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URhulumente weNtshona Koloni

Inombolo yefayili.: 4/5/1/1/2022-2023
Isalathiso: 20230206-1056

INgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali: 0001/2023

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))* - Iinkqubo zokuvalwa kweencwadi zonyaka-mali ka-2022/23

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 2023. Ukulungiselela unyaka-mali ka-2022/23, ophela nge-31 Matshi 2023, kuyimfuneko ukuba kuvalwe iincwadi zeli Sebe phambi kowe-28 Apreli 2023. Umhla ojongwe njengowokuvalwa kweencwadi ngowe-**14 Apreli 2023**. 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 kwi-*BAS*/*LOGIS*/*BASIS* ukwenzela uMatshi 2023

ICandelo loLawulo loLwabiwo noSetyenziso lweMali (*DMA)*, liya kuqinisekisa kubo bonke abathathi-nxaxheba nge-imeyili ukuba liya kuyilawula le nkqubo ngokumalunga neentlawulo ze*BAS Logis* ne-*BASIS interfaces* ukwenzela unyaka-mali ka-2022/23 ukususela ngowe-17 Matshi 2023.

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3. **Iintlawulo ii-*advances* namabango eendleko zezothutho nezixhaso (*Transport and subsistence (T&S)*)**

Iintlawulo ze-*T&S* azikuchaphazeli ukuvalwa konyaka-mali, kodwa kusaya kusebenza imihla yokukhutshwa kweentlawulo ze-*BAS* zesiqhelo. Nakuba kunjalo, ngenxa yokuba inkcitho eyenzelwa ii-*T&S* ixhuzulwa kuphela kwiimali ezikhutshiweyo *(voted funds)* kwakuba kwenziwe ibango, kubalulekile ukuba onke amabango angekahlawulwa ngokumalunga nonyaka-mali ka-2022/23 angeniswe kwangoko phambi kowe-17 Matshi 2023. Nawaphi na amabango angeniswe emva kwalo mhla, aya kuhlawulwa ngemali yonyaka-mali ka-2023/24. Iintlawulo ii-*advances* ezicelwe emva kowe-07 Matshi 2023 azikhuthazwa kodwa ziya kuthathelwa ingqalelo kwiimeko ezingenakulawuleka apho ukwenziwa kwenkonzo kuya kuchaphazeleka kakubi. Yonke imali eseleyo (*differences*), xa kuthe kanti ibango lingaphantsi kwe-*advance*, mayibuyiswe kwakhona *(repaid*) kwangoko.

4. **Iirisithi (izithili neCandelo loLawulo lweMicimbi yezeMali (*DFA*)**

Zonke ii-ofisi ezinoxanduva lokukhupha iirisithi ze-*BAS* maziqinisekise ukuba iirisithi zikaMatshi 2023, kungakhathaliseki nokuba ngowuphi umhla wokudiphozithwa 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 neCandelo loLawulo lweMicimbi yezeMali (*DFA*))**

Yonke inkcitho yemali encinane eyenziweyo ukuya kutsho kwi-31 Matshi 2023 makube sekunikwe ingxelo ngayo ngoMatshi 2023. Phambi kwalo mhla, zonke iitranzekhsini zemali ezincinane mazigqitywe yaye zibuyiselwe ngokupheleleyo. Indlela yokusebenzisa iimali ezincinane (*petty cash)* njengendlela yokuthenga (*procurement method*) **ayiyi** kubanako ukusetyenziswa ngethuba elisusela kowe-17 ukuya kwi-31 Matshi 2023.

6. **Inyanga yobalo-mali uMatshi (izithili, namaCandelo eloLawulo lweMicimbi yezeMali neloLawulo loKuthengwa kweeMpahla neeNkonzo zikaRhulumente)**

Kunyanzelekile ukuba kusetyenziswe umhla ochanekileyo *(posting date*), ngokukodwa xa kusenziwa izilungiso zeempazamo kwijenali ngokumalunga nonyaka-mali ka-2022/23 ezifakwa kwikhompyutha *(being captured)* ngo-Apreli 2023. Bonke abagunyazisayo (*authorisers*) mabaqinisekise kwakhona ukuba iijenali ezifakwe kwikhompyutha ukwenzela uMatshi 2023, zigunyaziswe kwangexesha ngethuba lamanqanaba okwenziwa kwalo komsebenzi.

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

Zonke iitranzekhshini ezisaqwalaselwayo ezikwimo engu-*open reject, incompl, tobeact, tobeau* no-*rejauth,* mazenziwe, zigunyaziswe okanye zihlatywe. Ingxelo yetranzekhshini ezingekenziwa zigqitywe ngomsebenzi owenziwa kuloo ndawo (*functional area*) (intlawulo, iijenali, njl.njl.) zingacelwa 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-**17 Matshi 2023.**

8. **Ii-*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 weSistim oyi-*BAS System Controller* 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 ezityalwa (*amounts owed*) ngamasebe nezityalwa kwamanye amasebe, kuyimfuno 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 emva kokuphela konyaka-mali (nge-14 Apreli 2023) zize zibuyiswe ungadlulanga owe-25 Apreli 2023, ukwenzela ukuba amasebe abe nako ukungenisa le ngcaciso kwi-*Provincial Government Accounting Services* kaNondyebo wePhondo ungadlulanga owe-**10 Meyi 2023**, nokuba abe nokuchaza (*disclose*) iibhalansi ezichanekileyo kwiingxelo-mali zawo. Ngokumalunga noku makufundwe i-*National Treasury Instruction* 3 yango-2022/23, yomhla we-14 Disemba 2022.

11. **Iintlawulo ii-*Revenue pay-overs* (ICandelo loLawulo lweMicimbi yezeMali (*DFA)***

Yonke ingeniso (*over collection)* efunyenweyo ngonyaka-mali ka-2022/23 imele ukwabelwa iinjongo ezithile ize ihlawulwe kwiNgxowa-mali yeNgeniso yePhondo (*Provincial Revenue Fund*) ungekadluli umhla uMphicothi-zincwadi Jikelele asayinela ngawo iingxelo-mali zaqho ngonyaka.

12. **Ukuvalwa konyaka-mali *(*ICandelo loLawulo lweMicimbi yezeMali (*DFA))***

Ukuvalwa kwamanqanaba okwenziwa kwemisebenzi yonyaka-mali ka-2022/23, ophela nge-31 Matshi 2023, kuya kuba ngowe-**13 Apreli 2023**. Oku kuthetha ukuba kuphela yi-*Accounting Control Section* yeCandelo loLawulo lweMicimbi yezeMali eya kubanako ukwenza utshintsho olulolunye (kwiijenali) ukwenzela uMatshi 2023 phambi kokuba kuvalwe okokugqibela unyaka-mali, nokuya kuqhubeka nge-**14 Apreli 2023**. Bayacelwa bonke abasebenzisi be-*BAS* baqinisekise ukuba lonke utshintsho oluyimfuneko lugunyazisiwe ungadlulanga owe-**13 Apreli 2023**. 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.

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

ISAYINWE: NGU-LJ ELY
USEKELA MLAWULI-JIKELELE WEENKONZO ZEZIKO
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