



Inombolo yefayili: 4/2/P
Isalathiso: 20240209-1592

Ingcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali: 0004/2024

Iya: KwiNtsumpa-Jikelele, kumaSekela Balawuli-Jikelele, kuBalawuli abaziNtloko, kuBalawuli (kwaNdlunkulu nakwii-ofisi zezithili), kwiiNtloko zawo onke amacandelwana namacandelo nabasebenzi abasingethe imicimbi yezemali

Isihloko: Isikhokelo nemigaqo yokusingathwa (process) kwamaxwebhu ezemali (iintlawulo, iirisithi neejenali)

- 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, ukusingatha iintlawulo neevawutsha ezenziwe kwi-Basic Accounting System (BAS), kwi-Basic Accounting System Interface System (BASIS) nakwi-Logistical Information System (LOGIS).
- Isikhokelo semithetho esebenzayo**
 - Le ngcaciso imfutshane ikhutshwa ngokoMthetho woLawulo lweMali kaRhulumente, (uMthetho 1 ka-1999), (*Public Finance Management Act (PFMA), 1999 (Act 1 of 1999)*), yaye mayifundwe kunye:
 - neSahluko 17 seMimiselo i-National Treasury Regulations (NTR), esakhutshwa ngowe-15 Matshi 2005 ngokwesiqendu 76 se-PFMA; kwakunye:
 - neSahluko 8.1 seMiyalelo i-Western Cape Provincial Treasury Instructions (WCPTI), esakhutshwa ngowe-02 Novemba 2009, ngokwesiqendu 18(2)(a) sePFMA.

3. Imvelaphi

3.1 ISahluko 17.2 se-NTR silawula ukufumaneka kwengcaciso yezemali. NgokweSahluko 17.2.1, amagosa amele ukuphendula ngosetyenziso lwemali, ngokuxhomekeke kwimiqathango yemithetho kazwelonke neyephondo echaphazelekayo, agcina yonke ingcaciso yezemali ikwimo yayo yentsusa (*original form*) ngolu hlobo lulandelayo:

(a) **ingcaciso emalunga nonyaka-mali omnye** – kangangonyaka omnye emva kokuba kwandlalwe ingxelo yophicotho-zincwadi yonyaka-mali ochaphazelekayo ePalamente okanye kwindlu yowiso-mthetho yephondo; okanye

(b) **ingcaciso emalunga noonnyaka-mali abangaphezulu komnye** – kangangonyaka omnye emva komhla wengxelo yophicotho-zincwadi ukwenzela unyaka-mali/oonyaka-mali bokugqibela le ngcaciso enxulumene nabo.

3.2 Ngaphezu koko, iSahluko 17.2.2 se-NTR silawula amathuba okugcinwa kwengcaciso yezemali ngolu hlobo lulandelayo:

Emva kokuphela kwethuba lokugcinwa kwengcaciso ekubhekiswa kulo ku-3.1, ingcaciso ukuba kuyimfuneko, inokukhuselwa ikwenye ifomathi eya kuqinisekisa ukuthembeka nokuchaneka kwedatha neqinisekisa ukuba ingcaciso inako ukuveliswa ukuba kuyimfuneko njengobungqina obuvumelekileyo kwinkundla yomthetho.

3.3 ISahluko 8.1 se-WCPTI, silawula iintlawulo neevawutsha yaye masilandelwe ngqo ngawo onke amaxesha. NgokweSahluko 8.1.8, umntu ongqinisisa ivawutsha yentlawulo makagunyaziswe ngulowo kudluliselwe kuye amagunya. Igosa ekudluliselwe kulo amagunya maliqinisekise ukuba zithotyelwe iifunono ezimiselweyo ezichazwe kwiSahluko 8.1.8(a) ukuya ku-(g) phambi kokuba kugqithelwe phambili ngentlawulo.

3.4 INgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali 0004/2012, yomhla we-06 Septemba 2012, iyatshitsiswa ngokwenjenje yaye itshintshwa ngokupheleleyo ngenxa yeemfuno ezimiselweyo ezintsha zokunika ingxelo ngemicimbi yezemali.

4. IziHlomelo

4.1 La maxwebu azizihlomelo ezihlaziyiweyo anika isikhokelo ngeentlawulo, ukuzaliswa kwee-*input forms* namaxwebhu ahamba nazo:

MAKUQATSHELWE: Kunyanzelekile ukusebenzisa **iifom ezihlaziyiweyo** xa kusenziwa iintlawulo ngokweenguqu zengcaciso echaza iSebe ii-WCED *branding changes*.

