Isalathiso: 20200225-4950
Inombolo yefayili: 4/5/1/1
Imibuzo: SDD van Wyk

INgcaciso eMfutshane yeCandelo lezoLawulo lweMicimbi yezeMali: 0003/2020

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 (*Basic Accounting System (BAS)*) - linkqubo zokuvalwa kweencwadi zonyaka-mali ka-2019/20

1. **Intshayelelo**
Ngokwesiqendu 40(1) (c) soMthetho woLawulo lweeMali 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 2020. Ukulungiselela unyaka-mali ka-2019/20, ophela nge-31 Matshi 2020, kufuneka kuvalwe iincwadi zeli Sebe phambi kowe-30 Apreli 2020. Umhla ojongwe njengowokuvalwa kweencwadi ngowe-**24 Apreli 2020**. I-Ofisi kaNondyebo 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 nge*BAS* zikaMatshi 2020**

ICandelo loLawulo loLwabiwo noSetyenziso lweMali (*DMA)*, kungokunje liyayilawula le nkqubo ngokumalunga neentlawulo ze*BAS* ne*Logis* ukwenzela unyaka-mali ka-2019/20. Ii-*Basis interfaces* kwi-BAS nazo ziya kulawulwa yi-*DMA*.

3. **Iintlawulo ii-*advances* namabango eendleko zothutho nezixhaso**
Iintlawulo ze-*T&S* azikuchaphazeli ukuvalwa konyaka-mali, kodwa kusaza kusebenza imihla 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-2019/20 enziwe kwangoko. Nawaphi na

amabango angeniswe emva kwalo mhla aya kuhlawulwa ngemali yonyaka-mali ka-2020/21. Akuyi kufakwa zintlawulo zizi-*advances* ukulungiselela unyakamali 2019/20. 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 2020, kungakhathaliseki nokuba ngowuphi umhla wokudiphozithwa kwazo, mazibe ziyavunywa ngenyanga yobalo-mali uMatshi (03) nokuba zonke iirisithi ezisalindelweyo zabiwe kwi-*BAS*. Abagunyazisayo (*authorisers*) mabaqinisekise kwakhona ukuba zonke iirisithi ezihlatyiweyo (*cancelled)* 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 2020 makube sekunikwe ingxelo ngayo ngoMatshi 2020.

6. **Inyanga yobalo-mali uMatshi (03) (izithili, i-*DFA (I*Candelo 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-2019/20 ezifakwa kwikhompyutha *(being captured)* ngo-Apreli 2020. Bonke abagunyazisayo (*authorisers*) mabaqinisekise kwakhona ukuba iijenali ezifakwe kwikhompyutha ngoMatshi 2020 zigunyaziswe kwangexesha ngethuba lamanqanaba okwenziwa kwalo komsebenzi .

7. **Iitranzekhshini ezisaqwalaselwayo ezingakahlawulwa (*Outstanding transactions*) kwi-*BAS***

Yonke imicimbi yeetranzekhshini ezisaqwalaselwayo esekwimo engu-*open reject, incompl*, *tobeact*, *tobeau* no-*rejauth,* mayigcinwe, igunyaziswe okanye ihlatywe. Ingxelo yemicimbi engekenziwa igqitywe ngomsebenzi owenziwa kuloo ndawo (*functional area*) (intlawulo, iijenali, njl. njl.) ingacelwa kwi-*BAS* kwinqanaba lokwenza iingxelo (*at the reporting function*) (*Other Reports*). Abasebenzisi abajongene nalo msebenzi (*responsible users*) banokwaziwa ngokujonga kule ngxelo ukulungiselela iinjongo zokuqukunjelwa kweetranzekhshini ezisaqwalaselwayo. Okanye, kunokujongwa kwi-*outstanding transaction enquiry dialogue* ukulungiselela iitranzekhshini ezisaqwalaselwayo kwi-*Creditor Payment functional areas.* Umhla ekumiselwe ukuba kugqitywe ngawo ngeetranzekhshini ezisaqwalaselayo (*clearance of outstanding transactions)* ngowe-**18 Matshi 2020.**

8. **I-*BAS interfaces and exceptions (I*Candelo loLawulo lweMicimbi yezeMali (*DFA))***
Amagosa ajongene nalo msebenzi (*responsible officials*) makaqinisekise ukuba zonke i-*bank and PERSAL interface exceptions* zenziwa zigqitywe phambi komhla wokuvalwa kwazo okokugqibela (*final closure*). UMlawuli weeNkqubo ze-*BAS* makaqinisekise ukuba zonke iintlawulo ezenziwa nge*PESALI* (*all PERSAL runs*) zingqinelanisiwe ne-*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.

10. **Amabango amelwe ukuhlawulwa 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 i*WCED* elalenze nalo imicimbi yezemali.

10.2 Iileta zokungqina mazithunyelwe ngokukhawuleza emva kokuphela konyaka-mali (nge-24 Apreli 2020) zize zibuyiswe ungadlulanga owe-30 Apreli 2020, ukwenzela ukuba amasebe abe nako ukungenisa le ngcaciso kwi-*Provincial Government Accounting Services* kaNondyebo wePhondo ungadlulanga owe-**15 Meyi 2020**, nokuba abe nokuchaza (*disclose*) iibhalansi ezichanekileyo kwiingxelo-mali zawo. Ngokumalunga noku makufundwe iSetyhula i-*PT Circular 01* ka-2020, yomhla we-08 Februwari 2020.

11. **Iintlawulo ii-*Revenue pay-overs* (ICandelo loLawulo lweMicimbi yezeMali (*DFA)***
Yonke ingeniso (*all revenue*) efunyenweyo ngonyaka-mali ka-2019/20 imele ukwabelwa iinjongo ezithile ize ihlawulwe kwiNgxowa-mali yeNgeniso yePhondo (*Provincial Revenue Fund*) ungekadluli owe-31 Agasti 2020.

12. **Umhla wokuvalwa konyaka-mali *(I*Candelo loLawulo lweMicimbi yezeMali (*DFA))***
Ukuvalwa kwamanqanaba okwenziwa kwemisebenzi yonyaka-mali ka-2019/20, ophela nge-31 Matshi 2020, uya kuba ngowe-**23 Apreli 2020**. Oku kuthetha ukuba kuphela yi-*Accounting Control Section* yeCandelo loLawulo lweMicimbi yezeMali eya kubanako ukwenza olunye utshintsho (kwiijenali) ngoMatshi 2020 phambi kokuba kuvalwe okokugqibela unyaka-mali, nokuya kuqhubeka nge-**24 Apreli 2020**. Bayacelwa bonke abasebenzisi be-*BAS* baqinisekise ukuba lonke utshintsho oluyimfuneko lugunyazisiwe ungadlulanga owe-**22 Apreli 2020**. Ukuvalwa okokugqibela kophicotho-zincwadi (*audit final closure)* kuya kwenzeka kuphela emva kokuba lugqitywe uphicotho lweengxelo-mali zeSebe i*WCED* (*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: 2020-03-05