forms  Annual leave  Sick leave (8 week rule )  Maternity leave  Special leave  Leave for union office bearers  Family responsibility leave  Recording time off  Leave without salary  Leave credits  Incapacity leave  Capped leave  Negative capped leave  Checking and Control |  | |  | |  |
| 9.1  9.2 | **LABOUR RELATIONS**  Suspensions  Displaced employees |  | |  | |  |
| 9.3  9.4  9.5 | **HRD**  PMDS  IQMS  SMS officials |  | |  | |  |
| 9.6 | **Accounting services**  Debt |  | |  | |  |
| 10 | **Interface office** |  | |  | |  |
| 11 | **Deductions** |  | |  | |  |
| 12 | **ETHICS** |  | |  | |  |
| 1 | **NMIR COMPLIANCE :** |  | |  | |  |
| 1.1 | HRM officials to ensure compliance to Circular 4 of 2001 and HRA circular reference 8/2 dated 22.5.2007 |  | |  | |  |
| 1.2 | **Ensure the correct HRA advice is attached**  P70 for promotion /General allowance and change nature of appointment  P60 Appointment advice  P71 notch Tariff / category –Merit adjustment  P72 Salary advice for special instructions  P87 Amend of biographical data and appointment information advice  P90 Pension fund /Translation in nature of appointment /Service Bonus  Shortened assumption of duty (No P no |  | |  | |  |
| 2 | **PFMA REQUIRMENTS** |  | |  | |  |
| 2.1 | It is PFMA requirement that employees must be paid their salaries within 30 days of assumption of duties |  | |  | |  |
|  | **RESPONSIBILITY OF PRINCIPALS AND LINE MANAGERS** |  | |  | |  |
| 2.1.1 | Line managers /Principals must ensure compliance by submission of all the NMIR required documents as prescribed in the school manuals |  | |  | |  |
| 2.1.2 | Line mangers /School Principals must submit the documents prescribed in the School manual for appointment of educators to ensure the PFMA requirement of 30 day payment is met for   * Permanent appointment * Temporary educators * Substitute educators |  | |  | |  |
|  | **RESPONSIBILITY OF HRA & P** |  | |  | |  |
| 2..2.1 | HRM officials must ensure that upon receipt of all the NMIR prescribed documents appointment is processed timeously to ensure compliance within the 30 day payment period |  | |  | |  |
| 2.2.2 | HRA officials must ensure all documents reach salaries at least three (3) days before the salary run |  | |  | |  |
| 2.2.3 | HRA officials must check the suspense file monthly and ensure all HRA transactions awaiting approval is approved before the salary run |  | |  | |  |
|  | **RESPONSIBILITY OF SALARIES** |  | |  | |  |
| 2.3.1 | Finance must ensure authorisation before the salary run , if all the documents are valid , accurate and complete |  | |  | |  |
| 2.3.2 | Finance must on a monthly basis check the suspense file and get the Salary file and investigate and authorise all transactions waiting authorisation before the salary run , or disapprove if documents are incomplete . |  | |  | |  |
| 3 | **COMPENSATION OF EMPLOYEES** |  | |  | |  |
|  | **APPOINTMENTS / RE APPOINTMENTS / ABNORMAL APPOINTMENTS** |  | |  | |  |
| 3.1.1 | **FUNCTIONS OF HRA & P** |  | |  | |  |
| 3.1.2 | Ensure posts are created and funded |  | |  | |  |
| 3.1.3 | The NMIR check list of all new appointees must be ticked or signed as evidence that a reference check regarding the required documentation was performed |  | |  | |  |
| 3.1.4 | Identification documents, birth certificates, qualifications and service certificates where applicable must be available on SP-files. |  | |  | |  |
| 3.1.5 | Qualification verifications must be performed on all appointments |  | |  | |  |
| 3.1.6 | The appointment of employees at salaries higher than minimum of salary ranges was properly justified PSA section 37(2)(a) and PSR V11/C3 |  | |  | |  |
| 3.1.7 | Prevent Salary ranges of posts increased without job evaluation PSR1V/C5 |  | |  | |  |
| 3.2 | **Appointments** |  | |  | |  |
| 3.2.1 | Appointments as per NMIR checklist as follows  HRA&P to provide Persal confirmation of the Post  Budget office to provide the Excel spreadsheet to confirm the availability of funds in case of critical posts  Appointment letter  Assumption of duty letter  Z83 Application form  Z56 Bank particular form ( thumb print )  ID documents |  | |  | |  |
| 3.3 | **RE APPOINTMENTS** |  | |  | |  |
| 3.3.1 | HRA & P must ensure the HRA advice with reappointment of temporary teachers if the salary is lower than upon service termination the HR advice state notch reduction |  | |  | |  |
| 3.3.2 | HRA must use advice P71 with special instruction to reduce the Notch |  | |  | |  |
| **3.4.** | **ABNORMAL APPOINTMENTS** |  | |  | |  |
| 3.4.1 | HRA & P must ensure all abnormal appointments are submitted to Salaries for authorisation |  | |  | |  |
| 3.4.2 | HRA must report to ICU and Risk management and Provincial Hotline any Ghost appointments because there is a serious risk of fraud with abnormal appointment and to manage and control this risk of fraud |  | |  | |  |
| 3.4.3 | HRP must register SCC for the following transaction code authorization to be made compulsory  Function #5080103 |  | |  | |  |
| 3.5 | **RESPONSIBILITY OF SALARIES** |  | |  | |  |
| 3.5.1 | **SALARY FILE** |  | |  | |  |
| 3.5.2 | HR registry must ensure that all salary files have an NMIR checklist |  | |  | |  |
| 3.5.3 | Finance official ensure no authorisation done without salary file i.e. before authorizing any transaction on the system salary file need to be perused. |  | |  | |  |
| 3.5.4 | Each Salary file must have NMIR checklist and NMIR the contents of the file |  | |  | |  |
| 3.5.5 | Assistant /Deputy directors must refer back to relevant HR/Salary component should all required documents (NMIR prescribed ) not be on file |  | |  | |  |
| 3.6 | **APPOINTMENTS** |  | |  | |  |
| 3.6.1 | Salaries authorises using transaction file to authorise appointments as per NMIR checklist as follows  HRA&P to provide Persal confirmation of the Post  Budget office to provide the Excel spreadsheet to confirm the availability of funds in case of critical posts  Appointment letter  Assumption of duty letter  Z83 Application form  Z56 Bank particular form ( thumb print )  ID documents |  | |  | |  |
| 3.7 | **Re Appointments** |  | |  | |  |
| 3.7.2 | With reappointment of temporary teachers ICU and Salaries must check Notch verification using (#4.3.1)  P71 must be used with special instruction to reduce the Notch |  | |  | |  |
| 3.8 | **Main functions of salaries**  Check that payment are valid ,accurate and complete  Compile payments  Check and recalculate to ensure that correct formulas are used  Check availability of funds certificate  Process payments on Persal  Authorise payments on Persal system  Take effective and appropriate steps to prevent overpayments (Fruitless expenditure ) |  | |  | |  |
