

IPALAMENTE YEPHONDO LENTSHONA KOLONI



INGXELO YONYAKA 2018/2019

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**INgxelo
yoNyaka
2018/2019**

Ipapashwe yiPalamente yePhondo leNtshona Kolonient 2019

**INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19: Palamente yePhondo
leNtshona Koloni**

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**INGXELO YOMPHICOTHI-ZINCWADI JIKELELE KWIPALAMENTE YEPHONDO LENTSHONA KOLONI
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IPALAMENTE YEYIPHONDO LENTSHONA KOLONI

ICANDELO A

ULWAZI GABALALA



IGosa eloNgameleyo u-Elin Jones neLungu leNdlu yoWiso-mthethou uRhun ap Iorwerth weLungu leNdlu yoWiso-mthetho kaZwelonke yaseWales batyelele ngobunene kwi-WCPP ngowama-28 Februwari. Bamkelwe nguSomlomo uSharna Fernandez, noSekela Somlomo uPiet Pretorius, noNobhala uGilbert Lawrence



Iqela labantu abadala abaphuma eMitchell's Plain lityelele iPalamente yePhondo leNtshona Koloni ngoSuku lukaMandela, 17 Julayi

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2. IZIFINYEZO

AO	IGosa eliNika iNkcaza
AC	IKomiti yophicotho-zincwadi
ACDP	African Christian Democratic Party
AGSA	UMphicothi-zincwadi woMzantsi Afrika
ANC	African National Congress
AIDS	UGawulayo
APP	ISicwangciso soNyaka soMsebenzi
AR	INgxelo yoNyaka
BBBEE	UXhotyiso oluXananzileyo lwezoQoqosho lwabaManyama
COPE	Congress of the People
DA	Democratic Alliance
D: ERM	ICandelo loLawulo loNgcipheko lwezoShishino
DoCS	ISEbe lezoKhuseleko loLuntu
DoTP	ISEbe leDepartment leNkulumbuso
DTPW	ISEbe lezoThutho neMisebenzi yoLuntu
EFF	Economic Freedom Fighters
ER	ULawulo loNgcipheko lwezoShishino
ERMCO	IKomiti yoLawulo loNgcipheko lwezoShishino
ERP	UCwangciso lweMithombo yezoShishino
FMIP	ISicwangciso soPhuculo loLawulo lwezeMali
FMPPLA	UMthetho woLawulo lweziMali zePalamente neziNdlu zoWiso-mthetho zaMaphondo, 2009 (uMthetho 10 ka-2009)
GRAP	ISenzo sokuNika iNkcaza esiNakanwa Jikelele
ICT	UBuchwepheshe boLwazi noNxibelelwano
IFMS	INkqubo yoLawulo lweziMali oliDibeneyo
LOGIS	INkqubo yoLwazi lwaMalungiselelo
LSS	INkxaso yeCandelo lezoWiso-mthetho
MOU	IMemorandum yeSivumelwano
NCOP	IBhunga leSizwe laMaphondo
PID	UXwebhu loYilo lweProwujekthi
PSRMF	ISiseko soLawulo loNgcipheko lweCandelo loLuntu
SAPS	INkonzo yaMapolisa oMzantsi Afrika
SCM	ULawulo loBonelelo loThungelwano
SCOPA	IKomiti eSisigxina kwii-Akhawunti zikaRhulumente
SOP	UMgaqo woMgangatho woMsebenzi
SLA	ISivumelwano seNqanaba leNkonzo
TOR	IMigqaliselo yokuSebenza
WCPP	IPalamente yePhondo leNtshona Koloni

3. IMBULAMBETHE KASOMLOMO



Masizole Mnqasela
USomlomo

Apha ndethula iNgxelo yoNyaka yePalamente yePhondo leNtshona Koloni (WCPP) yonyakamali ka-2018/2019, ngokwemigaqo ye c a n d e l o 60(1) loMthetho woLawulo lweziMali wePalamente neziNdlu zoWiso-mthetho saMaphondo, 2009.

Le ngxelo imele unyaka wesine wesicwangciso-qhinga seminyaka emihlanu (2015/16 – 2019/20). Le ngxelo ikwayingxelo yokugqibela yePalamente yesihlanu. Kulo mba, ndinqwenela ukuvakalisa umbulelo wam kobesakuba nguSomlomo, uNksz Sharna Fernandez nobesakuba nguSekela Somlomo, uMnu Piet Pretorius, abakhokele le nqanawa kule minyaka mihlanu idlulileyo ukuqinisekisa ukuba i-WCPP izalisekise ngempumelelo izigunyazizo zayo zomgaqo-siseko. Iqela lamalinge ligqityezelwe ngempumelelo kwaye liza kumisa eli ziko kumhlaba obanzi ukuya phambili. Ndikwathumela umbulelo wam kobesakuba nguNobhala, uGqr Gilbert Lawrence, iqela labaphathi abaphezulu kunye naso sonke isitafu ngamagalelo abo ngeli xesha kwakunye nakhona nokufezekisa uphicotho-zincwadi olungenachaphaza.

USomlomo
Masizole Mnqasela
22 Agasti 2019

4. INGXELO YEGOSA ELINIKA INKCAZA



Romeo Adams
UNobhala wePalamente yePhondo

4.1 Umfanekiso wemisebenzi yePalamente yePhondo leNtshona Koloni

Kwimigudu yayo yokuqhubela phambili iinkonzo ezibonelelwa kwababandakanyekayo bayo, i-WCPP ingene kwisifundo sohlengahlengiso. Esi sifundo siqhutywe ekupheleni konyakamali.

I-WCPP ikwaqalise lo nyakamali ngenkqubo entsha yesicwangciso semithombo yezoshishino (ERP). Le nkqubo ingene endaweni yeenkqubo zamafa eNkonzo yoLuntu zikaPersal, i-BAS neLogis kuba ezi nkqubo aziyithobeli iNkqubo yokuNika iNkcaza ye-GRAP i-WCPP egunyaziswe ukuba inike ingxelo ngayo. Njengazo zonke iinkqubo ezintsha i-WCPP igagene nemingeni ethile kwaye ayikwazanga ukuqalisa zonke iimodyuli. Le mingeni iza kuhoywa kunyakamali ka-2019/20.

Nangona kukho le mingeni egagene nayo i-WCPP kulo nyakamali, ihleli izibophelele ekunikezeleni ngokujoliswe kuko ekubekwe kwisicwangciso sonyaka somsebenzi sika-2018/19.

Le tafile ilandelayo ibeka kuluhlu okujoliswe kuko okucwangcisiweyo konyaka ngokwenkqubo kwaye ibonakalisa ukuba ingaba kufezekisiwe okanye hayi. Izizathu zokuphambuka zako konke okujoliswe kuko okungafezekiswanga zingafunyanwa kwiCandelo B: ULwazi loMsebenzi lwale ngexelo.

INkqubo	INani lezalathisi zomsebenzi nokujoliswe kuko okucwangcisiwe ngokwe-APP	Ezifezekisiweyo	Ezingafezekiswanga/ezifezekisiwe kancinane	Ezingasebenziyo/ezingafezekisekiyo
INkqubo 1: ULawulo	44	37	7	-
INkqubo 2: IZibonelelo zaMalungu naMaqela ezoPolitiko	3	2	-	1
INkqubo 3: IiNkonzo zePalamente	15	11	2	2
ITotali	62	50	9	3

I-WCPP ibekwanenkxaso entle ephuma kubabonoleli besiqinisekiso sayo, abangaba: uPhicotho-zincwadi lwangaPhakathi, iKomiti yoPhicotho-zincwadi noMphicothi-zincwadi Jikelele kunye neKomiti yoLongamelo lwePalamente. Ngale nkxaso kunye nenkxaso yeGunyabantu leSigqeba, iqela laBalawuli naso sonke isitafu se-WCPP, i-WCPP kwakhona izuze uphicotho-zincwadi olucocekileyo kunyakamali ka-2018/19.

4.2 Umfanekiso weziphumo zezimali wePalamente yePhondo leNtshona Koloni

4.2.1 Okufunyenweyo kwe-WCPP

Okufunyenweyo	2018/19			2017/18		
	Intelekelelo	Esona sixamal	(Ngaphaya)	Intelekelelo		(Ngaphaya)
	R'000	R'000	R'000	R'000	R'000	R'000
Intengo yeempahla neenkonzo nezinye	6	53	(47)	5	67	(62)
Imidliwo, izohlwayo, nokuthinjiweyo	-	-	-	-	-	-
Inzala, izahlulo nerente kumhlaba	58	236	(178)	55	169	(114)
Intengiso yee-asethi eziyinkunzi	-	49	(49)	-	-	-
Iintengiselwano zezimali kwii-asethi	-	72	(72)	-	708	(708)
ITotali	64	410	(346)	60	944	(884)

Uqokelelo lwengeniso kwi-WCPP lunyinwe kumiso lwezithuthi, intengiso yezityo kuMalungu, intengiso yezipho zequmrhu, ikhomishoni kwi-inshorensi, inzala kwi-akhawunti yebhanki, nentengiso yee-asethi ezindala nezigafunekiyo.

Umrhumo obizelwa ukumisa izithuthi usekelezelwe kumgaqo-nkqubo kwaye ungaphantsi kwixabiso lentengo. I-WCPP igcina isambuku semirhumo yokumisa izithuthi njengengeniso, emva kokuhlawula umrhumo ekuvunyelenwe ngawo kwiSebe lezoThutho neMisebenzi yoLuntu.

AMalungu e-WCPP ahlawulela izityo eziliungiselelwe yinkonzo ephekayo, nto leyo ingomnye umthombo wengeniso. Izityo zaMalungu zihlawulelwa ngokweSikhokelo seZibonelelo zaMalungu.

4.2.2 Inkcithomali yenkqubo

IGama leNkqubo	2018/2019			2017/2018		
	uLwabiwo-mali	Eyona Nkcithomali	iNkcithomali(engaphaya)/	uLwabiwo-mali	Eyona Nkcithomali	iNkcithomali(engaphaya)/
	R'000	R'000	R'000	R'000	R'000	R'000
ULawulo	65 153	63 246	1 907	64 822	59 213	5 609
Izibonelelo zaMalungu naMaqela	50 771	47 510	3 261	47 865	46 526	1 339
Iinkonzo zePalamente	27 950	27 620	330	25 028	24 805	223
ITotali	143 874	138 376	5 498	137 715	130 544	7 171

Ngonyakamali ka-2018/19 kubekho inkcithomali engeneno yesi-R5 498 sezigidi.

Okukhutshelweyo

Isixamali se-R 5 498 sezigidi (ngokumayela nenkcithomali engeneno yezimali ezivotelweyo) kunye nesixamali sama-R 346 amawaka (ngokumayela nengeniso yethu eqokelelwe ngaphaya) ziphunyezwe ukuba zikhutshelwe.

Iintsalela

Akukhange kubekho zintsalela ngeli xesha kuthethwa ngalo.

Inkcithomali engaqhelekanga, engenaziqhamo neyilahleko nengagunyaziswanga

Akukhange kubekho ziganeko zankcithomali ingaqhelekanga ngexesha lonyakamali ka-2018/19.

4.2.3 ULawulo loBonelelo loThungelwano (SCM)

Akukho zibonelelo zazinikimaxabiso zingabongozwanga zifunyenweyo okanye zigqityezelweyo kunyakamali ka-2018/19.

ULawulo loBonelelo loThungelwano (SCM) ngumsebenzi odityanisiweyo ohoyana nocwangciso, ufunyano (okanye intengo) notyalo lweempahla neenkonzelo ze-WCPP phakathi kwimigomo yowiso-mthetho.

Indima ye-SCM yandiswa ukusuka ekuncediseni kuxelo lweempahla okanye iinkonzelo ezifunekayo, ngenkqubo yethenda neyesiniki-maxabiso, kufunyano nonikezelo lweempahla kwaye, apho iimpahla zifunelwa iinjongo yoluhlu lweempahla, ugcino lwazo nombala wosetyenziso lwazo.

Umsebenzi wolawulo lwesivumelwano uhlala kwi-SCM. Oomanejala bamacandelo baphonononga izivumelwano ukulungiselela uthotyelo nomsebenzi. Kulo mba i-SCM ibonelela ngengxelo ebhaliweyo ye-S41 (imfuno ye-FMPPLA) kwiGunyabantu leSigqeba rhoqo ngekota. I-SCM iphinda iququzelele ulawulo lwee-asethi zikarhulumente kunye notshitshiso lwazo ngokunjalo, xa kufuneka, ngeli lixa igcina iintsulungelo nemigangatho njengoko ixeliwe.

Zonke ii-asethi zixatyiswe ngokwemigaqo yendleko yazo (okanye ekucingeleka njengendleko, apho iindleko eziyimbalu zingekhoyo) ekulungiseleleni irejista yee-asethi yothotyelo lwe-GRAP.

4.2.4 Izipho namalizo afunyenwe ngesisa kumaqela anganxulumananga

Akukhange kubekho zipho ziphathekayo okanye malizo afunyenwe kumaqela anganxulumananga kunyakamali ka-2018/19.

4.2.5 Ukhululo nonxaxho oluzuzwe kwiSebe likaNondyebo kaZwelonke

Alukho.

4.2.6 Imisitho emva wokunika ingxelo

Akukhange kubekho ziganeko zibonakalayo okanye eziphathekayo ezenzeke emva konyakamali ekupheleni komhla wophunyezo lweengxelo zonyaka zezimali.

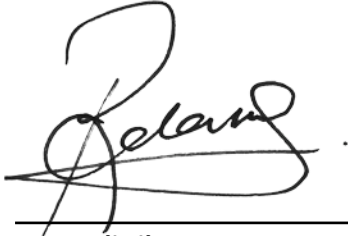
4.2.7 Uthotyelo lweentlawulo ngeentsuku ezingama-30

Ngo-2018/19, ii-invoysi ezintathu, ezifikelela kwixabiso le-R19 304.25 zihlawulwe ngaphaya kweentsuku ezingama-30. Uninzi lwala matyala anxulumene nenkqubo yokunxibelelana nababoneleli beenkonzo ukuzuza ingcaciso nesisombululo kwizixamali ezinee-invoysi neziphene zeenkonzelo.

Iimbangi ezingcambu zala matyala ziphandiwe zaza zachongwa, kwaye amanyathelo olungiso nolawulo olongeziweyo (where needed) lwaqaliswa ukususa ukuphindekaa kwamatyala akumila kunje.

4.2.8 Unakano okanye umbulelo

Umbulelo wam uya kobesakuba nguSomlomo, uSharna Fernandez, obesakuba nguSekela Somlomo, uPiet Pretorius, kunye nendingene obesakuba ezihlangwini zakhe, uGqr Gilbert Lawrence, ngobunkokheli babo ngexesha lokunika ingxelo. Ndingathanda ukuthumela umbulelo wam kwiqela labaphathi nesitafu se-WCPP ngomsebenzi wabo onzima ongagungqiyo.



IGosa eliNika

iNkcaza

ROMEO ADAMS

22 August 2019

5. INGXELO YOXANDUVA NESIQINISEKISO SOKUCHANEKA KWENGXELO YONYAKA

Kulwazi nenkolelo yam enkulu, ndiqinisekisa oku kulandelayo:

- Lonke ulwazi nezixamali ezixeliweyo kuyo yonke le ngxelo yonyaka azigungqi;
- Le ngxelo yonyaka igqibelele, ichanekile kwaye ikhululekile kwiintsalela;
- Le ngxelo yonyaka ilungiselelwe, apho kusebenzayo kwi-WCPP, ngokuhambelana nezikhokelo kwiingxelo zonyaka njengoko kukhutshiwe liSebe likaNondyebo kaZwelonke;
- Iingxelo zonyaka zezimali (iCandelo E) zilungiselelwe ngokuhambelana neMigangatho yeSenzo sokuNika iNkcaza esiNakanwa Gabalala njengoko kuxeliwe licandelo 56(1) loMthetho woLawulo lweziMali wePalamente neziNdlu zoWiso-mthetho zaMaphondo, 2009 (uMthetho 10 ka-2009);
- IGosa eliNika iNkcaza linoxanduva lulungiselelo lweengxelo zonyaka zezimali kwanohlengahlengiso olwenziwe kolu lwazi;
- IGosa eliNika iNkcaza linoxanduva lokuseka nokuqalisa inkqubo yolawulo lwangaphakathi equlunqelwe ukubonelela ngesiqinisekiso esiqiqileyo kwisidima nentembeko yolwazi lomsebenzi, ulwazi lwezabasebenzi neengxelo zonyaka zezimali; kwaye
- Abaphicothi-zincwadi bangaphandle baqashelwa ukuvakalisa uluvo oluzimeleyo ngeengxelo zonyaka zezimali.

Ngokuluvu lwam, le ngxelo yonyaka ibonakalisa kakuhle imisebenzi, ulwazi lomsebenzi, ulwazi lwezabasebenzi kunye nemiba yezemali ye-WCPP kunyakamali ophele ngowama-31 Matshi 2019.

Ozithobileyo



ROMEO ADAMS
IGosa eliNika
iNkcaza
22 Agasti 2019

6. UMFANEKISO-QHINGA

6.1 Umbono

Ipalamente emandla, esebenzayo nesebenza ngokubonakalayo exhasa idemokrasi yomgaqo-siseko.

6.2 Umnqophiso

Ulawulo lwepalamente luza kubonelela ngenkxaso yomgangatho wepalamente neyequmrhu ukuxhobisa aMalungu ukuba azalisekise imisebenzi yawo yomgaqo-siseko nokuququzelela intathoxaxheba yoluntu kwimisebenzi yepalamente ngokwenza oku:

- Ukubonelela ngenkxaso esemgangathweni kwiNdlu neekomiti;
- Ukukhuthaza ufikelelo nobandakanyeko loluntu kwiinkqubo zokwenza umthetho nolongamelo;
- Ukuqinisekisa unxibelelwano olusebenzayo nabo bonke ababandakanyekayo;
- Ukuqinisekisa iinkqubo nemigaqo yepalamente engenamthungo nefuthelanayo;
- Ukutyala imali kwisitafu esinikwe izakhono ngokufanelekileyo;
- Ukubonelela ngemeko ekhuselekileyo elungele ukuxhobisa aMalungu nesitafu;
- Ukuqalisa nokuthobela iinkqubo zorhulumento lwequmrhu ezintle neendlela zophononongo; kunye
- Nokulawula imithombo ngokusebenzayo, ngokubonakalayo nokwezoqoqosho.

6.3 Iintsulungeko ezingundoqo

Ekuzabalazeleni inkonzo egqwesileyo nesenzo esingcono, ulawulo luzibophelela kwezi ntsulungeko zibalulekileyo zilandelayo

Ukungafihlisi: I-WCPP imele imidla yabantu beNtshona Koloni kwaye ayifihlisi kwimisebenzi neerekhodi zayo. I-WCPP inxibelelana ngendlela evulelekileyo neqakayo.

Isidima: I-WCPP ibonakalisa imigangatho yentsulungeko ephezulu kwimigaqo, iinkqubo, ukuziphatha nokuhoyana nabo bonke abandakanyekayo, ngaphakathi nangaphandle.

Ubungcali: I-WCPP izabalazela ukusebenza kwemisebenzi, uthatyatho-zigqibo oluqikeleyo nengengondo enobungcali ngokubanzi nokubonelela ngengcebiso yomgangatho ophezulu. I-WCPP izabalazela ukusebenza ngesiseko semithetho eqikeleyo nemithetho esekiweyo yomgaqo, imiba, ingqondo namava.

ukungathabathicala: I-WCPP izabalazela ukugcina indlela engathabathicala ukuqhuba umcimbi wayo ngokungathabathicala.

Ukusebenza: I-WCPP inikezela ngenkonzo esebenzayo ngokusebenzisa imithombo ngoqiqo nokonga.

7. UXANDUVA LOWISO-MTHETHO

7.1 UXanduva loMgaqo-siseko

Ezona njongo ziphambili zePalamente yePhondo leNtshona Koloni zisekelwe kwezi zigunyaziso zomgaqo-siseko zilandelayo:

(i) UMgaqo-siseko weRiphabhliki yoMzantsi Afrika, 1996

Izindlu zowiso-mthetho zamaphondo zisekwe ngokweSahluko 6 soMgaqo-siseko weRiphabhliki yoMzantsi Afrika, 1996 (“uMgaqo-siseko”).

- (a) ICandelo 114(1) loMgaqo-siseko linikezela ngamagunya okuqulunqa imithetho yezindlu zowiso-mthetho zamaphondo.
- (b) ICandelo 114(2) linikezela okokuba izindlu zowiso-mthetho zamaphondo zinikezele ngezi ndlela –
 - ukuqinisekisa ngokuba onke amanqwanqwa esigqeba ephondo ombuso anika inkcaza kulo; kunye
 - nokugcina ulongamelo lomsebenzi wegunyabantu lesigqeba sephondo, kuquka ukumiliselwa komthetho, naliphi na inqwanqwa lephondo lombuso.
- (c) ICandelo 115 loMgaqo-siseko libonelela, phakathi kokunye ngokuba izindlu zowiso-mthetho zamaphondo zingakhuphela nawuphi na umntu umsila wengwe ukuba avele phambi kwazo ukuba anike ubungqina; zingafuna nawuphi na umntu okanye iziko lephondo ukuba linike ingxelo kuyo; zamkele izikhalazo, iintetho okanye amangenelo kuye nawuphi umntu okanye iziko elinomdla.
- (d) ICandelo 116(1) loMgaqo-siseko libonelela ngokuba izindlu zowiso-mthetho zamaphondo zingamisela kwaye zilawule amalungiselelo angaphakathi, iinkqubo nemigaqo yazo; kwaye zenze imithetho nemiyalelo emayela nemicimbi yazo malunga nomelo nedemokrasi yentathonxaxheba, ukunika inkcaza, ukungafihlisi nentathonxaxheba yoluntu.

IMithetho eSisigxina yePalamente yePhondo leNtshona Koloni, njengoko ilungisiwe ngamaxesha ngamaxesha, inika ingcaciso kumagunya ewanikezelweyo licandelo le-116(1) loMgaqo-siseko.
- (e) ICandelo 117 loMgaqo-siseko liquka phakathi kokunye, amaqithiqithi alunge kuMalungu ezindlu zowiso-mthetho zamaphondo, eliqapheleka ngakumbi, imfanelo yenkululeko yokuthetha phandle emayixhanyulwe ngokuxhomekeke kwimithetho nemiyalelo yezindlu zowiso-mthetho zamaphondo.
- (f) ICandelo 118 loMgaqo-siseko libeka isigunyaziso kwizindlu zowiso-mthetho zamaphondo zamaphondo sokuba ziququzelele intatho-nxaxheba yoluntu kuwiso-mithetho nezinye iinkqubo zawo zezindlu zowiso-mthetho nokuqhuba umcimbi wazo ngendlela evulelekileyo.

(ii) UMgaqo-siseko weNtshona Koloni, 1997

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

UMgaqo-siseko wePhondo ubonelela ngowiso-mithetho oluthile olucacileyo neziseko zesigqeba ezahlukileyo kwiziseko ezithile kuMgaqo-siseko. Umzekelo:

- (a) ICandelo 9(1) loMgaqo-siseko wePhondo libhekisa kwindlu yowiso-mthetho yePhondo leNtshona Koloni njengePalamente yePhondo leNtshona Koloni, lize icandelo 13 libonelele ngokuba iPalamente yePhondo yenziwa ngaMalungu angama-42;
- (b) Apho icandelo 111(1) loMgaqo-siseko libonelela ngokuba indlu yowiso-mthetho yephondo mayenyule uSekela Somlomo, icandelo 20(3) loMgaqo-siseko wePhondo lenza ulonyulo lukaSekela Somlomo lube luxanduva lwePalamente yePhondo; kwaye
- (c) ICandelo 42 loMgaqo-siseko wePhondo libhekisa kuBaphathiswa bePhondo, ngelithuba icandelo 132 loMgaqo-siseko libhekisa kumalungu eBhunga leSigqeba.

7.2 UXanduva lwezoMthetho

(i) UMthetho woLawulo lweziMali wePalamente neziNdlu zoWiso-mthetho zaMaphondo, 2009

Lo Mthetho umisela ulawulo lwezimali zePalamente nezindlu zowiso-mthetho zamaphondo, kananjalo nolongamelo lolawulo lwezimali zePalamente nezindlu zowiso-mthetho zamaphondo.

(ii) UMthetho woMgaqo weMithetho eSayilwayo yoLungiso yeziMali neMiba eNxulumene noko, 2009

Lo Mthetho ubonelela ngolungiso lweMithetho eSayilwayo yezimali ePalamente, kwakunye neentsulungeko nemigangatho yolungiso lweMithetho eSayilwayo yezimali kwizindlu zowiso-mthetho zamaphondo.

(iii) UMthetho weMigaqo eNika uXanduva lwaMaphondo, 2008

Lo Mthetho ubonelela ngomgaqo ofanayo kwizindlu zowiso-mthetho zamaphondo ukuba zinikezele ngegunya kubathunywa bazo ukuba zivote egameni lazo kwiBhunga leSizwe laMaphondo.

(iv) UMthetho waMangqina weNtshona Koloni, 2006

Lo Mthetho ubeka umgaqo wokunika umsila wengwe amangqina ukuba avele phambi kweekomiti okanye iNdlu.

(v) UMthetho weZikhalazo weNtshona Koloni, 2006

Lo Mthetho ubonelela kuluntu ukuba lufake izikhalazo kwiPalamente yePhondo kwanokusatyelwa kwezikhalazo yiPalamente yePhondo.

(vi) UMthetho woMthetho weNtshona Koloni kuMagunya neeMfanelo weNdlu yoWiso-mthetho yePhondo, 1995

Lo Mthetho, njengoko ulungisiwe, ujongana nengqesho yesitafu kunye nolungiso lwentlawulo-mivuzo nguSomlomo.

(vii) UMthetho waMagunya, iiMfanelo neMiba engenakho ukuChukunyiswa yePalamente neziNdlu zoWiso-mthetho, 2004

Lo Mthetho ucacisa ngamasango ePalamente nezindlu zowiso-mthetho zamaphondo, kwaye

ucacisa gca amagunya nemiba engenakuchukunyiswa yePalamente nezindlu zowiso-mthetho zamaphondo.

(viii) UMthetho woMgaqo wokuziPhatha kwaMalungu wePalamente yePhondo leNtshona Koloni, 2002

Lo Mthetho uqalisa ngecandelo 27 loMgaqo-siseko wePhondo ngokubonelela ngoMgaqo wokuziPhatha olawula ukuziphatha kwaMalungu ePalamente yePhondo. *UMgaqo wokuziPhatha kwaMalungu ePalamente yePhondo leNtshona Koloni* usekelezwe kulo Mthetho.

(ix) UMthetho weLwimi wePhondo leNtshona Koloni, 1998

Lo Mthetho ubonelela ngosetyenziso lweelwimi ezintathu ezisemthethweni zephondo, isiBhulu, isiNgesi nesiXhosa, yiPalamente yePhondo.

(x) UMthetho weNtlawulo-mivuzo yeeNkokheli zoBurhulumente, 1998

Lo Mthetho ubonelela ngesiseko kumiselo lwemivuzo nezibonelelo zabameli boluntu abakurhulumento.

(xi) UMthetho woMiselo lwaBathunywa (iBhunga leSizwe laMaphondo), 1998

Lo Mthetho ubonelela ngomiselo lwabathunywa abasisigxina nababodwa kwiBhunga leSizwe laMaphondo.

(xii) UMthetho woLonyulo, 1998

Lo Mthetho ubonelela ngolonyulo lwePalamente kaZwelonke, izindlu zowiso-mthetho zamaphondo namabhunga oomasipala.

(xiii) UMthetho weKhomishoni eziMeleyo yeNtlawulo-mivuzo yeeNkokheli zoBurhulumente, 1997 Lo Mthetho ubonelela ngokusekwa kweKhomishoni ukuba yenze izindululo malunga nemivuzo, izibonelelo neenzuzo zabameli boluntu abakurhulumento.

(xiv) UMthetho weBhunga leSizwe laMaphondo (iZithuba zaBathunywa abasisigxina), 1997

Lo Mthetho wenza isibonelelo sokuzaliswa kwezithuba phakathi kubathunywa abasisigxina kwiBhunga leSizwe laMaphondo.

(xv) UMthetho weeNdawo ezinguNdoqo kaZwelonke, 1980

Lo Mthetho ubonelela ngochongo lweendawo ezingundoqo zikazwelonke nokugadwa kwazo. IPalamente yePhondo leNtshona Koloni, izinze kwa-7 Wale Sitalato, eKapa, njengoko kwabhengezwa njengendawo engundoqo nguMphathiswa waMapolisa.

7.3 UMthetho waMatyala

Ezi zigwebo zilandelayo zazisa ngotoliko lokuhambelana nomgaqo-siseko nezigunyaziso zomthetho zePalamente yePhondo:

(i) Uqinisekiso loMgaqo-siseko weNtshona Koloni 1997 [1997] ZACC 8, noQinisekiso loMxholo oLungisiweyo woMgaqo-siseko weNtshona Koloni, 1997 [1997] ZACC 15

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

(ii) Ityala eliphakathi koogqirha boBomi baMazwe ngamazwe noSomlomo wePalamente kaZwelonke 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) Ex parte President weRiphabhliki yoMzantsi Afrika: ukuthobela uMgaqo-siseko koMthetho woTywala 2000 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) Ityala eliphakathi koLindiwe Mazibuko, MP, iNkhohkeli yeQela eliPhikisayo kwiPalamente kaZwelonke noMax Vuyisile Sisulu, MP, uSomlomo wePalamente kaZwelonke 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 kwindlu yowiso-mthetho yephondo.

(v) Ityala eliphakathi koMario Gaspare Oriani-Ambrosini, MP noMaxwell Vuyisile Sisulu, uSomlomo wePalamente kaZwelonke naBanye ZACC 27 [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) Ityala eliphakathi koMosiuoa Lekota noMnye noSomlomo wePalamente kaZwelonke naBanye (iNkundla ePhakamileyo yeNtshona Koloni) ityala elingunomb: 4641/12

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

(vii) Ityala eliphakathi kweNkulumbuso: iPhondo laseLimpopo noSomlomo: iNdlu yoWiso-mthetho yaseLimpopo naBanye ZACC 25 [2011]

Esi sigwebo sijongene necandelo 104 loMgaqo-siseko kubume bekhono lezindlu zowiso-mthetho zephondo ekulawulweni kwemicimbi yazo yemali.

(viii) Ityala eliphakathi koStephen Segopotso Tongoane naBanye noMphathiswa wezoLimo neMicimbi yezeMihlaba naBanye CCT 100/09 [2010] ZACC 10

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

(ix) Ityala eliphakathi kweNkulumbuso yePhondo leNtshona Koloni noMnye neKhomishoni yoLonyulo noMnye 1999 (11) BCLR 1209 CC

Kwesi sigwebo iNkundla yoMgaqo-siseko ithe iPhondo linakho ukumisela inani lamalungu ezindlu zowiso-mthetho zalo kuMgaqo-siseko wephondo.

(x) Ityala eliphakathi koSomlomo wePalamente kaZwelonke naBanye noPatricia de Lille, MP noMnye (iNkundla ePhakamileyo yeZibheni) ityala elingunomb: 297/98

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

(xi) Ityala eliphakathi kwe-Economic Freedom Fighters noSomlomo wePalamente kaZwelonke naBanye CCT 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) Ityala eliphakathi kweDemocratic Alliance noSomlomo wePalamente kaZwelonke naBanye CCT 86/15

Kweli tyala iNkundla yoMgaqo-siseko yafumanisa ukuba icandelo 11 loMthetho waMagunya, aMalungelo neMiba engenaChukunyiswa wePalamente neZindlu zoWiso-mthetho zaMaphondo, uMthetho ka-2004, onika igunya lokubanjwa kwamalungu athe abangela okanye athabatha inxaxheba kwisidube-dube kwiNdlu yoWiso-mthetho, ayikho mthethweni. INkundla yafumanisa ngokunjalo into yokokuba ilungelo laMalungu lokuthetha phandle linakho ukuninwa kuphela yimithetho nemigaqo yendlu yowiso-mthetho.

(xiii) Ityala eliphakathi kwe-Andries Molapi Tlouamma naBanye noSomlomo wePalamente kaZwelonke naBanye (iNkundla ePhakamileyo yeNtshona Koloni) ityala elingunomb: 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 yahlalela igalelo le-Ofisi kaSomlomo kumthetho woMzantsi Afrika.

(xiv) Ityala eliphakathi kwe-UDM noSomlomo wePalamente kaZwelonke naBanye (iNkundla yoMgaqo-siseko) ityala elingunomb: CCT 89/17

Kweli tyala inkundla iqwalasele ukusetyenziswa kwebalothi esidlalagaleni okanye ibe yimfihlo ePalamente.

(xv) Ityala eliphakathi kwePrimedia Broadcasting (Pty) Ltd naBanye noSomlomo wePalamente kaZwelonke naBanye (iNkundla ePhakamileyo yeZibheni) ityala elingunomb: 784/2015

Kweli tyala inkundla iqwalasele imithetho-siseko neempawu zentsulungekho ezixhasa iingxoxo zamalungelo oluntu kwiPalamente evulelekileyo.

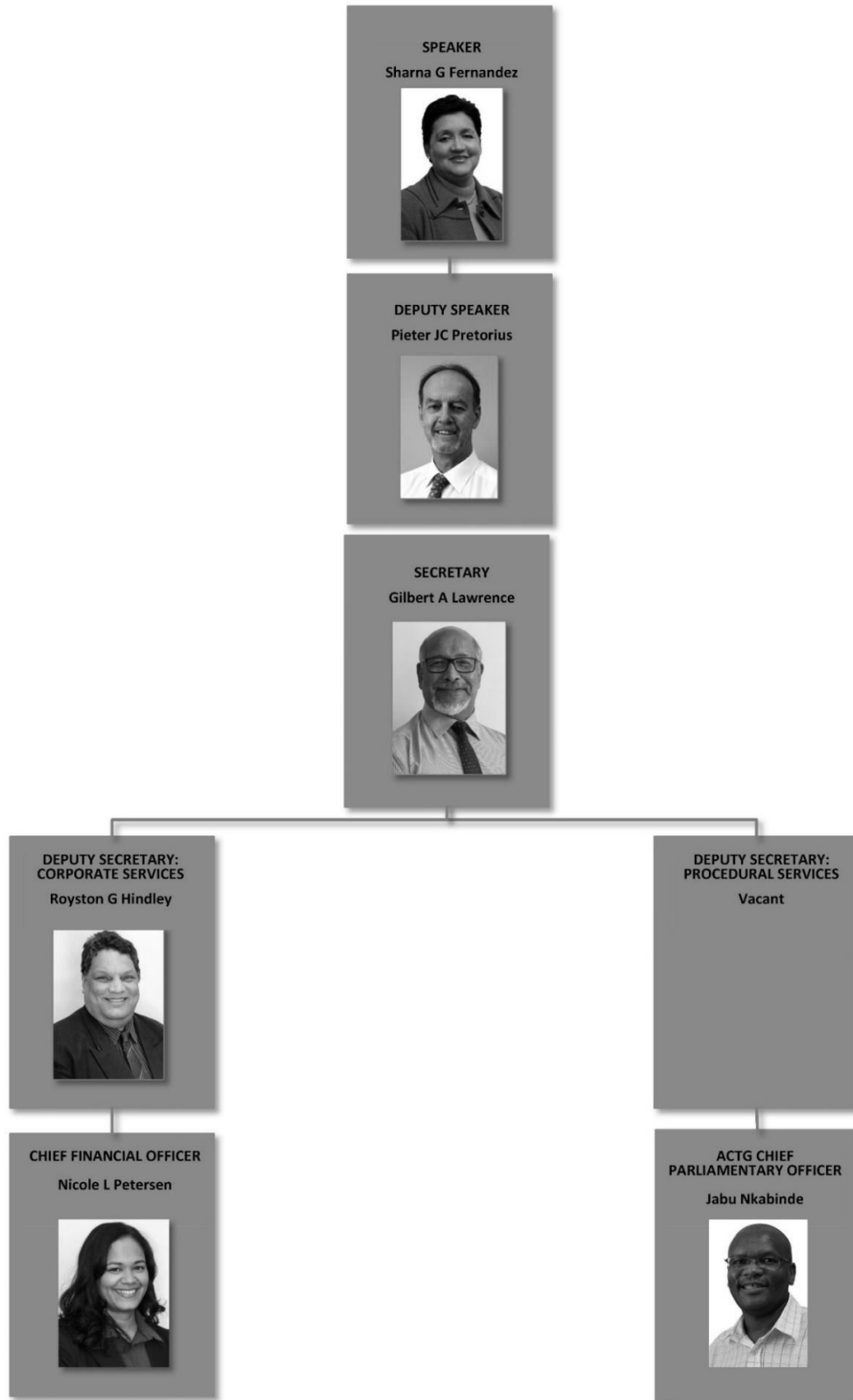
(xvi) Ityala eliphakathi kweLand Access Movement of South Africa naBanye noSihlalo weBhunga leSizwe laMaphondo naBanye (iNkundla yoMgaqo-siseko) ityala elingunomb: CCT 40/15

Kweli tyala inkundla iqwalasele ukungabikho mthethweni kwamaxesha amiselweyo ashunquliweyo kwintathoxaxheba yoluntu.

(xvii) Ityala eliphakathi koMarius Llewellyn Fransman noSomlomo wePalamente yePhondo leNtshona Koloni noMnye (iNkundla ePhakamileyo yeNtshona Koloni) ityala elingunomb: 13097/2014

Kweli tyala inkundla ifumanise ukuba ayikokweejaji ukumisela amalungiselelo angaphakathi, eenkqubo nokuqhuba kwendlu yowiso-mithetho, kodwa ke le miba ibekelwe uMgaqo-siseko ukumisela izindlu zowiiso-mithetho ngokwazo. INkundla ifumanise kwakhona ukuba iinkqubo zekomiti yepalamente azihloleki kwisenzo sokuphatha phantsi koMthetho wokuKhuthazwa koLawulo loBulungisa, 2000.

8. UBUME BEZIKO: IGUNYABANTU LESIGQEBA NOLAWULO OLUPHEZULU UKUSUSELA
NGOWAMA-31 MATSHI 2019



IPALAMENTE YEPHONDO LENTSHONA KOLONI



ICANDELO B

ULWAZI LOMSEBENZI





Abahlohli nabafundi baseFachochshule Kehl, eJamani, batyelele eli ziko ngowe-18 Februwari. I-WCPP sele iyindawo yokufikela yarhoqo yonyaka yale dyunivesithi yotyalelo lwezifundo loMzantsi Afrika. Eli qela lamkelwe nguSekela Somlomo uPiet Pretorius



USomlomo uSharna Fernandez usindleke iiNtsuku ezingama-365 ze-WCPP zeNcoko yokuLwisana noBundlobongela obujoliswe kuManina naBantwana e-Athlone ngowe-10 Disemba. Iizithethi zembeko ziquke u-Ellen Pakkies, ixhoba elisinde kuthutyeleziso lwabantu uGrizelda Grootboom, ixhoba elisinde kudlwengulo uCaroline Peters, uJudy Strickland weHope House noDawn weFish of MOSAIC

1. INGXELO YOMPHICOTHI-ZINCWADI JIKELELE: IINJONGO EZIMISELWE KWANGAPHAMBILI

UMphicothi-zincwadi Jikelele woMzantsi Afrika ngokwakaloku nje uqhuba iinkqubo ezithile zophicotho-zincwadi kulwazi lomsebenzi ukubonelela ngesiqinisekiso esiqiqileyo ngohlobo lwezigqibo zophicotho-zincwadi. Isigqibo zophicotho-zincwadi ngomsebenzi xa uthelekiswa neenjongo ezimiselwe kwangaphambili siqukiwe kwingxelo eya kulawulo, nokufunyenweyo okuchazwe phantsi kwesihloko iNgxelo yophicotho-zincwadi yengxelo yomsebenzi wonyaka.

Khangela kwiphepha le-100 iNgxelo yoMphicothi-zincwadi Jikelele, epapashwe njengeCandelo E: uLwazi lwezeMali.

2. UMFANEKISO WOMSEBENZI WE-WCPP

Unyakamali ka-2018/19 ibe ngunyaka wesine weSicwangciso–Qhinga se-WCPP 2015/16 ukuya ku-2019/20. Ukulandela umbono wayo yokuba ivuselele, isebenze nokuba ibe yipalamente esebenza ngokubonakalayo exhasa idemokhrasi yomgaqo-siseko, i-WCPP ibeke iinjongo-qhinga zeziphumo eziphumeileyo neenjongo-qhinga ezintathu ezizezi:

2.1 Injongo-qhinga ephumileyo 1:

Ukubonelela ngenkxaso esebenzayo nenxulumene noko kuMalungu, iikomiti neNdlu ukwenza imithetho, ukuqhuba ulongamelo nokuququzelela intathoxaxheba yoluntu

Injongo-qhinga yeziphumo eziphumileyo inxulumaniswe neNkqubo 3: iiNkonzo zePalamente.

2.1.1 Injongo-qhinga 3:

Ukusa phambili inkxaso yeenkqubo nenxulumene noko ngexesha.

2.2 Injongo-qhinga ephumileyo 2:

Ukukhuthaza urhulumento oluqiqileyo nokuphucula inkxaso yeqhinga lequmrhu

Injongo-qhinga yeziphumo eziphumileyo engantla apha inxulumaniswe neNkqubo 1: ULawulo neNkqubo 2: IZibonelelo zaMalungu naMaqela ezoPolitiko.

2.2.1 Injongo-qhinga 1:

Ukusa phambili urhulumento oluqiqileyo ngokusekwa kweziseko, iinkqubo nemigaqo ngokowiso-mithetho nezikhokelo ezinxulumene noko

.

2.2.2 Injongo-qhinga 2:

Ukuphucula iinkonzo eziya kwababandakanyekayo ngokubonelela ngeqhinga lenkxaso nokuqalisa iinkqubo nemigaqo yequmrhu nepalamente ezingenamthungo nezifuthelanayo.

2.3 Imeko yonikezelo lweenkonzo

IWCPP igunyaziswa nguMgaqo-siseko ukuba yenze ulongamelo kwiSigqeba, yenze imithetho, iququzelele intathoxaxheba yoluntu kwimisebenzi yayo. Kulo mba, ulawulo lubonelele ngenkxaso yomgaqo nenxulumene noko kuMalungu, kwiikomiti nakwiNdlu.

Ngokunxulumene nolongamelo, ulawulo luxhase iintlanganiso zeekomiti, utyelelo lolongamelo kunye, nakwiNdlu, imibuzo, iziphakamiso nemibuzo yoqhawuliso.

Ngokunxulumene nokwenziwa komthetho, ulawulo lubonelele ngenkxaso ngokumayela nowiso-mthetho lukazwelonke nolwephondo, okuquke umanyelo zimvo zoluntu.

Ngakwicala lobandakanyo loluntu, i-WCPP ingene kwiinkqubo eziliqela ukubandakanya abantu bePhondo kwiinkqubo zayo zowiso-mithetho.

Oku kuquke imfundiso yoluntu ngendlela esebenza ngayo ipalamente, indlela yokwenza ingenelo kwanokufaka isikhalazo. Iye yabandakanyeka kwakhona kumalinge ecandelo.

2.4 Imeko yeziko

UNobhala nabaqeshwa be-WCPP baqeshwa ngokwemigaqo yoMthetho weNtshona Koloni ngaMagunya neeMfanelo zeNdlu yoWiso-mithetho yePhondo, 1995 (uMthetho 3 ka-1995).

UNobhala uqeshwe ngesivumelwano sexesha elimiselweyo eliphele ngowama-31 Matshi 2019. Ubume beziko ukususela ngowama-31 Matshi 2019 buyabonakaliswa kwiphepha 19.

3. Ulwazi lomsebenzi ngokwenkqubo

3.1 INkqubo 1: ULawulo

3.1.1 INjongo

INjongo yale nkqubo lulawulo lobuchule lweli ziko nokubonelela ngeenkonzo zenkxaso yequmrhu kwi-WCPP.

3.1.2 Imisebenzi engundoqo

- Ukwenza imisebenzi ngokwemigaqo yezibonelelo ezifanelekileyo ngokomthetho;
- Ukubonelela ngeenkonzo zenkxaso kanobhala neze-ofisi kumagosa ongameleyo;
- Ukuqulunqa nokuqhuba umgaqo-nkqubo kunye nemigaqo-nkqubo esebenzayo;
- Ukuseka iintsulungeko nemigangatho ngokuthobelana nowiso-mithetho nezenzo ezifanelekileyo;
- Ukulawula iinkonzo zenkxaso yequmrhu nemigaqo; kunye;
- Nokubonelela ngeenkonzo zolwazi nonxibelelwano; inkxaso yezomthetho; iinkonzo zolawulo lwezimali; iinkonzo zolawulo lobonelelo lothungelwano; ulawulo lwangaphakathi, ezabasebenzi neenkonzo zolawulo lwezibonelelo zaMalungu; iinkonzo zenkxaso yolawulo lolwazi lobuchwepheshe nokhuseleko nolawulo lweenkonzo lwezibonelelo.

3.1.3 Iinjongo-qhinga zeziphumo eziphumileyo; iinkqutyana, iinjongo-qhinga nezalathisi zomsebenzi wenjongo-qhinga

Iinjongo-qhinga zeziphumo eziphumileyo	Iinkqutyana		Iinjongo-qhinga	Izalathisi zomsebenzi wenjongo-qhinga
Ukukhuthaza urhulumento oluqileyo nokuphucula inkxaso yeqhinga neyehumrhu	1.1	I-Ofisi kaSomlomo	Ukukhuthaza urhulumento oluqileyo ngokuseka iziseko, iinkqubo nemigaqo ngokomthetho nezikhokelo ezifanelekileyo.	Ukuseka iindlela nyaka nonyaka ukuqondisa imisebenzi
	1.2	I-Ofisi kaNobhala - Ulawulo loMngciphek - I-Ofisi kaNobhala - Unxibelelwano noLwazi - Library		Ukugcina uphicotho olucocekileyo kurhulumento.
	1.3	Ezemali	Ukuphucula iinkonzo kubaxhasi ngokubonelela ngenkxaso yeqhinga nokuqalisa iinkqubo zequmrhu nepalamente eziyondeleleneyo	Uphuculo lonyaka nonyaka ekusebenzi kweziko.
	1.4	Ulawulo loBonelelo loThungelwa		Isiphumo sophicotho-zncwadi olucocekileyo.
	1.5	Ulawulo lwangaPhakathi		Ukufaka kula maxesha nodityaniso lwezaBasebenzi.
	1.6	Ezabasebenzi		Inguqu ephezulu kwinqanaba loVutho lweSakhono nyaka nonyaka esikelezelwe kwiiNjongo zoLawulo loLwazi lweNdlela yoVutho (COBIT).
	1.7	UBUchwepheshe boLwazi noBuchwepheshe		Uphuculo lonyaka nonyaka ekusebenzi kweziko.
	1.8	Ukhuseleko noLawulo lweZibonelelo		

3.1.4 Isishwankathelo

seempumelelo

3.1.5 Ubunkokheli

norhulumento

I-WCPP izibophelele kurhulumento olulungileyo ekuqhubeni imisebenzi yayo ephambili. Ngexesha lokunika ingxelo i-WCPP iphuhlise isiseko soRhulumento seQumrhu.

Esi Siseko soRhulumento seQumrhu sibeka izakhi zorhulumento, imigaqo neemfuno eziza kuxhobisa i-WCPP ukuba iqalise urhulumento nenkqubo engqongqo yolawulo lwangaphakathi yokusa phambili imeko yolawulo langaphakathi nokufezekisa iimfuno yokonga njengoko kubekiwe kwicandelo 12 le-

Ulwazi loMsebenzi

FMPPLA. Injongo yeSiseko soRhulumentu seQumrhu se-WCPP, kukubonelela ngolawulo olulumkileyo nolongamelo lwemisebenzi phakathi kwi-WCPP nokukhusela ngokwaneleyo imidla yababandakanyekayo abaphakathi nabangaphandle. Esi siseko sichaza isiseko sorhulumente neenkqubo zothatyatho-zigqibo ezisebenza kwi-WCPP. I-WCPP iphinde yahlaziya iMithetho eSisigxina yayo.

UMgcini-zincwadi weZinto aMalungu anazo

IPalamente yePhondo leNtshona Koloni (iNdlu) iphumeze ingqesho yoMgcini-zincwadi wethutyana weZinto aMalungu anazo, ozimeleyo kulawulo, ngesivumelwano seminyaka emibini ngokwemigaqo yecandelo 3 loMthetho woMgaqo wokuziPhatha wePalamente yeNtshona Koloni, 2002 (uMthetho 3 ka-2002).

UMgcini-zincwadi weZinto aMalungu anazo unoxanduva lokufumana imidla yezemali yaMalungu kunye nokuphanda ngokwaphulwa koMgaqo wokuziPhatha nezikhalazo.

Ulawulo longcipheko

Ngokuthobela iCandelo 7(c) loMthetho woLawulo lweziMali zePalamente neziNdlu zoWiso-mthetho zaMaphondo (FMPPLA), 2009 njengoko ulungisiwe nguMthetho Nomb.34 ka-2014 neSiseko soLawulo loNgcipheko seCandelo loLuntu leSebe likaNondyebo kaZwelonke (PSRMF) kwanoluwulo longcipheko oluphinde lwafakwa phakathi kwiziko, i-WCPP iphehlelele uMgaqo-nkqubo woLawulo loNgcipheko lwezoShishino (ERM) ohlaziyiweyo nophunyezwe ngowama-20 Matshi 2018 kwaye ubeka injongo iyonke yeziko malunga ne-ERM.

IWCPP iphehlelele iQhinga le-ERP neSicwangciso soQaliso se-ERM, esihlaziywa rhoqo ngonyaka saza saphunyezwa liGosa eliNika iNkcaza ngowama-20 Matshi 2018. IQhinga le-ERM neSicwangciso soQaliso zaqalisa uMgaqo-nkqubo we-ERM ye-WCPP, odakanca ifilosofi yeziko yokuya kulawulo lomngcipheko.

I-WCPP iseke iKomiti yoLawulo loNgcipheko lwezoShishino (ERMCO) esebenzisa ulongamelo lwesiseko se-ERM (uMgaqo-nkqubo, iQhinga neSicwangciso), kwaye ihlangana rhoqo ngekota ukuxoxa ngeqhinga, imingcipheko yokusebenza neyeeprowujekthi ebingaphandle kwamanqanaba yonyamezelo enqwenelekayo kwaye iza kundulula amanye amanyathelo kubanini bongcipheko ukucutha imingcipheko phakathi kuluhlu lonyamezeleko olunqwenelekayo. Ngokusekelezwe kuqaliso lweQhinga neSicwangciso se-ERM, eziquka uqeqesho nokwaziswa kwesitafu, imeko yolawulo ye-WCPP nemeko yomsebenzi yondelelene yaza yaphucuka. I-ERMCO igqibezele uvavanyo lwakabini enyakeni (uphando) longeniso lolawulo longcipheko kwiinkqubo zamaziko, ukuzekumiselwe okufunekayo ukuqhuba kuyo ndelelaniswa izenzo zolawulo longcipheko lwe-WCPP. Ingxelo zovavanyo zikhutshelwe uNobhala ngowama-29 Juni 2018 nowama-28 Januwari 2019. Izindululo zezi ngxelo zovavanyo zisetyenziselwe ukubonelela ngoluvo kwiQhinga neSicwangciso se-ERM kunyakamali ka-2019/20.

IKomiti yoPhicotho-zincwadi ibonelelwa ngeNgxelo yeKota ye-ERM ukuqhuba isigunyaziso sabo solongamelo oluzimeleyo kwinkqubo yolawulo longcipheko ye-WCPP. IKomiti yoPhicotho-zincwadi ivavanya inkqubo yolawulo longcipheko ngokwemigaqo yekota xa kuthelekiswa neQhinga neSicwangciso se-ERM kunye neqhinga, imingcipheko esebenzayo neyeeprowujekthi iziko elijongene nayo. Ulongamelo lweKomiti yoPhicotho-zincwadi lugxile kuloo mingcipheko (imingcipheko yeqhinga, esebenzayo neyeeprowujekthi) engaphandle kwamanqanaba onyamezelo lijongene nazo iziko. Ulongamelo lweKomiti yoHlobo-zincwadi lugxile kuloo mingcipheko (ubuchule, imingcipheko yeeprowjekthi okanye ezisebenzayo) ingaphandle kwamanqanaba onyamezelo aphunyeziweyo kunye namanyathelo/iimpendulo zabalawuli ukuthomalalisa imingcipheko phakathi engaphunyezwa kunye nezenzo zolawulo okanye iimpendulo

zokunciphisa iimingcipheko kuloo manqanaba okunyamezela umngcipheko aphunyeziweyo.

I-WCPP iphuhlise yaza yaphumeza iSicwangciso sokuQhuba noShishino ngowe-19 Septemba 2018. Isicwangciso sokunokwenzeka emanzini njengesihlomelo kwi-BCP, sivavanyiwe kwindawo yokufumana amanzi engenye kwisibonelelo soMasipala beSithili seCape Winelands, eVostile ngowesi-5 Disemba 2018. Olu vavanyo luqhutywe ukuqinisekisa isakhono sezixhobo zokusebenza namalungiselelo sendawo engenye, nje ukuba kufuneke lungeniswe ukuqinisekisa ukuba iintlanganis zeNdlu nezeekomiti zingaqhuba kwimo yophazamiseko olongezelelekileyo lobonelelo lwamanzi (umz. uSuku lokuPhela kwaManzi) oluchaphazela isango le-WCPP.

Uphicotho-zincwadi lwangaphakathi

I-WCPP iqhubekile isebenzisa iinkonzo zeSebe leNkulumbuso ngokumayela nomsebenzi wophicotho-zincwadi lwangaphakathi wayo.

Unxibelelwano noLwazi

Eli candela likwazile ukufezekisa konke okujoliswe kuko kwalo konyaka. Okunye kugqithise ngamandla ngenxa yamathuba ongezelelekileyo angacingwanga achongiweyo. Okuqapheleka ngakumbi yinguqu kwindlela yokwenza kuqeqesho lolawulo lweerekhodi. Kule meko isigqibo senziwa ukuguqula uhlobo lwezi seshoni ukuba zibe ziiseshoni “zokwazisa”. Ukongeza apho, apho izixhobo zoqeqesho eziqhelekileyo zeziko ziphuhlisele iiseshoni zangaphambili, nale ndlela ifakwe esiqhelweni yezixhobo eyadalelwa iseshoni nganye ukudala uthungelwano olukufutshane phakathi kwabaphulaphuli neenkqubo ezixoxwayo.

Ngaphandle kokugqithisa ngamandla okujoliswe kuko malunga nenani leeyunithi zokusebenza ezithobela uMgaqo-nkqubo neMgaqo yoLawulo lweerekhodi ze-WCPP, inani leerekhodi ezifunyanwayo yile yunithi lenyuke ngamandlakazi, ukakhulu ngenxa yokuba kukho ukuqonda okungcono kokwenza iirekhodi nokuba kutheni na kubalulekile ukuzigcina.

Apha enyakeni eli candela lichonge iqela lezihloko zonxibelelwano lwangaphakathi. O ku kuthabathe indlela yezigidimi ezifakwe kumanqwanqwa azinikeleyo kuso sonke isakhiwo, kunye namaphulo eeyimeyile. Ukongeza apho, amaphulo ezemfundo ajikeleze ulonyulo, ukuthithwa kwepalamente nokusekwa kwepalamente aphuhlisele ukwazisa ngcono uluntu kwanokuntinga ngexesha elizolileyo lenkqubo yogayo lolonyulo. La maphulo aphumelele ngamandla kwaye kwabelenwe ngawo ngamandla kumanqwanqwa ethu ahlukeneyo amajelo eendaba ezentlalo. Uyilo lweimeyile yokhuthazo yarhoqo ngeveki eya kwisitafu naMalungu nalo lufumene ingxelo entle.

Ulawulo lwezemali

Iingxelo zemali zonyaka, kokwesine, zalungiswa ngokuhambelana nemigangatho yeZenzo eziNakanwa ngokuBanzi zokuNika iNkcaza (GRAP), njengoko kuchaziwe kwicandelo 56(1) loMthetho weFMPPLA. I-AFS ka-2018/19 nayo ibe yiseti yokuqala ye-AFS equlunqiweyo, kusetyenziswa ulwazi lwemithombo ephuma kwinkqubo entsha ye-SAGE X3 ERP.

Ngexesha eliphambi kwaba nyakamali abathathu, i-WCPP izuze izimvo zophicotho-zincwadi olungenachaphaza kuzo zonke iiseti ze-GRAP ze-AFS (njengoko kuchaziwe kwicandelo 56(1) le-FMPPLA), apho ezi AFS ziguqulwe ngezandla ukuqinisekisa uthotyelo lwale mfuno, phambi koqaliso lwenkqubo entsha ye-SAGE X3 ERP.

EzaBasebenzi

I-WCPP ingene ngqo inkqubo ye-Sage X3 ngo-Epreli 2018. ICandelo lezaBasebenzi liqhube iintlawulo zemivuzo eziphumeleleyo ngazo zonke iinyanga ezili-12 zonyakamali. I-WCPP iqalise ufikelelo lwekhompyutha yamaphepha emivuzo yaza yangenisa isango lokuzinceda kumabango ekhefu nentlawulo yokwenziweyo. Ngokwemigaqo yokufakwa kwidijithali kweenkqubo ze-HR, kubekho,

ULwazi loMsebenzi

nangona kunjalo, ulibaziseko ngokwemigaqo yosetyenziso lwekhompyutha lolawulo lomsebenzi, uqeqesho nolwazi loluleko ngenkqubo entsha ngenxa yokwaphuka kobudlelwane nehlakani lokuqalisa.

Iprowujekthi yoHlangahlengiso iqhubile ngo-2018 ngeengxoxo ezishushu nophicotho ngesifundo esithelekisekayo sentlawulo-mivuzo, isiseko esilandela imigaqo yoqulunqo 2(c), iziphakamiso zolwazi lobuchwepheshe kunye neziseko zokuthabatha izigqibo. Ubume beziko obuhlaziyiweyo buphunyezwe ngoNovemba 2018 kwanochwangciso lwesiseko lwaqaliswa.

Inkqubo yentlalontle ehlaziyiweyo yabaqeshwa be-WCPP iqalisile emva kolibaziseko oluthile ngenxa yophehlelelo lwe-X3 neprowujekthi yohlangehlangiso. I-EWP iquke uSuku lwezeMpilo olube yimpumelelo enkulu kwakunye neeseshoni zemixholo ethile enentsingiselo enxulumene neentsulungeko ze-WCPP. Ezi seshoni ngempilo yengqondo nobudlelwane obububo zibe nexabiso ngakumbi. I-WCPP ibonelele ngoncedo lwezifundo kubaqeshwa abasi-8 kulo nyakamali udlulileyo. Ngokoqeqesho, iinkqubo ezithile ezingundoqo zophuhliso ziquke uQeqesho lwezoPhando, uQeqesho lwaBalawuli bee-Ofisi, iZifundo eziQinisekisiweyo zikaMicrosoft neKing IV. I-WCPP, ngalo nyakamali, ijonge ekusekeni iindlela zoqinisekiso lomgangatho.

UBucwepheshe boLwazi noNxibelelwano

UCwangciso lweMithombo yezoShishino (ERP)

Ngo-2018/2019, le nkqubo ihleli ingumfaki-galelo kumsebenzi obanakalayo. Imitsi emikhulu yenziwe ukuzinzisa le nkqubo ngokuqhuba uhlaziyo kwiindawo zomsebenzi ezingundoqo ukuqinisekisa unxulumano lwezoshishino nesidima senkqubo. [Oku kuqhutywe](#) ngelixa i-WCPP yayilungiselela inqanaba lokuyondelelenisa kuxhaswa iqhinga lenguqu yokufaka kwidijithali.

IZixhobo zokuSebenza ze-ICT

Ngeli lixa uzinziso lwe-ERP lube linqanaba elisembindini lwaza lwachitha iiyure ezivayo ze-ICT, ngokusebenzisana namanye amacandelo, izixhobo zokusebenza ze-ICT zizuze uqatshelo olubonkalayo ukuxhasa zonke iinkqubo ezibalulekileyo. Iprowujekthi yohlaziyo lweengcingo igqityezelwe ngempumelelo kuzinziso lothungelwano, kuquka uphuculo lothungelwano lwezixhobo zokusebenza zeswitshi ukuququzelela ukhutshelo oluvuselelayo lukavimba wolwazi kuyo yonke imisebenzi yezoshishino. Uthungelwano olungenangcingo luvavanyiwe, nangona kunjalo, esi Sinikimaxabiso sisilele ngenxa yemiba yothotyelo lwaBathengisi kwaye neentandabuzo zabekwa kwade yaba inkqubo igqitywe ngempumelelo.

I-ICT iqalise ukuvezwa okubonkalayo kokuhlala kwetsheyimba kwaye i-SOPA ifumanekile kuluntu kwiYouTube yexesha, kuquka ukulungela ukuvulwa kwepalamente yesithandathu.

Iinkonzo ze-imeyile zibalulwe ukuphucula ixesha lokuphendula nesakhono sogcino.

Ukuqhutywa koShishino noChacho lweNtlekele

Zonke iinkqubo zixhotyiselwe uchacho lwentlekele kwaye uvavanyo loqhutywe lwezoshishino lwenziwe ukuthelekelela ukuba ingaba iinkonzo ezingundoqo zingavavanywa na ngaphandle kwemiqobo kwindawo esemaphandleni. Oomasipala beBreede Valley neWinelands bavavanyiwe bachongelwa umfaneleko ngokwemigaqo yezixhobo zokusebenza ze-ICT ukuququzelela umsitho wentlekele nokusilela okuKhulu.

Ukhuseleko lwamakhasi onxibelelwano

Uvavanyo lwempumelelo lokungena novavanyo lokuba sesichengeni luqhutywe ukujonga ukuba i-WCPP isesichengeni kangani na kubaphuli-mthetho bamakhasi onxibelelwano. Amanyathelo olungiso agqityezelwe ukuvala ubuthathaka bamandla. Udonga lomlilo lwesibini lufakelwe ukuphucula izixhobo zethu ngokumayela kokuba sesichengeni kwiHlabathi elingaphandle. Amanyathelo angaphakathi abekelwe ukuthomalalisa abasebenzisi bokuphela kongcipheko

ULwazi loMsebenzi

abanganakho kwiinkqubo ngenxa yokungena kwi-intanethi ngokuphucula isisombululo seseva yobonelelo. Olunye uphando luqhutyiwe ekuthomalaliseni imingcipheko ababandakanyekayo bangaphakathi abangayibeka kwiziko nokuthintela ulwaphulo lokhuseleko lwamakhasi onxibelelwano, ngenxa yosilelo lokwaziswa kwabasebenzisi ngemingcipheko yamakhasi onxibelelwano.