4.1.1 *Annexure A: Checklist for payments*

4.1.2 *Annexure B: Forms and supporting documents for payments*

- 4.1.3 *Annexure C1: Input forms WCG 013 and WCG 015*
- 4.1.4 *Annexure C2: Completion of input forms WCG 013 and WCG 015*
- 4.1.5 *Annexure D: Common errors on vouchers*
- 4.1.6 *Annexure E: Document Control Report download procedures*
- 4.1.7 *Annexure F: Request for vouchers template*
- 4.1.8 *Annexure GA: Sundry Payments Basis*
Annexure GB: BASIS Payment Upload Spreadsheet
Annexure GC: BASIS checklist
Annexure GF: BASIS application form
5. Iisuphavyiza zenza umsebenzi wokuqinisekisa ukuba abagunyazisi be-BAS bayazithobela iimfuno ezimiselweyo ezichazwe kule ngcaciso imfutshane.
6. **Ukuzaliswa kweevawutsha**
- 6.1 Amagosa anikwe umsebenzi wokuba ngabagunyazisi be-BAS makaqinisekise ukuba ii-fom ezizaliswe ngokupheleleyo ii-BAS *input forms* zihamba kunye nentlawulo nganye eyenziweyo kwisistim. Onke amacandelo kwii-*input forms* anyanzelekile yaye makazaliswe.
- 6.2 Abagunyazisi beBAS mabaqinisekise ukuba iifom ii-*input forms* zeBAS ne-BASIS *input forms* ziyasetyenziswa **(Makufundwe isiHlomelo B : iifom namaxwebhu ahamba nazo):**
- 6.2.1 **Ukwenzela i-BAS:**
- WCG001 (*Travel and subsistence sundry advance payment*) – Eyokwenza isicelo sokugunyaziswa kwentlawulo yenkxaso yentlawulo yohambo nokutya
 - WCG002 (*BAS allocation attachment*)– Isishwankathelo sezabelo-mali ezifanelekileyo, mayiqhotyoshelwe kwi-WCG 013 ne-WCG 015 forms
 - WCG003 (*BAS debt: Agreement maintenance*) – Eyokujongana nabatyala imali (debtors)
 - WCG004 (*BAS journal entry processing maintenance*) – Eeyejenali (*journals*)
 - WCG013 (*BAS sundry/recurring payment maintenance*) – Eyeentlawulo ii-*sundry payments*
 - WCG015 (*BAS purchase order payment*) – Eyeentlawulo zee-odolo ezenziweyo
- 6.2.2 **Ukwenzela i-BASIS:**
- Zonke izihlomelo ezichaphazelekayo mazizaliswe ukuqinisekisa ukuthotyelwa kweemfuno ezimiselweyo (WCG013– *BAS sundry/recurring payment maintenance*).
 - Uluhlu lokutshekisha olwenzelwe i-BASIS – Makuzaliswe zonke iinkcukacha ezichaphazelekayo kuluhlu lokutshekisha (isiHlomelo GC- *BASIS checklist*)

7. Zonke iifom ii-*input forms*, ii-*invoyisi* namanye amaxwebhu ahamba nazo makafakwe istampu **“Paid”** yakuba itranezikhshini igunyazisiwe kwisisitim yezemali ukuthintela ukufakwa kwakhona kweetranezikhshini kwikhompyutha ngaphandle kwee-*electronic payment vouchers*.

8. **Ukurhoxiswa kweentlawulo**

8.1 Xa irhoxisiwe intlawulo yaye kwenziwe intlawulo entsha njengethatha indawo yaleyo irhoxisiweyo, ivawutsha erhoxisiweyo mayiqhotyoshelwe kwivawutsha entsha. Oku kusebenza kuphela xa intlawulo irhoxisiwe ngenxa “yentlawulo engahlawulwanga” (*“unpaid” payment*) xa ibuyiswa yibhanki.

8.2 Intlawulo entsha yenziwa njengentlawulo eyimbuyiselo, enenombolo yevawutsha erhoxisiweyo eboniswe kuyo, yaye oko kwenzelwa ukudala uqhagamshelwano phakathi kwevawutsha erhoxisiweyo, ivawutsha eyimbuyiselo (*replacement voucher*) namaxwebhu ahamba nayo.

