IPALAMENTE YEPHONDO LENTSHONA KOLONI

INGXELO YONYAKA 2017/2018

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INgxelo yoNyaka Ka 2017/2018

IPapashwe

YiPalamente yePhondo leNtshona Koloni

2018

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INombolo yefeksi:	021 487 1674
Idilesi ye-imeyile:	secretary@wcpp.gov.za
Idilesi yeWebhusayithi:	www.wcpp.gov.za

2. ULUHLU LWEZIFINYEZO

AO	IGosa eliNika iNgxelo
AC	IKomiti yoPhicotho-zincwadi zeMali
ACDP	African Christian Democratic Party
AGSA	uMphicothi zincwadi Jikelele woMzantsi Afrika
ANC	African National Congress
AIDS	Acquired Immune Deficiency Syndrome
APP	ISicwangciso sokuSebenza soNyaka
AR	INgxelo yoNyaka
COPE	Congress of the People
DA	Democratic Alliance
D: ERM	ICandelo loLawulo leMingcipheko yoShishino
DoCS	iSebe lezoKhuseleko loLuntu
DoTP	iSebe leNkulumbuso
DTPW	iSebe lezoThutho neMisebenzi yoLuntu
EFF	Economic Freedom Fighters
ERM	ULawulo loMngcipheko weShishini
ERMCO	IKomiti yoLawulo loMngcipheko weShishini
ERP	UCwangciso lweZibonelelo zeShishini
FMIP	IsiCwangciso sokuPhuculwa koLawulo
FMPPLA	UMthetho woLawulo lweMali yeZindlu zoWiso-mthetho zePalamente nePhondo, 2009 (uMthetho onguNombolo 10 wama-2009)
GRAP	IiNdlela zokuNikwa kweNgxelo eYamkelweyo ngokuBanzi
HDI	ABantu ababevinjwe aMathuba ngaPhambili
ICT	ITheknoloji yeNgcaciso noNxibelelwano
IFMS	INkqubo eHlangeneyo yoLawulo lweMali
LOGIS	INkqubo yoLungelelwaniso yeNgcaciso
LSS	INkxaso yeCandelo loWiso-mithetho
MOU	IMemorandam yeNgqiqo
NCOP	iBhunga leSizwe laMaphondo
PID	UXwebhu lokuQalisa iProjekti
PSRMF	IsiCwangciso-nkqubo soLawulo loMngcipheko seCandelo likaRhulumente Afrika
SCM	ULawulo lwesiXokelelwano soNikezelelo
SCOPA	IKomiti esiGxina yeeAkhawunti zikaRhulumente
SOP	INkqubo eSebenzayo eseMgangathweni
SLA	IsiVumelwano seNqanaba leNkonzo
TOR	IMiqathango yesiVumelwano

WCPP	IPalament yePhondo leNtshona Koloni

3. INTSHAYELELO NGUSOMLOMO

Sharna Fernandez
uSomlomo

Kulilungelo elilodwa lam ukunikezela iNgxelo yoNyaka yePalamente yePhondo leNtshona Koloni yonyakamali ka 2017/18 ngokwemigaqo yecandelo 60(1) oMthetho woLawulo lweeMali zePalamente yeSizwe neziNdlu zoWiso-mithetho zaMaphondo, 2009 (FMPPLA).

Ndiyathemba ingxelo iyakunibonelela ngolwazi nokuthi niqonde iimpumelelo nemingeni egagene nayo iWCPP ngexesha lonyakamali ka 2017/18 kwakunye nokuqhubeka ekuzibopheleleni ngokubonelela ngepalamente esemgangathweni kunye nenkxaso emanyanisiweyo ukuze aMalungu azalisekise imisebenzi yawo yomgaqo-siseko.

Ngonyakamali ka 2017/18 iWCPP kwakhona ifumene uphicotho zincwadi zemali olungenachaza. Oku kubalulekile ngokukodwa njengokuba ibingunyaka wokuqala iWCPP iqulunqa iinkcazelo zemali zonyaka ezivumelana ngokupheleleyo necandelo 56(1) leFMPPLA, njengoMgaqo 8: iXabiso lee-Asethi alisenako nokusetyenziswa. Umbulelo owodwa kwiinkokheli nesitafu esibandakanyeka kuqulunqo lwenkcazelo yonyaka yemali, kwakunye nemibutho ngokubanzi, ngaphandle ngokuzibophelela nokuzimisela kulawulo olulungileyo oku bekungasoze kwenzeka ngaphandle kokusebenza ngamandla nangokusesikweni kunye nokuzibophelela kulawulo olufanelekileyo. Ndivuyisana nani kwaye nenze kakuhle!

Unyaka ka 2017/18 ubunemingeni nobunzima, noxa kunjalo ilixesha lovuseleleko eWCPP. IiProjekti ezimbini zisendleleni kungokunje, ekwakuthi xa zigqityiwe, ziyakuba nefuthe elibalulekileyo kwindlela eyakuthi iziphathe iphucule noshishino lwayo iWCPP ukuya phambili. Enye yeeprojekti ezakuqalisa ngayo iWCPP kukusebenzisa ukongezwa komsebenzi apho iinkqubo zoshishino zayo, izibonelelo zolwakhiwo lweziko ziyakuphononongwa kwakho ukuze kufezekiswe kwenziwe ngeyona ndlela ilungileyo ukusebenza ngemfezeko.Noxa le nkqubo ingagqitywanga ekupheleni kuka-2017/18, kulindeleke ukuba isifundo siyakuqukunjelwa ngonyakamali 2018/19. IWCPP ijonge phambili ngoko ke ukuba iphucule ulwakhiwo oluya kwandisa kwkhona iinkonzo ezibonelelwa yiWCPP kowona mgangatho uphezulu. IProjekti yesibini esele iqalisile ngayo iWCPP kukuphumeza iNkqubo yoLawulo lweZibonellelo zoShishino. Ekupheleni konyak ka 2017/18, iWCPP ibikwisigaba socwangciso sokugqibela kwaye iqikelele ukuya kopapasho ngqo kwinkqubo kwiveki yokuqala kuEpreli 2018. I WCPP ingxamele ukubona iinzuzo zenkqubo ye iERP nefuthe eyakuba nalo kwindlela iWCPP ephatha ngayo ushishino lwayo ukuya phambili.

IWCPP iqhubile ngokusebenza izibandakanya kwimisebenzi yecandelo lowiso-mithetho kwaye iWCPP iyamelwa kwiintlanganiso zeLegislative Sector Support Programme Cluster.

Ngexesha lonyaka ophelileyo ukuqondisa okwenyukileyo kwenziwe ngokubaluleka nokufuneka kweenkqubo kunye neendibano zemiba enxulumene nesini. Ngexesha lonyaka ophantsi kohlolo amalungu angaMakhosikazi ePalamente yeManyano yezizwe ezinobudlelane eWCPP abe yinxalenye yeNkomfa yaMakhosikazi yeZizwe ngoAgasti 2017 kunye nencoko yaMakhosikazi ngoSeptemba 2017. IWCPP kwakhona ibambe inkqubo ngempumelelo ngoNovemba 2017 eyenzeke ngexesha elinye noququzelelo lweeNtsuku ezi 16 zokulwa nobundlobongela obujoliswe kuMakhosikazi naBantwana.

Okokugqibela ilizwi elilodwa lombulela kwiKomiti yePalamente eyoNgameleyo phantsi kosihlalo oHloniphekileyo Wiley ngendima ayidlalileyo ukuqinisekisa nokugcina ulongamela kulawulo lwemali yeWCPP. Kwakhona ndifuna ukubulela ababonelela besiqinisekiso bethu, uPhicotho-zincwadi lwangaPhakathi, iKomiti yoPhicotho-zincwadi kunye noMphicothi-zincwadi Jikelele waseMzantsi Afrika, ngegalelo labo ukuqinisekisa iWCPP iyilawula kakuhle imingcipheko yayo nokuba ilawula kwaye ivumelane nowiso-mithetho olufaneleyo, imimiselo neepolisi.

Konke oko ithe yakufumanaEverything the iWCPP kunyaka ophelileyo bekungasoze kwenzeke ngaphandle kwenkxaso nokuzinikela kweqela leenkokheli nesitafu.. Ukuxabiseka kwam nombulelo onyanisekileyo uya kuSekela Somlomo, uNobhala neqela lakhe ngegalelo labo nokuzibophelela kunyaka ophelileyo. Unyaka ozayo ngokungathandabuzekiyo uzakuba neyawo imimngeni, kodwa ke ndiqinisekile sizakuzoyisa iziphazamisi kwanemingeni esakugagana nayo ngokubambisana.Siyakuqhubeka sisebenza kunye ukuqinisekisa ukuba iWCPP iyayifezekisa imbono yayo yokuba yipalamente Siyakuqhubeka sisebenza kunye ukuqinisekisa ukuba iWCPP iyayifezekisa imbono yayo yokuba yipalamente enamandla, esebenzayo nenobuchule exhasa idemokhrasi yomgaqo-siseko.

USomlomo
Sharna Fernandez
Umhla: 21 Agasti 2018

4. INGXELO YEGOSA ELINIKA INGXELO

UGqr Gilbert
Lawrence uNobhala

4.1 Uvavanyo ngokubanzi lwemisebenzi yePalamente yePhondo

Unyaka-mali ka 2017/18 ube neempumelelo ezininzi n nemingeni ethilef. Nangona kukho imingeni, iWCPP iyakuhlala izibbophelele ekuphumezeni iinjongo ezibekele zona.

Ngesithuba sonyaka-mali ka-2017/18 iWCPP ibe nemigqaliselo yesambuku senkqubo yokwenziwa komsebenzi ezingama-55 kunye nama-55 ekujoliswe kuko konyaka. IWCPP ifezekise ezingama-46 ekujoliswe kuko okucwangcisiweyo kwisithuba sokunikwa kwengxelo ka-2017/18.

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

INkqubo	Inani lemigqaliselo yokwenziwa komsebenzi nekujoliswe kuko okucwangcisiweyo ngokuhambelana neAPP	Okufezekisiweyo	Akufezekiswanga okanye akufezekiswanga ngokupheleleyo
INkqubo 1: ULawulo	36	30	6
INkqubo 2: Izibonelelo zaMalungu namaQela ezoPolitiko	3	3	-
INkqubo 3: IiNkonzo zePalamente	16	13	3
Zizonke	**55**	**46**	**9**

Ukusukela kumhla wama-31 kuMatshi 2018 iWCPP ibe nesambuku sezithuba ezivunyiweyo ezili-109 kuluhlu lwezithuba zayo, ekuthe ezibini zezikhundla (uMcebisi wezeMithetho eManyanisiweyo, iGosa lePalamente) bezingaxhaswanga ngemali yaye ezingama-103 zazaliswa.

Ngexesha lika 2017/18 iWCPP ibe nabaqeqeshwa engqeshweni abane kwingqesho yayo. Bababelwe kwezeMicimbi yaBasebenzi; uLwazi neThekhnoloji yoNxibelelwano, kunye noLwazi noNxibelelwano.

IWCPP iqhubeka ibonelela ngepalamente esemgangathweni kunye nenkxaso emanyanisiweyo ukunceda aMalungu azalisekise imisebenzi yawo yomgaqo-siseko nokuquqzelela intathonxaxheba

yoLuntu kwimiba yepalamente.

IWCPP kwakhona ifumene uphicotho zincwadi olungenachaphaza kunyakamali ka 2017/18, ngokunjalo kwakhona iibonakalisa ukuzibophelela kulawulo olulungileyo ukwenza imisebenzi yayo engundoqo ukuphumeza imbono yokuba namandla, ipalamente esebenzayo nenobuchule bokuxhasa idemokhrasi yomgaqo-siseko.

Ngo 2017/18 eyona ndawo bekugxilwe kuyo kukuphunyezwa kwenkqubo yoCwangciso lweMithombo yoShishino. IWCPP yehlelwe yimingeni yezibonelelo nemvumelwano nababonelela ngenkonzo okubangele ulibaziseko kukugqityezelwa kokuphunyezwa kwenkqubo iERP. Le miba yesivumelwano yaya yasonjululwa kwaye akukho maxabiso ongeziweyo kwiWCPP anxulumene noku. Umhla wokuba semoyeni iyakuba Epreli 2018.

IWCPP iqalise isifundo sokwandiswa kokusebenza esiqale ngexesha lekota yesithathu kunyakamali ka 2017/18. Oku kokokuqala iWCPP izakuhlola kwakhona iinkqubo zoshishino lwayo,izibonelelo kunye nobume bequmrhu oko kwango 2006.Injongo yesi senzo kukufezekisa nokuphucula ukusebenza ngenkuthalo kweeUnithi ezisebenzayo zeWCPP, kwisikhokelo sohlahlo lwabiwo-mali, ukuze ibe yipalamente yalamaxesha esimanjemanje lenkulungwane yama 21 ukuze ihambise iinkonzo ezibhetele kuMalungu.

Ngesi senzo iWCPP ifuna ukuqinisekisa ukuba njengequmrhu, inengqwalaselo, ephendulayo, ecinga ngekamva neneziphumo ezibonakalayo. IWCPP inembono yokuba isiphumo sesi senzo siyakukhuthaza ubambiswano ngakumbi kunye nendawo enenkxaso yokusebenza kwisitafu.

INtshona Koloni ijongene neyona mbalela yakhe yambi kwiminyaka emininzi. IWCPP ibe negalelo kwinkqubo yokulondoloza amanzi kwaye iye yaqinisekisa ukuba ukusetyenziswa kwamanzi kweli candela kuncitshisiwe. IWCPP ibisebenzisana neSebe lezoThutho neMisebenzi yoLuntu ukuphumeza iphulo lokulondoloza amanzi. IWCPP, njengawo onke amasebe ephondo, iqulunqe isiCwangciso sokuQhubeka ngoShishino; lokuNqaba kwaManzi, enjongo yaso ikukunceda aMalungu ePalamente, uLawulo lweSigqeba kunye nesitafu ekwenzeni izigqibo ngokuiqiqileyo ngexesha elinokuthi lehle apho isibonelelo samanzi sisenokungafumaneki. . Esi sicwangciso siqinisekisa ukuba iiWCPP izilungiselele kwaye izakubanakho ukuphendula nokubuyela esimeni kusuka kumaxesha andisiweyo ophazamiseko lomthamo wamanzi, oko kuvumela iWCPP ukuba iqhubekeke neenkonzo zayo ezimandundu.

IMemorandam eSesikweni yokuQonda (MOU) yatyikitywa neSebe lezoKhuseleko loLuntu ngexesha lonyakamali ka 2017/18 ngokunikezela ngenkxaso yezokhuseleko kumanyelo zimvo zoluntu nakwiintlanganiso zolongamelo. IProjekti yokulinga yaqaliswa ngoOkthobha 2017, eye yayimpumelelo. ISebe lezoKhuseleko loLuntu libonelele ngenkxaso yabasebenzi bezokhuseleko abanxibe iyunifom kwizikhombisi zokungena kwindawo yendibano ngexesha lomanyelo zimvo. Akukho zehlo zixeliwe ngexesha lonyaka ophantsi kohlolo.

Ngokwemigaqo yenkxaso yenkqubo, inkqubo yokuhlaziywa kweMithetho kungokunje ikwinqanaba lokugqibela phambi kokuba isiwe kwiKomiti yeMithetho ukuze iyiqwalasele inike nengcebiso kwiNdlu ukuze iyiphumeze.

Ngokwemigaqo yemfundo yoluntu nofikelelo, iWCPP iqhubeke iphumeza amathuba oluntu ukuze lungene kwaye luthabathe inxaxheba ukwenza imithetho yayo kunye neenkqubo zolongamelo. Oku kwenzeka ngeendibano zangaphambi komanyelo-zimvo, amaphulo ezemfundo owiso-mithetho kunye nokuququzelela ubandakanyeko kumanyelo-zimvo uqobo. IWCPP iqhubeka ukuphendula kumaphulo ofikelelo eluntwini aququzelelwa licandelo lowiso-mithetho, kuquka iipalamente zamacandelo kunye nezehlo ezikhunjulwayo.

4.2 Uvavanyo ngokutsha kweziphumo zemali zePalamente yePhondo leNtshona

4.2.1 Ezamkelweyo kwiWCPP

Ezamkelweyo	2017/18			2016/17		
	Uqikelelo	Isixa-mali esisiso esiqokele-lweyo	(Ngaphezulu)/nga-phantsi okuqokelelweyo	Uqikelelo	Isixa-mali esisiso esiqokelelweyo	(Ngaphezulu)/ngaphantsi okuqokelelweyo
	R'000	R'000	R'000	R'000	R'000	R'000
Intengiso yempahla neenkonzo ngaphandle kwee-asethi eziyinkunzi	5	(67)	(62)	5	62	(57)
IiNtlawulo, izohlwayo, kunye neelahleko	-	-	-	-	48	(48)
Inzala, izahlulo kunye nerhente yomhlaba	55	169	(114)	52	189	(137)
INtengiselwano kwii-asethi eziyinkunzi	-	-	-	-	-	-
IiNtlawulo, izohlwayo, kunye neelahleko	-	708	(708)	-	26	(26)
Zizonke	**60**	**944**	**(884)**	**57**	**325**	**(268)**

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

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

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

I WCPP ibhengeza ingeniso kwinzala eyamkelweyo kumncono webhanka.

4.2.2 Inkcitho yeNkqubo

Igama lenkqubo	2017/18			2016/17		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Ulawulo	64 822	59 213	(5 609)	61 769	55 228	(6 541)
Izibonelelo zamaLungu namaQela	47 865	46 526	(1 339)	44 238	43 035	(1 203)
IiNkonzo zePalamente	25 028	24 805	(223)	23 314	22 479	(835)
Iyonke	**137 715**	**130 544**	**7 171**	**129 321**	**120 742**	**(8 579)**

Kunyaka-mali ka 2017/18 kubekho inkcitho engaphantsi yezigidi R7 171.

Ekhutshelweyo

Isixa-mali sezigidi ezi R7, 171 (ephathelelene nenkcitho engaphantsi kwiingxowa-mali ezivotelweyo) kunye nesixa-mali sama-R892 000 (ephathelelene nokuqokelelwa okungaphezulu kwengeniso yayo) samkelwa okokuba sikhutshelwe.

Ukukhutshelwa kwemali ebikuhlahlo-mali lwenye iNkqubo isiwe kwenye (iVayamenti)

Akubangakho kukhutshelo kwemali ebikuhlahlo lwabiwo-mali lwenye inkqubo isiwe kwenye ngesithuba sovavanyo.

INkcitho engafanelekanga, engenanzuzo, eneendleko kunye nengagunyaziswanga

Akukho zindululo zamaxabiso zibongoziweyo ezifunyenweyo okanye eziqukunjelweyo kunyakamali ka 2017/18.a.

4.2.3 ULawulo lwesiXokelelwano soNikezelo (SCM)

ULawulo lwesiXokelelwano soNikezelo (SCM) ngumsebenzi ohlangeneyo oqwalasela ucwangciso, ukufunyanwa (okanye ukuthengwa) ukumiselwa kwempahla neenkonzo ezilungiselelwe iWCPP kummandla wowiso-mithetho.

Indima yeSCM yanda isuka ekuncedeni ngeenkcukacha zempahla okanye iinkonzo ezidingekayo, ngokusetyenziswa kwethenda nenkqubo yokufunwa kwexabiso kokwamkelweyo nokunikezelwa kwempahla yaye, apho impahla idingekayo ukulungiselela iinjongo zokufakwa kuluhlu lwempahla, ukugcinwa kwayo nokukhutshwa ukulungiselela ukusetyenziswa.

Umsebenzi wolawulo lwesivumelwano uhlala kwiSCM. Icandelo lilawula ze libek'iliso kuhambelwano nokusebenza kwesivumelwano. Kulo mba iSCM ibonelela ngengxelo S41 (imfuneko ye FMPPLA) yekota kwiGunya leSigqeba. ISCM iphinda iququzelele ulawulo lweeasethi zoluntu kunye nokulahla kwayo okulandelayol, xa kuyimfuneko, lo gama igcine iminqophiso nemigangatho emiselweyo.

Ngokwemigaqo yamalungiselelo ethutyana oguqulo eFMPPLA, uMgaqo 8 awusasebenzi kwaye, kuloko, zonke iiasethi zaxatyiswa ngokwemigaqo yeendleko zayo (okanye ngendleko ekubonwa ifanele oko, aphoi indleko zangaphambili bezingafumaneki) ukulungiselela irejista yeasethi ehambelana noGRAP.

4.2.4 Izipho ezamkelweyo ezingeyiyo imali ezivela kumaqela anganxulumananga

Akukhange kubekho zipho ezamkelweyo ezingeyiyo imali ezivela kumaqela anganxulumananga kwisithuba sonyaka-mali ka 2017/18.

4.2.5 Ezikhululweyo nezinxaxhileyo ezamkelweyo ezivela kwiCandelo loLawulo-mali

Azikho.

4.2.6 Imisitho emva komhla wokunikwa kwengxelo

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

4.2.7 Uhambelwano kunye neentlawulo zeentsuku ezingama-30

Ngexesha lika 2017/18, ii-invoyisi ezintandathu, zibangele ixabiso elandileyo lama R78 048,90

eentlawulo ezenziwe sekudlule iintsuku ezingama 30. Uninzi lwezi zehlo lunxulumene nenkqubela yoqhagamshelwano nabanikezeli beenkonzo ukufumana ingcaciso nesisombululo kwizixamali ezikwi-invoyisi nokusilela kwenkonzo.

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

4.2.8 Ukuvunywa / nokuNcoma

Ndithanda ukubulela uSomlomo, uSharna Fernandez, kunye noSekela Somlomo, uPiet Pretorius, ngenkxaso yaye nesikhokhelo. Umbulelo owodwa kwiqela lolawulo nakubasebenzi beWCPP ngenxa yokusebenza nzima okungaguqukiyo.

IGosa eliNika iNgxelo
Gilbert Lawrence
Umhla: 21 Agasti 2018

5. INGXELO YOXANDUVA NENGQINISEKISO YOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi lwam nenkolo, ndiyaqiniseka oku kulandelayo:

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

Ngokwembono yam, ingxelo yonyaka ibonakalisa imisebenzi, ingcaciso yomsebenzi, ingcaciso yemicimbi yabasebenzi kunye nemicimbi yemali yeWCPP ukulungiselela ukuphela konyaka-mali ka-31 kuMatshi 2018.

Othembekileyo

IGosa eliNika iNgxelo
Gilbert Lawrence
Umhla: 21 Agasti 2018

6. UVAVANYO NGOKUBANZI LWEQHINGA LOKUSEBENZA

6.1 UMbono

IPalamente evuselelayo, esebenzayo nefanelekileyo exhasa umgaqo-siseko wedemokhrasi.

6.2 UMnqophiso

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

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

6.3 IiNqobo ezisesikweni ezingundoqo

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

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

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

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

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

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

7 IZIGUNYAZISO KUNYE NEZINYE ZOWISO-MITHETHO

7.1 IZigunyaziso zoMgaqo-siseko

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

(i) UMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996

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

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

(b) ICandelo 114 (2) linikezela okokuba izindlu zowiso-mthetho zinikezele ngeendlela zephondo–

- Zokuqinisekisa ngento yokuba amaqumrhu esigqeba ephondo karhulumente anika ingxelo kuyo; yaye
- Zigcina ubeko-sweni kulo naliphi na iqumrhu lephondo likarhulumente kunye nokusebenzisa amagunya esigqeba sephondo kwiphondo, kuquka ukumiliselwa kwemithetho.

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

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

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

(e) ICandelo 117 loMgaqo-siseko liquka phakathi kokunye, amaqithiqithi alunge kumaLungu ePalamente yePhondo. Ngokuqaphela ilungelo lokuzithethela malisetyenziswe nemicimbi yendlu yowiso-mithetho.

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

(ii) UMgaqo-siseko weNtshona Koloni, 1997

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

UMgaqo-siseko wePhondo ubonelela ngowiso-mithethooluthile olucacileyo nolwakhiwo lolawulo

olwahlukileyokulwakhiwo oluthile kuMgaqo-siseko. Umzekelo:

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

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

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

7.2 IZigunyaziso ngokoMthetho

IiNjongo zePalamente yePhondo leNtshona Koloni zisekelwe kwezi zigunyaziso ngokomthetho zilandelayo:

(i) UMthetho woLawulo lweMali yePalamente neziNdlu zoWiso-mthetho zePhondo, 2009

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

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

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

(iii) UMthetho weNkqubo zoGunyaziso zePhondo, uMthetho, 2008

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

(iv) UMthetho wamaNgqina weNtshona Koloni, 2006

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

(v) UMthetho weZibongozo weNtshona Koloni, 2006

Lo Mthetho ubonelela uluntu ukufaka izibongozo zalo kwiPalamente yePhondo nokuhlelwa kwamaxwebhu ezibongozo yiPalamente yePhondo.

(vi) UMthetho wePhondo leNtshona Koloni wamaGunya, amaLungelo oMthetho weNdlu yoWiso-mthetho, 1995

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

(vii) UMthetho wamaGunya, amaLungelo neNkululeko yePalamente yeNdlu yoWiso-mthetho yePhondo, 2004.

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

(viii) UMthetho weNdlela yokuZiphatha wePalamente yePhondo leNtshona Koloni, 2002

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

(ix) UMthetho weeLwimi zePhondo leNtshona Koloni,1998

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

(x) UMthetho weNtlawulo yeMivuzo yabaneZikhundla kwiOfisi kaRhulumente, 1998

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

(xi) UMthetho wokuMiselwa kwaBathunywa (beBhunga leSizwe lamaPhondo), 1998

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

(xii) UMthetho woNyulo, 1998

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

(xiii) UMthetho weKhomishoni eziMeleyo yeNtlawulo yeMivuzo yabaneZikhundla eOfisini, 1997

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

(xiv) UMthetho (weZithuba zaBathunywa abasiSigxina) beBhunga leSizwe lamaPhondo, 1997.

