# IPALAMENTE YEPHONDO LENTSHONA KOLONI

# INGXELO YONYAKA 2016/2017

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# IPALAMENTE YEPHONDO LENTSHONA KOLONI

# ISIGABA A

## INGCACISO NGOKUBANZI

## 1. INGCACISO NGOKUBANZI

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| IDilesi ye-Imeyile: | secretary@wcpp.gov.za |
| IDilesi yeWebhusayiti: | www.wcpp.gov.za |

## 2. ULUHLU LWEZIFINYEZO

| | |
|---|---|
| AO | IGosa eliNika iNgxelo |
| ACDP | African Christian Democratic Party |
| AGSA | UMphicothi-zincwadi Jikelele woMzantsi Afrika |
| ANC | African National Congress |
| AIDS | Acquired Immune Deficiency Syndrome |
| COPE | Congress of the People |
| DA | Democratic Alliance |
| D: ERM | ICandelo loLawulo loMngcipheko leShishini |
| DoTP | ISebe leNkulumbuso |
| DTPW | ISebe lezoThutho neMisebenzi kaRhulumente |
| EFF | Economic Freedom Fighters |
| ERM | ULawulo loMngcipheko weShishini |
| ERMCO | IKomiti yoLawulo loMngcipheko weShishini |
| ERP | UCwangciso lweZibonelelo zeShishini |
| FMIP | IsiCwangciso sokuPhuculwa koLawulo |
| FMPPLA | UMthetho woLawulo lweMali yeZindlu zoWiso-mthetho zePalamente nePhondo, 2009 (uMthetho onguNombolo 10 wama-2009) |
| GRAP | IiNdlela zokuNikwa kweNgxelo eYamkelweyo ngokuBanzi |
| HDI | ABantu ababeVinjwe amathuba ngaPhambili |
| ICT | ITheknoloji yeNgcaciso noNxibelelwano |
| IFMS | INkqubo eHlangeneyo yoLawulo lweMali |
| LOGIS | INkqubo yoLungelelwaniso yeNgcaciso |
| MOU | IMemorandam yeNgqiqo |
| NCOP | IBhunga leSizwe lamaPhondo |
| PID | UXwebhu lokuQalisa iProjekti |
| PSRMF | IsiCwangciso-nkqubo soLawulo loMngcipheko seCandelo likaRhulumente |
| SAPS | INkonzo yamaPolisa yoMzantsi Afrika |
| SCM | ULawulo lwesiXokelelwano soNikezelelo |
| SCOPA | IKomiti esiGxina yeeAkhawunti zikaRhulumente |
| SOP | INkqubo yokuSebenza eseMgangathweni |
| SLA | IsiVumelwano seNqanaba leNkonzo |
| WCPP | IPalamente yePhondo leNtshona Koloni |

## 3. INTSHAYELELO NGUSOMLOMO

Sharna Fernandez
USomlomo

Ngokwemiqathango yecandelo lama-60(1) loLawulo lweMali yePalamente noMthetho weNdlu yoWiso-mthetho yePhondo, 2009, ndinikezela apha iNgxelo yoNyaka yePalamente yePhondo leNtshona Koloni elungiselelwe (WCPP) unyaka-mali ka-2016/17.

Kunyaka-mali ka-2016/17 ube ngunyaka onika umdla kodwa ngokunjalo onemingeni. Ngo-2016/17 izahlulo zesakhiwo sethu, kubandakanywa iGumbi leengxoxo, zavalwa ngenxa yokufunyanwa kwe-asbestos eluhlaza. Nangona kunjalo, ndibaboniIeabasebenzi bethu behlangana yaye bebonisa ukunyamezela, ukuzimisela kunye nengqiqo yolwabelwano lwenjongo, besebenza ngokufanelekileyo ukuqinisekisa ukuba iWCPP iyaqhuba ukwenza imisebenzi yayo eyahlukeneyo engundoqo.

IWCPP ithe ngokunjalo yabandakanyeka kumalinge ecandelo lomthetho. Uninzi lwala malinge kwanyanzeleka ukuba axhaswe ngemali yiWCPP. Elinye lala malinge yaba kukusingathwa kweentlanganiso zoluntu zokuphula-phula zoLuhlu lwabantu olukwiNqanaba eliPhezulu zeeMvavanyo zempembelelo yomthetho. IWCPP ikhokhele ngempumelelo ekuququzelelweni/ekucwangcisweni nasekumiliselweni kwalo msitho.

Ku-2016/17 iprojekti yethu enkulu yaba kukuthengwa nokumiliselwa kwenkqubo yoCwangciso lweZibonelelo zeShishini (ERP). Nangona kwakuqikelelwa ukuba inkqubo iya kube isebenza ekupheleni kwesithuba sokunikwa kwengxelo, ngenxa kokurheshayo kobuchule neendleko iWCPP kwafuneka ipapashe kwakhona ithenda. I ERP iya kumiliselwa kunyaka-mali ka-2017/18.

IWCPP iqhubile ukuzimisela kulawulo olulungilehyo lwequmrhu. Ngabanikezeli bethu abaqinisekileyo, uPhicotho-zincwadi lwaNgaphakathi, iKomiti yoPhicotho-zincwadi kunye noMphicothi-zincwadi Jikelele woMzantsi Afrika, siwulawule ngokufanelekileyo umngcipheko wethu, saluphucula ulawulo lwethu saze saqinisekisa ngohambelwano kunye nemithetho efanelekileyo, imimiselo nemigaqo-nkqubo. Ndiyavuya ukuba ndinazise okokuba iWCPP kwkahona ifezekise ingxelo yophicotho-zincwadi olungenaziphene.

Okokugqibela ndithanda ukubulela iKomiti yePalamente eyoNgameleyo phantsi kosihlalo oHloniphekileyo Wiley ngenkxaso ngokongamela okuvuselelayo kule Voti. Ngokunjalo ndithanda ukubulela uSekela Somlomo kunye noNobhala kunye neqela lakhe ngenkxaso efanelekileyo kulo nyaka.

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**USomlomo**
**Sharna Fernandez**
**Umhla: 14 Agasti 2017**

**4. INGXELO YEGOSA ELINIKA INGXELO**

Dr Gilbert Lawrence
UNobhala

**4.1 Uvavanyo ngokubanzi lwemisebenzi yePalamente yePhondo**

Unyaka-mali ka-2016/17 uphawula unyaka wesibini wesiCwangciso seQhinga sika-2015/16ukuya ku-2019/20. Ngunyaka wesibini ngokunjalo womiliselo loMthetho woLawulo lweMali yePalamente neZindlu zoWiso-mthetho zePhondo (FMPPLA), uMthetho we-10 ka-2009.

Ngesithuba sonyaka-mali ka-2016/17 iWCPP ibe nemigqaliselo yesambuku senkqubo yokwenziwa komsebenzi ezingama-57 kunye nama-57 ekujoliswe kuko konyaka. IWCPP ifezekise ezingama-50ekujoliswe kuko okucwangcisiweyo kwisithuba sokunikwa kwengxelo ka-2016/17.

Le theyibhile ilandelayo idwelise ekujoliswe kuko okucwangcisiweyo konyaka ngokuhambelana nenkqubo ze yabonisa ukuba ingama kufezekisiwe na okanye hayi. Izizathu zeyantlukwano kwako konke ekujoliswe kuko okuthe akwafezekiswa kunako ukufunyanwa kwiSigaba B – Ingcaciso yokwenziwa koMsebenzi yale ngxelo.

| INkqubo | Inani lemigqaliselo yokwenziwa komsebenzi nekujoliswe kuko okucwangcisiweyo ngokuhambelana neAPP | Okufezekisiweyo | Akufezekiswanga okanye akufezekiswanga ngokupheleleyo |
|---|---|---|---|
| INkqubo 1: ULawulo | 38 | 31 | 7 |
| INkqubo 2: Izibonelelo zaMalungu namaQela ezoPolitiko | 3 | 3 | - |
| INkqubo 3: IiNkonzo zePalamente | 16 | 16 | - |
| **Zizonke** | **Zizonke** | **Zizonke** | **Zizonke** |

Njengoko kunjalo ngomhla wama-31 kuMatshi 2017 iWCPP ibe nesambuku sezithuba ezivunyiweyo ezili-108 kuluhlu lwezithuba zayo, ekuthe ezine zezikhundla bezingaxhaswanga ngemali yaye ezingama-95 zazaliswa. IWCPP ibe nezithuba ezingazaliswanga ezihlanu, ezizezi uSekela Nobhala: IiNkonzo zeNkqubo; iGosa eliPhezulu leICT; uMabhala woLawulo; aBaphandi ababini; uMabhalana woLwamkelo kunye noMabhala wokuGcinwa kweeFayile; kunye neGosa leNkonzo.

Njengoko kunjalo ngomhla wama-31 kuMatshi 2017 iWCPP ibe nabaqeqeshwa engqeshweni abathathu kwingqesho yayo. Bababelwe kwezeMicimbi yaBasebenzi; uLawulo lweRekhodi kunye neNgcaciso neThekhnoloji yoNxibelelwano.

Imisebenzi elandelayo engundoqo iqhubeke ngesithuba sonyaka-mali ka-2016/17:

Imisebenzi ehlanganisayo kwicandelo yandile ngesithuba sesahlulo sokugqibela sonyaka-mali ka-2016/17. Isakhelo esidala seeforam satshintshwa kwaza kwafakwa endaweni yaso amaqela amane alandelayo:
Iqela 1: IQhinga noLawulo;
Iqela2: UShishino olungundoqo;
Iqela 3: ICandelo noLungelelwaniso lweHlabathi noNxibelelwano; kunye
Iqela4: UPhuhliso lweKhono noLawulo loLwazi.

Ukuthatyathwa kwenxaxheba yiWCPP kwimisebenzi yesizwe esemthethweni neyofikeleleko ilungelelaniswe ngempumelelo kwesi sithuba, kubandakanywa nePalamente yoLutsha yeSizwe; iiPalamente yaManina yeSizwe; IVeki yoTyelelo lweNCOP yePhondo ejolise kwimicimbi yeMfundo neMpilo;ngokunjalo neqela elikwinqanaba eliphezulu leemvavanyo zempembelelo yomthetho kwimingeni ephindwe kathathu yendlala, ukusweleka kwengqesho nokungalingana, ukwahlula-hlulo lobutyebi ngokulinganayo, uhlaziyo lomhlaba, ukuyiselwa komhlaba, ulwahlulwa-hlulo ngokutsha kunye nokhuseleko lwengqesho esigxina, nolwakhiwo lwesizwe nolungelelwaniso lwentlalo.

Ngokwemiqathango yecandelo lesi-4 nelesi-5 loMthetho lweKhowudi yokuziPhatha yaMalungu ePalamente yePhondo leNtshona Koloni, uMthetho wesi-3 ka-2002, uMgcini-zincwadi woMdla wamaLungu uphanda ulwaphulo lweKhowudi nezikhalazo. Lo msebenzi waqhutywa ligosa elikulawulo. Ngesithuba sonyaka-mali ka-2016/17 uMgcini-zincwadi uphande izikhalazo ezibini ze wangenisa ingxelo kwiKomiti yokuZiphatha.

Indawo esembindini yenkqubo isekiwe ukunceda uNobhala njengeGosa eliyiNtloko leNkqubo okokuba liphucule ngaphezulu isibonelelo senkxaso yolawulo kunye nengcebiso yenkqubo elungiselelwe iNldu, iiKomiti namaLungu ekumiliseleni umsebenzi wokwenziwa kwemithetho, ukuqhutywa kolongamelo, nokuququzelelwa ukubandakanywa koluntu kwezi nkqubo. Le ndlela imacandelo maninzi iya kuqinisekisa ngento yokokuba amagosa awongameleyo, oozihlalo beekomiti kunye namaLungu afumana ingcebiso engcono abanakho ukuyifumana evela kwiingcungela.

Njengoko inkqubo yoCwangciso lweZibonelelo zeShishini ungabanga nakho ukumiliselwa kwisithuba sonyaka-mali ka-2016/17, iWCPP iguqule iingxelo zayo ezilungisiweyo zemali ezinkozo yayisa kwiingxelo zemali ezihambelana neGRAP njengoko kuchaziwe yiFMPPLA. I WCPP ikhethe ngokunjalo ukusebenzisa uMyalelo wesi-8 weBhodi yeMigangatho yokuBalwa kweMali olungiselelwe iingxelo zemali zika-2016/17.

Ukufunyanwa kwe-asbestos eluhlaza kumgangatho wesithandathu kukhokhelele ekuvalweni kweGumbi leNdibano, ikhitshi, indawo yokutyela negumbi lentlanganiso, iCaab de Goede Hoop. Amalungiselelo athe kamva enziwa okusetyenziswa kweGumbi leNdibano elise-44 Wale Street njengendawo eyenye elungiselelwe iintlanganiso zepalamente. Inguqu yenkonzo, ngeli thuba kunzima ukuyilungiselela, kubonakele njalo, yaye kwafunyanwa ngamaLungu kunye nabasebenzi, ngokungenazithintelo.

Inkxaso elungiselelwe umiliselo lwenkqubo yepalamente ithe yafana yaye, ngaphandle kwemingeni eze nokungafumaneki kweGumbi leNdibano okokuba lisetyenziswe, uphazamiseko olungakho kwiNdlu yoWiso-mthetho kunye neentlanganiso zekomiti lwancitshiswa.

Iprojekti GROW, iNkqubo yoPhuhliso lwamaKhono eneenyanga ezili-18 elungiselelwe bonke abaqeshwa beWCPP abaya kuthi bayiqukumbele kwisithuba sonyaka-mali ka-2017/18, ejolise kuBuchule boBunkokheli kunye noBuchule bokuCinga. Ngesithuba sikaNovemba 2016, iimbono ezivela kubasebenzi abahe bazimasa inkqubo zibonise into yokokuba ama-92%abo ayonwabela

inkqubo, ama-86% abonise into yokokuba ibe nempembelelo elungileyo kumsebenzi wabo ze ama-84% achaza into yokokuba ibe nesibonelelo kubo kubomi babo ngokubanzi.

**4.2 Uvavanyo ngokutsha kweziphumo zemali zePalamente yePhondo leNtshona**

**4.2.1 Ezamkelweyo kwiWCPP**

| Ezamkelweyo | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Uqikelelo | Isixa-mali esisiso esiqokelelweyo | (Ngaphezulu)/ nga-phantsi okuqokelelweyo | Uqikelelo | Isixa-mali esisiso esiqokelelweyo | (Ngaphezulu)/ngaphantsi okuqokelelweyo |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Intengiso yempahla nezinye iinkonzo ngaphandle kwezakhono | 5 | 62 | (57) | 5 | 70 | (65) |
| Inzala, izahlulo kunye nerhente yomhlaba | - | 48 | (48) | - | - | - |
| Intengiso yezakhiwo | 52 | 189 | (137) | 49 | 160 | (111) |
| Iintengise-lwano zemali kwimpahla namatyala | - | - | - | - | 13 | (13) |
| Intengiso yempahla nezinye iinkonzo ngaphandle kwezakhono | - | 26 | (26) | - | 33 | (33) |
| **Zizonke** | **57** | **325** | **(268)** | **54** | **276** | **(222)** |

Ingeniso eqokelelweyo kwiWCPP ayibalulekanga yaye ayimanywanga kwingeniso eyamkelweyo evela kukupakwa kwemoto; ukuthengiswa kokutya kumaLungu; ukuthengiswa kwezipho zequmrhu; ikhomishini kwi-inshorensi; inzala kwi-akhawunti yebhanka; nokuthengiswa kwempahla endala/nephelelwe lixesha.

Umrhumo obiziweyo kukupakwa kwemoto usekwe kumgaqo-nkqubo yaye ungaphantsi kwexabiso lemarike. I WCPP igcina isahlulo semirhumo yokupaka kwemoto njengengeniso, emva kokuhlawula umrhumo ekuvunyelwene ngawo kwiSebe lezoThutho neMisebenzi kaRhulumente (DTPW).

AmaLungu eWCPP ahlawulela izidlo ezilungiswe ngumnikezeli wenkonzo yokutya ekwindawo yokusebenza, eyenye yomthombo wengeniso. Izidlo zamaLungu arhuma ngokweSikhokhelo seZibonelelo zamaLungu esithe samkelwa yiKomiti yemiGaqo kunye noSomlomo.

I WCPP ibhengeza ingeniso kwinzala eyamkelweyo kumncono webhanka.

**4.2.2 Inkcitho yeNkqubo**

| Igama lenkqubo | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu) /ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| ULawulo | 61 769 | 55 228 | (6 541) | 52 852 | 50 455 | (2 397) |
| Izibonelelo zamaLungu namaQela | 44 238 | 43 035 | (1 203) | 41 719 | 40 155 | (1 564) |
| IiNkonzo zePalamente | 23 314 | 22 479 | (835) | 25 837 | 25 516 | (321) |
| **Zizonke** | **129 321** | **120 742** | **(8 579)** | **120 408** | **116 126** | **(4 282)** |

Kunyaka-mali ka-2016/17 kubekho inkcitho engaphantsi yezi-R8 579.

Kunyaka ka-2016/17 ulawulo lwenkcitho neendlela zokubekwa kweliso ziqhubile ukubeka iliso nokuhlola inkcitho ekhoyo neqikelelwayo ngenjongo yokuchonga kwangethuba iimpawu zezilumkiso zenkcitho engaphezulu/engaphantsi.

Okuphambili okungundoqo konyaka-mali ka-2016/17 yabakukumiliselwa kweFMPPLA nenkqubo yeERP, ngokunjalo nokufuduswa kokubalwa kwemali okusekwe kwimali ezinkozo kusiyiwa kubalo-mali olusekwe kwingeniso.

**Ekhutshelweyo**
Isixa-mali sezi-R8 579 (ephathelelene nenkcitho engaphantsi kwiingxowa-mali ezivotelweyo) kunye nesixa-mali sama-R268 000 (ephathelelene nokuqokelelwa okungaphezulu kwengeniso yayo) samkelwa okokuba sikhutshelwe.

**Ukukhutshelwa kwemali ebikuhlahlo-mali lwenye iNkqubo isiwe kwenye (iVayamenti)**
Akubangakho kukhutshelo kwemali ebukuhlahlo lwabiwo-mali lwenye inkqubo isiwe kwenye ngesithuba sovavanyo.

**INkcitho engalungelelaniswanga, engenaziqhamo neyinkcitho, nengagunyaziswanga**
Kubekho izehlo ezine zenkcitho engalungelelaniswanga kwisithuba sonyaka-mali ka-2016/17:

| Umhla wokufunyanwa | Umhla exelwe ngawo kwiGosa eliNika iNgxelo | Umhla wentlawulo | Inombolo yentlawulo | Isixa-mali | Igama loMnikeli Nkonzo | Inkcazelo yesehlo | Inqanaba |
|---|---|---|---|---|---|---|---|
| 24/02/2017 | 15/03/2017 | 08/03/2017 | 1311616 | R49 683.36 | Travel manor | Akukho zinkqubo zilungileyo zilandelweyo | Baxolelwa |
| 29/03/2017 | - | 31/03/2017 | 1311920 | R17 100.00 | Datacentrix | Akukho lwamkelo lwangaphambili lweenkonzo lwacelwayo | Phantsi kophando |
| 24/05/2017 | 24/05/2017 | 2016/17 | 1310737, 1309404, 1310395, 1311122, 1310537, 1309648, 1310139, 1310264, 1310973, 1311477, 1311695, 1311895 | R6691.74 | Various | Ulwaphulo lomgaqo-nkqubo | Phantsi kophando |
| 30/06/2017 | 30/06/2017 | 14/02/2017 | 1311452 | R43 103.00 | House of Monatic | Ukungahanjelwana nesiqinisekiso sokuqulathiweyo kwengingqi | Phantsi kophando |

Kufuneka iqatshelwe into yokokuba nangona inkcitho ibingalungelelaniswanga, ibihambelana nenjongo yeziko yaye ngoko inkcitho yasemthethweni kuba ihambelana neenjongo zeWCPP eyayisetyenziselwe zona.

**4.2.3 ULawulo lwesiXokelelwano soNikezelo**

Akukho zindululo zamaxabiso zibongoziweyo ezifunyenweyo okanye eziqukunjelweyo ezilungiselelwe isithuba semali karhulumente ka-2016/17.

ULawulo lwesiXokelelwano soNikezelo (SCM) ngumsebenzi ohlangeneyo oqwalasela ukufunyanwa (okanye ukuthengwa) ukumiselwa kwempahla neenkonzo ezilungiselelwe iWCPP. Indima yeSCM yanda isuka ekuncedeni ngeenkcukacha zempahla okanye iinkonzo ezidingekayo, ngokusetyenziswa kwethenda nenkqubo yokufunwa kwexabiso kokwamkelweyo nokunikezelwa kwempahla yaye, apho impahla idingekayo ukulungiselela iinjongo zokufakwa kuluhlu lwempahla, ukugcinwa kwayo nokukhutshwa ukulungiselela ukusetyenziswa.

Ikhono ngokuhambelana nokuphuculwa kobuchule beSCM lisasele lingumngeni kodwa libakho ukudanjiswa ngoqeqesho ekujoliswe kulo.

**4.2.4 Izipho ezamkelweyo ezingeyiyo imali ezivela kumaqela anganxulumananga**

Akukhange kubekho zipho ezamkelweyo ezingeyiyo imali ezivela kumaqela anganxulumananga kwisithuba sonyaka-mali ka-2016/17.

**4.2.5 Ezikhululweyo nezinxaxhileyo ezamkelweyo ezivela kwiCandelo loLawulo-mali**

Azikho.

**4.2.6 Imisitho emva komhla wokunikwa kwengxelo**

Akubangakho misitho ebalulekileyo ethe yaqhubeka emva kokuphela konyaka-mali ukuya kumhla wolwamkelo lweengxelo zemali zoNyaka.

**4.2.7 Uhambelwano kunye neentlawulo zeentsuku ezingama-30**

Kwisithuba sika-2016/17, kubekho amathuba angama-14, abangele ixabiso elandileyo lama-R143 866.99, eentlawulo ezenziwe sekudlule iintsuku ezingama-30 ezenzeke kulo nyaka. Uninzi lwezi zehlo lunxulumene nenkqubo yoqhagamshelwano nabanikezeli benkonzo ukufumana ingcaciso nesisombululo kwizixa-mali ezikwi-invoyisi nokusilela kwenkonzo.

Unobangela wezi zehlo waphandwa ze wafunyanwa, ze amanyathelo olungiso nolawulo olwangezelelweyo, (apho kukho imfuneko), amiliselwa ukuthintela ukuphindwa kwezehlo ezinjalo.

**4.2.8 Ukuvunywa / nokuNcoma**

Ndithanda ukubulela uSomlomo, uSharna Fernandez ngenkxaso yaye nesikhokhelo. Umbulelo owodwa kubasebenzi beWCPP ngenxa yokusebenza nzima okungaguqukiyo.

**IGosa eliNika iNgxelo**
**Gilbert Lawrence**
**Umhla: 10 Agasti 2017**

## 5. INGXELO YOXANDUVA NENGQINISEKISO YOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi lwam nenkolo, ndiyaqiniseka oku kulandelayo:

- Yonke ingcaciso nezixa-mali ezibhengeziweyo kuyo yonke ingxelo yonyaka zichanekile;
- Ingxelo yonyaka iphelele, ichanekile yaye ayinazinto zishiyelelweyo;
- Ingxelo yonyaka ilungisiwe, apho kufanelekileyo kwiWCPP,ngokuhambelana nezikhokhelo kwiingxelo zonyaka njengoko zikhutshwe liCandelo loLawulo-mali leSizwe;
- Iingxelo zemali zonyaka (Part E) zilungisiwe ngokuhambelana nemigangatho yeGRAPnjengoko kuchaziwe licandelo 56 (1) leFMPPLA 2009 (uMthetho onguNombolo 10 ka-2009);
- IGosa eliNika iNgxelo libe noxanduva lokuqulunqa iingxelo zemali zonyaka kunye nezigwebo ezenziweyo kule ngcaciso;
- IGosa eliNika iNgxelo libe noxanduva lokuseka, nokumilisela inkqubo yolawulo lwangaphakathi oluthe lwayilelwa ukunika iingqinisekiso ezifanelekileyo ngemfezeko nokuthembeka kwengcaciso yomsebenzi, ingcaciso yemicimbi yabasebenzi kunye neengxelo zemali zonyaka; yaye
- Abaphicothi-zincwadi bangaphandle baqhagamshelwe ukuba banike imbono ezimeleyo ngeengxelo zemali zonyaka.

Ngokwembono yam, ingxelo yonyaka ibonakalisa imisebenzi, ingcaciso yomsebenzi, ingcaciso yemicimbi yabasebenzi kunye nemicimbi yemali yeWCPP ukulungiselela ukuphela konyaka-mali ka-31 kuMatshi 2017.

Othembekileyo

**IGosa eliNika iNgxelo**
**Gilbert Lawrence**
**Umhla: 10 Agasti 2017**

## 6. UVAVANYO NGOKUBANZI LWEQHINGA LOKUSEBENZA

### 6.1 UMbono

IPalamente evuselelayo, esebenzayo nefanelekileyo exhasa umgaqo-siseko wedemokhrasi.

### 6.2 UMnqophiso

Ulawulo lwepalamente luya kunikezela ngepalamente elungileyo nenkxaso emanyeneyo ukunceda amaLungu okokuba afezekise imisebenzi yawo yomgaqo-siseko nokuququzelela ubandakanyeko loluntu kwimisebenzi yepalamente:

- Ngokunikezela ngenkxaso efanelekileyo kwiNdlu yoWiso-mthetho;
- Ngokukhuthaza ilungelo lokufumana nokubandakanywa koluntu ekuqulunqweni komthetho nakwiinkqubo zokongamela;
- Ngokuqiniseka ngonxibelelwano olufanelekileyo kunye nabo bonke abachaphazelekayo;
- Ngokuqinisekisa ngeenkqubo zepalamente ezilungelelanisiweyo;
- Ngokutyalwa kwemali kubasebenzi abanamakhono afanelekileyo;
- Ngokunikezela ngobume obukhuselekileyo obuthi bulungele ukuxhotyiswa nokuncedwa kwamaLungu nabasebenzi;
- Ngokumiliselwa nokuhambelana neenkqubo zolawulo lwequmrhu olulungileyo neendlela zokubekwa kweliso; kunye
- Nangokulawula kwezibonelelo ngokufanelekileyo, ngokulungileyo nangokunoqoqosho.

### 6.3 IiNqobo ezisesikweni ezingundoqo

Kwimigudu yenkonzo esulungekileyo neendlela ezibalaseleyo zokusebenza abezoLawulo balandela ezi Nqobo ezisesikweni ezingundoqo zilandelayo:

**Ukuba selubala:** I WCPP emele uluntu lweNtshona Koloni, iza kuba selubala ngemisebenzi yayo nakwindlela yogcino-nkcukacha zayo. I WCPP inxibelelana ngendlela eselubala nekhethekileyo.

**Imfezeko:** I WCPP izibophelele kwintsulungeko yemisebenzi yayo, iinkqubo zayo, indlela yokuziphatha nendlela yokuphatha amahlakani entsebenziswano, ngaphakathi nangaphandle.

**Ukusebenza ngokusesikweni:** I WCPPizibophelele kwintsulungeko yemisebenzi yayo, kuthatho-zigqibo okusekelwe kulwazi nakwindlela yokuziphatha esesikweni ngokunika iingcebiso neenkonzo ezikudidi oluphezulu. I WCPPizamela ukusebenza ngesiseko semithetho yenkqubo ezinzileyo nesekiweyo, ngenyani, ngengqiqo namava.

**Ukungabi namkhethe:** I WCPPizama ukugcina isiko layo lokungabi namkhethe xa isenza imisebenzi yayo ngokuthi ingabi nadolo ngakwiqela elithile.

**Intsulungeko:** IWCPP izimisele ukuqinisekisa ukuba inikezela ngenkonzo esulungekileyo ngokuthi isebenzise izibonelelo zayo ngendlela efanelekileyo neyongayo.

## 7. IZIGUNYAZISO ZOMTHETHO KUNYE NEZINYE

### 7.1 Izigunyaziso zoMgaqo-siseko

Ezona njongo ziphambili zeWCPP zisekelwe kwezi zigunyaziso zomgaqo-siseko zilandelayo:

**(i) UMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996**

Izindlu zowiso-mthetho zephondo zisekwe ngokweSahluko 6 soMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996 ("uMgaqo-siseko").

(a) ICandelo 114 (1) loMgaqo-siseko linikezela ngamagunya okuqulunqa imithetho yezindlu zowiso-mthetho zephondo.

(b) ICandelo 114 (2) linikezela okokuba izindlu zowiso-mthetho zinikezele ngeendlela zephondo–
- Zokuqinisekisa ngento yokuba amaqumrhu esigqeba ephondo karhulumente anika ingxelo kuyo; yaye
- Zigcina ubeko-sweni kulo naliphi na iqumrhu lephondo likarhulumente kunye nokusebenzisa amagunya esigqeba sephondo kwiphondo, kuquka ukumiliselwa kwemithetho.

(c) ICandelo 115 loMgaqo-siseko libonelela, phakathi kokunye ngokukhuphela kweepalamente zamaphondo imisila yengwe nawuphi na umntu ukuba avele phambi kwayo anike ubungqina; ifune ukuba nawuphi na umntu okanye iqumrhu lephondo ukuba linike ingxelo kuyo; yamkele amaxwebhu ovakaliso-zimvo, izingeniso okanye ufako-ngxelo kubo nabaphi abantu abanomdla okanye amaqumrhu.

UMthetho wamaNgqina weNtshona Koloni, uMthetho wesi-2 ka-2006 unaba banzi ngala magunya asisinyanzeliso; yaye uMthetho weziBongozo wePalamente yePhondo leNtshona Koloni, uMthetho wesi-3 ka- 2006 ubonelela ngesicwangciso-nkqubo sokwamkelwa nokuphononongwa kwezibongozo.

(d) ICandelo 116(1) loMgaqo-siseko linika iipalamente zamaphondo amagunya okuthatha izigqibo nokulawula izicwangciso zazo zangaphakathi neenkqubo inike izigqibo nemiyalelo malunga nokusebenza kwayo ithathela ingqalelo idemokhrasi yokumelwa koluntu nokuthatha kwalo inxaxheba, inkathalo, ukungabinamfihlo nokubandakanywa koluntu.

IMithetho eSigxina yePalamente yePhondo leNtshona Koloni, njengoko ilungiswa kumaxesha ngamaxesha, inika ingcaciso kumagunya ewanikezelweyo licandelo le-116(1) loMgaqo-siseko.

(e) ICandelo 117 loMgaqo-siseko linaba banzi ngamaqithiqithi alunge kumaLungu ePalamente yePhondo. Likwanika ukuba imivuzo nezibonelelo ezihlawulwa amaLungu epalamente yephondo zitsalwe ngqo kwiNgxowa-mali yeNgeniso yePhondo.

Amagunya namalungelo amaLungu achazwe kuMthetho wamaGunya, amaLungelo nokuKhululwa weNdlu yoWiso-mthetho yePalamente nePhondo ka-2004.

(f) ICandelo 118 loMgaqo-siseko linika uxanduva iipalamente zamaphondo lokuba ziququzelele intatho-nxaxheba yoluntu kwiinkqubo zayo zowiso-mthetho nakwimisebenzi yeekomiti kwanokuba yenze umsebenzi wayo ngendlela ethembakeleyo.ngokuthatha amanyathelo afanelekileyo.

**(ii) UMgaqo-siseko weNtshona Koloni, 1997**

INtshona Koloni kuphela kwephondo elinoMgaqo-siseko walo. Ngokuxhomekeke kuMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996 ngowona mthetho uphezulu eNtshona Koloni.

UMgaqo-siseko weNtshona Koloni, 1997 ("uMgaqo-siseko wePhondo"), ngokuphathelelene nezibonelelo zawo zoxhobiso, iyafana noMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996.

UMgaqo-siseko wePhondo uyabonelela, nangona kunjalo, ngamasebe acacileyo endlu yowiso-mthetho nolawulo kunye nokubizwa kwezikhundla okuthi kwahluke kumasebe athile nokubizwa kwezikhundla kuMgaqo-siseko. Umzekelo:

(a) ICandelo 9(1) loMgaqo-siseko wePhondo ubhekiselela kwindlu yowiso-mthetho yephondo leNtshona Koloni njengePalamente yePhondo leNtshona Koloni, yaye icandelo le-13 linikezela ngento yokuba iPalamente yePhondo iqulunqwe ngamalungu angama-42;

(b) Apho icandelo 111(1) loMgaqo-siseko ubonelela ngento yokokuba indlu yowiso-mthetho kufuneka inyule uSekela Somlomo, icandelo 20(3) loMgaqo-siseko wePhondo ulwenza unyulo lweSekela Somlomo wePalamente yePhondo lube lolokuzithandela; yaye

(c) ICandelo 42 loMgaqo-siseko wePhondo libhekiselele kuBaphathiswa bePhondo ngeli thuba icandelo le-132 loMgaqo-siseko ubhekiselela kumalungu eBhunga loLawulo.

**7.2 Izigunyaziso ngokomthetho**

**(i) UMthetho woLawulo lweMali yePalamente neziNdlu zoWiso-mthetho zePhondo, uMthetho we-10 ka-2009**

Lo Mthetho ulawula ulawulo lwemali yePalamente kunye neyezindlu zoWiso-mthetho, nokongamela ulawulo lwemali yePalamente nezindlu zowiso-mthetho zephondo.

**(ii) Lo Mthetho ulawula ulawulo lwemali yePalamente kunye neyezindlu zoWiso-mthetho, nokongamela ulawulo lwemali yePalamente nezindlu zowiso-mthetho zephondo, uMthetho wesi-9 ka-2009**

Lo Mthetho umisa imigaqo yolawulo lwemali yePalamente ze ubonelele ngemimiselo nemigqaliselo yolawulo lweemali zezindlu zowiso-mthetho zamaphondo.

**(iii) UMthetho weNkqubo zoGunyaziso zePhondo, uMthetho wama-52 ka-2008**

Lo Mthetho ubonelela ngenkqubo efanayo kwizindlu zowiso-mthetho zephondo ukuzinikezela amagunya okuvota egameni lazo kwiBhunga leSizwe lamaPhondo.

**(iv) UMthetho wamaNgqina weNtshona Koloni, uMthetho wesi-2 ka-2006**

Lo Mthetho ucacisa iinkqubo zokukhutshelwa kwamangqina imisila yengwe ukuze avele phambi kweeKomiti okanye kwiNdlu yoWiso-mthetho.

**(v) UMthetho weZibongozo weNtshona Koloni, uMthetho wesi-3 ka-2006**

Lo Mthetho ubonelela uluntu ukufaka izibongozo zalo nokuhlelwa kwamaxwebhu ezibongozo yiPalamente yePhondo (WCPP).

**(vi) UMthetho wePhondo leNtshona Koloni wamaGunya, amaLungelo oMthetho weNdlu yoWiso-mthetho, uMthetho wesi-3 ka-1995**

Lo Mthetho, njengoko ulungisiwe, ujongene nokuqeshwa kwaBasebenzi nokumisela imivuzo nguSomlomo.

**(vii) UMthetho wamaGunya, amaLungelo neNkululeko yePalamente yeNdlu yoWiso-mthetho yePhondo,uMthetho we-4 ka-2004**

Lo Mthetho ucacisa amacandelo ePalamente nezindlu zowiso-mthetho yephondo ze uchaze amagunya, amalungelo nenkululeko yePalamente nezindlu zowiso-mthetho zePhondo.

**(viii) UMthetho weNdlela yokuZiphatha wePalamente yePhondo leNtshona Koloni, uMthetho wesi-3 ka-2002**

Lo Mthetho uxhasa icandelo 27 loMgaqo-siseko wePhondo ngokubonelela ngokumiswa koMgaqo wokuZiphatha olawula ukuziphatha kwamaLungu ePalamente yePhondo. INdlela yokuZiphatha elungiselelwe amaLungu ePalamente yePhondo leNtshona Koloni imiselwe kulo Mthetho.

**(ix) UMthetho weeLwimi zePhondo leNtshona Koloni, uMthetho we-13 ka-1998**

Lo Mthetho ubonelela ngokusetyenziswa kweelwimi ezintathu ezisesikweni zePhondo, isiBhulu, isiNgesi nesiXhosa yiPalamente yePhondo (WCPP).

**(x) UMthetho weNtlawulo yeMivuzo yabaneZikhundla kwiOfisi kaRhulumente, uMthetho wama-20ka-1998**

Lo mthetho wephondo obonelela ngesikhokelo sokumiselwa kwemivuzo nezibonelelo, zabababambe izikhundla zikarhulumente.

**(xi) UMthetho wokuMiselwa kwaBathunywa (beBhunga leSizwe lamaPhondo)uMthetho wama-69ka-1998**

Lo Mthetho wenza amalungiselelo okuzalisa izithuba ezivulelekileyo kubathunywa abasisigxina kwiBhunga laMaphondo leSizwe.

**(xii) UMthetho woNyulo, uMthetho wama-73ka-1998**

Lo Mthetho ubonelela kunyulo lweNdlu yoWiso-mthetho yeSizwe, zamaphondo kunye namabhunga oomasipala.

**(xiii) UMthetho weKhomishoni eziMeleyo yeNtlawulo yeMivuzo yabaneZikhundla eOfisini,uMthetho wama-92ka-1997**

Lo Mthetho ubonelela ngokumiselwa kwekomishoni yokwenza izindululo eziphathelele kwimivuzo, izibonelelo namaqithiqithi amalungu asezikhundleni.

**(xiv) UMthetho (weZithuba zaBathunywa abasiSigxina) beBhunga leSizwe lamaPhondo,uMthetho wama-69ka-1998**

Ukwenza amalungiselelo okuzalisa izithuba ezivulekileyo kubathunywa abasisigxina kwiBhunga laMaphondo leSizwe.

**(xv) UMthetho weNdawo enguNdoqo yeSizwe, uMthetho wama-102ka-1980**

Lo Mthetho ubonelela ngokuchongwa kweeNdawo eziPhambili eSizweni kwanokugadwa kwezo ndawo. I WCPP, nombolo 7 Wale Street, eKapa, yabhengezwa njengeNdawo engundoqo nguMphathiswa wamaPolisa ewenza lo Mthetho ube ngosebenzayo ngokubhekiselele kwiWCPP.

**7.3 IMithetho efanelekilyo yamatyala**

Ezi zigwebo zilandelayo zibe nempembelelo ebonakalayo kwingcaciso yomgaqo-siseko nezigunyaziso zePalamente yePhondo (WCPP):

**(i) Ukuqinisekiswa koMgaqo-siseko weNtshona Koloni 1997 [1997] ZACC 8 nokuQinisekiswa kwesiCatshulwa eseNziwe iZilungiso zoMgaqo-siseko weNtshona Koloni, 1997 [1997] ZACC 15**

Ezi zigwebo zifikelele ekuqinisekisweni koMgaqo-siseko wePhondo yiNkundla yoMgaqo-siseko.

(ii) **Doctors for Life International v uSomlomo weNdlu yoWiso-mthetho yeSizwe nabanye (CCT 12/05**

Esi sigwebo sijongene nenkcazelo yecandelo 118(1)(a) loMgaqo-siseko, nomsebenzi wendlu yowiso-mthetho yephondo ukuququzelela ukubandakanywa koluntu kwinkqubo ezisemthethweni nezinye zendlu yowiso-mthetho.

**(iii) UMthetho oSayilwayo iEx parte President of the Republic of South Africa: In re Constitutionality of the Liquor Bill2000 SA 732 CC**

Esi sigwebo sithathela ingqalelo umsebenzi weShedyuli 5 yamandla awodwa ezindlu zowiso-mthetho zamaphondo ngokukunika koMgaqo-siseko amagunya owiso-mithetho, sithathela ingqalelo ngakumbi umba umda onokuthathwa yimithetho yesizwe kula magunya amaphondo.

**(iv) Lindiwe Mazibuko, MP, iNkokeli yeQela eliPhikisayo kwiNdlu yoWiso-mthetho yeSizwe v Max Vuyisile Sisulu, MP, uSomlomo weNdlu yoWiso-mthetho yeSizwe nabanye [2013] ZACC 28**

Kweli tyala iNkundla yoMgaqo-siseko yema kwinto yokokuba indlu yowiso-mthetho kufuneka ichase amalungelo nezigunyaziso ezikhutshwe nguMgaqo-siseko yaye kufuneka ubonelele xa kuthe kwajongelwa phantsi amalungelo omgaqo-siseko kwindlu yowiso-mthetho mithetho yendlu yowiso-mthetho ayinakho ukubhangisa nokwenzela nzima ilungelo lomgaqo-siseko lamalungu.

**(v) Mario Gaspare Oriani-Ambrosini, MP v Maxwell Vuyisile Sisulu, uSomlomo weNdlu yoWiso-mthetho yeSizwe ZACC27 [2012]**

Kwesi sigwebo iNkundla yoMgaqo-siseko ibambe into yokokuba indlu yowiso-mthetho ayinakuwanyina amagunya elungu ngalinye (elangasese) laloo ndlu yowiso-mthetho ukuba lingenise umthetho kuloo ndlu yowiso-mthetho.

**(vi) Mosiuoa Lekota kunye naBanye v noSomlomo weNdlu yoWiso-mthetho yeSizwe naBanye (iNkundla ePhakamileyo) INombolo yeTyala: 14641/12**

Esi sigwebo sasijongene, kwasekuqaleni, nonyino olubekwe kwinkululeko yamalungu yokuthetha yemithetho yendlu yowiso-mthetho yaye, kwimeko elandelayo, ngonyino yokongama kwejaji kwizindlu zowiso-mthetho.

**(vii) INkulumbuso: IPhondo laseLimpopo v uSomlomo: iNdlu yoWiso-mthetho yePhondo nabanye ZACC 25 [2011]**

Esi sigwebo sijongene nokutolikwa kwecandelo 104 loMgaqo-siseko kubume bekhono lezindlu zowiso-mthetho zephondo ekulawulweni kwemicimbi yemali, ze saqukunjelwa ngokuba izindlu zowiso-mthetho zephondo azinalo eli khono lisemthethweni.

**(viii) Stephen Segopotso Tongoane nabanye v noMphathiswa wezoLimo neMicimbi yeNdalo nokuyiNgqongileyo nabanyeCCT 100/09 [2010] ZACC 10**

Isigwebo siqinisekisainto yokuba nawuphi na uMthetho oSayilwayo ochaphazela iphondo ngokuvisayo kufuneka umiselwe ngokwemigaqo echazwe kwicandelo 76 loMgaqo-siseko.

**(ix) INkulumbuso yeNtshona Koloni nabanye v iKomishini yezoNyulo nabanye 1999 (11) BCLR 1209 CC**

Kwesi sigwebo iNkundla yoMgaqo-siseko ithe iPhondo linakho ukumisela inani lamalungu ezindlu zowiso-mthetho zalo kuMgaqo-siseko wephondo usenokuvumela iphondo ukuba livumele ukusungulwa kwamaqumrhu nemigaqo ukuze iphondo elo limise indlu yowiso-mthetho yalo eyahlukileyo.

**(x) USomlomo weNdlu yoWiso-mthetho yeSizwe v noPatricia de Lille, MP nabanye (INkundla yeZibheno) case no: 297/98**

Inkundla igqibe ekubeni ilungelo lokuthetha ngokukhululekileyo kwindlu yowiso-mthetho lisenokunyinwa yimigaqo nemiyalelo yendlu yowiso-mthetho, kuthathelwa ingqalelo ukuba unyino olo lufanelekile na kubameli nakwintatho-nxaxheba kulawulo lwentando yesininzi, kuthatho loxanduva nasekubandakanyeni uluntu.

**(xi) Economic Freedom Fighters v uSomlomo weNdlu yoWiso-mthetho yeSizwe nabanyeCCT 143/15**

Kweli tyala iNkundla yoMgaqo-siseko yafumanisa ukuba amacandelo okanye imiqathango esentyenziswe yindlu yowiso-mthetho yokuba namandla okongamela amacandelo olawulo karhulumente kufuneka amiselwe yindlu yowiso-mthetho ngokwayo, kodwa loo miqathango injalo kufuneka ngenyani ibe yeyokongamela.

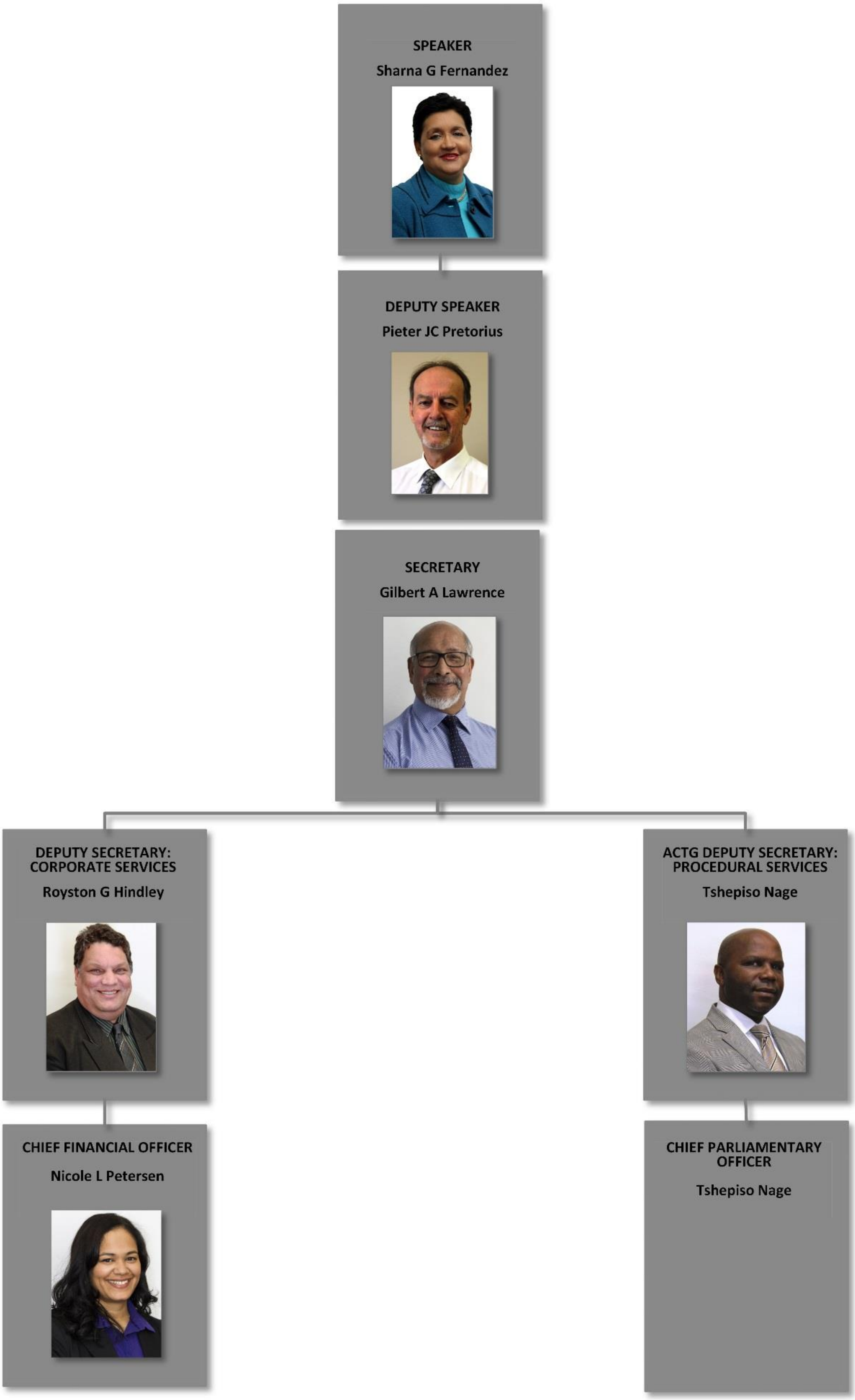
**(xii) Democratic Alliance v uSomlomo weNdlu-mthetho yeSizwe nabanye CCT 86/15**

Kweli tyala iNkundla yoMgaqo-siseko yafumanisa ukuba icandelo 11 lamaGunya, amaLungelo noMthetho wokungaChukunyiswa wePalamente neZindlu zoWiso-mthetho zePhondo, ka-2004, elithe lagunyazisa ukubanjwa kwamalungu athe abangela okanye athabatha inxaxheba kwisidube-dube kwiNdlu yoWiso-mthetho, ayikho mthethweni. INkundla yafumanisa ngokunjalo into yokokuba ilungelo lamaLungu lokuthetha phandle linakho ukunyinwa kuphela yimithetho nemigaqo yendlu yowiso-mthetho.

**(xiii) Andries Molapi Tlouamma nabanye v uSomlomo weNdlu yoWiso-mthetho yeSizwe nabanye (iNkundla yamatyala ePhakamileyo yaseNtshona Koloni) iNombolo yetyala: 3236/15**

Kweli tyala iNkundla iqwalasele isicwangciso-nkqubo somgaqo-siseko nesisemthethweni apho izindlu zowiso-mthetho zaseMzantsi Afrika zisebenza phantsi kwawo; igoca-goce ingqikelelo yolwahlulo lwamagunya; iqwalasele amagunya enkundla ngokuhambelana nomthetho-siseko wokungaphazanyiswa ngamanye amacandelo karhulumente kwiinkqubo zepalamente; ze yahlahlela igalelo le-Ofisi kaSomlomo kumthetho woMzantsi Afrika.

## 7 UBUME BOMBUTHO: ULAWULO OLUPHEZULU NABALAWULI ABAPHEZULU



| | | |
|---|---|---|
| **SPEAKER** | - | USOMLOMO |
| **DEPUTY SPEAKER** | - | USEKELA SOMLOMO |
| **SECRETARY** | - | UNOBHALA |
| **DEPUTY SECRETARY: CORPORATE SERVICES** | - | USEKELA NOBHALA: IINKONZO EZIMANYENEYO |
| **ACTING DEPUTY SECRETARY: PROCEDURAL SERVICES** | - | USEKELA NOBHALA OBAMBELEYO: IINKONZO ZENKQUBO |
| **CHIEF FINANCIAL OFFICER** | - | IGOSA ELIYINTLOKO LEMALI |
| **CHIEF PARLIAMENTARY OFFICER** | - | IGOSA ELIYINTLOKO LEPALAMENTE |

# IPALAMENTE YEPHONDO LENTSHONA KOLONI

# ISIGABA B

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## 1. INGXELO YOMPHICOTHI-ZINCWADI JIKELELE: IINJONGO EZIMISELWE KWANGAPHAMBILI

UMphicothi-zincwadi Jikelele woMzantsi Afrika ngokwakaloku nje uqhuba iinkqubo ezithile zophicotho-zincwadi kwingcaciso yokwenziwa komsebenzi ukulungiselela ukunikezela ingqinisekiso ngohlobo lwezigqibo zophicotho-zincwadi. Izigqibo zophicotho-zincwadi ngendlela yokusebenza kuthelekiswa neenjongo ezimiselwe kwangaphambili ibandakanyiwe kwingxelo eya kulawulo, nokufunyenweyo okuchazwe phantsi kwesihloko iiNjongo eziMiselwe kwangaPhambili kwingxelo kwelinye icandelo elisemthethweni neemfuno ezilawulayo zeNgxelo yoMphicothi-zincwadi Jikelele.

Khangela kwiphepha lama-91 iNgxelo yoMphicothi-zincwadi Jikelele, epapashwe njengeCandelo E: iNgcaciso yeMali.

## 2 UVAVANYO NGOKUBANZI LOMSEBENZI WE-WCPP

I FMPPLA, uMthetho we-10 ka-2009, othi ulawule ulawulo lwemali yePalamente kunye nezindlu zowiso-mthetho zephondo nokuqhuba ulongamelo kulawulo lwemali yePalamente kunye nezindlu zowiso-mthetho zephondo, uqalise ngomhla woku-1 kuEpreli.

Ukususela kumiliselo loMthetho, iWCPP iqaphele imicimbi exhalabisayo emalunga nomgaqo-siseko kwamacandelo eFMPPLA, uMthetho,we-10 ka-2009.

### 2.1 Ubume bokunikezelwa kwenkonzo

I WCPP yenye yezindlu zowiso-mthetho kwezisithoba ethe yasekwa ngokwemiqathango yeSahlulo 6, amacandelo 104 ukuya kwi-124 oMgaqo-siseko weRiphabliki yoMzantsi Afrika, ka-1996.

Umsebenzi ongundoqo wolawulo lweWCPP kukunika inkxaso kuMalungu ayo ukulungiselela ukuba abe nakho ukuzalisekisa isigunyaziso sawo somgaqo-siseko. Ukufezekisa oku, ulawulo luqulathe iinkqubo ezintathu kunye nemimandla yalo engundoqo yokusebenza eyile ilandelayo:

| INkqubo | Imimandla engundoqo yomsebenzi |
|---|---|
| INkqubo 1: ULawulo | • Kwenziwa imisebenzi ngokwemiqathango yezibonelelo zomthetho ofanelekileyo;<br>• Kunikezelwa ngeenkonzo zomabhalane nezenkxaso ye-ofisi kumagosa awongameleyo;<br>• Kuqulunqwa yaye kumiliselwa umgaqo-nkqubo nemigaqo-nkqubo yokusebenza;<br>• Kusekwa imigqaliselo nemigangatho kuhanjelwana nomthetho neendlela zokusebenza ezifanelekileyo;<br>• Ukulawulwa kweenkonzo zenkxaso yequmrhu neenkqubo;<br>• Ukunikezelwa kweenkonzo zonxibelelwano nengcaciso; inkxaso yezomthetho; iinkonzo zolawulo lwemali; iinkonzo zolawulo lwesixokelelwano sonikezelo; ulawulo lwangaphakathi; imicimbi yabasebenzi neenkonzo zolawulo lwezibonelelo zamaLungu; iinkonzo zenkxaso zetheknoloji yolawulo nengcaciso kunye nokhuseleko neenkonzo zolawulo lwezibonelelo. |
| INkqubo 2: Izakhiwo neZibonelelo kumaLungu namaQela ezoPolitiko | • Intlawulo yemirhumo yobulungu kwipalamente nakwimibutho enxulumeneyo; iminikelo karhulumente kuncedo lonyango lwamaLungu aqhubekayo; nokunceda ngesibonelelo ukubuyekeza amaLungu ngeendleko eziphathelelene kwindleko |

| INkqubo | Imimandla engundoqo yomsebenzi |
|---|---|
| | zohambo olusesikweni, indawo yokuhlala nonxibelelwano lwemfono-mfono.<br>• Ukulawula intlawulo: isibonelelo sengingqi yelungu ukunceda amaqela ezopolitiko amelweyo kwiWCPPukulungiselela ukuseka nokulolonga isibonelelo kwiingingqi zamalungu ukulungiselela ukuqhuba izidingo zeengingqi zamalungu; isibonelelo soomabhalana ukunceda amaqela ezopolitiko amelweyo kwiWCPP ukulungiselela ukuseka nokulolonga izibonelelo zawo zolawulo kusetyenziswa imithetho yeWCPP; nesibonelelo soxhomekeko ukunceda amaLungu okokuba enze amalungiselelo eenkqubo kwiingingqi zawo ukulungiselela ulongamelo, ukuqulunqwa komthetho nokuthatyathwa kwenxaxheba luluntu kwiWCPP. |
| INkqubo 3: IiNkonzo zePalamente | • Ukunikezela ngenkxaso esebenzayo yenkqubo nenxulumeneyo kwiNdlu yoWiso-mthetho neekomiti ukunceda ulongamelo kugunyaziwe wolawulo lwephondo nokuqinisekisa ngokuthatyathwa koxanduva.<br>• Ukunikezela ngeenkqubo zemfundo zoluntu nenkxaso yolawulo ukulungiselela uququzelelo lokubandakanywa koluntu kumthetho nakwezinye iinkqubo zeWCPP. |

**INkqubo 1: ULawulo**

Unyaka ophantsi kovavanyo uqondise ngokumiliselwa okuqhubekayo koMthetho woLawulo lweMali yePalamente kunye neZindlu zoWiso-mthetho zePhondo (FMPPLA). I WCPP irekhodi kufutshane ne-100% lokuhambelana nalo Mthetho.

Kwixesha lesibini ku-2016/17, iingxelo zemali zonyaka zilungisiwe ngokuhambelana nemigangatho yeeNdlela zokuNikwa kweNgxelo eYamkelweyo ngokuBanzi (GRAP) njengoko kuchaziwe kwicandelo 56(1) loMthetho. Ukungabikho kwenkqubo ehambelana neGRAP, iWCPP iphinde kwakhona yaguqulela kuqulunge lwezandla lweengxelo zayo zemali ezivela kwimali ezinkozo elungelelanisiweyo ukuya kwimithetho-siseko sokufunyanwa kokubalwa kwemali. Uqeqesho oluqhubekayo nokukhutshelwa kwamakhono kwezeMali, uLawulo lwesiXokelelwano soNikezelo yaye amagosa eMicimbi yaBasebenzi ithathe inxaxheba.

IWCPP iqhubile ukusebenzisa iinkonzo zeSebe leNkulumbuso ngokubhekiselele kumsebenzi wayo yophicotho-zincwadi lwangaphakathi. Ngesithuba sokunikwa kwengxelo uPhicotho-zincwadi lwaNgaphakathi luqulunqe iingxelo ezine.

Umsebenzi wolawulo lomngcipheko usekwe ngokupheleleyo yaye ngokwakaloku nje uyaqhutywa kwiOfisi kaNobhala. Kwisithuba esiphantsi kovavanyo, i WCPP imilisele isiCwangciso-nkqubo esamkelwayo soLawulo loMngcipheko weShishini (ERM) (umgaqo-nkqubo, iqhinga nesicwangciso). IQhinga leERM nesiCwangciso esilungiselelwe unyaka-mali ka-2016/17, elibandakanya iimvavanyo zomngcipheko zarhoqo ngekota (ezeqhinga, ezokusebenza kunye nenqanaba leprojekti), uqeqesho lolawulo lomngcipheko kunye nenkqubo yolwazi nokunikwa rhoqo kwengxelo kunye nenkqubo yolwazi nokunikwa rhoqo kwengxelo ngaphakathi nakumaqumrhu okongamela angaphandle, layilwa ukulungiselela ukuphucula rhoqo ukukhula kwamalinge ethu olawulo. IKomiti yoLawulo loMngcipheko weShishini (ERMCO) iqhuba ulongamelo lwangaphakathi kumsebenzi warhoqo ngekota weERM ukuqinisekisa ngento yokokuba iyazihlangabeza iimfuno zeQhinga nesiCwangciso seERM.Ngaphezulu, iKomiti yoPhicotho-zincwadi yoBumbano lokuPhatha noLawulo (G&A) ibonelele

ngolongamelo oluzimeleyo kwiQhinga nesiCwangciso seERM olulungiselelwe unyaka-mali ka-2016/17.

Umba wemingeni yendawo kwiWCPP ibe ngumcimbi wengxoxo isithuba seminyaka emininzi. Imingeni yendawo kubandakanywa isithuba sesakhiwo esilungiselelwe ulawulo kunye namaLungu, ukunganeli kwendawo yokuhlala kwigalari yoluntu, iindawo zokungena ekwabelwana ngazo, ukhuseleko, ummandla wepalamente ongaqaqanjiswanga nokunqongophala kolawulo kwimiba yezakhiwo, kubandakanywa ulolongo, indawo yokupaka iimoto, ukhuseleko nelungelo lokungena.

Ngokuhambelana nomyalelo ovela kwiKomiti yeMigaqo, uNobhala weWCPP kunye neNtloko yeSebe lezoThutho neMisebenzi kaRhulumente zanikwa uxanduva lokuphanda nokubonelela ngezisombululo ezicetywayo kwimingeni yendawo yeWCPP. Iqela lomsebenzi laqulunqwa ukuqhubela lo mba phambili. Iyaqikelelwa into yokokuba izindululo ezenziwe nguNobhala ziya kuqwalaselwa yiKomiti yeMigaqo kwisithuba sonyaka-mali ka-2017/18.

Iasbestosi eluhlaza yafunyanwa kwimimandla ethile yesakhiwo. Ukususwa kwe-asbestosi kwaqhutywa ngumnikezeli wenkonzo oqinisekisiweyo otyunjwe liSebe lezoThutho neMisebenzi kaRhulumente. Ekugqityweni kwako, yonke imimandla yabhengezwa njengekhuselekileyo okokuba ingasetyenziswa yaze iWCPP ngoko yanakho ukusingatha iNtetho yeSimo sePhondo kwiGumbi leNdibano elise7 Wale Street.

Ngokubhekiselele kukhuseleko, umgangatho wenkqubo yokusebenza olungiselelwe utyelelo lolongamelo waphuculwa ngomhla wama-29 kuSeptemba 2016. Iintlanganiso zocwangciso zabanjwa phakathi kweCandelo koLawulo loKhuseleko neZibonelelo kunye neCandelo leeKomiti phambi kotyelelo longamelo. Utyelelelo lolongamelo oluli-17 lwabanjwa.

Imingeni ebangelwe zizithintelo zekhono isafumaneka.Kukho isidingo sokuvavanya ngokutsha ukhuseleko, ingakumbi emva kolwaphulo lokhuseleko kwiPalamente yeSizwe nakwezinye iipalamente ekunikwe ingxelo ngalo, nakuphazamiseko kweWCPP kwigalari yoluntu ngoFebruwari 2017 okukhokhelele kukuphazanyiswa kweenkqubo.

Ulawulo lokusebenza kwiWCPP luqhutywa ngenkqubo ngokoluhlu lwabasemagunyeni, nehlolayo apho abalawuli abaphezulu beqinisekisa yaye besayina ingcaciso yokusebenza kunye neefayile zobugqina ehamba nayo. Kwinqanaba lecandelo, ekujoliswe kuko kwisiCwangciso soNyaka sokuSebenza kunye nemisebenzi eyenziwayo iqulathwe kwizicwangciso zokusebenza zabalawuli yaye zibekwa iliso ngabalawuli abaphezulu abafanelekileyo.

IWCPP ukususela kunyaka-mali ka-2014/15 iqhube uvavanyo lonyaka ukulinganisa amanqanaba okwaneliseka abaxhamli benkonzo yayo. Amalungu kunye nabasebenzi ngeenkonzo zenkxaso abazifumene kulawulo. Ukususela kunyaka-mali ka-2015/16, iWCPP iphuhlise ngokunjalo yaza yamilisela isicwangciso sovavanyo esephuculweyo ukuqwalasela iimfuno ezithe zachongwa kuvavanyo.

Kwisithuba sika-2016/17 umlinganiselo wempendulo yamaLung wawungemhle yaye zimbini kuphela izintu zemibuzo eziqukunjelweyo zaze zaphindiselwa kwi-Ofisi kaNobhala. Ngokuhambelana novavanyo lwabasebenzi, iimvavanyo ezingama-96 zakhutshwa yaye iimvavanyo ezingama-67 zamkelwa yi-Ofisi kaNobhala. Iziphumo zolu vavanyo zibonise okokuba ama-76% abasebenzi bafumana umndilili ofanelekileyo wesikoro “esilungileyo” nangaphezulu kululunga kwenkonzo yenkxaso abathe bayifumana. Nangona kunjalo, esi skoro sibe ngpahantsi kweso skoro besicwangcisiwe sama-80%.

Ukusebenza komntu ngamnye kulawulwa ngesivumelwano sokusebenza ekuvunyelwene ngaso saze sasayinwa ngumqeshwa nomphathi. Ukusebenza kuhlolwa rhoqo ngekota kuthelekiswa nesivumelwano sokusebenza.

IKomiti yePalamente yokoNgamela iqhubile ngokubeka iliso kumsebenzi nakulawulo lwemali lweWCPP.

**INkqubo 2: Izibonelelo ezilungiselelwe amaLungu namaQela ezoPolitiko**
IWCPP isebenza iinkqubvo ezinqamlezileyo zeCandelo leSizwe loLawulo-mali. Ezi nkqubo azilincedi iCandelo leMicimbi yamaLungu okokuba lenze iintlawulo njengoko yaye nangelo xesha amabango angeniswe ngawo. Oku kube nempembelelo kwikhono leCandelo ekubeni linikezele ngenkonzo elungileyo efunekayo. Impembelelo embi kumaLungu iyadanisa yaye idangalisa umxhelo wabo ekwenzeni umsebenzi weengingqi zokusebenza kwawo.IWCPP, nangona kunjalo, ikwiphulo lokufumana inkquo ehlangeneyo yemicimbi yabasebenzi, yemali neyokuthengwa kwempahla eya kuthi ilungise lo mngeni.

Inkqubo yeWCPP isoloko izele ngokumangalisayo kule minyaka mibini idlulileyo, into ebangela ubunzima kwiCandelo leMicimbi yamaLungu okokuba libonelele amaLungu ngeenkonzo ezingaphandle kwemisebenzi yolawulo. Iinzame zenziwe ukwandisa iinkonzo ngokubonelela ngeentsuku zempilo yaye inkqubo yoqeqesho iyaphuhliswa kulungiselelwa amaLungu.

Uqeqesho olusesikweni lwemfundo luyalungiselelwa ze luxhaswe ngemali yiNkxaso yeCandelo leNdlu yoWiso-mthetho (LSS). Ambalwa kakhulu amaLungu eWCPP asathabatha inxaxheba kule nkqubo.

Ngokubanzi, amaLungu agqwesile ekunikezeleni ngamaxwebhu onke afanelekileyo nokungenisa ubungqina kunye namabango abo, okube nomphumela kumlinganiselo wokuqwalaselwa kwamabango aphezulu kakhulu. Oku kukhawulezisa kwandileyo kwamabango ekhompyutha kube nempembelelo elungileyo kumaLungu.

**INkqubo3: IiNkonzo zePalamente**
Ngesi sithuba siphantsi kovavanyo, umsebenzi wokwenziwa komthetho nowokongamela uthe wachaphazeleka kancinane zizehlo ezibini, ezizezi iphulo lokuququzelela unyulo loomasipala nokungakulungeli kweGumbi lendibano ukusingatha ukuhlala rhoqo kweNdlu yoWiso-mthetho emva kokuba kufunyaniswe kwaze kwasuswa i-asbestosi kuloo mmandla. Nangona oku kunganempembelelo embi kwikhono leNdlu yoWiso-mthetho lokuhlangana rhoqo njengeminye iminyaka eqhelekileyo, iingxaki zidanjisiwe ngokusetyenziswa kweenzama ezilungelelanisiweyo zabo bonke abachaphazelekayo kwiPalamente yePhondo ngokufunyanwa nokusetyenziswa kwenye indawo, nangokusetyenziswa rhoqo kovavanyo kwkahona kweenkqubo yepalamente nguGunyaziwe weNkqubo ukulungiselela ukufumana eli xesha lilahlekileyo.

Nangona kukho oku kuphazamiseka kancinane kunye nolungelelwaniso oluyimfuneko ekufuneka lwenziwe, zonke iintlanganiso zomntu wonke ezithe zabizwa ngalo mba zanikezelwa inkxaso yolawulo engenayo imida. Inkxaso yanikezelwa kuzo zonke iintlanganiso zikawonke-wonke, kubandakanywa ulungiselelo lwamaPhepha eNdlu yoWiso-mthetho afanelekileyo; ulungiselelo lwezikhokhelo zesiqhelo; kunye nengcebiso yenkqubo efunekayo. Umphumela wenkxaso yenkqubo ibandakanyiwe: iingxelo ezine zarhoqo ngekota; uqulunqo, ukuveliswa nokuhanjiswa kwamaphepha angama-194 eNdlu yoWiso-mthetho; kunye nolungiselelo lwezikhokhelo zenkqubo ezingama-23 olulungiselelwe amagosa awongameleyo. Yonke imiphumela yenkxaso yenkqubo yaqinisekiswa ukulunga ngabalawuli.

Ngokubhekiselele kwingcebiso yenkqubo, amathuba apheleleyo angama-68 kunye/okanye umphumela wengcebiso yenkqubo wanikezelwa kumagosa awongameleyo kunye namaLungu, ngokuhambelana nemigangatho efunekayo okanye ngokusabela kwizicelo. Ezi zibandakanya: izigwebo ezamkelweyo ezilungiselelwe amagosa awongameleyo; ingcebiso erekhodiweyo ngemicimbi yenkqubo inikezelwe ngokufanelekileyo kumagosa awongameleyo; kunye nengcebiso nesikhokhelo ngemicimbi yenkqubo enikezelwa ngokufanelekileyo kumaLungu okanye kwintlanganiso yeekomiti zangaphakathi.

INdlu yoWiso-mthetho yamkele izigqibo ezingama-241 eziluhlobo olwahlukeneyo kwesi sithuba, yaye zonke zachazwa yaye zathunyelwa kumaqela esithathu kwisithuba esibekiweyo esiziintsuku zomsebenzi ezili-15 njengoko kudingeka.

Ngesi sithuba siphantsi kovavanyo, iNdlu yoWiso-mthetho ihlangene amathuba okuhala angama-23, amele iiyure ezingama-70 nemizuzu engama-30 engxoxo nokucamngca. Le theyibhile ingasezantsi ibonisa imisebenzi eyahlukeneyo yeNdlu yoWiso-mthetho kunye nengcaciso yeenkcukacha zamanani kwimiphumela ethile enxulumene neenkonzo zenkxaso yentlanganiso yomntu wonke:

| Umsebenzi | Iyonke |
|---|---|
| Ukwenziwa kwaloo nto kuxoxiwe | 17 |
| Imibuzo elungiselelwe impendulo yomlomo iqwalaselwe | 108 |
| Imibuzo elungiselelwe impendulo ebhaliweyo iqwalaselwe | 165 |
| Amathuba emibuzo kwiNkulumbuzo kungekho saziso | 4 |
| Imicimbi elungiselelwe ingxoxo ifakwe kwingxoxo | 5 |
| Imiba engxamileyo ebalulekileyo kuluntu ixoxiwe | 1 |
| Izaziso ezipapashiweyo, ukuThiwa thaca, neeNgxelo zeKomiti (iiATC) | 93 |

Kwesi sithuba, imithetho eyilwayo emithathu (3) yaqaliswa kwiPalamente yePhondo yaze emine (4) yaqukunjelwa ze yaphunyezwa yangumthetho.

Kwesi sithuba iikomiti zeWCCP ziqhubekile zisebenza zaze zamilisela ulongamelo lwazo kunye nomsebenzi wokwenziwa komthetho ngokufanelekileyo ngenkxaso epheleleyo yeqela leCandelo leKomiti ngentsebenziswano kunye neminye imisebenzi yangaphakathi yenkxaso yolawulo. Iqela lenkxaso yekomiti libe nakho ukuqinisekisa ngento yokokuba zonke iikomiti ziyancedwa ukulungiselela ukufezekisa imisebenzi yazo ecwangcisiweyo yokongamela neyowiso-mthetho ngokuhambelana nenkqubo yepalamente, wokusabela kwimithetho kunye neminye imisebenzi evela kwiNCOP. Njengemisebenzi engundoqo yenkqubo yepalamente, iikomiti zibe nakho ukucamngca ngempumelelo ze zanika ingxelo kwiNdlu yowiso-mthetho ngeengxelo zonyaka zesebe, uMthetho oYilwayo woLwabiwo-mali oluLungelelanisiweyo kunye noMthetho ongundoqo oYilwayo woLwabiwo-mali. Eminye imithetho eyilwayo yephondo icamngciwe yaze yaqukunjelwa ngesi sithuba kubandakanywa uMthetho oYilwayo weeKomiti zeBhodi zeZibonelelo zeMpilo zeNtshona Koloni kunye noMthetho oYilwayo oLungisiweyo woTywala weNtshona Koloni. Ngaphezulu, iikomiti ezisigxina ziqwalaselwe ze zaqulunqa imithetho eyilwayo emine (4) yeNCOP. Kubekho unxulumano olubonakalayo kunye noluntu kunye nabanye abachaphazelekayo abanomdla xa kucamngcwa ngale mithetho iyilwayo. Iikomiti zancedwa ngokunjalo ukuba ukuqhuba nokunika ingxelo ngenani lotyelelo lokongamela kwiindawo ezahlukeneyo zokunikezelwa kwenkonzo neeprojekti. Yonke le misebenzi yowiso-mthetho nokongamela iqhubeke ngenxa yocwangciso olufanelekileyo neenzame ezilungelelanisiweyo neendlela kwimisebenzi eyahlukeneyo yenkxaso. Ezi nzame zihlanganisiweyo zibandakanya iinkonzo zengcebiso yenkqubo nomthetho, inkxaso yophando elungiselelwe uhlahlelo lokuqulathiweyo

nokubandakanywa koluntu kwiinkqubo zekomiti eziququzelelwe liqela leMfundo kaRhulumente noFikeleleko.

Ngasezantsi yitheyibhile ebonisa ingcaciso yeenkcukacha zamanani kwimisebenzi eyahlukeneyo eekomiti ezisigxina elungiselelwe unyaka-mali ka-2016/17, kungabandakanywa iKomiti yeMigaqo, iForam yooZihlalo, iKomiti yokuZiphatha neKomiti yoLuleko:

| Umsebenzi | IYonke |
|---|---|
| Inani lemisebenzi yekomiti ebanjiweyo | 236 |
| Inani leentlanganiso zoluntu zokuphula-phula ezibanjiweyo | 74 |
| Inani lotyelelo lokongamela eliqhutyiweyo | 17 |
| Inani lotyelelo lembumba eliqhutyiweyo | 2 |

Umphumela wophando wanikezelwa kumalungu enkxaso yeekomiti ezisigxina ezinxulumene neenkonzo zophando zenkqubela phambili, eziphindwa ngamaxesha athile. Isambuku seengxelo zophando ezingama-60 ziveliswe ngesithuba sokunikwa kwengxelo, kubandakanywa ezisi-9; ezi-4 eziphindwa ngamaxesha athile nezingama-47.

Kungesi sithuba ngokunjalo okokuba uMgaqo-nkqubo woKongamela nokuThalwa koXanduva weWCPP wathi wamkelwa nguGunyaziwe oLawulayo yaye, ukujonga phambili kwisithuba sika-2017/18, amanyathelo aya kuthatyathwa okubeka emgangathweni nokugcinwa ngokusesikweni ungeniso, nomcangco nokunika ingxelo kwiingxelo zesebe zarhoqo ngekota ukulungiselela ukwandisa ukubekwa kweliso kwasenyakeni kokusebenza kwesebe.

