



Isalathiso: 20170315-9185  
4/4/3/1  
Imibuzo: A Smit

INgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali: 0002/2017

Iya: KwiNtsumpa-Jikelele, kumaSekela Balawuli-Jikelele, kuBalawuli aBaziiNtloko, kuBawuli (kwaNdlunkulu nakwii-offisi zezithili), kwiiNtloko zamacandelwana nezamacandelo, kuBaphathi beeSekethe, kuBacebisi beZifundo, kwiiNqununu, kooPheyimasta nakubo bonke abasebenzi abadlala indima ekungqinisisweni nasekulawulweni kweepheyiroli (*Payroll certification and control*).

## Isihloko: Ukungqinwa nokulawulwa kweepheyiroli

### 1. Intshayelelo nenjongo

Le ngcaciso imfutshane icacisa inkqubo emayilandelwe ukwenzela ukomeleza inkqubo yokungqinisiswa nokulawulwa kweepheyiroli.

Ixabiso leetranzekshini zepheyiroli (*value of payroll transactions*) lenza inxenye ebonakalayo yebhajethi yeSebe iWCED yaye ukungqinwa kokusebenza kakuhle kwayo ngumba obalulekileyo ekuthinteleni nasekufumaniseni inkohliso neempazamo ezinokwenzeka. Ngaphezu koko, ukulawulwa kweepheyiroli kunciphisa ilahleko eyenzeka kwimivuzo engenakubuyiseka nehlawulwe yangaphezulu kwefanelekileyo.

I-feature entsha kwi-People Management Practices System-Control Paysheets (PMPS-CPS) eyenziwa ngekhompyutha kukungayivumeli ipheyimasata ukuba ingqinise owayo umvuzo kwisistim. Le feature iya kuqalisa ukusebenza ukususela nge-01 Apreli 2017 kuzo zonke iipheyipoyinti kwaNdlunkulu.

### 2. Isikhokelo semithetho esebenzayo

Zonke iipheyiroli mazingqinisiwe yaye ziqinisekisewe (*verified and certified*) njengezichanekileyo yaye mazingqinelane nemigqaliselo yeMimiselo kaNondyebo kaZwelonke (*National Treasury Regulations (NTR)*), njengoko ipapashiwe kwiGazethi No. 27388 yomhla we-15 Matshi 2005, neMiyalelo kaNondyebo wePhondo weNtshona Koloni (*Western Cape Provincial Treasury Instructions (WCPTI)*), eyakhutshwa ngowe-02

Novemba 2009 ngokwesiqendu 18(2)(a) soMthetho woLawulo lweMali kaRhulumente, 1999, (uMthetho 1 ka-1999) (*Public Finance Management Act, 1999 (Act 1 of 1999)*).

I-NTR 8.3.4 icacisa ukuba: “Kubo bonke abaqeshwa, abantu abajongene neepheyipoyinti ezichaphazelekayo (*respective pay points*) mabangqine ngomhla wentlawulo ukuba bonke abantu abadweliswe kwingxelo yepheyiroli (*payroll report*) banelungelo lalo ntlawulo.”

I-NTR 8.3.5 icacisa ukuba: “Zingadlulanga iintsuku ezilishumi (10) zokungqinisiswa koku, ingxelo yepheyiroli (*payroll report*) mayibuyiselwe kwiGosa lezeMali eliyiNtloko (*chief financial officer*). Igosa elinoxanduva lokuphendula ngosetyenziso lwemali (*accounting officer*) maliqinisekise ukuba zifunyanwa qho ngenyanga zonke izatifikethi zepheyiphoyinti (*pay point certificates*).”

I-WCPTI 8.6.4 icacisa ukuba: “Iingxelo zeepheyiroli (*Payroll reports*), ezingqina ukuba abantu abadweliswe kuzo ngokwenene banelungelo lemivuzo okanye lemiholo echaziweyo, mazifayilishwe ngokulandelelana kwazo (*chronological order*) ngabantu abenza lo msebenzi yaye mazifumaneka ukwenzela iinjongo zokuhlolwa nokuphicothwa kweencwadi.”

I-WCPTI 8.6.5 icacisa ukuba: “Apho kusetyenziswa iisistim zekhompuyutha (*computerised systems*), lo mbhalo wokungqinisisa ulandelayo mawubhalwe emazantsi ekhasi lokugqibela lengxelo yepheyiroli (*payroll report*) ngokwepheyipoyinti nganye yaye usayinelwe ngumntu ophetheyo wepheyipoyinti echaphazelekayo phambi komhla wentlawulo:

‘Ngokwenjenje ndingqina ukuba, ngaphandle kokuba kuchazwe ngenye indlela, bonke abantu abadweliswe kwingxelo yepheyiroli banelungelo layo intlawulo.’”

