



Inombolo yefayili.: 4/2/3/1/2023-2024  
Isalathiso: 20240206-1507

INGcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali: 0001/2024

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-2023/24**

## 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 (*Auditor-General (AG)*) ungasululanga owe-31 Meyi 2024. Ukulungiselela unyaka-mali ka-2023/24, ophela nge-31 Matshi 2024, kuyimfuneko ukuba kuvalwe iincwadi zeli Sebe phambi kowe-30 Apreli 2024. Umhla ojongwe njengowokuvalwa kweencwadi ngowe-**12 Apreli 2024**. 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 kwi-BAS/LOGIS/BASIS ukwenzela uMatshi 2024

ICandelo loLawulo loLwabiwo noSetyenziso lweMali (*DMA*), liya kuqinisekisa kubo bonke abathathi-nxaxheba nge-imeyili ukuba liya kuyilawula le nkqubo ngokumalunga neentlawulo zeBAS Logis ne-BASIS interfaces ukwenzela unyaka-mali ka-2023/24 ukususela ngowe-15 Matshi 2024.

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

lintlawulo 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-2023/24 angeniswe kwangoko phambi kowe-15 Matshi 2024. Nawaphi na amabango angeniswe emva kwalo mhla, aya kuhlulwa ngemali yonyaka-mali ka-2024/25. lintlawulo ii-advances ezicelwe emva kowe-07 Matshi 2024 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 2024, 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 2024 makube sekunikwe ingxelo ngayo ngoMatshi 2024.

Phambi kwalo mhla, zonke iitransekhshini zemali encinane mazigqitywe yaye zibuyiselwe ngokupheleleyo. Ukusetyenziswa kwemali encinane njengendlela yokuthenga **akuyi** kufumaneka ngethuba le-15–31 March 2024.

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

Kunyanzelekile ukuba kusetyenziswe umhla ochanekileyo (*posting date*), ngokukodwa xa kusenziwa izilungiso zeempazamo kwijenali ngokumalunga nonyaka-mali ka-2023/24 ezifakwa kwikhompyutha (*being captured*) ngo-Apreli 2024. Bonke abagunyazisayo (*authorisers*) mabaqinisekise kwakhona ukuba iijenali ezifakwe kwikhompyutha ukwenzela uMatshi 2024, zigunyaziswe kwangexesha ngethuba lamanqanaba okwenziwa kwalo komsebenzi.

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

Zonke iitrantzekhshini ezisaqwalaselwayo ezikwimo engu-*open reject, incompl, tobeact, tobeau no-rejauth*, mazenziwe, zigunyaziswe okanye zihlatywe. Ingxelo yetrantzekhshini 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 zokuqakunjelwa kweetrantzekhshini ezisaqwalaselwayo. Okanye, kunokujongwa kwi-*outstanding transaction enquiry dialogue* ukulungiselela iitrantzekhshini ezisaqwalaselwayo kwi-*Creditor Payment functional areas*. Umhla ekumiselwe ukuba kugqitywe ngawo ngeetrantzekhshini ezisaqwalaselwayo (*clearance of outstanding transactions*) ngowe-**15 Matshi 2024**.

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 ngePESALI (*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 Ileta zokungqina mazithunyelwe emva kokuphela konyaka-mali (nge-12 Apreli 2024) zize zibuyiswe ungadlulanga owe-23 Apreli 2024, ukwenzela ukuba amasebe abe nako ukungenisa le ngcaciso kwi-*Provincial Government Accounting Services* kaNondyebo wePhondo ungadlulanga owe-**10 Meyi 2024**, 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-2023/24 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-2023/24, ophela nge-31 Matshi 2024, kuya kuba ngowe-**11 Apreli 2024**. Oku kuthetha ukuba kuphela yi-*Accounting Control Section* yeCandelo loLawulo lweMicimbi yezeMali eya kubanako ukwenza utshintsho olulolunye (kwiijenali) ukwenzela uMatshi 2024 phambi kokuba kuvalwe okokugqibela unyaka-mali, nokuya kuqhubeka nge-**12 Apreli 2024**. Bayacelwa bonke abasebenzisi be-BAS baqinisekise ukuba lonke utshintsho oluyimfuneko lugunyazisiwe ungadlulanga owe-**11 Apreli 2024**. 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 mfundo zimiselweyo zale ngcaciso imfutshane.

**ISAYINWE:** NGU-LJ ELY

**USEKELA MLAWULI-JIKELELE WEENKONZO ZEZIKO**

**UMHLA:** 2024-02-09