Inkqubo kuvavanyo lweMigaqo esiSigxina ayibanga nakho ukuqukunjelwa kunyaka odlulileyo yaye kuya kufuneka luqaliswe kwakhona kwisithuba sika-2017/18.

Ngokubhekiselele kukuthatyathwa kwenxaxheba luluntu kuzo zonke iinkqubo ezichazwe ngasentla zowiso-mthetho nolongamelo, iWCPP isizalisekisile isigunyaziso sayo sokubandakanya uluntu ngokusetyenziswa koxibelelwano kumalinge emfundo esemthethweni yaphambi kokuphulaphulwa nangoququzelelo lokubandakanywa kuphula-phulo ubuqu. ICandelo leMfundo kaRhulumente noFikelelo lisebenza ngokusondeleyo neCandelo leeKomiti kunye nemisebenzi eyenye yenkxaso ukulungiselela ukuxhasa iikomiti ezisigxina ngokuqhuba ucweyo lwemfundo olujoliswe kwinkqubo yohlahlo lwabiwo-mali, inkqubo yeengxelo zonyaka, okuxhasa inkqubo yezibongozo.

Kwesi sithuba isambuku sama-91 samalinge emfundo omthetho amiliselwe kwizikolo, amaziko emfundo ephezulu, iikomiti zewodi kunye nemisitho ecandelo elithe ngqo kulutsha nakumabhunga, i-16 Days of Activism neenkqubo zolwazi lweHIV neAids. IWCPP ixhase ngamandla ePalamente yesizwe yoLutsha kunye nePalamente yamaBhunga ngoJuni nangoAgasti. Ukususela ngoOktobha, imisitho efikelele kwiintlanganiso zoluntu zokuphula-phula ngomhla wesi-5 nowesi-6 kuDisemba 2016, iCandelo lePEO iqalise ngeqela loqeqesho lwemiba emininzi ukuququzelela ulwazi loluntu kwiphondo lonke nokubandakanyeka kumsebenzi weqela elikwinqanaba eliphezulu onikwe uxanduva wokuvavanya impembelelo yomthetho ongundoqo omiselwe ukususela ku-1994. Le nkqubo yamiliselwa ngempumelelo kunye nabathunywa abangaphezulu kwama-800 kwiphondo lonke abazimase umsitho.

Itheyibhile engasezantsi ibonisa imisebenzi eyahlukeneyo yemfundo yoluntu eqalisiweyo nexhaswa kwisithuba esingaphantsi kovavanyo:

| Umsebenzi wemfundo yoluntu | Iyonke |
|---|---|
| Inani locweyo lwemfundo lwendlu yowiso-mthetho eliqhutyiweyo namathuba engcaciso ukuxhasa eminye imisitho | 67 |
| Inani leendibano zophula-phulo loluntu elixhasiweyo nocweyo lwezibongozo zemfundo eziqhutyiweyo | 17 |
| Ucweyo olulodwa lwemfundo yendlu yowiso-mthetho yeWCPP ngenkxaso yeKomiti yoHlahlo Lwabiwo-mali neSCOPA; kumjikelo wohlahlo lwabiwo-mali (1) kunye neengxelo zonyaka (2) | 3 |
| Inani lemisitho yePalamente yeSizwe okanye LSS exhasiweyo nemiliselweyo (iPalamente yoLutsha, iPalamente yamaBhinqa kunye neqela elikwinqanaba eliphezulu [HLP]lokuphula-phula loluntu kwisithuba seentsuku ezimbini (2 | 4 |

IQhinga leWCPP lokuThatyathwa kweNxaxheba luLuntu lamkelwa nguGunyaziwe oLawulayo kwesi sithuba sikaFebruwari 2017. Iqhinga libeka elubala uluhlu lwamangenelo kunye neendlela ekufuneka zimiliselwe ukulungiselela ukwandisa uthatyatho lwenxaxheba kwiinkqubo zowiso-mthetho zeWCPP, nokuyila amaqonga alungiselelwe ingxoxo nolwakhiwo lovumelwano kwimingeni ejamelene nephondo. Iqhinga liya kumiliselwa ngamanqanaba, kusekwe kokubekwe phambili, ngeli thuba kuthatyathelwe ingqalelo izibonelelo ezikhoyo nekhono.

Iinkonzo zeHansard ezilungiselwe esi sithuba zibandakanya ukurekhodwa, ukubhalwa nokupapashwa ngaphandle kokusilela kwerekhodi yeenkqubo ezingahlaziywanga nezihlaziywe okokugqibela kweenkqubo kulungiselela ukuhlala konke okungama-23 kweNdlu yoWiso-mthetho, kusenzeka kwisithuba samaxesha aqingqiweyo yaye ngokuhambelana neSLA. Isambuku zesi-8 seencwadi zeHansard (imiqulu ye-13 – isiThuba sesiBini; nomqulu woku-1 ukuya kowe-6 – isiThuba seiThathu; kunye nomqulu woku-1 – ukuya kwisiThuba sesiNe) zaqukunjelwaze zabhengezwa kwesi sithuba.

Ngeenkonzo zolwimi, isabuku samaPhepha appashiweyo angama-210 eNdlu yoWiso-mthetho kwesi sithuba, angama-208 aguqulelwa ngokupheleleyo kwiilwimi ezintathu ezisesikweni ngopapasho. Eli nani libandakanya ukhutshelo lweHansard oluqulathe iinguqulelo ezisiwa kwisiNgesi seentetho ezibhalwe ngesiXhosa nesiBhulu.Iinkonzo zokutolika zibonelelwe kukuhlala okuhlangeneyo kweNdlu yoWiso-mthetho okuli-198 kunye neentlanganiso eziqinisekisiweyo zekomiti. Ukuququzelela uphuculo kukulunga nokuba semgangathweni kokusetyenziswa kolwimi, iimanyuwali zezikhokhelo zaphuhliswa kunye nenye imathiriyeli yokukhangela ehlaziyiweyo ukulungiselela ukusetyenziswa ngamagcisa asebenza nabonelela ngeenkonzo zolwimi kwiWCPP. Olu papasho lubandakanya izikhokhelo zendlela yokubhala ezilungiselelwe isiBhulu nesiNgesi; uluhlu lwesigama selwimi ezimbini, uluhlu lwelwimi ezimbini lemithetho yesizwe; kunye nekhowudi yeenqobo ezisesikweni kunye nendlela yokuziphatha ukulungiselela abaguquleli.

## 2.2 Ubume bombutho

UNobhala kunye nabasebenzi beWCPP baqeshwa ngokuhambelana noMthetho weNtshona Koloni wamaGunya namaLungelo eziNdlu zoWiso-mthetho zePhondo, uMthetho wesi-3 ka-1995.

Uluhlu lwabasebenzi beWCPP luncitshisiwe kwisithuba sonyaka-mali odlulileyo. Abasebenzi ababini bathathe umhlala-phantsi apha enyakeni.Ukufunwa nokukhethwa, nangona kunjalo, kuqhuba kakuhle ngokuqeshwa kwabasebenzi abahlanu apha enyakeni.

Isivumelwano sikaGq. Gilbert Lawrence sandiswa yaye uya kube ezalisekisa indima yeGosa eliLawulayo eliyiNtloko kunye neGosa eliNika iNgxelo leWCPP de kube ngumhla wama-31 kuMatshi 2018. UMnu. Tshepiso Nage uyaqhuba ebambe njengoSekela Nobhala: iiNkonzo zeNkqubo njengoko esi sithuba singekazaliswa kulo nyaka-mali ka-2016/17.

IWCPP ivavanya ngokwakalo nje ubume bayo bombutho yaye le nkqubo iya kuqukumbela unyaka-mali ka-2017/18.

## 3 IINJONGO ZEQHINGA EZIJOLISE KWIZIPHUMO

Iinjongo zeqhinga ezijolise kwiziphumo ezimbini kunye nenkqubela phambili eyenziwe kunyaka wokuqala ebhekiselele ekufezekiseni ekujoliswe kuko kweminyaka emihlanu, zinjengoku kulandelayo:

***Injongo 1: Ukunikeza inkqubo esebenzayo nenkxaso enxulumene namaLungu, iiKomiti kunye neNdlu yoWiso-mthetho ukwenza imithetho, iqhube ulongamelo nokuququzelela ukubandakanywa koluntu***

Injongo engasentla yeqhinga ejolise kwiziphumo inxulunyaniswe neNkqubo 3: IiNkonzo zePalamente.

Imiba engundoqo enikela kukusebenza kakuhle kwepalamente ekumiliseleni isigunyaziso sayo lulawulo olusebenzayo kunye neenkonzo zenkxaso zenkqubo ezinikezelwayo. Iinkonzo zePalamente ziseke yaye ziyaqhubeka ukuphucula kwinkonzo enikezelwa kumaLungu, iikomiti kunye neNdlu yoWiso-mthetho kwiminyaka emithathu ukususela kumiliselo lweemanyuwali zomgangatho wokusebenza wenkqubo. Baqhubile ngokunjalo ukuphucula iinzame zolungelelaniso kuzo zonke iiyunithi zokusebenza ezahlukeneyo kwiWCPP, ekumiliselweni amalinge vendlu yowiso-mthetho, okongamela nokubandakanywa koluntu. Kubekho ukwanda ngokunjalo kuhambelwano lonyaka ngonyaka kunye neemanyuwali zabo yenkqubo yemigangatho yokusebenza yaye njengoko kunjalo ekupheleni kwesithuba esiphantsi kovavanyo kubekho ama-99,52% ohambelwano.

Iinkonzo zenkxaso yentlanganiso epheleleyo ziqhubile ukuqinisekisa into yokokuba iWCPP inakho ukucamngca nokwenza izigqibo ezixhasiweyo nezizinzileyo zenkqubo ngokulungiselela iziKhokhelo zeNkqubo kunye namaNqaku eNkqubo ezilungiselelwe amaGosa awoNgameleyo. Ingcebiso yeNkqubo yayinikezelwe ngokunjalo ngexesha leentlanganiso loGunyaziwe weNkqubo kunye namaGosa awoNgameleyo ngethuba lokuhlala kweNdlu yoWiso-mthetho kusetyenziswa inkqubo ye-elektroniki Lync. ICandelo leNkxaso yentlanganiso epheleleyo iqhubile ukulungiselela, ukuvelisa nokunikezelwa kwamaphepha epalamente, angala amaPhepha oMyalelo, amaPhepha oMbuzo, iMizuzu yeeNkqubo, iiATC kunye neMithetho eYilwayo ngethuba lovavanyo.

ICandelo leNkxaso yeKomiti liqhubile ukuxhasa ngokufanelekileyo kumaLungu kumiliselo lwesigunyaziso sawo somgaqo-siseko okwenza imithetho nokuqhuba ulongamelo kumsebenzi woGunyaziwe woLawulo wephondo nokuwanyanzela ukuba athwale uxanduva lwabo.Ngesi sithuba sovavanyo, iingxelo zekomiti ezingama-83 ziqulunqiwe yaye izicelo ezilithoba zophando ziqulunqiwe.

Ukwanda ukuthatyathwa kwenxaxheba luluntu kunye nemfundo iCandelo loFikelelo loLuntu neMfundo liphuhlise imathiriyeli entsha yemfundo *kwiNgqiqo yoMjikelo woloNgamelo lwePalamente* kunye noxwebhu lwengcaciso *elingeGalelo loloNgamelo lweeKomiti esiSigxinazeWCPP*. Ukuqinisekisa ngokuba imathiriyeli esele ikho yemfundo iyaqhubeka ngokuphuculwa, icandelo livavanye imathiriyeli yabo ekhoyo yemfundo eviwayo nebonwayo kunye noxwebhu lwengcaciso yeNkqubo *yeNgxelo yoNyaka*. Icandelo liqalise ngokunjalo amalinge emfundo angama-91 kwisithuba sonyaka-mali ka-2016/17 ukuququzelela ubandakanyeko olunentsingiselonokuthaza ukuthatyathwa kwenxaxheba kwiinkqubo zowiso-mthetho nezinye zeWCPP.

IHansard neenkonzo zolwimi ziyaqhuba ngokunikezela kweenkonzo zokutolika noguqulelo ezilungiselelwe isithuba esiphantsi kovavanyo. Ukuqinisekisa ngento yokokuba uhlobo lweenkonzo zokutolika neezoguqulelo lusoloko lukumgangatho ophezulu, ziqhubile ukunyanzelisa ezi nkonzo

kuvavanyo lokulunga lwangaphandle nokumiliselwa kwezindululo ukulungisa izithuba ezichongiweyo. Iintlanganiso zarhoqo ngekota ziqhubile ukwenzeka kunye nabanikezeli benkonzo yeHansard ukuqinisekisa ngento yokokuba amanqanaba enkqubo abekwa iliso ngokufanelekileyo kunye ukulunga komphumela unjengokuba ubuchaziwe kwisivumelwano senqanaba lenkonzo

***Injongo 2: Ukukhuthazwa kolawulo oluzinzileyo nenkxaso ephuculweyo yeqhinga namaqumrhu***
Injongo engasentla yeqhinga ejolise kwiziphumo inxulunyaniswe neNkqubo 1: ULawulo kunye Nenkqubo 2: Izakhiwo zamaLungu namaQela ezoPolitiko

IOfisi kaSomlomo iqhubile ngokuseka iindlela zokuphucula imisebenzi yesigunyaziso, apho iinkxalabo zoMphicothi-zincwadi Jikelele zokokuba akukho zindlela ezikhoyo zokulinganiswa nokunikwa kwengxelo komsebenzi weWCPP ngokubhekiselele kulongamelo nokubekwa kweliso, ukwenziwa komthetho nemisebenzi yokuthatyathwa kwenxaxheba. Kunyaka ka-2015/16 uGunyaziwe oLawulayo wamkele iMigaqo esiSigxina evavanyiweyo ethe yangeniswa kumaqela ezopolitiko okokuba bayihlole ze banike ingcebiso. Ngesithuba sovavanyo, uGunyaziwe oLawulayo wamkele iQhinga lokuThatyathwa kweNxaxheba kunye noMgaqo-nkqubo wokoNgamela nokuThatyathwa koXanduva.

Kwisithuba sonyaka wesibini wohambelwano kwiFMPPLA, iWCPP ifezekise ama-95% ohambelwano ngokubhekiselele kuxanduva lweGosa eliNika iNgxelo kunye ne-100% ngokuhambelana noxanduva loGunyaziwe oLawulayo kwimigqaliselo echongiweyo yohambelwano eli-19. Unxaxho kwi-100% lunxulumene nokungeniswa kwengxelo zemali zarhoqo ngenyanga kuGunyaziwe oLawulayo emva komhla ofanelekileyo wohambelwano we-15 kwinyanga nganye.

Kwisithuba sonyaka-mali ka-2016/17, iWCPP iqhube uvavanyo kumaLungu kunye nabasebenzi beenkonzo zenkxaso ezifunyenwe zivela kulawulo. Ngokuhambelana nabasebenzi, kuluhlu lwemibuzo engama-67 eyamkelweyo ama-76% abasebenzi bafumana isikoro solawulo “lufanelekile” kunye nangaphezulu kwiinkonzo zenkxaso abayifumanayo. Olu lunxaxho lwe-4% kokujoliswe kuko okucwangcisiweyo okungama-80%. Ukulungisa oku, isicwangciso sophuculo lwenkonzo yenkxaso kwamiliselwa ukuqwalasela iimfuno ezichongiweyo luvavanyo.

ICandelo leeNkonzo zoMthetho liqhubekile linikezela ngenkxaso yomthetho kulawulo, kwiikomiti nakwiOfisi kaSomlomo. ICandelo livavanye ngokunjalo isiCwangciso-nkqubo yoLawulo loMsebenzi esilungiselelwe iinkonzo zomthetho kwisithuba esiphantsi kovavanyo.

IWCPP ibe nenkqubela phambili ngomiliselo lwenkqubo yeERP kubandakanywa ukuqulunqwa kwenkqubo; ukucocwa kwenkcukacha zamanani nokufuduswa kwenkcukacha zamanani: nokusayinwa kwe-User Acceptance Testing; iZibonelelo zeMali neMicimbi yaBasebenzi. Uqeqesho luqalisile ngokunjalo kwimigangatho yeGRAP. Amathuba oqeqesho olusesikweni acwangcisiweyo alungiselelwe isahlulo sokuqala sonyaka-mali ka-2016/17 arhoxiswa kulungiselelwa ukubekwa phambili kweGRAP noqeqesho lokubalwa kwemali ngenjongo yokulungiselela umiliselo lwenkqubo yeERP. Iinkqubo ezahlukeneyo zotshintsho lolawulo zamiliselwa kwiMali, iMicimbi yaBasebenzi, iNgcaciso neTekhnoloji kunye neNgcaciso neTekhnolojiyoNxibelelwano ezilungiselelwe ukumiliselwa kwenkqubo yeERP.

Imitsi ebonakalayo yenziwe kwimisebenzi yonxibelelwano lweWCPP kuluntu. Amathuba ewebhusayithi andile nge-10% nohlaziyo lwethwithi noFacebook lwandwe ngama-35% ukususela kwisiseko sonyaka ongaphambili.

ICandelo leNgcaciso noNxibelelwano lweTheknoloji liphucuke ngo-15% kwimigangatho yokunikezelwa kwenkonzo kuthelekiswa nesivumelwano senqanaba lenkonzo. Liqinisekise ngento

yokokuba zonke iinkonzo zengcaciso yezibonelelo zetheknoloji ziyafumaneka kuma-98, 5% exesha elilungiselelwe isithuba esiphantsi kovavanyo okhuseleko, angala uqheliso ngezinto ezenziwayo xa kukho umlilo kunye nenkqubo yolwazi lokhuseleko elungiselelwe iWCPP. Kwisithuba sexesha lovavanyo baqukumbele ngokunjalo iiasbestosi eziluhlaza kunye neprojekti yengqiqo yomlilo ngokuphathelelene neNkqubo yoLawulo lweZibonelelo.

Kwisithuba sexesha lovavanyo kubekho ukwada kumabango ekhompyutha angeniswe ngamaLungu, athe aba sisambuku se-18 kwixesha eliphantsi kovavanyo. IWCPP imilisele ama-100% eenkqubo zoqeqesho ezishedyulelwe amaLungu yaye zonke iintlawulo ezikhutshelweyo zaqulunqwa kwisithuba seentsuku ezisixhenxe emva kokuba kufunyenwe amaxwebhu afunekayo ngokuhambelana nesiKhokhelo seZibonelelo zamaLungu.

IprojektiiGROW iqhutywe kunyaka wonke wemali, kunye neemodyuli ezijolise kuBuchule boBunkokheli kunye noBuchule bokuCinga. Imodyuli nganye kwezi yakha kwisiseko semodyuli engaphambili, ngoko kuqiniswa ingqikelelo yohambo kukufaneleka komntu ngamnye xa kuthelekiswa kungenelo. Kwisithuba sikaNovemba 2016, amaqela omphumela abonisa into yokokuba ama-92% abaqeshwa ayonwabela le nkqubo, ama-86% abonise into yokokuba ibe nempembelelo eyiyo kumsebenzi wabo yaye ama-84% abonise into yokuba ibabonelele kubomi babo ngokubanzi.

**4. INGCACISO YOMSEBENZI NGENKQUBO**

**4.1 INkqubo 1: ULawulo**

**4.1.1 Injongo**

Injongo yale nkqubo lulawulo lweqhinga lweziko nokunika iinkonzo zenkxaso zequmrhu ezifanelekileyo kwiWCPP.

**4.1.2 IiNjongo zeQhinga eziJolise kwiZiphumo; IiNkqutyana neeNjongo zeQhinga nemiGqalisela yokuSebenza yeNjongo yeQhinga**

| IiNjongo zeQhinga eziJolise kwiZiphumo | INkqutyana | | IiNjongo zokuSebenza | IiNjongo zeQhinga nemiGqalisela yokuSebenza |
|---|---|---|---|---|
| Ukukhuthaza ulawulo olululo nokuphucula inkxaso yequmrhu neqhinga | 1.1 | IOfisi kaSomlomo | Ukwandisa ulawulo oluzinzileyo ngokusekwa kwamacandelo, iinkqubo ngokomthetho nezikhokhelo ezifanelekileyo | Ukusekwa kweendlela ngonyaka ngamnye ukubeka iliso kwimisebenzi yezigunyaziso |
| | 1.2 | IOfisi kaNobhala<br>• *ULawulo loMngcipheko* | | Ukugcinwa kophicotho-zincwadi olungenaziphene kulawulo |
| | | • *IOfisi kaNobhala* | Ukuphuculwa kweenkonzo eziya kwabachaphazelekayo ngokunikezelwa kwenkxaso yeqhinga yaye nangokumiliselwa umanyaniso olulungelelanisiweyo kunye neenkqubo zepalamente. | Uphuculo lonyaka ngamnye kukusebenza nokufaneleka kombutho |
| | | • *UNxibelelwano neNgcaciso* | | |
| | | • *IThala leeNcwadi* | | |
| | 1.3 | Ezemali | | Iziphumo zophicotho-zincwadi olungenaziphene |
| | 1.4 | Isixokelelwano soNikezelo | | |
| | 1.5 | ULawulo lwaNgaphakathi | | |
| | 1.6 | IMicimbi yaBasebenzi | | Ukuqulunqwa ngokutsha nokuhlanganiswa koLawulo lweMicimbi yaBasebenzi |
| | 1.7 | ITheknoloji yeNgcaciso noNxibelelwano | | Inguqu kwinqanaba lokukhula kwekhono kunyaka ngamnye esekwe kwiiNjongo zoLawulo kulungiselelwa uYilo lokuKhula lweTheknoloji yeNgcaciso (COBIT) |
| | 1.8 | UKhuseleko noLawulo lweZibonelelo | | Uphuculo lonyaka ngamnye kukusebenza nokufaneleka kombutho |

### 4.1.3 Imigqaliselo yokusebenza yeenjongo zeqhinga, imigqaliselo yokusebenza, ekujolisweni kuko okucwangcisiweyo kunye nezifezekiso ezizizo

***Imigqaliselo yokusebenza yeenjongo zeqhinga***

| Imigqaliselo yokusebenza yeenjongo zeqhinga | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Ukusekwa kweendlela ngonyaka ngamnye ukubeka iliso kwimisebenzi yezigunyaziso | **Okufezekisiweyo:** Indlela enye yasekwa ukubeka iliso imisebenzi egunyazisiweyo. <br><br> ImiGaqo eSigxina yahlaziywa ngokutsha yaze yanikezelwa kumaqela ezopolitiko. | Ukusekwa kweendlela ngonyaka ngamnye ukubeka iliso kwimisebenzi yezigunyaziso | **Okufezekisiweyo:** Imiyalelo emibini eyamkelwe nguSomlomo: iQhinga lothatyatho lweNxaxheba noMgaqo-nkqubo wokuNgamela nokuThatyathwa koXanduva. | | |
| Uphuculo lonyaka ngamnye kukusebenza nokufaneleka kombutho | **Okufezekisiweyo:** Ngesithuba sovavanyo lonyaka umndilili wama-79% wabathengi okanye abaphenduli babachaphazelekayo baskore isi-3 (kulungile) nangaphezulu kwiinkonzo zenkxaso ezifunyenweyo zivela kulawulo. <br><br> Ngokomndilili wamaLungu angama-80% | Uphuculo lonyaka ngamnye kukusebenza nokufaneleka kombutho | **Okungafezekiswanga:** Kwisithuba sovavanyo lonyaka sabasebenzi umndilili wama-76% wabathengi / abaphenduli abachaphazelekayo baskore isi-3 (kulungile) nangaphezulu kwiinkonzo zenkxaso ezifunyenweyo zivela kulawulo. | **Iyantlukwano:** 4% Ngokubhekiselele kuvavanyo lwaasebenzi, ama-96 oluhlu lwemibuzo anikezelwa yaye ama-67 oluhlu lwemibuzo olugqityiweyo abuyiswa. Uvavanyo ngokubhekiselele kumaLungu | Iiyunithi ezintandathu zifumene izikoro eziphantsi kuvavanyo luka-2016/17 xa kuthelekiswa novavanyo luka-2015/16. |

| Imigqaliselo yokusebenza yeenjongo zeqhinga | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| | (iimpendulo ezili-13) nowabasebenzi ongama-79% (iimpendulo ezingama-64) anika amanqaku eenkonzo athe azifumana "njengalungileyo" nangaphezulu. | | | akabanga nokuqukunjelwa njengoko ibe zimvavanyo ezimbini kuphela ezigqityiweyo ezibuyisiweyo. | |
| Iziphumo zophicotho-zincwadi olungenaziphene | **Okufezekisiweyo:** Iziphumo zophicotho-zincwadi olungenaziphene2015/16. | Iziphumo zophicotho-zincwadi olungenaziphene | **Okufezekisiweyo:** Iziphumo zophicotho-zincwadi olungenaziphene2016/17. | | |
| Ukuqulunqwa ngokutsha nokuhlanganiswa koLawulo lweMicimbiya Basebenzi | **Okungafezekiswanga:** Akubangakho kwanda ukususela kwisiseko kwiinkonzo ezinikezelweyo ezinika ixabiso ngokunjalo nokufakwa kweenkqubo zeHR kwidijithali. | Ukuqulunqwa ngokutsha nokuhlanganiswa koLawulo lweMicimbiyaBasebenzi | **Okufezekisiweyo:** Ngokuhambelanan etheknoloji, inkqubo yomiliselo ye-ERP iqalisile. Iinkonzo ezangezelela ixabiso zandiswa yaye iProjekti GROW sele kumbovu iqukunjelwe. | | |
| Inguqu enyukileyo kwikhono lenqanaba lokuKhula kunyaka ngonyaka | **Okufezekisiweyo:** 2: Iyaphinda-phindwa kodwa ngokuziva. | 2,5:Ezinye iinkqubo ezichaziweyo zikho | **Okufezekisiweyo:** 2,5: Ezinye iinkqubo ezichaziweyo zikho. | | |

| Imigqaliselo yokusebenza yeenjongo zeqhinga | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| okusekwe kuLawulo lweeNjongo ezilungiselelwe iNgcaciso yiTheknoloji (CObIT) noYilo lokuKhula | | | | | |

***Ufezekiso olubonakalayo lwale nkqubo lunje ngoku kulandelayo:***
Uphicotho-zincwadi lonyaka olwenziwe nguMphicotho-zincwadi Jikelele luphelele kumphumela wophicotho-zincwadi olungenaziphene kuluhlu lwethu lwesibini lweengxelo zemali zonyaka ezihambelana neGRAP. Oku lufezekiso olubonakalayo, njengoko iinkqubo ezikhoyo ezisetyenziswayo zinganiki ngxelo ethi ihambelane nemithetho-siseko yokufunyanwa kobalo-mali yaye aluhambelani neemfuno zeNdlela yakuNikwa kweNgxelo okukwamkelwayo ngokuBanzi (GRAP).

Ukufunyanwa kwe-asbestosi kumgangatho wesithandathu kukhokhelele ekuvalweni kweGumbi lendibano, ikhitshi, indawo yokutyela kunye negumbi lokuhlanganela, iCaab de Goede Hoop. Amalungiselelo enziwa kamva okusetyenziswa kwegumbi lendibano elise-44 Wale Street njengendawo eyenye elungiselelwe iintlangano zepalamente. Inguqu yenkonzo, ngeli thuba lobunzima bendawo, bubonakala bunje – yaye yafunyanwa ngamalungu kunye nabasebenzi njengoko kungekho zithintelo.

IWCPP iyiqukumbele inkqubo yokuthenga ye-ERP ngethuba lonyaka-mali ka-2016/17 nomiliselo ngoko luqalisiwe ngesahlulo sokugqibela sonyaka-mali ka-2016/17.

***Imigqaliselo yokwenziwa komsebenzi, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezizizo***

**4.1.3.1 INkqutyana: IOfisi kaSomlomo**

Injongo yeNkqutyana:

- Kukuqulunqa nokumilisela umgaqo-nkqubo ngokubhekiselele kulawulo lweWCPP;
- Ukwenza imisebenzi ngokwemiqathango yezibonelelo eisemthethweni ezifanelekileyo; kunye
- Nokunikezela ngeenkonzo zenkxaso yomabhalana ne-ofisi kumagosa achophela iintlanganiso.

| Imigqaliselo yokusebenza yeenjongo zeqhinga | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Ipesenti yohambelwano kwizigunyaziso ezisemthethweni namalungiselelo ethutyana afanelekileyo ngokwemiqathango yeFMPPLA ngomhla wongeniso odingekayo | **Okufezekisiweyo:** Uhambelwano oluli-100% kuyo yonke imigqaliselo eli-19 echongiweyo yohambelwano. | 100% | **Okufezekisiweyo:** Uhambelwano oluli-100% kuyo yonke imigqaliselo eli-19 echongiweyo yohambelwano. | | |
| Inani lemiyalelo elamkelweyo ngokwemiqathango yokongamela, yoqulunqo lomthetho nokuthatyathwa kwenxaxheba luluntu | **Okufezekisiweyo:** Umyalelo (IMigaqo eSigxina) ngomnye owamkelwe nguSomlomo othe wanikezelwa kumaqela ezopolitiko. | 2 | **Okufezekisiweyo:** Imiyalelo emibini eyamkelwe nguSomlomo: iQhinga lothatyatho lweNxaxheba noMgaqo-nkqubo wokoNgamela nokuThatyathwa koXanduva. | | |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***

Akubanga kho zinguqu ezenziweyo kwimigqaliselo okanye ekujoliswe kuko yokwenziwa komsebenzi kwinkqutyana kwisithuba sokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| IOfisi kaSomlomo | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R’000 | R’000 | R’000 | R’000 | R’000 | R’000 |
| IYonke | 5 206 | 4 404 | 802 | 4 928 | 4 536 | 392 |

**4.1.3.2 INkqutyana: IOfisi kaNobhala**

- Injongo yenkqutyana injengoku kulandelayo:
- Ukuqulunqa imigaqo-nkqubo yokusebenza nokumiselwa ngokwegqaliselo nemigangatho ngokuhambelana nemithetho neendlela ezifanelekileyo;
- Ukulawula iinkonzo zenkxaso yequmrhu nenkqubo;
- Ukunikezela ngeenkonzo zenkxaso kulawulo neekomiti; kunye
- Nokunikezela ngeenkonzo zonxibelelwano nengcaciso.

| **IOfisi kaNobhala** | | | | | |
|---|---|---|---|---|---|
| **Umgqaliselo woMsebenzi** | **Ufezekiso olululo 2015/16** | **Okujoliswe kuko okucwangcisiweyo 2016/17** | **Ufezekiso olululo 2016/17** | **Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17** | **Amagqabantshintshi / izizathu zeyantlukwano** |
| Umndilili wepesenti wabathengi/abachaphazelekayo abaphendule uvavanyo banikezela amanqaku ama-3 (kulungile) nangaphezulu kwiinkonzo zenkxaso abazifumeneyo | **Okufezekisiweyo:** Ngethuba lovavanyo lonyaka umndilili wama-79% wabathengi/wabachaphaze-lekayo wabaphenduli wanikezela ngamanqaku ama-3 (ukulunga) nangaphezulu kwiinkonzo zenkxaso abazifumeneyo kulawulo.. | 80% | **Okungafezekiswanga:** Ngethuba lovavanyo lonyaka umndilili wama-79% wabathengi/ wabachaphaze-lekayo wabaphenduli wanikezela ngamanqaku ama-3 (ukulunga) nangaphezulu kwiinkonzo zenkxaso abazifumeneyo kulawulo. | **Iyantlukwano:** 4% Ngokubhekiselele kuvavanyo lwaasebenzi, ama-96 oluhlu lwemibuzo anikezelwa yaye ama-67 oluhlu lwemibuzo olugqityiweyo abuyiswa. Uvavanyo ngokubhekiselele kumaLungu akabanga nokuqukunjelwa njengoko ibe zimvavanyo ezimbini kuphela ezigqityiweyo ezibuyisiweyo | Iiyunithi ezintandathu zifumene izikoro eziphantsi kuvavanyo luka-2016/17 xa kuthelekiswa novavanyo luka-2015/16. |
| Inani lezicwangciso zophuculo lwenkonzo | **Okungafezekiswanga:** sophuculo lwenkxaso | 1 | **Okufezekisiweyo:** Isicwangciso sophuculo | | |

| IOfisi kaNobhala | | | | | |
|---|---|---|---|---|---|
| **Umgqaliselo woMsebenzi** | **Ufezekiso olululo 2015/16** | **Okujoliswe kuko okucwangcisiweyo 2016/17** | **Ufezekiso olululo 2016/17** | **Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17** | **Amagqabantshintshi / izizathu zeyantlukwano** |
| yenkxaso emiliselweyo e4thi ilungise izithuba kunikezelo lwenkonzo | yenkonzo esiphuhlisiweyo kodwa ayizizo zonke izicwangciso zomsebenzi ezicetyiweyo ezimilisiweyo. | | lwenkxaso yenkonzo similiselwe. | | |
| Ipesenti yekujoliswe kuko efezekisiweyo ngokweAPP | **Okungafezekiswanga:** Ama-88% okujoliswe kuko afezekisiwe. | 99% | **Okungafezekiswanga:** Ama-88% okujoliswe kuko afezekisiwe. | **Iyantlukwano**: -11% Kwisambuku sokujoliswe kuko okucwangcisiweyo okungama-57 konyaka ama-50 afezekisiwe. | Ibhekiselele kwinkqutyana zomntu ngamnye kulungiselelwa izizathu zeyantlukwano. |
| Uvavanyo nomiliselo lwesiCwangciso-nkqubo soLawulo loMsebenzi olulungiselelwe iiNkonzo zoMthetho | **Okufezekisiweyo:** Ama-98.93% ezicelo aqwalaselweyo ayahambelana nenqanaba lemigangatho yenkonzo ngokwesi-Cwangciso-nkqubo soLawulo loMsebenzi esilungiselelwe iiNkonzo zoMthetho. | Uvavanyo nomiliselo lwesiCwangciso-nkqubo soLawulo loMsebenzi olulungiselelwe iiNkonzo zoMthetho | **Okufezekisiweyo:** IsiCwangciso-nkqubo soLawulo loMsebenzi esilungiselelwe uvavanyo nomiliselo lweeNkonzo zoMthetho. | | |

| IOfisi kaNobhala | | | | | |
|---|---|---|---|---|---|
| **Umgqaliselo woMsebenzi** | **Ufezekiso olululo 2015/16** | **Okujoliswe kuko okucwangcisiweyo 2016/17** | **Ufezekiso olululo 2016/17** | **Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17** | **Amagqabantshintshi / izizathu zeyantlukwano** |
| Inani lokubekwa kweliso nokuqinisekiswa kovavanyo lokusebenza kwengcaciso enobungqina. | **Okufezekisiweyo:** Kwenziwe kwaba ka-4 ukubekwa kweliso nokuqinisekiswa kwengcaciso yokusebenza enobungqina. | 4 | **Okufezekisiweyo:** Kwenziwe kwaba ka-4 ukubekwa kweliso nokuqinisekiswa kwengcaciso yokusebenza enobungqina. | | |

| UNxibelelwano neNgcaciso | | | | | |
|---|---|---|---|---|---|
| **Umgqaliselo woMsebenzi** | **Ufezekiso olululo 2015/16** | **Okujoliswe kuko okucwangcisiweyo 2016/17** | **Ufezekiso olululo 2016/17** | **Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17** | **Amagqabantshintshi / izizathu zeyantlukwano** |
| Ipesenti yohambelwano namalungiselelo ethutyana asemthethweni nezigunyaziso ezifanelekileyo ngokwemiqathango yeFMPPLA (IGosa eliNika iNgxelo) ngomhla wokungeniswa | **Okungafezekiswanga:** I-95% yohambelwano namalungiselelo ethutyana asemthethweni nezigunyaziso ezifanelekileyo ngokwemiqathango yeFMPPLA (IGosa eliNika iNgxelo) ngomhla wokungeniswa | 100% | **Okungafezekiswanga:** I-95% yohambelwano namalungiselelo ethutyana asemthethweni nezigunyaziso ezifanelekileyo ngokwemiqathango yeFMPPLA (IGosa eliNika iNgxelo) ngomhla wokungeniswa. | **Iyantlukwano**-5% Imigqaliselo yohambelwa-no eli-18 kweli-19 kwahanjelwa-na nayo ngokuphele-leyo. | Iyantlukwanoibhekiselele kukungahambelani necandelo 51(1) le FMPLA. Ingxelo zemali zenyanga ezintlanu (Ingxelo zaseNyakeni zokuBekwa kweLiso) zangeniswa kuGunyaziwe oLawulayo emva kwexesha elichaziweyo yi FMPLA. |

| UNxibelelwano neNgcaciso | | | | | |
|---|---|---|---|---|---|
| **Umgqaliselo woMsebenzi** | **Ufezekiso olululo 2015/16** | **Okujoliswe kuko okucwangcisiweyo 2016/17** | **Ufezekiso olululo 2016/17** | **Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17** | **Amagqabantshintshi / izizathu zeyantlukwano** |
| | | | | | |

| UNxibelelwano neNgcaciso | | | | | |
|---|---|---|---|---|---|
| **Umgqaliselo woMsebenzi** | **Ufezekiso olululo 2015/16** | **Okujoliswe kuko okucwangcisiweyo 2016/17** | **Ufezekiso olululo 2016/17** | **Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17** | **Amagqabantshintshi / izizathu zeyantlukwano** |
| Ipesenti yonyaka ngonyaka yokwanda kwiinkcukacha zamanani ewebhusayiti ngokubhekiselele kumathuba ewebhusayiti | **Okufezekisiweyo:** I-14% yokwanda kwisiseko sonyaka ongaphambili kwiinkcukacha zamanani amathuba ewebhusayiti arekhodiweyo angama- 41 163. | 5% | **Okufezekisiweyo:** I-10% yokwanda kwisiseko sonyaka ongaphambili kwiinkcukacha zamanani amathuba ewebhusayiti arekhodiweyo angama-: 45 449. | **Iyantlukwano:** 5% Amathuba ewebhusayithi arekhodiweyo ali-2 227 angaphezulu kwacwangcisiweyo | Ufezekiso olungaphezulu lwafezekiswa ngenxa yokwanda komdla woluntu kwimisebenzi yepalamente. |
| Ipesenti yonyaka ngonyaka yokwanda kubukho bopapasho lwentlalo nemisebenzi | **Okufezekisiweyo:** Ama-87% okwanda kwisiseko sonyaka ongaphambii kwimisebenzi yopapasho lwentlalo. Ama-722 eeThwitha Ama-705 ohlaziyo lweFacebook | 5% | **Okufezekisiweyo:** Ama-35% okwanda kwisiseko sonyaka ongaphambii kwimisebenzi yopapasho lwentlalo. Ama-918eeThwitha Ama-1002 ohlaziyo lweFacebook | **Iyantlukwano: 30%** I-159ngaphezulu eeThwitha nama-261ngaphezulu kuhlaziyo lweFacebook olurekhodiweyo ngaphezulu kolo belucwangcisiweyo. | Amathuba awongezelelweyo omsebenzi kupapasho lwentlalo, kubandakanywa ukuxhaswa kwephulo lesizwe (unyaka wama-20 wokukhunjulwa koMgaqo- |

| **UNxibelelwano neNgcaciso** | | | | | |
|---|---|---|---|---|---|
| **Umgqaliselo woMsebenzi** | **Ufezekiso olululo 2015/16** | **Okujoliswe kuko okucwangcisiweyo 2016/17** | **Ufezekiso olululo 2016/17** | **Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17** | **Amagqabantshintshi / izizathu zeyantlukwano** |
| | | | | | siseko woMzantsi Afrika) afezekise amanani anyukileyo. |
| Ukwanda konyaka ngonyaka kwisicwangciso sefayile sokusetyenziswa kweeyunithi | Umgqaliselo wokusebenza omtsha | 5 | **Okufezekisiweyo:** Ukwanda kwesi-7 kwisicwangciso sokusetyenziswa kwefayile ziiyunithi. | **Iyantlukwano:** 2 Iiyunithi ezi-2 ezingaphezulu zisebenzisa isicwangciso sefayile kucwangciso. | Iinzame eziqhubekayo ukwandisa impumelelo yokusetyenziswa ekufezekiseni ukwanda okukhulu kunoko bekulindelwe |

| **IThala leeNcwadi** | | | | | |
|---|---|---|---|---|---|
| **Umgqaliselo woMsebenzi** | **Ufezekiso olululo 2015/16** | **Okujoliswe kuko okucwangcisiweyo 2016/17** | **Ufezekiso olululo 2016/17** | **Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17** | **Amagqabantshintshi / izizathu zeyantlukwano** |
| Inani lopapasho lweThala leeNcwadi ngonyaka | **Okufezekisiweyo:** Ama-63opapasho lweThala leeNcwadi aveliswa. | 50 | **Okufezekisiweyo:** Ama-76 opapasho lweThala leeNcwadi aveliswa. | **Iyantlukwano:**Ama- opapasho olungaphezulu lwethala leencwadi aveliswa ngaphezulu kobe kucwangcisiwe | IThala leencwadi lichonge amathuba awongezelelweyo okuvelisa upapasho kunoko bekucwangcisiwe kuqala |

***IQhinga lokulungisa ukusebenza ngaphantsi kweqondo elilindelweyo***
***IOfisi kaNobhala:***
***Umndilili wepesenti yabathengi okanye iimpendulo zovavanyo lwabachaphazelekayo abaneskoro "Kulungile" (3) nangaphezulu kwiinkonzo zenkxaso ezamkelweyo***
Isicwangciso sophuculo lwenkonzo yenkxaso equlunqwe kwimimandla esebenzayo yaqulunqwa yaze yamiliselwa ukulungisa izithuba kunikezelo lwenkonzo ezichongwe kuvavanyo. Impembelelo yezicwangciso iya kulinganiswa kuvavanyo luka-2017/18. IWCPP iya kunxibelelana namalungu ukuxoxa ngezinye iindlela zokulinganisa inqanaba lokwaneliseka kwamaLungu ziinkonzo zenkxaso ayifumana kulawulo.

***Ipesenti yekujoliswe kuko efezekisiweyo ngokweAPP***
Kunyaka-mali ka-2017/18, iintlanganiso zarhoqo ezijolisileyo kunye nabalawuli ziya kubanjwa ukuxhasa nokuqinisekisa ngofezekiso lokujoliswe kuko.

***IOfisi kaNobhala (ULawulo loMngcipheko)*:**
***Ipesenti yohambelwano kwizigunyaziso zomthetho nakumalungiselelo ethutyana afanelekileyo ngokwemiqathango yeFMPPLA (iGosa eliNika iNgxelo) ngomhla odingekayo wongeniso***Iindlela zokubekwa kweliso zicwangcisiwe ukuqinisekisa ngohambelwano kule mihla ichazwe yiFMPPLA.

***Iinguqu kokujoliswe kuko okucwangcisiweyo***
Akubanga kho ziinguqu zenziweyo kwimigqalisela yomsebenzi wenkqubo okanye ekujoliswe kuko kwisithuba sokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| IOfisi kaNobhala | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IOfisi kaNobhala | 10 934 | 10 873 | 61 | 11 530 | 11 168 | 361 |
| UNxibelelwano neNgcaciso | 4 152 | 4 134 | 18 | 4 261 | 4 195 | 66 |
| IThala leeNcwadi | 1 519 | 1 517 | 2 | 1 486 | 1 482 | 5 |
| **Zizonke** | **16 605** | **16 524** | **81** | **17 277** | **16 845** | **432** |

**4.1.3.3 Inkcitho yenkqutyana: Ezemali**
Injongo yenkqutyana kukunikezela ngeenkonzo zolawulo lwemali.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Ekujoliswe kuko okucwangcisi-weyo 2016/17 | Ufezekiso olululo 2016/17 |
|---|---|---|---|
| Ukunikezelwa koqeqesho lweGRAP kwimigangatho efanelekileyo yeGRAP elungiselelwe abasebenzi bemali | Umgqaliselo wokusebenza omtsha | Ukunikezelwa koqeqesho lweGRAP | **Okufezekisiweyo:** Uqeqesho lwemigangatho yeGRAP olunikezelweyo. |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Ekujoliswe kuko okucwangcisi-weyo 2016/17 | Ufezekiso olululo 2016/17 |
|---|---|---|---|
| | | | Imigangatho yeGRAP: 1;2;3;9;12;14;19; and 23 |
| Inani leengxelo zemali zonyaka eziqinisekisiweyo ezingeniswe ngomhla ofanelekileyo osemthethweni | **Okufezekisiweyo:** Inye iNgxelo yoNyaka yeMali eqinisekisiweyo engeniswe ngomhla ofanelekileyo osemthethweni. | 1 | **Okufezekisiweyo:** Inye iNgxelo yoNyaka yeMali eqinisekisiweyo engeniswe ngomhla ofanelekileyo osemthethweni. |
| Inani loQikelelo oluQukunjelweyo lweNgeniso yePhondo olungeniswe ngomhla ofanelekileyo osemthethweni. | **Okufezekisiweyo:** Inye iNgxelo yoNyaka yeMali eqinisekisiweyo engeniswe ngomhla ofanelekileyo osemthethweni. | 1 | **Okufezekisiweyo:** Inye iNgxelo yoNyaka yeMali eqinisekisiweyo engeniswe ngomhla ofanelekileyo osemthethweni. |
| Inani leengxelo zemali zethutyana eziqinisekisiweyo ngomhla wongeniso ofunekayo | **Okufezekisiweyo:** Zintathu iingxelo zemali zethutyana eziqinisekisiweyo ezingeniswe ngomhla wongeniso ofunekayo | 3 | **Okufezekisiweyo:** Zintathu iingxelo zemali zethutyana eziqinisekisiweyo ezingeniswe ngomhla wongeniso ofunekayo |
| Ipesenti yohambelwano kwiManyuwali yeMali | **Okufezekisiweyo:** 100% uhambelwano neManyuwali yeMali | 100% | **Okufezekisiweyo:** 100% uhambelwano neManyuwali yeMali |
| Inani leengxelo zeNkcazelo yoBeko-liso loNyaka lwarhoqo ngeKota (IYM) ukuulandela inkcitho nokuchonga ngethuba isilumkiso esichongiweyo | **Okufezekisiweyo:** Zine iiNgxelo zeNkcazelo yoBeko-liso lonyaka lwarhoqo ngekota (IYM) ukulandela inkcitho zokuchonga ngethuba isilumkiso esichongiweyo. | 4 | **Okufezekisiweyo:** Zine iiNgxelo zeNkcazelo yoBeko-liso lonyaka lwarhoqo ngekota (IYM) ukulandela inkcitho zokuchonga ngethuba isilumkiso esichongiweyo. |
| Ipesenti yeentlawulo ezihlawulwe kwababanjwa imali kwisithuba seentsuku ezingama-30 emva kokufunyanwa kwe-invoyisi | **Okungafezekiswanga:** Ama-97.75% eentlawulo ezihlawulwe kwababanjwa imali kwisithuba seentsuku ezingama-30 emva kokufunyanwa kwe-invoyisi.<br><br>Ama-53 eentlawulo kwezingama-2 355 awazange ahlawulwe kwisithuba seentsuku ezingama-30. | 99% | **Okufezekisiweyo:** Ama-99% eentlawulo ezihlawulwe kwababanjwa imali kwisithuba seentsuku ezingama-30 emva kokufunyanwa kwe-invoyisi.<br><br>I-14 leentlawulo kwezingama-1 988 awazange ahlawulwe kwisithuba seentsuku ezingama-30. |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***

Akubangakho zinguqu ezenziweyo kwimigqaliselo okanye ekujoliswe kuko kumsebenzi wale nkqutyana.

***Inkcitho yenkqutyana***

| Finance | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Total | 4 087 | 3 957 | 130 | 3 297 | 3 207 | 90 |

**4.1.3.4 Inkqutyana: ULawulo lwesiXokelelwano soNikezelo**

Injongo yenkqutyana kukunikezela ngeenkonzo zolawulo lwesixolelelwano sonikezelo.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Uqeqesho lweGRAP olulungiselelwe amagcisa eSCM kulungiselelwa imigangatho 17,31 kunye ne-103 | Umgqalisela omtsha wokusebenza | Uqeqesho lweGRAP olunikezelweyo | **Okufezekisiweyo:** Uqeqesho lweGRAP olunikezelweyo olulungiselelwe amagcisa eSCM kwimigangatho 17, 31 kunye ne-103. | | |
| Ipesenti yee-asethi ezilungelelani-swayo kwiRejista ye-Asethi | **Okungafezekiswanga:** Ama-99.8% yee-asethi ezi zizo ezilungelelaniswe kwiRejista yee-Asethi. Iiasethi ezili-11 kwisambuku sama-6 556 (ezinkulu nezincinane) | 100% | **Okungafezekiswanga:** Ama-90,11% yee-asethi ezi zizo ezilungelelaniswe kwiRejista yee-Asethi. | **Iyantlukwano:** 9.89% Kwi-670 ee-asethikwisambuku sama-6 776 (ezinkulu nezincinane) ezilungelelaniswanga.<br><br>Kwi-6556 ee-asethi | Iiasethi ziyafunwa ngenxa phakathi kwezinye izinto, ukususwa ngaphandle kokwaziswa okuthi kwafunyaniswa kuphela emva kwe- |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| | ezingaqinisekiswa-nga. | | | (ezinkulu nezincinane) ezili-11 aziqinisekiswa-nga | asethi sele zibaliwe ngethuba lobalo lokugqibela zonke iindawo ziyafumaneka. |
| Ipesenti yohambelwano nemigangatho yokunikezelwa kwenkonzo | **Okufezekisiwe yo:** I-85% uhambelwano nemigangatho yokunikezelwa kwenkonzo | 85% | **Okufezekisiwe yo:** I-84,15% uhambelwano nemigangatho yokunikezelwa kwenkonzo | **Iyantlukwano:** 0,85% Imigangatho yonikezelo lwenkonzo eli-1 046 kwisambuku se-1 243 yaqulunqwa. | I LOGIS yayingasebenzi kangangesithuba seeveki ezintathu ku-Agasti nakuSeptemba |
| Ipesenti yohambelwano neManyuwali yoLawulo lwesiXokelelwano soNikezelo | **Okufezekisiwe yo:** I-100% uhambelwano nemigangatho yokunikezelwa kwenkonzo. Mithathu imigangatho yonikezelo elinganisiweyo. | 100% | **Okufezekisiwe yo:** I-100% uhambelwano nemigangatho yokunikezelwa kwenkonzo. Mithathu imigangatho yonikezelo elinganisiweyo. | | |

***<u>IQhinga lokulungisa ukusebenza ngaphantsi kweqondo elilindelweyo</u>***

***Ipesenti yee-asethi ezilungelelaniswe neRejista yeAsethi***

Uhlolo lwee-asethi lwarhoqo kusongezelelwa kubalo lwestokhwe olucwangcisiweyo. Abalawuli baya kwaziswa ngokubaluleka kokwazisa uLawulo lwesiXokelelwano soNikezelo ngokususwa kwee-asethi. IWCPP iya kumilisela inkqubo yeERP eya kuphucula unikezelo lweenkonzo kunye namaxesha okubuyisa alandelayo.

***Ipesent yohambelwano neManyuwali yoLuhlu lokuHlola yoLawulo lwesiXokelelwano soNikezelo***

IWCPP isaxhomekeke kwiLOGIS. Ngokumiliselwa kwenkqubo yeERP, uhambelwano oluhamba kunye nemigangatho yonikezelo luya kuphucuka.

***Iinguqu kokujoliswe kuko okucwangcisiweyo***

Akukho zinguqu ezenziweyo kwimigqaliselo yenkqutyana yomsebenzi okanye okujoliswe kuko kwisithuba sokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| IsiXokelelwano soNikezelo | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 4 667 | 4 624 | 43 | 4 302 | 4 199 | 103 |

**4.1.3.5 Inkqutyana: ULawulo lwaNgaphakathi**

Injongo yale nkqutyana kukuchonga ukusilela kwenkqubo nokunika ingcebiso yemiqathango yolungiso ukubhangisa iziphene nokuququzelela iinkonzo zolawulo lomngcipheko.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Ekujoliswe kuko okucwangci-siweyo 2016/17 | Ufezekiso olululo 2016/17 |
|---|---|---|---|
| Inani leengxelo zenkqubela phambili kuthelekiswa nesicwangciso soPhuculo loLawulo lweMali | **Okufezekisiweyo:** Zimbini iingxelo zenkqubela phambili kuthelekiswa nesicwangciso soPhuculo loLawulo lweMali | 2 | **Okufezekisiweyo:** Zimbini iingxelo zenkqubela phambili kuthelekiswa nesicwangciso soPhuculo loLawulo lweMali |
| Inani leengxelo zohlolo ezikhutshiweyo ezichonga izithuba kulawulo kwiinkqubo | **Okufezekisiweyo:** Zintathu iingxelo zohlolo ezikhutshiweyo ezichonga izithuba kulawulo kwiinkqubo | 3 | **Okufezekisiweyo:** Zintathu iingxelo zohlolo ezikhutshiweyo ezichonga izithuba kulawulo kwiinkqubo |
| Inani leengxelo zohlolo lokulandela elibonisa inkqubela phambili kwingcebiso yomiliselo | **Okufezekisiweyo:** Zintathu iingxelozohlolo lokulandela elibonisa inkqubela phambili kwingcebiso yomiliselo | 3 | **Okufezekisiweyo:** Zintathu iingxelozohlolo lokulandela elibonisa inkqubela phambili kwingcebiso yomiliselo |
| Ipesenti yeevawutsha zentlawulo ezichanatywe kuphicotho-zincwadi lwamva | **Okufezekisiweyo:** I-100% yeevawutsha zentlawulo ezichanatywe kuphicotho-zincwadi lwamva | 100% | **Okufezekisiweyo:** I-100% yeevawutsha zentlawulo ezichanatywe kuphicotho-zincwadi lwamva.<br><br>Isambuku seentlawulo zevawutsha ezingama-2244 zachanatywa kuphicotho-zincwadi lwakamva. |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***
Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| ULawulo lwaNgaphakathi | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu) /ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 3 928 | 3 927 | 1 | 3 711 | 3 605 | 106 |

**4.1.3.6 Inkqutyana: IMicimbi yaBasebenzi**
Injongo yenkqutyana kukunikezela ngeenkonzo zolawulo lwezibonelelo zamaLungu.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo Ka 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Ipesenti yeenkqubo ezinikezelweyo ezandisa ixabiso | **Okungafezekiswanga:** | 70% | **Okufezekisiweyo:** Ukwanda kweenkonzo ezandileyo ezingama-70% ezangezelela ixabiso ezinikezelweyo. Ukwanda ngenkonzo enye eyangezelela ixabiso: Isicwangciso somhlala-phantsi.<br><br>Isiseko esilungiselelwe unyaka ka-2015/16: Zimbini iinkonzo ezangezelela ixabiso kwezili-11. | | |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo Ka 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Ipesenti yoqeqesho olusesikweni ekujoliswe kulo kwizithuba zamakhono ezichongiweyo namacandelo | **Okungafezekiswanga**: Ama-39% yoqeqesho olusesikweni ekujoliswe kulo kwizithuba zamakhono ezichongiweyo namacandelo amiselwa. Kwisambuku samathuba angama-28 oqeqesho olusesikweni ashedyuliwe, amathuba ali-11 ajolise kwizithuba zamakhono achongiweyo kunye namacandelo, amiliselwa. | 80% | **Okungafezekiswanga** Ama-60% of yoqeqesho olusesikweni ekujoliswe kulo kwizithuba zamakhono ezichongiweyo namacandelo amiselwa. Kumathuba angama-15 oqeqesho olusesikweni olucwangcisiweyo, amathuba ali-9 ajolisa kwizithuba zamakhono ezicwangcisiweyo namacandelo, amiliselwa. | **Iyantlukwano:** 20% Kwali-12 kwali-15 lamathuba oqeqesho ibifanele ukuba ngamathuba oqeqesho ekujoliswe kumakhono ekuchongwe izithuba umakhono kunye namacandelo. | Ngesithuba sekota yokuqala ka-2016/17 ingqwalasela yanikezelwa kwiGRAP kunye noqeqesho lokubalwa kwemali ngenjongo yokumiliselwa kweFMPPLA nenkqubo yeERP. |
| Ipesenti ekhoyo yabasebenzi esebenza ngokufanelekileyo ngenxa yamakhono aphuculweyo kulandelwa inkqubo esesikweni. | Umgqalisela omtsha wokusebenza | 70% | **Okufezekisiweyo:** Ama-70% abasebenzi abakhoyo abasebenza kakuhle ngenxa yamakhono aphuculweyo alandela inkqubo yoqeqesho esesikweni.<br><br>Kwisambuku sabasebenzi | | |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo Ka 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| | | | abali-104 abathabathe inxaxheba kwinkqubo yoqeqesho olusesikweni, ama-86 abaqeshwa basebenza kakuhle ngenxa yamakhono aphuculweyo. | | |

***<u>IQhinga lokulungisa ukusebenza ngaphantsi kweqondo elilindelweyo</u>***

***Ipesenti yoqeqesho olusesikweni olujolise kwizithuba kumakhono achongiweyo necandelo***

Inkqubo yoqeqesho iya kuvavanywa ukwenza isibonelelo soqeqesho lokusebenza olusebenzayo kunye noqeqesho kwiGRAP kunye nenkqubo yeERP.

***Iinguqu kokujoliswe kuko okucwangcisiweyo***

Akubangakho zinguqu ezenziweyo kumgqalisela wokusebenza kwenkqutyana okanye ekujoliswe kuko ngesi sithuba sokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| IMicimbi yaBasebenzi | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 6 192 | 6 177 | 15 | 5 155 | 4 979 | 176 |

**4.1.3.7 Inkqutyana: ITekhnoloji yeNgcaciso noNxibelelwano**

Injongo yenkqutyana kukunikezela ulawulo kunye neenkonzo zenkxaso yomsebenzisi nokwandisa nokulolonga isibonelelo setheknoloji yengcaciso.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Umiliselo ngamanqanaba lweERP | **Okungafezekiswanga** Ama-75% okujoliswe kuko kwafezekiswa (kubandakanywa: Inkcazelo yeemfuno zoshishino, isicelo se-ERP senkcazelo yezindululo nopapasho lwethenda, nokuvavanywa kwamaxabiso.) | Ukumiliselwa kweCandelo lesi-3 leZibonelelo zeMali nezaBasebenzi | **Okungafezekiswanga:** Ama-38% ekujoliswe kuko afezekiswa (kubandakanywa inkqubo yokuguqula, ukufuduswa kweenkcukacha zolwazi nokuSayinwa koHlolo loLwamkelo loMsebenzisi (UAT): EMali kunye neMicimbi yaBasebenzi). | **Iyantlukwano:** Ama-62% Ukulungiselela icandelo 3, iziganeko ezibalulekileyo ezibini zafezekiswa kwisambuku seziganeko ezibalulekileyo ezisibhozo. | Ngenxa yenkqubo yethenda eqhutywa ixesha lesibini, iprojekti yalityaziswa. |
| Ipesenti yophuculo lonyaka ngonyaka lwenkxaso yenkonzo enikezelweyo kuthelekiswa nenqanaba lesivumelwano senkonzo (SLA) | **Okufezekisiweyo:** Isivumelwano senqanaba lenkonzo siqukunjelwe ze savavanywa yiKomiti yoQuquzelelo lweTheknoloji loNxibelelwano lweNgcaciso (ICT). | Uphuculo ngesi-5% kunyaka ngonyaka | **Okufezekisiweyo:** Ama-15% ophuculo lwemigangatho yokunikezelwa kwenkonzo unyaka ngonyaka xa kuthelekiswa nesivumelwano senqanaba lenkonzo (SLA). | **Iyantlukwano**: 10% Isiseko sika-2015/16 sasingama-60%. Ekujoliswe kuko okucwangcisiweyo okulungiselelwe unyaka ka-2017/16: Ama-63% ofezekiso olululo lwabangama-69% | Iqela lisebenze kakuhle kakhulu, liqwalasele ulawulo lobume bomsebenzisi, kungoko kufezekiswe ipesenti ephezulu. |

| | | | | | |
|---|---|---|---|---|---|
| | | | Inani: Ukutsalelwa komnxeba ezingama-955 okwenziweyo, okuphendulweyo nokusonjululweyo kwiSLA. Inani elingaphantsi: Ama-1391 okutsalwa komnxeba okwenziweyo. | | |
| Ipesenti yophuculo kuhambelwano kuLawulo lweprojekti neeNdlela ezilungileyo | **Okufezekisiweyo:** Isiseko sasekwa. | Uphuculo ngama-20% kunyaka ngonyaka | **Okufezekisiweyo:** 22% Inani elingaphezulu : isikoro esingama-36 esifakelelweyo Inani elingasezantsi isikoro sesambuku esipheleleyo sama- 49 | **Deviation:** 2% Isiseko sika-2015/16 sasingama-60%. Ekujoliswe kuko okucwangcisiweyo okulungiselelwe unyaka ka-2017/16: Ama-71%. ofezekiso olululo lwabangama-73%. | Iyantlukwano ibangelwe kukusebenza kakuhle okuphuculweyo. |
| Ipesenti yokufumaneka kwazo zonke iinkonzo zezibonelelo zeIT | **Okufezekisiweyo:** Ama-99% azo zonke iinkonzo zezibonelelo ze-ICT zafumaneka. | 95% | **Okufezekisiweyo:** Ama-98,5% azo zonke iinkonzo zezibonelelo ze-ICT zafumaneka . | **Iyantlukwano** : 3,5% | Inzame enkulu kunye nomsebenzi owenziwa emva kweeyure zomsebenzi ukuqinisekisa kweenkqubo ezikhoyo. |

***<u>IQhinga lokulungisa ukusebenza ngaphantsi kweqondo elilindelweyo</u>***

***Umiliselo ngamanqanaba lweERP***

IKomiti yoQuquzelelo lweProjekti iJump yavuma okokuba ukulibaziseka kwenqanaba lesibini leprojekti kwakufanelekile ukuqinisekisa ngolawulo olululo kunye nesisombululo esifanelekileyo nesineendleko ezinakho ukuthwalwa esilungiselwe iWCPP. Ukulibaziseka kwinqanaba lesibini kube nomphumela wokulibaziseka komhla wokungena kuhlaliwe yaye iKomiti eQuquzelelayo yavuma okokuba umhla owkngena kuhlaliwe ukuba uguqulwe uye kumhla woku-1 kuEpreli 2017 uye kumhla woku-1 kuOktobha 2017.

***Iinguqu kokujoliswe kuko okucwangcisiweyo***

Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| ITekhnoloji yeNgcaciso noNxibelelwano | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 17 097 | 11 836 | 5 261 | 9 389 | 8 317 | 1 072 |

**4.1.3.8 Inkqutyana: UKhuseleko neLawulo lweZibonelelo**

Injongo yenkqutyana kukunikezela ngenkonzo zasekhaya, zokhuseleko nezolungiselelo kubandakanywa uququzelelo lwempilo emsebenzini nokhuselo.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Ekujoliswe kuko okucwangci-siweyo 2016/17 | Ufezekiso olululo 2016/17 |
|---|---|---|---|
| Inani lamalinge okhuseleko emiliselweyo ngokwesiCwangciso soKhuseleko | **Okungafezekiswanga** | 2 | **Okufezekisiweyo:** Amalinge amabini amiliselweyo ngokwesiCwangciso soKhuseleko.<br><br>INkqubo yoLwazi loqheliso ngezinto emazenziwe xa kukho umlilo noKhuseleko lweWCPP. |
| Inani leeprojekti ezigqityiweyo ngokuhambelana neNkqubo yoLawulo lweZibonelelo. | **Okufezekisiweyo:** Zimbini iiprojekti ezigqityiweyo ngokuhambelana neNkqubo yoLawulo lweZibonelelo. | 2 | **Okufezekisiweyo:** Iiprojekti ezimbini ziqukunjelwe ngokuhambelana neNkqubo yoLawulo lweZibonelelo.<br><br>Ukususwa kwe-asbestosi eluhlaza kunye neprojekti yengqiqo yomlilo. |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Ekujoliswe kuko okucwangci-siweyo 2016/17 | Ufezekiso olululo 2016/17 |
|---|---|---|---|
| Inani leentlanganiso zeKomiti eHlangeneyo yoCwangciso ngokuhambelana neemfuno zoMthetho weeNdawo ezinguNdoqo | **Okufezekisiweyo:** Zine iintlanganiso zeKomiti eHlangeneyo yoCwangciso ngokuhambelana neemfuno zoMthetho weeNdawo ezinguNdoqo. | 4 | **Okufezekisiweyo:** Zine iintlanganiso zeKomiti eHlangeneyo yoCwangciso ngokuhambelana neemfuno zoMthetho weeNdawo ezinguNdoqo. |
| Inani lohlolo lweMpilo noKhuselo ukuchonga imiqathango umngcipheko nokubeka iliso kwimiqathango yolungiso lomiliselo | **Okufezekisiweyo:** Mane amathuba ohlolo lweMpilo noKhuselo ukuchonga imiqathango umngcipheko nokubeka iliso kwimiqathango yolungiso lomiliselo. | 4 | **Okufezekisiweyo:** Mane amathuba ohlolo lwempilo nokhuselo ukuchonga imiqathango umngcipheko nokubeka iliso kwimiqathango yolungiso lomiliselo. |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***

Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| ULawulo loKhuseleko neZibonelelo | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 3 987 | 3 779 | 208 | 4 793 | 4 767 | 26 |

**4.2 INkqubo 2: IZibonelelo ezilungiselelwe amaLungu namaQela ezoPolitiko**

**4.2.1 Injongo**

Injongo yenkqubo kukunikezela ngezakhiwo zokunceda nezibonelelo kumaLungu namaqela ezopolitiko.

**4.2.2 IiNjongo zeQhinga eziJolise kwiZiphumo; IiNkqutyana neeNjongo zeQhinga kunye neMigqaliselo yokuSebenza yeNjongo yeQhinga**

| IiNjongo zeQhinga eziJolise kwiZiphumo | INkqutyana | | IiNjongo zeQhinga | IMigqaliselo yokuSebenza yeNjongo yeQhinga |
|---|---|---|---|---|
| Ukukhuthaza ulawulo olulungileyo nophuculo lwenkxaso yeqhinga nequmrhu | 2.1 | Amaziko neZibonelelo kumaLungu (kubandakanywa neMali evunyelweyo neminikelo) | Ukuphuculwa kweenkonzo eya kwabachaphazelekayo ngokunikezela ngenkxaso yeqhinga nangokumilisela iqumrhu elihlangeneyo nelilungelelwanisiweyo nenkqubo zepalamente. | Ukufakwa ngedijithali nokwenziwa ngokutsha kweenkonzo zeMicimbi yamaLungu. |
| | 2.2 | IiNkonzo zeNkxaso zamaQela ezoPolitiko | | |

***Ufezekiso olubonakalayo lwale nkqubo lunje ngoku kulandelayo:***
IWCPP imilisele iqonga lamabang ekhompyutha alungiselelwe amaLungu. Oku kunceda amaLungu okokuba angenise amabango ngekhompyutha avela ngaphandle kweWCPP ukulungiselela ukuvumela amabango okokuba aqwalaselwe ngaphandle kokuba amaLungu kufuneka ukuba alinde de abuyele eKapa okanye aye e-ofisini. Oku kwenza kube lula kumaLungu okokuba aqhube umsebenzi wabo njengoko impembelelo embi yemali emlaunga nolibaziseko kwiintlawulo kubhangisiwe.

AmaLungu alishumi elinesithathu anikwa isiQinisekiso kuLawulo kunye noBunkokheli boLuntu yiYunivesiti yaseWitwatersrand.

### 4.2.3 IiNjongo zeQhinga eziJolise kwiZiphumo, imigqaliselo yokusebenza, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezizizo

***IiNjongo zeQhinga eziJolise kwiZiphumo***

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Ekujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 |
|---|---|---|---|
| Ukufakwa ngedijithali nokwenziwa ngokutsha kweenkonzo zeMicimbi yamaLungu. | **Okufezekisiweyo:** Ukusebenza kunikezelwe ukulungiselela amaLungu ukuba angenise amabango awo ngekhompyutha. | Ukufakwa ngedijithali nokwenziwa ngokutsha kweenkonzo zeMicimbi yamaLungu. | Ukwanda kwamabango ekhompyutha angenisiweyo kunye nenkonzo yonxibelelwano lonomyayi oluqalisiweyo. |

***Imigqaliselo yokusebenza, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezizizo***

#### 4.2.4.1 INkqutyana: IzaKhiwo neZibonelelo zamaLungu
Injongo yenkqutyana kukulawula intlawulo:
- Yemirhumo yobulungu kwipalamente nemibutho enxulumeneyo;
- Yemirhumo kaRhulumente kuncedo lonyango kumaLungu aqhubekayo; yaye
- Yemali evunyelweyo yoncedo ukubuyekeza amaLungu ngeendleko ezinxulumene nohambo olusesikweni, indawo yokuhlala nonxibelelwano lwemfono-mfono

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Ipesenti yomiliselo lweenkqubo ezicwangcisiweyo zoqeqesho ngonyaka ezilungiselel | **Okufezekisiweyo:** 100% Ukumiliselwa kweenkqubo ezicwangcisiweyo zoqeqesho | 80% | **Okufezekisiweyo:** 100% Ukumiliselwa kweenkqubo ezicwangcisiweyo zoqeqesho ngonyaka | **Iyantlukwano:** 20% Zonke zone iinkqubo zoqeqesho ezicwangcisiweyo ezilungiselel | |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| we amaLungu | ngonyaka ezilungiselelwe amaLungu. | | ezilungiselelwe amaLungu. | we amaLungu zimiliselwe. | |
| Ipesenti yamabango eqwalaselweyo (angeniswe ngekhompyutha kuhanjelwana neemfuno zesikhokhelo seSibonelelo samaLungu) | **Okufezekisiweyo:** Amabango ali-100% aqwalaselwe (angeniswe ngekhompyutha kuhanjelwana neemfuno zesikhokhelo seSibonelelo samaLungu). | 100% | **Okufezekisiweyo:** Amabango ali-100% aqwalaselwe (angeniswe ngekhompyutha kuhanjelwana neemfuno zesikhokhelo seSibonelelo samaLungu).<br><br>Onke amabango ekhompyutha ali-18 athe afunyanwa aqwalaselwe. | | |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***
Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| Izakhiwo neZibonelelo ezilungiselelwe amaLungu | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 7 233 | 6 030 | 1 203 | 6 865 | 5 301 | 1 564 |

**4.2.4.2 INkqutyana: IiNkonzo zeNkxaso zaMaqela ezoPolitiko**

Injongo yenkqutyana kukulawula intlawulo:

- Yesibonelelo seNgingqi yelungu ukunceda amaqela ezopolitiko kwiWCPP ukuba aseke aze alolonge iingigqi zawo ukufezekisa iimfuno zengingqi yelungu;
- Isibonelelo sonobhala ukunceda amaqela ezopolitiko amelweyo kwiWCPP ukulungiselela ukulolonga isibonelelo sawo solawulo ngokwemithetho yeWCPP; kunye
- Nesibonelelo soxhomekeko ukunceda amaLungu ukuba alungiselele iinkqubo ezikwingingqi zawo ngokwemfuno zokongamela, ukwenziwa komthetho kokuthatyathwa kwenxaxheba kwiWCPP.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Ekujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 |
|---|---|---|---|
| Inani leentsuku zokusebenza emva kokufunyanwa kwamaxwebhu adingekayo ngokwemiqathango yesiKhokhelo seZibonelelo zamaLungu ukulungiselela ukuqwalaselwa kokukhutshelwa kweentlawulo | **Okufezekisiweyo:** Iintlawulo ezikhutshelweyo ziqwalaselwe kwisithuba seentsuku zokusebenza ezisi-7 emva kokufunyanwa kwamaxwebhu adingekayo ngokwemiqathango yesiKhokhelo seZibonelelo zeLungu. | 7 | **Okufezekisiweyo:** Iintlawulo ezikhutshelweyo ziqwalaselwe kwisithuba seentsuku zokusebenza ezisi-7 emva kokufunyanwa kwamaxwebhu adingekayo ngokwemiqathango yesiKhokhelo seZibonelelo zeLungu. |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***

Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| IiNkonzo zeNkxaso kumaQela ezoPolitiko | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 37 005 | 37 004 | 1 | 34 854 | 34 854 | - |

### 4.3 INkqubo 3: IiNkonzo zePalamente

#### 4.3.1 Injongo

Injongo yale nkqubo kukunikezela ngenkqubo esebenzayo nenkxaso enxulumeneyo kwiNdlu yoWiso-mthetho neekomiti ukuququzelela ukuthatyathwa kwenxaxheba luluntu.

#### 4.3.3 IiNjongo zeQhinga eziJolise kwiZiphumo; IiNkqutyana neeNjongo zeQhinga kunye neMigqaliselo yokuSebenza yeNjongo yeQhinga

| IiNjongo zeQhinga eziJolise kwiZiphumo | INkqutyana | | INjongo zeQhinga | IMigqaliselo yokuSebenza yeNjongo yeQhinga |
|---|---|---|---|---|
| Ukunikezela ngenkqubo esebenzayo nenkxaso enxulumeneyo kumaLungu kwiiKomiti kunye neNdlu yowiso- | 3.1 | INkxaso yeNdibano epheleleyo | Ukwandisa inkqubo esebenzayo kunye nenkxaso enxulumeneyo | Ipesenti yonyaka ngonyaka yohambelwano kwiiSOP ukulungiselela iNdibano |
| | 3.2 | INkxaso yeKomiti (iquka iiKomiti eziSigxina) | | |
| | 3.3 | IMfundo yoLuntu noFikelelo | | |

| IiNjongo zeQhinga eziJolise kwiZiphumo | INkqutyana | | INjongo zeQhinga | IMigqaliselo yokuSebenza yeNjongo yeQhinga |
|---|---|---|---|---|
| mthetho ukulungiselela ukuqulunqa imithetho, ukuqhuba ulongamelo nokuquuzelela ukuthatyathwa kwenxaxheba luluntu | 3.4 | Hansadi neeNkonzo zoLwimi | | epheleleyo nenkqubo yeKomiti nenkxaso enxulumeneyo kuzo zonke iindibano ezicwangcisiweyo neentlanganiso zekomiti. |

***Ufezekiso olubonakalayo lwale nkqubo lunje ngoku kulandelayo:***
Inkqubo inakho ukunika ingxelo yokulandelayo njengezifezekiso ezibonakalayo ukulungiselela isithuba sokunikwa kwengxelo:

- Ulungelelwaniso oluyimpumelelo nokuhlala kwentlanganiso epheleleyo kweNdlu yoWiso-mthetho ngaphandle kwemimandla ebiyelweyo eqhelekileyo kunye nezibonelelo zegumbi lendibano zeWCPP ukulungiselela uninzi lwekota yesithathu, kungakhange kubekho luphazamiseko lungako kushishino lweNdlu yoWiso-mthetho;
- Inkqubo yokongamela yeNgxelo yoNyaka eyimpumelelo, exhawe ngengcebiso yophando lwangaphakathi nangona kwenziwe kulinganiselo olunyiniweyo;
- Ulungelelwaniso oluyimpumelelo lwamalinge emfundo karhulumente ukuphendula kumabango awandileyo angaphakathi nawangaphandle, ingakumbi inkxaso yeekomiti kunye nocweyo lwemfundo yaphambi kokuphula-phulwa kwetyala kunye nokuqaliswa okbanzi kocweyo lwemfundo kulungiselelo lweqela elikwinqanaba eliphezulu lokuphula-phulwa koluntu;
- Imveliso yeemanyuwali ezintathu yezikhokhelo ukubekwa emgangathweni nokuphuculwa kokulunga konikezelo lwenkonzo yolwimi lweWCPP.

