

Annexure D

COMMON ERRORS MADE		
#	Common Errors	Corrective Measures
1	BAS: Allocation form (WCG002) not completed (summary of the affected Fund, Objective, Responsibility, Project and Item)	See applicable paragraph of this document for guidance on the appropriate use of BAS input forms.
2	BAS: Amendments on the input documents not appropriately initialled and/or correcting fluid used	Errors on the input document must be deleted and appropriately initialled. Correcting fluid may not be used.
3	BAS: Incomplete fields	See applicable paragraph of this document for guidance on the appropriate use of BAS input forms.
4	BAS: Incorrect allocation codes used	The compiler, verifier and authoriser must ensure that the codes used to allocate expenditure are correct. The Directorate: Management Accounting must be contacted to confirm the correctness of the codes.
5	BAS: Incorrect processing and completion of forms	See applicable paragraph of this document for guidance on the appropriate use of BAS input forms.
6	BAS: Names and ranks of officials responsible for compiling, verifying and authorising payment vouchers not indicated in allocated field on the BAS input form	The signature, name (in block capitals) and rank of the officials responsible for the compiling, verifying and authorising of a payment should be indicated in the fields provided on the BAS input document.
7	BAS: Payments not authorised by the delegated officials	The official authorising a payment must ensure that they have been delegated that responsibility by the WCED (Department of Education Financial Delegations, NTR 8.2.2 & PTI 8.1.8(c)).
8	INVOICES: Arithmetical calculations on the source documents (invoice, etc.) do not correspond with the amount on the BAS input document, e.g. municipal accounts	The officials verifying and authorising payments must ensure that the amounts charged on the invoice and other supporting documentation correspond with the amount that is paid (PTI 8.1.15).
9	INVOICES: Copies of invoices and other supporting documentation used in the payment process	Original documentation must be attached to the BAS input form. If a copy is attached, it must be certified as being– (a) a true copy of the original; (b) not previously submitted; and

		(c) not previously paid. (PTI 8.1.7).
10	INVOICES: Intended payments not verified prior to being authorised for payment	All intended payments must be checked and verified prior to being processed on BAS. The official verifying the voucher for payment must ensure that the claim is— a proper charge against Provincial Government monies and has not already been paid; in accordance with a law, regulation, tariff or agreement, or that it is fair and reasonable; covered by competent authority; correct in respect of the period covered by the claim; correct with regard to computations; supported, where applicable, by the necessary documents (or an explanation of their absence); and generally in order (PTI 8.1.8).
11	INVOICES: Interest and penalties on invoices paid	The officials verifying and authorising payments must ensure that no interest and/or penalties on invoices are paid. Authorisers must consult with Internal Control in this regard as such payments could be considered wasteful (PTI 8.1.15).
12	INVOICES: Invoices and other supporting documentation attached to BAS input forms (WCG 013 and WCG 015) not stamped "PAID" after transaction was approved for payment on BAS	All invoices and other supporting documentation must be stamped "PAID" once the transaction has been authorised on BAS. The BAS input document must be stamped "PROCESSED" once the transaction has been approved on BAS.
13	INVOICES: No proof that service was rendered satisfactorily or that the goods were received in good condition	An official who has knowledge of the goods supplied or service rendered must certify on the invoice that the goods were received in good order or that the service was rendered satisfactorily (PTI 8.1.6(b)).
14	INVOICES: Suppliers not paid timeously (late payments to suppliers result in penalties and interest being charged)	Suppliers must be paid within 30 days of receipt of the invoice (NTR 8.2.3). Invoices must be stamped with a date stamp on the day of receipt.
15	INVOICES: Source document receipt dates not changed when incomplete information is received from suppliers	The compiler should change/re-enter the source document receipt date if information was missing from the supplier's invoice.
16	SOURCE DOCUMENT RECEIVED DATE VS. INVOICE DATE	Source document received date: The date upon which the physical or soft copy invoice is received by the WCED. Invoice date: Date upon which the invoice

		was created by the supplier. This date will be reflected on the actual invoice.
17	SOURCE DOCUMENT RECEIVED DATE: Incorrect date used as source document received date	The official who is capturing the invoice must ensure that he/she captures the date the invoice was received and not the date on the invoice (e.g., check the "received" date stamp on the payment voucher).
18	PAYMENT RELEASE AND ACTION DATE	BAS payment release dates are sent to all BAS users, indicating when payments will be released. NB!! Take note of action dates as it represents the date the monies will reflect in suppliers' bank accounts.
19	SUPPORTING DOCS: Directorates and district offices not procuring goods and services via Supply Chain Management	The officials verifying and authorising payments must ensure that the prescribed procurement procedures have been followed (AO System).
20	SUPPORTING DOCS: No supporting documentation attached to payment vouchers	The compiler, verifier and authoriser must ensure that adequate supporting documentation is attached to all payment vouchers (PTI 8.1.8(f)).
21	CANCELLED VOUCHERS: Cancelled vouchers for payments are not attached to the replacement voucher when actual payments are made	Officials must create an audit trail whereby cancelled vouchers are attached to actual payments or the cancelled voucher number(s) should appear on the new voucher.
22	LOGIS: Capturing of settlement dates. Settlement date was captured as future date. Therefore, payment was not effected on payment run date.	Officials must capture the settlement date before the next payment run date (Manual Payment Release Dates are circulated by the BAS Syscon).