



Inombolo yefayili: 4/2/P  
Isalathiso: 20240209-1591

Ingcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali: 0003/2024

Iya: KwiNtsumpa-Jikelele, kumaSekela Balawuli-Jikelele, kuBalawuli abaziNtloko, kuBalawuli (kwaNdlunkulu nakwii-ofisi zezithili), nakwiNtloko zawo onke amacandelwana namacandelo nabasebenzi becandelo lemicimbi yezemali

**ISihloko: Ukunika ingxelo ngazo zonke ii-invoyisi ezifunyenweyo neziqwalaselweyo (processed) zii-ofisi zeSebe i-WCED**

- Injongo yale ngcaciso imfutshane kukubonelela ngesikhokelo nemigaqo emalunga nemiba ebalulekileyo namanyathelo amakathathwe ngabo bonke abadlali-ndima abachaphazelekayo kwiSebe leMfundo leNtshona Koloni (iSebe i-WCED) ngokubanzi, ukunika ingxelo ngoku kulandelayo:
  - Ukunika ingxelo ngengcaciso engeentlawulo zee-invoyisi zabathengisi njengoko kuyimfuneko kwi-*Public Finance Management Act (PFMA), 1999 (Act 1 of 1999)*, kwi-*Compliance and Reporting Framework*, nakwi-*National Treasury Instruction No 4* yango-2022/2023
  - Ukunika ingxelo ngee-invoyisi ezingahluwulwanga zagqitywa (*invoices not settled*) kwithuba leentsuku eziyi-30, kuNondyebo wePhondo (*Provincial Treasury*) zingadlulanga iintsuku eziyi-10 emva kokuphela kwenyanga.
  - Kwiinkcitho ezizi-*accruals nee-payables* ezingachazwanga makunikwe ingxelo ngazo qho ngekota kusetyenziswa ikhompuyutha ngokungenisa irejista ezaliswe ngokupheleleyo neneenkukacha zakutshanje ezifanayo kwi-*Batch Control Unit* zingadlulanga iintsuku ezintlanu zekhalenda emva kwekota nganye. Kwimeko yenkcitho ye-*zero accrual*, makungeniswe i-*nil return* ukwenzela iinjongo zokulawulwa kwale nkqubo.

**2. Isikhokelo semithetho esebenzayo**

- Le ngcaciso imfutshane ikhutshwa ngokwe-*Public Finance Management Act (PFMA), 1999 (Act 1 of 1999)*, yaye mayifundwe kunye ne-*PFMA Compliance and Reporting Framework*,

i-National Treasury Instruction No. 4 ka-2022/2023. Makufundwe isiHlomelo A ukufumana ezinye izikhokelo zomthetho ezinxulumene nale ngcaciso imfutshane.

2.2 Ezi ngcaciso zimfutshane zilandelayo ziyatshitshiswa ngenxa yeemfuno ezimiselweyo ezintsha zokunika ingxelo ngemicimbi yemali (*new financial reporting requirements*):

2.2.1 INgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali 0001/2020, yomhla we-25 Februwari 2020 kunye

2.2.2 neNgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali 0002/2020, yomhla we-25 Februwari 2020.

### 3. **IziHlomelo**

Ezi zihlomelo zilandelayo zinika isikhokelo ngeentlawulo, ukuzaliswa kwee-*input forms* namaxwebhu ahamba kunye nazo:

3.1 **IsiHlomelo A:** Isikhokelo semithetho esebenzayo

3.2 **IsiHlomelo B:** I-Register of All Supplier Invoices (Paid and Unpaid) – ukwenzela iinkcazo zokunika ingxelo qho ngekota (*analysis of quarterly reporting*), ii-invoyisi ezingahlawulwanga (*unpaid invoices*), iintlawulo ezenziwe emva kwexesha (*late payments*), nee-accruals nee-payments).

3.3 **IsiHlomelo C:** Iimpazamo ezixhaphakileyo ezenziweyo

### 4. **Imisebenzi eyimfanelo**

4.1 Amagosa ekudluliselwe kuwo amagunya anoxanduva lokuqinisekisa ukuba abagunyazisi be-Basic Accounting System (BAS) bayazithobela iimfuno ezimiselweyo ezichazwe kule ngcaciso imfutshane.

