



Isalathiso: 20170308-8951

4/4/3/2

Imibuzo: SDD van Wyk

INGcaciso eMfutshane yeCandelo lezoLawulo lweMicimbi yezeMali: 0001/2017

Iya: KwiNtsumpa-Jikelele, kumaSekela Balawuli-Jikelele, kuBalawuli abaziiNtloko, kuBalawuli (kwaNdlunkulu nakwii-ofisi zezithili), kwiiNtloko zawo onke amacandelwana namacandelo, nakubasebenzi becandelo lezemali

**Isihloko: INkqubo yoLawulo lweMicimbi yezeMali (inkqubo yeBAS) - linkqubo zokuvala zoNyaka-mali ka-2016/17**

**1. Intshayelelo**

Ngokwesiqendu 40(1) (c) soMthetho woLawulo lweMali zikaRhulumente, 1999 (uMthetho 1 ka-1999) (*Public Finance Management Act*), 1999), Act 1 of 1999)), eli Sebe leMfundo leNtshona Koloni **malingenise** iingxelo-mali zonyaka kuMphicothi ziNcwadi-Jikelele ungasululanga owe-31 Meyi 2017. Ukulungiselela unyaka-mali ka-2016/17, ophela nge-31 Matshi 2017, kufuneka kuvalwe iincwadi zeli Sebe phambi kowe-30 Apreli 2017. Umhla ojongwe njengowokuvalelwa kweencwadi ngowe-**25 Apreli 2017**. I-Ofisi kaNondyabo kaZwelonke (*National Treasury*) iya kwenza uvalo lonyaka-mali olunyanzeliswayo (*forced closure*) xa isebe lingazivali iincwadi zalo kwangexesha. Ngenxa yesi sizathu, ayacelwa onke amaqela achaphazelekayo ukuba awaqwalasele la malungiselelo alandelayo ukuqinisekisa ukuba kuyahlangatyezwana neemfuno ezimisiselweyo.

**2. Iintlawulo ezenziwa ngeBAS zikaMatshi 2017**

2.1 ICandelo loLawulo loLwabiwo noSetyenziso lweMali, libambisene noMlawuli weNkqubo zeBAS (*BAS Systems Controller*), njengangoku lilawula inkqubo emalunga neentlawulo ezenziwa ngeBAS zonyaka-mali ka-2016/2017. Ezi ofisi sele ziyihambisile ingcaciso eya kubasebenzisi yeentlawulo kwi-BAS nakwi-Logis.

2.2 Ukuqinisekisa ukuba yonke inkcitho yenziwa (*expenditure is processed*), ngokwebhajethi yonyaka-mali okhoyo kwi-BAS, mazigunyaziswe iintlawulo yaye makungabisemva komhla we-24 Matshi 2017 (ongumhla wokugqibela wokwenziwa kweentlawulo nge-BAS zikaMatshi 2017). Iintlawulo ezigunyaziswe ngomhla osemva

kwe-31 Matshi 2017, ziya kuthunyelwa kunyaka-mali omtsha ka-2017/18. Oku makuzanywe kungenzeki konke-konke njengoko kuya kutsalwa kwibhajethi yonyaka omtsha. Kucetyiswa ngamandla ukuba iintlawulo zokugqibela ngokumalunga nonyaka-mali ka-2016/17 ezenziwa nge-BAS ne-Logis mazibe zifakiwe ekhompuytheni zaze zavunywa ungekadluli owe-**17 Matshi 2017**, ukuthintela ukulibaziseka.

3. **Amabango eendleko zothutho nezixhaso (*transport and subsistence*) (*T&S advances and claims*)**

Iintlawulo ze-*T&S* azikuchaphazeli ukuvalwa konyaka-mali, kodwa kusaza kuqhutyekwa nemihla yokukhutshwa kweentlawulo ze-BAS zesiqhelo. Nakuba kunjalo, ngenxa yokuba inkcitho eyenzelwa ii-*T&S* ixhuzulwa kuphela kwiimali ezikhutshiweyo kwakuba kwenziwe ibango, kubalulekile ukuba onke amabango angekahlawulwa ngokumalunga nonyaka-mali ka-2016/17 enziwe kwangexesha. Njengoko la mabango *nee-advances* zisenziwa kwiPESALI, makangeniswe ungadlulanga owe-**14 Matshi 2017**. Nawaphi na amabango angeniswe emva kwalo mhla aya kuhlalulwa ngemali yonyaka-mali ka-2017/18. Yonke imali eseleyo (*differences*), xa kuthe kanti ibango lingaphantsi kwe-*advance*, kufuneka kwakhona ibe seyibuyisiwe (*re-paid*) ungekadluli owe-**17 Matshi 2017**.