### 4.3.4 IMigqaliselo yokuSebenza yeNjongo yeQhinga, iMigqaliselo yokuSebenza, ekujoliswe kuko okucwangcisiweyo kunye nofezekiso olululo

***Iinguqu kokujoliswe kuko okucwangcisiweyo***

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisi weyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukw ano evela kokujolis we kuko ukuya kufezekis o olululo for 2016/17 | Amagqabantshin tshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Ipesenti yonyaka ngonyaka yohambelwano kwiiSOP ukulungiselela | **Okufezekisi weyo:** 96,8%<br><br>99,51 ngokubheki | 97% | **Okufezekisiw eyo:** 99,52%<br><br>100% ngokubhekise | **Iyantlukw ano:** 2,52% | Iyantlukwano ibangelwe kukuphuculwa kokusebenza kakuhle. |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| iNdibano epheleleyo nenkqubo yeKomiti nenkxaso enxulumeneyo kuzo zonke iindibano ezicwangcisiweyo neentlanganiso zekomiti. | selele kwiNkxaso yeNdibano ePheleleyo;<br><br>97,5 ngokubhekiselele kwiNkxaso yeKomiti; kunye<br><br>93,39% nokubhekiselele kwiHansard neeNkonzo zoLwimi. | | lele kwiNkxaso yeNdibano ePheleleyo;<br><br>98,8% ngokubhekiselele kwiNkxaso yeKomiti; kunye<br><br>99,75% nokubhekiselele kwiHansard neeNkonzo zoLwimi. | | |
| Ukwanda kwepesenti kumalinge emfundo acwangcisiweyo ukuphucula ukuthatyathwa kwenxaxheba kumthetho nakwezinye iinkqubo zendlu yowiso-mthetho | **Okufezekisiweyo:** 11,86% Inani elingama-66 locweyo lezifundo lumiliselwe. | 10% | **Okufezekisiweyo:** 37,88% Amalinge emfundo angama-91 amiliselwe. | **Iyantlukwano:** 27,88% | Iyantlukwano ibangelwe ngokwanda kwambango okwazisa nokufundisa ngokubanzi kangangoko kunakho ngeqela elikwinqanba eliphezulu lokuphula-phulwa koluntu nokuphuculwa kokusebenza kakuhle. |

***Imigqaliselo yokusebenza, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezizizo***

**4.3.4.1 INkqutyana: INkxaso yeNdibano epheleleyo**

Injongo yenkqutyana kukunikezela ngengcebiso yenkqubo nenkxaso yolawulo ukulungiselela iindibano zeNdlu yoWiso-mthetho.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Ekujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 |
|---|---|---|---|
| Ipesenti yeenkonzo zenkxaso yenkqubo enikezelweyo ngokwemiqathango yeNkqubo yoMgangatho oSebenzayo kuzo zonke iindibano ezicwangcisiweyo ngokwenkqubo eyamkelweyo yepalamente. | **Okufezekisiweyo:** Ama-98.54% yeenkonzo zenkxaso yenkqubo enikezelweyo kuzo zonke iindibano ezicwangcisiweyo ngokwenkqubo eyamkelweyo yepalamente. | 100% | **Okufezekisiweyo:** Ili-100% yeenkonzo zenkxaso yenkqubo enikezelweyo kuzo zonke iindibano ezicwangcisiweyo ngokwenkqubo eyamkelweyo yepalamente.<br><br>Isambuku samaxwebhu angama-194 ngendlela yamaPhepha eNdlu yoWiso-mthetho, iMithetho eYilwayo neMithetho kunye neminye yaqwalaselwa ngenkxaso yendibano epheleleyo ehambelana neemfuno zeSOP. |
| Ipesenti yengcebiso yenkqubo enikezelweyo kumaGosa awoNgameleyo nakumaLungu ngesicelo | **Okufezekisiweyo:** I-100% lengcebiso zenkqubo ezinikezelweyo kumaGosa awoNgameleyo nakumaLungu ngesicelo. | 100% | **Okufezekisiweyo:** I-100% lengcebiso zenkqubo ezinikezelweyo kumaGosa awoNgameleyo nakumaLungu ngesicelo.<br><br>Kwisambuku sezicelo ezingama-68 kunye neemfuno ezilungiselelwe inkxaso yengcebiso ngamaLungu namaGosa awoNgameleyo, zonke zaveliswa zaza zanikezela ngokuhambelana neemfuno SOP. |
| Inani leentsuku zokusebenza ezithatyathiweyo emva kwendibano ukunika ingxelo ngeziSombululo zeNdlu yoWiso-mthetho kumaqela esithathu ngokuhambelana neSOP eyamkelweyo | **Okufezekisiweyo:** Iintsuku ezili-15 ezithatyathwe emva kokuhlala kunikwa izigqibo kwiNdlu yoWiso-mthetho kumaqela esithathu. | 15 | **Okufezekisiweyo:** Iintsuku ezili-15 ezithatyathwe emva kokuhlala ukunxibelelana neNdlu yoWiso-mthetho kumaqela esithathu.<br><br>Kwisambuku sezigqibo ezingama-241 ezamkelweyo yiNdlu yoWiso-mthetho, zonke kunxityelelwene ngazo namaqela esithathu ngeendlela ezininzi kwisithuba seentsuku ezili-15 ngokuhambelana neSOP. |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***

Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| Inkxaso yendibano epheleleyo | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 2 602 | 2 536 | 66 | 2 559 | 2 557 | 2 |

**4.3.4.2 INkqutyana: INkxaso yeKomiti**

Injongo yale nkqubo kukunikezela:

- Ngengcebiso yenkqubo kunye nenkxaso yolawulo kwiiKomiti; kunye
- Ngenkxaso kuphando olufanelekileyo lwepalamente kumaLungu, iiKomiti, abalawuli abaphezulu kunye namagosa awongameleyo.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Ipesenti yenkxaso yekomiti enikezelweyo, ngokuhambelana neNkqubo yokuSebenza yoMgangatho (SOP) ukulungiselela iiKomiti kuzo zonke iintlanganiso ezicwangcisiweyo zekomiti. | **Okufezekisiweyo:** Ama-95% yeenkonzo eziceliweyo zophando ezinikezelweyo ngokuhambelana neSOP elungiselelwe iiKomiti. | 96% | **Okufezekisiweyo**: Ama-97,59% yeenkonzo eziceliweyo zophando ezinikezelweyo ngokuhambelana neSOP elungiselelwe iiKomiti..<br><br>Kwisambuku esingama-83 zengxelo ezenziweyo kwesi sithuba, ama-81 enziwa ngokuhambelana neemfuno zeSOP. | **Iyantlukwano:** 1,59% | Iyantlukwano ibangelwe kukuphuculwa kokusebenza kakuhle. |
| Ipesenti yeenkonzo eziceliweyo | **Okufezekisiweyo:** | 96% | **Okufezekisiweyo:** | **Iyantlukwano:** 4% | Iyantlukwano ibangelwe kukuphuculwa |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwa no evela kokujoliswe kuko ukuya kufezekiso olululo for 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| zophando ezinikezelweyo kwiikomiti, kubalawuli abaphezulu namagosa awongameleyo ngokuhambelana nenkqubo esebenzayo yoMgangatho (SOP) elungiselelwe iikomiti. | I-100% yeenkonzo eziceliweyo zophando ezinikezelweyo ngokuhambelana neSOP elungiselelwe iiKomiti. | | I-100% yeenkonzo eziceliweyo zophando ezinikezelweyo ngokuhambelana neSOP elungiselelwe iiKomiti.<br><br>Kwisambuku sezicelo zophando ezili-9 ezamkelweyo, zosi-9 zaqukunjelwaze zangeniswa ngokuhambelana neemfuno zeSOP. | | kokusebenza kakuhle. |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***
Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| INkxaso yeKomiti | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 13 031 | 12 270 | 761 | 13 204 | 13 154 | 50 |

**INkqutyana: IMfundo yoLuntu noFikelelo**
Injongo yenkqutyana kukuququzelela ukuthatyathwa kwenxaxheba nemfundo yoluntu.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo ka 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Inkqubo yonyaka yemfundo engokuqulunqwa komthetho, ukongamela, ukuthatyathwa kwenxaxheba luluntu neenkqubo yoxwebhu lwezikhalazo luphuhlisiwe | **Okufezekisiweyo:** INkqubo yonyaka yemfundo iphuhlisiwe ngomhla wama-31 kuMatshi 2016 kulungiselelwa 2016/17. | INkqubo yonyaka yemfundo iphuhlisiwe ngomhla wama-31 kuMatshi 2017. | **Okufezekisiweyo:** INkqubo yonyaka yemfundo iphuhlisiwe ngomhla wama-31 kuMatshi 2017 kulungiselelwa 2017/18. | | |
| IKharityhulam yemfundo yokuqulunqwa komthetho, ukuthatyathwa kwenxaxheba luluntu neenkqubo yoxwebhu lwezikhalazo luphuhlisiwe | **Okufezekisiweyo:** IKharityhulam yonyaka yemfundo ephuhlisiwe ngomhla wama-30 kuSeptemba 2015. | IKharityhulam yemfundo evavanywe ngomhla wama-31 kuMatshi 2017. | **Okufezekisiweyo:** IKharityhulam yemfundo evavanywe ngomhla wama-31 kuMatshi 2017. | | |
| Inani lemathiriyeli yemfundo | **Okufezekisiweyo:** Zintathu iimathiriyeli | 2 | **Okufezekisiweyo:** Zimbini iimathiriyeli zemfundo ezikhoyo ehlaziyiweyo: | | |

| | | | | | |
|---|---|---|---|---|---|
| eziphuhlisiweyo | zemfundo ezikhoyo ehlaziyiweyo. | | • Ukuhlaziywa nokuphuculwa okukhoyo kweengxelo zonyaka zoxwebhu lwengcaciso.<br>• Ukuhlaziywa kokuqulathiweyo kwemathiriyeli yemfundo okuviwayo nophuculo olundululwayo. | | |
| Inani lemathiriyeli yemfundo eziphuhlisiweyo | **Okufezekisiweyo:** Zintathu iimathiriyeli zemfundo eziphusiweyo. | 2 | **Okufezekisiweyo:** Zimbini iimathiriyeli ezintsha zemfundo eziphuhlisiweyo:<br>• Ukwaziwa komjikelo woloNgamelo lwepalamente; kunye<br>• Nendima yoloNgamelo loxwebhu lweNgcaciso yeKomiti esiSigxina yeWCPP. | | |
| Inani locweyo lwemfundo eliqalisiweyo ngokwenkqubo yonyaka | **Okufezekisiweyo:** Ama-66 ocweyo lwemfundo agqitywayo. | 66 | **Okufezekisiweyo:** Amalinge emfundo angama-91 aqalisiweyo ngokuhambelana nenkqubo yonyaka kunye nokusabela kwizicelo zekomiti ezisemthethweniezingaphakathikunye nenkqubo yeqela elikwinqanaba eliphezulu (HLP). | **Iyantlukwano:** 25 Amalinge angaphezulu emfundo okanye amathuba engcaciso aqaliswa kunokuba ecwangcisiwe. | Iyantlukwano ibangelwe kukwanda kwamabango ulwazisa nokufunda ngokubanzi ngeqela elikwinqanaba eliphezulu lokuphula-phulwa koluntu, yaye ngokubangelwa kukuphuculwa kokusebenza kakuhle. |
| Ipesenti yoluhlu lwezikhalazo eziqwalaselweyo | **Okufezekisiweyo:** Zimbini izintlu zezikhalazo ezamkelwe | 100% | **Okufezekisiweyo:** Ungeniso olubini olungahambelaniyo olwamkelweyo yaye oluli-100% luqwalaselwe | | |

| | | | | | |
|---|---|---|---|---|---|
| ngokuhambelana nomthetho ofanelekileyo | yo yaye i-100% iqwalaselwe ngokuhambelana noMthetho woLuhlu lweziKhalazo. | | ngokuhamba noluhlu lwezikhalazo lomthetho. | | |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***
Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| IMfundo yoLuntu noFikelelo | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Total | 3 872 | 3 866 | 6 | 3 282 | 3 281 | 1 |

### 4.3.4.4 INkqutyana: IHansadi neeNkonzo zoLwimi

Injongo yenkqutyana kukulawula isibonelelo seengxelo zelizwi ngelizwe zeenkqubo zeNdlu yoWiso-mthetho nokubonelela ngeenkonzo zokutolika noguqulelo.

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo Ka 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| Ipesenti yezindululo ezimiliselweyo ezithe zamkelwa ezivela kuvavanyo lwangaphandle lweenkonzo zokutolika | **Okufezekisiweyo:** Ama-88% of ezindululo ezimiliselweyo ezithe zamkelwa ezivela kuvavanyolangaphandlelweenkonzo zokutolika. | 95% | **Okufezekisiweyo:** I-100% of ezindululo ezimiliselweyo ezithe zamkelwa ezivela kuvavanyolangaphandlelweenkonzo zokutolika.<br><br>Kwisambuku sezindululo ezisi-5 ezivela | **Iyantlukwano:** 5% Zonke izindululo zamiliselwa. | Iyantlukwano bangelwe kukuphuculwa kokusebenza kakuhle. |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo Ka 2016/17 | Amagqabantshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| | | | kuvavanyo lokutolika lwesiXhosa isi-5 samiliselwaukuqinisekisa ngolololongo lwemigangatho eyamkelekileyo | | |
| Ipesenti yezindululo ezimiliselweyo ezithe zamkelwa ezivela kuvavanyo lwangaphandle lweenkonzo zoguqulelo | **Okufezekisiweyo:** Ama-88% of ezindululo ezimiliselweyo ezithe zamkelwa ezivela kuvavanyolangaphandlezeenkonzo zokuguqulela. | 95% | **Okufezekisiweyo:** I-100% of ezindululo ezimiliselweyo ezithe zamkelwa ezivela kuvavanyolangaphandlezeenkonzo zokuguqulela.<br><br>Kwisambuku sezindululo ezi-5 okanye iintshukumo ezivela kuvavanyo lweenkonzo zoguqulelo lwesiBhulu, ezili-5 zamiliselwa ukuqinisekisa ngolololongo lwemigangatho eyamkelekileyo. | **Iyantlukwano:** 5% Zonke izindululo zamiliselwa. | Iyantlukwano bangelwe kukuphuculwa kokusebenza kakuhle. |
| Ipesenti yokufumaneka kwamaphepha asesikweni eNdlu yoWiso-mthetho aguqulelweyo | **Okufezekisiweyo:** I-100% okufumaneka kwamaphepha asesikweni eNdlu yoWiso- | 96% | **Okufezekisiweyo:** 99% Kwisambuku sama-210 samaPhepha eNdlu yoWiso-mthethoapapas | **Iyantlukwano:** 3% Amaphepha eNdlu yoWiso-mthetho amathandathu apapashiweyo | Iyantlukwano ibangelwe kukuphuculwa kokusebenza kakuhle. |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo Ka 2016/17 | Amagqaba ntshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| kuzo zonke iilwimi ezisesikweni | mthetho aguqulelweyo kwiilwimi ezi zisesikweni. | | hiweyo kwesi sithuba, angama-208 aguqulelwa kwiilwimi ezintathu ezisesikweni ze afumaneka kupapasho loxwebhu olungumthombo. | aguqulelwa kwiilwimi ezintathu ezisesikweni ngaphezu kokuba bekucwangcisiwe. | |
| Ipesenti yokufumaneka kweenkonzo zokutolika zeNdlu yoWiso-mthetho neeKomiti xa zidingeka | **Okufezekisiweyo:** I-100% yokufumaneka kweenkonzo zokutolika zeNdlu yoWiso-mthetho neeKomiti xa zidingeka.<br><br>Kwisambuku seentlanganiso ezingama-223 sesi sithuba, zonke bezinikwe inkonzo yokutolika. | 100% | **Okufezekisiweyo:** I-100% yokufumaneka kweenkonzo zokutolika zeNdlu yoWiso-mthetho neeKomiti xa zidingeka.<br><br>Kwisambuku seentlanganiso ezingama-198 sesi sithuba, zonke bezinikwe inkonzo yokutolika. | | |
| Inani leentlanganiso zoqhagamshelwano ezibanjwe nabanikezeli benkonzo ukuqinisekisa ngento yokuba iinkonzo zeHansadi | **Okufezekisiweyo:** Kwiintlanganiso ezili-12 zoqhagamshelwano zibanjiwenaba nikezeli benkonzo ukuqinisekisa ngento yokuba | 12 | Kwiintlanganiso ezili-12 zoqhagamshelwano zibanjiwe nabanikezeli benkonzo ukuqinisekisa ngento yokuba iinkonzo zeHansadi ziyanikezelwa | | |

| Umgqaliselo woMsebenzi | Ufezekiso olululo 2015/16 | Okujoliswe kuko okucwangcisiweyo 2016/17 | Ufezekiso olululo 2016/17 | Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo Ka 2016/17 | Amagqaba ntshintshi / izizathu zeyantlukwano |
|---|---|---|---|---|---|
| ziyanikezelwa ngokwesivumelwano senqanaba lenkonzo yaye iyantlukwano iyalungiswa. | iinkonzo zeHansadi ziyanikezelwa ngokwesivumelwano senqanaba lenkonzo yaye iyantlukwano iyalungiswa. | | ngokwesivumelwano senqanaba lenkonzo yaye iyantlukwano iyalungiswa | | |

***Iinguqu kokujoliswe kuko okucwangcisiweyo***
Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa kwengxelo.

***Inkcitho yenkqutyana***

| IHansadi neeNkonzo zoLwimi | 2016/17 | | | 2015/16 | | |
|---|---|---|---|---|---|---|
| | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi | Ulwabiwo lokugqibela | Inkcitho eyiyo | Inkcitho (Ngaphezulu)/ngaphantsi |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| IYonke | 3 809 | 3 807 | 2 | 6 792 | 6 524 | 268 |

**5. IINTLAWULO EZIKHUTSHELWEYO**

**5.1 Iintlawulo ezikhutshelweyo kumaZiko angenzi nzala**

| Igama lomkhutshelwa | Injongo ezamkelelwe yona iingxowa-mali | Uhambelwano becandelo 35(1) leFMPPLA | Isixa-mali esikhutshelweyo | Isixa-mali esichithiweyo liqela |
|---|---|---|---|---|
| Democratic Alliance | Amaqela anyuliweyo opolitiko okokuba azalisekise isigunyaziso sawo somgaqo-siseko nesomthetho. | Ewe | R22 399 613.82 | R22 399 613.82 |
| African National Congress | Amaqela anyuliweyo opolitiko okokuba azalisekise isigunyaziso sawo somgaqo-siseko nesomthetho. | Ewe | R12 201 486.44 | R12 201 486.44 |
| African Christian | Amaqela anyuliweyo opolitiko okokuba azalisekise isigunyaziso | Ewe | R1 234 160.9 | R1 234 160.69 |

| Igama lomkhutshelwa | Injongo ezamkelelwe yona iingxowa-mali | Uhambe lwano becandelo 35(1) leFMPPLA | Isixa-mali esikhutshelweyo | Isixa-mali esichithiweyo liqela |
|---|---|---|---|---|
| Democratic Party | sawo somgaqo-siseko nesomthetho. | | | |
| Economic Freedom Fighters | Amaqela anyuliweyo opolitiko okokuba azalisekise isigunyaziso sawo somgaqo-siseko nesomthetho. | Ewe | R1 169 302.0 | R1 169 302.30 |

**6. IINGXOWA-MALI ZOMNIKELO**

IWCPP ayifumananga nayiphi na inkxaso-mali entsha yomnikelo kunyaka-mali ka-2016/17.

**6.1 IiNgxowa-mali zoMnikelo zoNyaka ongaPhambili:**

Kwisithuba sikaNovemba 2011, iWCPP yafumana isixa-mali esizi-R2709000 esivela kwiNkqubo yeNkxaso yeCandelo leNdlu yoWiso-mthetho ukulungiselela ukumiliselwa koMgaqo-nkqubo nesiCwangciso-nkqubo seQhinga seCandelo leNdlu yowiso-mthetho yoMzantsi Afrika. Ukuza kuthi ga ngowama-31 ku Matshi 2017, iWCPP ibe nesi-R1 857 584.99 kwi-akhawunti yayo yebhanka yengxowa-mali ezingumncono ezifunyenweyo kunye nemirhumo yebhanka.

**7. UTYALO-MALI LWENKUNZI**

**7.1 Utyalo-mali lwenkunzi, isicwangciso sololongo nolawulo lwe-asethi**

ICandelo loLawulo lwesiXokelelwano soNikezelo (SCM), ngokuhambelana neCandelo lezeMali, lihlangana rhoqo ngenyanga kunye namasebe asebenza nalo ukulungiselela nokugoca-goca uhlahlo lwabiwo-mali lwazo olwahlukeneyo ethe ngqo nalo nesicwangciso esithelekiswa nengqikelelo kunye nazo zonke izakhiwo ezitsha ezidinga ucwangciso ziphakanyiswe entlanganisweni.

Rhoqo ngenyanga, ngokuhambelana neCandelo lezeMali, uLawulo lwesiXokelelwano soNikezelo lulungelelanisa iBAS–LOGIS ukunika ingxelo ngazo zonke izandiso ze-asethi. Nangona okuchazwe ngasentla, uLawulo lwesiXokelelwano soNikezelo luqhuba ubalo lwestokhwe lwazo zonke ii-asethi ze WCPP ze lungenise ingxelo ngokubhekiselele ngoko kwiGosa eliyiNtloko leMali.

Isimo see-asethi zahlukene ngolu hlobo lulandelayo:

- Impahla yekhompyutha – isimo esilungileyo yaye uhlaziyo lwakutsha nje lwempahla yeICT lwamiliselwa ngekota yesine yonyaka-mali ka-2016/17. Ezi zinoto zithengwa ngesiqinisekiso esandisiweyo ukuqiniseka ixabiso elikhulu lemali okokuba liyafunyanwa ngoko.
- Ifanitshala – isimo esifanelekileyo; isetyenziswe ngokubanzi de kufikelelwe esiphelweni sobomi bayo bokuba luncedo yaye, ukuba kunakho, ubomi bayo bokuba luncedo buyandiswa ukuqinisekisa ngento yokuba ixabiso lemali liyafunywanwa ngokubhekiselele koko; kunye
- Nezixhobo – isimo esifanelekileyo.

**1. INTSHAYELELO**

IWCPP izibophelele ekugcineni imigangatho ephakamileyo yolawulo yaye ilubona ulawulo olulungileyo njengesiseko kulawulo lweemali nezibonelelo zikarhulumente. IWCPP inamacandelo akhoyo ukulungiselela ukusebenzisa izibonelelo zayo ngokusebenzayo ngokufanelekileyo nangoqoqosho, ezixhaswa ngemali ngabahlawuli berhafu.

# WES-KAAPSE PROVINSIALE PARLEMENT

# DEEL C
## BESTUUR

## 2. ULAWULO LOMNGCIPHEKO

IGosa eliNika iNgxelo (AO) okanye uNobhala wePalamente yePhondo leNtshona Koloni (WCPP) lithwala uxanduva lokumilisela uLawulo loMngcipheko weShishini (ERM) ngokuhambelana necandelo lesi-7(c) loLawulo lweMali yePalamente loMthetho weNdlu yoWiso-mthetho yePhondo (FMPPLA), uMthetho we-10 ka-2009, njengoko ulungisiwe ngoMthetho wama-34 ka-2014, kunye nesiCwangciso-nkqubo soLawulo loMngcipheko weCandelo likaRhulumente leCandelo loLawulo-mali leSizwe (PSRMF).

Ngokuhambelana nesiCwangciso-nkqubo soLawulo loMngcipheko weCandelo likaRhulumente leCandelo loLawulo-mali leSizwe (PSRMF) nokuzinzisa ngaphezulu ulawulo lomngcipheko kwiziko, iWCPP yamkele uMgaqo-nkqubo woLawulo loMngcipheko weShishini (ERM) owathi wamkelwa ngomhla wama-30 kuMatshi ka-2016 nothi thaca injongo epheleleyo yeziko ngokubhekiselele kwi-ERM. IWCPP yamkele iQhinga le-ERM kunye nesiCwangciso soMiliselo seERM, esathi samkelwa liGosa eliNika iNgxelo okanye uNobhala ngomhla wama-30 kuMatshi ka-2016. IQhinga leERM nesiCwangciso soMiliselo sinika intsingiselo yoMgaqo-nkqubo we-ERM yeWCPP othi uchaze uluvo lweziko ngokubhekiselele kulawulo lomngcipheko.

IWCPP ivavanye imingcipheko enokuthi ibe nempembelelo kufezekiso lweenjongo zayo, kwinqanaba lomngcipheko leqhinga nelokusebenza neleprojekti rhoqo ngekota. Le mingcipheko yabekwa phambili kusekwe kwikhono layo nakwimpembelelo (ehamba nawo nezishiyekileyo) kwiinjongo. Ukwangezelela koku kuchazwe ngasentla, imingcipheko emitsha/evelayo yachongwa kwisithuba seenkqubo zovavanyo lwarhoqo ngekota. Ukubandakanywa kwamanqanaba okufunwa komngcipheko namanqanaba okunyamezela aveliswa kwisithuba sonyaka-mali njengenxalenye yohlaziyo lweQhinga leERM nesiCwangciso. Oku kuphucule iingxoxo ngokubhekiselele kwizigqibo nezicwangciso zokusebenza ukudambisa imingcipheko ethe yangaphezulu kwamanqanaba adingekayo okunyamezela.

IWCPP ineKomiti esekiweyo yoLawulo loMngcipheko weShishini (ERMCO) ukunceda iGosa eliNika iNgxelo okanye uNobhala ekumiliseni uxanduva lwakhe olunxulumene nolawulo lomngcipheko. Ikomiti isebenza phantsi kweMigqaliselo neSikhokhelo (TOR) ethi ivavanywe kwakhona rhoqo ngonyaka yaye zamkelwe liGosa eliNika iNgxelo okanye uNobhala ngomhla wesi-4 kuMeyi 2016. I ERMCO iyahlangana rhoqo ngekota ze ixoxe ngemingcipheko yeqhinga, yokusebenza neyeprojekti ethe yangaphandle kwamanqanaba afunekayo okunyamezeleka ze icebise imisebenzi engaphezulu kubanini bomngcipheko ukuzisa imingcipheko kumlinganiselo wonyamezeleko odingekayo.

IKomiti yoPhicotho-zincwadi inikezele ngeNgxelo yaRhoqo ngeKota yeERM ekulungiselela ukumiliselwa kwesigunyaziso sayo sokongamela kwinkqubo yoLawulo loMngcipheko yeWCPP. IKomiti yoPhicotho-zincwadi ivavanya inkqubo yolawulo lomngcipheko, ngokuhambelana nenkqubela phambili yarhoqo ngekota kuthelekiswa neQhinga lonyaka leERM nesiCwangciso kunye nemingcipheko yeqhinga, yokusebenza neyeprojekti ethi ijamele iziko. Ulongamelo lweKomiti yoPhicotho-zincwadi ijolise kuloo mingcipheko (imingcipheko yeqhinga, yokusebenza okanye yeprojekti) ithe yangaphandle kwamanqanaba afunekayo okunyamezela kunye nemisebenzi yolawulo okanye iimpendulo ukudambisa imingcipheko eze nalo kuloo manqanaba onyamezelo lomngcipheko avunyiweyo.

**Impembelelo kukusebenza kweziko**

Ulawulo lomngcipheko lubandakanywe kulo lonke ucwangciso nakumaqhinga eWCPP ngenxa yokwanda kweengqikelelo zomngcipheko nokungaqiniseki. Ngokusekwe kumiliselo lweQhinga leERM nesiCwangciso kunyaka-mali odlulileyo, ulawulo lweziko nobume bomsebenzi bukhulile yaye

buphucukile. IWCPP iqikelela okokuba ukwenziwa ngokupheleleyo kolawulo lomngcipheko kubume bethu obubalulekileyo ukwandisa uphuculo lweziko nokuhlangabezana neenjongo zeziko ngokuzinzileyo, kobu bume bukhoyo bezemali obunezithintelo.

**3. UBUQHINGA NORHWAPHILIZO**

UMgaqo-nkqubo woThintelo lobuQhinga weWCPP wahlaziywa ngokutsha ze wanikezelwa kubo bonke abasebenzi ze wafumaneka kwinkqubo yolawulo lwamaxwebhu. I WCPP igcine isimo sokungalunyamezeli urhwaphilizo nemisebenzi yobuqhinga, nokokuba lungaphakathi okanye lungaphandle, ze izibophelelo ekulandeleni ngamandla ze itshutshise naliphi na iqela, ingazo zonke iindlela ezisemthethweni ezikhoyo, kulowo uzihlanganise okanye ozama ukuzihlanganisa ngeendlela ezinjalo.

Iimvavanyo zomngcipheko wobuqhinga zaqhutywa ukuchonga imingcipheko yobuqhinga, evavanywe rhoqo ngekota yiERMCO. Amathuba olwazi lobuqhinga aqhutywa nabasebenzi kuchazwa ulawulo lwengqikelelo zeenqobo ezisesikweni, ubuqhinga, urhwaphilizo kunye neenkqubo zokunikwa kwengxelo zangaphakathi nezangaphandle zeWCPP. Amathuba amabini okunikezelwa kwengcaciso aqhutywa yiOfisi yoMkhuseli woLuntu yaye incwadana yendaba yangaphakathi yasetyenziswa ukwanzisa nokufundsa abasebenzi ngokuthintelwa kobuqhinga. Abasebenzi babonise ukuzibophelela kwabo kwiKhowudi yokuZiphatha ngokuthi basayine irejista yokuzibophelela kwiKhowudi yokuZiphatha.

UHlobo lweMpilo yoBuqhinga ngokusetyenziswa kovavanyo lwenziwa kunye nabasebenzi kwikota yesithathu yonyaka-mali ka-2016/17. Oku kuncedile ekufumaneni ingqiqo ekwinqanaba eliphezulu lobungakanani bolwazi lwabasebenzi ngolawulo lobuqhinga. Lwasetyenziswa ngokunjalo ukwazisa ngoMgaqo-nkqubo woThintelo loBuqhinga, iQhinga nesiCwangciso sika-2017/18 esathi samkelwa ngomhla wama-27 kuMatshi 2017 ngoNobhala.

**4. UKUNCITSHISWA KWEMPIXWANO YEDOLO**

IKhowudi yokuZiphatha elungiselelwe amagosa oLawulo lwesiXokelelwano soNikezelo idinga ukuba wona azalise izibhengezo zempixwano yedolo rhoqo ngonyaka. Bonke abasebenzi abathi babe yinxalenye yokubalulwa kwamaxabiso neekomiti zokuchophela unikezelo lwamaxabiso nabo ngokunjalo kufuneka babhengeze umdla wabo.

Akukho mpixwano yedolo echongiweyo okanye echaziweyo kwisithuba esiphantsi kovavanyo.

**5. IKHOWUDI YOKUZIPHATHA**

**5.1 Amalungu**

**IiNtlanganiso**

Ngethuba liphantsi kovavanyo ngokutsha iKomiti yokuZiphatha ihlangene amathuba alishumi elinanye.

**Ubhengezo loMdla wamaLungu**

Umhla omiselweyo ukulungiselela ukungeniswa kweefomu zezibhengezo ukulungiselela isithuba sika-2017/18 ibe ngumhla wama-28 kuEpreli 2017. Ngexesha lokubhalwa kwale ngxelo, onke amalungu angamashumi amane anesibini (42) sele ezingenisile iifomu zawo zesibhengezo ngomhla omiselweyo.

**Ubhengezo olwenziwa ngamaLungu amatsha**

Iifomu zobhengezo zeLungu elinye azizange zingeniswe kwisithuba esidingekayo seentsuku ezingama-60. Umcimbi uphambi kweKomiti.

**Ingcebiso kumaLungu ngeKhowudi yokuZiphatha**
UMgcini-zincwadi unikezele ngengcebiso noncedo kumaLungu amane ngokuzaliswa ngokufanelekileyo kweefomu zokubhengeza.

**Ilungelo lokungena kwisahlulo sikarhulumente seefomu zobhengezo**
Kubekho izicelo ezithathu zokubona isahlulo sikarhulumente kwiifomu zobhengezo.

**Izikhalazo**
IKomiti ifumene izikhalazo ezibini zorhano lolwaphulo lweKhowudi kunyaka-mali ka-2016/17. Ngokuphathelelene nesikhalazo esinye, emva kophando ngoMgcini-zincwadi, kwafunyaniswa into yokokuba akubanga lwaphulo lweKhowudi yaye akubanga kho manyathelo athatyathwayo yiKomiti. Esinye isikhalazo, esithe sangeniswa ngoFebruwari 2017, asikaqukunjelwa yiKomiti.

Isikhalazo esingeniswe kwisithuba sonyaka-mali odlulileyo saqukunjelwa emva kokuba iKomiti iqhube intlanganiso yokuphula-phulwa kwaso. ILungu elo lafunyanwa linetyala emva kokuba iKomiti indulule isigwebo ngokwemiqathango yeKhowudi. Isindululo njengoko siqulathwe kwiNgxelo yeKomiti siseza kuqukunjelwa yiNdlu yoWiso-mthetho.

## 5.2 Abasebenzi
Uluhlu lwabasebenzi beWCPP lwancitshiswa ngabahlanu kwisithuba sonyaka-mali ophantsi kovavanyo. Abasebenzi ababini bathatha umhlala-phantsi enyakeni, okubenomphumela wengeniso ephezulu kunaleyo ibe ifunyenwe kwiminyaka engaphambili.

Bonke abasebenzi bazimase amathuba oqeqesho eProjekti GROW unyaka wonke. Isihloko esiphambili kulo nyaka ibibubuNkokheli, ukuCinga nokuFezekisa noBuchule. Kumaqela anika izimvo ithe yacaca into yokokuba abasebenzi baluxabisile uqeqesho kakhulu ze bafezekisa impembelelo elungileyo kwindawo yomsebenzi ngokunjalo nakubomi babo.

IWCPP iqalise inkqubo yokwandisa ukusebenza apho iWCPP ifuna ukuqinisekisa ngento yokuba izibonelelo zisetyenziswa ngokupheleleyo. Kuya kubakho iimvavanyo yecandelo kunye nendlela apho imisebenzi ihlanganiswe kunye. Ngaphezulu, iinkqubo zoshishino ziya kuhlelwa ze zivuselelwe apho kuyimfuneko nezibonelelo zabiwe ngokutsha.

## 5.3 ULawulo lwesiXokelelwano soNikezelo
Onke amagcisa oLawulo lwesiXokelelwano azalise isiBhengezo soDolo rhoqo sonyaka, le yokugqibela ayiyibekeli bucala iKhowudi yokuZiphatha elawula amagosa oLawulo lweisXokelelwano soNikezelo. Bonke abaqeshwa abathabatha inxaxheba kwiikomiti zokunikezelwa kwamaxabiso, ezizezi eyoCalulo lweXabiso, eyoVavanyo lweXabiso kunye neKomiti yokoNgamela, badingeka ngokunjalo okokuba babhengeze umdla wabo.

## 6. IMIBA YEMPILO, UKHUSELO NEYENDALO
**Ukufunyanwa kwe-asbestosi eluhlaza kumhlaba obiyelweyo wepalamente**
Kwisithuba sonyaka ophantsi kovavanyo i-asbestosi eluhlaza yafunywana kumhlaba obiyelweyo wepalamente okuthe kwanomphumela wokuvalwa kweGumbi leNdibano, iNdawo yokuhlala yamaLungu kunye nezinye izibonelelo kumgangatho wesithandathu. ISebe lezoThutho neMisebenzi kaRhulumente liqeshe ugunyaziwe wohlobo ovunyiweyo ukuqhuba uhlolo olungaphezulu nohlahlelo lweesampuli.

Iprojekti iqale ngethuba lekota yesibini ka-2016/17 kunye ne-asbestosi eluhlaza yasuswa ngokhuselo ngoFebruwari 2017. Ngeli thuba iWCPP isebenzise izakhiwo ezinikezelwe siSixeko saseKapa (amaGumbi eBunga ase-27 Wale Street) ukulungiselela ukuhlala kwepalamente.

**Iprojekti yengqiqo yomlilo**
Iprojekti yengqiqo yomlilo yaqaliswa ukulungiselela ukuqinisekisa ngento yokokuba isakhiwo esise-7 nakwi-15 Wale Street sihambelana nayo yonke imithetho yeMpilo noKhuselo eNgqeshweni ngokubhekiselele kwiinkqubo zokukhutshwa okukhuselekileyo ngethuba likaxakeka.Iprojekti (ukufakwa kweengcango ezintsha zokhuseleko lomlilo, uphawulo kunye neendawo zokuphuma) yaqukunjelwa yaze yasayinwa ngoMatshi 2017.

## 7. IKOMITI YEMIGAQO

| Umhla weentlanganiso | Isigqibo seKomiti | Inkqubela-phambili eyenziwe ukulungisa/ukusombulula umcimbi |
|---|---|---|
| 28 Agasti 2015 | Ulawulo lwepalamente lwacelwa okokuba luqalise uvavanyo olubanzi lweemfuno zendawo zangoku nezexesha elizayo, kubandakanywa iimfuno zokhuseleko lwepalamente, ngentsebenziswano neSebe lezoThutho neMisebenzi kaRhulumente. | Iqela lomsebenzi lasekwa yaye amagosa eWCPP kunye naweSebe lezoThutho neMisebenzi kaRhulumente ayaqhuba ukukhangela iindlela zokusombulula imingeni yendawo kwiWCPP. Ngexesha elifanelekileyo liya kungenisa izindululo kwiKomiti yemiGaqo ukulungiselela ukuqwalaselwa nokusonjululwa. |

## 8. IKOMITI YOKONGAMELA YEPALAMENTE

Izindululo zeSCOPA ezilandelayo zaKhutshelwa kwiKomiti yokoNgamela yePalamente kwisithuba sonyaka-mali ka-2015/16 ukulungiselela ukulandelwa:

| Unyaka-mali | Imvelaphi/iinkxalabo | Izindululo | Umhla womsebenzi | Impendulo WCPP | Isonjululwe Ewe/Hayi |
|---|---|---|---|---|---|
| 2011/12 | **Iphepha**: 85 leNgxelo yoNyaka yeSebe. **ISihloko**: "Ii-asethi ezishukumayo". **Inkcazelo:** IKomiti inenkxalabo yento yokokuba akukho mgaqo-nkqubo ukhoyo okanye irejista kwiPalamente yePhondo leNtshona Koloni kunye ne-Ofisi kaSomlomo elawula ii-asethi | **2.1.19:** IPalamente yePhondo iyile ngokukhawuleza umgaqo-nkqubo kulo mba ze yawuthi thaca kule Komiti ze yazisa iKomiti yemiGaqo ngoko. | 15 kuEpreli 2013 | ILifa leMveli libandakanyiwe phantsi komgaqo-nkqubo wolawulo olubanzi lwe-asethi oqale ukusebenza ngomhla woku-1 Januwari 2017. | Ewe |

| Unyaka-mali | Imvelaphi/iinkxalabo | Izindululo | Umhla womsebenzi | Impendulo WCPP | Isonjululwe Ewe/Hayi |
|---|---|---|---|---|---|
| | zelifa lemveli ngokuhambelana nokuchongwa, ukuthengiswa, ukukhuselwa, ukugcinwa nokuxatyiswa. | | | | |

**<u>2015/16</u>**

**INGXELO YEKOMITI YOLONGAMELO KWINGXELO YONYAKA KA 2015/2016 YEPALAMENTE YEPHONDO LENTSHONA KOLONI, YOWE 16 NOVEMBA 2016**

## 1. Intshayelelo

INgxelo yoNyaka (AR) yePalamente yePhondo leNtshona Koloni (WCPP) yathunyelwa kwiKomiti yokoNgamela yePalamente (apha ekuthiwa "yiKomiti") ongolwesiHlanu umhla wama-28 kuAgasti 2015. Nangona uMthetho woLawulo lweMali yePalamente kunye neziNdlu zoWiso-mthetho zePhondo, uMthetho we-10 ka-2009, njengoko ulungisiwe, apha obizwa ngokuba "nguMthetho" okanye "FMPPLA", umiliselwe kuphela nbgomhla woku-1 kuEpreli 2015, yaye iAR WCPP ekuthethwa ngayo yeyonyaka-mali ophela ngoMatshi 2015, iAR yathunyelwa kwiKomiti ukuba iqwalaselwe njengoko njengequmrhu enikwe ingqwalasela yeengxelo zonyaka we-WCPP ngokuhambelana necandelo lama-60 loMthetho.

Injongo yoMthetho kukulawula ulawulo lwemali yePalamente kunye nezindlu zowiso-mthetho zephondo ngendlela elungelelaniswe kunye newonga layo ngokuhambelana noMgaqo-siskeo, ukuqinisekisa ngento yokokuba yonke ingeniso, inkcitho, ii-asethi namatyala ePalamente nezindlu zowiso-mthetho zephondo zilawulwa ngokufanelekileyo, ngokusebenzayo nangokuphandle, ukulungiselela ukunikela kuxanduva lwabantu abaphathiswe ulawulo lwemali nokubonelela kwimiba enxulumene noko. Ngohambelwano nomoya wecandleo lesi-4 loMthetho, iKomiti iqwalasele iAR yeWCPP ukulolonga ulongamelo lolawulo lwemali lweWCPP ukulungiselela unyaka-mali ekuthethwa ngawo.

Njengoko iAR ekuthethwa ngayo iwubeke ngaphambili umhla womiliselo loMthetho, iKomiti iqwalasele into yokokuba imiphumela yophicotho-zincwadi yoMlawuli Jikelele isekwe kwimithetho esebenzayo yoMthetho kaRhulumente woLawulo lweMali, uMthetho woku-1 ka-1999. IKomiti igcine oku engqiweni kulo lonke unxibelelwano lwayo noMphicotho-zincwadi Jikelele, iKomiti yoPhicotho-zincwadi neWCPP.

## 2. Uvavanyo ngokubanzi

IKomiti ihlangene ngomhla we-14 Oktobha 2015 ngentsimbi yesi-8 apho yachazelwa nguMphicothi-zincwadi Jikelele (emva kwangoko eya kuba "yiAG") ngemiphumela yophicitho-zincwadi lwePFMA lonyaka-mali ka-2014/15 elungiselelwe iWCPP. Emva kwenkcazelo yiKomiti ka-AG yanikwa inkcazelo yiKomiti yoPhicotho-zincwadi (apha eyaziwa njenge "AC") egalelo layo ikukuqinisekisa ngento yokokuba iWCPP isebenza ngokuhambelana nemithetho-siseko yolawulo olulungileyo, ihambelana nemigangatho yokunikwa kwengxelo nophicotho-zincwadi yaye ibeka iliso kwinto yokuba amalungiselelo lawo afanelekileyo olawulo lomngcipheko akho. I-AC ibeka iliso ngokunjalo ukwanela nokuthembeka kwengcaciso yemali okunikezelwa yiWCPP.

Indlela yeKomiti yayikukuhlangana nala maqumrhu kuqala ukulungiselela ukufumana kokufunyenweyo ngawo kunye neenkxalabo ezinokuthi zibekho ukunceda iKomiti okokuba ibe nonxibelelwano lokongamela olwakhayo neWCPP.

IKomiti ihlangene neWCPP ngentsimbi yesi-09:30 apho amagqabantshintshi okutshayelela enziwa nguSomlomo kunye noNobhala kwiPalamente. Ingxoxo yokongamela ekwiphepha ngalinye iqhubekile kunye nabalawuli beWCPP.

## 3. Okufunyenweyo

3.1 IKomiti iqaphele okokuba i-AG:

3.1.1 Inike imbono yokokuba iingxelo zemali zinikezelwe ngokulungileyo, kuyo yonke imiba, ubume bemali beziko njengoko bunjalo ngomhla wama-31 kuMatshi 2015 nokusebenza kwayo kwemali kunye nokungena nokuphuma kwemali kunyaka ophelayo, ngokuhambelana nomgangatho olungelelanisiweyo wemali ezinkozo neemfuno zemiyalelo yeCandelo loLawulo-mali lePalamente.

3.1.2 Inike ingxelo yokokuba iWCPP igcine uphicotho-zincwadi olungenaziphene kungekho okufunyanisiweyo kwiinjongo ezimiselwe kwangaphambili okanye uhambelwano nemithetho nemimiselo.

3.1.3 Ayifumananga mathiriyeli inxulumene nenjongo ezimiselwe kwangaphambili, ukuthengwa kwempahla, ulawulo lwesivumelwano nemicimbi yabasebenzi nembuyekezo.

3.1.4 Ayichoganga kusilela kubonakalayo kulawulo lwangaphakathi olufanelekileyo kuphicotho-zincwadi lweengxelo zemali.

3.1.5 Inike ingxelo yokokuba inkqubo ekhoyo yemali yeWCPP ayinalo ikhono lokuxhasa ulungiselelo lweeNdlela zokuNikwa kweNgxelo eyaMkelweyo ngokuBanzi (GRAP) ehambelana neengxelo ngaphandle kweenzame ezibonakalayo kunye nesibonakaliso seejenali zokuphela konyaka.

3.1.6 Inike ingxelo yokokuba kwinkcitho engaphantsi kokulindelweyo ngama-R67 000 (3,1%) kuphela abhekiselele kwinkcitho engaphantsi kwelindelweyo kuhlahlo lwabiwo-mali lwezakhiwo nento yokokuba inkcitho engaphantsi kwelindelweyo ayinampembelelo kunikezelo lwenkonzo yeenjongo zamaziko ezimiliselwe kwangaphambili.

3.2 IKomiti iqaphele ngokunjalo into yokokuba i AC:

3.2.1 Inikezele ngolongamelo oluzimeleyo lwenkqubo yendlu yowiso-mthetho lolawulo lomgcipheko. I-AC inike ingxelo yokokuba iWCPP ibe nokuwazi kakhulu umngcipheko emva kokuseka iKomiti yoLawulo loMngcipheko weShishini ukunceda iGosa eliNika iNgxelo ekumiliseleni uxanduva lwalo olunxulumene nolawulo lomngcipheko. Kukho, nangona kunjalo, amalinge neeprojekti ezichongiweyo ukulungisa imingcipheko engakhange ibe nokumiliselwa ngenxa yezithintelo zohlahlo lwabiwo-mali. Nangona koku, iAC inike ingxelo yokokuba inkqubo yolawulo lomngcipheko kunye neenkqubo ezithe zamiliselwa ziqinisekisa ngophuculo olucacileyo ekulungiseni nasekunciphiseni oko kungathi kube nempembelelo embi kwimiphumela yeWCPP.

3.2.2 Emva kokuvavanywa kweeNgxelo zoNyaka zeMali, ezivumelana nembono eyamkelekileyo yeAG ebhekiselele kwiiNgxelo zoNyaka zeMali yaye ziceba okokuba iiNgxelo zoNyaka zeMali eziphicothiweyo zamkelwe yaye zifundwe kunye nengxelo yeAG.

3.2.3 Inike ingxelo yokokuba naziphi na iinguqu kwimigaqo-nkqubo yokunikwa kwengxelo, ngaphandle kwezo kunikwe ingxelo ngazo yiAG, zethiwe thaca ngokwaneleyo kwiingxelo zonyaka zemali.

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3.2.4 Ukuvunywa kwenkqubela phambili eyenziwe yiWCPP apha enyakeni ekulandeleni imicimbi ebekunikwe ingxelo ngayo ngaphambili enxulumene neNgxelo yoLawulo.

3.2.5 Okubhekiselele kulawulo lwangaphakathi kunye nobuthathaka bolawulo, kunikwe ingxelo yokokuba iMpilo-ntle yoMqeshwa kunye noLawulo lweRekhodi luqatshelwe luPhicoth-zincwadi lwaNgaphakathi njengemimandla ephambili yophuculo.

Impilo-ntle yomqeshwa ngummandla osemngciphekweni ngenxa yento yokokuba kukho ukwanda okuphawulekayo kokungabikho kwabantu emsebenzini xa kuthelekiswa kwiminyaka-mali engaphambili ngenxa yoxinzelelo kuye nabasebenzi abanganelisekanga. Ulawulo olungundoqo ukulungiselela ukudambisa imingcipheko enxulumene nolawulo lweerekhodi lwalungekho okanye lunganelanga akukho mlawuli weerekhodi oqeshiweyo. Kubekho amathuba okungahambelani kwesicwangciso sefayile kunye neenkqubo ezikhoyo bezingamiliselwa ngokufanayo yaye imigaqo-nkqubo neenkqubo ezikhoyo kufuneka ziqiniswe. Bekungekho migaqa-nkqubo ikhoyo ukuqinisekisa ngohambelwano kwiinkqubo zokulahlwa kwerekhodi.

Inqanaba lomiliselo lwemisebenzi yolungiso ngumba osoloko umile kwi-ajenda yeKomiti yarhoqo ngekota yoPhicotho-zincwadi yaye ngoko, iKomiti ivavanya inkqubela phambili rhoqo ngekota.

3.2.6 Iqaqambile into yokokuba kwisithuba sonyaka ophantsi kovavanyo iYunithi yoLawulo lwaNgaphakathi iqukumbela uhlolo kuchongwa izithuba kulawulo kunye nemimandla apho ulawulo lunakho ukunciphisa imingcipheko ingakumbi enxulumene nolawulo lwe-asethi, inkqubo yokurhoxiswa kwimicimbi yabasebenzi kunye nenkqubo yethenda.

3.2.7 Okunxulumene nolawulo lomngcipheko, waneliseka kokuqulathiweyo kunye nokulunga kweengxelo zarhoqo ngekota zemali nokusebenza ezilungisiweyo zaze zakhutshwa liGosa eliNika iNgxelo leWCPP kwisithuba sonyaka ophantsi kovavanyo.

3.3 Izithintelo zezibonelelo (ezemali ngokunjalo nemicimbi yabasebenzi) zikhokhelele kukungafezekiswa kwezinye zeenjongo ezimiselwe kwangaphambili. Imizekelo isicwangciso sophuhliso lwamakhono ekungabanga nakho ukuba similiselwe ekuqaleni kunye noguqulelo lwemanyuwali iye kwi-GRAP. Izithintelo zemali zibe nomphumela ngokunjalo kukungabi nakho ukuvavanya izivumelwano zabasebenzi abaqeshwe ithutyana.

3.4 I FMPPLA yamkelwa ngoSeptemba 2014, ngenjongo engundoqo yempembelelo yemali kwiziko eyimfuneko yokokuba kufudukelwa kuhambelwano neGRAP kwenkqubo yoCwangciso lweZibonelelo zeShishini (ERP). Ucwangciso lokufudukela kule nkqubo liyaqhubeka lunomhla womiliselo ongowo-1 kuEpreli 2017. I WCPP ibekelo bucala izigidi ezi-R2 ukususela kuhlahlo lwabiwo-mali luka-2014/15 ukuba lunikele kwinkqubo yeERP ethi iqikelelwe ekubeni iya kudla phakathi kwezigidi ezi-R6 nezigidi ezisi-R8. Kukho unxibelelwano oluqhubekayo kuye neCandelo loLawulo-mali lePhondo ngemali ethi idingeke ukumilisela inkqubo.

Ngeli thuba iziko kufuneke okokuba lenze iinguqulelo ngesandla ukulungiselela ukuhambelana neMithetho yeCandelo loLawulo-mali ebhekiselelo ekufunyanweni kobali-mali. Iithenda zabongozwa ukulungiselela ukunceda iziko kulo mba ngesi sithuba. Ukwenziwa ngokutsha akuphelelanga nje kwiinkqubo zolawulo lwemali kodwa kwiinkqubo zolawulo lwemali kodwa kwiinkqubo zemicimbi yabasebenzi ngokunjalo kuyafuneka njengoko iinkqubo ezikhoyo

zingahlananiswanga. Ngokwakaloku nje umthwalo wolawulo unzima ngenxa yeenkqubo ezingahambelaniyo.

3.5 Izigunyaziso zemicimbi yabasebenzi kunye nezikhokhelo zoyilo lombutho zaqulunqwa kodwa zisalinde ulwamkelo. Ukumiliselwa kokujoliswe kuko akufezekiswanga njengoko iimvavanyo zamakhono abasebenzi kwafuneka zenziwe kwisithuba seminyaka-mali emibini ngenxa yeendleko ezibandakanyekayo kunye nemingeni yokuthengwa kwempahla.

3.6 Uvavanyo lwezincwangciso lwendawo alufezekiswanga njengoko belucwangcisiwe, njengoko umbutho ubusaxakeke ngumsebenzi ocwangcisiweyo wophuhliso lombutho onempembelelo kwiimfuno zendawo. Ukuba nje kunokuququkunjelwa kwenkqubo, iWCPP iya kunxibelelana neCandelo loLawulo-mali ukufumana imali edingekayo ukulungiselela ukuxhasa iimfuno zoyilo lombutho. Isantya sokuququkunjelwa kwesicwangciso sendawo siyachotha ngenxa yemiba emininzi ekufuneka ithatyathelwe ingqalelo, kubandakanywa umphumela wesifundo somsebenzi onokuthi uchaphazele iimfuno zendawo yabasebenzi. Icandelo alibalungelanga abantu abakhubazekileyo, oko kongezelela ngakumbi kwisindingo sendawo efanelekileyo ethi ibonelele zonke iimfuno zeziko.

3.7 INkqubo eseMgangathweni yokuSebenza elungiselelwe uKhuseleko ayibanga nakho ukuququkunjelwa njengoko isiCwangciso soKhuseleko sasingamkelwanga.

3.8 Inqanaba lemfezeko yeTekhnoloji yeNgcaciso liphuculwe ngoMgaqo-nkqubo wesiCwangciso-nkqubo soLawulo oLwamkelweyo lwe-ICT kunye nemigaqo-nkqubo enxulumeneyo, iinkqubo nomiliselo ngoko. Indawo yoVuselelo lweNtlekele iyadingeka ekufuneka ihlahlelwe imali yacwangciswa.

3.9 IQhinga eliYilwayo lokuBekwa kweLiso noVavanyo (M&E) laqulunqwa kodwa alizange lamkelwe njengoko kwakusekho ukungaqiniseki okumalunga nokusebenza kweM&E (kubekwe endaweni enye okanye kuthotyelwe kumanqanaba asezantsi). Ukungabikho kwekhono elaneleyo iGosa eliyiNtloko leCandelo loLawulo-mali lasetyenziswa ukulungiselela ukulawula umsebenzi weM&E yaye iziko lizinikele kokujolisiweyo okomeleleyo kwi-M&E ngexesha elizayo.

3.10 Ii-iiInvoyisi ezingahlawulwanga kwiintsuku ezingama-30 bezinxulumene ikakhulu nemiba yobuchule neembambano ezinxulumene nee-invoyisi. Enye i-invoyisi ayibanga nakho ukuhlawulwa njengoko isiVumelwano seNqanaba leNkonzo lalingekamiliselwa ngeli thuba i-invoyisi yayisamkelwa.

3.11 Irejista ye-asethi yayingalungelelaniswanga ngokwe-100% njenge asethi ezikhoyo zazihlelwe ngokungalunganga njengezinto ezisetyenziswa ziphele yaye kubekho ngokunjalo iindawo ekwakungafanelekanga ukuba zibe zikwirejista ye-asethi.

3.12 IWCPP ibe ngomnye wabamangalelwa kunye nePalamente yeSizwe kunye nezinye iZindlu zoWiso-mthetho kwityala leNkundla ePhakamileyo elinxulumeneyo noMthetho oLungisiweyo wokuBuyiselwa koMhlaba, uMthetho we-15 ka-2014. Amaziko acelwa umngeni ngokuba semthethweni kwenkqubo yothatyatho-nxaxheba ethe yalandelwa ngeli thuba loMthetho wawuliCandelo lama-76 loMthetho oYilwayo. Ukuza kuthi ga ngoku iziko lichithe ama- R327 000 kweli tyala. I-R164 000 yachithwa kunyaka ophantsi kovavanyo.

3.13 Inkqubo elungiselelwe naliphi na iqela lezopolitiko yokusebenzisa ukhuseleko lwangasese kumacandelo eWCPP kufuneka icaciswe.

**4. Ingcaciso eceliweyo**

4.1 IKomiti icele iWCPP okokuba:

| **Uluhlu lwengcaciso eceliweyo** | | **Impendulo yeWCPP** | **Isonjululwe? Ewe/Hayi** |
|---|---|---|---|
| 4.1.1 | Ukuyibonelela ngengxelo engokuqulunqwa komgaqo-nkqubo onxulumene nokusetyenziswa kokhuseleko lwangasese kummandla okhuselekileyo wePalamente; | Ukhuseleko kwiWCPP lulawulwa nguMthetho wamaGunya, aMalungelo noKhuseleko lwePalamente neZindlu zoWiso-mthetho zePhondo, ka-2004 kunye noMthetho weeNdawo ezinguNdoqo, ka-1980. Akukho namnye kule Mithetho mibini ethintela ukusetyenziswa kokhuseleko lwangasese kummandla okhuselekileyo wepalamente, ngemvume naphantsi kwegunya likaSomlomo. | Ewe |
| 4.1.2 | Iyinikezele ngoluhlu lwemingcipheko echongiweyo luPhicotho-zincwadi lwaNgaphakathi nendlela le mingcipheko ethe yadanjiswa ngayo; | Ingcaciso yanikezelwa kwiKomiti ngomhla we-16 kuNovemba 2015. | Ewe |
| 4.1.3 | Iyinikezele ngoluhlu lwabaxhamli ngokuhambelana nemirhumo ehlawulweyo enxulumene: | Ingcaciso inikezelwe kwiKomiti ngomhla we-16 Novemba 2015. | Ewe |
| 4.1.3.1 | nabacebisi: iinkonzo zoshishino nezengcebiso; | | |
| 4.1.3.2 | iikontilaka; | | |
| 4.1.3.3 | ii-arhente kunye nenkxaso okanye iinkonzo ezithengisiweyo; | | |
| 4.3.3.4 | Amabhaso omsebenzi athe anikezelwa; | | |
| 4.1.3.5 | uhambo; | | |
| 4.1.3.6 | uqeqesho; kunye | | |
| 4.1.3.7 | Neenkonzo zomthetho; | | |
| 4.1.4 | Iqukumbele imicimbi engekenziwa enxulumene nezindululo zeeAkhawunti zikaRhulumente zonyaka odlulileyo eziqulathwe kumaphepha 71 ukuya kwelama-72 leNgxelo yoNyaka (emva kokuqatshelwa kwento yokuba inkqubela phambili eyenziweyo ekuqukumbeleni uninzi, ukuba akuyiyo yonke, yale micimbi), njengoku kulandelayo: | | |
| 4.1.4.1 | USomlomo unikezela ngezikhokhelo kuzo zonke iikomiti ngokuphathwa | Izikhokhelo ezilungiselelwe ukuphathwa kwamaxwebhu ahleliweyo zibandakanyiwe | Ewe |

| Uluhlu lwengcaciso eceliweyo | | Impendulo yeWCPP | Isonjululwe? Ewe/Hayi |
|---|---|---|---|
| | kwamaxwebhu ahleliweyo angeniswe kwiikomiti; | kuvavanyo lwemithetho nokunikezelwa kumaLungu ngesithuba sikaMatshi 2016. | |
| 4.1.4.2 | USomlomo unikezele ngezikhokhelo kuzo zonke iikomiti ngokuphathelele kwiinkqubo zasekomitini kuthelekiswa negatya 28 (1) ukuya kwisi (3) loMgaqo-siseko weNtshona Koloni; | Izikhokhelo kuzo zonke iikomiti eziphathelelene neenkqubo zasekomitini ngokuhambelana negatya 28(1) ukuya kwisi-(3) loMgaqo-siseko weNtshona Koloni zibandakanyiwe kuvavanyo lwemithetho onikezelwe kumaLungu kwisithuba sikaMatshi 2016. | Ewe |
| 4.1.4.3 | IPalamente yePhondo ibeke phambili uqhelwaniso nomiliselo loYilo lweCandelo lokoNgamela; | UMgaqo-nkqubo wokoNgamela nokuThatyathwa koXanduva wamkelwa nguGunyaziwe oLawulayo ze wagqithiselwa kwiKomiti kwisithuba sikaMatshi 2017. | Ewe |
| 4.1.4.4 | IPalamente yePhondo iqinisekise ngento yokokuba ii-asethi zelifa lemvlei zifunyenwe, zaxatyiswa zaze zagcinwa ngokufanelekileyo, zapapashwa kwirejista ye-asethi zelifa lemveli nento yokokuba umgaqo-nkqubo kulo mba uqukunjelwe; kunye | Ilifa lemveli libandakanywe phantsi komgaqo-nkqubo obanzi wolawulo lwe-asethi oqala ukusebenza ngomhla woku-1 kuJanyuwari 2017. | Ewe |
| 4.1.4.5 | Inikezele iKomiti ngengxelo echaza amathuba ali-16, kwixabiso elinyusiweyo lama-R228 717,75, apho iintlawulo zithe zenziwa kwiintsuku ezingaphezulu kwama-30. | Information provided to the Committee on 16 November 2015. | Ewe |
| 4.2 | IKomiti icele iKomiti yoPhicotho-zincwadi ukunikezela ngoluhlu lwemingcipheko echongiweyo enxulumene nempilo-ntle yomqeshwa nolawulo lweerekhodi | Ingcaciso inikezelwe kwiKomiti ngomhla we-16 Novemba 2015. | Ewe |

**5. Isiphelo**

IKomiti income iziko ngokugcina uphicotho-zincwadi olungenaziphene kwiinjongo ezimiselwe ngaphambili okanye uhambelwano nemithetho nemimiselo.

IKomiti inike ingqwalasela ngokunjalo kwinto yokokuba imfuno yeFMMPLA elungiselelwe yi WCPP okokuba iye kwinkqubo ehlangeneyo eya kuthi ibe nomphumela ekubeni iingxelo zonyaka zemali zihambelane neGRAP ethi iququzelele ukungena nokuphuma kwengcaciso phakathi kwayo yonke imisebenzi yoshishino, ebeka uxinzelelo kumbutho. Ezinye ezirheshayo zeFMMPLA zinjengoku kulandelayo:

- Iinguqu ziyadingeka kwiinkqubo esele zikho. Ngeli thuba, phambi komiliselo lwenkqubo ehambelana ne-ERP GRAP, iziko kufuneke leze uguqulelo ngesandla ukulungiselela

ukuhambelana neMithetho yeCandelo loLawulo-mali ngokubhekiselele kukufunyanwa kobalo lwemali;

- Ukwenziwa kutsha kungengonkqubo zolawulo lwemali kuphela koko neenkqub o ngokunjalo zemicimbi yabasebenzi luyadingeka njengoko iinkqubo ezikhoyo zingahlanganiswanga. Ngokwakaloku nje umthwalo wolawulo unzima ngenxa yokungahambelani kweenkqubo;
- Iinkqubo ezisemgangathweni zokusebenza eya kuthi ilungelelanise ze ixhase iimfuno zenkqubo yolawulo lokubalwa kwemali okuhlangeneyo kufuneka ziyilwe;
- Ukulungela ukusebenza ukulungiselela ukuqinisekisa ngokufuduka okwaneleyo okusuka kwisiseko semali ezinkozo elungelelanisiweyo yokubalwa kwemali kusiya kwiGRAP kuya kufuneka kuqiisekiswe; kunye
- Izithintelo zohlahlo lwabiwo-mali ukulungiselela ukusetyenziswa kweemfuno zokusebenza ngokupheleleyo zenkqubo yeERP kuya kufuneka zilungiswe.

  IKomiti iya kuqhuba ngokunxibelelana ngeziko kuhlahlo lwabiwo-mali lwayo, isicwangciso somiliselo lweFMMPLA, kunye nemicimbi engenziwanga ethe yachongwa kwicandelo lesi-4 ngasentla.

**6. Imibulelo**

USihlalo uvakalise umbulelo kwiKomiti ngeempedulo zabachaphazelekayo abahlukeneyo kumsebenzi wokongamela weKomiti onxulumene near yeWCPP elungiselelwe unyaka ophela ngoMatshi 2015 ze wabulela iAG, iAC, uPhicotho-zincwadi lwaNgaphakathi, amagosa awongameleyo kunye nabalawuli beWCPP ngeenzame zabo neminikelo kulo mba.

**2015/16**
**INGXELO YEKOMITI YOKONGAMELA YEPALAMENTE NGENGXELO YONYAKA KA-2015/2016 YEPALAMENTE YEPHONDO LENTSHONA KOLONI, YOMHLA WE-16 KUNOVEMBA 2016**

**1. Intshayelelo**
INgxelo yoNyaka yePalamente yePhondo leNtshona Koloni (ebizwa apha "WCPP") yathiwa thaca ilungiselelwe unyaka-mali ka-2015/16 ngokuhambelana necandelo 60(1) loMthetho woLawulo lweMali yePalamente neZindlu zoWiso-mthetho zePhondo, uMthetho we-10 ka-2009, ekuthiwe apha "nguMthetho okanye yi"FMPPLA", yaze yathunyelwa kwiKomiti yokoNgamela yePalamente (eyaziwa apha "yiKomiti") ngolwesiThathu umhla wama-31 Agasti 2016. INgxelo yoNyaka yeWCPP isebenze ukunikezela irekhodi yemisebenzi yolawulo lwePalamente nokukhuthaza ukuthatyatywa koxanduva kwizigqibo ezenziwe apha enyakeni lulawulo lwePalamente. Umsebenzi weWCPP ulinganiswa uthelekiswa kumsebenzi ekujoliswe kuwo nokucalulwa kohlahlo lwabiwo-mali kwisiCwangciso seQhinga kunye nesiCwangciso soNyaka sokuSebenza seWCPP.

Injongo yeFMPPLA kukulawula ulawulo lwemali yePalamente kunye nezindlu zowiso-mthetho zephondo ngendlela elungelelanisiweyo kunye nenqanaba ngokuhambelana noMgaqo-siseko; ukuqinisekisa ngento yokokuba yonke ingeniso, inkcitho, ii-asethi namatyala ePalamente kunye nezindlu zowiso-mthetho zephondo zilawulwa ngokufanelekileyo, okusebenzayo nangokuphandle; ukunikezela ngoxanduva lwabantu abaphathiswe ulawulo lwemali; nokunikezela kwimicimbi enxulumene nayo. Ukuhambelana nomoya wecandelo 4 loMthetho, iKomiti icamngce iAR yeWCPP ukugcina ulongamelo lolawulo lwemali yeWCPP olulungiselelwe unyaka-mali ekuthethwa ngalo.

**2. Uvavanyo ngokubanzi**
IKomiti ihlangene ngomhla woku-1 kuNovemba 2016 ngentsimbi ye-08:00 apho yanikwa inkcazelo nguMphicothi-zincwadi Jikelele (eyaziwa apha "the AG") kwimiphumela yophicotho-zincwadi weFMPPLA yonyaka-mali ka-2015/16 kulungiselelwa iWCPP. Emva kwenkcazelo yiAGSA, iKomiti yanikwa inkcazelo yeKomiti yoPhicotho-zincwadi (eyaziwa apha njenge "AC") egalelo layo ikuiuqinisekisa ngento yokokuba imisebenzi yeWCPP ehambelana nemigangatho yokunikwa kwengxelo nophicotho-zincwadi nokubekwa kweliso okokuba amalungiselelo afanelekileyo olawulo lomngcipheko asele ekho. I AC ibeke iliso ngokunjalo kukwanela nokuthembeka kwengcaciso yemali enikezelwe yiWCPP.

Indlela yeKomiti yayikukuhlangana nala maqumrhu kuqala ukulungiselela ukubonelela kokufunyenwe ngawo kunye neenkxalabo ezingakho ukunceda iKomiti okokuba ibe nonxulumano lokongamela olwakhayo kunye neWCPP.

IKomiti ihlangene neWCPP emva kwangoko apho amagqabantshintshi entshayelelo enziwa nguSomlomo kunye noNobhala kwiPalamente. INgxelo yonyaka ka-2015/16 yeNgxelo yoNyaka yeWCPP yingxelo yokuqala yesiCwangciso seQhinga seminyaka emihlanu ka-2015/16 ukuya kuka-2019/2020. Ingxoxo yokongamela iphepha ngephepha iqalisiwe ngolawulo lweWCPP.

**3. Okufunyenweyo**
3.1 IKomiti iqaphele into yokokuba uMphicothi-zincwadi Jikelele:

3.1.1 Ubhengeze into yokokuba, ngokubhekiselele kwinqaku 2.1 kunye ne-41 leengxelo zemali, inguqu kubalo-mali lwenzeka kwiziko ngesithuba sonyaka-mali ka-2015/16, eyenzeke kumgangatho wemali ezinkozo olungelelanisiweyo ukuya kwimigangatho yeeNdlela zokuNikwa kweNgxelo eYamkelweyo ngokuBanzi (eyaziwa apha njenge "GRAP").

3.1.2 Unike imbono yokokuba iingxelo zemali zinikezelwe ngokulungileyo, kuyo yonke imiba, isimo semali sePalamente yePhondo leNtshona Koloni njengoko sinjalo ngomhla wama-31 kuMatshi 2016 kunye nendlela yokusebenza kwemali kunye nokungena okanye nokuphuma kwemali ezinkozo okulungiselelwe unyaka ophelayo, ngokuhambelana nemigangatho yoMzantsi Afrika yeGRAP kunye neemfuno zeFMPPLA.

3.1.3 Unike ingxelo yokokuba iWCPP igcine uphicotho-zincwadi olungenaziphene kungekho okufunyenweyo kwiinjongo ezimiselwe kwangaphambili okanye uhambelwano kunye nemithetho nemimiselo.

3.1.4 Akafumanisanga zinto ezinxulumene kwiinjongo ezimiselwe kwangaphambili, ukuthengwa kwempahla, ulawulo lwesivumelwano nemicimbi yabasebenzi nembuyekezo.

3.1.5 Unike ingxelo yokokuba amanani angqinelanayo alungiselelwe umhla wama-31 kuMatshi 2015 iphinde yachazwa kwakhona ngenxa yeziphene ezithe zafunyanwa ngesithuba sonyaka-mali ka-2015/16 kwiingxelo zemali zeWCPP.

3.1.6 Ayichonganga kusilela kubonakalayo kwiinkqubo zolawulo lwangaphakathi zeWCPP.

3.1.7 Uqaqambise into yokokuba iWCPP yayixakekile iqhuba uphando kwizityholo zokusetyenziswa gwenxa kweengxowa-mali ngamabango obuqhinga njengoko zinjalo ngomhla wama-31 kuMatshi 2016.

3.2 IKomiti iqaphele ngokunjalo into yokokuba iKomiti yoPhicotho-zincwadi:

3.2.1 Ichaze into yokokuba akukho miba ingakhange isonjululwe enxulumene nolawulo lokusebenza nolohambelwano olumiliselweyo okanye lukwinkqubo yomiliselo yiWCPP.

3.2. Iqaqambise into yokokuba iCandelo le Yuniti yoLawulo lwaNgaphakathi luqulathe umqeshwa omnye kuphela onika ingxelo kwiGosa eliyiNtloko leMali. Le nyaniso inyine ikhono leyunithi lokwandisa ingxelo ngenani layo lohlolo olulungiselelwe unyaka-mali ophantsi kovavanyo.

3.2.3 Iqaphele imiba ethile yenkqubo yoLawulo lwaNgaphakathi esetyenziswa yiWCPP ebidinga uphuculo, efana:

3.2.3.1 Notyelelo loloNgamelo: umngcipheko welahleko nokwenzakala kumalungu eWCPP ngenxa yokunganeli kweenkonzo zokhuseleko ezithe zanikezelwa ngethuba lokuphula-phula lwangaphandle lukarhulumente okanye utyelelo zikomiti eziSigxina.

3.2.4 Inike ingxelo yokokuba naziphi na iinguqu kwimigaqo-nkqubo yokunikwa kwengxelo, ngaphandle kwezo zichazwe yiAG, azinikezelwanga ngokwaneleyo kwiingxelo zonyaka zemali.

3.2.5 Ivumile ukuba inkqubela phambili yenziwe ngokuqaliswa koLawulo loMngcipheko kwiShishini ngokuBanzi nolungelelwaniso lwemingcipheko engundoqo yeNdlu yoWiso-mthetho encanyatheliswe kuyo.

3.2.6 Iqaqambise into yokokuba iya kubeka iliso imingcipheko elandelayo enakho ukuba nempembelelo engalunganga kwiWCPP efana:

3.2.6.1 Imithetho yeCandelo loLawulo-mali;

3.2.6.2 I-FMPPLA: ukuqaliswa kweGRAP kwi-WCPP;

3.2.6.3 I-FMPPLA: Imithetho yoLawulo lwesiXokelelwano soNikezelo nokuhambelana nemithetho yeCandelo loLawulo-mali elisoloko liqhubeka liguquka;

3.2.6.4 ULawulo lokungena nokuphuma kwemali phantsi kwezithintelo zohlahlo lwabiwo-mali;
3.2.6.5 Imingcipheko yondiliseko neyokunikezelwa kwenkonzo ngenxa yezithintelo zohlahlo lwabiwo-mali;
3.3.6.6 Zonke iinkqubo ezithi zixhase iGRAP; kunye
3.3.6.7 Nomiliselo oluyimpumelelo lwepakethe yezibonelelo zeshishini eziya kuxhasa ukusebenza nokufaneleka kobhengezo lokunikezelwa kwengxelo kweGRAP.