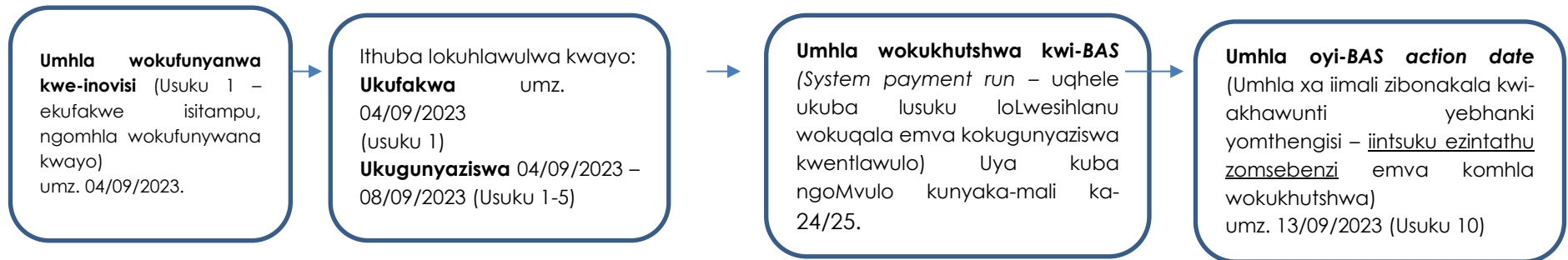
4.2 Amagosa ajongene neentlawulo enza umsebenzi wokumisela inani leentsuku intlawulo/iintlawulo eziya kwenziwa ngawo ukwenzela ukuba zenziwe kwi-BAS ngokusebenzisa i-Manual Payment Run schedule. Kufuneka bakucwangcise ngokwaneleyo ukufakwa kokugqibela nokugunyaziswa kweentlawulo kwi-BAS yaye xa kungaphumelelanga oko, banike izizathu ngeentlawulo ezenziwe emva kwexesha yaye bathathe amanyathelo okuthintela ukwenzeka koku kwakhona.

### 5. **Ii-invoyisi ezihlawulwe emva kweentsuku eziyi-30 zifunyenwe**

5.1 Ayakunjuzwa amagosa ngomimiselo 8.2.3 we-Ofisi kaNondyabo kaZwelonke (National Treasury Regulation (NTR)) 8.2.3) ocacisa ukuba “Ngaphandle kokuba kucaciswe ngandlela yimbi kwenye ikhontrakthi okanye kwimvumelwano, zonke iintlawulo ezimelwe ukuhlawulwa ngokupheleleyo kwiikhreditha mazihlawulwe kwiintsuku eziyi-30 yakuba ifikile i-invoyisi okanye, kwimeko yamabango ii-civil claims, ukususela kumhla wokuhlawulwa kwetyala lonke okanye wesigwebo senkundla.”

5.2 Zonke iintlawulo kwiikhreditha (*creditors*) ezenziwe kwiintsuku eziyi-30 nasemva kweentsuku eziyi-30 zokufunyanwa kwe-invoyisi mazifakwe kwirejista yeentlawulo, nezizathu zeentlawulo ezenziwe emva kwexesha (*late payments*) mazinikwe kwirejista eqhotyoshelweyo. (Makufundwe isiHlomelo B)

### 5.3 Izigaba zenkqubo yokubalwa kweentsuku zokwenziwa kweentlawulo zingadlulanga iintsuku eziyi-30



5.3.1 **MAKUQATSHELWE:** Njengokuba kubonwa kulo mzekelo ungentla, kunokuthatha iintsuku eziyi-10 okanye ezingaphezulu (iintsuku zeeholide ziya kukulibazisa ukukhutshwa kwi-BAS neyokwenziwa kwayo intlawulo) ukwenzela ukuba iimali zihlawulwe kwi-akhawunti yebhanki yomthengisi emva kokuba igunyazisiwe itranezhshini kwi-BAS. Nokuba intlawulo igunyazisiwe ngosuku lwe-20, oku kunokuthatha iintsuku eziyi-30 ezipheleleyo ukwenzela ukuba intlawulo ibonakale kwi-akhawunti yebhanki yomthengisi (*suppliers' bank account*). Iintsuku eziyi-30 ezinikwe ngokommiselo 8.2.3 we-NTR ziquka iimpelaveki, iiholide zikawonke-wonke, neentsuku ezithathwa ziimali ukubonakala kwi-akhawunti yebhanki yomthengisi. Amacandelo entlawulo, ngoko ke, kufuneka athathele ingqalelo iimpelaveki, iiholide zikawonke-wonke, neentsuku ezithathwa ziimali ukubonakala kwi-akhawunti yebhanki yomthengisi ukuthintela ukwenziwa kweentlawulo emva kwexesha. Ngoko ke makutsalwe iintsuku eziyi-8 ukwenzela iimpelaveki kunye neeholide zikawonke-wonke nethuba eliphakathi komhla wogunyaziso nomhla wokwenziwa kwazo kwi-BAS umele ukutsalwa kwezo ntsuku ziyi-30 zinikiweyo.