Inkxaso ye-ICT

Unikezelo lweenkonzo kuMalungu nesitafu luqhubileyo njengoko icandelo le-ICT liqinisekise ukuba iminxeba engenileyo isonjululwe phakathi kumaxesha asikilweyo eSivumelwano seNqanaba leNkonzo.

UKhuseleko noLawulo lweZibonelelo

Indawo yokuhlala

Imingeni yendawo yokuhlala ye-WCPP ifakwe kakuhle kumaxwebhu kwaye ihleli ingumba wengxoxo ngo-2018. Esinye sezindululo esiphuma kwiKomiti yeMithetho sesokuba i-WCPP ifumane umgangatho wesi-3 kwiSebe likaNondyebo wePhondo. Isicelo sokufunyanwa komgangatho wesi-3, 7 Wale Sitalato singeniswe ngokusesikweni kwi-2018/2019 U-AMP.

Ezinye iingxoxo neNtloko ye-DTPW neNtloko yeSebe likaNondyebo ngokunxulumene noku kungentla zibanjiwe. Imingeni yendawo yokuhlala iza kwanda njengo ubume besitafu se-WCPP buza kwenyuka ukusuka kwi-109 ukuya kwi-118 labaqeshwa abasisigxina.

UKhuseleko

Inkxaso ebonelelwe liSebe lezoKhuseleko loLuntu kumanyelo-zimvo zoluntu iqhubile ngo-2018/19

ISebe lezoKhuseleko loLuntu liqhube uvavanyo olupheleleyo lwezigrogriso nomngcipheko kwisakhiwo seSitalato i-7 no-15 Wale. Le ngxelo indulula iinguqu ezithile kwisiseko ukuphucula ufikelelo kwisango leSitalato 7 Wale Sitalato. Ukuqaliswa koku kuxoxwa kwiKomiti yoCwangciso eDibeneyo kwaye iqaliswe kunyakamali ka-2019/20 ngendlela yokufaka kumanqanaba, kuxhomekeka kubukho benkxasomali yale prowujekthi.

3.1.6 Umsebenzi wonyaka

Izalathisi zomsebenzi wenjongo-qhinga, izalathisi zomsebenzi, okujoliswe kuko okucwangcisiweyo nezona mpumelelo

Izalathisi zomsebenzi wenjongo-qhinga

INkqubo 1: ULawulo					
Izalathisi zomsebenzi wenjongo-qhinga	Eyona mpumelelo 2017/18	okujoliswe kuko okucwangcisiweyo 2018/19	2018/19	Ukuphambuka kokujoliswe kuko okucwangciselwe impumelelo eyona mpumelelo 2018/19	intetho ngezizathu zokuphambuka

**INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: Palamente ICANDELOB:**

Ulwazi loMsebenzi

Ukuseka iindlela zonyaka nonyaka ukuphonononga imisebenzi egunyazisiweyo	Efezekiweyo: UMthetho oSisigxina ophakanyisiweyo o phambi kweKomiti yeMithetho ukufaka kumgangatho inkqubo nomgaqo wokubhekisa nengxelo yesigunyaziso ngomsebenzi wolwazi kwiPalamente yePhondo	1	Efezekiweyo: Uhlaziyo lweMithetho luqokunjelwe lwaza lwangeniswa kwiKomiti yeMithetho ngowama-27 Matshi 2019		
Ukugcina isiphumo sophicotho-zincwadi olucocekileyo kurhulumentu nemiba yomsebenzi	Efezekiweyo: Isiphumo sophicotho-zincwadi olucocekileyo o ku-2017/18	Isiphumo sophicotho-zincwadi olucocekileyo	Efezekiweyo: Isiphumo sophicotho-zincwadi olucocekileyo o ku-2018/19		
Isiphumo sophicotho-zincwadi olucocekileyo	Efezekiweyo: Isiphumo sophicotho-zincwadi olucocekileyo o ku-2017/18	Isiphumo sophicotho-zincwadi olucocekileyo	Efezekiweyo: Isiphumo sophicotho-zincwadi olucocekileyo o ku-		
Ukufakwa kula maxesha uLawulo lwezaBasebenzi	Engafezekiswanga	Ukuhla kwixesha elichithwe kwimisebenzi yentengiselwano nokunika ingxelo	Engafezekiswanga	Unxaxho: ama - 50% okujoliswe kuko okucwangcisiweyo kufezekisiwe	Ukuhla kwixesha kwiintengiselwano ezifezekisiweyo ezifana neentlawulo kodwa ngenxa yemiba yobuchwepheshe nekhefu, njlnjl. akufezekiswanga

INkqubo 1: ULawulo					
Izalathisi zomsebenzi wenjongo-qhinga	Eyonga mfezeko 2017/18	Okujoliswekuko okucwangcisiweyo 2018/19	Eyonga mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko 2018/19	Ukuphawula okanye izizathu zonxaxho
Inguqu ephezulu kwinqanaba loVutho lweSakhono nyaka nonyaka esikelezelwe kwiiNjongo zoLawulo loLwazi lweNdlela yoVutho (COBIT)	Efezekisiweyo: 3 – Inkqubo echaziweyo	3 – linkqubo ezichaziweyo	Efezekisiweyo: 3 – Inkqubo echaziweyo ibekiwe		
Uphuculo lonyaka nonyaka lokusebenza	Efezekisiweyo: Okujoliswe kuko kwama-92% kugqithisile. Imfezeko 94%	2% yonyuko lonyaka nonyaka kuhlelo lovavanyo lwangaphandle yi-NKP Commanders lothotyelo lwe-WCPP noMthetho weNdawo ezinguNdoqo, uMthetho 102 ka-1980	Efezekisiweyo: Okujoliswe kuko kwama-94% kugqithisile. Imfezeko 96%		

Izalathisi zomsebenzi, okujoliswe kuko okucwangcisiweyo nezona mpumelelo

3.1.6.1 INkqutyana: I-Ofisi kaSomlomo

Injongo yale nkqutyana koku:

- ukunikezela ngenkxaso kumagosa ongameleyo ekuqulunqeni umkhombandlela weqhinga lolawulo lwe-WCPP;
- ukunikezela ngenkxaso kumagosa ongameleyo ekuzalisekiseni kwemisebenzi yawo ngokwemigaqo yezibonelelo zomthetho nemithetho yepalamente efanelekileyo;
- ukunikezela ngenkxaso kumagosa ongameleyo ekumeleni i-WCPP nokuthabatha inxaxheba kwimisebenzi yowiso-mthetho kumndla kumazwe ngamazwe; kunye
- nokunikezela ngeenkonzo zenkxaso kanobhala ne-ofisi kumagosa ongameleyo.

INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELO B:
Ulwazi loMsebenzi

INkqutyana: I-Ofisi kaSomlomo					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswekuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19	Unxaxho kokujoliswekuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Ipesenti yothotyelo liGunyabantu leSigqeba lwezigunyaziso zomthetho ezichaziweyo nolungiselelo lwenguqu olufanelekileyo, ngokwemigaqo ye-FMPPLA, ngemihla efunekayo esikiweyo	Okungafezekiswa anga: 95% yothotyelo liGunyabantu leSigqeba lwezigunyaziso zomthetho ezichaziweyo nolungiselelo lwenguqu olufanelekileyo, ngokwemigaqo ye-FMPPLA, ngemihla efunekayo esikiweyo	100%	Okufezekisiweyo: 19 yezalathisi zothotyelo ezili-19 zithotyelwe		
Inani lemiyalelo ephunyeziweyo ngokolongamelo, ulwenziwo lomthetho nentathonxaxheba yoluntu	Okufezekisiweyo: UMthetho oSisigxina ophakanyisiweyo phambi kweKomiti yeMithetho ukufaka kumgangatho inkqubo nomgaqo wokubhekisa nengxelo yesigunyaziso ngomsebenzi wolwazi ngomsebenzi wekota wePalamente yePhondo on. Lo mba kuza kuxoxwa ngawo kwintlanganiso yokuqala nooSihalo beeKomiti eZisigxina kunyakamali ka-2018/19	1	Okufezekisiweyo: UHlaziyo lweMithetho luqokunjelwe lwaza lwangeniswa kwiKomiti yeMithetho ngowama-27 Matshi 2019		

linguqu kokujoliswe kuko okucwangisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

I-Ofisi kaSomlomo	2018/19			2017/18		
	Ulwabiw o-mali lokuqgibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiw o-mali lokuqgibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'000	R'000	R'000
Total	6508	6499	9	5 238	4 832	406

3.1.6.2 INkqutyana: I-Ofisi kaNobhala

Injongo yale nkqutyana ilolu hlobo lulandelayo:

- ukuqulunqa imigaqo-nkqubo yokusebenza nokumiselwa ngokweentsulungeko nemigangatho ngokuthobela imithetho nezenzo ezifanelekileyo;
- ukulawula iinkonzo zenkxaso yequmrhu nezeenkqubo;
- ukubonelela ngeenkonzo zenkxaso yezomthetho kubalawuli neekomiti;
- ukubonelela ngeenkonzo zonxibelelwano nolwazi.; kunye
- nokuququzelela iinkonzo zolawulo lomngcipheko.

INkqutyana: I-Ofisi kaNobhala					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	O kujoliswekuko okucwangcisiweyo	Eyona mfezeko 2018/19	Unxaxho kokujoliswekuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Ukuphuhlisa isiseko soLawulo lweQhinga leZiko ngowama-31 Matshi 2019	ISalathisi soMsebenzi esiTsha	ISiseko seQhinga loLawulo siPhuhlisiwe	Okufezekisiweyo : ISiseko soRhulumentu siqukunjelwengo we-18 Februwari 2019		
Ipesenti yokujoliswe kuko konyaka okucwangcisiweyo kwe-APP okufezekisiweyo	Okungafezeki swanga: ama-88% okujoliswe kuko afezekisiwe	98%	Okungafezekiswanga: ama-84.7% okujoliswe kuko afezekisiwe	Unxaxho: -13.3% Kwitotali yama-62 okujoliswe kuko konyaka okucwangcisiweyo, ama-50 afezekisiwe saza isi-3 asasebenz	Jonga kwiinkqutyana zesiqu malunga nezizathu zonxaxho

**INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: Palamente ICANDELO B:**

Ulwazi loMsebenzi

Ukuphuhlisa isixhobo sovutho lolawulo lomngcipheko ukuvavanya inqanaba lovutho leziko	ISalathisi soMsebenzi esiTsha	Ukuphuhlisa isixhobo sovutho lolawulo lomngciphek o ukuvavanya inqanaba lovutho leziko	Okufezekisiwey o: Uphando lweminyaka emibini luza kusetyenziswa njengesixhobo sokulinganisa uvutho (udityaniso lwe- ERM)		Ukufaka esikweni nokubonelela ngengxelo yophando lwesibini ngowama-31 Matshi
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INGxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELOB:
Ulwazi loMsebenzi

INkqutyana: I-Ofisi kaNobhala					
ISalathisi soMsebenzi	Eyona mfezeko 2017/18	O kujoliswekuko okucwangcisiweyo	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
					Januwari 2019 kwi- SMT ne-ERMCO ukugqiba ngezicwangciso zokusebenza ezinduliweyo kuquko lwamaqhinga nezicwangciso ze-ERM zexa elizayo
Ipesenti yothotyelo lweSiseko soLawulo loMsebenzi kwiiNkonzo zoMthetho	Okufezekisiweyo: 100% yothotyelo lweSiseko soLawulo loMsebenzi kwiiNkonzo zoMthetho	80%	Okufezekisiweyo: 93% yothotyelo lweSiseko soLawulo loMsebenzi kwiiNkonzo zoMthetho	Unxaxho: 13% ngaphezu kokucwangcisiweyo	
Ipesenti yothotyelo liGosa eliNika iNkcaza lweziguayiso zomthetho ezibekiweyo kunye namalungiselo enguqu afanelekileyo, ngokwemigaqo ye-FMPPLA, ngemihla esikiweyo efunekayo	Okufezekisiweyo: 100% yothotyelo liGosa eliNika iNkcaza lweziguayiso zomthetho ezibekiweyo kunye namalungiselo enguqu afanelekileyo, ngokwemigaqo ye-FMPPLA, ngemihla esikiweyo efunekayo	100%	Okufezekisiweyo: 100% yothotyelo liGosa eliNika iNkcaza lweziguayiso zomthetho ezibekiweyo kunye namalungiselo enguqu afanelekileyo, ngokwemigaqo ye-FMPPLA, ngemihla esikiweyo efunekayo		
<i>Iqhinga lokukhawulelana neendawo zomsebenzi ophantsi</i> Isakhono sophononongo novavanyo esizinikeleyo siza kusekwa ngo-2019/20					

INGxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELOB:
ULwazi loMsebenzi

INkqutyana: I-Ofisi kaNobhala: UNxibelelwano noLwazi					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo	Eyona mfezeko 2018/19	Unxaxho kokujoliswekuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Ipesenti yolonyuko lonyaka nonyaka kwiinkcukachamana ni zewebhasaythi ngokumayela neeseshoni zewebhsaythi	Okufezekisi weyo: 17% yolonyuko lonyaka nonyaka kwiinkcukachamanani zewebhasaythi ngokumayela neeseshoni zewebhsaythi Actual: 53 040	5% (55 692)	Okufezekisi weyo: 8% yolonyuko lonyaka nonyaka kwiinkcuka chamanani zewebhasaythi ngokumayela neeseshoni zewebhsaythi	Unxaxho: 3% 1834 ngaphezulu kweeseshoni zewebhsaythi ezirekhodiweyo kunokucwangcisiweyo	Umsebenzi owongeziweyo wamajelo eendaba ukhokelele kubhekiso olongeziweyo kumxholo kwiwebhsaythi
Ipesenti yolonyuko lonyaka nonyaka kubukho bamakhasi oonondaba nemisebenzi	Okufezekisiweyo: 11% yolonyuko kumgca wesiseko sonyaka odlulileyo kubukho bamakhasi oonondaba nemisebenzi 1 029 yeeTwiti	5% (2 233)	Okufezekisiweyo: 15% yolonyuko kumgca wesiseko sonyaka odlulileyo kubukho bamakhasi oonondaba nemisebenzi	Unxaxho: 10% 220 imisebenzi yamakhasi oonodaba emininzi erekhodiweyo kunokucwangcisiweyo	Amathuba ongezweyo emisebenzi yamakhasi oonondaba ichongiwe njengokuba unyaka uhambile
Inani lolonyuko lonyaka nonyaka kusetyenziso logcino-zincwadi ziiyunithi	Okufezekisiweyo: Ulonnyuko lwe- 7% kusetyenziso lwesicwangciso ziiyunithi	7	Okufezekisiweyo: Ulonnyuko lwesi-9 kusetyenziso logcino-zincwadi ziiyunithi	Unxaxho: 2	Indlela yokuphucula uthotyelo ilungisiwe ukufezekisa isiphumo esingcono ngokubonelela ngeseshoni yesiqhelo xa kuthelekiswa nezinye
Inani loqeqesho lwemigaqo engenakwaphulwa okanye iiseshoni zenkcaza	Isalathisi soMsebenzi esiTsha	2	Okufezekisi weyo: Iiseshoni ezi-2 zoqeqesho		

INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: Palamente ICANDELOB:
Ulwazi loMsebenzi

Inani loqeqesho lolawulo lweerekhodi olubanjiweyo	ISalathisi soMsebenzi esiTsha	15	Okufezekisiweyo: Iiseshoni ezili-16 leeseshoni zoqeqesho lolawulo lweerekhodi zibanjiwe	Unxaxho: 1 ngaphezu kokucwangci siwe	
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INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELOB:
ULwazi loMsebenzi

INkqutyana: I-Ofisi kaNobhala: IThala leeNcwadi					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19	Unxaxho kokujoliswek uko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Inani lopapasho lwethala leencwadi oluvelisiweyo ngonyaka	Okufezekisi weyo: ama -83 opapasho lwethala leencwadi avelisiwe	75	Okufezekisi weyo: ama -85 opapasho lwethala leencwadi avelisiwe	Unxaxho: 10	10 ngaphezulu lopapasho lwethala leencwadi luvelisiwe kunokucwangcisiweyo ngenxa yochongo lwamathuba ongeziweyo enyakeni

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

I-Ofisi kaNobhala	2018/19			2017/18		
	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'000	R'000	R'000
I-Ofisi kaNobhala	12 575	12 563	12	12 341	11 627	714
Unxibelelwano noLwazi	6 071	6 071	-	5 332	5 100	232
iThala leeNcwadi	1 694	1 691	3	1	1 595	15
Total	20 340	20 325	15	19	18 322	961

3.1.6.3 INkqutyana: EzeMali

Injongo yale nkqutyana kukunikezela ngeenkonzo zolawulo lwezimali.

Inkqutyana: EzeMali			
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangci siweyo 2018/19	Eyona mfezeko 2018/19
Inani leengxelo zonyaka zezimali eziqinisekisiweyo zangeniswa ngomhla osemthethweni osikiweyo	Okufezekisiweyo: Ingxelo enye yonyaka yezimali eqinisekisiweyo yangeniswa ngomhla osemthethweni osikiweyo	1	Okufezekisiweyo: Ingxelo enye yonyaka yezimali eqinisekisiweyo yangeniswa ngomhla osemthethweni osikiweyo
Inani leeNtelekelelo zoNyaka ezigqityezelweyo zeNgeniso neNkcithomali yePhondo ezingensiwe ngomhla osikiweyo ofunekayo	Okufezekisiweyo: INtelekelelo yoNyaka enye egqityezelweyo zeNgeniso neNkcithomali yePhondo ezingensiwe ngomhla osikiweyo ofunekayo	1	Okufezekisiweyo: INtelekelelo yoNyaka enye egqityezelweyo zeNgeniso neNkcithomali yePhondo ezingensiwe ngomhla osikiweyo
Inani leeNgxelo zoNyaka eziqinisekisiweyo seXeshana ezingensiwe ngomhla osikiweyo ofunekayo	Okufezekisiweyo: IiNgxelo zoNyaka ezintathu eziqinisekisiweyo seXeshana ezingensiwe ngomhla osikiweyo ofunekayo	3	Okufezekisiweyo: IiNtelekelelo yoNyaka ezintathu egqityezelweyo zeNgeniso neNkcithomali yePhondo ezingensiwe ngomhla osikiweyo
Inani leentlanganiso ezibanjwe nooManejala beeNkqubo phambi kweentlekelo zengqikelelo	New Performance indicator	1	Okufezekisiweyo: One meeting held with Programme Managers prior to the adjustments estimates
Inani leentlanganiso ezibanjwe nooManejala beeNkqubo phambi kongeniso lohlahlowabiwo-mali lokugqibela	ISalathisi soMsebenzi esiTsha	1	Okufezekisiweyo: Intlanganiso enye ibanjwe nooManejala beeNkqubo phambi kongeniso lohlahlowabiwo-mali
INani leeNgxelo zoPhononongo zeKota (IYM) u k u l a n d a umkhondo wenkcithomali nokuchonga iimpawu zasekuqaleni	Okufezekisiweyo: IiNgxelo ezine zoPhononongo zeKota (IYM) u k u l a n d a umkhondo wenkcithomali nokuchonga iimpawu	4	Okufezekisiweyo: IiNgxelo ezine zoPhononongo zeKota (IYM) u k u l a n d a umkhondo wenkcithomali nokuchonga iimpawu

**INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: Palamente ICANDELOB:
Ulwazi loMsebenzi**

Ipesenti yeentlawulo ezenziweyo kwabatyalwayo phakathi kwiintsuku ezingama-30 zokufunyanwa kwe-invoyisi okanye usonjululo lwembambano	Okufezekisiweyo: Ama-99,74% eentlawulo zenziwe kwabatyalwayo phakathi kwiintsuku ezingama-30 zokufunyanwa kwe-invoyisi zeentlawulo ezi-6 kwitotali yama-2 291 ayenziwanga phakathi kwiintsuku ezingama-30	99%	Okufezekisiweyo: Ama-99,9% eentlawulo zenziwe kwabatyalwayo phakathi kwiintsuku ezingama-30 zokufunyanwa kwe-invoyisi
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linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

Ezemali	2018/19			2017/18		
	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'00	R'000	R'000
Total	4 073	4 069	4	3	3 871	88

3.1.6.4 INkqutyana: ULawulo loBonelelo loThungelwano

Injongo yale nkqutyana kukunikezela ngeenkonzo zolawulo lobonelelo lothungelwano.

INkqutyana: ULawulo loBonelelo loThungelwano					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zokunxaxha
Ipesenti yee-asethi ezilungelelaniswa neRejista yee-Asethi	Okungafezekiswa anga: a m a - 94,68% ee-asethi alungelelaniswe neRejista yee-Asethi	100%	Okungafezeki swanga: a m a - 89% ee-asethi alungelelaniswe neRejista yee-Asethi	Unxaxho: -11%	Kuqgitywe ngowama-25 Epreli 2019
Ipesenti yothotyelo nomgangatho wonikezelo lweenkonzo, njengoko ilungisiwe, kuqwalaselwa i-GRAP	Okungafezekiswa nga: 74,72% yothotyelo nemigangatho yonikezelo lweenkonzo	85%	Okufezekisiweyo: 96% yothotyelo nemigangatho yonikezelo lweenkonzo	Unxaxho: 11% ngaphezu kokucwangcisiweyo	
Ipesenti yothotyelo noLuhlu loHlolo loLawulo loBonelelo loLthungelwano	Achieved: 100% yothotyelo neNcwadana yoLuhlu loHlolo loLawulo loBonelelo loLthungelwano	100%	Achieved: 100% yothotyelo neNcwadana yoLuhlu loHlolo loLawulo loBonelelo loLthungelwano		
<u>Iqhinga lokukhawulelana neendawo zomsebenzi ophantsi</u> Percentage of assets reconciling to the Asset Register – completed 25 April 2019.					

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezeniweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

Supply Chain Management	2018/19			2017/18		
	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engapheleli	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engapheleli
	R'000	R'000	R'000	R'000	R'000	R'000
Total	4 977	4 973	4	4 770	4	(45)

3.1.6.5 INkqutyana: ULawulo lwangaPhakathi

Injongo yale nkqutyana kukuchonga ubuthathaka beenkqubo nokundulula amanyathelo olungiso ukuthintela okungaqhelekanga nokuququzelela iinkonzo zolawulo lomngcipheko.

INkqutyana: ULawulo lwangaPhakathi			
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19
Inani leengxelo zenkqubela ezimbini xa kuthelekiswa neSicwangciso soPhuculo soLawulo lwezeMali	Okufezekisiweyo: lingxelo zenkqubela ezimbini xa kuthelekiswa neSicwangciso soPhuculo soLawulo lwezeMali	2	Okufezekisiweyo: lingxelo zenkqubela ezimbini xa kuthelekiswa neSicwangciso soPhuculo soLawulo lwezeMali
Inani leengxelo zohlolo ezikhutshelwe ukuchonga izithuba zolawulo kwiinkqubo	Okufezekisiweyo: lingxelo ezintathu zohlolo ezikhutshelwe ukuchonga izithuba zolawulo kwiinkqubo	3	Okufezekisiweyo: lingxelo ezintathu zohlolo ezikhutshelwe ukuchonga izithuba zolawulo kwiinkqubo
Inani leengxelo zohlolo ezibonakalisa inkqubela kuqaliso lwezindululo	Okufezekisiweyo: lingxelo ezintathu zohlolo ezibonakalisa inkqubela kuqaliso lwezindululo	3	Okufezekisiweyo: lingxelo ezintathu zohlolo ezibonakalisa inkqubela kuqaliso lwezindululo
Ipesenti yeevawutsha zentlawulo ezifakwe kuphicotho-zincwadi olulandelayo	Okufezekisiweyo: 100% yeevawutsha zentlawulo zifakwe kuphicotho-zincwadi olulandelayo Itotali yama-2 450 yeevawutsha zentlawulo zifakwe kuphicotho-zincwadi olulandelayo	100%	Okufezekisiweyo: 100% yeevawutsha zentlawulo zifakwe kuphicotho-zincwadi olulandelayo

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

INGxelo yoNyaka yeVoti 2 yoNyakamali
 ka-2018/19 2: Palamente ICANDELO B:
 ULwazi loMsebenzi

Inkcithomali yenkqutyana

ULawulo lwangaPhakathi	2018/19			2017/18		
	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'00	R'000	R'000	R'00	R'000
ITotali	4 803	4	2	4 180	4	(284)

3.1.6.6 INkqutyana: EzaBasebenzi

Injongo yale nkqutyana kukunikezela ngeenkono zolawulo lwezabasebenzi nezibonelelo zaMalungu.

INkqutyana: EzaBasebenzi					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiwey	Eyona mfezeko 2018/19	Unxaxho kokujoliswek uko okucwangcisi weyo kweyona mfezeko 2018/19	Ukuphawula okanye izizathu zonxaxho
Inani loqeqesho olusesikweni olugxile ekuchongeni izithuba kwizakhono nesiseko	Okufezekisiweyo: Uqeqesho kasixhenxe olugxile ekuchongeni izithuba kwizakhono nesiseko lubanjiwe. Ezi seshoni zisixhenxe zeProwujekthi GROW zonke ziqukunjelwe	15	Okufezekisiweyo: Uqeqesho kalishumi elinesibhozo olugxile ekuchongeni izithuba kwizakhono nesiseko lubanjiwe.	Unxaxho: 3 ngaphezu kokucwangcisiweyo	
Inani leefomu zesiqinisekiso zomgangatho omhle	Okungafezekiswanga	82	Okungafezekiswanga: 38	Unxaxho: -44	Ukusilela kofako lwefomu ezizalisiweyo
Inani leeseshoni zoqeqesho kwinkqubo ye-ERP eziququzelelweyo	Okufezekisiweyo: Ileseshoni zoqeqesho ezintlanu kwinkqubo ye-ERP ziququzelelwe	3	Okufezekisiweyo: Ileseshoni zoqeqesho ezilishumi elinesihlanu kwinkqubo ye-ERP ziququzelelwe	Unxaxho: 12 ngaphezu kokucwangcisiweyo	Uqeqesho lwabaseben zisi besango
Inani leengxelo eziphunyeziweyo zoHlengahlengiso eziqalisiweyo	Isalathisi soMsebenzi esiTsha	1	Okufezekisiweyo: Ingxelo enye ephunyeziweyo kuHlengahlengiso iqalisiwe		
Inani leeseshoni zolwazi zezaBasebenzi ezijoliswe ekongezeni ixabiso kwiziko nabaqeshwa balo ziququzelelwe	Okufezekisiweyo: Ileseshoni ezintlanu zolwazi ezijoliswe ekongezeni ixabiso kwiziko nabaqeshwa balo ziququzelelwe	4	Okungafezekiswanga: Ileseshoni ezintathu zolwazi ezijoliswe ekongezeni ixabiso kwiziko nabaqeshwa	Unxaxho: -1	

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Ulwazi loMsebenzi

Inani leeseshoni zoqeqesho nolwazi lobudlelwane bezemisebenzi ezijoliswe ekongezeni ixabiso kwiziko nabaqeshwa balo ziququzelelwe	ISalathisi soMsebenzi esiTsha	2	Okungafezekiswa nga	Unxaxho: ngenxa yeemfuno zomsebenzi uqeqesho luhlehlisiwe	Uqeqesho luhlehlilwe kwakhona ukuya kwikota yoku- 1 yonyakamali omtsha
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Iqhinga lokuhoyana nomsebenzi ophantsi

Inani leefomu zobuyiselo loqinisekiso lomgangatho omhle – indlela iza kubekwa ukuqinisekisa uzaliso lweefomu

Inani leeseshoni zolwazi lwezaBasebenzi ezijolise ekongezeni ixabiso kwiziko nabaqeshwa balo eziququzelelweyo -

Ukungafezekiswa kube ngenxa yobalulo lwezinye iiprowujekthi. Ezi prowujekthi zigqityezelwe kwaye okujoliswe kuko kuza kuqaliswa njengoko kucwangcisiwe.

Inani leeseshoni zolwazi lwezaBasebenzi ezijolise ekongezeni ixabiso kwiziko nabaqeshwa balo eziququzelelweyo - *Ukungafezekiswa kube ngenxa yobalulo lwezinye iiprowujekthi. Ezi prowujekthi zigqityezelwe kwaye okujoliswe kuko kuza kuqaliswa njengoko kucwangcisiwe.*

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

Ezabasebenzi	2018/19			2017/18		
	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'000	R'000	R'000
Total	7 125	7 125	-	7 840	6 420	1 420

3.1.6.7 INkqutyana: UBuchwepheshe boLwazi noNxibelelwano

Injongo yale nkqutyana kukunikezela ngeenkonzo zenkxaso yolawulo nezomsebenzisi nokuqhubela phambili nokulondoloza izixhobo zokusebenza zobuchwepheshe.

INkqutyana: UBuchwepheshe boLwazi noNxibelelwano					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19	Unxaxho kokujoliswekuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye iizathu zonxaxho
Ipesenti yonyaka nonyaka yophuculo lwenkxaso yenkonzo enikezelwe ngakwisivumelwano senqanaba lenkonzo (SLA)	Okufezekisiweyo: 15% yophuculo lonyaka nonyaka lwemigangatho yonikezelo lweenkonzo ngakwisivumelwano senqanaba lenkonzo (SLA) Umbali: 1 452 eminxeba angenile, aphendulwa aze asonjululwa phakathi kwi-SLA. Umbali: 1 997 eminxeba angenile	5% yomgca wesiseko wama-66.15%=69.45%	Okufezekisiweyo: 79.32%		

INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELOB:
ULwazi loMsebenzi

INkqutyana: UBuchwepheshe boLwazi noNxibelelwano					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19	Unxaxho kokujoliswek uko okucwangcisiweyo kweyona mfezeko	Ukuphawu la okanye izizathu zonxaxho
Ukuqalisa nokufaka kumsebenzi uchacho lwentelekele	Okufezekisiweyo: Uchacho lwentleke luqalisiwe lwaza lwafakwa emsebenzini kwi-ERP kwaye lwacwangxiselwa iinkqubo ezingezizo eze--ERP. Uchacho lwentleke kwimigaqo ye- ERP lufakwe kumaxwebhu lwaza lwaphunyezwa. Uqeqesho lwesitafu se-ICT luqukunjelwe, iimvavanyo zenziwa zatyikitywa. Uchacho lwentleke kwi-ERP lualisiwe zaza iimvavanyo zochacho lwentleke zaqaliswa kwaye iimvavanyo zochacho zaqhutywa phambi kokuvezwa. Uhlahlo lwabiwo-mali nezicwangciso zagqitywa yaza intengo yezixhobo yaqalisa	linkqubo ezifakwe kumsebenzi zaza zaqaliswa ezingezizo eze-ERP	Okufezekisiweyo		

INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELO B:
Ulwazi loMsebenzi

Uqaliso lwamanqanaba e-ERP	Okungafezekiswanga: Ama-98% oqukumbelo Inqanaba 3: Uvuthondaba 3, 4, 5 nele 6 afezekisiwe	INqanaba 4: Iiqalisiwe. I-ERP izinzisiwe yaza yabalulwa emva kosasazo	Okungafezekiswanga: Ama-80% oqukumbelo	Unxaxho: -20%	Inkqubo izinzisiwe kodwa
Intengo nokwakheka kwezambuku zobuchwepheshe kuMalungu amatsha	ISalathisi soMsebenzi esiTsha	100% ithengiwe yaza yakhelwa	Okungafezekiswanga:	Unxaxho: Imingeni yentengo	Intengo iqukunjelwe kwikota 1 ka-2019/20. Iza kwakhelwa

INGxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: **Palamente ICANDELOB:**
Ulwazi loMsebenzi

INkqutyana: UBuchwepheshe boLwazi noNxibelelwano				
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19	Unxaxho kokujoliswek uko okucwangcisi weyo kweyona Ukuphawula okanye izizathu zonxaxho
				Kunye nokufunyanwa kweenkcukcha zabasebenzisi, kodwa iza kunikezelwa phambi kokwakhelwa nembonakalo yezixhobo zekhompyutha ezibonelelwe yi-WCPP, ngumthengisi r
Ubukho bepesenti yazo zonke izixhobo zeenkonzo ze-IT	Okufezekisiweyo: ama-99,13% azo zonke iinkonzo zezixhobo ze-IT abekho	95%	Okufezekisiweyo: ama-95% azo zonke iinkonzo zezixhobo ze-IT abekho	
<u>Iqhinga lokukhawulelana neendawo zomsebenzi ophantsi</u> Uqaliso ngokwamanqanaba lwe-ERP – Ubalulo lucwangciselwe u-2019/20 Intengo nokwakhiwa kwezambuku zobuchwepheshe kuMalungu amatsha – intengo ngo-Epreli 2019.				

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELO B:
ULwazi loMsebenzi

Inkcithomali yenkqutyana

ULwazi noNxibelelwano loBuchwepheshe	2018/19			2017/18		
	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'000	R'000	R'000
iTotali	11 746	10 316	1 430	15 061	12 176	2 885

3.1.6.8 INkqutyana: UKhuseleko noLawulo lweZibonelelo

Injongo yale nkqutyana kukubonelela ngeenkono zeentsapho, ukhuseleko nezamalungiselelo, kuquka uququzelelo lwezempilo nokhuseleko emsebenzini.

INkqutyana: UKhuseleko noLawulo lweZibonelelo					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko 2017/18	Ukuphawula okanye izizathu zonxaxho
Uthotyelo lwepesenti neemfuno zoMthetho weNdawo ezingundoqo kaZwelonke, 1980 (uMthetho 102 ka-1980)	Okufezekisiweyo: Ama-94% othotyelo lweemfuno zoMthetho weNdawo ezingundoqo kaZwelonke, 1980 (uMthetho 102 ka-1980)	94%	Okufezekisiweyo: ama-96% othotyelo lweemfuno zoMthetho weNdawo ezingundoqo kaZwelonke, 1980 (uMthetho 102 ka-1980)	Unxaxho: 2% ngaphezu kokuba bekucwangcisiwe	
Inkxaso yepesenti yokhuseleko olubonelwe kwiikomiti ezisigxina ngexesha lotyelelo lolongamelo ngokuhambelana nomgaqo ophunyeziweyo wemigangatho kutyelelo lolongamelo	Okufezekisiweyo: ama-94% okhuseleko olubonelwe kwiikomiti ezisigxina ngexesha lotyelelo lolongamelo ngokuhambelana nomgaqo ophunyeziweyo wemigangatho kutyelelo lolongamelo	80%	Okufezekisiweyo: 89% okhuseleko olubonelwe kwiikomiti ezisigxina ngexesha lotyelelo lolongamelo ngokuhambelana nomgaqo ophunyeziweyo wemigangatho kutyelelo lolongamelo (ama-34 kuManyelo-zimvo)	Unxaxho: 9% ngaphezu kokuba bekucwangcisiwe	

INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: Palamente ICANDELO B:
Ulwazi loMsebenzi

Irejista yeemfuno zendawo yokuhlala ye-WCPP kwi-U- AMP ngomhla osikiweyo oxeliweyo	Okufezekisiweyo: WCPP's accommodation requirements were submitted on the U-AMP by 30 June 2017	Irejista yeemfuno zendawo yokuhlala ye-WCPP kwi-U- AMP ngomhla osikiweyo oxeliweyo	Okufezekisiweyo: iimfuno zendawo yokuhlala ye-WCPP zingenisiwe kwi-U-AMP ngomhla osikiweyo oxeliweyo		
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INGxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: **Palamente ICANDELOB:**
Ulwazi loMsebenzi

INkqutyana: UKhuseleko noLawulo lweZibonelelo					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo 2018/19	Eyona 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko 2017/18	Ukuphawula okanye izizathu zonxaxho
Inani lololongo lokukhupha phandle olucwangcisiweyo oluqunjelweyo	Okufezekisiweyo: ulololongo olunye lwesiqinisekiso nokuncedwa kweendwendwe kkwinkqubo ye-VMS	1	Okufezekisiweyo: ulololongo olunye lokukhupha phandle olucwangcisiweyo luqunjelwe		
Isiqinisekiso sepesenti nokuncedwa kweendwendwe kwinkqubo ye-VMS	Isalathisi soMsebenzi esiTsha	100%	Okufezekisiweyo: 100% yolololongo olunye lwesiqinisekiso nokuncedwa kweendwendwe		
Inani leeseshoni zokudibana neSebe lezoThutho neMisebenzi yoLuntu mayela nolawulo lwesivumelwano senqanaba lenkonzo	Okufezekisiweyo: liseshoni ezisibhozo zokudibana neSebe lezoThutho neMisebenzi yoLuntu mayela nolawulo lwesivumelwano senqanaba lenkonzo zibanjiwe	8	Okufezekisiweyo: liseshoni ezisibhozo zokudibana neSebe lezoThutho neMisebenzi yoLuntu mayela nolawulo lwesivumelwano senqanaba		

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

Ukhuseleko noLawulo lweZibonelelo	2018/19			2017/18		
	Ulwabiwo- mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo- mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'000	R'000	R'000
Total	5 581	5 138	443	4 491	4 305	186

3.2 Inkqubo 2: IZibonelelo neeNzuzo zaMalungu naMaqela ezoPolitiko

3.2.1 Injongo

Injongo yale nkqutyana kukubonelela ngezibonelelo zokuxhobisa neenzuzo kuMalungu namaqela ezopolitiko.

3.2.2 Imisebenzi engundoqo

- Intlawulo yemirhumo yobulungu kwipalamente nemibutho enxulumeneyo;
- Amagalelo ombuso kuncedo lwezonyango kumaLungu aqhubekayo;
- Izibonelelo zokuxhobisa ukubuyekeza aMalungu ngeenkitho ezinxulumene nehambo, indawo yokuhlala nonxibelelwano lwemfono-mfono lwaseburhulumenteni;
- Ukulawula intlawulo yabo bamelweyo kuxhobisa amaqela ezopolitiko amelwe kwi-WCPP ukuseka nokulondoloza izixhobo zokusebenza kwabo bamelweyo ukukhonza imidla yabamelweyo;
- Ulawulo lwentlawulo yezibonelelo zabo bamelweyo ukuxhobisa amaqela ezopolitiko amelwe kwi-WCPP ukuseka nokulondoloza izixhobo zokusebenza zolawulo zawo kumasango e-WCPP; kunye
- Nolawulo lwentlawulo yezibonelelo zeemeko ukuxhobisa aMalungu ukuba alungiselele iinkqubo kwabo abameleyo kwimidla yolongamelo, ulwenziwo lomthetho nentathoxaxheba yoluntu kwi-WCPP.

3.2.2.1 Iinjongo-qhinga zeziphumo eziphumileyo; iinkqutyana, iinjongo-qhinga nezalathisi zomsebenzi wenjongo-qhinga

Iinjongo-qhinga zeziphumo eziphumileyo	Iinkqutyana		Iinjongo-qhinga	Isalathisi somsebenzi senjongo-qhinga
Ukukhuthaza urhulumentu oluqileyo nokuphucula iqhinga nenkxaso yequmrhu	2.1	Izibonelelo neeNzuzo kuMalungu (kuquka izibonelelo naMagalelo)	Ukuphucula iinkonzo kubaxhasi nokubonelela ngenkxaso yeqhinga ngokuqalisa iinkqubo zepalamente nequrhu ezingagungqiyo nezinothethwano	Ukufaka kwidjithali nokufaka kula maxesha iiNkonzo zeMicimbi yaMalungu
	2.2	IiNkonzo zeNkxaso zaMaqela ezoPolitiko		

3.2.3 Isishwankathelo seempumelelo

Ngexesha lokunika ingxelo aMalungu amahlanu abhalise kwinkqubo yabaphumelele izidanga kulawulo kunye nobunkokheli kwiDyunivesithi yaseWitwatersrand apho iLungu elinye lithweswe isidanga emva kokugqibezela. AMalungu amane azimase iSemina yeSidima nokuPhatha uShishino lweNtsulungeko esindlekwe nguThuli Madonsela. ILungu elinye lizimase i-King VI yoqeqesho. ILungu elinye lizimase iNkqubo yokuBalulekileyo ye-CPA kwiZenzo neMigaqo yeePalamente kwiDyunivesithi yaseWitwatersrand. ILungu elinye ligqibezele isifundo sesiXhosa.

3.2.4 UMsebenzi woNyaka

Izalathisi zomsebenzi wenjongo-qhinga, izalathisi zomsebenzi, okujoliswe kuko okucwangcisiweyo nezona mpumelelo

Izalathisi zomsebenzi wenjongo-qhinga

INkqubo 2: Izibonelelo neeNzuzo zaMalungu naMaqela ezoPolitiko					
	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Ukufaka kwidijithali nokufaka kula maxesha iiNkonzo zeMicimbi yaMalungu	Okungafezeki swanga: (ukuqalisa i-ERP)	Ukuzinceda nentshukumo eqhutyelwa phambili	Okungafezekiswanga:	Unxaxho: 90%	aMalungu abekwe njengabasebenzisi beSango lokuZinceda kwaye ahlelelwa uqeqesho. Ulawulo lwenguqu eyongeziweyo luyafuneka kusetyenziso olulpheleyo

Izalathisi zomsebenzi, okujoliswe kuko okucwangcisiweyo nezona mphumelelo

3.2.4.1 INkqutyana: IZibonelelo neeNzuzo zaMalungu

Injongo yale nkqutyana kukulawula intlawulo yoku:

- Imirhumo yobulungu kwipalamente nemibutho enxulumeneyo;
- Amagalelo ombuso kuncedo lonyango kumaLungu aqhubekayo; kunye
- Nezibonelelo zokuxhobisa ukubuyekeza aMalungu kwiinkcitho ezinxulumene nehambo, indawo yokuhlala nonxibelelwano lweminxeba lwaseburhulumenteni.

INkqutyana: IZibonelelo neeNzuzo zaMalungu					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona	Ukuphawula okanye izizathu zonxaxho
Ipesenti yoqaliso lweenkqubo zoqeqesho oluhlelelwe aMalungu ngonyaka	Okufezekisiweyo: 100% yeenkqubo zoqeqesho oluhlelelwe aMalungu ngonyaka	80%	Okufezekisiweyo: 100% yoqaliso yeenkqubo zoqeqesho oluhlelelwe aMalungu ngonyaka	Deviation: 20% ngaphezu kokuba bekucwangcisiweyo	
Ipesenti yamabango (angeniswe ngekhompyutha, kuthotyelwa iimfuno zeSikholelo zaMalungu) asetyenziweyo	Okufezekisiweyo: Nangona kunjalo, akukho mabango ekhompuyutha azuziweyo ngeli xesha kuthethwa ngalo	100%	Akusebenzi		Akukho mabango enziwe ngekhompyutha azuziweyo

Iinguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

Izibonelelo neeNzuzo zaMalungu	2018/19			2017/18		
	Ulwabiwo-mali lokuqgibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokuqgibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'000	R'000	R'000
Total	8 327	6 757	1 570	7 680	6 341	1 339

3.2.4.2 INkqutyana: IiNkonzo zeNkxaso yaMaqela ezoPolitiko

Injongo yale nkqutyana kukulawula intlawulo yoku:

- Izibonelelo zabamelweyo ukuxhobisa amaqela ezopolitiko amelweyo kwi-WCPP uku seka nokulondoloza izixhobo zokusebenza kwabo bamelweyo ukukhonza imidla yabo bamelweyo;
- Izibonelelo zikanobhala ukuxhobisa amaqela ezopolitiko amelweyo kwi-WCPP uku seka nokulondoloza izixhobo zokusebenza zolawulo lwawo phakathi kumasango e-WCPP; kunye
- Nezibonelelo zeemeko ukuxhobisa aMalungu ukulungiselela iinkqubo kwabo abameleyo kumdlala

INGxelo yoNyaka yeVoti 2 yoNyakamali

ka-2018/19 2: ~~Palamente~~ ICANDELO B:

Ulwazi loMsebenzi

wolongamelo, ukwenziwa komthetho nentathonxaxheba yoluntu e-WCPP.

INkqutyana: liNkonzo zeNkxaso yaMaqela ezoPolitiko					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo	Eyona mfezeko 2018/19	Unxaxho kokujoliswek uko okucwangcisiweyo kweyona	Ukuphawula okanye izizathu zonxaxho
Inani leentsuku ukwenza iintlawulo zokhutshelo ezenziweyo phakathithi kwiintsuku ezisi-7 emva kokuzuzwa kwamaxwebhu afunekayo ngokweSikhokelo seZibonelelo zaMalungu	Okufezekisiweyo: Iintlawulo zokhutshelo ezenziweyo phakathithi kwiintsuku ezisi-7 emva kokuzuzwa kwamaxwebhu afunekayo ngokweSikhokelo seZibonelelo zaMalungu	7	Okufezekisiweyo: Iintlawulo zokhutshelo ezenziweyo phakathithi kwiintsuku ezisi-7 emva kokuzuzwa kwamaxwebhu afunekayo ngokweSikhokelo seZibonelelo zaMalungu		

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

liNkonzo zeNkxaso yaMaqela ezoPolitiko	2018/19			2017/18		
	Ulwabiwo-mali lokuqgibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokuqgibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'000	R'000	R'000
Total	42 444	40 753	1 691	40 185	40 185	-

3.3 INkqubo 3: liNkonzo zePalamente

3.3.1 Injongo

Injongo yale nkqutyana kukubonelela ngenkxaso esebenzayo yeenkqubo nenxulumene noko kwiNdlu neekomiti nokuququzelela intathoxaxheba yoluntu.

3.3.2 Imisebenzi engundoqo

- Ukubonelela ngenkxaso yeenkqubo esebenzayo nenxulumene noko kwiNdlu nakwiikomite ukuxhobisa ulongamelo kwigunyabantu lesigqeba kwanokuqinisekisa ukunika inkcaza.
- Ukubonelela ngeenkqubo zemfundo yoluntu nenkxaso yolawulo ukuququzelela ubandakanyeko loluntu kuwiso-mithetho nezinye iinkqubo ze-WCPP P.

3.3.3 Iinjongo-qhinga zeziphumo eziphumileyo; iinkqutyana, iinjongo-qhinga nezalathisi zomsebenzi wenjongo-qhinga

Iinjongo-qhinga zeziphumo eziphumileyo	IInkqutyana		Iinjongo-qhinga	Isalathisi somsebenzi wenjongo-qhinga
Ukubonelela ngenkxaso yeenkqubo nenxulumene nook esebenzayo kuMalungu, iiKomiti neNdlu ukwenza imithetho, ukuqhuba ulongamelo nobandakanyeko lwentathoxaxheba yoluntu	3.1	INkxaso yeeNkqubo zeNdlu	Ukuqhubela phambili inkxaso yeenkqubo esebenzayo neyexesha enxulumene noko	Ipesenti yonyaka nonyaka yothotyelo kwii-SOPs ekuhlaleni kweNdlu nenkxaso yeenkqubo yeekomiti kuko konke ukuhlala kweNdlu neentlanganiso zekomiti ezikwiinkqubo
	3.2	INkxaso yeeKomiti (kuquka iiKomiti eZisigxina)		
	3.3	IMfundo yoLuntu noFikelelo		
	3.4	IHansard neeNkonzo zeeLwimi		

3.3.4 Iisishwankathelo seempumelelo

INkxaso yeeNkqubo zeNdlu

Ngeli xesha kuthethwa ngalo, iNdlu ihlangene amathuba okuhala angama-29, nto leyo imele ama-82 nemizuzu eli-15 yokuxoxa nezindululo. Ulawulo lubonelele ngenkxaso ehlangeneyo, kubandakanywa ulungiselelo lwamaPhepha eNdlu afanelekileyo; ulungiselelo lwezikhokhelo zesiqhelo; kunye nengcebiso yeenkqubo njengoko kufuneka. Isiphumo senkxaso yeenkqubo iquke oku: iingxelo ezine zarhoqo ngekota; uqulunqo, uveliso nohanjiso lwaMaphepha eNdlu angama-244; kunye nolungiselelo lwezikhokhelo zenkqubo ezingama-29 kumagosa awongameleyo. Zonke iziphumo zenkxaso zenkqubo yaqinisekiswa ukulunga ngabalawuli.

Ngokumayela nengcebiso yeenkqubo, itotali yamathuba ali-147 kunye/okanye nesiphumo sengcebiso yeenkqubo abonelelwe kumagosa awongameleyo kunye namaLungu, ngokwemfuno yemigangatho okanye ngokusabela kwizicelo. Oku kuquke: izigwebo eziqwalaselweyo ezilungiselelwe amagosa awongameleyo; ingcebiso erekhodiweyo ngemicimbi yenkqubo ebonelelwe ngokufanelekileyo kumagosa awongameleyo; nengcebiso nesikhokelo esibonelweyo ngokufanelekileyo kumaLungu okanye kwiintlanganiso zeekomiti zangaphakathi.

INdlu iphumeze itotali yezigqibo ezingama-283 ngexesha lalo nyaka ekuthethwa ngaye. Kwakhona, kwangeli xesha itotali yemithetho esayilwayo emithandathu yazisiwe kwiPalamente yePhondo yaza emithandathu yagqityezelwa kwaye yaphunyezwa yangumthetho.

Le tafle ingasezantsi ibonisa imisebenzi eyahlukeneyo yeNdlu kunye nolwazi lweenkcukacha-manani kwisiphumo esithile esinxulumene neenkonzo zenkxaso yeenkqubo zeNdlu wonke:

UMsebenzi	ITotali
IMibuzo yoqhawulisa exoxiweyo	40
IMibuzo efuna impendulo yomlomo ehoyiweyo	174
IMibuzo efuna impendulo ebhaliweyo ehoyiweyo	170
IiNgxoxo-mpikiswano zikaSomlomo	2
Amathuba emibuzo ebhekiswa kwiNkulumbuso kungenziwanga saziso	8
Imiba yengxoxo ebekwe kwingxoxo-mpikiswano	10
Imiba ekhawulezileyo ebaluleke kuluntu exoxiweyo	0
IMizuzu yeeNkqubo zeNgxoxo zeNdlu	29

INgxelo yoNyaka yeVoti 2 yoNyakamali
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Ulwazi loMsebenzi

Izaziso, iMicimbi eza kwaNdlalwa neeNgxelo zeKomiti (ATCs) ezipapashiweyo	114
IiGazethi ezoNgezelelweyo ezipapashiweyo	7

Uqwalaselo kwakhona lwemithetho

IKomiti yeMithetho yonyule iKomiti yethutyana, ekhokelwa nguSekela Somlomo, ukuhoyana noqwalaselo kwakho lweMithetho. IKomiti yethutyana ixhaswe lulawulo lwepalamente. IKomiti yethutyana idibene kalishumi ngexesha ekuthethwa ngalo. Inkqubo yohlaziyo lweMithetho igqityezelwe ngowama-20 Matshi 2019 yaza iMithetho elungisiweyo yaphehlelelwa yiNdlu ngowama-28 Matshi 2019.

Inkxaso yeeKomiti

likomiti zePalamente zibonelelwe ngenkxaso efunekayo yamalungiselelo neyeenkqubo exhase iikomiti ukuba zifezekise imisebenzi yolongamelo ecwangcisiweyo nenxulumene nowiso-mthetho yazo ngokweenkqubo zazo ezahlukeneyo zeekomiti nokuhambelana neMigaqo yeMigangatho yokuSebenza neZikhokelo zeCandelo. Iikomiti ke ngoko zikwazile ukuxoxa nokunika ingxelo ngempumelelo ngeengxelo zekota nonyaka zamasebe, utyelelo lolongamelo neminye imisebenzi yolongamelo kwakunye nangeMithetho eSayilwayo yoLwabiwo-mali noHlengahlengiso loLwabiwo-mali yeNtshona Koloni, kuquka nomnye umthetho.

likomiti zibonelele angamathuba aphahekayo obandakanyeko loluntu kuqwalaselo lweenkqubo zemisebenzi yazo ezahlukeneyo, ingakumbi ngokunxulumene nenkqubo yowiso-mthetho nomanyelo-zimvo zoluntu.

Le tafile ingezantsi ibonakalisa inkcaza yemisebenzi efzekiswe ziikomiti kunyakamali ka-2018/19, ekhuphela ngaphandle ezi komiti zilandelayo: iKomiti yeMithetho, iKomiti yokuziPhatha neKomiti yoLuleko:

INani leMisebenzi yeeKomiti	ITotali
Imisebenzi yekomiti ebanjiweyo	312
Umanyelo-zimvo zoluntu olubanjweyo	99
Utyelelo lolongamelo oluqhutyweyo	16
IMithetho eSayilwayo eqwalaselweyo	6
IMithetho eSayilwayo ye-NCOP eqwalaselweyo	17

IYunithi yoPhando

INkxaso yezoPhando ibonelelwe njengesixhobo kuMalungu eekomiti zepalamente njengesixhobo sokuwanceda ngolongamelo lwawo kwigunyabantu lesigqeba sephondo namasebe ephondo namaqumrhu aso. Ngokunxulumene neendidi ezahlukeneyo zeenkonzozo zophando, itotali yeengxelo zophando ezingama-39 zivelisiwe ngexesha lokunika ingxelo, zisenziwa ziingxelo zokuphendula ezili-13 nezophando olujikelezayo ezingama-26.

IYunithi yoPhando, ikunye neCandelo lezaBasebenzi, iququzelele isifundo soqeqesho lwezophando lwesiqhelo oluqhubele phambili izakhono nokukwazi kwesitafu sezophando ngokunxulumene nophuculo lomgangatho wesiphumo sophando olujikelezayo.

IMfundo yoLuntu noFikelelo

Malunga neMfundo yoLuntu, i-WCPP iyaghubeka iphakamisa amathuba okuba uluntu lungene kwaye luzibandakanye kulwenziwo lomthetho nakwiinkqubo zolongamelo. Oku kwenziwa kwiindibano zaphambi komanyelo zimvo, amaphulo ezemfundo ngowiso-mithetho nobandakanyeko kumanyelo zimvo olululo. I-WCPP iza kuqhuba iphendula kwamanye amaphulo ofikelelo loluntu aququzelelwa licandelo lowiso-mithetho kunye nezezhlo zezikhumbuzo.

INGqwalasela yeQhinga leMfundo yoLuntu noFikelelo kwi-WCPP liza kufuduka kwezeMfundo ukuya kuBoniswano. Ekusekeni iSicwangciso-qhinga sale minyaka mi-5 izayo, iinjongo-qhinga iza kunxulunyaniswa nalo njongo.

UMsebenzi weMfundo yoLuntu	ITotali
Inani locweyo lwemfundo lowiso-mithetho nolwazi oluqhutyiweyo namathuba engcaciso ukuxhasa eminye imisitho	71
Inani lomanyelo-zimvo loluntu oluxhasiweyo nocweyo lwezibongozo zemfundo	5
IiNkqubo ze-CWP eziQhutyiweyo: Akukho zinkqubo phantsi kwebhanile ye-CWP ziqhutyiweyo/zisindlekiweyo, nangona kunjalo itotali yeenkqubo zeeNtsuku ezili-16 zokuLwisana noDushe oluJoliswe kuManina iqhutviwe.	2
Inani leMisitho yeZikhumbuzo: USuku loLutsha, uSuku lwaMalungelo oLuntu, uSuku lwaManina, iinkqubo zoSuku lukaMandela	9

IHansard neNkonzo zeeLwimi

Le nkqubo inike ingxelo ngeempumelelo ezibonakalayo ezilandelayo ngexesha lokunika ingxelo:

Iinkonzo zeHansard ngeli xesha ziquke urekhodo, ubhalo nopapasho lorekhondo olungahlaziywanga nolokugqibela oluhlaziyiweyo lweenkqubo zako konke ukuhlala kweNdlu kwama-29 phakathi kumaxesha asikiweyo axeliweyo nokuhambelana kunye ne-SLA. Itotali yeencwadi ezilithoba zeHansard ziqukunjelwe zaza zapapashwa ngeli xesha.

ICandelo leeNkonzo zoLwimi, kwitotali yama-225 aMaphepha eNdlu apapashiweyo ama-224 aguqulwe ngokupheleleyo ukuba afumaneka kuzo zonke zontathu iilwimi ezisemthethweni. Iinkonzo zokutolika zibonelelwe kukuhlala okuhlangeneyo kweNdlu oku-227 kunye neentlanganiso eziqinisekisiweyo zeekomiti zidibene. Ukuququzelela uphuculo kukumgangatho nokuba semgangathweni kokusetyenziswa kolwimi, la maxwebhu alandelayo ahlaziywa:

- Uluhlu lwelwimi ezimbini lwemithetho yesizwe;
- Uluhlu lwesigama selwimi ezimbini;
- Izikhokhelo zendlela yokubhala ezilungiselelwe isiBhulu nesiNgesi; kunye
- Uluhlu lwelwimi ezintathu lwemithetho yephondo.

3.3.5 Umsebenzi wonyaka

Izalathiso zomsebenzi wenjongo-qhinga, izalathisi zomsebenzi, okujoliswe kuko okucwangcisiweyo nezona mpumelelo

Izalathiso zomsebenzi wenjongo-qhinga

INkqubo 3: iiNkonzo zePalamente					
Isalathisi somsebenzi senjongo-qhinga	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Ipesenti yothotyelo lonyaka nonyaka lomgaqo wemigangatho yokusebenza (SOP) ekuhlaleni kweNdlu nenekxaso yeenkqubo nenxulumene nook yeentlanganiso zeeKomiti kuko konke ukuhlala neentlanganiso zeeKomiti ezikwinkqubo	Okungafezekiswanga ama-83% othotyelo lonyaka nonyaka nee-SOPs zokuhlala kweNdlu neeKomiti. 100% mayela nenkxaso yokuhlala kweNdlu neeKomiti; nama-50% mayela neHansard neeNkonzo zeeLwimi	99% INkxaso yokuhlala kweNdlu 100% INkxaso yeeKomiti 99% iHansard neeNkonzo zeeLwimi 99%	Okufezekisiweyo: 100% mayela neNkxaso yokuhlala kweNdlu Okungafezekiswanga: 96% mayela neNkxaso yeeKomiti Okufezekisiweyo: 100% mayela neHansard neeNkonzo zeeLwimi	Unxaxho: iNkxaso yeeKomiti ibe nonxaxho lwengxelo yophando enye engangeniswanga kumceli wophando ngomhla osikiweyo ekuvunyelenwe ngawo.	Ingxelo yophando enye ayingangeniswanga kumceli wophando ngomhla osikiweyo ekuvunyelenwe ngawo. Oku kuqukunjelwe
Inani lolonyuko lonyaka nonyaka kumalinge ezemfundo acwangcisiweyo ukuphucula intathoxaxheba yoluntu kwindlu yowiso-mthetho nezinye iinkqubo zeNdlu yoWiso-mthetho	Okufezekisiweyo: ama-70 amalinge ezemfundo aqalisiwe ngokwenkqubo yonyaka	72	Okufezekisiweyo: 72		

Izalathisi zomsebenzi, okujoliswe kuko okucwangcisiweyo nezona mpumelelo

3.3.5.1 INkqutyana: INkxaso yeenkqubo zeNdlu

Injongo yale nkqutyana kukubonelela ngengcebiso yeenkqubo nolawulo lokuhlala kweNdlu.

INkqutyana: INkxaso yeeNkqubo zeNdlu					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho

INGxelo yoNyaka yeVoti 2 yoNyakamali
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 Ulwazi loMsebenzi

Ipesenti yenkxaso yeenkqubo	Okufezekisiwe yo:	100%	Okufezekisiwe yo:		
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INGxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELOB:
Ulwazi loMsebenzi

INkqutyana: INkxaso yeeNkqubo zeNdlu					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwangcisiweyo	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
zenkonzo ebonelelwe mayela nomgaqo wemigangatho yokusebenza (SOP) kwiNkxaso yokuhlala kweNdlu kuko konke ukuhlala kweNdlu okukwiinkqubo ngokwenkqubo yepalamente ephunyeziweyo	100% yeenkonzo zenkxaso yeenkqubo ezibonelelwe kuko konke ukuhlala kweNdlu okukwiinkqubo ngokwenkqubo yepalamente ephunyeziweyo Itotali yama-229 amaxwebhu ngemo yaMaphepha eNdlu, imithetho esayilwayo, imithetho namanye amaxwebhu enziwe kuxhswa ukuhlala kweNdlu ngokweemfuno ze-SOP		100% kuko konke ukuhlala kweNdlu okukwiinkqubo ngokwenkqubo yepalamente ephunyeziweyo		

INGxelo yoNyaka yeVoti 2 yoNyakamali
 ka-2018/19 2: ~~Palamente~~ ICANDELOB:
 Ulwazi loMsebenzi

Ipesenti yengcebiso yeenkqubo ebonelelwe kuMagosa oNgameleyo naMalungu ngesicelo	Okufezekisiwe yo: 100% yeenkqubo ebonelelwe kuMagosa oNgameleyo naMalungu ngesicelo kwitotali ye-129 yezicelo neemfuno zenkxaso yengcebiso kuMalungu naMagosa oNgameleyo, zonke zivelisiwe zaza zabonelelwa	100%	Okufezekisiweyo: 100% yeenkqubo ebonelelwe kuMagosa oNgameleyo naMalungu ngesicelo	
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INGxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELOB:
Ulwazi loMsebenzi

INkqutyana: INkxaso yeeNkqubo zeNdlu					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswe kuko okucwa	Eyona mfezeko 2018/19	Unxaxho kokujoliswekuko okucwangcisiwey 2018/19	Ukuphawula okanye izizathu
	Ngokuhambelana neemfuno ze-SOP				
Inani leentsuku zokusebenza ezithatyathiweyo emva kokuhlala kweNdlu ukunxibelelana ngezigqibo zeNdlu kumaqela esithathu ngokwe-SOP ephunyeziweyo	Okungafezekisiwanga	15	Okufezekisiweyo: Iintsuku zokusebenza ezilishumi elinesihlanu zithatyathiwe emva kokuhlala kweNdlu ukunxibelelana ngezigqibo zeNdlu kumaqela esithathu ngokwe-SOP ephunyeziweyo		

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

INkxaso yeeNkqubo zeNdlu	2018/19			2017/18		
	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'000	R'000	R'000
iTotali	3 585	3 584	1	3 046	2 892	154

3.3.5.2 INkqutyana: INkxaso yeeKomiti

Injongo yale nkqubo kukubonelela oku:

- Ingcebiso yeenkqubo nolawulo kwiiKomiti; kunye
- Nenkxaso yophando lwepalamente efanelekileyo kuMalungu, iiKomiti, ulawulo oluphezulu namagosa ongameleyo.

