



Isalathiso: 20190314-2860

Inombolo yefayili: 4/5/1/1

Imibuzo: SDD van Wyk

INGcaciso eMfutshane yeCandelo lezoLawulo lweMicimbi yezeMali: 0001/2019

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-2018/19

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 ungadlulanga owe-31 Meyi 2019. Ukulungiselela unyaka-mali ka-2018/19, ophela nge-31 Matshi 2019, kufuneka kuvalwe iincwadi zeli Sebe phambi kowe-30 Apreli 2019. Umhla ojongwe njengowokuvalwa kweencwadi ngowe-24 Apreli 2019. 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 ezimiselweyo.

2. Iintlawulo ezenziwa ngeBAS zikaMatshi 2019

ICandelo loLawulo loLwabiwo noSetyenziso lweMali, libambisene noMlawuli weeNkqubo zeBAS (*BAS Systems Controller*), njengangoku lilawula inkqubo emalunga neentlawulo ezenziwa ngeBAS zonyaka-mali ka-2018/2019. Ezi ofisi sele ziyahambisile ingcaciso eya kubasebenzisi yeentlawulo kwi-BAS nakwi-Logis.

3. Amabango eendleko zothutho nezixhaso (*transport and subsistence*) (*T&S advances and claims*)
 lintlawulo ezenziwe kwangaphambili 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-2018/19 enziwe kwangoko. Nawaphi na amabango angeniswe emva kwalo mhla aya kuhlawulwa ngemali yonyaka-mali ka-2019/20. Akuyi kufakwa zintlawulo zenziwe kwangaphambili zizi-*advances* ukulungiselela unyakamali 2018/19. Yonke imali eseleyo (*differences*), xa kuthe kanti ibango lingaphantsi kwe-*advance*, mayibuyiswe kwakhona (*repaid*) kwangoko.
4. Iirisithi (Izithili ne-Candelo loLawulo lweMicimbi yezeMali (*DFA*))
 Zonke ii-ofisi ezinoxanduva lokukhupha iirisithi ze-BAS maziqinisekise ukuba iirisithi zikaMatshi 2019, kungakhathaliseki mhla wokudiphozithwa 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-Candelo loLawulo lweMicimbi yezeMali (*DFA*))
 Yonke inkcitho yemali encinane eyenziweyo ukuya kutsho kwi-31 Matshi 2019 makube sekunikwe ingxelo ngayo ngoMatshi 2019.
6. Inyanga yobalo-mali uMatshi (03) (Izithili, i-*DFA*) (ICandelo loLawulo lweMicimbi yezeMali neloLawulo loKuthengwa kweeMpahla neeNkonzo zikaRhulumente-*(DPM)*)
 Kunyanzelekile ukuba kusetyenziswe umhla ochanekileyo (*posting date*) wokwenziwa kweetranzekhshini kwi-BAS ngawo onke amaxesha, ngokukodwa xa kusenziwa izilungiso zeempazamo kwijenali ngokumalunga nonyaka-mali ka-2018/19 ezifakwa kwikhompyutha (*being captured*) ngo-Apreli 2019. Bonke abagunyazisayo (*authorisers*) mabaqinisekise kwakhona ukuba iijenali ezifakwe kwikhompyutha ngoMatshi 2019 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 ihlatywe. Ingxelo yemicimbi engekenziwa ngomsebenzi owenziwa kuloo ndawo (*functional area*) (intlawulo, iijenali, njl. njl.) ingacelwa kwi-BAS kwinqanaba lokwenza iingxelo (*at the reporting function*) (Ezinye iiNgxelo). Abasebenzisi abajongene nalo msebenzi (*responsible users*) banokwaziwa ngokujonga kule ngxelo ukulungiselela iinjongo zokuqukunjelwa 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- 26 Matshi 2019.

8. *I-BAS interfaces and exceptions (ICandelo loLawulo lweMicimbi yezeMali (DFA))*
Amagosa ajongene nalo msebenzi (*responsible officials*) makaqinisekise ukuba zonke *i-bank and PERSAL interface exceptions* zenziwa zigqitywe phambi komhla wokuvala okokugqibela (*final closure*). Umlawuli weeNkqubo 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) (ICandelo loLawulo lweMicimbi yezeMali (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 ukhululwa namabango amele ukufunyanwa (ICandelo loLawulo lweMicimbi yezeMali (DFA))*
 - 10.1 *Ngokumalunga nezixa-mali ezisatyalwa (amounts owing) ngamasebe nezityalwa kwamanye amasebe, kuyimfuneko emiselweyo ukuba kungeniswe izatifikethi zokungqina izixa-mali ezingekahlawulwa ukulungiselela iinjongo zophicotho-zincwadi lisebe ngalinye iSebe iWCED elalenze umcimbi nalo.*

 - 10.2 *lileta zokungqina mazithunyelwe ngokukhawuleza emva kokuphela konyaka-mali (nge-24 Apreli 2019) zize zibuyiswe ungadlulanga owe-30 Apreli 2019, ukwenzela ukuba amasebe abe nako ukungenisa le ngcaciso kwi-Provincial Government Accounting Services kaNondyabo wePhondo ungadlulanga owe-15 Meyi 2019, nokuba abe nokuchaza (disclose) iibhalansi ezichanekileyo kwiingxelo-mali zawo. Ngokumalunga noku makufundwe iSetyhula i-PT Circular 09 ka-2019, yomhla we-08 Matshi 2019.*

11. *Iintlawulo ii-Revenue pay-overs (ICandelo loLawulo lweMicimbi yezeMali (DFA))*
Yonke ingeniso (*all revenue*) efunyenweyo ngonyaka-mali ka-2018/19 imele ukwabelwa iinjongo ezithile ize ihlawulwe kwiNgxowa-mali yeNgeniso yePhondo (*Provincial Revenue Fund*) ungekadluli owe-31 Agasti 2019.

12. Umhla wokuvalwa konyaka-mali (ICandelo loLawulo lweMicimbi yezeMali (DFA))
Umhla wokuvalwa kokwenziwa kwemisebenzi yonyaka-mali ka-2018/19, ophela nge-31 Matshi 2019, uya kuba ngowe-23 Apreli 2019. Oku kuthetha ukuba kuphela yi-*Accounting Control Section* yeCandelo loLawulo lweMicimbi yezeMali eliya kuba nokwenza olunye utshintsho (kwijenali) ngoMatshi 2018 phambi kokuba kuvalwe okokugqibela, nokuya kuqhubeka nge-24 Apreli 2019. Bayacelwa bonke abasebenzisi be-BAS baqinisekise ukuba lonke utshintsho oluyimfuneko lugunyazisiwe ungadlulanga owe-22 Apreli 2019. 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.

Iya kuthakazelelwa kakhulu intsebenziswano yenu malunga nezi mfuno zimiselweyo zale ngcaciso imfutshane.

ISAYINWE: NGU-LJ ELY

USEKELA MLAWULI-JIKELELE WEENKONZO ZEZIKO

UMHLA: 2019-03-15