Ukwenza amalungiselelo okuzalisa izithuba ezivulekileyo kubathunywa abasisigxina kwiBhunga laMaphondo leSizwe.

(xv) UMthetho weNdawo enguNdoqo yeSizwe, 1980

Lo Mthetho ubonelela ngokuchongwa kweendawo eziphambili esizweni kwanokugadwa kwezo ndawo. IPalamente yePhondo leNtshona Koloni, esenombolo 7 Wale Street, eKapa, yabhengezwa njengendawo engundoqo nguMphathiswa wamaPolisa.

7.3 IMithetho efanelekilyo yamatyala

Ezi zigwebo zilandelayo zibe nempembelelo ebonakalayo kwingcaciso yomgaqo-siseko nezigunyaziso zePalamente yePhondo.

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

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

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

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

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

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

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

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

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

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

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

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

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

Esi sigwebo sijongene necandelo 104 loMgaqo-siseko kubume bekhono lezindlu zowiso-

mthetho zephondo ekulawulweni kwemicimbi yazo yemali.

(viii) Stephen Segopotso Tongoane nabanye v noMphathiswa wezoLimo neMicimbi yeNdalo nokuyiNgqongileyo nabanyeCCT 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) INkulumbuso yeNtshona Koloni nabanye v iKomishini yezoNyulo nabanye 1999 (11) BCLR 1209 CC

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

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

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

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

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

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

Kweli tyala iNkundla yoMgaqo-siseko yafumanisa ukuba icandelo 11 lamaGunya, amaLungelo noMthetho wokungaChukunyiswa wePalamente neZindlu zoWiso-mthetho zePhondo, ka-2004, 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 ukunyinwa kuphela yimithetho nemigaqo yendlu yowiso-mthetho.

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

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

(xiv) UDM v Speaker uSomlomo weNdlu yoWiso-mthetho nabanye (iNkundla yoMgaqo-siseko) INombolo yetyala: CCT 89/17

Kweli tyala inkundla iqwalasele ukustyenziswa kwebalothi esidlangalaleni okanye ibe yimfihlo ePalamente.

(xvi) IPrimedia Broadcasting (Pty) Ltd nananye v uSomlomo weNdlu yoWiso-mthetho nabanye (iNkundla ePhakamileyo yeZibheno) iNombolo yetyala: 784/2015

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

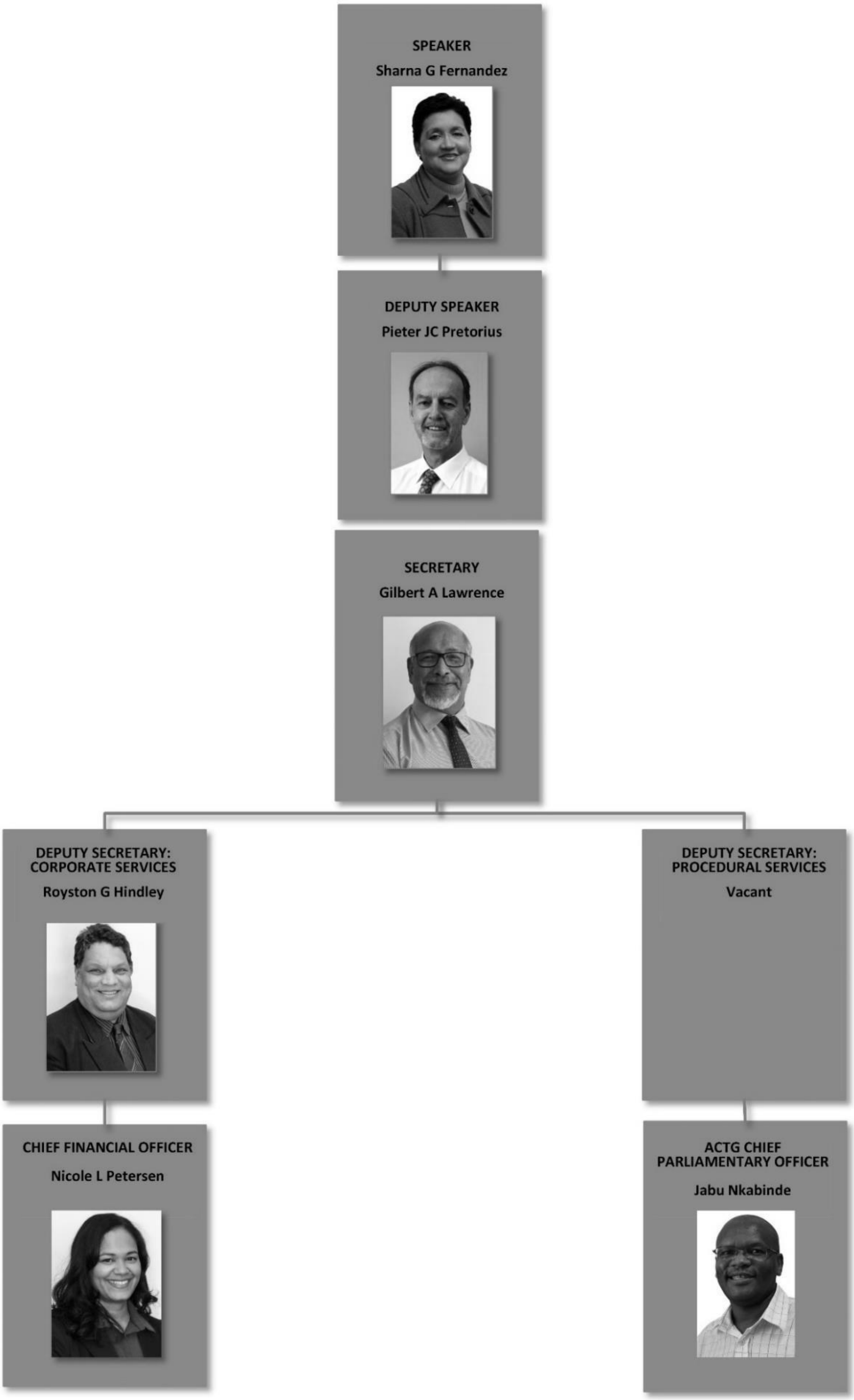
(xvii) Land Access Movement of South Africa nabanye v uSihlalo weBhunga leSizwe laMaphondo nabanye (iNkundla yoMgaqo-siseko) iNombolo yetyala: CCT 40/15

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

(xviii) Marius Llewellyn Fransman v uSomlomo wePalamente yePhondo leNtshona Koloni nabanye (iNkundla ePhakamileyo yaseNtshona Koloni) iNombolo yetyala: 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 wokuPhakanyiswa koLawulo loBulungisa obizwa ngokuba yiPromotion of Administrative Justice Act, 2000.

8 UBUME BOMBUTHO: ULAWULO OLUPHEZULU NABALAWULI ABAPHEZULU



1. INGXELO YOMPHICOTHI-ZINCWADI JIKELELE: IINJONGO EZIMISELWE KWANGAPHAMBILI

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

Khangela kwiphepha lama-98 iNgxelo yoMphicothi-zincwadi Jikelele, epapashwe njengeCandelo E: iNgcaciso yeMali.

2. UVAVANYO NGOKUBANZI LOMSEBENZI WE-WCPP

Unyakamali ka 2017/18 ibe ngunyaka wesithathu wesiCwangciso –Qhinga sePalamente yePhondo leNtshona Kolonifi 2015/16 ukuya 2019/20. Ukulandela imbono yayo yokuba ivuselele, , isebenze ifanelekile ixhasa umgaqo-siseko wedemokhrasi, iWCPP imise iziphumo zobuchule ezimbini ezinenjongo yoqhelaniso neenjongo zobuchule ezintathu ezizezia:

2.1 INjongo yoqhelaniso kobuChule 1:

Ukubonelela ngeenkqubo ezisebenzayo nenkxaso enxulumene noko kuMalungu, iikomiti, iNdlu ukwenza imithetho, ukhokelo lolongamelo nokuququzelela intathonxaxheba yoluntu

Esi siphumo sobuchule sinenjongo yoqhelaniso sinxulumaniswe kwiNkqubo 3: iiNkonzo zePalamente.

2.1.1 INjongo yobuchule 3:

Ukunyusa ukusebenza kunye neenkqubo ngexesha elililo nenkxaso enxulumene noko.

2.2 INjongo yoqhelaniso kobuChule 2:

Ukuphumeza ulawulo oluphilileyo nokuphucula inkxaso emanyanisiweyo yobuchule

Esi siphumo sobuchule sinenjongo yoqhelaniso sinxulumaniswe kwiNkqubo 1: Ulawulo nenkqubo 2: Izibonelelo zaMalungu namaQela ezoPolitiko.

2.2.1 INjongo yobuchule 1:

Ukunyusa ulawulo oluphilileyo ngokusekwa kwezakhiwo, iinkqubo nokuqhuba okuvumelana nowiso-mithetho nemigaqo enxulumene noko.

2.2.2 INjongo yobuchule 2:

Ukuphucula iinkonzo kwababandakanyekayo ngokubonelelea ngenkxaso yobuchule ngokuphumeza umanyaniso kunye nobambiswano olunamandla kunye neenkqubo zepalamente neendlela zokusebenza.

2.3 Ubume bokunikezelwa kwenkonzo

IWCPP inikwe igunya nguMgaqo-siseko ukuba yenze ulongamelo kwiSigqeba, yenze imithetho, iququzelele intathonxaxheba yoluntu kwimisebenzi yayo. Kulo mba, ulawulo lubonelele ngeenkqubo nenkxaso enxulumene noko kuMalungu, kwiikomiti nakwiNdlu.

Ngokunxulumene nolongamelo, ulawulo luxhase iintlanganiso zekomiti, utyelelo lolongamelo kunye, nokuhlala kweNdlu, imibuzo, izipahakamiso nemibuzo yoqhawuliso.

Ngokunxulumene nokwenziwa komthetho, ulawulo lubonelella ngenkxaso ngokumayela nowiso-mithetho kwizindlu zowiso-mithetho zephondo neyesizwe, okuquke nomanyelo zimvo zoluntu.

Ngakwicala lobandakanyo loluntu, iPalamente yePhondo leNtshona Koloni yongeze iinkqubo eziliqela ukuquka abantu bePhondo kwiinkqubo zayo zowiso-mithetho.

Oku kuquka ukiufundiswa koluntu ngendlela esebenza ngayo ipalamente, indlela yokwenza ingenelo kwanokwenza isikhalazo ngesimangalo. Bekusebenzisa kakhulu oku kumaphulo ecandelo.

2.4 Ubume beziko

UNobhala nabasebenzi beWCPP baqeshwa ngokwemiqathango yoMthetho oyi*Western Cape Law on the Powers and Privileges of the Provincial Legislatur*e, 1995 (uMthetho 3 ka 1995).

UNobhala uqeshwe ngesivumelwano sexesha elimiselweyo. ISithuba sikaSekela Nobhala: weeNkonzo zeNkqubo sisavulelekile (iGosa eliyiNtloko yePalamente libambe kwesi sithuba kwade kwangumhla wama 31 Janyuwari 2018).

IZithuba eseGosa eliyiNtloko yePalamente noManejala: weMfundo yoLuntu noFikelelo ziye zavuleleka ukusukela ngo 1 Februwari 2018 kunye 15 Matshi 2018 ngokwahluka-hlukeneyo.

IWCPP kungoku nje ihlola ulwakhiwo lweziko lalo kwaye le nkqubo iyakuqukunjelwa kunyakamali 2018/19.

3. INKCAZELO NGOKWENZIWA KOMSEBENZI NGOKWENKQUBO

3.1 INkqubo 1: ULawulo

3.1.1 INjongo

INjongo yale nkqubo lulawulo lobuchule lweli ziko nokubonelela ngeenkonzo zenkxaso ezisemgangathweni kwiWCPP.

3.1.2 IMisebenzi engundoqo

- Ukwenza imisebenzi ngokwemigaqo yezibonelelo ezimiswe ngokomthetho ezinxulumene noko;
- Ukunika iinkonzo zenkxaso zeofisi noonobhala kubasebenzi abongameleyo;
- Ukucacisa nokuphumeza umgaqo-nkqubo kunye nemigaqo-nkqubo esebenzayo;
- Ukuseka iminqophiso nemigangatho ngokuvumelana nowiso-mithetho olunxulumene noko ngokusebenzayo;
- Ukulawula iinkonzo zenkxaso yenkqubo kunye nezimanyanisiweyo;
- Ukubonelela ngeenkonzo zolwazi nonxibelelwano; inkxaso yezomthetho; iinkonzo zolawulo lwemali; iinkonzo zolawulo lwesixokolelo sothungelwano;ulawulo lwangaphakthi , icandelo lezabasebenzi kunye neenkonzo zolawulo lwezibonelelo zaMalungua; iinkonzo zenkxaso yethekhnoloji yolwazi nolawulo kunye neenkonzo zolawulo lwezibonelelo nokhuseleko.

3.1.3 IiNjongo zeQhinga eziJolise kwiZiphumo; IiNkqutyana neeNjongo zeQhinga nemiGqalisela yokuSebenza yeNjongo yeQhinga

IiNjongo zeQhinga eziJolise kwiZiphumo	INkqutyana		IiNjongo zokuSebenza	IiNjongo zeQhinga nemiGqalisela yokuSebenza
Ukukhuthaza ulawulo olululo nokuphucula inkxaso yequmrhu neqhinga	1.1	iOfisi kaSomlomo	Ukwandisa ulawulo oluzinzileyo ngokusekwa kwamacandelo, iinkqubo ngokomthetho nezikhokhelo ezifanelekileyo	Ukusekwa kweendlela ngonyaka ngamnye ukubeka iliso kwimisebenzi yezigunyaziso
	1.2	IOfisi kaNobhala • *ULawulo loMngcipheko*		Ukugcinwa kophicotho-zincwadi olungenaziphene kulawulo
		• *IOfisi kaNobhala* • *UNxibelelwano neNgcaciso* • *IThala leeNcwadi*	Ukuphuculwa kweenkonzo eziya kwabachaphazelekayo ngokunikezelwa kwenkxaso yeqhinga yaye nangokumiliselwa umanyaniso olulungelelanisiweyo kunye neenkqubo zepalamente.	Uphuculo lonyaka ngamnye kukusebenza nokufaneleka kombutho
	1.3	Ezemali		Iziphumo zophicotho-zincwadi olungenaziphene
	1.4	Isixokelelwano soNikezelo		
	1.5	ULawulo lwaNgaphakathi		
	1.6	IMicimbi yaBasebenzi		Ukuqulunqwa ngokutsha nokuhlanganiswa koLawulo lweMicimbi

				yaBasebenzi
	1.7	ITheknoloji yeNgcaciso noNxibelelwano		Inguqu kwinqanaba lokukhula kwekhono kunyaka ngamnye esekwe kwiiNjongo zoLawulo kulungiselelwa uYilo lokuKhula lweTheknoloji yeNgcaciso (COBIT)
	1.8	UKhuseleko noLawulo lweZibonelelo		Uphuculo lonyaka ngamnye kukusebenza nokufaneleka kombutho.

3.1.4 ISishwankathelo sokufezekisiweyo

Ubunkokheli noLawulo
IWCPP izibophelele kulawulo olulungileyo ukuphumeza imisebenzi yayo yokuqala. Oku kubonakala ekubeni iWCPP kwakhona ifumene uhlolo zincwadi olungenachaphaza kunyakamali ka 2017/18 .

Ukulawulwa kwemidla yaMalungu
IPlamente yePhondo leNtshona Koloni (iNdlu) yamkele ukonyulwa koMlawuli wethutyana wemidla yaMalungu, ozimeleyo kulawulo, ozakugcinwa iminyaka emibini ngokwemigaqo yecandelo 3 lloMthetho woMgaqo wokuziPhatha wePalamente yeNtshona Koloni, 2002 (uMthetho 3 ka 2002).

Umlawuli wemidla yaMalungu unoxanduva lokufumana imidla yezemali yaMalungu kunye nokuphanda ngokwaphulwa komgaqo wokuziphatha nezikhalazo.

ULawulo loMngcipheko
IGosa eliPhendulayo (AO) lePalamente yePhondo leNtshona Koloni lithwala uxanduva lokusebenzisa inkqubo yolawulo lomngcipheko, i*Enterprise Risk Management* (ERM) ngokwemigaqo yecandelo 7© loMthetho oyi Financial Management of Parliament and Provincial Legislatures Act, 2009, (FMPPLA), njengoko ulungisiwe nguMthetho 34 ka 2014 kunye neNational Treasury Public Sector Risk Management Framework (PSRMF).

Ngelokuthobela i-PSRMF nokuqinisa ulawulo lomngcipheko apha kweli ziko iWCPP iye yalandela umgaqo-nkqubo uLawulo loMngcipheko wezoShishino (ERM) owaye waphunyezwa ngowa 30 Matshi 2016 echaza injongo yeli ziko ngokubanzi ngokuphathelele kwi-ERM.

IWCPP iye yalandela isicwangciso esiliqili se-ERM nesiicwangciso i-ERM, esihlolwa ngonyaka saza saphunyezwa yi AO ngo 12 Epreli 2017.I-ERM safezekisa ukusetyenziswa komgaqo-nkqubo weWCPP oyi-ERM ocacisa izimvo zeziko kulawulo lomngcipheko.

IKomiti yoHlolo-zincwadi yabonelelwa ngeNgxelo yeKota yeERM ukuze iphumeze igunya layo lolongamelo oluzimeleyo phezu kwenkqubo yolawulo lomngcipheko laseWCPP. IKomiti yoHlolo-zincwadi ihlola inkqubo yolawulo lomngcipheko ngokwemigaqo yenkqubo yekota loBuchule neSicwangciso seiERM kunye nobuqhinga, ukusebenza nemingcipheko yeprojektielijonjene nazo iziko. Ulongamelo lweKomiti yoHlolo-zincwadi lugxile kuloo mingcipheko (ubuchule, imingcipheko yeeprojektiokanye ezisebenzayo) ingaphandle kwamanqanaba onyamezelo olungaphunyezwanga kunye nezenzo zolawulo okanye iimpendulo zokunciphisa iimingciphekokuloo manqanaba okunyamezela umngcipheko aphunyeziweyo.

IWCPP neKomiti yoLawulo loMngcipheko lweShishini esebenzayo (ERMCO) eyenza ulongamelo lwangaphakathi kumsebenzi weERM kwaye iyadibina ngekota ukuze ixoxe ngeqhinga, imingcipheko enxulumene neeprojektinokusebenza eziwele ngaphandle kumanqanaba onyamezelo afunekayo. IKomiti kwakhona icebisa emakwenziwe kubanini mngcipheko ukunciphisa imingcipheko ukuze bawele kumanqanaba onyamezelo afunekayo.

Ngokokusetyenziswa kweSicwangciso noBuchule beERM, ulawulo lweWCPP nobume bemeko yokusebenza bukhulile kwaye buphucukile.

IWCPP kungoku nje iphuhlisaisiSicwangciso sokuQhubeka nezoShishino (BCP) esya kwazisa izenzo ukuqinisekisa lohanjiso lwenkonzo oluqhubekayo. Ukufikelela kwesi siphelo, iziza ezizezinye imimandla yomasipala ezinamanzi akhuselekileyo zaye zachongwa ukuze ziqinisekise ukuhlala kweNdlu neentlanganiso zekomiti ezisigxina kuyaqhubeka nangona kungakho uphazamiseko lokufumaneka kwamanzi olwandisiweyo kunye nonqongophalo lwamanzi eKapa.

Uhlolo-zincwadi lwangaphakathi
IWCPP iqhubekekile isebenzisa iinkonzo zeSebe leNkulumbuso ngokumayela nomsebenzi wohlolo zincwadi wangaphakathi wayo.

IiNgxelo zoHlolo zincwadi zangaphakathi ezilishumi elinanye zakhutshwa ngo 2017/18, kulapho ezintlanu iingxelo ziye zalandela.

IMigaqo yoboniswano
Ngokwemigaqo yecandelo 17(1) loMthetho oyiFinancial Management of Parliament and Provincial Legislatures Act, isivumelwano seMigaqo yoBoniswano phakathi koMphathiswa wezeMali neGunya leSigqeba zagqitywa zatyikitywa ngonyakamali ka 2017/18. IMigaqo yoBoniswano icacisa ukucebisana neenkqubo zohlahlo lwabiwo-mali phakathi kweSebe likaNondyebo wePhondo neWCPP.

Unxibelwano nolwazi
Ukuqala ngoFebruwari 2018 iNtetho engoBume bePhondo, iWCPP iqalise usasazo ngqo llwako konke ukuhlala kweNdlu. Ngokubalulekileyo oku kunyuse abaphuhlaphuli abanelungelo kusasazo lweenkqubo zeNdlu kunye nokufikelela eWCPP. Lonke usasazo lulondolozwa kwijelo leli ziko elisemthethweni iYouTube kunye nemiyalezo kumajelo oluntu (social media) zithunyelwa kuqala phambi kokuba luqalise usasazo. Zonke ezi vidiyo nazo zendeliseliswe kwiwebhsayithi yaseburhulumenteni yaseWCPP.

Kuyaqhubeka kukho unyuko oluthe chu kwinani leeseshoni zewebhsayithi, izenzo zamajelo oluntu (social media) kunye, kwangaxesha nye, ukonyuka kwinani labalandeli.Kwakhona kukho uqwalaseo olwenyukileyo kunxibelelwano lwangaphakathi, umzekelo ii-imeyile ezikhutshwa rhoqo ngokunxulumene nemo emandundu yamanzi kwiPhondo, inkxaso yenkqubo yolawulo lwenguqu iProjektiJUMP okanye iERP.

Impendulo eyakhayo iyaqhubeka ifunyanwa kubaxhasi ngokunxulumene neebhulethini eziqulethe ulwazi rhoqo kwiThala eencwadi eziyakuba nomphumela ogxile kuqilima lokuvelisa ezi zibonelelo zisebenza kuqala.

Ulawulo lwemali
IiNgxelo zemali zonyaka, kokwesithathu, zilungisiwe ngokuhambelana nemigangatho yeeNdlela zokuNikwa kweNgxelo eYamkelweyo ngokuBanzi (GRAP), njengoko kuchaziwe kwicandelo 56(1) loMthetho weFMPPLA.

Ukuqinisekisa uvumelwano neFMPPLA, ukuphunyezwa kweGRAP evumelana nenkqubo yeERP (Sage X3 kunye neSage People) ziyaphunyezwa ngexesha likaEpreli 2018. Uqeqesho oluqhubekayo nokukhutshelwa kwamakhono kwezeMali, uLawulo lwesiXokelelwano soNikezelo yaye amagosa eMicimbi yaBasebenzi namanye amalungu esitafu ziyaqhubeka.

Icandelo lezabasebenzi

Uphuhliso lwezakhono
Uphuhliso lwezakhono noqeqesho lwesitafu belubalulekile kwiminyaka edlulileyo. I WCPP yenze uhlolo lwezakhono olubanzi lwesitafu ngo 2015. Ukuhoyana nomsantsa kwizakhono, inkqubo yophuhliso lwezakhono yaye yayilwa. IProwjekthi GROW (inkqubo yophuhliso lwezakhono) yenzeke kwiminyaka emibini yaza yagqitywa ngoMeyi 2017.

Uqeqesho kwiGRAP nenkqubo ye-ERP luqhubekile ngexesha lonyakamalii ka 2017/18. Iiseshini zoqeqesho zokusebenza ezongeziweyo nazo zabanjwa kunyakamali ka 2017/18.

Ukongezwa komsebenzi
Njengoko bekukhankanyiwe ngaphambili, iWCPP iqalise isenzo sokongezwa kwemisebenzi kwiinzame zayo zokuphucula ukusebenza kwePalamente yePhondo. Esi senzo kulindelelke ukuba sigqitywe kunyakamali ka 2018/19.

INkqubo ejongene nempilo yabasebenzi
INkqubo ejongene nempilo yabasebenzi yaye yalungiswa ukugxila ngokuthe ngqo kwiimfuno zabaqeshwa. Kwilinge lokunceda istafu, inkqubo yepalamente yaye yalungiswa ukususa ixesha lentlanganiso yekomiiti 16:00 ukuya 18:00.

Imiqathango yabekwa ukuhlangabezana nokunika iiyure zokusebenza kumanqanaba athile xa abasebenzi beceliwe ukuba basebenze ngokuhlwa.

Ulwazi neTekhnoloji yonxibelewano

Isicwangciso sezibonelelo zoshishino (ERP)
Umgqaliselo ongundoqo wecandelo leICT ukusukela ngo 2016/17 ibe kukuphunyezwa kwenkqubo yeERP eyakuthi ekuhambeni kwexesha incede ukuphucula iinkqubo zokusebenza.

Ngexesha lesahlulo samva kunyakamali ka 2016/17 umboneleli ngenkonzo okanye umahlulelane wophumezo waye waqeshwa ukuba aphumeze inkqubo.

Indima ephucukileyo yenziwe ngokuphunyezwa kwale prowujekthi, kodwa ke, xa kusiwa ekupheleni kwenxalenye yonyakamalli 2017/18. Imingeni yesivumelwano yavakala kumboneleli ngenkonzo okanye umahlulelane wophumezo, eyaye yasonjululwa kungongezwanga xabiso kwiWCPP. Oku kwakhokelela ekubeni umhla wokuba semoyeni usiwe kuEpreli 2018.