INkqutyana: INkxaso yeeKomiti					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	Okujoliswekuko okucwangcisiweyo 2018/19	Eyona mfezeko 2018/19	Unxaxho kokujoliswekuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Ipesenti yenkxaso yekomiti ebonelelwe ngokomgaqo wemigangatho yokusebenza (SOP) kwiiKomiti kuzo zonke iintlanagniso zeekomiti ezikwinkqubo ngokwenkqubo ephunyeziweyo yepalamente	Okufezekisiweyo: 100% yenkxaso yekomiti ebonelelwe ngokomgaqo wemigangatho yokusebenza (SOP) kwiiKomiti kuzo zonke iintlanagniso zeekomiti ezikwinkqubo ngokwenkqubo ephunyeziweyo yepalamente Kwitotali ye-103 yeengxelo ezenziweyo ngeli xesha, i-103 lisetyenziwe ngokweemfuno ze-SOP	98%	Okufezekisiweyo: 100% yenkxaso yekomiti ebonelelwe ngokomgaqo wemigangatho yokusebenza (SOP) kwiiKomiti kuzo zonke iintlanagniso zeekomiti ezikwinkqubo ngokwenkqubo ephunyeziweyo yepalamente	Unxaxho: 2% ngaphezu kokucwangcisiweyo	

**INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: Palamente ICANDELOB:**

Ulwazi loMsebenzi

Ipesenti yeenkonzo zophando eziceliweyo oluceliweyo lwabonelelwa ngokwe-SOP ephunyeziweyo kwiikomiti, ulawulo oluphezulu namagosa ongameleyo	Okufezekisiweyo: 100% yeenkonzo zophando eziceliweyo oluceliweyo lwabonelelwa ngokwe-SOP ephunyeziweyo kwiikomiti Kwitotali yezicelo zophando ezili-9 ezizuziweyo, zonke zoli-9 ziqukujelwe	100%	Okungafezekiswa nga: 92.31% yeenkonzo zophando eziceliweyo oluceliweyo lwabonelelwa ngokwe-SOP ephunyeziweyo kwiikomiti	Unxaxho: -7.7%	Ingxelo enye yophando ayingeniswanga kumceli wophando ngemihla esikiweyo evunyiweyo. Oku kungokunjenge kuqukunjelwe
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INkqutyana: INkxaso yeeKomiti					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	O kujolisw ekuko okucwangcisiw	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
	and submitted according to the SOP requirements				

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

INkxaso yeKomiti	2018/19			2017/18		
	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'00	R'000	R'000
Total	16 329	16 329	-	14	14 044	119

3.3.5.3 INkqutyana: IMfundo yoLuntu

Injongo yale nkqutyana kukugqizelela intathoxaxheba yoluntu nemfundo yoluntu.

INkqutyana: IMfundo yoLuntu noFikelelo					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	O kujolisw ekuko okucwangcisiweyo	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Inkqubo yonyaka yezemfundo kulwenziwo lomthetho, ulongamelo, intathoxaxheba yoluntu nezikhalazo neenkqubo iphuhlisiwe ngowama-28 Febuwari 2019	Efezekisiweyo: Inkqubo yonyaka yezemfundo kulwenziwo lomthetho, ulongamelo, intathoxaxheba yoluntu nezikhalazo neenkqubo iphuhlisiwe ngowama-28 Febuwari 2018	Inkqubo yonyaka yezemfundo iphuhlisiwe 2019/20	Efezekisiweyo: Inkqubo yonyaka yezemfundo kulwenziwo lomthetho, ulongamelo, intathoxaxheba yoluntu nezikhalazo neenkqubo iphuhlisiwe		

INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELOB:
Ulwazi loMsebenzi

INkqutyana: IMfundo yoLuntu noFikelelo					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	O kujoliswe ekuko okucwangcisiw	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Inani lamalinge ezemfundo aqalisiweyo ngokwenkqubo yonyaka	Efezekisiweyo: Ama-70 amalinge ezemfundo aqalisiweyo ngokwenkqubo yonyaka	72	Efezekisiweyo: 72 lamalinge ezemfundo aqalisiweyo ngokwenkqubo yonyaka		
Ukuqhuba isifundo somgca wesiseko kwintatho xa xheba yoluntu nemiba enxulumene noko	Isalathisi somsebenzi esitsha	Isifundo somgca wesiseko nengxelo	Okungafezekiswanga	Unxaxho: ngexa yemiqobo yexesha isifundo somgca wesiseko asiqhutywa nga	Iza kuqhutywa yiPalamente yesi-6
Inani leencwadi zemfundo eziphuhlisiweyo.	Efezekisiweyo: Izinto ezintsha ezimbini zeencwadi zezemfundo ziphuhlisiwe: • Incwadana yaMalungelo noxanduva; kunye • noSuku lwaMlaungelo yoluntu	2	Efezekisiweyo: Izinto ezintsha ezimbini zezemfundo ziphuhlisiwe		
Ipesenti yezikhalazo ezihoywe ngokuhambelana nomthetho ofanelekileyo	Efezekisiweyo: Izikhalazo ezithathu zamkelwe zaza zahoywa. Izikhalazo zisiwe kwiKomiti eSisgxina efanelekileyo	100%	Efezekisiweyo: 100% yezikhalazo ezihoywe ngokuhambelana nomthetho ofanelekileyo		Isikhalazo esi-1 sihoyiwe

Iinguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezeniweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

	2018/19	2017/18
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INGxelo yoNyaka yeVoti 2 yoNyakamali
 ka-2018/19 2: ~~Palamente~~ ICANDELO B:
 Ulwazi loMsebenzi

IMfundo yoLuntu noFikelel o	Ulwabiw o-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwab iwo-mali lokugqibel a	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'00	R'000	R'000
iTotali	3 754	3 427	327	4	4 228	(157)

3.3.5.4 INkqutyana: iHansard neeNkonzo zeeLwimi

Injongo yale nkqutyana kukulawula ubonelelo lweengxelo zomlomo zeenkqubo zeNdlu kwanokubonelela ngeenkonzo zokutolika nokuguqula.

linguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwizalathisi zomsebenzi wale nkqutyana okanye okujoliswe kuko ngexesha lokunika ingxelo.

Inkcithomali yenkqutyana

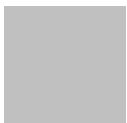
INkqutyana: iHansard neeNkonzo zeeLwimi					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	O kujolisw ekuko okucwangcisiw	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
Ipesenti yezindululo eziphuma kuvavanyo lomgangatho wangaphandle lweenkonzo zotolika ezamkelweyo zaza zaqaliswa	Okungafezekiswanga	97%	Okungasebenziyo		Uvavanyo lwangaphandle luqhutywe ngaphandle kwexesha lokunika ingxelo, ngoko ke akukho zindululo zitsha bezinokuqaliswa
Ipesenti yezindululo eziphuma kuvavanyo lomgangatho wangaphandle lweenkonzo zotolika ezamkelweyo uqaliswa	Okungafezekiswanga	97%	Okungasebenziyo		Uvavanyo lwangaphandle luqhutywe, ngoko ke akukho zindululo zitsha bezinokuqaliswa

**INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: Palamente ICANDELOB:**

Ulwazi loMsebenzi

Ipesenti yobukho yaMaphepha eNdlu aseburhulumente ni kuzo zonke zontathu iilwimi ezisemthethweni zePhondo	Efezekisiweyo: 100% yobukho yaMaphepha eNdlu aseburhulumenteni kuzo zonke zontathu iilwimi ezisemthethweni zePhondo. Kwitotali yama-230 aMaphepha eNdlu apapashiweyo ngeli xesha, ama-230 aguqulwe ngokuzeleyo ngazo zonke zontathu iilwimi ezisemthethweni aza enziwa afumaneka kupapasho loxwebhu olungumthombo	98%	Efezekisiweyo: 99.5% yobukho yaMaphepha eNdlu aseburhulumente ni kuzo zonke zontathu iilwimi ezisemthethweni zePhondo. Kwitotali yama-225 aMaphepha eNdlu apapashiweyo ngeli xesha, ama-224 aguqulwe ngokuzeleyo ngazo zonke zontathu iilwimi ezisemthethweni aza enziwa afumaneka kupapasho loxwebhu olungumthomb	Unxaxho: 1.5% More than planned	INTetho yeNkulumbuso yoBume bePhondo ayikwazanga ukuguqulelwa kuzo zonke zontathu iilwimi ezisemthethweni zePhondo ngosuku lokusebenza olunye
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INgxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: ~~Palamente~~ ICANDELO B:
ULwazi loMsebenzi

INkqutyana: iHansard neNkonzo zeeLwimi					
Isalathisi somsebenzi	Eyona mfezeko 2017/18	O kujolisw ekuko okucwangcisiw	Eyona mfezeko 2018/19	Unxaxho kokujoliswe kuko okucwangcisiweyo kweyona mfezeko	Ukuphawula okanye izizathu zonxaxho
			made available on publication of the original source document		
Ipesenti yobukho beenkonzo zotoliko kiwNdlu neekomiti iqinisekisiwe	Efezekisiweyo: 100% yobukho beenkonzo zotoliko kiwNdlu neekomiti xa zifuneka Kwitotali yama-228 eentlanganiso ngeli xesha, zonke zibonelewe ngeenkonzo zotoliko	100%	Efezekisiweyo: 100% yobukho beenkonzo zotoliko kiwNdlu neekomiti iqinisekisiwe		
Inani leentlanganiso zencoko nomboneleli weenkonzo ukuqinisekisa ukuba iinkonzo zeHansard zibonelwa ngokwesivumelwano senqanaba lenkonzo kwanokuba unxaxho luyahoywa 	Efezekisiweyo: lintlanganiso zencoko ezili-12 zibanjiwe nomboneleli weenkonzo ukuqinisekisa ukuba iinkonzo zibonelwa ngokwesivumelwano senqanaba lenkonzo ngokwamaxesha asikiweyo nokuxeliweyo (ukurekhodwa kokuhla kweNdlu, ushicilelo nopapasho lweenkqubo zeNdlu, noveliso nopapasho lweencwadi zeHansard)	12	Efezekisiweyo: lintlanganiso zencoko ezili-12 zibanjiwe nomboneleli weenkonzo ukuqinisekisa ukuba iinkonzo zeHansard zibonelwa ngokwesivumelwano senqanaba lenkonzo kwanokuba unxaxho luyahoywa		

INGxelo yoNyaka yeVoti 2 yoNyakamali
ka-2018/19 2: Palamente ICANDELO B:
Ulwazi loMsebenzi

IHansard neeNkonzo zeLwimi	2018/19			2017/18		
	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno	Ulwabiwo-mali lokugqibela	Eyona nkcithomali	Inkcithomali (engaphaya) okanye engeneno
	R'000	R'000	R'000	R'000	R'000	R'000
Total	4 282	4 280	2	3 748	3 641	107

IPALAMENTE YEPHONDO LENTSHONA KOLONI



ICANDELO C

URHULUMENTO



Amalungu aMabhunga aBameli baBafundi beekhampasi ezintlanu zeKholeji yaseFalse Bay - iKhayelitsha, iFish Hoek, iWestlake, i Mitchells Plain neMuizenberg – bazimase ucweyo lwezemfundo e-WCPP ngowesi-16 Epreli



USomlomo uSharna Fernandez usindleke iNtetho yeSidima neeNtsulungeko ngowama-21 Julayi. Izithethi eziphambili kule nkqubo ziquke uSihlalo woBulungisa beNtalo kwiDyunivesithi yaseStellenbosch nowayesakuba nguMkhoseli woLuntu uNjing. Thuli Madonsela, neNgcali yeSidima uCharissa Bloomberg

INTSHAYELELO

I-WCPP iyanakana ukuba ulawulo olufanelekileyo lomngcipheko nolawulo lwangaphakathi olusebenzayo lubalulekile kurhulumento olusebenzayo nolawulo olulungileyo. Ngoko ke, i-WCPP izibophelele ekugcineni eyona migangatho iphezulu yorhulumento kwaye iluthabatha urhulumento olulungileyo njengolubalulekileyo kulawulo lwezimali nemithombo yoluntu. E-WCPP kukho iziseko ezibekelwe ukusebenza ngokubonakalayo, ngokufezekisekayo nokwezoqoqosho kwemithombo yayo, ezixhaswa ngezimali ngumhlawuli werhafu.

2. ULAWULO LOMNGCIPHEKO

IGosa eliNika iNkcaza (AO) le-WCPP lithabatha uxanduva lokuqalisa uLawulo loNgcipheko lwezoShishino (ERM) ngokuhambelana neCandelo 7(c) loMthetho woLawulo lweziMali zePalamente neziNdlu zoWisio-mthetho zaMaphondo (FMPPLA), 2009 njengoko ulungiswe nguMthetho Nomb.34 ka-2014 neSiseko soLawulo loNgcipheko lweCandelo likaRhulumente leSebe likaNondyebo (PSRMF).

Ngokuthobela iSiseko soLawulo loNgcipheko lweCandelo likaRhulumente leSebe likaNondyebo (PSRMF) kwanokuqhubela phambili ulawulo longcipheko olubotshelelwe phakathi kwiziko, i-WCPP liphehlelele uMgaqo-nkqubo woLawulo loNgcipheko lwezoShishino (ERM) ophehlelelwe waza waphunyezwa ngowama-20 Matshi 2018 kwaye idakanca ijongo iyonke yeziko malunga ne-ERM. I-WCPP iphehlelele iQhinga le-ERM neSicwangciso soQaliso se-ERM, esihlaziywa rhoqo ngonyaka nesaphunyezwa yi-AO ngowama-20 Matshi 2018. IQhinga le-ERM neSicwangciso soQaliso ziqalise uMgaqo-nkqubo we-ERM we-WCPP odakanca ingqiqo yeziko ukuya kulawulo longcipheko.

I-WCPP ivavanye imingcipheko ebinokuba nefuthe kufezekiso lweenjongo zayo, kabini kwinqanaba leqhinga, elomsebenzi nelomngcipheko weprowujekthi, rhoqo ngekota. Le mingcipheko ibalulwe ngokusekelezwe kumfaneleko nefuthe layo (ngokwemvelo nangokwentsalelo) kwiinjongo. Ukongeza koku kukhankanywe ngentla apha, imingcipheko emitsha/evukayo ichongiwe ngexesha leenkqubo zohlaziyo lwekota. Olunye uzinziso lomdla wongcipheko namanqanaba onyamezelo, olungeniswe kuNyakamali ka-2015/16, luphucule iingxoxo neengxoxo-mpikiswano ngokumayela nezigqibo nezicwangciso zokusebenza ukuthomalalisa imingcipheko eqwalaselweyo ngaphandle kwamanqanaba onyamezelo olufunekayo.

I-WCPP iseke iKomiti yoLawulo loNgcipheko lwezoShishino (ERMCO) ukuncedisana ne-AO ekuqhubeni uxanduva lwayo olunxulumene nolawulo longcipheko. Le Komiti isebenza phantsi kweMigaqo yokuSebenza (TOR) ehlaziywa rhoqo ngonyaka kwaye yaphehlelelwa yi-AO ngowama-26 Matshi 2018. I-ERMCO ihlangana rhoqo ngekota kwaye ixoxe ngalo mingcipheko yeqhinga, eyokusebenza neyeprowujekthi ebingaphandle kwamanqanaba onyamezelo olufunekayo kwaye indulula amanye amanyathelo kubanini bongcipheko ukucutha imingcipheko ekuluhlu lonyamezelo olufunekayo.

IKomiti yoPhicotho-zincwadi ikunye neNgxelo yeKota ye-ERM iqhuba isigunyaziso solongamelo oluzimeleyo kwinkqubo yolawulo lomngcipheko we-WCPP. IKomiti yoPhicotho-zincwadi ivavanya inkqubo yolawulo longcipheko ngokwemigaqo yenkqubela yekota xa kuthelakiswa neQhinga neSicwangciso se-ERM kunye nemingcipheko yeqhinga, eyokusebenza neyeprowujekthi iziko elijongene nayo. Ulongamelo lweKomiti yoPhicotho-zincwadi igxile kulo mingcipheko (imingcipheko yeqhinga, eyokusebenza okanye neyeprowujekthi) engaphandle kwamanqanaba aphunyeziweyo onyamezelo kunye namanyathelo/iimpendulo zolawulo ukuthomalalisa imingcipheko ephakathi kumanqanaba onyamezelo olufunekayo.

Ifuthe kumsebenzi weziko

Ulawulo lomngcipheko lubandakanywe kulo lonke ucwangciso nakumaqhinga e-WCPP, ngenxa yokwanda kweengqiqelelo zomngcipheko nokungaqiniseki. Ngokusekwe kumiliselwe lweQhinga le-ERM

nesiCwangciso kunyaka-mali odlulileyo, ulawulo lweziko nobume bomsebenzi bukhulile yaye buphucukile. I-WCPP iyanakana ukuba ukwenziwa ngokupheleleyo kolawulo lomngcipheko kubume bethu obubalulekileyo ukwandisa uphuculo lweziko nokuhlangabezana neenjongo zeziko ngokuzinzileyo, koku bume bukhoyo bezemali obunezithintelo bujongene namanqwanqwa ombuso.

3. UBUQHETSEBA NORHWAPHILIZO

UMgaqo-nkqubo woThintelo lobuQhetseba we-WCPP ubeka unyawo phantsi, ekunganyamezeleni nezezono zorhwaphilizo okanye ezobuqhetseba, ingaba zingaphakathi okanye zingaphandle, kwaye izibophelele ekulandeleni nasekutshutshiseni nawuphi na ubani kanobom, ngazo zonke iindlela ezisemthethweni ezikhoyo, ozibandakanya okanye ozama ukungenza kwizenzo ezinjalo. UMgaqo-nkqubo woThintelo lobuQhetseba uhanjiswa kuso sonke isitafu kwaye wenziwa wafumaneka kwinkqubo yolawulo lwamaxwebhu.

limvavanyo zomngcipheko wobuqhetseba zaqhutywa ukuchonga imingcipheko yobuqhetseba, kunye nokuvavanya imingcipheko yobuqhetseba ekhoyo rhoqo ngekota. Umngcipheko wobuqhetseba ochongiweyo wonganyelwe rhoqo ngekota yi-ERMCO. Iiseshoni zolwazisa ngobuqhetseba zabanjwa nesitafu kunikwa iinkcukacha ngesigama solawulo lwentsulungeko, iziphumo zokuziphatha zolawulo oluhesheheshe lweentsulungeko, ukutsho oko, ubuqhetseba norhwaphilizo kunye neenkqubo zokunikwa kwengxelo zangaphakathi nezangaphandle ze-WCPP, kunye nemigaqo ekhuselweyo yokudiza. Isigidimi sangaphakathi sisetyenzisiwe ukwazisa nokufundisa isitafu ngothintelo lobuqhetseba norhwaphilizo.

Uphando lophononongo lweMpilo yoBuqhetseba ngokusetyenziswa kovavanyo lwenziwa kunye namalungu esitafu kwikota yesithathu yonyaka-mali ka-2018/19. Njongoko bekunjalo nakunyakamali ongaphambili, oku kuncedile ekufumaneni ingqiqo ekwinqanaba eliphezulu lobungakanani bolwazi lwabaqeshwa ngolawulo lobuqhetseba. Iziphumo zasetyenziswa ukwazisa iQhinga loThintelo loBuqhetseba, neSicwangciso soQaliso sonyakamali ka-2019/20 esaphunyezwa ngowama-26 Matshi 2019.

4. UKUCUTHA INGOZI YEDOLO

Akukho ngozi yadolo ichongiweyo okanye ixeliweyo ngeli xesha kuthethwa ngalo.

5. UMGAQO WOKUZIPHATHA

5.1 AMalungu

Iintlaganiso

Ngeli xesha kuthethwa ngalo iKomiti yokuziPhatha ihlangene amatyeli amane.

Ukuxelwa kweZinto aMalungu anazo

Umhla wokuvala wokuxelwa kweZinto aMalungu anazo ngexesha lika-2018/19 ube ngowama-30 Epreli 2019. Amalungu asibhozo asilele ukungenisa ngokufanelekileyo iifomu ezizalisiweyo ngomhla osikiweyo.

Ingcebiso kuMalungu ngoMgaqo wokuziPhatha

UMgcini-zincwadi ubonelele ngengcebiso noncedo kuMalungu ama-2 ngozaliso olufanelekileyo lweefomu zokuxela.

Ufikelelo kwicandelo loluntu lweefomu zokuxela

Akukhange kubekho zicelo zofikelelo kwicandelo loluntu leefomu zokuxela.

Izikhazazo

Ngeli xesha kuthethwa ngalo, akukhange kubekho lwaphulo lutsha lwemigaqo yokuziPhatha luphandiweyo nguMgcini-zincwadi. Izikhazazo ezibini zifunyenwe eziwele ngaphandle komda woMgcini-zincwadi ukuba aziphande.

5.2 ULawulo loBonelelo loThungelwano

Iingcali zoLawulo loBonelelo loThungelwano zilugqibile uBhengezo lweMidla lwalo nyaka kuthethwa ngawo.

6. IMIBA YEZEMPILO, UKHUSELEKO NEZOKUSINGQONGILEYO

IKomiti yezeMpilo noKhuseleko

I-WCPP iseke iKomiti yezeMpilo noKhuseleko eMsebenzini (iKomiti ye-OHS) yeNdlu yoWiso-mthetho. Le Komiti ichotshelwa yiManejala: uKhuseleko neZibonelelo kwaye neemashali ezintathu zemigangatho ziyenyulwa ukukhonza imigangatho ehlalwa yi-WCPP kwisakhiwo seNdlu yoWiso-mthetho.

Ikomiti ihlangene ngale mihla ilandelayo:

- 28 Juni 2018;
- 19 Septemba 2018;
- 12 Disemba 2018; kunye
- nowesi-07 Matshi 2019

Ukongeza koku kungentla apha, iKomiti ye-OHS ibambe intlanganiso ekhethekileyo ngowesi-6 Agasti 2018, ukuhlaziya iSicwangciso sokunoKwenzeka seMaster se-WCPP. Le komiti ibe likhubalo kucwangciso lomfuziselo wosingamlilo.

Ukususwa kweBlue Asbestos

Iprowujekthi yokususa i**blue asbestos** kwiTsheyimba iqale ngowoku-01 Disemba 2018, yaza yagqityezelwa ngempumelelo ngowesi-6 Januwari 2019. Umboneleli weenkonziso oqashwe liSebe lezoThutho neMisebenzi yoLuntu (DTPW), uqinisekisile ukuba zonke iziphumo zovavanyo ezifunyenweyo zibe ngaphantsi koMyinge weMbonakalo eMsebenzini (OEL). Le ndawo yabhengezwa ngendawo yokusebenzela ekhuselekileyo liGunyabantu loHlolo eliGunyazisiweyo (AIA).

ISicwangciso sokuQhuba uMcimbi weNgxubakaxaka yaManzi (BCP)

Iqela elisebenzayo elikhokelwe yiManejala: uKhuseleko neZibonelelo, liqhube uvavanyo lolingiso lwe-BCP kwindawo engenye kwisibonelelo sikaMasipala weSithili saseCape Winelands, eWorcester ngowesi-5 Disemba 2018. Olu vavanyo lube yimpumelelo, ngokunxulumene nokumisela isakhono sezixhobo zokusebenza namalungiselelo sesicwangciso sokunokuthi kwenzeke emanzini .

Uvavanyo lwezokhuseleko kwindao engundoqo kazwelonke (NKP)

Uvavanyo lokhuseleko luqhutyiwe ngowoku-1 Okthobha 2018. I-NKP ifezekise amanqaku ewonke angama-96% kunyaka wokusebenza ka-2018.

Ukukhutshwa kwisakhiwo kwabaqeshwa

I- WCPP inoxanduva lokuququzelela uqheliso lonyaka lokukhutshwa kwisakhiwo kwiimeko zemililo ngokwemigaqo yonyaka wokusebenza weNdlu eBalulekileyo kaZwelonke. Intlanganiso yocwangciso lwangaphambili ibanjiwe ngowe-11 Disemba 2018 kwaye uqheliso lokukhutshwa kwisakhiwo kwiimeko zemililo lwaqhutywa ngowe-12 Disemba 2018.

Ingxelo yenkcaza ngokwenzekileyo ephuma kwabadlala indima abahlukeneyo ichonge uqhwalalelo kwiimeko ezithile zoqheliso lokukhutshwa kwisakhiwo kwiimeko zemililo. Olu qhwalelo, olunxulumene nemiba yeentsapho ngokubanzi efana, nezibane ezingekho mgangathweni kwiindlela zokusaba, ucoceko ngokubanzi lweendlela zokusaba neziganeko zokumemeza

ezingenelanga, njlnjl. Olunye uqeqesho lomgangatho wempilo nokhuseleko emsebenzini kunye neemashali zomlilo, lubekelwe unyakamali ka-2019/20.

7. IKOMITI YEMITHETHO

IKomiti yeMithetho ihlangene kabini kulo nyaka kuthethwa ngaye; owesi-3 Okthobha 2018 nowama-30 Matshi 2019. IKomiti yeMithetho ikwafumene iingxelo kwikomitana yayo, aMalungiselelo angaPhakathi kunye neKomitana yezeMithetho.

INgxelo yoHlengahlengiso neyeNtlawulo-mivuzo

IKomiti yeMithetho ichazewle ngemeko nenkqubela ngowesi-3 Okthobha 2018 ngeNngxelo yeProwujekthi yoHlengahlengiso neNtlawulo-mivuzo.

Uhlaziyo lwemithetho

IKomiti yeMithetho igqibe ngowoku-1 Septemba 2017 ukonyula ikomitana yokuhuba umsebenzi wokuhlaziya iMithetho yeNdlu. IKomitana itolike inkcaza yayo yokuhlaziya iMithetho ekhoyo ukuqinisekisa ukuba ithobela umthetho nezenzo zeNdlu nokucazulula izenzo endaweni yokubhala iqela leMithetho *de novo*. IKomitana ihlangene izihlandlo ezisi-9. IKomitana, iyiqonda into yokuba iMithetho yeNdlu akufuneki ithatyathwe njengengaguqukiyo negqibeleleyo, kodwa iliqela elishukumayo leMithetho elinokulungiswa kwixa elizayo nje ukuba kubekho imfuno yenguqu. UQulunqo leMithetho lungenisiwe kwiKomiti yeMithetho ngowama-20 Matshi 2019 ukuze luqwalaselwe lwaza luphehlelelwa yiNdlu ngowama-28 Matshi 2019.

8. IKOMITI YOLONGAMELO LWEPALAMENTE (POC)

IKomiti yoloNgamelo lwePalamente iqhube ulongamelo lwe-WCPP kunyaka-mali ka-2018/19.

Ulongamelo kulo nyaka-mali ukakhulu luquke le miba ilandelayo:

- Umsebenzi warhoqo ngekota we-WCPP;
- Iingxelo zezimali ze-WCPP; kunye
- NeNngxelo yoNyaka yeWCPP yonyaka-mali ka-2017/18.

8.1 Ingxelo ye-POC ngengxelo yonyaka ka-2017/18 ipapashwe ngezantsi apha:

INGXELO YEKOMITI YOLONGAMELO LWEPALAMENTE NGENGXELO YONYAKA YEPALAMENTE YEPHONDO LENTSHONA KOLONI YONYAKA OPHELE NGOWAMA-31 MATSHI 2018.

1. Intshayelelo

INgxelo yoNyaka yePalamente yePhondo leNtshona Koloni) yandlalwe kunyakamali ka-2017/18 ngokwemigaqo yecandelo 60(1) loMthetho woLawulo lweziMali zePalamente neziNdlu zoWiso-mthetho zaMaphondo [uMthetho Nomb.10 ka-2009], (FMPPLA) yaza yathunyelwa kwiKomiti yoLongamelo lwePalamente (POC) ngoMvulo, 1 Okthobha 2018 (jonga kwi "ATC 71-2018"). INgxelo yoNyaka ye-WCPP isebenza ukubonelela ngerekhodi yemisebenzi nomsebenzi wolawulo lwe-WCPP nokukhuthaza ukunika inkcaza ngezigqibo ezenziwe ngalo nyakamali kuthethwa ngaye. Umsebenzi we-WCPP ulinganiswa xa kuthalekiswa nokujoliswe kuko komsebenzi nohlahlo lwabiwo-mali oludakancwe kwiSicwangciso-Qhinga se-WCPP sika-2015/16 - 2019/20, kuquka iSicwangciso soNyaka soMsebenzi se-WCPP sonyakamali ka-2017/18.

Injongo ye-FMPPLA kukumisela ulawulo lwezimali zePalamente nezindlu zowiso-mthetho zaMaphondo ngendlela engagungqiyo kwimeko yayo ngokwemigaqo yoMgaqo-siseko; ukuqinisekisa ukuba yonke ingeniso, inkcithomali, ii-asethi neelahleko zePalamente nezindlu zowiso-mthetho zaMaphondo zilawulwa ngengqiqo nangokubonakalayo;

kunye nolawulo lwezimali; kwanokubonelela ngemiba enxulumene noko. Ngokuthobelana nomoya weCandelo 4 loMthetho, iKomiti iqwalasele iNgxelo yoNyaka ye-WCPP ukugcina ulongamelo lolawulo lwezimali lwe-WCPP kulo nyakamali kuthethwa ngaye. Ukongeza kumiselo lolawulo lwezimali lwe-WCPP, i-FMPPLA igunyazisa i-POC ukuba iqhube ulongamelo kulwazi lomsebenzi, urhulumento nemisebenzi yezabasebenzi yeZiko ngeengxelo zonyaka zayo. ICandelo 4(1)(b) le-FMPPLA libonelela iKomiti ngesigunyaziso sayo.

Amalungu e-POC axoxe ngamacandelo ahlukeneyo eNgxelo yoNyaka ye-WCPP yonyakamali ka-2017/18, ngolu hlobo:

- 1.1. ICandelo A: ULwazi ngokuBanzi,
- 1.2. ICandelo B: ULwazi loMsebenzi,
- 1.3. ICandelo C: URhulumento,
- 1.4. ICandelo D: ULwazi lwezaBasebenzi, kunye
- 1.5. ICandelo E: NoLwazi lwezeMali.

Inkqubo yeNgxelo yoNyaka yonyakamali ka-2017/18 ipapashwe kumaphephandaba, kumenywa ababandakanyekayo namalungu oluntu ukuba azimase kwaye athabathe inxaxheba kwiingxoxo.

2. UMfanekiso

IKomiti ihlangene ngowama-31 Okthobha 2018 ngeyesi-08:00 apho ichazelwe nguMphicothi-zincwadi-Jikelele woMzantsi Afrika (AGSA) ngeziphumo zophicotho-zincwadi ze-FMPPLA zonyakamali ka-2017/18 we-WCPP. Emva kwenkcaza ye-AGSA, iKomiti ichazelwe yiKomiti yoPhicotho-zincwadi (AC) endima yayo kukuqinisekisa ukuba imisebenzi ye-WCPP ngokuhambelana nemigaqo yorhulumento oluhle, ithobelana nemigangatho yokunika inkcaza neyophicotho-zincwadi kwaye iphonononga ukuba amalungiselelo olawulo lomngcipheko abekiwe. I - AC ikwaphonononga ukuchaneka nentembeko yolwazi lwezimali olubonelelwe yi-WCPP.

Imethodoloji yeKomiti ibe kukudibana nababandakanyekayo ukuxhamla kwiziphumo zabo zophando neenkxalabo ezingakhona ngenjongo yokuncedisa iKomiti ibe nobonisiwano lolongamelo olwakhayo ne-WCPP.

IKomiti idibene ne-WCPP apho emva kweentetho zokwazisa zenziwe nguSomlomo noNobhala we-WCPP.

Ingxoxo yolongamelo yephepha nephepha iqhubile ne-WCPP.

3. ULuvo loPhicotho-zincwadi

IKomiti iluqaphele uluvo loPhicotho-zincwadi lwe-AGSA malunga neengxelo zonyaka zezimali zika-2017/18 zeziko, ekubeni izuze ingxelo yophicotho-zincwadi olucocekileyo. Olu luvo loPhicotho-zincwadi luhleli lungaguqukanga kolonyakamali ka-2016/17.

I-AGSA ayiphakamisanga ziphumo zaphando neziko kuthotyelo lwemithetho nemimiselo, iinjongo ezimiselwe kwangaphambili nkqu noqhwalalo lolawulo lwangaphakathi.

Ukongeza apho, i-AGSA ichonge ukungachaneki okuphathekayo kweengxelo kwingxelo yonyaka yomsebenzi engeniselwe uphicotho-zincwadi. Oku kungachaneki okuphathekayo kweengxelo kuxelelwe ulwazi lomsebenzi weenkonzo zepalamente. Njengoko ulawulo emva koko lulungise oku kungachaneki kuphathekayo kweengxelo, i-AGSA ayikhange iphakamise kungachaneki

kuphathekayo kweengxelo ngokusebenza nentembeko yolwazi lomsebenzi oluxeliweyo.

4. ULawulo lwezeMali

IPalamente yePhondo leNtshona Koloni ichithe i-R130,5 lezigidi lohlahlo lwabiwo-mali olunikezelweyo lwe-R137,7 lezigidi. Oku kukhokelele kwinkcithomali engeneno yesi-R7,1 sezigidi (isi-5% senkcithomali engeneno). Inkcithomali engeneno yesi-R7,1 sezigidi yenzeke phantsi kwezi nkqubo zilandelayo:

- INkqubo 1: ULawulo (R5,6 sezigidi);
- INkqubo 2: IZibonelelo zaMalungu naMaqela ezoPolitiko (R1,3 sezigidi); kunye
- neNkqubo 3: liNkonzo zePalamente (R223 000).

Ukongeza apho, itotali yohlhlo lwabiwo-mali lwengeniso ethelekelelwayo yama-R60 000 iqokelelwe ngaphaya ngama-R884 000, nto leyo ekhokelele kokufunyenweyo kwama-R944 000. Uqokelelo olungaphaya lwengeniso lwenzeke phantsi kwezi zinto zilandelayo:

- Intengiso yeempahla neenkonzo ngaphandle kwee-asethi eziyinkunzi (R62 000);
- Inzala, izahlulo nerente emhlabeni (R114 000); kunye
- Neentengiselwano zezimali kwii-asethi neelahleko (R708 000).

lingxelo zonyaka zezimali zilungiselelwe ngokuhambelana nemigangatho yoMgangatho weZenzo zokuNika iNkcaza eziNakanwa ngokuBanzi (GRAP), njengoko uxelwe kwiCandelo 56(1) le-FMPPLA.

5. Imiba eqaqanjiswe yi-AGSA

5.1. IKomiti iqaphele kwiintetho ze-AGSA ukuba:

- 5.1.1. I-WCPP izuze uphicotho-zincwadi olungenachaphaza, kungekho ziphumo zophando kwimithetho nemimiselo, iinjongo ezimiselwe kwangaphambili, kungekho luqhwalelo kulawulo lwayo lwangaphakathi;
- 5.1.2. Njengoko kuxeliwe kwiNgxelo yoThelekiso loHlahlo lwabiwo-mali neZona Zixamali disclosed, kwakunye naphantsi kweNqaku 39 kwiingxelo zezimali, i-WCPP ngokubonakalayo ichithe imali ngeneno kuhlalo lwabiwo-mali ngesiseko esithelekisekayo ukuya kwisixamali se-R10,9 lezigidi (6%), apho isi-R3,7 sezigidi (2%) sinxulumene nezimali zezomthetho emaziyekelwe ngqo kwingxowamali yengeniso, njengenkcithomali engeneno eyabelwe ingakumbi intlawulo-mivuzo yamalungu; kunye
- 5.1.3. Nenkcithomali engeneno kuhlalo lwabiwo-mali lwenkcithomali lonyakamali ka-2017/18 ukakhulu ibe ngenxa yolibaziseko kucwangciso lweprojekthi yemithombo yezoshishino (ERP), kuquka iprowjekthi yohlengahlengiso, nto leyo ikhokelele emva kognityezelo olucingelweyo lweentlawulo zovuthondaba. Izimali zikhutshelwe kunyakamali ka-2018/19.

6. IMingcipheko eVukayo

6.1. Izibhengezo ezitsha

6.1.1. IKomiti iyaziqaphela izimvo ze-AGSA zokuba izibhengezo ezitsha zikhutshiwe yiBhodi yeMigangatho eNika iNkcaza ezinokuthatyathwa njengemingcipheko evukayo kwimigangatho ye-GRAP, ngolu hlobo:

<u>Izibhengezo ze-GRAP</u>	<u>Umhla woqaliso</u>
GRAP 18 – <i>Uniko lwengxelo lwesahlulo</i>	1 Epreli 2019*
GRAP 20 – Udizo olwayamene namaqela ezopolitiko	1 Epreli 2019*
GRAP 32 - Izivumelwano zolwamkelo lwenkonzo: umnikeli	1 Epreli 2019*
GRAP 34 – Iingxelo zezimali ezahlukeneyo	Uza kumiselwa
GRAP 35 - Iingxelo zezimali eziqinisiweyo	Uza kumiselwa
GRAP 36 – Utyalomali kumalinge angamahlakani nadibeneyo	Uza kumiselwa
GRAP 37 – Aamalungiselelo adibeneyo	Uza kumiselwa
GRAP 38 – Uxelo lwemidla kwamanye amaqumrhu	Uza kumiselwa
GRAP 105 - Ukhutshelo lwemisebenzi phakathi kwamaqumrhu aphantsi kolawulo oluqhelekileyo	1 Epreli 2019*
GRAP 106 – Ukhutshelo lwemisebenzi phakathi kwamaqumrhu angekho phantsi kolawulo oluqhelekileyo	1 Epreli 2019*
GRAP 107 – Udityaniso lwenkampani	1 Epreli 2019*
GRAP 108 – Okufumanekayo kwezomthetho	1 Epreli 2019*
GRAP 109 – Ukunikwa inkcaza ziintloko nee-arhente	1 Epreli 2019*
GRAP 110 - Imithombo ephilayo nengaphiliyo	1 Epreli 2020*
IGRAP 17 – Amalingiselelo olwamkelo lwenkonzo apho umnikeli elawula inzala ebonakalayo yentsalela ye-asethi	Uza kumiselwa
IGRAP 18 – Ukunakanwa nokunganakanwa komhlaba	1 Epreli 2019
IGRAP 19 – Iilahleko zokuhlawula imirhumo	1 Epreli 2019

7. Imiba eqaqanjiswe yiKomiti yoPhicotho-zincwadi

7.1. IKomiti iqaphele iintetha zeKomiti yoPhicotho-zincwadi zokuba:

- 7.1.1. IQhinga loThintelo loBuqhetseba neSicwangciso soQaliso sonyakamali ka-2018/2019 zihlaziyiwe zaza zaphunyezwa ukuze kwakhelwe kwisiseko esibekwe kunyakamali ka-2017/18.
- 7.1.2. Eli ziko libe noqaliso lwama-67% ngokumayela noqaliso lwesicwangciso sokusebenza salo. Oku kube yimpendulo kwiZiphumo zoPhando zoPhicotho-zincwadi lwangaPhakathi eziphakanyiswe kunyakamali ka-2017/18.
- 7.1.3. Ukongeza apho, iKomiti iqaphela ukuba kusekho imingcipheko engama-28 emele isithuba soqiniseko.
- 7.1.4. Kulo nyakamali ka-2017/18, iKomiti iqhube ezi ncoko zoqimiseko zilandelayo:
 - 7.1.4.1. INkxaso yeeKomiti;
 - 7.1.4.2. UNxibelelwano;
 - 7.1.4.3. IiNtlawulo zoKhutshelo;
 - 7.1.4.4. IiNkonzo zeHansard;
 - 7.1.4.5. ULawulo lwe-Akhawunti yoMsebenzisi woThungelwano (iSicwangciso soPhicotho-zincwadi se-ICT); kunye
 - 7.1.4.6. neMfuduko kaVimba woLwazi (iSicwangciso soPhicotho-zincwadi se-ICT).
- 7.1.5. Uqhwalalelo lolawulo olungundoqo ekuphela kwalo lufumanekile kwinkqubo yophicotho-zincwadi lonyakamali ka-2017/18 olunxulumene neNkxaso yeKomiti. IKomiti yoPhicotho-zincwadi iphakamise inkxalabo emayela nokugcina iziphumo zophando olusemgangathweni licandelo lezoPhando le-WCPP. Ukongeza apho, isifundo esineenkukacha zeziphumo zophicotho-zincwadi sibaonakalise ukuba olunye uphuculo luyafuneka ngokumayela nemigaqo-nkqubo yokusebenza nemigaqo kunye, nokunika ingxelo nonxibelelwano kulo mba.
- 7.1.6. Le mingcipheko ivukayo ilandelayo ichongiwe, efuna ukuphononongwa yi-WCPP, ngolu hlobo:
 - 7.2.6.1. UQulunqo loMthetho oSayilwayo weCandelo lezoWiso-mthetho nefuthe ekuzimeleni kweziko;
 - 7.2.6.2. Ixesha lePalamente yesi-6 eliqala kunyakamali ka-2019/20; kunye
 - 7.2.6.3. Nemingcipheko yobudlelane bezemisebenzi enxulumene nenkqubo yohlengahlengiso.

8. Izindululo ezenziwe yiKomiti:

8.1. IKomiti iNDULULE ukuba i-WCPP:

- 8.1.1. Iyichazele ngexabiso elafunyanwayo, kananjalo neziphumo ezafezekiswayo, xa iziko lizimase iintlanganiso zeCandelo lezoWiso-mthetho kunyakamali ka-2017/18.
- 8.1.2. Iphuhlise kwaye iqalise umgaqo-nkqubo weqhinga lokupapasha onxulumeene neenjongo zeYunithi yoNxibelelwano noLwazi, mayela nosasazo lwako konke ukuhlala kwendlu kwe-WCPP kuluntu phakathi kwiNtshona Koloni. Lo mba uqandusele kwingxoxo iKomiti ebe nayo neziko ngemixholo phantsi kwesihloko “uNxibelelwano noLwazi”, kwiphepha 27 leNgxelo yoNnyaka.

9. Ulwazi olucelwe kwi-WCPP

9.1. IKomiti iCELE ukuba iKomiti yoPhicotho-zincwadi, i b onelele i K omini ngolu lwazi lulandelayo ngowe-14 Discemba 2018:

- 9.1.1. Ikopi yeTshata yoPhicotho-zincwadi yeKomiti yoPhicotho-zincwadi, njengoko kumiselwe kwiCandelo 48 (1)(a)(i)(ii)(iii) le FMPPLA.
- 9.1.2. Ingxelo ngezizathu zomyinge woqaliso lwama-67% ngokumayela nesicwangciso sokusebenza se-WCPP ngokweziphumo zophando zoPhicotho-zincwadi lwangaPhakathi. Lo mba ubonakalisiwa phantsi kweSihloko 3.6 kwiphepha 4 loxwebhu lwenkcazo yeKomiti yoPhicotho-zincwadi kwiKomiti.
- 9.1.3. Ingxelo ebonelela ucazululo lwmingcipheko engama-28 emele isithuba soqiniseko; njengoko kubonakalisiwe phantsi kweSihloko 3.6 kwiphepha 4 loxwebhu lwenkcazo yeKomiti yoPhicotho-zincwadi kwiKomiti.

9.2. IKomiti kwakhona icele ukuba i-WCPP i b onelele iKomiti ngolu lwazi lulandelayo ngowe-14 Discemba 2018:

- 9.2.1. IMemorandum yeSivumelwano esaqukunjelwa phakathi koSomlomo we-WCPP noMphathiswa wezeMali wePhondo wePhondo, ngokunxulumene neCandelo 17 (1)(a)(b)(c)(d) le-FMPPLA esibaonakalisa ukuba iGunyabantu leSigqeba libonisane noMphathiswa wezeMali ngemiba emayela nohlahlo lwabiwo-mali nohlangahlengiso lolwabiwo-mali lweziko.
- 9.2.2. Ingxelo eqaqambisa ukuzinyaswa kwe-WCPP kwimisebenzi yeCandelo lezoWisomthetho kunyakamali ka-2017/18, kuquka iziphumo zozimaso kwezi ntlanganiso.
- 9.2.3. Ingxelo ye-WCPP kwiqela leehambo zamazwe angaphandle eziqhutywe siSigqeba namagosa e-WCPP kunyakamali ka-2017/18, kuquka ukubonelela ngeZaziso, iMicimbi eza kwaNdlalwa neeNgxelo zeKomiti (ATC) zeengxelo ezendlalwa ngokumayela neehambo zamazwe angaphandle eziqhutyweyo.
- 9.2.4. Ikopi yoMgaqo-nkqubo woLawulo loMngcipheko wezoShishino (ERM), iQhinga neSicwangciso soQaliso esaphuliswa yi-WCPP, njengoko kubonakalisiwe kwiphepha 26 leNgxelo yoNyaka. IKomiti kwakhona icela ukuba i-WCPP iyibonelele, emva kwamaxwebhu e-ERM, ngerejista yoMngcipheko yeziko kunyakamali ka-2017/18.
- 9.2.8. Ikopi yeSicwangciso soQhubeko lwezoShishino esaphuliswa liziko ukwazisa ngenyathelo layo ukuze kuqinisekise unikezelo lweenkonzo oluqhubayo. Esi sicwangciso siqulathe iindawo ezizezinye kwiindawo zikamasipala zofunyano lwamanzi ukuze kuqinisekise ukuba ukuhlala kweNdlu neentlanganiso zeekomiti ezisigxina ziqhuba zisenzeka nangona kukho ubukho bophazamiseko olongezelelekileyo lobonelelo lwamanzi noshokoxeko lwamanzi eKapa. Lo mba uqaqanjiswa phantsi komhlathi 2 kwiphepha 27, kuquka umhlathi 2 phantsi kweNqaku 6 kwiphepha 64 leNgxelo yoNyaka.
- 9.2.9. Ucazululo lwetotali yenani lee-asethi zamagugu ze-WCPP, njengoko kuceliwe yiKomiti xa kuxoxwa ngolwazi oluqaqanjiswe phantsi kwesalathisi somsebenzi "li-asethi zepesenti ezilingelelanisa kiwRejista yee-Asethi" kwiphepha 37, kunye "neQhinga ukuhawulelana neendawo zomsebenzi ophantsi" kwiphepha 38 leNgxelo yoNyaka.
- 9.2.10. Ikopi yengxelo eyathunyelwa kwiSebe lezoThutho neMisebenzi yoLuntu lePhondo enxulumene neemfuno zendawo yokuhlala ze-WCPP, engenise phantsi kweSicwangciso soLawulo lwee-Asethi zaBasebnzisi (UAMP) ngowama-30 Juni 2017, njengoko kubonakalisiwe phantsi kwesalathisi somsebenzi kwiphepha 43 leNgxelo yoNyaka.
- 9.2.11. Ikopi yeziphumo zophando ezingama-23 eziveliswe yiYunithi yoPhando ye-WCPP, njengoko kubonakalisiwe kwiphepha 50 leNgxelo yoNyaka.

- 9.2.12. Ingxelo iqaqambisa ubume beengcebiso zezomthetho ezanikezelwa ngabacebisi bezomthetho kwi-WCPP ngonyakamali ka-2017/18.
- 9.2.13. Ingxelo eqaqambisa iikontraka nabacebisi abasetyenzisiweyo yi-WCPP, kuquka ukubonelela ngeengcaciso kwixabiso lemali, ubume bomsebenzi kunye nenqanaba loNabiselo oluXananazileyo lweZithebe zoQoqosho kwabaManyama bekontrsaka ngaye, ngokumayela nomsebenzi oqhutywe kunyakamali ka-2017/18.
- 9.2.14. Ingxelo ebonelela ngesalathiso samalungu e-WCPP angakhange aphenyule kwiincwadi ezikhuthwe liziko ukuhlawula iindlelo ezifumaneka ngenxa yorhoxiso lomzuzu wokugqibela lophapho, indawo yokuhlala nelahleko yezixhobo; a njengoko kubonakalisiwe phantsi kweNqaku 6 “Abanye abatyalwayo” kwiphepha 141 leNgxelo yoNyaka. Le ngxelo kufuneka iquke ubume bokungaqheleki nezimali ezityalwa ngamalungu e-WCPP kwesi sicelo sithe ngqo.
- 9.2.15. Ucazululo lokulahlwayo kwee-asethi zamagugu olube netotali yama-R204 000; njengoko kubonakalisiwe phantsi kweNqaku 12 kwiphepha 147 leNgxelo yoNyaka.

10. Inkxalabo ephakanyiswe yiKomiti

IKomiti incoma iziko ngoqokumbelo lweMemorandum yeSivumelwano (MOU) esesikweni eyatyikitywa kunye neSebe lezoKhuseleko loLuntu kunyakamali ka-2017/18 kunikezelo lwenkxaso yezokhuseleko kumanyelo-zimvo zoluntu neentlanganiselo zolongamelo. Iprowujekthi yoyilo iphehlelelwe ngo-Okthobha 2017, nto leyo ibe yimpumelelo. ISebe lezoKhuseleko loLuntu libonelele ngenkxaso ngohlobo lwamagosa ezokhuseleko esipolisa kumasango eendawo zomanyelo-zimvo zoluntu. Akukho ziganeke zixeliweyo ngalo nyaka kuthethwa ngaye.

Nangona kunjalo, iKomiti iphakamise inkxalabo ngeli lixa kufundwa iintetha ezikhankanywe ngaphambili ze-WCPP, ukuba kuhleli inkxalabo jikelele mayela nokhuseleko lulonke lwamalungu nesitafu seziko. IKomiti ixhalabile kukuba, nangona u-7 Wale Sitalato eyindawo engundoqo kazwelonke, amasango kwesi sakhiwo asahleli esizisa umngcipheko kukhuseleko lulonke kumalungu nesitafu se-WCPP. Ukuphendula kwinkxalabo yeKomiti, uNobhala we-WCPP ubonakalise ukuba ukulungele ukuchazela iKomiti ngeendlela zokhuseleko ezibekelwe ukuhoyana neenkxalabo zokhuselo nokhuseleko zeKomiti. Isicelo esinjalo sokwenza inkcaza singumyalelo weKomiti.

Ukongeza apho, le nkxalabo yeKomiti ikwanabela kwiindlela zokhuseleko lomlilo ezisetyenziswa ngamagosa ezokhuselo nokhuseleko ka-7 no 15 Wale Sitalato, kuquka usinga-mlilo oqhutywa rhoqo kwanolawulo lwale misebenzi.

11. Izimvo ezifunyenwe kuluntu

AMalungu oluntu abonelelwe ngethuba lokuphosa imibuzo okanye enze iintetho zomlomo, kusekelezwe kwimixholo yeNgxelo yoNyaka ka-2017/18 ye-WCPP. Nangona kunjalo, akukho malungu oluntu ebekho ukuphosa imibuzo okanye enze iintetho zomlomo.

12. Umqokumbelo

IKomiti incoma i-WCPP ngokugcina uphicotho olungenachphaza olungenaziphumo kwiinjongo ezimiswe kwangaphambili okanye uthotyelo lwemithetho nemimiselo.

IKomiti iza kuqhuba ibonisana neziko ngohlahlo lwabiwo-mali lwayo, uqaliso lommiselo we-FMMPLA, nemiba elindileyo echongiweyo kula macandelo akhankanywe ngentla apha, oluqulathe izigqibo zeKomiti nesicelo solwazi.

13. imibulelo

USihlalo uvakalise umbulelo wakhe kwiKomiti ngezimvo zababandakanyekayo abahlukeneyo, abafana noMphicothi-zincwadi Jikelele woMzantsi Afrika kunye neKomiti yoPhicotho-zincwadi, ukuphakamisa umsebenzi wolongamelo weKomiti onxulumene neNgxelo yoNyaka ye-WCPP yonyaka ophela ngowama-31 Matshi 2018. Ukongeza apho, iKomiti ibulele amagosa ongameleyo nabalawuli be-WCPP n g amalinge abo namagalelo kulo mba.

8.2 Ulwazi olucelwe yi-POC

The WCPP ingenise lonke ulwazi oluceliweyo yi-POC ngokuhambelana nomhlathi 9.1 no 9.2 wengxelo.

8.3 Impendulo ye-WCPP kwizindululo ze-POC

Impendulo ye-WCPP kwisindululo ngokuhambelana nomhlathi 8.1 wengxelo ngolu hlobo:

Izindululo		Impendulo ye-WCPP	isonjululwe
8.3.1.1	Ukuyichazela ngexabiso eliyiliweyo, kananjalo neziphumo ezifizekisiwe, xa iziko lizimase iintlanganiso zeCandelo loWiso-mthetho kunyakamali ka-2017/18.	I-POC ichazelwe ngowama-26 Februwari 2019.	Ewe
8.3.1.2	Ukuphuhlisa nokuqalisa umgaqo-nkqubo weqhinga lopapasho onxulumana neenjongo zeYunithi yoNxibelelwano noLwazi, mayela nosasazo lwako konke ukuhlala kweNdlu kwe-WCPP kuluntu lweNtshona Koloni. Lo mba uqandusele kwingxoxo iKomiti ebe nayo neziko ngemixholo phantsi kwesihloko “uNxibelelwano noLwazi”, kwiphepha 27 leNgxelo yoNyaka.	Umgaqo wemigangatho yokusebenza we-SOP waMakhaso oNxibelelwano wenza isibonelelo kuwo onke amajelo eendaba ezentlalo, kuquka ukupapasha, usasazo ngqo nolwazi lweziko.	Hayi

Ukongeza apho, ezi zindululo zilandelayo ze-POC kwiNgxelo yoNyaka yoNyakamali ka-2016/17, njengoko kuxeliwe kuNyakamali ka-2017/18 ngowe-17 Novemba 2017, nazo ziqukiwe kuba mhlawumbi zisonjululwe okanye azingasonjulwanga kuNyakamali ka-2018/19, okanye kukho inkqubo yokunika ingxelo eqhubayo kwi-POC, ngenxa yobume bomba ekunikwa ingxelo ngawo.

Izindululo		Impemdulo ye-WCPP	Isonjululwe Ewe/Hayi
8.3.2.1	I- WCPP neKomiti yoPhicotho-zincwadi ukuba ziyichazele ngemigaqo yokusebenza neKomiti yoPhicotho-zincwadi, njengoko kuphunyeziwe yiKhabhinethi, ekuxhaseni umsebenzi wophicotho-zincwadi langaphakathi lweziko ukulawula imingcipheko echongwayo nebekwa kwirejista yongcipheko yangaphakathi, kuquka iindawo ezinkulu zophuculo.	I-POC ichazelwe ngowe-15 Juni 2018.	Ewe
8.3.2.2	I-WCPP ibonakalisa, kuzo zonke izicwangciso zonyaka zayo zomsebenzi zexa elizayo, izimali zabalizi ezizuzwe yi-WCPP.	I-WCPP iza kuveza inkxasomali yabalizi kwizicwangciso zonyaka zomsebenzi zexa elizayo.	Iyaqhuba
8.3.2.3	IKomiti yoPhicotho-zincwadi iyichazele ngencoko yesiqinisekiso ephathekayo ephunyezwe yaqukunjelwa kwiSicwangciso soPhicotho-zincwadi lwangaPhakathi lonyakamali ka-2016/17.	I-POC ichazelwe ngowe-15 Juni 2018.	Ewe
8.3.2.4	IKomiti yoPhicotho-zincwadi iyichazele ngochongo noqukunjelo lwemingcipheko echongwe ngonyakamali ka-2015/16 no- 2016/17	I-POC ichazelwe ngowe-15 Juni 2018.	Ewe
8.3.2.5	IKomiti yoPhicotho-zincwadi iyichazele ngeSicwangciso soChacho lweNtelekele soPhicotho-zincwadi lwe-ICT esiqatshelwe luPhicotho-zincwadi lwangaPhakathi ngonyakamali ka-2016/17.	I-POC ichazelwe ngowe-15 Juni 2018.	Ewe
8.3.2.6	IKomiti yeMithetho incokilele ne-WCPP ngoMgaqo-nkqubo woLongamelo nokuNika iNkcaza, kananjalo neQhinga leNtshonxaxheba yoLuntu.	Ngenxa yoshokoxeko lwamaxesha, lo mba uyekiwe kwaye uza kohoywa yiPalamente yesi-6.	Hayi
8.3.2.7	I-WCPP ichazele i-POC, rhowo ngekota, ngeprowujekthi yoCwangciso lweMithombo yezoShishino(ERP).	I-WCPP ithe rhoqo yachazela i-POC ngobume beprowujekthi ye-ERP. Inkcazelo yokugqibela ibanjwe ngowama-26 Februwari 2019.	Iyaqhuba

9. IZILUNGISO ZANGAPHAMBI KWEENGXELO ZOPHICOTHO-ZINCWADI

Akubangakho lulungelelwaniso lwangaphambili kwiingxelo zophicotho-zincwadi ngexesha lonyaka-mali ka-2018/19.

10. UTHOTYELO NEXESHA LEENTSUKU EZINGAMA-30

Ngo-2018/19, ii-invoysi ezintathu, ezifikelele kwixabiso le-R 19 304.25 zihlawulwe emva kweentsuku ezingama-30. Uninzi lwala matyala anxulumene nenkqubo yokunxibelelana nababoneleli beenkonzo ukuzuza ingcaciso nesisombululo kwizixamali ezifakelwe ii-invoysi noqhwalalelo lweenkonzo.

lingcambu zala matyala ziphandiwe zaza zachongwa, amanyathelo olungiso nolawulo olongeziweyo (apho lufuneka khona) lwaqaliswa ukuncothula ukwenzeka kwakhona kwala matyala.

11. IYUNITHI YOLAWULO LWANGAPHAKATHI

IYuniti yoLawulo lwangaPhakathi igxile ekuchongeni izithuba zolawulo ngohlolo nokuncedisa kulungiselelo lophicothi-zincwadi ngokuphicotha iincwadi emva koko onke amaxwebhu eentengiselwano.

Ezi zigaba zilandelayo zigqityiwe ngalo nyaka kuthethwa ngaye:

- Umgaqo woLawulo lwezoThutho
- Iindawo zogcino ngokukhuselekileyo neenkqubo ezingundoqo
- Imigaqo yokuhamba komsebenzi X3

Uhlolo lolandeleliso luqhutyiwe kwiziphumo zophando zonyaka ophambili, ukuqinisekisa inkqubela noqaliso apho kubekho izicwangciso zokusebenza zabaphathi.

Iyuniti ikwathe rhoqo yalandela kwizicwangciso zokusebenza zabaphathi eziqandusele kwiziphumo zophando zoMphicothi-zincwadi Jikelele kunyaka ongaphambili, kananjalo neeNgxelo zoPhicotho-zincwadi lwangaPhakathi ezikhutshiweyo.

Uphando lolawulo lwelahleko nalo kuhonyenwe nalo luLawulo lwangaPhakathi. Nje ukuba uphando olunzulu lugqityiwe, izindululo ziyenziwa kwiGosa eliNika iNkcaza ukuba licime okanye libuyekeze ilahleko.

12. UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI

UPhicotho-zincwadi lwaNgaphakathi lubonelela abalawuli ngengqiniseko ezimeleyo, eqiqileyo neenkonzo zengcebiso eziyilelwe ukwangezelela ixabiso nokuqhubeka kuphuculwa imisebenzi ye-WCPP. Luncedisa i-WCPP ekubeni ifezekise iinjongo zayo ngokuzisa indlela elungelelanisiweyo, enocwangco ukulungiselela ukuvavanya nokuphucula ukusebenza kakuhle koRhulumente, uLawulo loMngcipheko neenkqubo zoLawulo.

Le misebenzi ingundoqo ilandelayo yenziwa kulo mba:

- Ukuvavanya nokwenza izindululo ezifanelekileyo kuphuculo lweenkqubo zorhulumento ekufezekiseni iinjongo zeziko;
- Ukuvavanya ukwanela nokusebenza kakuhle nokufaka igalelo kuphuculo lwenkqubo yolawulo lomngcipheko;
- Ukunceda iGosa eliNika iNkcaza ekugcineni ulawulo olufanelekileyo nokusebenzayo ngokuvavanya olo lawulo ukumisela ukusebenza kwalo nokufaneleka, nangokuphuhlisa izindululo ukulungiselela ukwandisa okanye uphuculo.

Umsebenzi woPhicotho-zincwadi lwangaPhakathi ogqityiweyo ngalo nyaka kuthethwa ngaye kwi-WCPP uquke uboniswano lwengqiniseko kahlanu kunye noboniswano lwengcebiso olunye. Iinkcukacha zolu boniswano ziqukiwe kwingxelo yeKomiti yoPhicotho-zincwadi.

IKomiti yoPhicotho-zincwadi isekwe njengequmrhu lolongamelo, ukubonelela ngolongamelo oluzimeleyo kurhulumente, ulawulo lomngcipheko neenkqubo zolawulo e-WCPP, eziquka ulongamelo noxanduva olunxulumene noku:

- Umsebenzi woPhicotho-zincwadi lwangaPhakathi;
- Umsebenzi woPhicotho-zincwadi lwangaPhandle (Auditor General of South Africa - AGSA);
- Ukunika inkcaza nokunika ingxelo;
- IMigaqo-nkqubo yokuNika iNkcaza;
- Uhlaziyo lolawulo lwe-AGSA nengxelo yophicotho-zincwadi;
- Uhlaziyo loPhononongo loMbindi woNyaka;
- ULawulo loMngcipheko;
- ULawulo lwangaPhakathi;

- linjongo ezimisewe kwangaphambili;
- lintsulungeko noPhando lwezoMthetho.

Le tafle ingezantsi idakanca ulwazi olufanelekileyo kumalungu ekomiti yophicotho-zincwadi:

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Mr Francois Barnard *	BProc; BCompt (Hons); CTA; Postgrad Diploma Auditing; MCom; CA (SA) MTP (SA)	External	N/A	01 January 2019 (1 st term)	N/A	2
Mr Kerry Larkin **	B Compt; ND FIS; FIIASA CIA; CRMA; CCSA	External	N/A	01 January 2018 (1 st term)	N/A	4
Ms Merle Kinnes	BA; LLB; Higher Certificate in Forensics Examination; Attorney of the High Court	External	N/A	01 January 2016 (1 st term) 01 January 2019 (2 nd term)	N/A	7
Mr Yaseen Ismail	BCom, PGDA, Certificate in Advanced Taxation, Certificate in Forensic and Investigative auditing, CA(SA), RA(SA), CFE	External	N/A	1 May 2016 (1 st term)	N/a	7
Mr Jeremy Fairbairn	Certificate in General Management and Consultancy; HONS B COM (BUS. MANAGEMENT), B. COM (Hons.), Higher Diploma in Education; B COM (LAW)	External	N/A	1 January 2017 (1 st term)	N/a	7

* USihlalo ** Ulahlile

INGXELO YEKOMITI YOPHICOTH-ZINCWADI

Sanelisekile kukunikezela ingxelo yethu yonyaka-mali ophela ngomhla wama-31 kuMatshi 2019.

