



Isalathiso: 20210225-4950
Inombolo yefayili: 4/4/3/2
Imibuzo: SDD van Wyk

INGcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali: 0001/2021

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-2020/21

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 ungasulunganga owe-31 Meyi 2021. Ukulungiselela unyaka-mali ka-2020/21, ophela nge-31 Matshi 2021, kufuneka kivalwe iincwadi zeli Sebe phambi kowe-30 Apreli 2021. Umhla ojongwe njengowokovalwa kweencwadi ngowe-**22 Apreli 2021**. 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/LOGIS/BASIS zikaMatshi 2021**

Icandelo loLawulo loLwabiwo noSetyenziso lweMali (*DMA*), liqinisekile kubo bonke abathathi-nxaxheba ngokuthumela i-imeyili ukuba baya kuyilawula inkqubo ngokumalunga neentlawulo zeBAS, i-Logis nee-BASIS interfaces ukwenzela unyaka-mali ka-2020/21 ukususela ngowe-15 Matshi 2021.

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-2020/21 enziwe kwangoko. Nawaphi na amabango angeniswe emva kwalo mhla aya kuhlawulwa ngemali yonyaka-mali ka-2021/22. Akuyi kufakwa zintlawulo zizi-advances ukulungiselela unyaka-mali 2020/21. 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 2021, kungakhathaliseki nokuba ngowuphi umhla wokudiphazithwa kwazo, mazibe ziyavunywa ngenyanga yobalo-mali uMatshi 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 2021 makube sekunikwe ingxelo ngayo ngoMatshi 2021.

6. **Inyanga yobalo-mali uMatshi (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-2020/21 ezifakwa kwikhompyutha (*being captured*) ngo-Apreli 2021. Bonke abagunyazisayo (*authorisers*) mabaqinisekise kwakhona ukuba iijenali ezifakwe kwikhompyutha ukwenzela uMatshi 2021 zigunyaziswe kwangexesha ngethuba lamanqanaba okwenziwa kwalo komsebenzi .

7. **Iitrانزهkhshini 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 zokuqakunjelwa kweetranzekhshini ezisaqwalaselwayo. Okanye, kunokujongwa kwi-*outstanding transaction enquiry dialogue* ukulungiselela iitrانزهkhshini ezisaqwalaselwayo kwi-*Creditor Payment functional areas*. Umhla ekumiselwe ukuba kugqitywe ngawo ngeetranzekhshini ezisaqwalaselwayo (*clearance of outstanding transactions*) ngowe-**19 Matshi 2021**.

8. **li-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 wokuvalwa kwazo okokugqibela (*final closure*). Umlawuli weNkqubo ze-BAS makaqinisekise ukuba zonke iintlawulo ezenziwa ngePESALI (*all PERSAL runs*) zingqinelanisiwe ne-BAS nokuba zenzekile *i-bank interfaces*.
9. **li-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 ukhlawulwa 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 nalo imicimbi yezemali.
- 10.2 Iileta zokungqina mazithunyelwe ngokukhawuleza emva kokuphela konyaka-mali (nge-22 Apreli 2021) zize zibuyiswe ungalulanga owe-26 Apreli 2021, ukwenzela ukuba amasebe abe nako ukungenisa le ngcaciso kwi-*Provincial Government Accounting Services* kaNondyabo wePhondo ungalulanga owe-15 Meyi 2021, nokuba abe nokuchaza (*disclose*) iibhalansi ezichanekileyo kwiingxelo-mali zawo. Ngokumalunga noku makufundwe i-*National Treasury Instruction 07* yango-2019/20, yomhla we-03 Disemba 2019.
11. **lintlawulo ii-Revenue pay-overs (ICandelo loLawulo lweMicimbi yezeMali (DFA))**
 Yonke ingeniso (*all revenue*) efunyenweyo ngonyaka-mali ka-2020/21 imele ukwabelwa iinjongo ezithile ize ihlawulwe kwiNgxowa-mali yeNgeniso yePhondo (*Provincial Revenue Fund*) ungekadluli owe-31 Agasti 2021.

12. **Umhla wokuvalwa konyaka-mali (ICandelo loLawulo lweMicimbi yezeMali (DFA))**
Ukuvalwa kwamanqanaba okwenziwa kwemisebenzi yonyaka-mali ka-2020/21, ophela nge-31 Matshi 2021, uya kuba ngowe-**21 Apreli 2021**. Oku kuthetha ukuba kuphela yi-*Accounting Control Section* yeCandelo loLawulo lweMicimbi yezeMali eya kubanako ukwenza olunye utshintsho (kwijenali) ngoMatshi 2021 phambi kokuba kuvalwe okokugqibela unyaka-mali, nokuya kuqhubeka nge-**22 Apreli 2021**. Bayacelwa bonke abasebenzisi be-BAS baqinisekise ukuba lonke utshintsho oluyimfuneko lugunyazisiwe ungalulanga owe-**20 Apreli 2021**. 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.
13. Iya kuthakazelelwa kakhulu intsebenziswano yenu malunga nezi mfundo zimiselweyo zale ngcaciso imfutshane.

ISAYINWE: NGU-LJ ELY

USEKELA MLAWULI-JIKELELE WEENKONZO ZEZIKO

UMHLA: 2021-03-10