5.3.2 Ngoko ke kucetyiswa ukuba ii-ofisi zeentlawulo mazibe nenjongo yokugunyazisa zonke iintlawulo zingadlulanga iintsuku ezisixhenxe ifunyenwe i-invoyisi esemthethweni, ukuqinisekisa ukuba abathengisi bayazifumana iimali zabo zingadlulanga iintsuku eziyi-30 zokungeniswa kwe-invoyisi.

6. **Ngokwe-PFMA, ne-Compliance and Reporting Framework, ukunika ingxelo ngazo zonke iintlawulo, ukwenziwa koku kulandelayo kuyimfuneko:**

6.1 **Ingcaciso ngokuhlululwa kwee-invoyisi zabathengisi**

6.1.1 **Ii-nvoyisi ezisemthethweni ezifunyenweyo**

Zonke ii-invoyisi ezifunyenweyo mazirekhodwe ngawo onke amagosa afumana i-invoyisi, kuqukwa abaphathi beprojekthi, abalawuli, abasebenzi be-*Supply Chain Management*, namagosa epeyipoyinti (*pay point officials*) kwisiHlomelo B (*Register of all supplier invoices - paid and unpaid*). Oku kwenzelwa ukuhlalutywa kokunika ingxelo qho ngekota, ii-invoyisi ezingahlawulwanga, iintlawulo ezenziwe emva kwexesha, inkcitho ii-*accruals* nee-*payables* yaye makunikwe ingxelo kuMlawuli weCandelo loLawulo lweMicimbi yezeMali (DFA) kwi-*Batch Control Unit*, lungadlulanga usuku lomsebenzi olunye emva kokuphela kwenyanga nganye. Ii-ofisi ezijongene nee-invoyisi kunye/okanye iintlawulo mazirekhode inani lee-invoyisi ngazodwa nenani lilonke lee-invoyisi.

(a) **Ii-invoyisi ezihlawulwe kwiintsuku eziyi-30 okanye ngethuba ekuvunyelwene ngalo**

Kwii-invoyisi ezisemthethweni ezingenisweyo kwisiCandelo loLawulo lweMicimbi yezeMali (DFA), inani lee-invoyisi ngazodwa nenani lee-invoyisi ezihlawulwa kwiintsuku eziyi-30 mazirekhodwe kwisiHlomelo B.

(b) **Ii-invoyisi ezindala kunentsuku eziyi-30 okanye zethuba ekuvunyelwene ngalo**

Kuzo zonke ii-invoyisi ezingahlawulwanga kwiintsuku eziyi-30, inani lee-invoyisi ngazodwa nenani lilonke lee-invoyisi nezizathu mazirekhodwe kwisiHlomelo B.

(c) **Ii-invoyisi ezindala kunentsuku eziyi-30 okanye zethuba ekuvunyelwene ngalo (ezingahlawulwanga nekungekho mbambano ngazo)**

Kuzo zonke ii-invoyisi ezingahlawulwanga nekungekho mbambano ngazo, inani lee-invoyisi ngazodwa nenani lilonke lee-invoyisi nezizathu mazirekhodwe kwisiHlomelo B.

(d) **Ii-invoyisi ezindala kunentsuku eziyi-30 okanye zethuba ekuvunyelwene ngalo (ezingahlawulwanga nekukho imbambano ngazo)**

Kuzo zonke ii-invoyisi ezingahlawulwanga nekukho imbambano ngazo, inani lee-invoyisi ngazodwa nenani lilonke lee-invoyisi nezizathu mazirekhodwe kwisiHlomelo B.

