Isalathiso: 20160816-3241
3/1/9/4/B

Imibuzo: HA Mouton

INgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali: 0004/2016

Iya: KwiNtsumpa-Jikelele, kumaSekela Balawuli-Jikelele, kuBalawuli abaziiNtloko, kuBalawuli (kwaNdlunkulu nakwii-ofisi zezithili), kwiiNtloko zawo onke amacandelwana namacandelo nakubo bonke abasebenzi abasingethe ii-invoyisi neentlawulo zee-invoyisi

Isihloko: Iintlawulo ezigqithelwe ziintsuku eziyi-30 (iintlawulo ezigqithelwe lixesha (*late payments*))

1. Injongo

Kukucacisa inkqubo *(protocol)* emayilandelwe ukuqinisekisa ukuba ii-akhawunti zabathengisi zihlawulwa zingadlulanga iintsuku eziyi-30 (oko kukuthi ukususela kumhla wokufika kwe-invoyisi esemthethweni ukuya kumhla esiboniswa ngawo isixa kwi-akhawunti yebhanki yomthengisi).

2. Isikhokelo semithetho esebenzayo

IMimiselo ye-Ofisi kaNondyebo kaZwelonke (*National Treasury Regulation* (*NTR)*) ku-8.2.3 icacisa ukuba "*Ngaphandle kokuba kucaciswe ngandlela yimbi kwikhontrakthi okanye kwimvumelwano eyenye, zonke iintlawulo ezimelwe ukuhlawulwa ngokupheleleyo kubantu abatyalwayo (creditors) mazihlawulwe kwiintsuku eziyi-30 yakuba ifikile i-invoyisi okanye, kwimeko yamabango embambano (civil claims), ukususela kumhla wokuhlawulwa kwetyala lonke okanye wesigwebo senkundla.*"

3. Inkqubo emayilandelwe ukuthintela iintlawulo ezigqithelwe lixesha *(late payments)*

3.1 Ukwenzela ukuzilandelela ngokulula ii-invoyisi nokunika ingxelo ngazo, zonke ii-invoyisi zabathengisi neenkcukacha zeentlawulo zezi invoyisi mazibe zibhaliwe kwi-*Supplier Invoice Tracking System (SITS).*

3.2 Amagosa asingethe ii-invoyisi kumele aziphicothisise ii-invoyisi (*scrutinise invoices)* namaxwebhu ahamba kunye nazo ukuqinisekisa ukuchaneka kwazo (makufundwe isikhokelo **kwiNgcaciso eMfutshane yeCandelo loLawulo lwezeMali (*Financial Accounting Minute)* 0004/2012**).

3.3 Ii-invoyisi ezisemthethweni (*valid invoices*) namaxwebhu ahamba kunye nazo mazigqithiselwe kubasebenzi abenza iintlawulo ngokukhawuleza.

3.4 Ii-invoyisi ezingekho mthethweni okanye ezingaphelelanga (*invalid or incomplete invoices)* mazibuyiselwe kumthengisi ukuze azilungise.

3.5 Iinkcukacha zebhanki zomthengisi/zamaqumrhu (*entities)* kufanele zingqinisiswe yaye zifakwe kwikhompyutha ngexesha kwisitim ezichaphazelekayo (umzekelo kwi-*BAS*) ukwenzela ukuba kupheliswe ukulibaziseka ekuhlawulweni ngokupheleleyo kwee-invoyisi.

3.6 Kubaluleke gqitha ukuba umhla wokufunyanwa kwe-invoyisi oyi-"***source document receipt date***" ufakwa ngokuchanekileyo kwiisistim ezichaphazelekayo (umzekelo kwi-*BAS*), kuba lo mhla usetyenziswa kwiingxelo ii-*automated system reports* (umzekelo: *KITSO)* ukumisela ukuba ngaba i-invoyisi yahlawulwa ngokupheleleyo na ngexesha elimisiweyo leentsuku eziyi-30 okanye akubanga njalo. Ukuba lo mhla awuchanekanga, unokubangela ukuba iingxelo zibe ziingxelo ezineempazamo, ezingachanekanga nezingathembekanga.

3.7 Umhla i-"***source document receipt date***" ngumhla ekufunyenwe ngawo i-invoyisi esemthethweni nawo onke amaxwebhu ahamba kunye nayo liSebe leMfundo leNtshona Koloni (lSebe *iWCED).*

3.8 Ii-invoyisi namaxwebhu ahamba kunye nazo kufuneka zigximfizwe isitampu somhla *(date stamped)* ngalo mhla wokufunyanwa kwazo liSebe i-*WCED*. Ukuba akafakwanga (*outstanding*) nawaphi na amaxwebhu ahamba ne-invoyisi yaye athi afunyanwe ngomhla osemva kwalo, lo mhla wamva ke ngoko uba ngumhla oyi-"***source document receipt date***" yaye amaxwebhu achaphazelekayo makafakwe isitampu ngokunjalo.