3.2.7 Uqaphele ukuzibophelela kukaNobhala kunye neqela lakhe ukulungisa ukusilela kulawulo okuxeliweyo, nokufezekisa kwakhona uphicotho-zincwadi olungenaziphene kungekho okufunyanisiweyo. Oku lufezekiso phantsi kweemeko njengoko kubekho utshintsho lukaNobhala yaye kwangaxesha linye nomiliselo olunzima lwe-FMPPLA nemigangatho yeGRAP kwisithuba sonyaka-mali ophantsi kovavanyo.

3.2.8 Uqhube unxibelelwano lwengqinisekiso yophicotho-zincwadi lwangaphakathi olulungiselelwe unyaka ophantsi kovavanyo, olululo;
3.2.8.1 Utyelelo lokongamela;
3.2.8.2 Ulawulo lomsebenzi;
3.2.8.3 Iintlawulo ezikhutshelweyo; kunye
3.2.8.4 Inkxaso yendibano yomntu wonke njengoko kubonisiwe kwiphepha lama-66 leNgxelo yoNyaka ka-2015/16.

3.2.9 Uvume into yokokuba i WCPP iseke iKomiti yoLawulo loMngcipheko weShishini ukulungiselela ukunceda iGosa eliNika iNgxelo ekumiliseni imisebenzi yalo njengoko inxulumene kulawulo lomngcipheko.

**4. Izigqibo**

4.1 IKomiti indulule into yokokuba iWCPP:

| Izindululo | | Impendulo eyenziwa yiWCPP | Isonjululwe Ewe / Hayi |
|---|---|---|---|
| 4.1.1 | Kunikwe ingxelo iKomiti ngobume bayo bombutho; | Lo mcimbi ushedyulwe njengomba we-ajenda olungiselelwe ukuxoxwa kwintlanganiso ecwangciselwe umhla wama-26 kuMeyi 2017. | Ewe |
| 4.1.2 | Yazisiwe ngemingeni ethe yafunyanwa ngethuba lomiliselo lokuqaliswa kweNkqubo yoCwangciso lweZibonelelo zeShishini oluthe lwaqhubeka ngesithuba sonyaka-mali ka-2015/16; | IKomiti yaziswa ngethuba lekota yesithathu yonyaka-mali ka-2016/17. | Ewe |
| 4.1.3 | Yaziswa ngoluhlu lwabasebenzi abathe bafumana amabhaso okusebenza kunyaka-mali ka-2015/16, kubandakanywa inkcazelo kwizithathu zokokuba ingaba kutheni abanye abasebenzi beziko bengazange bawafumane amabhaso anjalo; | Lo mcimbi ubushedyulwe njengomba we-ajenda olungiselelwe ukuxoxwa kwintlanganiso ecwangciselwe umhla wama-25 kuAgasti 2017. | Ewe |
| 4.1.4 | Yaziswa ngobuthathaka bolawulo lwangaphakathi olubhekiselele kutyelelo lokongamela, ilahleko | Lo mcimbi ubushedyulwe njengomba we-ajenda olungiselelwe ukuxoxwa | Ewe |

| Izindululo | | Impendulo eyenziwa yiWCPP | Isonjululwe Ewe / Hayi |
|---|---|---|---|
| | yomngcipheko, imithetho yecandelo, loLawulo-mali kunye noLawulo lwesiXokelelwano sonikezelo ngokunjalo nemingeni yokungena nokuphuma kwemali ethe yafunyanwa yePalamente yePhondo leNtshona Koloni kwisithuba sonyaka-mali ka-2015/16;kunye | kwintlanganiso ecwangciselwe umhla wama-25 kuAgasti 2017. | |
| 4.1.5 | Uphuhlise ze wamilisela iindlela ezinokuthi zibe nakho ukunciphisa iindleko ezinxulumene nokutyiswa kwiziko. | Lo mcimbi ushedyulwe njengomba we-ajenda olungiselelwe ukuxoxwa kwintlanganiso ecwangciselwe umhla wama-26 kuMeyi 2017. | Ewe |

**5. Ingcaciso eceliweyo**

5.1 IKomiti icele into yokokuba iWCPP iyibonelele ngoku kulandelayo:

| Uluhlu lwengcaciso eceliweyo | | Impendulo eyenziwa yiWCPP | Isonjululwe Ewe / Hayi |
|---|---|---|---|
| 5.1.1 | Ingxelo ethi ibonise okokuba ingaba iWCPP ithe yajolisa na kuphicotho-zincwadi olwangezelela ixabiso kwisithuba sonyaka-mali ka-2015/16, njengoko kubonisiwe kwiphepha lesi-4 loxwebhu lokunikwa kwengxelo lweKomiti yoPhicotho-zincwadi kwiKomiti; | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |
| 5.1.2 | Ingxelo eneenkcukacha ethe yaqaqambisa inani elipheleleyo leenkqutyana ezithe zidinge ingxelo yophicotho-zincwadi lwangaphakathi kulungiselwa unyaka-mali ka-2015/16, njengoko kubonisiwe kwiphepha-7 loxwebhu lokunikwa kwengxelo lweKomiti yoPhicotho-zincwadi kwiKomiti; | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |
| 5.1.3 | Ingxelo ngezibonelelo ezithe zaveliswa kukuqaliswa kweProjekti Grow yiWCPP elungiselelwe unyaka-mali ka-2015/16, njengoko kubonisiwe kwiphepha lama-20 leNgxelo yoNyaka; | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |
| 5.1.4 | Ikopi yoxwebhu lomgaqo-nkqubo wokoNgamela nokuNikwa kwengxelo ethe yangeniswa kuGunyaziwe oLawulayo ukuba yamkelwe njengoko kubonisiwe kwiphepha lama-21 leNgxelo yoNyaka; | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |

| Uluhlu lwengcaciso eceliweyo | | Impendulo eyenziwa yiWCPP | Isonjululwe Ewe / Hayi |
|---|---|---|---|
| 5.1.5 | Ingxelo eneenkcukacha ethi iqaqambise iindlela ezisetyenzisiweyo ukulinganisa imiphumela yeenkqubo zokufikelela zeMfundo kaRhulumente neCandelo lokuFikelela leWCPP, njengoo kubonisiwe kumaphepha lama-22 eNgxelo yoNyaka; | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |
| 5.1.6 | Uluhlu lwee-asethi zelifa lemveli kwiWCPP, ngokuhambelana nesicwangciso solawulo lwe-asethi, kubandakanywa ixabiso lemarike lezi asethi zelifa lemveli, njengoko kubonisiwe kumaphepha 53 kunye nele-155 (iNqaku 12) leNgxelo yoNyaka; | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |
| 5.1.7 | Ikopi elungisiweyo yoyilo lembonakalo yobudala babaqeshwa beWCPP, njengoko kubonisiwe kwiphepha lama-84 (iTheyibhile 9.9) yeNgxelo yoNyaka; | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |
| 5.1.8 | INgxelo ngokungaziphathi kakuhle neentlanganiso zoluleko ezithe zaqukunjelwa yiWCPP ngesithuba sonyaka-mali ophantsi kovavanyo, njengoko kubonisiwe kumaphepha 90 nelama-91 eNgxelo yoNyaka; | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |
| 5.1.9 | Ihgxelo eneenkcukacha ngophando lweWCPP kwizityholo nokurhwaphilizo olungakho lweengxowa-mali ngokwenziwa kwamabango obuqhetseba, njengoko kubonisiwe kwiphepha lama-97 (iNqaku 20) leNgxelo yoNyaka; | IKomiti yaziswa ngento yokokuba le ngxelo inakho ukufumaneka kuphela kwiKomiti yeNdlela yokuZiphatha. | Ewe |
| 5.1.10 | Ikopi yoMyalelo 8: IZibonelelo zeThutyana ezilungiselelwe iPalamente elungiselelwe iGRAP yeZindlu zoWiso-mthetho zePhondo njengoko kuchaziwe yiBhodi yeMigangatho yokuNikwa kweNgxelo ze kwahanjelwana neWCPP, njengoko kuboniswe kwiphepha le-138 leNgxelo yoNyaka; kunye | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |
| 5.1.11 | Izahlulo salo lonke uhambo lwaphesheya kolwandle lonyaka-mali luka-2015/16, njengoko kubonisiwe kwiphepha le-167 (iNqaku 28) leNgxelo yoNyaka. | Ingcaciso inikezelwe kwiKomiti ngomhla wama-31 kuJanyuwari 2017. | Ewe |

**6. Ukuqukumbela**

IKomiti income iPalamente yePhondo leNtshona Koloni ngokugcina uphicotho-zincwadi olungenaziphene ekungekho okufunyenweyo kwiinjongo ezimiselwe kwangaphambili okanye uhambelwano kunye nemithetho nemimiselo.

IKomiti iya kuqhuba inxibelelana neziko ngohlahlo lwabiwo-mali lwalo, umiliselo lweFMMPLA, kunye nemicimbi engenziwanga ethe yachongwa kumacandelo achazwe apha ngasentla, aqulathe izigqibo zeKomiti nezicelo zengcaciso.

**7. Imibulelo**

USihlalo uvakalise umbulelo weKomiti ngeempendulo zabachaphazelekayo abahlukeneyo kumsebenzi wokongamela weKomiti onxulumene neAR yeWCPP elungiselelwe unyaka ophela ngoMatshi 2016 ze wabulela uMphicothi-zincwadi Jikelele woMzantsi Afrika, iKomiti yoPhicotho-zincwadi, uPhicotho-zincwadi lwaNgaphakathi, amagosa awongameleyo kunye nabalawuli beWCPP ngeenzame zabo neminikelo kulo mba.

**8. Ukuthatyathwa kweNxaxheba luluntu**

INkqubo yeNgxelo yoNyaka yePalamente yePhondo leNtshona Koloni elungiselelwe unyaka-mali ka-2015/2016 yapapashwa kumaphepha-ndaba kumenywa abachaphazelekayo kunye namalungu oluntu okokuba azimase yaye athabathe inxaxheba kwiingxoxo.

Amalungu oluntu anikwa ithuba ngokunjalo okokuba abuze imibuzo ze anike ingcebiso ngethuba lengxoxo. Akubangakho ngcebiso ifumanekileyo.

**9. ULUNGELELWANISO LWANGAPHAMBILI KWINGXELO ZOPHICOTHO-ZINCWADI**

Akubanga kho lulungelelwaniso kwangaphambili kwingxelo yophicotho-zincwadi kwisithuba sonyaka-mali ka-2016/17.

**10. IYUNITHI YOLAWULO LWANGAPHAKATHI**

IYunithi yoLawulo lwaNgaphakathi iqhubile ukusebenza ngomsebenzi omnye ubuninzi bonyaka-mali, kunye nengqesho eyangezelelweyo ekupheleni konyaka-mali.

Iyunithi iwuqhubile umsebenzi wayo wokuchonga intsilelo kulawulo lwangaphakathi ngokusetyenziswa kohlolo noncedo kulungiselelo lophicotho-zincwadi ngokusetyenziswa kwamaxwebhu onke entengiselwano asemva kophicotho-zincwadi.

Imimandla emithathu:

- Ukusetyenziswa kwekhadi lemali-mboleko;
- Ivenkile encinane yepalamente;
- Iincwadi nezixhobo zokubhala; kunye
- Neenjongo ezimiselwe kwangaphambili

Uhlolo lokulandela lwaqhutywa kuhlolo oluqukunjelweyo kunyaka ongaphambili.
Iyunithi ilandele rhoqo ngokunjalo nakuluphi na uPhicotho-zincwadi lwaNgaphakathi kunye nokufunyenwe nguMphicotho-zincwadi lwaNgaphakathi kunye nokufunyenwe nguMphicothi-zincwadi Jikelele ukuququzelela ukuqukunjelwa kwisithuba esifunekayo esibekiweyo.

Uphando lokulahleka kolawulo lwaqhutywa ngelahleko okokuba icinywe apho kuyimfuneko okanye ifunyanwe kwakhona xa kufanelekile.

Iyunithi iqhubile ukusebenza njengonxibelelanisi phakathi kweWCPP neSebe leNkulumbuso elithu liqhube umsebenzi woPhicotho-zincwadi njengekonzo ye-arhente, ibandakanya neKomiti yoPhicotho-zincwadi.

**11. UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI**

UPhicotho-zincwadi lwangaphakathi inikezela ngolawulo oluzimeleyo, ingqinisekiso yenjongo kunye neenkonzo zengcebiso eziyilelwe ukwangezelela ixabiso nokuphuculwa okuqhubekayo kwemisebenzi yeziko. Lunceda iziko ekufezekiseni iinjongo zalo ngokuzisa indlela elungelelanisiweyo, ecwangcileyo ukulungiselela uvavanyo nophuculo loLawulo olufanelekileyo, uLawulo loMngcipheko kunye neenkqubo zoLawulo.

Le misebenzi ingundoqo ilandelayo iqhutywa ngolu hlobo:

- Ukuvavanya nokwenza izindululo ezifanelekileyo ukulungiselela ukuphucula iinkqubo zolawulo ekufezekiseni iinjongo zeziko;
- Ukuhlela ukufaneleka nokusebenza nokunikela kuphuculo lwenkqubo yolawulo lomngcipheko; kunye
- Ukunceda iGosa eliNika iNgxelo ekugcineni ulawulo olufanelekileyo nolusebenzayo ngokuvavanya olo lawulo ukumisela ukusebenza kwalo nokufaneleka, ngokuhlisa izindululo zokwandisa okanye zokuphucula.

**Imisebenzi elandelayo yengqiniseko yamkelwa yaze yaqukunjelwa kwisiCwangciso soPhicotho-zincwadi lwaNgaphakathi wama-2016/17:**

- Ukhuseleko lwesakhiwo;
- IiNkonzo zoLwimi – Iinguqulelo;
- IiNtlawulo eziKhutshelweyo;
- IiNkonzo zoMthetho;
- IsiCwangciso sokuLungiswa kweNtlekele; kunye
- NoLawulo lweICT.

IKomiti yoPhicotho-zincwadi isekwe njengequmrhu lokongamela, elinikezela ngolongamelo oluzimeleyo kulawulo, ulawulo lomngcipheko neenkqubo zolawulo kwiZiko, ebandakanya ulongamelo novavanyo ngokutsha koku kulandelayo:

- Umsebenzi woPhicotho-zincwadi lwaNgaphakathi;
- Umsebenzi woPhicotho-zincwadi lwaNgaphandle (uMphicothi-zincwadi Jikelele woMzantsi Afrika - AGSA);
- Ucwangciso-zincwadi nokunikwa kwengxelo;
- IMigaqo-nkqubo yoCwangciso-zincwadi;
- Uvavanyo lolawulo lweAGSA nengxelo yophicotho-zincwadi;
- Uvavanyo lokuBekwa kweLiso kwasenyakeni;
- ULawulo loMngcipheko;
- ULawulo lwaNgaphakathi;
- IiNjongo eziMiselwa kwaNgaphambili; kunye
- NoPhando lweNqobo ezisesikweni nolwaseNkundleni.

Itheyibhile engasezantsi ibhengeza ingcaciso efanelekileyo ngamalungu ekomiti yophicotho-zincwadi:

| Igama | IziQinisekiso | Ngaphakathi okanye ngaphandle | Ukuba kungaphakathim, isikhundla kwiWCPP | Umhla wokuqeshwa | Umhla wokurhoxa |
|---|---|---|---|---|---|
| Mnu. Mervyn Burton | CA(SA); CFP; B Compt (Hons);B Compt; | Ngaphandle | 01 Janyuwari 2012 | N/A | 8 |
| Mnu. Louw Van der Merwe | CA(SA); ACMA; CIA; CISA; CRMA | Ngaphandle | | Isivumelwano saphela ngoNovemba 2016 | 8 |
| Mnu. Zaid Manjra | Master of Business Leadership (MBL); CA (SA)Cost & Management Accountant – CIMA (Passed Finalist) | Ngaphandle | | Urhoxile ngoEprelil 2016 | 2 |
| Nksk. Merle Kinnes | BA; LLB; Certificate Forensic Examination; Attorney of the High Court of SA. | Ngaphandle | 1 Janyuwari 2016 | N/A | 9 |
| Mnu. Yaseen Ismail | CA (SA), RA, Tax (Hons), CFE | Ngaphandle | 1 Meyi 2016 | N/A | 7 |
| Mnu. Jeremy James Fairbairn | Certificate in General Management and Consultancy; Hons B Com (Bus. Management), B. Com (Hons.), Higher Diploma in Education; B COM (LAW), | Ngaphandle | 1 Janyuwari 2017 (Isithuba sesibini) | N/A | 1 |

## 12. INGXELO YEKOMITI YOPHICOTHO-ZINCWADI

Kungovuyo ukunikezela le ngxelo yethu elungiselelwe unyaka-mali ophela ngomhla wama-31 kuMatshi 2017.

### UXanduva lweKomiti yoPhicotho-zincwadi

IKomiti yoPhicotho-zincwadi inika ingxelo eyiqulunqileyo kunye noxanduva lwayo oluvela **kwiCandelo lama-47** loMthetho woLawulo lweMali yePalamente neZindlu zoWiso-mthetho zePhondo **(FMPPLA)** kunye neMithetho yeCandelo loLawulo-mali **3.1**. IKomiti yoPhicotho-zincwadi inika ingxelo ngokunjalo yokokuba yamkele iMigqaliselo yeSikhombisi efanelekileyo esesikweni, iyilawule imicimbi yayo ngokuhambelana nale Migqaliselo yaye ilwenze lonke uxanduva lwayo njengoko luqulathwe apha.

### Ukusebenza koLawulo lwaNgaphakathi

Ngokuhambelana neFMPPLA kunye neMithetho yeCandelo loLawulo-mali uPhicotho-zincwadi lwaNgaphakathi linikeze iKomiti yoPhicotho-zincwadi ngengqiniseko efanelekileyo yokokuba ulawulo lwangaphakathi lwanele yaye luyasebenza. Oku kufezekiswe ngesicwangciso esamkelwayo esisekwe

kumngcipheko sophicotho-zincwadi lwaNgaphakathi luvavanya ukwanela kolawulo ukuthintela imingcipheko yaye iKomiti yoPhicotho-zincwadi yabeka iliso kumiliselo lwemisebenzi yokulungisa.

Unxibelelwano olulandelayo lwamkelwa yiKomiti yoPhicotho-zincwadi ze lwaqukunjelwa luphicotho-zincwadi kwesi sithuba sonyaka siphantsi kovavanyo:

- UKhuseleko lwesakhiwo;
- IiNkonzo zoLwimi – Iinguqulelo;
- IiNtlawulo eziKhutshelweyo;
- IiNkonzo zoMthetho;
- IsiCwangciso sokuLungiswa kweNtlekele; kunye
- NoLawulo lweICT

Imimandla yophuculo, njengoko iqatshelwe luphicotho-zincwadi lwangaphakathi ngethuba lokwenziwa komsebenzi walo, yavunywa ngabalawuli. IKomiti yoPhicotho-zincwadi ibeka iliso umiliselo lwemisebenzi ekuvunyelwene ngayo rhoqo ngekota.

**ULawulo lwaseNyakeni kunye neNgxelo yarhoqo ngeNyanga/ngeKota**
IKomiti yoPhicotho-zincwadi yanelisekile kokuqulathiweyo nokulunga kolawulo lwarhoqo ngekota enyakeni neengxelo zokwenziwa komsebenzi ezikhutshwe apha kunyaka ophantsi kovavanyo liGosa eliNika iNgxelo leZiko ngokwemiqathango yoLawulo lweMali yePalamente noMthetho weZindlu zoWiso-mthetho zePhondo. **(FMPPLA)**

**UVavanyo lweeNgxelo zeMali**
IKomiti yoPhicotho-zincwadi:

- ivavanye ngokutsha yaze yaxoxa iiNgxelo eziPhicothiweyo zeMali zoNyaka ekufuneka zibandakanywe kwiNgxelo yoNyaka, kunye noMphicothi-zincwadi Jikelele woMzantsi Afrika (AGSA) kunye neGosa eliNika iNgxelo;
- ivavanye iinguqu kwimigaqo-nkqubo yocwangciso-zincwadi neendlela njengoko kuchaziwe kwiiNgxelo zoNyaka zeMali;
- ivavanye ulungelelwaniso lwemathiriyeli evela kuphicotho-zincwadi lweWCPP.

**Uhambelwano**

- IKomiti yoPhicotho-zincwadi izivavanyile iinkqubo zeziko ukulungiselela uhambelwano nezibonelelo ezisemthethweni nezilawulayo;

**INgcaciso yoMsebenzi**

- IKomiti yoPhicotho-zincwadi iyivavanyile ingcaciso ngeenjongo ezimiselwe kwangaphambili njengoko kuchaziwe kwiNgxelo yoNyaka;

**INgxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika**
IKomiti yoPhicotho-zincwadi:

- izivavanyile iimpendulo zeNgxelo yoLawulo lweAGSA naBalawuli ngoko;
- rhoqo ngekota isicwangciso somiliselo lweziko zivavanyiwe kulungiselelwa imiba yophicotho-zincwadi ephakanyiswe kunyaka ongaphambili.
- Ihlangene neAGSA ukuqinisekisa ngento yokuba akukho micimbi ingasonjululwanga ethe yavela kuphicotho-zincwadi olulawulayo.

Imisebenzi yolungiso kwinkcukacha zokufunyenweyo okuphakanyiswe yiAGSA ibekwa iliso yiKomiti yoPhicotho-zincwadi rhoqo ngekota.

IKomiti yoPhicotho-zincwadi iyangqinelana yaye iyamkela imbono yeAGSA ebhekiselele kwiiNgxelo zoNyaka zeMali, yaye icebisa okokuba ezi Ngxelo zoNyaka ziMali ziPhicothiweyo mazamkelwe ze zifundwe kunye nengxelo yeAGSA.
IKomiti yoPhicotho-zincwadi income iZiko ngokugcina imbono yophicotho-zincwadi engenaziphene kungekho mathiriyeli efunyenweyo.

________________
**Mervyn Burton**
**USihlalo weKomiti yoPhicotho-ziNcwadiI**
**IPalamente yePhondo yeNtshona Koloni**
**10 Agasti 2017**

# IPALAMENTE YEPHONDO LENTSHONA KOLONI

# ISIGABA D
## ULAWULO LWEMICIMBI YABASEBENZI

Posbus 648, Kaapstad
8000, Suid-Afrika

PO Box 648, Cape Town
8000, South Africa

PO Box 648, Ekapa
8000, Mzantsi Afrika

www.wcpp.gov.za
+27 21 487 1600

## 1. INTSHAYELELO

Icandelo leMicimbi yaBasebenzi kwiNNgxelo yoNyaka libonelela ngengcaciso enzulu kwimisebenzi enxulumene nemicimbi yabasebenzi beWCPP kunyaka ophantsi kovavanyo. Uninzi lwengcaciso luthande ukuba ziinkcukacha zamanani, yaye uhlahlelo lubandakanyiwe ukubonelela abafundi ukuba babe nengqiqo engcono yempembelelo okanye yembonakalo yeenkcukacha zamanani ezibonakalisiweyo.

Ulawulo lwemicimbi yabasebenzi lufudukele kakhulu kwinkonzo yeqhinga, eyangezelela ixabiso yaye oku kuya kubonakala kule Ngxelo yoNyaka.

**QAPHELA:** *Nceda qaphela into yokuba yonke ingcaciso yeenkcukacha zamanani enikezelweyo, amanani aya kubhekiselela kubo bonke abasebenzi abaqeqeshwe kulo nyaka-mali wonke.Apho kuphela kuchazwe okokuba "Njengoko enjalo ngomhla wama-31 kuMatshi 2016 okanye ngomhla woku-1 kuEpreli 2017" amanani abonisa ubume ngoloo suku.*

## 2. IQHINGA LEMICIMBI YABASEBENZI

Ngeli thuba ekujoliswe kuko kwiQhinga leHR langaphambili leminyaka emihlanuligciniwe, ekujoliswe kuko kwiQhinga elikhoyo leHR kukuqulunqwa ngokutsha.

Ummandla ongundoqo ekujoliswe kuko yayikukufunyanwa kwenkqubo ehlangeneyo yemicimbi yabasebenzi, ulawulo lwemali nokuthengwa kwempahla. Iyaqikelelwa into yokokuba uhlanganiso olwandileyo luya kwandisa kakhulu kuphela kuqulunqo ngokutsha kweenkqubo zentengiselwano nokunikwa kwengxelo, kodwa ngokunjalo kuvumele abasebenzi ukuba bazilahlele kakhulu ekongezeleleni ixabiso, iinkqubo ezintsha zemicimbi yabasebenzi.

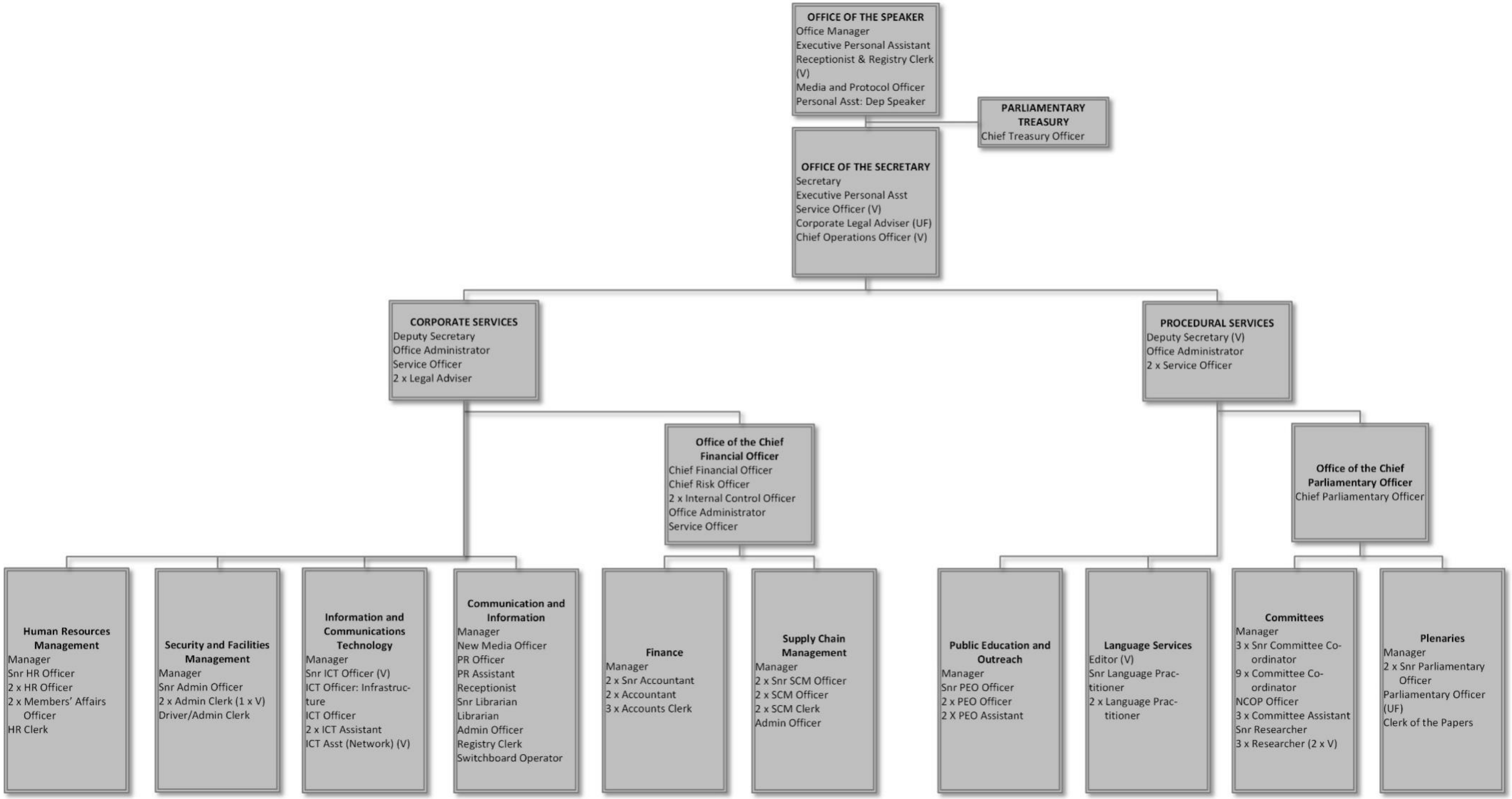
Inkqubo yophuhliso lwamakhono ombutho ngokubanzi, ebizwa ngokuba yiProjekti GROW, eqalisa ngoOktobha 2015, yaqhutywa kunyaka-mali wonke ka-2016/17. Uqeqesho luzama ukwakha isiseko esiqinileyo ekuthi kwabelwane phakathi kwabo bonke abasebenzi yaye inikezela amakhono abalulekileyo athi adingeke ukulugiselela ukusebenza kakuhle komntu ngamnye. Kwingcebiso evela kucweyo olwalubanjwe ngoNovemba 2016, izibonelelo zomntu ngamnye zibonakala zilungile kakhulu nabasebenzi abangama-92% abachaze into yokokuba bayayonwabela inkqubo, ama-86% achaze into yokokuba iyabanceda kubume bomsebenzi wabo ze ama-84% achaza into yokokuba inempembelelo elungileyo kubo kubomi babo ngokubanzi.

Itheyibhile engasezantsi ibonisa olunye lolawulo lwemicimbi yabasebenzi nemigqaliselo yembonakalo yombutho kwiminyaka emihlanu edlulileyo:

| | 2010/ 2011 | 2011/2012 | 2012/ 2013 | 2013/2014 | 2014/2015 | 2015/ 2016 |
|---|---|---|---|---|---|---|
| ***Inkcitho yabasebenzi** | 24,5 million | 27 million | 32 million | 39 million | 46 million | 49 million |
| **Umlinganiselo weZithuba ezingazaliswanga** | 10% | 17% | 9,3% | 6,6% | 3,8% | 4,8% |
| **Inani labasebenzi** | 78 | 78 | 88 | 99 | 101 | 99 |
| **Abaqheshiweyo** | 15 | 12 | 16 | 15 | 11 | 12 |
| **Abarhoxileyo** | 6 | 9 | 4 | 3 | 5 | 5 |
| **Inkcitho yabasebenzi** | 8.6 | 7.04 | 5 | 6 | 8.18 | 9 |
| **Umlinganiselo weZithuba ezingazaliswanga** | 23 | 19 | 12 | 12 | 12 | 16 |

***Amanani email alungelelanisiweyo**

## 3. UBUME BOMBUTHO njengoko bunjalo ukuza kuthi ga kowama- 31 kuMatshi 2017



## 4. INKCITHO

IWCPP ulumisela uhlahlo lwabiwo-mali lwayo ngokwemiqathango yeennkqubo ezichazwe kakuhle. IiTheyibhile ezilandelayo zishwankathela inkcitho yokugqibela ephicothiweyo ngokwenkqubo (ITheyibhile 4.1) nangamanqanaba emivuzo (ITheyibhile 4.2). Ingakumbi, zibonelela ngengqiqo yesixa-mali esichithiweyo kwiindleko zabasebenzi ngokuhambelana neenkqubo nganye okanye ngamanqanaba omvuzo.

AMANQAKU:

a) Abanye abasebenzi babaqeshwe kwinqanaba elinye lomvuzo kwisithuba sonyaka-mali. Baya kuboniswa ngoko kwinqanaba elingaphezulu kwelinye okunomphumela wesambuku sabasebenzi abonakala ngathi awalingani.
b) Kukho umahluko phakathi kwenkcitho yabasebenzi kwiingxelo yemali kunye nenkcitho yabasebenzi kwingxelo yonyaka. Oku kube ngumphumela woguqulelo olusika kubalo-mali lwemali ezinkozo elungelelanisiweyo ukuya kubalo-mali lokufumana. Iingxelo zemali zibandakanya izibonelelo ezilungiselelwe izibonelelo zabasebenzi ezingezizo iintlawulo ezizizo, phakathi kwezinye.

### 4.1 IiNdleko zaBasebenzi ngokweNkqubo, 2016/17

| Inkqubo | Inkcitho yabasebenzi (R’000) | Inkcitho epheleleyo (R’000) | Indleko zabasebenzi ngokwe-% yenkcitho epheleleyo | Umndilili wendleko zenkcitho ngomsebenzi ngamnye (R’000) | Inkcitho yabasebenzi (R’000) |
|---|---|---|---|---|---|
| Inkqubo 1 (ULawulo) | 36 492 | 55 228 | 807 | 66% | 521 |
| Inkqubo 3 (IiNkonzo zePalamente) | 16 800 | 22 479 | 303 | 75% | 494 |
| **IYonke** | **53 292** | **77 707** | **1 110** | **69%** | **498** |

**Esi sixa-mali asibandakanyi ulwabiwo-mali olusemthethweni olulungiselelwe amaLungu eWCPP kunye neNkqubo 2: Izakhiwe neZibonelelo zamaLungu namaQela ezoPolitiko.*

INkqubo 3 ngokwembali inabasebenzi abambalwa kuneNkqubo 1 ngenxa yamacandelo amaninzi aqulathwe yiNkqubo 1. La abandakanya ii-ofisi ekaSomlomo nekaNobhala. Ngomhla wama-31 kuMatshi 2017, kukho abasebenzi abangama-63 kwiNkqubo 1 nama-32 kwiNkqubo 3.

### 4.2 IiNdleko ngokwamaNqanaba eMivuzo, 2016/17

| AmaNqanaba eMivuzo | Inani labasebenzi | Inkcitho yabasebenzi R’000 | I-% yeendleko ezipheleleyo zabasebenzi | Umndilili wendleko zenkcitho ngomsebenzi ngamnye R’000 |
|---|---|---|---|---|
| Abangenakhono ngokupheleleyo(Inqanaba A1 – B1) | 5 | 1063 | 2% | 213 |
| Abanamakhono aphezulu (Inqanaba B2 – C3) | 63 | 23919 | 45% | 380 |

| | | | | |
|---|---|---|---|---|
| Amagcisa anekhono (Inqanaba C4-C5) | 19 | 10736 | 20% | 565 |
| Abalawuli abaphezulu (Inqanaba D1 – D3) | 13 | 11969 | 22% | 920 |
| Abalawuli abayiNtloko (Inqanaba D4 – E2) | 4 | 5547 | 10% | 1387 |
| **Abaqeqeshwa besengqeshweni** | **3** | **58** | **0.1%** | **19** |
| **Bebonke** | **107** | **53292** | **100%** | **498** |

** Ezinye iintlawulo zibhekiselele kwi-inshorensi yobomi babasebenzi abahlawulwa rhoqo ngenyanga kulungiselelwa bonke abasebenzi.*

### 4.2.1 IiNdleko ngokwamaQela abemi, 2016/17

| Ubume babaxhamli | Inani labasebenzi | Iindleko zabasebenzi ngokohlanga R'000 | I-% zenkcitho ngomsebenzi ngamnye |
|---|---|---|---|
| AbaNtsundu | 25 | 11133 | 21% |
| Ama-Indiya | 5 | 3126 | 6% |
| AbeBala | 60 | 30143 | 57% |
| AbaMhlophe | 14 | 8832 | 17% |
| **Abaqeqeshwa besengqeshweni nezinye iintlawulo** | **3** | **58** | **0.1%** |
| **Bebonke** | **107** | **53292** | **100%** |

### 4.2.2 IiNdleko ngokweSini, 2016/17

| Ubume babaxhamli | Inani labasebenzi | Iindleko zabasebenzi ngokwesini | I-% zenkcitho ngomsebenzi ngamnye |
|---|---|---|---|
| Amadoda | 54 | 30718 | 57% |
| Amabhinqa | 50 | 22516 | 42% |
| **Abaqeqeshwa besengqeshweni nezinye iintlawulo** | **3** | **58** | **0.1%** |
| **Bebonke** | **107** | **53292** | **100%** |

Iitheyibhile ezilandelayo zinikezela ngesishwankathelo ngokwenkqubo (iTheyibhile 4.3) kunye namanqanaba emivuzo ngokwepesenti yeendleko ezipheleleyo zabasebenzi (iTheyibhile 4.4),kunye namanqanaba emivuzo njengepesenti yeendleko ezipheleleyo zabasebenzi ezilungiselelwe loo manqanaba (iTheyibhile 4.5) enkcitho eyenziweyo ngenxa yemivuzo, imbuyekezo yokusebenza ngaphezulu kwexesha, isibonelelo sezindlu nenkxaso yonyango. Ezi theyibhile azibandakanyi abafunda besengqeshweni nezinye iintlawulo njengoko kuchaziwe ngasentla.

### 4.3 Imivuzo, Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo, Isibonelelo sezindlu noNcedo loNyango ngokwenkqubo, 2016/17

| Inkqubo | Imivuzo | Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo | Isibonelelo sezindlu | UNcedo loNyango |
|---|---|---|---|---|

| | Isixa-mali R'000 | Imivuzo njenge- % yeendleko zabasebenzi ngokwe-nkqubo | Isixa-mali R'000 | Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo njenge-% yeendleko zabasebenzi | Isixa-mali R'000 | HOA njenge-% yeendleko zabasebenzi | Isixa-mali R'000 | UNcedo loNyango njenge-% yeendleko zabasebenzi |
|---|---|---|---|---|---|---|---|---|
| Inkqubo 1 | 25650 | 52% | 122 | 0.25% | 1,855 | 3.75% | 377 | 0.76% |
| Inkqubo 3 | 11547 | 23% | 168 | 0.34% | 1,174 | 2.38% | 254 | 0.51% |
| **IYonke** | **37197** | **75%** | **290** | **0.59%** | **3,029** | **6.13%** | **631** | **1.28%** |

**4.4 Imivuzo, Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo, Isibonelelo sezindlu noNcedo loNyango ngokwamanqanaba emivuzo, 2016/17 (ipesenti yeendleko ezipheleleyo zabasebenzi)**

| AmaNqanaba eMivuzo | Imivuzo | | Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo | | Isibonelelo sezindlu | | UNcedo loNyango | |
|---|---|---|---|---|---|---|---|---|
| | Isixa-mali R'000 | Imivuzo njenge-% yeendleko zabasebenzi ngokwe-nkqubo | Isixa-mali R'000 | Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo njenge-% yeendleko zabasebenzi | Isixa-mali R'000 | HOA njenge-% yeendleko zabasebenzi | Isixa-mali R'000 | UNcedo loNyango njenge-% yeendleko zabasebenzi |
| Abangenakhono ngokupheleleyo (Inqanaba A1 – B1) | 590 | 1.19%% | 5 | 0.01% | 159 | 0.32% | - | - |
| Abanamakhono aphezulu (Inqanaba B2 – C3) | 16541 | 33.48% | 146 | 0.3% | 2095 | 4.24% | 417 | 0.84% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Amagcisa anekhono (Inqanaba C4-C5) | 7578 | 15.34% | 127 | 0.26% | 774 | 1.57% | 116 | 0.24% |
| Abalawuli abaphezulu (Inqanaba D1 – D3) | 8484 | 17.17% | 12 | 0.02% | - | - | 61 | 0.12% |
| Abalawuli abayiNtloko (Inqanaba D4 – E2) | 4004 | 8.1% | - | - | - | - | 37 | 0.07% |
| **Bebonke** | **37197** | **75.29%** | **290** | **0.59%** | **3029** | **6.13%** | **631** | **1.28%** |

**4.5 Imivuzo, Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo, Isibonelelo sezindlu noNcedo loNyango ngokwamanqanaba emivuzo, 2016/17**

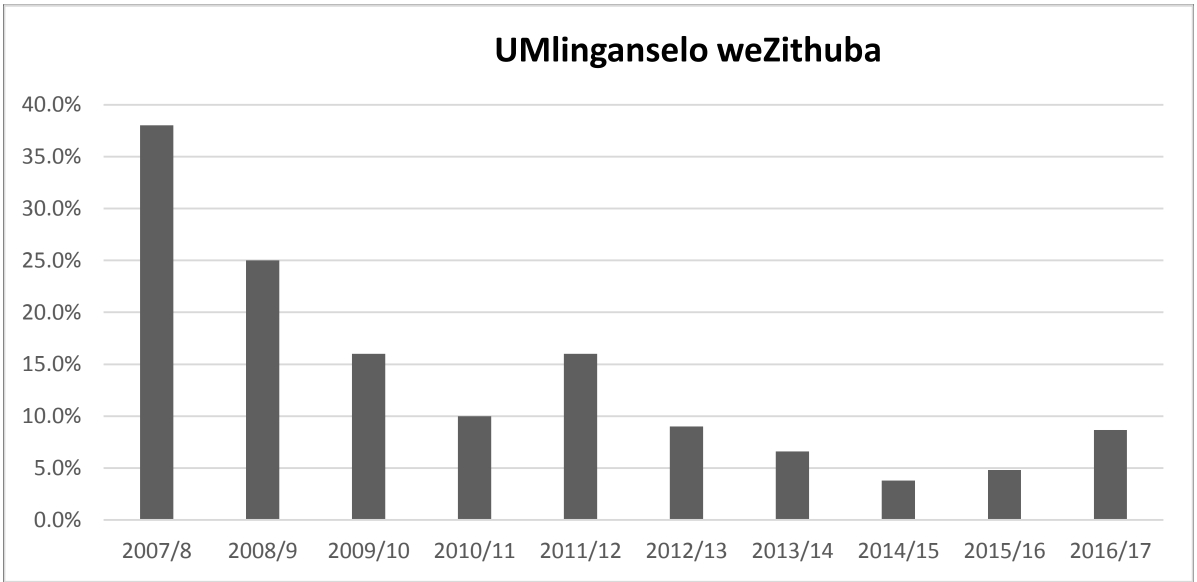
**(ipesenti yamanqanaba emivuzo awahlukeneyo)**

| AmaNqanaba eMivuzo | Imivuzo | | Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo | | Isibonelelo sezindlu | | UNcedo loNyango | |
|---|---|---|---|---|---|---|---|---|
| | Isixa-mali R'000 | Imivuzo njenge-% yeendleko zabasebenzi ngokwe-nkqubo | Isixa-mali R'000 | Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo njenge-% yeendleko zabasebenzi | Isixa-mali R'000 | HOA njenge-% yeendleko zabasebenzi | Isixa-mali R'000 | UNcedo loNyango njenge-% yeendleko zabasebenzi |
| Abangenakhono ngokupheleleyo (Inqanaba A1 – B1) | 590 | 57% | 5 | 0.49% | 159 | 16% | - | - |
| Abanamakhono aphezulu (Inqanaba B2 – C3) | 16541 | 75% | 146 | 0.61% | 2095 | 9.46% | 417 | 2% |
| Amagcisa anekhono | 7578 | 86% | 127 | 1.18% | 774 | 9% | 116 | 1.33% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| (Inqanaba C4-C5) | | | | | | | | |
| Abalawuli abaphezulu (Inqanaba D1 – D3) | 8484 | 77% | 12 | 0.10% | - | - | 61 | 0.55% |
| Abalawuli abayiNtloko (Inqanaba D4 – E2) | 4004 | 62.49% | - | - | - | - | 37 | 0.57% |
| **Bebonke** | **37197** | **75.41%** | **290** | **0.54%** | **3029** | **6.13%** | **631** | **1.28%** |

## 5. INGQESHO NEZITHUBA EZINGAZALISWANGA

Ezi theyibhile zilandelayo zishwankathela inani lezithuba, (ezixhaswa ngemali nezingaxhaswa ngamali), kuluhlu lwabasebenzi, inani labasebenzi kunye nemilinganiselo yezithuba ezingazaliswanga. Ingcaciso ethiwe thaca ngokuhambelana nemiba emithathu engundoqo, okt. Inkqubo (iTheyibhile 5.1), inqanaba lemivuzo (iTheyibhile 5.2) nemisebenzi ebalulekileyo.




Kubekho ukuhla kumlinganiselo weWCPP wezithuba ezingazaliswanga ukususela ku-2007/2008. I WCPP iqalise ngephulo lokufunwa kwabasebenzi ngokumiliselwa komndilili lomvuzo ofanelekileyo wemarike yabasebenzi. Ababini abathathe umhlalaphantsi ngonyaka omnye kube nomphumela ombi kumlinganiselo weWCPP wezithuba ezingazaliswanga ngo-2016/17.

### 5.1 INgqesho neziThuba ezingazaliswanga ngokweNkqubo, umhla wama-31 kuMatshi 2017:

| Inkqubo | Inani lezithuba | Inani lezithuba ezixhaswa ngemali | Inani lezihuva ezizalisiweyo | Umlinganiselo wezithuba ezingazaliswanga | Umlinganiselo wezithuba ezingazaliswanga ezilungiselelwe izithuba |
|---|---|---|---|---|---|

| | | | | | ezixhaswa ngemali |
|---|---|---|---|---|---|
| Inkqubo 1 | 72 | 70 | 63 | 12.5% | 10% |
| Inkqubo 3 | 36 | 34 | 32 | 11.00% | 5.88% |
| **IYonke** | **108** | **104** | **95** | **12%** | **8.6%** |

**5.2 INgqesho neziThuba ezingazaliswanga ngokwamaNqanaba, umhla wama-31 kuMatshi 2017:**

Ingcaciso kwimeko nganye ibonisa isimo ukuza kuthi ga ngomhla wama-31 kuMatshi 2017. Ukulungiselela ukubonisa utshintsho kubasebenzi ngethuba eliphantsi kovavanyo, nceda ubhekiselele kwiCandelo 7 lale ngxelo.

| Inqanaba lomvuzo | Inani lezithuba | Inani lezithuba ezixhaswa ngemali | Inani lezihuva ezizalisiweyo | Umlinganiselo wezithuba ezingazaliswanga | Umlinganiselo wezithuba ezingazaliswanga ezilungiselelwe izithuba ezixhaswa ngemali |
|---|---|---|---|---|---|
| Abangenakhono ngokupheleleyo (Inqanaba A1 – B1) | 4 | 4 | 4 | - | - |
| Abanamakhono aphezulu (Inqanaba B2 – C3) | 64 | 64 | 56 | 12.5% | 12.5% |
| Amagcisa anekhono (Inqanaba C4-C5) | 19 | 19 | 18 | 5.26% | 5.26% |
| Abalawuli abaphezulu (Inqanaba D1 – D3) | 16 | 13 | 13 | 18.75% | - |
| Abalawuli abayiNtloko (Inqanaba D4 – E2) | 5 | 5 | 4 | 20% | 20% |
| **Ewonke** | **108** | **104** | **95** | **12%** | **8.65%** |

**5.3 INgqesho neziThuba ezingazaliswanga ngokweMisebenzi ebalulekileyo, umhla wama-31 kuMatshi 2017:**

Akubangakho misebenzi ibalulekileyo ethe yachongwa ekuqaleni konyaka-mali ka-2016/17.

## 6. INGCACISO YENKONZO YABALAWULI ABAPHEZULU

### 6.1 Ukuzaliswa kweZithuba zeNkonzo yaBalawuli abaPhezulu:

Iitheyibhile ezikweli candelo zinikezela ngengcaciso engengqesho nezithuba ezingazaliswanga njengoko ibhekiselele kumalungu eNkonzo yabalawuli abaPhezulu ngokwenqanaba lomvuzo. Inikezela ngokunjalo ngengcaciso kupapasho nokuzaliswa kwezithuba zeNkonzo yaBalawuli abaPhezulu. Imiqathango yemithetho yeNkonzo kaRhulumente ayisebenzi kwiWCPP yaye, ngoko, akunikwanga ngxelo ngayo.

**Ingcaciso yezithuba zeNkonzo yaBalawuli abaPhezulu njengoko injalo ngomhla wama-31 kuMatshi 2017**

| Inqanaba leSMS | Inani lezithuba zeSMS ezixhaswa ngemali | Inani lezithuba zeSMS ezizalisiweyo | I-% lezithuba zeSMS ezizalisiweyo | Inani elipheleleyo lezithuba zeSMS ezixhaswa ngemali | I-% lezithuba zeSMS ezingazaliswanga |
|---|---|---|---|---|---|
| E2 | 1 | 1 | 100% | - | - |
| E1 | 2 | 1 | 50% | 1 | 50% |
| D4 | 2 | 2 | 100% | - | - |
| **Ewonke** | **5** | **4** | **75%** | **1** | **25%** |

**Ukupapashwa nokuzaliswa kwezithuba zeNkonzo yaBalawuli abaPhambili zesithuba somhla wama-1 kuEpreli 2016 nomhla wama-31 kuMatshi 2017**
Akukho lupapasho.

**7. UVAVANYO LOMSEBENZI**

Izithuba ezisixhenxe zavavanywa kunyaka-mali ka-2016/17. Ezithathu kwezi zithuba bezizitsha, yaye ngoko azibangelanga ukuhlaziywa kwamanqanaba omvuzo. Ezibini zihlaziyiwe kumanqanaba azo asele ekho.

**7.1 Imbonakalo yabasebenzi abazithuba zabo zihlaziyiweyo ngenxa yokuba izithuba zabo zihlaziyiwe:**

| Imisebenzi | Inani labasebenzi | Inqanaba lokuqala | INqanaba loVavanyo loMsebenzi |
|---|---|---|---|
| - | - | - | - |

Itheyibhile elandelayo ishwankathela inani lezehlo apho amanqanaba omvuzo athe ayidlula igreyidi emiselwe luvavanyo lomsebenzi. Izizathu zeyantlukwano zinikezelwe kwisehlo ngasinye.

**7.2 Abasebenzi abanamanqanaba emivuzo engaphezulu kwalawo amiselwe luvavanyo lomsebenzi ngokomsebenzi:**

| Imisebenzi | Inani labasebenzi | Inqanaba lovavanyo lomsebenzi | Inqanaba lomvuzo | Izizathu zeyantlukwano |
|---|---|---|---|---|
| UMabhalane | 1 | B3 | B5 | Historical Grade Creep |
| **Ipesenti yabo baqeshiweyo** | | | | **1%** |

*Aba basebenzi barhangqwe bonke bomvu kunye nemithetho-siseko ethe ngqo esebenzayo kwimivuzo yabo.*

Itheyibhile elandelayo ishwankathela abaxhamli yoku kungasentla ngokohlanga, isini nabalimeleyo.

**7.3 Imbonakalo yabasebenzi abanamanqanaba emivuzo angaphezulu kulawo amiliselwe luvavanyo lomsebenzi**

| Umxhamli | AbaNtsundu | Ama-Indiya | AbeBala | AbaMhlophe | Bebonke |
|---|---|---|---|---|---|
| Amabhinqa | - | - | 1 | - | 1 |
| Amadoda | - | - | - | - | - |
| **Bebonke** | **-** | **-** | **1** | **-** | **-** |
| **Abasebenzi abalimeleyo** | - | - | - | - | - |

**8. IINGUQU ZENGQESHO**

| **Inani elipheleleyo labasebenzi abamivuzo idlule igreyidi emiselwe luvavanyo lomsebenzi ngo-2016/17** | **1** |
|---|---|

Eli candelo linikezela ngengcaciso ezi ngeenguqu kwingqesho kwisithuba sonyaka-mali. Umlinganiselo wengeniso ubonisa iindlela kwimbonakalo yengqesho yeWCPP. Itheyibhile ezilandelayo zinikezela ngesishwankathelo semilinganiselo yengeniso ngokwenqanaba lemivuzo.

**8.1 Imilinganiselo yengeniso yonyaka ngokwenqanaba lemivuzo kwisithuba somhla woku-1 kuEpreli 2015 ukuya kumhla wama-31 kuMatshi 2017**

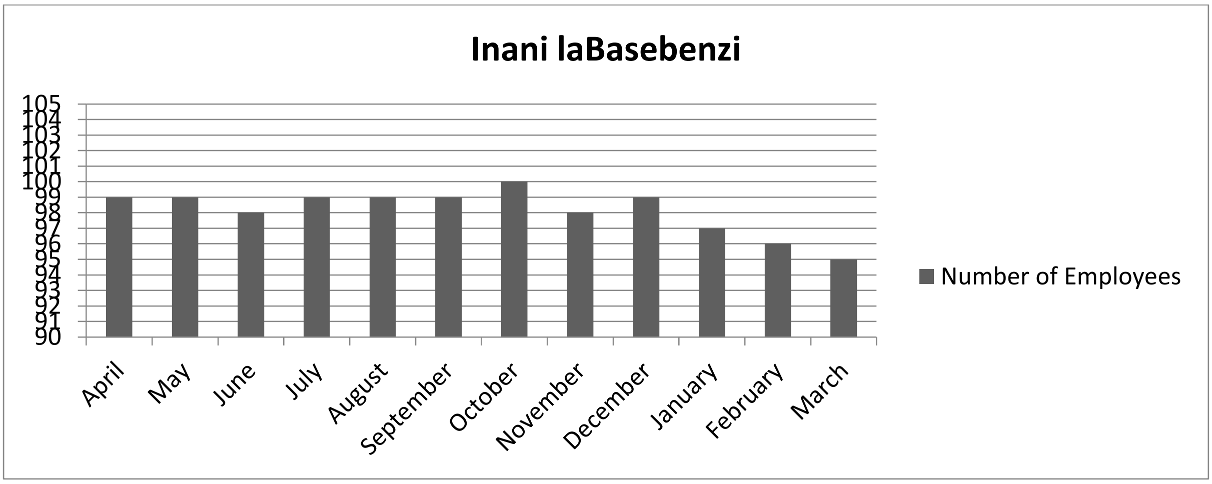
| Inqanaba lomvuzo | Inani lezithuba ngokwenqanaba lomvuzonjengoko injalo ngomhla woku-1 kuEpreli 2016 | INgqesho nokukhutshelwa kwiWCPP | | Ukurhoxiswa nokukhutshwa kwiWCPP | Umlinganiselo wengeniso |
|---|---|---|---|---|---|
| | | Ngaphakathi | Ngaphandle | | |
| Abangenakhono ngokupheleleyo (Inqanaba A1 – B1) | 5 | - | - | 1 | 20% |
| Abanamakhono aphezulu (Inqanaba B2 – C3) | 60 | - | 3 | 7 | 11.66% |
| Amagcisa anekhono (Inqanaba C4-C5) | 17 | - | 2 | 1 | 5.88% |
| Abalawuli abaphezulu (Inqanaba D1 – D3) | 13 | - | - | - | - |
| Abalawuli abayiNtloko (Inqanaba D4 – E2) | 4 | - | - | - | - |
| **Inani labasebenzi elipheleleyo** | **99** | **-** | **5** | **9** | **9%** |
| Abaqeqeshwa besengqeshweni | - | - | 3 | - | |

IWCPP ibe nakho ukuguquka kakhulu ngokubhekiselele kwingqesho nokurhoxa kwisithuba seminyaka emithandathu edlulileyo.

| | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
|---|---|---|---|---|---|---|
| **Ingqesho** | 12 | 19 | 15 | 5 | 11 | 5 |
| **Ukurhoxa** | 9 | 5 | 3 | 3 | 5 | 9 |
| **Umndilili** | 4:3 | 3,8:1 | 5:1 | 1,7:1 | 2,2:1 | 1:1.8 |

Umndilili ophezulu wengqesho nokurhoxa wachazwa ngo-2013/2014 xa uthe waphinda-phinda kunalowo wawunjalo kwiminyaka emithandathu eyadlulayo. IWCPP ibe yimpumelelo kakhulu ekulungiseni inkxalabo ephakanyisiweyo ngokubhekiselele kumlinganiselo ophezulu wezithuba ezingazaliswanga.

| | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
|---|---|---|---|---|---|---|
| **Vacancy rate** | 16% | 8% | 6.6% | 3.8% | 4.8% | 8.65% |




Uluhlu lwabasebenzi lweWCPP luhlile kwisithuba salo nyaka-mali. Bahlanu abaqeshiweyo ngeli thuba isithoba sabasebenzi silishiyile iziko. Ababini kubasebenzi abasithoba bathatha umhlalaphantsi, esinye isivumelwano somqeshwa safikelela esiphelweni ze omnye umqeshwa wagxothelwa ukungaziphathi kakuhle.

**8.2 Imilinganiso yonyaka yengeniso ngengqesho ebalulekileyo elungiselelwe isithuba somhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017**

Ayikho

**8.3 Izizathu ezibangela abasebenzi bayishiye iWCPP**

| Uhlobo lokurhoxa | Inani | % yesambuku |
|---|---|---|
| Ukubhubha | - | - |
| Ukurhoxa | 5 | 55.55% |
| Ukuphela kwesivumelwano | 1 | 11.11% |
| Ukugxothwa – izizathu zokusebenza | - | - |

| | | |
|---|---|---|
| Ukugxothwa – ukungasebenzi ngokwanelisayo | 1 | 11.11% |
| Ukuyekiswa ngenxa yokungaphili | - | - |
| Ukuhlala phantsi | 2 | 22.22% |
| Okunye | - | - |
| Ukukhutshelwa kwamanye amasebe eNkonzo kaRhulumente | - | - |
| **Zizonke** | **9** | 8.65% |
| Inani elipheleleyo labasebenzi abemkileyo njenge-% yengqesho epheleleyo | | |
| Abaqeqeshwa besengqeshweni | 1 | |

| | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
|---|---|---|---|---|---|---|
| **Umlinganiselo wezithuba ezingazaliswanga** | 16% | 8% | 6.6% | 3.8% | 4.8% | 8.65% |

**8.4 Ukunyuselwa ngesithuba esibalulekileyo:**

UMgaqo-nkqubo wokuFunwa nokuKhethwa kwabasebenzi awenzanga sibonelelo sokunyuselwa kwisithuba sonyaka-mali ophantsi kovavanyo. Kwesi sithuba akukho zithuba zibalulekileyo ezithe zachongwa.

**8.5 Ukunyuselwa ngokwamanqanaba emivuzo:**

UMgaqo-nkqubo wokuFunwa nokuKhethwa kwabasebenzi awenzanga sibonelelo sokunyuselwa kwisithuba sonyaka-mali ophantsi kovavanyo.

**9. UBULUNGISA ENGQESHWENI:**

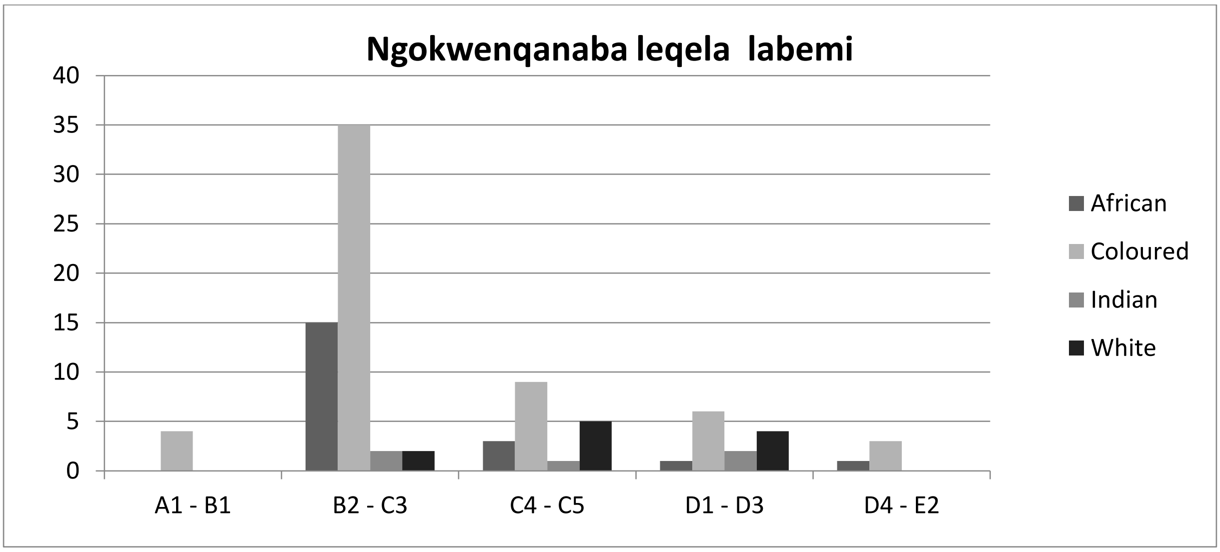
QAPHELA: Ngeenjongo zale ngxelo, amagcisa achazwa njengemisebenzi ethi ifune ukubhaliswa kwiqumrhu lobugcisa ukulungiselela ukuba uqeshwe kwiWCPP.

**9.1 Inani elipheleleyo labasebenzi (kubandakanywa abasebenzi abalimeleyo) kwinqanaba ngalinye lomsebenzi kula alandelayo ukususela kumhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017:**

| Amanqanaba omsebenzi | Amadoda | | | | Amabhinqa | | | | Bebonke |
|---|---|---|---|---|---|---|---|---|---|
| | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | |
| Abalawuli abaPhezulu abayiNtloko (Amanqanaba D4 – E2) | 1 | 1 | - | - | - | 1 | - | - | 3 |
| Abalawuli abaPhezulu (Inqanaba D1 – 3) | 1 | 5 | 2 | 2 | - | 1 | - | 1 | 12 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Baqinisekisiwe ngobugcisa yaye ngamachule anamava nabalawuli abakwinqanaba eliphakathi (Amanqanaba C 4- 5) | 2 | 6 | - | 2 | 2 | 3 | - | 3 | 18 |
| Abasebenzi abanamakhono obugcisa nabaneziqinisekiso, abalawuli abakwinqanaba eliphantsi, abaphathi, iforimani nabongamelo (Amanqanaba B2 – C3) | 7 | 11 | 2 | 2 | 9 | 24 | - | 2 | 57 |
| Abangenamakhono ngokupheleleyo nokwenziwa kwesigqibo sengqiqo (Inqanaba A1 - B1) | - | 4 | - | - | 1 | - | - | - | 5 |
| **Ewonke** | **11** | **27** | **4** | **6** | **12** | **29** | **0** | **6** | **95** |
| Abasebenzi bethutyana (abasebenzi abangaqeshwanga sigxina) | 2 | 2 | 1 | 1 | 1 | 1 | - | - | 9 |
| **ISambuku esipheleleyo** | **13** | **29** | **5** | **7** | **13** | **30** | **0** | **6** | **104** |
| **Abaqeqeshwa besengqeshweni** | **-** | **1** | **-** | **-** | **2** | **-** | **-** | **-** | **-** |
| Abantu abalimeleyo babandakanywe kwiinkcukacha zamanani ngasentla | | | | | | | | | |
| Abangenamakhono ngokupheleleyo nokwenziwa kwesigqibo sengqiqo (Inqanaba A & B) | 1 | - | - | - | | - - | - | - | 1 |

Igrafu engasezantsi ibonise inani labasebenzi, kubandakanywa abasebenzi abangaqeshwanga isigxina, kodwa akubandakanywa abaqeqeshwa besengqeshweni, ngokwenqanaba lomvuzo kwiWCPP kwesi sithuba.




**9.2 Ukufunwa kwabasebenzikwisithuba somhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017**

| Amanqanaba omsebenzi | Amadoda | | | | Amabhinqa | | | | Bebonke |
|---|---|---|---|---|---|---|---|---|---|
| | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | |
| Abalawuli abaPhezulu abayiNtloko (Amanqanaba D4 – E2) | - | - | - | - | - | - | - | - | - |
| Abalawuli abaPhezulu (Inqanaba D1 – 3) | - | - | - | - | - | - | - | - | - |
| Abanamakhono aphezulu (Inqanaba C4-C5) | - | 1 | - | - | - | - | - | 1 | 2 |
| Abasebenzi abanamakhono (Inqanaba B2 – C3) | - | - | - | 1 | 1 | 1 | - | - | 3 |
| Abasebenzi abanamakhono aphantsi (Inqanaba A1 – B1) | - | - | - | - | - | - | - | - | - |
| **Bebonke** | **-** | **1** | **-** | **1** | **1** | **1** | **-** | **1** | **5** |
| **Abaqeqeshwa besengqeshweni** | **-** | **1** | **-** | **-** | **2** | **-** | **-** | **-** | **3** |
| Abasebenzi abalimeleyo | - | - | - | - | - | - | - | - | - |

**9.3 Ukunyuselwa kwisithuba somhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017**

Khangela 8.5 ngasentla.

**9.4 Ukurhoxa emsebenzinikwisithuba somhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017**

| Amanqanaba omsebenzi | Amadoda | | | | Amabhinqa | | | | Bebonke |
|---|---|---|---|---|---|---|---|---|---|
| | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | |
| Abalawuli abaPhezulu abayiNtloko | - | - | - | - | - | - | - | - | - |
| Abalawuli abaPhezulu | - | - | - | - | - | - | - | - | - |
| Baqinisekisiwe ngobugcisa yaye ngamachule anamava nabalawuli abakwinqanaba eliphakathi | - | - | - | - | - | - | - | - | - |
| Abasebenzi abanamakhono obugcisa nabaneziqinisekiso, abalawuli abakwinqanaba eliphantsi, abaphathi, iforimani nabongamelo | 2 | 2 | - | - | 1 | 1 | - | 1 | 7 |
| Abangenamakhono ngokupheleleyo nokwenziwa kwesigqibo sengqiqo | 1 | - | - | - | 1 | - | - | - | 2 |
| **Bebonke** | **3** | **2** | **-** | **-** | **2** | **1** | **-** | **1** | **9** |
| Abasebenzi abalimeleyo | - | - | - | - | - | - | - | - | - |

**9.5 Ululeko kwisithuba somhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017**

| | Amadoda | | | | Amabhinqa | | | | Bebonke |
|---|---|---|---|---|---|---|---|---|---|
| | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | |
| **Ululeko** | 3 | 7 | - | - | 2 | 1 | - | - | **13** |

**9.6 Uphuhliso lwamakhonokwisithuba somhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017:**

**9.6.1 Izifundo zoqeqesho ezinikezelweyo**

| Amacandelo omsebenzi | Amadoda | | | | Amabhinqa | | | | Bebonke |
|---|---|---|---|---|---|---|---|---|---|
| | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | |
| Abalawuli, amagosa aPhezulu nabaphathi (1) | 7 | 26 | 9 | 7 | - | 9 | - | 6 | 64 |
| Amagcisa (2) | - | - | - | - | - | - | - | - | - |
| Amachule nabaneziqinisekiso (3) | 20 | 37 | 7 | 11 | 21 | 62 | - | 22 | 180 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Oomabhalane (4) | 9 | 20 | 3 | - | 27 | 25 | - | - | 84 |
| Abasebenzi benkonzo(5) | - | 11 | - | - | - | - | - | - | 11 |
| **Bebonke** | **36** | **94** | **19** | **18** | **48** | **96** | - | **28** | **339** |
| Abaqeqeshwa besengqeshweni | - | - | - | - | 3 | - | - | - | 3 |
| Abasebenzi abalimeleyo | 3 | - | - | - | - | - | - | - | 3 |
| | | | | | - | | | | |

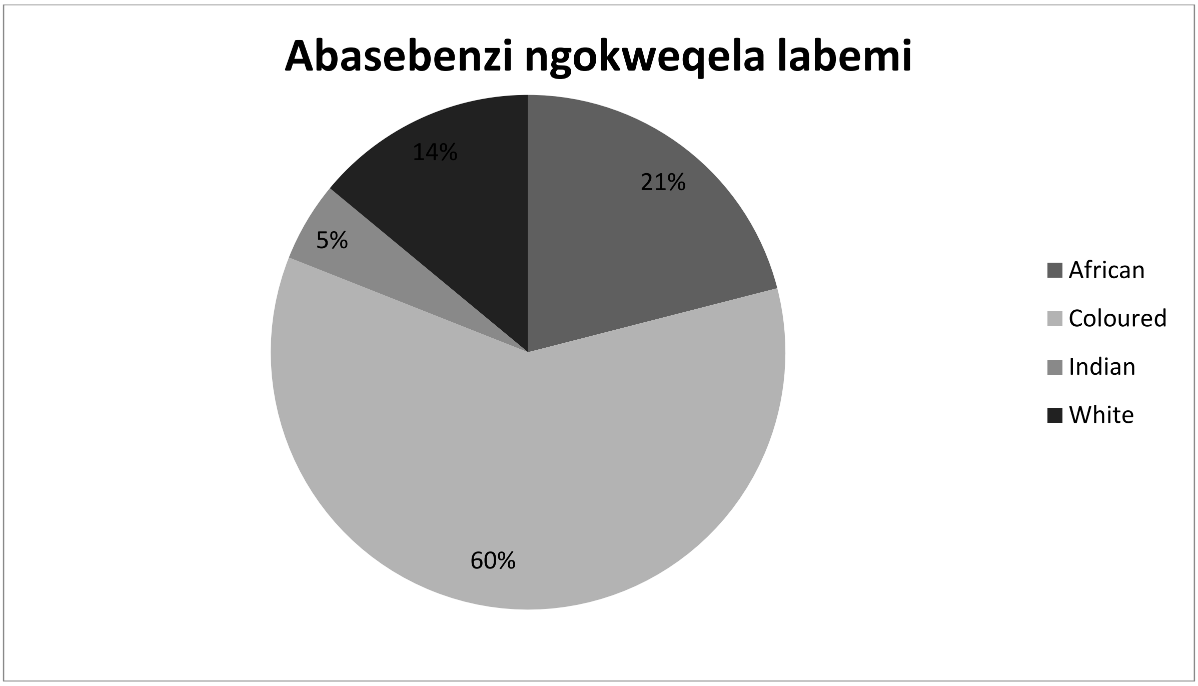
**Qaphela:**
Nceda uqaphele into yokokukba oku kubonisa uqeqesho ingengabo abantu ngabanye abazimase uqeqesho Iinkqubo zoqeqesho lwangaphakathi zibandakanyiwe.

**9.6.2 Inkxaso yokufunda elungiselelwe iMfundo esesikweni**

| Iindidi zomsebenzi | Amadoda | | | | Amabhinqa | | | | Bebonke |
|---|---|---|---|---|---|---|---|---|---|
| | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | AbaNtsundu | AbeBala | Ama-Indiya | AbaMhlophe | |
| Abalawuli, amagosa aPhezulu nabaphathi (1) | - | - | - | - | - | 1 | - | - | 1 |
| Amagcisa (2) | - | - | - | - | - | - | - | - | - |
| Amachule nabaneziqinisekiso (3) | 1 | 3 | - | - | 3 | 3 | - | - | 10 |
| Oomabhalane (4) | - | 1 | - | - | 2 | 3 | - | - | 6 |
| Abasebenzi benkonzo (5) | - | - | - | - | - | - | - | - | - |
| **Bebonke** | 1 | 4 | - | - | 5 | 7 | - | - | 17 |
| Abasebenzi abalimeleyo | - | - | - | - | - | - | - | - | - |

| | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
|---|---|---|---|---|---|---|
| **Uphuhliso lwamakhono** | 329 | 136 | 247 | 186 | 169 | 339 |
| **Inkxaso yokufunda** | 19 | 12 | 12 | 13 | 12 | 17 |
| **Abaqeqeshwa besengqeshweni** | 5 | 5 | 1 | 2 | 1 | 3 |

**9.7 Ulwahlulo lwamaqela abemi ukuza kuthi ga ngomhla wama-31 kuMatshi 2017**



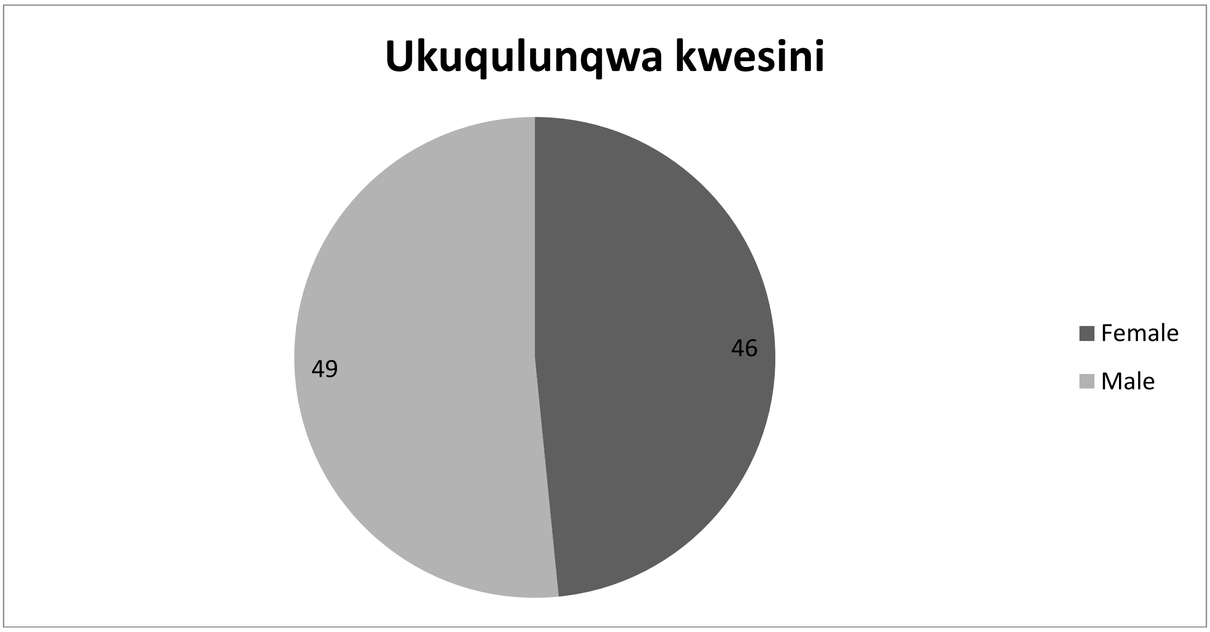

Kubasebenzi abangama-95 kwingqesho yeWCPP ukuza kuthi ga ngomhla wama-31 kuMatshi 2017, abangama-20 bebevela kwiqela loluntu lwabaNtsundu, abangama-57 bevela kwiqela labemi abangabeBala, abali-13 bevela kwiqela labemi abaMhlophe ze aba-5 bavele kwiqela labemi abangama-Indiya.

| | WCPP | Western Cape |
|---|---|---|
| **AbaNtsundu** | 21% | 32.8% |
| **AbeBala** | 60% | 48.8% |
| **AbaMhlophe** | 14% | 15.7% |
| **Ama-Indiya** | 5% | 1% |

*Stats SA 2011

| | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 |
|---|---|---|---|---|---|---|
| **AbeBala** | 56% | 58% | 55.6% | 56% | 58% | 60% |
| **AbaNtsundu** | 31% | 28.4% | 26.3% | 24% | 24% | 21% |
| **AbaMhlophe** | 12% | 12.5% | 13.1% | 13% | 12% | 14% |
| **Ama-Indiya** | 1% | 1.1% | 5% | 7% | 5% | 5% |

**9.8 Ukuqulunqwa kwesini:**

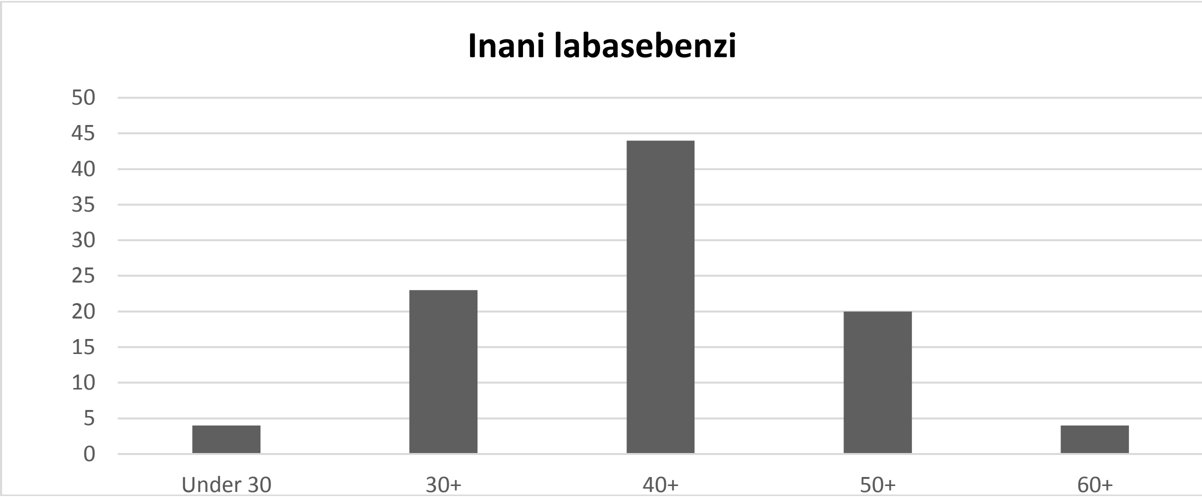



Ngomhla wama-31 kuMatshi 2017, ama-46 kubasebenzi abangama-95 abakwingqesho yeWCPP ibingamabhinqa ze ama-49 ibe ngamadoda.

| | WCPP | Western Cape | RSA |
|---|---|---|---|
| **Amabhinqa** | 48% | 50.9% | 51.5% |
| **Amadoda** | 52% | 49.1% | 48.5% |

Kwisithuba sonyaka-mali ophantsi kovavanyo, iWCPP iqeshe amadoda ama-2 namabhinqa ama-3 ngaphandle kwiWCPP. Amabhinqa ama-4 arhoxa kwinkonzo yeWCPP. Amadoda ama-3 arhoxa ze indoda e-1 yagxothwa kwinkonzo yeWCPP.