Ulwakhiwo lweICT
Ngaphandle kweProjekti yeERP, ebigqamile kwiajenda yecandelo leICT, eli candela liqinisekise kwakhona ukufumaneka nozinzo lolwakhiwo lweICTkunye nenkqubo ehambisana noko, nokuba le imeyile, e-filing kunye neintanethi. Amandla okufumana intlekele aphunyezelwa inkqubo yeERP, ibe iplaftfom iyiliwe yaza yasekwa ukuhlangabezana nokufumaneka kwentlekele yeenkonzo neenkqubo zeICT yaseWPP iyonke.

Uhanjiso lwenkonzo kuMalungu neSitafu luyaqhuba njengoko icandelo leICT liqinisekisa ukuba ubizo oluthunyelwe ne-imeyile luyasonjululwa ngamaxesha abekiweyo eSivumelwano seNqanaba leNkonzos (SLA).

UKhuseleko noLawulo lweZibonelelo

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

IWCPP kunye neDTPW ziseke iqela elizakusebenzisana, mayela nezigqibo zeKomiti yeMithetho, ukuphanda nokubonelela ngeempendulo kwiWCPP.

IQela elisebenzisanayo linike ingxelo yelikufumeneyo yeemfuno zendawo yeWCPP kwiKomiti yaMalungiselelo angaPhakathi (IAC). Ngexesha lonyakamali ka 2017/18, I-IAC inike ingxelo kwiKomiti yeMithetho, apho kwaye kwagqitywa ukuba ukhetho lwangaphandle malungaqwalaselwa konke konke,

kwanokuba isithuba esongezelekileyo seofisi masifumaneke kwiWCPP ngokuthi ifumane omnye umgangatho kwisakhiwo.

UKhuseleko

Ngexesha lika 2017/18, iWCPP kunye neSebe lezoKhuseleko loLuntu (DoCS) bangene kwisivumelwano sokubonelela ngoncedo lwezokhuseleko ngamaxesha otyelelo lolongamelo. Oku kuquka uhlolo kugrogriso lwezokhuseleko kunye nokhuseleko lomzimba kwiindawo zotyelelo. Eli phulo kufanyaniswe ukuba lingaphumelela.

3.1.5 Ukusebenza konyaka

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

IMigqaliselo yokusebenza yenjongo yeqhinga

INkqubo 1: Ulawuo					
Imigqaliselo yokusebenza yeenjongo zeqhinga	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano kokujoliswe kuko ukuya kufezekiso olululo luka 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Inani lokusekwa kweendlela ngonyaka ngamnye ukubeka iliso kwimisebenzi yezigunyaziso	**Okufezekisiweyo:** Imiyalelo emibini eyamkelwe nguSomlomo: iQhinga lothatyatho lweNxaxheba noMgaqo-nkqubo wokoNgamela nepolisi yokuThatyathwa koXanduva**.**	1	**Okufezekisiweyo:** UMthetheoSisigxina ocetywayo phambi kweKomiti yeMithetho ukubeka emgangathweni iinkqubo nokuthunyelwa kwengxelo egunyaziweyo ngamasebe ngolwazi lokusebenza lekota kwiPalamente yePhondo		

INkqubo 1: Ulawulo					
Imigqaliselo yokusebenza yeenjongo zeqhinga	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Iziphumo zophicotho-zincwadi olungenaziphene kulawulo nemiba yokusebenza	**Okufezekisiweyo:** Iziphumo zophicotho-zincwadi olungenaziphene 2016/17.	Iziphumo zophicotho-zincwadi olungenaziphene.	**Okufezekisiweyo:** Iziphumo zophicotho-zincwadi olungenaziphene.		
Iziphumo zophicotho-zincwadi olungenaziphene	**Okufezekisiweyo:** Iziphumo zophicotho-zincwadi olungenaziphene 2016/17.	Iziphumo zophicotho-zincwadi olungenaziphene.	**Okufezekisiweyo:** Iziphumo zophicotho-zincwadi olungenaziphene.		
Ukuqulunqwa ngokutsha nokuhlanganiswa koLawulo lweMicimbiyaBasebenzi	**Okufezekisiweyo:** Ngokuhambela nanetheknoloji, inkqubo yomiliselo ye-ERP iqalisile. Iinkonzo ezangezelela ixabiso zandiswa yaye iProjekti GROW sele kumbovu iqukunjelwe.	Ukuphunyezwa kwenkqubo yeERP.	**Akufezekiswanga**	**Iyantlukwano:**-2% 98% Uphunyezo lufezekisiwe. Uphunyezo olucwangcisiweyo lulungiselelwe uOkthobha 2017. Uphunyezo olululo ngeEpreli 2018. **Iyantlukwano:** -2% Amanqanaba abalulekileyo 7 kunye nele 8 ekusele ukuba agqitywe.	Isicwangciso seProjektieza kuhoywa kwakhona ibesemoyeni 1 O Okthobha 2017ekungabanjelelwa kangenyanga. Ulibaziseko lubangelwe yimiba emibini ebalulukileyo: 1) Ukunqongophala kwezibonelelongabatheng isikukhokelele kulibaziseko lokuqala; kwayo 2) Ukungaboni ngasonye

					nabathengisi ngokwemigaq oyezibonelelo zethird- party kukhokelele ekubeni iprojektiinqun yanyiswe kangangenya nga ezimbini.
Inguqu enyukileyo kwikhono lenqanaba lokuKhula kunyaka ngonyaka okusekwe kuLawulo lweeNjongo ezilungiselel we iNgcaciso yiTheknoloji (CObIT) noYilo lokuKhula.	**Okufezekis iweyo:** 2, 5: Ezinye iinkqubo ezichaziwe yo zikho**.**	3 –-iiNkqubo ezichaziweyo .	**Okufezekisiwe yo:** 3 – IiNkqubo ezichaziweyo ezikhoyo.		

INkqubo 1: Ulawulo					
Imigqaliselo yokusebenza yeenjongo zeqhinga	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Ipesenti yonyaka ngonyaka yokwenyuka kohlelo olukhutshwe yiNkumanda yokuhlola yangaphandle yokuhambela na kweWCPP noMthetho weNdawo enguNdoqo yeSizwe, 1980 (uMthetho 102 ka1980	Imigqaliselo emitsha yokusebenza.	2%	**Okufezekisiweyo:** **4%** yonyaka ngonyaka yokwenyuka kohlelo olukhutshwe yiNkumanda yokuhlola yangaphandle yokuhambelana kweWCPP noMthetho weNdawo enguNdoqo yeSizwe, 1980 (uMthetho 102 ka1980	**Iyantlukwano:** 2% Ekujoliswe kuko ngama 92% kodwa ke icandelo lifezekise ama 94%ngokuhambena neemfuno noMthetho weNdawo enguNdoqo yeSizwe, 1980 (uMthetho 102 ka1980	Iyantlukwano ibekho ngenxa yokusebenza kakuhle ngempumelelo.

Imigqaliselo yokwenziwa komsebenzi, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezizizo

3.1.5.1 INkqutyana: IOfisi kaSomlomo

Injongo yenkqutyana injengoku kulandelayo:

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

INkqutyana: iOfisi kaSomlomo					
Umgqaliselo wokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiwe yo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi okanye izizathu zeyantlukwano**
Ipesenti yohambelwano kwizigunyaziso ezisemthethweni namalungiselelo ethutyana afanelekileyo ngokwemiqathango yeFMPPLA ngomhla wongeniso odingekayo	**Okufezekisiweyo:** 100% Uhambelwano oluli-100% kuyo yonke imigqaliselo eli-19 echongiweyo yohambelwano.	100%	**Okungafezekiswanga:** 95% uvumelwano lwesigqeba neemfanelo zowiso-mithetho ezimiselweyo kunye namalungiselelo otshintsho angqamene noko, ngokwemigaqo yeFMPPLA, ngomhla wongeniso odingekayo.	**Iyantlukwano:** -5% Eli 18 kwi 19 imigqaliselo yovumelwano kuvunyelenwe nayo ngokupheleleyo. Isetyhula yohlahl-mali yeSebe likaNondyebo wePhondo ibonise ukuba umhla wokuphelela wokungeniswa kwesiqulunqo soqikelelo eshlengahlengisiweyo ibingungumhla	Ngenxa yamaxesha anyiniweyo enkqubo yeyoQikelelo loHengahlengiso kunye neemfuneko ezisebenzayo zeGunya leSigqeba, amaxwebhu afunekayo afunyanwa yiOfisi kaSomlomo emva kwexesha ukuze atyiktywe kwaye andlalwe kungedluna inyanga enye ebekelwe oko yi FMPPLA
				We 10 Novemba 2017. Uqikelelo oluhlengahlengisiwyo lwaya landlalwa ngowe 19 Novemba 2017 endaweni ye 10 Okthobha 2017T	

Inkqutyana: Ofisi kaSomlomo					
Umgqaliselo wokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Inani lemiyalelo elamkelweyo ngokwemiqathango yokongamela, yoqulunqo lomthetho nokuthatyathwa kwenxaxheba luluntu	**Okufezekisiweyo:** Imiyalelo emibini eyamkelwe nguSomlomo: IQhinga lothatyatho lweNxaxheba noMgaqo-nkqubo wokoNgamela nokuThatyathwa koXanduva.	1	**Okufezekisiweyo:** UMthetho Sisigxina ocetywayo phambi kweKomiti yeMithetho ukubeka emgangathweni iinkqubo nokuthunyelwa kwengxelo egunyaziweyo ngamasebe ngolwazi lokusebenza lekota kwiPalamente yePhondo Lo mba kwakubonisw ana ngawokwintla nganiso yokuqala noSihlalo weKomiti eSisigxina ngexesha lonyakamali ka 2018/19.		

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

Ipesenti yohambelwano kwizigunyaziso zomthetho nakumalungiselelo ethutyana afanelekileyo ngokwemiqathango yeFMPPLA, ngamaxesha elimiselwe oko.

Ngokwemiqathango yecandelo 54(1) le FMPPLA ngokunxulmene nokunika ingxelo kunye noHlolo zincwadi, kufuneka landlale iingxelo zenyanga, ezekota kunye nezombindi wekota zingadlulanga iintsuku ezintlanu zokusebenza ekubeni beyifumene kwiGosa elinika iNkcazo. Ukuhoyana nokunahambelani okungentla, oku kungasentla kuyakusetyenziswa kwiSahluko8 seFMPPLA: Ucwangciso noHlahlo mali kunye nestyhula yangaphakathi enemihla emiselweyo yokucacisa, ukuthathela ingqalelo iintsuku ezintlanu zokusebenza kunye nemfuneko esebenzayo yeGunya leSigqeba azakuqokelelwa aphunyezwe ukuze amaxwebhu afumaneke ngethuba kwiOFISI

kaSomlomo ukuqinisekisa azakwandlalwa ngamaxesha amiselwe oko yiFMPPLA

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

Inkcitho yenkqutyana

IOfisi kaSomlomo	2017/18			2016/17		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Iyonke	5 238	4 832	406	5 206	4 404	802

3.1.5.2 INkqutyana: IOfisi kaNobhala
Injongo yenkqutyana injengoku kulandelayo:

- Ukuqulunqa imigaqo-nkqubo yokusebenza nokumiselwa ngokwemigqaliselo nemigangatho ngokuhambelana nemithetho neendlela ezifanelekileyo;
- Ukulawula iinkonzo zenkxaso yequmrhu nenkqubo;
- Ukunikezela ngeenkonzo zenkxaso kulawulo neekomiti; kunye
- Nokunikezela ngeenkonzo zonxibelelwano nengcaciso.

INkqutyana: iOfisi kaNobhala					
Umgqaliselo woMsebenzi	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
INani leenkqubo ezihloliweyo ziphunyeziwe ukuqhuba impucuko yokusebenza ngenkuthalo nangokuzimisela	**UMgqaliselo wokusebenza omtsha** Uvavanyo lwenziwe kwinkonzo yenkxaso lukhutshwe	1	**Okungafezekiswanga:** Ibenye ifomu yovavanyo eyenziwe kwinkonzo yenkxaso ikhutshwe ngabolawulo kwistafu.		

	ngabolawulo kuMalungu nesitafu. Zibe mbini kuphela iifomu zovavanyo ezibuyiswe ngaMalungu.				
IPesenti yokufezekisiwe ekujoliwe kokonyaka kwiAPP ecwangcisiweyo.	**Okungafezekiswanga:** 88% kokujoliswe kukokwafezekiswa	96%	**Okungafezekiswanga:** 84% kokujoliswe kuko kwafezekiswa	**Iyantlukwano:** -12% Ngaphezu kwetotali ekujoliswe kuzo ezicwangcisiweyo zonyaka ezi 55, ezi 46 ekujoliswe kuzo zifezekisiwe	Okuthunyelwe kwinkqutyana ngezizathu zeyantlukwano

Inkqutyana: Ofisi kaSomlomo					
IPesenti ehambelana novavanyo lwesiCwangciso-nkqubo soLawulo loMsebenzi weeNkonzo zoMthetho	**Okufezekisiweyo:** IsiCwangciso-nkqubo soLawulo loMsebenzi olulungiselelwe seeNkonzo zoMthetho sivavanyiwe saphunyezwa	100%	**Okufezekisiweyo:** 100% Uhambelwano novavanyo nomiliselo lwesiCwangciso-nkqubo soLawulo loMsebenzi olulungiselelwe iiNkonzo zoMthetho es.		

Ipesenti yohambelwano liiGosa eliNika iNgxelo kwizigunyaziso ezisemthethweni namalungiselelo ethutyana afanelekileyo ngokwemiqathango yeFMPPLA ngomhla wongeniso odingekayo.	**Okungafezekiswanga:** 95% Uhambelwano kwizigunyaziso ezisemthethweni namalungiselelo ethutyana afanelekileyo ngokwemiqathango yeFMPPLA (iGosa eliNika iNgxelo) ngomhla wongeniso odingekayo	100%	**Okufezekisiweyo:** 100% Uhambelwano kwizigunyaziso ezisemthethweni namalungiselelo ethutyana afanelekileyo ngokwemiqathango yeFMPPLA (iGosa eliNika iNgxelo) ngomhla wongeniso odingekayo.		

*I**<u>Qhinga lokulungisa ukusebenza ngaphantsi kweqondo elilindelweyo</u>***

IOfisi kaNobhala:

IPesenti yeAPP ecwangcisiweyo ukufezekisa ekujoliswe kuko konyaka

Kunyakamali ka 2018/19, iintlanganiso zogxininiso rhoqo noomanejala ziyabanjwa ukuxhasa nokuqinisekisa ufezekiso lokujoliswe kuko.

Inkqutyana: iOfisi kaNobhala: Unxibelelwano noLwazi					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Deviation from planned target to actual achievement for 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Ipesenti yonyaka ngonyaka yokwanda kwiinkcukacha zamanani ewebhusayiti ngokubhekiselele kumathuba ewebhusayiti	**Okufezekisiweyo:** 10% yokwanda kwisiseko sonyaka ongaphambili kwiinkcukacha zamanani amathuba ewebhusayiti arekhodiweyo angama- 45 449.	5%	**Okufezekisiweyo:** 17% ukwenyuka kokurekhodiweyo	**Iyantlukwano:** 12% 5 319 nangaphezulu iiseshoni zwebhusayithie zirekhodiwe kunezicwangcisiweyo	Okungacwangciswanga IProjektinemiba enxulumene noxinano kwiwebhsayithi.

INkqutyana: iOfisi kaNobhala: Unxibelelwano nolwazi					
Imigqaliselo yokusebenza	**Ufezekiso olulul0 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Ipesenti yonyaka ngonyaka yokwanda kubukho bopapasho lwentlalo nemisebenzi	**okufezekisiweyo:** 35% okwanda kwisiseko sonyaka ongaphambii kwimisebenzi yopapasho lwentlalo. Ama-918 eeThwitha Ama-1 002 ohlaziyo lweFacebook.	5%	**Okufezekisiweyo:** 11% okwanda kwisiseko sonyaka ongaphambii kwimisebenzi yopapasho lwentlalo. Ama-1 029 eeThwitha Ama-1 098 ohlaziyo lweFacebook.	**Iyantlukwano:** 6% 65 ngaphezulu eeThwitha nama-46 ngaphezulu kuhlaziyo lweFacebook olurekhodiweyo ngaphezulu kolo belucwangcisiwe	Amathuba awongezelelweyo omsebenzi kupapasho lwentlalo, kubandakanywa ukubhiyozelwa kwephulo lesizwe unyaka wama-20 wokukhunjulwa koMgaqo-siseko woMzantsi Afrika neNCOP afezekise amanani anyukileyo.
Inani kunyaka ngonyaka lokwenyuka kwisicwangciso sefayile sokusetyenziswa kweeyunithi	**Okufezekisiweyo:** Ukwanda kwesi-7 kwisicwangciso sokusetyenziswa kwefayile ziiyunithi.	6%	**Okufezekisiweyo:** Ukwanda kwesi-7 kwisicwangciso sokusetyenziswa kwefayile ziiyunithi.	**Iyantlukwano:** Iiyunithi e-1 ezingaphezulu isebenzisa isicwangciso sefayile kucwangciso. Impumelelo egqithisileyo engephi iye yafunyanwa.	Ukwanda kwengqwasela yokuqeqeshwa kwesitafu kube yiimpumelelo yokusetyenziswa ekufezekiseni ukwanda okukhulu kunoko bekulindelwe

iNkqutyana: iOfisi kaNobhala: iThala leencwadi					
Imigqaliselo yokuseben za	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiwe yo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabants hintshi / izizathu zeyantlukwan o**
Inani lopapasho lweThala leeNcwadi ngonyaka	**Okufezekisiwey o:** Ama-76 opapasho lweThala leeNcwadi aveliswa.		**Okufezekisiwey o:** Ama-83 opapasho lweThala leeNcwadi aveliswa.	**Iyantlukwano:**i-11 opapasho olungaphezulu lwethala leencwadi aveliswa ngaphezulu kobe kucwangcisiwe	IThala leencwadi lichonge amathuba awongezelelwey opapasho (iiflyers zolwazi ne eBulletin zeThala leencwadi

Iinguqu kokujoliswe kuko okucwangcisiweyo

Akubanga kho ziinguqu zenziweyo kwimigqalisela yomsebenzi wenkqubo okanye ekujoliswe kuko kwisithuba sokunikwa kwengxelo.

Inkcitho yenkqutyana

IOfisi kaNobha la	2017/1 8			2016/1 7		
	Ulwabiwo lokugqibela	**Inkcitho eyiyo**	**Inkcitho (Ngaphezulu) /ngaphantsi**	**Ulwabiwo lokugqibela**	**Inkcitho eyiyo**	**Inkcitho (Ngaphezulu) /ngaphantsi**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
I-Ofisi kaNobhala	12 341	11 627	714	10 934	10 873	61
Unxibelelwan o noLwazi	5 332	5 100	232	4 152	4 134	18
IThala leeNcwadi	1 610	1 595	15	1 519	1 517	2
Iyonke	**19 283**	**18 322**	**961**	**16 605**	**16 524**	**81**

3.1.5.3 Inkqutyana: ezeMali

INjongo yale nkqutyana kukunikezela ngeenkonzo zolawulo lwemali

Inkqutyana: ezeMali			
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiw eyo 2017/18**	**Ufezekiso olululo 2017/18**
Inani leeNgxelo zoNyaka yeMali eziqinisekisiweyo ezingeniswe ngomhla ofanelekileyo	**Okufezekisiweyo:** Inye iNgxelo yoNyaka yeMali eqinisekisiweyo engeniswe ngomhla ofanelekileyo osemthethweni**.**	1	**Okufezekisiweyo:** Inye iNgxelo yoNyaka yeMali eqinisekisiweyo engeniswe ngomhla ofanelekileyo

osemthethweni.			osemthethweni.
Inani loQikelelo oluQukunjelweyo lweNgeniso nenkcitho yePhondo engenisiweyo ngomhla ofanelekileyo osemthethweni.	**Okufezekisiweyo:** Inye iNgxelo yoNyaka yeMali eqinisekisiweyo yoQikelelo neNkcitho yePhondo engeniswe ngomhla ofanelekileyo osemthethweni.	1	**Okufezekisiweyo:** Inye iNgxelo yoNyaka yeMali eqinisekisiweyo yoQikelelo neNkcitho yePhondo engeniswe ngomhla ofanelekileyo osemthethweni.
Inani leengxelo zemali zethutyana eziqinisekisiweyo ngomhla wongeniso ofunekayo	**Okufezekisiweyo:** Zintathu iingxelo zemali zethutyana eziqinisekisiweyo ezingeniswe ngomhla wongeniso ofunekayo	3	**Okufezekisiweyo:** Zintathu iingxelo zemali zethutyana eziqinisekisiweyo ezingeniswe ngomhla wongeniso ofunekayo
Ipesenti yohambelwano kwiManyuwali yeMali	**Okufezekisiweyo:** 100% uhambelwano neManyuwali yeMali	100%	**Okufezekisiweyo:** 100% uhambelwano neManyuwali yeMali
Inani leengxelo zeNkcazelo yoBeko-liso loNyaka lwarhoqo ngeKota (IYM) ukuulandela inkcitho nokuchonga ngethuba isilumkiso esichongiweyo	**Okufezekisiweyo:** Zine iiNgxelo zeNkcazelo yoBeko-liso lonyaka lwarhoqo ngekota (IYM) ukulandela inkcitho zokuchonga ngethuba isilumkiso esichongiweyo.	4	**Okufezekisiweyo:** Zine iiNgxelo zeNkcazelo yoBeko-liso lonyaka lwarhoqo ngekota (IYM) ukulandela inkcitho zokuchonga ngethuba isilumkiso esichongiweyo.
Ipesenti yeentlawulo ezihlawulwe kwababanjwa imali kwisithuba seentsuku ezingama-30 emva kokufunyanwa kwe-invoyisi	**Okufezekisiweyo:** Ama- 99% eentlawulo ezihlawulwe kwababanjwa imali kwisithuba seentsuku ezingama-30 emva kokufunyanwa kwe-invoyisi. I-14 eentlawulo kwezingama-1988 awazange ahlawulwe kwisithuba seentsuku ezingama-30.	99%	**Okufezekisiweyo:** Ama 99, 74% eentlawulo ezihlawulwe kwababanjwa imali kwisithuba seentsuku ezingama-30 emva kokufunyanwa kwe-invoyisi. I-6 seentlawulo kwezingama-2 291 awazange ahlawulwe kwisithuba seentsuku ezingama-30.

Iinguqu kokujoliswe kuko okucwangcisiweyo
Akubangakho zinguqu ezenziweyo kwimigqaliselo okanye ekujoliswe kuko kumsebenzi wale nkqutyana.

Inkcitho yenkqutyana

EzeMali	2017/18			2016/17		
	Ulwabiwo lokugqibela	**Inkcitho eyiyo**	**Inkcitho (Ngaphezulu)/ngaphantsi**	**Ulwabiwo lokugqibela**	**Inkcitho eyiyo**	**Inkcitho (Ngaphezulu)/ngaphantsi**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Iyonke	3 959	3 871	88	4 087	3 957	130

3.1.5.4 Inkqutyana: ULawulo lwesiXokelelwano soNikezelo
Injongo yenkqutyana kukunikezela ngeenkonzo zolawulo lwesixolelelwano sonikezelo.

INkqutyana: uLawulo lwesiXokozelwano soNikezelo					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Ipesenti yee-asethi ezilungelelaniswayo kwiRejista ye-Asethi	**Okungafezekiswanga:** Ama 90, 11% yee-asethi ezi zizo ezilungelelaniswe kwiRejista yee-Asethi. Iiasethi ezi-670 kwisambuku sama-6 776 (ezinkulu nezincinane) azilungelelaniswanga.	100%	**Okungafezekiswanga** 94, 68% yee-asethi zilungelelaniswe kwiRejista yee-Asethi.	**Iyantlukwano**: -5,32% Kwi 356 ee-asethikwi sambuku sama-6 556 (ezinkulu nezincinane) azilungelelaniswanga.	INgenelo lizakwenziwa kwiPolisi yoLawulo lweeAsethi ezakucela ukususwa ngokupheleleyo iiasethi eziphelelweyo ukusukelakwiintsuku zokuphunyezwa kweLOGIS

Ipesenti yohambelwano nemigangatho yokunikezelwa kwenkonzo, njengoko ilungisiwe, ithatha ingqwalasela kuGRAP	**Okungafezekiswanga:** 84, 15% uhambelwano nemigangatho yokunikezelwa kwenkonzo. 1 046 uhambelwano nemigangatho yokunikezelwa kwenkonzo kwisambuku 1 243 yaqulunqwa.	85%	**Okungafezekiswanga:** 74, 72% uhambelwano nemigangatho yokunikezelwa kwenkonzo.	**Iyantlukwano**: -10,28% 1 138 uhambelwano nemigangatho yokunikezelwa kwenkonzo kwisambuku 1 523 yaqulunqwa.	Iyantlukwano ibekho ngenxa yonqngophalo lomthamo wabantu ixesha elide. IiMfuneko ezisebenzayo zijongwa ngokunxulumene nemigangatho yenkonzo kwaye aba 3 kwaba 7abasebenzi abasebenzela iSCM (oko kwenza am43%) khange bafumaneka kangangexesha elide
					Omnye ebekwikhefu lokubeleka kwaye ababini bathunyelwe kumacandelo angamanye eWCPP).
Ipesenti yohambelwano neManyuwali yoLawulo lwesiXokelelwano soNikezelo	**Okufezekisiweyo:** 100% Uhambelwano neManyuwali yoLawulo lwesiXokelelwano soNikezelo.	100%	**Okufezekisiweyo:** 100% Uhambelwano neManyuwali yoLawulo lwesiXokelelwano soNikezelo.		