| 3.9 | **ABNORMAL APPOINTMENTS** |  | |  | |  |
| 3.9.1 | Salaries must authorise all abnormal appointments |  | |  | |  |
| 3.9.2 | Salaries must report all Ghost appointments to ICU and Risk management and Provincial Hotline |  | |  | |  |
| 3.9.1 | There is a serious risk of fraud with abnormal appointment and salaries must authorization transaction code   * Function #5080103 |  | |  | |  |
| 4 | **SERVICE BENEFITS** |  | |  | |  |
| 4.1 | **37% ALLOWANCE** |  | |  | |  |
| 4.1.1 | Use the new amended choice form with effect 1 June 2015 |  | |  | |  |
| 4.1.2 | If the employee choose 37% HRA must upon appointment use Code 0431 to ensure the employee receive 37% until the contract expires |  | |  | |  |
| 4.1.3 | Salaries must upon re-appointment check if there was no recurring debt on the previous appointment and reinstate the debt |  | |  | |  |
| 4.2 | **HOUSING ALLOWANCE** |  | |  | |  |
| 4.2.1 | From 1st July 2015 use the new DPSA housing allowance application form |  | |  | |  |
| 4.2.2 | Housing allowances must be  kept in the employees' housing  and iles and that no allowance must be approved without the required documents uments being submitted.   * Valid rental agreement and if the contract have end date same applies to housing allowance * Title deed * Affidavit * Permission to occupy certificate * Authority letter |  | |  | |  |
| 4.2.3 | A new declaration if an employee moves from one dwelling to another whether in the same municipality or not must be completed by all officials receiving housing allowance. |  | |  | |  |
| 4.2.4 | Allowance will be paid from the date of application not retrospectively |  | |  | |  |
| 4.3 | **RURAL INCENTIVE** |  | |  | |  |
| 4.3.1 | HRA must develop incentive contract and all qualifying employees must complete and sign the incentive contract to ensure the incentive is limited to fully qualified (RVQ13 and higher ) and schools who are the ELRC list of remote schools and other schools |  | |  | |  |
| 4.3.2 | Payroll officials must have the list of schools that qualify for Rural incentive and must inform HRA of Educators vacating the post permanently or temporally for longer than one month will cease to receive the incentive attach to the post |  | |  | |  |
| 4.3.3 | HRA & P must January of each year inform payroll officials of the list of schools that qualify |  | |  | |  |
| 4.4 | **OVERTIME** |  | |  | |  |
| 4.4.1 | Finance must pay overtime only for 3 hours in one normal week day and 10 hours in one week and the head of department must approve deviation |  | |  | |  |
| 4.4.2 | Line managers must ensure that all submissions for Overtime have the Start and End date and correct Notches for the period worked and if Line managers want to deviate from the 30% threshold must be included in the submission |  | |  | |  |
| 4.4.3 | Finance must check the starting and end date and Overtime must be paid only as per the approved starting date and end date and any amendment must be approved by the Head of department |  | |  | |  |
| 4.4.4 | Finance to check 30% threshold |  | |  | |  |
| 4.5 | **FUEL ALLOWANCE** |  | |  | |  |
| 4.5.1 | All Official trips from 1 July 2015 must not exceed the approved official kilometres issued |  | |  | |  |
| 4.5.2 | Employee who drive with his/her own vehicle and have passengers only the driver of the owner of the vehicle can make a claim for reimbursement of fuel claims |  | |  | |  |
| 4.5.3 | The passengers cannot make a claims for re-imbursement of fuel claims because they did not travel with their own cars but were just passengers |  | |  | |  |
| 4.5.4 | Official whose workstation is a point B but live in point A but attend a meeting in point A cannot make a claim for re-imbursement of fuel claims because he/she is travelling point A is also his/her point of residence |  | |  | |  |
| 4.5.5 | Employees must only claim for the vehicle they used and not for another vehicle with higher engine capacity which they did not use for the trip |  | |  | |  |
| 4.5.6 | Responsible managers and employees must report fraudulent claims first internally to ICU, Risk management, HOD and Provincial fraud hotline who must investigate ( TR18.2 and 8.3) |  | |  | |  |
| 4.5.7 | An official submitting a fuel claim must sign a declaration that he/she was not on Leave during the period |  | |  | |  |
| 4.6 | **FREE AND CHEAP HOUSING** |  | |  | |  |
| 4.6.1 | ICU on yearly basis 1 March collect a list from Public Works all employees who rent government dwellings and inform Salaries of any exceptions |  | |  | |  |
| 4.7 | **ACTING ALLOWANCE** |  | |  | |  |
| 4.7.1 | An appointment letter motivating acting role/capacity is attached (and approved by the HR Manager as per HR delegation to be reviewed by the CFO |  | |  | |  |
| 4.7.2 | The approval memorandum must clearly sate that the post is vacant and funded and Bas report must be attached as evidence |  | |  | |  |
| 4.7.3 | The BAS report is attached and reflects budget availability. |  | |  | |  |
| 4.7.4 | The period of allowance agrees to appointment letter (not more than six months) |  | |  | |  |
| 4.7.5 | Acting allowance will only be paid to an acting employee who acted in a vacant post for a period more than 30 days |  | |  | |  |
| 4.7.6 | HRM/D to create a code for all acting allowances that are more than a year also ensure the correct is used. |  | |  | |  |
| 4.7.7 | Employees who act must be paid on the next higher level ( i.e. level 7 acting on level 9 must only be paid on level 8) |  | |  | |  |
| 4.7.8 | If an individual acts in a post for more than 6 months confirm that a NEW appointment letter motivating reasons for such is attached and re-perform steps in checklist |  | |  | |  |
| 4.8 | **DIFFERENTIATED ALLOWANCE (0174)** |  | |  | |  |
| 4.8.1 | HRA must ensure compliance to the differentiated policy  Six (6 )Notches (6% ) paid to Post level 1 who holds post of Principal |  | |  | |  |
| 4.8.2 | Allowances terminated upon transfer of educator |  | |  | |  |
|  | **SUNDRY PAYMENTS** |  | |  | |  |
| 4.9 | **Voted funds** |  | |  | |  |
| 4.9.1 | **SUNDRY PAYMENT: VOTED FUNDS.**  Finance must ensure that no salary related payment are paid unless the list and disbursement report is submitted to ICU  Finance must ensure Persal numbers are captured as source reference numbers |  | |  | |  |
| 4.9.2 | Finance must ensure that a copy of all Bas Payments are filled on the salary file |  | |  | |  |
| 4.10 | **SUNDY PAYMENTS: GENERAL LEDGER** |  | |  | |  |