6.2 Ukunika ingxelo ngekota kwezi rejista zee-invoyisi ngefomathi efunwa yi-PFMA, yi-*Compliance and Reporting Framework* ngokwesiHlomelo B, kuya kunceda kwiimfuno ezimiselweyo zokunika ingxelo zeSebe kuNondyabo wePhondo.

7. **Umhla wogunyaziso utholekiswa nomhla wokwenziwa kwentlawulo/wokukhutshwa kwentlawulo**

7.1 **Umhla wogunyaziso**

Umhla wogunyaziso ubhekisa kumhla intlawulo egunyaziswa ngawo kwisistim echaphazelekayo ((o.k.t BAS/LOGIS) ligosa elichaphazelekayo.

7.2 **Umhla wokwenziwa kwentlawulo**

Umhla wokwenziwa kwentlawulo ubhekisa kwimihla yokukhutshwa kwentlawulo omiselwe ixesha (*scheduled payment release dates*) elawulwa nemiselwe nguNondyebo wePhondo apho isistim ikhupha iintlawulo ngokwayo ngokuzenzekelayo (*system automatically releases payments*). **MAKUQATSHELWE:** Makukhunjulwe ukuba intlawulo iya kubonakala kwi-akhawunti yebhanki yomthengisi (umhla wokubonakala kwayo) iintsuku zomsebenzi ezintathu emva komhla **wokwenziwa kwentlawulo**. I-*Manual Payment Run schedule* ihanjiswa yi-BAS Systems Controller.

8. **Isikhokelo esingendlela yokuthintelwa kweentlawulo ezenziwe emva kwexesha ngenxa yemihla yokufakwa kwazo okuneempazamo**

INKCAZO	UMGAQO	ISIPHUMO
Umhla wemvumelwano ( <i>contract</i> ) (umz. eyeskim sothutho lwabafundi) awumele kusetyenziswa njengomhla woxwebhu olusetyenzisiweyo ( <i>source document</i> ) wokufunyanwa kwalo, endaweni yoko makusetyenziswe umhla i-invoyisi efunyenwe ngawo.	Ukubala umgaqo weentsuku eziyi-30, amagosa amele ukuthelekisa umhla efunyenwe ngawo i-invoyisi lisebe nomhla wokwenziwa oyi-action date (umhla wokubonakala kwentlawulo) oya kuboniswa kwi-akhawunti yebhanki yomthengisi ( <i>supplier's Bank account</i> ).	Oku kunokuba sisiphumo esiyimpazamo kwintlawulo (kwiintlawulo) ezichazwe njengezenziwe mva.
Umhla we-invoyisi umele ukuba ungasetyenziswa njengomhla wokufunyanwa kwe-invoyisi.	Umhla we-invoyisi umele ukufakwa njengomhla i-invoyisi eyenziwe ngawo, yaye <b>umhla - wokufunyanwa kwe-invoyisi umele ukufakwa njengomhla i-invoyisi eyafakwa ngawo isitampu/eyafunyanwa ngawo lisebe.</b>	Oku kunokuba sisiphumo sokuba intlawulo (iintlawulo) ichazwe njengezenziwe mva.
Umhla wokufunyanwa kwe-invoyisi okokuqala umele ukuba ungasetyenziswa ukuba i-invoyisi yayibuyiselwe kumthengisi ukwenzela ukuba ilungiswe.	Umhla ekufunyenwe ngawo i-invoyisi emva kokulungiswa umele ukusetyenziswa njengomhla wokufunyanwa kwe-invoyisi.	Oku kunokuba sisiphumo esiyimpazamo kwintlawulo (kwiintlawulo) ezichazwe njengezenziwe mva.
Umhla wokuhlalulwa kwamabango umele ukuba ungasetyenziswa njengomhla wokufunyanwa kwe-invoyisi.	Umhla wokufunyanwa kwe-invoyisi xa kuwiswa isigqibo senkundla umele ukufakwa kodwa ingabi ngumhla webango.	Oku kunokuba sisiphumo sokuba intlawulo (iintlawulo) ichazwe njengezenziwe mva.