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

Ipesenti yee-asethi ezilungelelaniswe neRejista yeAsethi

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

Ipesenti yohambelwano neManyuwali yoLuhlu lokuHlola yoLawulo lwesiXokelelwano soNikezelo

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

Iinguqu kokujoliswe kuko okucwangcisiweyo

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

Inkcitho yenkqutyana

IsiXokelelwane soNikezelo	2017/18			2016/17		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Iyonke	4 770	4 815	-45	4 667	4 624	43

3.1.5.5 Inkqutyana: ULawulo lwaNgaphakathi

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

INkqutyana: uLawulo lwaNgaphakathi			
Inani leengxelo zenkqubela phambili kuthelekiswa nesicwangciso soPhuculo loLawulo lweMali	**Okufezekisiweyo:** Zimbini iingxelo zenkqubela phambili kuthelekiswa nesicwangciso soPhuculo loLawulo lweMali	2	**Okufezekisiweyo:** Zimbini iingxelo zenkqubela phambili kuthelekiswa nesicwangciso soPhuculo loLawulo lweMali
Inani leengxelo zohlolo ezikhutshiweyo ezichonga izithuba kulawulo kwiinkqubo	**Okufezekisiweyo:** Zintathu iingxelo zohlolo ezikhutshiweyo ezichonga izithuba kulawulo kwiinkqubo	3	**Okufezekisiweyo:** Zintathu iingxelo zohlolo ezikhutshiweyo ezichonga izithuba kulawulo kwiinkqubo
Inani leengxelo zohlolo lokulandela elibonisa inkqubela phambili kwingcebiso yomiliselo	**Okufezekisiweyo:** Zintathu iingxelozohlolo lokulandela elibonisa inkqubela phambili kwingcebiso yomiliselo	3	**Okufezekisiweyo:** Zintathu iingxelo zohlolo lokulandela elibonisa inkqubela phambili kwingcebiso yomiliselo
Ipesenti yeevawutsha zentlawulo ezichanatywe kuphicotho-zincwadi lwamva	**Okufezekisiweyo:** I-100% yeevawutsha zentlawulo ezichanatywe kuphicotho-zincwadi lwamva Isambuku seentlawulo zevawutsha ezingama-2244 zachanatywa kuphicotho-zincwadi lwakamva.	100%	**Okufezekisiweyo:** I-100% yeevawutsha zentlawulo ezichanatywe kuphicotho-zincwadi lwamva. Isambuku seentlawulo zevawutsha ezingama-2450 zachanatywa kuphicotho-zincwadi lwakamva.

Iinguqu kokujoliswe kuko okucwangcisiweyo

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

INkcitho yeNkqutyana

Ulawulo lwaNgaphakathi	2017/18			2016/17		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
IYonke	4 180	4 464	-284	3 928	3 927	1

3.1.5.6 Inkqutyana: IMicimbi yaBasebenzi

Injongo yenkqutyana kukunikezela ngeenkonzo zolawulo lwezibonelelo zamaLungu

INkqutyana: IMicimbi yaBasebenzi					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
INani loqeqesho olusesikweni ekujoliswe kulo kwizithuba zamakhono ezichongiweyo nobume	**Okungafezekiswanga:** Lithoba INani loqeqesho olusesikweni ekujoliswe kulo kwizithuba zamakhono ezichongiweyo olwenziweyo.	7	**Okufezekisiweyo:** Sisixhenxe INani loqeqesho olusesikweni ekujoliswe kulo kwizithuba zamakhono ezichongiweyo **olwenziweyo** Ezi seshoni zisixhenxe zikaProjektiGROW zonke zigqitywe		
INani leefomu zobuyiselo zoqinisekiso olulungileyo olusemgangathweni	Umgqalisela omtsha wokusebenza	80	**Okungafezekiswanga**	**Iyantlukwano:** -100%.	Emva kothweso-zidanga ngo Agasti 2017akukhange kubekho manyathelo angamanye okuqinisekisa ukuxabiseka.

					Oku kungenxa yobandakanyeko olunzulu lweProjektiJUMP kunye nokwandiswa nexesha lomhla wokubasemoyeni ongowo 1 Okthobha 2017.
INani leeseshoni zoqeqesho kwinkqubo yeERP ziququzelelwe	Umgqalisela omtsha wokusebenza Isiseko esilungiselelwe unyaka ka 2016/17: 1	5	**Okufezekisiweyo:** Zintlanu iiseshoni zolwazi ekujoliswe ekongezeni ixabiso leziko noququzelelo lwabasebenzi balo	**Iyantlukwano:** Okufezekisiweyo kokujoliswe kuko ngo 31 Matshi 2018 hayi ngekota yokuqala njengoko bekucwangcisiwe.	
INani leeseshoni zolwazi elujoliswe ekongezeni ixabiso leziko noququzelelo lwabasebenzi balo	Umgqalisela omtsha wokusebenza Isiseko esilungiselelwe unyaka ka 2016/17: 3	4	**Okufezekisiweyo:** Zintlanu iiseshoni zolwazi ekujoliswe ekongezeni ixabiso leziko noququzelelo lwabasebenzi balo	**Iyantlukwano**: 1 Inye nangaphezu luiiseshoni yolwazi eququzelweyo kunokuba kucwangcisiwe.	Kubekho amathuba ongezelelekiyo okwabelana ngolwazi kwiiseshoni zolwazi zesitafu.

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

INani leefomu zobuyiselo zoqinisekiso umgangatho olulungileyo

Ukwandiswa kweProjektiJUMP nokuqaliswa kokweNyuswa koMsebenzi kube nefuthe kukufumaneka kwabasebenzi ukufezekisa kokujoliswe kuko. Oku kucwangciselwe unyakamali ka 2018/19.

Iinguqu kokujoliswe kuko okucwangcisiweyo

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

INkcitho yeNkqutyana

IMicimbi yezaBase benzi	2017/18			2016/17		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu) /ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu) /ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Total	7 840	6 420	1 420	6 192	6 177	15

3.1.5.7 Inkqutyana: ITekhnoloji yeNgcaciso noNxibelelwano

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

INkqutyana: ITekhnoloji yeNgcaciso noNxibelelwano					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisi weyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabants hintshi / izizathu zeyantlukwan o**
Ipesenti yophuculo lonyaka ngonyaka lwenkxaso yenkonzo enikezelweyo kuthelekiswa nenqanaba lesivumelwano senkonzo (SLA)	**Okufezekisiwe yo:** **15%** yophuculo lonyaka ngonyaka lwenkxaso yenkonzo enikezelweyo kuthelekiswa nenqanaba lesivumelwano senkonzo (SLA**)** Inani: Ukutsalelwa komnxeba ezingama-955 okwenziweyo, okuphendulwe yo nokusonjululwe yo kwiSLA. Inani elingaphantsi: Ama-1391 okutsalwa komnxeba okwenziweyo	5%	**Okufezekisiwe yo:** 15% yophuculo lonyaka ngonyaka lwenkxaso yenkonzo enikezelweyo kuthelekiswa nenqanaba lesivumelwano senkonzo (SLA**)** Inani: Ukutsalelwa komnxeba ezingama-1452 okwenziweyo, okuphendulwe yo nokusonjululwe yo kwiSLA. Inani elingaphantsi: Ama-1997 okutsalwa komnxeba okwenziweyo	**Iyantlukwano:** 10% Okujoliswe kuko ngasentla Isiseko sika-2015/16 sasingama-60%. Ekujoliswe kuko okucwangcisiwe yo kuka 2016/17 bekunga 63% kodwa ke ufezekiso olululo lube nga 69%Ekubekelwe ekujoliswe kuko ngo 2017/18 ngama 66,	

				15% kodwa ke ufezekiso olululo luka 2017/18 ngama 72, 71%	
Ukuphunyezwa nokuqhutywa kokufunyanwa kwakhona kwentlekele	Umgqaliselo wokusebenza omtsha	Ukuphunyezwa nokuqhutywa kokufunyanwa kwakhona kwentleke kulungiselelwa iERP, isicwangciso sennkqubo engeyiyoiERP.	**Okufezekisiwe yo:** Ukuphunyezwa nokuqhutywa kokufunyanwa kwakhona kwentleke Ukuphunyezwa nokuqhutywa kokufunyanwa kwakhona kwentleke kulungiselelwa iERP kunye nesicwangciso seenkqubo ezingeyo ERP. Ukufunyanwa kwakhona kweNtlekele yeenkqubo zeERP zibhalwe phantsi zaza zamkelwa. Uqeqesho lwesitafu seICT lugqityiwe, uviwo lwenziwe lwaza lwatyikitywa.		

INkqutyana: ITekhnoloji yeNgcaciso noNxibelelwano					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
			Ukufunyanwa kwakhona kwentleke yeERP kwaphunyezwa kwazakwenziwa iimvavanyo phambi kokuba iqalise emoyeni. Uhlahlo-mali nezicwangciso zagqitywa nokufunyanwa kkwezixhobo kwaqaliswa.		
Umiliselo ngamanqanaba lweERP	**Okungafezekiswanga:** 38% ekujoliswe kuko afezekiswa (kubandakanywa inkqubo yokuguqula, ukufuduswa kweenkcukacha zolwazi nokuSayinwa koHlolo loLwamkelo loMsebenzisi (UAT): EMali kunye neMicimbi yaBasebenzi).	I Ukumiliselwa kweCandelo lesi-3 leZibonelelo zeMali nezeHR.	**Okungafezekiswanga:** 98% Igqityiwe. INqanaba 3: Umiliselo olufezekisiweyo 3, 4, 5 kunye 6.	**Iyantlukwana:** -2% Umiliselo 7 ne 8 kulindeleke lugqitywe.	IsiCwangciso seProjektiso wo 1 Okthoha 2017 njengobambiswano lenyanga emoyeni. Ulibaziseko lubekho ngenxa yemiba emibini ebalulekileyo: 1) Ukunqongophala kwezibonelelo ngabathengisi zikhokelela kulibaziseko lokuqala;

					kwaye 2) Ukungaham belani kwabathengis i ngokunxulum ene nezibonelelo zabancedisi kukhokelele ekubeni iProjektiinqun yanyiswe kangangenya nga ezimbini
IPesenti yokufumane ka kwazo zonke iinkonzo zolwakhiwo lwe IT	**Okufezekisiwe yo:** 98, 5% yazo zonke iinkonzo zolwakhiwo lwe IT ziye zafumanek a.	95%	**Okufezekisiwe yo:** 99, 13% yazo zonke iinkonzo zolwakhiwo lwe IT ziye zafumaneka.	**Iyantlukwano** 4,13% Iinkonzo zolwakhiwo bezifumaneka kwaye zethembekile ngexesha lonyaka ophantsi kovavanyo.	Iyantlukwano ibekho ngenxa yeziphumo zokusebenza ngokuphucuk ileyo.

IQhinga lokulungisa ukusebenza ngaphantsi kweqondo elilindelweyo

Ukumiliselwa kokuohunyezwa kweERP

IKomiti eQuquzelelo lweiProjekti Jump ivumile ukuba ulibaziseko kumiliselo lwesithathu leprojekti yaba sisizathu sokuqinisekisa ulawulo olululo nesisombululo solwabiwo-mali esifikelelekayo kwiWCPP. Ulibaziseko ngexesha lomiliselo lwesithathu kukhokelele kulibaziseko kusuku lokuqala emoyeni kwaye neKomiti eQuquzelela oku ivumileukuba usuku lokuqalisa emoyeni lusiwe kuEpreli 2018. Ulawulo lweprojekti luyaqhuba.

Iinguqu kokujoliswe kuko okucwangcisiweyo

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

INkcitho yeNkqutyana

ITekhnoloji yeNgcaciso noNxibelel wano	2017/1 8			2016/1 7		
	Ulwabiwo lokugqibela	**Inkcitho eyiyo**	**Inkcitho (Ngaphezulu) /ngaphantsi**	**Ulwabiwo lokugqibela**	**Inkcitho eyiyo**	**Inkcitho (Ngaphezulu) /ngaphantsi**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Iyonke	15 061	12 176	2 885	17 097	11 836	5 261

3.1.5.8 Inkqutyana: UKhuseleko neLawulo lweZibonelelo

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

INkqutyana: UKhuseleko neLawulo lweZibonelelo					
Imigqaliselo yokuseben za	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisi weyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabants hintshi / izizathu zeyantlukwan o**
IPesenti ngokuhambel ana neemfuno zoMthetho weeNdawo ezinguNdoqo, 1980 (uMthetho 102 ka 1980)	IMigqaliselo emitsha yokusebenza	92%	**Okufezekisiwe yo:** 98% ngokuhambela na neemfuno zoMthetho weeNdawo ezinguNdoqo, 1980 (uMthetho 102 ka 1980)	**Iyantlukwano:** 2% 94 % ngokuhambela na neemfuno zoMthetho weeNdawo ezinguNdoqo, 1980 (uMthetho 102 ka 1980)	Iyantlukwano ibekho ngenxa yeziphumo zokusebenza ngokuphucukile yo
IPesenti yenkxaso yezokhuselek o ebonelela iikomiti ezisigxina ngexesha lotyelelo lolongamelo ngokuhambel ana neenkqubo ezisemgangat hweni ezisebenzayo zivunyiwe zotyelelo lolongamelo	IMigqaliselo emitsha yokusebenza	70%	**Okufezekisiwe yo:** **94%** yenkxaso yezokhuseleko ebonelela iikomiti ezisigxina ngexesha lotyelelo lolongamelo ngokuhambela na neenkqubo ezisemgangath weni ezisebenzayo zivunyiwe zotyelelo lolongamelo	**Iyantlukwano:** 24% **94%** yenkxaso yezokhuseleko ebonelela iikomiti ezisigxina ngexesha lotyelelo lolongamelo ngokuhambela na neenkqubo ezisemgangath weni ezisebenzayo zivunyiwe zotyelelo lolongamelo	Iyantlukwano ibekho ngenxa yeziphumo zokusebenza ngokuphucukile yo nokufumaneka kwesitafu.
Irejista yeeindawo eziyimfuneko zeWCPP.	Imigqaliselo emitsha yokusebenza	Iindawo eziyimfuneko zeWCPP's	**Okufezekisiwe yo** Iindawo eziyimfuneko zeWCPP's Zifakwe kwi-U-AMP ngowa 30 Juni 2017		

kwi U-AMP ngamaxesha achaziwe amiselwe oko		kwi U-AMP ngamaxesha achaziwe amiselwe oko			
INani loqheliso ngezinto emazenziwe lokukhutshwa kwesitafu xa kunokwenzeka ingxaki lugqitywe.	Imigqaliselo emitsha yokusebenza	1	**Okufezekisiwe yo:** Uqhelaniso olunye olucwangcisiwe yo ngezinto emazenziwe xa kungakho ingxaki lugqityiwe		
INani leeseshoni zendibano neSebe lezoThutho neMisebenzi yoLuntu ngokunxulumenenolawulo lwesivumelwano senqanaba lokusebenza	Imigqaliselo emitsha yokusebenza	8	**Okufezekisiwe yo:** Zisibhozo iiseshoni zendibano neSebe lezoThutho neMisebenzi yoLuntu ngokunxulumenenolawulo lwesivumelwano senqanaba lokusebenza ezaye zaqhutywa.		

Iinguqu kokujoliswe kuko okucwangcisiweyo

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

Inkcitho yenkqutyana

ULawulo loKhusele ko neZibonel elo	2017/1 8			2016/1 7		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu) /ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu) /ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Iyonke	4 491	4 305	186	3 987	3 779	208

3.2 INkqubo 2: IZibonelelo ezilungiselelwe amaLungu namaQela ezoPolitiko

3.2.1 INjongo

Injongo yenkqubo kukunikezela ngezakhiwo zokunceda nezibonelelo kumaLungu namaqela ezopolitiko.

3.2.2 IMisebenzi engundoqo

- Yemirhumo yobulungu kwipalamente nemibutho enxulumeneyo;
- Yemirhumo kaRhulumente kuncedo lonyango kumaLungu aqhubekayo;
- Yemali evunyelweyo yoncedo ukubuyekeza amaLungu ngeendleko ezinxulumene nohambo olusesikweni, indawo yokuhlala nonxibelelwano lwemfono-mfono
- Yesibonelelo seNgingqi yelungu ukunceda amaqela ezopolitiko kwiWCPP ukuba aseke aze alolonge iingigqi zawo ukufezekisa iimfuno zengingqi yelungu;
- Isibonelelo sonobhala ukunceda amaqela ezopolitiko amelweyo kwiWCPP ukulungiselela ukulolonga isibonelelo sawo solawulo ngokwemithetho yeWCPP; kunye
- Nesibonelelo soxhomekeko ukunceda amaLungu ukuba alungiselele iinkqubo ezikwingingqi zawo ngokwemfuno zokongamela, ukwenziwa komthetho kokuthatyathwa kwenxaxheba kwiWCPP.

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

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

3.2.4 ISishwankathelo sokufezekisiweyo

IWCPP ikufutshane ukufikelela kwinjongo yokuphumeza iukudibanisa icandelo lezabasebenzi, ezemali kunye nonikezelo lwesixokelelwano ngexesha lonyaka ophantsi kohlolo. Le nkqubo iyakuqalisa ukuba semoyeni ngexesha lekota yokuqala yonyakamali 2018/19 kwaye izakujongana noninzi lwemingeni ehlangene nayo iWCPP ngokwemigaqo yohanjiso lweenkonzo kuMalungu.

AmaLungu alishumi elinesithathu anikwa isiQinisekiso kuLawulo kunye noBunkokheli boLuntu yiYunivesiti yaseWitwatersrand ngo Epreli 2017.Amanye aMalungu akhethe ukuqhubeka nenkqubo yemfundo engaphezulu kwesidanga kwaye bayaya eziklasini eWITS kulo nyaka.

Ngokwemigaqo yeenkonzo zokongeza ixabiso, uuSuku lezeMpilo la lwaMalungu lwaququzelelwa ngo Agasti 2017. Ukongeza, IWCPP iququzelele uqeqesho kuLawulo lweProjekti kwakunye neTekhnoloji.

3.2.5 Ukesebenza konyaka

INjongo zeQhinga eziJolise kwiZiphumo, imigqaliselo yokusebenza, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezizizo

IMigqaliselo yokusebenza yeenjongo zeqhinga

INkqutyana 2: Izibonelelo zaMalungu namaQela ezoPolitiko					
Imigqaliseo yokusebeza yeenjongo zeqhinga	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Ukufakwa ngedijithali nokwenziwa ngokutsha kweenkonzo zeMicimbi yaMalungu.	**Okufezekisiweyo:** Ukwanda kwamabango ekhompyutha angenisiweyo kunye nenkonzo yonxibelelwa no lonomyayi oluqalisiweyo.	Ukuphunyezwa kwenkqubo yeERP.	**Okufezekisiweyo:** 98% igqityiwe. INqanaba 3: Umiliselo olufezekisiweyo 3, 4, 5 Kunye no 6.	**Iyantlukwano:**-2% 98% Uphunyezo lufezekisiwe. Uphunyezo olucwangcisiweyo lulungiselelwe uOkthobha 2017. Uphunyezo olululo ngeEpreli 2018. **Iyantlukwano:** -2% Amanqanaba abalulekileyo 7 kunye nele 8 ekusele ukuba	Isicwangciso se Projektiezakuhoywa kwakhona ibesemoyeni 1 O Okthobha 2017ekungabanjelelwa kangenyanga. Ulibaziseko lubangelwe yimiba emibini ebalulukileyo: 3) Ukunqongophala kwezibonelelongabatheng isikukhokelele

				agqitywe.	kulibaziseko lokuqala; kwayo 4) Ukungaboni ngasonye nabathengisi ngokwemigaqoyezibonelelo zethird- party kukhokelele ekubeni iprojektiinqun yanyiswe kangangenyanga ezimbini.

Imigqaliselo yokusebenza, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezizizo

3.2.5.1 INkqutyana: IZibonelelo ezilungiselelwe amaLungu namaQela ezoPolitiko

Injongo yenkqutyana kukulawula intlawulo:

- Yemirhumo yobulungu kwipalamente nemibutho enxulumeneyo;
- Yemirhumo kaRhulumente kuncedo lonyango kumaLungu aqhubekayo; nokuba
- Yemali evunyelweyo yoncedo ukubuyekeza amaLungu ngeendleko ezinxulumene nohambo olusesikweni, indawo yokuhlala nonxibelelwano lwemfono-mfono

INkqutyana: iZibonelelo zaMalungu naMaqela ezoPolitiko					
Performance indicator	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Ipesenti yomiliselo lweenkqubo ezicwangcisiweyo zoqeqesho ngonyaka ezilungiselelwe aMalungu.	**Okufezekisiweyo:** 100% Ukumiliselwa kweenkqubo ezicwangcisiweyo zoqeqesho ngonyaka ezilungiselelwe aMalungu	80%	**Okufezekisiweyo:** 100% i Ukumiliselwa kweenkqubo ezicwangcisiweyo zoqeqesho ngonyaka ezilungiselelwe aMalungu	**Iyantlukwano:** 20% Zonke iinkqubo zoqeqesho ezilungiselelwe aMalungu zimiliselwe. Wits: 4 ukuya 8 Disemba 2017 Wits: 15 ukuya 19 Januwari 2018 uLawulo lweProwujekthi: 22	Iyantlukwano ibangelwe kukuphuculwa kokusebenza kakuhle

				ukuya 25 Janyuwari 2018 iTekhnoloji: 26 Janyuwari 2018.	
Ipesenti yamabango eqwalaselweyo (angeniswe ngekhompyutha kuhanjelwana neemfuno zesikhokhelo seSibonelelo samaLungu)	**Okufezekisiweyo:** 100% yamabango eqwalaselweyo (angeniswe ngekhompyutha kuhanjelwana neemfuno zesikhokhelo seSibonelelo samaLungu).	100%	**Okufezekisiweyo:** Kodwa ke, akukho mabango ekhompyutha afunyenweyo kweli xesha liphantsi kohlolono.	**Iyantlukwano:** Akukho mabango ekhompyutha afunyenweyo	Amabango alungiselelwa njengoko efunyanwa.

INkqutyana: iZibonelelo neeNzuzo zaMalungu naMaqela					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
	Onke amabango ekhompyutha ali-18 athe afunyanwa aqwalaselwe.				

Iinguqu kokujoliswe kuko okucwangcisiweyo

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

Inkcitho yenkqutyana

Izakhiwo neZibonelelo ezilungiselelwe amaLungu	2017/18			2016/17		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu) /ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu) /ngaphantsi
	R’000	R’000	R’000	R’000	R’000	R’000
Iyonke	7 680	6 341	1 339	7 233	6 030	1 203

3.2.5.2 Nkqutyana: IiNkonzo zeNkxaso zaMaqela ezoPolitiko

Injongo yenkqutyana kukulawula intlawulo:

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

INkqutyana: IiNkonzo zeNkxaso zaMaqela ezoPolitiko					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Inani leentsuku zokusebenza emva kokufunyanwa kwamaxwebhu adingekayo ngokwemiqathango yesiKhokhelo seZibonelelo zamaLungu ukulungiselela ukuqwalaselwa kokukhutshelwa kweentlawulo	**Okufezekisiweyo:** Iintlawulo ezikhutshelweyo ziqwalaselwe kwisithuba seentsuku zokusebenza ezisi-7 emva kokufunyanwa kwamaxwebhu adingekayo ngokwemiqathango yesiKhokhelo seZibonelelo zeLungu.	7	**Okufezekisiweyo:** Iintlawulo ezikhutshelweyo ziqwalaselwe kwisithuba seentsuku zokusebenza ezisi-7 emva kokufunyanwa kwamaxwebhu adingekayo ngokwemiqathango yesiKhokhelo seZibonelelo zeLungu.		

Iinguqu kokujoliswe kuko okucwangcisiweyo

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

Inkcitho yenkqutyana

IiNkonzo zeNkxaso kumaQela ezoPolitiko 2016/17	2017/18			2016/17		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Iyonke	40 185	40 185	-	37 005	37 004	1

3.3 INkqubo 3: IiNkonzo zePalamente

3.3.1 INjongo

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

3.3.2 Imisebenzi engundoqo

- Ukubonelela ngeenkqubo ezisebenzayo nenkxaso enxulumene noko kwiNdlu nakwiiKomiti ukulungiselela ulongamelo leGunya lesigqeba lephondo nokuqinisekisa ukunika iimpendulo.
- Ukubonelela ngeenkqubo zemfundo yoluntu nenkxaso yolawulo ukuququzelela intathonxaxheba yoluntu kuwiso-mithetho nezinye iinkqubo zeWCPP.

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

Imigqaliselo yokusebenza yeenjongo zeqhinga	Inkqutyana		IiNjongo zeQhinga	Iyantlukwano ibangelwe kukuphuculwa kokusebenza kakuhle
Ukunikezela ngenkqubo esebenzayo nenkxaso enxulumeneyo kumaLungu kwiiKomiti kunye neNdlu yowiso mthetho ukulungiselela ukuqulunqa imithetho,	3.1	INkxaso yeNdibano epheleleyo	Ukwandisa inkqubo esebenzayo kunye nenkxaso enxulumeneyo	Ipesenti yonyaka ngonyaka yohambelwano kwiiSOP ukulungiselela iNdibano epheleleyo nenkqubo yeKomiti nenkxaso enxulumeneyo kuzo zonke iindibano
	3.2	INkxaso yeKomiti (iquka iiKomiti eziSigxina)		
	3.3	IMfundo yoLuntu noFikelelo		
	3.4	IHansadi neeNkonzo zoLwimi		

ukuqhuba ulongamelo nokuquuzelela ukuthatyathwa kwenxaxheba luluntu				ezicwangcisiweyo neentlanganiso zekomiti.