| 4.10.11 | Finance must ensure a copy of all Bas Payments **must** also be filled on the salary file |  | |  | |  |
| 4.10.12 | No Salary payment on Bas is allowed, only ACB payments. |  | |  | |  |
| 4.11 | **CHANGE OF BANK DETAILS** |  | |  | |  |
| 4.11.1 | Z56 Bank particular form ( thumb print ) |  | |  | |  |
| 4.11.2 | Changing of banking details must be authorized by rank not lower than a Senior State Accountant |  | |  | |  |
| 4.11.3 | Formal request by the Deputy Director for decentralisation of the function |  | |  | |  |
| 4.12 | **FREEZE OF SALARIES** |  | |  | |  |
| 4.12.1 | Upon receipt of instruction from Labour Relations the Salaries unit to freeze the payment for salary of educators (list of abscondments from Labour Relations) of educators who were on unauthorised leave exceeding the period is 14 consecutive days , they are deemed to have dismissed themselves |  | |  | |  |
| 4.12.2 | Upon receipt of instruction from Labour Relations Salaries unit to freeze the payment for salary of Public servant who abscond period is 30 consecutive days , they are deemed to have dismissed themselves |  | |  | |  |
| 4.13 | **SALARY ADJUSTMENTS** |  | |  | |  |
| 4.13.1 | HRA must ensure that all submissions for salary adjustment must include the Chief Director ICU to verify salary adjustment |  | |  | |  |
| 4.13.2 | HRA advice |  | |  | |  |
| 4.13.3 | Checklist NMIR compliant |  | |  | |  |
| 4.13.4 | Have a copy of DPSA salary scales and check the salary scales on the HRA advice against Persal and DPSA |  | |  | |  |
| 4.13.5 | Return the HRA if the “**was paid** “” starting notch on the HRA advice is not same as on Persal and the ‘” **To be paid** “”is not the same as per the HRA submission approved by the Head of department . |  | |  | |  |
| 4.13.6 | Approval by District Director or CFO |  | |  | |  |
| 4.13.7 | Reject if #6.8.10 have salary arrears manually calculated and paid as abnormal payments |  | |  | |  |
| 4.13.8 | Formal letter to employee informing of new salary notches |  | |  | |  |
| 4.14 | **HOUSING ALLOWANCE GUARANTEES** |  | |  | |  |
| 4.14.1 | HRA must allocate the oversight and management of the bank guarantees to one (1 ) responsible person. |  | |  | |  |
| 4.14.2 | This employee must ensure guarantee confirmations are obtained for all employees regularly.  Ensure PERSAL is reconciled to the confirmations from the banks regularly.  Also need to ensure that for the staff terminated off PERSAL who had guarantees that their guarantees are terminated off the PERSAL system. |  | |  | |  |
| 4.15. | **SUBSISTENCE AND TRAVELLING EXPENDITURE** |  | |  | |  |
| 4.15.1 | All claimants in respect of private transport submit required declaration form (effective 1 September 2015) |  | |  | |  |
| 4.15.2 | Line managers must ensure adequate budget by using the zero based Line managers must report on a quarterly basis to accounting services all accruals (claims relating previous quarters not yet finalised) budget method |  | |  | |  |
| 4.15.3 | Trips must be approved in writing prior to departure. |  | |  | |  |
| 4.15.4 | All claims must be submitted for approval within seven (7) days after month end. |  | |  | |  |
| 4.15.5 | All claims must be captured within three (3) days upon receipt thereof. |  | |  | |  |
| 4.15.6 | All claims must be approved on the delegated level. |  | |  | |  |
| 4.15.7 | Original source documents must be available for audit purposes. |  | |  | |  |
| 4.15.8 | Claim forms and supporting documents must be properly completed. |  | |  | |  |
| 4.15.9 | HRA will ensure all claims submitted correspond with the Claim Register. |  | |  | |  |
| 4.15.10 | Amounts due to officials in terms of the claim must be calculated correctly. |  | |  | |  |
| 4.15.11 | Responsible managers and employees must report fraudulent claims first internally to ICU, Risk management, HOD and Provincial fraud hotline who must investigate ( TR18.2 and 8.3) |  | |  | |  |
| 4.16 | **HOUSING ALLLOWANCE** |  | |  | |  |
| 4.16.1 | Housing allowance must only be paid from the month the official’s application was submitted with the prescribed documentation. |  | |  | |  |
| 4.16.2 | The physical address on the application form must correspond with information on Persal |  | |  | |  |
| 5 | **TERMINATION OF SERVICE** |  | |  | |  |
| 5.1 | **PRINCIPALS /LINE MANAGERS RESPONSIBILITY** |  | |  | |  |
| 5.1.1 | The principal and other responsibility managers submit the Termination of service :ECDE/HRA/10 to HRA & P  In cases of death before end of final month in which the deceased was employed |  | |  | |  |
| 5.1.2 | The principal and other line managers submit the Termination of service :ECDE/HRA/10 to HRA & P  In cases of teachers Absconded for period of 14 consecutive days, the following day because they are deemed to have dismissed themselves |  | |  | |  |
| 5.1.3 | Responsibility managers submit the Termination of service :ECDE/HRA/10 to HRA & P  In cases of Public Servants (Non-educators) who abscond for 30 consecutive days the following day because they are deemed to have automatically dismissed and be submitted the following day . |  | |  | |  |
| 5.2 | **HRM responsibility** |  | |  | |  |
| 5.2.1 | HRA & P capture and approve Service termination within 2 working days and submit to Finance the following day before 10H00 |  | |  | |  |
| 5.2.2 | HRA ensure employees who have attained compulsory retirement age (65 years ) are timely (3 months before age 65 ) terminated |  | |  | |  |
| 5.2.3 | The Persal controller to distribute the monthly Treasury report  reflecting deceased employees distributed |  | |  | |  |
| 5.2.4 | HRA/P effect terminations according to deceased list |  | |  | |  |
| 5.3 | **Finance Responsibility** |  | |  | |  |
| 5.3.1 | Finance obtains the salary file and authorise the service termination within 2 working days and before next salary run with the salary file. |  | |  | |  |
| 5.3.2 | Authorise service termination on same day |  | |  | |  |
| 5.3.3 | Recall the salary from Bank |  | |  | |  |
| 5.3.4 | Reverse Partial and normal salary on the system before next salary run |  | |  | |  |
| 5.3.5 | The Persal controller to distribute the monthly Treasury report reflecting deceased employees distributed |  | |  | |  |
| 5.3.6 | Salaries to authorise terminations according to deceased list |  | |  | |  |
| 5.3.7 | Finance in terms of Provincial Treasury practice note 3 of 2008 must prevent irrecoverable debt (fruitless and wasteful) expenditure |  | |  | |  |
| 5.4 | **ABET SERVICE CONDITIONS** |  | |  | |  |
