Isalathiso: 20200218-4595
Inombolo yefayili: 4/2/P
Imibuzo: HC Burger

INgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali: 0001/2020

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

Isihloko: Inkqubo yalo nyaka-mali sikuwo yokubeka esweni ii-invoyisi ezingekahlawulwa kwiintsuku eziyi-30 emva kokufumaneka kwazo

1. Injongo yale ngcaciso imfutshane kukunika isikhokelo neenkqubo ezimalunga nemiba ebaluleke gqitha namanyathelo amakathathwe ngabo bonke abadlali-ndima abachaphazelekayo kwiSebe leMfundo leNtshona Koloni (*WCED*) ngokubanzi, ukunika iingxelo ngee-invoyisi ezingekahlawulwa kwiintsuku zekhalenda eziyi-30 ukususela kumhla wokufumaneka kwazo, kwi-Ofisi kaNondyebo yePhondo kwiintsuku eziyi-10 emva kokuphela kwenyanga.

2. **Isikhokelo semithetho esebenzayo**

Le ngcaciso imfutshane ikhutshwa ngokoMthetho woLawulo lweMali kaRhulumente, (uMthetho 1 ka-1999), (*Public Finance Management Act*) (*PFMA*), *1999* (*Act 1 of 1999*)), yaye mayifundwe kunye:

2.1 neMimiselo 8.1 no-8.2 ye-*National Treasury Regulations (NTR),* eyakhutshwa ngowe-15 Matshi 2005, ngokwecandelo 76 le-*PFMA*;

2.2 ISetyhula ye-Ofisi kaNondyebo kaZwelonke (*National Treasury Circular*), yowe-26 Matshi 2018, engokuhlawulwa ngexesha kwee-invoyisi namabango;

2.3 ISahluko 8.1 se-*Provincial Treasury Instructions* (*WCPTI*), esakhutshwa ngowe-02 Novemba 2009, ngokwecandelo 18(2)(*a*) se-*PFMA*; kwakunye

2.4 neSetyhula ye-Ofisi kaNondyebo wePhondo 0035/2014, yowe-27 Agasti 2014 ngokumalunga nokunika ingxelo ngeentlawulo ezidlulelwe lixesha *(late payments*) ii-invoyisi ezingahlawulwanga nokunika ingxelo ngeemali eziyingqokelela yenzala nezotyalo-mali (*accruals)* neemali ezingekahlawulwa zethuba elifutshane (*payables*).

3. **Ingcaciso enika imvelaphi**

3.1 INgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali 0004/2012, yowe-we-06 Septemba 2012, iyatshitshiswa ukwenjenje yaye itshintshwa ngokupheleleyo ngenxa yeemfuno ezimiselweyo ezintsha zokunika ingxelo ngemicimbi yezemali.

3.2 ISetyhula ye-Ofisi kaNondyebo wePhondo 0035/2014, yowe-27 Agasti 2014, ifuna amasebe anike ingxelo **qho ngenyanga** ngee-invoyisi ezihlawulwe emva kweentsuku eziyi-30 zokufunyanwa kwazo nangee-invoyisi ezingekahlawulwa.

4. **IziHlomelo**

Ezi zizihlomelo zilandelayo zinika isikhokelo ngeentlawulo, ukuzaliswa kweefom ii-*input forms* kunye namaxwebhu axhasayo:

4.1 **IsiHlomelo A:** *Register of late payments*
4.2 **Isihlomelo B:** *Register of unpaid invoices*
4.3 **IsiHlomelo C**: *Common errors made*

5. **Amagosa ekudluliselwe kuwo amagunya anoxanduva lokuqinisekisa ukuba abagunyazisi be-*BAS* bayazithobela iimfuno ezimiselweyo ezichazwe kule ngcaciso imfutshane.**

6. **Ii-invoyisi ezihlawulwe emva kweentsuku eziyi-30 zifunyenwe**

6.1 Ayakhunjuzwa ngokwenjenje amagosa ngoMimiselo 8.2.3 we-*NTR*, 2005, ocacisa ukuba "*Ngaphandle kokuba kucaciswe ngandlela yimbi kwenye ikhontrakthi okanye imvumelwano, zonke iintlawulo ezimelwe ukuhlawulwa ngokupheleleyo kwiikhreditha mazihlawulwe kwiintsuku eziyi-30 yakuba ifikile i-invoyisi okanye, kwimeko yamabango eembambano (civil claims), ukususela kumhla wokuhlawulwa kwetyala lonke okanye wesigwebo senkundla.*"

6.2 Ukuba intlawulo emayihlawule kwiikhreditha yenziwe emva kweentsuku eziyi-30 zokufunyanwa kwe-invoyisi yokugqibela, isizathu sokulibaziseka kwentlawulo masinikwe kwirejista eqhotyoshelweyo yeentlawulo ezilibazisekileyo (makufundwe **isiHlomelo A**).