3.3.4 Ushwankathelo

lokufezekisiweyo

INkxaso yeNdibano yeNdlu

INkqubo inganika ingxelo ngoku kulandelayo kubalulekiyo kufezekisiweyo ngexesha lokunika ingxelo:

Ngesi sithuba siphantsi kovavanyo, iNdlu yoWiso-mthetho ihlangene amathuba okuhala angama-26, amele iiyure ezingama-90 nemizuzu eli 15 engxoxo nokucamngca. Ulawulo lubonelele ngenkxaso ehlangeneyo, kubandakanywa ulungiselelo lwamaPhepha eNdlu yoWiso-mthetho afanelekileyo; ulungiselelo lwezikhokhelo zesiqhelo; kunye nengcebiso yenkqubo efunekayo. Umphumela wenkxaso yenkqubo ubandakanyiwe: iingxelo ezine zarhoqo ngekota; uqulunqo, ukuveliswa nokuhanjiswa kwamaphepha angama-230 eNdlu yoWiso-mthetho; kunye nolungiselelo lwezikhokhelo zenkqubo ezingama-26 olulungiselelwe amagosa awongameleyo. Yonke imiphumela yenkxaso yenkqubo yaqinisekiswa ukulunga ngabalawuli.

Ngokubhekiselele kwingcebiso yenkqubo, amathuba apheleleyo angama-129 kunye/okanye umphumela wengcebiso yenkqubo wanikezelwa kumagosa awongameleyo kunye namaLungu, ngokuhambelana nemigangatho efunekayo okanye ngokusabela kwizicelo. Ezi zibandakanya: izigwebo ezamkelweyo ezilungiselelwe amagosa awongameleyo; ingcebiso erekhodiweyo ngemicimbi yenkqubo inikezelwe ngokufanelekileyo kumagosa awongameleyo; kunye nengcebiso nesikhokhelo ngemicimbi yenkqubo enikezelwa ngokufanelekileyo kumaLungu okanye kwintlanganiso yeekomiti zangaphakathi.

INdlu yoWiso-mthetho yamkele izigqibo ezingama-275 ngexesha lonyaka ophantsi kovavanyo. Kwakhona kwangeli xesha isambuku semithetho esayilwayo esibhozo sazisiwe kwiPalamente yePhondo yaza emihlanu yagqityezelwa kwaye yapasiswa ukuba ibe ngumthetho.

Le theyibhile ingasezantsi ibonisa imisebenzi eyahlukeneyo yeNdlu yoWiso-mthetho kunye nengcaciso yeenkcukacha zamanani kwimiphumela ethile enxulumene neenkonzo zenkxaso yentlanganiso yomntu wonke:

Umsebenzi	Total
IMibuzo yoqhawulisa eyaxoxwayo	36
IMibuzo efuna impendulo yomlomo	151
IMibuzo efuna impendulo ebhaliweyo	255
INgxoxo kaSomlomo	4
Amathuba emibuzo ebhekiswa kwiNkulumbuso kungenziwanga saziso	9
IMiba ezakuxoxwa ibekelwe ingxoxo	5
IMiba engxamisekileyo yokubaluleka koluntu iyaxoxwa	1
IMizuzu yeNkqubo yeNdlu	26
UPapasho lweZaziso, iMicimbi eza kwaNdlalwa neeNgxelo zeKomiti (ATCs)	103

Uhlolo lweMithetho

IKomiti yeMithetho yonyule iKomiti yethutyana, ekhokelwa nguSekela Somlomo, ukuhoyana nokuhlolwa kweMithetho. IKomiti yethutyana ixhaswe lulawulo lwepalamente.IKomiti yethutyana idibene kane ngexesha eliphantsi kohlolo kwaye yenze inkqubela-phambili ebalulekileyo kuhlolo lweMithetho.Nje ukuba kugqitywe, ingxelo evela kwiKomiti yeMithetho iyakuxoxwa ngamaqela ezopolitiko kwaye, Nje ukuba kufikelelwe kwisivumelwano, iiMithetho iyakulungiswa njengoko kuvunyelwene.

INkxaso yekomiti

INkqubo inganika ingxelo ngoku kulandelayo kubalulekiyo kufezekisiweyo ngexesha lokunika ingxelo:

ICandelo leKomiti likufezekisile okujoliswe kuko kokuSebenza kunye nomiselo oluhambelana noko loNyaka-mali 2017/18. ICandelo, kuquka iNkxaso yeKomiti nezoPhando, zisebenze ngempumelelo ngokunxulumene neenjongo zoqhelaniso lweqhinga zeWCPP zokubonelela ngeenkqubo ezisebenzayo nenkxaso enxulumene naMalungu, iikomiti kunye neNdlu ekwenzeni imithetho, ukukhokela ulongamelo kunye noququzelelo lwentathonxaxheba yoluntu.

Ngokumayela nomsebenzi wokwenziwa komthetho, inkqubo yowiso-mithetho yasentsenziswa kwaye iqhuba kakuhle, ngoko ke iqinisekisa ukuveliswa kwemithetho enobulungisa nefanelekileyo. IiKomiti eZisigxina ziphicothe uwiso-mithetho lePhondo kunye neNCOP (iCandelo 76), apho iikomiti ezithile ziquke kwinkqubo yazo isixhobo sobekoliso sokongamela ukuphunyezwa kowiso-mithetho yephondo. Oku kuzibonakalise njengomsebenzi obalulekileyo, injongo ke kukuphumeza esi sixhobo solongamelo kwiikomiti ezisigxina ezongezelelekileyo kwiminyaka elandelayo. Ngexesha loknika ingxelo iKomiti eSisigxina kwezoKhuseleko loLuntu ibeke iliso kuphunyezo loMthetho woTywala weNtshona Koloni, 2013 (uMthetho 3 ka 2013), ze iKomiti eSisigxina kuPhuhliso loLuntu ibek'iso kuphunyezo loMthetho oyiWestern Cape Health Facility Boards and Committees Act, 2016 (uMthetho 4 ka 2016).

IiNkqubo zeKomiti eSisigxina zijolise kwiingqwalasela yazo kulongamelo kunye nothotho lweempendulo, kuquka ulongamelo lohlahlo mali, iingxelo zonyaka nezekota zamasebe karhulumente wephondo nezinto zikarhulumente zawo ezinxulumene nawo, utyelelo lolongamelo, ukwenziwa kwemithetho,ukubamba holding the pukubamba amalungu esigqeba ephondo ukuba aphendule ngokugcina ulongamelo lokusebenzalegunya lesigqeba sephondo, inkuquka ukuphunyezwa kolongamelo nokuphucuka okuquhbekayo koququzelelo lwentathonxaxheba yoluntu.

Malunga nenkxaso yenkqubo, iiKomiti eZisigxina zabonelelwa ngenkxaso yenkqubo esemgangathweni, ngakumbi ngokunxulumene necebiso lenkqubo koosihlalo beekomiti ngexesha lonyaka ophantsi kohlolo.

IiNkonzo zenkxaso zolawulo lwekomiti, ezophando kunye ne NCOP ibezezomgangatho ofanelekileyo kwaye ophucukileyo.

Inkcazelo yemisebenzi efezekiswe zonyaka-mali ka-2017/18, kungabandakanywa ezi komiti zilandelayo: iKomiti yeMigaqo, iForam yooZihlalo, iKomiti yokuZiphatha neKomiti yoLuleko, ibandakanywe kule theyibhli ingezantsi:

Umsebenzi	Total
Inani lemisebenzi yekomiti ebanjiweyo	254
Inani leentlanganiso zoluntu zokuphula-phula ezibanjiweyo	63
Inani lotyelelo lokongamela eliqhutyiweyo	24
Inani lotyelelo lembumba eliqhutyiweyo	2
Inani lowiso-mithetho yephondo ebekwiliso malunga nokuphunyezwa	3

IiKomiti eZisigxina ziqwalasele zaza zasebenzisa imithetho esayilwayo emithandathu yeNtshona Koloni kunye nemithetho esayilwayo emihlanu yeNCOP. Imithetho eyilwayo yephondo emihlanu neyeNCOP emibini iye yaqukunjelwa. Bekukho iindibano ezizimeleyo noluntu nabanye ababandakanyekayo abanomdla kuqwalaselo lwalemithetho esayilwayo.

ICandelo lezoPhando lubonelela ngenkxaso esemgangathweni kumalungu eKomiti eSisigxina ngokunxulumene neenkonzo eziphindwa ngamaxesha athile kunye nezisebenzayo. ICandelo lezoPhando lifezekise konke okujoliswe kuko ngexesha eliphantsi kohlolo. Isambuku seengxelo zophando ezingama-23 eziveliswe ngesithuba sokunikwa kwengxelo, kubandakanywa ezisi-9; ezi-12 eziphindwa ngamaxesha athile nezi-2 ezisebenzayo.

ICandelo lezophando

Unyakamali ka 2017/18 udale imingeni yezibonelelelo emikhulu njengoko iCandelo lezoPhando belinabaqeshwa ababini kuphela (uMphandi kunye noMphandi oPhezulu). Oku kubenefuthe kulunyulo lulonke lweziphumo zohlalutyo lwezophando eziphindwa ngamaxesha athile ezizakuqukwa. Izithuba ezibini zoPhando ziye zazaliswa xa kusiwa ekupheleni kwenxalenye yonyaka ka 2017. Ulongezo lwesitafu kubenegalelo elihle kwiCandelo lezoPhando oluzinze ngaphezulu kwaye kunceda ukuba izicelo zophando zonke ezisebenzayo zigqitywe kunye nokuqhubekeka nengqwalasela kuphando oluphindwa ngamaxesha athile.

Ekupheleni konyakamali ka 2017 iCandelo lezoPhando kunye neCandelo lezabaSebenzi basekwiingxoxo zokuphuhlisa uqeqesho isifundo soqeqesho esilungiselewe ukuphucula umgangatho wokuveliswa kophando oluphindwa ngamaxesha athile.

IMfundo kaRhulumente noFikelelo

INkqubo inganika ingxelo koku kufezekisiweyo kubalulekileyo kulandelayo ngexesha lokunika ingxeli lika 2017/18:

Malunga neMfundo kaRhulumente noFikelelo, iWCPP iyaqhubeka 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. IWCPP iyakuqhubeka iphendula kwamanye amaphulo ofikelelo loluntu aququzelelwa licandelo lowiso-mithetho kunye nezehlo zezikhumbuzo.

Itheyibhile engasezantsi ibonisa imisebenzi eyahlukeneyo yemfundo yoluntu eqalisiweyo nexhaswa

kwisithuba esingaphantsi kovavanyo

Umsebenzi wemfundo yoluntu	Total
Inani locweyo lwemfundo lwendlu yowiso-mthetho eliqhutyiweyo namathuba engcaciso ukuxhasa eminye imisitho	69
Inani leendibano zophula-phulo loluntu elixhasiweyo nocweyo lwezibongozo zemfundo eziqhutyiweyo	18
Ucweyo olulodwa lwemfundo yendlu yowiso-mthetho yeWCPP ngenkxaso yeKomiti yoHlahlo Lwabiwo-mali neSCOPA; kumjikelo wohlahlo lwabiwo-mali (1) kunye neengxelo zonyaka (2)	2
Inani lemisitho yePalamente yeSizwe okanye LSS exhasiweyo nemiliselweyo (iPalamente yoLutsha, iPalamente yamaBhinqa kunye neqela elikwinqanaba eliphezulu [HLP]lokuphula-phula loluntu kwisithuba seentsuku ezimbini (2	3
IiNkqubo zeCWP ziqhutyiwe: IiNgxoxo yaMakhosikazi kunye neentsuku ezi 16 zokuzibandakannya nokulwa ukuxhatshazwa kwamaNina naBantwana	2
INani lezehlo zokukhumbula: uSuku lwelifa leMveli, INkqubo yokuQondisa ngeHIV neAIDS	2

IZibongozo
INkqubo yezibongozo ikhokelwa nguMthetho weZibongozo neMimiselo yeZibongozo. ICandelo le PEO lilawula iinkqubo zezibongozo ngendlela ehambelana nowiso-mithetho olukhankanywe ngasentla.Uhlolo loMmiselo lungahoyana neenkxalabo ezimalunga nemeko exakayo yokubhalisa iSibongozo.

Kunyakamali ka 2017/18 iCandelo lePEO lifumene izibongozo ezintathu ezihambelana neMimiselo yeZibongozo.IZibongozo zisiwe phambi kweKomiti eSisigxina yeZibongozo.

IHansard neeNkonzo zoLwimi
INkqubo inike ingxelo ngexesha lokunika ingxelo kule miba ibalulekiyo efezekisiweyo ilandelayo:

Iinkonzo zeHansard ezilungiselwe esi sithuba zibandakanya ukurekhodwa, ukubhalwa nokupapashwa ngaphandle kokusilela kwerekhodi yeenkqubo ezingahlaziywanga nezihlaziywe okokugqibela kweenkqubo kulungiselela ukuhlala konke okungama-26 kweNdlu yoWiso-mthetho, kusenzeka kwisithuba samaxesha aqingqiweyo yaye ngokuhambelana neSLA. Isambuku esisixhenxe seencwadi zeHansard (imiqulu 2-8 – iSeshoni yeSine) zaqukunjelwa ze zapapashwa kwesi sithuba.

ICandelo leeNkonzo zoLwimi, isabuku samaPhepha apapashiweyo angama-230 eNdlu yoWiso-mthetho aguqulelwa ngokupheleleyo kwiilwimi ezintathu ezisesikweni. Iinkonzo zokutolika zibonelelwe kukuhlala okuhlangeneyo kweNdlu yoWiso-mthetho oku-229 kunye neentlanganiso eziqinisekisiweyo zekomiti. Ukuququzelela uphuculo kukulunga nokuba semgangathweni kokusetyenziswa kolwimi, la maxwebhu alandelayo ahlaziywa.

- uluhlu lwelwimi ezimbini lwemithetho yesizwe;
- uluhlu lwesigama selwimi ezimbini;
- izikhokhelo zendlela yokubhala ezilungiselelwe isiAfrikaans nesiNgesi
- uluhlu lwelwimi ezintathu lwemithetho yephondo.

Ukuqinisekisa ukuba inkonzo yotoliko iyafumaneka ngalo lonke ixesha, iitoliki ezintlanu zongeziwe kuluhlu lweetoliki zeziko.

3.3.5 Ukusebenza konyaka

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

Imigqaliselo yokusebenza, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezizizo

INkqutyana 3: iiNkonzo zePalamente					
Imigqaliselo yokusebenza yeenjongo zeqhinga	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Ipesenti yonyaka ngonyaka yohambelwano KwiiNkqubo zokuSebenza zeMigangatho ukulungiselela iNdibano epheleleyo nenkqubo yeKomiti nenkxaso enxulumeneyo kuzo zonke iindibano ezicwangcisiweyo neentlanganiso zekomiti.	**Okufezekisiweyo : **99, 52% yonyaka ngonyaka yohambelwano kwiiSOP ukulungiselela iNdibano epheleleyo nenkqubo yeKomiti nenkxaso enxulumeneyo kuzo zonke iindibano ezicwangcisiweyo neentlanganiso zekomiti. 100% ngokunxulumene neNkxaso yeNdibano 98, 8% ngokunxulumene neNkxaso yeKomiti; kunye na 99, 75% ngokunxulum	99%	**Okungafezekiswanga:** 83% yonyaka ngonyaka yohambelwano kwiiSOP ukulungiselela iNdibano epheleleyo nenkqubo yeKomiti nenkxaso enxulumeneyo kuzo zonke iindibano ezicwangcisiweyo neentlanganiso zekomiti. 100% ngokunxulumene neNkxaso yeNdibano 100% ngokunxulumene neNkxaso yeKomiti; kunye na 50%	**Iyantlukwano** : -16% The IiNgcebiso ezivela kuhlolo lwangaphandle lweenkonzo zotoliko neenkonzo zokuguqula aziphunyezwanga.	IiNgcebiso ezivela kuhlolo lwangaphandle lweenkonzo zotoliko ziyakuphunyezwa kwikota yokuqala ka 2018/19. Uvavanyo lwangaphandle lweenkonzo zoguqulo sizakwenziwa kwikota yesibini ka 2018/19 kwaye iingcebiso ziyakuphunyezwa kwikota yesithathu.

	ene neHansard neeNkonzo zoLwimi.		ngokunxulumene neHansard neeNkonzo zoLwimi		
INani lonyaka nonyaka liyenyuka kwiphulo lezemfundo elicwangcisiweyoukuphucula intathonxaxheba yoluntu kuwiso-mithetho nakwezinye iinkqubo zendlu yowiso-mithetho	**Okufezekisiweyo:** 37,88% 91 amaphulo ezemfundo aphunyeziweyo	69	**Okufezekisiweyo:** 70 amaphulo ezemfundo aqalisiweyo ngokumalunga neenkqubo zonyaka	**Iyantlukwano:** 1 linye iphulo lemfundo elenziweyo kunoko bekucwangcisiwe	INkqubo yezemfundo eyongeziweyo kungenxa yesehlo yesikhumbuzo sama 20 oMgaqo-siseko ngo 2017.

Imigqaliselo yokusebenza, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezizizo

3.3.5.1 INkqutyana: INkxaso yeNdibano epheleleyo

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

INkqutyana: INkxaso yeNdibano					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Ipesenti yeenkonzo zenkxaso yenkqubo enikezelweyo ngokwemiqathango yeNkqubo yoMgangatho oSebenzayo kuzo zonke iindibano ezicwangcisiw	**Okufezekisiweyo:** 100% yeenkonzo zenkxaso yenkqubo enikezelweyo kuzo zonke iindibano ezicwangcisiweyo ngokwenkqubo	100%	**Okufezekisiweyo:** 100% yeenkonzo zenkxaso yenkqubo enikezelweyo kuzo zonke iindibano ezicwangcisiweyo		

eyo ngokwenkqubo eyamkelweyo yepalamente.	eyamkelweyo yepalamente. Isambuku samaxwebhu angama-194 ngendlela yamaPhepha eNdlu yoWiso-mthetho, iMithetho eYilwayo neMithetho kunye neminye yaqwalaselwa ngenkxaso yendibano epheleleyo ehambelana neemfuno zeSOP.		ngokwenkqubo eyamkelweyo yepalamente Isambuku samaxwebhu angama 229 ngendlela yamaPhepha eNdlu yoWiso-mthetho, iMithetho eYilwayo neMithetho kunye neminye yaqwalaselwa ngenkxaso yendibano epheleleyo ehambelana neemfuno zeSOP		
Ipesenti yengcebiso yenkqubo enikezelweyo kumaGosa awoNgameleyo nakumaLungu ngesicelo	**Okufezekisiweyo:** 100% lengcebiso zenkqubo ezinikezelweyo kumaGosa awoNgameleyo nakumaLungu ngesicelo Isambuku samaxwebhu angama-68 eemfuno zenkxaso yoncedo lweenkqubo ngaMalungu kunye naMagosa oNgameleyo zaye zaveliswa	100%	**Okufezekisiweyo:** 100% lengcebiso zenkqubo ezinikezelweyo kumaGosa awoNgameleyo nakumaLungu ngesicelo. Isambuku samaxwebhu angama-129 eemfuno zenkxaso yoncedo lweenkqubo ngaMalungu kunye naMagosa oNgameleyo zaye zaveliswa		

	zanikezelwa ngokuhambelana neemfuno zeSOP.		zanikezelwa ngokuhambelana neemfuno zeSOP.		
Inani leentsuku zokusebenza ezithatyathiweyo emva kwendibano ukunika ingxelo ngeziSombululo zeNdlu yoWiso-mthetho kumaqela esithathu ngokuhambelana neSOP eyamkelweyo	**Okufezekisiweyo:** Kwisambuku sezigqibo ezingama-241 eziphunyezwe ngabancedisi abongezelweyo ngeenzame ezahlukeneyo kungedlulanga iintsuku ezili 15 malungayi neSOP	15	**Okungafezekiswanga** Kwisambuku sezicelo ezingama-275 eziphunyezwe ngabancedisi abongezelweyo ngeenzame ezahlukeneyo kungedlulanga iintsuku ezili 15 malungayi neSOP		Izigqibo zalungiswa kwaza kwanxityelelwa na emva kweentsulu ezi 15

IQhinga lokulungisa ukusebenza ngaphantsi kweqondo elilindelweyo

***INani leentsuku ezithatyathiweyo emva kokuhlala kwendlu ukunxibelelana ngezigqibo zeNdlu kubantu besithathu (third parties) ngokuhambelana neSOP eyamkelweyo*.**

Kuzakubekwa iliso rhoqo kwirejista ukuqinisekisa ukuba izigqibo ziyaxelwa kwixesha leentsuku ezi 15 ekunyelwene ngazo.

Iinguqu kokujoliswe kuko okucwangcisiweyo

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

Inkcitho yenkqutyana

Inkxaso yendibano ephelele yo	2017/18			2016/17		
	Ulwabiwo lokugqibela	**Inkcitho eyiyo**	**Inkcitho (Ngaphezulu) /ngaphantsi**	**Ulwabiwo lokugqibela**	**Inkcitho eyiyo**	**Inkcitho (Ngaphezulu) /ngaphantsi**
	R’000	**R’000**	**R’000**	**R’000**	**R’000**	**R’000**
iyonke	3 046	2 892	154	2 602	2 536	66

3.3.5.2 INkqutyana: INkxaso yeKomiti

Injongo yale nkqubo kukunikezela:

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

INkqutyana: INkxaso yeKomiti					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Ipesenti yenkxaso yekomiti enikezelweyo, ngokuhambelana neNkqubo yokuSebenza yoMgangatho (SOP) ukulungiselela iiKomiti kuzo zonke iintlanganiso ezicwangcisiweyo zekomiti.	**Okufezekisiweyo:** 97, 59% yenkxaso yekomiti enikezelweyo, ngokuhambelana neNkqubo yokuSebenza yoMgangatho (SOP) ukulungiselela iiKomiti kuzo zonke iintlanganiso ezicwangcisiweyo zekomiti. Kwisambuku esingama-83 zengxelo ezenziweyo kwesi sithuba, ama-81 enziwa ngokuhambelana neemfuno zeSOP.	97%	**Okufezekisieweyo:** 100% yenkxaso yekomiti enikezelweyo, ngokuhambelana neNkqubo yokuSebenza yoMgangatho (SOP) ukulungiselela iiKomiti kuzo zonke iintlanganiso ezicwangcisiweyo zekomiti. Kwisambuku esingama-103 zengxelo ezenziweyo kwesi sithuba, ama-103 enziwa ngokuhambelana neemfuno zeSOP..	**Iyantlukwano:** 3%	Iyantlukwano ibangelwe kukuphuculwa kokusebenza kakuhle.

Ipesenti yeenkonzo eziceliweyo zophando ezinikezelweyo kwiikomiti, kubalawuli abaphezulu namagosa awongameleyo ngokuhambelana nenkqubo esebenzayo yoMgangatho (SOP) elungiselelwe iikomiti.	**Okufeze kisiweyo:** 100% iiNkonzo ozoiphando ezibonelelwe ngokumalunga nokuvunywa kweSOP. Kwisambuku sezicelo zophando ezili-9 ezamkelweyo, zosi-9 zaqukunjelwa ze zangeniswa ngokuhambelana neemfuno zeSOP.	100%	**Okufeze kisiweyo:** 100% iiNkonzo ozoiphando ezibonelelwe ngokumalunga nokuvunywa kweSOP. Kwisambuku esi 9 zonke zoli 9 izicelo zagfqitywa zafakwa ngokuhambelana neemfuno zeSOP.		

Iinguqu kokujoliswe kuko okucwangcisiweyo

Akukho zinguqu ezenziweyo kwimigqaliselo okanye okujoliswe kuko yokusebenza kwenkqutyana ngethuba lokunikwa

INckitho yeNkqubo

INkxaso yeKomiti	2017/18			2016/17		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Iyonke	14 163	14 044	119	13 031	12 270	761

3.3.5.3 INkqutyana: IMfundo yoLuntu noFikelelo

injongo yenkqutyana kukuququzelela ukuthatyathwa kwenxaxheba nemfundo yoluntu.

