*[Platz für Umsetzung von Gestaltungsrichtlinien – kann gelöscht werden]*

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| **Niederschrift** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **über die unvermutete Prüfung der Zahlstelle besonderer Art**[[1]](#footnote-1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Die Zahlstelle wurde bewilligt durch (Dienststelle) | | | | | | | | | | | | | | | |  | | | | | | | | |  | | | | | | | | | | | | | | | | |
| mit Schreiben vom | | | | | | | | | | | | | | | |  | | | | | | | | | Az. | | | | | | | | | | | | | | | | |
| ggf. zuletzt geändert/ergänzt mit Schreiben vom | | | | | | | | | | | | | | | |  | | | | | | | | | Az. | | | | | | | | | | | | | | | | |
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| **1.** | | | | **Allgemeines** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.1 | | | | Diese Prüfung umfaßt den Zeitraum vom | | | | | | | | | | | | | |  | | | | | | | bis | | | | | | |  | | | | | | | | | |
| 1.2 | | | | Die Prüfung begann am | | | | | | | | | |  | | | | | | | um | | |  | | Uhr. | | | | | | | | | | | | | | | |
| 1.3 | | | | Die Prüfung wurde durchgeführt von | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.4 | | | | Die letzte Prüfung umfasste den Zeitraum vom | | | | | | | | | | | | | | | |  | | | | | | | | | bis | | | |  | | | | | | | | |
| 1.5 | | | | Der Zahlstelle wurde bewilligt als [  ][[2]](#footnote-2) Barzahlungsstelle [  ]2 Handvorschuss [  ]2 Geldannahmestelle [  ]2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.6 | | | | Der Zahlstelle ist derzeit ein Handvorschuss von | | | | | | | | | | | | | | | |  | | | | | | | | | Euro bewilligt. | | | | | | | | | | | | |
| 1.7 | | | | Der Zahlstelle ist derzeit ein Wechselgeldvorschuss von | | | | | | | | | | | | | | | |  | | | | | | | | | Euro bewilligt. | | | | | | | | | | | | |
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| **2.** | | | | **Ergebnis der Prüfung** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.1 | | | | Die o.g. Vorschüsse > 0 € sind bei der (Kasse/Zahlstelle) | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | |
|  | | | | in entsprechender Höhe gebucht bei (Buchungsstelle/n) | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | |
|  | | | | Die Zahlstelle besonderer Art rechnet mit der genannten Kasse/Zahlstelle ab. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.2 | | | | Istbestand | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | Zu Beginn der Prüfung hat mir der Verwalter der geprüften Stelle das vorhandene Bargeld vorgezählt. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | Die Zahlstelle unterhält für Ablieferungen und Verstärkungen [  ]2 ein Bankkonto [  ]2 kein Bankkonto. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | Der Bestand an baren und ggf. unbaren Zahlungsmitteln beträgt | | | | | | | | | | | | | | | | | | | | | | | | | | | = | |  | | | | | | | | | € |
|  | | | | Der Verwalter der geprüften Stelle erklärte auf Befragen, dass er weitere, dem Staat gehörige Zahlungsmittel nicht besitzt. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.3 | | | | Sollbestand | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.3.1 | | | | bei Verwendung von Anschreibelisten | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | Anschließend wurden die Spalten 4 und 5 der Anschreibeliste aufgerechnet: Es ergaben sich folgende Beträge: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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|  | | | | Spalte 4 (Einzahlungen) | | | | | | | | |  | | | | | | | | | | | | | | | | = | |  | | | | | | € | | | | |
|  | | | | Spalte 5 (Auszahlungen) | | | | | | | | |  | | | | | | | | | | | | | | | | = | |  | | | | | | € | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | |
|  | | | | Spalte 6 (Bestand) | | | | | | |  | | | | | | | | | | | | | | | | | = | | | |  | | | | | € | | | | |