| 5.4.1 | Abet Co coordinators is responsible on a yearly basis to issue a list of all educators , their RVQ and date of assumption of duty to HRM and Salaries and ICU |  | |  | |  |
| 5.4.2 | Abet coordinators must on a quarterly basis submit a certificate stating to Salaries and ICU that all payrolls are certified and payrolls not certified appropriate action was taken to prevent repeat non submission |  | |  | |  |
| 5.4.4 | Legal services to advice HRA & ABET on the legality of recouping over payments against estates and processes to be followed thereof |  | |  | |  |
| 5.4.5 | HRM must provide Salaries and ICU on yearly basis with new Salary Scales and tariffs according to RVQ |  | |  | |  |
| 5.4.6 | Salaries must ensure authorisation is in accordance with the approved salary scales and tariffs according to RVQ |  | |  | |  |
| 5.5 | **ECD SERVICE CONDITIONS** |  | |  | |  |
| 5.5.1 | ECD Co coordinators is responsible on a yearly basis to issue a list of all educators , their RVQ and date of assumption of duty to HRM and Salaries and ICU |  | |  | |  |
| 5.5.2 | ECD coordinators must on a quarterly basis submit a certificate stating to Salaries and ICU that all payrolls are certified and payrolls not certified appropriate action was taken to prevent repeat non submission |  | |  | |  |
| 5.5.3 | HRM must provide Salaries and ICU on yearly basis with new Salary Scales and tariffs according to RVQ |  | |  | |  |
| 5.5.4 | Salaries must ensure authorisation is in accordance with the approved salary scales and tariffs according to RVQ |  | |  | |  |
| 6 | **LEAVE GRATUITY PAYMENTS**  Public Finance Management Act ,Section 45 (a) (b) (c) (d) and (e) and emphasize the responsibilities of an official in a department to take effective and appropriate steps to recover the state monies |  | |  | |  |
| 6.1 | The new amended debt route effective 1 June 2015 must be used uniformly |  | |  | |  |
| 6.2 | HRA & P to capture , approval of service terminations must be done the same day and submitted the following day to Finance |  | |  | |  |
| 6.3 | Finance to authorise service termination the same day of receipt of HRA advice and with the salary file |  | |  | |  |
| 6.4 | Finance to recall the salary from Bank |  | |  | |  |
| 6.5 | Finance to reverse ,Partial and normal salary on Persal system before next salary run |  | |  | |  |
| 6.6 | Finance draw reports #5.7.30 Back dated terminations without reversals on weekly basis and ensure all overpaid salaries are reversed(If salary reversal is not done programmatically, salaries must do it manually on #5.2.10) |  | |  | |  |
| 6.7 | The Debt route form must include all departmental debt for HRA |  | |  | |  |
| 6.8 | The Debt route form must include all departmental debt for Finance including suspense accounts Salary reversal control account and Salary: Disallowance Account and Salary: Tax Debt |  | |  | |  |
| 6.9 | The Debt route form must include all departmental debt for SCM |  | |  | |  |
| 6.10 | The Debt route form must include all departmental debt for IT directorate |  | |  | |  |
| 6.11 | The leave capping form must be complete and accurate and the  Certification of Quality Controller (Deputy Director HRA & P) |  | |  | |  |
| 6.12 | If no tax directive #5.3.7 (code 0625) than System treat as bonus and Department do reconciliation 31 May each year  Employee collect Tax certificate June and  Employee submit to SARS to claim tax |  | |  | |  |
| 6.13 | If tax directive than Request online and SARS issue within 2 days Function #5.3.10 ( 0618) |  | |  | |  |
|  | **LEAVE LIABILITY AND PAYROLL MANAGEMENT SYSTEM** |  | |  | |  |
| 7 | **PAYROLL MANAGEMENT SYSTEM** |  | |  | |  |
| 7.1 | ICU to draw list all new employees every month work with Finance and do employee verification being done to check Ghost appointments every month |  | |  | |  |
| 7.2 | Circular 8 of 2008 and Provincial Treasury circular 31 of 2000 and PSR ,2001 Part VC3(a) |  | |  | |  |
| 7.3 | SITA to print and prepare payroll and payslips in accordance with National Treasury schedules |  | |  | |  |
| 7.4 | Head office Rebates section to ensure payslips and payrolls are ready at least three (3) days before payday |  | |  | |  |
| 7.5 | Finance District officials to collect payrolls and payslips at least two days (2) days before payday |  | |  | |  |
| 7.6 | Pay point managers (Schools principals and other responsibility managers ) collect the payrolls at the district office |  | |  | |  |
| 7.7 | Employees must sign on payroll for receipt of salary /cheque |  | |  | |  |
| 7.8 | Pay point managers (Schools principals and other responsibility managers ) must certify both copies SR 0008(01) and SR 0008(05) and collect the payrolls at the Schools principals |  | |  | |  |
| 7.9 | Pay point managers (Schools principals and other responsibility managers ) must note all discrepancies (transfers , resignations , Abscondments , death , retirements , LWP ) on all three copies SR 0008(01) and SR 0008(05) |  | |  | |  |
| 7.10 | Pay point managers (Schools principals and other responsibility managers ) must file one copy of SR 0008(01) and SR 0008(05) |  | |  | |  |
| 7.11 | Pay point managers (Schools principals and other responsibility managers ) must return the certified payrolls SR 0008(01) and SR 0008(05) to District office Finance within 5 days of receipt |  | |  | |  |
| 7.12 | Finance must change mode of payment to cheque of all discrepancies ( Resignation , Abscondment, Retirements) to ensure whilst HRA process of service termination no salary overpayments occur |  | |  | |  |
| 7.13 | HRM and Labour Relations must ensure compliance In cases of teachers Absconded for period of 14 consecutive days, they are deemed to have dismissed themselves |  | |  | |  |
| 7.14 | HRM and Labour Relations must ensure compliance in that Public Servants (Non-educators) who abscond for 30 consecutive days are automatically dismissed. |  | |  | |  |
| 7.15 | Head office Rebates section must on a monthly basis check unknown components /pay points and change the mode of payment to cheque |  | |  | |  |
| 7.16 | ICU and EDO will on twice a year do employee verification on a sample basis the schools who have not returned certified payrolls |  | |  | |  |
| 7.17 | ICU and CES ECD will on twice a year do employee verification on a sample basis the ECD centres who have not returned certified payrolls |  | |  | |  |
| 7.18 | Head office and Districts Finance will Compare actuals employees costs (Certified payrolls)against Budget on monthly basis and produce exception reports to Budget office |  | |  | |  |