9. **Ukupheliswa kwenkcitho engenanzuzo ekukudyakraza neyilahleko engagunyaziswanga (irregular fruitless and wasteful expenditure)**

9.1 **IsiHlomelo A Checklist for payments** esizaliswe ngokupheleleyo nesiingqinisiweyo masiqhotyoshelwe kwivawutsha yentlawulo nganye ukwenza ukuba sibe yinxalenye yamaxwebhu ahamba kunye naso. Oku kukuqinisekisa ukuba iintlawulo kwiikhreditha (*creditors*) ziyahambelana neemfuno ezimiseliweyo zomthetho ezinxulumene **nokupheliswa kwenkcitho engenanzuzo, ekukudyakraza neyilahleko engagunyaziswanga (irregular, fruitless and wasteful expenditure)**.

9.2 Akukho luhlu lokutshekisha maluzaliswe ukwenzela ezi ndidi zeentlawulo zilandelayo:

- (a) lintlawulo zemivuzo
- (b) lintlawulo ezenziwa ngoomatshini (*Transfer payments*)
- (c) lintlawulo zeehambo nezenkxaso yokutya
- (d) lintlawulo zezibonelelo zolonwabo
- (e) neentlawulo ezizi-*petty cash payments*

10. Kuyimfuneko ukuba iisuphavayiza ezigunyazisa iijenali kwikhompyutha zongeze isitampu u-**“Processed”** kwiphepha elingaphezulu (*cover*) lejenali nakumaxwebhu axhasayo ukubonisa ukuba ijenali zifakiwe ezincwadini. Oku kwenzelwa ukuthintela ukufakwa kwakhona kweejenali nokuphinda-phinda ukwenziwa kwenkqubo. Iisuphavayiza zimele ukuqinisekisa ukuba aqhotyoshelwe amaxwebhu ahamba nazo kwijenali phambi kokuba zigunyaziswe yaye zisayinelwe.

11. **Ukungeniswa kweevawutsha**

11.1 Abagunyazisi be-BAS, be-BASIS ne-LOGIS ekudluliselwe kubo amagunya (*delegated BAS authorisers*) benza umsebenzi wokugcinwa ngokukhuselekileyo kweevawutsha zabo nawo

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onke amaxwebhu ayimfuneko ahamba noku makaqhotyoshelwe kakuhle kwiifom ii-BAS, BASIS ne-LOGIS forms emazingeniswe neeNgxelo ii-Document Control Reports (DCRs) eziqulunqwe kwi-BAS ekuqaleni kwenyanga entsha nganye (**IsiHlomelo E**), kwiCandelo le-DFA: Batch Control Unit, apha :

Alfred Street Facility Complex
2nd Floor, Block B
29 Alfred Street
De Waterkant
Kungenwa nge-19 Chiappini Street

- 11.2 Abagunyazisi bee-*electronic payment vouchers* benza umsebenzi wokuqinisekisa ukuba ayaskenwa onke amaxwebhu ahamba neevawutsha njengexalenye yebhetshi yeentlawulo ukulungiselela iinjongo zophicotho-zincwadi. Zonke ii-*electronic payment vouchers* mazifakwe ngokukhuselekileyo yaye ziseyivwe kwi-**MyContent platform** ukwenzela amagosa e-*Batch Control Unit* ukuba azingqinise ezithelekisa neeNgxelo ii-DCRs.
- 11.3 **Umgunyazisi we-LOGIS/BAS/BASIS** ngamnye makenze ingxelo yaqho ngenyanga eyi-DCR ukususela kusuku lokuqala ukuya kusuku lokugqibela qho ngenyanga. Kwimeko apho kukho ngaphezu komgunyazisi omnye ngecandelo ngalinye, **umgunyazisi ngamnye we-LOGIS/BAS/BASIS** makenze iNgxelo eyi-DCR ukwenzela i-user ID yabo. Injongo yale ngxelo kukubonisa ukuba zonke iitranezhshini zenzekile ngenyanga ethile exeliweyo. Uyacelwa ufunde **isiHlomelo E** ukufumana imigaqo.
- 11.4 Abagunyazisi be-LOGIS/BAS mabaqinisekise ukuba zonke iivawutsha zidwelisiwe kwii-DCR zabo abanazo kubo.
- 11.5 Iivawutsha mazisotwe ngokulandelelana kwamanani yaye zingeniswe, kunye neNgxelo i-DCR iqhotyoshelwe ngokuthe nca kumaxwebhu axhasayo. Amaxwebhu ahamba nazo makaqhotyoshelwe kwiivawutsha kakuhle. Kubalulekile ukuba kwenziwe idinga (*booking*) phambi kokungenisa iivawutsha kwi-*Batch Control Unit* ukuthintela ulibaziseko kwiinkqubo zokungqinisiswa kwazo eziyimfuneko.
- 11.6 Igosa elivela kwi-*Batch Control Unit* negosa elingenisa iivawutsha liya kuzingqinisisa zonke iivawutsha ezingeniswa kwi-DCR. Igosa le-*Batch Control Unit* liya kuqinisekisa zonke iivawutsha ezifunyenweyo. Omabini amaqela makasayine iNgxelo i-DCR aze agcine iikopi zeeNgxelo ii-DCR eziqinisekiweyo ukwenzela iinjongo zeerekhodi. Oku kutshekishwa makwenziwe likhona igosa le-*Batch Control Unit*. Xa ingekho ingxelo i-DCR esayiniweyo, igosa elingenisa iivawutsha linomsebenzi oluxanduva lokujongana nemingcipheko enxulumene namalungiselelo angamiselwanga yaye ke ngoko, igosa elenza amalungiselelo angamiselwanga malidlale indima ngokupheleleyo yokumisela imiqathango ukuthintela iivawutsha ekubeni zilahleke.