### 9.9 Ubume ngobudala:




Umndilili wobudala babasebenzi beWCPP wawuyiminyaka engama-44.3 ngomhla wama-31 kuMatshi 2017.

## 10. AMABHASO OKUSEBENZA

Ukukhuthaza indlela yokusebenza elungileyo, iWCPP inikezele ngala mabhaso okusebenza kakuhle alandelayo kwisithuba sonyaka ophantsi kovavanyo.Ingcaciso inikezelwe ngokuhambelana neqela labemi, isini nokulimala namanqanaba emivuzo.

### 10.1 Ukwanda kwendlela yokusebenza ngokweqela labemi, isini nokulimala, ngomhla woku-1 kuEpreli 2016 ngomhla wama-31 kuMatshi ngokubhekiselele kunyaka-mali wama- 2015/16

Akubangakho kwanda kumsebenzi okuthe kwanikezelwa ngokubhekiselele kunyaka-mali ka-2015/16.

### 10.2 IiBhonasi zendlela yokusebenza, ngomhla woku-1 kuEpreli 2015 ukuya ngomhla wama-31 kuMatshi 2016 ngokubhekiselele kunyaka-mali ka-2015/16

| Inqanaba lomvuzo | Inani lemisebenzi (31 kuMatshi 2017) | Inani labaxhamli | Abantsundu | | AbeBala | | AbaMhlophe | | Ama-Indiya | | Indleko | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Male | Female | Male | Female | Male | Female | Male | Female | Indleko (R'000) | Umndilili wendleko ngokomsebenzi (R'000) |
| Abasebenzi abanamakhono aphantsi (Inqanaba A1 – B1) | 5 | 2 | - | 1 | 1 | - | - | - | - | - | 19 | 10 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Abasebenzi abanamakhono (Inqanaba B2 – C3) | 56 | 27 | 2 | 4 | 6 | 11 | 1 | 1 | 2 | - | 457 | 17 |
| Abanamakhono aphezulu (Inqanaba C4-C5) | 18 | 7 | 1 | - | 1 | 2 | 1 | 2 | - | - | 186 | 27 |
| Abalawuli abaPhezulu (Inqanaba D1 – 3) | 13 | 7 | - | - | 1 | 1 | 2 | 1 | 2 | - | 228 | 33 |
| Abalawuli abaPhezulu abayiNtloko (Amanqanaba D4 – E2) | 4 | 2 | - | - | 1 | 1 | - | - | - | - | 97 | 49 |
| **Lilonke** | **96** | **45** | **3** | **5** | **10** | **15** | **4** | **4** | **4** | **-** | **987** | **22** |

**10.3 Ukwenziwa komsebenzi ngemisebenzi ebalulekileyo, kumhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017**

Akubanga kho misebenzi ibalulekileyo echongiwe kwisithuba somhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017.

## 11. ABASEBENZI BAMANYE AMAZWE

Ingcaciso engasezantsi ishwankathela ingqesho yabantu bamanye amazwe kwiWCPP.

**11.1 Abasebenzi bamanye amazwe, ngomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017, ngokwenqanaba lomvuzo**

Akukho basebenzi bamanye amazwe abaqheshiweyo.

**11.2 Abasebenzi bamanye amazwe, ngomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017, ngokwemisebenzi engundoqo**

Akukho basebeni bamanye amazwe abaqheshiweyo.

## 12. UKUSETYENZISWA KWEKHEFU

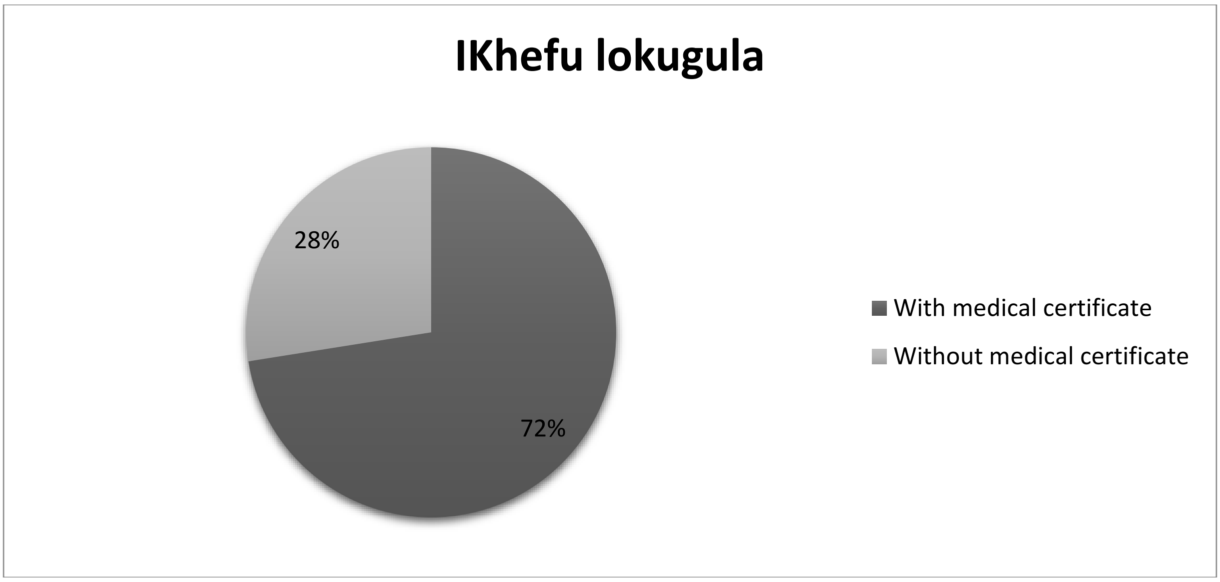
IItheyibhile ezilandelayo zibonisa ukusetyenziswa kwekhefu lokugula, elinoqikelelo lweendleko. Ukusetyenziswa kwekhefu lonyaka neentlawulo zekhefu lonyaka kunikezelwe ngokunjalo.

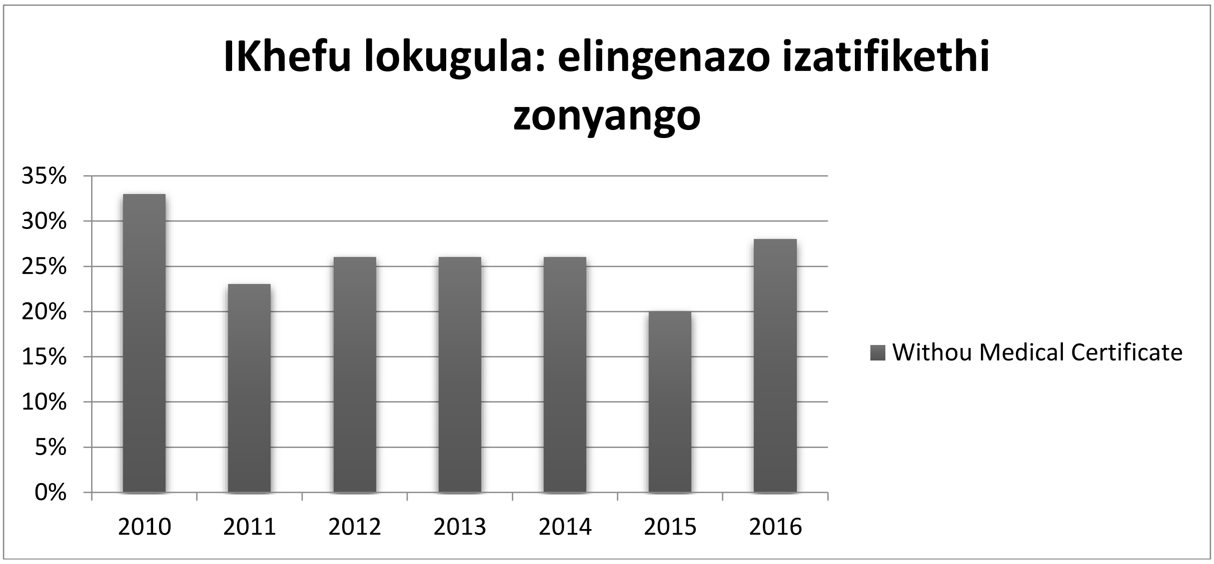
**12.1 IKhefu lokugula, ngomhla woku-1 Janyuwari 2016 ukuya ngomhla wama-31 kuDisemba 2016**

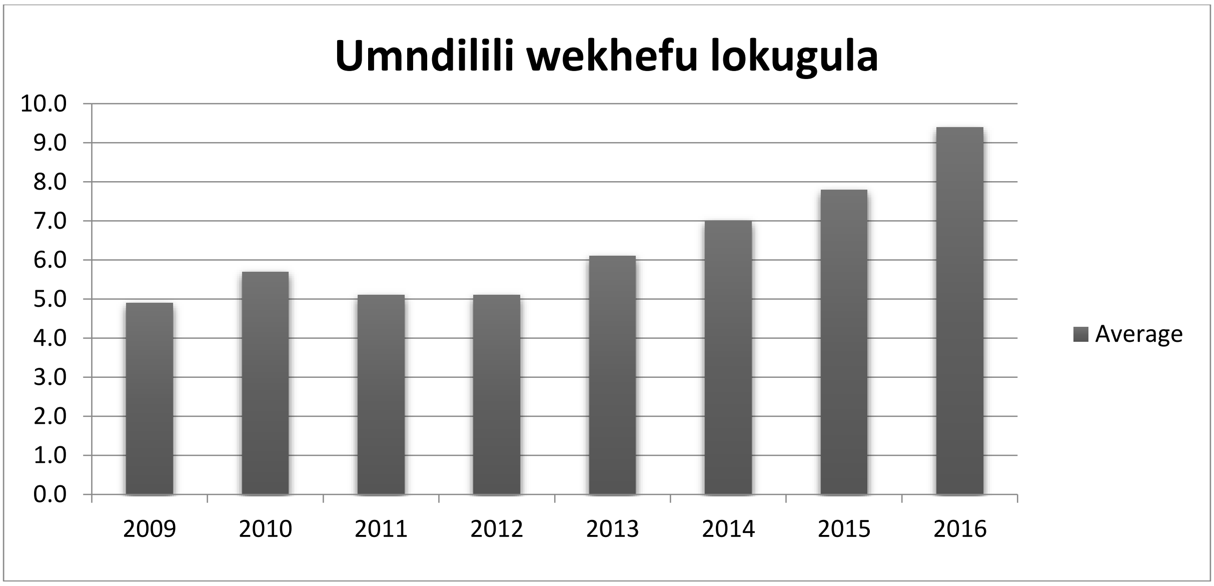
| Inqanaba lomvuzo | Inani leensuku | I-% yeentsuku ezinesatifikethi sokugula | Inani labasebenzi elisebenzisa ikhefu lokugula | I-% yabasebenzi boke ngenqanaba abasebenisa ikhefu lokugula | Umndilili weentsuku ngomsebenzi ngamnye * | Indleko eziqikelelweyo (R'000) |
|---|---|---|---|---|---|---|

| | | | | | | |
|---|---|---|---|---|---|---|
| Abasebenzi abanamakhono aphantsi (Inqanaba A1 – B1) | 38 | 44.74% | 4 | 80% | 9.5 | 29 |
| Abasebenzi abanamakhono (Inqanaba B2 – C3) | 448 | 71.65% | 49 | 87.5% | 9.1 | 654 |
| Abanamakhono aphezulu (Inqanaba C4-C5) | 133.5 | 67.79% | 14 | 77.8% | 9.5 | 301 |
| Abalawuli abaPhezulu (Inqanaba D1 – 3) | 107 | 90.65% | 9 | 69.2% | 11.9 | 364 |
| Abalawuli abaPhezulu abayiNtloko (Amanqanaba D4 – E2) | 8 | 87.5% | 2 | 50% | 4 | 36 |
| **Bebonke** | **734.5** | **72.5%** | **78** | **81.25%** | **9.4** | **1383** |

**Ukubala umndilili, ngabasebenzi kuphela abasebenzisa ikhefu lokugula abaqwalaselweyo*.






**12.2 IKhefu lokulimala (okwethutyana nokusigxina), lomhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017**

Alikho.

**12.3 IKhefu lonyaka, ngomhla woku-1 Janyuwari 2016 ukuya ngomhla wama-31 kuDisemba 2016:**

| Inqanaba lomvuzo | Iintsuku zonke ezithatyathiweyo | Umndilili ngomqeshwa ngamnye |
|---|---|---|
| Abasebenzi abanamakhono aphantsi (Inqanaba A1 – B1) | 132.5 | 26.5 |
| Abasebenzi abanamakhono (Inqanaba B2 – C3) | 1428 | 25.5 |
| Abanamakhono aphezulu (Inqanaba C4-C5) | 391 | 21.72 |
| Abalawuli abaPhezulu (Inqanaba D1 – 3) | 386 | 29.71 |
| Abalawuli abaPhezulu abayiNtloko (Amanqanaba D4 – E2) | 79 | 19.85 |

| | | |
|---|---|---|
| Abaqeqeshwa besengqeshweni | 5 | 2.5 |
| **Bebonke** | 2421.5 | **25.22** |

**12.4 Iintlawulo zekhefu zesithubasomhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017**

| Inqanaba | Inani elipheleleyo labasebenzi | Zizonke iindleko (R'000) | Umndilili wendleko ngokomsebenzi (R'000) |
|---|---|---|---|
| Abasebenzi abanamakhono aphantsi (Inqanaba A1 – B1) | 5 | 19 | 4 |
| Abasebenzi abanamakhono (Inqanaba B2 – C3) | 56 | 124 | 2 |
| Abanamakhono aphezulu (Inqanaba C4-C5) | 18 | 21 | 1 |
| Abalawuli abaPhezulu (Inqanaba D1 – 3) | 13 | - | - |
| Abalawuli abaPhezulu abayiNtloko (Amanqanaba D4 – E2) | 4 | - | - |
| **Bebonke** | **96** | **164** | **2** |
| Abaqeqeshwa besengqeshweni | 2 | - | - |

**Esi sixa-mali asibandakanyi isibonelelo sexesha elivunyelweyo lokungabikho emsebenzini esihlawulwe kubasebenzi xa berhoxa emsebenzini.*

**12.5 Ikhefu eligciniweyo kumhla woku-1 kuEpreli 2016 ukuya kumhla wama-31 kuMatshi 2017**

| Inqanaba lomvuzo | IIntsuku zekhefu eligciniweyo ezithathiweyo | Inani labasebenzi elisebenzisa ikhefu eligciniweyo | Umndilili weentsuku ezithathiweyo ngoko mqeshwa omnye | Umndilili wekhefu eligciniweyo ngokomqeshwa omnye njengoko unjalo ngomhla wama-31 kuMatshi 2016 |
|---|---|---|---|---|
| Abasebenzi abanamakhono aphantsi (Inqanaba A1 – B1) | - | - | - | - |
| Abasebenzi abanamakhono (Inqanaba B2 – C3) | - | - | - | 101.65 |
| Abanamakhono aphezulu (Inqanaba C4-C5) | - | - | - | 22.65 |
| Abalawuli abaPhezulu (Inqanaba D1 – 3) | - | - | - | 59.7 |
| Abalawuli abaPhezulu abayiNtloko (Amanqanaba D4 – E2) | - | - | - | 134.75 |
| **Bebonke** | **-** | **-** | **-** | **318.75** |

**13. IHIV/AIDS &NEENKQUBO ZOKUKHUTHAZWA KWEMPILO**

**13.1 Amanyathelo athatyathiweyo ukunciphisa umngcipheko wokuchanatywa kumsebenzi:**
Njengoko bekunikwe ingxelo kunyaka ophelileyo, imiqathango yeUniversal Infection Control iyagcinwa.

**13.2 Iinkcukacha zokuKhuthazwa kweMpilo neHIV/AIDS (2016/17):**
Imisebenzi yempilo-ntle yomsebenzi elungiselelwe unyaka-mali ka-2016/17 financial ibandakanya le misitho ingundoqo:

- Ukuqukunjelwa kweSLA nokuqeshwa komnikezeli wenkonzo iinyanga ezili-12.
- Ukunikezelwa kwiidesika kweemagnethi zefriji neephamflethi ezingeenkonzo zempilo-ntle yomqeshwa.
- Ukumiselwa kosuku lwempilo.
- Ukunikezelwa kocweyo ngolungiselelo nocwangciso lomhlala-phantsi.
- Ukunikezela ngocweyo ukuphakamisa umgangatho wolwazi lwabasebenzi ngokubhekiselele kwingcebiso yobuchule.
- Umsitho wokuvula ukubhengeza ukuqaliswa kwe-16 Days of Activism kuBundlobongela obujoliswe kubantu abaBhinqileyo nakuBantwna.

**14. UBUDLELWANE ENGQESHWENI**

**14.1 Izivumelwano zesininzi, ngomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017**

| Umcimbi | Umhla |
|---|---|
| 2016/17 IsiVumelwano semivuzo | 6 kuMeyi 2016 |

**14.2 Ukungaziphathi kakuhle nokuphula-phulwa koluleko kuqukunjelwe, ngomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017**

| Iziphumo zokuphula-phulwa koluleko | Inani | I-% yesambuku |
|---|---|---|
| Ingcebiso yokulungisa | - | - |
| Isilumkiso somlomo | 7 | 58% |
| Isilumkiso esibhaliweyo | 2 | 16.66% |
| Isilumkiso esibhaliweyo sokugqibela | 3 | 23% |
| Ukurhoxiswa ungahlawulwa | - | - |
| Isohlwayo | - | - |
| Ukuthotywa esikhundleni | - | - |
| Ukugxothwa | 1 | 8.33% |
| Ukufunyanwa ungenatyala | - | - |
| Ukucinywa kwetyala | - | - |
| **Zizonke** | **13** | **100%** |

**14.3 Iindidi zokungaziphathi kakuhle ezichotshelweyo, ngomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017**

| Uhlobo lokungaziphathi kakuhle | Inani | I-% yesambuku |
|---|---|---|
| Ukungezi mfanelo emsebenzini | 4 | 31% |
| Ukubetha | 1 | 8% |
| Ukuziphatha ngendlela ekrwada nezintloni | 2 | 16.67% |
| Ukusebenza kakubi | 3 | 25% |

| | | |
|---|---|---|
| Ukungakhathali usilele ukulandela iinkqubo zeWCPP | - | - |
| Ukungaphangeli | 1 | 8% |
| Ukungaligcini ixesha | 1 | 8% |
| Inkqubo engalungelelanga | 1 | 8% |
| Ukungathobeli imithetho nabaphathi | - | |
| Ukusetyenziswa gwenxa kwepropati yePalamente | - | |
| | - | |
| **Zizonke** | **13** | **100%** |

**14.4 Izikhalazo ezingenisiweyo kwisithuba somhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017**

Zilithoba izikhalazo ezingenisiweyo kwisithuba sonyaka ophantsi kovavanyo. Ezisixhenxe zibhekiselele kumabhaso okusebenza.

**14.5 Impixwano engenisiweyo kumaBhunga kwisithubasomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017:**

| Impixwano | Inani | I-% yesambuku |
|---|---|---|
| Inani lempixwano elisekelweyo | **-** | **-** |
| Inani lempixwano elichithiweyo | 2 | 100% |
| **Inani elipheleleyo lempixwano ezingenisiweyo** | **2** | **100%** |

**14.6 Ugwayimbo lwesithubasomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017**

Akubangakho lugwayimbo luqhubekileyo kwesi sithuba siphantsi kovavanyo.

**14.7 Ukurhoxiswa okulumkelweyo kwisithubasomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017**

Alukho.

## 15. UPHUHLISO LWAMAKHONO

### 15.1 Iimfuno zoqeqesho ezichongiweyo ngomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017

| Amacandelo omsebenzi | Isini | Iimfuno zoqeqesho ezichongiweyo | Zizonke iimfuno zoqeqesho ezichongiweyo |
|---|---|---|---|
| Abalawuli, amagosa aphezulu nabaphathi | Ibhinqa | 15 | 64 |
| | Indoda | 49 | |
| Amagcisa memisebenzi enxulumene nawo (3) | Ibhinqa | 105 | 180 |
| | Indoda | 75 | |
| Abasebenzi bolawulo noomabhalane | Ibhinqa | 52 | 84 |
| | Indoda | 32 | |
| Abasebenzi benkonzo (5) | Ibhinqa | - | 11 |
| | Indoda | 11 | |
| **Isambukwana** | **Ibhinqa** | **172** | **339** |
| | **Indoda** | **167** | |
| **Ewonke** | | **339** | **339** |

** Uqeqesho lwangaphakathi lwasemsebenzini lunikezelwe kwabaqeqeshwe besengqeshweni.*

### 15.2 Uqeqesho olunikezelweyo ngomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017

| Amacandelo omsebenzi | Isini | Inani labasebenzi njengoko benjalo ngomhla wama-31 kuMatshi 2016 | Iinkqubo zamakhono nezinye izifundo ezifutshane | Zizonke |
|---|---|---|---|---|
| Abalawuli, amagosa aphezulu nabaphathi (1) | Ibhinqa | 3 | 15 | 64 |
| | Indoda | 16 | 49 | |
| Amagcisa(2) | Ibhinqa | - | - | - |
| | Indoda | - | - | |
| Amagcisa memisebenzi enxulumene nawo (3) | Ibhinqa | 28 | 105 | 180 |
| | Indoda | 20 | 75 | |
| Oomabhalane (4) | Ibhinqa | 15 | 52 | 84 |
| | Indoda | 9 | 32 | |
| Abasebenzi benkonzo (5) | Ibhinqa | - | - | **11** |
| | Indoda | 4 | 11 | |
| **Isambukwana** | **Ibhinqa** | **46** | **175** | |
| | **Indoda** | **49** | **167** | |
| **Ewonke** | | **95** | **339** | **339** |
| **Abaqeqeshwa besengqeshweni** | Ibhinqa | 2 | 3 | 3 |
| | Indoda | 1 | - | - |

## 16. UKWENZAKALA ENGQESHWENI

### 16.1 Ukwenzakala engqeshweni, ngomhla woku-1 kuEpreli 2016 ukuya ngomhla wama-31 kuMatshi 2017

| Uhlobo lokwenzakala emsebenzini | Inani | I-% yesambuku |
|---|---|---|
| Abadingi unyango lwesiseko kuphela | 1 | 100% |
| Ukulimala kwethutyana | - | - |
| Ukulimana okusigxina | - | - |
| Ukubhubha | - | - |
| **Kukonke** | **1** | **100%** |

## 17. UKUSETYENZISWA KWABACEBISI

### 17.1 Ingxelo ngokuqeshwa kwabacebisi kusetyenziswa iingxowa-mali ezabiweyo:

| Isihloko seprojekti | Inani elipheleleyo labacebisi abathi basebenze kwiprojeki | Ixesha: umsebenzi weentsuku | Ixabiso lesivumelwano ngeerandi (R'000) |
|---|---|---|---|
| Uvavanyo lokufunwa kwabasebenzi | INkampani – Assessment Toolbox | Ngesicelo | 68 970.00 |
| Ukuhlelwa komsebenzi | Company – Work Dynamics | Ngesicelo | 2 052.00 |
| Uguqulelo nokuKhutshelwa | EOH Legal kunye nabaguquleli abazimeleyo abali-16 | Ngesicelo | 2 243 349.27 |
| Ingcebiso yomthetho | ISebe lezoBulungis noPhuhliso loMgaqo-siseko | Ngesicelo | 234.84 |
| Ingcebiso yomthetho | Webber Wentzel | Ngesicelo | 273 289.92 |
| Ingcebiso yomthetho | Anton Meyer | Ngesicelo | 14 400.00 |
| Ingcebiso yomthetho | P.S. van Zyl | Ngesicelo | 79 515.00 |
| Ingcebiso yomthetho | Charl Cilliers | Ngesicelo | 1 368.00 |
| Ingcebiso yomthetho | Brummer Consulting | Ngesicelo | 9 975.00 |
| **Inani elipheleleyo leeprojekti** | | | R2 693154.03 |

### 17.2 Uhlahlelo lwengqesho yabacebisi kusetyenziswa iingxowa-mali ezabiweyo, ngokuhambelana naBantu ababeVinjwe amathuba nngaphambili (iiHDI):

Akukho bacebisi baqeshwayo ngokuhambelala neeHDI.

### 17.3 Ingxelo yengqesho yabacebisi kusetyenziswa iingxowa-mali zomnikelo:

Ayikho.

### 17.4 Uhlahlelo lwengqesho yabacebisi kusetyenziswa iingxowa-mali zomnikelo, ngokuhambelana naBantu ababeVinjwe amathuba ngaphambili (iiHDI):

Alukho.

# IPALAMENTE YEPHONDO LENTSHONA KOLONI

# ISIGABA E
## INGCACISO YEZEMALI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8000, Suid-Afrika

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**INGXELO YOMPHICOTHI-ZINCWADI JIKELELE KWIPALAMENTE YEPHONDO LENTSHONA KOLONI NGEVOTI 2: IPALAMENTE YEPHONDO**

| **INgxelo engophicotho-zincwadi lweengxelo zemali** |
|---|

**Imbono**

1. Ndiye ndaphicotha iingxelo zemali zePalamente yePhondo leNtshona Koloni ezikwiphepha 99 ukuya kwelama-157, eliquka ingxelo yobume bemali ukuza kuma ngomhla wama-31 kuMatshi 2017, ingxelo yokusebenza kwemali, ingxelo yokutshintsha kwee-asethi eziseleyo, ingxelo yokuhamba kwemali ezinkozo kunye nengxelo yothelekiso lwengcaciso lolwabiwo-mali kunye namanani kunyaka ophelileyo, kwakunye namanqaku, aquka isishwankathelo semigaqo-nkqubo ebalulekileyo yokunika ingxelo nezinye iinkcukacha ezinika ingcaciso.

2. Ngokoluvo lwam, iingxelo zemali zinyanisekile, kuwo onke amaxwebhu, kubume bemali yePalamente yePhondo leNtshona Koloni ukuza kuma ngomhla wama-31 kuMatshi 2017 nokusebenza kwemali nokuhamba kwemali ezinkozo kunyaka ophelileyo ngokwe-SA Standards of GRAP nokufunekayo ngokweFMPPLA ngokweeNdlela zokuNikwa kweNgxelo eYamkelekileyo ngokuBanzi (SA Standards of GRAP) kunye neemfuno zoMthetho woLawulo lweMali yePalamente neZindlu zoWiso-mthetho zePhondo, ka-2009 (uMthetho onguNombolo 10 ka-2009) (FMPPLA).

**Isiseko sembono**

3. Ndiluqhube uphicotho-zincwadi lwam ngokuhambelana neMigangatho yeHlabathi yoPhicotho-zincwadi (ii-ISA). Uxanduva lwam phantsi kwaloo migangatho ichazwe ngaphezulu kuxanduva lomphicothi-zincwadi jikelele olulungiselelwe kwicandelo lophicotho-zincwadi lweengxelo zemali lengxelo yam.

4. Ndizimele kwipalamente ngokuhambelana neBhodi yeMigangatho yeeNqobo eziseSikweni ezilungiselelwe *iKhowudi yeenqobo ezisesikweni yaBabali-mali elungiselelwe ezobuchule bababali-mali* (ikhowudi IESBA) kunye neemfuno zenqobo ezisesikweni ezithi zifaneleke kuphicotho-zincwadi lwam loMzantsi Afrika. Ndiluzalisekisile uxanduva lwam olulolunye lwenqobo ezisesikweni ngokuhambelana nezi mfuno kunye nekhowudi ye-IESBA.

5. Ndinenkolo yokokuba ubungqina bophicotho-zincwadi endibufumeneyo banele yaye bufanelekile ukunika isiseko sembono yam.

**Ugxininiso kumcimbi**

6. Nditsala ingqiqo kumba ongasezantsi. Imbono yam ayilungelelaniswanga ngokubhekiselele kulo mcimbi.

**Imathiriyeli yenkcitho engaphantsi yohlahlo lwabiwo-mali**

7. Njengoko kubhengeziwe kwingxelo yothelekiso lohlahlo lwabiwo-mali kunye nezixa-mali ezizizo yaye kwinqaku 40.7 kwiingxelo zemali, ipalamente ichithe ngaphantsi kohlahlo lwabiwo-mali xa kuthelekiswa kwisixa-mali sezigidi ezili-R11, 4 (6, 9%).

**Uxanduva lwegosa elinika ingxelo ngeengxelo zemali**

8. Igosa elinika ingxelo linoxanduva lokulungisa nokunikezela okulungileyo ngeengxelo zemali ngokuhambelana neMigangatho yeSA yeGRAP, iimfuno zeFMPPLA kunye nolawulo olunjalo lwangaphakathi njengoko igosa elinika ingxelo limisele okuyimfuneko ukunceda ulungiselelo

lweengxelo zemali ezingenazo iziphene, nokokuba kungenxa yobuqhophololo okanye impazamo.

9. Ekulungiseleleni iingxelo zemali, igosa elinika ingxelo linoxanduva lokuvavanya ikhono lePalamente yePhondo leNtshona Koloni ukuqhubeka njengenkxalabo eqhubekayo, ukubhengeza, njengoko kufanelekile, imicimbi enxulumene nenkxalabo eqhubekayo nokusebenzisa isiseko senkxalabo eqhubekayo yokubalwa kwemali ngaphandle kokuba kukho injongo nokokuba kuhlawulwa ipalamente okanye ukuyekwa kwemisebenzi, okanye akukho enye into efanelekileyo kodwa ukwenza njalo.

**Uxanduva loMphicothi-zincwadi olulungiselelwe uphicotho-zincwadi lweengxelo zemali**

10. Iinjongo zam kukufumana ingqinisekiso efanelekileyo yokokuba ingaba iingxelo zemali ngokupheleleyo azinaziphene na, nokokuba kungenxa yobuqhophololo okanye impazamo, nokukhupha ingxelo yomphicothi-zincwadi ethi ibandakanye imbono yam. Ingqinisekiso efanelekileyo yingqinisekiso ekwinqanba eliphezulu, kodwa ayisiso isiqinisekiso sokokuba uphicotho-zincwadi oluqhutywe ngokuhambelana neeISA iya kusoloko yachonga iziphene xa zithe zakho. Iingxelo ezigwenxa zinakho ukuvela kubuqhophololo okanye kwimpazamo yaye bayimathiriyeli eqwalaselwayo ukuba ngaba, zizodwa okanye zingumdilili, zinakho ukulindeleka okokuba ziphembelele izigqibo zoqoqosho zabasebenzisi ezithatyathwe ngesiseko sezi ngxelo zemali.

11. Inkcazelo engaphezulu yoxanduva ukulungiselela uphicotho-zincwadi lweengxelo zemali ibandakanyiwe kwisihlomelo sale ngxelo yomphicothi-zincwadi.

**Ingxelo kuphicotho-zincwadi lwengxelo zonyaka zomsebenzi**

**Intshayelelo kubungakanani bomsebenzi**

12. Ngokuhambelana noMthetho woPhicotho-zincwadi lukaRhulumente woMzantsi Afrika, 2004 (uMthetho onguNombolo 25 ka-2004) (PAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yokokuba ndinoxanduva lokuxela konke okufunyenweyo kwingcaciso exeliweyo yomsebenzi kuthelekiswa neenjongo ezimiselwe kwangaphambili ezilungiselelwe iinkqubo ezikhethiweyo ezithiwe theca kwingxelo yonyaka yomsebenzi. Ndenze iinkqubo zokuchonga okufunyenweyo kodwa kungaqokelelwanga ubungqina bokunika ingqinisekiso.

13. Iinkqubo zam zilungisa ingcaciso exeliweyo yomsebenzi ekufuneke isekwe kumaxwebhu awamkelweyo ocwangciso lomsebenzi wepalamente. Andikuvavanyanga ukuphelela nokufaneleka kwemigqaliselo yomsebenzi ebandakanywa kumaxwebhu ocwangciso. Iinkqubo zam azendanga ngokunjalo zayo nakuziphi na izibhengezo okanye ukubanga ubunyaniso obuphathelelene namaqhinga acwangcisiweyo omsebenzi kunye nengcaciso ngokubhekiselele kumathuba exa elizayo enokuthi ibandakanywe njengenxalenye yengcaciso exeliweyo yomsebenzi. Ngokunjalo, okufunyenweyo akubandakanyi le micimbi.

14. Ndikuvavanyile ukuba luncedo nokuthembeka kwengcaciso exeliweyo yomsebenzi ngokuhambelana neenqobo ezisesikweni eziphuhliswe kulawulo lomsebenzi nesicwangciso-nkqubo sokunikwa kwengxelo, njengoko kuchaziwe kwisaziso jikelele, ukulungiselela iinkqubo ezilandelayo ezikhethiweyo ezithiwe theca kwingxelo yonyaka yomsebenzi wepalamente wonyaka ophela ngomhla wama-31 kuMatshi 2017:

| Iinkqubo | Amaphepha kwingxelo yonyaka yomsebenzi |
|---|---|
| INkqubo 2: Izakhiwo ezilungiselelwe amalungu namaqela ezopolitiko | 43 – 45 |
| INkqubo 3: IiNkonzo zePalamente | 46 – 52 |

15. Ndiqhube iinkqubo ukumisela okokuba ingaba ingcaciso exeliweyo yomsebenzi wathiwa thaca ngokufanelekileyo nento yokokuba ingaba umsebenzi wawuhambelana na namaxwebhu awamkelweyo ocwangciso lomsebenzi. Ndenze iinkqubo ezingaphezulu ukumisela okokuba ingaba imigqalisela nekujoliswe kuko okunxulumene nayo yayinakho ukulinganiswa yaye ifanelekile, ze yavavanywa ukuthembeka kwengcaciso exeliweyo yomsebenzi ukumisela okokuba ingaba iyinyaniso, ichanekile okanye iphelele na.

16. Andikhange ndifumanise zinto zisilelayo ekubeni zibe luncedo okanye ukuthembeka kwinkqubo yokusebenza kwezi nkqubo zilandelayo:
    - INkqubo 2: Izakhiwo zamalungu kunye namaqela ezopolitiko
    - INkqubo 3: IiNkonzo zePalamente

**Omnye umba**

17. Nditsala ingqiqo kumba ongasezantsi.

Impumelelo kobe kujoliswe kuko

18. Jonga kwingxelo yonyaka yomsebenzi kumaphepha elama-43 ukuya kwelama-52 ukulungiselela ingcaciso yofezekiso lokujoliswe kuko okucwangcisiweyo kulo nyaka neenkcazelo ezinikiweyo sokufezekisa ngaphezulu kokulindelweyo kwinani elibonakalayo lokujoliswe kuko.

**Ingxelo ngohambelwano lophicotho-zincwadi nomthetho**

**Intshayelelo nobungakanani**

19. Ngokuhambelana nePAA kunye nesaziso jikelele esikhutshiweyo ngokwemiqathango ngoko endinoxanduva lokunika ingxelo ngokufunyenweyo kuhambelwano lwepalamente ngemicimbi ethile kumthetho ongundoqo. Ndisebenzise iinkqubo ukuchonga okufunyenweyo kodwa ingekuko ukuqokelela ubungqina ukunika ingqinisekiso.

20. Andikhange ndichonge nawaphi na amathuba okungahambelani ngokubhekiselele kwiinqobo ezisesikweni zohambelwano ezilungiselelwe imiba esebenzayo.

**Enye ingcaciso**

21. Igosa elinika ingxelo lePalamene yePhondo leNtshona Koloni linoxanduva lenye ingcaciso. Enye ingcaciso iqulathe ingcaciso ebandakanywe kwingxelo yonyaka. Enye ingcaciso ayibandakanyi iingxelo zemali, ingxelo yomphicothi-zincwadi kunye nezo nkqubo zikhethiweyo ezithiwe theca kwengxelo yonyaka yomsebenzi ethe yaxelwa kwingxelo yomphicothi-zincwadi.

22. Imbono yam kwiingxelo zemali nokufunyanisiweyo kwingcaciso exeliweyo yomsebenzi nohambelwano nomthetho ayibandakanyi enye ingcaciso yaye andiniki mbono yophicotho-zincwadi okanye naluphi na uhlobo lwesigqibo sengqiniseko apho.

23. Ngokubhekiselele nophicotho-zincwadi lwam, uxanduva lwam kukufunda enye ingcaciso ze, ngokwenjenjalo, ndicamngce okokuba ingaba enye ingcaciso iyahambelana kunye neengxelo zemali kunye neenkqubo ezikhethiweyo ezithiwe theca kwingxelo yonyaka yomsebenzi, okanye ulwazi lwam olufunyenwe kuphicotho-zincwadi, okanye olubonakale luneziphene. Ukuba ngaba, ngokusekwe kumsebenzi endiwenzileyo kwenye ingcaciso efunyenwe phambi komhla wale ngxelo yophicotho-zincwadi, ndigqiba ngokuba kukho iziphene zenye ingcaciso, ndilindeleke ukuba ndinike ingxelo eyinyaniso.

**Intsilelo kulawulo lwangaphakathi**

24. Ndilubona ulawulo lwangaphakathi lufanelekile kuphicotho-zincwadi lwam lweengxelo zemali, kwingcaciso exeliweyo yokusebenza nohambelwano nemithetho esebenzayo, nangona kunjalo, injongo yam asiyiyo eyokunika naluphi na uhlobo lwengqinisekiso apho. Andikhange ndichonge nayiphi na intsilela kulawulo lwangaphakathi.

Auditor-General

UMphicothi-zincwadi Jikelele
EKapa
31 kuJulayi 2017

AUDITOR-GENERAL
SOUTH AFRICA

*Auditing to build public confidence*

**Isihlomelo – Uxanduva loMphicothi-zincwadi Jikelele lophicotho-zincwadi**

1. Njengenxalenye yophicotho-zincwadi ngokuhambelana neISA, ndisebenzisa umbono wam wobugcisa yaye ndigcina ukuthandabuza kobugcisa kulo lonke uphicotho-zincwadi yeengxelo zemali, kunye neenkqubo ezenziweyo kwingcaciso exeliweyo yomsebenzi kulungiselelwa iinkqubo ezikhethiweyo nangohambelwano lwepalamente ngokubhekiselele kwimicimbi ekhethiweyo.

Iingxelo zemali

2. Ngaphezulu kuxanduva lwam lokuphicothoa iingxelo zemali njengoko kuchaziwe kwingxelo yophicotho-zincwadi, ngokunjalo:
   - ndichonge yaye ndavavanya imingcipheko yeziphene zeengxelo zemali nokokuba kungenxa yobuqhinga okanye ngempazamo, uyilo nokusabela kweenkqubo ezenziweyo zophicotho-zincwadi kuloo mingcipheko, nokufunyanwa kobungqina bophicotho-zincwadi obaneleyo yaye obufanelekileyo okokuba bunikezele isiseko sembono yam. Umngcipheko wokungazichongi iziphene ezingumphumela wobuqhinga ungaphezulu kunalo ubangelwe yimpazamo, njengoko ubuqhinga bunokubandakanya iyelenqe, inkohliso, ususelo lwangabom, ubugqwetha okanye ukungananzwa kolawulo lwangaphakathi
   - ndifumene ingqiqo yolawulo lwangaphakathi olufanelekileyo kuphicotho-zincwadi ukulungiselela ukuyila iinkqubo zophicotho-zincwadi ezifanelekileyo kwezi meko, kodwa ingezizo ezenjongo yokunika imbono ngokufaneleka kolawulo lwepalamente lwangaphakathi
   - ndivavanye ukufaneleka kwemigaqo-nkqubo yobalo-mali esetyenzisiweyo nokulunga kweengqikelelo zobalo-mali kunye nezibhengezo ezinxulumeneyo ezenziweyo ligosa elinika ingxelo
   - ndiqukumbele ukufaneleka kokusetyenziswa ligosa elinika ingxelo lwenkxalabo eqhubekayo kwisiseko sobalo-mali ekulungiseleleni iingxelo zemali. Ndigqibe ngokunjalo, ngokusekwa kubungqina obufunyenweyo bophicotho-zincwadi, nokokuba kukungaqiniseki okukhoyo kweziphene okunxulumene nezehlo okanye imiqathango enokuzisa iintandabuzo ebonakalayo kwihono lePalamente yePhondo leNtshona Koloni ukuqhubeka njengnekxalabo eqhubekayo. Ukuba ngaba ndigqiba okokuba ukungaqiniseki kobukho beziphene, ndidingeka okokuba nditsale ingqwalasela kwingxelo yam yophicotho-zincwadi okanye, ukuba ngaba izibhengezo ezinjalo azanelanga, ukuguqula imbono yam ngeengxelo zemali. Izigqibo zam zisekwe kwingcaciso ekhoyo kum ngomhla wophicotho-zincwadi. Nangona kunjalo, izehlo zexa elizayo okanye imiqathango inokubangela ukuba ipalamente iyeke ukusebenza njengenkxalabo eqhubekayo
   - ndivavanye unikezelo ngokupheleleyo, isino nokuqulathiweyo kwiingxelo zemali, kubandakanywa izibhengezo, nokokuba ingaba iingxelo zemali zimele iintengiselwano ezikhoyo nezehlo ngendlela apha efezekisa unikezelo olulungileyo.

Unxibelelwano kwabo banikwe igunya lolawulo

3. Ndinxibelelene negosa elinika ingxelo ngokuphathelelene, phakathi kweminye imicimbi, ubungakanani obucwangcisiweyo kunye nesithuba sophicotho-zincwadi nokufunyenweyo okubalulekileyo kuphicotho-zincwadi, kubandakanywa naziphi na iintsilelo ezibonakalayo kulawulo lwangaphakathi endithe ndaluchonga ngethuba lophicotho-zincwadi lwam.

4. Ndiqinisekisa ngokunjalo kwigosa elinika ingxelo into yokokuba ndihambelene neemfuno ezifanelekileyo zenqobo ezisesikweni eziphathelelene nokuzimela, nonxibelelwano lwabo bonke ubudlelwane kunye neminye imicimbi enokuthi kucingwe ukuba ifanelekile enokuchaphazela ukuzimela kwam nalapho kufanelekileyo, enxulumene nokuzikhusela.

**Isalathisi**

**IINGXELO ZEMALI EZILUNGISELELWE UNYAKA OPHELA NGOMHLA WAMA-31 KUMATSHI 2017**

| | |
|---|---|
| Uhlobo loshishino nemisebenzi ephambili | Iinkonzo eziphambili ezibonelelwa yiPalamente yePhondo leNtshona Koloni yile ilandelayo:<br>• Ukugcina uzinziso lwenkqubo yokuyila imithetho elungileyo nenobulungisa<br>• Ukubonelela ngenkxaso yobek' iliso olumandla kwisiGqeba<br>• Ukubonelela ngesimo esincedayo kuMaLungu khon' ukuze asebenze ngokufanelekileyo<br>• Amaziko ezolawulo kwezoqoqoso, anesiqhamo, nafezekileyo lwezibonelelo<br>• Ukuqinisekisa ngolawulo olulungileyo<br>• Intatho-nxaxheba yoluntu enesiqhamo nenentsingiselo, imfundiso nokuqonda.<br><br>Ulawulo lwePalamente yePhondo, ngokuxhasa oku, lubonelela ngesimo esincedayo kuMalungu khon' ukuze aphumelele ekufezekiseni iinjongo zawo zomgaqo-siseko. |
| USomlomo | Fernandez, SG |
| USekela Somlomo | Pretorius, PJC |
| UNobhala | Lawrence, GA |
| USekela Nobhala: IiNkonzo eziManyeneyo | Hindley, RG |
| USekela Nobhala Obambeleyo: IiNkonzo zeNkqubo | Asizaliswanga (Nage, TA - uBambele) |
| IGosa eliyiNtloko leMali | Petersen, NL |
| IGosa eliyiNtloko lePalamente | Nage, TA |
| Business address | Provincial Legislature Building<br>7 Wale Street<br>CAPE TOWN<br>8001 |
| Idilesi yePosi | PO Box 648<br>CAPE TOWN<br>8000 |
| Iibhanki | Nedbank |
| Abaphicothi-zincwadi | Auditor-General of South Africa |

**Isalathisi**

Iingxelo ezithiwe thaca ngasezantsi ziqulathe iingxelo zonyaka zemali ezinikezelwe kwiKomiti yePalamente eyoNgameleyo:


| **Isalathisi** | **Iphepha** |
|---|---|
| UXanduva lweGosa eliCwangcisa iincwadi noLwamkelo | 98 |
| INgxelo yoBume beMali | 99 |
| INgxelo yokuSebenza kweMali | 100 |
| INgxelo yeeNguqu kwiiAsethi zeNtsilelo | 101 |
| INgxelo yokuNgena nokuPhuma kweMali | 102 |
| INgxelo yoThelekiso loHlahlo Lwabiwo-mali neZixa-mali eZizizo | 103 |
| ImiGaqo-nkqubo yokuCwangciswa kweMali | 104 |
| AmaNqaku kwiiNgxelo zoNyaka zeMali | 127 |

**UXanduva lweGosa loCwangciso-mali kunye nokuphumeza**

IGosa locwangciso-mali lilindeleke ngokoMthetho woLawulo lweMali yePalamente neZindlu zoWiso-mthetho, ka-2009 (uMthetho unguNombolo 10 ka-2009), ligcine ngokufanelekileyo iirekhodi zocwangciso-mali yaye unoxanduva lokuqulathiweyo nemfezeko yeengxelo zemali zonyaka kunye nengcaciso yezimali konke okuqulathwe kule ngxelo. Luxanduva legosa elinika ingxelo ukuqinisekisa ukuba iingxelo zemali zonyaka zibonisa ngokufanelekileyo isimo semicimbi yendlu yowiso-mthetho ekupheleni konyaka-mali yaye neziphumo zomsebenzi kwakunye nkuhamba kwemali ezinkozo ngeli thuba liphelileyo. AbaPhicothi-mali bangaphandle bathathelwe ukwenza uluvo lwabo oluzimeleyo malunga neengxelo zonyaka zezimali yaye banikwe elingenazithintelo lokungena kuzo zonke iirekhodi noovimba abayeleleneyo.

Iingxelo zonyaka zemali zilungiswe ngokwemiqathango yeeNdlela zokuNikwa kweNgxelo eYamkelweyo ngokuBanzi (GRAP) ebandakanya ingcaciso, izikhokelo kunye nemiyalelo ekhutshwe yiBhodi yemiGangatho yoCwangciso-mali.

Iingxelo zonyaka zemali zisekelwe kwimigaqo-nkqubo echanekileyo yocwangciso-mali esetyenziswa ngokungaguqu-guqukiyo yaye lixhaswa luqikelelo lwentelekelelo ezifanelekileyo nezinobulumko.

I-ofisi yegosa elinika ingxelo iya kwamkela ukuba ekugqibeleni yiyo enoxanduva lwenkqubo yolawulo lwangaphakathi lwezimali olusekwe yimo yoqulunqo-mthetho yaye oku kubeka ukubaluleka okukhulu kwimo yokuqinisekisa ngemo emandla yolawulo.Khon' ukuze igosa locwangciso-mali limelane nolu xanduva, iziphatha-mandla /abasemagunyeni kwezocwangciso-mali imisela imigangatho yolawullo lwangaphakathi olujoliswe ekunciphiseni impazamo yomngcipheko okanye ukususela kwimo yenkonzo engqamene neendleko. Le migangatho ibandakanya ukuphathiswa uxanduva okufanelekileyo nokusekelwe kubume obuchazwe ngokucacileyo, iinkqubo zocwangciso-mali ezisebenzayo kunye nolwahlulo-hlulo olwaneleyo lwemisebenzi ukuqinisekisa umgangatho owamkelekileyo womngcipheko. Olu lawulo lisoloko lubekw' iliso kulo lonke uqulunqo-mthetho yaye bonke abasebenzi kufuneka bagcine imigangatho eyona iphezulu yeenqobo ukuqinisekisa ukuba umsebenzi woqulunqo-mthetho.Ukuqhutywa wenziwe ngohlobo kangangoko kunokwenzeka olunentsulungeko kwisimo. Ugqaliso lolawulo lomngcipheko kuqulunqo-mthetho lusekubeni kuchongwe, kuvavanywe, kulawulwe, kwakhona kubekw' iliso kuzo zonke imeko ezaziwayo zomngcipheko jikelele kulo lonke uqulunqo-mthetho. Nakubeni lungenakupheliswa lonke ungcipheko, kambe uqulunqo-mthetho liyazama ukulucutha ngokuqinisekisa ukuba iinkonzo ezisisiseko, ulawulo, iinkqubo kwakunye nemo yokuziphatha eneenqobo konke oku kubekelelwe ze kulawulwe kusetyenziswa iinkqubo, ezimiswe kwangaphambili nemiqobo nezithintelo.

Igosa elinika ingxelo linoluvo, olusekelwe kwingcaciso neenkcazelo ezivela kubalawuli, lokuba inkqubo yolawulo lwangaphakathi ibonelela ngoqinisekiso olufanelekileyo lokuba iirekhodi zezimali kunokuthenjelwa kuzo kumsebenzi wokulungiselela ukuqulunqwa kwengxelo yonyaka yonyaka-mali.Kambe, nayiphi inkqubo yolawlo lwangaphakathi yezimali inakho ukubonelela kuphela ngokufaneleka hayi ngokupheleleyo, ingqinisekiso ngokuchasene neempazamo okanye ukusilela/intsilelo.

Igosa elinika ingxelo liphinde lakuqwalasela uqikelelo lokuhamba kwemali ezinkozo esetyenziswayo yonyaka ukuya kuma kowama-31 kuMatshi 2018 kwaye, ngenxa yolu qwalaselo kwakhona, kwakunye nemeko yezimali, wanelisekiile kukuba imigangatho yezolawlo inawo amaziko emithombo awonelayo okuqhubela phambili ze kungapheli ukusebenza kwixesha elizayo

Indlu yowiso-mthetho ixhomekeke ngokupheleleyo kwiCandelo lolawulo-mali likazwelonke ekubeni libonelelwa ngemali yokuqhuba umsebenzi. Ingxelo yonyaka yonyaka-mali iyenziwa ngokusekwe ekubeni indlu yowiso-mthetho isoloko iqhubekeka yaye iCandelo lolawulo-mali likaZwelonke alinanjongo okanye mfuneko yokuba lutshitshise izinga lowiso-mthetho.

Iingxelo zonyaka zemali zichazwe ukusuka kwiphepha 99 ukuya kuma-157, zilungiswe ngokuhamba kwamaxesha, zivunyiwe ngabasemagunyeni boniko-ngxelo ngowama-31 kuMeyi 2017 yaze yasayinwa egameni layo ngu:

**IGosa eliNika iNgxelo**
**Gq. Gilbert Lawrence**

## INgxelo yoBume bezeMali

| Amanani ngeRandi | Amanqaku | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|---|
| **IiAsethi** | | | |
| **IiAsethi ezikhoyo** | | | |
| Imali ezinkozo neziqikelelweyo | 3 | 13 606 209 | 6 910 037 |
| Uluhlu lwempahla | 4 | 916 644 | 916 124 |
| Ezamkelwe zivela kwintengiselwano yokungatshintshiselwa | 5 | 66 349 | 267 481 |
| Ezamkelweyo ezivela kwintengiselwano zotshintshiselwano | 6 | 327 368 | 622 387 |
| Iintlawulo zangaphambili | 7 | 652 466 | 725 716 |
| | | **15 569 036** | **9 441 745** |
| **Ii-asethi ezingezizo ezangoku** | | | |
| Ezamkelweyo zethuba elide ezivela kwiintengiselwano ekungatshintshiselwanayo | 8 | 17 741 | 20 141 |
| Ezamkelweyo zethuba elide ezivela kwiintengiselwano ekungatshintshiselwanayo | 9 | - | 420 |
| Ipropati, umzi-mveliso nezixhobo | 10 | 21 977 577 | 18 574 300 |
| Ii-asethi ezingabambekiyo | 11 | 2 542 874 | 570 590 |
| Ii-asethi zelifa lemveli | 12 | 248 193 | 248 193 |
| | | **24 786 385** | **19 413 644** |
| **Ii-Asethi zizonke** | | **40 355 421** | **28 855 389** |
| **Amatyala** | | | |
| **Amatyala akhoyo** | | | |
| Iintlawulo evela kwintengiselwano zotshintshiselwano | 13 | 1 626 250 | 2 040 781 |
| Iingxowa-mali ezivotelweyo ekufuneka zinikezelwe | 14 | 2 491 870 | 1 545 754 |
| Ingeniso yesebe ekufuneka inikezelwe | 15 | - | - |
| Izigunyaziso zengqeshiso yemali | 16 | 179 995 | 156 073 |
| Izigunyaziso zesibonelelo somsebenzi | 17 | 9 608 272 | 8 843 698 |
| | | **13 906 387** | **12 586 306** |
| **Amatyala angendawo awangoku** | | | |
| Izigunyaziso zengqeshiso yemali | 16 | 1 980 348 | 892 063 |
| Izigunyaziso zesibonelelo somsebenzi | 17 | 35 271 000 | 32 100 000 |
| | | **37 251 348** | **32 992 063** |
| **Amatyala ewonke** | | **51 157 735** | **45 578 369** |
| **Intsalela (Amatyala)** | | **(10 802 314)** | **(16 722 980)** |

## INgxelo yoBume bezeMali

| | | |
|---|---|---|
| Intsilelo eyandisiweyo | (10 802 314) | (16 722 980) |

* Jonga inqaku 39

## INgxelo yokuSebenza kweziMali

| Amanani ngeRandi | **Amanqaku** | **2017** | **2016 Kuchaziwe kwakhona*** |
|---|---|---|---|
| Ingeniso | | | |
| Ingeniso evela kwintengiselwano zotshintshiselwano | | | |
| Ezifunyenweyo | 18 | 25 512 | 28 948 |
| Inzala eyamkelweyo | 19 | 268 179 | 256 139 |
| Enye ingeniso | 20 | 49 065 | 63 921 |
| Iyonke ingeniso evela kwintengiselwano yontshintshiselwano | | **342 756** | **349 008** |
| Ingeniso evela kwintengiselwano yokungatshintshiselani | | | |
| Ingeniso ekhutshelweyo | | | |
| Inkxaso-mali yeNkxaso yeCandelo eseMthethweni | | - | 687 951 |
| Ulwabiwo-mali lonyaka | | 47 927 | - |
| Ulwabiwo-mali olusemthethweni | 21 | 124 762 876 | 120 408 000 |
| Iyonke ingeniso evela kwintengiselwano yontshintshiselwano | 21 | 39 155 000 | 37 185 000 |
| Iyonke ingeniso | | **163 965 803** | **158 280 951** |
| | | **164 308 559** | **158 629 959** |
| INkcitho | | | |
| Indleko enxulumene nomsebenzi | | | |
| Umvuzo wamaLungu | 22 | (54 082 802) | (50 663 761) |
| Iindleko zemali | 23 | (43 365 330) | (41 787 242) |
| Irhente yengqeshiso kuqeshiso olusebenzayo | 24 | (465 522) | (242 060) |
| Iintlawulo ezikhutshelweyo | 25 | (389 944) | (574 317) |
| Inkcitho ngokubanzi | 26 | (37 004 563) | (34 853 706) |
| Inkcitho iyonke | 27 | (22 239 085) | (27 791 179) |

## INgxelo yokuSebenza kweziMali

| | | | |
|---|---|---|---|
| Umncono osebenzayo | | **(157 547 246)** | **(155 912 265)** |
| Ilahleko kwii-asethi ezilahliweyo | | **6 761 313** | **2 717 694** |
| Ingeniso zothelekelelo | | (819 777) | (1 842 475) |
| | 17 | 2 471 000 | 8 026 000 |
| Umncono phambi kokuba iingxowa-mali zinikezelwe | | **1 651 223** | **6 183 525** |
| Ukhutshelo lweengxowa-mali ezivotelweyo kufuneka zinikezelwe | | **8 412 536** | **8 901 219** |
| Ukukhutshelwa kwengeniso yesebe ekufuneka inikezelwe | 14 | 2 491 870 | 1 545 754 |
| Umncono wonyaka | 15 | - | - |
| Amanani ngeRandi | | **5 920 666** | **7 355 465** |

* Jonga inqaku 39

## INgxelo yokuTshintsha kwii-Asethi zeNethi

| Amanani ngeRandi | **Amanqaku** | **INtsilela ehlanganisiweyo** | **ITotali ye-nethi ze-asethi** |
|---|---|---|---|
| Umncono wokuvula njengoko zichaziwe ngaphambili | | (24 576 007) | (24 576 007) |
| Inguqu kumgaqo-nkqubo wocwangciso-ncwadi (khangela inqaku41) | | 497 562 | 497 562 |
| Umncono njengoko unjalo ngomhla woku-01 kuEpreli 2014 uchazwe kwakhona* | | **(24 078 445)** | **(24 078 445)** |
| Umncono wonyaka | | 7 355 465 | 7 355 465 |
| Iinguqu eziphelelelyo | | 7 355 465 | 7 355 465 |
| Umncono njengoko unjalo ngomhla woku-01 kuEpreli 2015 uchazwe kwakhona * | | **(16 722 980)** | **(16 722 980)** |
| Umncono wonyaka | | 5 920 666 | 5 920 666 |
| Iinguqu eziphelelelyo | | 5 920 666 | 5 920 666 |
| Umncono njengoko unjalo ngomhla wama-31 kuMatshi 2016 | | **(10 802 314)** | **(10 802 314)** |

* Jonga inqakui 39

## INgxelo yokuHamba kweMali

| Amanani ngeRandi | Inqaku(s) | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|---|
| Ukungena nokuphuma kwemali ezinkozo | | | |
| ezamkelweyo | | | |
| Imali ezinkozo eyamkelweyo evela kwiinkozo | | 686 785 | 633 534 |
| Imali ezinkozo eyamkelweyo evela kulwabiwo-mali | | 163 917 876 | 157 593 000 |
| Inzala yengeniso | | 268 179 | 256 139 |
| | | 164 872 840 | 157 215 605 |
| iintlawulo | | | |
| Imali ehlawuliweyo kubasebenzi namalungu | | (91 041 558) | (86 070 575) |
| Imali ehlawuliweyo kubanikezeli benkonzo | | (59 857 417) | (64 039 739) |
| Iingxowa-mali ezinikezelweyo | | (1 545 754) | (6 411 320) |
| Iindleko zemali | | (465 522) | (242 060) |
| | | (152 910 251) | (156 763 694) |
| Intsalela yokungena nokuphuma kwemali ezinkozo ezivela kwimisibenzi | 28 | **11 962 589** | **451 911** |
| Ukungena nokuphuma kwimisebenzi yotyalo-mali | | | |
| Ukuthengwa kwepropati, umzi-mveliso nezixhobo | 10 | (2 810 635) | (939 335) |
| Ingeniso evela kwintengiso yepropati, umzi-mveliso nezixhobo | 10 | 14 176 | 27 343 |
| Ukuthengiwa kwezinye iiasethi ezingabambekiyo | 11 | (2 293 528) | (379 520) |
| Ukuthengiwa kwe-asethi zelifa lemveli | | 2 400 | 2 400 |
| Ezamkelweyo zexesha elide ezivela kwiintengiselwano eyokungatshintshiselani | | 1 320 | 7 332 |
| Ezamkelweyo zexesha elide ezivela kwiintengiselwano zokutshintshiselana | | **(5 086 267)** | **(1 281 780)** |

## INgxelo yokuHamba kweMali

| | | | |
|---|---|---|---|
| Intsalela yokungena nokuphuma kwemali ezinkozo ezivela kwimisibenzi yotyalo-mali | | | |
| Ukungena nokuphuma kwemali okuvela kwimisebenzi yemali | | | |
| Izigunyaziso zengqeshiso yemali | | (180 150) | (299 414) |
| Ukwanda kwentsalela/(ukuhla) kwimali ezinkozo nolinganiso | | **6 696 172** | **(1 129 283)** |
| Imali ezinkozo nolinganiselo ekuqaleni konyaka | | 6 910 037 | 8 039 320 |
| | 3 | **13 606 209** | **6 910 037** |

* Jonga inqaku 39

## INkcazelo yokuThelekiswa koHlahlo lwaBiwo-mali neSixamali eSisiso

| Uhlahlo lwabiwo-mali lwemali ezinkozo | | | | | | |
|---|---|---|---|---|---|---|
| **Amanani ngeRandi** | **Uhlahlo lwabiwo-mali olwamkelweo** | **Uhlengahlengiso** | **Uhlahlo lwabiwo-mali lokugqibela** | **Izixa-mali ezizizo kuthelekiso** | **Umahluko phakathi kohlahlo-mali nezizizo** | **Ukhangelo kwinqaku 40** |
| **INgxelo yeNgeniso yokuSebenza kweMali** | | | | | | |
| **Ingeniso** | | | | | | |
| **Ingeniso evela kwiintengiselwano zotshintshiselwano** | | | | | | |
| Ezifunyenweyo | - | - | **-** | 28 128 | **28 128** | 40.1 |
| Enye ingeniso | 5 000 | - | **5 000** | 48 165 | **43 165** | 40.2 |
| Inzala efunyenweyo | 52 000 | - | **52 000** | 188 999 | **136 999** | 40.3 |
| **Ingeniso epheleleyo evela kwintengiselwano zotshintshiselwano** | **57 000** | **-** | **57 000** | **265 292** | **208 292** | |
| **Ingeniso evela kwiintengiselwao ekungatshintshiselwaniyo** | | | | | | |
| **Ingeniso ekhutshelwyo** | | | | | | |
| izohlwayo, iminikelo nezilahlekileyo | - | - | **-** | 47 927 | **47 927** | |
| ULwabiwo-mali lonyaka | 130 764 000 | (1 500 000) | **129 264 000** | 129 321 000 | **57 000** | |
| ULwabiwo-mali olusemthethweni | 39 155 000 | - | **39 155 000** | 39 155 000 | **-** | |
| **Ingeniso epheleleyo evela kwiintengiselwano ekungatshintshiselwanayo** | **169 919 000** | **(1 500 000)** | **168 419 000** | **168 523 927** | **104 927** | |
| **Iyonke ingeniso** | **169 976 000** | **(1 500 000)** | **168 476 000** | **168 789 219** | **313 219** | |
| **INkcitho** | | | | | | |
| Iindleko ezinxulumene nabasebenzi | (57 380 000) | 3 675 913 | **(53 704 087)** | (53 326 031) | **378 056** | 40.4 |
| Imivuzo yaMalungu | (40 544 000) | 249 015 | **(40 294 985)** | (37 803 115) | **2 491 870** | 40.5 |
| Iindleko zemali | (944 000) | (33 763) | **(977 763)** | (917 054) | **60 709** | 40.6 |

**INkcazelo yokuThelekiswa koHlahlo lwaBiwo-mali neSixamali eSisiso**

| | | | | | | |
|---|---|---|---|---|---|---|
| Irhente kwengqeshiso kwingqesho esebenzayo | (200 000) | 81 293 | **(118 707)** | (118 707) | **-** | |
| Iintlawulo ezikhutshelweyo-Nezinye | (36 942 000) | (63 000) | **(37 005 000)** | (37 004 563) | **437** | |
| Iindleko ngokubanzi | (33 966 000 | (2 409 458) | **(36 375 458)** | (28 239 076) | **8 136 382** | 40.7 |
| **Inkcitho iyonke** | **(169 976 000)** | **1 500 000** | **(168 476 000)** | **(157 408 546)** | **11 067 454** | |
| **Umncono osebenzayo** | - | - | - | **11 380 673** | **11 380 673** | |
| Ingeniso kwii-asethi ezilahliweyo namatyala | - | - | - | 13 351 | **13 351** | |
| **Umncono wonyaka** | **-** | **-** | **-** | **11 394 024** | **11 394 024** | |
| **Isixa-mali esisiso esithelekiswa njengezithiwe thaca kuHlahlo lwabiwo-mali kunye noThelekiso olululo loLungelelwaniso leNgxelo** | **-** | **-** | **-** | **11 394 024** | **11 394 024** | |
| **ULungelelwaniso** | | | | | | |
| **Umahluko wesiseko** | | | | | | |
| Umahluko womncono phakathi kwemali ezinkozo elungelelanisiweyo neGRAP | | | | (9 483 742) | | |
| **Isimo noHlahlelo lomahluko** | | | | | | |
| Inkcitho eyinkunzi | | | | 4 010 384 | | |
| **Isixa mali esisiso kwiNgxelo yeMali yoMsebenzi** | | | | **5 920 666** | | |

## 1. Ukwaziswa kweNgxelo yoNyaka-mali

Ingxelo yonyaka-mali yenziwe ngokwemigangatho yeStandards of Generally Recognise Accounting Practice (GRAP), ekhutshwa yiBhodi yeMigangatho yoNiko-ngxelo ngokweCandelo 56 loMthetho iFinancial Management of Parliament and Provincial Legislators Act, 2009 (uMthetho Nomb. 10 ka 2009).

Ezi Ngxelo zonyaka-mali ziqulunqwe ngokwesiseko sokongezeka kucwangciso-mali yaye kuhamba ngokwesithethe sokuxabisa ngokwembali njengesiseko somlinganiso, ngaphandle kokuba kucaciswa ngendlela yimbi. Iboniswe ngokweRandi yoMzantsi Afrika. Onke amanani alinganiselwe aya kuma ngeRandi.

Isishwankathelo seenkqubo ezibalulekileyo zocwangciso-mali zichazwe apha ngezantsi.

Ezi nkqubo zocwangciso-mali zihambelana nezethuba elidlulileyo.

### 1.1 Ekulindeleke kuyenzeka nokuyinkxalabo esoloko ikho

Ekulindeleke kuyenzeka nokuyinkxalabo esoloko ikho

Le ngxelo yonyaka-mali iqulunqwe ngokuxhomekeka kukuba nolindeleko lokuba indlu yowiso-mthetho iya kuqhuba isebenza isithuba seenyanga ezili-12 ezilandelayo.

### 1.2 Iintelekelelo ezibalulekileyo

Ekuqulunqeni ingxelo yonyaka-mali, umlawuli ulindeleke ukuba enze uqikelelo kwakunye nentelekelelo echaphazela izambuku ezichazwe kwingxelo yonyaka-mali kunye nezibhengezo eziyeleleneyo. Ukusetyenziswa kwentelekelelo kunxamnye nokuqulunqwa kwengqikelelo. Iziphumo ezizezona zexesha elizayo zinokwahluka kule ngqikelelo enokuba yebalulekileyo kwingxelo yonyaka-mali. Intelekeleko ebalulekileyo ibandakanya:

**Iimali ezityalwayo**

Indlu yowiso-mthetho ixabisa imali etyalwa yona ukuze ithothiswe ekupheleni kwethuba ngalinye lokwenza ingxelo. Ukukhangela ekubeni ilahleko yothothiso mayichazwe kusinina kwintshiyekela okanye kwimali engaphelelanga, indlu yowiso-mthetho iyakhangela ekubeni kukho iinkcukacha ezibonwayo ezichaza ukuncipha okunokulinganiswa kuqikelelo lwemali ezinkozo esetyenziswayo kwi-asethi yezimali.

Ukuthathiswa kwemali etyalwayo kubalwa ngokwesikhundla, kusikwe kulinganiselo lwembali yelahleko, ehlenga-hlengiswe ngokweemeko zezoqoqosho zikazwelonke kunye noshishino oluthile kwakunye nezinye izikhombisi ezikhoyo kumhla wengxelo ezihambelana nokusilela kwisikhundla.Le lahleko yonyaka yomlinganiselo isetyenziswa kumncono wemboleko kwisikhundla ukuze inyuselwe kwithuba elivelayo lelahleko eqikelelweyo.

**Uvavanyo lothothiso**

Izambuku ebezilahlekile zaphinda zafunyanwa zeeyunithi ezenza imali ezinkozo kunye nee-asethi ezinganye nganye zimiselwe zisekelwa kwixabiso eliphezulu kusetyenziso loqikelelo kunye nexabiso elilungileyo kuthatyathwe indleko yokuthengisa. Olu balo lufuna ukusetyenziswa koqikelelo nokulindelekileyo.

**IXabiso losetyenziso lwee-asethi ezingenisa imali:**

Indlu yowiso-mthetho ivavanye yaze yahlola ixabiso elithwalwa zii-asethi xa imisitho okanye iinguqu kwiimeko zibonisa okokuba isixa-mali esithwelweyo asisayi kufumaneka kwakhona. Ii-asethi zibekwa ngamaqela kwinqanaba elisezantsi apho kungena nokuphuma kwemali ezinkozo kuchongwayo akuxhomekekanga ikakhulu kukungena nokuphuma kwezinye ii-asethi namatyala. Ukuba kukho imiqondiso ebonakalisa into yokuba ukunciphisa kunokuba kwenzekile, uqikelelo luqulunqwe ngokungena nokuphuma kwemali ezinkozo yexa elizayo olulindelweyo kwiqela ngalinye lwee-asethi. Ukungena nokuphuma kwemali ezinkozo okulindelweyo kwexa elizayo ukumisela ixabiso elisetyenziswayo kwenkolelo nee-asethi ezibambekayo akuqinisekanga yaye kungaguquka ngokuhamba kwexesha. Zichatshazelwe kakhulu yimiba emininzi ebandakanya ezoqoqosho ezifana nokunyuka kwamaxabiso nenzala.

1.2 izigwebo ezibalulekileyo (ziyaqhuba)

**Ubomi obunoncedo bepropati, umzi-mveliso nezixhobo nezinye ii-asethi**

Ulawulo lwendlu yowiso-mthetho lumisela ubomi boncedo obuqikelelweyo kunye nemirhumo enxulumene nokuhla kwexabiso lepropati, lomzi-mveliso nezixhobo nezinye ii-asethi. Ulawulo luya kwandisa umrhumo wokuhla kwexabiso apho ubomi obuluncedo bungaphantsi kobomi boncedo obebuqikelelwe ngaphambili.

**Umlinganiselo osebenzayo wenzala**

Indlu yowiso-mthetho isebenzisa umlinganiselo wemali mboleko karhulumente ukwaphulela ukungena nokuphuma kwemali ezinkozo kwexa elizayo.

**Imali evunyelweyo yokunciphisa**

Kwezamkelweyo ilahleko yomonakalo iqondakala kumncono nakwilahleko xa kukho ubungqina obufanelekileyo bokokuba yonakele. Umonakalo ulinganiswa njengomahluko phakathi kwesixa-mali esithwelwe ngokwamkelweyo kunye nexabiso elikhoyo loqikelelo lokungena nokuphuma kwexa elizayo kwemali ezinkozo eyaphulelwe kumlinganiselo osebenzayo wenzala, othelekelelwe kulwamkelo lokuqalisa.

1.3 **Ipropati, umzi-mveliso nezixhobo**

Ipropati, umzi-mveliso nezixhobo zii-asethi ezibambekayo ezithi zagcinwa kwimveliso okanye kunikezelo lwempahla okanye iinkonzo, kwirhente eya kwezinye, okanye ezilungiselelwe iinjongo zolawulo, yaye zilindeleke ukuba zisetyenziswe ngethuba nakumathuba angaphezulu ethuba lokunikwa kwengxelo.

Indleko umba wepropati, umzi-mveliso nezixhobo uqondwa njenge-asethi xa:

- mhlawumbi usisibonelelo soqoqosho sexa elizayo okanye inkonzo enekhono enxulunyaniswe kunye nomba oya kuqukuqelela kwindlu yowiso-mthetho; yaye
- indleko okanye ixabiso elilungileyo lomba zinakho ukulinganiswa ngokuqinisekileyo.

Ipropati, umzi-mveliso nezixhobo zilinganiswa kuqala ngendleko.

Indleko zomba wepropati, umzi-mveliso nezixhobo zilixabiso lokuthenga yaye ezinye iindleko zibhekiselele ekuzisweni kwe-asethi kwindawo nobume obuyimfuneko bokokuba inalo ikhono

lokusebenza ngendlela exhitywe ngabalawuli. Izaphulelo zorhwebo nembuyekezo ziyathatyathwa kwixabiso lokufika.

Apho i-asethi ithe yafunwa ngaphandle kwendleko, okanye ngeendleko ezingephi, ixabiso layo iba lixabiso elilungileyo njengomhla eyafunyanwa ngayo.