INkqutyana: IMfundo yoLuntu noFikelelo					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Inkqubo yonyaka yemfundo engokuqulunqwa komthetho, ulongamelo, ukuthatyathwa kwenxaxheba luluntu neenkqubo yoxwebhu lwezikhalazo luphuhlisiwe ngowa 28 Februwari 2018	**Okufezekisiweyo:** INkqubo yonyaka yemfundo iphuhlisiwe ngomhla wama-31 kuMatshi 2017 kulungiselwa u 2017/18	**Okufezekisiweyo:** INkqubo yonyaka yemfundo iphuhlisiwe ngomhla (2018/19)	**Okufezekisiweyo:** Inkqubo yonyaka yemfundo engokuqulunqwa komthetho, ulongamelo, ukuthatyathwa kwenxaxheba luluntu neenkqubo yoxwebhu lwezikhalazo luphuhlisiwe ngowa 28 Februwari 2018		
Ukuhlaziywa kwekharityhulam yemfundo kulongamelo lokuqulunqwa komthetho, ukuthatyathwa kwenxaxheba luluntu neenkqubo zamaxwebhu ezikhalazo	**Okufezekisiweyo**: Ukuhlaziywa kwekharityhulam yemfundo ngowa 31 Matshi	Ukuhlaziywa kwekharityhulam yemfundo	**Okufezekisiweyo**: IKharityhulam yemfundo kulongamelo lokuqulunqwa komthetho, ukuthatyathwa kwenxaxheba luluntu neenkqubo zamaxwebhu ezikhalazo		

luphuhlisiwe ngowa 31 Matshi 2018			luphuhlisiwe ngowa 31 Matshi 2018		
Inani lamalinge ezemfundo aqalisiweyo ngokuhambelana nenkqubo yonyaka.	**Okufezekisiweyo:** Amalinge emfundo angama-91 aqalisiweyo ngokuhambelana nenkqubo yonyaka kunye nokusabela kwizicelo zekomiti ezisemthethweniezingaphakathikunye nenkqubo yeqela elikwinqanaba eliphezulu (HLP**).**	69	**Okufezekisiweyo:** Amalinge emfundo angama-70 aqalisiweyo ngokuhambelana nenkqubo yonyaka	**iyantlukwano:** Ilinge elinye liqalisiweyo kunoko bekucwangcisiwe	INkqubo yezemfundo eyongezelelweyo kungenxa yesiphumo sokukhunjulwa kwezehlo zoMgaqo-siseko ngo 2017

INkqutyana: IMfundo yoLuntu noFikelelo					
Imigqaliselo yokuseben za	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisi weyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabants hintshi / izizathu zeyantlukwan o**
Inani lemathiriyeli yemfundo ekhoyo eziphuhlisiwe yo	**Okufezekisiwey o:** Zimbini iimathiriyeli zemfundo ezikhoyo ezihlaziyiweyo: • Ukuhlaziywa nokuphucul wa okukhoyo kweengxelo zonyaka zoxwebhu lwengcaciso. • Ukuhlaziywa kokuqulathi weyo kwemathiriy eli yemfundo okuviwayo nophuculo olundulululwa yo.	2	**Okufezekis iweyo**: Imiba emibini ekhoyo kwimathiri yeli yezemfund o iye yahlaziywa. • Iintsuku ezi 16 zobandaka nyeko; kunye • NeNkqu bo yohlahlo -mali.		
Inani lemathiriyeli yemfundo eziphuhlisiwey o	**Okufezekisiwey o:** Zimbini iimathiriyeli ezintsha zemfundo eziphuhlisiweyo: • Ukwaziwa komjikelo woloNgamel o lwepalament e; kunye • Nendima yoloNgamelo loxwebhu lweNgcaciso yeKomiti	2	**Okufezekisiwe yo:** Imiba emitsha emibini yemathiriyeli yezemfundo iye yaphuhliswa: • Isibhengezo samalungel o noxanduva, kunye • Iphepha ngengcacis o yoSuku lwaMalung		

	esiSigxina yeWCPP.		elo oLuntu.		
Ipesenti yoluhlu lwezikhalazo eziqwalaselweyo ngokuhambelana nomthetho ofanelekileyo	**Okufezekisiweyo:** Zimbini izintlu zezikhalazo ezamkelweyo yaye i-100% iqwalaselwe ngokuhambelana noMthetho woLuhlu lweziKhalazo.	100%	**Okufezekisiweyo:** Zintathu izikhalazo ezifunyenweyo zadluliswa. IZikhalazo zidluliselwe kwiKomiti eSisigxina enxulumene noko		

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

Inkcitho yenkqutyana

IMfundo yoLuntu noFikelelo	2017/18			2016/17		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Iyonke	4 071	4 228	-157	3 872		6

3.3.5.4 INkqutyana: IHansadi neeNkonzo zoLwimi
Injongo yenkqutyana kukulawula isibonelelo seengxelo zelizwi ngelizwe zeenkqubo zeNdlu yoWiso-mthetho nokubonelela ngeenkonzo zokutolika noguqulelo**.**

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

Inkcitho yenkqutyana

INkqutyana: IHansadi neeNkonzo zoLwimi					
Imigqaliselo yokuseben za	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisi weyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabants hintshi / izizathu zeyantlukwan o**
Ipesenti yezindululo ezimiliselwey o ezithe zamkelwa ezivela kuvavanyo lwangaphand le lweenkonzo zokutolika	**Okufezekisiwe yol** 100% ezindululo ezimiliselwey o ezithe zamkelwa ezivela kuvavanyo langaphandlel weenkonzo zokutolika. Kwisambuku sezindululo ezisi-5 ezivela kuvavanyo lokutolika lwesiXhosa isi-5 samiliselwa ukuqinisekisa ngolongo lwemigangath o eyamkelekiley o.	96%	**O**	**Okungafwzekis wanga**	Uhlolo (Survey) lomgangatho kwiinkonzo zotoliko lwenziwe ekupheleni kuka Matshi 2018. IiNgcebiso ziyakuphunye zwa ngekota yokuqala ka 2018/19.
Ipesenti yezindululo ezimiliselweyo ezithe zamkelwa ezivela kuvavanyo lwangaphandl e lweenkonzo zokutollika	**Okufezekisiwe yo** -100% of ezindululo ezimiliselweyo ezithe zamkelwa ezivela kuvavanyo lwangaphandle zeenkonzo zokuguqulela	96%	**okungafezekis wanga**	**Iyantlukwano:** -100%.	Ngenxa yokushokoxeka kwexesha azenziwanga iinkonzo zovavanyo lwangaphandle .

INkqutyana: IHansadi neeNkonzo zoLwimi					
Imigqaliselo yokusebenza	**Ufezekiso olululo 2016/17**	**Okujoliswe kuko okucwangcisiweyo 2017/18**	**Ufezekiso olululo 2017/18**	**Iyantlukwano evela kokujoliswe kuko ukuya kufezekiso olululo 2017/18**	**Amagqabantshintshi / izizathu zeyantlukwano**
Uhlolo lweenkonzo zoguqulelo	Kwisambuku sezindululo ezi-5 okanye iintshukumo ezivela kuvavanyo lweenkonzo zoguqulelo lwesiAfrikaans, ezili-5 zamiliselwa ukuqinisekisa ngolongo lwemigangatho eyamkelekileyo.				Uhlolo (Survey) lomgangatho kwiinkonzo zoguqulelo luzakwenziwa kwikota yesibini ka 2018/19 and the kaye iingcebiso ziyakuphunyezwa ukusukela kwikota yesithathu.
Ipesenti yokufumaneka kwamaphepha asesikweni eNdlu yoWiso-mthetho aguqulelweyo kuzo zontathu iilwimi ezisesikweni zePhondo	**Okufezekisiweyo:** 99% Kwisambuku sama-210 samaPhepha eNdlu yoWiso-mthetho apapashiweyo kwesi sithuba, angama-208 aguqulelwa kwiilwimi ezintathu ezisesikweni ze afumaneka kupapasho loxwebhu olungumthombo.	97%	**Okufezekisiweyo:** 100% yokufumaneka kwamaphepha asesikweni eNdlu yoWiso-mthetho aguqulelweyo kuzo zontathu iilwimi ezisesikweni zePhondo. Kwisambuku sama-230 samaPhepha eNdlu yoWiso-mthetho apapashiweyo kwesi sithuba, angama-230 aguqulelwa kwiilwimi	**Iyantlukwano:** 3%	Iyantlukwano ibangelwe kukuphuculwa kokusebenza kakuhle.

			ezintathu ezisesikweni ze afumaneka kupapasho loxwebhu olungumthom bo.		
Ipesenti yokufumane ka kweenkonzo zokutolika zeNdlu yoWiso-mthetho neeKomiti xa zidingeka	**Okufezekisiwe yo:** I-100% yokufumaneka kweenkonzo zokutolika zeNdlu yoWiso-mthetho neeKomiti xa zidingeka. Kwisambuku seentlanganis o ezingama-198 sesi sithuba, zonke bezinikwe inkonzo yokutolika	100%	**Okufezekisiwe yo:** I-100% yokufumaneka kweenkonzo zokutolika zeNdlu yoWiso-mthetho neeKomiti xa zidingeka. Kwisambuku seentlanganis o ezingama-228 sesi sithuba, zonke bezinikwe inkonzo yokutolika.		
Inani leentlanganiso zoqhagamshel wano ezibanjwe nabanikezeli benkonzo ukuqinisekisa ngento yokuba iinkonzo zeHansadi ziyanikezelwa ngokwesivum elwano senqanaba lenkonzo yaye iyantlukwano iyalungiswa.	**Okufezekisiwe yo:** Kwiintlanganiso ezili-12 zoqhagamshel wano zibanjiwe nabanikezeli benkonzo ukuqinisekisa ngento yokuba iinkonzo zeHansadi (umz. Ukurekhodwa kokuHlala kweNdlu,ukhut shelo kunye nopapasho lwenkqubo nokupapashwa kwencawdi yeHansadi, ziyanikezelwa	12	**Okufezekisiwe yo:** Kwiintlanganiso ezili-12 zoqhagamshel wano zibanjiwe nabanikezeli benkonzo ukuqinisekisa ngento yokuba iinkonzo zeHansadi (umz. Ukurekhodwa kokuHlala kweNdlu,ukhut shelo kunye nopapasho lwenkqubo nokupapashwa kwencawdi yeHansadi, ziyanikezelwa		

	ngokwesivumelwano senqanaba lenkonzo		ngokwesivumelwano senqanaba lenkonzo		

IHansadi neeNkonzo zoLwimi	2016/17			2015/16		
	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi	Ulwabiwo lokugqibela	Inkcitho eyiyo	Inkcitho (Ngaphezulu)/ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Iyonke	3 748	3 641	107	3 809	3 807	2

4. IINTLAWULO EZIKHUTSHELWEYO

4.1 Iintlawulo ezikhutshelweyo kumaZiko angenzi nzala

Igama lomkhutshelwa	Injongo ezamkelelwe yona iingxowa-mali	Uhambelwano necandelo 35(1) leFMPPLA	Isixa-mali esikhutshelweyo	Isixa-mali esichithiweyo liqela
Democratic Alliance	Amaqela anyuliweyo opolitiko okokuba azalisekise isigunyaziso sawo somgaqo-siseko nesomthetho.	ewe	R24 283 115,54	R24 283 115,54
African National Congress	Amaqela anyuliweyo opolitiko okokuba azalisekise isigunyaziso sawo somgaqo-siseko nesomthetho.	ewe	R13 300 127,12	R13 300 127,12
African Christian Democratic Party	Amaqela anyuliweyo opolitiko okokuba azalisekise isigunyaziso sawo somgaqo-siseko nesomthetho.	ewe	R1 335 117,85	R1 335 117,85
Economic Freedom Fighters	Amaqela anyuliweyo opolitiko okokuba azalisekise isigunyaziso sawo somgaqo-siseko nesomthetho.	ewe	R1 266 238,22	R1 266 238,22

5. IINGXOWA-MALI ZOMNIKELO

IWCPP ayifumananga nayiphi na inkxaso-mali entsha yomnikelo kunyaka-mali ka-2017/18.

5.1 IiNgxowa-mali zoMnikelo zoNyaka ongaPhambili:

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

6 UTYALO-MALI LWENKUNZI

6.1 Utyalo-mali lwenkunzi, isicwangciso sololongo nolawulo lwe-asethi

Ukulungiselela ubekoliso lwenyanga (IYM) ISCM, ngeenkcukacha ngokunxulumene neeodolo ezivulelekileyo, izivumelwano (contracts) ezisalindelekileyi, iintlawulo ezingekahlawulwa kunye neengxelo zomgangatho wenkonzo ukuqhubela phambili inkqubo ebalulekileyo yeIYM. Kule nkqubo imisebenzi ehambelnayo iyagocwa- gocwa kuSekela Nobhala ongqamene noko (weziManyanisweyo neNkqubo), ngokumayela neengqikelelo ukuqinisekisa ukuba inkcitho ihambelana nohlahlo-mali

ngalo lonke ixesha lemali kaRhulumente.

ISCM yase WCPP ikhokele ubalo lwee-asethi lwangaphandlekunye nohlolo ilungiselela uhambelwano neGRAP. Kwakhona le nkqubo iphelele ekuqukunjelweni kwepolisi yolawula lweeasethi ngokumanyene neGRAP.

Isimo see-asethi zahlukene ngolu hlobo lulandelayo:

- Impahla yekhompyutha – isimo esilungileyo yaye uhlaziyo lwakutsha nje lwempahla yeICT (desktop computers) lwamiliselwa ngekota yesine yonyaka-mali ka-2017/18.
- Ifanitshala – isimo esifanelekileyo; isetyenziswe ngokubanzi de kufikelelwe esiphelweni sobomi bayo bokuba luncedo yaye, ukuba kunakho, ubomi bayo bokuba luncedo buyandiswa ukuqinisekisa ngento yokuba ixabiso lemali liyafunywanwa ngokubhekiselele koko; kunye
- Ngokunxulumene nezixhobo – izixhobo zeodiyo zahlaziywa ngoMatshi 2018.

1. INTSHAYELELO

IWCPP inakana ukuba ulawulo lomngcipheko olufanelekileyo kunye nemimiselo yolawulo lwangaphakathi zibalulekile kulawulo olusebenzayo nempatho elungileyo. Ngoko ke iWCPP izibophelele ekugcineni imigangatho ephakamileyo yolawulo yaye ilubona ulawulo olulungileyo njengesiseko kulawulo lweemali nezibonelelo zikarhulumente. IWCPP inamacandelo akhoyo ukulungiselela ukusebenzisa izibonelelo zayo ngokusebenzayo ngokufanelekileyo nangoqoqosho, ezixhaswa ngemali ngabahlawuli berhafu.

2. ULAWULO LOMNGCIPHEKO

Ukumilisela uLawulo loMngcipheko weShishini (ERM) ngokuhambelana necandelo lesi-7(c) loLawulo lweMali yePalamente loMthetho weNdlu yoWiso-mthetho yePhondo (FMPPLA), uMthetho we-10 ka-2009, kunye nesiCwangciso-nkqubo soLawulo loMngcipheko weCandelo likaRhulumente leCandelo loLawulo-mali leSizwe (PSRMF),luxanduva lweGosa eliNika iNgxelo (AO) lePalamente yePhondo leNtshona Koloni (WCPP)

IWCPP yamkele uMgaqo-nkqubo woLawulo loMngcipheko weShishini (ERM) owathi wamkelwa ngomhla wama-30 kuMatshi ka-2016 nothi thaca injongo epheleleyo yeziko ngokubhekiselele kwi-ERM.

IWCPP yamkele iQhinga le-ERM kunye nesiCwangciso soMiliselo seERM, esivavanya rhoqo ngonyaka esathi samkelwa liGosa eliNika iNgxelo (AO) ngomhla we-12 kuMatshi ka-2017. IQhinga leERM nesiCwangciso soMiliselo sinika intsingiselo yoMgaqo-nkqubo we-ERM yeWCPP othi uchaze uluvo lweziko ngokubhekiselele kulawulo lomngcipheko.

Imingcipheko enokuthi ibe nempembelelo kufezekiso lweenjongo zeWCPP, kwinqanaba lomngcipheko leqhinga nelokusebenza neleprojektirhoqo ngekota. Le mingcipheko yabekwa phambili kusekwe kwikhono layo nakwimpembelelo (ehamba nawo nezishiyekileyo) kwiinjongo zeWCPP. Imingcipheko emitsha/evelayo yachongwa kwisithuba seenkqubo zovavanyo ngekota.

IWCPP ineKomiti esekiweyo yoLawulo loMngcipheko weShishini (ERMCO) ukunceda iGosa eliNika iNgxelo (AO) ekumiliseni uxanduva lwakhe olunxulumene nolawulo lomngcipheko. Ikomiti isebenza phantsi kweMigqaliselo neSikhokhelo (TOR). I ERMCO iyahlangana rhoqo ngekota ze ixoxe ngemingcipheko yeqhinga, yokusebenza neyeprojekti ethe yangaphandle kwamanqanaba afunekayo okunyamezeleka ze icebise imisebenzi engaphezulu kubanini bomngcipheko ukuzisa imingcipheko kumlinganiselo wonyamezeleko odingekayo.

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

Impembelelo kukusebenza kweziko

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

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

3. UBUQHINGA NORHWAPHILIZO

UMgaqo-nkqubo woThintelo lobuQhinga weWCPP wahlaziywa ngokutsha ekupheleni kuka 2016/17 kulungiselelwa unyakamali ka 2017/18. UMgaqo-nkqubo woThintelo lobuQhinga wanikezelwa kubo bonke abasebenzi ze wafumaneka kwiNkqubo yoLawulo lwamaXwebhu. I WCPP igcine isimo sokungalunyamezeli urhwaphilizo nemisebenzi yobuqhinga, nokokuba lungaphakathi okanye lungaphandle, ze izibophelelo ekulandeleni ngamandla ze itshutshise naliphi na iqela, ingazo zonke iindlela ezisemthethweni ezikhoyo, kulowo uzihlanganise okanye ozama ukuzihlanganisa ngeendlela ezinjalo.

Iimvavanyo zomngcipheko wobuqhinga zaqhutywa ukuchonga imingcipheko yobuqhetseba, kunye nokuvavanya imingcipheko yobuqhetseba ekhoyo rhoqo ngekota. IMingcipheko yobuqhetseba echongiweyo yoNganyelwe rhoqo ngekota yiERMCO.

IiSeshoni zolwazi lobuqhinga aqhutywa nabasebenzi kuchazwa ulawulo lwengqikelelo zeenqobo ezisesikweni, iziphumo zokuziphatha zolawulo lwengqikelel zenqobo ezisesikweni (ubuqhetseba norhwaphilizo) kunye neenkqubo zokunikwa kwengxelo zangaphakathi nezangaphandle zeWCPP. ISeshoni ezimbini zokunikezelwa kwengcaciso zaqhutywa yiOfisi yoMkhuseli woLuntu yaye incwadana yendaba yangaphakathi yasetyenziswa ukwanzisa nokufundsa abasebenzi ngokuthintelwa kobuqhinga. Abasebenzi babonise ukuzibophelela kwabo kwiKhowudi yokuZiphatha yaseWCPP ngokuthi basayine irejista yokuzibophelela kwiKhowudi yokuZiphatha.

UHlobo lweMpilo yoBuqhinga ngokusetyenziswa kovavanyo lwenziwa kunye nabasebenzi kwikota yesithathu yonyaka-mali ka-2017/18. Njongoko bekunjalo nakunyaka ongaphambili, oku kuncedile ekufumaneni ingqiqo ekwinqanaba eliphezulu lobungakanani bolwazi lwabasebenzi ngolawulo lobuqhetseba. Iziphumo zasetyenziswa ukwazisa ngoMgaqo-nkqubo woThintelo loBuqhinga, iQhinga nesiCwangciso sonyakamali ka-2017/18 esathi samkelwa ngomhla wama-26 kuMatshi 2018.

4. UKUNCITSHISWA KWEMPIXWANO YEDOLO

Akukhange kubekho mpikiswano echongiweyo okanye exeliweyo kweli xesha liphantsi kohlolo.

5. IMIGAQO YOKUZIPHATHA KWAMALUNGU

5.1 AMalungu

IiNtlanganiso

Ngethuba liphantsi kovavanyo ngokutsha iKomiti yokuZiphatha ihlangene amathuba amahlanu

Ubhengezo loMdla wamaLungu

Umhla omiselweyo ukulungiselela ukungeniswa kweefomu zezibhengezo ngonyakamali ka 2017/18 ibe ngumhla wama-30 kuEpreli 2017. Onke amalungu azingenisile iifomu zawo zesibhengezo ngomhla omiselweyo.

Ingcebiso kumaLungu ngeMigaqo yokuZiphatha

UMgcini-zincwadi unikezele ngengcebiso noncedo kumaLungu ali 14 ngokuzaliswa ngokufanelekileyo kweefomu zokubhengeza.

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

IZikhalazo
Ngethuba eliphantsi kohlolo, Umgcini-zincwadi uphande izityholo zolwaphulo lweMigaqo ezintandathu wanika ingxelo kwiKomiti yeMigaqo yokuZiphatha.

5.2 ULawulo lwesiXokelelwano soNikezelo
Abasebenzi boLawulo lweSixokelelwano balufezekisile uDizo lweMidla kunyaka ophantsi lohlolo.

6. IMIBA YEMPILO, UKHUSELO NEYENDALO

IKomiti yezeMpilo noKhuseleko
IPalamente yePhondo ineKomiti yezeMpilo noKhuseleko esebenzayo. Ikomiti ihlangene amatyeli amane ngexesha lonyakamali ophantsi kohlolo (21 Juni 2017, 27 Septemba 2017, 8 Disemba 2017 Kunye nowa 26 Matshi 2018).

ISicwangciso eSiqhubekayo sezoShishino kwimeko eMandundu yaManzi (BCP)
Kwasekwa iKomiti yeSicwangciso eSiqhubekayo sezoShishino kwimeko eMandundu yaManzi ukuququzelela iinzame zeWCPP, ngokubambisana neSebe lezoThutho neMisebenzi yoLuntu.IKomiti ihlole kwakhona iSicwangciso eSiqhubekayo sezoShishino kwimeko eMandundu yaManzi. IKomiti ihlangene amatyeli amane ngexesha lonyakamali ophantsi kohlolo.

Uhlaziyo lwezokhuseleko lweendawo ezingundoqo zesizwe (NKP)
Uhlaziyo lwezokhuseleko lwakhokelwa ngowe 10 Okthobha 2017. I-NKP yafikelela kumanqaku anga 94% ewonke kunyaka ka 2017 njengoko ubhaliwe ekhalendeni.

IKomiti yoCwangciso eDibeneyo (JPC)
Ikomiti yoCwangciso eDibeneyo ihlangene amatyeli amane kunyakamali ophantsi kohlolo (9 Juni 2017, 21 Agasti 2017, 12 Disemba 2017 kunye14 Februwari 2018).

Le miba ilandelayo ihoyiwe kwiJPC:

- Ukuphucla unxibelelwano phakathi kwabadlala indima enkullu (SAPS neWCPP) ngokumayela noqhankqalazo elujoliswe eWCPP.
- Amalungiselelo ezoKhuseleko nawokungekehli kwiNtetho engoBume bePhondo yeNkulumbuso ngo 2018.
- Inkxalabo yaMalunga ngokhuseleko lwawo kwiindibano zomanyelo zimvo zoluntu. Njengenxalenye yemisebenzi yecandelo lezokhuseleko, yonke imiba enxulumene nezokhuseleko kwiindibano zomanyelo zimvo zoluntu nangexesha lotyelelo lolongamelo ziyachazwa.
- Ngenxa yeso sizathuiWCPP iqalise iprojektielingwayo neSebe lezoKhuseleko loLuntu ngexesha elsukela kuOKthobha ukuya kuDisemba 2017. Indibano yokulinga yaba yimpumelelo kwaye, iWCPP yangena kwiMOU neSebe lezoKhuseleko loLuntu izibonelelo ukuba zifumaneke kumanyelo zimvo ngalunye kunye notyelelo lolongamelo. Phambi komanyelo zimvo okanye utyelelo lolongamelo, tiSebe lezoKhuseleko loLuntu kwakho libonelelele ngengxelo yohlolo lwezoKhuseleko kwiWCPP.

UKukhutshwa ngokukhuselekileyo
IWCPP ibenoqheliso lokukhutshwa ngokukhuselekileyo olungacwangciswanga kunye nokuqhelisa kokukhutshwa okukhuselekileyo kathathu okungacwangciswanga, oku kwenzeke emva kokuba

kuchukunyiswe isilumkiso.

Uqheliso lokukhutshwa ngokukhuselekileyo ngexesha likaxakeka kwenzeke ngowe 3 Okthobha 2017. IWCPP bingumququzeleli oyintloko iyiyo emele uqheliso lwesakhiwo sonke.

UKukhutshwa ngokukhuselekileyo kathathu okungacwangciswanga, okuthe kwenzeka ngexesha lonyamali, kuthabathe inxaxheba ngowe 4 Novemba 2017, 8 Februwari 2018 kunye nowe 15 Matshi 2018.

7. IKOMITI YEMITHETHO

IKomiti yeMithetho ihlangene kane kulo nyaka uphatsi kohlolo (26 Meyi 2017, 22 Septemba 2017, 1 Februwari 2018 kunye nowe 16 Matshi 2018). Kwakhona iKomiti yeMithetho ifumene iingxelo ezisuka kwiikomitana, aMalungiselelo angaPhakathi kunye neKomitana tezeMithetho.

UQulunqo loMthetho oSayilwayo weCandelo loWiso-mithetho

IKomiti yeMithetho yanikwa isishwankathelo ngowa 26 May 2017 nguSomlomo kuQulunqo loMthetho oSayilwayo weCandelo loWiso-mithetho. IKomiti yeMithetho iqaphela ngenkxalabo uwiso-mithetho lesizwe olucetywayo olusongela ngokujongela phantsi ukuzimela kwamaziko ezindlu zowiso-mithetho zamaphondo, njengoko kuboniwe ngaphambilu kwicandelo 116 loMgaqo-siseko woMzantsi Afrika, 1996, kwaye ixhasa uSomlomo ukuthatha amanyathelo afanelekileyo ukukhuseala ukuzimela kweziko.

IMeko eMandundu yaManzi

Ngowo1 Februwari 2018, IKomiti yeMithetho yanikwa isishwankathelo liSebe lezoThutho neMisebenzi yoLuntu ngemeko emandundu yamanzi eNtshona Koloni kunye nendlela eyachaphazela ngayo iWCPP. TIKomiti ivumile ukuba kufuneka kubanjwe intlanganiso ukuxoxa ngesiCwangciso esiQhubekayo soShishino (BCP) ukulungiselela i 7 kunye ne 15 Wale Street.

Ngowe 16 Matshi 2018 ulawulo lunikeze iKomiti iBCP.IKomiti ivumile ukuba ulawulo lwepalamente lucelwe, ngokubambisana neSebe lezoThutho neMisebenzi yoLuntu nabanye ababandakanyekayo, baqhubekeke besenbenza kunye kule meko yamanzi imandundu.

Eminye imiba exeliweyo yile ilandelayo:

Indawo yokuhlala

IKomitana yaMalungiselelo angaPhakathi ibinombono wokuba ukhetho lwangaphandle lungaqwalaselwa nokuba kucetyiswe ukuba indawo zeofisi ezongeziweyo zifunwe ngokuthi kufunyanwe omnye umgangathokwalapha kwisakhiwo. IKomit yeMithetho igqibe ukuba uSomlomo awuxoxe lo mba namasebe anxulumene noko.