UXanduva lweKomiti yoPhicotho-zincwadi

IKomiti yoPhicotho-zincwadi inika ingxelo yokokuba iqulunge uxanduva lwayo oluvela kwiCandelo 48 loMthetho woLawulo lweMali yiPalamente neZindlu zoWiso-mthetho zaMaphondo (**FMPPLA**). IKomiti yoPhicotho-zincwadi ikwanika ingxelo ngokunjalo yokokuba yamkele iMigaqo yokuSebenza efanelekileyo esesikweni, imisele imicimbi yayo ukuthobela le Migaqo kwaye iluqhube lonke uxanduva lwayo njengoko luqulathwe apha.

Ukusebenza koLawulo lwangaPhakathi

Ngokuhambelana neFMPPLA, uPhicotho-zincwadi lwaNgaphakathi lubonelela iKomiti yoPhicotho-zincwadi kunye noLawulo ngengqinisekiso efanelekileyo yokokuba ulawulo lwangaphakathi lwanele yaye luyasebenza. Oku kufezekiswa ngesicwangciso sophicotho-zincwadi lwangaphakathi olwamkelweyo olusekwe kumngcipheko, uPhicotho-zincwadi lwaNgaphakathi oluvavanya ukwanela kolawulo oluthomalalisa imingcipheko kunye neKomiti yoPhicotho-zincwadi ephonononga uqaliso lwamanyathelo olungiso.

Olu boniswano lophicotho-zincwadi lulandelayo luphunyezwe yiKomiti yoPhicotho-zincwadi ze lwaqukunjelwa luPhicotho-zincwadi lwaNgaphakathi ngalo nyaka kuthethwa ngaye:

Uboniswano lwesiqinisekiso:

- UCwangciso lweNtengo
- IiNkonzo zeeLwimi - uToliko
- IiNtlawulo eziKhutshelweyo
- ULawulo lwee-Asethi
- UKhuseleko loThungelwano

Uboniswano lokucebisa:

- IZibonelelo zokuXhobisa

Isicwangciso sophicotho-zincwadi lwangaphakathi sigqityelwe unyaka. Iindawo zophuculo, njengoko kuqatshelwe luphicotho-zincwadi lwangaphakathi ngexesha lomsebenzi wabo, zivunyiwe ngabaphathi. IKomiti yoPhicotho-zincwadi iphonononga uqaliso lwamanyathelo avunyiweyo rhoqo.

INGxelo yoMbindi-nyaka neyeNyanga/eyeKota yaBaphathi

IKomiti yoPhicotho-zincwadi yanelisekile ngumxholo nomgangatho wolawulo lwekota lonyaka lwarhoqo kunye neengxelo zomsebenzi ezikhutshwe kulo nyaka kuthethwa ngaye liGosa eliNika iNkcaza lePalamente yePhondo leNtshona Koloni (WCPP) ngokuhambelana ne-FMPPLA.

Uvavanyo lweeNgxelo zeziMali

IKomiti yoPhicotho-zincwadi yenze oku:

- izihlaziye ze yazixoxa iiNgxelo zoNyaka zeMali eziPhicothiweyo eziza kuqukwa kwiNgxelo yoNyaka, kunye noMphicothi-zincwadi Jikelele woMzantsi Afrika (AGSA) kunye neGosa eliNika iNkcaza;
- izihlaziye iNgxelo yoLawulo ye-AGSA kunye neempendulo zoLawulo ke ngoko;
- izihlaziye iinguqu kwimigaqo-nkqubo yokunikwa kwenkcaza nezenzo njengoko kuxeliwe kwiiNgxelo zoNyaka zeMali;
- iluhlaziye uhlengahlengiso oluphathekayo olusisiphumo sophicotho-zincwadi lwePalamente yePhondo leNtshona Koloni.

Uthotyelo

IKomiti yoPhicotho-zincwadi iziqwalasele kwakhona iinkqubo ze-WCPP zothotyelo nezibonelelo lwezomthetho nemimiselo. Siqaphela iimpendulo zabo.

ULwazi loMsebenzi

IKomiti yoPhicotho-zincwadi iluqwalasele kwakhona ulwazi ngeenjongo ezimiselwe kwangaphambili njengoko kuxeliwe kwiNgxelo yoNyaka.

INgxelo kaMphicothi-zincwadi Jikelele woMzantsi Afrika

Sithe rhoqo ngekota saqwalasela kwakhona isicwangciso somiliselo seziko semiba yophicotho-zincwadi ephakanyiswe kunyaka ongaphambili. IKomiti yoPhicotho-zincwadi ihlangene ne-AGSA ukuqinisekisa ukuba akukho miba engasonjululwanga ethe yaqandusela kuphicotho-zincwadi lomiselo. Amanyathelo olungiso akwiziphumo zophando ezineenkukacha eziphakanyiswe yi-AGSA aza kuqhuba ephononongwa yiKomiti yoPhicotho-zincwadi rhoqo ngekota.

IKomiti yoPhicotho-zincwadi iyangqinelana yaye iyalwamkela uluvo loMphicothi-zincwadi woMzantsi Afrika malunga neeNgxelo zoNyaka zeMali, yaye iphakamisa ukuba ezi Ngxelo zoNyaka zeMali zoPhicotho-zincwadi mazamkelwe zifundwe kunye nengxelo yazo yophicotho-zincwadi.

IKomiti yoPhicotho-zincwadi incoma iZiko ngokugcina uluvo loPhicotho-zincwadi olungenaziphene ekungekho naziphumo ziphathekayo.



UMnu F Barnard
USihlalo weKomiti yoPhicotho-
zincwadi
IPalamente yePhondo leNtshona
Koloni 8 Agasti 2019

IPALAMENTE YEPHONDO LENTSHONA KOLONI



ICANDELO D
ULAWULO LWEZABASEBENZI



Ngowesi-5 Novemba abaqeshwa be-WCPP babanethuba lokugxila kwimpilo nentlalontle yabo ngoSuku lweNtlalontle yaBaqeshwa. Aba baqeshwa bazuza amabhaso ngentathoxaxheba yabo kwimisebenzi yezempilo



Ngowama-29 Matshi iqela labafundi bezomthetho beDyunivesithi yezoBuchwepeshe yaseKapa bazimase ucweyo lwezemfundo

1. INTSHAYELELO

ICandelo lezaBasebenzi lengxelo yonyaka lubonelela ngolwazi olunzulu ngemisebenzi enxulumene nezabasebenzi ye-WCPP yalo nyaka kuthethwa ngaye. Ngeli lixa inkoliso yolwazi ithanda ukuba ibe yeyeenkcukachamanani, iigrafu nohlalutyo luqukiwe ukubonelela abafundi ngokuqonda okungcono kwefuthe okanye intsingiselo lweenkcukachamanani ezidakanciweyo.

Ezabasebenzi zifudukele ngamandla kwinkonzo eneqhinga, eyongeza ixabiso kwaye oku kuza kobonakala kule ngxelo yonyaka.

QAPHELA: *Nceda uqaphele into yokokuba kulo lonke ulwazi lweenkcukacha-manani olubonelelweyo, amanani aya kunxulumana nabo bonke abaqeshwa ababeqeshwe kuwo wonke unyaka-mali. Kuphela apho kuxelwe ngokuvakalayo “Njengoko kunjalo ngomhla wama-31 kuMatshi 2018 okanye ngomhla woku-1 ku-Epreli 2019” apho amanani abonisa ubume bolo suku luthile.*

2. IQHINGA LEZABASEBENZI

Unyaka-mali ekuthethwa ngaye, 2018/19, ibe ngunyaka xa ungeniso kwimeko yale mihla lube sembindini wenkoliso yemisebenzi yeCandelo lezaBasebenzi. Kubekho amacandelo amathathu aphambili okubeka kwimeko yala maxesha agxininise kwiCandelo lezaBasebenzi, angala: uqaliso lwenkqubo yeNqwanqwa leMithombo yezoShishino (ERP), iSage X3; iprowujekthi yohlengahlengiso; kunye nofunyano lomboneleli wenkonzo yentlalontle yabaqeshwa.

Ngokwemigaqo yoqaliso lwe-X3, inkqubo iqale ngopapasho lwamaxwebhu eentlawulo. Ngeli lixa amaxwebhu eentlawulo iqaliswe kuBantu baka-X3e, imfuduko kuvimba wolwazi kwimodyuli yekhefu ilungiselelwe. Imiba eliqela kuye kwafuneka ishukuxwe kuxwebhu lweentlawulo kananjalo nemodyuli yekhefu. Isango lokuzinceda laBantu baka-X3e nemodyuli yekhefu zisasaziwe ngo-Agasti wonyakamali.

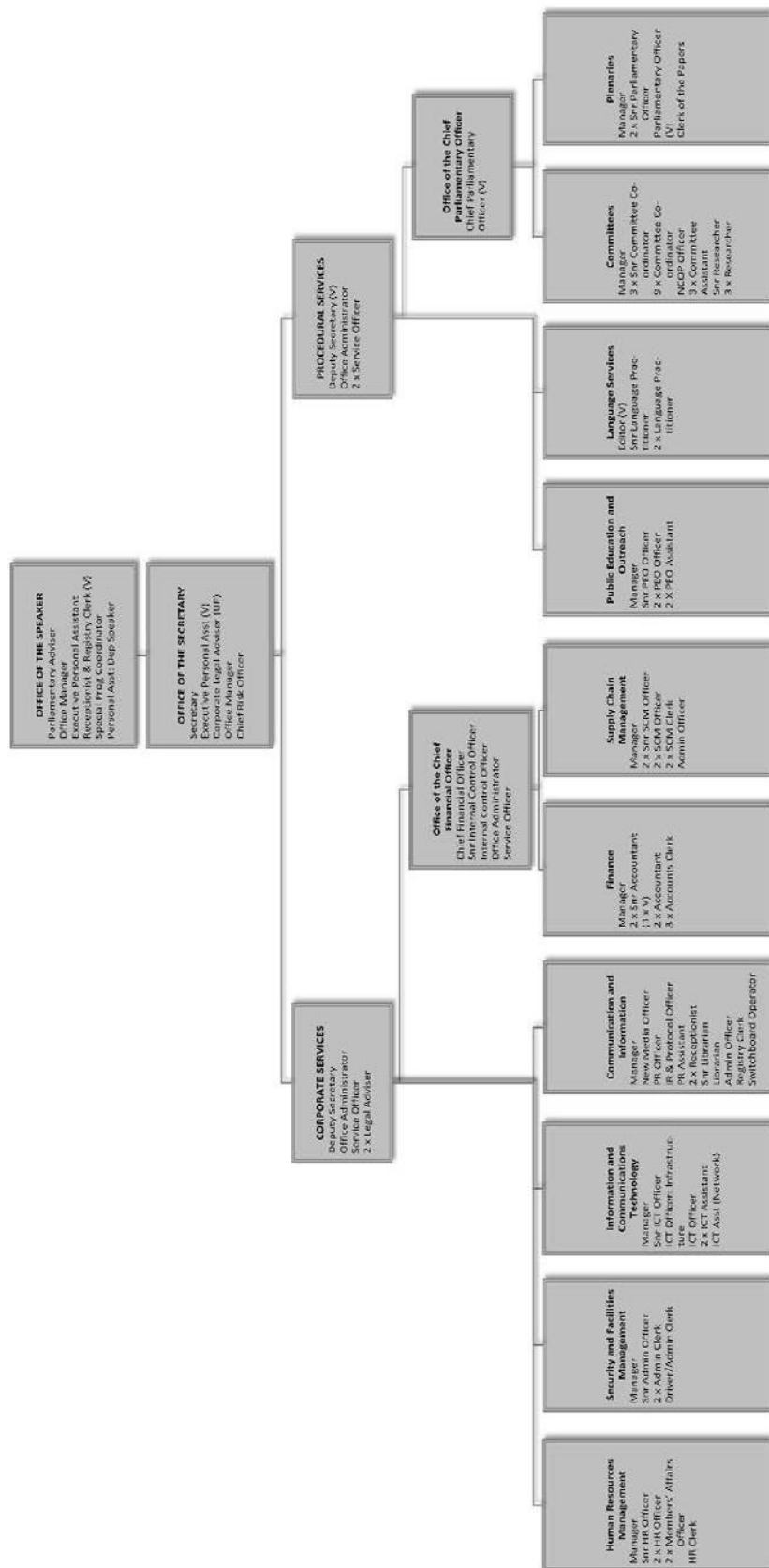
Inkqubo yentlalontle yabaqeshwa ifikelele esiphelweni waza umsebenzi wofunyaniso lomboneleli wenkonzo omtsha uqalise ngoNovemba 2018. I-WCPP iphehelele indlela yokungenisa inkqubo yentlalontle yabaqeshwa nenkqubo yeziko ukuze kubalulwe intathoxaxheba nefuthe. Ngaphandle kwemixholo yarhoqo ngekota, imixholo emine eqhubayo ichongiwe ukuba ibe yinxalenye yenkqubo yentlalontle yabaqeshwa. U*Careways* uqashwe ngoFebruwari 2019 njengomboneleli wenkonzo omtsha we-EWP, nto leyo iyindlela entsha ye-EWP, emva kokusebenzisa u*Metropolitan Health* iminyaka esibhozo ilandelelana.

**INgxelo yoNyaka yoNyakamali ka-
2018/19 iVoti 2: iPalamente yePhondo
leNtshona Koloni: iCANDELO D:**

Ngezantsi ngumboniso wetafile wezinye zezalathisi kwicandelo lezabasebenzi kunye nomfuziselo weziko kule minyaka isibhozo idlulileyo:

Indicator	2011/ 2012	2012/ 2013	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018	2018/ 2019
Personnel expenditure	27 million	32 million	39 million	46 million	49 million	53 million	57 million	63 million
Vacancy rate	17%	9.3%	6.6%	3.8%	4.8%	8.6%	3.7%	6.5%
Employee complement (1 April 2018 – 31 March 2019)	78	88	99	101	99	96	103	107
Appointments	12	16	15	11	12	5	17	4
Terminations	9	4	3	5	5	9	3	7
Average sick leave (days)	7.04	5	6	8.18	9	9.2	8.6	7.6
Study assistance (number of employees)	19	12	12	12	16	17	11	8

3. UBUME BEZIKO ukususela kowama-31 Matshi 2019



4.

Uhlahlo lwabiwo-mali lwe-WCPP ngokwemigaqo yeenkqubo ezichawe ngokucacileyo. Ezi tafile zilandelayo zishwankathela inkcithomali yokugqibela ephicothiweyo ngokwenkqubo (iTafile 4.1) nangokwamanqanaba emivuzo (iTafile 4.2). Ingakumbi, ibonelela ngesalathiso sesixamali esichithwe kwiindleko zabaqeshwa ngokwemigaqo yenkqubo nganye okanye amanqanaba emivuzo.

AMANQAKU ABALULEKILEYO:

Kukho umahluko phakathi kwenkcithomali yabaqeshwa kwiingxelo zezimali kwingxelo yonyaka (iCandelo D). oku kungenxa yoguqulo ukusuka kuBalo-zimali oluLungisiweyo ukuya kuBalo-zimali lokuFunyenweyo.

4.1 Iindleko zabaqeshwa ngokwenkqubo, 2018/19

INkqubo	Inkcithomali yabaqeshwa R'000	Itotali yenkcithomali R'000	Inkcithomali yoqeqesho R'000	Iindleko yabaqeshwa njenge% ye totali yabaqeshwa	I-avarreji yendleko yabaqeshwa ngokomqeshwa R'000	Inani labaqeshwa ngenkqubo nganye
INkqubo 1 Ulawulo	42 840	63 246	351	67.74%	595	72
INkqubo 3 iinkonzo zePalamente	20 741	27 620	-	75.09%	593	35
ITotali	63 581	90 866	351	69.97%	594	107

Qaphela:

Le tafile ibhekisa kwinani labaqeshwa abahlawulwe imivuzo ngeli xesha kuthethwa ngalo. Oku kuquka uMgcini-zincwadi.

Ngokwembali iNkqubo 3 isoloko inabqashwa abambalwa kuneNkqubo 1, ngenxa yamacandelo amaninzi esenza iNkqubo 1. Oku kuquka ii-Ofisi zikaSomlomo nekaNobhala. Ngowama-31 Matshi 2019, kubekho ama-65 abaqeshwa kwiNkqubo 1 nama-34 kwiNkqubo 3.

4.2 Iindleko zabaqeshwa ngokwamanqanaba emivuzo, 2018/19

Salary bands	Number of Employees	Personnel expenditure R'000	Percentage of total personnel cost	Average personnel cost per employee R'000
Izakhono eziphantsi (iNqanaba A1–B1)	4	922	1.45%	231
abanezakhono (iNqanaba B2–C3)	68	31 756	49.95%	467
Imveliso yezakhono eziphezulu (Band C4– C5)	18	12 699	19.97%	706
Impatho yezakhono eziphezulu (iNqanaba D1– D3)	14	13 106	20.61%	936
Ulawulo oluphezulu (iNqanaba D4–E2)	3	5 098	8.02%	1 699
ITotali	107	63 581	100%	594

INgxelo yeMali yoNyaka yoNyakamali 2018/19
I Voti 2: IPalamente yePhondo leNtshona Koloni
ICANDELO D: ULAWULO LWEZABASEBENZI

4.2.1 Iindleko zabaqeshwa ngokweqela lenani labantu, 2018/19

Umfanekiso wabaxhamli	Inani labaqeshwa	Iindleko yabaqeshwa ngokohlanga R'000	Ipesenti yetotali yendleko yabaqeshwa
Ama-Afrika	24	11 255	17.70%
amaNdiya	5	3 936	6.19%
abeBala	62	37 559	59.07%
abaMhlophe	16	10 831	17.04%
Total	107	63 581	100%

4.2.2 Iindleko zabaqeshwa ngokwesini, 2018/19

Umfanekiso wabaxhamli	Inani labaqeshwa	Iindleko yabaqeshwa ngokwesini R'000	Ipesenti yetotali yendleko yabaqeshwa
aMadoda	51	34 461	54.20%
aManina	56	29 120	45.80%
Itotali	107	63 581	100%

Ezi tafile zilandelayo zibonelela ngesishwankathelo ngokwenkqubo (iTafle 4.3) namanqanaba emivuzo njengepesenti yetotali yendleko yabaqeshwa (iTafle 4.4) namanqanaba emivuzo njengepesenti yetotali yendleko yabaqeshwa yela nqanaba (iTafle 4.5) yenkcithomali efunyenwe ngenxa yemivuzo, ama-ova, isibonelelo sabanini-mizi noncedo lwezonyango. Ezi tafile azibaquki baqheliswa umsebenzi.

4.3 Imivuzo, ama-ova, isibonelelo sabanini-makhaya noncedo lwezonyango ngokwenkqubo, 2018/19

INkqubo	Imivuzo		Ama-ova		Isibonelelo sabanini-makhaya		Uncedo lezonyango	
	Isixamali R'000	Imivuzo njenge% yendleko yabaqeshwa ngokwenkqubo	Isixamali R'000	Ama-ova njenge% yendleko yabaqeshwa	Isixamali R'000	HOA njenge% yendleko yabaqeshwa	Isixamali R'000	Uncedo lwezonyango njenge% yendleko yabaqeshwa
INkqubo 1	30 524	71.25%	183	0.43%	2 591	6.05%	356	0.83%
INkqubo 3	14 363	69.25%	217	1.05%	1 645	7.93%	319	1.54%
iTotali	44 887	70.60%	400	0.63%	4 236	6.66%	675	1.06%

INgxelo yeMali yoNyaka yoNyakamali 2018/19
I Voti 2:IPalamente yePhondo leNtshona Koloni
ICANDELO D: ULAWULO LWEZABASEBENZI

**4.4 Imivuzo, ama-ova, isibonelelo sabanini-makhaya noncedo lwezonyango
ngokwamanqanaba emivuzo, 2018/19 (Ipesenti yetotali yendleko yabaqeshwa)**

Amanqanaba emivuzo	Imivuzo		Ama-ova		Isibonelelo sabanini-makhaya		Uncedo lwezonyango	
	Isixamali R'000	Imivuzo njenge % yetotali yendleko yabaqeshwa	Isixamali R'000	Ama-ova njenge % yetotali yendleko yabaqeshwa	Isixamali R'000	HOA njenge % yetotali yendleko yabaqeshwa	Isixamali R'000	UNCedo lwezoNyango njenge % yendleko yabaqeshwa ngokwamanqanaba
Izakhono eziphantsi (iNqanaba A1– B1)	538	0.85%	13	0.02%	169	0.27%	-	-
Abanezakho no (iNqanaba B2–C3)	22 539	35.45%	251	0.39%	3 022	4.75%	439	0.69%
Imveliso yezakhono eziphezulu (iNqanaba C4–5)	8 925	14.04%	120	0.19%	1 045	1.64%	158	0.25%
Impatho yezakhono eziphezulu (iNqanaba D1– D3)	8 967	14.10%	16	0.03%	-	-	66	0.10%
Ulawulo oluphezulu (iNqanaba D4– E2)	3 918	6.16%	-	-	-	-	12	0.02%
Total	44 887	70.60%	400	0.63%	4 236	6.66%	675	1.06%

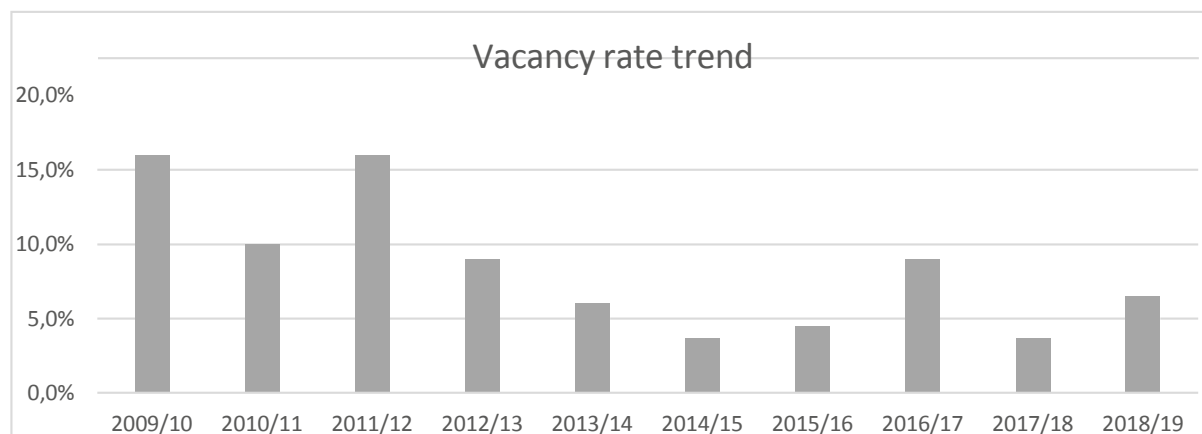
4.5 Imivuzo, ama-ova, isibonelelo sobunini-khaya kunye noncedo lwezonyango ngamanqanaba emivuzo, 2018/19

Amanqanaba emivuzo	Imivuzo		Ama-ova		ISibonellelo saBanini-makhaya		UNcedo lwezoNyango	
	Isixamali R'000	Imivuzo njenge % yendleko yabaqeshwa ngokwenqanaba lomvuzo	Isixamali R'000	Ama-ova njenge % yendleko yabaqeshwa ngokwenqanaba lomvuzo	Isixamali R'000	i-HOA njenge % yendleko yabaqeshwa ngokwenqanaba lomvuzo	Isixamali R'000	Uncedo lwezonyango njenge % yendleko yabaqeshwa ngokwenqanaba lomvuzo
Izakhono eziphantsi (iNqanaba A1– B1)	538	58.36%	13	1.37%	169	18.30%	-	-
Abanezakho no (iNqanaba B2–C3)	22 539	70.98%	251	0.79%	3 022	9.52%	439	1.38%
Imveliso yezakhono eziphezulu (iNqanaba C4–5)	8 925	70.28%	120	0.95%	1 045	8.24%	158	1.25%
Impatho yezakhono eziphezulu (iNqanaba D1– D3)	8 967	68.42%	16	0.12%	-	-	66	0.50%
Ulawulo oluphezulu (iNqanaba D4– E2)	3 918	76.85%	-	-	-	-	12	0.24%
Total	44 887	70.60%	40	0.63%	4 236	6.66%	675	1.06%

4.5 INgqesho neZithuba sobunini-khaya kunye noncedo lwezonyango

Ingamangalaba eMivuzo 2018/19

Ezi tafile zibandakanya zisivunakalelo lani lezikhundla, ezixhaswe ngezimali nezingaxhaswanga ngezimali, kwiziko, inani labaqeshwa nemiyinge yezithuba. Olu lwazi lubekwe ngokwemigaqo yokwahlukeneyo kathathu okungundoqo, ngolu hlobo: iNkqubo (iTafile 5.1), iNqanaba loMvuzo (iTafile 5.2) neMisebenzi eBalulekileyo (Table 5.3).



5.1 INgqesho neZithuba ngokweNkqubo, 31 Matshi 2019:

INkqubo	Inani lezikhundla	Inani lezikhundla ezihlawulelweyo	Inani lezikhundla ezizalisiweyo	Okongezwe kwiziko	Umying e wezit huba	Ipesenti yezikhundla ezingahlawulelwanga
INkqubo 1	73	72	65	2	6.9%	1.4%
INkqubo 3	36	36	34	-	5.5%	-
iTotali	109	108	99	2	6.5%	1%

5.2 INgqesho neZithuba ngokwaManqanaba eMivuzo, 31 Matshi 2019:

Ulwazi kwimeko nganye lubonakalisa imo ukususela ngowama-31 Matshi 2019. Kumboniso weenguqu zesitafu ngeli xesha kuthethwa ngalo, nceda jonga kwiCandelo 7 lale ngxelo.

Inqanaba lomvuzo	Inani lezikhundla	Inani lezikhundla ezihlawulelweyo	Inani lezikhundla ezizalisiweyo	Okongezwe kwiziko	Umying e wezit huba	Ipesenti yezikhundla ezingahlawulelwanga
Izakhono eziphantsi (iNqanaba A1-B1)	4	4	3	-	25%	-
Abanezakhono (iNqanaba B2-C3)	65	65	64	2	-	-
Imveliso yezakhono eziphezulu (iNqanaba C4-5)	19	19	17	-	10.5%	-

Impatho yezakho eziphezulu (iNqanaba D1–D3)	16	15	12	-	20%	6.25%
Ulawulo oluphezulu (iNqanaba D4–E2)	5	5	3	-	40%	-
Itotali	109	108	99	2	6.5%	1%

5.3 Inggqesho neZithuba ngokoMsebenzi oBalulekileyo, 31 Matshi 2019:

Akukho msebenzi ubalulekileyo uchongiweyo ekuqaleni konyakamali ka-2018/19.

6. SENIOR MANAGEMENT SERVICE INFORMATION

6.1 Filling of Senior Management Service posts:

Ezi tafile kweli candela zibonelela ngolwazi ngengqesho nezithuba kuba inxulumana naBaphathi abaPhezulu ngokwenqanaba lomvuzo. Ikwabonelela ngolwazi ngopapasho nozaliso lwezikhundla zaBaphathi abaPhezulu. Imigqaliselo yeMimiselo yeNkonzo yoLuntu ayisebenzi kwi-WCPP kwaye akunakunikwa ngxelo ngazo.

Ulwazi lwezikhundla zeNkonzo yoLawulo oluPhezulu ukususela kowama-31 Matshi 2019

Inqanaba le-SMS	Itotali yenani lezikhundla ze-SMS ezihlawul elweyo	Itotali yenani lezikhundla ze-SMS ezizalisiweyo	% yezikhundla ze-SMS ezizalisiweyo	Itotali yenani lezikhundla ze-SMS ezingen abani	% yezikhundla ze-SMS ezingen abani
E2	1	1	100%	-	-
E1	2	1	50%	1	50%
D4	2	1	50%	1	50%
Itotali	5	3	60%	2	40%

Ukupapasha nokuzalisa izithuba zeNkonzo yoLawulo oluPhezulu ngexesha lowoku-1 Epreli 2018 nowama-31 Matshi 2019

Izikhundla zaBaphathi abaPhezulu zipapashwe kunyakamali ka-2018/2019, kodw azazaliswa kuphela kunyakamali ka-2019/2020. Ubume beziko obutsha obuphunyeziweyo nobume besitafu, emva koHlengahlengiso, buza kusebenza kuphela ukususela ngowoku-1 Epreli 2019.

7. UVAVANYO LOMSEBENZI

Ezi zikhundla zili-10 zilandelayo zivanyiwe kunyakamali ka-2018/2019 ukumisela inqanaba nabanga lomvuzo. Oku kubhekisa kwizikhundla ingengabo abaqeshwa abaziziqu.

Izikhundla	Uhlelo lomsebenzi oluphunyeziweyo
USekela Nobhala	Uhlelo luza kuphunyezwa ngo-2019/20
Umlawuli: iNcoko noLuntu	D4
Umlawuli: Ukuxhobisa iZiko	D4
Umlawuli: liNkonzo zeNkxaso yePalamente	D4
IManejala: EzaBasebenzi	D2
IGosa eliPhezulu: IQhinga noMsebenzi weZiko	D1

IManejala: I-Ofisi kaNobhala	D2
4.1.5 IManejala: ULawulo lotwazi Inwuzo, ama-Ova, isibonelelo sobunini-khaya kunye noncedo lwezonyango ngamantla emhlabeni 2018/19	D2
IGosa eliPhezulu laMalungiselelo	C4
UMcebisi oPhezulu wezoMthetho	D2

Qaphela:

Ezi zikhundla zichongwe njengenxalenye yobume obutsha obusebenza ukususela kowoku-1 Epreli 2019. Nangona oku kungaphandle kwexesha lokunika ingxelo, ulawulo lufake kumabakala ngokusebenzayo lwaza lwapapasha ezi zikhundla ngenjongo yokuzizalisa ngexesha.

7.1 Umfanekiso wabaqeshwa abanokhubazeka kuba kinyusulweyo ngazo nyaka ngamanqanaba emivuzo, 2018/19

Umsebenzi	Inani labaqeshwa	Inqanaba lemveli	Inqanaba lovavanyo lomsebenzi
-	-	-	-

Le tafile ilandelayo ishwankathela inani leemeko apho amanqanaba ahlawulwe imivuzo egqithisile kwibanga elimiselwe luvavanyo lomsebenzi. Izizathu zokuphambuka zibonelelwe kwimeko nganye.

7.2 Abaqeshwa abanamanqanaba emivuzo angaphezulu kunalawo amiselwe luvavanyo lomsebenzi:

Umsebenzi	Inani labaqeshwa	Inqanaba lovavanyo lomsebenzi	Inqanaba lentlawulo-mivuzo	Isizathu sonxaxho
Umabhalana wolwulo	1	B3	B5	Ukuhla koLuhlu lweMbali
Ipesenti yetotali yabaqeshiweyo				1%

Qaphela:

Lo mqashwa ufikelele kwisambuku sentlawulo-mvuzo wakhe kwaye imigaqo ethile iyasebenza kwintlawulo-mvuzo yakhe.

Le tafile ilandelayo ishwankathela abaxhamli boku kungentla ngokwemigaqo yohlanga, isini, nokhubazeko.

7.3 Umfanekiso wabaqeshwa abanamanqanaba emivuzo angaphezulu kunalawo amiselwe luvavanyo lomsebenzi

UMxhamli	ama-Afrika	amaNdiya	abeBala	abaMhlophe	Itotali
aManina	-	-	1	-	1
aMadoda	-	-	-	-	-
iTotali	-	-	1	-	1
Abaqeshwa abanokhubazeko	-	-	-	-	-

8. IINGUQU ZENGQESHO

Eli candelo libonelela ngeenguqu kwingqesho ngalo nyakamali. Iminyinge yanani ibonelela ngesalathisi seendlela zomfanekiso wengqesho we-WCPP. Ezi tafile zilandelayo zibonelela ngesishwankathelo seminyinge yanani ngokwenqanaba lomvuzo.

8.1 Iminyinge yonyaka yokufumanekileyo ngokwenqanaba lomvuzo ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Inqanaba lomvuzo	Inani lbaqeshwangokwenqanaba ukususela kowo-1 Epreli 2018	*lingqesho nokhutshelo kwi-WCPP		Ukuyeka nokhutshelo ngaphandle kwe-WCPP	Umyinge wokwenzekileyo
		ngaphakathi	ngaphandle		

Izakhono eziphantsi (iNqanaba A) Imivuzo, ama-ova, isibonelelo sobunini-khaya kunye noncedo lwezonyango	4	-	-	1	25%
Abanezakhono (iNqanaba B2–C3)	65	-	3	3	4.6%
Imveliso yezakhono eziphezulu	18	-	-	-	-
Impatho yezakhono eziphezulu	15	-	1	3	20%

Inqanaba lomvuzo	Inani labaqeshwa ukusela ngowoku-1 Epreli 2018	*lingqesho nokhutshelo kwi-WCPP		Ukuyeka nokuphuma kwi-WCPP	Umyinge wokwenzekileyo
		ngaphakathi	ngaphandle		
Ulawulo oluphezulu (iNqanaba D4–E2)	3	-	-	-	-
Itotali yenani labaqeshwa	105	-	4	7	6.7%

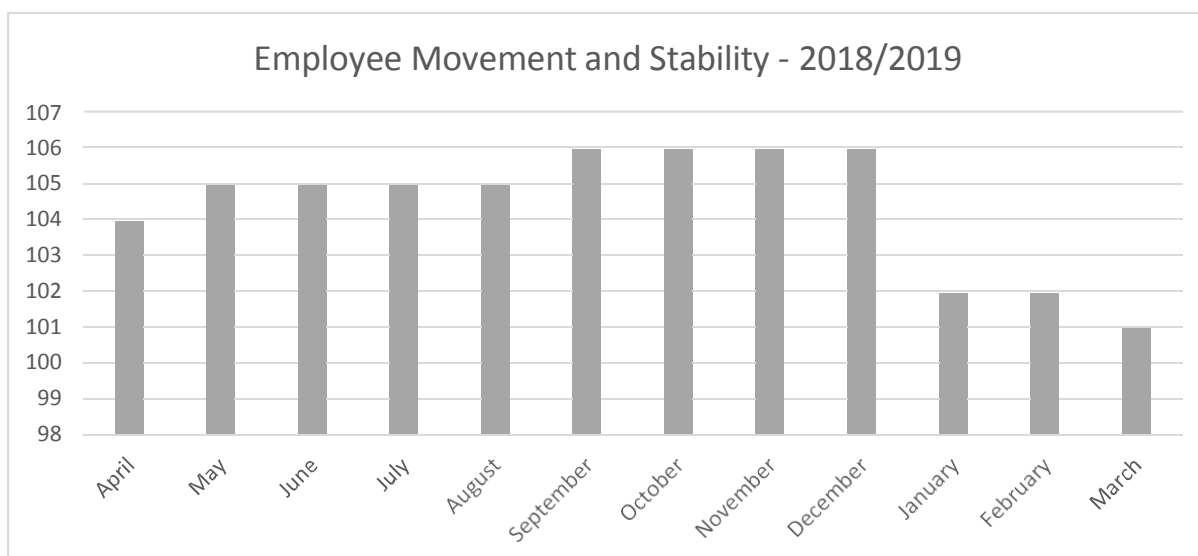
Qaphela:

Ezi ngqesho ziquka ingqesho yoMgcini-zincwadi weZinto aMalungu anazo, kananjalo nabaqeshwa abakwizikhundla ezongezelelekileyo kwziko.

8.1.1 Iindlela zengqesho nokushiya iziko ze-WCPP kule minyaka isixhenxe idlulileyo:

Inkcaza yomba	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
iingqesho	19	15	5	11	5	17	4
Ukushiya iziko	5	3	3	5	9	3	7
Umyinge	3.8:1	5:1	1.7:1	2.2:1	1.1:8	5.6:1	0.57:1

inani lesitafu se-WCPP lehlile kulo nyakamali (jonga intshukumo yabaqeshwa negrafu yozinzo). Iingqesho ezine zenziwe, ngeli lixa abaqeshwa abahlanu belahlile kweli ziko, zaza izivumelwano zabaqeshwa ababini zapheliswa lixesha.



8.2 Imiyinge yonyaka yokufumanekileyo ngokomsebenzi obalulekileyo ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019: Ayikho. (Nangona kungekho misebenzi ibalulekileyo ichongiweyo, i-WCPP iyanakana ukuba izikhundla ezithile zingathatyathwa njengezikhundla ezingundoqo, i.e. CFO, uNobhala, njlnjl.)

4.3 Ixathu, zakuba isitafu oisheyo i-NGPPi-khaya kunye noncedo lwezonyango

Uhlobo lokuyeka	Inani	yetotali
Ukusweleka	-	-
Ukushiya iziko	5	71.4%
Ukuphela kwesivumelwano	2	9%
Ukugxothwa – izizathu zomsebenzi	-	-
Ukugxothwa – ukuziphathi kakuhle	-	-
Ukhululo ngenxa yempilo enkenenkene	-	-
Umdlaphantsi	-	-
Okunye	-	-
Ukhutshelo kwamanye aMasebe eNkonzo yoLuntu	-	-
Itotali	7	100%
Itotali yenani labaqeshwa abashiye njenge % yetotali yengqesho		6.7%

8.4 Ulonyuselo ngokomsebenzi obalulekileyo:

UMgaqo-nkqubo woGayo noChongo we-WCPP awenzi sibonelelo sonyuselo. Umgaqo wokhuphiswano oluvulelekileyo usetyenziselwa zonke izithuba ezinganabani. Akukho misebenzi ibalulekileyo ichongiweyo.

8.5 Ulonyuselo ngokwamanqanaba emivuzo:

UMgago-nkqubo woGayo noChongo we-WCPP awenzi sibonelelo sonyuselo.

9. ULUNGELELANISO KWEZENGQESHO:

9.1 Itotali yenani labaqeshwa (kuquka abaqeshwa abanokhubazeko) kwinqanba lasemsebenzini ngalinye kula alandelayo ukususela ngowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Amanqanaba asemsebenzini	aMadoda				aManina				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
ULawulo oluPhezulu (iNqanaba D4–E2)	-	2	-	-	-	1	-	-	3
ABaphathi nabaneZiqnisekiso zoBungcali (iNqanaba D1–D3)	1	4	2	2	-	1	-	2	12
lingcali ezinaMava noLawulo oluseMibindini (iNqanaba C4–C5)	1	6	1	2	2	3	-	2	17
Abasebenzi abanezakhono zobungcali nabaneziqinisekiso zemfundo, abalawuli abasezantsi, abaphathi (iNqanaba B2–C3)	5	11	3	2	12	24	-	3	60
Abanezakhono ezingephi nabathabatha izigqibo (iNqanaba A1–B1)	-	4	-	-	-	-	-	-	4
Itotali	7	27	6	6	14	29	-	7	96

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Le grafu ingezantsi ibaonakalisa inani labaqeshwa, kuquka abaqeshwa abangesosigxina, kodwa ingaquki baqheliswa, ngokwamanganaba emivuzo ahlukeneyo kwi-WCPP ngeli xesha.



9.3 Unyuselo lweqela lasebini-1 Epreli 2018 ukuya kowama-31 Matshi 2019:
Imigaqo ngamanye amagama: 2018/19

9.4 Ukuyekiswa emsebenzini ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Amanqaba omsebenzi	aMadoda				aManina				ITotali
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Ulawulo oluphezulu	-	1	-	-	-	-	-	1	2
Iingcali ezineziqinisekiso nezizamava nolawulo osembindini	-	-	1	-	-	-	-	-	1
Abanezakhono zobungcali nabasebenzi abaneziqinisekiso zezifundo, abalawuli abasezantsi, abaphathi, iifolmani nabaphathi	-	1	-	-	-	-	-	1	2
Abanezakhono ezingephi nabathabatha izigqibo	1	1	-	-	-	-	-	-	2
iTotali	1	3	1	-	-	-	-	2	7
Abaqeshwa abanokhubazeko	1	-	-	-	-	-	-	-	1

9.5 Inyathelo loluleko ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019

Inyathelo loluleko	aMadoda				aManina				iTotali
	African	Coloured	Indian	White	African	Coloured	Indian	White	
	-	1	-	1	-	2	-	1	5

9.6 Uphuhliso lwezakhono ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

9.6.1 Abazuze uqeqesho

Izintlu zasemesebenzini	aMadoda				aManina				iTotali
	African	Coloured	Indian	White	African	Coloured	Indian	White	
AMalungu, amagosa aphezulu neemanejala	1	5	2	1	-	2	-	1	12
Iingcali	-	-	-	-	-	-	-	-	-
Iingcali neengcali ezingaqibelelanga	5	15	3	4	7	18	-	6	58

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43	Abahlalenzama-ova, isibonelelo sobumkhaya kunye noncedo lwezonnyango	-	23						
Abasemagangatho emivuzo, 2018/19	1	-	-	-	-	-	-	1	
Total	7	24	5	5	14	32	-	7	94
Abaqheliswa umsebenzi	-	-	-	-	-	-	-	-	-
Abaqeshwa abanokhubazeko	-	-	-	-	-	-	-	-	-

Qaphela:

Nceda uqaphele ukuba oku kubhekiswa kwiziqu ezizimase uqeqesho. linkqubo zoqeqesho lwangaphakathi ziqukiwe.

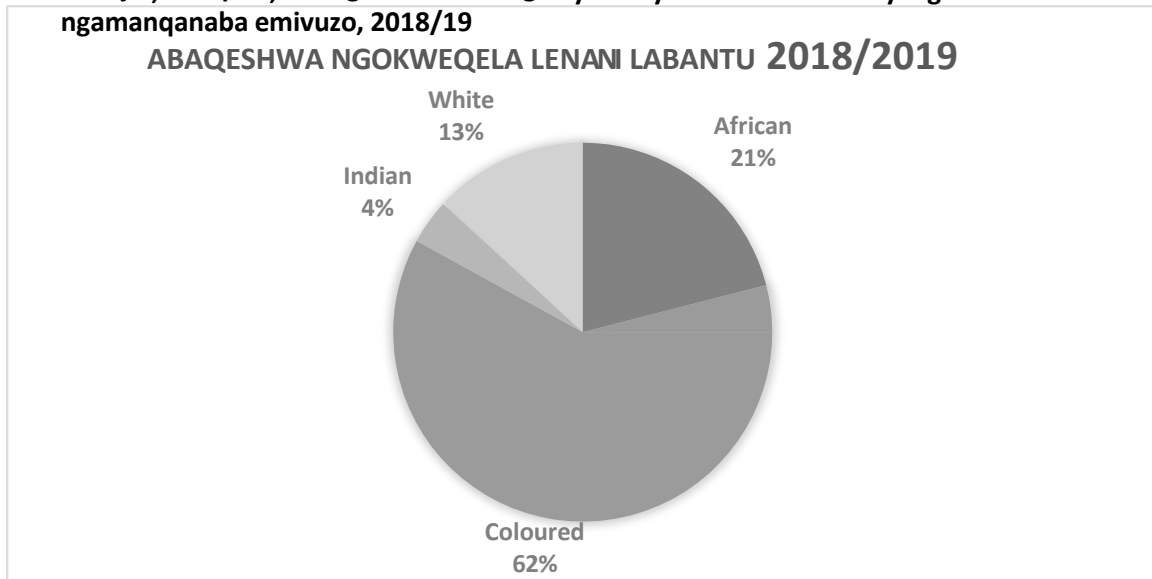
9.6.2 UNcedo lokuFunda oluBonelelwe iMfundo yeSikolo

[illegible]

9.6.3 Uphliso lwezakhono neendlela zolwakhiwo lwezakhono iminyaka esixhenxe:

Isishwankathelo songenelelo	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Uphuhliso lwezakhono (Ungenelelo loQeqesho)	136	247	186	169	339	86	185
UNcedo lokuFunda (Inani laBaqeshwa)	12	12	13	12	17	6	8
Abaqheliswa umsebenzi	5	1	2	1	3	3	-

4.3 Iwamqela, lwagqela, oNtshona Koloni, abantu abasusela ngowama-31 Matshi 2019, wezonyango ngamanqanaba emivuzo, 2018/19



Kubaqeshwa abali-101 kwi-WCPP ukususela ngowama-31 Matshi 2019, ama-21 aphuma kuluntu lwama-Afrika, ama-62 aphuma kuluntu lwabeBala, i-14 iphume kuluntu lwamaMhlophe size isi-4 siphume kuluntu lwamaNdiya.

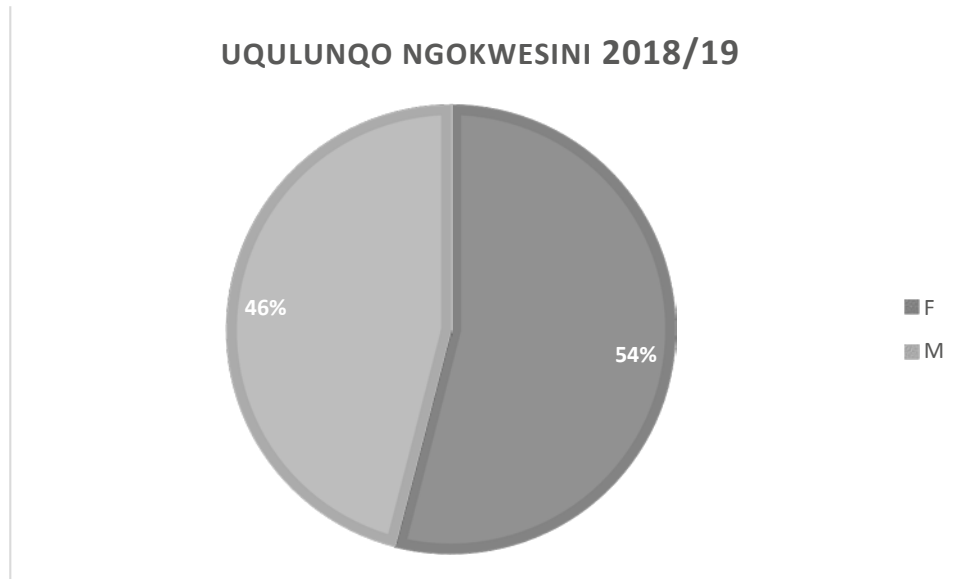
INkcaza yeeNtlanga	WCPP	iNtshona Koloni*
Ama-Afrika	21%	32.8%
abeBala	62%	48.8%
amaMhlophe	13%	15.7%
amaNdiya	4%	1%

*Stats SA, Census 2011

Indlela yomelo lweentlanga kule minyaka isixhenxe idlulileyo:

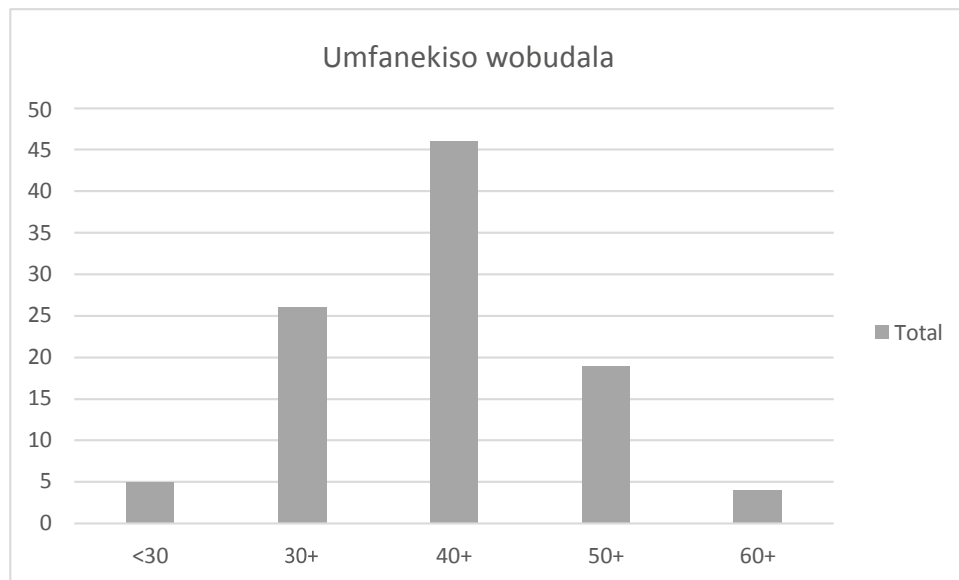
INkcaza yoBuhlanga	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
abeBala	58%	55.6%	56%	58%	60%	62%	62%
Ama-Afrika	28.4%	26.3%	24%	24%	21%	19%	21%
amaMhlophe	12.5%	13.1%	13%	12%	14%	15%	13%
amaNdiya	1.1%	5%	7%	5%	5%	4%	4%

9.8 Uqulunqo ngokwesini:



Ukususela kowama-31 Matshi 2019, ama-54 abaqeshwa abali-101 be-WCPP ibe ingamananina aza ama-47 yangamadoda.

9.9 Umfanekiso wobudala:



I-avareji yobudala babaqeshwa be-WCPP ibe ngama-44.78 eminyaka ukususela ngowama-31 Matshi 2019.

10. AMABHASO NGENXA YOMSEBENZI OMHLE

Ukukhuthaza umsebenzi omhle, iWCPP inikezele ngala mabhaso omsebenzi omhle alandelayo ngalo nyaka kuthethwa ngaye. Ulwazi lunikezelwe ngokuhambelana neqela labemi, isini nokhubazeko namanqanaba emivuzo. Nceda uqaphele ukuba la mabhaso anikezelwe ngokumayela nomsebenzi ngonyakamali ka-2017/2018.

10.1 Ulwenyuselo ngokomsebenzi ngokweqela labemi, isini nokhubazeko, owoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019 ngokumayela nonyakamali ka-2017/2018:

Akukhange kubekho lwenyuselo ngokomsebenzi lunikezelwe ngokumayela nonyakamali ka-2017/18.

10.1.1 Inkqubela-phambili yentlawulo:

abaqeshwa abangama-85 abafumene ulwenyuselo lwentlawulomvuzo lwe-1% emva kokuzuza umyinge womsebenzi wobuncinane wama-60%.

Amanqanaba emivuzo	Inani lezikhulndla (31 Matshi 2019)	Inani labaxhamli	Ama-Afrika		abeBala		abaMhlophe		amaNdiya	
			Male	Female	Male	Female	Male	Female	Male	Female
Izakhono eziphantsi (Inqanaba A1)	4	3	-	-	3	-	-	-	-	-
Abanezakhono (Inqanaba B2 – C3)	65	56	5	10	11	23	3	2	2	-
Imveliso yezakhono eziphezulu (Inqanaba C4-5)	19	13	1	2	4	2	1	2	1	-
Impatho yezakhono eziphezulu (Inqanaba D1 – D3)	16	10	1	-	4	1	2	1	1	-
ULawulo oluPhezulu (Inqanaba D4 – E2)	5	3	-	-	2	1	-	-	-	-
Total	109	85	7	12	24	27	6	5	4	-

10.1.2 Iibhonasi zomsebenzi omhle zihlawulwe ukususela kowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019 ngokumayela nonyakamali ka-2017/2018, kubaqeshwa abazuze ipesenti yomsebenzi yama-70% okanye ngaphezulu:

Amanqanaba emivuzo	Inani lezikhundu (31 Matshi 2019)	Inani labaxhamli	Ama-Afrika		abeBala		abaMhlophe		amaNdiya		Indleko	
			Male	Female	Male	Female	Male	Female	Male	Female	indleko	I-avareji yendleko yomqeshwa
Izakhono eziphantsi (Inqanaba A1 – B1)	4	2	-	-	2	-	-	-	-	-	7	3
Abanezakhono (Inqanaba B2 – C3)	65	46	3	9	8	20	2	2	2	-	311	7
Imveliso yazakhono eziphezulu (Inqanaba C4-5)	19	14	1	1	6	2	2	1	1	-	134	10
Impatho yezakhono eziphezulu (Inqanaba D1 – D2)	16	8	1	-	1	1	2	1	2	-	123	15
Ulawulo oluphezulu (Inqanaba D4 – E2)	5	3	-	-	2	1	-	-	-	-	73	24
Total	109	73	5	10	19	24	6	4	5	-	652	9

10.2 Performance by Critical Occupations, 1 April 2018 to 31 March 2019:

Akukho misebenzi ibalulekileyo ichongiweyo kwixesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019.

11. ABASEBENZI ABAPHUMA KUMAZWE ANGAPHANDLE

Olu lwazi lungezantsi lushwankathela ingqesho yabemi bamazwe angaphandle kwi-WCPP.

11.1 ABasebenzi baMazwe angaPhandle, owoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019, ngokwenqanaba lomvuzo:

Akukho basebenzi bamazwe angaphandle baqeshiweyo.

11.2 ABasebenzi baMazwe angaPhandle, owoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019, ngokomsebenzi ophambili:

Akukho basebenzi bamazwe angaphandle baqeshiweyo.

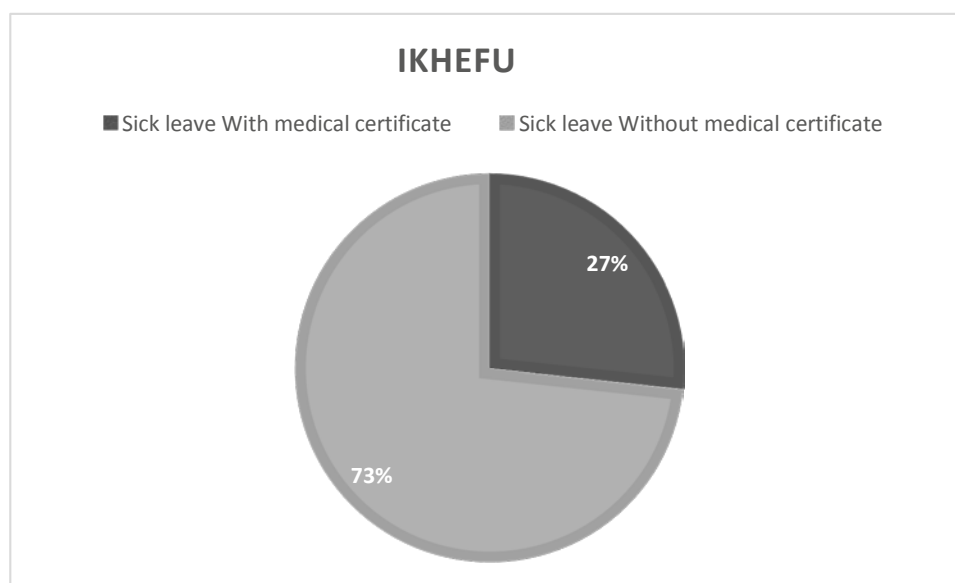
12. USETYENZISO LWEKHEFU

Ezi tafile zilandelayo zibonakalisa usetyenziso lwekhefu lokugula, ngendleko eqikelelekayo. Usetyenziso lwekhefu lonyaka neentlawulo nazo zibonelelwe.

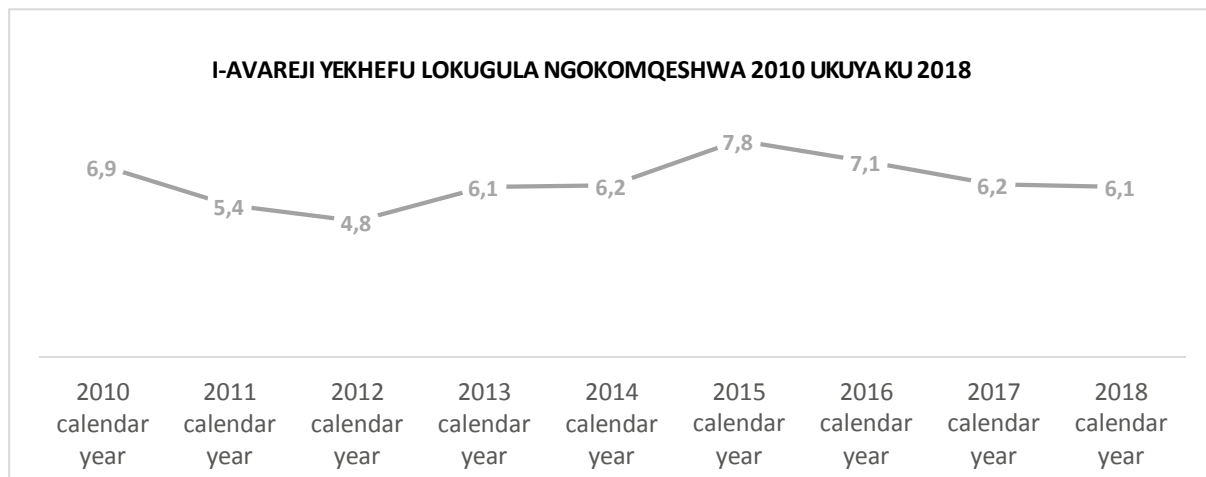
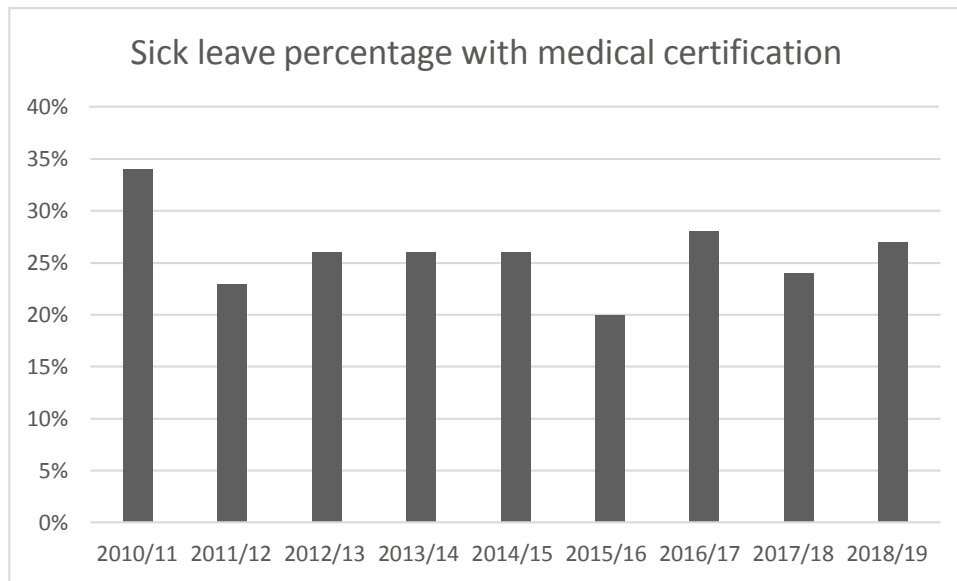
12.1 Ikhefu lokugula, 1 Januwari 2018 ukuya kowama-31 Disemba 2018

Inqanaba lomvuzo	Ito tal i ye en tsu ku	% yeentsuku ezinezisiqini sekiso soyango	Inani labaqeshw a abasebenz isa ikhefu lokugula	% yetotali yabaqesh wa ngenqana ba abasebenz isa ikhefu lokugula	I-avareji yeentsuku ngomqesh wa ngamnye*	Indleko eqikel elekay o R'000
Izakhono eziphantsi (Inqanaba A1–B1)	57	52.63	4	100.00	14.25	22
Abanezakhono (Inqanaba B2–C3)	439	62.87	58	85	6.46	424
Imveliso yezakhono eziphezulu (Inqanaba C4– 5)	107	59.81	13	72	5.94	142
Impatho yezakhono eziphezulu (Inqanaba D1–D3)	50	52	10	71	3.57	105
Ulawulo oluphezulu (Inqanaba D4–E2)	2	100	1	33	0.67	11
Total	655	60.76	103	50	6.12	703

*Ukubala i-avareji, KUPHELA ngabaqeshwa abasebenzise ikhefu lokugula abaqwalaselweyo.



Ingxelo yoNyaka yoNyakamali ka-2018/19
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12.2 Ikhefu lokugokeka (ithutyana nesigxina), owoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:
Alikho.

12.3 Ikhefu lonyaka, 1 Januwari 2018 ukuya kowama-31 Disemba 2018:

aManqanaba eMivuzo	iTotali yeentsuku ezithatyathiweyo	I-avareji yendleko yomqeshwa
Izakhono eziphantsi (Inqanaba A1–B1)	110	27.50
Abanezakhono (Inqanaba B2–C3)	1348	20.47
Imveliso yezakhono eziphezulu (Inqanaba C4–5)	333	18.50
Impatho yezakhono eziphezulu (Inqanaba D1–D3)	263	21.92
Ulawulo oluphezulu (Inqanaba D4–E2)	39	13.06
Total	2093	20.35

12.4 Iintlawulo zekhefu ngokupheliwa kwengqesho ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Band	iTotali yenani labaqeshwa	iTotali yeendleko	I-avareji yendleko yomqeshwa
Izakhono eziphantsi (Inqanaba A1–B1)	-	-	-
Abanezakhono (Inqanaba B2–C3)	3	27	9
Imveliso yezakhono eziphezulu (Inqanaba C4–5)	-	-	-
Impatho yezakhono eziphezulu (Inqanaba D1–D3)	2	87	44
Ulawulo oluphezulu (Inqanaba D4–E2)	-	-	-
iTotali	5	114	23
Abaqheliswa umsebenzi	-	-	-

12.5 Ikhefu elithwesiweyo, owoku-1 Epreli 2018 – 31 Matshi 2019:

Inqanaba lomvuzo	itotali yeentsuku zekhefu elifakiweyo elithatyathiweyo	Inani labaqeshwa abasebenzisa ikhefu elifakiweyo	I-avareji yenani leentsuku ezithatyathiweyo ngumqeshwa	iNani labaqeshwa abanekhefu elifakiweyo ukusuka kowama-31 Matshi 2019	iTotali yeentsuku zekhefu elifakiweyo ukususela kowama-31 Matshi 2019	I-avareji yekhefu elifakiweyo ngomqeshwa ukususela kowama-31 Matshi 2019
Izakhono eziphantsi (Inqanaba A1–B1)	-	-	-	-	-	-
Amanqanaba anezakhono (Inqanaba B2–C3)	3	2	1.5	7	100.1	14.3
Imveliso yezakhono eziphezulu (Inqanaba C4–C5)	-	-	-	3	22.65	7.55

Ingxelo yoNyaka yoNyakamali ka-2018/19

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Impatho yezakhono eziphezulu (iNqanaba D1–D3)	-	-	-	4	58	14.5
Ulawulo oluphezulu (iNqanaba D4–E2)	-	-	-	1	134.75	134.75
iTotali	3	2	1.5	15	315.5	21.03

13. IINKQUBO ZE-HIV/AIDS NOKHUTHAZO LWEZEMPILO

13.1 Amanyathelo athatyathiweyo ukucutha umngcipheko lwasemsebenzini:

Njengoko kuxeliwe kunyaka ophelileyo, amanyathelo oLawulo loSuleleko lukaWonkewonke ayagcinwa.