Apho into yepropati, yomzi-mveliso nezixhobo iyafuneka ngotshintshiselwano ne-asethi engeyiyo imali okanye ii-asethi zemali, okanye intlanganisela yee-asethi eziyimali nezingeyiyo imali, i-asethi efuniweyo ilinganiswa kuqala ngexabiso elilungileyo (ngendleko), ngaphandle ixabiso elilungileyo layo nayiphi na i-asethi eyamkelweyo okanye i-asethi enikezelweyo ibe ilinganiswe ngokuthembekileyo. Ukuba ngaba into efunyenweyo ayilinganiswanga kwixabiso elilungileyo, iindleko zayo zilungiswa kwisixa-mali esithwelweyo se-asethi ekunikezelwe ngayo.

Xa amacandelo abalulekileyo ento yepropati, umzi-mveliso nezixhobo zinobomi obahlukeneyo boncedo, kunikwa ingxelo ngayo njengezinto ezahlukeneyo (amacandelo angundoqo) epropati, omzi-mveliso nezixhobo.

Iindleko zibandakanya iindleko ezenziwe kuqala ekufunyanweni okanye kulwakhiwo lwale nto yepropati, yomzi-mveliso nezixhobo kunye neendleko ezenziwe kamva zokongezelela, zokufakelwa kwelungu, okanye ukulungiswa kwayo. Ukuba indleko zokufakelwa ziqondakala kwisixa-mali esithwelweyo sento yepropati, yomzi-mveliso nezixhobo, isixa-mali sokuthwala selungu elifakelweyo asiqondakali.

Ukuqondwa kweendleko kwisixa-mali esithwelweyo sento yepropati, yomzi-mveliso nezixhobo kuyaphela xa into ikwindawo yaye ikwisimo esiyimfuneko ukuze ibe nakho ukusebenza ngendlela exhitywe lulawulo.

Amalungu asaleleyo angundoqo name kwisixhobo elindele ukuba asetyenziswe kwisithuba esingaphezulu kwesinye abandakanyiwe kwipropati, kumzi-mveliso nakwizixhobo. Ukwangezelela, amalungu asileleyo namileyo kwisixhobo anokuthi asetyenziswe kuphela ngokubhekiselele nento yepropati, yomzi-mveliso nezixhobo abalelwa njengepropati, njengomzi-mveliso nezixhobo.

Iindleko ezingundoqo zohlolo ezingumqathango wokuqhubekeka kokusetyenziswa kwento yepropati, yomzi-mveliso nezixhobo eth ihlangabezane nenqobo yokunikwa kwengqwalasela ngasentla zibandakanyiwe njengezibekwe endaweni kwiindleko zento yepropati, yomzi-mveliso nezixhobo. Naziphi na iindleko zohlolo ezishiyekileyo ukususela kuhlolo lwangaphambili aziqwalaselwa kwakhona.

Izinto zepropati, zomzi-wemveliso nezixhobo aziqwalaselwa xa i-asethi ilahliwe okanye xa kungekho zibonelelo ezingaphezulu zoqoqosho okanye inkonzo engakho elindelekileyo ekusetyenzisweni okanye kukulahlwa kwe-asethi.

1.3 IPropati, umzimveliso nezixhobo (iyaqhuba)

Ingeniso okanye ilahleko evela ekungaqwalaselweni kwento yepropati, yomzi-mveliso nezixhobo ibandakanyiwe kumncono ongaphezulu okanye kwilahleko xa into ingaqwalaselwa. Ingeniso okanye ilahleko evela ekungaqondwa kwento yepropati, yomzi-mveliso nezixhobo imiselwa njengomahluko phakathi kwengeniso yemali yengeniso, ukuba ikho, kukho nesixa-mali esithwelweyo sento.

**Isibonelelo esigqithayo**

Indlu yowiso-mthetho iguqule umgaqo-nkqubo wayo wocwangciso-ncwadi olungiselelwe ipropati, umzi-mveliso nezixhobo ka-2016. Inguqu kumgaqo-nkqubo wocwangciso-ncwadi wenziwe ngokuhambelana nesibonelelo sayo esigqithayo ngokweSikhokhelo 8 sesiCwangciso-nkqubo sokuNikwa kweNgxelo seGRAP.

Ngokuhambelana nesibonelelo esigqithayo, indlu yowiso-mthetho ayidingeki ukuba iyilinganise ipropati, umzi-mveliso nezixhobo ukulungiselela amathuba okunikwa kwengxelo aqalela okanye emva komhla kwisithuba seminyaka emithathu elandela umhla wolwamkelo lokuqala loMgangatho weGRAP wePropati, umzi-mveliso nezixhobo. Ipropati, umzi-mveliso nezixhobo ziyaqondwa ngokufanelekileyo kwizixa-mali zethutyana, njengoko zibhengeziwe kwinqaku 10.

De kube lelo xesha njengoko isithuba sokulinganiswa siphelelwa lixesha yaye ipropati, umzi-mveliso nezixhobo ziyaqondwa ze zilinganiswe ngokuhambelana neemfuno zoMgangatho weGRAP wePropati, womzi-mveliso nezixhobo, INdlu yoWiso-mthetho akudingeki okokuba ihambelane neMigangatho yeGRAP:

- Kunikezelo lweeNgxelo zeMali (GRAP 1),
- Kwiimpembelelo zeeNguqu kwiNtengiselwano yoTshintsho lwemali yamanye amazwe (GRAP 4),
- Kwingqeshiso (GRAP 13),
- Kukunikezelwa kwengxelo ngamaCandelo (GRAP 18),
- KwiMisebenzi eYekiweyo (GRAP 100)

Ukukhululwa ekumiliselweni kweemfuno zokulinganiswa zoMgangatho weGRAP kwiPropati, umzi-mveliso nezixhobo kuthetha into yokuba nakuphi na ukuthiwa thaca okunxulumeneyo nokubhengezwa kweemfuno akudingeki ukuba kuhanjelwane nako kwipropati, umzi-mveliso nezixhobo ezingalinganiswanga ngokuhambelana neemfuno zoMgangatho weGRAP kwiPropati, umzi-mveliso nezixhobo.

1.4 **Ii-asethi ezingabambekiyo**

I-asethi ichazwa ngokuba:

- iyakwazi ukwahlulwa, okt. Inakho ukwahlulwa okanye ukwahlulwa kwicandelo ze ithengiswe, ikhutshelwe, inikwe iphepha-mvume, irentwe okanye kutshintshiselwano, mhlawumbi iyodwa okanye zidityanisiwe kwisivumelwano esinxulumeneyo, kwii-asethi ezinokuchongwa okanye eziityala, nokokuba indlu yowiso-mthetho ixhibe ukwenza njalo; okanye
- ivela kumalungiselelo abophelelayo (kubandakanywa amaungelo avela kwiizivumelwano), nokokuba loo malungelo akhutshelwe okanye ahlukanisiwe kwindlu yowiso-mthetho okanye avela kwamanye amalungelo noxanduva.

Amalungiselelo abophelelayo achaza amalungiselelo athi anikezele ngamalungelo noxanduva oluyeleleneyo kumaqela kuwo abe ngathi akubume besivumelwano.

I-asethi engabambekiyo iqondwa xa:

- mhlawumbi izibonelelo zoqoqosho eziindelekileyo zelixa elizayo okanye ikhono leenkonzo ezibalelwa kwi-asethi ziya kuqukuqelela kwindlu yowiso-mthetho; yaye
- indleko okanye ixabiso elilungileyo le-asethi linokulinganiswa ngokuthembekileyo.

Indlu yowiso-mthetho ivavanya okunokuthi kwenzeke kwizibonelelo ezilindelekileyo zoqoqosho lwexa elizayo okanye ikhono lenkonzo kusetyenziswa uqikelelo olufanelekileyo noluxhasekayoi oluthi

lumele uqikelelo olulungileyo lolawulo lwemiqathango ebekiweyo yoqoqosho eya kuthi ibekho kubomi boncedo lwe-asethi.

Ii-asethi ezingabambekiyo ziqondwa ngendleko kuqala.

Xa ithe i-asethi engabambekiyo yafunyanwa ngaphandle kwendleko okanye ngeendleko ezingephi, ixabiso layo lixabiso elilungileyo njengoko lililo ngomhla wokufunyanwa.Inkcitho kuphando (okanye kwinqanaba lophando lweprojekti yangaphakathi) ibonwa njengenkcitho xa yenziwe.

## 1.4 **Ii-asethi ezingabambekiyo (kusaqhutywa)**

I-asethi engabambekiyo evela kuphuhliso (okanye kwinqanaba lophuhliso lweprojekti yangaphakathi) iqonda xa:

- kufanelekile ukuyiqukumbela i-asethi ukulunguselela ukuba iya kufumaneka uuba isetyenziswe okanye ithengiswe.
- kukho injongo yokuyiqukumbela nokuyisebenzisa nokuyithengisa.
- kukho ikhono lokuyisebenzisa okanye lokuyithengisa.
- inokuvelisa mhlawubi izibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo.
- kukho izibonelelo zobuchule, zemali nezinye ukuqukumbela uphuhliso nokusetyenziswa nokuthengiswa kwe-asethi.
- inkcitho inokubalelwa kwi-asethi ngethuba lophuhliso lwao inakho ukulinganiswa ngentembeko.

I-asethi engabambekiyo ithatyathwa njengenobomi obuluncedo obungapheliyo xa, kusekwe kuyo yonke imiba efanelekileyo, akukho luminyo lubonakalayo kwisithuba enokuthi i-asethi iindeleke ukuba iveliso ingeniso yemali ezinkozo okanye ikhono lenkonzo. Ukuhlawulwa kwamatyala ngemali ebekelwe oko akubonelelwanga kwii-asethi ezingabambekiyo, kodwa zihlolelwe ukuncitshiswa rhoqo ngonyaka naxa kukho ingqikelelo yokokuba i-asethi ingathi inciphe.

Iintlobo eziveliswa ngaphakathi, izibonelo zezikhephe, izihloko zopapasho, uluhlu lwabathengi nezinto eziyelele kuluchwe aziqondwa njengee-asethi ezingabambekiyo.

I-asethi ezingabambekiyo aziqondwa:

- ngokulahlwa; okanye
- xa kungekho zibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo elilindeleke ekusetyenzisweni kwayo okanye ekulahlweni.

Ingeniso okanye ilahleko evela ekungaqondwa kwe-asethi engabambekiyo imiselwa njengomahluko phakathi kwengeniso yempahla elahliweyo, ukuba ikho, yaye isixa-mali esithelweyo se-asethi engabambekiyo. Umahluko onjalo uqondwa kumncono ongaphezulu okanye kwityala xa i-asethi engabambekiyo ingaqondwa.

**Isibonelelo esigqithayo**

Indlu yowiso-mthetho yaguqula umgaqo-nkqubo wayo wocwangciso-ncwadi ukulungiselela ii-asethi ezibambekayo ngo-2016. Inguqu kumgaqo-nkqubo wocwangciso-ncwadi wenziwe ngokuhambelana nesibonelelo esigqithayo ngokweSikhokhelelo 8 sesiCwangciso-nkqubo sokuNikwa kweNgxelo seGRAP.

Ngokuhambelana nesibonelelo esigqithayo, indlu yowiso-mthetho ayidingeki ukuba ilinganise ii-asethi ezingabambekiyo ukulungiselela amathuba okunikwa kwengxelo aqala okanye emva komhla kwisithuba seminyaka emithathu kulandelwa umhla wolwamkelo lokuqala loMgangatho weGRAP kwii-asethi Ezingabambekiyo. Ii-asethi Ezingabambekiyo ziqondwe ngokufanelekileyo kwizixa-mali zethutyana, njengoko zibhengeziwe kwi- 11.

De kube lithuba njengoko kuphelelwa isithuba solinganiso yaye ii-asethi ezingabambekiyo ziyaqondwa yaye ziyalinganiswa ngokuhambelana neemfuno zoMgangatho weGRAP kwii-asethi ezingabambekiyo, indlu yowiso-mthetho akudingeki ukuba ihambelane neMigangatho yeGRAP:

- Kunikezelo lweeNgxelo zeMali (GRAP 1),
- Kwiimpembelelo zeeNguqu kwiNtengiselwano yoTshintsho lwemali yamanye amazwe (GRAP 4),
- Kwingqeshiso (GRAP 13),
- Kukunikezelwa kwengxelo ngamaCandelo (GRAP 18),
- KwiMisebenzi eYekiweyo (GRAP 100)

Ukukhululwa ekumilisweni kweemfuno zokulinganiswa zoMgangatho we GRAP kwiPropati, umzi-mveliso nezixhobo kuthetha into yokuba nakuphi na ukuthiwa thaca okunxulumeneyo nokubhengezwa kweemfuno akudingeki ukuba kuhanjelwane nako kwipropati, umzi-mveliso nezixhobo ezingalinganiswanga ngokuhambelana neemfuno zoMgangatho weGRAP kwii-asethi ezingabambekiyo.

**1.5 Ii-asethi zelifa lemveli**

Ii-asethi zelifa lemveli zii-asethi ezinembonakalo yenkcubeko, yendalo yembali, yenzululwazi, yetheknoloji nezobugcisa yaye zibanjwe ngokungenaziphelo ukulungiselela isibonelelo sezizukulwana zangoku nezexa elizayo.

Ulwamkelo

Indlu yowiso-mthetho iqonda i-asethi yelifa lemveli njenge-asethi ukuba ingaba nezibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo elinxulunyaniswa ne-asethi iya kuqukuqelela kwindlu yowiso-mthetho, yaye indleko okanye ixabiso elilungileyo le-asethi linakho ukulinganiswa ngokuthembekileyo.

Apho indlu yowiso-mthetho igcine i-asethi yelifa lemveli, kodwa kwingqiqo yokuqala ayizifezekisi iinqobo zengqiqo kuba ayinakulinganiswa ngokuthembekileyo, ingcaciso kule asethi injalo yelifa lemveli ibhengezwe kwinqaku 12 lee-asethi zeLifa lemveli.

1.5 **Ii-asethi zelifa lemveli** (iyaqhuba)

Umlinganiselo wokuqala

Ii-asethi zelifa lemveli zilinganiswa ngendleko.

Apho i-asethi yelifa lemveli ifunyenwe ngentengiselwano yokungatshintshiselwana, iindleko zayo ilinganiswa kwixabiso layo elungileyo njengoko belinjalo kumhla wokufunyanwa.

**Ukukhutshelwa**

Ukukhutshelwa okuvela kwii-asethi zelifa lemveli lwenziwa kuphela xa i-asethi ethile ayisayifezekisi inkcazelo ye-asethi yelifa lemveli.Ukukhutshelwa kwii-asethi zelifa lemveli lwenziwa kuphela xa i-asethi ifezekisa inkcazelo ye-asethi yelifa lemveli.

**Ukungaqondwa**

Indlu yowiso-mthetho ithi ingayiqondisisi i-asethi yelifa lemveli eza kulahlwa, okanye xa kungekho zibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo ezilindelekileyo kukusetyenziswa kwayo okanye ukulahlwa.

Inzala okanye ilahleko evela kukungamkelwa kweasethi yelifa lemveli imiselwa njengomahluko phakthi kwengeniso yentsilela elahliweyo, ukuba ikho, kunye nesixa-mali esithwelweyo seasethi yelifa lemveli. Umahluko onjalo ubonakaliswa kumncono okanye intsilelo xa iasethi yelifa lemveli ingamkelwanga.

**Ulungiselelo kwethutyana**

Indlu yowiso-mthetho iguqule umgaqo-nkqubo wayo wokucwangciswa kwencwadi olungiselelwe iiasethi zeLifa leMveli ngowama-2016. Inguqu kumgaqo-nkqubo wokucwangciswa kwencwadi wenziwe ngokuhambelana nolungiselelo lwethutyana ngokoMyalelo 8 wesiCwangciso-nkqubo sokuNikwa kweNgxelo seGRAP.

Ngokuhambelana nolungiselelo lwethutyana, iNdlu yoWiso-mthetho aydingeki ukuba ilinganise iiasethi zeLifa leMveli ukulungiselela izithuba zokunikwa kwengxelo eziqalela ngomhla okanye emva komhla okwisithuba seminyaka emithathu elandela ulwamkelo lokuqala loMgangatho weGRAP weeasethi zeLifa leMveli. Iiasethi zeLifa leMveli zibonakaliswe njengezixa-mali zolungiselelo, njengoko zibhengeziwe kwi-12.

De kube lelo xesha njengoko isithuba solinganiso sifikelela esiphelweni yaye iiasethi zeLifa leMveli zisamkelwa ze zilinganiswe ngokuhambelana neemfuno zoMgangatho weGRAP wyeeasethi zeLifa leMveli, iNdlu yoWiso-mthetho kufuneka ihambelane neMigangatho yeGRAP (ukuya kuthi ga kwinto yokuba le Migangatho ichaze iimfuno zeeasethi zelifa lemveli):

- Ithi thaca iiNgxelo zeMali  (GRAP 1),
- IiMpembelelo zeeNguqu kwiiNtengiselwano zoTshintshiselwano zemali yamanye amazwe (GRAP 4),
- INgqeshiso (GRAP 13),
- UkuNikwa kweNgexlo ngamaCandelo  (GRAP 18),
- IMisebenzi engasaQhutywayo (GRAP 100)

Ukukhululwa ekubeni kumiliselwe iimfuno zomlinganiselo zoMgangatho weGRAP kwiiasethi zeLIfa leMveli kuthetha ukuba naluphi na unikezelo kunye neemfuno zobhengezo akudingeki ukuba kuhanjelwane nazo kwiiasethi zeLifa leMveli ezingalinganiswanga ngokuhambelana neemfuno zoMgangatho weGRAP kwiiasethi zeLIfa leMveli.

1.6 **Izixhobo zemali**

Isixhobo semali siso nasiphi na isivumelwano esithi sivelise i-asethi yemali yecandelo elinye kunye netyala lemali okanye intsalela yenzala yelinye icandelo likarhulumente.

**Uhlahlelo ( Classification)**
Indlu yowiso-mthetho inezi ntlobo zee-asethi zilandelayo (iintlobo namacandelo) njengoko ebonisiwe kwingxelo yobume bemali okanye kumanqaku akhoyo:

| Uhlobo | Icandelo |
|---|---|
| Ezamkelweyo ezivela kwiintengiselwano ezingatshintshwayo | I-asethi yemali elingalinganiswayo kwindleko zokuhlawulwa kwamatyala |
| Ezamkelweyo kwiintengiselwano ezitshintshwayo | I-asethi yemali elingalinganiswayo kwindleko zokuhlawulwa kwamatyala |
| Imali ezinkozo noqikelelo lwemali ezinkozo | I-asethi yemali elingalinganiswayo kwindleko zokuhlawulwa kwamatyala |

Indlu yowiso-mthetho inezi ntlobo zilandelayo zamatyala emali (iintlobo namacandelo) njengoko ibonisiwe kwingxelo yobume bemali okanye kumanqaku akhoyo:

| Uhlobo | Icandelo |
|---|---|
| Iintlawulo ezivela kwiintengiselwano zotshintshiselwano | Ityala lemali elilinganiswa kwindleko zokuhlawulwa kwamatyala |
| Isigunyaziso sengqeshiso yemali | Ityala lemali elilinganiswa kwindleko zokuhlawulwa kwamatyala |
| I-ovadrafti yebhanka | Ityala lemali elilinganiswa kwindleko zokuhlawulwa kwamatyala |
| IiNgxowa-mali zetyala ezivotelweyo | Ityala lemali elilinganiswa kwindleko zokuhlawulwa kwamatyala |
| INgeniso yetyala leSebe | Ityala lemali elilinganiswa kwindleko zokuhlawulwa kwamatyala |

**Ulwamkelo lokuqala**

Indlu yowiso-mthetho inakana i-asethi yemali okanye ityala lemali kwingxelo yayo yobume bemali xa indlu yowiso-mthetho iba liqela kwizibonelelo zesivumelwano zesixhobo.

Indlu yowiso-mthetho inakana ii-asethi kusetyenziswa ucwangciso-ncwadi lomhla worhwebo.

**Umlinganiselo wokuqala wee-asethi zemali kunye namatyala emali**

Indlu yowiso-mthetho iyilinganisa i-asethi yemali netyala lemali, ngaphandle kwezi zilinganiswe kamva kwixabiso elilungileyo, ekuqaleni kwixabiso layo elilungileyo kudityaniswa neendleko zentengiselwano ezingabhekiselelwa ngqo ekufunyanweni okanye ekukhutshweni kwe-asethi yemali okanye yetyala lemali.

Indlu yowiso-mthetho iyilinganisa zonke ii-asethi ezizezinye zemali namatyala emali ekuqaleni kwixabiso lazo elilungileyo.

Indlu yowiso-mthetho iqala ivavanye isimo semali-mboleko evunyelweyo ingaba ngenene yimali-mboleko na. Kumlingamiselo wokuqala, indlu yowiso-mthetho ihlahlela imali-mboleko evunyelweyo kumacandelo ayo ze inike ingxelo ngecandelo ngalinye ngokwahlukeneyo. Indlu yowiso-mthetho inika ingxelo ngesahlulosemali-mboleko evunyelweyo ethe:

- Yanesibonelelo sentlalo ngokuhambelana nesiCwangciso-nkqubo esilungiselelwe uLungiso nokuThiwa thaca kweeNgxelo zeMali, apho ingumkhuphi wemali-mboleko; okanye
- Yengeniso engenalwananiso, ngokuhambelana noMgangatho weGRAP ongeNgeniso esuka kwiiNtengiselwano engenalwananiso (iiRhafu noKhutshelo), apho ingumamkeli wemali-mboleko.

**Umlinganiselo olandelayo wee-asethi zemali namatyala emali**

Indlu yowiso-mthetho ilinganisa zonke ii-asethi zemali namatyala emali emva komlinganiselo wokuqala kusetyenziswa amacandelo alandelayo:

- Izixhobo zemali kwixabiso elilungileyo.
- Izixhobo zemali kwiindleko ezihlawulwe ngemali ebekelwe oko.
- Izixhobo zemali kwiindleko.

Zonke ii-asethi zemali kwiindleko ezihlawulwe ngemali ebekelwe oko, okanye iindleko, zixhomekeke kuvavanyo ngokutsha oluncitshisiweyo.

Iindleko ezihlawulwe ngemali ebekelwe oko ze-asethi yemali okanye ityala lemali sisixa-mali ekulinganiswa kuso-iasethi yemali yetyala lemali kumlinganiselo wokuqala kuthatyathwe iintlawulo zenkunzi, kongezelelwe okanye kuthatyathwe iindleko ezandileyo ezihlawulwe ngemali ebekelwe okoko kusetyenziswa indlela esebenzayo yenzala yawo nawuphi na umahluko phakathi kwesaa sixa-mali sokuqala nesixa-mali esivuthiweyo, ze kuthatyathwa naluphi na uncitshiso (oluthe ngqo okanye ngokusetyenziswa kwe-akhawunti yemali evunyelweyo) ukulungiselela ukuncitshiswa okanye ukungabi nakho ukuqokelelwa kwimeko ye-asethi yemali.

1.6 **Izixhobo zemali (zisaqhutywa)**

**Iingcamango zokulinganiswa kwexabiso elilungileyo**

Ubungqina obulungileyo bexabiso elilungileyo ngamaxabiso abiziweyo kwimarike esebenzayo. Ukuba imarike elungiselelwe isixhobo semali ayisebenzi, indlu yowiso-mthetho iseka ixabiso elilungileyo ngokusebenzisa indlela yokuqikelela ixabiso. Injongo yokusebenzisa indlela yokuqikelela ixabiso kukufumana ukuba beliyintoni na ixabiso lentengiselwano ngomhla wolinganiso kutshintshiselwano lwexesha elide oluvuselelwe ziingcamango zokusebenza. Iindlela zokuqikelelwa kwexabiso kubandakanya ukusetyenziswa kweentengiselwano zakutsha nje zemarike yexesha elide phakathi kwamaqela anolwazi nazimiseleyo, ukuba akho, kukhangelwa kwixabiso langoku elilungileyo lwesinye isixhobo esibanzi ngokufanayo, uhlahlelo lokuphuma nokungena kwemali ezinkozo okunesaphulelo noyilo olulolunye lokunikwa kwexabiso. Ukuba ngaba kukho indlela eqhelekileyo ukusetyenziswa yoqikelelo lwexabiso ngabathabatha inxaxheba kwimarike ukunika ixabiso isixhobo yaye loo ndlela ibonisiwe ekubeni inika uqikelelo oluthembekileyo lwamaxabiso afunyanwa kwiintengiselwano ezizizo zemarike, icandelo lisebenzisa ezo ndlela.Indlela ekhethiweyo yoqikelelo lwamaxabiso yenza imiphumela emikhulu yokusetyenziswa kwemarike yaye iqamele kancinane kwimiphumela ethe ngqo yecandelo. Iqulathe yonke imiba abathathi-nxaxheba kwimarike abanokuthi bayicinge xa bebeka ixabiso yaye iyahambelana neemethodi ezamkelekileyo zoqoqosho ezilungiselelwe izixhobo zemali. Ngethuba elithile, indlu yowisomhetho ilinganisa ububanzi bendlela yoqikelelo ze ibuhlole ukulungiselela ukulunga kusetyenziswa amaxabiso avela nakuziphi na iintengiselwano ezinokubonwa ezikhoyo zemarike kwisixhobo esinye (okt. Ngaphandle kokulungiswa okanye kokupakishwa ngokutsha) okanye esisekwe nakuziphi na iinkcukacha zamanani emarike anokuqwalaselwa nafumanekayo.
Ezamkelweyo zexesha elifutshane nezihlawulwayo azinasaphulelo apho isithuba sokuqala setyala

ebesinikezelwe okanye esamkelweyo sihambelana nemiqathango esetyenziswa kwicandelo likarhulumente, mhlawumbi ngokusekwa kweendlela okanye uwiso-mthetho.

**Inzuzo nelahleko**

Inzuzo okanye ilahleko evela kwinguqu kwixabiso elilungileyo le asethi yemali okanye ityala lemali elilinganiswe kwixabiso elilungileyo libonakaliswa kumncono okanye kwintsilelo. Kwii-asethi zemali namatyala email alinganiswe kwindleko ezihlawulwa ngemali ibekelwe oko, okanye indleko ibonwa kumncono okanye kwintsilela xa i-asethi yemali okanye ityala lemali lingamkelwa okanye lincipha, okanye kusetyenziswa inkqubo yokuhlawulwa kwendleko ngemali ebekelwe oko.

**Ukuncipha kunye nokungaqokelelwa kwe-asethi zemali**

Indlu yowiso-mthetho ekupheleni kwesithuba ngasinye sokunikwa kwengxelo nokokuba kukho nabuphi na ubungqina obukhoyo bokokuba i-asethi yemali okanye iqela lee-asethi zemali zinciphile.

Ngezixa-mali ezilindeleke kwindlu yowiso-mthetho, iinzima ezibonakalayo zemali ezamkelweyo, ukuthemba ukuba ezamkelweyo ziya kutshona kunye neentlawulo ezisileleyo zonke zithathwa njengemigqaliselo yokuncipha.

Ii-asethi zemali ezilinganisiwe kwindleko ezihlawulwa ngemali ebekelwe oko:
Ukuba ngaba, kukho ubungqina obukhoyo bokokuba ilahleko enciphileyo kwii-asethi zemali ezilinganiswe kwiintlawulo ezenziwe ngemali emiselwe oko buthe benzeka, isixa-mali selahleko silinganiswa njengomahluko phakathi kwesixa-mali esithweleyo se-asethi kunye nexabiso elikhoyo lokungena nokuphuma kwemali ezinkozo eziqikelelweyo zexa elizayo (kungabandakanywa iilahleko zetyala zexa elizayo ezingakhange zenziwe) eyaphulwe kumlinganiselo wenzala osebenzayo wee-asethi zemali zokuqala. Isixa-mali esithwelweyo se-asethi sincitshiswa ngokusetyenziswa kwe-akhawunti yemali evunyelweyo. Isixa-mali selahleko sibonakaliswa kumncono nakwintsilelo.

Ukuba, kwixesha elizayo, isixa-mali selahleko enciphileyo sihlile yaye ukuhla kunokuba kunxulumene kumsitho owenzeke emva kokuba ukuncitshiswa kwamkelwe, ilahleko engaphambili eyamkelweyo yelahleko enciphileyo ibuyiswa umva ngokulungelelaniswa kwe-akhawunti yemali evunyelweyo. Ukubuyiselwa umva akunamphumela wesixa-mali esihwelweyo se-asethi yemlai esithi sizidlule iindleko zentlawulo ngemali ebekelwe oko ukuba beziya kuba njani ukuba ngaba ukuncipha bekungafunyanwanga kumhla ukuncipha kubuyiselwa umva.Isixa-mali sokubuyiselwa umva sibonakaliswa kumncono okanye kwintsilelo.

Apho ii-asethi zemali zincitshiswe ngokusetyenziswa kwe-akhawunti yemali evunyelweyo, isixa-mali selahleko samkelwa kumncono okanye intsilelo kwiinkcitho zokusebenza. Xa ii-asethi zemali ezinjalo zicinyiwe, ukucinywa kwenziwa kwi-akhawunti yemali evunyelweyo efanelekileyo. Okufunyenweyo okulandelayo kwezixa-mali ebezicinyiwe ngaphambili zifakwa kwinkcitho zokusebenza.

**Ii-asethi zemali ezilinganiswa kwiindleko**:

Ukuba ngaba kukho ubungqina obukhoyo bokokuba ilahleko encitshisiweyo ibekho kutyalo-mali kwinzala eshiyekileyo engakhange ilinganiswe kwixabiso elilungileyo kuba ixabiso layo elilungileyo alinakulinganiswa ngokuthembekileyo, isixa-mali selahleko encitshisiweyo ilinganiswa njengomhlalo phakathi kwesixa-mali esithwelwey se-asethi yemali kunye nexabiso elikhoyo lokungena nokuphuma kwemali eqikelelweyo yexa elizayo enesaphulelo kumlinganiselo okhoyo wemarike yembuyekezo elungiselelwe i-asethi yemali eyeleleneyo. Iilahleko ezincitshisiweyo ezinjalo azibuyiswa mva.

1.6 **Izixhobo zemali (zisaqhutywa)**

**Ukungamkelwa**

**Ii-asethi zeMali**

Indlu yowiso-mthetho ayizamkelanga ii-asethi zemali kusetyenziswa ukunikwa kwengxelo komhla worhwebo.
Indlu yowiso-mthetho ayizamkelanga ii-asethi zemali kuphela xa:

- amalungelo esivumelwano kukungena nokuphuma kwemali ezinkozo kwi-asethi yemali aphelelwe, ahlawulwe okanye arhoxisiwe;
- okukhutshelweyo kwendlu yowiso-mthetho kwelinye iqela ngokubanzi yonke imingcipheko namabhaso obunini be-asethi yemali; okanye
- Indlu yowiso-mthetho, nangona igcine imingcipheko ebonakalayo namabhaso obunini be-asethi yemali, ikhuphele ulawulo lwe-asethi kwelinye iqela yaye elinye iqela linekhono lokuthengisa i-asethi ngokuphelela kwayo kwiqela lesithathu elinganxulumananga, yaye inakho ukusebenzisa elo khono ngokwayo ingakhange idinge ukufaka unyino olwangezelelweyo kukhutshelo. Kule meko, indlu yowiso-mthetho:
    - ayamkeli i-asethi; yaye
    - yamkela ngokwahlukileyo nawaphi na amalungelo nezigunyaziso eziyilelweyo okanye ezigciniweyo kukhutshelo.

Izixa-mali ezithwelweyo ze-asethi ekhutshelweyo zabelwe phakathi kwamalungelo nezigunyaziso ezigciniweyo nezo zikhutshelweyo ngenxa yamaxabiso azo alungileyo ngomhla wokhutshelo. Amalungelo nezigunyaziso eziyiliweyo zilinganiswa kumaxabiso azo alungileyo ngaloo mhla. Nawuphi na umahluko phakathi kwengcamango ezamkelweyo zibonwa kumncono okanye kwintsilelo ngenxa lokhutshelo.

Kukungamkelwa kweasethi yemali ngokupheleleyo, umahluko phakathi kwesixa-mali esithwelweyo kunye nesixa-mali esiqikelelwayo esifunyenweyo samkelwa kumncono okanye kwintsilelo.

**Amatyala emali**

Indlu yowiso-mthetho iwasusile amatyala email (okanye inxalenye yamatyala emali) kwingxelo yayo yobume bemali xa umsebenzi wenziwe — okt. Xa isigunyaziso esichaziweyo kwisivumelwano siqhutyiwe, sirhoxisiwe, siphelelwe lixesha okanye kurhoxisiwe ilungelo lesigunyaziso.

Njengotshintshiselwano phakathi komboleki okhoyo nombolekisi wezixhobo zetyala kunye nemiqathango ebanzi eyahlukemeyo kunikwa ingxelo njengokwenziweyo kwityala lemali lakuqala yaye ityala elitsha lemali liyamkelwa. Ngokufanayo, ulungelelwaniso olubanzi lwemiqathango etyala lemali elikhoyo okanye inxalenye yayo kunikwe ingxelo njengeyenziweyo kwityala lemali lokuqala nokwamkela ityala elitsha lemali.

Umahluko phakathi kwesixa-mali esithwelweyo setyala lemali (okanye inxalenye yetyala lemali) esisetyenzisiweyo okanye esikhutshelweyo kwelinye iqela yaye ingcamango ihlawulwe, kubandakanywa naziphi na ii-asethi ezingeyiyo imali ezinkozo ezikhutshelweyo okanye amatyala aqikelelweyo, zamkelwa kumncono okanye intsilelo. Nawaphi na amatyala athe arhoxiswa, axolelwa okanye aqikelelwayo, amkelwa kumncono okanye kwintsilelo. Nawaphi na amatyala athi arhoxiswe, axolelwe okanye athatyathwe yenye indlu yowiso-mthetho ngendlela yentengiselwano

ekungatshintshiselwana ngayo abalwa ngokuhambelana noMgangatho weGRAP yiNgeniso evela kwiNtengiselwano ekungaTshintshiselwanayo (iiRhafu nokuKhutshelweyo).

1.7 **Ezamkelweyo ezisemthethweni**

Ezamkelweyo ezisemthethweni zezamkelweyo ezithi:
- zivele emthethweni, kwimithetho exhasayo okanye kwiindlela eziyeleleneyo; yaye
- zidinga ukuhlawulwa lelinye icandelo ngemali ezinkozo okanye enye i-asethi yemali

Ezamkelweyo ezisemthethweni ziqulunqwe ngengeniso evela kwirhafu yepropati, kwizohlwayo, kwiminikelo nemirhumo ebizwayo ngokwemiqathango yowiso-mthetho.

Indlu yowiso-mthetho izibona ezamkelweyo ezisemthethweni ngolu hlobo lulandelayo:
- ukuba intengiselwano yintengiselwano yotshintshiselwano, kusetyenziswa iGRAP 9;
- ukuba intengiselwano yintengiselwano engeyiyo eyotshintshiselwano, kusetyenziswa iGRAP 23;
- kuba intengiselwano ayikho kummandla weGRAP 9 okanye yeGRAP 23, ezamkelweyo zibonwa xa:
  - inkcazelo ye-asethi ihlangatyeziwe; yaye
  - kusenokwenzeka okokuba izibonelelo zoqoqosho zexa elizayo okanye inkonzo enxulunyaniswa ne-asethi iya kuqukuqelela kwindlu yowiso-mthetho yaye isixa-mali sentengiselwano sinakho ukulinganiswa ngokuthembekileyo.

Indlu yowiso-mthetho izilinganisa kuqala ezamkelweyo zomthetho kwisixa-mali sazo sentengiselwano.

Indlu yowiso-mthetho ezilinganiso zonke ezamkelweyo emva kolwamkelo lokuqala kusetyenziswa indlela yendleko.

1.7 **Ezamkelweyo ezisemthethweni** (zisaqhutywa)

Phantsi kwendlela yendleko isixa-mali esamkelwe kuqala ziguqulwa kuphela kamva ukubonisa nayiphi na:
- inzala okanye ezinye iirhafu ezithe zenzeka kwezamkelweyo;
- ukuncipha kwelahleko; kunye
- nakwizixa-mali ezingamkelwanga.

Ukuba isabelo esisekwe kwiintlawulo sigunyaziswe ngoko nangoko iinkonzo ezifunyenweyo zamkelwa ngokupheleleyo.

Indlu yowiso-mthetho ivavanya ekupheleni kwethuba ngalinye lokunikwa kwengxelo ukuba ingaba kukho ubungqina obukhoyo na obuthi okwamkelweyo okusemthethweni okanye iqela lezamkelweyo ezisemthethweni zibe zincitshisiwe.

Ukulungiselela izixa-mali ezifanelekileyo kwindl yowiso-mthetho, iingxaki zemali ezibonakalayo zezamkelweyo, kusenokwenzeka okokuba okwamkelweyo kuya kungena kwinqanaba lokutshona yaye intsilelo yeentlawulo ithathwa njengomgqaliselo wokuncipha

Ukuba ngaba kukho ubungqina obukhoyo bokokuba kubekho ilahleko enciphileyo kokwamkelweyo okusemthethweni, isixa-mali selahleko silinganiswa njengomahluko phakathi kwesixa-mali ezithwelweyo se-asethi kunye noqikelelo lokungena nokuphuma kwemali ezinkozo kwexa elizayo – okwaphulelweyo ukuba ngaba impembelelo yokwaphulelwa inomahluko – kusetyenziswa umlinganiselo othi ubonise umlinganiselo okhoyo ongenamngcipheko yaye, ukuba kufanelekile, nayiphi na imingcipheko ethe ngqo kwezamkelweyo ezisemthethweni, okanye iqela lezamkelweyo ezisemthethweni, apho uqikelelo lokungena nokuphuma kwemali ezinkozo kwexa elizayo lungekalungelelaniswa.

Isixa-mali esithwelweyo se-asethi sincitshiswa ngokusetyenziswa kwe-akhawunti yemali evunyelweyo. Isixa-mali selahleko sibonwa kumncono okanye kwintsilelo.

Ukuba, kwisithuba esilandelayo, isixa-mali selahleko enciphileyo siyehla yaye ukuhla kunokunxulunyaniswa kumsitho owenzeke emva kokwamkelwa kokuncitshiswa, ilahleko yokuncitshiswa eyamkelweyo yangaphambili ibuyiselwa umva ngokulungelelaniswa kwe-akhawunti yemali evunyelweyo. Ukubuyiselwa umva akunamphumela kwisixa-mali esithwelweyo sezamkelweyo ezisemthethweni esithi sidlule ngaphaya kwendleko zokuhlawulwa kwetyala

ebezingakho ukuba ngaba unciphiso belungamkelwanga ngomhla wokubuyiselwa umva koncitshiso. Isixa-mali sokubuyiselwa umva sibonwa kumncono okanye kwintsilelo.

Apho ezamkelweyo ezisemthethweni zincitshiswe ngokusetyenziswa kwe-akhawunti yemai evunyelweyo, isixa-mali selahleko sibonwa kumncono okanye kwintsilelo ezikwinkcitho esebenzayo. Xa okwamkelweyo okunjalo kucinyiwe, ukucinywa kwenziwa kwi-akhawunti yemali evunyelweyo efanelekileyo. Okufunyenweyo kamva kwizixa-mali ebezicinyiwe kuqala kufakwa kwinkcitho yokusebenza.

Indlu yowiso-mthetho ayizamkeli ezamkelwe ngokwasemthethweni xa:

- amalungelo kukungena nokuphuma kwemali ezinkozo evela kwezamkelweyo ezisemthethweni ehlawulwe, ephelelwe okanye erhoxisiweyo;
- indlu yowiso-mthetho ikhuphele kwelinye iqela yonke imingcipheko namabhaso obunini ezamkelweyo;
- indlu yowiso-mthetho, nangona igcine eminye imingcipheko ebonakalayo namabhaso obunini bezamkelweyo, ikhuphele ulawulo lwezamkelweyo ngokupheleleyo kwiqela lesithathu elingahlangananga nayo, yaye inakho ukusebenzisa ikhono ngokuzithandela nangaphandle kokudinga ukunyanzelisa ngenyino olwangezelelweyo kukhutshelo. Kule meko, indlu yowiso-mthetho:
  - ayiziqwalaseli ezamkelweyo;
  - iwaqwalasela ngokwahlukeneyo amalungelo nezigunyaziso eziyiliweyo okanye ezigciniweyo kukhutshelo..

Isixa-mali esithwelweyo se-asethi ekhutshelweyo sabiwa phakathi kwamalungelo nezigunyaziso ezigciniweyo kunye nezo zikhutshelweyo ngenxa yamaxabiso azo alungileyo ngomhla wokhutshelo. Amalungelo nezigunyaziso eziyilwe ngokutsha athatyathelwa ukubandakanywa kubungakanani beGRAP 104 okanye omnye umgangatho weGRAP. Nawuphi na umahluko phakathi kokwamkelweyo kunye nezixa-mali ezamkelweyo nezingamkelwanga zibonwa kumncono okanye kwintsilelo ngexesha lokhutshelo.

1.8 **Ukuqeshisa**

Ukuqeshisa kuhlelwa njengengqeshiso yemali ukuba ngaba ikhuphela ngokubanzi yonke imingcipheko namabhaso ahamba nobunini. Ingqeshiso ihlelwa njengengqeshiso esebenzayo ukuba ngaba ayikhupheli ngokubanzi yonke imingcipheko namabhaso ahamba nobunini.

Xa ingqeshiso ibandakanya imiba yomhlaba nezakhiwo, icandelo livavanya uhlelo lwento nganye ngokwahlukeneyo.

1.8 Ukuqeshisa (iyaqhutywa)

**Ingqeshiso yemali - umqeshi**

Ingqeshiso yemali ibonisa njengee-asethi namatyala kwingxelo yobume bemali kwizixa-mali ezilingana nexabiso elilungileyo lepropati eqeshiswayo okanye ukuba ingaphantsi, ixabiso elikhoyo lobuncinane beentlawulo zengqesho. Amatyala ahamba nawo kumqeshisi libandakanyiwe kwingxelo yobume bemali njengesigunyaziso sengqeshiso yemali.

Umlinganiselo wesaphulelo osetyenzisiweyo ekubaleni ixabiso elikhoyo lobuncinane beentlawulo zengqesho ukumlinganiselo wenzala ochaziweyo kwingqesho.

Iintlawulo eziphantsi zengqesho ziyahlulwa phakathi kumrhumo wemali nokuncitshiswa kwetyala elingekahlawulwa. Umrhumo wemali wabelwa kwisithuba ngasinye kwixesla lengqesho ukulungiselela ukuvelisa umlinganiseloi warhoqo ngethuba elithile omileyo kumncono oshiyekileyo wetyala.

**INgqesho esebenzayo - umqeshi**

Iintlawulo zengqesho esebenzayo ibonwa njengenkcitho kumgca othe ngqo kwisithuba sengqesho. Umahluko phakathi kwezixa-mali eziboniswe njengenkcitho kunye neentlawulo zesivumelwano ziboniswa njenge-asethi okantye njengetyala lengqesho.

Umndilili wesibonelelo senkuthazo ubonwa njengokuncitshitshwa kwendleko zerhente kwisithuba sengqesho kumgca othe ngqo kwixesha lengqeshiso.

1.9 Uluhlu lwempahla

Uluhlu lwempahla lulinganiswa kuqala kwiindleko ngaphandle apho uluhlu lwempahla lufunyenwe ngaphandle kwendleko, okanye ngendleko ezingephi, ngoko indleko zikwixabiso elilungileyo ngokomhla wokufunyanwa.

Uluhlu lwempahla olulandelayo lulinganiswa kwiindleko eziphantsi kunye nexabiso elifezekisiweyo.

Uluhlu lwempahla lulinganiswa kwiindleko eziphantsi kunye neendleko ezikhoyo zembuyekezo apho zigcinwe khona ukuze:

- zinikezelwe ngaphandle kwemali okanye ngemali ephantsi; okanye
- zisetyenziswe kwinkqubo yokuveliswa kwempahla ekufuneka inikezelwe ngaphandle kwemali okanye ngemali engephi..

Ixabiso elinokufezekiswa lixabiso lokuthengisa eliqikelelwayo kwithuba lesiqhelo lokusebenza kuthatyathwe iindleko eziqikelelweyo zokuqukumbela yaye iindleko eziqikelelweyo eziyimfuneko ukuqhuba intengiso, utshintshiselwano okanye unikezelo.

Indleko zembuyekezo ezikhoyo zindleko indlu yowiso-mthetho ezenzileyo ukufumana i-aseth ngomhla wokunikezelwa kwengxelo

Iindleko zoluhlu lwempahla lwezinto ekungatshintshiselwana ngazo ngokwesiqhelo kunye nempahla okanye iinkonzo ezivelisiweyo zaze zahlulelwa iiprojekti ezithe ngqo ziyabiwa kusetyenziswa ukuchongwa okuthe ngqo kweendleko ngazinye.

Iindleko zoluhlu lwempahla zabiwe kusetyenziswa ifomyula yomndilili weendleko ezilinganisiweyo. Le fomyula yeendleko inye isetyenziselwa zonke izintlu zempahla ezinobume obunye nomsebenzi omnye wendlu yowiso-mthetho.

Xa izintlu zempahla zithengisiwe, izixa-mali ezithwelweyo zezo zintlu zempahla zibonişwa njengenkcitho kwisithuba apho ingeniso enxulumeneyo isamkelwa. Ukuba akukho ngeniso inxulumeneyo iindleko zazo zibonwa xa impahla znikezelwe, okanye iinkonzo ezinxulumeneyo zenziwe. Isixa-mali sazo naziphi na izintlu zempahla ezibhalwe phantsi kwixabiso elifezekisiweyo okanye indleko ezikhoyo zembuyekezo nako konke okulahlekileyo kuluhlu lwempahla kubonwa njengenkcitho kwisithuba sokubhalwa phantsi okanye xa ilahleko yenzekile. Isixa-mali sako nakuphi na ukubuyiselwa umva kwalo naluphi na uluhlu lwempahla olubhalwe phantsi, oluvela kukwanda kwexabso elifezekisiweyo okanye indleko ezikhoyo zembuyekezo, zibonwa njengokuncitshiswa kwisixa-mali kuluhlu lwempala olwamkelwe njengenkcitho kweli xesha lokwenzeka kokubuyiselwa

1.9 Uluhlu lwempahla (iyaqhuba)

**Isibonelelo sethutyana**

Indlu yowiso-mthetho iguqule umgaqo-nkqubo wayo wocwangciso-zincwadi ukulungiselela uluhlu lwempahla lowama-2016. Inguqu kumgaqo-nkqubo wocwangciso-zincwadi yenziwe ngokuhambelana nesibonelelo sayo sethutyana ngokweSikhokhelo 8 sesiCwangciso-nkqubo sokuNikwa kweNgxelo seGRAP.

Ngokuhambelana nesibonelelo sethutyana, indlu yowiso-mthetho ayidingeki ukuba ilinganise uluhlu lwempahla ukulungiselela amahuba okunikwa kwengxelo aqala ngomhla okanye emva komhla kwisithuba seminyaka emithathu kulandelwa umhla wokuqala wolwamkelo loMgangatho weGRAP ngoLuhlu lweMpahla. Uluhlu lwempahla luthe ngokufanelekileyo lamkelwa kwizixa-mali zesibonelelo, njengoko zibhengeziwe kwi-4.

De kube leloo xesha njengoko ithuba lolinganiso liphelelwa yaye uluhlu lwempahla lwamkelwe laze lwalinganiswa ngokuhambelana neemfuno zoMgangatho weGRAP ongee-Asethi Ezingababambekiyo, indlu yowiso-mthetho kufuneka ihambelane neMigangatho yeGRAP:

- Kukuthiwa thaca kweeNgxelo zeMali (GRAP 1),
- KwiMpembelelo yeeNguqu kwiNtengiselwano lweMali yamanye aMazwe (GRAP 4),
- KwiNgqeshiso (GRAP 13),
- KukuNikwa kweNgxelo yeCandelo (GRAP 18),
- KukuYelwa kweMisebenzi (GRAP 100)

Ukukhululwa ekubeni kumiliselwe iimfuno zolinganiso zoMgangatho weGRAP kuLuhlu lweMpahla kutheha ukuba nakuphi na ukunikezelwa okunxulumeneyo neemfuno zobhengezo akudingeki ukuba kuhanjelwane nazo ukulungiselela uluhlu lwempahla olungalinganiswanga ngokuhambelana neemfuno zoMgangatho weGRAP kuLuhlu lweMpahla.

1.10 ukuncitshiswa kwee-asethi ezivelisa imali

Iiasethi ezivelisa imali zezo asethi zigcinwe yindlu yowiso-mthetho ngenjongo ephambili yokwenza ushishino olunengeniso. Xa ngaba iasethi imiselwe ngohlobo lokungaququguqukiyo ze oko kwamkelwe njengento karhulumente eyenza inzuzo, ithi ivelise ushishino olunengeniso.

Ukuchonga

Xa isixamali esithwele iasethi evelisa imali siyagqithisa kwisixamali esinokufunyanwa kwakhona, siyancitshiswa.

Indlu yowiso-mthetho kumhla ngamnye wengxelo iyahlola ukuba akukho mqondiso wokuba iasethi evelisa imali ingancitshiswa. Ukuba umqondiso onje ukho, indlu yowiso-mthetho iqikelele isixamali esinokufunyanwa kwakhona seasethi.

Akukhathaliseki nokuba kukho umqondiso woncitshiso, indlu yowiso-mthetho kwakhona ihlola iasethi engababambekiyo evelisa imali ngobomi obuluncedo obungacacanga okanye iasethi engababambekiyo evelisa imali engekafumaneki ukuba isetyenziselwe ukunciphisa ngonyaka ngokuthelekisa isixamali esithwalayo kunye nesixamali esinokufunyanwa.Olu hlolo loncitshiso lwenziwa ngexesha elinye ynyaka nonyaka.Ukuba iasethi engababambekiyo inakanwe kwangoko ngexesha loniko ngxelo lonyaka lowo , nokuba iasethi engababambekiyo ihlolilwe uncitshiso phambi lokuphela koniko lwengxelo lwalo nyaka.

Ixabiso kusetyenziso

Ixabiso kusetyenziso lweasethi evelisa imali lixabiso langoku lemali engenayo eqikelelelwe ixesha elizayo ekulindeleke ukuba lifumaneke kusetyenziso lweasethi oluqhubekayo kwakunye nokulahlwa kwayo ekupheleni kobomi bayo olube luncedo.

Xa iqikelela ixabiso lokusetyenziswa kweasthi, indlu yowiso-mthetho iqikelela iimali ezingenayo zexesha elizayo kwaneziphumayo ezinokufumaneka kusetyenziso oluqhubekayo lweasethi nokulahlwa kwayo okokugqibela nokuba indlu yowiso-mthetho isebenzisa umlinganiselo wesaphulelo ofanelekileyo kwezo mali zexesha elizayo.

Umlinganiselo wesaphulelo

Umlinganiselo wesaphulelo ngumlinganiselo werhafu yangaphambili ebonakalisa uhlolo lwemarike lwangoku lwexabiso lexesha lemali, emelwe ngumlinganiselo ongenamngcipheko wangoku yenzala nowona mngcipheko kwiasethi apho uqikelelo lwemali yexesha elizayo ingahlengahlengiswanga.

1.9 Ii-Asethi ezingenisa imali (iyaqhuba)

Ukunakanwa nemilinganiselo (i-asethi eyodwa)

Ukuba isixamali esinokufumaneka kwakhona se-asethi eyenza ingeniso singaneno kwisixamali saso esisithwalayo, isixamali esithweleyo se-asethi sicuthelwa kwisixamali esingafumaneka kwakhona. Olu cutho luyilahleko encitshisiweyo.

Ilahleko encitshisiweyo inakanwa kwangoko kwintsalela okanye kwintsilelo.

Emva kokunakanwa kwelahleko encitshisiweyo, intlawulo yokuthoba ixabiso (izinga locutheko-tyala) le-asethi engenisa imali iyahlengahlengiswa kumaxesha ezayo ukwaba isixamali esisithwalayo esihlaziyiweyo se-asethi engenisa imali, nganeno kwexabiso elishiyekileyo (ukuba likho), kwisiseko sendlela emisiweyo phezu kobomi obushiyekileyo obuluncedo.

IiYuniti ezingenisa imali

Ukuba kukho umqondiso obonisa ukuba iasethi ingaba incitshisiwe, isixamali esinokufamneka kwakhona siqikelelwa kwiasethi eyodwa. Ukuba akunakwenzeka ukuqikelela kwesixamali esinokufumaneka kwakhona, indlu yowiso-mthetho yiyo emisa isixamali esinokufumaneka kwakhona seuniti engenisa imali apho iasethi iyeyakhona (IYuniti yeeasethi ezingenisa imali).

Ukuba kukho imarike esebenzayo ekhoyo yemveliso eveliswa yiasethi okanye iqela leeasethi, loo asethi okanye eloo qela leeasethi lichongwa njengeyunithi engenisa imali, kangangokuba nokuba ezinye okanye zonke ezi mveliso zisetyenziswe ngaphakathi. Ukuba ingeniso yemali eyenziwe yiyo nayiphina iasethiI okanye iyunithi engenisa imali ziyachaphazeleka lixabiso elithunyelwe ngaphakathi, indlu yowiso-mthetho isebenzisa uqikelelo olulolona lolawulo kwixabiso lexesha elizayo elinokuphumelela kwintengiselwano kufutshane kuqikelelo:

- Imali engenaya yexesha elizayo isetyenziselwa ukumisa iiasethi okanye ixabiso losetyenziso lweeyunithi ezingenisa imali; kunye
- Imali ephumayo yexesha elizayo isetyenziselwa ukumisa ixabiso losetyenziso lwayo nayiphi na iasethi okanye iiyhunithi ezingenisa imali ezichaphazeleke lixabiso elithunyelweyo langaphakathi.

IYunithi engenisa imali ichongwe ngokuvumelana ukusuka kwisigaba sexesha ukuya kwslinye ngeeasethi enye okanye iindidi zeeasethi, ngaphandle kokuba utshintsho lwalungiswa.

Isixamali esithwelweyo seyunithi engenisa imali simiswe ngesiseko esingaguquguqukiyo kunye nendlela nesixamali esinokufumaneka kwakhona seyunithi engenisa imali simisiwe.

Ilahleko encitshisiweyo inakanelwa iyunithi engenisa imali ukuba isixamali esinokufumaneka kwakhona seyunithi singaphantsi kunesixamali esithweleyo seyunithi. Ukunciphisa kwabelwe ukuthoba isixamali esithwelweyo seasethi engenisa imali seyunithi kwisiseko esalameneyo, ngokusekwe kwisixamali esithwelweyo seasethi nganye kwiyunithi. Oku kuthotywa kwizixamali ezithweleyo kuthathwa njengelahleko encitshisiweyo kwiiasethi ezizodwa.

Kulwabiwo lwelahleko encitshisiweyo, indlu yowiso-mthetho ayilithobi ixabiso elithwelweyo laleasethi ingezantsi ngaphezu:

- kweendleko eziphantsi zexabiso lifanelekileyo zayo (ukuba inokumiswa);
- ixabiso losetyenziso lwayo (ukuba inokumiswa); kunye
- nonothi.

Isixamali selahleko encitshisiweyo ebesinokuba ngenye indlela sabelwe iasethi siye sabelwe ngokwalameneyo kwezinye iiasethi ezingenisa imali zeyunithi.

Apha iasethi engenzi ngeniso yamali inegalelo kwiyunithi eyenza imali, isahlulo sesixamali esithwelweyo seasethi engenzi ngeniso yamali siye sabelwe isixamali esithwelweyo seyunithi engenisa imali phambi koqikelelo lwesixamali esisenokufumaneka seyunithi engenisa imali.

1.10 Ii-Asethi ezingenisa imali (iyaqhuba)

Ukubuyisel'umva kwelahleko yokunciphisa

Indlu yowiso-mthetho ivavanya ekupheleni kwethuba ngalinye lokunikwa kwengxelo ukuba ingaba kukho ubungqina obukhoyo na obuthi okwamkelweyo okusemthethweni okanye iqela lezamkelweyo ezisemthethweni zibe zincitshisiwe.

Indlu yowiso-mthetho kumhla ngamnye wengxelo iyahlola ukuba akukho mqondiso wokuba ilahleko encitshisiweyo iye yanakanwa kumaxesha adlulileyo easethi engenisa imali ekusenokuba ayisekho okanye icuthekile.Ukuba umqondiso onje ukho, indlu yowiso-mthetho iqikelele isixamali esinokufunyanwa kwakhona seasethi.

ILahleko encitshisweyo enakanwe kumaxesha adlulileyo kwi-asethi engenisa imali abuyiselw'umva ukuba kukho utshintsho kuqikelelo olusetyenziswe ukumisa izixamali ezifumanekayo kwakhona zee-asethi oko ilahleko yokugqibela yaye yanakanwa. Isixamali esithwelweyo se-asethi siyenyuswa sibe sisixamali esinokufumaneka kwakhona. Unyuso kukubuyisel'umva ilahleko encitshisiweyo.Ukunyuswa kwesixamali esithwelweyo se-asethi sinokubalelwa kubuyisel'mva lwelahleko encitshisiweyo asidluli ixabiso elithwelweyo ebelinokumiswa (inethi yokwehla kwemali nezinga locutheko-tyala) engenalahleko incitshisiweyo nethe yanakanwa yeasethi kumaxesha adlulileyo.

Ukubuyisel'umva ilahleko encitshisiweyo yeasethi ezingenisa imali inakanwa kwangoko kwintsalela okanye kwintsilelo.

Emva kokubuyisel'mva ilahleko encitshisiweyo iyanakanwa, intlawulo yokuthoba ixabiso (izinga locutheko-tyala) leasethi engenisa imali iyahlengahlengiswa kumaxesha ezayo ukwaba isixamali esisithwalayo esihlaziyiweyo seasethi engenisa imali, nganeno kwexabiso elishiyekileyo (ukuba likho), kwisiseko sendlela emisiweyo phezu kobomi obushiyekileyo obuluncedo.

Ukubuyise'mva kwelahleko encitshisiweyo yeyuithi engenisa imali yabelwe iasethi engenisa imali yeyunithi yaze yalamana nesixamali esithwelweyo sezoo-asethi. Oku kunyuka kwizixamali ezithwelweyo kuthathwa njengokubuyisel'mva kwelahleko encitshisiweyo yeeasethi ezizodwa. Akukho nxalenye yesixamali sobuyisel'mva esabelwe inkonzo yegalelo lweasethi engenzi ngeniso yamali nokwenzeka kwiyunithi engenisa imali

Kulwabiwo lokubuyisel'umva kwelahleko encitshisiweyo yeyunithi engenisa imali ixabiso elithwelweyo leasethi alinyuswa ngaphezu:

- isixamali esinokufunyanwa kwakhona (ukuba inokumiswa); nokuba
- isixamali esithwelweyo esiyakuba simisiwe (inethi yezinga locutheko-tyala okanye ukwehla exabisweni) asinalahleko incitshisiweyo siyanakanwa kwiasethi yexesha elingaphambili.

Isixamali sokubuyisel'umva kwelahleko encitshisiweyo ebesinokuba ngenye indlela sabelwe iasethi siye sabelwe ngokwalameneyo kwezinye iiasethi zeyunithi.

1.11 **Izibonelelo zomsebenzi**

Izibonelelo zomsebenzi zethuba elifutshane

Izibonelelo zomsebenzi zethuba elifutshane zizibonelelo zomsebenzi (ezizezinye ngaphandle kwezibonelelo zokurhoxa emsebenzini) ekufaneleke ukuba zibe ziyahlawulwa kwisithuba seenyanga ezili-12 emva kokuphela kwesithuba apho umsebenzi ethi wanikezela nenkonzo enxulumene nazo.

Izibonelelo zomsebenzi zethuba elifutshane zibandakanywa izinto ezifana:

- imivuzo neminikelo yokhuseleko lwentlalo;
- ukungabikho emsebenzini okunembuyekezo okwexesha elifutshane (okufana nekhefu lonyaka elihlawulwayo kunye nekhefu lokugula elihlawulelwayo) apho imbuyekezo yokungabikho emsebenzini kufaneleke ukuba kube kuyafezekiswa kwisithuba seenyanga ezili-12 emva kokuphela kwesithuba sokunikwa kwengxelo apho abasebenzi banikezele ngenkonzo yomsebenzi enxulumeneyo;
- ibhonasi, inkuthazo neentlawulo ezinxulumene nokusebenza ezihlawulwa kwisithuba seenyanga ezili-12 emva kokuphela kwesithuba sokunikwa kwengxelo apho abasebenzi banikezela ngenkonzo enxulumeneyo; kunye
- nezibonelelo ezingeyiyo imali (umzekelo, ulolongo lwempilo, impahla esimahla okanye oxhaswa ngemali okanye iinkonzo ezifana nezindlu, imoto neeselula) kulungiselela abasebenzi abasengqeshweni.

Xa umsebenzi enikezela ngenkonzo kwindlu yowiso-mthetho kwisithuba sokunikwa kwengxelo, indlu yowiso-mthetho yamkela isixa-mali esingenasaphulelo sezibonelelo zomsebenzi wexesha elifutshane esilindeleke ukuba sihlawulwe kutshintshiselwano ngenkonzo:

- njengetyala (inkcitho efunyenweyo), emva kokuxhuzulwa nasiphi na isixa-mali esele sihlawulwe. Ukuba ngaba isixa-mali esiele sihlawulwe siyadlula isixa-mali esinganasaphulelo sezibonelelo, indlu yowiso-mthetho yamkela okungaphezulu njenge-asethi (inkcitho ehlawulwe ngaphambili) ukuya kutsho kwinto yokuba intlawulo eyenziwe ngaphambili iya kukhokhela, umzekelo uncitshiso kwiintlawulo zexa elizayo okanye imbuyiselo yemali; kunye
- njengenkcitho, ngaphandle kokuba omnye uMgangatho udinge okanye uvumele ukubandakanywa kwezibonelelo kwiindleko ze-asethi.

Iindleko ezilindelekileyo zembuyekezo yokungabikho emsebenzini zibonwa njengenkcitho njengoko abasebenzi benikezela ngeenkonzo ezithi zandise ibango labo okanye, kwimeko yokungabikho okungandiyo, xa ukungabikho kusenzeka. Indlu yowiso-mthetho izilinganisa iindleko ezilindelweyo zembuyekezo yokungabikho emsebenzini okwandayo njengesixa-mali esangezelelweyo ethi indlu yowiso-mthetho ilindele ukusihlawula ngenxa yebango elingasetyenziswanga elithe lakhula landa ngomhla wokunikwa kwengxelo.

Indlu yowiso-mthetho yamkele iindleko ezilindelweyo zebhonasi inkuthazo neentlawulo ezinxulumene nomsebenzi xa indlu yowiso-mthetho inesigunyaziso esikhoyo esisemthethweni nesakhayo ukwenza iintlawulo ezinjalo ngenxa yemisitho edlulileyo kunye noqikelelo obethembekileyo lwesigunyaziso lunakho ukwenziwa. Isigunyaziso sikho xa indlu yowiso-mthetho ingena nto iyenye ibambekayo ngaphandle kokwenza iintlawulo.

Izibonelelo zasemva kwengqesho

Izibonelelo zasemva kwengqesho zizibonelelo zomsebenzi (ezingaphandle kwezibonelelo zokurhoxa emsebenzini) ezithi zihlawulwe emva kokuqukunjelwa kwethuba lengqesho.

Izicwangciso zesibonelelo sasemva kwengqesho ngamalungiselelo asesikweni nangekho sikweni apho indlu yowiso-mthetho inikezela ngezibonelelo zasemva kwengqesho ezilungiselelwe umsebenzi omnye okanye abasebenzi abaninzi.

Izicwangciso zomqeshi ombaxa zizicwangciso zomnikelo ochaziweyo (ngaphandle kwezicwangciso zikarhulumente yaye ziqulunqa iinkqubo zokhuseleko lwentlalo) okanye izicwangciso zezibonelelo ezichaziweyo (ngaphandle kwezicwangciso zikarhulumente) ezithi zihlanganise iiasethi ezinikezelwe ngamacandelo awahlukeneyo angekho phantsi kolawulo oluqhelekileyo ze zisebenzise ezo asethi ukunikezela izibonelelo kubasebenzi abakwizindlu zowiso-mthetho ezingaphezulu kwenye, kwisiseko sokokuba amanqanaba omnikelo nesibonelelo amiselwa kungananzwa ukuba yeyiphi na indlu yowiso-mthetho eqshe aba basebenzi.

1.11 **Izibonelelo zomsebenzi (zisaqhutywa)**

Izibonelelo zasemva kwengqesho: Izicwangciso zezibonelelo ezichaziweyo

Izicwangciso zezibonelelo ezichaziweyo zizicwangciso zezibonelelo zasemva kwengqesho ngaphandle kwezo zicwangciso zomnikelo zichaziweyo.

Iinzuzo nelahleko zoqikelelo lomrhumo ibandakanya ulungelelwaniso lwamava (iimpembelelo zomahlulo phakathi kweengcamango zangaphambili zoqikelelo lomrhumo nokuthe kanye kwenzeka) kunye nempembelelo yeenguqu kwingqikelelo zomrhumo. Ukulinganisa ityala lesibonelelo esichaziweyo indlu yowiso-mthetho yamkele inzuzo nelahleko yengqikelelo yomrhumo kumncono okanye kwintsilelo kwisithuba sokunikwa kwengxelo ethe yenzeka.

Indleko ezikhoyo zenkonzo ziyanda kweli xabiso likhoyo lesigunyaziso sesibonelelo esichaziweyo esibe nomphumela ovela kwinkonzo yomsebenzi kwesi sithuba sikhoyo.

Iindleko zenzala kukwanda kwesi sithuba kwixabiso elikhoyo sesigunyaziso sesibonelelo esichaziweyo esivela kuba izibonelelo zilithuba elinye elisondeleyo kwintlawulo.

Iindleko zenkonzo edlulileyo yenguqu kwixabiso elikhoyo lesigunyaziso sesibonelelo esichaziweyo esilungiselelwe inkonzo yomsebenzi kumathuba angaphambili, abe nomphumela kwisithuba esikhoyo ukususela kukusungulwa, okanye kwiinguqu, kwezibonelelo zengqesho okanye izibonelelo ezizezinye zexesha elide lomsebenzi. Iindleko zenkonzo edlulileyo zinokuba zezilungileyo (xa izibonelelo zichazwa okanye ziguqulwa ukwenzela ukuba ixabiso elikhoyo lokwanda kwesigunyaziso sesibonelelo esichaziweyo) ookanye zibe zezingalunganga (xa izibonelelo ezikhoyo ziguqulwa ukulungiselela ukuba ixabiso elikhoyo lesigunyaziso sesibonelelo sibe siyehla). Ekulinganiseni ityala layo lesibonelelo esichaziweyo indlu yowiso-mthetho yamkele iindleko zenkonzo edlulileyo njengenkcitho kwisithuba sokunikwa kwengxelo apho isicwangciso sithe salungiswa.

Ucwangciso lwee-asethi lubandakanya ii-asethi ezigcinwe yingxowa-mali yezibonelelo zomsebenzi zexesha elide kunye nemigaqo-nkqubo efanelekileyo ye-inshorensi.

Ixabiso elikhoyo lesigunyaziso sesibonelelo esichaziweyo lixabiso langoku, kungathatyathwanga ii-asethi ezicwangcisiweyo, zeentlawulo zexa elizayo ezilindelweyo ezidingekayo ukuhlawula isigunyaziso esingumphumela wenkonzo yomsebenzi kumathuba akhoyo nangaphambili.

Imbuyekezo kwiasethi ezicwangcisiweyo yinzala, izahlulo okanye unikezelo oluyeleleneyo kunye nenye ingeniso evela kwisicwangciso see-asethi, kunye nenzuzo okanye ilahleko efezekisiweyo nengafezekiswanga kwii-asethi ezicwangcisiweyo, kuthatyathwe naziphi na iindleko zolawulo lwesicwangciso (ngaphandle kwezo zibandakanywe kwiingqikelelo yoqokelelo lomrhumo ezisetyenzisiweyo ukulinganisa isigunyaziso sesibonelelo esichaziweyo) ze kuthatyathwe nayiphi na irhafu ehlawulweyo ngokwesicwangciso ngokwaso.

Isixa-mali esamkelweyo njengetyala lesibonelelo esichaziweyo sisambuku sentsalela sezi zixa-mali zilandelayo:

- ixabiso langoku lesigunyaziso sesibonelelo esichaziweyo ngomhla wokunikwa kwengxelo;
- kuthatyathwe ixabiso elilungileyo kwii-asethi zesicwangciso somhla wokunikwa kwengxelo (ukuba zikho) ze kuzo izigunyaziso zibe zezihlawulwa ngqo;
- kudityaniswe naliphi na ityala elinokuthi livele ngenxa yomphumela weemfuno eziphantsi zenkxaso-mali.

Isixa-mali esimiselweyo njengetyala lesibonelelo esichaziweyo singaba sesingalunganga (i-asethi). Indlu yowiso-mthetho ilinganisa i-asethi engumphumela kwinqanaba elingasezantsi:

- lesixa-mali esimiselwe ngasentla; kunye
- nexabiso elikhoyo lazo naziphi na izibonelelo zezoqoqosho ezifumanekayo kwimo yembuyekezo evela kwisicwangciso okanye kuncitshiso kwiminikelo yexa elizayo kwisicwangciso. Ixabiso elikhoyo lezi zibonelelo zoqoqosho limiselwa kusetyenziswa umlinganiselo owaphulelweyo othi ubonise ixabiso lemali.

Naluphi na uhlengahlengiso oluvela kunyino olungasentla lubonwa kumncono okanye kwintsilelo.

Indlu yowiso-mthetho imisela ixabiso elikhoyo lezigunyaziso zezibonelelo ezichaziweyo kunye

nexabiso elilungileyo lazo nazo naziphi na ii-asethi ezicwangcisiweyo ezomthetho owaneleyo ukulungiselela ukuba izixa-mali ezamkelweyo kwiingxelo zonyaka zemali azahlukana kwizixa-mali eziya kumiselwa xa kunikwa ingxelo

Indlu yowiso-mthetho yamkele intsilelo epheleleo yezixa-mali ezilandelayo kumncono okanye kwintsilela, ngaphandle kokuba omnye uMgangatho udinga okanye uvumela ukubandakanywa kwazo kwiindleko ze-asethi:

- iindleko zenkonzo ekhoyo;
- iindleko zenzala;;
- imbuyekezo elindelweyo kwii-asethi ezicwangcisiweyo nakuwaphi na amanye amalungelo entlawulo-mali;
- inzuzo nelahleko kuthelekelelo lomrhumo;
- iindleko zenkonzo egqithileyo;
- impembelelo yaso nasiphi na isinciphiso okanye iintlawulo; kunye
- nempembelelo yokusetyenziswa konyino kwi-asethi yesibonelelo echaziweyo (ityala lesibonelelo esichaziweyo esingalunganga).

1.11 **Izibonelelo zomsebenzi (zisaqhutywa)**

Indlu yowiso-mthetho isebenzisa iNdlela yeTyala leYunithi eliQikelelweyo ukumisela ixabiso elikhoyo lezigunyaziso zayo zesibonelelo esichaziweyo kunye neendleko zangoku zenkonzo kunye, apho kuyimfuneko, neendleko senkonzo egqithileyo. INdlela yeTyala leYunithi eliQikelelweyo (ngamanye amaxesha elaziwa njengendlela yesibonelelo esongezelelweyo esilinganiswe ngaphambili kwinkonzo okanye njengesibonelelo esongezelelweyo esilnganiswe ngaphambili kwinkonzo okanye njengesibonelelo / indlela yeminyaka yenkonzo) ilibona ithuba ngalinye lenkonzo njengelo livelisa iyunithi eyangezelelweyo yelungelo lesibonelelo kunye nemiqathango ethi iyunithi nganye ngokwahlukeneyo yakhele isigunyaziso sokugqibela.

Ekumiseleni ixabiso elikhoyo lezigunyaziso zezibonelelo zalo ezichaziweyo kunye neendleko zenkonzo ekhoyo enxulumeneyo kunye, apho kufanelekileyo, neendleko zenkonzo egqithileyo, indlu yowiso-mthetho iya kuzibalela izibonelelo kumathuba enkonzo phantsi kwefomyula yesicwangciso sezibonelelo. Nangona kunjalo, ukuba ngaba inkonzo yomsebenzi kwiminyaka yamva iya kukhokhelela kwinqanaba eliphezulu lezibonelelo ngaphezulu kweminyaka esekuqaleni, indlu yowiso-mthetho iya kusibalela izibonelelo kumgca othe ngqo ukususela:

- kumhla inkonzo yomsebenzi yaqalisa ukukhokhelela kwizibonelelo phantsi kwesicwangciso (nokokuba izibonelelo zinomqathango okanye azinawo kwinkonzo engaphezulu); de
- kube ngumhla xa inkonzo engaphezulu yomsebenzi iya kukhokhelela kwisixa-mali esingenambuyekezo sezibonelelo ezingaphezulu phantsi kwesicwangciso, ngaphandle kokwandiswa komvuzo ngaphezulu.

Uqikelelo lemvavanyo lwexabiso lomrhumo luqhutywa rhoqo ngonyaka ngamagcisa azimeleyo oqikelelo lomrhumo ukulungiselela isicwangciso ngasinye. Iziphumo zoqikelelo lwexabiso ziyahlaziywa ukulungiselela nayiphi na intengiselwano ebalulekileyo yaye ngaphandle kweenguqu ezibalulekileyo kwiimeko (kubandakanywa iinguqu kumaxabiso emarike kunye nemilinganiselo yenzala)ukuza kuthi ga kumhla wokunikwa kwengxelo.

Indlu yowiso-mthetho yamkela inzuzo nelahleko kunciphisa okanye kwintlawulo yesicwangciso sezibonelelo esichaziweyo xa unciphiso okanye ukuhlawulwa kusenzeka. Inzuzo okanye ilahleko kunciphiso okanye kwintlawulo iqulathe:

- nayiphi na inguqu evelayo kweli xabiso likhoyo lezigunyaziso zesibonelelo esichaziweyo; kunye
- nayiphi na inguqu evelayo kwixabiso elilungileyo lee-asethi ezicwangcisiweyo.