Ulungiselelo lokutya kwaMalungu

INgxelo eceba ulungiselelo lokutya ixoxiwe. IKuvunyelwene ukuba amaxabiso okutya ache emiswe de ingxelo epheleleyo yababandakanyekayo ibe igqityiwe.

Uhlaziyo lweMithetho

IKomiti yeMithetho yanyule iKomiti yeThutyana, ekhokelwa nguSekela Somlomo, ukujongana nokuhlaziywa kwemithetho. IKomiti yeThutyana incedwe lulawulo ngophando lwemithetho.. Amaqela ezopolitiko nawo acelwe ukuba afake amangenelo ngababhexeshi babo. IKomitana ibambe iintlanganiso ezine (4 Okthobha 2017, 18 Okthobha 2017, 2 Novemba 2017 kunye 13 Februwari 2018). USekela Somlomo yokuba ikomitana yenze inkqubelaphambili entle kwaye uzakunika ingxelo kwikomiti nje ukuba umsebenzi ugqitywe.

8. IKOMITI YOKONGAMELA YEPALAMENTE (POC)

IKomiti yokoNgamela yePalamente iqhube umsebenzi wokongamela iwenze kwiPalamente yePhondo leNtshona Koloni ngonyaka-mali wama-2017/18.

Ukongamela kunyaka-malkiu kubandakanye le miba ilandelayo:

- Inkqubo yokwenziweyo ngekota yiWCPP;
- Iingxelo zezimali zeWCPP; kunye
- NeNgxelo yoNyaka yeWCPP yonyaka-mali wama-2016/17.

8.1 Ingxelo yePOC ngowama-2016/17 yonyaka-mali ibhalwe apha ngezantsi:

INGXELO YEKOMITI YOLONGAMELO KWINGXELO YONYAKA KA-2016/17 YEPALAMENTE YEPHONDO LENTSHONA KOLONI YOWE-17 NOVEMBA 2017

1. Intshayelelo

INgxelo yoNyaka yonyaka-mali wama-2016/17 yaziswa kumaphepha-ndaba kumenywa ukuba abathathi nxaxheba namalungu oluntu abekho yaye athabathe inxaxheba kwiingxoxo.

INgxelo yoNyaka yePalamente yePhondo leNtshona Koloni (WCPP) yathiwa thaca yonyaka-mali wama-2016/17 phantsi kwecandelo 60(1) koMthetho woLawulo lweMali yePalamente kunye neziNdlu zoWiso-mthetho zePhondo, [uMthetho we-10 wama-2009], (FMPPLA) yaze yathunyelwa kwiKomiti yokoNgamela yePalamente ngoLwesine, wama-31 Agasti 2017 (Jonga kwi"ATC 55-2017").

INgxelo yoNyaka (AR) yeWCPP yenza inkcazelo yokwenzekileyo nokusebenza koLawulo lwe WCPP kwakhona kukukhuthaza ukuthathwa koxanduva ngezigqibo ngethuba lonyaka-mali ophantsi koqwalaselo. Ukusebenza kweWCPP kuthelekiswa namanqanaba okusebenza kunye nohlahlo lwabiwo-mali oluchaziweyo kwisiCwangciso seQhinga kwakunye nesiCwangciso soNyaka sokuSebenza seWCPP.

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

Amalungu eKomiti yoloNgamelo yePalamente (POC) iye yaxoxa malunga namaCandelo eNgxelo yoNyaka yeWCPP wama-2016/17 yonyaka-maliu ngoku hlobo:

ICandelo A: INgcaciso ngokuBanzi,
ICandelo B: INgcaciso yemiSebenzi eYenziweyo,
ICandelo C: ULawulo,
ICandelo D: ULawulo lwe Micimi
yabaSebenzi, kunye
ICandelo E: INgcaciso yeMali.

2. Uvavanyo ngokubanzi

IKomiti ihlangene ngomhla we-27 Oktobha 2017 ngentsimbi yesi-8 apho yachazelwa nguMphicothi-zincwadi Jikelele woMzantsi Afrika (emva kwangoko eya kuba "yiAGSA") ngemiphumela yophicitho-zincwadi lweFMPPLA lonyaka-mali ka-2014/15 elungiselelwe iWCPP. Emva kwenkcazelo yiKomiti ka-AC yanikwa inkcazelo yiKomiti yoPhicotho-zincwadi (apha eyaziwa njenge "AC") egalelo layo ikukuqinisekisa ngento yokokuba iWCPP isebenza ngokuhambelana nemithetho-siseko yolawulo olulungileyo, ihambelana nemigangatho yokunikwa kwengxelo nophicotho-zincwadi yaye ibeka iliso kwinto yokuba amalungiselelo lawo afanelekileyo olawulo lomngcipheko akho. I-AC ibeka iliso ngokunjalo ukwanela nokuthembeka kwengcaciso yemali okunikezelwa yiWCPP.

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

IKomiti ihlangene neWCPP apho amagqabantshintshi okutshayelela enziwa nguSomlomo kunye noNobhala kwiPalamente. Ingxoxo yokongamela ekwiphepha ngalinye iqhubekile kunye nabalawuli beWCPP.

Kuqhutywe ingxoxo yokongamela ngephepha ngalinye oku kusenziwa nabolawulo lweWCPP.

3. Igalelo loluntu

Amalungu oluntu anikwe ithuba lokuba abuze imibuzo okanye atsho ngomlomo, oku ekwenza ngokuphathelelene kokuqulathwe kwiNgxelo yonyaka yeWCPP yowe-2016/17. Kambe, kwakungekho malungu oluntu ayekho ukubuza imibuzo okanye okutsho ngomlomo.

4. Okufunyenweyo

4.1 IKomiti iqaphele okokuba uMphicotho-zincwadi Jikelele:

4.1.1 I-WCPP igcine uphicotho-zincwadi olungenaziphene kungekho okufunyanisiweyo kwiinjongo ezimiselwe kwangaphambili okanye uhambelwano nemithetho nemimiselo.

4.1.2 I-WCPP yenze inkcitho ephambi kokulindelweyo ngezigidi ezingama- R11, 4 (6, 9%).

4.2 IKomiti iqaphele ngokweKomiti yoPhicotho ukuba:

4.2.1 UPhicotho lwangaPhakathi luchonge isiCwangciso soBuyekezo lweNtlekele (Disaster Recovery Plan) njengommandla osemngciphekweni wentlekele enkulu,

4.2.2 Kwachongwa ezintlekele zivelayo, nezifuna ukubekwa iliso yiWCPP, ezi zezi:

4.2.2.1 I GRAP: Umyalelo 8 – Ingxelo edlulayo yaye amalungiselelo ethutyana wama-2017/2018 aphele. I-WCPP mayiqinisekise ukuba ingxelo epheleleyo yenziwe ngoMatshi 2018.

4.2.2.2 Amalungiselelo adlulayo eFMPPLA: ICandelo 14 loMthetho liyakusebenza emva konyulo lokuqala leNdlu yoWiso-mthetho yeSizwe okokoko wasebenza uMthetho.

4.2.2.3 Eminye imiba yoLawulo lwesiXokelelwano soNikezelo (SCM) efana noVimba ongeeNkcukacha zolwazi ezikwi-ofisi ePhezulu, izatifikethi zeBBEE, uVimba ongeeNkcukacha kwiphondo usadlala indima ebalulekileyo kwiWCPP. Oku kunokuguquka kwixa elizayo xa umiliselo lweFMPPLA lusenziwa.

4.2.2.4 Ngethuba lophicotho zincwadi lwangaphakathi ngowama-2016/17, kwachongwa imingcipheko engama-79 phakathi kwiWCPP. Kule ingama-79 yemingcipheko, ama-50 afuna ukhuselo lwe-inshorensi.

4.2.3 Iphulo loCwangciso lweZibonelelo zeShishini (ERP), lwalumiselwe umiliselwa ngowama-2016/17, lwaza lwamiselwa unyaka-mali wama-2017/18 ngenxa yemiceli-mngeni kwezobuchwepheshe.

4.2.4 I-WCPP yafumana imiba yezicwangciso ekujoliswe kuyo engama-50 kwengama-57 kunyaka-mali wama-2016/17.

4.2.5 IZiko lithathe inxaxheba kwimiba yezowiso-mthetho yesizwe kwakunye neminye yokuxelenga, efana neyeePalamente zoLutsha nezamaKhosikazi, iKomiti esekwel ukujongana nemicimbi yePalamente yePhondo (NCOP), iVeki yoTyelelo kwiPhondo kunye nothethwano neGqiza leZinga eliPhezulu.

4.2.6 Kumiswe iziko lenkqubo ngonyaka-mali ophantsi kophengululo, ukuncedisa uNobhala njengeGosa eliyiNtloko ukuphucula izibonelelo zezolawulo neenkqubo kwiintlanganiso ezipheleleyo, imisebenzi yeeKomiti namalungu ngokubanzi eWCPP.

4.2.7 I-WCPP ichaze malunga ne-100% kufezekiso lweemfuno zeFMPPLA.

4.2.8 Iziko lizisebenzisile iinkonzo ze-inshorensi zeSebe lePrimiya ngokuphathelele kumsebenzi wophicotho zincwadi wangaphakathi. Kukhutshwe iingxelo ezine zophicotho kunyaka-mali wama-2016/17 ophantsi kovavanyo.

4.2.9 I-WCPP isamkele yasimilisela isixokelelwano soLawulo loMngcipheko weShishini neNkqubo-qhinga.

4.2.10 INkqubo yokoNgamela yoThatho-xanduva, kwakunye neQhinga loThatho-nxaxheba lukaWonke-wonke yagqitywa zavaleliswa liGunya eliPhezulu leZiko.

4.2.11 Ifomu ediza uchaphazeleko yeLungu elinye zange ingeniswe njengoko kulindelekile kwisithuba seentsuku ezingama- 60.

4.2.12 IZiko liqalise ngenkqubo yokhuliso olusebenzayo, nalapho kuqinisekiswa ukusetyenziswa kakuhle nangokufezekileyo kwemithombo yezoncedo.

4.2.13 I-WCPP ichaze ngoqokelelo lwezimali zayo (ingeniso) engama-R325 000. Oku kwande ngemali engama-R268 000, ukususela ngowama-2016/17 ekuqaleni konyaka-mali bekuthelekelelwa ama-R57 000 liZiko.

4.2.14 Ngonyaka-mali wophengululo, uLawulo lwesiXokelelwano soNikezelo alufumananga zindululo zokufunwa kwamaxabiso ezingabongozwanga okanye naziphi na ekugqitywe kuzo.

4.2.15 IZiko lihlawule ama-99% zee-invoyisi zalo ebezifunyenwe phakathi kweentsuku ezingama-30.

4.2.16 IZiko libonise ukujongana nobukho be-asbestos kummandla wepalamente.

5. Izindululo

5.1 *IKomiti indulule into yokuba:*

5.1.1 *I-WCPP kunye neKomiti yoPhicotho zincwadi uyichazele ngokuphathelele kwiKomiti yoPhicotho-zincwadi, njengoko kuvunyiwe yiKhabhinethi, ekuxhaseni umsebenzi wophicotho wangaphakathi weZiko ukulawula ungcipheko oluchongiweyo lwaza lwafakwa kwirejista yangaphakathi yomngcipheko, oku kubandakanya nayiphi na imimandla emikhulu yokuphuculwa.*

5.1.2 *I-WCPP ichonge umngcipheko onokwenzeka kwirejista yayo yomngcipheko, ukurhoxiswa kumzuzu wokugqibela koqeqesho lwamalungu xa sele onke amalungiselelo enziwe ukuba kuyiwe kumaziko afana neYunivesithi yaseWitwatersrand. Olu rhoxiso lungaphembelela ekubeni oku kuthatyathwa njengenkcitho-mali engenampumelelo neyinkcitho njee.*

5.1.3 *I-WCPP icingisise, ngazo zonke izicwangciso ezizayo zonyaka zokusebenza iimali ezizinikezelo ezifunyenwe yi WCPP.*

5.1.4 *IKomiti yoPhicotho-zincwadi iyichazele ngothethwano ngoqinisekiso olwathi lwamkelwa*

laza lagqitywa kwisicwangciso sophicotho lwangaphakathi kunyaka-mali wama-2016/17.

5.1.5 *IKomiti yophicotho-zincwadi ichaze ngochongo nokugqitywa komngcipheko ochongiweyo ngethuba lonyaka-mali wama-2015/16 nowama-2016/17.*

5.1.6 *IKomiti yoPhicotho zincwadi ichaze ngeziCwangciso zokubuyekezwa kwiNtlekele kuPhicotho lwe-ICT oluqatshelwe kuphicotho lwangaphakathi ngethuba lonyaka-mali wama-2016/17.*

5.1.7 *I-WCPP ichaze ukuba kungani na ukuba kungekho bacebisi abaqeshiweyo ngokomba wabantu ababesayakuvinjwa amathuba.*

5.1.8 *IKomiti yemigaqo ithethane neWCPP malunga neNkqubo yokoNgamela nokuThatha uxanduva kwakunye nesiCwangciso Qhinga sothatho-nxaxheba koluntu lukawonke-wonke.*

5.1.9 *IWCPP idlane iindlebe nePOC, rhoqo ngekota, malunga nephulo loCwangciso lweziBonelelo zeShishini (ERP).*

6. INgcaciso eceliweyo:

6.1 IKomiti icele into yokuba i WCPP iyibonelele ngoku kulandelayo:

6.1.1 *Ingxelo malunga nenkqubo yokwandiswa kokusebenza, oku kudibanisa amanqanaba okumilisela kwephulo nenkqubo eyenziweyo ukuza kuthi ga ngoku. Ingxelo ibandakanye iiseshoni zothethwano nabathathi-nxaxheba ezithe ezenziweyo nezibonelelweyo ngethuba lephulo.*

6.1.2 *Ingxelo eqaqambisa amagunya nemiqathango enxulumene nobonelelo ngezimali olufunyenweyo kwiCandelo leNkxaso yoWiso-mthetho (LSS) kwakunye nenkcitho eyenziweyo ukuqinisekisa uqeqesho lwamalungu.*

6.1.3 *Ingxelo yokuqinisekisa inani lilonke lemisebenzi apho bekukho amathuba emibuzo eya kwiNkulumbuso kunganikwanga silumkiso, kubandakanya ingxelo yokuqinisekisa inani lilonke lemisebenzi apho bekukho izihloko zengxoxo ezingenisiweyo kwingxoxo.*

6.1.4 *Ingxelo ebonakalisa ubungqina besicwangciso-qhinga semigqaliselo yokusebenza obayamene nesiCwangciso soNyaka kwiphepha lama-30 kwiNgxelo yonyaka-mali yeZiko yowama-2016/17, kubandakanya indlelka oku kuya kuphunyezwa ngako ngo-2020.*

6.1.5 *Ingxelo ngeehambo zasekhaya nezamazwe athe uSomlomo wazithatha ngonyaka-mali ophantsi kovavanyo.*

6.1.6 *Ingxelo echaza umgqalisela wokusebenza "yepesenti ethotyelweyo ngokoluhlu lwemimiselo olukwincwadi yoLawulo lwesiXokelelwano soNikezelo"; njengoko kubonisiwe kwiphepha 37 leNgxelo yoNyaka-mali.*

6.1.7 *Details of the legal advice that was provided by the respective legal consultants, as outlined in Table 17.1 on page 90 of the Annual Report.*

6.1.8 *Ingxelo kwingxelo-manani edityaniswe nengqiniselo yeZiko ngomngcipheko omkhulu, ngokongamela ukumiliselwa kwemithetho-siseko ehlangeneyo yengqiniseko, njengoko iqaqanjisiwe kwiphepha 4 loxwebhu lwengcaciso yeKomiti yoPhicotho-zincwadi.*

7. Ukuqukumbela

IKomiti income iWCPP ngokugcina uphicotho-zincwadi olungenaziphene kungekho okufunyenweyo kwiinjongo ezimiselwe kwangaphambili okanye uhambelwano nemithetho nemimiselo.

IKomiti iya kuqhuba inxulumana neziko ngohlahlo lwabiwo-mali lwalo, ngomiliselo lweFMMPLA kunye nemiba engenziwanga ethe yachongwa kumacandelo achazwe ngaphambili, aqulathe

izigqibo zeKomiti nezicelo zengcaciso.

Ngaphezulu, iziko liyanconywa ngokungenisa iingxelo zemali ezingenaziphene.

8. Uncomo

USihlalo wenze umbulelo weKomiti ngeengcebiso zabachaphazelekayo abahlukeneyo, abafaa noMphicothi-zincwadi woMzantsi Afrika kunye neKomiti yoPhicotho-zincwadi, ukwandisa umsebenzi wokongamela weKomiti onxulumene neNgxelo yoNyaka yeWCPP elungiselelwe unyaka ophela ngomhla wama- 31 kuMatshi 2017.Ngaphezulu, iKomiti ibulele amagosa awongameleyo kunye nabalawuli beWCPP ngeenzame zabo neminikelo kulo mba.

8.1 INgxelo yePOC kwiNgxelo yoNyaka ka 2026/2017

8.2 Ingcaciso ecelwe yiPOC

I- WCPP ingenise yonke ingcaciso ecelwe yiPOC ngokuhambelana nomhlathi 6.1 wengxelo.

8.3 Impembelelo yeWCPP kwizindululo ze POC

Impendulo yeWCPP kwizindululo ngokuhambelana nomhlathi 5.1 wengxelo injengoku kulandelayo:

Izindulululo		Impendulo eyenziwe yiWCPP	Isonjululwe? Ewe/Hayi
8.3.1	I WCPP kunye neKomiti yoPhicotho-zincwadi ilwazisile ngemiqathango nezikhombisi zeKomiti yoPhicotho-zincwadi, njengokwamkelwe yiKhabhinethi, ngokuxhasa umsebenzi wophicotho-zincwadi lwangaphakathi weziko ukulungiselela ukulawula imingcipheko ethe yachongwa yaze yafakwa kwirejista yemingcipheko yangaphakathi, kubandakanya nayiphi na imimandla engundoqo kulungiselelwa ukuphuculwa.	I POC kufuneka ibe nentlanganiso neKomiti yoPhicotho-zincwadi ukuyinika ingxelo.	Hayi
8.3.2	I WCPP ichonge umngcipheko ongakho kwirejista yayo yomngcipheko, urhoxiso lomzuzu wokugqibela loqeqesho lwamaLungu xa onke amalungiselelo ebesele eqinisekisiwe ukulungiselela ukuzinyaswa kumaziko afana neYunivesiti yaseWitwatersrand. Olu rhoxiso lunganomphumela ongakho wenkcitho engenaziqhamo nengenamsebenzi.	I WCPP iwubona lo mngcipheko njengomngcipheko wokusebenza.	Ewe
8.3.3	I WCPP ibonisa, kuzo zonke izicwangciso zayo zexa elizayo zokusebenza zonyaka, iingxowa-mali zomnikelo ezithe zamkelwa yiWCPP.	IWCPP iya kubonisa inkxaso-mali yomnikelo kwizicwangciso zexa elizayo zomsebenzi wonyaka.	Iyaqhubeka

8.3.4	IKomiti yoPhicotho-zincwadi inike ingxelo ngoxibelelwano lwengqinisekiso lwesakhiwo eyathi yamkelwa yaze yaqukunjelwa kwisiCwangciso soPhicotho-zincwadi lwaNgaphakathi lonyaka-mali wama-2016/17.	I POC kufuneka ibe nentlanganiso neKomiti yoPhicotho-zincwadi ukuyinika ingxelo.	Hayi
8.3.5	IKomiti yoPhicotho-zincwadi inike ingxelo ngokuchongwa nokuqukunjelwa kwemingcipheko ethe yachongwa ngesithuba seminyaka-mali yowama-2015/16 nowama-2016/17.	I POC kufuneka ibe nentlanganiso neKomiti yoPhicotho-zincwadi ukuyinika ingxelo.	Hayi
8.3.6	IKomiti yoPhicotho-zincwadi inike ingxelo ngesiCwangciso sokuLungiswa kweNtlekele esilungiselelwe uPhicotho-zincwadi lwaNgaphakathi ngesithuba sonyaka-mali wama-2016/17.	I POC kufuneka ibe nentlanganiso neKomiti yoPhicotho-zincwadi ukuyinika ingxelo.	Hayi
8.3.7	IWCPP inika ingxelo ngesizathu sokuqeshwa kwabacebisi ngokuhambelana nenqobo yokukhetha yabantu ababevinjiwe amathuba ngaphambili.	IPOC yanikwa ingxelo ngomhla we-13 kuEpreli 2018.	Ewe
8.3.8	IKomiti yeMigaqo inxibelelene neWCPP ngoMgaqo-nkqubo wokoNgamela nokuThatyathwa koXanduva, ngokunjalo neQhinga lokuThatyathwa kweNxaxheba luLuntu.	IKomiti yeMiqathango ilungiselele intlanganiso.	Hayi
8.3.9	IWCPP inike ingxelo kwiPOC, rhoqo ngekota, ngeprojekti yoCwangciso lweZibonelelo zeShishini (ERP).	I- WCPP isoloko inika ingxelo kwiPOC ngenqanaba leprojekti ye-ERP. Unikezelo lwengxelo lokugqibela lube ngomhla we-13 kuEpreli 2018.	Iyaqhubeka

9. ULUNGELELWANISO LWAPHAMBILI KWIINGXELO ZOPHICOTHO-ZINCWADI

Akubangakho lulungelelwaniso lwangaphambili kwiingxelo zophicotho-zincwadi ngesithuba sonyaka-mali wama-2017/18.

10. IYUNITHI YOLAWULO LWANGAPHAKATHI

IYunithi yoLawulo lwaNgaphakathi lujolise ekuchongeni izithuba kulawulo ngokusetyenziswa kohlolo nokunceda kulungiselelo lophicotho-zincwadi lwasemva kophicotho-zincwadi lwawo onke amaxwebhu entengiselwano.

Le mimandla ilandelayo yagqitywa apha enyakeni ophantsi kovavanyo:

- Ulawulo lwetyala
- Ulawulo lwedesika yoncedo

- Ulawulo lweerekhodi

Uhlolo olulandelayo lwaqhutywa kokufunyenwe kunyaka ongaphambili ukulungiselela ukuqinisekisa ngenkqubela phambili nomiliselo apho bekukho izicwangciso zokusebenza zolawulo.

Iyunithi ithe rhoqo ngokulandela kwizicwangciso zokusebenza kolawulo ezivela kokufunyenwe nguMphicotho-zincwadi Jikelele kunyaka ongaphambili, ngokunjalo nakwiingxelo zoPhicotho-zincwadi lwaNgaphakathi ezikhutshiweyo.

Uphando lokulahleka kolawulo kujongwana nalo ngoLawulo lwaNgaphakathi. Lwakuba luqhutyiwe uphando ngcoselelo lwagqitywa, iingcebiso ziyenziwa kwiGosa eliNika iNgxelo ukuba licime okanye lifumane ilahleko.

11. UPHICOTHO-ZINCWADI LWANGAPHAKATHI KUNYE NEEKOMITI ZOPHICOTHO-ZINCWADI

UPhicotho-zincwadi lwaNgaphakathi lunikezela abalawuli ngengqiniseko ezimeleyo nengakhethi cala kunye neenkonzo zothethwano eziyilelwe ukwangezeleIa ixabiso nokuqhubeka kuphuculwa imisebenzi yeziko. Lunceda iziko ekubeni lifezekise iinjongo zalo ngokuzisa indlela elungelelanisiweyo, enocwangco ukulungiselela ukuvavanya nokuphucula ukusebenza kakuhle kweenkqubo zoLawulo, uLawulo loMngcipheko nothintelo.

Le misebenzi ingundoqo ilandelayo yenziwa kule meko:

- Ukuvavanya nokwenza izindululo ezifanelekileyo kulungiselelwa ukuphuculwa kweenkqubo zolawulo ekufezekiseni iinjongo zeziko;
- Ukuvavanya ukwanela nokusebenza kakuhle nokunikela kuphuculo lwenkqubo yolawulo lomngcipheko;
- Ukunceda iGosa eliNika iNgxelo ekugcineni ulawulo olufanelekileyo nokusebenzayo ngokuvavanya olo lawulo ukumisela ukusebenza kwalo nokufaneleka, nangokuphuhlisa izindululo ukulungiselela ukwandisa okanye ukuphucula.

Amalungiselelo engqinisekiso alandelayo amkelwa aze aqukunjelwa kwisiCwangciso soPhicotho-zincwadi lwaNgaphakathi sowama-2017/18:

- IKomiti yeNkxaso
- Unxibelelwano
- INtlawulo eziKhutshelweyo
- IiNkonzo zeHansard
- ULawulo lwe-Akhawunti yoMsebenzisi woThungelwano
- UkuFuduswa kweeNkcukacha zaManani

IKomiti yoPhicotho-zincwadi isekwe njengequmrhu lokongamela, elinikezela ulongamelo oluzimeleyo kulawulo, ulawulo lomngcipheko kunye neenkqubo zolawulo kwiziko, olubandakanya ulongamelo noxanduva olunxulumene:

- Umsebenzi woPhicotho-zincwadi lwaNgaphakathi;
- Umsebenzi woPhicotho-zincwadi lwaNgaphandle (uMphicothi-zincwadi woMzantsi Afrika – AGSA);
- Ubalo-mali nokunikwa kwengxelo;
- IMigaqo-nkqubo yoBalo-mali
- Uvavanyo lolawulo lwe-AGSA kunye nengxelo yophicotho-zincwadi;
- Uvavanyo loBeko-liso lwaseNyakeni;
- ULawulo loMngcipheko;
- ULawulo lwaNgaphakathi;

- Iinjongo ezimiselwe kwangaphambili;
- INqobo ezisesikweni noPhando lwaseNkundleni.