4. **Iirisithi (Izithili ne-DFA)**

Zonke ii-ofisi ezinoxanduva lokukhupha iirisithi ze-BAS maziqinisekise ukuba iirisithi zikaMatshi 2017, kungakhathaliseki mhla wokudiphazithwa kwazo, mazibe ziyavunywa ngenyanga yobalo-mali uMatshi (03) nokuba zonke iirisithi ezisalindelweyo zifakiwe kwi-BAS. Abagunyazisayo (*authorisers*) mabaqinisekise kwakhona ukuba zonke iirisithi ezihlatyiweyo zigunyaziswe ngokufanelekileyo.

5. **Inkcitho yeemali ezincinane (*Petty cash expenditure*) (Izithili ne-DFA)**

Yonke inkcitho yemali encinane eyenziweyo ukuya kutsho kwi-31 Matshi 2017 makube sekunikwe ingxelo ngayo ngoMatshi 2017.

6. **Inyanga yobalo-mali uMatshi (03) (Izithili, i-DFA ne-DPM)**

Kunyanzelekile ukuba kusetyenziswe umhla ochanekileyo wokuthumela kwi-BAS ngawo onke amaxesha, ngokukodwa xa kusenziwa izilungiso zeempazamo kwijenali ngokumalunga nonyaka-mali ka-2016/17 ezifakwa kwikhompuyutha (*being captured*) ngo-Apreli 2017. Bonke abagunyazisayo (*authorisers*) mabaqinisekise kwakhona ukuba iijenali ezifakwe kwikhompuyutha ngoMatshi 2017 zigunyaziswe kwangexesha ngethuba lokuqhutywa komsebenzi wabo.

7. **Imicimbi engekenziwa kwi-BAS**

Yonke imicimbi engekenziwa esekwimo engu-*open reject*, *incompl*, *tobeact*, *tobeau and rejauth*, mayigcinwe, igunyaziswe okanye ihlatyiwe. Ingxelo yemicimbi engekenziwa ngomsebenzi owenziwa kuloo ndawo (*functional area*) (intlawulo, iijenali, njl. njl.) ingacelwa kwi-BAS kwinqanaba lokwenza iingxelo (*at the reporting function*) (Ezinye iiNngxelo). Abasebenzisi abajongene nalo msebenzi (*responsible*

users) banokwaziwa ngokujonga kule ngxelo ukulungiselela iinjongo zokuqokunjelwa kwemicimbi engekenziwa. Kungenjalo, kunokukhangelwa kwi-outstanding transaction enquiry dialogue ukujonga imicimbi engekenziwa kwi-Creditor Management nakwi-Creditor Payment functional areas. Umhla ekumiselwe ukuba kugqitywe ngawo imicimbi engekenziwa ngowe-**14 Matshi 2017**.

8. **I-BAS interfaces and exceptions (DFA)**

Amagosa ajongene nalo msebenzi (*responsible officials*) makaqinisekise ukuba zonke i-bank and PERSAL interface exceptions zenziwa zigqitywe phambi komhla wokuvula okokugqibela (*final closure*). Umlawuli weNkqubo ze-BAS makaqinisekise ukuba zonke iintlawulo ezenziwa ngePESALI (*all PERSAL runs*) zifakiwe kwi-BAS nokuba zenzekile i-bank interfaces.

9. **Ii-akhawunti zee-asethi namatyala (Assets and liabilities accounts) (DFA)**

Ukwenzela ukuba kuchazwe ngokuchanekileyo ii-akhawunti zee-asethi namatyala kwiingxelo-mali (*financial statements*), kunyanzelekile ukuba kuthathwe amanyathelo ayimfuneko okulungisa ezi akhawunti ukuze zibonise iibhalansi ezichanekileyo, umz. iibhalansi zekhredithi kwii-akhawunti zamatyala. Kwiimeko apho ii-akhawunti zedebhithi (*debit accounts*) zinganxulumananga nezixa-mali zekhredithi (okanye kwenziwe ngenye indlela), ezi debhithi neekhredithi mazicaciswe zize zibhalwe ngokwahlukeneyo ngamagosa ajongene nalo msebenzi, ukulungiselela injongo yeengxelo-mali zokugqibela (*final statements*). Ngokumalunga noku, makungeniswe kwakhona amaxwebhu axhasayo (*supporting documentation*) ayimfuneko. Kwimeko yee-akhawunti zotyalo-mali zeengxowa-mali ezizodwa (*investment accounts of special funds*), iibhalansi mazingqinelelaniswe ukwenzela iinjongo zengxelo-mali yokugqibela (*final statement*).