11.7 Ukuba kukho nawaphi na amaxwebhu angafakwanga kwibhetshi yeevawutsha nangakhange atshekishwe, i-*Batch Control Unit*, iya kucela iivawutsha ezingekangeniswa ukuba zenziwe kwakhona ukuba kuyimfuneko, ukuze emva koko zingeniswe ngokukhawuleza.

MAKUQATSHELWE: Niyaziswa ke ngoko ngokukodwa ukuba njengoko ezi vawutsha zibalulekile ukwenzela iinjongo zethuba lasemva kophicotho-zincwadi liCandelo loLawulo lwaNgaphakathi noMphicothi-zincwadi waseMzantsi Afrika (AGSA), ukungabinako ukungenisa ezi vawutsha ukwenzela uphicotho xa kuceliwe, kuya kuba **neziphumo zokusilela kumsebenzi omele ukwenziwa.**

11.8 Ii-DCRs ezineevawutsha ezingaphelelanga, aziyi kwamkeleka yaye ziya kubuyiselwa kumgunyazisi we-LOGIS/BAS/BASIS ochaphazelekayo ukwenzela ukungeniswa kwebhetshi epheleleyo, echazwe kwiNgxelo i-DCR.

11.9 Uluhlu lwazo zonke iivawutsha ezingekahlawulwa (*outstanding vouchers*) luya kukhutshelwa abagunyazisi be-LOGIS/BAS qho ngenyanga yaye luya kugqithiselwa kumlawuli ochaphazelekayo ukuba iivawutsha azikafunyanwa yi-*Batch Control Unit* ukwenzela ungenelelo ngoncedo ungadlulanga umhla we-07 qho ngenyanga.

11.10 **Ukungaphumeleli ukungenisa iivawutsha** kuya kuthathwa njengeniyathelo lokungathotyelwa kwemiqathango. Ukungangeniswa kweevawutsha kwaphakanyiswa nguMphicothi-zincwadi waseMzantsi Afrika (AGSA) njengomba emakugxininiswe kuwo kwithuba elingaphambili noxhalabisayo kwiingxelo zezolawulo. Ukuba iivawutsha azingeniswanga, inkcitho eyenziweyo inokuthathwa njengenkcitho engagunyaziswanga (*irregular expenditure*) yaye kuya kunikwa ingxelo ngayo kanye ngolo hlobo.

11.11 Apho zingangeniswanga iivawutsha zeentlawulo kwi-*Batch Control Unit* zingadlulanga iintsuku eziyi-30 emva kokuphela kwenyanga, kuya kunikwa ingxelo engabagunyazisi be-BAS ukulungiselela ukuthathwa kwamanyathelo okungathotyelwa kwemiqathango kuxwebhu oluya kungeniselwa ukuqwalaselwa nguMlawuli weCandelo loLawulo lweMicimbi yezeMali, nguMlawuli oyiNtloko woLawulo lwezeMali noSekela Mlawuli-Jikelele weeNkonzo zeZiko neNtloko yeSebe leMfundo.