3.9 Umhla wemvumelwano *(contract)* (umzekelo imvumelwano ngeskim sothutho lwabafundi) kumele ungasetyenziswa endaweni yomhla we-"***source document receipt date***" njengoko oku kunokubangela ukuba intlawulo ixelwe kwingxelo njengentlawulo egqithelwe lixesha (*late payment*) kwi-*SITS, LOGIS nakwi-BAS.*

4. Ukunika ingxelo ngee-invoyisi ezihlawulwe emva kweentsuku eziyi-30 nee-invoyisi ezingahlawulwanga

4.1 ISetyhula ye-Ofisi kaNondyebo wePhondo *(The Provincial Treasury Circular) No.* 35 yowe-2014, yomhla we-27 Agasti 2014, ifuna ukuba amasebe anike ingxelo qho **ngenyanga** ngokungathotyelwa kwe-*NTR 8.2.3.*

4.2 Ngokwale setyhula ingentla, ukunika ingxelo ngeentlawulo ezigqithelwe lixesha *(late payments)* kwabo batyalwayo *(creditors)* makuphelele kwiiMpahla neeNkonzo, kubandakanywa inkcitho engeyiyo eyemali yeziseko zophuhliso (*non-infrastructure capital expenditure*).

4.3 Zonke ii-ofisi ezijongene nee-invoyisi neentlawulo zee-invoyisi mazizalise irejista eyi-*standardised electronic invoice register* yazo zonke ii-invoyisi ezingahlawulwanga ekupheleni kwenyanga zize zizingenise **zingadlulanga iintsuku zomsebenzi ezintathu emva kwempela-nyanga**, kuSekela Mlawuli woLawulo lwezeMali kwaNdlunkulu.

4.4 I-*SITS* isetyenziselwa ukuncedisa ekulandelelweni *(tracking*) kwee-invoyisi nasekunikeni ingxelo ngazo neentlawulo zazo.

5. Uququzelelo nokunika ingxelo yi-Ofisi kaNondyebo kaZwelonke

5.1 Ngokwe-***National Treasury Instruction* 5 ka-2016/17**, iziko leefoni kwi-Ofisi kaNondyebo kaZwelonke liya kunceda abathengisi ababhalisileyo ekusonjululweni kwee-invoyisi ezingahlawulwanga.

5.2 Sakuba isikhalazo sifakiwe kwiziko leefowuni, igosa elimele ukuphendula ngosetyenziso lwemali leSebe i*WCED* liya kwaziswa yaye liya kucelwa liyihlawule ngokupheleleyo intlawulo efunekayo zingaphelanga iintsuku ezintlanu zomsebenzi lakufumana isikhalazo, ukuba akukho mpikiswano ngayo.

5.3 Esi saziso sibhaliweyo singentla apha siya kuhamba kunye nekopi esemthethweni ye-*valid purchase order* okanye i-*order number*, iphetshana lokuziswa *(a delivery note)* ne-invoyisi yeempahla ezizisiweyo okanye eyeenkonzo ezenziweyo.

5.4 Igosa elimele ukuphendula ngosetyenziso lwemali malinike ingxelo kwi-Ofisi kaNondyebo kaZwelonke ngesiphumo soko zingaphelanga iintsuku ezintlanu zomsebenzi lakuba lazisiwe ngesikhalazo.

5.5 Apho lingaphumeleliyo igosa elimele ukuphendula ngosetyenziso lwemali ukuhlawula abathengisi/abo batyalwayo *(suppliers/creditors*) ngexesha

elifanelekileyo, i-Ofisi kaNondyebo kaZwelonke inelungelo lokucaphula isiqendu 216(2) soMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996, (*Constitution of the Republic of South Africa*, 1996) (ukuyekisa ukuhlawulwa kweemali kwiqumrhu likarhulumente *(stopping the transfer of funds to an organ of state))*.

5.6 I-Ofisi kaNondyebo kaZwelonke iya kukhupha ingxelo yaqho ngenyanga yabo bonke abatyalwayo abangekahlawulwa kwisebe ngalinye kwakunye neengxelo zekota eziya ePalamente malunga nokungahlawulwa kwabo batyalwayo zingaphelanga iintsuku eziyi-30 ize izipapashe ezo ngxelo.

6. Imiba ngokubanzi

6.1 Okuqulethwe yile ngcaciso imfutshane makwaziswe onke amagosa achaphazeleka ngqo okanye ngenye indlela ngokulawulwa nokuhlawulwa kwee-invoyisi.

6.2 Kulindeleke ukuba ngokubambisana la magosa angentla enze iinzame zokuqinisekisa ukuba zonke ii-invoyisi ziyahlawulwa kwithuba leentsuku eziyi-30, ngaphandle kwakwiimeko apho kukho impikiswano engasonjululwanga ngokumalunga nokwenziwa kwenkonzo yokusiwa kweempahla.

6.3 Nakuphi na ukungathotyelwa kuka-8.2.3 kwi-*NTR* makuthathwe njengesenzo esixhomisa amehlo. Amanyathelo okulungisa le meko yokungathotyelwa kwemimiselo, makathathwe ngabaphathi abenza lo msebenzi abajongene nee-invoyisi neentlawulo.

7. Iya kuthakazelelwa kakhulu intsebenziswano yenu malunga noku.

ISAYINWE: NGU-L J ELY
USEKELA MLAWULI-JIKELELE WECANDELO LOLAWULO LWEZEMALI
UMHLA: 2016-08-04