



**NATIONAL TREASURY
REPUBLIC OF SOUTH AFRICA**

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ALL ACCOUNTING OFFICERS AND CHIEF FINANCIAL OFFICERS
OFFICE OF THE ACCOUNTANT GENERAL PRACTICE NOTE 2 OF 2002:
IMPLEMENTATION OF NEW WARRANT VOUCHER STATIONERY

Background

In an attempt to minimize the departments risk and exposure to fraud the PMG continuously evaluates and upgrades the security features of warrant vouchers. A new warrant voucher has therefore been designed with enhanced security features to minimize the risk of fraud and comply with the standards set by the Cheque & MICR standards committee.

New warrant vouchers

The following process must be undertaken when ordering new warrant voucher stationery :-

- the existing series of numbers must be continued on the new warrant vouchers (i.e numbering must not re-commence from 00000001);
- sufficient stock for a period of six months must be ordered; and
- all unused existing warrant voucher stock must be destroyed when the new vouchers are received.

A schedule of all warrant vouchers to be destroyed must be prepared and supplied to the Internal Auditors. The process of destroying the warrant vouchers must be agreed with the Internal Auditors. The Chief Financial Officer must obtain a confirmatory letter from the Internal Auditors that the process of destruction was satisfactory.

The Chief Financial Officer must supply the Auditor-General with a certificate, during the annual audit, confirming the destruction of the warrant vouchers as per the schedule together with the confirmatory letter from Internal Audit.

Design, Layout and Size

The design, layout and size of the new warrant vouchers differ from the current ones and departments must ensure that their printers are appropriately configured. Specimen copies of the new warrant vouchers are available from the PMG Office for testing purposes.

Crossing on Warrant Vouchers

The new warrant vouchers are crossed "Not Negotiable" and "Not Transferable" and cannot be encashed over the counter under any circumstances. Kindly ensure that your department has adhered to "**Office of the Accountant-General Practice Note 22 of 2001**" regarding the obtaining of cash for official purposes.

Implementation date

All departments have to implement the use of the new warrant vouchers with effect from 1 March 2002. To ensure that these warrant vouchers are delivered timeously, the requisition for new warrant voucher stock (Z356 and Z379) must reach the PMG Office no later than 31 January 2002. Please be advised that any warrant voucher issued on the old stationery after 28 February 2002 will be returned as unpaid.

Regards



I A MAMOOJEE
ACCOUNTANT-GENERAL

Date: 14 January 2002