| 2.3.2 | | | | bei Nutzung des Zahlstellenbuchführungsverfahrens | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | Anschließend bzw. nach Abschluss des Buchungstages durch die zuständige Kasse wurden die Daten der Übersichtliste der KABU-Auskunft mit der Stammdatei verglichen. Der vorhandene Tagesabschluss wurde überprüft, hierbei ergab sich ein | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | Sollbestand von       €. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4 | | | | Gegenüberstellung | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | a) | | | | Istbestand |  | | | | | | | | | | | | | | | | | | | | = | |  | | | | | | € | | | | |
|  | | | |  | | | | Sollbestand | |  | | | | | | | | | | | | | | | | | | | = | |  | | | | | | € | | | | |
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|  | |  | | | | Überschuss / Fehlbetrag | | | | | | | | |  | | | | | | | | | | | | | = | | | |  | | | | | € | | | | |
|  | |  | | | | Somit bestand [  ]2 Übereinstimmung [  ]2 keine Übereinstimmung. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | b) | | | | Der Überschuss wurde ausgewiesen und nach VV Nr. 5.2 zu Art. 79 BayHO i.V.m. VV Nr. 15.4 zu Art. 71 BayHO (bei Einsatz des Zahlstellenbuchführungsverfahrens i.V.m. den Nrn. 9.3 und 9.2.2 Satz 4 ZBest) behandelt. Die Aufklärung wurde eingeleitet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | |
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|  | | c) | | | | Der Fehlbetrag wurde ausgewiesen und vom Verwalter der geprüften Stelle [  ]2 nicht [  ]2 sofort ersetzt; die weitere Behandlung erfolgte nach VV Nr. 5.2 zu Art. 79 BayHO i.V.m. VV Nr. 15.3 zu Art. 71 BayHO (bei Einsatz des Zahlstellenbuchführungsverfahrens i.V.m. den Nrn. 9.3 und 9.2.2 Satz 4 ZBest). Die Aufklärung wurde eingeleitet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | |
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| 2.5 | | Prüfung der Eintragungen, Belege und der Zahlenstellenbestimmungen (ZBest) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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|  | | a) | | | | Die Prüfung ergab, dass sämtliche Eintragungen ordnungsgemäß belegt sind. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | |
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|  | | b) | | | | Der Verwalter der geprüften Stelle hat nur solche Einzahlungen angenommen und nur solche Auszahlungen geleistet, die sich im Rahmen der Zweckbestimmung halten. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | |
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|  | | | c) | | | | Die Abrechnung ist jeweils ordnungsgemäß und beim Vorliegen der in Nr. 12.6 ZBest bzw. in Nr. 13.6 ZBest genannten Voraussetzungen vorgenommen worden. | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | |
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|  | | | d) | | | | Die übrigen Bestimmungen der Nrn. 10 bis 14 ZBest wurden eingehalten. | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | |
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|  | | | e) | | | | Der Betrieb dieser Zahlstelle besonderer Art ist nach wie vor notwendig. Eine Verringerung der unter den Nrn. 1.6 und 1.7 genannten Vorschüsse ist [  ]2 möglich [  ]2 nicht möglich. | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | |
| 2.6 | Beanstandungen | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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|  | Die Prüfung gab zu folgenden Beanstandungen Anlass: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 2.7 | Prüfung von geldwerten Vordrucken (z.B. Quittungsblöcke) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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|  | Die Prüfung gab zu folgenden Beanstandungen Anlass: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 2.8 | Sonstige Bemerkungen | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| **3.** | **Schlussbemerkung** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Die Prüfung wurde am | | | | | | | | | | |  | | | | | | | um | | | |  | | | | | | | Uhr abgeschlossen. | | | | | | | | | | | | | |
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1. Unzutreffende Sätze oder Wörter im Vordruck bitte streichen oder freilassen. [↑](#footnote-ref-1)
2. Zutreffendes bitte ankreuzen und gegebenenfalls ausfüllen. [↑](#footnote-ref-2)