10. **Amabango amelwe ukuhlawulwa namabango amele ukufunyanwa (DFA)**

Ngokumalunga nezixa-mali ezisatyalwa (*amounts owing*) amanye amasebe nezityalwa ngamanye amasebe, kuyimfuneko emiselweyo ukuba kungeniswe izatifikethi zokungqina izixa-mali ezingekahlawulwa ukulungiselela iinjongo zophicotho-zincwadi lisebe ngalinye iSebe iWCED elalenze umcimbi nalo.

lileta zokungqina mazithunyelwe ngokukhawuleza emva kokuphela konyaka-mali (nge-25 Apreli 2017) zize zibuyiswe ungadlulanga owe-30 Apreli 2017, ukwenzela ukuba amasebe abe nako ukungenisa le ngcaciso kwi-Provincial Government Accounting Services kaNondyabo wePhondo ungadlulanga owe-**15 Meyi 2017**, nokuba abe nokuchaza (*disclose*) iibhalansi ezichanekileyo kwiingxelo-mali zawo. Ngokumalunga noku makufundwe iSetyhula i-PT Circular 40 of 2008, yomhla we-26 Septemba 2008.

11. **Iintlawulo ii-Revenue pay-overs (DFA)**

Yonke ingeniso (*all revenue*) efunyenweyo ngonyaka-mali ka-2016/17 imele ukwabelwa iinjongo ezithile ize ihlawulwe kwiNgxowa-mali yeNgeniso yePhondo (*Provincial Revenue Fund*) ungekadluli owe-31 Agasti 2017.

12. **Iingxelo zePESALI ezifunelwa iNgxelo-mali yaqho ngoNyaka (AFS)**  
ICandelo eliyiNtloko loLawulo lweMicimbi yaBasebenzi malicele iingxelo zePESALI ezimiselweyo malunga namatyala ezinto ezenzeke zingalindelekanga (*contingent liabilities*) kunye nezibonelelo zabaqeshwa ngomhla we-**31 Matshi 2017**.
13. **Umhla wokuvalwa konyaka-mali (DFA)**  
Umhla wokuvalwa kokwenziwa kwemisebenzi yonyaka-mali ka-2016/16, ophela nge-31 Matshi 2017, uya kuba ngowe-**24 Apreli 2017**. Oku kuthetha ukuba kuphela yi-*Accounting Control Section* yeCandelo loLawulo lweMicimbi yezeMali eliya kuba nokwenza olunye utshintsho (kwiijenali) ngoMatshi 2017 phambi kokuba kuvalwe okokugqibela, nokuya kuqhubeka nge-**25 Apreli 2017**. Bayacelwa bonke abasebenzisi be-BAS baqinisekise ukuba lonke utshintsho oluyimfuneko lugunyazisiwe ungadlulanga owe-**24 Apreli 2017**. Ukuvalwa okokugqibela kophicotho-zincwadi (*audit final closure*) kuya kwenzeka kuphela emva kokuba lugqitywe uphicotho lweengxelo-mali zeSebe iWCED (*department's financial statements*) yi-Ofisi yoMphicothi-zincwadi Jikelele.
14. **Ii-akhruwali (accruals): Iimpahla neenkonzelo ezifunyenweyo kodwa zibe zingekenzelwa zi-invoyisi nezo zenzelwe ii-invoyisi kodwa zingekahlawulwa ngowe-31 Matshi 2017**  
Ukwenzela iinjongo zokunika ingxelo ngee-Akhruwali (*Accruals*) zonke ii-ofisi mazingenise iirejista zee-invoyisi zazo, kwakunye neyazo zonke iimpahla neenkonzelo ezizifumeneyo kodwa zibe zingekenzelwa zi-invoyisi, ngowe-31 Matshi 2017, kwiCandelo loLawulo lweVawutsha neLahleko (*Voucher and Loss Control Division*) leCandelo loLawulo lweMicimbi yezeMali (*Directorate: Financial Accounting*) ukwenzela ukuba ziqwalaselwe nguMnu Hein Burger.
15. Iya kuthakazelelwa kakhulu intsebenziswano yenu malunga nezi mfundo zimiselweyo zale ngcaciso imfutshane.

**ISAYINWE:** NGU-L J ELY

**USEKELA MLAWULI-JIKELELE WEZEMALI**

**UMHLA:** 2017-03-10