13.2 Iinkcukacha zokuKhuthazwa kweMpilo ne-HIV/AIDS (2018/2019):

- Imisebenzi yempilo-ntle yomsebenzi elungiselelwe unyaka-mali ka-2018/19 ibandakanya le misitho ingundoqo:
- Uluhlu lwemibuzo ngemikhwa yomntu
- Ucweyo lokwenza ulungelelwaniso
- Iphulo lokukhupha uxinzelelo emzimbeni
- Ulawulo lwaMatyala
- ISicwangiso soMhlala-phantsi
- USuku lwezeMpilo

14. UBUDLELANE BEZABASEBENZI

14.1 Izivumelwano eziquka wonke ubani, 1 Epreli 2018 ukuya kowama-31 Matshi 2019:

uMba oTshisa ibunzi	Umhla
ISivumelwano seMivuzo sika-2018/2019	01 Agasti 2018

14.2 Ukungaziphathi kakuhle noviwo loluleko oluqunjelweyo, 1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Iziphumo zoviwo lolulekko	iNani	% yetotali
Intuthuzelo yomphefumlo elungisayo	-	-
Utyityimbiselo lomnwe	1	16.6%
Utyityimbiselo olubahliweyo	3	50%
Utyityimbiselo olubahliweyo lokugqibela	1	16.6%
Unqunyanyiso ngaphandle kwentlawulo	-	-
Umdlilo	1	16.6%
Ukuthotyelwa	-	-
Ukugxothwa	-	-
Ukufunyaniswa ungenatyala	-	-
Ityala elirhoxisiweyo	-	-
iTotali	6	100%

14.3 Iindidi zokungaziphathi kakuhle ezihiyweyo, 1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Uhlobo lokungaziphathi kakuhle	INani	% yetotali
Ukungenziwa koMsebenzi	-	-
IiNtetha zoBuhlanga/ezeNyelisayo	1	20%
Ulwimi olungafanelekanga	1	20%
Umsebenzi ombi	-	-
Ukusilela ngokungakhathali ukuthobela imigaqo ye-WCPP	3	60%
Ungabikho emsebenzini	-	-
Ukugcina ixesha	-	-
Inkcithomali engaqhelekanga	-	-
Ukuguqula ngobuqhetseba amaxwebhu aseburhulumenteni	-	-
Ungathobeli imiyalelo	-	-
Usetyenziso gwenxa lwePropathi yePalamente	-	-

Ingxelo yoNyaka yoNyakamali ka-2018/19

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iTotali	5	100%
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14.4 Izikhalazo ezifakwe ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

One grievance was lodged during the year under review. This was related to the post job grading.

14.5 Iimbambano ezifakwe naMabhunga ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

limbambano	iNani	% yeTotali
Inani leembambano ezisekelweyo	-	-
Inani leembambano ezichithiweyo	-	-
Inani leembambano ezisonjululiweyo	1	100%
Itotali yenani leembambano ezifakiweyo	1	100%

14.6 Amanyathelo ogwayimbo ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Akukho lugwayimbo luqhubekileyo ngeli xesha kuthethwa ngalo.

14.7 Unqunyanyiso lwesilumkiso ngexesha lowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Alukho

15. UPHUHLISO LWEZAKHONO

15.1 Iimfuno zoqeqesho ezichongiweyo ngowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Izintlu zasemsebenzini	Isini	Iimfuno zoqeqesho ezichongiweyo	Iimfuno zoqeqesho ezichongiweyo
aMalungu, amagosa aphezulu neemanejala	Amanina	7	25
	Male	18	
Iingcali neengcali ezingaqgibelelanga	Amanina	122	239
	aMadoda	117	
Abasebenzi bezolawulo noomabhalana	Amanina	42	55
	aMadoda	13	
Abasebenzi benkonzo	Amanina	-	4
	aMadoda	4	
Itotalana	Amanina	171	323
	aMadoda	152	
iTotali		323	323

Ingxelo yoNyaka yoNyakamali ka-2018/19
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leNtshona Koloni: i CANDELO D:

15.2 Uqeqesho olubonelweyo ngowoku-1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Izintlu zasemsebenzini	Isini	Inani labaqeshwa ukususela ngowama-31 Matshi	linkqubo zezakhono nezinye izifundo ezifutshane	iTotali
aMalungu, amagosa aphezulu neemanejala (1)	Amanina	3	5	64
	aMadoda	12	19	
lingcali (2)	Amanina	-	-	-
	aMadoda	-	-	
lingcali neengcali ezingaqgibelelanga (3)	Amanina	32	62	180
	aMadoda	27	53	
Oomabhalana (4)	Amanina	20	37	84
	aMadoda	5	8	
Abasebenzi benkonzo (5)	Amanina	-	-	11
	aMadoda	4	1	
Itotalana	Amanina	55	104	185
	aMadoda	48	81	
iTotali		103	185	185
Abaqheliswa umsebenzi	Amanina	-	-	-
	aMadoda	-	-	-

16. UKONZAKALA EMSEBENZINI

16.1 Umonzakazo engqeshweni, 1 Epreli 2018 ukuya kowama-31 Matshi 2019:

Ubume bokonzakalo emsebenzini	Inani	% yetotali
Okufune ingqwalasela yonyango olusisiseko kuphela	2	1.87%
UKhubazeko lweXeshana	-	-
UKhubazeko oluSisigxina	-	-
Ukusweleka	-	-
Total	2	1.87%

Qaphela:

litotali zibalwe kuthelekiswa nenani labaqeshwa abaqashwe ngexesha ekuthethwa ngalo - 107

17. USETYENZISO LWABACEBISI

17.1 Ingxelo ngeengqesho zabacebisi kusetyenziswa izimali ezabiweyo:

Isihloko seProwujekthi	iTotali yenani labacebisi abasebenzi kule prowujekthi	BBBEE Status	Ixesha: iintsuku zokusebenza	Ixabiso lesivumelwano ngokweRandi (R)
UVavanyo loGayo	PriceWaterHouse Coopers	inqanaba 1	ngesicelo	43,470.00
UVavanyo loGayo	The Assessment Toolbox	inqanaba 4	ngesicelo	73,795.00
UHLengahlengiso	PriceWaterHouse Coopers	inqanaba 1	ngesicelo	230,000.00
UBume beZiko	PriceWaterHouse Coopers	inqanaba 1	ngesicelo	658,625.00
UVavanyo loMsebenzi	Workdynamics		ngesicelo	14,375.00
UHlelo loMsebenzi	The Assessment Toolbox	inqanaba 1	ngesicelo	6,900.00
iNgcebiso yezoMthetho	Cape Town Labour consultant			18,515.00
iTotali yeNani leeprowujekthi	7		Okwahlukene yo	2,835,738.24

17.2 Uhlalutyo lweengqesho zabacebisi kusetyenziswa izimali ezabiweyo, ngokwemigaqo yoMthetho woNatyiselo lweZithebe kwabaManyama oluXananzileyo (BBBEE):

Jonga itafile 17.1.

17.3 Ingxelo yeengqesho zabacebisi kusetyenziswa iimali zabalizi:

Alukho.

17.4 Uhlalutyo lweengqesho zabacebisi kusetyenziswa izimali zabalizi, ngokwemigaqo yoMthetho woNatyiselo lweZithebe kwabaManyama oluXananzileyo (BBBEE):

Alukho.

IPALAMENTE YEPHONDO LENTSHONA KOLONI



ICANDELO E

ULWAZI LWEZEMALI





IGosa eliGcina uCwangco kwiNdlu uCharles Dowman likhokele umngcelele oya KwiTsheyimba, lilandelwa nguSomlomo uSharna Fernandez neNkulumbuso uHelen Zille, ngomcimbi woVulo ngokuSesikweni neNtetho yoBume bePhondo, 15 Februwari



USomlomo uSharna Fernandez usindleke isidlo saMalungu ePalamente yeSihlanu yeNtshona Koloni ngomcimbi woSuku lokuGqibela lokuHlala kweNdlu ngowama-28 Matshi

Ingxelo kaMphicothi-zincwadi Jikelele kwiPalaente yePhondo leNtshona Koloni ngeVoti Nomb. 2: iPalamente yePhonde leNtshona Koloni

Report on the audit of the financial statements

Opinion

1. Ndiye ndaphicotha iingxelo zemali zePalamente yePhondo leNtshona Koloni ezikwiphepha 106 ukuya kwele-175, eziquka ingxelo yobume bemali ukuza kuma ngomhla wama-31 kuMatshi 2019, ingxelo yomsebenzi wezimali, ingxelo yeenguqu kwii-asethi eziseleyo, ingxelo yokungena nokuphuma kwemali ezinkozo kunye nengxelo yothelekiso lohlahlo lwabiwo-mali kunye nezona zixamali zonyaka ophelileyo, kananjalo namanqaku kwiingxelo zezimali, kuquka isishwankathelo semigaqo-nkqubo ebalulekileyo yokunika inkcaza.
2. Ngokoluvo lwam, iingxelo zemali zizisa, kuzo zonke iinkalo eziphathekayo, ubume bezemali bePalamente yePhondo leNtshona Koloni ukususela kowama-31 kuMatshi 2019, nomsebenze wayo wezemali nemali ezinkozo engenayo nephumayo kunyaka ophelileyo ngokweMigangatho yoMzantsi Afrika yeSenzo sokuNika iNkcaza esiNakanwa ngokuBanzi (iMigangatho ye-SA ye-GRAP) kunye neemfuno zoMthetho woLawulo lweMali yePalamente neziNdlu zoWiso-mthetho zaMaphondo, 2009 (uMthetho Nomb. 10 ka-2009) (FMPPLA).

Isiseko soluvo

3. Ndiluhube uphicotho-zincwadi lwam ngokuhambelana neMigangatho yaMazwe ngamazwe (ii-ISAs). Uxanduva lwam phantsi kwaloo migangatho kwakhona ichazwa kuxanduva lomphicothi-zincwadi jikelele kuphicotho-zincwadi lwecandelo lengxelo zemali lwale ngxelo yomphicothi-zincwadi.
4. Ndizimele kwipalamente ngokuhambelana nama-candelo 290 nelama 291 eBhodi yeMigangatho yeeNtsulungeko yaMazwe ngamazwe *yoMgaqo weentsulungeko zababali-zimali abaziingcali* (umgaqo we-IESBA) amacandelo 1 nelesi 3 eBhodi yeMigangatho yeeNtsulungeko yaBabali-zimali *yoMgaqo weentsulungeko weentsulungeko zababali-zimali abaziingcali* (kuquka iMigangatho yokuZimela yaMazwe ngamazwe kunye neemfuno zeentsulungeko ezifanelekileyo kuphicotho-zincwadi lwam eMzantsi Afrika. Ndiluzalisekile olunye uxanduva lwam ngokuhambelana nezi mfundo kunye nomgaqo we-IESBA.
5. Ndinenkolo yokokuba ubungqina bophicotho-zincwadi endibufumeneyo banele yaye bufanelekile ukunika isiseko soluvo lwam.

Ugxininiso kumcimbi

6. Ndisalela ingqalelo kulo mba ungezantsi apha. Uluvo lwam aluguquki ngokumayela nalo mba.

Inkcithomali engeneno ephathekayo yohlahlo lwabiwo-mali

7. Njengoko kuxeliwe kwiNgxelo yoThelekiso loHlahlo lwabiwo-mali neZona Zixamali kwanakwinqaku 40 kwiingxelo zezimali, indlu yowiso-mthetho ithe ngokuphathekayo yachitha imali ngeneno kuhlahlo lwabiwo-mali ngesiseko esithelekisekayo kwisixamali se-R10,085 lezigidi.

INgxelo ephindwayo yamanani afanayo

8. Njengoko kuxeliwe kwinqaku 38 leengxelo zezimali, amanani afanayo owama-31 Matshi 2018 axeliwe kwakhona ngenxa yeziphene ezifunyenwe kunyakamali ka-2018-19 kwiingxelo zezimali zepalamente yephondo, kunyaka nasekupheleni konyaka ophelileyo, 31 Matshi 2019.

Uxanduva lwegosa elinika inkcaza lweengxelo zezimali

9. Igosa elinika inkcaza linoxanduva lokulungisa nokunikezela okulungileyo ngeengxelo zemali ngokuhambelana neMigangatho yeSA yeGRAP, iimfuno ze-FMPPLA kunye nolawulo olunjalo lwangaphakathi njengoko igosa elinika inkcaza limisele okuyimfuneko ukunceda ulungiselelo lweengxelo zemali ezingenazo iziphene, nokokuba kungenxa yobuqhophololo okanye impazamo.
10. Ekulungiselelweni iingxelo zezimali, igosa elinika inkcaza linoxanduva lokuvavanya isakhono sePalamente yePhondo leNtshona Koloni ukuqhuba njengenxalenye yenkxalabo ehambayo, ichaza injalo, njengoko isebenza, imiba enxulumene nenkxalabo eqhubayo nokusebenza yokunika inkcaza ngaphandle kokuba urhulumentu olufanelekileyo mhlawumbi lujonge ukubhangisa ipalamente okanye ukuyekisa imisebenzi, okanye okunye ekunokujongwa kuko kodwa ukwenza njalo.

Uxanduva lukamphicothi-zincwadi jikelele kuphicotho-zincwadi lweengxelo zezimali

11. Iinjongo zam zikukufumana isiqinisekiso esinengqiqo malunga nokuba ingaba iingxelo zezimali zizozonke zikhululekile kwiingxelo engachanekanga eziphathekayo, ingaba kungenxa yobuqhetseba okanye impazamo, kwaye umba wengxelo yophicotho-zincwadi equka uluvo lwama. Isiqinisekiso esiqinileyo linqanaba eliphezulu eliqinileyo, kodwa ayisisiqinisekiso sokuba uphicotho-zincwadi oluqhutywe ne-ISAs luza kusoloko luyiveza ingxelo engachanekanga xa ikhoyo. Iingxelo ezingachanekanga zingaqandusela kubuqhetseba okanye impazamo kwaye zingathatyathwa njengeziphathekayo ukuba, njengeziqu okanye ngokwenqanaba, zingathi ngokuqinileyo zilindeleke ukuba zibe nefuthe izigqibo zezoqoqosho zabasebenzi abathatyathwe ngesiseko sezi ngxelo zezimali.
12. Enye inkcazelo yoxanduva lwam lophicotho-zincwadi lweengxelo zezimali iqukiwe kwisihlomelo kwiingxelo yophicotho-zincwadi.

INgxelo ngophicotho-zincwadi lweengxelo yonyaka yomsebenzi

Intshayelelo nobume

13. Ngokuhambelana noMthetho woPhicotho-zincwadi woLuntu woMzantsi Afrika, 2004 (uMthetho Nomb. 25 ka-2004) (PAA) kunye nesaziso jikelele esikhutshwe ngokwemigaqo ke ngoko, ndinoxanduva lokunika ingxelo yeziphumo zophando ngolwazi lomsebenzi oxeliweyo xa kuthelekiswa neenjongo ezimiswe kwangaphambili lweenkqubo ezichongiweyo ezibekwe kwiingxelo yonyaka yomsebenzi. Ndiqhube imigaqo ukuchonga kodwa ingekuko ukuqokelela ubungqina ukuvakalisa ingqiniseko.
14. Imigaqo yam ihoyana nolwazi lomsebenzi oxeliweyo, ekufuneka usekelezwe kumaxwebhu ochwangciso lomsebenzi wepalamente. Andikhange ndivavanye ugqibelelo nemfaneleko yezalathisi zomsebenzi eziqikelelwe kumaxwebhu ochwangciso. Imigaqo yam kwakhona ayikhange inabele kolunye uxelo okanye iingqikelelo ezinxulumene namaqhinga omsebenzi

ICANDELO E: INgxelo yoMphicothi zincwadi Jikelele yonyaka ophele ngowa 31

ocwangcisiweyo nolwazi ngokumayela namaxesha exa elizayo njengenxalenye yolwazi lomsebenzi oxeliweyo. Ngokwengqiqo, iziphumo zophando zam azinabeli kule miba.

15. Ndibuvavanyile ukusebenziseka nentembeko yolwazi lomsebenzi oxeliweyo ngokuhambelana neendlela eziphuhlise kulawulo lomsebenzi nesiseko sokunika ingxelo, njengoko kuchaziwe kwisaziso jikelele, kwezi nkqubo zikhethekileyo zilandelayo kwingxelo yonyaka yomsebenzi yePalamente yePhondo leNtshona Koloni yonyaka ophele ngowama-iinkqubo ukumisela into yokokuba ingaba ingcaciso yomsebenzi ekunikwe ingxelo ngayo 31 Matshi 2019:

IiNkqubo	Amaphepha kwingxelo yonyaka yomsebenzi
INkqubo 3 – linkonzo zePalamente	46 – 57

16. Ndiqhube imigaqo yokumisela ukuba ingaba ulwazi lomsebenzi oluxeliweyo lubekwe ngokufanelekileyo na kwaye ingaba umsebenzi ungqamene namaxwebhu ocwangciso lomsebenzi na. Ndiqhube eminye imigaqo ukumisela ukuba ingaba izalathisi nokujoliswe kuko okunxulumeneneyo kulinganisiwe na kwaye kufanelekile na, kwaye kwavavanywa intembeko yolwazi lomsebenzi oxeliweyo ukumisela ukuba ingaba belunyanisekile na, luchanekile kwaye lugqibelele na.

17. Andizange ndiphakamise iziphumo zophando ngokusebenza nentembeko yolwazi lomsebenzi oxeliweyo kule nkqubo ilandelayo:

- INkqubo 3: linkonzo zePalamente

Omnye umba

18. Ndisalela ingqalelo kulo mba ungezantsi.

Ufezekiso lokujoliswe kuko okucwangcisiweyo

19. Jonga kwingxelo yomsebenzi wonyaka kumaphepha 46 ukuya kwelama 57 ukufumana ulwazi ngofezekiso lokujoliswe kuko okucwangciselwe unyaka.

Ingxelo ngophicotho-zincwadi lothotyelo lomthetho

Intshayelelo nobume

20. Ngokuhambelana ne-PAA isaziso jikelele siyakhutshwa ke ngoko, ndinoxanduva lokunika ingxelo ngeziphumo zophando eziphathekayo ngothotyelo lwepalamente lwemiba ethile kumthetho ongundoqo. Ndiqhube imigaqo ukufumana iziphumo zophando, kodwa ingekuko ukuqokelela ubungqina ukuvakalisa isiqinisekiso.
21. Andikhange ndiphakamise ziphumo zophando ziphathekayo ngothotyelo lwemiba ethile kumthetho ongundoqo obekwe kwisaziso ngokubanzi esikhutshwe ngokwemigaqo ye-PAA.

Olunye ulwazi

22. Igosa elinika inkcaza linoxanduva lolunye ulwazi. Olunye ulwazi lwenziwa lulwazi oluqukwe kwingxelo yonyaka equka ingxelo yekomiti yophicotho-zincwadi. Olunye ulwazi aluquki zingxelo zazimali, ingxelo yomphicothi-zincwadi kunye nenkqubo echongiweyo ebekwe kwingxelo yomsebenzi wonyaka ekunikwe ingxelo ngayo ingakumbi kule ngxelo yomphicothi-zincwadi.
23. Uluvo lwam ngeengxelo zezimali neziphumo zophando ngolwazi lomsebenzi oxeliweyo nothotyelo lomthetho aluquki olunye ulwazi kwaye andivakalisi luvo lwaphicotho-zincwadi okanye enye indlela yesiqinisekiso soqukumbelo ke ngoko.
24. Ngokunxulumene nophicotho-zincwadi lwam, uxanduva lwam kukufunda olunye ulwazi kwaye, ngokwenza njalo, ndiqwalasela ukuba ingaba olunye ulwazi alungqamelani ngokuphathekayo na neengxelo zezimali kwakunye nenkqubo echongiweyo ebekwe kwingxelo yonyaka yomsebenzi, okanye ulwazi lwam oluzuzwe kuphicotho-zincwadi, okanye ngaphandle koko lukhangeleka luxelwa ngokungachanekiyo ngokuphathekayo.
25. Andikhange ndizuze olunye ulwazi phambi komhla wale ngxelo yomphicothi-zincwadi. Xa ndizuza kwaye ndifunda olu lwazi, kwaye ukuba ndiqukumbela ukuba kukho ukuxelwa okungachanekanga okuphathekayo ke ngoko, kufuneka ndinxibelelane ngalo mba kunye nabo banoxanduva lorhulumento kwaye ndicele ukuba olunye ulwazi lulungiswe. Ukuba olunye ulwazi alulungiswanga, kungafuneka ndirhoxise le ngxelo yomphicothi-zincwadi ndize ndiphinde ndikhuphe ingxelo elungisiweyo njengefanelekileyo. Nangona kunjalo, ukuba ilungisiwe oko akuyi kuba yimfuneko.

Uqhwarelo lolawulo lwangaphakathi

26. Ndiluqwalasele ulawulo lwangaphakathi lufanelekile kuphicotho lwam lweengxelo zezimali, ulwazi lomsebenzi oxeliweyo nothotyelo lomthetho osebenzayo; nangona kunjalo, injongo yam ibengekuko ukuvakalisa nayiphi na indlela yesiqinisekiso kuyo. Andikhange ndichonge luqhwarelo lubonakalayo kulawulo lwangaphakathi.

Auditor General

EKapa 31

Julayi 2019



ISihlomelo – uxanduva loMphicothi-zincwadi Jikelele kuphicotho-zincwadi

1. Njengexalenye yophicotho-zincwadi ngokuhambelana ne-ISA, ndisebenzisa umbono wam wobugcisa yaye ndigcina ukuthandabuza kobugcisa kulo lonke uphicotho-zincwadi lweengxelo zemali, kunhaye neenkqubo ezenziweyo kwingcaciso exeliweyo yomsebenzi kulungiselelwa iinkqubo ezikhethiweyo nangohambelwano lwepalamente ngokubhekiselele kwimicimbi yemiba ekhethiweyo.

Iingxelo zezimali

2. Ngaphezulu kuxanduva lwam lokuphicotha 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 soluvo lwam. Umngcipheko wokungazichongi iziphene ezingumphumela wobuqhinga ungaphezulu kunalo ubangelwe yimpazamo, njengoko ubuqhinga bunokubandakanya iyelenqe, inkohliso, usiselo lwangabom, ubugqwetha okanye ukungananzwa kolawulo lwangaphakathi
 - ndifumane ingqiqo yolawulo lwangaphakathi olufanelekileyo kuphicotho-zincwadi ukulungiselela ukuyila iinkqubo zophicotho-zincwadi ezifanelekileyo kwezi meko, kodwa ingezizo ezenjongo yokunika imbono ngokufaneleka kolawulo lwangaphakathi lwepalamente lwangaphakathi
 - ndivavanye umfaneleko wemigaqo-nkqubo yobalo-mali esetyenzisiweyo nokulunga kweengqikelelo zobalo-mali kunye nezibhengezo ezinxulumeneyo ezenziweyo ligosa elinika inkcaza
 - ndiqukumbele umfaneleko wokusetyenziswa ligosa elinika ingxelo lwenkxalabo eqhubekayo kwisiseko sobalo-mali ekulungiseleleni iingxelo zemali. Ndiphinda ndiqukumbele, ngokusekelezwe kubungqina bophicotho-zincwadi obufunyenweyo, ingaba ukungaqiniseki okuphathekayo kukho ngokunxulumene nemisitho okanye iimeko ezingabeka intandabuzo ebonakalayo kwisakho sePalamente yePhondo leNtshona Koloni ukuqhuba njengenkxalabo eqhubayo. Ukuba ndiqukumbele ngokuba ukungaqiniseki okuphathekayo kukho, kufuneka nditsalele ingqalelo kwingxoxo yophicotho-zincwadi yam kokuxeliweyo okunxulumeneyo kwiingxelo zezimali malunga nokungaqiniseki okuphathekayo okanye, ukuba udakanco olunjalo alwanelanga, ukulungisa uluvo kwiingxelo zezimali. Izigqibo zam zisekelezwe kulwazi olukhoyo kum kwingxelo yomphicothi-zincwadi. Nangona kunjalo, imisitho okanye iimeko zexa elizayo zingabangela ipalamente ukuba iyeke ukuqhuba njengenkxalabo eqhubayo

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- ndivavanye unikezelo ngokupheleleyo, isimo nokuqulathiweyo kwiingxelo zemali, kubandakanywa izibhengezo, nokokuba ingaba iingxelo zemali zimele iintengiselwano ezikhoyo nezehlo ngendlela apha efezekisa unikezelo olulungileyo.

Unxibelelwano nabo banikwe uxanduva lorhulumento

3. Ndinxibelelene negosa elinika ingxelo ngokuphathelelene, phakathi kweminye imicimbi, ubungakanani obucwangcisiweyo kunye nesithuba sophicotho-zincwadi nokufunyenweyo okubalulekileyo kwiziphumo zophicotho-zincwadi, ubume obucwangcisiweyo bophicotho-zincwadi neziphumo zophicotho-zincwadi olubonakalayo, kuquka uqhwalalo olubonakalayo kulawulo lwangaphakathi endiluchongayo ngexesha lophicotho-zincwadi.
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.

Ulwazi ngokubanzi

Ubume boshishino nemisitho eyintloko

Iinkonzo eziphambili ezinikezelwa yiPalamente yePhondo leNtshona Koloni zimi ngolu hlobo:

- Ukugcina inkqubo yezowiso-mthetho evelisa imithetho elungileyo nenobulungisa
- Ukubonelela ngenkxaso kulongamelo olumandla lweSigqeba
- Ukubonelela ngemeko exhobisayo kuMalungu ukuba asebenze
- Ulawulo lwemithombo olusebenzayo, olufanelekileyo nolwezoqoqosho
- Ukuqinisekisa urhulumento oluhle
- Intathoxaxheba yoluntu esebenzayo nenentsingiselo, ezemfundo nokwazisa.

Ulawulo lwePalamente yePhondo, ekuxhaseni oku, lubonelela ngemeko yokuxhobisa kuMalungu ukuba afezekise iinjongo zabo zomgaqo-siseko.

USomlomo

IiNkonzo zeeNkqubo zeNdlu

USekela

IGosa eliyiNtloko lezeMali

Somlomo

UMcimbi weGosa eliyiNtloko

UNobhala

IePalamente

USekela Nobhala: IiNkonzo zeQumrhu

idilesi

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idilesi yeposi

Pretorius, PJC

Lawrence, GA

abankis

Hindley, RG

hi

Asinamntu (Lawrence, GA -

Abaphic

uBambele) Petersen, NL

othi-

Asinamntu (Nkabinde, J - uBambele)

zincwad

ISakhiwo seNdlu yoWiso-

mthetho yePhondo

i

7 Wale Sitalato

EKAPA 8001

PO Box 648

EKAPA 8000

Nedbank

UMphicothi-zincwadi Jikelele woMzantsi Afrika

INgxelo yoNyaka yoNyakamali 2018/19
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-

Isalathisi

Iingxelo ezithiwe thaca ngasezantsi ziqulathe iingxelo zonyaka zemali ezinikezelwe kwiKomiti yoLongamelo lwePalamente:

Isalathisi	Iphepha
UXanduva noLwamkelo lweGosa eliNika iNkcaza	108
INgxelo yoBume beMali	110
INgxelo yoMsebenzi wezeMali	111
INgxelo yeeNguqu kwii-Asethi zeNethi	112
INgxelo yokuNgena nokuPhuma kweMali	113
INgxelo yoThelekiso loHlahlo Lwabiwo-mali neZixa-mali eZizizo	114
IMigaqo-nkqubo yokuNika iNkcaza	115
AmaNqaku kwiiNgxelo zoNyaka zeMali	142

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UXanduva noLwamkelo lweGosa eliNika iNkcaza

IGosa eliNika iNkcaza lilindeleke ngokoMthetho woLawulo lweMali yePalamente neziNdlu zoWiso-mthetho zaMaphondo, uMthetho Nomb. 10 ka-2009, ligcine ngokufanelekileyo iirekhodi zokunika inkcaza ezaneleyo kwaye linoxanduva lokuqulathiweyo nemfezeko yeengxelo zemali zonyaka kunye nengcaciso yezimali konke okuqulathwe kule ngxelo. Luxanduva lwegosa elinika inkcaza ukuqinisekisa ukuba iingxelo zemali zonyaka zibonisa ngokufanelekileyo isimo semicimbi yendlu yowiso-mthetho ekupheleni konyaka-mali yaye neziphumo zomsebenzi kwakunye nokuhamba kwemali ezinkozo ngeli thuba liphelileyo. Abaphicothi-mali bangaphandle bathathelwe ukwenza uluvo lwabo oluzimeleyo malunga neengxelo zonyaka zezimali yaye banikwe elingenazithintelo lokungena kuzo zonke iirekhodi novimba wolwazi oyeleleneyo.

Iingxelo zonyaka zemali zilungiswe ngokwemiqathango yeeNdlela zokuNikwa kweNngxelo 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 nezinezigwebo neentelekelelo.

Igosa elinika inkcaza linakana ukuba ekugqibeleni lilo elinoxanduva lwenkqubo yolawulo lwangaphakathi lwezimali olusekwe yimo yoqulunqo-mthetho yaye oku kubeka ukubaluleka okukhulu kwimo yokuqinisekisa ngemo emandla yolawulo. Khon' ukuze igosa elinika inkcaza limelane nolu xanduva, igosa elinika inkcaza limisela imigangatho yolawulo 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 ukuba umgangatho owamkelekileyo womngcipheko awunachaphaza. Ugxilo lolawulo lomngcipheko kwindlu yowiso-mthetho lusekuchongeni, ekuvavanyeni, ekulawuleni naskuphononogeni zonke iindlela ezaziwayo zomngcipheko kuyo yonke indlu yowiso-mthetho. Ngeli lixa umngcipheko osebenzayo ungenakususwa ngokupheleleyo, indlu yowiso-mthetho ijonge ukuwucutha ngokuqinisekisa ukuba izixhobo zokusebenza, ulawulo, iinkqubo nesimilo sentsulungeko ziyasetyenziswa kwaye zilawulwa phakathi kwemimiselo nemiqobo emiselwe kwangaphambili.

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

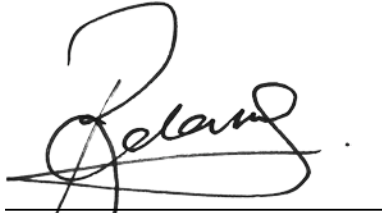
Igosa elinika inkcaza liqwalasela kwakhona uqikelelo lokuhamba kwemali ezinkozo esetyenziswayo yonyaka ukuya kuma kowama-31 kuMatshi 2020 kwaye, ngenxa yolu qwalaselo kwakhona, kwakunye nemeko yezimali, lanelisekiile kukuba imigangatho yezolawulo inawo amaziko emithombo awonelayo okuqhubela phambili ze kungapheli ukusebenza kwixesha elizayo.

Indlu yowiso-mthetho ixhomekeke ngokupheleleyo kwiSebe likaNondyebo wePhondo ekubeni libonelelwa ngemali yokuqhuba imisebenzi. Iingxelo zonyaka zezimali zonyaka-mali zilungiselelwa

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ngesiseko sokuba indlu yowiso-mthetho yinkxalabo eqhubayo kwanokuba iSebe likaNondyebo wePhondo alinanjongo okanye mfuneko yokubhangisa okanye liqhwaletise ngokuphathekayo ubume bendlu yowiso-mthetho.

lingxelo zonyaka zemali ezibekwe kumaphepha 4 ukuya kwelama 64, ezilungiselelwe ngesiseko senkxalabo eqhubayo, ziphunyezwe ligosa elinika inkcaza ngowama-31 Meyi 2019.


ROMEO ADAMS
UNOBHALA

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INgxelo yoBume beMali ukususela ngowama-31 Matshi 2019

Amanani ngeeRandi	iNqaku(ama nqaku)	2019	2018 Ixeliwe
Ii-Asethi			
Ii-Asethi zaNgoku			
Imali ezinkozo neqikelelweyo	3	19,413,726	13,367,703
Uluhlu lwempahla	4	1,069,912	988,019
Ezamkelwe zivela kwintengiselwano yokungatshintshiselwana	5	66,400	62,400
Ezamkelweyo zivela kwintengiselwano zotshintshiselwano	6	139,466	126,113
Iintlawulo zangaphambili	7	556,845	827,194
		21,246,349	15,371,429
Ii-Asethi eziNgezizo ezaNgoku			
Ezamkelweyo zethutha elide ezivela	8	13,141	15,341
Ezamkelweyo zethutha elide ezivela kwiintengiselwano	9	-	-
IPropati, umzimveliso nezixhobo	10	12,430,742	12,956,574
Iiasethi ezingabambekiyo	11	2,933,654	3,029,116
Iiasethi zelifa lemveli	12	4,732,002	4,732,002
		20,109,539	20,733,033
ITotali yee-Asethi		41,355,888	36,104,462
IiLahleko			
IiLahleko zaNgoku			
Iintlawulo evela kwiintengiselwano zotshintshiselwano	13	1,299,792	1,249,397
Iintlawulo evela kwiintengiselwano zotshintshiselwano	20	8,054,989	-
Amatyala athe ngqo abiziweyo	14	4,176,534	3,683,291
Izigunyaziso zengqeshiso yemali	15	596,290	337,750
Izigunyaziso zesibonelelo somsebenzi	16	9,755,815	10,005,118
		23,883,420	15,275,556
Iilahleko eziNgezizo ezaNgoku			
Izigunyaziso zengqeshiso yemali	15	1,250,957	1,752,278
Izigunyaziso zesibonelelo somsebenzi	16	38,617,000	37,414,000
		39,867,957	39,166,278
ITotali yeeLahleko		63,751,377	54,441,834
Ii-Asethi zeNethi		(22,395,489)	(18,337,372)
Intsalela (amatyala)		(22,395,489)	(18,337,370)

* See Note 38

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INgxelo yokuSebenza kweMali

AmananingeRand	Amanqaku)	2019	2018 Kuchaziwe
Ingeniso			
INgeniso evela kwiintengiselwano zotshintshiselwano			
Recoveries	17	72,067	673,263
Inzala efunyenweyo	18	359,304	290,298
Enye ingeniso	19	40,448	60,863
Iyonke ingeniso evela kwintengiselwano		471,819	1,024,424
Ingeniso evela kwintengiselwano yokungatshintshiselani			
INgeniso ekhutshelweyo			
Iintlawulo, izohlwayo nezilahlekileyo		13,424	-
Irhafu, Izohlwayo nezilahlekileyo	37	9,842,760	9,531,936
Ulwabiwo-mali lonyaka	20	135,759,011	128,812,846
Ulwabiwo-mali olusemthethweni	20	43,497,000	41,113,000
Iyonke ingeniso evela kwintengiselwano		189,112,195	179,457,782
Iyonke ingeniso		189,584,014	180,482,206
INkcitho			
Indleko enxulumene nomsebenzi	21	(64,350,378)	(57,476,421)
Umvuzo waMalungu	22	(45,217,021)	(43,511,417)
Ykyhla kwamaxabiso, ukuhlawulwa kwamatyala		(3,752,573)	(2,924,533)
Iindleko zemali	23	(706,047)	(679,776)
Irhente yengqeshiso kuqeshiso olusebenzayo	24	(533,787)	(285,799)
Iintlawulo ezikhutshelweyo	25	(40,753,387)	(40,184,599)
INkcitho ngokubanzi	26	(28,374,229)	(26,817,635)
INkonzo engahlawulwa ngemali: iRhente	37	(9,842,760)	(9,531,936)
INkcitho iyonke		(193,530,182)	(181,412,116)
INTsilelo: osebenzayo		(3,946,168)	(929,910)
Okufunyanwayo/ilahleko) kwaiasethi ezilahliweyo		(6,417)	(34,765)
IiBgeniso zothlekiso	16	4,071,000	2,030,000
		4,064,583	1,995,235
Umncono phambi kokuba iingxowamali zingeniswe		118,415	1,065,325
Okukhutshelwe ngqo kwutyala	14	4,176,534	3,683,291
Intsalela yonyaka		(4,058,119)	(2,617,966)

* See Note 38

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INgxelo yokuTshintsha kwii-Asethi zeNethi

	Umncono ohlanganisiweyo (intsalela)	INethi yeeasethi zizonke
<u>Amanani ngeRandi</u>		
Umncono wokuvula njengoko kuxeliwe	(26,985,328)	(26,985,328)
Impazamo yexesha langaphambili	11,265,924	11,265,924
Umncono njengoko unjalo ngowo 1 Epreli 2017	(15,719,404)	(15,719,404)
Intsalela yonyaka	(2,617,966)	(2,617,966)
Umncono njengoko unjalo ngowo 1 Epreli 2018	(18,337,370)	(18,337,370)
Intsalela yonyaka	(4,058,119)	(4,058,119)
Umncono njengoko unjalo ngowa Matshi 2019	(22,395,489)	(22,395,489)

* See Note 38

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INgxelo yokuHamba kweMali

Amanani ngeeRand	Amanqaku	2019	2018 Kuchaziswe
Ukungena nokuphuma kwemali ezinkozo			
Ezamkelweyo			
Imali ezinkozo eyamkelweyo evela kwiinkozo		378,935	748,371
Imali ezinkozo eyamkelweyo evela kulwabiwo-mali		179,256,011	169,925,846
Inzala yengeniso		359,304	290,298
		<u>179,994,250</u>	<u>170,964,515</u>
Iintlawulo			
Imali ehlawulweyo kubasebenzi namalungu		(104,542,702)	(96,417,993)
Imali ehlawulweyo kubanikezeli benkonzo		(61,637,911)	(67,497,851)
Iingxowa-mali ezinikezelweyo		(3,683,291)	(2,491,870)
Iindleko zemali		(706,047)	(679,776)
		<u>(170,569,951)</u>	<u>(167,087,490)</u>
Intsalela yokungena nokuphuma kwemali ezinkozo	27	<u>9,424,299</u>	<u>3,877,025</u>
Ukungena nokuphuma kwimisebenzi yotyalo-mali			
Ukuthengwa kwepropati, umzi-mveliso nezixhobo	10	(2,242,123)	(2,427,569)
Ingeniso evela kwintengiso yepropati, umzi-mveliso	10	49,008	6,900
Ukuthengwa kwezinye iiasethi ezingabambekiyo	11	(934,117)	(1,529,188)
Ezamkelweyo zexesha elide ezivela		2,200	2,400
Ezamkelweyo zexesha elide ezivela		-	914
Intsalela yokungena nokuphuma kwemali ezinkozo		<u>(3,125,032)</u>	<u>(3,946,543)</u>
Ukungena nokuphuma kwemali okuvela kwimisebenzi yemali			
Izigunyaziso zengqeshiso yemali		(253,244)	(168,988)
Ukwanda kwentsalela/(ukuhla) kwimali ezinkozo		6,046,023	(238,506)
Imali ezinkozo nolinganiselo ekuqaleni konyaka		13,367,703	13,606,209
Imali ezinkozo nolinganiselo ekupheleni konyaka	3	<u>19,413,726</u>	<u>13,367,703</u>

* See Note 38

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INgxelo yoThelekiso loHlahlo Lwabiwo-mali, neZixa-mali Ezizizo

UHlahlo lwabiwo-mali lwemali ezinkozo

Amanani ngeeRand	Uhlahlo lwabiwo-mali olwamkelweyo	Uhlangahlangiso	Uhlahlo lwabiwo-mali lokugqibela	Izixa-mali ezizizo kuthelekiso	Isalathiso
INgxelo yeNgeniso yokuSebenza kweMali					
Ingeniso					
Ingeniso evela kwiintengiselwano					
	-	-	-	72,067	72,067 40.1
Enye ingeniso	6,000	-	6,000	39,943	33,943 40.2
Inzala efunyenweyo	58,000	-	58,000	235,939	177,939 40.3
Ingeniso iyonke evela	64,000	-	64,000	347,949	283,949

Ingeniso evela kwintengiselwano ekungatshintshiselwaniyo

Ingeniso ekhutshelweyo

Ezifunyenweyo ezikhutshelweyo	400,000	-	400,000	-	(400,000)
liNtlawulo, izohlwayo nezilahlekileyo	-	-	-	13,424	13,424
Ulwabiwo-mali lonyaka	143,410,000	-	143,410,000	143,874,000	464,000
Ulwabiwo-mali olusemthethweni	43,497,000	-	43,497,000	43,497,000	-
Ingeniso iyonke evela kwintengiselwano ekungatshintshiselwanayo	187,307,000	-	187,307,000	187,384,424	77,424
Iyonke ingeniso	187,371,000	-	187,371,000	187,732,373	361,373
Inkcitho					
liNdleko ezinxulumene nezabasebenzi		5,086,584	(63,706,416)	(63,630,648)	75,768 40.4
Imivuzo yaMalungu	(44,952,000)	(24,307)	(44,976,307)	(40,799,773)	4,176,534 40.5
liNdleko zeMali	(914,000)	(143,178)	(1,057,178)	(1,047,716)	9,462 40.6
IRhente kwingqeshiso esebenzayo	(489,000)	13,213	(475,787)	(475,787)	-
lintlawulo ezikhutshelweyo- nezinye - Other		-	(42,444,000)	(40,753,387)	1,690,613
liNdleko ngokubanzi	(29,779,000)	(4,932,312)	(34,711,312)	(30,988,943)	3,722,369 40.7
INkcitho iyonke	(187,371,000)	-	(187,371,000)	(177,696,254)	9,674,746
Umncono osebenzayo	-	-	-	10,036,119	10,036,119
Umncono kwiiasethi ezilahliweyo namatyala		-	-	49,008	49,008
Umncono wonyaka	-	-	-	10,085,127	10,085,127
Isixa-mali esisiso esithelekiswa njengezithiwe tha loLungelelwaniso leNgxelo		-	-	10,085,127	10,085,127

Ulungelulwaniso

Umahluco wesiseko

Umahluco womncono phakathi kwemali eziinkozo elungelelanisiweyo neGRAP (16,340,125)

Isimo noHlahlelo

lomahluko

Inkcitho eyinkunzi 2,196,879

INgxelo yoNyaka yoNyakamali 2018/19
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Isixamali esisiso kwiNgxelo yeMali yoMsebenzi

(4,058,119)

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Amanqaku kwiNgxelo yeMali yoNyaka

2. Imigangatho emithsha notoliko (iyaqhuba)

1. Unikezelo lweeNngxelo zoNyaka zeziMali

INgxelo zonyaka zemali zenziwe ngokweMigangatho yeSenzo esiNakanwa Jikelele sokuNika iNkcaza (GRAP), ekutshwa yiBhodi yeMigangatho yoNiko-ngxelo ngokweCandelo 56 loMthetho woLawulo leziMali zePalamente neziNdlu zoWiso-mthetho zaMaphondo, 2009 (uMthetho Nomb. 10 ka-2009).

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

Isishwankathelo seenkqubo ezibalulekileyo zocwangciso-mali zichazwe apha ngezantsi. Le migaqo-nkqubo yokunika inkcaza ingqinelana nexesha elidlulileyo.

1.1 Ingqikelelo yenkxalabo eqhubayo

Ezi ngxelo zonyaka zemali ziqulunqwe ngokuxhomekeka kukuba nolindeleko lokuba indlu yowiso-mthetho iya kuqhuba isebenza ubuncinane iinyanga ezili-12 ezilandelayo.

1.2 Izigwebo 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. Iizigwebo ezibalulekileyo ziquka:

Okufumanekayo

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 yelahleko eqikelelweyo.

Uvavanyo loqhwalalelo

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 kusetyenziso 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

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Amanqaku kwiNgxelo yeMali yoNyaka

2. Imigangatho emithsha notoliko (iyaqhuba)

ukunciphisa kunokuba kwenzekile, uqikelelo luqulunqwe ngokungena nokuphuma kwemali ezinkozo yexa

Izigwebo ezinentsingiselo (ziyaqhuba)

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.

Ixabiso losetyenziso lwee-asethi ezingangenisi imali:

Indlu yowiso-mthetho ivavanye yaze yahlola ixabiso elithwalwa zii-asethi xa imisitho okanye iinguqu kwiimeko zibonisa okokuba isixa-mali esithwelweyo asisayi kufumaneka kwakhona. Ukuba ngaba kukho imigqalisela yokokuba okulahlekileyo kunokuba kwenzekile, ikhono lenkonzo eseleyo le-asethi limiselwe. Indlela eyiyo ikakhulu ekhethiweyo yokumisela ikhono eliseleyo lenkonzo ixhomekeke ekufunyanweni kweenkcukacha zamanani nohlobo loqhwarelo.

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.

Iinzuzo zasemva kokuthatyathwa komhlala-phantsi

Ixabiso elikhoyo logunyaziso lasemva kokuthatyathwa komhlala-phantsi lixhomekeke kwinani lemiba ethi imiselwe kwisiseko sokuthalekelelwa kwesixa-mali kusetyenziswa inani leengqikelelo. Iingqikelelo ezisetyenziswe ekumiliseni indleko zemali esesandleni (ingeniso) kubandakanywa umlinganiselo wesaphulelo. Naziphi na iinguqu kwezi ngqikelelo ziya kuba nempembelelo kwisixa-mali esikhoyo sezigunyaziso zasemva kokuthatyathwa komhlala-phantsi.

Ezinye iingqikelelo eziphambili ezilungiselelwe izigunyaziso zomhlala-phantsi zisekwe kwiimeko zemarike ezikhoyo. Ingcaciso engaphezulu ibhengezwe kwiNqaku 16.

Umyinge wemali-nzala esebenzayo

Indlu yowiso-mthetho isebenzise umyinge webhondi karhulumente ukwaphulela ukungena nokuphuma kwemali ezinkozo kwexa elizayo.

Isibonelelo soqhwarelo

Kokufumanekayo ilahleko yomonakalo iqondakala kumncino 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.

1.2 Ipropati, iqumrhu nezixhobo

Ipropati, iqumrhu nezixhobo zii-asethi eziphathekayo ezingezizo ehangoku (kuquka ii-asethi zezixhobo zokusebenza) ezigcinelwe imveliso okanye kunikezelo lwempahla okanye iinkonzo, kwirhente eya kwezinye, okanye ezilungiselelwe iinjongo zolawulo, yaye zilindeleke ukuba zisetyenziswe ngethuba nakumathuba angaphezulu ethuba lokunikwa kwengxelo.

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Indleko umba wepropati, iqumrhu nezixhobo kuqondwa njenge-asethi xa:

- kunonakala ukuba iinzuzo zezoqoqosho zexa elizayo okanye amandla enkonzo anxulunyaniswa nombala eza kungenza kwindlu yowiso-mthetho; kwaye
- nengxelo yomba inokulinganiswa ngokuthembekileyo.

Ipropati, iqumrhu nezixhobo zilinganiswa kuqala ngendleko.

Indleko zomba wepropati, iqumrhu 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 (indleko). Ukuba ngaba into efunyenweyo ayilinganisiwanga 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.

Ukuqwalaselwa kweendleko kwisixa-mali esithwelweyo somba wepropati, umzi-mveliso kuyaphela xa umba ukwindawo nesimo esiymfuneko yokokuba sibe nakho ukusebenza ngendlela ekuxhitywe yona lulawulo.

Izinto ezifana nezixhobo ezibekiweyo, izixhobo ezilindileyo kunye nezixhobo zolungiso zibonwa xa zihlangabezana nenkcazelo yepropati, iqumrhu nezixhobo.

Iindleko ezingundoqo zohlolo ezingumqathango wokuqhubeka ngokusetyenziswa komba wepropati, umzi-mveliso nezixhobo nezihlangabezana nengqobo zengqwalasela engasentla zibandakanywa njengezibekwe kwiindleko zomba wepropati, womzi-mveliso nezixhobo. Naziphi na iindleko zohlolo eziseleyo kuhlolo olungaphambili azinikwa ngqwalasela.

Ipropati, iqumrhu nezixhobo ziyaqhutywa ngendleko ezingaphantsi kokuhla kwamaxabiso okukhulayo nayo naziphi na ilahleko zoqhwalalelo.

Ipropati, iqumrhu nezixhobo zihla amaxabiso kuhlobo lomgca othe ngqo kwisithuba sobomi obuluncedo olulindelweyo ukuya kwixabiso eliyintsalela eliqikelelweyo.

Ubomi obuluncedo besakhiwo, bequmrhu nezixhobo buvavanyiwe ngolu hlobo lulandelayo:

Umba	Indlela yokuhla kwexabiso	Umdlili wobomi
IFanitshala nezixhobo zeofisi	Umgca othe ngqo	Iminyaka 2 - 25
Abanye oomatshini nezixhobo	Umgca othe ngqo	Iminyaka 2 - 23
Izixhobo zeKhompuyutha	Umgca othe ngqo	Iminyaka 2 - 20 years
Iiasethi zengqeshiso yemali-izithuthi	Umgca othe ngqo	Iminyaka 4 - 7
Iiasethi zemboleko kwezemali - iselula	Umgca othe Ngqo	Iminyaka 2 - 5

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Isixa-mali esihlayo se-asethi sabiwa kwisiseko esizinzileyo kubomi bayo obuluncedo.

Isahlulo ngasinye sepropati, sequmrhu nezixhobo zinendleko ibonakalayo xa kuthelekiswa neendleko ezipheleleyo zento leyo ihla ixabiso ngokwahlukeneyo.

Indlela yokuhla kwexabiso esetyenzisiweyo ibonisa ipateni apho izibonelelo zoqoqosho ze-asethi zexa elizayo okanye ikhono lenkonzo lilindeleke ukuba iginywe yindlu yowiso-mthetho. Indlela yokuhla kwexabiso esetyenzisiweyo kwi-asethi iyavavanywa ubuncinane rhoqo ngomhla wokunikezelwa kwengxelo yaye, ukuba ngaba kukho inguqu ebonakalayo kwipateni elindelweyo yokusetyenziswa kwezibonelelo zoqoqosho oluzayo okanye ikhono lenkonzo eliqukathwe kwi-asethi, imethodi iyatshintshwa ukulungiswa ukuboniswa kwepateni eguqulweyo. Inguqu enjalo kunikwa ingxelo ngayo njengoko inguqu ikuqikelelo lokubalwa kwamanani.

Indlu yowiso-mthetho ivavanya kumhla wokunikezelwa kwengxelo ngamnye okokuba ingaba sikhona na isiboniso sokokuba okulindelweyo yindlu yowiso-mthetho okumalunga nentsalela yexabiso kunye nobomi obuluncedo be-asethi buguqukile ukususela kumhla ongaphambili wokunikwa kwengxelo. Ukuba ngaba isiboniso esinjalo sikho, indlu yowiso-mthetho ihlaziya ubomi obulindelweyo bokuba luncedo kunye/okanye ixabiso eliyintsalela ngokufanelekileyo.

Umrhumo wokuhla kwexabiso wesithuba ngasinye uyaboniswa kwindlu yowiso-mthetho okanye intsilelo ibe ibandakanywe kwisixa-mali esithwelweyo senye i-asethi.

Izinto zendlu yowiso-mthetho azibalwa xa i-asethi ilahliwe okanye apho kungekho zibonelelo zingaphezulu zoqoqosho okanye ikhono lenkonzo elindelweyo ekusetyenzisweni kwe-asethi.

Ingeniso okanye ilahleko evela ekungabalwa kwesakhiwo, somzi-mveliso nakwizixhobo libandakanya kwindlu yowiso-mthetho okanye kwintsalela xa into leyo ingasabalwa. Ingeniso okanye ilahleko evela kwipropati, umzi-mveliso nezixhobo imiselwa njengomahluko phakathi kwengeniso yemali ezinkozo elahliweyo, ukuba ikho, kunye nesixa-mali esithwelelo sento leyo.

1.3 Ii-asethi ezingaphathekiyo

I-asethi iyachongeka ukuba ngaba mhlawumbi:

- iyakwazi ukwahlulwa, ukutsho oko, 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 ahlukaniwe kwindlu yowiso-mthetho okanye avela kwamanye amalungelo nezigunyaziso.

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

I-asethi engaphathekiyo iqondwa xa:

- mhlawumbi izibonelelo zoqoqosho eziindelekileyo zelixela elizayo okanye ikhono lenkonzo ezibalelwa kwi-asethi ziya kuqukela 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 noluxhasekayo oluthi lumele uqikelelo olulungileyo lolawulo lwemiqathango ebekiweyo yoqoqosho eya kuthi ibekho kubomi boncedo

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Iwe-asethi.

Ii-asethi ezingaphathekiyo zinakanwa ngendleko.

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.

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

- kufanelekile ukuyiqukumbela i-asethi ukulungiselela ukuba iya kufumaneka uuba isetyenziswe okanye ithengiswe
- kukho isakhono sokuyisebenzisa okanye ukuyithengisa.

1.4 Ii-asethi ezingaphekito (ziyaqhuba)

- inokuvelisa mhlawubi izibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo.
- kukho izibonelelo zobuchule, zemali nezinye ukuqukumbela uphuhliso nokusetyenziswa nokuthengiswa kwe-asethi.
- inkcithomali ethatyathwa njenge-asethi ngexesha lophuhliso engalinganiswa ngentembeko.

Ii-asethi ezingaphathekiyo zithwalwa kwiindleko ngaphantsi kwemali eyandisiweyo ebekelwe

ukuhlawula amatyala kunye naziphi na iilahleko zoqhwalalo.

I-asethi engabambekiyo ithatyathwa njengenobomi obungapheliyo xa, kusekwe kuyo yonke imiba efanelekileyo, kungekho lunyino luqikelelwayo kwisithuba apho i-asethi ilindelwe ukuba ivelise ukungena kwemali ezinkozo okanye ikhono lenkonzo. Ukuhlawulwa kwamatyala akulungiselelwanga kwezi asetshi zingabambekiyo, kodwa kuhloliwe kulungiselelwa ukuncitshiswa rhoqo ngonyaka ngalo lonke ixesha kukho imbonakalo yokokuba i-asethi inakho ukuncitshiswa. Ukulungiselela zonke ezinye ii-asethi ezingabambekiyo ukuhlawulwa kwamatyala kubonelelwa kwisiseko somgca othe ngqo kubomi bazo zokuba luncedo.

Isithuba sokuhlawulwa kwetyala kunye nemethodi yokuhlawulwa kwetyala kulungiselelwa ii-asethi ezingabambekiyo iyahlaziywa kumhla ngamnye wokunikwa kwengxelo.

Ukuvavanywa kobomi obuluncedo be-asethi engabambekiyo kunye nobomi obupheleleyo obuluncedo emva kokuhlelwa njengengaqinisekanga ngumqondiso wokokuba i-asethi isenokuba ilahlekile. Ngenxa yoko, i-asethi ivavanyelwa uqhwalalo kwaye isixamali esiseleyo esithwalwayo sihlawulwa kubomi baso bokuba luncedo.

Iintlobo eziveliswe ngaphakathi, izibonelelo, izihloko zopapasho, uluhlu lwabathengi kunye nezinto eziyeleleneyo azibonwa njengee-asethi ezingaphathekiyo.

Ukuhlawulwa kwetyala kunikezelwe ukulungiselela ukubhalwa phantsi kwee-asethi ezingabambekiyo, kumgca othe ngqo, kumaxabiso azo asileleyo njengoku kulandelayo:

Umba	Indlela yexabiso elehlileyo	Umdlili wobomi obuluncedo
Izixhobo zekhompyutha	Umgca othe ngqo	1 - 10 leminyaka

Ii-asethi ezingaphathekiyo ziyayekwa ukuqwalaselwa:

- ngokulahlwa; okanye

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- xa kungekho izibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo zilindelekile kusetyenziso lwazo okanye kukulahlwa kwazo.

Ingeniso okanye ilahleko evela kwii-asethi ezingabambekiyo kumiselwa njengomahluko phakathi kwengeniso yokulahlwa kwempahla esesandleni ukuba ikho, kunye nesixa-mali esithwelweyo se-asethi engaphathekiyo. Umahluko onjalo uqwalaselwa kwindlu yowiso-mthetho okanye intsilelo xa i-asethi engabambekiyo ingaqwalaselwa.

1.5 Ii-asethi zamagugu

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

Unakano

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

Apho indlu yowiso-mthetho igcine i-asethi yamagugu, kodwa kwingqiqo yokuqala ayizifezekisi iinqobo zengqiqo kuba ayinakulinganiswa ngokuthembekileyo, ingcaciso ke asethi injalo yamagugu ibhengezwe kwinqaku 12 lee-asethi zaMagugu.

1.5 Ii-asethi zamagugu

(ziyaqhuba)

Umlinganiselo wokuqala

Ii-asethi zamagugu zilinganiswa ngendleko.

Apho i-asethi yamagugu ifunyenwe ngentengiselwano yokungatshintshiselwana, indleko zayo ilinganiswa kwixabiso layo elungileyo njengoko belinjalo kumhla wokufunyanwa.

Umlinganiselo olandelayo

Emva kwengqwalasela njenge-asethi, uhlobo lwee-asethi zamagugu zithwalwa kwiindleko kuthatyathwa ilahleko eyenziweyo.

Uqhwalalelo

Indlu yowiso-mthetho ivavanya kumhla ngamnye wokunikwa kwengxelo okokuba ingaba kukho isiboniso sokokuba inokulahluka, ukuba ngaba isiboniso esinjalo sikho, indlu yowiso-mthetho iqukelela isixa-mali esifunyenweyo okanye isixa-mali senkonzo esifunyenweyo kwi-asethi yamagugu.

Ukhutshelo

Ukhutshelo oluvelakwii-asethi zamagugu lwenziwa kuphela xa i-asethi ethile ayisayifezekisi inkcazelo ye-asethi yamagugu. Ukhutshelo kwii-asethi zamagugu lwenziwa kuphela xa i-asethi ifezekisa inkcazelo ye-asethi yamagugu.

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Ukunganakanwa

Indlu yowiso-mthetho ayanakani asethi yamagugu elahlwayo, okanye xa kungekho zinzuzo okanye amandla enkonzo yexa elizayo elindelekileyo kusetyenziso okanye ukulahlwa kwayo.

Ingeniso okanye ilahleko ephuma ekunganakanweni kwe-asethi yamagugu imiselwa njengomahluko phakathi kweenzuzo zenethi yokulahlwayo, zikho, nesixamali esithwalayo se-asethi yamagugu. Umahluko onjalo unakanwa kwintsalela okanye ityala xa i-asethi yamagugu ingasanakanwa.

1.6 Izixhobo zezemali

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

Ucazululo

Indlu yowiso-mthetho inezi ntlobo zee-asethi zemali zilandelayo (iintlobo namacandelo) njengoko ebonisiwe ngaphambili kwingxelo yobume bemali okanye kumanqaku ayo:

Udidi

Ezamkelweyo ezivela kwiintengiselwano ezingatshintshwayo
Ezamkelweyo eziphuma kwiintengiselwano zotshintshiselwano

Imali ezinkozo nokufana nayo

Uluhlu

I-asethi yezemali xa ilinganiswa nendleko ehlawuliweyo
I-asethi yezemali xa ilinganiswa nendleko ehlawuliweyo
I-asethi yezemali xa ilinganiswa nendleko ehlawuliweyo

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

Udidi

Iintlawulo ezivela kwiintengiselwano zotshintshiselwano
isigunyaziso sengqesho yezemali

I-ovedrafti yebhanka

Ilahleko ethe ngqo yetyala

Uluhlu

Ilahleko yezemali xa ilinganiswa nendleko ehlawuliweyo
Ilahleko yezemali xa ilinganiswa nendleko ehlawuliweyo
Ilahleko yezemali xa ilinganiswa nendleko ehlawuliweyo
Ilahleko yezemali xa ilinganiswa nendleko ehlawuliweyo
Ilahleko yezemali xa ilinganiswa nendleko ehlawuliweyo

Unakano lwasekuqaleni

Indlu yowiso-mthetho inakana i-asethi yezemali okanye ilahleko yezemali kwingxelo yayo yobume bezemali xa indlu ywisomthetho iba yinxalenye yezibonelelo zezivumelwano zesixhobo.

Indlu yowiso-mthetho inakana ii-asethi zezemali kusetyenziswa ubalo-zimali lomhla worhwebo.

Umlinganiselo wokuqala wee-asethi zezimali neelahleko zezimali

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

Indlu yowiso-mthetho ilinganisa i-asethi yezemali nelahleko yezemali ngexabiso elihle [ukuba kulandela

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ukulinganiswa ngexabiso elihle].

Indlu yowiso-mthetho iqala ivavanye isimo semali-mboleko evunyelweyo ukuba ingaba ngenene yimali-mboleko na. Kwingqwalaselo yayo yokuqala, indlu yowiso-mthetho icazulula imali-mboleko ekuvunyelwene ngayo ibe zizintlu zamacandelo ize inike ingxelo ngecandelo ngalinye ngokwahlukeneyo.. Indlu yowiso-mthetho inika ingxelo ngesahlulo semali-mboleko evunyelweyo ethe:

- yanesibonelelo sentlalo ngokuhambelana neSiseko soLungiselelo noKuthiwa Thaca kweeNGxelo zeMali, apho iyiyo ekhupha imali-mboleko; okanye
- eye yanengeniso engenalwananiso, ngokuhambelana noMgangatho we-GRAP ongeNgeniso esuka kwiiNtengiselwano eziNgenalwananiso (iiRhafu noKhutshelo), apho ingumamkeli wemali-mboleko.

Umlinganiselo olandelayo wee-asethi zezemali neelahleko zezemali

Indlu yowiso-mthetho ilinganisa zonke ii-asethi zemali namatyala emali emva kokuqwalaselwa kokuqala kusetyenziswa la macandelo alandelayo:

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

Zonke ii-asethi zemali ezilinganisiweyo 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 kwingqwalaselo yokuqala kuthatyathwe iintlawulo zemalinkunzi, kongezelelwe okanye kuthatyathwe iindleko ezandileyo ezihlawulwe ngemali ebekelwe okoko kusetyenziswa indlela esebenzayo yenzala yawo nawuphi na umahluko phakathi kwesixa-mali sokuqala nesixa-mali esivuthiweyo, ze kuthatyathwe naluphi na uncitshiso (olutho ngqo okanye ngokusetyenziswa kwe-akhawunti yemali yesibonelelo) ukulungiselela ukuncitshiswa okanye ukungabi nakho ukuqokelelwa kwimeko ye-asethi yemali.