### 3. **Imisebenzi eluxanduva lwepheyimasta ngokumalunga nokungqinisiswa nokulawulwa kwepheyiroli**

Iipheyimasta zithwele uxanduva lokwenza nokuphendula ngoku kulandelayo:

- Ukungqinisisa nokuqinisekisa ukuba abaqeshwa abavelayo kwipheyiroli baqeshwe kwipheyipoyinti echaphazelakayo yaye banelungelo lokufumana imivuzo yabo nokuqinisekisa iimeko ezimalunga nokuyishiya inkonzo, ukubhubha, ukutshintshelwa komnye umsebenzi kwabasebenzi kunye/okanye nakuphi na ukungangqinelani ukulungiselela uhlanga-hlengiso oluyimfuneko omalwenziwe kwiPESALI kwii-PMPS-CPS kwikhompuyutha ubuncinane **kwiintsuku EZIMBINI phambi komhla wokuhlalulwa kwemivuzo**. Imeko yabaqeshwa abachaphazelekayo mayichazwe kwi-PMPS-CPS *payroll return check* yaqho ngenyanga ngezantsi ko-remarks (ikholam yokugqibela ngasekunene). Ixesha elilelona lincinci elifunwayo liCandelo loLawulo lweMicimbi yezeMali (Imivuzo)

ukuhlalutya nokuthatha amanyathelo ngee-remarks ezenziwe ngupheyimasta (umzekelo- *freeze a salary*) ziintsuku ezimbini phambi komhla wokuhlalulwa kwemivuzo.

- Ukuqinisekisa ukuba abaqeshwa bayayisayina ingxelo yepheyiroli engamaphepha (*manual payroll report*) (iphepha eliprintiweyo) xa bethatha iziliphu zemivuzo yabo (*salary advices*).
- Ukuzalisa iinkcukacha zepheyimasta kwikhasi lokugqibela le-*manual payroll report*.
- **Ukusayinwa kwekhasi ngalinye emazantsi** lengxelo yepheyiroli engamaphepha (*manual payroll report*) ukungqiniseka ukuba ngaphandle kokuba kucaciswe ngenye indlela, bonke abantu abadweliswe kwingxelo yepheyiroli banelungelo lokuyifumana intlawulo leyo.
- Ukubuyisela iingxelo zepheyiroli ezingamaphepha eziqinisekisiweyo (*Certified manual payroll reports*), ngaloo ndlela ichaziweyo kuMlawuli weCandelo loLawulo lweMicimbi yezeMali zingaphelanga iintsuku ezilishumi (10) emva komhla wentlawulo.

#### 4. Ukuqeshwa kweepheyimasta

- I-PMPS–CPS iyazivumela iipheyimasta ezimbini (PM1 ne-PM2) ngepheyipoyinti nganye. Xa ingekho enye ipheyimasta, enye ipheyimasta mayiyingqiniseke yaye iyiqinisekise ipheyiroli.
- I-feature entsha kwi-*People Management Practices System–Control Paysheets (PMPS–CPS)* eya kuqala ukusebenza nge-01 Apreli 2017 kuzo zonke iipheyipoyinti **kwaNdlunkulu, ayiyi kukuyivumela** nayiphi na ipheyimasta ukuba ingqiniseke owayo umvuzo kwisistim. Ngako oko, kucetyiswa ukuba i-PM1 ibe yipheyimasta eneqhuzu (*senior*) kwi-PM2 nokuba i-PM1 ne-PM2 mazihlalulwe kwiiipheyipoyinti ezahlukileyo kwaNdlunkulu. Ngenxa yezizathu zokwenziwa komsebenzi (*logistical reasons*), akuyi kwenzeka ukuba kuqaliswe le *feature* kwiiipheyipoyinti ezikwiindawo ezikude (*remote pay-points*) ezifana nezikolo kwesi sigaba.
- Ukwenzela ukuqaphela nokuqesha iipheyimasta ezintsha kwangethuba (kwimeko emalunga nokuyishiya inkonzo, ukutshintshelwa kwabasebenzi kweminye imisebenzi, ukuthatha umhlalaphantsi okanye ukusweleka) ipheyimasta, okanye umphathi owenza lo msebenzi, xa ingekhoyo, makathumele ifom yobhaliso (*registration form*) eneenkcukacha zepheyimasta

entsha kuSekela-Mlawuli woLawulo lweMivuzo (*Salary Administration*) kwiCandelo loLawulo lweMicimbi yezeMali kunye neleta ehamba nayo enika izizathu ezivokothekileyo zokuqeshwa kwepheyimasta entsha. Umqeshwa makabe ubhaliswe kwiPESALI phambi kokuba abhaliswe kwi-PMPS-CPS njengopheyimasta yaye ke ngoko umphathi owenza lo msebenzi makazichaze iinkcukacha zomqeshwa omtsha kwiCandelo lokuGaya nokuKhetha aBasebenzi nakwiCandelo laMalungelo aVela kwiNkonzo ngokukhawuleza kangangoko kunokwenzeka.

#### 5. **Imiba ngokubanzi**

Okuqulethwe yile ngcaciso imfutshane makwaziswe onke amagosa achaphazelekayo ekungqinisisweni nasekulawulweni kwepheyiroli.

Makuthathwe amanyathelo okulungisa le meko ngabaphathi abenza lo msebenzi ukujongana nakuphi na ukungathotyelwa kwemimiselo ekule ngcaciso imfutshane.

Iyathakazelelwa intsebenziswano yenu.

**ISAYINWE:** NGU-LJ ELY

**USEKELA MLAWULI-JIKELELE WECANDELO LOLAWULO LWEZEMALI**

**UMHLA:** 2017-03-23