6.3 Yonke imihla echaphazelekayo (umz."umhla woxwebhu oluyi-*source document date*", "umhla wokufunyanwa kwe-*source document*") mayifakwe ngokuchanekileyo kwisistim i-*financial system*. Le mihla ibaluleke gqitha ngokumalunga neenjongo zokuphelelwa lixesha kwee-invoyisi (*ageing purposes*), kuba isetyenziswa kwingxelo ekusetyenziswa kuzo iisistim zekhompyutha

ezizenzekelayo (umz. *KITSO*), ukuqinisekisa ukuba ngaba yahlawulwa ngexesha elimiselweyo leentsuku eziyi-30 kusini na i-invoyisi okanye kungekuko ukuhlolwa komhla wokufunyanwa kwe-invoyisi nomhla wokuhlawulwa kwetyala lilonke ubonisiwe kwi-akhawunti yebhanki yomthengisi (umhla wokwenziwa kwentlawulo. Umhla wokugqibela wogunyaziso lokwenziwa kwentlawulo kanye-kanye nemihla yokuhlawulwa kwee-invoyisi inokufunyanwa kwi-*BAS Systems Controller* kuxwebhu olubizwa i-*manual payment release* (*MPR*). Ii-invoyisi kumele zibe nesitampu somhla ngaloo mhla wokufunyanwa kwazo ukulungiselela kwale njongo inye. Kubaluleke gqitha ukuqaphela ukuba xa i-invoyisi efunyenweyo ibuyiselwe kwakhona kwikhreditha ukwenzela ukuba ilungiswe impazamo, umhla omtsha wokufunyanwa kwe-invoyisi elungisiweyo umele ukufakwa phantsi komhla oyi-"*source document receipt date*" yaye lowo mayingabi ngumhla ekufunyenwe ngawo i-invoyisi yentsusa. Ukuba oku kungentla akwenziwanga, intlawulo ibiya kubhalwa njenge-"ntlawulo edlulelwe lixesha" yaye kuya kufuneka amanyathelo okuyilungisa le meko nokuba kuya kufunwa nezicwangciso zamanyathelo (kwelo gosa) kuloo magosa anoxanduva lwaloo msebenzi.

6.4 Ukuba kulungiswe intlawulo entsha njengeyimbuyiselo (*replacement*), inombolo yevawutsha erhoxisiweyo imele ukuvela kuyo – ngokwenjenjalo kwenzeka uqhagamshelwano phakathi kwevawutsha erhoxisiweyo, ivawutsha eyimbuyiselo kunye noxwebhu oluxhasayo.

7. Ukuthelekiswa komhla wogunyaziso nomhla wokwenziwa kwentlawulo

7.1 Umhla wogunyaziso

Umhla wogunyaziso ubhekisa kumhla ekugunyaziswa ngawo intlawulo kwisistim echaphazelekayo (o.k.t. i-*BAS*/*LOGIS*) ligosa elichaphazelekayo.

7.2 Umhla wokwenziwa kweentlawulo

Umhla wokwenziwa kwentlawulo ubhekisa kwimihla yokukhutshwa kweentlawulo ezicwangcisiweyo (*scheduled payment release dates*) elawulwa nemiselwe yi-Ofisi kaNondyebo wePhondo apho isistim izikhuphela ngokwayo iintlawulo. MAKUQATSHELWE: ukuba intlawulo iya kubonisa kuphela i-akhawunti yebhanki yomthengi (umhla wokuhlawulwa kwee-invoyisi) kwiintsuku ezintathu zomsebenzi **emva komhla wokwenziwa kwentlawulo**. Imihla ye-*MPR* ithunyelwa nge-*BAS Systems Controller*.

8. Umhla wemvumelwano (umzekelo imvumelwano yeskim sothutho lwabafundi) kumele ungasetyenziswa njengomhla wokufunyanwa koxwebhu lwentsusa endaweni yomhla we-invoyisi efunyenweyo, njengoko oko kunokuba nesiphumo esiyimpazamo kwiintlawulo ezixelwe kwingxelo njengeentlawulo ezidlulelwe lixesha.