| 7.19 | Budget office will report on the exception reports at the Departmental Fincom |  | |  | |  |
| 8 | **LEAVE MANAGEMENT SYSTEM** |  | |  | |  |
|  | **Circular attach to attendance register** |  | |  | |  |
| 8.1.1 | Communiqué reference 8/1/2/2 dated 2.12.2010 must be stapled on the inside of attendance register |  | |  | |  |
| 8.1.2 | **Appointment leave official** |  | |  | |  |
| 8.1.2 | At head office and District office an employee to the level of Assistant director must be appointed in writing to responsible to ensure compliance to Communiqué reference 8/1/2/2 dated 2.12.2010 and the appointment letter must be stapled into the attendance register |  | |  | |  |
| 8.1.3 | The Assistant Director will be responsible to ensure the all public servants and the SMS member complete the leave form |  | |  | |  |
| 8.1.4 | The Assistant Director will be responsible to take the leave forms to HRA in district or Head office who must sign receipt of the leave forms |  | |  | |  |
| 8.1.5 | At schools it will be the school clerk who will be appointed to be responsible for the leave register |  | |  | |  |
| 8.1.6 | The school clerk will be responsible to ensure the educator complete the leave form |  | |  | |  |
| 8.1.7 | The school clerk will be responsible to take the leave forms to the Districts office in a Register and HRA in district must sign receipt of the leave forms |  | |  | |  |
| 8.1.8 | When an employee have not reported for duty at 10H00 on a normal working day whether prior approval or not with the delegated authority a leave form must be completed and submitted within 5 working days |  | |  | |  |
| 8.1.9 | Chief directors and upwards due to nature of their work is mostly attending meetings and the Assistant Director for leave must just write every day ‘**’on duty** ‘” or in the SMS member is on leave ‘’**on** **leave** ‘” and when the SMS member return ensure the leave form is submitted |  | |  | |  |
| 8.2 | **Attendance Register Z168** |  | |  | |  |
|  | All officials must sign daily attendance register and for SMS members the leave officials (Assistant Director )will record all days of absence |  | |  | |  |
| 8.2.1 | The employee /supervisor responsible for the leave book must have a KPA in their PMDS Performance agreement. |  | |  | |  |
| 8.2.2 | Roll-call of officials must take place every morning at 8h15 and a red line must be drawn with a red pen. |  | |  | |  |
| 8.2.3 | If the employee is on leave a line must be drawn with a black pen and period of leave recorded. |  | |  | |  |
| 8.3.4 | The supervisor must remove the register at 8h30 and put it back at 16h20. |  | |  | |  |
| 8.3 | **Completion of attendance Register** |  | |  | |  |
| 8.3.1 | The Z168 Duty Register must be completed in numerical or alphabetical order in post level sequence. |  | |  | |  |
| 8.4 | **Completion and Approval of Z1 Leave Forms** |  | |  | |  |
| 8.4.1 | The recommendation part on the Z1 (a) forms must be signed by the Supervisor before approval of leave by the delegated official.In emergency cases in-principle approvals should be noted on the leave form. |  | |  | |  |
| 8.4.2 | The approval part on the Z1 (a) forms must be signed by the delegated official before vacation leave commences. |  | |  | |  |
| 8.4.3 | Completed Z1 (a) leave forms must be filed on the officials’ leave (SV) files. |  | |  | |  |
| 8.4.4 | Applications for sick leave must be submitted within 5 days of the first day of absence failing which the supervisor must issue a reminder to an employee to submit a leave form within 2 days |  | |  | |  |
| 8.4.5 | Should an employee fail to comply the Department will decide how the absence will be recorded without further notice |  | |  | |  |
| 8.4.6 | Should an employee not in a position to submit the leave form as required, a family member must submit on his/her behalf |  | |  | |  |
| 8.5 | **Recording and Capturing of Leave** |  | |  | |  |
| 8.5.1 | Completed Z1 (a) leave forms must be captured on Persal within 15 days after submission. |  | |  | |  |
| 8.5.2 | The period on the Z1 (a) leave forms must correspond with the Z168 Duty Register and Persal. |  | |  | |  |
| 8.5.3 | The parts “Captured by” and “Checked by” on the Z1 (a) leave forms must be completed and signed by the responsible officials. |  | |  | |  |
| 8.5.4 | Leave credits must be indicated on Z1 (a) leave forms or attached to Z1 (a) leave forms. |  | |  | |  |
| 8.6 | **Annual Leave** |  | |  | |  |
| 8.6.1 | At least ten (10) consecutive vacation leave days must be taken before 31 December. |  | |  | |  |
| 8.7 | **Sick Leave** |  | |  | |  |
| 8.7.1 | A medical certificate must be submitted in all cases where officials are ill for three (3) or more days. |  | |  | |  |
| 8.7.2 | The period on the Z1 (a) leave forms, Z168 Duty Register and Duty List must be covered by a medical certificate. (3 days or more) |  | |  | |  |
| 8.7.3 | An official in his/her 36 days normal sick leave cycle, who has been absent from work on more than two occasions within an eight-week period must submit a medical certificate. |  | |  | |  |
| 8.8 | **Maternity Leave** |  | |  | |  |
| 8.8.1 | Female officials are entitled to four consecutive calendar months’ maternity leave. |  | |  | |  |
| 8.9 | **Special Leave** |  | |  | |  |
| 8.9.1 | Special leave with full pay, to a maximum of ten (10) working days per annum, can be granted to an official who is selected, by an acknowledged sports association, as a competitor, official, judge, coach, manager or referee, military, resettlement due to a transfer. |  | |  | |  |
| 8.9.2 | In order to validate study leave the examination time table must be attached to the Z1 (a) leave forms. |  | |  | |  |
| 8.9.3 | Examination results must be submitted within three (3) months after completion of examinations. (Compare with control register and Persal Report at function 4.8.9) |  | |  | |  |
| 8.10 | **Leave for Union Office Bearers** |  | |  | |  |
| 8.10.1 | Proof that a union office bearer is going to attend union related activities must be attached to the Z1 (a) leave form. |  | |  | |  |
| 8.10.2 | Only a maximum of ten (10) days per annum may be granted. |  | |  | |  |
| 8.11 | **Family Responsibility Leave** |  | |  | |  |
| 8.11.1 | Applications for family responsibility leave must be accompanied by death or medical certificates. Copies of church leaflets (funeral program) cannot be accepted. |  | |  | |  |