Iingqwalasela zomlinganiso wexabiso elihle

Obona bungqina bugqwesileyo bexabiso elilungileyo ngamaxabiso abaziweyo kwintengo esebenzayo. Ukuba imarike elungiselelwe isixhobo semali ayisebenzi, indlu yowiso-mthetho imisela ixabiso elilungileyo ngokusebenzisa indlela yokuqikelela ixabiso. Injongo yokusebenzisa indlela yokuqikelela ixabiso kukufumana ukuba beliyintoni na ixabiso lentengiselwano ngomhla wokulinganisa kutshintshiselwano lwexesha elide oluvuselelwe ziingcamango zokusebenza. Iindlela zokuqikelelwa kwexabiso zibandakanya ukusetyenziswa kweentengiselwano zakutshanje zemarke yexesha elide phakathi kwamaqela anolwazi nazimiseleyo, ukuba akho, kukhangelwa kwixabiso langoku elilungileyo lwesinye isixhobo esibanzi ngokufanayo, ucazululo lokuphuma nokungena kwemali ezinkozo okunesaphulelo noyilo olulolunye lokunikwa kwexabiso. Ukuba ngaba kukho indlela eqhelekileyo ukusetyenziswa yoqikelelo lwexabiso ngabathabatha inxaxheba kwimarke ukunika ixabiso isixhobo yaye loo ndlela ibonisiwe ekubeni inika uqikelelo oluthembekileyo lwamaxabiso afunyanwa kwiintengiselwano ezizizo zemarke, icandelo lisebenzisa ezo ndlela. Indlela ekhethiweyo yoqikelelo lwamaxabiso izisa iziphumo ezigqwesileyo zokusetyenziswa kwemarke yaye iqamele kancinane kwiziphumo ezithe ngqo zecandelo. Iqulathe yonke imiba abathathi-nxaxheba kwimarke abanokuthi bayicinge xa bebeka ixabiso yaye iyahambelana neendlela ezamkelekileyo zoqoqosho ezilungiselelwe izixhobo zemali. Ngethuba elithile, indlu yowiso-mthetho ilinganisa ububanzi bendlela yoqikelelo ze ibuhlole ukulungiselela ukulunga kusetyenziswa amaxabiso avela nakuziphi na iintengiselwano ezinokubonwa ezikhoyo zemarke kwisixhobo esinye (ok.t. Ngaphandle kokulungiswa okanye kokupakishwa ngokutsha) okanye esisekwe nakuziphi na iinkcukacha zamanani emarke anokuqwalaselwa nafumanekayo.

Ezamkelweyo zexesha elifutshane nezihlawulwayo azinasaphulelo apho isithuba sokuqala setyala ebesinikezelwe okanye esamkelweyo sihambelana nemiqathango esetyenziswa kwicandelo likarhulumente,

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mhlawumbi ngokusekwa kweendlela okanye uwisio-mthetho.

Inzuzo nelahleko

Inzuzo okanye ilahleko evela kwinguqu kwixabiso elilungileyo le-asethi yemali okanye ityala lemali elilinganiswe kwixabiso elilungileyo libonakaliswa kwixabiso elilungileyo kuwisio-mthetho okanye kwintsilelo.

Kwii-asethi zemali namatyala emali alinganiswe kwiindleko ezihlawulwa ngemali ebekelwe oko, okanye indleko, ibonwa kuwisio-mthetho okanye kwintsilelo xa i-asethi yemali okanye ityala lemali lingamkelwa okanye lincipha, okanye kusetyenziswa inkqubo yokuhlawulwa kwindleko ngemali ebekelwe oko.

Uqhwarelo nokugaqokeleleki kwee-asethi zezimali

Indlu yowiso-mthetho ekupheleni kwethuba ngalinye lokunika ingxelo nokokuba kukho nabuphi na ubungqina obukhoyo bokokuba i-asethi yemali okanye iqela lee-asethi zemali ziqhwarelisiwe na.

Ii-asethi zemali ezilinganiswe kwiindleko ezihlawulwa ngemali ebekelwe oko:

Ukuba ngaba, kukho ubungqina obukhoyo bokokuba ilahleko yokuhla kwexabiso lee-asethi zemali ezilinganiswe kwiintlawulo ezenziwe ngemali emiselwe oko kuye kwenzeka, isixa-mali selahleko silinganiswa njengomahluko phakathi kwesixa-mali esithweleyo see-asethi kunye nexabiso elikhoyo lokungena nokuphuma kwemali ezinkozo eziqikelelweyo zexa elizayo (kungabandakanywa ilahleko zetyala zexa elizayo ekungakhange kungenwe kuzo) eyaphulwe kumlinganiselo wenzala osebenzayo wee-asethi zemali zokuqala. Isixa-mali esithwelweyo see-asethi sincitshiswa ngqo OKANYE ngokusetyenziswa kwe-akhawunti ejongene nezibonelelo. Isixa-mali selahleko sichazwa kwindlu yowiso-mthetho nakwintsalela okanye ityala.

Ukuba, kwixesha elizayo, isixa-mali selahleko enciphileyo sihlile yaye ukuhla kunokunxulunyaniswa nomsitho owenzeke emva kokuba ukuncitshiswa kwamkelwe, ilahleko yangaphambili eyamkelweyo yelahleko enciphileyo ibuyiswa umva ngokulungelelaniswa kwe-akhawunti ejongene nezibonelelo. Ukubuyiselwa umva akukhokeleli kwisixa-mali esithwelweyo se-asethi yemali esithi sizidlule iindleko zentlawulo ngemali ebekelwe oko ukuba beziya kuba njani ukuba ngaba ukuncipha bekunqatshelwanga ngomhla ukuncipha kubuyiselwa umva. Isixa-mali sokubuyiselwa umva sichazwa kwindlu yowiso-mthetho okanye kwintsilelo.

Apho ii-asethi zemali zinciphiswe ngokusetyenziswa kwe-akhawunti yemali evunyelweyo, isixa-mali selahleko samkelwa kwintsalela egqithisileyo okanye kwintsilelo kwakwiinkcitho zokusebenza. Xa ii-asethi zemali ezinjalo zicinyiwe, ukucinywa kwenziwa kwi-akhawunti yemali ejongene nezibonelelo efanelekileyo. Okufunyenweyo okulandelayo kwezixa-mali ebezicinyiwe ngaphambili zifakwa kwiinkcitho zokusebenza.

Ii-asethi zemali ezilinganiswe kwiindleko:

Ukuba kukho ubungqina obuqikeleyo bokuba ilahleko yoqhwarelo ifunyenwe kutyalomali kwinzala yentsalela engalinganiswa kwixabiso elihle kuba ixabiso layo elihle alinakho ukulinganiswa ngentembeko, isixamali selahleko yoqhwarelo ilinganiswa njengomahluko phakathi kwesixamali esithwalayo se-asethi yezemali kunye nexabiso elikhoyo lweemali eziphumayo nezingenayo ezithekelelweyo zexa elizayo ezingabalwanga ngomyinge wentengo yangoku yobuyiselo lwe-asethi yezemali efanayo. Ilahleko zoqhwarelo ezinjalo azibuyiselwa umva.

Ukunganakanwa**Ii-asethi zezemali**

Indlu yowiso-mthetho izitshitshisile ii-asethi zemali kusetyenziswa ukunikwa kwenkcaza yomhla worhwebo.

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Indlu yowiso-mthetho iyitshitshisa i-asethi yemali kuphela xa:

- amalungelo esivumelwano sokungena nokuphuma kwemali ezinkozo kwi-asethi yemali ephelelwa, ehlawulwe okanye erhoxisiwe;
- indlu yowiso-mthetho ikhuphela kwelinye iqela ngokuphathekayo yonke imigcipheko namabhaso obunini be-asethi sesemali; okanye
- Indlu yowiso-mthetho, nangona igcine imingcipheko ebonakalayo nokuyinzuzo yobunini be-asethi yemali, igqithisele ulawulo lwe-asethi kwelinye iqela yaye elinye iqela linesakhono sokuthengisa i-asethi iyonke kwiqela lesithathu elingaxulumananga, yaye inokusebenzisa eso sakhono ngokwayo ingakhange idinge ukufaka zithintelo zongezelelweyo kwinkqubo yokuhlawulwa kwee-asethi. Kule meko iqumrhu:
 - litshitshisa i-asethi; kwaye
 - lamkela ngokuzimeleyo nawaphi na amalungelo nezigunyaziso ezenziweyo okanye ezigciniweyo kukhutshelo.

Izixa-mali ezithwelweyo ze-asethi ehlawuliweyo zabiwa phakathi kwamalungelo okanye izigunyaziso ezigciniweyo nezo zihlawulweyo ngenxa yamaxabiso azo alungileyo ngomhla wentlawulo. Amalungelo nezigunyaziso ezenziweyo zilinganiswa kumaxabiso azo alungileyo ngaloo mhla. Nawuphi na umahluko phakathi kweengcamango ezingatshitshiswanga nezitshitshisiweyo zichazwa kwindlu yowiso-mthetho okanye kwintsilelo ngexa lentlawulo.

Izixa-mali ezithwelweyo ze-asethi ekhutshelweyo zabiwe phakathi kwamalungelo nezigunyaziso ezigciniweyo kunye nezo zihlawulweyo ngenxa yamaxabiso azo alungileyo ngomhla wentlawulo.

Amalungelo nezigunyaziso ezenziweyo zilinganiswa kumaxabiso azo alungileyo ngaloo mhla.

Nawuphi na umahluko phakathi kweengcamango ezamkelweyo zichazwa kwintsalela egqithisileyo okanye kwintsilelo.

Ililahleko zezimali

Indlu yowiso-mthetho iyalisusa ityala lemali (okanye inxalenye yetyala lemali) kwingxelo yayo yobume bemali xa licinywayo — okt. Xa isigunyaziso esichaziweyo kwisivumelwano senziwe, sirhoxisiwe, siphelelwe lixesha okanye kurhoxisiwe ilungelo lesigunyaziso.

Utshintshiselwano phakathi kombaleki okhoyo nombalekisi wezixhobo zetyala kunye nemiqathango ebanzi eyahlukemeyo luchazwa njengolwenzekileyo kwityala lemali lakuqala yaye ityala elitsha lemali liyamkelwa. Ngokufanayo, ulungelelwaniso olubanzi lwemiqathango yetyala lemali elikhoyo okanye inxalenye yayo kunikwe ingxelo ngalo njengolwenziweyo kwityala lemali lokuqala nokwamkela ityala lemali elitsha.

Umahluko phakathi kwesixa-mali esithwelweyo setyala lemali (okanye inxalenye yetyala lemali) esisetyenzisiweyo okanye esihlawulwe kwelinye iqela yaye ingcamango ihlawulwe, kubandakanywa naziphi na ii-asethi ezingeyiyo imali ezinkozo ezihlawulweyo okanye amatyala aqikelelweyo, zamkelwa yenye indlu yowiso-mthetho kwintsilelo. Nawuphi na amatyala athi arhoxiswe axolelwe okanye athatyathwe yenye indlu yowiso-mthetho ngendlela yentengiselwano ekungatshintshiselwana ngayo abalwa ngokuhambelana noMgangatho weGRAP eyiNgeniso evela kwiiNtengiselwano ezingeloTshintshiselwano (iiRhafu neeNtlawulo ezenziweyo).

1.7 Okufumanekayo

okusemthethweni

Uchongo

Iintlawulo ezamkelweyo ezisemthethweni ziintlawulo ezamkelweyo ezithi zivele emthethweni, kwimithetho exhasayo okanye kwiindlela eziyeleleneyo; yaye zifuna ukuhlawulwa lelinye icandelo ngemali ezinkozo okanye ngenye i-asethi yemali.

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Iintlawulo ezamkelweyo ezisemthethweni zibandakanya ingeniso evela kwirhafu yepropati, kwizohlwayo, kwiminkelo nemirhumo ebizwayo ngokwemiqathango yowiso-mthetho.

Unakano

Indlu yowiso-mthetho inakana okufunemakayo okusemthethweni ngolu hlobo lulandelayo:

- ukuba intengiselwano yintengiselwano yotshintshiselwano, kusetyenziswa umgaqo-nkqubo ongeniso evela kwintengiselwano yotshintshiselwano;
- ukuba intengiselwano yintengiselwano engelotshintshiselwano, kusetyenziswa umgaqo-nkqubo ongeniso evela kwiintengiselwano ezingelotshintshiselwano (iiRhafu neentlawulo ezenziweyo); okanye
- ukuba intengiselwano yotshintshiselwano ayikho kwinkalo yemigaqo-nkqubo edweliswe ngentla okanye komnye uMgangatho we-GRAP, iintlawulo ezamkelweyo ziqatshelwa xa inkcazelo ye-asethi ihlangatyeziwe yaye, kusenokwenzeka ukuba izibonelelo zoqoqosho zexa elizayo okanye inkonzo enokunxulunyaniswa ne-asethi iya kuqukuqelela kwindlu yowiso-mthetho yaye isixa-mali sentengiselwano sinokulinganiswa ngokuthembekileyo.

Umlinganiselo wokuqala

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

Umlinganiselo olandelayo

Indlu yowiso-mthetho izilinganisa zonke iintlawulo ezamkelweyo ezisemthethweni emva kolwamkelo lokuqala kusetyenziswa indlela egxila kwiindleko.

Phantsi kwendlela egxila kwiindleko, umlinganiselo wokuqala wentlawulo eyamkelweyo uyatshintshwa emva kolwamkelo lokuqala olubonisa nayiphi na:

- inzala okanye ezinye iirhafu eziye zafumaneka kwintlawulo eyamkelweyo (apho kusebenzayo);
- ilahleko zoqhwarelo; kunye
- nezixa-mali ezitshitshisiweyo.

ilahleko zoqhwarelo

Indlu yowiso-mthetho ivavanya ekupheleni kwethuba ngalinye lokunikwa kwengxelo ukuba ingaba kukho ubungqina bokuba intlawulo eyamkelweyo esemthethweni, okanye iqela leentlawulo ezamkelweyo ezisemthethweni, ibe iqhwaleliswa.

Xa sekubonakala ukuba intlawulo eyamkelweyo karhulumente, okanye iqela leentlawulo ezamkelweyo zikarhulumente zinokuncitshiswa, indlu yowiso-mthetho iyilinganisa ilahleko yokuhla kwexabiso lee-asethi njengomahluko ophakathi kokungena nokuphuma kwemali ezinkozo kwexesha elizayo kunye nesixa-mali esithwelelo. Apho isixa-mali singaphezulu kunemali ezinkozo eqikelelwayo yexesha elizayo ephuma ingena, isixa-mali esithwelelo sentlawulo eyamkelweyo esemthethweni, okanye iqela leentlawulo ezamkelweyo ezisemthethweni okanye ityala.

Nayiphi na ilahleko yokuhla kwexabiso lee-asethi ilungiswa ngqo okanye ngokulungiswa kwe-akhawunti ejongene nezibonelelo. Le nkqubo yokulungisa ayikhokeleli ekubeni isixa-mali sentlawulo eyamkelweyo esemthethweni okanye iqela leentlawulo ezamkelweyo ezisemthethweni liyagqithisa kwisixa-mali sentlawulo eyamkelweyo (seentlawulo ezamkelweyo) ebesiya kuba yiyo ukuba ilahleko yokuhla kwexabiso lee-asethi belingakhange liqatshelwe ngomhla okuye kwahlaziywa ngokutsha koku kuhla kwexabiso lee-asethi. Isixa-mali sako nakuphi na ukulungisa siyachazwa kwindlu yowiso-mthetho okanye kwintsilelo.

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1.7 Okufumanekayo

kwaseMthethweni (kuyaqhuba)

Ukunganakanwa

Indlu yowiso-mthetho itshitshisa intlawulo eyamkelweyo esemthethweni, okanye inxalenye yayo, xa:e

- amalungelo aya kwiimali eziphumayo nezingenayo ezisuka kwintlawulo eyamkelweyo ayahlawulwa, aphelelwe lixesha okanye acinyiwe;
- indlu yowiso-mthetho ikhuphela kwelinye iqela ngokuphathekayo yonke imigcipheko namabhaso obunini be-asethi sesemali; okanye
- Indlu yowiso-mthetho, nangona igcine imingcipheko ebonakalayo nokuyinzuzo yobunini be-asethi yemali, igqithisele ulawulo lwe-asethi kwelinye iqela yaye elinye iqela linesakhono sokuthengisa i-asethi iyonke kwiqela lesithathu elinganxulumananga, yaye inokusebenzisa eso sakhono ngokwayo ingakhange idinge ukufaka zithintelo zongezelelweyo kwinkqubo yokuhlalulwa kwee-asethi. Kule meko iqumrhu:
 - litshitshisa i-asethi; kwaye
 - lamkela ngokuzimeleyo nawaphi na amalungelo nezigunyaziso ezenziweyo okanye ezigciniweyo kukhutshelo.

Izixa-mali ezithwelweyo ze-asethi ehlawuliweyo zabiwa phakathi kwamalungelo okanye izigunyaziso ezigciniweyo nezo zihlawulweyo ngenxa yamaxabiso azo alungileyo ngomhla wentlawulo. Amalungelo nezigunyaziso ezenziweyo zilinganiswa kumaxabiso azo alungileyo ngaloo mhla. Nawuphi na umahluko phakathi kweengcamango ezingatshitsishwanga nezitshitsishiweyo zichazwa kwindlu yowiso-mthetho okanye kwintsilelo ngenxa lentlawulo.

1.8 lingqeshiso

Ingqeshiso yemali iqatshelwa njengee-asethi namatyala kwingxelo yobume bemali ngezixa-mali ezilingana nexabiso elilungileyo lepropati eqeshiswayo okanye, ukuba ingaphantsi, ixabiso elikhoyo elisezantsi leentlawulo zengqesho. Ityala analo kumqeshisi alibandakanyiwe kwingxelo yobume bemali njengesigunyaziso sengqeshiso yemali.

Xa ingqeshiso iquka zombini, umhlaba nezinto zezakhiwo, iqumrhu livavanya uhlelo lwento nganye ngokwahlukeneyo.

lingqeshiso zezemali - umqeshi

lingqeshiso zezimali zinakanwa njengee-asethi neelahleko kwingxelo yebume bezemali kwizixamali ezilingana nexabiso elihle lepropathi eqeshiweyo okanye, lingaphantsi, ixabiso langoku lobuncinane beentlawulo zengqesho. Ilahleko esondeleneyo kumqeshisi iqukiwe kwingxelo yobume bezemali njengesigunyaziso sengqesho yezemali.

Umyinge wesaphulelo osetyenziswa ekubaleni ixabiso langoku lobuncinane beentlawulo zengqesho luqhwalelo kumyinge wenzala kwingqesho.

Ubuncinane beentlawulo zengqesho bubekwa kwisambuku phakathi kwetyala lezemali nocutho lwetyala elingekahlawulwa. Umrhumo wezemali ubekelwa ixesha ngalinye ngexesha lengqesho ukuze kuveliswe umyinge oqhubayo wexesha lebhalsi eseleyo yelahleko.

Naziphina iirente zokulungiselela okunokwenzeka zisiwa kwixesha ezifumaneka ngalo.

lingqesho ezisebenzayo - umqeshi

Intlawulo zengqesho ezisebenzayo ziqatshelwa njengenkitho kumgca othe ngqo kwisithuba sengqesho. Umahluko phakathi kwezixa-mali ezichazwe njengenkitho kunye neentlawulo zesivumelwano zichazwa njenge-asethi okanye njengetyala lengqesho.

Umdilili wesibonelelo senkuthazo ubonwa njengokuncitshiswa kweendleko zerente kwisithuba

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sengqesho kumgca othe ngqo kwixesha lengqeshiso.

1.9 Izintlu zeempahla

Izintlu zeempahla zilinganiswa kuqala kwiindleko ngaphandle kwemeko apho izintlu zeempahla zifunyenwe ngentengiselwano engelotshintshiselwano, ngoko iindleko zikwixabiso elilungileyo ngokomhla wokufunyanwa kweempahla.

Izintlu zeempahla ezilandelayo zilinganiswa kwiindleko ephantsi kunye nexabiso elisezantsi elifezekisiweyo.

Izintlu zeempahla zilinganiswa kwiindleko eziphantsi neendleko ezikhoyo zembuyiselo apho zigcinwe khona ukuze;

- uhanjiso ngaphandle kwemali okanye ngemali ephantsi; okanye
- zisetyenziswe kwinkqubo yokuveliswa kweempahla ekufuneka iziswe ngaphandle kwemali okanye ngemali engephi.

Ixabiso elinokufezekiswa elisezantsi lixabiso lokuthengisa eliqikelelwayo kwithuba lesiqhelo lokusebenza kuthatyathwe kulo iindleko eziqikelelweyo zokuqukumabela kunye neendleko eziqikelelweyo eziyimfuneko ukuqhuba intengiso, utshintshiselwano okanye ukuziswa kweempahla.

Iindleko zembuyiselo ezikhoyo ziindleko indlu yowiso-mthetho ezenzileyo ukufumana i-asethi ngomhla wokunikezelwa kwengxelo.

Iindleko yezintlu zeempahla iqulathe zonke iindleko, iindleko zokutshintsha nezinye iindleko ekungenwe ekuziseni izintlu zeempahla kwindawo nakwimeko yangoku .

Iindleko yezintlu zeempahla yezinto ekungatshintshiselwana ngazo ngokwesiqhelo neempahla okanye iinkonzo ezivelisiweyo zaze zahlulelwa iiprojekthi ezithile iyabiwa kusetyenziswa ukutyunjwa okuthe ngqo kweendleko nganye.

Iindleko yezintlu zeempahla yabiwe kusetyenziswa ifomyula yomndilili weendleko ezilinganisiweyo. Le fomyula yeendleko inye isetyenziselwa zonke izintlu zempahla ezinobume obunye nomsebenzi omnye kwindlu yowiso-mthetho.

Xa izintlu zeempahla zithengiswa, izixa-mali ezithwelweyo zezo zintlu zeempahla ziqatshelwa njengencitho kwisithuba apho ingeniso enxulumeneyo isamkelwa. Ukuba akukho ngeniso inxulumeneyo, iindleko zazo ziqatshelwa xa iimpahla zizisiwe, okanye iinkonzo ezinxulumeneyo zenziwe. Isixa-mali sazo naziphi na izintlu zeempahla ezithotyweyo kwixabiso elifezekisiweyo okanye indleko ezikhoyo zembuyiselo nazo zonke iilahleko kwizintlu zeempahla ziqatshelwa njengencitho ngethuba lokuthotywa kwamaxabiso eempahla okanye xa ilahleko isenzeka. Isixa-mali sako nakuphi na ukubuyiselwa umva kwazo naziphi na izintlu zeempahla ezithotywe amaxabiso, ezivela kukwanda kwexabiso elifezekisiweyo okanye iindleko ezikhoyo zembuyiselo, ziqatshelwa njengokuncitshiswa kubungakanani bezintlu zeempahla eziqatshelwe njengencitho kweli xesha lokwenzeka kwenkqubo yokubuyisela umva izinto.

1.10 Uqhwarelo lwee-asethi ezizisa imali ezinkozo

Ii-asethi ezivelisa imali zezo asetshi zilawulwa ngenjongo ephambili yokwenza ushishino olunengeniso. Xa ngaba i-asethi isenza ushishino olunengeniso xa isetyenziswe ngendlela ehambelanayo naleyo yamkelwe njengequmrhu elenza inzuzo.

Uchongo

Xa isixa-mali esithwele i-asethi evelisa imali sigqithisa kwisixa-mali esinokufunyanwa kwakhona, siyatshitshiswa.

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2. Imigangatho emitsha notoliko (iyaqhuba)

Indlu yowiso-mthetho kumhla ngamnye wokunika ingxelo iyahlola ukuba akukho mqondiso wokuba i-asethi evelisa imali ingatshitshiswa. Ukuba nawuphi na umqondiso onjalo ukhona, indlu yowiso-mthetho iqikelela isixamali esinokufunyanwa kwakhona se-asethi.

Akukhathaliseki nokuba kukho umqondiso wotshitshiso lwee-asethi, indlu yowiso-mthetho kwakhona ihlola i-asethi engabambekiyo evelisa imali ngobomi obuluncedo obungaqingqwanga okanye i-asethi engabambekiyo evelisa imali engekafumaneki ukuba isetyenziselwe ukutshitshiswa ngonyaka ngokuthelekisa isixa-mali esithwalayo kunye nesixa-mali esinokufunyanwa. Olu hlolo lotshitshiso lwenziwa ngexesha elinye qho ngonyaka. Ukuba i-asethi engabambekiyo iqatshelwe kwangoko ngexesha lokunika kwengxelo yonyaka lowo, nokuba i-asethi engabambekiyo ihlalelwe ukutshitshiswa ngaphambi kokuphela kwethuba langoku lokunika ingxelo.

Ixabiso kusetyenziso

Ixabiso kusetyenziso lwe-asethi evelisa imali lixabiso langoku lemali engenayo nephumayo eqikelelelwe ixesha elizayo ekulindlekele ukuba lifumaneke kusetyenziso lwe-asethi oluqhubekayo kwakunye nokulahlwa kwayo ekupheleni kobomi bayo obube luncedo.

Xa iqikelela ixabiso lokusetyenziswa kwe-asethi, indlu yowiso-mthetho iqikelela imali ezingenayo neziphumayo zexesha elizayo ezinokufumaneka kusetyenziso oluqhubekayo lwe-asethi nasekulahlweni kwayo okokugqibela kwanokuba indlu yowiso-mthetho isebenzisa umlinganiselo wesaphulelo ofanelekileyo kwezo mali ziphumayo nezingenayo zexesha elizayo.

Umyinge wesaphulelo

Umyinge wesaphulelo ngumyinge waphambi kwerhafu obonakalisa uhlobo lwemarike lwangoku lwexabiso lexesha lemali, emelwe ngumlinganiselo ongenamngcipheko wangoku wenzala kunye nemingcipheko ekwi-asethi apho uqikelelo lwemali engenayo nephuma lwexesha elizayo lungakhange luhlenga-hlengiswe.

Unakano nomlinganiselo (i-asethi esisiqu)

Ukuba isixa-mali esinokufumaneka kwakhona se-asethi eyenza ingeniso singaneno kwisixa-mali saso esisithwalayo, isixa-mali esithweleyo se-asethi sicuthelwa kwisixa-mali esingafumaneka kwakhona. Olu cutho luyilahleko etshitshisiweyo.

Ilahleko yoqhwalalelo iqatshelwa ngoko kwindlu yowiso-mthetho okanye kwintsilelo.

Emva kokumatshelwa kwelahleko encitshisiweyo, intlawulo yokuthoba ixabiso (izinga locutheko-tyala) le-asethi engenisa imali iyahlenga-hlengiswa kumaxesha ezayo ukwaba isixa-mali esisithwalayo esihlaziyiweyo se-asethi engenisa imali, nganeno kwexabiso eliyintsalela (ukuba likho), ngendlela enobuchule kubomi obushiyelekileyo obuluncedo.

Iiyunithi ezizisa imali ezinkozo

Ukuba kukho nawuphi na umqondiso obonisa ukuba i-asethi ingaba itshitshisiwe, isixa-mali esinokufumaneka kwakhona siqikelelwa kwi-asethi nganye. Ukuba akunakwenzeka ukuqikelelwa kwesixa-mali esinokufumaneka kwakhona kwi-asethi nganye, indlu yowiso-mthetho yiyo emisa isixa-mali esinokufumaneka kwakhona seyunithi engenisa imali apho i-asethi iyeyakhona (iyunithi ye-asethi engenisa imali).

Ukuba kukho imarike esebenzayo ekhoyo yesiveliso esiveliswa yi-asethi okanye iqela lee-asethi, loo asethi okanye eloo qela lee-asethi lichongwa njengeyunithi engenisa imali, nkqu nokuba yinxalenye okanye sisonke esi siveliso sisetyenziswe ngaphakathi. Ukuba ingeniso yemali eyenziweyo yiyo nayiphi na i-asethi okanye

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Iyunithi engenisa imali ziyachaphazeleka lixabiso elithunyelwe ngaphakathi, indlu yowiso-mthetho isebenzisa uqikelelo olulolona lwabaphathi kwixabiso lexesha elizayo (kumaxabiso exesha elizayo anokuphumelela) elinokuphunyezwa kwiintengiselwano ezikufutshane kuqikelelo:

- imali engenayo nephumayo yexesha elizayo isetyenziselwa ukumisela ii-asethi okanye ixabiso losetyenziso lweyunithi engenisa imali; kunye
- Imali engenayo nephumayo yexesha elizayo isetyenziselwa ukumisela ixabiso losetyenziso lwazo naziphi na ezinye ii-asethi okanye iyunithi ezingenisa imali ezichaphazeleke lixabiso elihlawulweyo langaphakathi.

Iyunithi ezingenisa imali zityunjwa ngokungaguqu-guqukiyo ukusuka kwisithuba sexesha ukuya kwelinye nge-asethi enye okanye iindidi zee-asethi, ngaphandle kokuba utshintsho lwenziwe ngezizathu ezibambekayo.

Isixa-mali esithwelweyo seyunithi engenisa imali simiselwe ngesiseko esihambelana mbo nendlela esimisela ngayo isixa-mali esinokufumaneka kwakhona seyunithi engenisa imali.

Ilahleko yoqhwalalelo iyaqatshelwa kwiyunithi engenisa imali ukuba isixa-mali esinokufumaneka kwakhona seyunithi singaphantsi kunesixa-mali esithwelelo seyunithi. Utshintsho lwabelwe ukuthoba isixa-mali esithwelweyo se-asethi ezingenisa imali kwiyunithi ngokulungeleneyo, ngokusekelwe kwisixa-mali esithwelweyo se-asethi nganye kwiyunithi. Oku kuthotywa kwizixa-mali ezithwelelo kuthathwa njengelahleko etshitshisiweyo kwii-asethi ngazinye.

Kulwabiwo lwelahleko etshitshisiweyo, indlu yowiso-mthetho ayilithobi ixabiso elithwelweyo lale asethi ingezantsi ngaphezulu kakhulu:

- ziindleko eziphantsi kwexabiso elifanelekileyo ukuba ithengiswe (ukuba liyamiseleka);
- ixabiso layo kusetyenziso (ukuba liyamiseleka); kunye
- nonothi.

Isixa-mali selahleko etshitshisiweyo ebesinokuthi ngenye indlela sabelwe i-asethi siye sabelwe ngokulungeleneyo nezinye ii-asethi ezingenisa imali zeyunithi.

Apho i-asethi engenzi ngeniso yamali inegalelo kwiyunithi eyenza imali, isahlulo sesixa-mali esithwelweyo saloo asethi engenzi ngeniso yamali siye sabelwe isixa-mali esithwelweyo seyunithi engenisa imali phambi koqikelelo lwesixa-mali esisenokufumaneka seyunithi engenisa imali.

Ubuyiselo umva lwelahleko yoqhwalalelo

Indlu yowiso-mthetho ivavanya ekupheleni kwethuba ngalinye lokunikwa kwengxelo ukuba ingaba kukho ubungqina obukhoyo na obuthi ilahleko etshitshisiweyo eqatshelwe kumaxesha adlulileyo e-asethi engenisa imali ekusenokuba ayisekho okanye seyancipha. Ukuba nawuphi na umqondiso onje ukho, eli ziko liqikelela isixa-mali esinokufunyanwa kwakhona salo asethi.

Ilahleko yoqhwalalelo eqatshelwe kumaxesha adlulileyo kwi-asethi engenisa imali ibuyiselwa umva ukuba kukho utshintsho kuqikelelo olusetyenziselwe ukumisela izixa-mali ezifumanekayo kwakhona zee-asethi oko ilahleko yokugqibela yaye yaqatshelwa. Isixa-mali esithwelweyo se-asethi siyanyuswa sibe sisixa-mali esinokufumaneka kwakhona. Unyuso kukubuyiselwa umva kwelahleko etshitshisiweyo. Ukunyuswa kwesixa-mali esithwelweyo se-asethi kunokubalelwa ekubuyiselweni umva kwelahleko etshitshisiweyo singadluli kwixabiso elithwelweyo ebelinokumisela (inethi yokwehla kwemali nezinga locutheko-tyala) engenalahleko itshitshisiweyo neye yaqatshelwa ye-asethi kumaxesha adlulileyo.

Ubuyiselo umva lwelahleko yoqhalwelo ye-asethi engenisa imali iqatshelwa kwindlu yowiso-mthetho okanye kwintsilelo.

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Emva kobuyiselo umva lwelahleko yoqhwarelo luqatshelwe, intlawulo yokuthoba ixabiso (izinga locutheko-tyala) le-asethi engenisa imali iyahlenga-hlengiswa kumaxesha ezayo ukwaba isixa-mali esisithwalayo esihlaziyiweyo seasethi engenisa imali, nganeno kwexabiso elishiyekileyo (ukuba likho), kwisiseko sendlela emisiweyo phezu kobomi obushiyekeleyo obuluncedo.

Ubuyiselo umva lwelahleko yoqhwarelo yeyunithi engenisa imali yabelwe i-asethi engenisa imali yeyunithi yaze yalungelaniwa nezixa-mali ezithwelweyo zezo asetshi. Oku kunyuka kwizixa-mali ezithwelweyo kuthathwa njengokubuyiselwa umva kwelahleko etshitshisiweyo yee-asethi nganye. Akukho nxalenye yesixa-mali sokubuyiselwa umva esinjalo esabelwe inkonzo yegalelo le-asethi engenzi ngeniso yamali kunokwenzeka kwiyunithi engenisa imali.

Ekwabeleni ubuyiselo umva lwelahleko yoqhwarelo yeyunithi engenisa imali, isixa-mali esithwelweyo se-asethi asinyuswa ngaphezu kwesisezantsi:

- isixa-mali saso esinokufunyanwa kwakhona (ukuba sinokumiselwa); kwaye
- isixa-mali esithwelweyo besiya kuba simiselwe (inethi yezinga locutheko-tyala okanye ukwehla kwixabiso) besingenalahleko itshitshisiweyo siyaqatshelwa kwi-asethi kumaxesha adlulileyo.

Isixamali sobuyiselo kwelahleko yoqhwarelo ebesinokuthi ngenye indlela sabelwe kwi-asethi siye sabelwe ngokulungeleneyo kwezinye ii-asethi zeyunithi.

1.1.1 Uqhwareliso lwee-asethi ezingazisi imali

Ii-asethi ezingangenisi mali zii-asethi ngokungaphandle kwee-asethi ezingenisa imali.

1.1.1 Uqhwareliso lwee-asethi ezingazisi imali (luyaqhuba)

Uchongo

Xa isixa-mali esithwele i-asethi evelisa imali sigqithisa kwisixa-mali esinokufunyanwa kwakhona, siqhwarelisiwe.

Indlu yowiso-mthetho kumhla ngamnye wengxelo ivavanya ukuba ngaba akukho mqondiso wokuba i-asethi engavelisi mali ingatshitshiswa. Ukuba umqondiso onjalo ukhona, indlu yowiso-mthetho iqukelela isixa-mali esinokufunyanwa kwakhona se-asethi.

Akukhathaliseki nokuba kukho nawuphi na umqondiso wotshitshiso, iziko kwakhona lihlola i-asethi engabambekiyo engavelisi mali ngobomi obuluncedo obungaqingqanga okanye i-asethi engabambekiyo engavelisi mali engekafumaneki ukuba isetyenziselwe utshitshiso ngonyaka ngokuthelekisa isixa-mali esithwalayo kunye nesixa-mali esinokufunyanwa. Olu hlolo lotshitshiso lwenziwa ngexesha elinye qho ngonyaka. Ukuba i-asethi engabambekiyo iqatshelwe kwangoko ngexesha lokunika ingxelo lonyaka lowo, nokuba i-asethi engabambekiyo ibihloliwe ngokumalunga notshitshiso phambi kokuphela kwethuba lokunika ingxelo yalo nyaka.

Ixabiso kusetyenziso

Ixabiso kusetyenziso lwe-asethi engavelisi mali lixabiso langoku lemali yee-asethi ezingavelisi mali ezisasele zinako ukuzisa inzuzo kwi-asethi kwixesha elizayo.

Ixabiso langoku lokuba ii-asethi ezisasele zinako ukuzisa inzuzo kwi-asethi kwixesha elizayo lee-asethi ezingangenisi mali liyabonwa kusetyenziswa le ndlela ilandelayo:

Indlela yendleko yobuyiselo lwexabiso elehlileyo

Ixabiso langoku lamandla enkonzo eshiyekileyo e-asethi engenzi mali ibonwa njengendleko yokubuyiselwa kwakhona kokuthotywa kwexabiso le-asethi. Indleko yokubuyiselwa kwakhona kwe-asethi yindleko yamandla

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enkonzo xa yiyonke ye-asethi. Le ndleko kuthotywa ixabiso layo ukubonisa i-asethi kwimeko yayo xa sele isetyenzisiwe. I-asethi inako ukubuyiselwa kwakhona ngokuveliswa kwakhona (ngokuphinda yenziwe kwakhona) kwe-asethi ekhoyo okanye ngokubuyiselwa kwakhona amandla enkonzo yayo yexabiso eliphezulu. Ukubuyiselwa kwakhona kwexabiso le-asethi ethotywe ixabiso, nokuba yeyiphi na engezantsi kwenye, sele kuthatyathwe kuyo ixabiso elithotyweyo eliqokeleleneyo elibalwe ngokusekelwe kwindleko ololo hlobo, ukubonisa amandla enkonzo ye-asethi esele isetyenzisiwe okanye esele iphelelwe lixesha.

Indleko yokubuyisela kwakhona nokuveliswa kwakhona kwe-asethi iqatshelwa ngokusekelwe “kwelona xabiso liphezulu”. Isizathu soku kukuba indlu yowiso-mthetho ibingenako ukubuyisela okanye ukuvelisa kwakhona i-asethi ngaleyo ifanayo ukuba i-asethi leyo eza kubuyiselwa okanye eza kuveliswa kwakhona yenziwe yakumgangatho okanye yanamandla agqithisileyo. Ii-asethi ezenziwe zakumgangatho ogqithisileyo zii-asethi ezinamandla kakhulu kunokuba kuyimfuneko ukuhlangabezana nemfuno yeempahla okanye iinkonzo ezinikwa yi-asethi. Ukuqatshelwa kwindleko yokubuyisela kwakhona amandla okanye ukuveliswa kwakhona kwe-asethi ngokomgangatho wexabiso eliphezulu ngaloo ndlela kubonisa amandla enkonzo afunekayo kwi-asethi.

Unakano nomlinganiselo

Ukuba isixa-mali esinokufumaneka kwakhona se-asethi engenzi ngeniso singaneno kwisixa-mali saso esisithwalayo, isixa-mali esithweleyo se-asethi sicuthelwa kwisixa-mali esingafumaneka kwakhona. Olu cutho luyilahleko etshitshisiweyo.

Ilahleko yoqhwalalelo inakanwa kwangoko kwindlu yowiso-mthetho tsalela okanye kwintsilelo.

Emva kokuqatshelwa kwelahleko etshitshisiweyo, intlawulo yokuthoba ixabiso (izinga locutheko-tyala) le-asethi engenisa imali iyahlenga-hlengiswa kumaxesha ezayo ukwaba isixa-mali esisithwalayo esihlaziyiweyo se-asethi engenisa imali, kuthatyathwe ixabiso elishiyekileyo layo (ukuba likho), ngendlela enobuchule kubomi obushiyekelelo obuluncedo bayo.

111 Uqhwalalelo lwee-asethi ezingazisi imali (luyaqhuba)**ubuyiselo umva kwelahleko yoqhwalalelo**

Indlu yowiso-mthetho ivavanya ekupheleni kwethuba ngalinye lokunikwa kwengxelo ukuba ingaba kukho ubungqina obukhoyo bokuba ilahleko etshitshisiweyo eqatshelweyo kumaxesha adlulileyo ye-asethi engavelisi mali kusenokuthi akusekho okanye kucuthekile. Ukuba ubungqina obunjalo bukho, indlu yowiso-mthetho iqikelela isixa-mali esinako ukufumaneka kwakhona senkonzo yaloo asethi.

Ilahleko etshitshisiweyo eqatshelwe kumaxesha adlulileyo e-asethi engavelisi mali ukuba kuye kwakho utshintsho kwiingqikelelo ezisetyenzisiweyo ukumisela isixa-mali se-asethi enako ukufunyanwa kwakhona ukususela kwilahleko etshitshisiweyo yokugqibela yaye yaqatshelwa. Isixa-mali esithwalayo sandisiwe ukuya kutsho kwisixa-mali esinokufumaneka kwakhona ukuya kutsho kwisixa-mali esinako ukufumaneka senkonzo. Ukwanda kukubuyiselwa kwakhona kwelahleko.

Indlu yowiso-mthetho kumhla ngamnye wengxelo iyahlola ukuba akukho mqondiso wokuba ilahleko etshitshisiweyo iye yaqatshelwa kumaxesha adlulileyo e-asethi engenisa imali ekusenokuba ayisekho okanye icuthekile. Ukuba umqondiso onje ukho, indlu yowiso-mthetho iqikelela isixa-mali esinokufunyanwa kwakhona se-asethi.

Isixa-mali esithwelweyo esinyukileyo se-asethi ethathwa njengokubuyiselwa kwakhona kwelahleko etshitshisiweyo asigqithi kwisixa-mali esithwalayo ebesinokumisela (umlinganiselo omncinane wokuhla kwexabiso le-asethi okanye ucutho-tyala) ukuba bekungakhange kubekho lahleko iqatshelwayo kwi-asethi leyo kumaxesha adlulileyo.

Ukubuyiselwa kwakhona kwelahleko etshitshisiweyo ye-asethi engenzi mali kuqatshelwa ngokukhawuleza

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kwindlu yowiso-mthetho okanye kwintsilelo.

Emva kokubuyiselwa kwakhona kwelahleko etshitshisiweyo, ukuthotywa kwexabiso lentlawulo (ucutho-tyala) ye-asethi engenzi mali iyalungelelaniswa kumaxesha ezayo ukwenzela ukwabela i-asethi engenzi mali isixa-mali esihlaziye ngokutsha, kuthatyathwe ixabiso elishiyekileyo (ukuba likho) ngendlela enobuchule kubomi obushiyekeleyo obuluncedo bayo.

112 linzuzo zabaqeshwa

linzuzo zabaqeshwa zexesha elifutshane

linzuzo zabaqeshwa zexesha elifutshane zizinzuzo zabaqeshwa (ezizezinye ngaphandle kwezibonelelo zokuyeka emsebenzini) ekufaneleke ukuba zibe ziyahlawulwa kwisithuba seenyanga ezilishumi elinambini emva kokuphela kwethuba apho abasebenzi benza inkonzo enxulumene nazo.

linzuzo zabaqeshwa zexesha elifutshane ziquka izinto ezifana noku:

- iweyijisi, imivuzo namagalelo okhuseleko lwezentslalo;
- ukungabikho emsebenzini okunembuyekiso yethuba elifutshane (okufana nekhefu lonyaka elihlawulwayo kunye nekhefu lokugula elihlawulelwayo) apho imbuyekiso yokungabikho emsebenzini ifaneleke ukuba ibe iyafezekiswa kwisithuba seenyanga ezilishumi elinambini emva kokuphela kwethuba lokunikwa kwengxelo apho abasebenzi benze inkonzo enxulumene neyabasebenzi;
- ibhonasi, uncazelo neentlawulo ezinxulumene nokusebenza ezihlawulwa kwisithuba seenyanga ezilishumi elinambini emva kokuphela kwesithuba sokunikwa kwengxelo apho abasebenzi benza inkonzo enxulumene noko; kunye
- neenzuz ezingezizo ezemali (umzekelo, inkathalelo yezonyango neempahla zasimhla okanye iinkonzo ezifana nobonelelo ngezindlu, iimoto neeselula) ukulungiselela abaqeshwa bangoku.

Xa umqeshwa ebonelela ngenkonzo kwindlu yowiso-mthetho ngethuba lokunika ingxelo, indlu yowiso-mthetho iqaphela isixa-mali esingenasaphulelo sezibonelelo zabasebenzi zethuba elifutshane ezilindeleke ukuba zihlawulwe kutshintshiselwano ngaloo nkonzo:

- njengelahleko (inkcitho efunyenweyo), emva kokutsala isixamali esele sihlawulwe. Ukuba ngaba isixa-mali esele sihlawulwe siyadlula kwisixa-mali esingenasaphulelo sezibonelelo, indlu yowiso-mthetho iqaphela oko kungaphezulu njenge-asethi (inkcitho ehlawulwe ngaphambili) ukuya kutsho kwinto yokuba intlawulo eyenziwe ngaphambili iya kukhokelela, umzekelo uncitshiso kwiintlawulo zexesha elizayo okanye imbuyiselo yemali; kunye
- njengencitho, ngaphandle kokuba omnye uMgangatho ufuna okanye uvumela ukuqoqongiswa kwindleko ye-sethi.

Iindleko ezilindelekileyo zembuyekiso yokungabikho emsebenzini zibonwa njengencitho njengoko abasebenzi bebonelela ngenkonzo ezithi zandise ibango labo okanye, kwimeko yokungabikho okungandiyo, xa ukungabikho emsebenzini kusenzeka. Indlu yowiso-mthetho izilinganisa iindleko ezilindelweyo zembuyekiso yokungabikho emsebenzini okwandayo njengesixa-mali esangezelelweyo ethi indlu yowiso-mthetho ilindele ukusihlawula ngenxa yebango elingasetyenziswanga elithe lakhula landa ngomhla wokunikwa kwengxelo. Indlu yowiso-mthetho iqaphela iindleko ezilindelweyo zebhonasi, inkuthazo neentlawulo ezinxulumene nomsebenzi xa indlu yowiso-mthetho inesigunyaziso esikhoyo esisemthethweni nesakhayo ukwenza iintlawulo ezinjalo ngenxa yemisitho edlulileyo kunye noqikelelo oluthembekileyo lwesigunyaziso lunako ukwenziwa. Isigunyaziso sikho xa indlu yowiso-mthetho ingena nto iyenye ibambekayo ngaphandle kokwenza iintlawulo.

linzuzo zasemva kwengqesho

linzuzo zasemva kwengqesho zizibonelelo zabasebenzi (ezingaphandle kwezibonelelo zokuqhawula imvumelwano yomsebenzi) ezithi zihlawulwe emva kokuqokunjelwa kwethuba lengqesho.

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Izicwangciso zeenzuzo sasemva kwengqesho ngamalungiselelo asesikweni nangekho sesikweni apho indlu yowiso-mthetho inikezela ngezibonelelo zasemva kwengqesho ezilungiselelwe umsebenzi omnye okanye abasebenzi abaninzi.

Izicwangciso zomqeshi ombaxa zizicwangciso zemirhumo ezichaziweyo (ngaphandle kwezicwangciso zikarhulumente neenkqubo ezidibeneyo zokhuseleko lwentlalo) okanye izicwangciso zezibonelelo ezichaziweyo (ngaphandle kwezicwangciso zikarhulumente) ezithi zihlanganise ii-asethi ezihlawulelwe ngamacandelo ahlukeneyo angekho phantsi kolawulo olunye zize zisebenzise ezo asethi ukunika izibonelelo kubasebenzi abakumaziko amaninzi, ngokusekelwe kuloo ntlawulo nakumanqanaba esibonelelo amiselwa kungakhathaliseki nokuba leliph i na iziko eliqeshe abo basebenzi bachaphazelekayo.

Iinzuzo zasemva kwengqesho: Izicwangciso zeenzuzo ezichaziweyo

Izicwangciso zeenzuzo ezichaziweyo zizicwangciso zasemva kwengqesho ezingabandakanyi zicwangciso zemirhumo ezichaziweyo.

Iinzuzo neelahleko zoqikelelo lomrhumo zibandakanya ulungelelwaniso lwamava (iziphumo zomahluko phakathi kweengcamango zoqikelelo lomrhumo zangaphambili nokuye kwenzeka ncakasana) kunye neziphumo zeenguqu kwiingqikelelo zomrhumo. Ukulinganisa ityala layo lesibonelelo esichaziweyo indlu yowiso-mthetho iqaphela inzuzo nelahleko yengqikelelo yomrhumo kumncono oshiyekileyo okanye kwintsilelo kwisithuba sokunikwa kwengxelo ethe yenzeka.

Indleko yenzala kukwanda kwithuba elikwixabiso langoku lesigunyaziso lesibonelelo esimiselweyo esivelayo kuba izibonelelo zikufutshane ngethuba elinye ekuhlawulweni zigqitywe..

Indleko yenzala lulonyuko ngexesha kwixabiso langoku lesigunyaziso senzuzo echaziweyo evela ngenxa yeenzuzo zilixesha elinye ukufikelela kwintlawulo.

Iindleko zenkonzo edlulileyo yinguqu kwixabiso langoku lesigunyaziso sesibonelelo esimiselweyo esilungiselelwe inkonzo yabasebenzi omsebenzi kumaxesha adlulileyo, athi akhokelele kwithuba langoku ekuqalisweni, okanye kwiinguqu, kwizibonelelo zasemva kwexesha lengqesho okanye ezinye izibonelelo zexesha elide lomsebenzi. Iindleko zenkonzo edlulileyo zinokuba zezincomekayo (xa izibonelelo zichazwa okanye ziguqulwa ukwenzela ukuba ixabiso langoku lesigunyaziso sesibonelelo esimiselweyo sande) okanye zibe zezingancomekiyo (xa izibonelelo ezikhoyo ziguqulwa ukulungiselela ukuba ixabiso langoku lesigunyaziso sesibonelelo libe liyehla). Ekulinganiseni ityala layo lesibonelelo esichaziweyo iziko lamkele iindleko zenkonzo edlulileyo njengenkitho kweli thuba kunikwa ingxelo ngalo apho isicwangciso siye silungiswe.

Ii-asethi zesicwangciso zibandakanya ii-asethi ezigcinwe yingxowa-mali yezibonelelo zabasebenzi zexesha elide kunye nemigaqo-nkqubo ye-inshorensi efanelekileyo.

Ixabiso langoku lesigunyaziso sesibonelelo esimiselweyo lixabiso langoku, kungathatyathwanga naziphi na ii-asethi zesicwangciso, zeentlawulo zexesha elizayo ezilindelekileyo ezifunekayo ukuhlawula isigunyaziso esivela kwinkonzo yabasebenzi kumaxesha angoku nakulawo adlulileyo.

Imbuyekezo kwii-asethi zesicwangciso yinzala, izahlulo okanye ulwabiwo oluyeleleneyo kunye nenye ingeniso evela kwisicwangciso see-asethi, kunye nenzuzo okanye ilahleko ezezekisiweyo nengafezekiswanga kwii-asethi zesicwangciso, kuthatyathwe naziphi na iindleko zokulawula isicwangciso (ngaphandle kwezo zibandakanywe kwiingqikelelo zoqokelelo lomrhumo ezisetyenzisiweyo ukulinganisa isigunyaziso sesibonelelo esimiselweyo) ukuze kuthatyathwe nayiphi na irhafu ehlawulweyo ngokwesicwangciso ngokwaso.

Isixa-mali esamkelweyo njengetyala lesibonelelo esimiselweyo sisambuku sentsalela sezi zixa-mali zilandelayo:

- ixabiso langoku lesigunyaziso sesibonelelo esichaziweyo ngomhla wokunikwa kwengxelo;
- kuthatyathwe ixabiso elilungileyo kwii-asethi zesicwangciso somhla wokunikwa kwengxelo (ukuba

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- zikho) nalapho kuvela khona izigunyaziso emazihlawulwe ngqo;
- kunye nayiphi na ilahleko enokuvuka ngenxa yobuncinane bemfuno yenkxasomali.

Isixa-mali esimiselweyo njengetyala lesibonelelo elimiselweyo singaba sesingancomekiyo (i-asethi). Indlu yowiso-mthetho ilinganisa i-asethi esisiphumo kwinqanaba elingezantsi:

- isixamali esimiselwe ngentla apha; kunye
- nexabiso langoku lazo naziphi na izibonelelo zezoqoqosho ezifumanekayo kwimo yeentlawulo eziyimbuyiselo evela kwisicwangciso okanye kuncitshiso kwiintlawulo zexesha elizayo kwisicwangciso. Ixabiso langoku lezi zibonelelo zoqoqosho limiselwa kusetyenziswa umlinganiselo owaphulelweyo oye ubonise ixabiso lemali ngokuhamba kwexesha.

Naluphi na uhlenga-hlengiso oluvela kulo mlinganiselo ongasentla luqatshelwa kwindlu yowiso-mthetho okanye kwintsilelo.

Indlu yowiso-mthetho imisela ixabiso langoku lezigunyaziso zezibonelelo ezimiselweyo kunye nexabiso elilungileyo lazo nazo naziphi na ii-asethi zezicwangciso ezihamba kunye nomthetho owaneleyo ukulungiselela ukuba izixa-mali eziqatshelweyo kwiingxelo zonyaka zemali azahlukanga kwizixa-mali eziya kumiselwa xa kunikwa ingxelo.

Indlu yowiso-mthetho iqaphela intsilelo xa iyonke yezi zixa-mali zilandelayo kwindlu yowiso-mthetho okanye kwintsilela, ngaphandle kokuba omnye uMgangatho ufuna okanye uvumela ukubandakanywa kwazo kwindleko ye-asethi:

- indleko yenkonzo yangoku;
- indleko yenzala;
- imbuyiselo elindelekileyo kwii-asethi zezicwangciso nakuwo nawaphi na amanye amalungelo embuyiselo-mali;
- iinzuzo neelahleko kuthelekelelo lomrhumo;
- indleko yenkonzo edlulileyo;
- isiphumo sazo naziphi na izithintelo okanye iintlawulo; kunye
- ifuthe lokusebenzisa umnyino kwi-asethi yenzuzo echaziweyo (ilahleko yenzuzo echazwe njengembi).

Indlu yowiso-mthetho isebenzisa iNdlela yeTyala leYunithi eliQikelelweyo ukumisela ixabiso langoku lezigunyaziso zayo zesibonelelo esichaziweyo kunye nendleko yangoku yenkonzo kunye, apho kuyimfuneko, nendleko yenkonzo edlulileyo. INdlela yeTyala leYunithi eliQikelelweyo (ngamanye amaxesha eyaziwa njengendlela yesibonelelo esongezelelweyo esilinganiswe ngaphambili kwinkonzo okanye njengesibonelelo/indlela yokuqaphela iminyaka yenkonzo enikiweyo) ilibona ithuba ngalinye lenkonzo njengelo livelisa iyunithi eyongezelelweyo yelungelo lesibonelelo kunye nemiqathango ethi iyunithi nganye ngokuzimeleyo yakhe isigunyaziso sokugqibela.

Ekumiseleni ixabiso langoku lezigunyaziso zezibonelelo zalo ezimiselweyo kunye nendleko yenkonzo yangoku enxulumeneyo kunye, apho kufanelekileyo, nendleko yenkonzo edlulileyo, indlu yowiso-mthetho iya kuzibalela izibonelelo kumathuba enkonzo phantsi kwefomyula yesicwangciso sezibonelelo. Nangona kunjalo, ukuba ngaba inkonzo yomsebenzi kwiminyaka yamva iya kukhokelela kwinqanaba eliphezulu lezibonelelo ngaphezulu kweminyaka yangaphambili, indlu yowiso-mthetho iya kusibalela isibonelelo kumgca othe ngqo ukususela:

- kumhla inkonzo yomsebenzi iqalisa kukhokelela kwizibonelelo phantsi kwesicwangciso (nokokuba izibonelelo zinomqathango okanye azinawo kwinkonzo engaphezulu); de
- kwangomhla xa enye inkonzo yomqeshwa ingazi kukhokelela kwisixamali esiphathekayo sezinye iinzuzo phantsi kwesicwangciso, ngaphandle kolonyuso lwemivuzo.

Iziphumo zoqikelelo lovavanyo lwexabiso lomrhumo luqhutywa rhoqo ngonyaka ngamagcisa azimeleyo oqikelelo lomrhumo ukulungiselela isicwangciso ngasinye. Iziphumo zoqikelelo lwexabiso ziyahlaziywa ukulungiselela nayiphi na intengiselwano ebalulekileyo kunye nezinye iinguqu ezibalulekileyo kwiimeko

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(kubandakanywa neenguqu kumaxabiso emariki kunye nemilinganiselo yenzala) ukuza kuthi ga kumhla wokunikwa kwengxelo.

Indlu yowiso-mthetho inakana iinzuzo neelahleko kwizithintelo okanye kwintlawulo yesicwangciso sezibonelelo esimiselweyo isithintelo okanye intlawulo isenzeka. Inzuzo okanye ilahleko kwizithintelo okanye kwintlawulo iqulathe:

- nayiphi na inguqu kwixabiso langoku lesigunyaziso senzuzo esichaziweyo; kunye
- nayiphi na inguqu evelayo kwixabiso elilungileyo lee-asethi zesicwangciso.

Phambi kokumiselwa kwesithintelo okanye yentlawulo, indlu yowiso-mthetho ilinganisa kwakhona isigunyaziso (kunye nee-asethi zesicwangciso ezinxulumene naso, ukuba sikho) isebenzisa iingqikelelo zangoku zoqikelelo lomrhumo (kubandakanywa imilinganiselo yangoku yenzala yentengo namanye amaxabiso akhoyo entengo).

Xa iphantse iqiniseke ukuba elinye iqela liya kuyihlawula inxalenye okanye yonke inkcitho efunekayo ukuhlawula ngokupheleleyo isigunyaziso sezibonelelo esimiselweyo, ilungelo kwintlawulo eyimbuyiselo iqatshelwa njenge-asethi ezimeleyo. I-asethi ilinganiselwa kwixabiso elilungileyo. Kuzo zonke ezinye iindlela, i-asethi ithatyathwa ngendlela enye njengee-asethi zesicwangciso. Kumncono oshiyekileyo okanye intsilelo, inkcitho kwisicwangciso sezibonelelo ezimiselweyo inikezelwe njengentsalela yesixa-mali esiqatshelweyo ukulungiselela imbuyiselo.

Indlu yowiso-mthetho ilinganisa i-asethi enxulumeneyo kwisicwangciso esinye netyala elinxulumene nesinye isicwangciso xa indlu yowiso-mthetho inelungelo elisemthethweni lokunyanzelisa ukusetyenziswa kwendlu yowiso-mthetho kwisicwangciso esinye ukuhlawula izigunyaziso eziphantsi kwesinye isicwangciso yaye igxile nokuba kusekuhlawuleni izigunyaziso ngentsalela, okanye ukufezekisa umncono kwesinye isicwangciso ukuhlawula isigunyaziso sayo esiphantsi kwesinye isicwangciso ngexesha elinye.

lingcamango zomrhumo

lingcamango zomrhumo azinamkhethe yaye ziyahambelana kakuhle.

lingcamango zemali zisekelwe kokulindelweyo kwimarike, ngomhla wokunikwa kwengxelo, ukulungiselela isithuba aphi izigunyaziso kufuneka zihlawulwe.

Umlinganiselo osetyenzisiweyo ukwaphulela izigunyaziso zezibonelelo zasemva kwengqesho (ezixhaswa ngemali nezingaxhaswa ngamali) ubonisa ukuba ixabiso lemali ngokuhamba kwexesha. Imali esetyenzisiwayo kunye nexesha lesixhobo semali esikhethiweyo ukubonisa ixabiso lemali ngokuhamba kwexesha lokuba liyahambelana nemali yelizwe kunye nexesha eliqikelelweyo lezigunyaziso zezibonelelo zasemva kwengqesho.

Izigunyaziso zeenzuzo zasemva kwengqesho zilinganiswa ngesiseko esibonakalisa oku:

- uqikelelo lokunyuka komvuzo kwexa elizayo;
- iinzuzo ezibekwe ngokwemigaqo yesicwangciso (okanye ezisiphumo sesigunyaziso esakhayo esiqaphela ngaphaya kwalo migaqo) ngomhla wokunika ingxelo; kunye
- neenguqu zexesha elizayo eziqikelelweyo kwinqanaba lazo naziphi na iinzuzo zombuso ezichaphazela iinzuzo ezihlawuleka phantsi kwesicwangciso senzuzo, ukuba, kwaye kuphela xa ukuba, mhlawumbi:
- ezo nguqu bezenziwe umthetho phambi komhla wokunikwa kwengxelo; okanye
- imbali edlulileyo, okanye obunye ubungqina obuthembekileyo, ibonakalisa ukuba ezo nzuzo zombuso ziza kuguquka ngendlela ethile ecingelekayo, umzekelo, ngokuhambelana neenguqu kumanqanaba amaxabiso ngokubanzi okanye kumanqanaba omvuzo ngokubanzi.

lingcamango malunga neendleko zonyango zithabathela ingqalelo iinguqu eziqikelelweyo zexesha elizayo kwiindleko zeenkonziso zonyango, okusisiphumo sokuhla kwexabiso lemali kunye neenguqu ezithile

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kwiindleko zonyango.

Ezinye iinzuzo zabaqeshwa zexesha elide

Indlu yowiso-mthetho inesigunyaziso sokunikezela ngezibonelelo zemali zenkonzo yexesha elide kubo bonke abaqeshwa bayo.

Ilahleko yendlu yowiso-mthetho The lisekwe kuqikelelo lwexabiso lomrhumo. INdlela yeTyala leYunithi eliQikelelweyo isetyenziswa ukunika ixabiso kumatyala. Iinzuzo neelahleko zoqikelelo lomrhumo kumabhaso enkonzo yexesha elide zibonakaliswa kwingxelo zokusebenza kwemali. Isixa-mali esiqatshelwe njengetyala ukulungiselela izibonelelo ezizezinye zabasebenzi zexesha elide yintsalela yemali iyonke yezi zixa-mali zilandelayo:

- ixabiso langoku lesigunyaziso sesibonelelo esimiselweyo kumhla wokunikwa kwengxelo;
- kuthatyathwe ixabiso elihle ngomhla wokunika ingxelo kwee-asethi zezicwangciso (ukuba zikho) kwezo izigunyaziso kuya kufuneka zihlawulwe ngqo.

Indlu yowiso-mthetho ibonakalisa isambuku sentsalela yezi zixa-mali zilandelayo njengenkcitho okanye ingeniso, ngaphandle kokuba omnye uMgangatho ufuna okanye uvumela ukubandakanywa kwazo kwindleko ye-asethi:

- indleko yenkonzo yangoku;
- indleko yenzala;
- imbuyiselo elindelekileyo nakuziphi na ii-asethi zezicwangciso nakulo naliphi na ilungelo lentlawulo eliqatshelwe njenge-asethi;
- iinzuzo neelahleko zoqikelelo lomrhumo, eya kuqatshelwa yonke ngoko nangoko;
- indleko yenkonzo edlulileyo, eya kuqatshelwa yonke ngoko nangoko; kunye
- nefuthe layo nayiphi na imiqathango okanye iintlawulo.

Iinzuzo zokuyeka umsebenzi

Indlu yowiso-mthetho iqaphela izibonelelo zokurhoxa emsebenzini njengetyala nenkcitho xa indlu yowiso-mthetho ibonakala izibophelele mhlawumbi:

- kukurhoxisa ingqesho yomsebenzi okanye iqela labasebenzi phambi komhla wesiqhelo wokuthatha umhlala-phantsi emsebenzini; okanye
- kukunikezela ngezibonelelo zokurhoxa emsebenzini ngenxa yesibonelelo esenziweyo ukukhuthaza ukungafuneki emsebenzini kokuzithandela.

Indlu yowiso-mthetho ibonakalisa ukuzibophelela ekurhoxeni emsebenzini xa indlu yowiso-mthetho inesicwangciso esineenkukacha esisesikweni ukulungiselela ukurhoxa emsebenzini yaye akukho themba lakurhoxisa isigqibo. Isicwangciso esineenkukacha sibandakanya [njengomlinganiselo osezantsi]:

- indawo, umsebenzi, nenani elithelekelelweyo labasebenzi abankonzo zabo kufuneka zirhoxiswe;
- iinzuzo zokuyeka ezilungiselelwa uhlelo lwesithuba okanye umsebenzi; kunye
- nexesha ekuya kumiliselwa ngalo isicwangciso.