9. Ii-ofisi ezijongene nee-invoyisi kunye/okanye neentlawulo mazigcine irejista yaqho ngenyanga yeentlawulo ezichazwa njengezidlulelwe lixesha, nezizathu ezihambelana nazo kwakunye namanyathelo okuyilungisa imeko ukuthintela ukuba zenzeke kwakhona, zize zixelwe ezo ntlawulo zidlulelwe lixesha zifana nezi kwakunye nee-invoyisi ezingahlawulwanga esele zidlulelwe lixesha leentsuku eziyi-30 ukususela ekufunyanweni kwe-invoyisi evele kwiCandelo loLawulo lweMicimbi yezeMali (*Directorate Financial Accounting's*) (*DFA*)) kwi-*Batch Control Unit* lungadlulanga **usuku lokuqala lomsebenzi qho emva kokuphela kwenyanga** (isiHlomelo A).

10. Ii-invoyisi ezingahlawulwanga ezidlulelwe lixesha elingaphezu kweentsuku eziyi-30 neentlawulo ezihlawulwe emva kweentsuku eziyi-30 zokufunyanwa kwe-invoyisi ziya kuthathwa njengezibalulekanga kangako yaye zizizathu ezisemthethweni kuphela kwiintlawulo eziya kwamkelwa kwiimeko ezinjengezi. Ukulibaziseka ekusingathweni kwee-invoyisi kuba neziphumo zokuba kubekho inzala kwi-akhawunti. Inzala ihlelwa njengenkcitho engenanzuzo neyilahleko nekukudyakraza ngokwecandelo le-*PFMA*. Ukulibaziseka kwiintlawulo nako kuya kuba nefuthe elibi ekungeneni nasekuphumeni kwemali yababoneleli-nkonzo nakumandla abathengisi abasakhulayo namashishini azii-*medium and micro-enterprises* (*SMMEs*) okwenza iinkonzo nempahla ezithengwayo.

11. NgokweSetyhula ye-Ofisi kaNondyebo kaZwelonke, yowe-26 Matshi 2018, amagosa ajongene nalo msebenzi wokungahlawulwa kwabathengisi okanye ukuhlawulwa kwabo ixesha selidlule, atyeshela imigaqo yokuziphatha kwezemali okanye yokuziphatha kakubi okuqhelekileyo yaye abasemagunyeni abachaphazelekayo mabathathe amanyathelo oluleko ngabo baqeshwa.

12. Kubaluleke gqitha ukuba okukule ngcaciso imfutshane kwaziswe onke amagosa ajongene nokulungiswa, ukusingathwa nokugunyaziswa kweentlawulo zeejenali kwisistim zezemali. Iyathakazelelwa intsebenziswano yenu ngokumalunga noku.

ISAYINWE: NGU-LJ ELY
USEKELA MLAWULI-JIKELELE WEENKONZO ZEZIKO
UMHLA: 2020-02-25

Annexure C

COMMON ERRORS MADE

	COMMON ERRORS	CORRECTIVE MEASURES
1	**INVOICES:** Suppliers not paid timeously (late payments to suppliers result in penalties and interest being charged)	Suppliers must be paid within 30 days of receipt of their invoices **(NTR 8.2.3).** Invoices must be stamped with a date stamp on the day of receipt.
2	**INVOICES**: Source document receipt dates not changed when incomplete information is received from suppliers	The compiler should change/re-enter the source document receipt date if information was missing from the supplier's invoice.
3	**INVOICES:** Invoice dates captured incorrectly	Be careful not to capture the invoice date under the source document received date. Source document received date refers to the date the invoice was received by the WCED. Use the "received" date stamp date.
4	**SOURCE DOCUMENT RECEIVED DATE VS. INVOICE DATE**	Source document received date: The date upon which the physical or soft copy invoice is received by the WCED. Invoice date: Date upon which the invoice was created by the supplier. This date will be reflected on the actual invoice.
5	**SOURCE DOCUMENT RECEIVED DATE:** Incorrect date used as source document received date	The official who is capturing the invoice must ensure that he/she captures the date the invoice was received and not the date on the invoice (e.g. check the "received" date stamp on the payment voucher).
6	**PAYMENT RELEASE AND ACTION DATE**	30 days are calculated from the source document received date captured on BAS up to the action date. Authorisers should therefore be mindful of these dates and authorise their payments before the relevant payment run date, which will ensure that the action date falls within the 30 day requirement.
7	**BAS RUN DATES:** Manual payment release dates	BAS payment release dates are sent to all BAS users, indicating when payments will be released. NB!! Take note of action dates as it represents the date the monies will reflect in suppliers' bank accounts.