9. **Imigaqo efanayo yokunika ingxelo ngenkcitho ezii-accruals ne-payables**
- 9.1 **Inkcitho ii-accruals** imele iimpahla neenkonzo ezifunyenweyo okanye ezithengiweyo ezingekahlawulwa nezingakabinazo ii-invoyisi okanye ekuvunyelenwe ngazo ngokumiselweyo nomthengisi kuqukwa izixa ezimele ukuhlawulwa kubaqeshwa.
- 9.2 **Inkcitho ii-payables** imele iimpahla neenkonzo ezifunyenweyo okanye ezithengiweyo ezingekahlawulwa nezinee-nvoyisi okanye ekuvunyelenwe ngazo nomthengisi ngokumiselweyo.
- 9.3 Ii-ofisi ezijongene nee-invoyisi kunye/okanye neentlawulo mazigcine yaye zibeke esweni iirejista zeentlawulo (isiHlomelo B) ukuqinisekisa ukuchaneka ukwenzela iinjongo zokunika ingxelo.
- 9.4 Makunikwe ingxelo ngenkcitho ii-accruals qho ngekota kusetyenziswa ikhompuyutha ngokungenisa irejista ezaliswe ngokupheleleyo neneenkukacha zakutshanje kwi-*Batch Control Unit* zingadlulanga iintsuku ezintlanu zekhalenda emva kokuphela kwekota nganye. Kwimeko yee-zero accruals, makungeniswe i-nil return ngokunjalo ukwenzela iinjongo zokulawula le nkqubo.
- 9.5 Ingcaciso ngenkcitho ii-accruals isetyenziswa liCandelo le-DFA ukwenza iingxelo ezishwankathelwayo zaqho ngekota ukwenzela ukuzingenisa kuNondyebo wePhondo yaye le ngcaciso iyabandakanywa kwingcaciso ehamba kunye neengcaciso zeengxelo-mali (*disclosure notes*).
10. Ii-ofisi ezijongene nee-invoyisi kunye/okanye neentlawulo mazigcine irejista yaqho ngenyanga yeentlawulo ezichaziweyo ezenziwe emva kwexesha (isiHlomelo B), nezizathu ezihamba noko kwakunye namanyathelo okulungisa oko ukuthintela ukwenzeka koku kwakhona. Bamele ukunika ingxelo ngazo zonke iintlawulo ezenziwe emva kwexesha kwakunye nee-invoyisi ezingahlawulwanga ezindala ngaphezu kweentsuku eziyi-30 ukususela ekufunyanweni kwee-invoyisi yi-*Batch Control Unit* ye-Candelo le-DFA, ngosuku lomsebenzi lokuqala emva kosuku ngalunye emva kokuphela kwenyanga.
11. Ii-invoyisi ezingahlawulwanga ezidlulelwe lixesha elingaphezu kweentsuku eziyi-30 neentlawulo ezihlawulwe emva kweentsuku eziyi-30 zokufunyanwa kwe-invoyisi ziya kuthathwa njengezibalulekanga kangako yaye zizizathu ezisemthethweni kuphela kwiintlawulo eziya kwamkelwa kwiimeko ezinje ngezi. Ukulibaziseka ukuqwalaselwa kwee-invoyisi kubaneziphumo zokuba kubekho inzala kwi-akhawunti. Inzala ihlelwa njengenkcitho engenanzuzo neyilahleko nekukudyakraza ngokwesiqendu 1 sePFMA. Ukulibaziseka kwiintlawulo nako kuya kubanefuthe elibi ekungeneni nasekuphumeni kwemali (*cash flow*) yababoneleli-nkonzo nakumandla abathengisi abasakhulayo namashishini azii-medium and micro-enterprises ukwenza iinkonzo nempahla ezithengwayo.

12. NgokweSetyhula kaNondyabo kaZwelonke, yomhla we-26 Matshi 2018, amagosa awenza lo msebenzi wokungahlawulwa kwabathengisi okanye ukuhlawulwa kwabo ixesha selidlule, **atyeshela imigaqo yokuziphatha kwezezimali okanye yokuziphatha eqhelekileyo yaye abasemagunyeni abachaphazelekayo mabathathe amanyathelo oluleko ngabo baqeshwa.**
13. Kubalulekile ukuba okuqulethwe yile ngcaciso imfutshane kwaziswa onke amagosa ajongene nokulungiswa, ukusingathwa nokugunyaziswa kweentlawulo zeejenali kwisistim zezemali.

**ISAYINWE:** NGU-LJ ELY

**USEKELA MLAWULI-JIKELELE WEENKONZO ZEZIKO**

**UMHLA:** 2024-03-19