| 8.11.2 | Family responsibility leave taken by officials is limited to a maximum of:-  Five (5) days working days per annual leave cycle for utilisation if the employee’s spouse or life partner gives birth to a child; or the employee’s child, spouse or life partner is sick; and  File (5) days working days per annual leave cycle for utilisation if the employee’s child, spouse or life partner dies; or an employee’s immediate family member dies. |  | |  | |  |
| 8.12 | **RECORDING OF TIME OFF** |  | |  | |  |
|  | Where an employee needs time off for part of the day, a leave form must be completed for a period of time taken off and an external record thereof must be kept. Once 8 hours has been reached a leave form must be completed and submitted which indicate the date of leave as the date on which the 8 hours has been reached |  | |  | |  |
| 8.13 | **Leave Without Salary** |  | |  | |  |
| 8.13.1 | A Z1(a) leave form for leave without salary must be completed and captured on Persal within seven (7) days if an official was absent without authorisation. |  | |  | |  |
| 8.13.2 | Z1 (a) leave forms for “leave without salary” must be captured on Persal with a salary implication of “YES”. |  | |  | |  |
| 8.13.3 | Where leave without salary is granted to an official and he/she has already received his/her annual bonus, a Z238 payment advice must be completed and captured on Persal to recover Service Bonus over paid from him/her. |  | |  | |  |
| 8.14 | **Leave Credits** |  | |  | |  |
| 8.14.1 | All officials’ vacation and sick leave credits must be calculated and recorded on annually, on 1st of January. |  | |  | |  |
| 8.14.2 | Leave credits on Persal must correspond with that in the Z102 Service Records. |  | |  | |  |
| 8.15 | **Incapacity Leave** |  | |  | |  |
| 8.15.1 | An official must submit an application form for Incapacity Leave within 5 working days from the first day of absence.  (Annexure A for periods not longer than 29 working days)  (Annexure B for periods of 30 working days and longer) |  | |  | |  |
| 8.15.2 | Within 5 working days from receipt of an application for temporary incapacity leave, a maximum of 30 consecutive working days with full pay must be granted conditionally subject to the outcome of his/her investigation into the nature and extent of the employee’s illness/injury. |  | |  | |  |
| 8.15.3 | Within 30 days after receipt of both the application and medical certificate the conditionally granted temporary incapacity leave must be approved or refused. |  | |  | |  |
| 8.15.4 | Application forms for Incapacity Leave must be accompanied by a medical certificate. |  | |  | |  |
| 8.15.5 | Applicants must complete Part B of the application form, that medical information may be disclosed to the employer and Health Risk Manager. |  | |  | |  |
| 8.15.6 | Applications must be entered in an Incapacity Leave Register with an indication of date of receipt. |  | |  | |  |
| 8.15.7 | If the Temporary Incapacity Leave is refused the period of absence must be converted to vacation leave or if not available leave without pay. |  | |  | |  |
| 8.15.8 | Officials responsible for the handling of applications for Incapacity Leave must complete the Pledge of Confidentiality. |  | |  | |  |
| 8.16 | **Capped Leave :Payment of annual leave accrued before 1 July 2000** |  | |  | |  |
| 8.16.1 | Where there are no records and should there be no period which is not audited and a period which is audited ,than the leave pay-out will be on basis of 6 days completed of service up to 100 days for unaudited leave Resolution 7 of 2000 |  | |  | |  |
| 8.16.2 | The audit and capping of leave form must be completed by Quality Controller :Deputy Director HRA |  | |  | |  |
| **8.17** | **NEGATIVE CAPPED LEAVE** |  | |  | |  |
| 8.17.1 | HRA must verify negative capped leave as reflected on the leave liability report by way of recalculation using the template for audit and capping of leave |  | |  | |  |
| 18.17.2 | HRA must determine the rand value of negative capped leave and inform the employee in writing |  | |  | |  |
| 18.17.3 | HRA must instruct with a pro-forma letter to salaries to liaise with the debtor regarding the recovery of the rand value of negative capped leave and to report back to HRA once the recovery process has commenced |  | |  | |  |
| 18.17.4 | HRA must update Persal with a **nul** capped leave balance once deductions in respect of the debt have commenced |  | |  | |  |
| 8.18 | **Checking and Control** |  | |  | |  |
| 8.18.1 | The Z168 Duty Register must be completed in ink daily. |  | |  | |  |
| 8.18.2 | The Z168 Duty Register must be checked daily. |  | |  | |  |
| 8.18.3 | The Z168 Duty Register must be controlled weekly. |  | |  | |  |
| 8.18.4 | Control measures (for example a register) must be instituted in which Director or delegated official will weekly check the attendance register and ZI leave book to ensure all leave are submitted to HRA |  | |  | |  |
| 8.18.5 | A report must be requested quarterly from Persal to check leave credits. |  | |  | |  |
| 8.18.6 | A report must be requested annually from Persal in respect of special leave (study leave) to ascertain that examination results were handed in. |  | |  | |  |
| 8.18.7 | On the last day of school of the school admin staff must submit to District offices their attendance registers and Z1 forms for all leave form outstanding |  | |  | |  |
|  | **PART A LABOUR RELATIONS** |  | |  | |  |
| 9 | **SUSPENSIONS** |  | |  | |  |
| 9.1 | All suspensions must be captured on Persal. |  | |  | |  |
| 9.1.1 | Remote allowance must not be paid to officials during suspension. |  | |  | |  |
| 9.1.2 | Documentation regarding disciplinary proceedings must be filed on Disciplinary File. |  | |  | |  |
| 9.1.3 | Suspensions must be reviewed on a weekly basis. |  | |  | |  |
| 9.1.4 | All suspensions must be recorded in a Suspension Register. |  | |  | |  |
| 9.1.5 | Acting allowance must not be paid out to officials who qualify for such an allowance during suspension. |  | |  | |  |
| 9.1.6 | LR officials must submit a monthly return to Director LR containing particulars of suspended employees. |  | |  | |  |
| 9.1.7 | In cases of officials suspended for longer than 30 days a statement of reasons must be submitted to the Director LR |  | |  | |  |
| 9.1.8 | Consolidated disciplinary statistics per District submitted to Director Labour Relations before the 8th of each month. |  | |  | |  |
| 9.2 | **DISPLACED EMPLOYEES** |  | |  | |  |
| 9.2.1 | Obtain list from Labour Relations every quarter |  | |  | |  |
| 9.2.2 | Request LR to inform employee that ICU want to do employee verification |  | |  | |  |