Uqaliso luqala ngoko nangoko yaye ixesha lesithuba lokuqukumbela ukuphumeza kwenzeka ngendlela apha ekungasayi kubakho nathemba leenguqu kwisicwangciso.

Apho iinzuzo 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 ngokuzithandelayo, umlinganiselo wezibonelelo zokurhoxa emsebenzini uya kusekwa kwinani labasebenzi ekulindeleke ukuba bamkele isithembiso.

113 Izibonelelo nokunokwenzeka

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Izibonelelo zinakanwa xa:

- indlu yowiso-mthetho inesigunyaziso sangoku ngenxa yesehlo esidlulileyo;
- kuqikelelwa into yokokuba ukuphuma kwezibonelelo okuqulathe izibonelelo zoqoqosho okanye ikhono lenkonzo liya kufuneka ukuhlawula isigunyaziso; yaye
- uqikelelo oluthembekileyo lunokwenziwa kwisigunyaziso.

Isixa-mali solungiselelo luqikelelo olulungileyo lwenkcitho elindeleke ukuba ifuneka ukulungiselela ukuhlawula isigunyaziso esikhoyo ngomhla wokunikwa kwengxelo.

Apho isiphumo sexabiso lemali sifumaneka, isixa-mali solungiselelo lixabiso langoku lenkcitho elindeleke ukuba ifuneka ukuhlawula isigunyaziso.

Umlinganiselo wesaphulelo ngumlinganiselo waphambi kwerhafu othi ubonise iimvavanyo zemarike zangoku zexabiso lemali ngokuhamba kwexesha nemingcipheko ethe ngqo kwilahleko.

113 Izibonelelo nokunokwenzeka (kuyaqhutywa)

Apho inxalenye okanye yonke inkcitho efunekayo ukuhlawula ulungelelwaniso ilindeleke ukuba ihlawulwe lelinye iqela, intlawulo eyimbuyiselo iyaqwalaselwa ukuba, kuphela xa, kuqinisekisiwe ngento yokuba intlawulo iya kufumaneka ukuba indlu yowiso-mthetho ithe yahlawula isigunyaziso. Intlawulo eyimbuyiselo ithatyathwa njenge-asethi ezimeleyo. Isixa-mali esiqwalaselweyo sentlawulo asigqithi kwisixa-mali solungiselelo.

Izibonelelo ziqwalaselwa kwakhona ngomhla ngamnye wokunikwa kwengxelo ze walungelelaniswa ukuze kuboniswe uqikelelo olulungileyo. Ulungiselelo lubuyiselwa umva ukuba akukho themba lokuba ukuphuma kwezibonelelo kuqulathe izibonelelo zoqoqosho okanye ikhono lenkonzo liya kufuneka, ukuhlawula isigunyaziso.

Apho ulwaphulelo lusetyenzisiweyo, isixa-mali esithwelweyo solungiselelo siyanda kwisithuba ngasinye ukubonisa ukuhamba kwexesha. Oku kwanda kubonakaliswa njengencitho yenzala.

Isibonelelo sisetyenziswa kuphela kwiinkcitho apho ulungiselelo belwamkelwe khona ngaphambili.

Izibonelelo azinakanwa kwinkcithomali esebenzayo yexa elizayo.

Ukuba ngaba indlu yowiso-mthetho inesivumelwano esinzima, isigunyaziso sangoku (intsalela yokufunyenweyo) esiphantsi kwesivumelwano sibonwa yaye silinganiswa njengolungiselelo.

Isigunyaziso esakhayo sokwakha sivela kuphela xa indlu yowiso-mthetho:

- Inesicwangciso esisesikweni esineenkukacha esilungiselelwe ukwakha kwakhona, kuqatshelwa ubuncinane:
 - Iyunthi yomsebenzi/esebenzayo okanye inxalenye yomsebenzi/yeyunithi yokusebenza echaphazelekayo;
 - Iindawo eziyintloko ezichaphazelekayo;
 - Indawo, umsebenzi, nenani elithelekelelweyo labasebenzi abaya kubuyekwezwa ngeenkonzo eziye zarhoxiswa;
 - Iinkcithomali eziza kuqhutywa; kunye
 - Naxa esi sicwangciso siza kuqaliswa; kwaye
- Kuphakanyiswe umoya wokulindela ngethemba kwabo bachaphazelekayo okokuba iya kuqhuba ukulungisa ngokutsha ngokuqalisa ukuphumeza eso sicwangciso okanye ukupapasha iimpawu zalo ezingundoqo kwabachaphazeleka zizo.

Isibonelelo sokuhlengahlengisa siquka kuphela iinkcitho ezithe ngqo ezivela kuhlengahlengiso ngokutsha, ezizezo ezithi:

- zifakwe iinkukacha ngokwemfuneko luhlengahlengiso; kwaye
- zinganxulunyaniswanga nemisebenzi eqhubekayo yendlu yowiso-mthetho

I-asethi yezinto ezinokuthi zenzeke yi-asethi engakho ethi ivele kwizehlo ezidlulileyo nobukho bazo buya

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kuqinisekiswa kuphela sisenzo okanye kukungenzeki kwesihlo esinye okanye ezininzi zexesha elizayo ekungekho mntu unangqiniseko ngalo ezingekho kulawulo ngokupheleleyo lwendlu yowiso-mthetho.

Ilahleko yokunokwenzeka yile:

- isigunyaziso esingakhona esithi sivele kwizihlo zexesha elidlulileyo yaye ubukho bazo buya kuqinisekiswa kuphela zizenzo okanye ekungenzekini kwesihlo esinye okanye ezininzi zezehlo ekungekho bani unengqiniseko ngazo zexesha elizayo esingekho kulawulo ngokupheleleyo lwendlu yowiso-mthetho; okanye
- isigunyaziso sangoku esiqandusela kwizihlo sexa elidlulileyo kodwa asinakanwa kuba:
- akukho themba lokuba ingenzeka into yokuba ukuphuma kwezibonelelo eziqulathe izibonelelo zoqoqosho okanye ikhono lenkonzo eza kufuneka ukuhlawula isigunyaziso;
- isixamali sesigunyaziso asinakulunganiswa nentmbeko ephelileyo.

114 Ingeniso ephuma kwiintengiselwano zotshintshiselwano

Intengiselwano yotshintshiselwano yenye apho indlu yowiso-mthetho ifumana ii-asethi okanye iinkonzo, okanye inamatyala acinyiweyo, ze inikezele ngqo malunga nexabiso elilinganayo (ncakasana ngokohlobo lweempahla, iinkonzo okanye ukusetyenziswa kwee-asethi) kwelinye iqela ngotshintshiselwano.

114 Ingeniso ephuma kwiintengiselwano zotshintshiselwano (iyaqhuba)

Umlinganiselo

Ingeniso ilinganiswa kwixabiso elilungileyo lengcamango eyamkelweyo okanye eyamkelekayo, intsalela yezaphulelo zorhwebo kunye nembuyekazo ngokuyinxalenye zomthamo.

Ingeniso yeempahla

Ingeniso evela kwintengiso yeempahla iqatshelwa xa yonke imiqathango elandelayo iye yazalisekiswa:

- indlu yowiso-mthetho ikhuphele kumthengi imingcipheko ebonakalayo namabhaso obunini beempahla;
- indlu yowiso-mthetho ayigcinanga iqhuba nobandkanyeko lwabaphathi kwinqanaba ekuqheleke ukuba linxulunyaniswe nobunini okanye ulawulo olusebenzayo kwiimpahla ezithengisiweyo;
- isixa-mali sengeniso sinokulinganiswa ngokuthembekileyo;
- kucingeleka ukuba iinzuzo okanye ikhono lenkonzo elinxulunyanisiwa nentengiselwano liya kuqukuqelela kwindlu yowiso-mthetho; kwaye
- iindleko ezenziweyo okanye eziza kwenzeka ngokubhekiselele kwintengiselwano zinako ukulinganiswa ngokuthembekileyo.

Unikezelo lweenkonzo

Xa isiphumo sentengiselwano sibandakanya ukunikezelwa kweenkonzo sinako ukuqikelelwa ngokuthembekileyo, ingeniso enxulunyaniswa nentengiselwano iqatshelwa ngesalathisi ukuya kwinqanaba lokuqunjelwa kwentengiselwano kumhla wokunika kwengxelo. Isiphumo sentengiselwano sinako ukuqikelelwa ngokuthembekileyo xa yonke le miqathango ilandelayo yanezisiwe:

- isixamali sengeniso singalinganiswa ngentembeko;
- kucingeleka ukuba iinzuzo zezoqoqosho okanye ikhono lenkonzo elinxulunyaniswa nentengiselwano liya kuqukuqelela kwindlu yowiso-mthetho; kwaye;
- nenqaba logqityezelo lwentengiselwano ngomhla wokunika ingxelo lingalinganiswa ngentembeko; kwaye
- iindleko ezifunyenweyo zentengiselwano neendleko zokugqibezela intengiselwano zingalinganiswa ngentembeko.

Xa isiphumo sentengiselwano sibandakanya ukunikezelwa kweenkonzo singenako ukuqikelelwa

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ngokuthembekileyo, ingeniso iqatshelwa kuphela kubungakanani beenkcitho eziqatshelweyo eziye zifumaneke.

Ingeniso yenkonzo iqatshelwa ngokubhekiselela kwinqanaba lokuqunyelwa kwentengiselwano kumhla wokunikwa kwengxelo. Inqanaba lokugqitywa limiselwa ngeesaveyi zomsebenzi owenziweyo.

Inzala, imali ehlawulelwa ubunini nezahlulo

Ingeniso evela kusetyenziso ngabanye becandelo lee-asethi elivelisa inzala, imali ehlawulelwa ubunini nezahlulo okanye unikezelo oluyeleleneyo iqatshelwa xa:

- Kucingelaka ukuba iinzuzo zezoqoqosho okanye ikhono lenkonzo elinxulunyaniswa nentengiselwano liya kuqukuqelela kwindlu yowiso-mthetho; kwaye
- Isixamali sengeniso singalinganiswa ngentembeko.

Inzala inakanwa, kwindlu yowiso-mthetho okanye kwintsilelo, kusetyenziswa indlela yomlinganiselo wenzala esebenzayo.

115 Ingeniso ephuma kwiintengiselwano ezingezizo ezotshintshiselwano

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 kwii-asethi ezikhutshelweyo yimigqaliselo ecacisa ukuba izibonelelo zoqoqosho zexesha elizayo okanye ikhono lenkonzo eliqulathwe kwi-asethi kufuneka zisetyenziswe ngumamkeli njengoko kuchaziwe okanye izibonelelo zoqoqosho zexesha elizayo okanye ikhono lenkonzo kufuneka libuyiselwe kumkhupheli.

Iintengiselwano ekungatshintshiselwani ngazo ziintengiselwano ezingatshintshiselwaniyo. Kwintengiselwano engatshintshiselwaniyo, indlu yowiso-mthetho inokufumana ixabiso kwenye indlu yowiso-mthetho ingakhange inikezele ngqo malunga nexabiso elilinganayo kutshintshiselwano, okanye inike ixabiso kwenye indlu yowiso-mthetho ibe ingakhange yamkele ngqo malunga nexabiso elilinganayo kutshintshiselwano.

Iminyino kwii-asethi ezikhutshelweyo zinkcazelo ezithi zinyine okanye zikhokhele injongo yokukhutshelwa 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 ekwimithetho okanye kummiselo, okanye amalungiselelo abophelelayo, anyanzelise kusetyenziso lwe-asethi ekhutshelweyo ngamaziko angaphandle kwindlu yowiso-mthetho enika ingxelo.

Isehlo esirhafelwayo sisehlo athi urhulumente, indlu yowiso-mthetho okanye abanye oogunyaziwe bamisele okokuba siya kuxhomekeka kukurhafelwa.

Iirhafu zizibonelelo zoqoqosho okanye ikhono lenkonzo elihlawulwa ngokunyanzelekileyo okanye ezihlawulwa kumaziko, ngokuhambelana nemithetho okanye imigaqo, emiselwe ukubonelela ngeneniso kurhulumente. Iirhafu azibandakanyi zohlwayo okanye ezinye izohlwayo ezinyanzelisiwayo ngokwaphulwa komthetho.

Ukhutshelo ziimali ezingenayo zezibonelelo zoqoqosho zexesha elizayo okanye ikhono lenkonzo ezivela kwiintengiselwano ezingelotshintshiselwano, ngokungaphandle kweerhafu.

Unakano

Ukungena ngaphakathi kwezibonelelo ezivela kwintengiselwano engelotshintshiselwano eqatshelwa njenge-asethi iqatshelwa njengengeniso, ngaphandle kokuba ityala liyaqatshelwa ngokunjalo ngokubhekiselele

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ekungeneni ngaphakathi okunye.

Njengoko indlu yowiso-mthetho ifezekisa isigunyaziso sangoku esiqatshelwe njengetyala ngokubhekiselele ekungeneni ngaphakathi kwezibonelelo ezisuka kwintengiselwano engelotshintshiselwano eqatshelwe njenge-asethi, ithi inciphise isixa-mali esithwelweyo setyala esiboniweyo yaye siqatshelwa njengesixa-mali sengeniso esilingana nolo ncitshiso.

Ingeniso efunyenwe kwiminikelo ephuma phantsi kwemiqathango ethile, izipho nenkxaso-mali iqatshelwa njengengeniso kwimeko apho iziko lihambelana nazo naziphi na iikhrayitheriya, imiqathango, okanye izigunyaziso eziqulathwe kwimvumelwano. Ngokokude kwenzeke ukuba iikhrayitheriya, imiqathango okanye izigunyaziso azikahlangatyazwa ilahleko iyanakanwa.

Umlinganiselo

Ingeniso evela kwintengiselwano engelotshintshiselwano ilinganisa kwisixa-mali sokwanda kwintsalela yee-asethi efunyenweyo yindlu yowiso-mthetho.

Xa, ngenxa yentengiselwano engelotshintshiselwano, indlu yowiso-mthetho iqatshelwa njenge-asethi, ithi ngokunjalo iyiqaphele ingeniso eqikelelweyo kwisixa-mali se-asethi elinganisiweyo kwixabiso elilungileyo layo ngomhla wokufunyanwa, ngaphandle kokuba iyafuneka ukuba yamkele ityala. Apho ityala kufuneka liqatshelwe liya kulinganiswa njengoqikelelo olulungileyo lwesixa-mali esifunekayo ukuhlawula isigunyaziso ngomhla wokunikwa kwengxelo, yaye isixa-mali sokwanda kwii-asethi eziyintsalela, ukuba zikho, saqatshelwa njengengeniso. Xa ityala liye lancitshiswa kamva, kuba isehlo esitsalelwa irhafu senzekile okanye umqathango wanezisiwe, isixa-mali sokunciphisa kwityala siqatshelwa njengengeniso.

Izimali ezabiweyo

Izimali ezabiweyo zibandakanya izabelo zonyaka zendlu yowiso-mthetho ngokunjalo nemirhumo ethe ngqo ejolise kwingxowa-mali yengeniso (ukutsho oko, ulwabiwo-mali olusethemthweni).

Izimali ezabiweyo ziqatshelwa kwingxelo yokusebenza kwemali ngomhla oluthe ulwabiwo-mali lwasebenza. Uhlengahlengiso olwenziweyo ngokwemiqathango yolungelelwaniso lwenkqubo yohlahlo lwabiwo-mali luqatshelwa kwingxelo yokusebenza kwemali ngomhla ulungelelwaniso luye lwasebenza ngawo.

Isixa-mali esiyintsalela sazo naziphi na iingxowa-mali ezabiweyo kwingxowa-mali/okanye ezivela kwingxowa-mali yengeniso efanelekileyo ngomhla wokunikwa kwengxelo sibonwa njengentlawulo/njengeyamkelweyo kwingxelo yobume bemali.

Izipho namalizo, kuquka iimpahla zesis

Izipho namalizo, kuquka iimpahla zesis, zinakanwa 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 zesis

Iinkonzo zesis ziyakanwa.

Indlu yowiso-mthetho inakana iinkonzo zesis okokuba zibalulekile kwindlela yokusebenza kwazo kunye/okanye iinjongo zokwenziwa kwenkonzo njengee-asethi yaye kuqatshelwa ingeniso enxulumeneyo xa kubonakala ukuba izibonelelo zoqoqosho lwexesha elizayo okanye ikhono lenkonzo liya kuqukuqelela kwindlu yowiso-mthetho yaye ixabiso elilungileyo lee-asethi linako ukulinganisa ngokuthembekileyo.

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Apho iinkonzo zesisizingabalulekanga kwimisebenzi yendlu yowiso-mthetho kunye/okanye kwiinjongo zokwenziwa kweenkonzo kunye/okanye azizanelisi iikhrayitheriya ezilungiselelwe ulwamkelo, indlu yowiso-mthetho ibhengeza ubunjani kunye nohlobo lweenkonzo ezamkelweyo ezingahlawulelwanga ngethuba lokunikwa kwengxelo.

Imali-mboleko yemvumelwano efunyenweyo

Imali-mboleko yemvumelwano yimali yemboleko enikwa okanye efunyanwa yindlu yowiso-mthetho ngokwemigaqo enganxulumenanga nentengo.

Isahlulo semali mboleko ethi ihlawulwe, nazo naziphi na iintlawulo zenzala, yintengiselwano yotshintshiselwano yaye kunikwe ingxelo ngayo ngokuhambelana noMgangatho weGRAP kwiZixhobo zeMali. Isahlulo semali-mboleko esingahambelani nemarike yentengiselwano engelotshintshiselwano. Isahlulo esingahambelaniyo nemarike semali-mboleko esithe samkelwa njengengeniso engelotshintshiselwano sengeniso esibala njengomahluko phakathi kwengeniso efunyenweyo evela kwimali-mboleko, kunye nexabiso elikhoyo lokungena nokuphuma kwemali yemvumelwano yemali-mboleko, eyaphuliweyo kusetyenziswa umlinganiselo wenzala onxulumene nentengo.

Unakano lwengeniso lumiselwa luhlobo lwayo nayiphi na imiqathango ekhoyo kwimvumelwano yemali-mboleko engathi ikhokelele kwityala. Apho kukho ityala ingxelo yokungena nokuphuma kwemali ezinkozo iqaphela ingeniso xa ithe yayaneza imiqathango yemvumelwano yemali-mboleko.

116 Iintlawulo zangaphambili

Iintlawulo zangaphambili neentlawulo zaphambi kwexesha zibonwa kwingxelo yobume bemali xa indlu yowiso-mthetho iqaphele okanye ihlawula imali ezinkozo. Iintlawulo zangaphambili neentlawulo ezenziwa phambi kwexesha ziyalinganiswa ngaphambili nasemva kwindleko.

117 Iintlawulo ezikhutshelweyo

Iintlawulo ezikhutshelweyo zibandakanya zonke iintlawulo “ezingelotshintshiselwano” ezenziwe yindlu yowiso-mthetho. Iintlawulo iba “yengelotshintshiselwano” xa indlu ingafumani nto ngqo njengembuyiselo yokhutshelo eya kwelinye iqela. Iintlawulo ezikhutshelweyo ziboniswa njengenkitho.

118 Ukuguqulwa kwezimali

zamazwe angaphandle

Iintengiselwano ngemali yamanye angaphandle

Iintengiselwano yamazwe angaphandle irekhodwa, kunakano lokuqala ngeeRandi, ngokusebenzisa kwisixamali semali yamazwe angaphandle ngomyinge wotshintshiselwano phakathi kwemali esebenzayo nemali yamazwe angaphandle ngomhla wentengiselwano.

Kumhla ngamnye wokunika ingxelo:

- izinto zemali yamanye amazwe ziyaguqulelwa kusetyenziswa umlinganiselo wokuvala wokuphela kwaloo mini;
- izinto ezingeyiyo imali ezilinganiswa ngokwemigaqo yendleko yembali kwimali yelizwe langaphandle ziguqulwa kusetyenziswa umyinge wotshintshiselwano ngomhla wentengiselwano; kwaye
- izinto ezingeyiyo imali ezilinganiswa kwixabiso elilungileyo kwimali yamanye amazwe ziyaguqulelwa kusetyenziswa imilinganiselo yotshintshiselwano ngomhla xa ixabiso elilungileyo limiselwe.

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Iiyantlukwano zotshintshiselwano ezivela kwintlawulo yezinto zemali okanye ngokuguqulelwa kwezinto zemali kwimilinganiselo eyahlukeneyo kwezo ebeziguqulelwe kuzo kuqatshelo lokuqala kwisithuba okanye kwiingxelo zonyaka zemali zangaphambili ziqatshelwa kwindlu yowiso-mthetho okanye kwintsilelo kwisithuba ezithe zavela ngaso.

1.19 Amanani athelekisekayo

Ingcaciso yesithuba esingaphambili sothelekiso ithiwe thaca kwiingxelo zemali zonyaka omiyo. Apho kuyimfuneko amanani abandakanywe kwiingxelo zemali zesithuba sangaphambili ahlelwe ngokutsha ukuqinisekisa into yokuba isakhelo ekuthiwe thaca ingcaciso ngaso siyahambelana nesakhelo seengxelo zemali zonyaka omiyo.

1.20 Inkcithomali engagunyaziswanga

Inkcithomali engagunyaziswanga ithetha oku:

- inkcithomali egqithisileyo yohlahlo lwabiwo-mali oluphunyeziweyo lwePalamente okanye icandelo elingundoqo elikolo hlahlo lwabiwo-mali; kwaye
- nayiphi na inkcithomali evela kuhlahlo lwabiwo-mali olwamkelweyo lwePalamente okanye icandelo elingundoqo elikolo hlahlo lwabiwo-mali olulungiselelwe injongo olunganxulumananga nohlahlo lwabiwo-mali olwamkelweyo okanye icandelo elingundoqo, luxhomekeke kwicandelo 72; kunye
- nayiphi na inkcithomali yezimali zamalizo ngenjongo engachazwanga kwisivumelwano nomlizi.

1.20 Inkcithomali engagunyaziswanga (iyaqhuba)

Yonke inkcitho enxulumene nenkcitho engagunyaziswanga iqatshelwa njengencitho kwiingxelo yokusebenza kwemali kunyaka ekwenziwe ngawo le nkcitho. Inkcitho ihlelwa ngokuhambelana nohlobo lwenkcitho, yayo apho ifunyenweyo khona, ichazwa kamva njengengeniso kwiingxelo yomsebenzi wezemali.

1.21 Inkcithomali engenasiqhamo neyilahleko

Inkcithomali engenasiqhamo ithetha inkcitho eyenzelwe ilize ebinako ukuthintelwa ukuba ngaba bekuthatyathwe inkathalo efanelekileyo.

Yonke inkcitho enxulumene nenkcitho egqithisileyo nengenanzuzo iqatshelwa njengencitho kwiingxelo yomsebenzi wemali kunyaka ethe inkcitho yenziwa ngawo. Inkcitho ihlelwa ngokuhambelana nohlobo lwenkcitho, yaye xa ithe yafunyanwa, kunikwa ingxelo kamva njengengeniso kwiingxelo yokusebenza kwemali.

1.22 Inkcithomali engaqhelekanga

UMthetho woLawulo lweziMali zePalamente neziNdlu zoWiso-mthetho Nomb. 10 k a - 2009 uchaza inkcithomali engaqhelekanga njengencithomali, ngaphandle kwenkcitho engagunyaziswanga, eyenziwe kusaphulwa, okanye leyo ingahambelaniyo, neemfuno zawo nawuphi na umthetho kuquka -

(a) lo Mthetho; okanye

(b) nawuphi na umthetho wephondo obonelela ngemigaqo yokuthenga kuloo rhulumente wephondo.

Yonke inkcitho enxulumene nenkcitho engekho mgaqweni iqatshelwa njengencitho kwiingxelo yokusebenza kwemali kunyaka ethe inkcitho yenziwa. Inkcitho ihlelwa ngokuhambelana nohlobo lwenkcitho, yaye apho ithe yabuyiselwa kwakhona, kunikwa ingxelo ngayo kamva njengengeniso kwiingxelo yokusebenza kwemali.

1.23 Umncono owandileyo

Umncono owandileyo umele umahluko wentsalela phakathi kwesambuku see-asethi kunye nesambuku samatyala ecandelo. Nawuphi na umncono neentsilelo ezenziweyo kunyaka-mali othile zidityaniswa/zithatyathwa kumncono/kwintsilelo eyandisiweyo. Ulungelelwaniso lonyaka ongaphambili, olunxulumene nengeniso nenkcitho, ludyanyiswe/luthatyathwe kumncono owandileyo xa ulungelelwaniso olwenzeke kamva lwenziwe.

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1.24Iimbophelelo

Iimbophelelo zirekhodwa kwiindleko kumanqaku akwiingxelo zemali xa kukho ulungiselelo lwemvumelwano okanye ulwamkelo ngabalawuli ngendlela apha ethi ibangele ukulindela okufanelekileyo kokokuba indlu yowiso-mthetho iya kwenza uxanduva lwayo ngalo yokwenza inkcitho yexesha elizayo eya kuba nesiphumo sokuphuma kwemali ezinkozo.

1.25Izibonelo zoncendo

Indlu yowiso-mthetho ikhuphele imali kubantu, imibutho namanye amacandelo karhulumente kumathuba ngamathuba. Xa isenza olu khutshelo, indlu yowiso-mthetho ayenzi oku:

- ayifumani zimpahla okanye zinkonzo ngqo ngembuyekiso, njengoko kunokulindeleka kwintengo okanye intengiselwano;
- ayilindeli kubuyekiswa ngexa elizayo; okanye
- ayilindeli mbuyekiso yazimali, njengoko kunokulindeleka kutyalomali.

Olu khutshelo lunakanwa kwiingxelo yokusebenza kwemali njengeendleko kwithuba elo ekwaye kwakho umsitho obangele ukuba kwenziwe ukhutshelo.

Utthelekiso lohlahlo lwabiwo-mali

INgxelo yokusebenza kwemali ikwimeko yokongezeleleka, ngeli thuba uhlahlo lwabiwo-mali luyimali ezinkozo. Ngoko ke izixa-mali ezizizo ngokweengxelo zemali zilungelelwanisiwe ukulungiselela ukuthelekiswa kuhlahlo lwabiwo-mali kwimeko yemali ezinkozo.

Uhlahlo lwabiwo-mali oluphunyeziweyo lubandakanya ithuba lokusebenza kwemali ukusuka kowoku- 01-Epreli-18 ukuya kowama-31-Matshi 2019.

Iingxelo zonyaka-mali nohlahlo lwabiwo-mali asizinto zinye ngokocwangciso-zincwadi ngoko ke ulungelelwaniso phakathi kwengxelo yokusebenza kwemali nohlahlo lwabiwo-mali lubandakanyiwe kwiingxelo zonyaka zemali.

1.26Amaqela anxulumeneyo

Iqela elinxulumeneyo ngumntu okanye iziko elinekhono lokulawula okanye ukulawula ngokuhlangeneyo elinye iqela, okanye libe nempembelelo ebonakalayo kwelinye iqela, okanye ngokuphendulelekileyo, okanye iziko elithi lixhomekeke kulawulo olunye okanye kulawulo oluhlangeneyo.

Abalawuli ngabo bantu banoxanduva lokucwangcisa, ukukhokela nokulawula imisebenzi yendlu yowiso-mthetho, kubandakanywa nabo banomsebenzi wolawulo lwendlu yowiso-mthetho ngokuhambelana nomthetho, kwiimeko apho kufuneka baqhuba imisebenzi enjalo.

Amalungu osapho asondeleyo omntu athatyathwa njengaloo malungu osapho anokulindeleka ukuba abe nempembelelo, okanye baphenjelelwe, ngabo balawuli ekusingatheni kwabo imiba ebhekiselele kwindlu yowiso-mthetho.

Ziintengiselwano kuphela namaqela anxulumeneyo ezingenakubekelwa kude okanye lawo angaqhubi lushishino luqhelekileyo eziye zibhengezwe.

1.27 Imisitho emva komhla wokunika ingxelo

Imisitho emva komhla wokunikwa kwengxelo yiloo misitho, efanelekileyo nengafanelekanga, eye yenzeke phakathi komhla wokunikwa kwengxelo nomhla xa iingxelo zemali zigunyaziswe ukuba mazikhutshwe. Iindidi

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ezimbini zemisitho enokuchongwa:

- ezo zinokubonelela ngobungqina beemeko ebezikho ngomhla wokunika ingxelo (kuhlengahlengiswa imisitho emva komhla wokunika ingxelo); kunye
- nezo eziye zibonise imiqathango eye yavela emva komhla wokunikwa kwengxelo (imisitho engayoyalungelelwaniso emva komhla wokunikwa kwengxelo).

Indlu yowiso-mthetho iya kulungelelanisa isixa-mali esibonakaliswe kwiingxelo zemali ukubonisa imisitho elungelelanisiweyo emva komhla wokunikwa kwengxelo emva kokuba umsitho wenzekile.

Indlu yowiso-mthetho ibhengeza uhlobo lomsitho ize iqikelele ifuthe lemali okanye ingxelo yokokuba uqikelelo olunjalo alunakuze lwenziwe ngokubhekiselele kuyo yonke imisitho engalungelelaniswanga, apho ukungabhengezwa kunganempembelelo kwizigqibo zoqoqosho zomsebenzisi ezithatyathwe ngokusekwe kwiingxelo zemali.

1. Imigangatho emitssha notoliko

21 Imigangatho notoliko olusebenzayo noluphehlelelwe kulo nyaka

Indlu yowiso-mthetho ikhethe ukuphehlelela kwasekuqaleni le migangatho notoliko:

Umyalelo 12: UChongo lweSiseko sokuNika iNgxelo esiFanelekileyo ngaMaqumrhu kaRhulumente

Ngokwembali, amaqumrhu karhulumente alungiselela iingxelo zezimali ngokuhambelana nesenzo sokunika inkcaza esamkelekileyo ngokubanzi, ngaphandle kokuba iBhodi yeMigangatho yokuNika iNkcaza (iBhodi) iphumeze isicelo yesenzo sokunika inkcaza esamkelekileyo ngokubanzi kwela qumrhu. “isenzo sokunika inkcaza esamkelekileyo ngokubanzi” sithatyathwe njengesithatha iiNgxelo zeSenzo sokuNika iNkcaza esamkelekileyo ngokuBanzi (iNgxelo ze-GAAP), okanye kumaqumrhu athile, iMigaqo yokuNika iNgxelo yeMigangatho yezeMali (IFRSs) ekhutshwe yiBhodi yeMigangatho yokuNika iNkcaza yaMazwe nngamazwe. Kuba iiNgxelo ze-GAAP zirhoxisiwe ukususela kowoku-1 Disemba 2012, amaqumrhu oluntu kuza kufuneka ukuba asebenzise esinye isiseko sokunika ingxelo kwixa elizayo.

Injongo yalo Myalelo kukuthobela iindlela emazisetyenziswe ngamaqumrhu oluntu ekuchongeni nasekusebenziseni isiseko sokunika ingxelo.

Umhla wokuqalisa walo myalelo ngowonyaka oqala okanye emva kowoku-1 Epreli 2018.

Indlu yowiso-mthetho iphehlelele umyalelo okokuqala kwiingxelo zonyaka zezimali zika-2019. Ifuthe lalo myalelo aliphatheki.

22 Imigangatho notoliko ekhutshiweyo, kodwa ingekasebenzi

Indlu yowiso-mthetho ayikayisebenzisi le migangatho neenguqulelo ezilandelayo, eziye zapapashwa yaye zinyanzelekile kumathuba ocwangciso-mali endlu yowiso-mthetho phambi okanye emva kowoku-01 kuTshazimpuzi 2019 okanye kumathuba asemva koko:

GRAP 18: Ukunikwa kweNgxelo yaMacandelo

Amacandelo achongwa ngendlela apho ingcaciso inikwa abalawuli, ngeenjongo zokuvavanya umsebenzi nokwenziwa kwezigqibo ngendlela yolwabiwo lwezibonelelo zexesha elizayo kwimisebenzi eyahlukeneyo eyenziwa yindlu yowiso-mthetho. Ukucazululwa okubalulekileyo kwemisebenzi echaziweyo kumaxwebhu ohlahlo lwabiwo-mali kuya kubonisa ngokwesiqhelo amacandelo elithi iziko linike ingcaciso eziingxelo kubalawuli.

Ingcaciso yecandelo ithiwa thaca isekwe kwinkonzo okanye kumacandelo eendawo. Amacandelo enkonzo

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abhekiselele kwicandelo elinokwahlulwa elithi linikezele ngeziphumo ezithe ngqo okanye lifezekise iinjongo ezithile zokusebenza ezithi zihambelane nomnqophiso ngokubanzi wendlu yowiso-mthetho. Amacandelo endawo abhekiselele kwiziphumo ezithe ngqo ezivelisiweyo, okanye kwiinjongo ezithile ezifezekisiweyo, liziko kwingingqi ethile.

Lo Mgangatho wamkelwe yiBhodi kodwa umhla wawo womiliselwe awukamiselwa nguMphathiswa wezeMali. Umhla womiliselwe obonisiweyo ngumhla wobambiso yaye unokuguqulwa kuxhonyekeke kwisigqibo soMphathiswa wezeMali.

Umhla womiliselwe lomgangatho wenzelwe iminyaka eqala okanye esemva kowoku-01 kuTshazimpuzi 2019.

Indlu yowiso-mthetho lindele ukuphelela umgangatho okokuqala nje ukuba uqalise. Ifuthe lalo mgangatho kungokunje liyavanywa.

GRAP 20: Amaqela anxulumeneyo

Injongo yalo mgangatho kukuninisekisa ukuba iingxelo zonyaka zemali zeziko elinikezela ngengxelo ziquathe izibhengezo eziyimfuneko ukutsala ingqalelo kokunokwenzeka ukuba ubume bemali balo nomncono oshiyekileyo okanye intsilelo inganako ukuba ibe ichatshazelwe bubukho bamaqela anxulumeneyo nangeentengiselwano nemincono engahlawulwanga kumaqela anjalo.

Indlu yowiso-mthetho iqulunqa ize ithi thaca iingxelo zemali phantsi kwesimo sokongezelelwa kokunikwa kwengxelo (kulo mgangatho kubhekiselelwe kuwo njengeziko elinika ingxelo) iya kusebenzisa lo mgangatho:

- ekhuchongeni ubudlelane beqela elinxulumeneyo neentengiselwano;
- ekhuchongeni iibhulasizisi ezityalwayo, kuquka iimbophelelo, phakathi kwequmrhu namaqela alo anxulumeneyo;
- ekhuchongeni iimeko apho izibhengezo zezinto eziku-(a) naku-(b) zifunekayo; kunye
- nasekumiseleni ukuba izibhengezo mazenziwe ngezo zinto.

Lo mgangatho ufuna isibhengezo sobudlelane beqela elinxulumeneyo, iintengiselwano nemincono engahlawulwanga kubandakanywa iimbophelelo, kwiingxelo zemali ezidibeneyo nezahluliweyo zeziko elinika ingxelo ngokuhambelana noMgangatho we-GRAP ngeengxelo zeMali eziDibeneyo neZahluliweyo. Lo mgangatho usetyenziswa kananjalo kwiingxelo zemali zonyaka nganye.

Izibhengezo zeentengiselwano zeqela elinxulumeneyo, imincono engahlawulwanga, kubandakanywa iimbophelelo, nobudlelane namaqela anxulumeneyo kunokuchaphazela iimvavanyo zomsebenzi wobume bemali nomsebenzi wecandelo elinika ingxelo nekhono lalo ekwenzeni iinkonzo ekuvunyelwene ngazo, kubandakanywa iimvavanyo zemingcipheko namathuba ajamelene neziko. Olu bhengezo luqinisekisa ngokunjalo ukuba icandelo elinika ingxelo lisekukhuleni ngokumalunga nendlela yokusebenza kwalo namanye amaqela anxulumene nalo.

Lo mgangatho uchaza ukuba iqela elinxulumeneyo ngumntu okanye licandelo elinekhono lokulawula okanye ukulawula ngokuhlangeneyo nelinye iqela, okanye ukusebenzisa impembelelo enkulu kwelinye iqela, okanye ngokuphendulelekileyo, okanye iziko elixhomekeke kulawulo olunye, okanye kulawulo oluhlangeneyo. Njengomlinganiselo omncinane, la alandelayo athatyathwa njengamaqela anxulumeneyo equmrhu elinika ingxelo:

- umntu okanye ilungu losapho elisondeleyo linxulumene nequmrhu elinika ingxelo ukuba loo mntu:
 - unolawulo okanye ulawulo oludibeneyo kwiqumrhu elinika ingxelo;
 - unefuthe elibonakalayo kwiqumrhu elinika ingxelo;
 - lilungu labaphathi bequmrhu okanye iqumrhu lalo elilawulayo.
- Iqumrhu linxulumene nequmrhu elinika ingxelo ukuba ezinye zezi meko ziyasebenza:
 - Iqumrhu lilingu leli qumrhu linye lezoqoqosho (nto leyo ithetha ukuba iqumrhu elilawulayo ngalinye, iqumrhu elilawulwayo kunye nequmrhu elifanayo elilawulwayo linxulumene namanye);
 - Iqumrhu elinye lihlakani okanye ilinge elidibeneyo lelinye iqumrhu (okanye ihlakani okanye ilinge elidibeneyo lelungu lequmrhu lezoqoqosho apho elinye iqumrhu lililungu);

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- omabini amaqumrhu ngamalungu adibeneyo ebelele elinye lesithathu;
- iqumrhu elinye lilinge elidibeneyo leqela lesithathu kwaye elinye iqela lihlakani leqela lesithathu;
- iqumrhu lisisicwangciso senzuzo yasemva kwengqesho sabaqeshwa mhlawumbi iqumrhu okanye iqumrhu elinxulumene nequmrhu. Ukuba iqumrhu elinika ingxelo ngokwalo linesicwangciso esinjalo, abaqeshwa abalizayo banxulumene nelo qumrhu;
- iqumrhu elilawulwa okanye lilawulwa ngokuhlalangeneyo ngumntu ochongwe ku- (a); kwaye
- nomntu ochongwe ku (a)(i) unefuthe elibonakalayo kwela qumrhu okanye lilungu labaphathi bela qumrhu (okanye iqumrhu lalo elilawulayo).

Umgangatho ngaphezulu uchaza into yokuba 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;
- Amaqela anxulumeneyo;
- Intlawulo-mivuzo; kunye
- Ifuthe elibonakalayo

Umgangatho ubhala phantsi iimfuno, phakathi kwezinye, ukulungiselela ubhengezo:

- Lolawulo;
- Lwentengiselwano ezinxulumene namaqela; kunye
- Nentlawulo-mivuzo yabaphathi

Kuphela ziintengiselwano ezinamaqela anxulumeneyo apho iintengiselwano zingaqakunjelwa ngeenkqubo zokusebenza eziqhelekileyo okanye ngemiqathango engancomekiyo kunemiqathango ebezinokuyisebenzisa ukuqakumbela iintengiselwano nelinye iziko okanye umntu ezithi zibhengezwe.

Umgangatho ufuna ukuba umvuzo wabalawuli mawubhengezwe ngomntu ngamnye kwanangomndilili.

Umhla woqaliso lomgangatho ngoweminyaka eqala okanye emva kowoku-01 Epreli 2019.

Indlu yowiso-mthetho ilindele ukwamkela umgangatho okokuqala nje ukuba usebenze, kodwa sele iqulunqe umgaqo-nkqubo wokunikwa kwengxelo ukulungiselela eli thuba lokunikwa kwengxelo esekelwe kumgangatho.

Akulindelekanga ukuba umgangatho mawuchaphazele ngokubonakalayo iingxelo zemali zonyaka.

GRAP 32: Amalungiselelo eMvume yeNkonzo: Grantor

Umgangatho usebenza kumalungiselelo emvumelwano phakathi komnikeli nomsebenzi apho umsebenzisi esebenzisa i-asethi yenkonzo evunyelweyo ukunikezela ngomsebenzi ogunyazisiweyo egameni lomnikeli kulungiselelwa ixesha elithile elichaziweyo. Umsebenzisi onikezela ngomsebenzi ogunyazisiweyo egameni lomnikeli unako ukuba liqela labucala okanye elinye icandelo likarhulumente. Umgangatho usebenza kumnikeli kuphela. Iimvumelwano zePPP ezithi zilawulwe ngokwemiqathango yePFMA kunye neMFMA, ngamanye amalungiselelo awa phantsi komsebenzi we-GRAP 32.

Nakwawaphi na amanye amalungiselelo athi afezekise iikhrayitheriya zolawulo njengoko abhaliweyo kumhlathi .07 weGRAP 32 imithetho-siseko kumgangatho ekunikweni kwengxelo yaloo malungiselelo anjalo iya kusebenza.

I-asethi enikezelwe ngumsebenzisi, okanye uhlaziyo kwi-asethi esele ikho, iqatshelwa njenge-asethi evunyelweyo enetyala ehamba nalo, elisisigunyaziso somsebenzi, ukuba ngaba iikhrayitheriya nemiqathango iyahlangatyezwa.

Umhla wokusebenza komgangatho kwiminyaka eqala phambi okanye emva kowoku-01 Epreli 2019.

Indlu yowiso-mthetho ilindele ukwamkelwa komgangatho okokuqala xa uthe waqalisa ukusebenza.

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Akulindelekanga ukuba umgangatho uya kuba negalelo elibonakalayo kwiingxelo zemali zonyaka zendlu yowiso-mthetho.

GRAP 108: Okufunyenweyo okuseMthethweni

I-GRAP 108 ijongana kuphela nezo zamkelweyo ezivela emthethweni okanye iindlela eziyelelene nazo, ezifana nemimiselo, imithetho kamasipala okanye amanye amaxwebhu akhutshwe ngokwemiqathango yomthetho, efana nemiyalelo yomphathiswa nekhabinethi okanye izigqibo zebhuga likamasipala.

Ngoko ke ukulungiselela ukuba ibe semthethweni ngendalo umthetho othe ngqo ufuna ukuba iziko liqalise iintengiselwano, ezifana nezo zichaza ukuba ngubani na ekufuneka ethwele uxanduva lwerhafu yaye kuwuphi umlinganiselo nezixa-mali.

Okufunyenweyo okusemthethweni ayikuko okwamkelweyo kwemvumelwano, ezokugqibela zezi bezinokufezekisa inkcazelo ye-asethi yemali yaye ziya kuba kummandla woMgangatho we-GRAP ongeZixhobo zeMali. Okufunyenweyo okusemthethweni akungenwa nje kuko ngokuzithandela njengezamkelweyo zemvumelwano kuba zivela ngenxa yeemfuno ezithile zomthetho.

Okufunyenweyo okusemthethweni kuyalinganiswa kuqala kwisixa-mali sazo sentengiselwano ze kamva kusetyenziswe kwindlela yeendleko.

Phantsi kwendlela yeendleko, umlinganiselo wokuqala wezamkelweyo uyaguqulwa emva kolwamkelo lokuqala ukubonisa nayiphi na:

- inzala okanye eminye imirhumo efunyenwe kokufumanekayo (apho isebenza khona);
- iilahleko zoqhwalalelo; kunye
- nezixamali ezitshitshisiweyo.

Umhla wokusebenza komgangatho kwiminyaka eqala phambi okanye emva kowoku-01 Epreli 2019.

Indlu yowiso-mthetho ilindele ukwamkela umgangatho wokuba xa uthe waqalisa ukusebenza, kodwa sele uqulunqiwe umgaqo-nkqubo wocwangciso-zincwadi olungiselelwe eli thuba lokunikezelwa kwengxelo ngokusekelwe kumgangatho.

Ifuthe lalo mgangatho lisavavanywa okwakaloku nje.

IGRAP 17: Amalungiselelo eMvume yeNkonzo apha uMnikeli eLawula iNtsalela ebonakalayo yeNzala kwi-Asethi

Olu toliko lubonelela ngesikhokelelo kumnikeli apho kuthe kwangenwa kulungiselelo lwemvume yenkonzo, kodwa ulawulo kuphela, kusetyenziswa ubunini, ilungelo lokuxhamla okanye elinye, intsalela ebonakalayo yenzala kwimvume yenkonzo ye-asethi ekupheleni kolungiselelo, apho ulungiselelo lungakhokeleli kwingqeshiso.

Ulungiselelo lwemvume yenkonzo lulungiselelo lwemvumelwano phakathi komnikeli nomsebenzisi apho umsebenzisi asebenzisa i-asethi yemvume yenkonzo ukunikezela umsebenzi wesigunyaziso egameni lomnikeli kwisithuba sexesha elixeliweyo. Umsebenzisi uyabuyekizwa ngeenkonzo zakhe kwisithuba solungiselelo lwemvume yenkonzo, mhlawumbi ngeentlawulo, okanye ngokufumana ilungelo lokwamkela ingeniso evela kubasebenzisi beqela lesithathu be-asethi yemvume yenkonzo, okanye umsebenzisi unikwa ilungelo kwenye i-asethi evelisa ingeniso yomnikeli ukuba ayisebenzise.

Phambi kokuba umnikeli anganako ukwamkela i-asethi yemvume yenkonzo ngokuhambelana noMgangatho weGRAP ongeNkonzo. AmaLungiselelo eMvume: UMnikeli, iikhrayitheriya njengoko ziqatshelweyo kumhlathi .01 wale ngcaciso kufuneka ufezekiswe. Kwamanye amalungiselelo emvume yenkonzo, umnikeli ulawula

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kuphela intsalela yenzala kwi-asethi yemvume yenkonzo ekupheleni kolungiselelo, yaye unako 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 wokusebenza kwale ngcaciso awukamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho ilindele ukwamkela utoliko okokuqala nje ukuba luqalise ukusebenza.

Akukhangeleki ukuba utoliko lunganefuthe eliphathekayo kwiingxelo zemali zonyaka zezimali zendlu zowiso-mthetho.

GRAP 109: UkuNika iNkcaza ziiNtloko nee-Arhente

Injongo yalo mgangatho kukuchaza imithetho-siseko ekufuneka isetyenziswe liziko ukuvavanya ukuba ngaba linobudlelane nolungiselelo lomlawuli ne-arhente, yaye ingaba ngumlawuli okanye yi-arhente eqalisa iintengiselwano ngokwemiqathango yamalungiselelo anjalo.

Umgangatho awuzisi kuqatshelwa kutsha okanye iimfuno zomlinganiselo ukulungiselela ingeniso, iindleko, ii-asethi kunye/okanye amatyala akhokelela kumalungiselelo omlawuli ne-arhente. Umgangatho unika noko kunjalo isikhokelo sokuba ingaba ingeniso, iindleko, ii-asethi kunye/okanye amatyala makaqatshelwe yi-arhente okanye ngumlawuli, kwakunye nokumisela ukuba yiyiphi ingcaciso emayibhengeziwe xa iziko ililo elingumlawuli okanye i-arhente.

Umhla wokuqaliswa kwalo mgangatho ngoweminyaka eqala okanye emva kowoku-1 Epreli 2019.

Indlu yowiso-mthetho ilindele ukuphehlelela lo mgangatho okokuqala nje ukuba uqalise ukusebenza. Ifuthe lalo mgangatho uyavavanywa.

GRAP 105: UKhutshelo lweMisebenzi Phakathi kwaMaqumrhu Phantsi koLawulo oluFanayo

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, ii-asethi namatyala kufuneka amkelwe (ngumamkeli) ngesixa-mali esithwelweyo yaye kufuneka singamkelwa (ngumkhupheli) kwizixa-mali zabo ezithwelweyo.

Umahluko phakathi kwesixa-mali esicamngcwayo ukuba sihlawulwe okanye samkelwe, ukuba sikho, nezixa-mali ezithwelweyo zee-asethi namatyala ekufuneka yamkelwe kumncono / (kwintsilelo) eyandisiweyo.

Umhla wokuqaliswa kwalo mgangatho ngoweminyaka eqala okanye emva kowoku-1 Epreli 2019.

Indlu yowiso-mthetho ilindele ukuphehlelela lo mgangatho okokuqala nje ukuba uqalise ukusebenza. Ifuthe lalo mgangatho uyavavanywa.

GRAP 106: UKhutshelo lweMisebenzi Phakathi kwaMaqumrhu Phantsi koLawulo oluFanayo

ICANDELO E: INgxelo yeMali yoNyaka, yonyaka ophela ngowa 31 Matshi 2019

Amanqaku kwiNgxelo yeMali yoNyaka

2. Imigangatho emitsha notoliko (iyaqhuba)

Injongo yalo mgangatho kukusekwa kwemigaqo yokunika inkcaza ukulungiselela umzuzi 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, ii-asethi namatyala kufuneka amkelwe (ngumamkeli) ngomhla wokwamkelwa komhla wokwamkelwa kwamaxabiso alungileyo.

Umdluko phakathi kwesixa-mali esicamngcwayo ukuba sihlawulwe okanye samkelwe, ukuba sikho, nezixa-mali ezithwelweyo zee-asethi namatyala ekufuneka amkelwe kumncono/ (kwintsilelo) eyandisiweyo.

Ukulungiselela ukhutshelo lwemisebenzi phakathi kwamasebe angekho phantsi kolawulo olunye kukho imithetho-siseko ethile yolwamkelo nemilinganiselo nezinxaxhi kulwamkelo nomlinganiselo.

Umhla wokuqaliswa kwalo mgangatho ngoweminyaka eqala okanye emva kowoku-1 Epreli 2019.

Amanqaku kwiINgxelo zoNyaka zeziMali

Indlu yiwo-mthetho ilindele
ukuphehlelela okokuqala
umgangatho nje ukuba uqalise
ukusebenza. Ifuthe lalo
mgangatho uyavavanywa.

**GRAP 107: UManyano
IwaMasebe**

Injongo yalo mgangatho
kukuseka imigaqo yokunika
inkcaza kwiqumrhu elidibeneyo
kunye nokudibanisa iqumrhu
kumanayno.

Umanyano kulapho iqumrhu
elidibeneyo liqaliswa,
umfumani unako ukuchongwa
yaye amasebe ahlanganisiweyo
akanalo naluphi na ulawulo
kwiqumrhu elihlanganisiweyo.

Kwimeko yodityaniso
lwamasebe, ii-asethi
namatyala kufuneka amkelwe
(lisebe elihlanganisiweyo)
kwizixa-mali zalo ezithwelweyo
yaye kufuneka zingamkelwa
(ngamasebe ahlanganisiweyo)
kwizixa-mali zawo
ezithwelweyo.

Uahluko phakathi kwezixa-mali
ezithwelweyo zee-asethi
namatyala kufuneka wamkelwe
kumncono oyintsalela/
(kwintsilelo) eyandisiweyo.
Umhla wokuqaliswa kwalo
mgangatho ngoweminyaka
eqala okanye emva kowoku-1
Epreli 2019.

Indlu yiwo-mthetho ilindele
ukuphehlelela okokuqala
umgangatho nje ukuba uqalise
ukusebenza.

Akukhangeleki ukuba lo
mgangatho unganefuthe
eliphathekayo kwiingxelo zemali
zonyaka zezimali zendlu zowiso-
mthetho.

INGxelo yoNyaka kunyakamali ka 2018/19IVoti

2:IPalamente yePhondo leNtshona Koloni

ICANDELO E: INGxelo yoNyaka yeMali yonyaka ophele ngowa 31 Matshi 2019

~~Amanqaku kwiINGxelo zoNyaka zeziMali~~

3. Imali kunye nemilinganiselo

2019

2018

Kuchaziwe
kwakhona*

Imali ezinkozo nokufana nayo kwenziwa koku:

Imaliz ezinkozo ekhoyo	6,005	5,500
Ibhanka yangoku	17,316,297	11,388,761
I-akhawunti yebhanka yeNkxaso yeCandelo loWiso-mthetho(LSS)	2,091,424	1,973,442
	19,413,726	13,367,703

Okufana nemali ezinkozo Ckubekwa kumaziko ezemali ongangatho ophezulu wamatyala. Ukuvela kumngcipheko wamatyala sisixamali esithwelweyo kudidi ngalunye lwemali ezinkozo nokufana nayo.

Indlu yowiso-mthetho yephondo ibe nee-akhawunti zebhanki ezilandelayo

Indlu yowiso-mithetho ineziakhawunti zilandelayo

Inombolo yeAkhawunti /inkcazelo	Ingxelo yemincono esebhankini			Balances		
	31 March 2019	31 March 2018	31 March 2017	31 March 2019	31 March 2018	31 March 2017
Nedbank - Current 1452045283	17,568,733	15,688,398	12,549,343	17,316,297	11,388,761	11,743,196
LSS Account Nedbank - Current1452069212	2,091,424	1,973,442	1,857,513	2,091,424	1,973,442	1,857,513
Total	19,660,157	17,661,840	14,406,856	19,407,721	13,362,203	13,600,709

Amanqaku kwiINgxelo zoNyaka zeziMali

	2019	2018 Kuchaziwe kwakhona*
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4. Izintlu zeempahla

Isitolo sequmrhu	1,055,348	972,619
	14,564	15,400
	1,069,912	988,019

Izintlu zeempahla zithatyathwa njengenkitho enyakeni	524,457	378,826
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Uluhlu lweempahla olunikelwe njengokhuselo

Akukho luhlu lweempahla lunikelwe njengokhuselo.

5. Okufuneyweyo kweentengiselwano ekungatshintshiselwanangazos

Inkcithomali yochacho	<u>66,400</u>	<u>62,400</u>
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Okufunyenweyo kwentengiselwano ekungatshintshiselwana ngako

Akukho kufunyenweyo kwintengiselwano

Umgangatho wetyala wokufumaneka kwiintengiselwano ekungatshintshiselwana ngazo

Umgangatho wetyala lomgangatho

wokufumanekayo kwiintengiselwano

ekungatshintshiselwana ngazo

zidlulanga kwaye zingaqhwaleli.

Okufumanakayo kwiintengiselwano

ekungatshintshiselwana ngazo

eziqhwalelayo

Ukususela ngowama-31 Matshi 2019, okufumaneka kwiintengiselwano zotshintshiselwano ezingaqhwaleliyo (2018: R Nil).

*Jonga inqaku 38

6. okufumanekayo kwiintengiselwano zotshintshiselwano

Inkcithomali yochacho	89,790	96,774
Ityala lesitafu	12,191	12,165

Abanye abatyalwayo	42,285	21,974
Ubonelelo loqhwarelo	(4,800)	(4,800)
INGxelo yoNyaka kunyakamali ka 2018/19	129,466	126,113
2:IPalamente yeNtshona leNtshona	129,466	126,113
Isixamali sokufumanekayo kothintshiselwano	129,466	126,113
INGxelo yoNyaka yeMali yonyaka ophela ngowa 31 Matshi 2019	129,466	126,113
Inkcithomali yochacho	89,790	96,774
Ityala lesitafu	12,191	12,165
Abanye abatyalwayo	42,285	21,974
	144,266	130,913
Uqhwarelo lokufumanekayo kothintshiselwano		
Inkcithomali yochacho	-	-
Amatyala esitafu	-	-
Abanye abatyalwayo	(4,800)	(4,800)
	(4,800)	(4,800)
iNethi yesixamali yokufumanekayo kothintshiselwano		
inkcithomali yochacho	89,790	96,774
Amatyala esitafu	12,191	12,165
Abanye abatyalwayo	37,485	17,174
	139,466	126,113
Inkcithomali yochacho		
Okungesiso isibonelelo kweentlobo ngentlobo	89,790	96,774
Amatyala esitafu		
Intlawulo engaphaye yesitafu	720	-
Amatyala esitafu	11,471	12,165
	12,191	12,165
Abanye abatyalwayo		
Ababesakuba ngamalungu	16,998	16,998
Ityala lomnxeba lamaqela ezopolitiko	8,351	-
Intlawulo egqithisileyo yomboneleli	11,960	-
i-akhauntu yomnxeba yomboneleli	176	176
	37,485	17,174
Okufumanekayo kwiintengiselwano zotshintshiselwano okunikezelwe njengokhuselo		
Akukho kufumanekayo kwiintengiselwano zotshintshiselwano kunikelwe njengokhuselo.		
Umgangatho wetyala lokufumanekayo kwiintengiselwano zotshintshiselwano		
Umgangatho wetyala lokufumanekayo kwiintengiselwano zotshintshiselwano awuokho kwaye ungaqhwareli.		
*See note 38		

Amanqaku kwiINgxelo zoNyaka zeziMali

2019

2018

Kuchaziwe
kwakhona*

6. Okufumanekayo kwiintengiselwano
zotshintshiselwano (kuyaqhuba)

Okufumanekayo kwiintengiselwano zotshintshiselwano okuqhwalelayo

Ukusela ngowama-31 Matshi 2019, okufumanekayo kwiintengiselwano zotshintshiselwano, abanye abatyalaalwayo, kwama-R 42,285 (2018: R 21,974) kuqhwalalele kwaza kwabonelelwa.

Isixamali sobonelelo lube ngama-R 4,800 ukususela ngowama-31 Matshi 2019 (2018: R 4,800).

Ulungelwaniso lwesibonelelo soqhwalalelo

Ibhalansi	(4,800)	(4,800)
yokuvula	-	-
ubonelelo	-	-
loqhwalalelo		
Izixamali ezicinyiwe njengezingaqokelekiyo		
	(4,800)	(4,800)

7. iintlawulo zangaphambili

Imali ezinikwe isitafu ngaphambi kwexesha	111,970	198,485
Parmed	168,979	171,521
Ezinye iintlawulo	275,896	457,188
	556,845	827,194

Iintlawulo ezinikwe isitafu ngaphambi zinxulumene noqhutylo lweebhonasi neentlawulo zehambo nesibonelelo. Iintlawulo yangaphambili kaParmed yeyenkitho enxulumene nenyanga emva kokuphela konyakamali.

8. Okufumanekayo kwexesha elide kwiintengiselwano ezingezizo ezotshintshiselwano

Inkcithomali yochacho	<u>13,141</u>	<u>15,341</u>
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Okufumanekayo kweentengiselwano ezingezizo ezotshintshiselwano kunxulumene nokufumanekayo okufanayo phantsi kwenqaku 5 kwaye kwenziwa lityala elinxulumene neengozi ezifunyenweyo ezifuna zibuyekwezwe kwabo bantu babandakanyekayo. Isambuku sexesha elide simiselwa ngokusekelezwe kumalungiselelo entlawulo akhoyo phakathi kwesitafu okanye ilungu lendlu yowiso-mthetho.

Okufumanekayo kwiintengiselwano zotshintshiselwano okunikelwe njengokhuselo:

Akukho kufumanekayo kwiintengiselwano zotshintshiselwano zinikezelwe njengokhuselo.

Umgangatho wetyala lokufumanekayo kwiintengiselwano zotshintshiselwano:

Umgangatho wetyala lokufumanekayo kwiintengiselwano ezingezizo ezotshintshiselwano azidlulanga kwaye zingaqhwalaleli.

Okufumanekayo kwiintengiselwano ezingezizo ezotshintshiselwano eziqhwalelayo:

INGxelo yoNyaka kunyakamali ka 2018/19IVoti

2:IPalamente yePhondo leNtshona Koloni

ICANDELO E: INGxelo yoNyaka yeMali yonyaka ophele ngowa 31 Matshi 2019

Amanqaku kwiINGxelo zoNyaka zeziMali

Ukususela kowama-31 Matshi 2019, okufumanekayo kwiintengiselwano ezingezizo ezotshintshiselwano akuqhwalanga (2018: R Nil).

*Jonga inqaku 38

Amanqaku kwiINGxelo zoNyaka zeziMali

	2019	2018 Kuchaziwe kwakhona*
9. Okufumanekayo kwexesha elide kwiintengiselwano zotshintshiselwano		
Abanye abatyalwayo	4,880	4,880
Ubonelelo loqhwarelo	(4,880)	(4,880)
	-	-
Isambuku sesixamali sokufumanekayo kotshintshiselwano		
Abanye abatyalwayo	4,880	4,880
Uqhwarelo lokufumanekayo kotshintshiselwano		
Abanye abatyalwayo	(4,880)	(4,880)
iNethi yesixamali sokufumanekayo kotshintshiselwano		
Abanye abatyalwayo	-	-
Abanye abatyalwayo		
Ababesakuba ngamalungu	-	-
Okufumanekayo kwiintengiselwano zotshintshiselwano okunikezelwe njengokhuseleko:		
Akukho kufumanekayo kwentengiselwano zotshintshiselwano kunikezelwe njengokhuseleko.		
Umgangatho wetyala wokufumanekayo kwiintengiselwano zotshintshiselwano:		
Umgangatho wetyala lokunye okufumanekayo kwiintengiselwano zotshintshiselwano aakudlulanga kwaye kungaqhwaleli.		
Okufumanekayo kwiintengiselwano zotshintshiselwano eziqhwalelayo:		
Ukususela ngowama-31 Matshi 2019, okufumanekayo kwiintengiselwano zotshintshiselwano kwama-R 4,880 (2018: R 4,880) kuqhwarele kwaye kwabonelelwa.		
Isixamali sobonelelo sibe ngama-R 4,880 ukususela ngowama-31 Matshi 2019 (2018: R 4,880).		
Ulungelelaniso loqhwarelo kokufumanekayo kotshintshiselwano		
Ibhalansi yokuvula	(4,880)	(5,794)
Ubonelelo loqhwarelo	-	-
Ubyiselo mva ngenxa yezixamali eziqokelelweyo	-	914
Amatyala amabi acinyiweyo	-	-
	(4,880)	(4,880)

Okufumanekayo kwexesha elide kwiintengiselwano zotshintshiselwano kunxulumene noku kufanayo kokufumanekayo phantsi kwenqaku 6 kwaye kwenziwa ngamatyala esitafu namatyala ababesakuba ngamalungu. Isambuku sexesha elide simiselwa kumalungiselelo entlawulo abekwe phakathi kwesitafu okanye ilungu lendlu yowiso-mthetho.

