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

INgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali: 0002/2020

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

Isihloko: **Iinkqubo ezifanayo zokunika iingxelo ngeentlawulo, iimali eziyingqokelela yenzala nezotyalo-mali (*accruals*) neemali ezingekahlawulwa zethuba elifutshane (*payables*)**

1. Injongo yale ngcaciso imfutshane kukunika isikhokelo neenkqubo ezimalunga nemiba ebaluleke gqitha kunye namanyathelo amakathathwe ngabo bonke abadlali-ndima abachaphazelekayo kwiSebe leMfundo leNtshona Koloni (*WCED*) ngokubanzi, ukunika iingxelo ngeemali eziyingqokelela yenzala nezotyalo-mali (*accruals*) neemali ezingekahlawulwa zethuba elifutshane (*payables*).

2. **Isikhokelo semithetho esebenzayo**

2.1 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:

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

2.3 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-06 Septemba 2012, iyatshitshiswa ukwenjenje yaye itshintshwa ngokupheleleyo ngenxa yeemfuno ezimiselweyo ezintsha zokunika ingxelo ngemicimbi yezemali.

3.2 ISetyhula ye-Ofisi kaNondyebo wePhondo 0036/2010, yowe-23 Septemba 2010, ifuna amasebe anike ingxelo **qho ngekota** ngeemali zeenjongo ezithile ezimiselwe ukuhlawulwa kwixa elizayo *(commitments)* neemali eziyingqokelela yenzala nezotyalo-mali (*accruals)*.

4. **IsiHlomelo**

4.1 **IsiHlomelo A**: Irejista yeemali eziyingqokelela yenzala nezotyalo-mali (*accruals*) inika isikhokelo ngeentlawulo, ukuzaliswa kweefom ii-*input forms* kunye namaxwebhu ahamba naso.

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

6. **Ukunika iingxelo ngeemali eziyingqokelela yenzala nezotyalo-mali (*accruals*)**

6.1 **Iimali eziyingqokelela yenzala nezotyalo-mali (*accruals*)** zimele iimpahla okanye iinkonzo ezifunyenweyo okanye ezithengiweyo kodwa ezingekahlawulwa nezingakabi nazo ii-invoyisi okanye ekuvunyelenwe ngazo ngokuqingqiweyo nomthengi, kuqukwa izixa ezimele ukuhlawulwa kubaqeshwa.

6.2 **Iimali ezingekahlawulwa zethuba elifutshane (*payables*)** zimele iimpahla okanye iinkonzo ezifunyenweyo okanye ezithengiweyo nesele zinazo ii-nvoyisi okanye ekuvunyelenwe ngazo nomthengi ngokuqingqiweyo.

6.3 Ii-ofisi ezijongene nee-invoyisi kunye/okanye neentlawulo mazigcine iirejista zeemali eziyingqokelela yenzala nezotyalo-mali (*accruals) neze-payables eziziimali* ezingekahlawulwa zethuba elifutshane (makufundwe **isiHlomelo A**) ukwenzela iinjongo zokunika iingxelo.

6.4 Makwenziwe iingxelo ngeemali eziyingqokelela yenzala nezotyalo-mali (*accruals)* qho ngekota ngokungeniswa kwikhompyutha kwerejista yeemali eziyingqokelela yenzala nezotyalo (*accruals)* ezaliswe ngokupheleleyo nehlaziyiweyo (*a fully completed and up-to-date standardised accruals register*)) kwi-*Batch Control Unit* **kwiintsuku zekhalenda ezintlanu qho emva kokuphela kwekota nganye**. Kwimeko yee-*zero accruals*, makungeniswe i-*nil return* ukwenzela iinjongo zezolawulo.

6.5 Ingcaciso ngeemali eziyingqokelela yenzala nezotyalo-mali (*accruals*) isetyenziswa licandelo le-*DFA* ukwenza iingxelo ezishwankathelwayo zaqho ngekota ukwenzela

ukuzingenisa kwi-Ofisi kaNondyebo wePhondo yaye iyabandakanywa kwingcaciso ehamba kunye neengcaciso zeengxelo-mali (*disclosure notes*).

7. Kubaluleke gqitha ukuba okukule ngcaciso imfutshane kwaziswa onke amagosa ajongene nokulungiswa, ukusingathwa nokugunyaziswa kweentlawulo zeejenali kwiisistim zezemali. Iyathakazelelwa intsebenziswano yakho ngokumalunga noku.

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