| 9.2.3 | If employee don’t appear for employee verification inform LR in writing that ICU will now request that Finance Change to mode of payment to cheque for the displaced employees |  | |  | |  |
| 9.2.4 | The pay point manager must confirm assumption of duty and then employee can be changed back to electronic |  | |  | |  |
| 9.3 | **PAYPROGRESSION AND PERFORMANCE BONUSES** |  | |  | |  |
| 9.3.1 | HRD must ensure all PMDS payments are filed on the employees development file |  | |  | |  |
| 9.3.2 | HRD must capture the quarterly scores and yearly scores on Persal |  | |  | |  |
| 9.3.3 | Performance bonuses and pay progression must be paid out within the allocated budget. |  | |  | |  |
| 9.3.4 | Performance bonuses must be calculated according to the correct salary notch. |  | |  | |  |
| 9.3.4 | Performance Bonus must be paid according to the service Standard and Port Folio of evidence of the work you done  Finance  SCM  HRM |  | |  | |  |
| 9.3.5 | HRA must check # 6.9.10 to ensure only employees with score of 115 and more receive performance bonus. |  | |  | |  |
| 9.3.6 | Documentation to substantiate the awarding of performance bonuses must be available and be on development file. |  | |  | |  |
| 9.3.7 | Reconciliation regarding the payment of performance bonuses must be done between approved list of candidates and Persal |  | |  | |  |
| 9.4 | **IQMS POST EVALUATION** |  | |  | |  |
| 9.4.1 | HRD must ensure all IQMS payments are filed on the employees development file |  | |  | |  |
| 9.4.2 | In January every year the IQMS for educators (Reporting to IDS&G) must be captured and completed by end of February 2015 |  | |  | |  |
| 9.4.3 | HRA & P in districts must assist IQMS who don’t have access to Persal |  | |  | |  |
| 9.4.4 | The standard is that 100 IQMS must be captured per day to ensure educators receive IQMS in February each year |  | |  | |  |
| 9.4.5 | HRD is responsible to ensure that SCC is registered with Provincial Treasury to ensure all educators receive IQMS in February of each year |  | |  | |  |
| 9.4.6 | IQMS must be paid out within the allocated budget. |  | |  | |  |
| 9.5 | **SMS OFFICIALS** |  | |  | |  |
| 9.5.1 | All SMS officials must sign performance agreements by 1 April of each year. |  | |  | |  |
| 9.5.2. | All newly appointed SMS officials must sign performance agreements within three (3) months after appointment. |  | |  | |  |
| 9.5.3 | All SMS officials must submit a declaration of interest to Head Office not later than 30 April of each year. |  | |  | |  |
| 9.6 | **CONTROL ACCOUNT (RECEIVABLES)** |  | |  | |  |
| 9.6.1 | Monitor following debt related suspense accounts  Debt account  Debt suspense Account  Firms make refunds electronically  Banking make transfers by means of journal to relevant account  Salaries draw report and identify amounts and process payments and journals to clear account  Debt receipt control |  | |  | |  |
| 9.6.2 | Draw reports Debt recovered from LG and from Pensions (Pretoria ) allocated to correct accounts and Ledger responsibilities  Balance must be transferred to interest bearing debt account |  | |  | |  |
| 9.6.3 | Statements must be sent to debtors as soon as debts incurred. |  | |  | |  |
| 9.6.4 | Debts must be followed-up monthly  (0049) disallowance current  (00480 disallowance  (0117) Debt implementation and other debt reports. |  | |  | |  |
| 9.6.5 | Monthly statements must be sent to debtors. |  | |  | |  |
| 9.6.6 | Debt files must be opened for all debtors. |  | |  | |  |
| 9.6.7 | Supporting documentation must be available on debt files.  The file should contain the following information/documentation: |  | |  | |  |
| 9.6.8 | Instruction of creation of debt. |  | |  | |  |
| 9.6.9 | Copy of letter of demand and postal registration number. |  | |  | |  |
| 9.6.10 | Copy of final notice, if applicable. |  | |  | |  |
| 9.6.11 | Proof of payment/recovery. |  | |  | |  |
| 9.6.12 | Any other correspondence from and to debtor. |  | |  | |  |
| 9.6.13 | Copy of debt take-on for recurring debts. |  | |  | |  |
| 9.6.14 | Copy of monthly debtor statements. |  | |  | |  |
| 9.6.15 | Copies of correspondence to and from Legal Services if applicable. |  | |  | |  |
| 9.6.16 | Copies of correspondence to and from State Attorney, if applicable. |  | |  | |  |
| 9.6.17 | Copy of application to write off and final approval by delegated official, if applicable. |  | |  | |  |
| 9.6.18 | Debtors’ personal details/particulars must be updated on BAS (entity maintenance form) |  | |  | |  |
| 9.6.19 | Information on debt files must correspond with information on BAS. |  | |  | |  |
| 9.6.20 | Monthly reconciliation on staff debt must be performed to confirm the balances on the Control/Suspense Account. |  | |  | |  |
| 9.6.21 | Current interest rate must be charged to all debts originated fromacts of bad faith or breach of contracts, wrongly granted remuneration, as defined in section 38 of the Public Service Act, 1994 where the official concerned has left the employment of the Department or where the monetary advantage resulted from his/her own fraudulent actions. |  | |  | |  |
| 9.6.22 | Debts must be recovered from all debtors. |  | |  | |  |
| 9.6.23 | Debts must be captured on BAS with effect from the date it originated. |  | |  | |  |
| 9.6.24 | In instances where the recommendations on investigations are amended the amendments must be properly motivated. |  | |  | |  |
| 9.6.25 | Credit balances must not exist for debtors. |  | |  | |  |
| 9.6.26 | Period of payment to a maximum of 12 months can be approved by the Director Accounting services and a period in excess of 12 months must be referred to the Chief Financial Officer. |  | |  | |  |
| 9.6.27 | If no movement on the debtor statements occur on a monthly basis there must be documents of proof that the payment was followed up. |  | |  | |  |
| 9.6.28 | Irrecoverable debts must be reported to the Regional Office in order to report the matter to the office of the State Attorney. |  | |  | |  |
| 9.6.29 | All inter-departmental balances and debts must be recorded, reconciled and paid within the prescribed or agreed period.  All debts from other Departments, such as prison labour, must be recorded on BAS, and the documentation must be sent to the relevant Departments for payment. |  | |  | |  |
| 9.6.30 | All staff debts must be recorded and reconciled on BAS.  Debts such as telephone, interest bearing debts, others (suppliers), salary, tax, bursary, state guarantees, and all other personnel debts must be recorded on BAS. |  | |  | |  |
| 9.6.31 | The following account must have a zero balance at the end of the financial year: |  | |  | |  |