12. **Ukucela iivawutsha zeentlawulo kwi-*Batch Control Unit***

12.1 Amagosa afuna ukufikelela kwiivawutsha eziyintsusa (*original BAS vouchers*) ezazingeniswe ngaphambili kwi-*Batch Control Unit* makazalise yaye asayine ifom yokwenza isicelo emayichaze iinkcukacha zeentlawulo, ezifana nenombolo yevawutsha yentlawulo, umgunyazisi weBAS nenyanga ekugunyaziswe ngayo iivawutsha. Ifom yokwenza isicelo mayixele ngokucacileyo igama neenkukacha zoqhagamshelwano zomntu ofuna iivawutsha (iivawutsha) nomhla wesicelo (**makufundwe isiHlomelo F**).

- 12.2 Ifom zezicelo zinokungeniswa ngesandla okanye zithunyelwe nge-imeyili yaye amagosa e-*Batch Control Unit* makanikwe ubuncinane iintsuku ezintathu zomsebenzi zokusingatha izicelo zeevawutsha.
- 12.3 Izicelo ezingxamisekileyo ziya kusingathwa ngokwembono yesuphavayiza ye-*Batch Control Unit* yaye zixhomekeke kwiimfuno zokwenziwa komsebenzi.
- 12.4 Iivawutsha eziyintsusa ziya kukhutshelwa ithuba elingagqithanga kwiintsuku ezintlanu zomsebenzi kuphela, yaye emva koko iivawutsha mazibuyiselwe kwi-*Batch Control Unit*. Ezingabandakanywanga apha zinokuvunyelwa kuphela kwiivawutsha ezikhutshelwe:
- i-ofisi yoMphicothi-ziNcwadi (AGSA);
 - ukuphicothwa kweencwadi zezemali;
 - uphicotho-zincwadi lwangaphakathi, okanye
 - iNkonzo yeRhafu yeNgeniso yoMzantsi Afrika (*South African Revenue Service*).
- 12.5 Naziphi na izicelo zoMphicotho-ziNcwadi waseMzantsi Afrika (AGSA) mazenziwe kwifom emiselweyo (*prescribed formal request for information form*). Ifom emiselweyo yesicelo sengcaciso (*formal request for information form*) mayihanjiswe kunye nasiphi na isicelo esikhutshelwe uMphicothi-ziNcwadi waseMzantsi Afrika (AGSA) esivela kwamanye amasebe.
- 12.6 **Ulawulo lwangaphakathi**
- 12.6.1 Izicelo zolawulo lwangaphakathi zeentlawulo zeevawutsha ziya kwamkeleka kuphela xa ngaba zifezekisiwe ezi khayitheriya zilandelayo:
- Izicelo zinokungeniswa kuphela emva kokuba iivawutsha zeentlawulo ebezikhutshwe kwangaphambili zibuyisiwe, zatshekishwa yaye zafayilishwa
 - Izicelo zinokwenziwa kwi-*official internal control request form* ecacisa isithili nodidi lwentlawulo (umz. *LOGIS, BAS, BASIS*) kwakunye nenombolo yentlawulo, umhla, ne-*BAS authoriser*
 - Izicelo ze-BAS mazilungiswe ngokolandelelwano lwamanani ngokwamaqela omgunyazisi weBAS (*grouped per BAS authoriser*) nenyanga
 - Izicelo ze-BASIS mazilungiswe ngokolandelelwano lwamanani ngokwamaqela omgunyazisi we-BASIS (*grouped per BAS authoriser*) nenyanga
 - Izicelo ze-LOGIS mazihlelwe ngokweenombolo ii-*LOGIS folio numbers* (kusetyenziswa ingxelo yaqho ngenyanga yokubekwa esweni kwee-invoyisi (*monitoring of invoices report*))
 - Izicelo mazingensiwe qho ngenyanga ngokolandelelwano lwe-alfabethi
 - Ivawutsha mazibuyiswe kwangaloo fomathi yolandelelwano lwamanani ebezikhutshwe ziyiyo

12.6.2 Kuya kunikwa ingxelo kwinqanaba lomlawuli ngokungaphumeleli ukuyilandela mbo le miyalelo ingentla nokunokubangela ulibaziseko olukhulu ekukhutshweni kwamaxwebhu ayimfuneko neentlawulo ezingekenziwa.

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