Phambi kokumiselwa kwempembelelo yonciphiso okanye yentlawulo, indlu yowiso-mthetho ilinganisa ngokutsha isigunyaziso (kunye nesicwangciso see-asethi ezinxulumene

naso, ukuba sikho) isebenzisa iingqikelelo ezikhoyo zoqikelelo lomrhumo (kubandakanywa imilinganiselo ekhoyo yenzala yemarike namanye amaxabiso akhoyo emarike).

Xa iqinisekile ngento yokokuba elinye iqela liya kuyihlawula enye okanye yonke inkcitho efunekayo ukuhlawula ngokupheleleyo isigunyaziso sezibonelelo esichaziweyo, ilungelo kwintlawulo ibonwa kwi-asethi eyodwa. I-asethi ilinganiselwa kwixabiso elilungileyo. Kuzo zonke ezinye iindlela, i-asethi ithatyathwa ngendlela enye njengesicwangciso se-asethi. Kumncono okanye intsilelo, inkcitho kwisicwangciso sezibonelelo ezichaziweyo sinikezelwe njengentsilela yesixa-mali esamkelweyo silungiselelwa intlawulo.

Indlu yowiso-mthetho ilinganisa i-asethi enxulumeneyo kwisicwangciso esinye netyala elinxulumene nesinye isicwangciso xa indlu yowiso-mthetho inelungelo elisemthethweni lokunyanzelisa ukusetyenziswa komncono kwisicwangciso esinye ukuhlawula izigunyaziso eziphantsi kwesinye isicwangciso yaye ixhile mhlawumbi ukuzihlawula izigunyaziso ngentsilelo, okanye ukufezekisa umncono kwesinye isicwangciso ukuhlawula isigunyaziso sayo esiphantsi kwesinye isicwangciso ngexesha elinye.

Iingcamango zengqikelelo zomrhumo

Iingcamango zeengqikelelo zomrhumo azinakhethe yaye ziyahambelana kakuhle.

Iingcamango zemali zisekwe kokulindelweyo kwimarike ngomhla wokunikwa kwengxelo, ukulungiselela isithuba aphi izigunyaziso kufuneka zihlawulwe.

Umlinganiselo osetyenzisiweyo ukwaphulela izigunyaziso zezibonelelo zasemva kwengqesho (ezixhaswa ngemali nezingaxhaswa ngamali) ubonisa ixabiso lexesha limali. Imali esetyenziswayo kunye nexesha lesixhobo semali esikhethiweyo ukubonisa ixabiso lexesha lemali lokuba liyahambelana nemali yelizwe kunye nexesha eliqikelelweyo lezigunyaziso zezibonelelo zasemva kwengqesho.

Izigunyaziso zezibonelelo zasemva kwengqesho zilinganiswa kwimeko ethi ibonise:

- uqikelelo lokunyuka komvuzo kwexa elizayo;
- izibonelelo ezithiwe thaca kwimiqathango yesicwangciso (okanye ezingumphumela ovela nakusiphi na isigunyaziso esifanelekileyo esithi ziqabele ngaphaya kwaloo miqathango) ngomhla wokunikwa kwengxelo; kunye
- noqikelelo lweenguqu zexa elizayo kwinqanaba lazo naziphi na izibonelelo zikarhulmente ezithi zichaphazele izibonelelo ezihlawulwa phantsi kwesicwangciso sesibonelelo esichaziweyo, ukuba, yaye kuphela ukuba, mhlawumbi:
  - ezo nguqu bezenziwe umthetho phambi komhla wokunikwa kwengxelo; okanye
  - kwimbali edlulileyo, okanye kubungqina obubobunye obuthembekileyo, ebonisa into yokokuba ezo zibonelelo zikarhulumente ziya kuguquka ngendlela ebingalindelekanga, umzekelo, ngokuhambelana kunye neenguqu kumanqanaba exabiso ngokubanzi okanye kumanqanaba omvuzo ngokubanzi.

Iingcamango malunga neendleko zonyango zithabathela ingqalelo iinguqu eziqikelelweyo zexa elizayo kwiindleko zeenkonzo zonyango, okungumphumela wokuhla kwexabiso lemali kunye neenguqu ezithe ngqo kwiindleko zonyango.

1.10 **Izibonelelo zomsebenzi (ziyaqhutywa)**)

**Ezinye izibonelelo zomsebenzi zexesha elide**

Indlu yowiso-mthetho inesigunyaziso sokunikezela ngezibonelelo zemali evunyelweyo zenkonzo yexesha elide kubo bonke abasebenzi bayo.

Ityala lendlu yowiso-mthetho lisekwe kuqikelelo lwexabiso lomrhumo. INdlela yeTyala leYunithi eliQikelelweyo isetyenziswa ukunika ixabiso kumatyala. Inzuzo nelahleko yoqikelelo lomrhumo kumabhaso enkonzo yexesha elide ibonakaliswa kwingxelo zokusebenza kwemali.

Isixa-mali esibonakaliswe njengetyala ukulungiselela izibonelelo ezizezinye zomsebenzi zexesha elide yintsilelo yesambuku sezi zixa-mali zilandelayo:

- ixabiso elikhoyo lesigunyaziso sesibonelelo esichaziweyo kumhla wokunikwa kwengxelo;
- kuthatyathwe ixabiso elilungileyo ngomhla wokunikwa kwengxelo kwezicwangciso zee-asethi (ukuba zikho) kwezo izigunyaziso kuya kufuneka zihlawulwe ngqo.

Indlu yowiso-mthetho ibonakalisa isambuku sentsilelo yezi zixa-mali zilandelayo njengenkcitho okanye ingeniso, ngaphandle kokuba omnye uMgangatho udinga okanye uvumela ukubandakanywa kwazo kwiindleko zeasethi:

- iindleko zenkonzo ekhoyo;
- iindleko zenzala;
- imbuyekezo elindelekileyo nakuziphi na izicwangciso zeasethi nakulo naliphi na ilungelo lentlawulo elibniswa njenge-asethi;
- inzuzo nelahleko zoqikelelo lomrhumo, eya kubonakaliswa yonke ngoko nangoko;
- iindleko zenkonzo edlulileyo, eziya kubonakaliswa zonke ngoko nangoko; kunye
- nempembelelo yalo naluphi na uncitshiso okanye iintlawulo.

**Izibonelelo zokurhoxa emsebenzini**

Indlu yowiso-mthetho izibonakalisa izibonelelo zokurhoxa emsebenzini njengetyala kunye nenkcitho xa indlu yowiso-mthetho ibonakala izibophelle mhlawumbi:

- kukurhoxisa ingqesho yomsebenzi okanye iqela labasebenzi phambi komhla wokuyeka emsebenzi; okanye
- kukunikezela ngezibonelelo zokurhoxa emsebenzini ngenxa yesibonelelo esenziweyo ukukhuthaza ukungafuneki emsebenzi kokuzithandela.

Indlu yowiso-mthetho ibonakalisa ukuzibophelela kukurhoxa emsebenzini xa indlu yowiso-mthetho inesicwangciso esineenkcukacha esisesikweni ukulungiselela ukurhoxa emsebenzini yaye akukho themba lakurhoxisa isigqibo. Isicwangciso esineenkcukacha sibandakanya [njengomgangatho ophantsi]:

- indawo, umsebenzi, nenani elithelekelelweyo labasebenzi abankonzo zabo kufuneka zirhoxiswe;
- izibonelelo zokurhoxiswa ezilungiselelwa uhlelo lwesithuba okanye umsebenzi; kunye
- nexesha ekuya kumiliselwa ngalo isicwangciso.

Umiliselo luqalisa ngoko nangoko yaye ixesha lesithuba lokuqukumbela umiliselo lume ngendlela apha ekungasayi kubekho nethemba leenguqu kwisicwangciso.

Apho izibonelelo zokuyeka emsebenzini bezilindelele ukuba zihlawulwe kwisithuba seenyanga ezili-12 emva komhla wokunikwa kwengxelo, ziyafumaneka kusetyenziswa umlinganiselo ofumanekayo

ofanelekileyo. Umlinganiselo osetyenziswayo ukwaphulela izibonelelo ubonisa ixabiso lexesha lemali.

Kwimeko apho isithembiso senziweyo ukukhuthaza ukungafuneki okuzithandelayo, umlinganiselo wezibonelelo zokurhoxa emsebenzini uya kusekwa kwinani labasebenzi ekulindeleke ukuba bamkele isithembiso.

1.12 **Ulungiselelo nezehlo ezinokwenzeka**

Ulungiselelo lubonakaliswa xa:

- indlu yowiso-mthetho inesigunyaziso sangoku ngenxa yesehlo esidlulileyo;
- kuqikelelwa into yokokuba uphuphumo lwezibonelelo oluqulathe izibonelelo zoqoqosho okanye ikhono lenkonzo luya kudingeka ukuhlawula isigunyaziso; yaye
- uqikelelo oluthembekileyo lunokwenziwa kwisigunyaziso.

Isixa-mali solungiselelo luqikelelo olulungileyo lwenkcitho elindeleke ukuba idingeke ukulungiselela ukuhlawula isigunyaziso esikhoyo ngomhla wokunikwa kwengxelo.

Apho impembelelo yexabiso lexesha lemali ifumaneka, isixa-mali solungiselelo lixabiso langoku lenkcitho elindeleke ukuba ifuneke ukuhlawula isigunyaziso.

Umlinganiselo wesaphulelo ngumlinganiselo waphambi kwerhafu othi ubonise iimvavanyo ezikhoyo zemarike zexabiso lexesha lemali nemingcipheko ethe ngqo kwityala.

1.12 **Ulungiselelo nezenzo ezinokwenzeka (iyaqhutywa)**

Apho inxalenye okanye yonke inkcitho efunekayo uhlawula ulnglelwaniso lulindeleke ukuba luhlawulwe lelinye iqela, intlawulo ibonakala xam, kuphela xa, kuqinisekisiwe ngento yokuba intlawulo iya kufumaneka ukuba indlu yowiso-mthetho ithe yahlawula isigunyaziso. Intlawulo ithatyathwa njenge-asethi eyodwa. Isixa-mali esibonakalisiweyo sentlawul asisidluli isixa-mali solungiselelo.

Ulungiselelo luvavanywe ngomhla ngamnye wokunikwa kwengxelo ze walungelelaniswa ukuze kuboniswe uqikelelo olulungileyo. Ulungiselelo lubuyiselwa umva ukuba akukho themba lokokuba uphuphumela ngaphandle lwezibonelelo luqulathe izibonelelo zoqoqosho okanye ikhono lenkonzo liya kudingeka, ukuhlawula isigunyaziso.

Apho ulwaphulelo lusetyenziswa, isixa-mali esithwelweyo solungiselelo siyanda kwisithuba ngasinye ukubonisa ukugqitha kwexesha. Oku kwanda kubonakaliswa njengenkcitho yenzala.

Ulungiselelo lusetyenziswa kuphela kwiinkcitho apho ulungiselelo belwamkelwe khona. Ulungiselelo alwamkelwa ukulungiselela inkcitho yokusebenza yexa elizayo.

Ukuba ngaba indlu yowiso-mthetho inesivumelwano esinzima, isigunyaziso esikhoyo (intsilelo yokufunyenweyo) esiphantsi kwesivumelwano sibonwa yaye silinganiswa njengolungiselelo.

Isigunyaziso esakhayo sokwakha sivela kuphela xa indlu yowiso-mthetho:

- inesicwangciso esinenkcukacha esisesikweni esilungiselelwe ukwakha kwakhona, ukuchonga mhlawumbi:
    - umsebenzi/iyunithi yokusebenza okanye inxalenye yomsebenzi/yeyunithi yokusebenza echaphazelekayo;

- iindawo eziphambili ezichaphazelekayo;
- indawo, umsebenzi, nenani elithelekelelweyo labasebenzi abaya kubuyiselwa ngeenkonzo ezithe zarhoxiswa;
- iinkcitho eziya kwenziwa; kunye
- nexesha lokumiliselwa kwesicwangciso; kunye

- kuphakanyiswe iqondo lolindelo elifanelekileyo kwaba bachaphazelekayo lokokuba iya kuqhuba ulungiso ngokutsha ngokuqalisa ngokumilisela eso sicwangciso okanye ukupapasha iimpawo zalo ezingundoqo kwabo bachaphazelekayo.

Ulungiselelo lolwakhiwo ngokutsha lubandakanya kuphela iinkcitho ezithe ngqo ezivela kulwakhiwo ngokutsha, ezizezo ezithi:

- ziqulathwe ngokwakhiwa ngokutsha, kunye
- zinganxulunyaniswanga nemisebenzi eqhubekayo yendlu yowiso-mthetho.

Ii-asethi zezinto ezinokuthi zenzeke yi-asethi engakho ethi ivele kwisehlo esidlulileyo yaye ubukho bazi buya kuqinisekiswa kuphela sisenzo okanye kukungenzeki kwesehlo esinye okanye ezininzi zexa elizayo ezingekho kulawulo lwendlu yowiso-mthetho.

Ityala lezinto ezinokwenzeka:

- isigunyaziso esingakho esithi sivele kwizehlo zexesha elidlulileyo yaye ubukho bazo buya kuqinisekiswa kuphela zizenzo okanye kokungenzeka kwesehlo esinye okanye ezininzi zezehlo zexa elizayo singabi kulawulo lwendlu yowiso-mthetho kuphela; okanye

- isigunyaziso esikhoyo esithi sivele kwizehlo zexa elidlulileyo kodwa azamkelwa kuba:

  - akukho themba lokuba ingenzeka into yokuba uphuphumo ngaphandle lwezibonelelo oluqulathe izibonelelo zoqoqosho okanye ikhono lenkonzo ezakufuneka ukuhlawula isigunyaziso;
  - isisixa-mali sesigunyaziso esingenakho ukulinganiswa ngentembeko ngokwaneleyo.

1.13 **Ingeniso evela kwiintengiselwano ezingatshintshiselaniyo**

Intengiselwano yotshintshiselwano yenye apho indlu yowiso-mthetho ifumana ii-asethi okanye iinkonzo, okanye inamatyala acinyiweyo, ze inikezele ngqo malunga nexabiso elilinganayo(okuphambili kwisimo sempahla, iinkonzo okanye ukusetyenziswa kwee-asethi) kwelinye iqela ngotshintshiselwano.

**Umlinganiselo**

Ingeniso ilinganiswa kwixabiso elilungileyo lengcamango eyamkelweyo okanye ezifunyenweyo, intsilelo yezaphulelo zorhwebo kunye nembuyekezo zomthamo.

1.13 **Ingeniso evela kwiintengiselwano ezingatshintshiselaniyo** (iyaqhutywa)

**Intengiso yempahla**

Ingeniso evela kwintengiso yempahla ibonakaliswa xa yonke imiqathango elandelayo ithe yazalisekiswa:

- indlu yowiso-mthetho ikhuphele kumthengi imingcipheko ebonakalayo namabhaso obunini bempahla;
- indlu yowiso-mthetho ayibugcinanga okanye iqhubeke ngokubandakanyeka kulawulo kwinqanaba elithande ukulingansiwa nobunini yaye ayilungcinanga ulawulo olusebenzayo kwimpahla ethengisiweyo;
- isixa-mali sengeniso sinokulinganiswa ngokuthembekileyo;
- kucingwa ukuba izibonelelo zoqoqosho okanye ikhono lenkonzo elinxulunyanisiwa nentengiselwano liya kuqukuqelela kwindlu yowiso-mthetho; kunye
- iindleko ezenziweyo okanye eziza kwenzeka ngokubhekiselele kwintengiselwano zinakho ukulinganiswa ngokuthembekileyo.

**Ukunikezelwa kweenkonzo**

Xa umphumela wentengiselwano ubandakanya ukunikezelwa kweenkonzo unakho ukuqikelelwa ngokuthembekileyo, ingeniso enxulunyaniswa nentengiselwano ibonakaliswa ngesalathisi ukuya kwinqanaba lokuqukunjelwa kwentengiselwano kumhla wokunikwa kwengxelo. Umphumela wentengiselwano unakho ukuqikelelwa ngokuthembekileyo xa yonke imiqathango elandelayo ifezekisiwe:

- isixa-mali sengeniso sinakho ukulinganiswa ngokuthembekileyo;
- inokwenzeka into yokokuba izibonelelo zoqoqosho okanye ikhono lenkonzo elinxulunyaniswa nentengiselwano iya kuqukuqelela kwindlu yowiso-mthetho;
- inqanaba lokuqukunjelwa kwentengiselwano kumhla wokunikwa kwengxelo lingalinganiswa ngokuthembekileyo; yaye
- iindleko ezenziweyo zentengiselwano kunye neendleko zokuqukumbela intengiselwano zinakho ukulinganiswa ngokuthembekileyo.

Xa umphumela wentengiselwano ubandakanya ukunikezelwa kweenkonzo awukwazi ukuqikelelwa ngokuthembekileyo, ingeniso ibonakaliswa kuphela kwisimo seenkcitho ezibonkalaiswayo ezithi zifumaneke.

Ingeniso yenkonzo ibonakaliswa ngesalathiso kwinqanaba lokuqukunjelwa kwentengiselwano kumhla wokunikwa kwengxelo. Inqanaba lokugqitywa limiselwa ngeemvavanyo zomsebenzi owenziweyo

**Inzala, imali ehlawulelwa ubunini nezahlulo**

Ingeniso evela kusetyenziso ngabanye becandelo lee-asethi elivelisa inzala, imali ehlawulelwa ubinini nezahlulo okanye unikezelo oluyeleleneyo ibonakaliswa xa:

- kucingwa ukuba izibonelelo zoqoqosho okanye ikhono lenkonzo elinxulunyaniswa nentengiselwano liya kuqukuqelela kwindlu yowiso-mthetho;yaye
- isixa-mali sengeniso sinakho ukulinganiswa ngokuthembekileyo.

Inzala ibonakaliswa, kumncono okanye kwintsilela, kusetyenziswa imethodi yomlinganiselo wenzala osebenzayo.

1.14 **Ingeniso evela kwiintengiselwano ezingatshintshiselaniyo**

Ingeniso iqulunqwe ngokungena kwesambuku sezibonelelo zoqoqosho okanye ikhono lenkonzo eyamkelweyo nefunyenwe yindlu yowiso-mthetho, emela ukwanda kwee-asethi zentsilelo, ngaphandle kokwanda okunxulumene neminikelo evela kubanini.

Imiqathango kwiiasethi ezikhutshelweyo ichaziwe ethi ichaze into yokokuba izibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo liqulathiwe kwi-asethi kufuneka isetyenziswe ngumamkeli njengoko kuchaziwe okanye izibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo kufuneka libuyiselwe kumkhupheli.

Iintengiselwano ezingathintshiselwayo zintengiselwano ezingatshintshiselwaniyo. Kwintengiselwano engatshintshiselwaniyo, indlu yowiso-mthetho mhlawumbi ifumana ixabiso kwenye indlu yowiso-mthetho ingakhange inikezele ngqo malunga nexabiso elilinganayo kutshintshiselwano, okanye inike ixabiso kwenye indlu yowiso-mtheho ibe ingakhange yamkele ngqo malunga nexabiso elilinganayo kutshintshiselwano.

Unyino kwii-asethi ezikhutshelweyo zinkcazelo ezithi zinyine okanye zikhokhele injongo ykukhutshelwa kwe-asethi enokusetyenziselwa kona, kodwa ingazichazi izibonelelo zoqoqosho zexesha elizayo okanye ikhono lenkonzo elidingekayo okokuba libuyiselwe kumkhupheli ukuba ngaba alimiselwa njengoko kuchaziwe.

Imiqathango kwii-asethi ezikhutshelweyo yimiqathango esemithethweni okanye kwimimiselo, okanye amalungiselelo abophelelayo, anyanzeliswe kusetyenziso lwe-asethi ekhutshelweyo ngamacandelo angaphandle kwindlu yowiso-mthetho enika ingxelo.

Isehlo esirhafelwayo sisehlo athi urhulumente, indlu yowiso-mthetho okanye abanye oogunyaziwe bamisele okokuba siya kuxhomekeka kukurhafelwa.

1.14 **Ingeniso evela kwiintengiselwano ezingatshintshiselaniyo (iyaqhutywa)**

Irhafu nezibonelelo zoqoqosho okanye ikhono leenkonzo esisisinyanzelo ehlawulwe kumacandelo, ngokuhambelana nemithetho kunye okanye imimiselo, esekelwe ukunikezela ngengeniso kurhulumente. Iirhafu azibandakanyi izohlwayo okanye eminye imirhumo enyanzelisiweyo ngokwaphulwa komthetho.

Ukhutshelo luqukuqelo lwezibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo evela kwiintengiselwano ekungatshintshelwaniyo, ngaphandle kweerhafu.

**Ulwamkelo**

Ukuqukuqela ngaphakathi kwezibonelelo ezivela kwintengiselwano ekungatshintshiselwaniyo eyamkelwa njenge asethi yamkelwa njengengeniso, ngaphandle kokuba ityala lamkelwa ngokunjala ngokubhekiselele kuqukuqelo lwangaphakathi olunye.

Njengoko indlu yowiso-mthetho ifezekisa isigunyaziso esikhoyo esamkelwe njengetyala ngokubhekiselele kuqukuqelo lwangaphakathi lwezibonelelo ezisuka kwintengiselwano ekungatshintshiselwaniyo eyamkelwe njenge-asethi, ithi inciphise isixa-mali esithelweyo setyala esiboniweyo yaye sibonwa njengesixa-mali sengeniso kuncitshiso.

Ingeniso eyamkelweyo evela kwiminikelo yoxhomekeke, izipho nenkxaso-mali ibonwa njengengeniso kwimeko apho icandelo lihambelana nayo nayiphi na inqobo yokukhetha, imiqathango, okanye izigunyaziso eziqulathwe kwisivumelwano.  Kwisimo apho inqobo zokukhetha, imiqathango okanye izigunyaziso azikahlangatyezwa ityala liyamkelwa.

**Umlinganiselo**

Ingeniso evela kwintengiselwano ekungatshintshiselwaniyo ilinganise kwisixa-mali zokwanda kwintsilelo ye asethi efunyenweyo yindlu yowiso-mthetho.
Xa, ngenxa yentengiselwano ekungatshintshiselwaniyo, indlu yowiso-mthetho iyibona njenge-asethi, ithi ngokunjalo iyibone ingeniso eqikelelweyo kwisixa-mali lwe-asethi elinganisiweyo kwixabiso layo elilungileyo ngomhla wokufunyanwan ngaphandle kokuba iyadingeka ukuba yamkele ityala. Apho ityala kufuneka lamkelwe liya kulinganiswa njengoqikelelo olulungileyo lwesixa-mali esifunekayo ukuba sihlawule isigunyaziso ngomhla wokukwa kwengxelo, yaye isixa-mali sokwanda kwintsilelo yee-asethi ukuba zikho, samkelwe njengengeniso. Xa ityala lithe lancitshiswa kamva, kuba isehlo esitsalelwa irhafu senzekile okanye umqathango ufezekisiwe, isixa-mali sokunciphisa kwityala ubonwa njengengeniso.

**Ingxowa-mali ezabiweyo**

Ingxowa-mali ezabiweyo zibandakanya izabelo zonyaka zendlu yowiso-mthetho ngokunjalo nemirhumo ethe ngqo ejolise kwingxowa-mali yengeniso (okt. Ulwabiwo-mali olusethemthweni).

Iingxowa-mali ezabiweyo zibonwa kwingxelo yokusebenza kwemali ngomhla oluthe ulwabiwo-mali lwasebenza. Ulungelelwaniso olwenziweyo ngokwemiqathango yolungelelwaniso lwenkqubo yohlahlo lwabiwo-mali lubonwa kwingxelo yokusebenza kwemali ngomhla ulungelelwaniso luthe lwasebenza ngawo.

Isixa-mali sentsilelo sazo naziphi na iingxowa-mali ezabiweyo kwingxowa-mali/okanye ezivela kwingxowa-mali yengeniso efanelekileyo ngomhla wokunikwa kwengxelo sibonwa njengentlawulo/njengeyamkelweyo kwingxelo yobume bemali.

**Izipho neminikelo, kubandakanywa nempahla oyiphiweyo ungayihlawulelanga**

Izipho neminikelo, kubandakanywa nempahla oyiphiweyo ungayihlawulelanga, zibonwa njengempahla nengeniso xa kusenokwenza ukuba izibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo eliya kuqukuqelela kwindlu yowiso-mthetho yaye ixabiso elilungileyo leeasethi linakho ukulinganiswa ngokuthembekileyo.

**Iinkonzo ongazihlawulelanga**

Iinkonzo ongazihlawulelanga zamkelwe.
Indlu yowiso-mthetho izibona iinkonzo ongazihlawulelanga okokuba zibalulekile kwindlela yokusebenza kwazo yaye/okanye iinjongo zokunikezelwa kwenkonzo njenge-asethi yaye kwamkelwa ingeniso enxulumeneyo xa kubonakala ukuba izibonelelo zoqoqosho lwexa elizayo okanye ikhono lenkonzo liya kuqukuqelela kwindlu yowiso-mthetho yaye ixabiso elilungileyo lwe-asethi linakho ukulinganisa ngokuthembekileyo.

Apho iinkonzo zingahlawulelwanga azibalulekanga kwimisebenzi zendlu yowiso-mthetho kunye/okanye kwiinjongo zokunikezelwa kwenkonzo kunye/okanye azizanelisi iinqobo ezisesikweni ezilungiselelwe ulwamkelo, indlu yowiso-mthetho ibhengeza ubunjani kunye nohlobo lweenkonzo ezamkelweyo ezingahlawulelwanga ngethuba lokunikwa kwengxelo.
Services in-kind are recognised.

1.14 **Imali-mboleko yesivumelwano efunyenweyo**

Imali-mboleko yesivumelwano yimali yemboleko enikwa okanye efunyanwa yindlu yowiso-mthetho ngokwemigaqo enganxulumenanga nemarike.

Isahlulo semali mboleko ethi ihlawulwe, kunye nazo naziphi na iintlawulo zenzala, yintengiselwano yotshintshiselwano yaye kunikwe ingxelo ngayo ngokuhambelana noMgangatho weGRAP kwiZixhobo zeMali. Isahlulo semali-mboleko esingahambelani nemarike yentengiselwano ekungatshintshiselwaniyo ngaso. Isahlulo esingahambelaniyo nemarike semali mboleko esithe samkelwa njengengeniso ekungatshintshiselwaniyo sengeniso esibalwa njengomahluko phakathi kwengeniso efunyenweyo evela kwimali mboleko, kunye nexabiso elikhoyo lokungena nokuphuma kwemali yesivumelwano semali mboleko, esaphuliweyo kusetyenziswa umlinganiso wenzala onxulumene nemarike.

Ulwamkelo lwengeniso lumiselwa luhlobo lwayo nayiphi na imiqathango ekhoyo kwisivumelwano semali mboleko esingathi singavelisa ityala.Apho kukho ityala ingxelo yokungena nokuphuma kwemali ezinkonzo samkela ingeniso xa ithe yafezekisa imiqathango yesivumelwano semali mboleko.

1.15 **Iintlawulo zangaphambili**

Iintlawulo zangaphambili neentlawulo zaphambi kwexesha zibonwa kwingxelo yobume bemali xa indlu yowiso-mthetho yamkele okanye ihlawula imali ezinkozo. Iintlawulo zangaphambili neentlawulo ezenziwa phambi kwexesha ziyalinganiswa ngaphambili nasemva kwiindleko.

1.16 **Iintlawulo ezikhutshelweyo**

Iintlawulo ezikhutshelweyo zibandakanya zonke iintlawulo “ekungatshintshiselwanayo” ezenziwe yindlu yowiso-mthetho. Intlawulo iba “yekungatshintshiselwayo” ngayo xa indlu ayifumani nto ngqo njengembuyekezo yokhutshelo kwelinye iqela. Intlawulo ezikhutshelweyo ziyinkcitho.

1.17 **Ukuguqulwa kwemali yamanye amazwe**

**Iintengiselwano ngemali yamanye amazwe**

Intengiselwano ngemali yamanye amazwe iya rekhodwa, kulwamkelo lokuqala ngeeRandi, ngokusetyenziswa kwesixa-mali semali yamanye amazwe umlinganiselo wotshintshiselwano phakathi kwemali yelizwe esebenzayo nemali yamanye amazwe kumhla wentengiselwano.

Kumhla ngamnye wokunikwa kwengxelo:

- izinto zemali yamanye amazwe ziyaguqulelwa kusetyenziswa umlinganiselo wokuvala wokuphela kwaloo mini;
- izinto ezingeyiyo imali ezinokuthi zilinganiswe ngokuhambelana nembali yeendleko kwimali yamanye amazwe ziguqulelwa kusetyenziswa umlinganiselo wotshintshiselwano ngomhla wentengiselwano; yaye
- izinto ezingeyiyo imali ezithi zilinganiswe kwixabiso elilungileyo kwimali yamanye amazwe ziyaguqulelwa kusetyenziswa imilinganiselo yotshintshiselwano ngomhla xa ixabiso elilungileyo limiselwe.

Iyantlukwano yotshintshiselwano oluvela kwintlawulo yezinto zemali okanye ngokuguqulelwa

kwezinto zemali kwimilinganiselo eyahlukeneyo kwezo ebeziguqulelwe kuzo kulwamkelo lokuqala kwisithuba okanye kwiingxelo zonyaka zemali zangaphambili ibonwa kwiyantlukwano okanye kwintsilelo kwisithuba ethe yavela ngaso.

1.18 **Amanani othelekiso**

Ingcaciso yesithuba esingaphambili sothelekiso ithiwe thaca kwiingxelo zemali zonyaka omiyo. Apho kuyimfuneko amanani abandakanywe kwiingxelo zemali zesithuba sangaphambili ahlelwe ngokutsha ukuqinisekisa ngento yokuba isakhelo ekuthiwe thaca ingcaciso ngaso siyahambelana nesakhelo seengxelo zemali zonyaka omiyo.

1.19 **Inkcitho engagunyaziswanga**

Inkcitho engagunyaziswanga ithetha:

- inkcitho engaphezulu kuhlahlo lwabiwo-mali olwamkelweyo lwePalamente okanye icandelo elingundoqo elikolo hlahlo lwabiwo-mali; yaye
- nayiphi na inkcitho evela kuhlahlo lwabiwo-mali lwePalamente okanye icandelo elingundoqo elikolo hlahlo lwabiwo-mali olulungiselelwe injongo olunganxulumananga nohlahlo lwabiwo-mali olwamkelweyo okanye icandelo elingundoqo, luxhomekeke kwicandelo 72; kunye
- nayiphi na inkcitho yeengxowa-mali zomnikelo ngeenjongo ezingachazwanga kwisivumelwano nomnikeli.

Yonke inkcitho enxulumene nenkcitho engagunyaziswanga ibonwa njengenkcitho kwingxelo zokusebenza kwemali kunyaka ekuthe kwenziwa le nkcitho. Inkcitho ihlelwa ngokuhambelana nohlobo lwenkcitho, yayo apho ifunyenweyo khona, ichazwa kamva njengengeniso kwingxelo yokusebenza kwemali.

1.20 INkcitho egqithisileyo nengenanzuzo

Inkcitho engenanzuzo ithetha inkcitho eyenzelwe ilize ebinakho ukuba ingathintelwa ukuba ngaba inkathalo efanelekileyo ibithatyathiwe.

Yonke inkcitho enxulumene nenkcitho egqithisileyo nengenanzuzo ibonwa njengenkcitho kwingxelo yomsebenzi wemali kunyaka ethe inkcitho yenziwa. Inkcitho ihlelwa ngokuhambelana nohlobo lwenkcitho, yaye xa ithe yafunyanwa, kunikwa ingxelo kamva njengengeniso kwingxelo zokusebenza kwemali.

1.21 **Inkcitho engekho mgaqweni**

UMthetho woLawulo lweMali yePalamente neyeZindlu zoWiso-mthetho zePhondo, ka-2009 (uMthetho onguNombolo 10 ka-2009) uchaza inkcitho engekho mgaqweni njengenkcitho, ngaphandle kwenkcitho engagunyaziswanga eyenziwe kusaphulwa, okanye leyo ingahambelaniyo, neemfuno zawo nawuphi na umthetho kubandakanywa -

(a) loMthetho; okanye
(b) nawuphi na umthetho wephondo obonelela ngeenkqubo zokuthengwa kwempahla kurhulumente welo phondo.

Yonke inkcitho enxulumene nenkcitho engekho mgaqweni ibonwa njengenkcitho kwingxelo yokusebenza kwemali kunyaka ethe inkcitho yenziwa.Inkcitho ihlelwa ngokuhambelana nohlobo lwenkcitho, yaye apho ithe yafunyanwa, kunikwa ingxelo ngayo kamva njengengeniso kwingxelo yokusebenza kwemali.

1.22 **Umncono owandileyo**

Umncono owandileyo umele umahluko wentsilelo phakathi kwesambuku see-asethi kunye nesambuku samatyala ecandelo. Nawuphi na umncono nentsilelo ezenziweyo kunyaka-mali othile zidityaniswa/zithatyathwa kumncono/kwintsilelo eyandisiweyo. Ulungelelwaniso lonyaka ongaphambili, olunxulumene nengeniso nenkcitho, idityaniswea/ithatyathwa kumncono owandileyo xa ulungelelwaniso olwenzeke kamva lwenziwe.

1.23 **Iimbophelelo**

Iimbophelelo zirekhodwa kwiindleko kumanqaku akwiingxelo zemali xa kukho ulungiselelo lwesivumelwano okanye ulwamkelo ngabalawuli ngendlela apha ethi ibangele ukulindela okufanelekileyo kokokuba indlu yowiso-mthetho iyakwenza uxanduva lwayo ngalo yokwenza inkcitho yexa elizayo eya kuba nomphumela wokuphuma kwemali ezinkozo.

1.24 **Iminikelo yoncedo**

Indlu yowiso-mthetho ikhuphele imali kubantu, imibutho namanye amacandelo, karhulumente kumathuba ngamathuba. Xa isenza olu khuphelo, indlu yowiso-mthetho:

- ayifumani zimpahla okanye iinkonzo ezithe ngqo kuyo, njengoko bekunokulindeleka kwintengiselwano yentengo okanye intengiso;
- ayilindelanga ukuhlawulwa kwixa elizayo; okanye
- ayilindelanga kufumana imbuyekezo yamali, njengoko ibonikuyilindela kutyalo-mali.

Olu kutshelo lubonakaliswa kwingxelo yokusebenza kwemali njengendleko kwisithuba sokokuba kubekho umsitho obangele ukuba kwenziwe ukhutshelo.

1.25 **Uthelekiso lohlahlo lwabiwo-mali**

Ingxelo yokusebenza kwemali ikwimeko yokongezeleleka, ngeli thuba uhlahlo lwabiwo-mali lungemali ezinkozo. Ngoko izixa-mali ezizizo ngokweengxelo zemali zilungelelwanisiwe ukulungiselela ukuthelekiswa kuhlahlo lwabiwo-mali kwimeko yemali ezinkozo. Uhlahlo lwabiwo-mali lubandakanya isithuba semali ukusuka ka-2016/04/01 ukuya ku-2017/03/31.

Iingxelo zonyaka-mali kunye nohlahlo lwabiwo-mali asizinto zinye ngokocwangciso-zincwadi ngoko ulungelelwaniso phakathi kwengxelo yokusebenza kwemali yaye uhlahlo lwabiwo-mali lubandakanyiwe kwiingxelo zonyaka zemali.

1.26 Amaqela **anxulumeneyo**

Iqela elinxulumeneyo ngumntu okanye icandelo elinekhono lokulawula okanye ukulawula ngokuhlangeneyo nelinye iqela, okanye libe nempumelelo ebonakalayo kwelinye iqela, okanye ngokuphendulelekileyo, okanye icandelo elithi lixhomekeke kulawulo lwesiqhelo okanye kulawulo oluhlangeneyo.

Abalawuli ngabo bantu banoxanduva lokucwangcisa, ukukhokhela nokulawula imisebenzi yendlu yowiso-mthetho, kubandakanywa nabo banomsebenzi wolawulo lwendlu yowiso-mthetho ngokuhambelana nomthetho, kumathuba apho kudingeka ukuba baqhube imisebenzi enjalo.

Amalungu osapho asondeleyo omntu athatyathwa njengaloo malungu osapho anokulindeleka ukuba

abe nempembelelo, okanye baphenjelelwe, kulawulo lwabo lwendlu yowiso-mthetho. Zintengiselwano kuphela ezinamaqela anxulumeneyo ezingabekelwa kude okanye lawo angaqhubi lushishino luqhelekileyo ezithi zibhengezwe.

**1.27 Imisitho emva komhla kokunikwa kwengxelo**

Imisitho emva komhla wokunikwa kwengxelo yiloo misitho, efanelekileyo nengafanelekanga, ethi yenzeke phakathi komhla wokunikwa kwengxelo kunye nomhla xa iingxelo zemali zigunyaziswe ukuba zikhutshwe. Iindidi ezimbini zemisitho enokuchongwa:

- leyo ethi inike ubungqina bemiqathango ethe yakho ngomhla wokunikwa kwengxelo (imisitho yolungelelwaniso emva komhla wokunikwa kwengxelo); kunye
- naleyo ethi ibonise imiqathango ethe yavela emva komhla wokunikwa kwengxelo (imisitho engalungelelaniswanga emva komhla wokunikwa kwengxelo).

Indlu yowiso-mthetho ilungelelanisa isixa-mali esibonakaliswe kwiingxelo zemali ukubonisa imisitho elungelelanisiweyo emva komhla wokunikwa kwengxelo emva kokuba umsitho wenzekile.

Indlu yowiso-mthetho ibhengeza uhlobo lomsitho ze iqikelele ifuthe lemali okanye ingxelo yokokuba uqikelelo olunjalo alunakuze lwenziwe ngokubhekiselele kuyo yonke imisitho engalungelelaniswanga, apho ukungabhengezwa kunganakho ukuba nempembelelo kwizigqibo zoqoqosho zomsebenzisi ezithatyathwe ngokusekwe kwiingxelo zemali.

2. **Imigangatho emitsha neeNguqulelo**

2.1 **Imigangatho neenguqulelo ezimiliselweyo zaza zamkelwa kulo nyaka**

Kulo nyaka, indlu yowiso-mthetho yamkele le migangatho nezinguqulelo zilandelayo ezizakumiliselwa kulo nyakamali kwaye zinxulumene nokusebenza kwayo:

IGRAP 16 **(njengoko ilungisiwe ka-2015): iPropati yoTyalo-mali**

Izilungiso ezenziwe kumgangatho:

- yimithetho-siseko neenkcazelo ezinxulumene nomahluko phakathi kwendlela evavanywa ngayo ipropati yotyalo-mali nepropati, umzi-mveliso nezixhobo;
- uvavanyo olusekwe kwimgqaliselo yobomi obuyimfuneko bee-asethi lwaqaliswa;
- ukuchazwa kwamagama anxulumene nokusetyenziswa kwabaxabisi bangaphandle;
- unikezelo oluthe ngqo neemfuno zobhengezo lwaqaliswa ukulungiselela inkqubela phambili yomsebenzi wezakhiwo;
- ukukhuthazwa kwezibhengezo ebezicinyiwe;
- unikezelo olulodwa lwenkcitho eyenziweyo kulungiso nololongo kwiingxelo zemali ngoku luyadingeka

Umhla womiliselo lomgangatho ngoweminyaka eqalisa ngomhla okanye emva komhla woku-01 kuEpreli 2016.

Indlu yowiso-mthethu ilindeleke ukuba yamkele umgangatho okokuqala kwiingxelo zonyaka zemali zika-2017.

IGRAP 17 (**njengoko ilungisiwe ka 2015): IPropati, uMzi-mveliso neZixhobo**

Izilungiso ezenziwe kumgangatho:

- yimithetho-siseko neenkcazelo ezinxulumene nomahluko phakathi kwendlela evavanywa ngayo ipropati yotyalo-mali nepropati, umzi-mveliso nezixhobo;
- uvavanyo olusekwe kwimgqaliselo yobomi obuyimfuneko bee-asethi lwaqaliswa;
- ukuchazwa kwamagama anxulumene nokusetyenziswa kwabaxabisi bangaphandle;
- unikezelo oluthe ngqo neemfuno zobhengezo lwaqaliswa ukulungiselela inkqubela phambili yomsebenzi wezakhiwo;
- ukukhuthazwa kwezibhengezo ebezicinyiwe;
- unikezelo olulodwa lwenkcitho eyenziweyo kulungiso nololongo kwiingxelo zemali ngoku luyadingeka

Umhla womiliselo lomgangatho ngoweminyaka eqalisa ngomhla okanye emva komhla woku-01 kuEpreli 2016.

Indlu yowiso-mthethu ilindeleke ukuba yamkele umgangatho okokuqala kwiingxelo zonyaka zemali zika-2017.

### 2.2 Imigangatho neenguqulelo ezikhutshiweyo, kodwa azikamiliselwa

Indlu yowiso-mthetho ayikamiliseli imigangatho elandelayo neenguqulelo, ethe yapapashwa yaye igunyazisa ilungiselelwe isithuba sokunikwa kwengxelo yendlu yowiso-mthetho esiqalela ngomhla okanye emva komhla woku-01 kuEpreli 2016 okanye kumathuba angelinye ixesha:

IGRAP 18: **UkuNikwa kweNgxelo yesahlulo:**

Izahlulo zichongwa ngendlela apho ingcaciso iyachazwa kubalawuli, kulungiselelwa iinjongo zokuvavanya umsebenzi nokwenziwa kwezigqibo ngendlela yolwabiwo lwezibonelelo zexesha elizayo kwimisebenzi eyahlukeneyo eqhutywa yindlu yowiso-mthetho. Uhlahlelo olungundoqo lwemisebenzi echongiweyo kumaxwebhu ohlahlo lwabiwo-mali luya kubonisa izahlulo elithi icandelo linike ingxelo yengcaciso kubalawuli.

Ingcaciso yesahlulo ithiwa thaca isekwe kwinkonzo okanye kwizahlulo zendawo. Izahlulo zenkonzo zibhekiselele kwicandelo elinokwahlulwa elithi linikezele ngemiphumela ethe ngqo okanye lifezekise iinjongo ezithile zokusebenza ezithi zihambelane nomnqophiso ngokubanzi wendlu yowiso-mthetho. Izahlolo zendawo zibhekiselele kwimiphumela ethe ngqo evelisiweyo, okanye kwiinjongo ezithile ezifezekisiweyo, lisebe kwingingqi ethile.

Lo Mgangatho wamkelwe yiBhodi kodwa umhla wawo womiliselo awukamiselwa nguMphathiswa wezeMali. Umhla womiliselo obonisiweyo ngumhla wobambiso yaye unokuguqulwa kuxhonyekekwe kwisigqibo soMphathiswa wezeMali.

Umhla womiliselo womgangatho awukamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho ilindeleke ukuba yamkele umgangatho okokuqala xa nje uthe waqalisa ukusebenza.

### 2. Imigangatho emitsha neeNguqulelo (isaqhuba)

IGRAP 20: **AmaQela aNxulumeneyo**

Injongo yalo mgangatho kukuqinisekisa ngento yokuba iingxelo zonyaka zemali zesebe elinikezela ngengxelo ziqulathe izibhengezo eziyimfuneko ukutsala ingqalelo kokunokwenza kokuba ubume

bemali balo kunye nomncono okanye intsilelo inganakho ukuba ibe ichatshazelwe bubukho bamaqela anxulumeneyo nangeentengiselwano nemincono engahlawulwanga kumaqela anjalo.

Indlu yowiso-mthetho iqulunqa ze ithi thaca iingxelo zemali phantsi kwesimo sokongezelelwa kokunikwa kwengxelo (kulo mgangatho kubhekiselelwe kuwo njengesebe elinika ingxelo) iya kusebenzisa lo mgangatho:

- ekuchongeni ubudlelwane beqela elinxulumeneyo neentengiselwano;
- ekuchongeni imincono engahlawulwanga, kubandakanywa iimbophelelo, phakathi kwisebe namaqela anxulumene nalo;
- ekuchongeni iimeko apho izibhengezo zezinto eziku- (a) naku-(b) zidingekayo; kunye
- nokumisela izibhengezo emazenziwe ngezi zinto.

Lo mgangatho udinga isibhengezo sobudlelwane beqela elinxulumeneyo, iintengiselwano nemincono engahlawulwanga kubandakanywa iimbophelelo, kwiingxelo zemali ezizinzileyo nezahlukeneyo zesebe lokunikwa kwengxelo ngokuhambelana noMgangatho weGRAP ngeeNgxelo zeMali eziZinzileyo neZahluliweyo. Lo mgangatho usetyenziswa kwiiNgxelo zoNyaka zeMali nganye.

Izibhengezo zeentengiselwano zeqela elinxulumeneyo, imincono engahlawulwanga, kubandakanywa iimbophelelo, nobudlelwane kunye namaqela anxulumeneyo kunokuchaphazela iimvavanyo zomsebenzi wobume bemali nomsebenzi wesebe elinika ingxelo nekhono lalo ekunikezeleni iinkonzo ekuvunyelwene ngazo, kubandakanywa iimvavanyo zemingcipheko namathuba ajamelene nesebe. Olu bhengezo luqinisekisa ngokunjalo ngento yokuba isebe elinika ingxelo liphandle ngendlela yokusebenza kwalo namanye amaqela anxulumene nalo.

Umgangatho uchaza into yokokuba iqela elinxulumeneyo ngumntu okanye licandelo elinekhono lokulawula okanye ukulawula ngokuhlangeneyo nelinye iqela, okanye ukusebenzisa impembelelo enkulu kwelinye iqela, okanye ngokuphendulelekileyo, okanye icandelo elixhomekeke kulawulo oluqhelekileyo, okanye kulawulo oluhlangeneyo. Ngobuncinane, la alandelayo athatyathwa njengamaqela anxulumeneyo ecandelo lokunikwa kwengxelo:

- Umntu okanye ilungu elisondeleyo losapho lwaloo mntu onxulumene nelo candela linika ingxelo ukuba ngaba umntu:
  - unolawulo okanye unolawulo oluhlangeneyo kwicandelo elinika ingxelo;
  - unempembelelo enkulu kwicandelo elinika ingxelo;
  - ulilungu lolawulo lecandelo okanye kulawulo lweli candelo.

- Icandelo linxulumene necandelo elinika ingxelo ukuba nawuphi na omnye wemiqathango elandelayo uyasebenza:
  - icandelo lilungu lecandelo loqoqosho elinye (oko kuthetha ukuba icandelo ngalinye elilawulayo, icandelo elilawulayo kunye nelinye icandelo elilawulwayo, linxulumene elinye kwelinye);
  - icandelo elinye linobudlelwane okanye linentsebenziswano ehlangeneyo nelinye icandelo (okanye libambisene okanye ilungu linentsebenziswano necandelo loqoqosho apho elinye icandelo lililungu);
  - omabini amacandelo ayasebenzisana kunye neqela lesithathu;
  - icandelo elinye linentsebenziswano ehlangeneyo necandelo lesithathu nelinye icandelo linobudlelwane necandelo lesithathu;
  - icandelo likwisicwangciso sesibonelelo sasemva kwengqesho ukulungiselela izibonelelo zabasebenzi becandelo okanye icandelo elinxulumene nalo; ukuba ngaba icandelo elinika ingxelo likweso sicwangciso ngokwalo, umqeshi onikezela umnikelo unxulumene necandelo;

- icandelo lilawulwa okanye lilawulwa ngokuhlangeneyo ngumntu ochongwe ku- (a); kunye
- nomntu ochongwe ku-(a)(i) unempembelelo enkulu kwicandelo elinjalo okanye ulilungu labalawuli belo candelo (okanye ulicandelo elilawulayo).

Umgangatho ngaphezulu uchaza into yokokuba intengiselwano yeqela elinxulumeneyo kukukhutshelwa kwezibonelelo, iinkonzo okanye izigunyaziso phakathi kwecandelo elinika ingxelo neqela elinxulumene nalo, nokokuba ixabiso libiziwe.

Umgangatho uchaza ngokubanzi ngeenkcazelo nokuchongwa:

- kwelungu elisondeleyo losapho lomntu;
- kwaBalawuli;
- Kwamaqaela anxulumeneyo;
- Komvuzo, kunye
- neMpembelelo ebonakalayo

Umgangatho uthi thaca iimfuno, phakathi kwezinye, ukulungiselela ubhengezo:

- Lolawulo;
- Lwentengiselwano zamaqela anxulumeneyo; kunye
- nemivuzo yaBalawuli

2. **Imigangatho emitsha neeNguqulelo (isaqhuba)**

Zintengiselwano kuphela ezinamaqabane anxulumeneyo apho iintengiselwano zingaqukunjelwa ngeenkqubo zokusebenza eziqhelekileyo okanye ngemiqathango engalungile kunemiqathango ebezinokuyisebenzisa ukuqukumbela iintengiselwano nelinye icandelo okanye umntu ezithi zibhengezwe.

Umgangatho udinga okokuba umvuzo wabalawuli kufuneka ubhengezwe ngomntu ngamnye nangomndilili. Umhla womiselo lomgangatho ayikamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho ilindeleke ukuba yamkele umgangatho okokuqala nje ukuba usebenze, kodwa sele iqulunqe umgaqo-nkqubo wokunikwa kwengxelo ukulungiselela esi sithuba sokunikwa kwengxelo osekwe kumgangatho.

IGRAP 32: S**GRAP 32: AmaLungiselelo eMvume yeNkonzo: uMnikeli**
Umgangatho usebenzisa amalungiselelo esivumelwano phakathi komnikeli nomsebenzi apho umsebenzisi esebenzisa iasethi zenkonzo evunyelweyo ukunikezela ngomsebenzi ogunyazisiweyo egameni lomnikeli kulungiselelwa ixesha elithile elichaziweyo. Umsebenzisi onikezela ngomsebenzi ogunyazisiweyo egameni lomnikeli unakho ukuba liqela langasese okanye elinye icandelo likarhulumente. Umgangatho usebenza kumnikeli kuphela. Izivumelwano zePPP ezithi zilawulwe ngokwemiqathango yePFMA kunye neMFMA, ngamanye amalungiselelo akuphantse komsebenzi weGRAP 32.

Nakwawaphi na amanye amalungiselelo athi afezekise iinqobo zolawulo njengoko ethiwe thaca kumhlathi .07 weGRAP 32 imithetho-siseko kumgangatho ekunikweni kwengxelo ukulungiselela ukuba amalungiselelo anjalo aya kusebenza.

Iasethi enikezelwe ngumsebenzisi, okanye uhlaziyo kwiasethi esele ikho, ibonwa njenge-asethi evunyelweyo enetyala ehamba nalo, elisisigunyaziso somsebenzi, ukuba ngaba iinqobo nemiqathago iyahlangatyezwa.

Umhla wokumiliselwa komgangatho awukamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho elindeleke ukuba yamkele umgangatho okokuqala xa uthe waqalisa ukusebenza.

**IGRAP 108: Ezamkelweyo eziseMthethweni**

IGRAP 108 ijongana kuphela nezo zamkelweyo ezivela emthethweni okanye iindlela eziyelelene nazo, ezifana nemimiselo, imithetho kamasipala okanye amanye amaxwbhu akhutshwe ngokwemiqathango yomthetho, efana nemiyalelo yomphathiswa nekhabhinethi okanye izigqibo zebhuga likamasipala.

Ngoko ke ukulungiselela ukuba ibe semthethweni ngendalo umthetho othe ngqo udinga ukuba icandelo liqalise iintengiselwano, ezifana nezo zichaza ukuba ngubani na ekufuneka ethwele uxanduva lerhafu yaye kuwuphi umlinganiselo nezixa-mali.

Ezamkelweyo ezisemthethweni ayizizo ezamkelweyo zesivumelwano, ezokugqibela zezi bezinokufezekisa inkcazelo ye-asethi yemali yaye ziya kuba kummandla woMgangatho weGRAP ongeZixhobo zeMali. Ezamkelweyo ezisemthethweni azingenelwa nje ngokuzithandela njengezamkelweyo zesivumelwano kuba zivela ngenxa yeemfuno ezithe ngqo zomthetho.

Ezamkelweyo ezisemthethweni ziyalinganiswa kuqala kwisixa-mali sazo sentengiselwano ze kamva kusetyenziswe imethodi yeendleko.

Phantsi kwemethodi yendleko, umlinganiselo wokuqala wezamkelweyo uyaguqulwa emva kolwamkelo lokuqala ukubonisa nayiphi na:

- inzala okanye ezinye iirhafu othe wazivelisa kwezamkelweyo (apho kuyimfuneko);
- iilahleko ezincitshisiweyo; kunye
- nezixa-mali ezingamkelwanga.

Umhla wokumiliselwa komgangatho awukamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho ilindeleke ukuba yamkele imigangatho okokuba xa uthe waqalisa ukusebenza, kodwa usele uqulunqiwe umgaqo-nkqubo wocwangciso-zincwadi olungiselelwe esi sithuba sokunikezelwa kwengxelo okusekwe kumgangatho.

2. **Imigangatho emitsha neeNguqulelo (isaqhuba)**

IGRAP 17: **AmaLungiselelo eMvume yeNkonzo apha uMnikeli eLawula iNtsalela ebonakalayo yeNzala kwiAsethi**

Le nkcazelo inikezela ngesikhokhelo kumnikeli apho kuthe kwangenwa kulungiselelo lemvume yenkonzo, kodwa ulawulo kuphela, kusetyenziswa ubunini, ilungelo lokuxhamla okanye elinye, intsalela ebonakalayo yenzala kwimvume yenkonzo yeasethi ekupheleni kolungiselelo, apho ulungiselelo aluqulunqanga ingqeshiso.

Ulungiselelo lwemvume yenkonzo lulungiselelo lwesivumelwano phakathi kumnikeli nomsebenzisi apho umsebenzisi asebenzisa i-asethi yemvume yenkonzo ukunikezela umsebenzi wesigunyaziso egameni lomnikeli kwisithuba sexesha elixeliweyo. Umsebenzisi uyabuyekezwa ngeenkonzo zakho kwisithuba solungiselelo lwemvume yenkonzo, mhlawumbi ngeentlawulo, okanye ngokufumana

ilungelo okwamkela ingeniso evela kubasebenzisi beqela lesithathu be-asethi yemvume yenkonzo, okanye umsebenzisi unikwa ilungelo kwenye iasethi evelisa ingeniso yomnikeli ukuba ayisebenzise.

Phambi kokuba umnikeli anganakho ukwamkela i-asethi yemvume yenkonzo ngokuhambelana noMgangatho weGRAP ongeNkonzo. AmaLungiselelo eMvume: UMnikeli, inqobo njengoko ziqatshelwe kumhlathi .01 yale ngcaciso kufuneka ufezekiswe. Kwamanye amalungiselelo emvume yenkonzo, umnikeli ulawula kuphela intsalela yenzala kwiasethi yemvume yenkonzo ekupheleni kolungiselelo, yaye unakho ngoko ukungayamkeli i-asethi yemvume yenkonzo ngokwemiqathango yoMgangatho weGRAP engamaLungiselelo eMvume yeNkonzo: UMnikeli. Inkcazelo equkunjelwe kulwamkelo lwesigunyaziso somsebenzi nelungelo lokufumana inzala ebonakalayo kwi-asethi yemvume yenkonzo.
Umhla wokumiselwa komgangatho awukamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho ilindeleke ukuba yamkele umgangatho okokuqala nje ukuba uqalise ukusebenza.

**IGRAP 109: UCwangciso-ncwadi ngaBalawuli neeArhente**

Injongo yalo mgangatho kukuchaza imithetho-siseko ekufuneka isetyenziswe licandelo ukuvavanya ukuba linobudlelwan nolungiselelo lomlawuli ne-arhente, yaye ingaba ngumlawuli okanye yi-arhente eqalisa iintengiselwano ngokwemiqathango yamalungiselelo anjalo.

Umgangatho awuvelisi lwamkelo lutsha okanye iimfuno zomlinganiselo ukulungiselela ingeniso, iindleko, iiasethi kunye/okanye amatyala angumphumela ovela kumalungiselelo omlawuli-wearhente. Umgangatho unikezela ngokunjalo ngesikhokhelo sokokuba ingaba ingeniso, iindleko, iiasethi kunye/okanye amatyala kufuneka amkelwe yi-arhente okanye umlawuli, ngokunjalo nenkcazelo ukuba yiyiphi ingcaciso ekufuneka ibhengeziwe xa icandelo lilelomlawuli okanye iyi-arhente.

Umhla wokumiliselwa komgangatho awukamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho ilindeleke ukuba yamkele imigangatho okokuba xa uthe waqalisa ukusebenza. Impembelelo yalo isavavanywa ngokwakaloku nje.

**UMgaqo 12: UkuKhethwa kwesiCwangciso-nkqubo esiFanelekileyo sokuNikwa kweNgxelo ngamaSebe kaRhulumente.**

Ngokwembali, amasebe karhulumente alungisa iingxelo zemali ngokuhambelana nendlela ngokubanzi eyamkelweyo yocwangciso-zincwadi elungiselelwe elo sebe. "Indlela ngokubanzi eyamkelweyo yocwangciso-ncwadi" ethatyathwa njengethetha iiNgxelo zeNdlela Eyamkelekileyo Ngokubani yoCwangciso-zincwadi (iiNgxelo zeGRAP), okanye ezilungiselelwe amasebe athile, iMigangatho yokuNikwa kweNgxelo yeMali yeHlabathi (iiIFRS) ezikhutshwe yiBhodi yeMigangatho yoCwangciso-zincwadi yeHlabathi. Njengoko iiNgxelo zeGAAP zirhoxisiwe ukususela kumhla woku-1kuDisemba 2012, amasebe karhulumente aya kudingeka ukuba asebenzise esinye isicwangciso-nkqubo sokunikwa kwengxeli kwixa elizayo.

Injongo yalo Mgaqo kukuchaza iinqobo ekufuneka zisetyenzisiwe ngamasebe karhulumente ekukhetheni nasekusebenziseni isicwangciso-nkqubo esifanelekileyo sokunika ingxelo.

Umhla wokumiselwa komgangatho ngomhla okanye yiminyaka eqalela ngomhla okanye emva komhla woku-01 kuEpreli 2018.

Indlu yowiso-mthetho ilindele ukwamkela isilungiso okokuqala kwiingxelo zonyaka zemali zika-2019. Umgangatho awusayi kuba nampembelelo kwiingxelo zonyaka zemali zendlu yowiso-mthetho.

IGRAP 105: **GRAP 105: Ukukhutshelwa kweMisebenzi Phakathi kwamaSebe aphantsi koLawulo olunye**

2. **Imigangatho emitsha neeNguqulelo (isaqhuba)**

Injongo yalo mgangatho kukusekwa kwemithetho –siseko yocwangciso-zincwadi ukulungiselela umbuzi nomkhupheli kukhutshelo lwemisebenzi phakathi kwamasebe aphantsi kolawulo olunye.

Imisebenzi ekhutshelweyo phakathi kwamasebe aphantsi kolawulo olunye kukulungiselelwa ngokutsha kunye/okanye ulwabiwo ngokutsha lwemisebenzi phakathi kwamasebe athi ekugqibeleni alawulwe lisebe elinye phambi nasemva kokhutshelo lwemisebenzi.

Kwimeko apho ukhutshelo lwemisebenzi phakathi kwamasebe aphantsi kolawulo olunye, iiasethi namatyala kufuneka amkelwe (ngumamkeli) ngesixa-mali esithwelweyo yaye kufuneka singamkelwa (ngumkhupheli) kwizixa-mali zabo ezithwelweyo.

Umahluko phakathi kwesixa-mali esicamgcwayo ukuba sihlawulwe okanye samkelwe, ukuba sikho, yaye izixa-mali ezithwelweyo zee-asethi namatyala ekufuneka yamkelwe kumncono/ (kwintsilelo) eyandisiweyo.

Umhla womiliselo lomgangatho awukamiselwa nguMphathiswa wezeMali

Indlu yowiso-mthetho ilindeleke ukuba yamkele umgangatho okokuqala xa uthe wasebenza. Impembelelo yalo mgangatho usavavanywa ngokwakaloku nje.

**IGRAP 106: Ukukhutshelwa kweMisebenzi Phakathi kwamaSebe angekho phantsi koLawulo olunye**

Injongo yalo mgangatho kukusekwa kwemithetho –siseko yocwangciso-zincwadi ukulungiselela umbuzi nomkhupheli kukhutshelo lwemisebenzi phakathi kwamasebe angekho phantsi kolawulo olunye.

Imisebenzi ekhutshelweyo phakathi kwamasebe angekho phantsi kolawulo olunye kukulungiselelwa ngokutsha kunye/okanye ulwabiwo ngokutsha lwemisebenzi phakathi kwamasebe athi ekugqibeleni alawulwe lisebe elinye phambi nasemva kokhutshelo lwemisebenzi.

Kwimeko apho ukhutshelo lwemisebenzi phakathi kwamasebe angekho phantsi kolawulo olunye, iiasethi namatyala kufuneka amkelwe (ngumamkeli) ngesixa-mali esithwelweyo yaye kufuneka singamkelwa (ngumkhupheli) kwizixa-mali zabo ezithwelweyo.

Umahluko phakathi kwesixa-mali esicamgcwayo ukuba sihlawulwe okanye samkelwe, ukuba sikho, yaye izixa-mali ezithwelweyo zee-asethi namatyala ekufuneka yamkelwe kumncono/ (kwintsilelo) eyandisiweyo.

Ukulungiselela ukhutshelo lwemisebenzi phakathi kwamasebe angekho phantsi kolawulo olunye

kukho imithetho-siseko ethile yolwamkelo nemilinganiselo nemithetho-siseko enxaxhileyo kulwamkelo nomlinganiselo.

Umhla wokumiliselwa komgangatho awukamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho ilindeleke ukuba yamkele imigangatho okokuba xa uthe waqalisa ukusebenza.

Impembelelo yalo isavavanywa ngokwakaloku nje.

**IGRAP 107: Udityaniso**

Injongo yalo mgangatho kukusekwa kwemithetho-siseko yocwangciso-zincwadi elungiselelwe ukudityaniswa kwesebe namasebe ahlanganisiweyo kudityaniso.

Udityaniso kulapho kudalwa khona isebe elihlangeneyo, umfumani unakho ukuchongwa yaye amasebe ahlanganisiweyo akanalo naluphi na ulawulo kwisebe elihlanganisiweyo.

Kwimeko yodityaniso, iiasethi namatyala kufuneka amkelwe (lisebe elihlanganisiweyo) kwizixa-mali zalo ezithwelweyo yaye kufuneka zingamkelwa (ngamasebe ahlanganisiweyo) kwizixa-mali zawo ezithwelweyo.

Umahluko phakathi kwezixa-mali ezithwelweyo zee-asethi namatyala kufuneka wamkelwe kumncono/ (kwintsilelo) eyandisiweyo.

Umhla wokumiliselwa komgangatho awukamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho ilindeleke ukuba yamkele imigangatho okokuba xa uthe waqalisa ukusebenza.

Akufanelekanga ukuba umgangatho ungaba nempembelelo kwingxelo zonyaka zemali zendlu yowiso-mthetho.

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| **3. IImali nemilinganiselo yemali** | | |
| **IMali kunye nemilinganiselo yemali zixhomekeke:** | | |
| Kwimali esesandleni | 5 500 | 5 000 |
| Ibhanka ngoku | 11 743 196 | 5 123 062 |
| ICandelo leNdlu yoWiso-mthethto liXhasa iakhawunti yebhanka | 1 857 513 | 1 781 975 |
| | **13 606 209** | **6 910 037** |

IMlinganiselo yemali ifakwe namatyala abalaseleyo aphezulu kumaziko ezemali aphezulu. Amava omngcipheko wetyala sisixamali esithwelweyo sodidi ngalunye lwemali nemilinganiselo yemali.

**INdlu yoWiso-mthetho yePhondo ibe nee-akhawunti zebhanka ezilandelayo**

| Inombolo ye-akhawunti / inkcazelo | Imincono ekwingxelo | | | Imincono ekwincwadi yemali ezinkozo | | |
|---|---|---|---|---|---|---|
| | **31 Matshi 2017** | **31 Matshi 2016** | **31 Matshi 2015** | **31 Matshi 2017** | **31 Matshi 2016** | **31 Matshi 2015** |
| Nedbank - eyeTsheki - 145-204-5283 | 12 549 343 | 6 413 615 | 7 949 333 | 11 743 196 | 5 123 062 | 6 351 881 |
| LSS I-Akhawunti kwaNedbank - eyeTsheki-145-206-9212 | 1 857 513 | 1 781 975 | 1 686 439 | 1 857 513 | 1 781 975 | 1 686 439 |
| **Iyonke** | **14 406 856** | **8 195 590** | **9 635 772** | **13 600 709** | **6 905 037** | **8 038 320** |

4. **Uluhlu lwempahla**

| | | |
|---|---|---|
| Isitora saMaqumrhu | 901 690 | 904 106 |
| iBoutique | 14 954 | 12 018 |
| | **916 644** | **916 124** |

**Uluhlu lwempahla olunikelwe njengokhuselo**
Akukho luhlu lwampahla olunikelwe njengokhuselo.

**Ulungiselelo lwethutyana**
Ngokuhambelana nolungiselelo lwethutyana ngokoMyalelo wesi-8 wesiCwangciso-nkqubo sokuNikwa kweNgxelo yeGRAP, uluhlu lwempahla oluthile oluthwele ixabiso elingama-R 916 644 (2016: R 916 124) lamkelwa nezixa-mali ezilungisiweyo. Indlu yowiso-mthetho ixakekile ngokwakaloku nje yiprowjekthi yomlinganiselo.

## 5. Ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano

| | | |
|---|---|---|
| Inkcitho efunyenweyo | 66 346 | 267 481 |

**Ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano ezinikelwe njengokhuselo**
Akukho zifunyenweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano njengokhuselo.

**Uhlobo lwetyala lwezamkelweyo elivela kwiintengiselwano ekungekho lutshintshiselwano**
Uhlobo lwetyala lwezamkelweyo elivela kwiintengiselwano ekungekho lutshintshiselwano olungelulo olwexesha elidlulileyo oluncitshisiweyo lunakho ukuvavanywa ngokubhekiselele kwimilinganiselo yetyala langaphandle (ukuba uyafumaneka) okanye kwingcaciso yembali emalunga nemilinganiselo yokusilela kweqabane.

**Ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano zincitshisiwe**
Ukusukela ngomhla wama-31 kuMatshi 2017, ezamkelweyo ezivela kwiintengiselwano ekungekho lutshitshiselwano zincitshisiwe (2016: R Nil).

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| **6. Ezamkelweyo ezivela kwintengiselwano zotshintshiselwano** | | |
| Inkcitho efunyenweyo | 248 573 | 545 382 |
| Ityala labasebenzi | 7 105 | 8 820 |
| Amanye abamatyala | 76 490 | 76 242 |
| Ulungiselelo oluncitshisiweyo | (4 800) | (8 057) |
| | **327 368** | **622 387** |
| **Isixa-mali esisambuku sezamkelweyo zotshintshiselwano** | | |
| Inkcitho efunyenweyo | 248 573 | 545 382 |
| Ityala labasebenzi | 7 105 | 8 820 |
| Amanye abamatyala | 76 490 | 76 242 |
| | **332 168** | **630 444** |
| **Uncitshiso lwezamkelweyo zotshintshiselwano** | | |
| Inkcitho efunyenweyo | - | - |
| Ityala labasebenzi | - | - |
| Amanye abamatyala | (4 800) | (8 057) |
| | **(4 800)** | **(8 057)** |
| **Isixa-mali sentsilelo ezamkelweyo zotshitshiselwano** | | |
| Inkcitho efunyenweyo | 248 573 | 545 382 |
| Ityala labasebenzi | 7 105 | 8 820 |
| Amanye abamatyala | 71 690 | 68 185 |
| | **327 368** | **622 387** |
| **Inkcitho efunyenweyo** | | |
| South African Revenue Services Unemployment Insurance Ityala leNgxowa-mali | 109 225 | 500 000 |
| South African Revenue Services Unemployment Insurance Ingxowa-mali yeetoliki | 1 825 | 1 825 |
| Amatikiti enqwelo-moya arhoxisiweyo | - | - |
| iintlobo-ntlobo ezingavunyelwanga | 118 509 | 33 160 |
| South African Revenue Services tax debt | 19 014 | 10 397 |
| | **248 573** | **545 382** |
| **Ityala labasebenzi** | | |
| Intlawulo engaphezulu yemivuzo | 3 766 | 3 397 |
| Ityala labasebenzi | 3 339 | 5 423 |
| | **7 105** | **8 820** |
| **Amanye amatyala** | | |
| African Revenue Services Unemployment Insurance | | |
| Ingxowa-mali: AmaLungu neetoliki | 43 303 | 43 303 |

| | | |
|---|---|---|
| Abasebenzi abasele beyishiyile inkonzo naMalungu | 18 219 | 14 645 |
| Iiakhawunti zemfono-mfono zabasebenzi abaxhasa amaqela ezopolitiko | 1 311 | 1 556 |
| Intlawulo engaphezulu kumnikezell ngenkonzo | 8 681 | 8 681 |
| Iakhawunti yemfono-mfono yomnikezeli ngenkonzo | 176 | - |
| | **71 690** | **68 185** |

6. **Ezamkelweyo ezivela kwintengiselwano zotshintshiselwano** (iyaqhuba)

**Ezamkelweyo ezivela kwintengiselwano zotshintshiselwano ezinikelwe njengokhuseleko**
Akukho zamkelweyo ezivela kwintengiselwano zotshintshiselwano ezinikelwe njengokhuseleko.

**Ulungelelwaniso lolungiso lwezamkelweyo ezivela kwiintengiselwano zotshintshiselwano**
Ulungelelwaniso lolungiso lwezamkelweyo ezivela kwiintengiselwano zotshintshiselwano olungelulo olwexesha elidlulileyo oluncitshisiweyo lunakho ukuvavanywa ngokubhekiselele kwimilinganiselo yetyala langaphandle (ukuba uyafumaneka) okanye kwingcaciso yembali emalunga nemilinganiselo yokusilela kweqabane.

**Ezamkelweyo ezivela kwintengiselwano zotshintshiselwano ezincitshisiweyo**
Njengomhla wama-31 kuMatshi 2017, ezamkelweyo ezivela kwintengiselwano zotshintshiselwano, abanye abanamatyala, zama-R76 490 (2016: R76 242) zincitshisiwe yaye zinikezelwe.

Isixa-mali solungiselelo saba ngama- R4 800 ukusuka kumhla 31 March 2017 (2016: R8 057).

**Ulungelelwaniso lwemali evunyiweyo encitshisiweyo**

| | | |
|---|---|---|
| Umncono wokuvula | (8 057) | (15 635) |
| Ulungiselelo oluncitshisiweyo | - | - |
| Amatyala angahlawulwanga acinyiweyo | 3 257 | 7 578 |
| | **(4 800)** | **(8 057)** |

7. Intlawulo ezihlawulwe ngaphambili

| | | |
|---|---|---|
| Imali ehlawuliweyo ngaphambi komsebenzi kubasebenzi | 175 443 | 136 429 |
| Parmed | 155 715 | 144 911 |
| Ezinye iintlawulo ezihlawulwe ngaphambili | 321 308 | 444 376 |
| | **652 466** | **725 6** |

Iintlawulo ezihlawulwe ngaphambili zibhekiselele kwiibhonasi ezihlawulwe ngaphambili kubasebenzi. Iintlawulo ezihlawulwe ngaphambili zeParmed yeyendleko ezinxulumene kwinyanga esemva kokuphela konyaka-mali.

**Ezamkelweyo zexesha elide ezivela kwiintengiselwano ekungekho lutshintshiselwano**

| | | |
|---|---|---|
| Inkcitho efunyenweyo | 17 741 | 20 141 |

Ezamkelweyo zexesha elide ezivela kwiintengiselwano ezinxulumene kwezamkelweyo ezinye

eziphantsi kwenqaku 5 yaye ziqulathe ityala elinxulumene neengozi ezenzekileyo ekudingeka ukuba lifunyanwe kwiqela elilelinye. Isahlulo sexesha elide simiselwa ngokusekwe kumalungiselelo eentlawulo esele zikho phakathi komsebenzi okanye ilungu nendlu yowiso-mthetho.

**Ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano ezinikelwe njengokhuseleko:**
Azikho ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano ezinikelwe njengokhuseleko.

**Uhlobo lwetyala lwezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano:**
Uhlobo lwetyala lwezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano olungelulo olwexesha elidlulileyo okanye olulindelweyo okanye oluncitshisiweyo lunakho ukuvavanywa ngokubhekiselele kwimilinganiselo yetyala langaphandle (ukuba kuyafuneka) okanye kwingcaciso yembali emalunga nemilinganiselo yokusilela kweqabane.

**Ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano zincitshisiwe**:
Njengomhla wama-31 kuMatshi 2017, ezamkelweyo ezivela kwiintengiselwano ekungekho lutshitshiselwano zincitshisiwe (2016: R Nil).

* Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| 9. **Ezamkelweyo zexesha elide ezivela kwiintengiselwano zotshintshiselwano** | | |
| Ityala labasebenzi | - | 420 |
| Amanye abamatyala | 5 794 | 6 694 |
| Ulungiselelo oluncitshisiweyo | (5 794) | (6 694) |
| | **-** | **420** |
| **Isixa-mali esisambuku sezamkelweyo zotshintshiselwano** | | |
| Ityala labasebenzi | - | 420 |
| Amanye abamatyala | 5 794 | 6 694 |
| | **5 794** | **7 114** |
| **Uncitshiso lwezamkelweyo zotshintshiselwano** | | |
| Ityala labasebenzi | - | - |
| Amanye abamatyala | (5 794) | (6 694) |
| | **(5 794)** | **(6 694)** |
| **Isixa-mali sentsilelo esamkelweyo sotshitshiselwano** | | |
| Ityala labasebenzi | - | 420 |
| Amanye abamatyala | - | - |
| | **-** | **420** |
| **Ityala labasebenzi** | | |
| Intlawulo engaphezulu yemivuzo | - | 420 |
| **Amanye amatyala** | | |
| Abasebenzi abashiye inkonzo naMalungu | - | - |

**Ezamkelweyo ezivela kwintengiselwano zotshintshiselwano ezinikelwe njengokhuseleko**:
Akukho zamkelweyo ezivela kwintengiselwano zotshintshiselwano ezinikelwe njengokhuseleko.