INGxelo yoNyaka kunyakamali ka 2018/19IVoti

2:IPalamente yePhondo leNtshona Koloni

*Jonga inqaku 38

ICANDELO E: INgxelo yoNyaka yeMali yonyaka ophele ngowa 31 Matshi 2019

Amanqaku kwiiNgxelo zoNyaka zeziMali

AManqaku kwiiNgxelo zoNyaka
zeziMali

Amanani ngeeRandi

10. Ipropathi, iqumrhu nezixhobo

	2019			2018		
	Indleko / Kuqikelelo	Ukwanda kwelahleko kunye Noncitshiso	Ixabiso elithwelwey	Indleko / kuqikelelo	Ukwanda kwelahleko Kunye	Ixabiso elithelwe
Ifanishala nezixhobo ze-ofisi	4,824,488	(2,628,673)	2,195,815	4,238,862	(2,275,847)	1,963,015
Abanye oomatshini nezixhobo	8,158,455	(3,523,767)	4,634,688	7,620,166	(2,757,173)	4,862,993
Izixhobo zekhompyutha	9,178,014	(5,064,289)	4,113,725	8,682,669	(4,183,589)	4,499,080
ii-asethi zengqesho yezimali – izithuthi	2,186,961	(709,278)	1,477,683	2,186,961	(560,092)	1,626,869
ii-asethi zengqesho yezimali - iiselifowuni	25,862	(17,031)	8,831	15,399	(10,782)	4,617
iTotali	24,373,780	(11,943,038)	12,430,742	22,744,057	(9,787,483)	12,956,574

Ulungelaniso lwepropathi, iqumrhu nezixhobo – 2019

	Umncono wokuvula	Izongezelelp	Ezichithiwey	Ezicinyiweyo	Ezithunyelwe	Ukwehla	Ilahleko	Zizonke
Ifanishala nezixhobo ze-ofisi	1,963,015	588,414	(630)	-	-	(354,984)	-	2,195,815
Abanye oomatshini nezixhobo	4,862,993	551,681	(2,304)	-	-	(777,682)	-	4,634,688
Izixhobo zekhompyutha	4,499,080	1,102,028	(52,488)	-	-	(1,428,917)	(5,978)	4,113,725
ii-asethi zengqesho yezimali – izithuthi	1,626,869	-	-	-	-	(149,186)	-	1,477,683
ii-asethi zengqesho yezimali - iiselifowuni	4,617	10,463	-	-	-	(3,924)	(2,325)	8,831
	12,956,574	2,252,586	(55,422)	-	-	(2,714,693)	(8,303)	12,430,742

AManqaku kwiiNgxelo zoNyaka zeziMali

Amanani ngeRandi

10. Ipropathi, iqumrhu nezixhobo (ziyaqhuba)

Ulungelaniso lwepropathi, iqumrhu nezixhobo – 2018

	Umncinane wokuvala	Izongezo	Ezichithiweyo Azicinyiweyo iiAsethi		Ezithunyelweyo kwexabiso	Ukwehla Ilahleko encitshisiweyo	Zizonke	
Ifanishala nezixhobo ze-ofisi	2,441,227	154,843	(3,955)	(81,798)	(226,862)	(320,440)	-	1,963,015
Abanye oomatshini nezixhobo	4,146,448	1,374,231	(529)	(69,132)	(35,289)	(552,736)	-	4,862,993
Izixhobo zekhompuyutha	4,778,806	898,495	(21,789)	(53,435)	13,851	(1,116,848)	-	4,499,080
ii-asethi zengqesho yezimali – izithuthi	1,838,047	-	-	-	-	(211,178)	-	1,626,869
ii-asethi zengqesho yezimali - iiselifowuni		10,785	-	-	-	-	(6,168)	-
								4,617
	13,215,313	2,427,569	(26,273)	(204,365)	(248,300)	(2,207,370)	-	12,956,574

Okunikzelwe njengokhuselo

Akukho propathi, qumrhu nezixhobo ezinikezelwe njengokhuselo.

ii-asethi ezixhomekeke kwingqesho yezimali

ii-asethi zengqesho yezimali – izithuthi	1,477,683	1,626,869
ii-asethi zengqesho yezimali - iiselifowuni	8,831	4,617
	1,486,514	1,631,486

Iinkcithomali ezuzwe kulungiso nolondolozo lwepropathi, iqumrhu nezixhobo

Iinkcithomali ezuzwe kulungiso nolondolozo lwepropathi,
iqumrhu nezixhobo ekuwe kwiNgxelo yoMsebenzi wezeMali

iinkcitho ngokubanzi

35,124 150,581

Ulungiso nolondolozo lwepropathi, iqumrhu nezixhobo olufunyenwe ngolu hlobo kwizintlu, izixhobo zeKhompyutha R 30,023 (2018: R 30,470), Ifanishala nezixhobo ze-ofisi R 0 (2018: R 5,010) nabanye oomatshini nezixhobo R 5,101(2018: R 115,101).

ICANDELO E: INgxelo yoNyaka yeMali yonyaka ophele ngowa 31

Matshi 2019 Amanqaku kwiiNdxelo zeMali zoNyaka

	2019	2018 Kuchaziwe kwakhona*
11. Ii-asethi ezingaphathekiyo		
o		
	2019	2018
	INdleko / Uqikelelo lwexabiso	INdleko / Uqikelelo lwexabiso
	Ukuhla kwexabiso okwandileyo notshitshis	Ukuhla kwexabiso okwandileyo notshitshiso olwandileyo
	o	o
Izixhobo zekhompuyutha	3,993,504	(1,059,850)
	2,933,654	4,068,905
	(1,039,789)	3,029,116

Ulungelaneliso lwee-asethi ezingaphathekiyo - 2019

	Ibhalansi yokuvula	Izongezelelo	Ezichithiweyo	Amortisation	Total
izixhobo zekhompuyutha	3,029,116	934,117	-	(1,029,579)	2,933,654

Ulungelaneliso lwee-asethi ezingaphathekiyo - 2018

	Ibhalansi yokuvula	Izongezelelo	Ezichithiweyo	Amortisation	Total
izixhobo zekhompuyutha	2,118,417	1,627,861	-	(717,162)	3,029,116

Okunikelwe njengokhuselo

Akukho zi-asethi ziphathekayo zinikezelwe njengokhuselo.

Olunye ulwazi

Ngalo nyakamali ii-asethi ezingaphathekiyo ezphelelweyo zinindleko ye-R 1,009,518 (2018: R 423,075) zaza zafikelela kwintlawulo ye-R 1,009,518 (2018: R 423,075) zisusiwe kwirejista yee-asethi.

*See note 38

ICANDELO E: INGxelo yoNyaka yeMali yonyaka ophele ngowa 31

Matshi 2019 Amanqaku kwiiNgxelo zeMali zoNyaka

				2019	2018	
					Kuchaziwe kwakhona*	
12 Ii-asethi zamagugu						
				2019		
				2018		
				INDleko / Uqikelelo	Ukuhla kwexabiso okwandileyo	Ixabiso elithw eleyo
				INDleko / Uqikelelo	Ukuhla kwexabiso okwandileyo	Ixabiso elithw eleyo
imizobo, imikrolo neeonamenti				4,732,002	-	4,732,002

Ulungelelaniso lwee-asethi zamagugu - 2019

	Umncono wokuvula Izongezelelos Ezichitiweyo	Ezicinyiweyo iiAsethi Zizonke
imizobo, imikrolo neeonamenti	4,732,002	-

Ulungelelaniso lwee-asethi zamagugu - 2018

	Umncono wokuvula Izongezelelo Ezichithiweyo	Ezicinyi weyo iiAsethiyo	Ezithuny elweyo	Zizonke
imizobo, imikrolo neeonamenti	4,499,095			
-				
(15,391) (2)				
248,300				
4,732,002				

Okunikezelwe njengokhuselo

Akukho zi-asethi zamagugu zinikezelwe njengokhuseleko.

13. Okuhlawuleka kwiintengiselwano zotshintshiselwano

Okufunyenweyo	1,295,602	1,249,397
Okunye okuhlawulelwayo	4,190	-
	1,299,792	1,249,397

Okunye okuhlawulelwayo

ISeebe lezoThutho neMisebenzi yoLuntu	4,190	-
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14. Ilahleko yetyala elithe ngqo

Ityala elithe ngqo ngenxa yeNgxowamali yeNgeniso:

Ukhutshelo kwingxelo yomsebenzi wezemali	4,176,534	3,683,291
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ICANDELO E: INgxelo yoNyaka yeMali yonyaka ophele ngowa 31
Matshi 2019 Amanqaku kwiiNngxelo zeMali zoNyaka

Intshukumo enyakeni

Ibhalansi ekuqaleni konyaka	3,683,291	2,491,870
Ukhuthselo kwingxelo yomsebenzi wezemali	4,176,534	3,683,291
Intlawulo enyakeni	(3,683,291)	(2,491,870)
	4,176,534	3,683,291

*Jonga inqaku 38

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	2019	2018 Kuchaziwe
15. Isigunyaziso sengqesho yezemali		
Ubuncinane beentlawulo zengqesho ezityalwayo		
- kunyaka omnye	1,129,618	972,637
- kunyaka wesibini ukuya kowesihlanu uqukiwe	1,409,513	2,410,615
	<u>2,539,131</u>	<u>3,383,252</u>
okungneneno: amatyala ezimali exa elizayo	(691,884)	(1,293,225)
Ixabiso langoku lobuncinane leentlawulo zengqesho	<u>1,847,247</u>	<u>2,090,027</u>
Ixabiso langoku lobuncinane leentlawulo zengqesho ezityalwayo		
- kunyaka omnye	596,290	337,750
- kunyaka wesibini ukuya kowesihlanu uqukiwe	1,250,957	1,752,278
	<u>1,847,247</u>	<u>2,090,028</u>
lintlawulo ezingezizo ezangoku		1,752,278
	1,250,957	
lilahleko zangoku	596,290	337,750
	<u>1,847,247</u>	<u>2,090,028</u>

liNgqesho zeziMali ezinxulumene nezithuthi ezinamaxesha engqesho aphakathi kwesi-4 ukuya kwisi-7 seminyaka. Umyinge wenzala yonyaka esebenzayo kokuhlawulekayo kweNgqesho yezeMali uphakathi kwama-31% nama-43%.

Inzala kokuhlawulekayo kwengqesho yezemali ibizwa zezoThutho zeZithuthi zikaRhulumente ukungenisa ezinye izithuthi endaweni yezo ziphelelwe bubomi bazo obuluncedo kwanokuzuza inkcithomali yokusebenza efana nokulanda umkhondo, i-inshorensi nenkcithomali engaphezulu yezoThutho zeZithuthi zikaRhulumente.

Ubunini bezithuthi eziqashiweyo bukhutshelwa kwezoThutho zeZithuthi zikaRhulumente ekuqakunjelweni kwezi zivumelwano zengqesho.

Indlu yowiso-mthetho ikwaneeselifowuni eziphantsi kweengqesho zezemali ezinamaxesha engqesho eminyaka emi-2. I-avareji yomyinge wenzala esebenzayo kwiintlawulo zengqesho li-10.25%.

Ilayisenisi yezixhobo ezinexesha lengqesho leminyaka emi-3 kunye ne-avareji yomyinge wemboleko esebenzayo wesi-7.56% kungenwe kuwo. Akukho zivumelwano kungenwe kuzo kwirente yokunokwenzeka.

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*Jonga inqaku 38

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	2019	2018 Kuchaziwe
16. Izigunyaziso zenzuzo yabaqeshwa		
Ulungelelaniso lweenzuzo zabaqeshwa - 2019	Umncon o wokuvul	Intshukum o li
Ilungelo lekhefu	1,744,392	1,700,719
Ibhonasi yenkonzo	1,297,780	1,438,166
Ibhonasi yomsebenzi omhle	952,951	1,092,874
Iiyure zekhefu	6,407,000	5,835,000
Amabhaso enkonzo ende	7,959,000	8,585,000
Intlawulo enye yomhlalaphantsi	26,850,000	26,749,000
Iinzuzo zoncedo lwezonyango	47,419,118	48,372,815
Ulungelelaniso lweenzuzo zabaqeshwa - 2018	Opening balance	Movement Total
Ilungelo lekhefu	3,000,513	(792,518)
Ibhonasi yenkonzo	1,681,680	62,712
Ibhonasi yomsebenzi omhle	1,183,372	114,408
Iiyure zekhefu	937,707	15,244
Amabhaso enkonzo ende	5,772,000	635,000
Intlawulo enye yomhlalaphantsi	5,985,000	1,974,000
Iinzuzo zoncedo lwezonyango	26,319,000	531,000
	44,879,272	2,539,846
Iinzuzo ezingezo ezingoku zabaqeshwa		
Amabhaso enkonzo ende	5,030,000	4,308,000
Intlawulo enye yomhlalaphantsi	8,585,000	7,959,000
Iinzuzo zoncedo lwezonyango	25,002,000	25,147,000
	38,617,000	37,414,000
Iinzuzo zangoku zabaqeshwa		
Ilungelo lekhefu	2,972,056	2,207,995
Ibhonasi yenkonzo	1,700,719	1,744,392
Ibhonasi yomsebenzi omhle	1,438,166	1,297,780
Iiyure zekhefu	1,092,874	952,951
Amabhaso enkonzo ende	805,000	2,099,000
Iinzuzo zoncedo lwezonyango	1,747,000	1,703,000
	9,755,815	10,005,118
Amabhaso enkonzo ende: lintshukumo		
Ibhalansi yokuvula	6,407,000	5,772,000
Iinzuzo ezihlawuliweyo	(1,865,000)	(1,085,000)
iNethi yenkcitho enakanwayo	1,293,000	1,720,000
	5,835,000	6,407,000

*See note 38

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	2019	2018 Kuchaziwe kwakhona*
16. Izigunyaziso zenzuzo yabaqeshwa (ziyaqhuba)		
Amabhaso enkonzo ende: iNethi yenkcitho enakanwayo		
Indleko yenkonzo yangoku	909,000	871,000
Indleko yenzala	562,000	568,000
Ilahleko/(inzuzo) yomrhumo	(178,000)	281,000
	1,293,000	1,720,000
Intlawulo enye yomhlalaphantsi: lintshukumo		
Ibhalansi yokuvula	7,959,000	5,985,000
Iinzuzo ezihlawuliweyo	(429,000)	(209,000)
iNethi yenkcitho enakanwayo	1,055,000	2,183,000
	8,585,000	7,959,000
Intlawulo enye yomhlalaphantsi: iNethi yenkcitho enakanwayo		
Indleko yenkonzo yangoku	1,457,000	1,306,000
Indleko yenzala	763,000	613,000
Ilahleko/(inzuzo) yomrhumo	(1,165,000)	264,000
	1,055,000	2,183,000
Iinzuzo zoncedo lwezonyango: lintshukumo		
Ibhalansi yokuvula	26,850,000	26,319,000
Iinzuzo ezihlawuliweyo	(1,359,000)	(1,379,000)
iNethi yenkcitho enakanwayo	1,258,000	1,910,000
	26,749,000	26,850,000
Iinzuzo zoncedo lwezonyango: iNethi yenkcitho enakanwayo		
Indleko yenkonzo yangoku	1,603,000	1,941,000
Indleko yenzala	2,383,000	2,544,000
Ilahleko/(inzuzo) yomrhumo	(2,728,000)	(2,575,000)
	1,258,000	1,910,000

Izicwangciso senzuzo esichaziweyo

Isicwangciso soncedo lwezonyango lwasemva kwengqesho

Indlu yowiso-mthetho inika amalungu namalungu asaqhubekayo (adla umhlala-phantsi) ithuba lokuba ngamalungu eskimu soncedo lonyango esinye okanye ezininzi, uninzi lwazo lunika uluhlu ngokubanzi lwamanqanaba okukhetha apha thelele kumanqanaba okhuselo. Ngomhlala-phantsi, ilungu linako ukuqhubeka nobulungu beskimu soncedo lonyango. Lakusweleka ilungu lisesenkozweni okanye lisweleke likumhlala-phantsi, abaxhomekeke kulo abasaphilayo banokuqhubeka nobulungu beskimu soncedo lonyango.

Amalungu ahlawula imirhumo ngokuhambelana neetheyibhile zomlinganiselo womnikelo othi wahlule phakathi kwazo ngokohlobo nenani labaxhomekekileyo. Amanye amanqanaba ayahluka ngokunjalo ngokubhekiselele kwingeniso.

Indlu yowiso-mthetho ivumile ukuxhasa ngemali iintlawulo zemirhumo yoncedo lonyango yamalungu athathe umhlala-phantsi ngale ndlela ilandelayo:

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	2019	2018 Kuchaziwe kwakhona*
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**16. Izigunyaziso zenzuzo yabaqeshwa
(ziyaqhuba)**

Amalungu endlu yowiso-mthetho aya kufumana iinkxaso-mali zoncedo lonyango lokugula ngomhlala-phantsi. Inldlu yowiso-mthetho iya kunika inkxaso-mali yama-67% kwinkxaso-mali yelungu eliphambili (nakwabaxhomekekileyo) ngomhlala-phantsi. Nangona kunjalo, la malungu kufuneka abe yinxalenye yeskimu soncedo lonyango lwe-PARMED.

Ngomhla wokunikwa kwengqikelelo yetyala, ityala loncedo lweskimu sonyango lalingafumani nkxaso yemali njengoko bekungekho zi-asethi zabiweyo ezibekelwe bucala ukuhlangabezana nale lahleko.

Izimali zomhlalaphantsi

Iintlawulo zemali yomhlala-phantsi zikhutshwa ngokwemiqathango yeGazethi kaRhulumente enguNombolo 31597 yomhla we-12 kuNovemba 2008, iNkulumbuso, ilungu leBhunga eliLawulayo okanye ilungu leNdlu yoWiso-mthetho yePhondo elisebenze ngaphezulu kweminyaka emi-5 yethuba lalo leofisi 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 yenkonzo okanye inxalenye ngokulinganayo yesithuba seminyaka emi-5.

Amabhaso enkonzo ende

Bonke abasebenzi abaqeshwe isigxina banelungelo lezibonelelo zenkonzo ende ezikhutshwa ngendlela yeentsuku zekhefu kunye nepesenti yomvuzo.

Ngo-2019: ama-91 (2018: 95) abasebenzi bakulungele ukufumana amabhaso okubawonga ngenkonzo ende. Iingqikelelo ezingundoqo zisetyenziwe.

Inldlu yowiso-mthetho isebenzise ifemu ezimeleyo ukwenza uqikelelo lwexabiso lezibonelelo zoncedo lonyango lwasemva kokuthathwa komhlala-phantsi, amabhaso okuwonga enkonzo ende netyala lemali enikezelwa ngomhlala-phantsi ekhutshwa kube kanye. UNiel Fourie (B.Comm) (FASSA) kunye noJulian van der Spuy (B.Comm Actuarial Science), nabavela kwiZAQEN Consultants kunye neActuaries babe zingcaphephe zoqikelelo lwamaxabiso. Iingcamango ezingundoqo ezisetyenzisiweyo ziingcaphephe zidweliswe ngasezantsi ukulungiselela uqikelelo lwamaxabiso obelungomhla wama-31 ngoMatshi 2018:

Isibonelelo soncedo lonyango lwasemva komhlala-phantsi: Imiyinge yesaphulelo -
Ukuhla nokunyuka ngokwamandla ezoqoqosho kwesibonelelo soncedo lokugula - CPI+1%
Amabhaso okuwonga enkonzo ende: Imiyinge yesaphulelo -
Amabhaso okuwonga enkonzo ende: Ukuhla nokonyuka komvuzo - CPI+1%
Imali ekhutshwa kube kanye ngomhlala-phantsi: Imiyinge yesaphulelo -
Imali ekhutshwa kube kanye ngomhlala-phantsi: Ukuhla nokonyuka komvuzo - CPI+1%

-CPI (ISalathisi seXabiso loMthengi) ibalwa ngokusekelwe kumahluko phakathi kwelinye kunye negophe elivelisiweyo.

Uhhlutylo lokukwazi ukucingela

Ukunxaxha kwinqanaba eliqikelelweyo lokufa kwabasebenzi abakhoyo nokuqhubeka kwamalungu (abadla umhlala-phantsi) kuya kuba nempembelelo enkulu kwindleko kanye yePalamente yePhondo leNtshona

INgxelo yoNyaka yoNyakamali 2018/19 I Voti
2: IPalamente yePhondo leNtshona Koloni
Koloni. Ukuba umlinganiselo kanye wokufa uthi ube kwinqanaba eliphezulu kunemilinganiselo eqikelelwayo
kuqikelelo lwendleko, iindleko kwiPalamente yePhondo leNtshona Koloni ngenkxaso-mali ziya kutha
nangokuphendulekileyo. **ICANDELO E: liNgxelo zoNyaka zeMali zonyaka ophele ngowa 31**
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Ifuthe linjengoku kulandelayo ngokunciphisa nokwandisa umlinganiselo wokufa ngama-20%:

*Jonga inqaku 38

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Matshi 2019 Amanqaku kwiNgxelo yoNyaka yeMali**

	2019	2018 Kuchaziwe kwakhona*
16. Izigunyaziso zenzuzo yabaqeshwa (ziyaqhuba)		

	Unyuko lwendawo yepesenti enye	Ukuhla kwindawo yepesenti enye
Ifuthe kumyinge wendleko yenkonzo nendleko yenzala	3,583,000	4,251,000
Ifuthe kwisigunyaziso senzuzo esichaziweyo	24,707,000	29,334,000

Indleko yenkxaso-mali emva komhlala-phantsi ixhomekeke kukwanda kweentlawulo zemirhumo kwiskimu soncedo lonyango ngaphambi nasemva komhlala-phantsi. Umlinganiselo ezanda ngayo ezi ntlawulo zemirhumo iya kuba ngoko nempembelelo ngqo kwityala labantu abathatha umhlala-phantsi kwixesha elizayo.

Ifuthe linjengoku kulandelayo ngengcamango yokuhla kwemali inguqu ye-1% ngonyaka kuncedo lonyango:

	Unyuko lwendawo yepesenti enye	Ukuhla kwindawo yepesenti enye
Ifuthe kumyinge wendleko yenkonzo nendleko yenzala	4,433,000	3,423,000
Ifuthe kwisigunyaziso senzuzo esichaziweyo	29,612,000	24,310,000

Unxaxho kwinqanaba eliqikelelweyo lokurhoxa kwamava abasebenzi abafanelekileyo luya kuba nempembelelo enkulu kwiindleko kanye kwiPalamente yePhondo leNtshona Koloni. Ukuba imilinganiselo eyiyo yokurhoxa ibonakala ingaphezulu kunemilinganiselo eqikelelweyo kuqikelelo lwexabiso, ngoko iindleko kwiPalamente yePhondo leNtshona Koloni ngendlela yezibonelelo ziya kuhla nangokuphendulelekileyo.

Ifuthe linjengoku kulandelayo ngokunciphisa nokwandisa imilinganiselo yokurhoxa ngama-20%:

	Unyuko lwendawo yepesenti enye	Ukuhla kwindawo yepesenti enye
Ifuthe kumyinge wendleko yenkonzo nendleko yenzala	1,245,000	1,383,000
Ifuthe kwisigunyaziso senzuzo esichaziweyo	5,596,000	6,094,000

Iindleko zeentlawulo zemali ekhutshwa phambi komhlala-phantsi zixhomekeke kukwanda kwimivuzo yonyaka ehlawulwa ababambe izikhundla zopolitiko. Umlinganiselo wokunyuswa kwemivuzo uya kuba ngoko nempembelelo ngqo kwilahleko.

Ifuthe linjengoku kulandelayo ngengcamango yokuhla nokunyuka koMvuzo weSiqhelo ngenguqu ye-1% ngonyaka:

	Unyuko lwendawo yepesenti enye	Ukuhla kwindawo yepesenti enye
Ifuthe kumyinge wendleko yenkonzo nendleko yenzala	1,385,000	1,244,000
Ifuthe kwisigunyaziso senzuzo esichaziweyo	6,129,000	5,562,000

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*Jonga iphepha 38

ICANDELO E: INgxelo yoNyaka yeMali yonyaka ophele ngowa 31
Matshi 2019 Amanqaku kwiNgxelo yoNyaka yeMali

	2019	2018 Kuchaziwe kwakhona*
16. Izigunyaziso zeenzuzo zabaweshwa (ziyaqhuba)		

Izixamali zesigunyaziso soncedo lwezonyango zeminyaka yangoku neminyeka emine edlulileyo zime ngolu hlobo:

	2019 R	2018 R	2017 R	2016 R	2015 R
Isigunyaziso senzuzo echaziweyo	26,749,000	26,850,000	26,319,000	23,115,000	27,533,000

Amagalelo kwizimali zomhlalaphantsi

INgxowamali yoMhlalaphantsi waBaqeshwa bakaRhulumente (GEPF)

Iinzuzo zomhlala-phantsi zinikezelwa ngamalungu eNngxowa-mali yoMhlala-phantsi waBasebenzi bakaRhulumente neyinxowa-mali yezibonelelo eqingqiweyo. Uxanduva lwePalamente olubhekiselele kukuxhaswa ngemali kwentsilelo kwinxowa-mali yomhlala-phantsi luphelele kwiintlawulo zangoku ezenziwe egameni labasebenzi bayo. Isigunyaziso sengxowa-mali siqinisekisiwe yiNngxowa-mali yeNgeniso yeSizwe hayi ngamacandelo namasebe azimeleyo karhulumente. Olu xanduva lulawulwa nguMthetho woMhlala-phantsi waBasebenzi bakaRhulumente, iSibhengezo 21 sika-1996.

Igalelo kwi-GEPF ngexesha lokunika ingxelo	5,013,211	4,674,324
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La magalelo aqukwe kwintsalela okaye ityala ngexesha lokunika ingxelo.

Uvavanyo lomrhumo we-inshorensi ye-GEPF luqhutywa ubuncinane rhoqo ngeminyaka emithathu njengoko kuchaziwe kwicandelo 17(3) loMthetho we-GEP. Uvavanyo lwamvanje lomrhumo we-inshorensi ye-GEPF lwaqhutywa ngowama-31 Matshi 2016. Olu vavanyo lubonakalisa ukuba isicwangciso sikwimeko entle yezemali. Iilahleko eziqikelelwayo zale ngxowamali sisi-R 1 407 sezigidi ezihlawulwa ngokufanelekileyo zii-asethi ze-R 1 630 lezigidi ukususela ngowama-31 Matshi 2016.

ISikimu soMhlalaphantsi saMagosa ePalamente (PSOP)

ISikimu soMhlala-phantsi samaGosa ePalamente (PSOP) sisicwangciso sezibonelelo esiqingqiweyo. Isigunyaziso sengxowa-mali siqinisekisiwe yiNngxowa-mali yeNgeniso yeSizwe. Olu xanduva lulawulwa nguMthetho woMhlala-phantsi ngokuBanzi uMthetho wama-29 ka-1979.

INgxowamali yoMhlalaphantsi waMalungu ePalamente (POBF)

INgxowa-mali yoMhlala-phantsi yaBabambe iZikhundla zeOfisi yezoPolitiko (POBF) inentlawulo yomrhumo oqingqiweyo kunye necandelo lezibonelelo eliqingqiweyo ngokuhambelana nesiseko senkxaso-mali sezibonelelo zomhlala-phantsi kusekelwe kwizibonelelo eziqingqiweyo ngenkonzo eyangezelelweyo nezibonelelo zolingano ezinikezelwa liCandelo loLawulo-mali leSizwe, yaye kwisiseko sentlawulo yomrhumo oqingqiweyo ngokusetyenziswa kweekhrediti ezandisiweyo zelungu. Olu xanduva lulawulwa nguMthetho weSkimu soMhlala-phantsi samaLungu ePalamente naBabambe iZikhundla kwiOfisi yezoPolitiko, ka-1984 (uMthetho onguNombolo 112 ka-1984) njengoko ufakelwe izilungiso ngo-1992. Uxanduva lwePalamente ngokuphathelelene nenkxaso-mali yentsilelo yengxowa-mali yomhlala-phantsi iphelele kwiminikelo ekhoyo eyenziwe egameni labasebenzi bayo.

Igalelo kwi-GEPF ngexesha lokunika ingxelo	<u>5,153,005</u>	<u>5,053,974</u>
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*Jonga inaqku 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
iVoti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophela ngowama-31
Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe
17. Okuphinde kwafunyanwa		
Ingeniso efunyenweyo kwakhona	72,067	673,263
18. Inzala efunyenweyo		
Ingeniso-nzala		
Bank	235,860	169,249
Inzala kokufumanekayo	78	9
i-akhawunti yebhanki i-LSS	123,366	121,040
	359,304	290,298
19. Enye ingeniso		
Iintengo zeBoutique	10,900	16,747
Inzala yofikelelo	300	-
kulwazi	-	12,657
I-inshorensi		
nomyalelo		
Izityo	13,725	17,775
iRente yokumisa	13,235	12,110
Ubuyiselo lobonelelo	-	914
loqhwalalo	2,000	-
Intengiso yokulahlwayo		
Iintengiso zephepha olukulahlwayo	288	660
	40,448	60,863
20. ULwabiwo-mali		
ULwabiwo-mali lonyaka	135,759,011	128,812,846
ULwabiwo-mali lwezomthetho	43,497,000	41,113,000
	179,256,011	169,925,846
Izimali ezikhutshelwe ukusuka kunyaka ongaphambili	8,114,989	8,902,154
	187,371,000	178,828,000
ULwabiwo-mali		
Iirisithi zalo nyaka	179,256,011	169,925,846
Izimali ezikhutshweleyo zisuka kunyaka odlulileyo	8,114,989	8,902,154
Eyona nkithomali	(177,696,254)	(167,973,579)
Ilahleko yetyalo ngqo	(4,176,534)	(3,683,291)
Izimali ezingachithwanga zolwabiwo-mali ezikhutshelwe komnye unyaka	5,498,212	7,171,130
Ingeniso yesebe ekhutshelwe kunyaka olandelayo	410,381	943,859
	5,908,593	8,114,989

Kwilahleko yetyala ethe ngqo jonga kwinqaku 14.

Okuhlawulekayo okuphuma kwiintengiselwano ezingezizo ezotshintshiselwano kubhekisa kwisambuku esiseleyo esingachithwanga sonyaka odlulileyo esingahlawulwanga kwiSebe likaNondyabo wePhondo. Izixamali ezihlawulekayo ukuya kuma-R 8,054,989 (R 8,114,989 - R 60,000).

*See note 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe
21. lindleko ezinxulumene nabaqeshwa		
Izibonelelo ezihlawulwa ababambeleyo	261,515	216,842
Umvuzo osisiseko	44,887,183	40,577,643
Ibhonasi	3,232,327	2,726,702
Igalelo kwiinzuzo zomqeshwa	609,991	(173,495)
Iinzuzo zomqeshwa ezihlawuliweyo	49,500	71,476
Izibonelelo zezezindlu	4,236,336	3,525,121
Okuhlawulwe ikhefu	338,106	136,688
Uncedo lwezonyango – amanye amagalelo omqeshwa	675,521	645,694
Ezinye izibonelelo ezingezizo ezomhlalaphantsi	3,490,876	3,648,579
Iintlawulo zama-ova	376,157	396,761
Umhlalaphantsi – amagalelo omqeshi	5,013,211	4,674,324
Ibhonasi yomsebenzi omhle	651,638	738,318
Iintlawulo zamaxesha	341,998	114,513
INgxowamali ye-Inshorensi yokuNgaqeshwa	186,019	177,255
	64,350,378	57,476,421
Intlawulo-mivuzo kaNobhala		
Umvuzo osisiseko	1,837,899	1,538,793
Ibhonasi zoMsebenzi oMhle	25,567	23,109
AMagalelo kwi-UIF, iziMali zoNyango nezoMhlalaphantsi	1,785	1,785
	1,865,251	1,563,687
Intlawulo-mivuzo kaSekela Nobhala: iiNkonzo zeQumrhu		
Umvuzo osisiseko	1,105,362	1,042,304
Ibhonasi	92,114	86,859
Ibhonasi zoMsebenzi oMhle	26,478	25,217
AMagalelo kwi-UIF, iziMali zoNyango nezoMhlalaphantsi	145,482	137,284
Ezinye izibonelelo ezingezizo ezomhlalaphantsi	441,670	414,688
	1,811,106	1,706,352
Intlawulo-mivuzo yeGosa lezeMali eliyiNtloko		
Umvuzo osisiseko	974,699	919,094
Ibhonasi	81,225	76,591
Ibhonasi zoMsebenzi oMhle	20,680	19,695
AMagalelo kwi-UIF, iziMali zoNyango nezoMhlalaphantsi	140,663	133,435
Ezinye izibonelelo ezingezizo ezomhlalaphantsi	197,624	183,871
	1,414,891	1,332,686
Intlawulo-mivuzo yeGosa lePalamente eliyiNtloko		
Umvuzo osisiseko	-	721,946
Izibonelelo ezihlawulwa ababambeleyo	-	116,098
Ibhonasi zoMsebenzi oMhle	-	18,564
AMagalelo kwi-UIF, iziMali zoNyango nezoMhlalaphantsi	-	105,480
Imali ezinkozo ehlawulelwe ikhefu	-	60,082
Ezinye izibonelelo ezingezizo ezomhlalaphantsi	-	203,925
	-	1,226,095

IGosa eliyiNtloko lePalamente lilahlile ngowama-31 Januwari 2018.

*See note 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe
21. IiNdleko ezinxulumene nabaqeshwa (ziyaqhuba)		
Intlawulo-mivuzo yeGosa lePalamente eliyiNtloko eliBambeleyo		
Umvuzo osisiseko	690,121	107,944
Izibonelelo ezihlawulwa ababambeleyo	150,699	25,700
Ibhonasi	57,510	-
IiBhonasi zoMsebenzi oMhle	14,642	-
AMagalelo kwi-UIF, iziMali zoNyango nezoMhlalaphantsi	91,500	14,330
Ezinye izibonelelo ezingezizo ezomhlalaphantsi	148,540	22,936
Ama-ova	6,279	-
	1,159,291	170,910
22. Intlawulo-mivuzo yaMalungu		
Umvuzo osisiseko	22,911,871	22,458,837
Amagalelo kwiinzuzo zabaqeshwa	4,414,706	4,743,341
Isibonelelo sezezindlu	-	-
Ezinye izibonelelo ezingezizo ezomhlalaphantsi	176,106	153,081
Amagalelo omhlalaphantsi	9,175,137	8,950,672
Iinzuzo zomhlalaphantsi ezihlawulilweyo	5,153,005	5,053,974
Ibhonasi yenkonzo	2,568,006	1,338,367
	818,190	813,145
	45,217,021	43,511,417
Intlawulo-mivuzo kaSomlomo		
Umvuzo osisiseko	1,186,677	1,186,833
Ezinye izibonelelo ezingezizo ezomhlalaphantsi	520,396	520,633
Uncedo nesibonelelo sehambo	23,982	-
Amagalelo omhlalaphantsi	267,002	267,037
Igalelo loncedo lwezonyango	3,720	3,483
	2,001,777	1,977,986
Intlawulo-mivuzo kaSekela Somlomo		
Umvuzo osisiseko	960,280	936,997
Ezinye izibonelelo ezingezizo ezomhlalaphantsi	416,684	407,101
Amagalelo omhlalaphantsi	216,063	210,824
Igalelo loncedo lwezonyango	7,440	6,678
	1,600,467	1,561,600
23. Iindleko zezimali		
Iingqesho zezimali	706,047	679,776

*Jonga inqaku 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe
24. Irente zengqesho esebenzayo		
Iintlawulo serente yengqesho esebenzayo		
Izithuthi	92,115	80,867
Oomtashini bokwenza iikopi	441,672	204,932
	533,787	285,799

Izithuthi:

Irente ihlelwa njengerente ezenzekelayo ngenxa yamathuba angaqinisekanga engqeshiso komrhumo oguqu-guqukayo. Iintlawulo zengqeshiso esebenzayo azixhomekekanga ngoko kumgca othe ngqo. Kunzima ngoko ukubhengeza iintlawulo eziphantsi zengqeshiso zexesha elizayo ezilindeleke ukuba zamkelwe kwithuba ngalinye kula alandelayo njengoko kufunwa yi-GRAP 13: kungadlulanga unyaka omnye. emva konyaka omnye kodwa hayi emva kweminyaka emihlanu; nasemva kweminyaka emihlabu.

Oomatshini bokwenza iikopi:

Jonga kwinqaku 29 kwiinkcukacha ezinxulumene neengqeshiso ezisebenzayo zoomatshini bokukopa.

25. Iintlawulo zokhutshelo

AMaqela ezoPolitiko		
Democratic Alliance	24,601,919	24,283,116
African National Congress	13,484,407	13,300,127
African Christian Democratic Party	1,371,002	1,335,118
Economic Freedom Fighters	1,296,059	1,266,238
	40,753,387	40,184,599

*Jonga inqaku 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeNgxelo zoNyaka zeMali

	2019	2018 <u>Kuchaziwe</u>
26. Iinkcitho ngokubanzi		
Ukupapasha	1,394,494	973,079
Ii-asethi ezicinyiweyo	-	204,367
Intlawulo-mivuzo yabaphicothi-zincwadi	3,668,494	3,212,690
Amatyala amabi acinyiweyo	-	15,317
Imirhumo yeebhanka	13,260	18,322
Iibhasari	50,717	27,730
Iinkonzo zokutya	2,127,531	1,966,516
Amabango ahlawuliweyo	-	160,719
Iinkonzo zekhompuyutha	1,888,817	4,731,987
Imirhumo yokucebisa neyobungcali	3,469,631	2,795,617
Okutyekayo	973,036	1,088,167
Iinkonzo ezinikwe isivumelwano	1,737,548	1,287,457
Ukhutshelo lwezimali ze-LSS	400,000	-
Iinkonzo zothotho lwezithuthi	478,885	391,842
I-inshorensi	317,254	280,402
Iinkonzo zokuhlamba iimpahla	6,456	8,208
Ezinye iinkcitho	555,772	537,726
Iinkonzo ezisiwe kumacandelo abucala	168,467	315,845
Iposi nokuthunyelweyo	150	3,088
Ushiscilelo nopapasho	375,824	369,583
Imirhumo yobhaliso	147,353	298,721
Iirente zezibonelelo nezixhobo	36,774	36,207
Iinkonzo zekhompuyutha ze-SITA	297,562	344,960
Imirhumo yobulungu	627,947	234,457
Umnxeba nefeksi	290,437	275,142
Uqeqesho	281,581	552,059
Uhambo - olommandla	5,425,970	5,193,924
Uhambo - kumazwe aphesheya	3,640,269	1,493,503
	28,374,229	26,817,635
27. Imali engenayo nephumayo esuka emisebenzini		
Iintsalela	(4,058,119)	(2,617,966)
Uhlengahlengiso loku:		
Ukuhla kwamaxabiso ee-asethi nocutho-tyala	3,752,573	2,924,533
Ilahleko kwintengiso yee-asethi neelahleko	6,417	34,765
Ukubuyiselwa umva koqhwalalelo	-	(914)
Ukhutshelo lwelahleko yetyala ethe ngqo	4,176,534	3,683,291
Igalelo kwiinzuzo zanbaqeshwa	5,024,697	4,569,846
Inzuzo yomrhumo	(4,071,000)	(2,030,000)
Amatyala amabi acinyiweyo	-	15,317
Uhlengahlengiso loluhlu lweemphahla	-	70,435
Ii-asethi ezicinyiweyo	-	204,367
Iinguqu kwinkunzi esebenzayo:		
Izintlu zeempahla	(81,893)	(123,085)
Okuhlawulekayo okungasuki kwiintengiselwano zotshintshiselwano	(4,000)	(1,466)
Okuhlawulekayo okusuka kwiintengiselwano zotshintshiselwano	(13,353)	191,353
Okuhlawulwe kwangaphambili	270,349	(174,728)
Okuhlawulekayo okusuka kwiintengiselwano zotshintshiselwano	8,105,385	(376,853)
Ilahleko yetyala elithe ngqo	(3,683,291)	(2,491,870)
	9,424,299	3,877,025

*Jonga inqaku 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe
28. Intlawulo-mivuzo yabaphicothi-zincwadi		
Imirhumo	<u>3,668,494</u>	<u>3,212,690</u>
29. Iimbophelelo		
Ezisele zinesivumelwano kodwa zingabonelelwa		
• Ipropathi, iqumrhu nezixhobo	<u>93,433</u>	<u>329,648</u>
Ezingakabinasivumelwano nezigunyazisiweyo		
• Ipropathi, iqumrhu nezixhobo	<u> </u>	<u>35,568</u>
Itotali yeembophelelo eziyinkunzi		
Sele zinesivumelwano zingabonelelwanga	93,433	329,648
Azikabi nazivumelwano kwaye zigunyazisiwe lilungu	-	35,568
	<u>93,433</u>	<u>365,216</u>

Le nkqubo yembopheleleko inxulumene nepropathi, iqumrhu nezixhobo nokungaphathekiyo yaye ziza kufumana inkxaso-imali kwingxowa-mali efunyenweyo kwiSebe likaNondyebo wePhondo.

Iingqesho zokusebenza - umqashi (inkcitho)

Ubuncinane beentlawulo zengqesho ezityalwayo		
- phakathi kunyaka omnye	451,686	465,106
- kunyaka wesibini owesihlanu uqukiwe	301,124	752,809
	<u>752,810</u>	<u>1,217,915</u>

Iintlawulo zengqesho esebenzayo zimele iirente ezihlawulelwa yindlu yowiso-mthetho kwirente yoomatshini bokupka kuMinolco (Pty) Ltd.

30. Okunokwenzeka

Ityala eliphakathi kuka-Erasmus noSomlomo nabanye

Ummangali utyhola ngelokuba uSomlomo akakhange azalisekise izigunyaziso zakhe zomgaqo-siseko ngokumayela noMkhomishinala wezokusiNgqongileyo wePhondo leNtshona Koloni. Inkcitho eqikelelwayo li-R 130,000.

Ii-asethi zokunokwenzeka

Ityala eliphakathi kuka-Erasmus noSomlomo nabanye

Ummangali utyhola ngelokuba uSomlomo akakhange azalisekise izigunyaziso zakhe zomgaqo-siseko ngokumayela noMkhomishinala wezokusiNgqongileyo wePhondo leNtshona Koloni. Imali enokufunyanwa eqikelelwayo li-R 100,000.

*Jonga inqaku 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe
31. Ukuxelwa kwezixhobo zezimali		
Izintlu zezixhobo zezimali		
2019		
li-asethi zezimali		
	Kwindleo yocutho	iTotali
Imali ezinkozo nokulingana nayo	19,413,726	19,413,726
Ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano	66,400	66,400
Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano	139,466	139,466
Ezamkelweyo zexesha elide ezivela kwiintengiselwano ezingelotshintshiselwano	13,141	13,141
Ezamkelweyo zexesha elide ezivela kwiintengiselwano zotshintshiselwano	-	-
	19,632,733	19,632,733
lilahleko zezimali		
	Kwindlek o yocutho-	iTotali
Okuhlawulekayo okusuka kwiintengiselwano zotshintshiselwano	1,299,792	1,299,792
Isigunyaziso sengqesho yezemali	1,847,247	1,847,247
Ilahleko yetyala elithe ngqo	4,176,534	4,176,534
Okuhlawulekayo okusuka kwiintengiselwano ezingezizo ezotshintshiselwano	8,054,989	8,054,989
	15,378,562	15,378,562
2018		
li-asethi zezimali		
	Kwin dleko	iTotali
Imali ezinkozo nokulingana nayo	13,367,703	13,367,703
Ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano	62,400	62,400
Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano	126,113	126,113
Ezamkelweyo zexesha elide ezivela kwiintengiselwano ezingelotshintshiselwano	15,341	15,341
Ezamkelweyo zexesha elide ezivela kwiintengiselwano zotshintshiselwano	-	-
	13,571,557	13,571,557
lilahleko zezimali		
	Kwindlek o yocutho-	iTotali
Okuhlawulekayo okusuka kwiintengiselwano zotshintshiselwano	1,249,397	1,249,397
Isigunyaziso sengqesho yezemali	2,090,028	2,090,028
Ilahleko yetyala elithe ngqo	3,683,291	3,683,291
	7,022,716	7,022,716

*See note 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
iVoti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe kwakhona*
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32. Ulawulo lomngcipheko

Ulawulo lomngcipheko

wezemali

Izenzo zendlu yowiso-mthetho ziyibeke kumngcipheko wemali: umngcipheko wentengo, umngcipheko wamatyala kunye nomngcipheko wokuthengiseka lula.

Umngcipheko wokubhangiswa

Umngcipheko wendlu yowiso-mthetho kuthengiseko lula ubangelwe yingxowa-mali ekhoyo yokujongana neembopheleleko zexesha elizayo. INdlu yowiso-mthetho ilawula umngcipheko wokuthengisa lula ngohlolo lokuqwalasela kwakhona ngokuqhubelekayo okuzimbopheleleko zexesha elizayo nezibonelelo zamatyala.

Le tafle ingezantsi icazulula amatyala emali wendlu yowiso-mthetho kumaqela avuthiweyo anxulumene noko kuxhomekeke kwixesha eliseleyo kwingxelo yobume bemali kumhla wovutho lwekontraki. Isixa-mali esidizwe kwitheyibhile luhambo lwemali engesosaphulelo yekontraki. Imincono elindelekileyo kwiinyanga ezili-12 ilinganiswa nemincono yayo ethwelweyo njengoko ifuthe lesaphulelo lingabalulekanga.

Ngowama-31 Matshi 2019

	Phakathi i kunyaka om-1	Phakathi kwe- si-2 se-5 seminyaka
Okuhlawulekayo okusuka kwiintengiselwano zotshintshiselwano		
Isigunyazizo sengqesho yezemali	1,129,618	1,409,513
Ilahleko yetyala elithe ngqo	4,176,534	-
Okuhlawulekayo okusuka kwiintengiselwano ezingezizo ezotshintshiselwano	8,054,989	-
	14,660,933	1,409,513

Ngowama-31 Matshi 2018

	Phakathi i	Phakathi kwe- si-2
Okuhlawulekayo okusuka kwiintengiselwano zotshintshiselwano	1,249,397	-
Isigunyazizo sengqesho yezemali	972,637	2,410,615
Ilahleko yetyala elithe ngqo	3,683,291	-
	5,905,325	2,410,615

Umngcipheko wetyala uqulathe ikakhulu iidipozithi zemali ezinkozo, ulinganiso lwemali okusimkelweyo yowiso-mthetho idipozitha imali ezinkozo kuphela kunye neebhanka ezikumgangatho ophezulu nelungelo elingaphakathi kwetyala kunye nokuchanatywa nakuliphi na elinye iqela eliphikisayo.

**iCANDELO E: iiNxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeNgxelo zoNyaka zeMali**

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 nomqathango omiselwe ngabalawuli.

li-asethi zemali ezichanatywe kumngcipheko wetyala ekupheleni konyaka zibe ngolu hlobo:

Isixhobo sezimali	2019	2018
Imali ezinkozo nokulingana nayo	19,413,726	13,367,703
Okuhlawulekayo okusuka kwiintengiselwano zotshintshiselwano	66,400	62,400
Okufumanekayo okusuka kwiintengiselwano	139,466	126,113
Okufumanekayo kwexesha elide okusuka kwiintengiselwano	13,141	15,341
Okuhlawulekayo kwexesha elide okusuka kwiintengiselwano	-	-

*Jonga inqaku 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophela ngowama-31
Matshi 2019 Amanqaku ngeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe kwakhona*
Umngcipheko		
wentengo		
umngcipheko		
wemiyinge		
yengeniso		

Njengoko indlu yowiso-mthetho ingenazi-asethi inomdla kuzo, ingeniso yendlu yowiso-mthetho kunye nokungena nokuphuma kwemali ezinkozo yokusebenza kuzimele kwiinguqu kwimilinganiselo yenzala yentengo.

33. Inckithomali engagunyanziswanga

Akukho nkcitho engagunyaziswanga eyenziwayo kwisithuba sonyaka-mali omiyo ophela ngowama-31 Matshi 2019.

34. Inckithomali engenaziqhamo neyilahleko

Akukho nkcitho engenaziqhamo nengenanzuzo eye yenziwa kwisithuba sonyaka-mali ophela ngowa-31 Matshi 2019.

35. Inckithomali engaqhelekanga

Ibhalansi yokuvula	-	
Dibanisa: lbkcithomali engagunyaziswanga – unyaka wangoku	41,400	
Ngaphantsi: Izixamali ezilidele ukuxolelwa	(41,400)	
Ngaphantsi: Izixamali eziphide zafunyanwa	-	
	<u>-</u>	<u></u>

linkcukacha zenckithomali engaqhelekanga ekhuthaziweyo kulo nyaka

Kunyaka ongaphambili - Datacentrix: Intlawulo engenamvume	-	
yangaphambili. Ixolelwe liGosa eliNika iNkcaza		
Kunyaka ongaphambili - House of Monatic (Pty) Ltd: Ukungathotyelwa	-	
. Ixolelwe liGosa eliNika iNkcaza		
liNkonzo zoThutho: Ukungathotyelwa kwenkqubo yaphambi kwemvume	28,900	
Springbok Atlas: Iinkonzo zibonelelwe ngaphambi kwemvume	3,500	
Pakkies and Grootboom: Ukungeniswa emva kwexesha kwesaziso semidla	9,000	
	<u>41,400</u>	<u></u>

linkcukacha zenckithomali engaqhelekanga ehlanguliweyo

Kunyaka ongaphambili – Imali ezinkozo: Iintengo zenziwe ngaphandle komgaqo-	-	
	<u></u>	<u></u>

*Jonga inqaku 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

2019 2018
Kuchaziwe kwakhona*

36. Amaqela anxulumeneyo

Enyakeni iPalamente yePhondo leNtshona Koloni ifumene iinkonzo ezivela kula maqela alandelayo anxulumene njengoko kubonisiwe:

ISEbe lezoThutho neMisebenzi yoLuntu	Ukungena kwisakhiwo kusimahla kulawulwa liSebe lezoThutho neMisebenzi yoLuntu. Iindawo zokumisa izithuthi zikwabonelelwa kumagosakarhulumente ngomrhumo ovunyiweyo onganxulumananga nentengo.
ISEbe lezoKhuseleko loLuntu	Iinkonzo zokhuseleko kwidlu yowiso-mthetho
ISEbe leNkulumbuso – iZiko leeNkozo zeQumrhu	UPhicotho lwangaphakathi luquke iKomiti yoPhicotho-zincwadi
ISEbe likaNondyebo wePhondo	Inkxasomali ephambili
EzoThutho zeZithuthi zikaRhulumente (GMT)	Ulawulo lwezithuthi zikarhulumente. Obu budlelane busekelezwe kwintengiselwano yobude bengalo ngokwemigaqo yemirhumo ephunyeziweyo.
ABaphathi abanguNdoqo naMalungu	Jonga kwinqaku 21&22

37. Iinkonzo zesisa

ISEbe leMisebenzi kaRhulumente libonelela ngendawo yeofisi kwiPalamente yePhondo leNtshona ngaphandle kwakuhlululisa ndleko kwindlu yowiso-mthetho. Ukubonelela ngezi nkonzo ngesihle kuyaqatshelwa njengoko ingeniso nenkcitho kwixabiso elilungileyo le-R 9,842,760 (2018: R 9,531,936).

INkonzo yamaPolisa oMzantsi Afrika ibonelela ngeenkonzo zolawulo lokungena kwiNdawo eBalulekileyo enguNdoqo 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 phakathi kunyakamali kwixabiso lama- oluxabise ama-R 215,803 (2018: R 84,575). Ezi nkonzo kubonelelwe ngazo kanye ngexesha loniko-ngxelo kungafunwanga ntlawulo kwindlu yowiso-mthetho yephondo.

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31

Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

*Jonga inqaku 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

2019 **2018**
Kuchaziwe kwakhona*

38. Impazamo yexesha elingaphambili

Ngethuba lolungiselelo lweengxelo zonyaka zemali ezilungiselelwe unyaka omiyo ezi mpazamo zilandelayo zachogwa.

Uluhlu lweempahla

Ngexesha eliphele ngowama-31 Matshi 2019, indlu yowiso-mthetho imisele ukuba uluhlu lweempahla lufunyenwe phambi kokuphela konyaka lwaza alwaqakwa ekupheleni konyaka kwixabiso le-R 131,904.

Uluhlu lweempahla: Ivenkile yequmrhu	131,904
linkcitho ngokubanzi: Ukuthengisa	(131,904)
	-

Ipropathi, iqumrhu nezixhobo

Apha enyakeni, indlu yowiso-mthetho imisele ukuba umba wepropathi, iqumrhu nezixhobo phakathi kokongezelelekileyo uhlelwe ngokungachanekanga phakathi kwefanitshala nezixhobo ze-ofisi nabanye oomatshini nezixhobo ukuya kwixabiso lesi-R 8,999.

Ipropathi, iqumrhu nezixhobo - Ifanitshala nezixhobo ze-ofisi	8,999
Ipropathi, iqumrhu nezixhobo - Abanye oomatshini nezixhobo	(8,999)
Ukuhla kwemali okuzuziweyo - Ifanitshala nezixhobo ze-ofisi	(108)
Ukuhla kwemali okuzuziweyo – Abanye oomatshini nezixhobo	108
	-

Ii-Asethi zaMagugu

Ngexesha eliphele ngowama-31 Disemba 2018, indlu yowiso-mthetho ifumanise ukuba ii-sethi zaMagugu zexabiso le-R10,000 aziqukwanga kumsebenzi wokulinganisa kwakhona ii-asethi owenziwe kunyaka ongapambili.

Ii-asethi zamagugu	10,000
Ukuhla kwemali okuzuziweyo	(10,000)
	-

Ipropathi, iqumrhu nezixhobo

Ingexesha lulungiselelo lwefayile yee-asethi yokufumana kwinkqubo ye-SAGE iqela loqhwarelo luchongiwe olufana nohlelo kwakhona phakathi kumagumbi ee-asethi kwakunye nokucinywa kwee-asethi ezongezelelweyo. Olu hlengahlengiso lubonakaliswa njengengezantsi:

Ipropathi, iqumrhu nezixhobo - Ifanitshala nezixhobo ze-ofisi	(230,059)
Ipropathi, iqumrhu nezixhobo - Abanye oomatshini nezixhobo	(62,255)
Ipropathi, iqumrhu nezixhobo - Izixhobo zekhompnyutha	19,486
Ii-asethi zamagugu	248,300
Ukuhla kwemali okuzuziweyo - Ifanitshala nezixhobo ze-ofisi	(2,278)
Ukuhla kwemali okuzuziweyo - Abanye oomatshini nezixhobo	39,392
Ukuhla kwemali okuzuziweyo - Izixhobo zekhompnyutha	(2,890)
Ityala elizuziweyo	(8,752)
linkcitho ngokubanzi	(757)
Ukuhla kwexabiso lemali	(187)
	-

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31

Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

*Jonga iphepha 38

iNgxelo yoNyaka yoNyakamali ka-2018/19
i Voti 2: iPalamente yePhondo leNtshona
Koloni

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophela ngowama-31
Matshi 2019 Amanqaku ngeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe kwakho*
38. Impazamo yexesha		
eliphambili (iyaqhuba)		
lingqesho zezimali -		
liseli-fowuni		
Ngexesha lolungiselelo lwengqeshiso yezemali yeeseli-fowuni kufumaniseke ukuba iiseli-fowuni ezindala kwafuneka ukuba zisuswe kwirejista kwaye ixabiso leeseli-fowuni ezisasetyenziswayo laxelwa ngaphaya komlingo.		
liseli-fowuni ze-asethi yengqesho yezimali		(125,050)
Ukuhla kwemali okuzuziweyo - liseli-fowuni ze-asethi yengqesho yezimali		124,145
Ityala elizuziweyo		16,828
Ukuhla kwexabiso lwezemali		(15,923)
		-
Imali ehlawulelwa ukushiya iziko		
Kunyaka ongaphambili isibonelelo siphakanyisiwe malunga nemali ehlawulelwa ukushiya iziko ema kwenziwe kuwo onke amalungu achatshazelwa siSibhengezo 48 sika-2016. Nangona kunjalo, ngenxa yokuba obe sakuba yiNkulumbuso engaphumezanga igazethi yephondo zingadlulanga iintsuku ezingama-30 zomhla wesi sibhengezo singentla njengoko kufunwa li-S6(3), kuqgitywe ukuba akukho sigunyaziso sezomthetho kwaye ke ngoko akunakubakho sibonelelo kwiiNgxelo zoNyaka zeziMali.		
Iinzuzo zabaqeshwa – Imali ehlawulelwa ukushiya iziko		14,681,000
Ityala elizuziweyo		(11,264,000)
Intlawulo-mivuzo yaMalungu – Igalelo kwiinzuzo zabaqeshwa		(3,259,000)
Izingeniso zemirhumo		(158,000)
		-
Ingxelo yobume bezemali		
Uluhlu lweempahla		131,904
Ipropathi, iqumrhu nezixhobo		(397,878)
Ipropathi, iqumrhu nezixhobo: Ukuhla kwemali okuzuziweyo		158,369
Ii-asethi zamagugu		258,300
Iinzuzo zabaqeshwa		14,681,000
Ingxelo yoMsebenzi wezeMali		
IiNdleko ngokubanzi		(132,661)
Ukunciphisa ixabiso		(16,110)
Intlawulo-mivuzo yaMalungu -		(3,259,000)
Iinzuzo zemirhumo		(158,000)
INgxelo yeeNguqu kwiNethi yee-Asethi		
Ityala elizuziweyo		(11,265,924)

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeeNgxelo zoNyaka zeMali

*Jonga inqaku 38

iCANDELO E: iiNgxelo zoNyaka zeziMali zonyaka ophele ngowama-31
Matshi 2019 Amanqaku ngeNgxelo zoNyaka zeMali

	2019	2018 Kuchaziwe kwakhona*
39. Inguqu kwingqikelelo		

Ipropathi, iqumrhu nezixhobo

Ipropathi, iqumrhu nezixhobo: Uqwalaselo kwakhona lobomi obuluncedo lwenziwe kwii-asethi, apho, izinto ezithile zezixhobo zekhompyutha zichongiwe ezifune uhlehlengiso. Abaphathi bePalamente yePhondo leNtshona Koloni baqwalasele indlela yokunika inkcaza kwinguqu yobomi obuluncedo oluqikelelekayo. Ifuthe lenguqu kwintelekelelo yokunika inkcaza kufuneka ukuba inakanwe ngokwengeniso ngokuliquka kwintsalela okanye ityala ngexesha lenguqu, ukuba loo nguqu ichaphazela elo xesha kuphela, okanye ixesha lenguqu kumaxesha azayo, ukuba inguqu ichaphazela zombini. Abaphathi bagqibe ukuba kufuneka kusetyenziswe inguqu kwintelekelelo ngenzuzo ukusuka ekuqaleni kuka-2018/19 kwaye ke ngoko ityala lokuhla kwexabiso lemali lisetyenziswe ngenzuzo ukususela kowoku-1 Epreli 2018 kobomi buluncedo busheyikileyo bezi asethi.

	2018/2019	2019/2020	2020/2021
Ukonyuka\Ukuhla) kwiMali kwiZixhobo zeKhompyutha	<u>167,983</u>	<u>(51,147)</u>	<u>(47,582)</u>

40. Umahluko wohlahlo lwabiwo-mali

Umahluko ophathekayo phakathi kohlahlo lwabiwo-mali nezona zixamali

40.1 Okufunyenweyo

Umahluko ungenxa yengeniso efunyenweyo ngokwemigaqo yenkcithomali yoonyaka abangaphambili.

40.2 Enye ingeniso

Umahluko ungenxa yengeniso efunyenwe kwizidlo, ukupaka izithuthi neentengiso ezingaphezulu kunesixamali sohlahlo lwabiwo-mali esabiweyo.

40.3 Inzala eyamkelweyo

Umahluko ungenxa yenzala kwi-akhawunti yebhanki kumatyala ebe ngaphezulu kunesixamali sohlahlo lwabiwo-mali esabiweyo.

40.4 IiNdleko zabasebenzi

Umahluko ungenxa yezithuba ezingenabani ezingazaliswanga njengoko bekucingeleka.

40.5 Umvuzao waMalungu

Umahluko ungenxa yamalungu aphantsi kubna lawo acingelweyo esenyuka kulo nyaka.

40.6 IiNdleko semali

Umahluko ungenxa yomrhumo wamihla le wezithuthi zeGaraji kaRhulumente ukuba ube ngaphantsi kokucingelweyo nokuhla kusetyenziso.

40.7 IiNdleko ngokubanzi

Umahluko ubukhulu becala ungenxa yoqaliso olilibazisiweyo lweprowujekthi yeSicwangciso seMithombo yezoshishino kananjalo neprowujekthi yoHlehlengiso ekhokelele ukuba igqitywe mva kunenkqubo ecingelweyo yentlawulo yovutghondaba.

Umahluko ungenxa yenkcithomali ecwangcisiweyo yePalamente yesi-6 ecwangcisiweyo kodwa yaqakunjelwa kunyakamali ka-2019/20.

iiNguquko ezisuka kuhlalo lwabiwo-mali olwamkelweyo zisiya kuhlalo lwabiwo-mali lokugqibela

Iinguqu phakathi kuhlalo lwabiwo-mali oluphunyezwe inkcithomali yephondo kwaye nengxelo yothlekiso lohlahlo lwabiwo-mali kwizinto zekcithomali ingenxa yenguqu kulelo phakathi kuhlalo lwabiwo-mali oluphunyeziweyo nohlalo lwabiwo-mali oluthlekisekayo ukuze kukhawulelwane neemfuno ze-GRAP.

Uhlengahlengiso lwenzeke phakathi kuhlalo lwabiwo-mali oluphunyeziweyo kunye nohlalo lwabiwo-mali lwezimali ngenxa yohlengahlengiso lohlahlo lwabiwo-mali kananjalo neemfuduko phakathi kwizinto zenkcithomali. Oku hlengahlengiso lumi ngolu hlobo:

*Jonga inqaku 38

iNgxelo yoNyaka yoNyakamali ka-
2018/19 i Voti 2: iPalamente yePhondo
leNtshona Koloni

ICANDELO E: liNgxelo zoNyaka zeziMali zonyaka ophela ngowama-31
Matshi 2019 aManqaku kwiiNgxelo zoNyaka zeziMali

			2019	2018 Ixeliwe
40. Umahluko wohlahlo lwabiwo-mali (uyaqhuba)				
Inkcithomali	Uhlahlo lwabiwo- mali	Uhlengahle ngiso	Iimfu duko	Uhlahlo lwabiwo- mali
lindleko ezinxulumene nabaqeshwa	44,952,000	-	24,307	44,976,307
Intlawulo-mivuzo yaMalungu	914,000	122,824	20,354	1,057,178
lindleko yezemali	489,000	61,155	(74,368)	475,787
lirente zengqesho kwingqesho esebenzayo	42,444,000	-	-	42,444,000
Intlawulo zokhutshelo	29,779,000	4,530,989	401,323	34,711,312
Inkcithomali ngokubanzi	187,371,000	-	-	187,371,000

41. Iinkxalabo eqhubayo

Iingxelo zonyaka zezimali zilungiselelwe ngesiseko semigaqo-nkqubo yokunika inkcaza esebenza kwinkxalabo eqhubayo. Esi siseko sicinga ukuba izimali ziza kufumaneka ukuhlawula imisebenzi yexa elizayo kwanokukuba ufezekiso lwee-asethi nentlawulo yeelahleko, izigunyaziso zokunokwenzeka neembophelelo ziza kwenzeka kumyinge oqhelekileyo womcimbi.

42. Imisitho esemva komhla wokunikezelwa kwengxelo

Akukho misitho ihlengahlengisayo yenzekileyo emva komhla wokunika ingxelo.

*See note 38