| 9.6.32 | Receipt pending control |  | |  | |  |
| 9.6.33 | The following accounts must have shown movement at least in the previous 3 months: |  | |  | |  |
| 9.6.34 | The Deputy Director must certify, in writing, to the Regional Director Accounting services that all clearance actions have been finalized at the end of the financial year. |  | |  | |  |
| 9.6.35 | Balances must be checked and cleared on a monthly basis. |  | |  | |  |
| 9.6.36 | Feedback on asset and liability item balances must be given to the Chief Director Finance on monthly basis. |  | |  | |  |
| 9.6.37 | The Manager: Financial and Management Accounting must request detail and matching reports on all assets and items under his / her control monthly. |  | |  | |  |
| 9.7 | **JOURNALS** |  | |  | |  |
| 9.7.1 | The compiler, checker and the authoriser must sign the journal adjustments. |  | |  | |  |
| 9.7.2 | All journals must have supporting documents. |  | |  | |  |
| 9.7.3 | Journals must be filed in accordance with BAS filing system. |  | |  | |  |
| 9.8 | **LOSS CONTROL REGISTER** |  | |  | |  |
|  | Losses is defined as follows  Losses during stocktaking of assets **and** inventory  Fail to recover departmental debt from suppliers within three (3) years from date of origination allowing debt to become prescriptive  Debt overpaid salaries , government guarantees , bursary debt which was not recovered from officials at termination of services  Failure to recover departmental debt from employees from Leave gratuity  Damages to official quarters /rented accommodation  Shortage of state monies and revenue and petty cash  Loss of state property laptops , keys etc  Intentionally exceed his or her powers  Did not act in the course or scope of his or her employment  Without prior consultation with State attorney , made and admission that was detrimental to the state  Failed to comply with or ignored standing instructions , of which he or she was aware of or could reasonably have been aware of ,which led to the loss  Damage or claim arising from use of state vehicle  Used vehicle without authorisation  Did not possesses a valid driver’s licence  Allowed unauthorised persons to handle the vehicle  Deviated materially from the official journey or route without prior authorisation |  | |  | |  |
| 9.8.1 | The Loss Control Register must be maintained and updated. |  | |  | |  |
| 9.8.2 | The Loss Control Register must be checked monthly by the Loss Control Officer. |  | |  | |  |
| 9.8.3 | A file with supporting documentation must be opened for each loss. |  | |  | |  |
| 9.8.4 | The Loss Control Register must correspond with Report on Loss |  | |  | |  |
| 9.8.5 | The Loss Control Officer must be appointed in writing. |  | |  | |  |
| 9.8.6 | Losses must be investigated within 30 days after they have been reported and the process must be completed within 90 days. |  | |  | |  |
| 9.8.7 | Losses must be reported to the Director Assets within 24 hours, in writing. |  | |  | |  |
| 9.8.8 | Investigation reports concerning losses must be submitted to the Chief Financial Officer ( Losses must be finalised within 90 days) |  | |  | |  |
| 9.8.9 | In instances where the recommendations on investigations are amended the amendments must be properly motivated. |  | |  | |  |
| 9.8.10 | Monthly returns on losses recovered must be signed by the Director Assets and submitted to the Chief Director SCM. |  | |  | |  |
| 9.8.11 | Monthly returns to the Chief Director must correspond with the Loss Control Register. |  | |  | |  |
| 10 | **INTERFACE OFFICE** |  | |  | |  |
|  | Clear Persal interface exceptions on BAS  Use SR 0031 and SR 0010 and SR 0341 and compare with Bas report RP 0176BS as means to verify if interface from Persal to Bas took place  Do additional Persal interface mapping as required  Do Persal Mapping after each Persal Run  Monitor and Control Salary Control accounts  Salary Interface  Salary reversal Control Account  Salary transfer  Salary advance |  | |  | |  |
| 11 | **DEDUCTIONS FROM SALARIES** |  | |  | |  |
|  | Discretionary deductions from officials’ basic salaries must not exceed 40%. |  | |  | |  |
| **ETHICS** | | | | | | |
| 12. | **MINIMUM INFORMATION ON SP FILE** |  |  | |  | |
| 12.1 | Ethics compliance signed by employee on SP file |  |  | |  | |
| 12.2 | The Personnel Administration Office and relevant supervisors must ensure that upon assumption of duties relevant officials (SCM, HRM and Finance and ICU and PA in all SMS members’ office) sign a declaration of secrecy. |  |  | |  | |
| 12.3 | Line managers are responsible to ensure all personnel who handle classified documentation or have access to such documentation must be cleared to the appropriate security level. (Confidential, Secret and Top Secret as the case may be) |  |  | |  | |
| 12.4 | Line managers are responsible to ensure all Officials appointed in positions handling “Secret” and “Top Secret” documents must be vetted to the appropriate level before commencing duties in such posts. |  |  | |  | |
| 12.5 | Line managers are responsible to ensure classified documentation must be locked away when not used as follows: |  |  | |  | |
| 12.6 | **RESTRICTED** Normal filing cabinet |  |  | |  | |
| 12.7 | **CONFIDENTIAL** Reinforced filing cabinet |  |  | |  | |
| 12.8 | **SECRET** Strong room or Reinforced filing cabinet |  |  | |  | |
| 12.9 | **TOP SECRET**  Strong room, safe or walk-in safe |  |  | |  | |
| 12.10 | Line managers are responsible to ensure the Receipt and dispatching of classified documents must be recorded in the appropriate register for classified documentation. |  |  | |  | |
| 12.11 | **STRATEGIC AND OPERATIONAL PLANS** |  |  | |  | |
| 12.11.1 | Line managers are responsible to ensure Statistics reported in respect of strategic and operational objectives to be achieved must correspond the information on the source documents. |  |  | |  | |
| 12.12 | **SALARY CONTROLLERS FUNCTION**  **After each pay run**  5.7.31 Transactions that exceed EFT limit  5.7.22 Transactions exceed ACB  **Weekly Reports**  6.8.70 List transactions awaiting authorisation  6.8.70 List faulty / rejected transactions  **Monthly reports**  3.5.90 Summery estimates per programme  4.8.28 Departmental liabilities  5.6.13 payments per organisation per pay day  5.7.5 Service Bonus report  5.7.14 List person salaries frozen  5.7.27 Expenditure per component  5.7.30 Back dated terminations without reversals  7.11.9 appointments out of adjustments  7.11.1 Termination guarantees not redeemed  7.6.12 Rewards for performance |  |  | |  | |