**Ezamkelweyo ezivela kwintengiselwano zotshintshiselwano**:
Uhlobo lwetyala lwezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano olungelulo olwexesha elidlulileyo okanye olulindelweyo okanye oluncitshisiweyo lunakho ukuvavanywa ngokubhekiselele kwimilinganiselo yetyala langaphandle (ukuba kuyafuneka) okanye kwingcaciso yembali emalunga nemilinganiselo yokusilela kweqabane.

**Ezamkelweyo ezivela kwintengiselwano zotshintshiselwano ezincitshisiweyo:**
Njengomhla wama-31 kuMatshi 2017, ezamkelweyo ezivela kwintengiselwano zotshintshiselwano R5 794 (2016: R6 694) zincitshisiwe yaye zinikezelwe. Isixa-mali solungiselelo saba ngama-R5 794 njengomhla wama-31 kuMatshi 2017 (2015: R6 694).

| | | |
|---|---|---|
| **Ulungiselelwano lokuncitshiswa olulungiselelwe okwamkelweyo kotshintshiselwano** | | |
| Umncono wokuvula | (6 694) | (8 359) |

**Amanqaku kwiNgxelo yoNyaka yeziMali**

| | | |
|---|---|---|
| Ulungiselelo oluncitshisiweyo | - | - |
| Ukubuyiselwa umva olulindelweyo kwizixa-mali eziqokeleleweyo | 900 | 1 665 |
| Amatyala angahlawulwanga acinyiweyo | - | - |
| | **(5 794)** | **(6 694)** |

Ezamkelweyo zexesha elide ezivela kwiintengiselwano ezinxulumene kwezamkelweyo eziphantsi kwenqaku 6 yaye ziqulathe ityala labasebenzi netyala lamalungu angasengawo. Isahlulo sexesha elide simiselwa ngokusekwe kumalungiselelo eentlawulo esele zikho phakathi komsebenzi okanye ilungu nendlu yowiso-mthetho.

* Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

10. **IPropati, umzi-mveliso nezixhobo**

| | 2017 | | | 2016 | | |
|---|---|---|---|---|---|---|
| | **Indleko/ Uqikelelo lwexabiso** | **Ukuhla kwexabiso okwandileyo noncitshiso olwandileyo** | **Ixabiso elithwelweyo** | **Indleko/ Uqikelelo lwexabiso** | **Ukuhla kwexabiso okwandileyo noncitshiso olwandileyo** | **Ixabiso elithwelweyo** |
| Ifanitshala nezixhobo zeofisi | 4 672 894 | - | 4 672 894 | 4 790 638 | - | 4 790 638 |
| Abanye oomatshini nezixhobo | 6 619 511 | - | 6 619 511 | 6 043 735 | - | 6 043 735 |
| Izixhobo zekhompyutha | 8 357 762 | - | 8 357 762 | 6 231 657 | - | 6 231 657 |
| Iiasethi eziqeshwe ngemali - izithuthi | 2 186 961 | - | 2 186 961 | 1 406 359 | - | 1 406 359 |
| Iiasethi eziqeshwe ngemali - iiselula | 140 449 | - | 140 449 | 101 911 | - | 101 911 |
| **Zizonke** | **21 977 577** | **-** | **21 977 577** | **18 574 300** | **-** | **18 574 300** |

**Ulungelelwaniso lwePropati, umzi-mveliso nezixhobo - 2017**

| | **Umncono wokuvula** | **Izongezelelo** | **Ezilahliweyo** | **IiAsethi ezitshitshisiweyo** | **Zizonke** |
|---|---|---|---|---|---|
| Ifanitshala nezixhobo zeofisi | 4 790 638 | 22 486 | (2 673) | (137 557) | 4 672 894 |
| Abanye oomatshini nezixhobo | 6 043 735 | 592 691 | - | (16 915) | 6 619 511 |
| Izixhobo zekhompyutha | 6 231 657 | 2 195 458 | (36 819) | (32 534) | 8 357 762 |
| Iiasethi eziqeshwe ngemali – izithuthi | 1 406 359 | 1 248 175 | (467 573) | - | 2 186 961 |
| Iiasethi eziqeshwe ngemali – Iiselula | 101 911 | 44 182 | (5 644) | - | 140 449 |
| | **18 574 300** | **4 102 992** | **(512 709)** | **(187 006)** | **21 977 577** |

## Amanqaku kwiNgxelo yoNyaka yeziMali

**Ulungelelwaniso lwePropati, umzi-mveliso nezixhobo- 2016**

| | Umncono wokuvula | Additions | Ezilahliweyo | Zizonke |
|---|---|---|---|---|
| Ifanitshala nezixhobo zeofisi | 5 453 083 | 97 432 | (759 877) | 4 790 638 |
| Abanye oomatshini nezixhobo | 5 380 310 | 845 266 | (181 841) | 6 043 735 |
| Izixhobo zekhompyutha | 6 050 776 | 684 589 | (503 708) | 6 231 657 |
| Iiasethi eziqeshwe ngemali – izithuthi | 1 406 359 | - | - | 1 406 359 |
| Iiasethi eziqeshwe ngemali – Iiselula | 101 911 | - | - | 101 911 |
| | **18 392 439** | **1 627 287** | **1 445 426** | **18 574 300** |

**Umnikelo njengokhuseleko**

Akukho propati, mzi-mveliso nezixhobo ezinikelwe njengokhuseleko.

**Iiasethi ezixhomekeke kwingqeshiso yemali**

| | | |
|---|---|---|
| Iiasethi eziqeshwe ngemali – izithuthi | 2 186 961 | 1 406 359 |
| Iiasethi eziqeshwe ngemali – Iiselula | 140 449 | 101 911 |
| | **2 327 410** | **1 508 270** |

* Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

10. **IPropati, umzi-mveliso nezixhobo** (iyaqhuba)

**INkcitho ethe yakho ngokulungiswa nokugcinwa kwepropati, umzi-mveliso nezixhobo.**

**INkcitho ethe yakho ngokulungiswa nokugcinwa kwepropati, umzi-mveliso nezixhobo kwiNgxelo yeMali yokuSebenza.**

| | 2017 | 2016 |
|---|---|---|
| IiNkcitho Jikelele – inkonzo engesosigxina | 106 565 | 138 462 |

Ukulungiswa nokugcinwa kwepropati, umzi-mveliso nezixhobo ethe yakho ilolu hlobo ngokwamanqanaba, iZixhobo zekhompyutha R 15 513 (2016: R 60 769), iFanitshala nezixhobo zeofisi R 20 966 (2016: R 20 806) nezinye iimatshini kunye nezixhobot R 70 086 (2016: R 56 887).

**Ulungiselelo lwethutyana**

IPropati, umzi-mveliso nezixhobo ezinakanwe kwizixamali zezibonelelo
Ngokuhambelana nolungiselelo lwethutyana ngokoMyalelo wesi-8 wesiCwangciso-nkqubo sokuNikwa kweNgxelo yeGRAP, iPropati, umzi-mveliso nezixhobo zithwele ixabiso elingama-R21 977 577 (2016: R18 574 300) lamkelwa nezixa-mali ezilungisiweyo. Indlu yowiso-mthetho ixakekile ngokwakaloku nje yiprowjekthi yomlinganiselo.

11. Ii-asethi ezingabambekiyo

| | 2017 | | | 2016 | | |
|---|---|---|---|---|---|---|
| | **Indleko/ Uqikelelo lwexabiso** | **Ukuhla kwexabiso okwandileyo noncitshiso olwandileyo** | **Ixabiso elithwelweyo** | **Indleko/ Uqikelelo lwexabiso** | **Ukuhla kwexabiso okwandileyo noncitshiso olwandileyo** | **Ixabiso elithwelweyo** |
| Iinkqubo zeKhompyutha | 2 542 874 | - | 2 542 874 | 570 590 | - | 570 590 |

**Ulungelelwaniso lwee-asethi ezingabambekiyo - 2017**

| | **Umncono wokuvula** | **Izongezelelo** | **Ezilahilweyo** | **Zizonke** |
|---|---|---|---|---|
| Iinkqubo zekhompyutha | 570 590 | 2 293 528 | (321 244) | 2 542 874 |

## Amanqaku kwiNgxelo yoNyaka yeziMali

**Ulungelelwaniso lwee-asethi ezingabambekiyo – 2016**

| | Umncono wokuvula | Izongezelelo | Ezilahilweyo | Zizonke |
|---|---|---|---|---|
| Iinkqubo zekhompyutha | 606 744 | 379 520 | (415 674) | 570 590 |

**Umnikelo njengokhuseleko**

Akubangakho asethi zingabambekiyo ezinikelwe njengokhuseleko.

Ulungiselelo lwethutyana

I **Ii-asethi ezingabambekiyo zamkelwe kwizixa-mali zolungiselelo**

Ngokuhambelana nolungiselelo lwethutyana ngokoMyalelo wesi-8 wesiCwangciso-nkqubo sokuNikwa kweNgxelo yeGRAP ii-asethi ezingabambekiyo zithwele ixabiso elingama-R 2 542 874 (2016: R570 590 744) lamkelwa nezixa-mali ezilungisiweyo. Indlu yowiso-mthetho ixakekile ngokwakaloku nje yiprowjekthi yomlinganiselo.

* Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

12. **Iiasethi zeLifa lemveli**

| | 2017 | | | 2016 | | |
|---|---|---|---|---|---|---|
| | **Cost / Valuation** | **Accumulated depreciation and accumulated impairment** | **Carrying value** | **Cost / Valuation** | **Accumulated depreciation and accumulated impairment** | **Carrying value** |
| Imizobo, umfanekiso oqingqiweyo nezihombiso | 248 193 | - | 248 193 | 248 193 | - | 248 193 |

**Ulungelelwaniso lweeasethi zeLifa lemveli** 2017

| | Umncono wokuvula | Izongezelelo | iTotali |
|---|---|---|---|
| Imizobo, umfanekiso oqingqiweyo nezihombiso. | 248 193 | - | 248 193 |

**Ulungelelwaniso lweeasethi zeLifa lemveli** 2015

| | Umncono wokuvula | Ezilahilweyo | Zizonke |
|---|---|---|---|
| Imizobo, umfanekiso oqingqiweyo nezihombiso. | 256 911 | (8 718) | 248 193 |

**Umnikelo njengokhuseleko**
Akukho ziiasethi zelifa ezinikelwe njengokhuseleko.

**Ulungiselelo lwethutyana**

**Iiasethi zelifa lemveli zamkelwe kwizixa-mali zolungiselelo**
Ngokuhambelana nolungiselelo lwethutyana ngokoMyalelo wesi-8 wesiCwangciso-nkqubo sokuNikwa kweNgxelo yeGRAP ezinye iiasethi zelifa lemveli zithwele ixabiso elingama-R248 193 (2016: R248 193) lamkelwa nezixa-mali ezilungisiweyo. Indlu yowiso-mthetho ixakekile ngokwakaloku nje yiprowujekti yomlinganiselo.

**13. Iintlawulo ezivela kwiintengiselwano zotshintshiselwano**

| | | |
|---|---|---|
| Iintlawulo ezizezinye | 952 168 | 87 179 |
| Izongezelelo | 674 082 | 1 953 602 |
| | **1 626 250** | **2 040 781** |

**Iintlawulo ezizezinye**

| | | |
|---|---|---|
| Irhafu yengeniso | - | 736 |
| Ezamkelweyo esingabelwanga | 952 168 | 86 443 |
| | **952 168** | **87 179** |

**14. Iingxowa-mali ezivotelweyo ekufuneka zinikezelwe**

**Iingxowa-mali ezivotelweyo ekufuneka zinikezelwe kwiNgxowa-mali yeNgeniso**:

| | | |
|---|---|---|
| Ukhutshelo oluvela kwingxelo yokusebenza kwemali | 2 491 870 | 1 545 754 |

**Intshukumo apha enyakeni**

| | | |
|---|---|---|
| Umncono ekuqaleni konyaka | 1 545 754 | 6 388 201 |
| Izongezelelo enyakeni | 2 491 870 | 1 545 754 |
| Intlawulo enyakeni | (1 575 754) | (6 388 201) |
| | **2 491 870** | **1 545 754** |

* Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| **15.** INgeniso yesebe ekufuneka inikezelwe | | |
| INgeniso yeSebe ekufuneka inikezelwe | - | - |
| | | |
| **Intshukumo yonyaka** | | |
| Umncono wokuvula | - | 23 119 |
| Ukhutshelo oluvela kwingxelo yokusebenza kwemali | - | - |
| Iakhawunti yebhanka yeNkxaso yeCandelo leNdlu yowiso-mthetho | - | (23 119) |
| | **-** | **-** |
| **16. Izigunyaziso zengqeshiso yemali** | | |
| **Ubuncinane beentlawulo zengqeshiso ezilindelweyo** | | |
| -kwisithuba sonyaka | 854 188 | 453 993 |
| -kunyaka wesibini ukuya kowesihlanu ngokubandakanya | 3 194 432 | 1 663 557 |
| -ngaphantsi kweminyaka emihlanu | 4 048 620 | 2 117 550 |
| ngaphantsi: imirhumo yemali yexa elizayo | (1 888 277) | (1 069 414) |
| **Ixabiso langoku leentlawulo eziphantsi zengqeshiso** | **2 160 343** | **1 048 136** |
| | | |
| **Ixabiso langoku leentlawulo eziphantsi zengqeshiso ezilindelekileyo** | 179 995 | 156 073 |
| -kwisithuba sonyaka | 1 980 348 | 892 063 |
| -kunyaka wesibini ukuya kowesihlanu ngokubandakanya | **2 160 343** | **1 048 136** |
| Amatyala angengawo awangoku | 1 980 348 | 892 063 |
| Amatyala angoku | 179 995 | 156 073 |
| | **2 160 343** | **1 048 136** |

Ingqeshiso yemali enxulumene nezithuthi enexesha lengqesho ephakathi kweminyaka emi-4 nesi-7. Umlinganiselo wenzala wonyaka osebenzayo kwiintlawulo zengqeshiso yemali iphakathi kwama-29% nama 37%.

Inzala kwiintlawulo zemali yengqeshiso ibizwa yiGovernment Motor Transport (GMT) ukuthenga izithuthi ekufikeleleni kwazo kwisiphelo sobomi bazo nokufumana inkcitho yokusebenza efana nokuzilandela zingebiwa, i-inshorensi nenkcitho yolawulo lweGMT.

Ubunini besithuthi esiqeshisiweyo bukhutshelwa kwiGovernment Motor Transport ekuqulunqweni kwezivumelwano zengqeshiso.

Indlu yowiso-mthetho ineeselula ngokunjalo phantsi kwengqeshiso yemali inamaxesha engqeshiso eminyaka emi-2 .Umlinganiselo wenzala osebenzayo kwiintlawulo zengqeshiso ngu10.5%.

| | | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|---|
| **17. Izibonelelo zezigunyaziso zomsebenzi** | | | |
| **Ulungelelwaniso lwezibonelelo zomsebenzi – 2016** | **Umncono wokuvula** | **INtshukumo** | **IYonke** |
| Ilungelo lekhefu | 3 193 583 | (193 070) | 3 000 513 |
| Ibhonasi yenkonzo | 1 630 899 | 50 781 | 1 681 680 |
| Ibhonasi yokusebenza kakuhle | 927 064 | 256 308 | 1 183 372 |
| Iiyure zekhefu | 937 152 | 555 | 937 707 |
| Amabhaso enkonzo ende | 5 159 000 | 613 000 | 5 772 000 |
| Imali ekhutshwa kube kanye yomhlala-phantsi | 5 981 000 | 4 000 | 5 985 000 |
| Izibonelelo zoncedo lokugula | 23 115 000 | 3 204 000 | 26 319 000 |
| | **40 943 698** | **3 935 574** | **44 879 272** |
| **Ulungelelwaniso lwezibonelelo zomsebenzi – 2015** | **Umncono wokuvula** | **INtshukumo** | **IYonke** |
| Ilungelo lekhefu | 2 963 345 | 230 238 | 3 193 583 |
| Ibhonasi yenkonzo | 1 373 368 | 257 531 | 1 630 899 |
| Ibhonasi yokusebenza kakuhle | 848 730 | 78 334 | 927 064 |
| Iiyure zekhefu | 783 826 | 153 326 | 937 152 |
| Amabhaso enkonzo ende | 4 387 000 | 772 000 | 5 159 000 |
| Imali ekhutshwa kube kanye yomhlala-phantsi | 4 700 000 | 1 281 000 | 5 981 000 |
| Izibonelelo zoncedo lokugula | 27 533 000 | (4 418 000) | 23 115 000 |
| | **42 589 269** | **(1 645 571)** | **40 943 698** |
| **Izibonelelo zomsebenzi ezingezizo ezangoku** | | | |
| Amabhaso enkonzo ende | | 4 522 000 | 4 420 000 |
| Imali ekhutshwa kube kanye yomhlala-phantsi | | 5 985 000 | 5 981 000 |
| Izibonelelo zoncedo lokugula | | 24 764 000 | 21 699 000 |
| | | **35 271 000** | **32 100 000** |
| **Izibonelelo zomsebenzi zangoku** | | | |
| Amabhaso enkonzo ende | | 3 000 513 | 3 193 583 |
| Imali ekhutshwa kube kanye yomhlala-phantsi | | 1 681 680 | 1 630 899 |
| Izibonelelo zoncedo lokugula | | 1 183 372 | 927 064 |
| Amabhaso enkonzo ende | | 937 707 | 937 152 |
| Imali ekhutshwa kube kanye yomhlala-phantsi | | 1 250 000 | 739 000 |
| Izibonelelo zoncedo lokugula | | 1 555 000 | 1 416 000 |
| | | **9 608 272** | **8 843 698** |

## Amanqaku kwiNgxelo yoNyaka yeziMali

| | | |
|---|---|---|
| **Amabhaso enkonzo ende: Intshukumo** | | |
| Umncono wokuvula | 5 159 000 | 4 387 000 |
| Izibonelelo ezihlawulwe | (574 000) | (581 000) |
| Indleko zentsilela ezamkelweyo | 1 187 000 | 1 353 000 |
| | **5 772 000** | **5 159 000** |
| **Amabhaso enkonzo ende: Indleko zentsilela ezamkelweyo** | | |
| Iindleko zenkonzo yangoku | 855 000 | 773 000 |
| Iindleko zenzala | 542 000 | 392 000 |
| Ilahleko/inzala (yomrhumo othelekelweyo) | (210 000) | 188 000 |
| | **1 187 000** | **1 353 000** |

* Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| **17. Izibonelelo zezigunyaziso zomsebenzi (zisaqhutywa)** | | |
| **Imali yomhlala-phantsi ekhutshwa kube kanye: Intshukumo** | | |
| Umncono wokuvula | 5 981 000 | 4 700 000 |
| Izibonelelo ezihlawuliweyo | (489 000) | - |
| Indleko zentsilela ezamkelweyo | 493 000 | 1 281 000 |
| | **5 985 000** | **5 981 000** |
| **Imali yomhlala-phantsi ekhutshwa kube kanye: Indleko zentsilela ezamkelweyo** | | |
| Iindleko zenkonzo yangoku | 1 346 000 | 1 313 000 |
| Iindleko zenzala | 668 000 | 403 000 |
| Ilahleko/inzala (yomrhumo othelekelweyo) | (1 521 000) | (435 000) |
| | **493 000** | **1 281 000** |
| **Izibonelelo zoncedo lokugula: Intshukumo** | | |
| Umncono wokuvula | 23 115 000 | 27 533 000 |
| Izibonelelo ezihlawuliweyo | (1 318 000) | (1 231 000) |
| Indleko zentsilela ezamkelweyo | 4 522 000 | (3 187 000) |
| | **26 319 000** | **23 115 000** |
| **Izibonelelo zoncedo lokugula: Indleko zentsilela ezamkelweyo** | | |
| Iindleko zenkonzo yangoku | 2 824 000 | 2 198 000 |
| Iindleko zenzala | 2 438 000 | 2 394 000 |
| Ilahleko/inzala (yomrhumo othelekelweyo) | (740 000) | (7 779 000) |
| | **4 522 000** | **(3 187 000)** |

**Isicwangciso sezibonelelo esichaziweyo**

**Isicwangciso soncedo lonyango lwasemva kokuhlala-phantsi**

Indlu yowiso-mthetho inikezela amalungu namalungu asuka ezihlalweni (ahlala phantsi) ithuba lokuba ngamalungu eskimu soncedo lonyango esinye okanye ezininzi, uninzi lwazo lubonelela ngoluhlu lwamanqanaba okukhetha aphathelelene nenqanaba lokhuselo. Ngomhlala-phantsi, ilungu linakho ukuqhubeka nobulungu beskimu soncedo lonyango. Lakusweleka ilungu lisesenkozweni okanye lisweleke likumhlala-phantsi, abaxhomekeke kulo banokuqhubeka nobulungu beskimu soncedo lonyango.

Amalungu anikela ngokuhambelana neetheyibhile zomlinganiselo womnikelo othi wahlule phakathi kwazo ngokohlobo nenani labaxhomekekileyo. Amanye amanqanaba ayahlukangokunjalo ngokubhekiselele kwingeniso.

Indlu yowiso-mthetho ivumile ukuxhasa ngemali iminikelo yoncedo lonyango yamalungu athathe

umhlala-phantsi ngale ndlele ilandelayo:

Amalungu endlu yowiso-mthetho aya kufumana inkxaso-mali ngomhlala-phantsi . Inldlu yowiso-mthetho iya kubonelela ngenkxaso-mali yama-67% kwinkxaso-mali yelungu eliphambili (nakubaxhamli) ngomhlala-phantsi. Nangona kunjalo, la malungu kufuneka abe yinxalenye yeskimu soncedo lonyango lwePARMED.

**Amabhaso emali enikwa ngomhlala-phantsi**

Intlawulo zemali enikezelwa ngomhlala-phantsi ngokwemiqathango ye Gazethi kaRhulumente enguNombolo 31597 yomhla we-12 kuNovemba 2008, iNkulumbuso, ilungu leBhunga eliLawulayo okanye ilungu leNdlu yowiso-mthetho yePhondo elisebenze ngaphezulu kweminyaka emi-5 ethuba lalo le-ofisi lifikelele esiphelweni lifanele ukuba nelungelo lemali enikezelwa ngomhlala-phantsi kube kanye elingana nomvuzo weenyanga ezi-4 zomvuzo ekuxhuzulwa kuwe umhlala-phantsi kwisithuba seminyaka emi-5 yenkozo  okanye inxalenye ngokwalameneyo yesithuba seminyaka emi-5.

* Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

17. **Izigunyaziso zezibonelelo zomsebenzi (zisaqhutywa)**

**Amabhaso enkonzo ende**

Bonke abasebenzi abaqeshwe isigxina banelungelo kwizibonelelo zenkonzo ende ezinikezelwa ngendlela yeentsuku zekhefu kunye nepesenti yomvuzo.

Ngo-2017: 92 (2016: 92) abasebenzi bakulungele ukufumana amabhaso enkonzo ende.

**Iingcamango ezingundoqo ezisetyenzisiweyo**

Indlu yowiso-mthetho isebenzise ifemu ezimeleyo ukwenza uqikelelo lwexabiso lezibonelelo zoncedo lonyango lwasemva kokuthathwa komhlala-phantsi, amabhaso enkonzo ende netyala lemali enikezelwa ngomhlala-phantsi ekhutshwa kube kanye. Niel Fourie (B.Comm) (FASSA) kunye no Julian van der Spuy (B.Comm Actuarial Science), nabavela kwi ZAQEN Consultants and Actuaries babe zingcaphephe zoqikelelo lwamaxabiso. Iingcamango ezingundoqo ezisetyenzisiweyo ziingcaphephe zidweliswe ngasezantsi ukulungiselela uqikelelo lwamaxabiso obelungomhla wama-31 kuMatshi 2017:

| | |
|---|---|
| Isibonelelo soncedo lonyango lomhlala-phantsi: Imilinganiselo enesaphulelo - | Umlinganiselo wegophe elivelisiweyo |
| Isibonelelo soncedo lonyango lomhlala-phantsi: Ukuhla kwamaxabiso omnikelo woncedo lonyango - | CPI+1% |
| Amabhaso enkonzo ende: Imilinganiselo enesaphulelo- | Umlinganiselo wegophe elivelisiweyo |
| Amabhaso enkonzo ende: Ukuhla kwamaxabiso omvuzo - | CPI+1% |
| Imali ekhutshwa kube kanye ngomhlala-phantsi: Imilinganiselo enesaphulelo- | Umlinganiselo wegophe elivelisiweyo |
| Imali ekhutshwa kube kanye ngomhlala-phantsi: Ukuhla kwamaxabiso omvuzo- | CPI+1% |

I CPI (Isalathisi seXabiso loMthengi) ibalwa ngokusekwe kumahluko phakathi kwelinye kunye negophe elivelisiweyo.

**Uhlahlelo lobuthathaka**

Ukunxaxha kwinqanaba eliqikelelweyo ukufa kwabasebenzi abakhoyo nokuqhubeka kwamalungu (abathathi umhlala-phants) kuya kuba nempembelelo enkulu kwiindleko ezizizo zePalamente yePhondo leNtshona Koloni. Ukuba umlinganiselo okhoyo wokufa uthi ube kwinqanaba eliphezulu kunemilinganiselo eqikelelwayo kuqikelelo lwendleko, iindleko kwiPalamente yePhondo leNtshona Koloni ngenkxaso-mali ziya kuhla nangokuphendulekileyo.

Impembelelo injengoku kulandelayo ngokunciphisa nokwandisa umlinganiselo wokufa ngama-20%:

## Amanqaku kwiNgxelo yoNyaka yeziMali

| | Ukwanda ngamashumi amabini eepesenti | Ukuncipha ngamashumi amabini eepesenti |
|---|---|---|
| Impembelelo kumndilili weendleko zenkonzo neendleko zenzala | 4 132 000 | 4 931 000 |
| Impembelelo kwizigunyaziso zezibonelelo ezichaziweyo | 24 230 000 | 28 997 000 |

Iindleko zenkxaso-mali emva komhlala-phantsi zixhomekeke kukwanda kweminikelo kwiskimu soncedo lonyango ngaphambi nasemva komhlala-phantsi. Umlinganiselo eyanda ngayo le minikelo iya kuba ngoko nempembelelo ngqo kwityala labantu abathatha umhlala-phantsi kwixesha elizayo.

Impembelelo injengoku kulandelayo ngengcamango yokuhla kwemali inguqu ye-1% ngonyaka kuncedo lonyango:

| | Ukwanda ngepesenti enye | Ukuncipha ngepesenti enye |
|---|---|---|
| Impembelelo kumndilili weendleko zenkonzo neendleko zenzala | 5 185 000 | 3 912 000 |
| Impembelelo kwizigunyaziso zezibonelelo ezichaziweyo | 29 593 000 | 23 598 000 |

Unxaxho kwinqanaba eliqikelelweyo lokurhoxa kwamava abasebenzi abachaphazelekayo luya kuba nempembelelo enkulu kwiindleko ezizizo kwiPalamente yePhondo leNtshona Koloni. Ukuba imilinganiselo eyiyo yokurhoxha ibonakala ingaphezulu kunemilinganiselo eqikelelweyo kuqikelelo lwexabiso, ngoko iindleko kwiPalamente yePhondo leNtshona Koloni ngendlela yezibonelelo ziya kuhla nangokuphendulelekileyo.

Impembelelo injengoku kulandelayo ngokunciphisa nokwandisa kwemilinganiselo yokurhoxa ngama-20%:

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| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

17. **Izigunyaziso zezibonelelo zomsebenzi (zisaqhutywa)**

| | Ukwanda ngamashumi amabini eepesenti | Ukuncipha ngamashumi amabini eepesenti |
|---|---|---|
| Impembelelo kumndilili weendleko zenkonzo neendleko zenzala | 1 372 000 | 1 514 000 |
| Impembelelo kwizigunyaziso zezibonelelo ezichaziweyo | 5 549 000 | 6 014 000 |

**Izigunyaziso zezibonelelo zomsebenzi (zisaqhutywa)**

Iindleko zeentlawulo zemali ekhutshwa phambi komhlala-phantsi zixhomekeke kukwanda kwimivuzo yonyaka ehlawulwa ababambe izikhundla zopolitiko. Umlinganiselo wokunyuswa kwemivuzo uya kuba ngoko nempembelelo ngqo kwityala.

Impembelelo injengoku kulandelayo ngengcamango yokuhla koMvuzo oqhelekileo ngenguqu ye-1% ngonyaka:

| | Ukwanda ngepesenti enye | Ukuncipha ngepesenti enye |
|---|---|---|
| Impembelelo kumndilili weendleko zenkonzo neendleko zenzala | 1 511 000 | 1 373 000 |
| Impembelelo kwizigunyaziso zezibonelelo ezichaziweyo | 6 040 000 | 5 523 000 |

Isixa-mali salo nyaka neminyaka emine edlulileyo singoluhlobo:

| | 2017<br>R | 2016<br>R | 2015<br>R | 2014<br>R | 2013<br>R |
|---|---|---|---|---|---|
| Iinzuzo zoncedo loNyango | 26 319 000 | 23 115 000 | 27 533 000 | 32 289 000 | - |

**Iminikelo kwiiNgxowa-mali zomhlala-phantsi**

**INgxowa-mali yoMhlala-phantsi waBasebenzi bakaRhulumente (GEPF)**

Izibonelelo zomhlala-phantsi zinikezelwa ngamalungu eNgxowa-mali yoMhlala-phantsi waBasebenzi bakaRhulumente ethi ichazwe njengengxowa-mali zezibonelo. Uxanduva lwePalamente olubhekiselele kukuxhaswa ngemali kwentsilela kwingxowa-mali yomhlala-phantsi lunyinwe kwiminikelo yangoku eyenziwe egameni labasebenzi bayo. Isigunyaziso sengxowa-mali siqinisekisiwe yiNgxowa-mali yeNgeniso yeSizwe hayi ngamacandelo namasebe azimeleyo karhulumente. Olu xanduva lulawulwa nguMthetho woMhlala-phantsi waBasebenzi bakaRhulumente, iSaziso 21 sika-1996.

## Amanqaku kwiNgxelo yoNyaka yeziMali

| | | |
|---|---|---|
| Umnikelo kwiGEPF ngexesha lengxelo | 4 291 887 | 4 143 740 |

Le minikelo ibandakanywe kumncono okanye kwintsilela yethuba lokunikwa kwengxelo.

Uvavanyo loqikelelo lwexabiso leGEPF liqhutywa ubuncinane kwisithuba rhoqo seminyaka emithathu njengoko kuchaziwe kwicandelo 17(3) loMthetho weGEP. Uvavanyo olusandula ukwenziwa loqokelelo lwexabiso leGEPF luqhutywe ngomhla wama-31 kuMatshi 2014. Olu qikelelo lwexabiso lubonise into yokokuba isicwangciso sikusimo esizinzileyo semali. Amatyala aqikelelweyo engxowa-mali azizigidi ezi-R 1 174 athe abe axhaswe ngemali ngokwaneleyo ngee-asethi ezizigidi ezi-R 1 426 ngoMatshi 2014.

**ISkimu soMhlala-phantsi samaGosa ePalamente (PSOP)**

ISkimu soMhlala-phantsi samaGosa ePalamente (PSOP) sisicwangciso sezibonelelo esichaziweyo. Isigunyaziso sengxowa-mali siqinisekisiwe yiNgxowa-mali yeNgeniso yeSizwe. Olu xanduva lulawulwa nguMthetho woMhlala-phantsi ngokuBanzi uMthetho wama-29 ka-1979.

**INgxowa-mali yoMhlala-phantsi yaBabambe iZikhundla zeOfisi yezoPolitiko (POBF)**

INgxowa-mali yoMhlala-phantsi yaBabambe iZikhundla zeOfisi yezoPolitiko (POBF) inomnikelo ochaziweyo kunye necandelo lezibonelelo elichaziweyo ngokuhambelana nesiseko senkxaso-mali sezibonelelo zomhlala-phantsi kwisixeko sezibonelelo ezichaziweyo ngenkonzo eyangezelelweyo nezibonelelo zolingano ezinikezelwa liCandelo loLawulo –mali leSizwe, yaye kwisiseko somnikelo ochaziweyo ngokusetyenziswa kwekhrediti ezandisiweyo zelungu. Olu xanduva lulawulwa nguMthetho weSkimu soMhlala-phantsi samaLungu ePalamente naBabambe iZikhundla kwiOfisi yezoPolitiko, ka-1984 (uMthetho onguNombolo 112 ka-1984) njengoko ulungisiwe ngo-1992. Uxanduva lwePalamente ngokuphathelelene nenkxaso-mali yentsilelo yengxowa-mali yomhlala-phantsi inyiniwe kwiminikelo ekhoyo eyenziwe egameni labasebenzi.

| | | |
|---|---|---|
| Umnikelo kwiPOBF yesithuba sokunikwa kwengxelo | 4 813 367 | 4 798 762 |

* Jonga inqaku 39

**Amanqaku kwiNgxelo yoNyaka yeziMali**

| | 2017 | Kuchaziwe kwakhona 2016* |
|---|---|---|
| 18. Okufunyenweyo | | |
| INgeniso efunyenweyo | 25 512 | 28 948 |
| | | |
| 19. Inzala eyamkelweyo | | |
| **Inzala** | | |
| IBhanka | 188 338 | 158 940 |
| Ezamkelweyoyo | 662 | 844 |
| I-Akhawunti yebhanka iLSS | 79 179 | 96 355 |
| | **268 179** | **256 139** |
| | | |
| 20 Enye ingeniso | | |
| Intengiso yeBoutique | 13 869 | 15 013 |
| Inzala yeForex | - | 6 576 |
| I-inshorensi nokutsalwa kwemali yamatyala | 14 556 | 13 862 |
| Izidlo | 8 050 | 15 325 |
| Irhente kukupakwa kweemoto | 11 690 | 11 480 |
| Ukubuyiselwa kolungiselelo oluncitshisiweyo | 900 | 1 665 |
| | **49 065** | **63 921** |
| | | |
| 21. ULwabiwo-mali | | |
| Ulwabiwo-mali lonyaka | 124 762 876 | 120 408 000 |
| Ulwabiwo-mali olusemthethweni | 39 155 000 | 37 185 000 |
| | **163 917 876** | **157 593 000** |
| ULwabiwo-mali lonyaka olungasetyenziswanga kunyaka ongaphambili | **4 558 124** | **-** |
| ULwabiwo-mali lonyaka lulonke | **168 476 000** | **157 593 000** |
| | | |
| ULwabiwo-mali | | |
| Okwamkelweyo kunyaka omiyo | 168 476 000 | 157 593 000 |
| Inkcitho eyiyo | (157 408 547) | (151 764 836) |
| Isixamali samatyala avotelweyo | (2 491 870) | (1 545 754) |
| Isixamali esabiweyo asasetyenziswa sakhutshelwa kunyaka olandelayo | **8 575 583** | **4 282 410** |
| Ingeniso yesebe ekhutshelwe kunyaka olandelay | **326 570** | **275 714** |
| Isixamali Sisonke esingasebenzanga saza sakhutshelwa phambili kunyaka olandelayo kwizixamali zamatyala avotelweyo jonga inqaku 14. | **8 902 153** | **4 558 124** |

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| 22. **Iindleko ezinxulumene nomsebenzi** | | |
| Imali evunyelweyo yokubambela | 190 624 | 78 030 |
| Umvuzo wesiseko | 37 227 219 | 34 478 604 |
| Ibhonasi | 2 668 552 | 2 416 636 |
| Ikhefu eligciniweyo | 833 555 | 1 136 870 |
| Umnikelo kwizibonelelo zomsebenzi | 35 750 | 83 594 |
| Izibonelelo zomsebenzi ezihlawuliweyo | 3 063 632 | 2 735 522 |
| Imali evunyelweyo esisibonelelo sezindlu | 201 603 | 288 438 |
| Iminikelo yomqeshi – kuncedo lonyango | 638 458 | 630 342 |
| Ezinye iimali ezivunyelweyo ekungatsalwa mhlala-phantsi | 3 485 399 | 3 748 822 |
| Iintlawulo zokusebenza ngaphezulu kwexesha elisesikweni | 257 926 | 302 922 |
| Umhlala-phantsi - Iminikelo yomqeshi | 4 291 887 | 4 143 740 |
| Ibhonasi yokusebenza kakuhle | 1 012 347 | 446 766 |
| Ingxowa-mali ye-Inshorensi yokungabi nangqesho | 175 850 | 173 475 |
| | **54 082 802** | **50 663 761** |
| | | |
| Umvuzo kaNobhala | | |
| Umvuzo wesiseko | 1 392 007 | 185 409 |
| Iminikelo kwi-UIF, iingxowa-mali zonyango nezomhlalaphantsi. | 1 785 | 297 |
| | **1 393 792** | **185 706** |
| | | |
| **Umvuzo kaNobhala** (Ophumayo) | | |
| Umvuzo wesiseko | - | 853 676 |
| Ibhonasi | - | 85 368 |
| Intlawulo yekhefu | - | 61 963 |
| Iintlawulo zokusebenza ngaphezulu kwexesha elisesikweni | - | 14 356 |
| Iminikelo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi | - | 122 605 |
| Ezinye iimali ezivunyelweyo ekungatsalwa mhlala-phantsi | - | 172 116 |
| | **-** | **1 310 084** |

UNobhala obekho ngaphambili wayeqeshwe ngowo 1 Februwari 2015 waza warhoxa ngowa 31 Januwari 2016 ngentlawulo yokugqibela ngo Februwari 2016.

## Amanqaku kwiNgxelo yoNyaka yeziMali

| | | |
|---|---|---|
| **Umvuzo weSekela likaNobhala: IiNkonzo zamaQumrhu** | | |
| Umvuzo wesiseko | 1 022 671 | 958 014 |
| Ibhonasi | 80 223 | 74 835 |
| IKhefu eligciniweyo | 126 932 | 124 610 |
| Iminikelo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi | 54 344 | 36 210 |
| Ibhonasi yokusebenza kakuhle | 322 870 | 292 465 |
| Ezinye iimali ezivunyelweyo ekungatsalwa mhlala-phantsi | **1 607 040** | **1 486 134** |

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| **Umvuzo weSekela likaNobhala: IiNkonzo zeeNkqubo** | | |
| Umvuzo wesiseko | - | 702 676 |
| Ibhonasi | - | 106 204 |
| Iintlawulo zokusebenza ngaphezulu kwexesha elisesikwen | - | 30 163 |
| Iintlawulo zekhefu | - | 48 289 |
| Iminikelo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi | - | 87 427 |
| Ibhonasi yokusebenza kakuhle | - | 36 210 |
| Ezinye iimali ezivunyelweyo ekungatsalwa mhlala-phantsi | | 124 479 |
| | | **1 135 448** |
| **Umvuzo weGosa eliyiNtloko leMali** | | |
| Umvuzo wesiseko | 848 875 | 791 861 |
| Ibhonasi | 70 740 | 65 988 |
| Iminikelo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi | 124 306 | 116 894 |
| Ibhonasi yokusebenza kakuhle | 42 444 | 28 281 |
| Ezinye iimali ezivunyelweyo ekungatsalwa mhlala-phantsi | 168 758 | 156 486 |
| | **1 255 123** | **1 159 510** |

**Umvuzo weGosa eliyiNtloko lePalamente**

| | | |
|---|---|---|
| UMvuzo wesiseko | 800 146 | 746 405 |
| Imali evunyelweyo yokubambela | 144 401 | 44 901 |
| Kwangaphambili | 117 972 | 110 985 |
| Iminikelo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi | - | 26 657 |
| Ibhonasi yokusebenza kakuhle | 224 948 | 208 903 |
| Ezinye iimali ezivunyelweyo ekungatsalwa mhlala-phantsi | **1 287 467** | **1 137 851** |

23. Umvuzo waMalungu

| | | |
|---|---|---|
| Umvuzo wesiseko | 21 392 485 | 21 295 029 |
| Iminikelo kwizibonelelo zabasebenzi | 5 573 019 | 5 243 559 |
| Imali evunyelweyo yesibonelelo sezindlu | 4 000 | 92 000 |
| Iminikelo yoncedo lonyango | 156 015 | 158 622 |
| Ezinye iimali ezivunyelweyo ekungatsalwa mhlala-phantsi | 8 471 433 | 8 414 267 |
| Iminikelo yoMhlala-phantsi | 4 813 367 | 4 798 762 |
| Intlawulo yezibonelelo zomhlala-phatsi | 2 120 902 | 1 231 232 |
| Ibhonasi yenkonzo | 834 109 | 553 771 |
| | **43 365 330** | **41 787 242** |

## Amanqaku kwiNgxelo yoNyaka yeziMali

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| **Umvuzo kaSomlomo** | | |
| Umvuzo wesiseko | 1 141 036 | 1 141 036 |
| Ezinye iimali ezivunyelweyo ekungatsalwa mhlala-phantsi | 422 706 | 415 631 |
| Ibhonasi yenkonzo | 134 506 | 85 086 |
| Intlawulo yezibonelelo zomhlala-phantsi | 193 360 | 256 733 |
| Iminikelo yoncedo lonyango | 66 613 | 3 240 |
| | **1 958 221** | **1 901 726** |
| **Umvuzo kaSekela Somlomo: PJC Pretorius** | | |
| Umvuzo wesiseko | 896 515 | 896 515 |
| Ezinye iimali ezivunyelweyo ekungatsalwa mhlala-phantsi | 389 481 | 389 481 |
| Intlawulo yezibonelelo zomhlala-phantsi | 201 716 | 201 716 |
| Iminikelo yoncedo lonyango | 6 480 | 6 480 |
| | **1 494 192** | **1 494 192** |

24. IiNdleko zemali

| | | |
|---|---|---|
| Ingqeshiso yemali | 465 522 | 242 060 |

25. IRhente yengqeshiso esebenzayo

| | | |
|---|---|---|
| **IiNtlawulo zeRhente zengqeshiso esebenzayo** | | |
| Izithuthi | 265 040 | 390 559 |
| Ukukopa amaphepha | 124 904 | 183 758 |
| | **389 944** | **574 317** |

**Izithuthi:**

Ingqeshiso esebenzayo enxulumene nezithuthi ezinesithuba sengqeshiso ezilindelweyo esiseleyo seminyaka emi-3 njengoko sinjalo ngomhla wama-31 kuMatshi 2016, nesiye sathengiswa ngexesha lonyaka ngowama-31 kuMatshi 2017. Isebe alibanga nako ukukhetha ukuthenga ezi asethi ziqeshwayo xa kuphele ithuba lengqeshiso.

Irhente ihlelwa njengerhente ezenzekelayo ngenxa yamathuba angaqinisekanga engqeshiso nokwada komrhumo oguqu-guqukayo. Iintlawulo zengqeshiso esebenzayo azixhomekekanga ngoko kumgca othe ngqo. Kunzima ngoko ukubhengeza iintlawulo eziphantsi zengqeshiso zexa elizayo ezilindeleke ukuba zamkelwe kwithuba ngalinye kula alandelayo njengoko kudingwa yiGRAP 13:

- kungadlulanga unyaka omnye.
- kungadlulanga unyaka omnye kodwa kungadlulanga iminyaka emihlanu; yaye
- kungadlulanga iminyaka emihlanu.

**Oomatshini bokufota:**

Khangela kwinqaku 30 ukulungiselela iinkcukacha ezinxulumene nengqeshiso esebenzayo yoomatshini bokufota.

26. **Iintlawulo ezikhutshelweyo**

| | | |
|---|---|---|
| **Amaqela ezoPolitiko** | | |
| Democratic Alliance | 22 399 614 | 21 027 732 |
| African National Congress | 12 201 486 | 11 562 919 |
| African Christian Democratic Party | 1 234 161 | 1 167 378 |
| Economic Freedom Fighters | 1 169 302 | 1 095 677 |
| | **37 004 563** | **34 853 706** |

* Jonga inqaku 39

**Amanqaku kwiNgxelo yoNyaka yeziMali**

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| 27. IiNdleko Jikelele | | |
| UPapasho | 664 746 | 1 348 891 |
| Ii-Asethi ecinyiweyo | 187 006 | - |
| Imivuzo yaBaphicothi-zincwadi | 3 082 825 | 2 424 193 |
| Amatyala amabi acinyiwe | 4 220 | - |
| Imirhumo yeebhanka | 34 638 | 24 775 |
| IiBhasari | 158 574 | 27 590 |
| Ukutyisa | 2 112 293 | 2 345 345 |
| IiNkonzo zekhompyutha | 1 640 022 | 2 358 845 |
| Imirhumo yezengcebiso nezobugcisa | 2 274 185 | 6 703 102 |
| Impahla esetyenziswa igqitywe | 1 227 182 | 1 565 950 |
| Iinkonzo ezivunyelweyo | 1 441 664 | 1 579 408 |
| Iinkonzo zezithuthi | 453 781 | 454 405 |
| I-inshorensi | 298 514 | 264 252 |
| IiNkonzo zohlambo | 11 723 | 18 844 |
| Ezinye iindleko | 476 347 | 541 274 |
| Iinkonzo ezithengisiweyo | 174 379 | 463 536 |
| Ezokuposa nezigidimi zokuhambisa iposi | 1 257 | 3 154 |
| Imirhumo yobhaliso | 299 083 | 486 206 |
| Iindleko zokufuduswa | 10 000 | 7 787 |
| Ukurhentwa kwezakhiwo nezixhobo | 238 251 | 52 308 |
| Iindleko zekhompyutha zeSITA | 247 865 | 310 990 |
| Imirhumo neyobulungu | 565 320 | 286 213 |
| Imfono-mfono nefaksi | 271 393 | 289 652 |
| Uqeqesho | 1 151 248 | 604 885 |
| Iindleko zokuhamba- kwingingqi | 5 015 514 | 4 441 758 |
| Iindleko zokuhamba - Phesheya kolwandle | 197 055 | 1 187 816 |
| | 22 239 085 | 27 791 179 |

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| 28. **Ukungena nokuphuma kwemali ezinkozo okuvela kwimisebenzi eqhubekayo** | | |
| Umncono | 5 920 666 | 7 355 465 |
| **Ulungelelwano :** | | |
| Lwelahleko kwintengiso yee-asethi namatyala | 819 777 | 1 842 475 |
| Ukubuyiselwa umva koncitshiso kwezamkelweyo | (900) | (1 665) |
| Iingxowa-mali ezivotelweyo ekufuneka zinikezelwe | 2 491 870 | 1 545 754 |
| Ingeniso yesebe ekufuneka ingeniswe | - | - |
| Umnikelo kwizibonelelo zabasebenzi | 6 406 574 | 6 380 431 |
| Ingeniso yoqikelelo lwamaxabiso | (2 471 000) | (8 026 000) |
| Ii-Asethi ezinikezelweyo | - | (687 951) |
| Amatyala amabi acinyiwe | 4 220 | - |
| Uhlengahlengiso lomncono | 65 755 | |
| Ii-Asethi ezincinyiweyo | 187 006 | |
| **Iinguqu kwisambuku sokusebenza:** | | |
| Uluhlu lwempahla | (66 274) | (151 605) |
| Ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano | 199 922 | (228 338) |
| Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano | 292 008 | 1 339 |
| Iintlawulo ezenziwe kuqala | 73 250 | (497 739) |
| Iintlawulo ezivela kwiintlanganiso zotshintshiselwano | (414 531) | (668 935) |
| Iingxowa-mali ezivotelweyo ekufuneka zinikezelwe | (1 545 754) | (6 388 201) |
| Ingeniso yesebe ekufuneka inikezelwe | - | (23 119) |
| | 11 962 589 | **451 911** |

29. Imivuzo yaBaphicothi-zincwadi

| | | |
|---|---|---|
| Imirhumo | 3 082 825 | 2 424 193 |

30. **Iimbophelelo**

**Inkcitho yesambuku ezigunyazisiweyo**

**Inesivumelwano kodwa asinikezelwanga**

| | | |
|---|---|---|
| • INkcitho eyiNkunzi | 121 401 | 272 709 |

IiMbophelelo zeNkunzi iyonke

| | | |
|---|---|---|
| Inesivumelwano kodwa ayinikezelwanga | 121 401 | 272 709 |

**Amanqaku kwiNgxelo yoNyaka yeziMali**

Le nkcitho yembophelelo inxulumene nepropati, izityalo nezixhobo kwaye zizakufumana inkxaso-imali kwingxowa-mali efunyenwe kwiOfisi kaNondyebo wePhondo.

* Jonga inqaku 39 & 40

**Amanqaku kwiNgxelo yoNyaka yeziMali**

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| Ukuqeshisa okusebenzayo - njengomqeshi (inkcitho) | | |
| Ubuncinane bentlawulo yengqesho efunekayo | | |
| -kangangonyaka omnye | 26 842 | 87 502 |
| Kunyaka wesibini ukuya kowesihlanu kuqukene | 13 421 | 49 507 |
| | **40 263** | **137 009** |

Iintlawuo zokuqeshisa ezisebenzayo zimele iintlawuo zerente ezenziwa yindlu yowiso-mthetho ukurenta oomatshini bokufotokopa kuMinolco (Pty) Ltd.kususela ngowa 31 Matshi 2017 indlu yowiso-mthetho yephondo inomatshini omnye phantsi kwesivumelwano sokuqeshisa neenyanga ezi 18 ezishiyekileyo ngowa 31 Matshi 2017 kwaye oomatshini abashiyekileyo basekelwe kwiinyanga nenyanga.

31. Ukuthandabuzeka kwento enokwehla

NEHAWU vs CCMA (WCPP)
Umbutho wabasebenzi iNEHAWU awuvumelani nenkqubo yolawulo yokusebenza ekungoku nje isetyenziswa yindlu yowiso-mthetho yephondo. Iindleko zamagqwetha ziqikelelwa kwi R150 000.

IPalamente yePhondo vs iPalamente
Indlu yowiso-mthetho yephondo kungoku nje ikwinkqubo yokuqinisekisa ubumgaqo siseko bomthetho oyiFinancial Management of Parliament and Provincial Legislatures Act kunye neLegislative Sector Bill, kwaye ngoko ke impikiswano kunye nePalamente ingalindeleka.Iindleko zamagqwetha ziqikelelwa R332 500.

32. **Isibhengezo sezixhobo zemali**

**Amacandelo ezixhobo zemali**
2017

## Amanqaku kwiNgxelo yoNyaka yeziMali

**Iiasethi zemali**

| | Iindleko ezihlawulwa ngemali ebekelwe oko | IYonke |
|---|---|---|
| Imali ezinkozo nemilinganiselo | 13 606 209 | 13 606 209 |
| Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano | 66 349 | 66 349 |
| Ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano | 327 368 | 327 368 |
| Ezamkelweyo zexesha elide ezivela kwiintengiselwano ekungekho lutshintshiselwano | 17 741 | 17 741 |
| Imali ezinkozo nemilinganiselo | - | - |
| | 14 017 667 | 14 017 667 |

**Amatyala emali**

| | Iindleko ezihlawulwa ngemali ebekelwe oko | IYonke |
|---|---|---|
| Iintlawulo ezivela kwiintengiselwano zotshintshiselwano | 1 626 250 | 1 626 250 |
| Isigunyaziso sengqeshiso yemali | 2 160 343 | 2 160 343 |
| IiNgxowa-mali eziVotelweyo ekufuneka zinikezelwe | 2 491 870 | 2 491 870 |
| Ingeniso yeSebe ekufuneka inikezelwe | - | - |
| | 6 278 463 | 6 278 463 |

* Jonga inqaku 39

**Amanqaku kwiNgxelo yoNyaka yeziMali**

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

2016

Ii-Asethi zemali

| | Iindleko ezihlawulwa ngemali ebekelwe oko | Iindleko ezihlawulwa ngemali ebekelwe oko |
|---|---|---|
| Imali ezinkozo nemilinganiselo | 6 910 037 | 6 910 037 |
| Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano | 267 481 | 267 481 |
| Ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano | 622 387 | 622 387 |
| Ezamkelweyo zexesha elide ezivela kwiintengiselwano ekungekho lutshintshiselwano | 20 141 | 20 141 |
| Ezamkelweyo zexesha elide ezivela kwintengiselwano zotshintshiselwano | 420 | 420 |
| | **7 820 466** | **7 820 466** |

Amatyala emali

| | Iindleko ezihlawulwa ngemali ebekelwe oko | IYonke |
|---|---|---|
| Iintlawulo ezivela kwiintengiselwano zotshintshiselwano | 2 040 781 | 2 040 781 |
| Isigunyaziso sengqeshiso yemali | 1 048 136 | 1 048 136 |
| IiNgxowa-mali eziVotelweyo ekufuneka zinikezelwe | 1 545 754 | 1 545 754 |
| Ingeniso yeSebe ekufuneka inikezelwe | - | - |
| | 4 634 671 | 4 634 671 |

33. **Ulawulo lomngcipheko**

**Ulawulo lomngcipheko wezemali**

Izenzo zendlu yowiso-mthetho iziveze kumngcipheko wemali: umngcipheko wemarike,umngcipheko wamatyala kunye nomngcipheko wokuthengiseka lula.

UMngcipheko wokuthengiseka lula

UMngcipheko wendlu yowiso-mthetho kuthengiseko lula ubangelwe ingxowamali ekhoyo ukuhoyana neembophelelo zelixa elizayo.. INdlu yowiso-mthetho ilawula umngcipheko wokuthengisa lula ngohlolo oluqhubekayo lweembophelelo zelixa elizayo nezibonelelo zamatyala.

## Amanqaku kwiNgxelo yoNyaka yeziMali

Le tafile ingezantsi ihlalutya amatyala email endlu yowiso-mthetho kumaqela avuthiweyo anxulumene noko kuxhomekeke kwixesha eliseleyo kwingxelo yobume bemali kumhla wovutho lwekontraki. Isixamali esidizwe kwitafile luhambo lwemali engesosaphulelo yekontraki. Imincono elindelekileyo kwiinyanga ezi 12 ilingans nemincono yayo ethwelweyo njengoko ifuthe lesaphulelo lingabalulekanga.

| **Ukusuka kowa 31 Matshi 2017** | **Ngaphantsi konyaka 1** | **Phakathi konyaka 1 nowe 2** | **Phakathi kwe 2 ne 5 leminyaka** | **Ngaphezul u kwe 5 leminyaka** |
|---|---|---|---|---|
| Iintlawulo ezivela kwiintengiselwano yotshintshiselwano | 1 626 250 | - | - | - |
| Umsebenzi wengqesho wezemali | 179 995 | 1 980 348 | - | - |
| Ityala lengxowamali elivotelweyo | 2 491 870 | - | - | - |
| Ityala lengeniso yeSebe | - | - | - | - |
| | 4 298 115 | **1 980 348** | **-** | **-** |

| **Ukusuka kowa 31 Matshi 2016** | **Ngaphantsi konyaka 1 year** | **Phakathi konyaka oyi 1 na 2** | **Phakathi konyaka 2 ne 5** | **Nagaphezul u kwe 5 leminyaka** |
|---|---|---|---|---|
| Iintlawulo ezivela kwiintengiselwano yotshintshiselwano | 2 040 781 | - | - | - |
| Umsebenzi wengqesho wezemali | 156 073 | 892 063 | - | - |
| Ityala lengxowamali elivotelweyo | 1 545 754 | - | - | - |
| Ityala lengeniso yeSebe | - | - | - | - |
| | 3 742 608 | **892 063** | **-** | **-** |

* Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

**UMngcipheko wetyala**

Umngcipheko wetyala uqulathe ikakhulu iidipozithi zemali ezinkonzo, ulinganiso lwemali nokwamkelweyo. Indlu yowiso-mthetho idipozitha imali ezinkozo kuphela kunye neebhanka ezingundoqo kunye nelungelo eliphakamileyo lokufumana ityala kunye nokuchanatywa nakuliphi na elinye iqela eliphikisayo.

Ezamkelweyo ziqulathe isiseko somthengi esithiwe saa. Abalawuli bavavanye umngcipheko wetyala onxulumene nezamkelweyo ngobuqhubekayo. Ukuba ngaba okwamkelweyo kulinganiswa ngokuzimeleyo, le milinganiselo iyasetyenziswa. Kungenjalo, ukuba ngaba akukho mlinganiselo uzimeleyo, ulawulo lomngcipheko luvavanya ukulunga kwetyala lokwamkelweyo, kuthathelwa ingqalelo ubume bayo bemali, amava adlulileyo neminye imiba. Unyino bomngcipheko ngalunye lumiselwe kwimilinganiselo yangaphakathi neyangaphandle ngokuhambelana nonyino olumiselwe ngabalawuli.

Iiasethi zemali ezichanatywe kumngcipheko wetyala ekupheleni konyaka zibe ngolu hlobo lulandelayo:

Isixhobo semali

| | 2017 | 2016 |
|---|---|---|
| Imali ezinkozo nemilinganiselo | 13 606 209 | 6 910 037 |
| Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano | 66 349 | 267 481 |
| Ezamkelweyo ezivela kwiintengiselwano ekungekho lutshintshiselwano | 327 368 | 622 387 |
| Ezamkelweyo zexesha elide ezivela kwiintengiselwano ekungekho lutshintshiselwano | 17 741 | 20 141 |
| Ezamkelweyo zexesha elide ezivela kwiintengiselwano zotshintshiselwano | - | 420 |

**UMngcipheko weMarike**

**Umngcipheko womlinganiselo wenzala**

Njengoko indlu yowiso-mthetho ayinazi asethi inomdla kuzo, ingeniso yendlu yowiso-mthetho kunye nokungena nokuphuma kwemali ezinkozo zokusebenza kuzimele kwiinguqu kwimilinganiselo yenzala yemarike.

## 34. Inkcitho engagunyaziswanga

Akukho nkcitho engagunyaziswanga eyenziwayo kwisithuba sonyaka-mali okhoyo ophela ngowama-31 kuMatshi 2017.

## 35. Inkcitho engenaziqhamo nengenamsebenzi

Akukho nkcitho engenaziqhamo nengenamsebenzi ethe yenziwa kwisithuba sonyaka-mali ophela ngomhla wama-31 kuMatshi 2017.

**36. Inkcitho engalungeleliswanga**

| | | |
|---|---|---|
| Dibanisa: Inkcitho engalungeleliswanga – kunyaka omileyo | 116 578 | 216 868 |
| Thabatha: Izixa-mali zonyaka omiyo zamkelwe | (49 683) | (216 868) |
| | 66 895 | - |

Uhlalutyo lwenkcitho elindele uxolelo

| | | |
|---|---|---|
| Kunyaka omiyo – Datacentrix: Intlawulo yenziwe kungavunywanga kuqala. | 17 100 | - |
| Unyaka omiyo - House of Monatic (Pty) Ltd: Ukungavumelani nesetifikethi esiqulethe okwale ndawo | 43 103 | - |
| | 60 203 | - |

**Iinkukacha zenkcitho engafanelekanga zixolelwe kulo nyaka umiyo**

| | | |
|---|---|---|
| Travel Manor – Le nkonzo ifunwe ngokusetyenziswa kwezabelo eziphosisekileyo ukuba zamkelwe. Zixolelwe ligosa elinika inkcazo | 49 683 | - |

IiNkcukacha zenkcitho engafanelekanga ezifumanekayo (ezingaphunyezwayo)

| | | |
|---|---|---|
| Kulo nyaka – Imali encinane: Iintengo ezingenziwanga ngokuhambelana nepolisi, ziza kubuyekezwa. | 6 692 | - |

*Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

## 37. Amaqela anxulumeneyo

Enyakeni iPalamente yePhondo yeNtshona Koloni ifumene iinkonzo ezivela kula maqela alandelayo anxulumene njengoko kubonisiwe:

| | |
|---|---|
| ISebe lezoThutho neMisebenzi kaRhulumente | Irhente esimahla, ukubandakanywa kweendleko ezinxulumeneyo (amanzi nombane). Isithuba sokuPaka zibonelelwe ngokunjalo esilungiselelwe amagosa karhulumente ngomrhumo owamkelweyo ongahambelani nemarike. |
| ISebe lezoKhuselo loLuntu | Iinkonzo zokhuseleko kwisakhiwo sendlu yowiso-mthetho. |
| ISebe leNkulumbuso - IZiko leeNkonzo zeQumrhu | ULawulo loMngcipheko weShishini kunye noPhicotho-zincwadi lwaNgaphakathi lweKomiti yoPhicotho-zincwadi. |
| Inkxaso-mali engundoqo | ICandelo loLawulo lweMali lePhondo |
| IGovernment Motor ATransport (GMT) | ULawulo lweziThuthi zikarhulumente. Obu budlelwane busekwe kwintengiselwano yexesha elide ngokuhambelana nemirhumo eyamkelweyo. |
| Amalungu olawulo olungundoqo | Khangela kwinqaku 22 & 23 |

## 38. Iinkonzo ezingahlawulelwa mali

INkonzo yamaPolisa oMzantsi Afrika abonelele ngeenkonzo zolawulo lokungena kwiNational Key Point kwiPalamente yePhondo leNtshona Koloni ngaphandle kwendleko kwindlu yowiso-mthetho. Ezi nkonzo zinikezelwe kwisithuba sonke sokunikezelwa kwengxelo.

IPalamente yeSizwe ibonelele ngeenkonzo zohlobo loqeqesho kuMalungu ePalamente yePhondo leNtshona Koloni oluxabise R 514 909. Ezi nkonzo kubonelelwe ngazo kanye ngexesha loniko ngxelo kungafunwanga ntlawulo kwindlu yowiso-mthetho yephondo.

## 39. Impazamo yethuba elingaphambili

Ngethuba lolungiselelo lweengxelo zonyaka zemali ezilungiselelwe unyaka omiyo ezi mpazamo zilandelayo zachongwa:

**IiAsethi ezithunyelwe ngaphakathi**

Ngexesha langaphambili eliphele ngowa 31 Matshi 2016, isebe lezoThutho neMisebenzi yoLuntu ithumele izinto zepropati, umzi-mveliso nezixhobo ezihlelwe njengabanye oomatshini nezixhobo kwindlu yowiso-mthetho exabisa iindleko ezifikela R687 951.

| | |
|---|---|
| IPropati, imzi-mveliso nezixhobo –Eminye iimatshini nezixhobo | 687 951 |
| IiAsethi ezithunyelwe ngaphakathi | (687 951) |
| | - |

**Uluhlu lwempahla**

Ngexesha eliphele ngowa 31 Matshi 2017, indlu yowiso-mthetho iqononondise ukuba umncono

**Amanqaku kwiNgxelo yoNyaka yeziMali**

wokuvula woluhlu lwempahla wexesha eliphele ngowa 31 March 2016 nothe wafakwa kwirekhodi unokungaqondakali kwexabiso lomgangatho othe walungiswa wama R 53 981.

| | |
|---|---|
| Uluhlu lwempahla | 53 981 |
| INtsalela ehlanganisiweyo | (53 981) |
| | - |

Igalelo kukunyuka kweebhonasi yenkonzo

Ngexesha lonyaka ophele ngowa 31 Matshi 2017, indlu yowiso-mthetho imisele ukuba igalelo kukunyuka kwebhonasi yenkonzo eyahlulwa kubini ngokunxulumene nesabelo sentlawulo yamalungu kunye neendleko zabasebenzi. IJenal ehleliwe kwakhona ngoko ke iye yasetyenziselwa ukurekhoda ulwahlulo lwaphambi kwexesha eliphele ngowa 31 Matshi 2016.

| | |
|---|---|
| Igalelo kwiinzuzo zabasebenzi – umvuzo wamalungu | 166 559 |
| Igalelo kwiinzuzo zabasebenzi – iindleko zabasebenzi | (166 559) |
| | - |

* Jonga inqaku 39

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

Ukungavunyelwa kunye nePropati, umzi-mveliso nezixhobo
Ngexesha lonyaka ophele ngowa 31 Matshi 2017, indlu yowiso-mthetho imise ukuba isixamali esingavunyelwanga setyala leselula lomsebenzi irekhodwe ngokungachanekanga ngexabiso lentengo elitsha hayi ngexabiso lo mfonomfono elahlekileyo. Kuphindwe kwamiswa ukuba iselula entsha ayiqukwanga njengesongezelelo kwipropati, umzi-mveliso nezixhobo.

| | | |
|---|---|---|
| IPropati, umzi-mveliso nezixhobo – abanye oomatshini | | 4 002 |
| Ezifunyenwe kwintengiselwano zotshintshiselwano - Ukungavunyelwa | | (1 386) |
| INgeniso evela kwintengiselwano yotshintshiselwano - INgeniso yonyaka ongaphambili | | (2 616) |
| | | - |

Ibhonasi yokusebenza
Apha enyakeni, indlu yowiso-mthetho ngenxa yohlolo lwengxelo yebhonasi yokusebenza yonyaka omiyo kwamiswa ukuba kukho ukunyuka kwibhonasi yokusebenza ekuphendulweyo ngayo ekubeni ibisele ifakiwe xa bekubalwa imali ngowa 31 Matshi 2016. Ngoko ke iaccruals zebhonasi yokusebenza kwama R 13 210 zibuyiselwe umva kunyaka ongaphambili.

| | | |
|---|---|---|
| IiNtlawulo ezivela kwintengiselwano yotshintshiselwano - Accruals | | 13 210 |
| INdleko yabasebenzi – iBhonasi yokusebenza | | (13 210) |
| | | - |

IiNgxowa-mali ezizakunikezelwa
Ngexesha lonyaka eliphele ngowa 31 Matshi 2017, kwachongwa ukuba indlu yowiso-mthetho ayizokuphendula kulwabiwo-mali olungamiswanga ngomthetho alwasetyenziswa njengamatyala kwiNgxelo yokuSebenza kweMali ekupheleni konyaka. Iziphumo kukuba amatyala aphakanyisiweyo nokuthunyelweyo kusuka kwiNgxelo yokuSebenza yeMali ematyaleni kufuneke abuyiselwe umva ngo 2015/16. Akunafuthe oku ku 2014/15 njengoko iFMPPLA ibingasebenzi kwindlu yowiso-mthetho ngelo xesha.

| | | |
|---|---|---|
| Ezifunyenwe kwezingenalutshintshiselwano | | 254 922 |
| Amatyala ezixamali avotelweyo | | 4 282 410 |
| Amatyala engeniso eSebe | | 20 792 |
| Uthunyelo kumatyala ezixamali avotelweyo | | (4 282 410) |
| Uthunyelo kumatyala engeniso amaSebe | | (275 714) |
| | | - |

Ezinye iintlawulo ezenziwe ngaphambili
Ngexesha lonyaka, indlu yowiso-mthetho ngokuhlola iintlawulo ezahlukahlukeneyo iqinisekise ukuba ezinye zezi ntlawulo zenziwayo iinkonzo nemirhumo zenziwe emva kowa 31 Matshi 2016, oko kubangele iintlawulo eziphambili

| | |
|---|---|
| IiNtlawulo ezenziwe ngaphambili - Ezizezinye | 444 376 |
| INkcitho Jikelele | (444 376) |
| | - |

| | **2017** | **2016 Kuchaziwe kwakhona*** |
|---|---|---|

Ukuqinisekiswa kweeasethi
Ngexesha lalo nyaka umiyo ukuqinisekiswa kweeasethi, iiasethi ezongeziweyo ezixabisa ama R443 581 zichongiwe zikroziswe njengohlengahlengiso lomncono wokuvula phambi konyaka ophele ngowa 31 Matshi 2016.

| | |
|---|---|
| IPropati,umzi-mveliso nezixhobo –Ubuxhakaxhaka bekhompyutha | 44 970 |
| IPropati, umzi-mveliso nezixhobo -I Fanitshala kunye nezixhobo zeofisi | 267 095 |
| IPropati, umzi-mveliso nezixhobo –Ezinye iimatshini kunye nezixhobo | 131 516 |
| Intsalela ehlanganisiweyo | (443 581) |
| | - |

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|
| INgxelo yobume bemali | | |
| Ukwanda kwipropati, umzi-mveliso nezixhobo | | 1 135 534 |
| Ukwanda kwimpahla | | 53 981 |
| Ukwanda kwezifunyanwa kwintengiselwano zotshintshiselwano | | 253 536 |
| Ukwehla kweentlawulo kwintengiselwano zotshintshiselwano | | 13 210 |
| Ukwehla kwizixamali zamatyala avotelweyo | | 4 282 410 |
| Ukwehla kumatyala engeniso amasebe | | 20 792 |
| Ukwanda kwiintlawulo ezenziwe ngaphambili | | 444 376 |
| INgxelo yokusebenza kwemali | | |
| Ukwenyuaka kwengeniso yentengiselwano engeyiyo eyotshintshiselwano | | (687 951) |
| Ukwenyuka komvuzo wamalungu | | 166 559 |
| Ukwehla kwixabiso lengqesho | | (179 769) |
| Ukwenyuka kwenngeniso yentengiselwano kutshintshiselwano | | (2 616) |
| Ukwehla kwenkcitho jikelele | | (444 376) |
| Ukwehla kothunyelo lwamatyala asisixamali avotelweyo | | (4 282 410) |
| Ukwehla kothunyelo lwamatyala engeniso yesebe | | (275 714) |
| Ingxelo yeNguquko kwiiAsethi zeNethi<br>Ukwehla kwentsalela yemali eyenziweyo | | (497 562) |

## 40. Umahluko kuhlahlo lwabiwo-mali

**Umahluko okhoyo uphakathi kohlahlo lwabiwo-mali nezixa-mali ezizizo.**

40.1 Ezifunyenweyo
Iyantlukwano ibekho ngenxa yengeniso eyamkelweyo ngokuhambelana nenkcitho yeminyaka edlulileyo.

40.2 Enye ingeniso
Iyantlukwano ibekho ngenxa yengeniso evele kwizidlo, iintengiso nenzuzo lutshintsho lwemali yamanye amazwe ethe yangaphezulu kwesixa-mali ebesabiwe sohlahlo lwabiwo-mali.

40.3 Inzala eyamkelweyo
Iyantlukwano ibekho ngenxa yenzala kwi-akhawunti yebhanka ngokunjalo nenzala kumatyala ebe ngaphezulu kwisixa-mali esabiweyo sohlahlo lwabiwo-mali.

40.4 Iindleko zomsebenzi

Iyantlukwano ibekho ngenxa yezithuba ezingazaliswanga njengoko bekulindelwe.

40.5 Umvuzo weLungu
Iyantlukwano ibekho ngenxa yokwanda kwamalungu angakhange achaphazeleke ekupheleni konyaka.

40.6 IiNdleko zemali
Iyantlukwano ibekho ngenxa yomrhumo wosuku kwizithuthi zeGovernment Garage zokuba ngaphantsi kwenani ebeliqikelelwe nokuncipha kusetyenziso.

| | 2017 | 2016 Kuchaziwe kwakhona* |
|---|---|---|

**40. UMahluko kuhlahlo lwabiwo-mali (luyaqhuba)**

**40.7 IiNdleko ngokubanzi**
Iyantlukwano ikakhulu ibangelwe lulibaziseko ekuphumezeni iprowujekth yoCwangciso leSibonelelo soShishino ebangele inkqubo yentlawulo yemilestone igqitywe kade kunoko bekulindelekile. Iyantlukwano ikakhulu ibangelwe ziintlanganiso zeforam ezicuthiweyo kunye nohambe lwaphesheya olungakhange lubekho kwaphela kulo nyaka.

**IiNguquko ezisuka kuhlahlo lwabiwo-mali olwamkelweyo zisiya kuhlahlo lwabiwo-mali lokugqibela**
Iinguquko phakathi kohlahlo lwabiwo-mali olwamkelweyo lwenkcitho yephondo kunye nengxelo ethelekisiweyo yohlahlo lwabiwo-mali yemiba yenkcitho sisiphumo sotshintsho ekuhlelweni phakathi kohlahlo lwabiwo-mali olwamkelweyo nothelekiso lohlahlo lwabiwo-mali ukuze kukhawulelelwane neemfuno zeGRAP.

Uhlengahlengiso olubekho phakathi kohlahlo lwabiwo-mali olwamkelweyo nohlahlo lwabiwo-mali lokugqibela lwenzeke ngenxa yohlahlo lwabiwo-mali lohlengahlengiso kwakunye neshifu kwimiba yenkcitho. Olu hlengahlengiso lulolu hlobo:

| Inkcitho | UHlahlo lwabiw-mali olwamkelweyo | Uhlengahlengiso | IShifu | Uhlahlo lwabiwo-mali lokugqibela |
|---|---|---|---|---|
| Amaxabiso anxulumene nabasebenzi | 57 380 000 | (3 675 913) | - | 53 704 087 |
| Intlawulo yamaLungu | 40 544 000 | (195 000) | (54 015) | 40 294 985 |
| Amaxabiso ezemali | 944 000 | 20 041 | 13 722 | 977 763 |
| Irente yokuqeshisa kuqeshiso olusebenzayo | 200 000 | (50 000) | (31 293) | 118 707 |
| Iintlawulo zotshintshiselwano | 36 942 000 | 63 000 | - | 37 005 000 |
| INkcitho Jikekeke | 33 966 000 | 2 337 872 | 71 586 | 36 375 458 |
| | **169 976 000** | **(1 500 000)** | **-** | **168 476 000** |

## 41. Inkxalabo ekhoyo

IiNgxelo zonyaka zemali zilungiswe kwisiseko semigaqo-nkqubo yocwangciso-zincwadi esebenzayo kwiinkxalabo ezikhoyo. Esi siseko siqikelele okokuba iingxowa-mali ziya kufumaneka ukuxhasa ngemali imisebenzi yexa elizayo nento yokokuba ufezekiso lwee-asethi nokuhlawulwa kwamatyala, izigunyaziso zokunokwenzeka neembophelelo ziya kwenzeka kukuqhutywa okuqhelekileyo koshishino.

## 42. Imisitho esemva komhla wokunikezelwa kwengxelo

Ngexesha elinxulumene namalungiselelo engxelo yonyaka, iimvula ezinkulu zikaEpreli 2017 zibangele umonakalo kwivenkile yequmrhu egcina impahla kwigumbi lokugcina elikumgangatho osezantsicaused. Ubungakanani bomonakalo wempahla ekwimo yokuba ayinakusetyenziswa busezakuqinisekiswa.Njengokuba esi sehlo isisphumo sesenzeko sendalo kwayesingakhange sibekhoekupheleni konyaka akukho luhlengahlengiso luza kwenziwa.

Ngowe 19 Juni 2017, iPalamente yePhondo leNtshona Koloni ifake isimangalo kwinNkozo yaMapolisa oMzantsi Afrika mayela nezenzo zorhwaphilizo ezingakho kwindlu yowiso-mthetho yephondo. Inombolo yetyala ikhutshiwe kwaza konyulwa nepolisa eliphandayo ukuze liphande lo mba.