Itheyibhile engasezantsi ibhengeza ingcaciso efanelekileyo ngamalungu ekomiti yophicotho-zincwadi:

Igama	Iziqini sekiso	Ngaphakathi okanye Ngaphandle	Ukuba ngaphakathi, isikhundla kwisebe	Umhla wokuqeshwa	Umhla wokurhoxa	Inani leeNtlanganiso ezizinyasiweyo
Mr Mervyn Burton	B Compt; B Compt (Hons); CA(SA)	Ngaphandle	N/A	01 Janyuwari 2015 (ikota yesi-2)	Ikota yesi-2*P P* Ephela ngomhla wama-31 kuDisemba 2017	6
Mnu. Kerry Raymond Larkin	B Compt; ND FIS; FIIASA CIA; CRMA; CCSA	Ngaphandle	N/a	01 Janyuwari 2018 (ikota yoku-1)	N/a	2
Nksk. Merle Kinnes	BA; LLB; Higher Certificate in Forensics Examination; Attorney of the High Court	Ngaphandle	N/A	01 Janyuwari 2016 (ikota yoku-1)	N/a	8
Mnu. Mohamed Yaseen Ismail	BCom, PGDA, Certificate in Advanced Taxation, Certificate in Forensic and Investigative auditing, CA(SA), RA(SA), CFE	Ngaphandle	N/A	01 Meyi 2016 (ikota yoku-1)	N/a	8

Mnu. Jeremy James Fairbairn	Certificate in General Management and Consultancy; HONS B COM (BUS. MANAGEME NT), B. COM (Hons.), Higher Diploma in Educatio n; B COM (LAW)	Ngaphandle	N/A	01 Janyuwari 2017 (ikota yoku-1)	N/a	6

12. INGXELO YEKOMITI YOPHICOTHO-ZINCWADI

Sanelisekile kukunikezela ingxela yethu elungiselelwe unyaka-mali ophela ngomhla wama-31 kuMatshi 2018.

UXanduva lweKomiti yoPhicotho-zincwadi

IKomiti yoPhicotho-zincwadi inika ingxelo yokokuba iqulunqe uxanduva lwayo oluvela kwiCandelo **48** loMthetho woLawulo lweMali yiPalamente neZindlu zoWiso-mthetho zePhondo **(FMPPLA)**. IKomiti yoPhicotho-zincwadi inike ingxelo ngokunjalo yokokuba yamkele iMiqathango neSikhokhelo esifanelekileyo esisesikweni, ilungelelanise imicimbi yayo ukulungiselela ukuhambelama nale miqathango yaye ilunikezele lonke uxanduva lwayo njengoko luqulathwe apha.

Ukusebenza kakuhle koLawulo lwaNgaphakathi

Ngokuhambelana neFMPPLA, uPhicotho-zincwadi lwaNgaphakathi lunikezela iKomiti yoPhicotho-zincwadi kunye noLawulo kunye nengqinisekiso efanelekileyo yokokuba ulawulo lwangaphakathi lwanele yaye luyasebenza. Oku kufezekiswa ngesicwangciso sophicotho-zincwadi lwangaphakathi olwamkelweyo olusekwe kumngcipheko, uPhicotho-zincwadi lwaNgaphakathi oluvavanya ukwanela kolawulo oluthintela imingcipheko kunye neKomiti yoPhicotho-zincwadi ibeka iliso kumiliselo lwemisebenzi yolungiso.

Le misebenzi ilandelayo yamkelwa yiKomiti yoPhicotho-zincwadi ze yaqukunjelwa luPhicotho-zincwadi lwaNgaphakathi enyakeni ophantsi kovavanyo:

- INkxaso yeKomiti
- UNxibelelwano
- IiNtlawulo ezikhutshelweyo
- IiNkonzo zeHansard
- ULawulo lwe-Akhawunti yoThungelwano loMsebenzisi
- UkuFuduka kweeNkcukacha zolwazi

Imimandla yophuculo, njengoko kuchatshazelwe luphicotho-zincwadi lwangaphakathi ngethuba lokwenza umsebenzi wabo, kugqitywe ngayo lulawulo. Ikomiti yophicotho-zincwadi ibeka iliso kumiliselo lwemisebenzi ekuvunyelwene ngayo rhoqo ngekota.

ULawulo lwaseNyakeni kunye neNgxelo yaRhoqo ngenyanga okanye Rhoqo ngekota

IKomiti yoPhicotho-zincwadi yanelisekile kokuqulathiweyo kunye nokulunga kolawulo lwasenyakeni lwarhoqo ngekota kunye neengxelo zomsebenzi ezikhutshwe kunyaka ophantsi kovavanyo ligosa eliNika iNgxelo yeWCPP ngokuhambelana neFMPPLA.

Uvavanyo lweengxelo zemali

IKomiti yoPhicotho-zincwadi:

- izivavanyile ze yazixoxa iiNgxelo zoNyaka zeMali eziPhicothoweyo ekufanele zibandakanywe kwiNgxelo yoNyaka, kunye noMphicothi-zincwadi Jikelele woMzantsi Afrika (AGSA) kunye neGosa eliNika iNgxelo;
- iyivavanyile iNgxeloo yoLawulo ye- AGSA kunye neempendulo zoLawulo ngoko;
- izivavanyile iinguqu kwimigaqo-nkqubo yokunikwa kwengxelo neendlela njengoko kuchaziwe kwiiNgxelo zoNyaka zeMali;
- ikuvavanyile ulungelelwaniso lwemathiriyeli oluphuma kuphicotho lweziko.

Uhambelwano
IKomiti yoPhicotho-zincwadi izivavanyile iinkqubo zeWCPP zohambelwano nezibonelelo zomthetho nezilawulayo. Siqaphela iimpendulo zabo.

Ingcaciso yomsebenzi
IKomiti yoPhicotho-zincwadi iyivavanyile ingcaciso kwiinjongo ezimiselwe kwangaphambili kwiNgxelo yoNyaka.

INgxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika
Sithe rhoqo ngekota savavanya isicwangciso somiliselo seziko esiphakanyiswe kunyaka ongaphambili. IKomiti yoPhicotho-zincwadi ihlangene ne-AGSA ukuqinisekisa ngento yokokuba akukho miba engasonjululwanga ethe yavela kuphicotho-zincwadi lolawulo.
Imiqathango yolungiso kwiinkcukacha zokufunyenweyo ephakanyisiweyo ngu-AGSA iya kuqhubeka ibekwe iliso yiKomiti yoPhicotho-zincwadi rhoqo ngekota.

IKomiti yoPhicotho-zincwadi iyavumelana yaye iyayamkela imbono yoMphicothi-zincwadi woMzantsi Afrika ephathelelene neeNgxelo zoNyaka zeMali, yaye icebise okokuba ezi Ngxelo zoNyaka zeMali zoPhicotho-zincwadi mazamkelwe zifundwe kunye nengxelo yazo yophicotho-zincwadi.

IKomiti yoPhicotho-zincwadi incoma iZiko ngokugcina imbono yophicotho-zincwadi engenaziphene ekungkeho okufunyenweyo.

Mnu Kerry R. Larkin
USihlalo weKomiti yoPhicotho-zincwadi
IPalamente yePhondo leNtshona Koloni
21 Agasti 2018

1. INTSHAYELELO

Unyaka-mali wama-2017/18 ube ngoxakeke kakhulu kwiCandelo leMicimbi yaBasebenzi leWCPP ngomiliselo lweSage X3 njengenxalenye yeprojekti JUMP, ngokunjalo nokuqaliswa kweprojekti engokwandiswa kokusebenza. Kukho imbonakalo yenguqu engumangaliso ekufuneka yenzekile kwiminyaka-mali emibini elandelayo yaye unyaka ophantsi kovavanyo ngokwenene ubeke isiseko esilungiselelwe oko.

QAPHELA: *Nceda uqaphele into yokokuba kuyo yonke ingcaciso yeenkcukacha zamanani ezinikezelweyo amanani aya kubhekiselele kubo bonke abasebenzi ababeqeshwe kwisithuba sonyaka-mali wonke. Ngaphandle kwalapho kuthe kwachazwa "Njengoko kunjalo ngomhla wama-31 kuMatshi 2017 okanye ngomhla woku-1 kuEpreli 2018" apho amanani aya kubonisa ubume bolo suku.*

1. IQHINGA LEMICIMBI YABASEBENZI

Unyaka-mali ophantsi kovavanyo, 2017/18, yayingunyaka xa ukwenziwa kutsha kwakusembindini wayo yonke imisebenzi yeCandelo leMicimbi yaBasebenzi. Abe mathathu amacandelo angundoqo okwenziwa kutsha athe agcina abasebenzi kwiCandelo leMicimbi yaBasebenzi, angala yinkqubo yokumiliselwa kweQonga lweZibonelelo zeShishini, iSage X3; iprojekti engokwandiswa kokusebenza, nokuqaliswa kwenkqubo ehlaziyiweyo yempilo-ntle yomsebenzi.

Ngokuhambelamna nomiliselo lwee-Sage X3, inkqubo iqale ngamaxwebhu eemfuno zokusebenza ahambelana neenkcukacha zeemfuno. Ngeli thuba ixesha lobuchule leqabane lomiliselo lalixakekile liqulunqa inkqubo ngokweemfuno zethu, iWCPP yaqalisa ngokufuduswa kweenkcukacha zamanani ukususela kwiinkqubo ezindala ezinqamlezileyo. Ukufuduswa kweenkcukacha zamanani ibe yinkqubo enzima, apho zonke iinkcukacha zamanani kwafuneka zicocwe (umzekelo ukususwa kophinda-phindo), zicholwa-cholwe ze ziqinisekiswe zithelekiswa neerekhodi zakuqala. Oku kwalandelwa kukuhlolwa kolwamkelo lomsebenzisi, apho inkqubo equlunqiweyo yalinganiswa kuthelekiswa neemfuno. Uhlolo nokukhutshwa kweengxaki kwenziwa ngamandla ngabanikezeli benkonzo kunye nabasebenzi beHR.

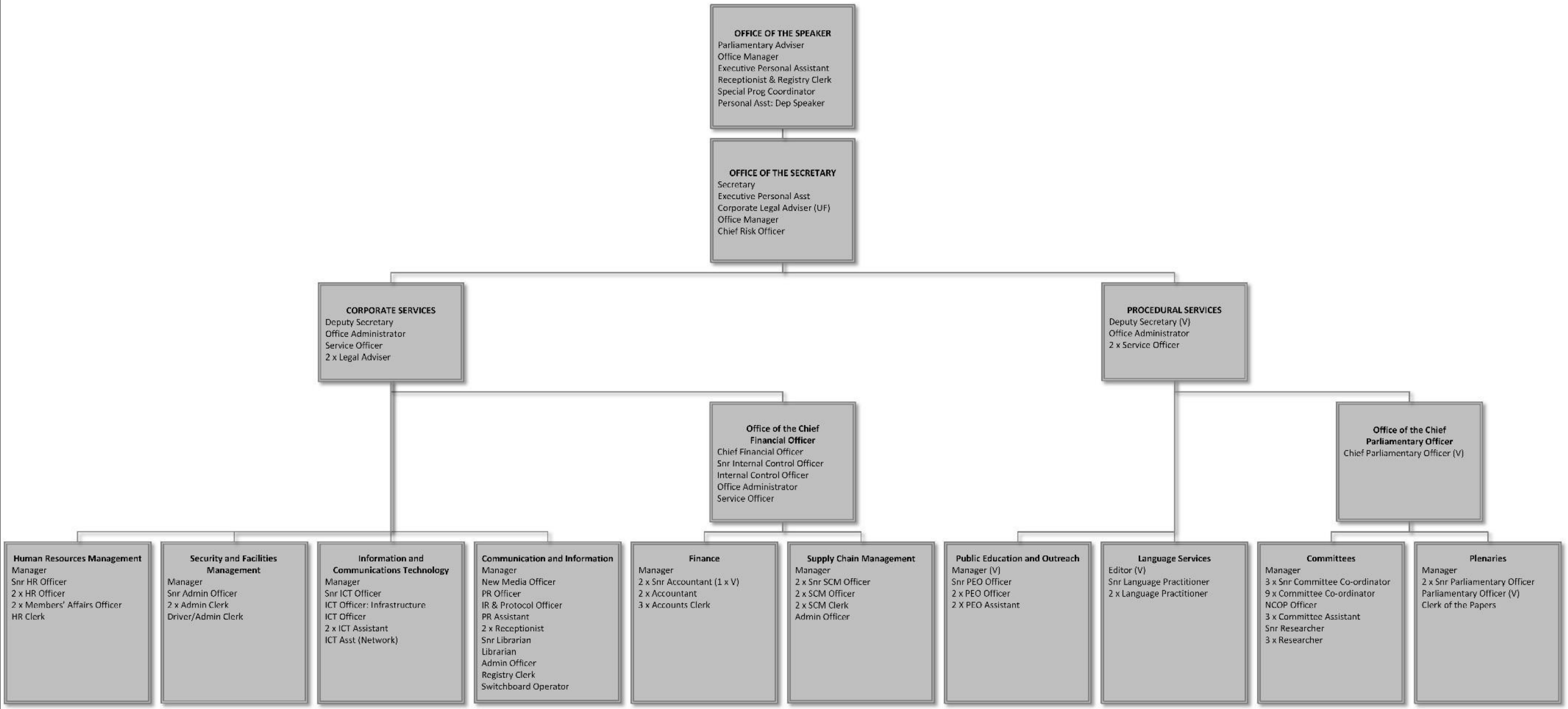
Emva kokuba kuqeshwe umnikezeli wenkonzo, iprojekti yokwandiswa komsebenzi yaqaliswa. Inqanaba lokuqala leprojekti yayiluhlahlelo lwesimo. Oku kubandakanya abasebenzi abaphuma kumacandelo awahlukeneyo. Iingcali zonikezelo lwenkonzo ziqhube uthelekiso kunye neepalamente eziyeleleneyo eMzantsi Afrika, e-Afrika naphesheya koolwandle.

INkqubo yeMpilo-ntle yaBasebenzi yayilwa ngokutsha emva kodliwano-ndlebe nabasebenzi ukumisela iimfuno ezizizo zabasebenzi ngokwemiqathango yenkxaso yempilo-ntle. I-WCPP igqibe ngokunjalo ngento yokokuba impilo-ntle yomsebenzi kufuneka isekwe phezu kweenqobo ezisesikweni zeWCPP kunye nemithetho-siseko evela kwiProject GROW. I-WCPP yamkele ngokunjalo indlela yokuhlanganisa inkqubo yempilo-ntle yomsebenzi kunye nenkqubo yombutho ukulungiselela ukwandisa uthatyatho-nxaxheba nempembelelo.

Ngasezantsi ngumboniso wetheyibhle yemigqalisela ethile kulawulo lwemicimbi yabasebenzi kunye nembonakalo yombutho kwisithuba seminyaka esibhozo edlulileyo:

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Inkcitho yabasebenzi	24,5 izigidi	27 izigidi	32 izigidi	39 izigidi	46 izigidi	49 izigidi	53 izigidi	57 izigidi
Umlinganiselo wezithuba ezingazaliswanga	10%	17%	9,3%	6,6%	3,8%	4,8%	8,6%	3,7%
Inani elipheleleyo labasebenzi	78	78	88	99	101	99	96	103
Abaqeshiweyo	15	12	16	15	11	12	5	17
Abarhoxileyo	6	9	4	3	5	5	9	3
Umndilili wekhefu lokugula	8,6	7,04	5	6	8,18	9	9,2	8,6

`3. UBUME BOMBUTHO NGOKO KUSUKA KUMHLA WAME-31 KUMATSHI 2018



4. INKCITHO

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

AMANQAKU ABALULEKILEYO:

a) Abanye abasebenzi babaqeshwe kwinqanaba elinye lomvuzo kwisithuba sonyaka-mali. Baya kuboniswa ngoko kwinqanaba elingaphezulu kwelinye okunomphumela wesambuku sabasebenzi abonakala ngathi awalingani.

b) Kukho umahluko phakathi kwenkcitho yabasebenzi kwiingxelo yemali kunye nenkcitho yabasebenzi kwingxelo yonyaka. Oku kube ngumphumela woguqulelo olusuka kubalo-mali lwemali ezinkozo elungelelanisiweyo ukuya kubalo-mali lokufumana. Iingxelo zemali zibandakanya izibonelelo ezilungiselelwe izibonelelo zabasebenzi ezingezizo iintlawulo ezizizo, phakathi kwezinye.

4.1 IiNdleko zaBasebenzi ngokweNkqubo, 2017/18

Inkqubo	Inkcitho yabasebenzi (R'000)	Inkcitho epheleleyo (R'000)	Indleko zabasebenzi ngokwe-% yenkcitho epheleleyo	Inkcitho yoqeqesho (R'000)	Umndilili wendleko zenkcitho ngomsebenzi ngamnye (R'000)
Inkqubo 1 ULawulo	38 826	59 213	65.6%	348	562
Inkqubo 3 IiNkonzo zePalamente	18 520	24 805	74.6%	171	544
IYonke	**57 346**	***84 018**	**68.2%**	**519**	**556**

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

INkqubo 3 ngokwembali inabasebenzi abambalwa kuneNkqubo 1 ngenxa yamacandelo amaninzi aqulathwe yiNkqubo 1. La abandakanya ii-ofisi ekaSomlomo nekaNobhala. Ngomhla wama-31 kuMatshi 2018, kukho abasebenzi abangama-69 kwiNkqubo 1 nama-34 kwiNkqubo 3.

4.2 IiNdleko ngokwamaNqanaba eMivuzo, 2017/18

AmaNqanaba eMivuzo	Inani labasebenzi	Inkcitho yabasebenzi R'000	Ipesenti yeendleko ezipheleleyo zabasebenzi	Umndilili wendleko zenkcitho ngomsebenzi ngamnye R'000
Abangenakhono ngokupheleleyo(Inqanaba A1 – B1)	4	1 048	2%	262
Abanamakhono aphezulu (Inqanaba B2 – C3)	68	26 043	45.4%	382
Amagcisa anekhono (Inqanaba C4-C5)	15	11 187	19.5%	447
Abalawuli abaphezulu (Inqanaba D1 – D3)	14	13 271	23%	947

Abalawuli abayiNtloko (Inqanaba D4 – E2)	4	5 650	9.9%	1412
Abaqeqeshwa besengqeshweni	**4**	146	**0.2%**	**36.5**
Bebonke	**109**	**57 346**	**100%**	**526**

4.2.1 IiNdleko ngokwamaQela abemi, 2017/18

Ubume babaxhamli	Inani labasebenzi	Iindleko zabasebenzi ngokwesini (R'000)	Ipesenti yenkcitho ngomsebenzi ngamnye
AbaNtsundu	22	10 593	18%
Ama-Indiya	5	3 629	6.8%
AbeBala	63	33 805	59%
AbaMhlophe	15	9 173	16%
Abaqeqeshwa besengqeshweni	4	146	0.2%
Bebonke	**109**	**57 346**	**100%**

4.2.2 IiNdleko ngokweSini, 2017/18

Ubume babaxhamli	Inani labasebenzi	Iindleko zabasebenzi ngokwesini (R'000)	Ipesenti yenkcitho ngomsebenzi ngamnye
Amadoda	50	32 528	57%
Amabhinqa	55	24 672	43%
Abaqeqeshwa besengqeshweni	**4**	146	**0.25%**
Bebonke	**109**	**57 346**	**100%**

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

4.3 Imivuzo, Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo, Isibonelelo sezindlu noNcedo loNyango ngokwenkqubo, 2017/18

Inkqubo	Imivuzo		Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo		Isibonelelo sezindlu (HOA)		UNcedo loNyango	
	Isixa-mali R'000	Imivuzo njenge- % yeendleko zabasebenzi ngokwe-nkqubo	Isixa-mali R'000	Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo njenge-% yeendleko zabasebenzi	Isixa-mali R'000	HOA njenge-% yeendleko zabasebenzi	Isixa-mali R'000	UNcedo loNyango njenge-% yeendleko zabasebenzi
Inkqubo 1	27 537	71%	119	0.43%	2 121	7.7%	561	2%

Inkqubo 3	12 963	70%	221	1.2%	1 393	11%	358	1.9%
IYonke	**40 500**	**71%**	**340**	**0.6%**	**3 514**	**6.1%**	**919**	**1.6%**

4.4 Imivuzo, Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo, Isibonelelo sezindlu noNcedo loNyango ngokwamanqanaba emivuzo, 2017/18 (ipesenti yeendleko ezipheleleyo zabasebenzi)

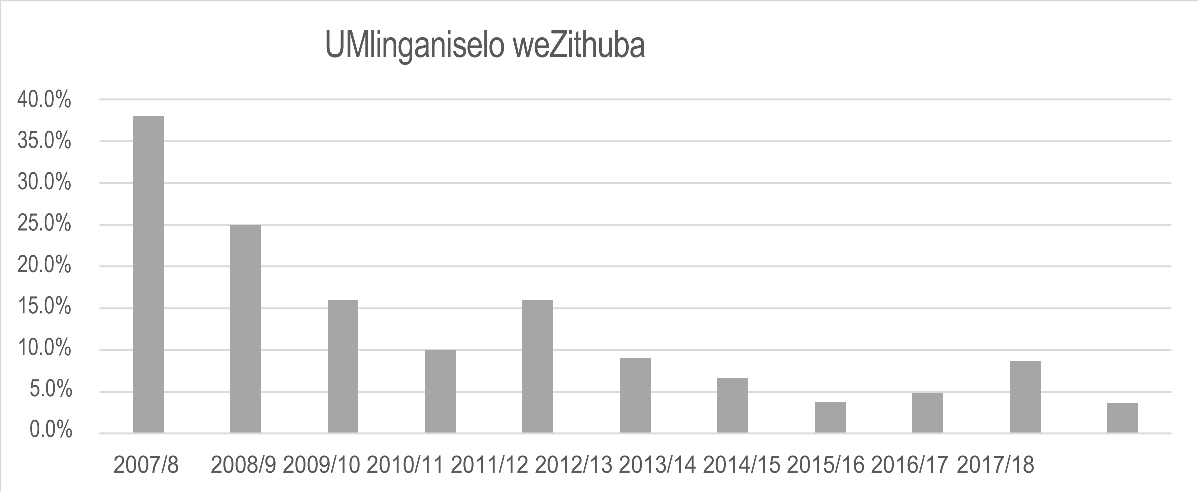
AmaNqanaba eMivuzo	Imivuzo		Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo		Isibonelelo sezindlu (HOA)		UNcedo loNyango	
	Isixa-mali R’000	Imivuzo njenge- % yeendleko zabasebenzi ngokwe-nkqubo	Isixa-mali R’000	Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo njenge-% yeendleko zabasebenzi	Isixa-mali R’000	HOA njenge-% yeendleko zabasebenzi	Isixa-mali R’000	UNcedo loNyango njenge-% yeendleko zabasebenzi
Abangenakhono ngokupheleleyo (Inqanaba A1 – B1)	618	1.1%	27	0.47%	184	0.32%	-	-
Abanamakhono aphezulu (Inqanaba B2 – C3)	18 366	32%	144	0.25%	2 451	4.3%	395	0.69%
Amagcisa anekhono (Inqanaba C4-C5)	8 008	14%	155	0.27%	879	1.5%	337	0.58%
Abalawuli abaphezulu (Inqanaba D1 – D3)	9 286	16%	16	0.03%	-	-	153	0.26%
Abalawuli abayiNtloko (Inqanaba D4 – E2)	4 222	7.4%	-	-	-	-	34	0.06%
IYonke	**40 500**	**71%**	**342**	**0.6%**	**3 514**	**6.1%**	**919**	**1.6%**

4.5 Imivuzo, Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo, Isibonelelo sezindlu noNcedo loNyango ngokwamanqanaba emivuzo, 2017/18 ipesenti yamanqanaba emivuzo awahlukeneyo)

AmaNqanaba eMivuzo	Imivuzo		Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo		Isibonelelo sezindlu (HOA)		UNcedo loNyango	
	Isixa-mali R'000	Imivuzo njenge- % yeendleko zabasebenzi ngokwe-nkqubo	Isixa-mali R'000	Intlawulo yokusebenza ngaphezulu kwexesha elimiselweyo njenge-% yeendleko zabasebenzi	Isixa-mali R'000	HOA njenge-% yeendleko zabasebenzi	Isixa-mali R'000	UNcedo loNyango njenge-% yeendleko zabasebenzi
Abangenakhono ngokuphelelеyo (Inqanaba A1 – B1)	618	59%	27	4.4%	184	29%	-	-
Abanamakhono aphezulu (Inqanaba B2 – C3)	18 366	70.5%	144	0.8%	2 451	13%	395	2.15%
Amagcisa anekhono (Inqanaba C4-C5)	8 008	71.6%	155	1.9%	879	11%	337	4.2%
Abalawuli abaphezulu (Inqanaba D1 – D3)	9 286	70%	16	0.2%	-	-	153	1.6%
Abalawuli abayiNtloko (Inqanaba D4 – E2)	4 222	74.7%	-	-	-	-	34	0.8%
IYonke	**40 500**	**71%**	**342**	**0.84 %**	**3 514**	**8.6%**	**919**	**2.3%**

5. INGQESHO NEZITHUBA EZIKHOYO

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



Kubekho ukuhla kumlinganiselo weWCPP wezithuba ezingazaliswanga ukususela ku-2007/2008.

5.1 INgqesho neziThuba ezingazaliswanga ngokweNkqubo, umhla wama-31 kuMatshi 2018:

Inkqubo	Inani lezithuba	Inani lezithuba ezixhaswa ngemali	Inani lezithuba ezizalisiweyo	Umlinganiselo wezithuba ezingazaliswanga	Umlinganiselo wezithuba ezingazaliswanga ezilungiselelwe izithuba ezixhaswa ngemali
Inkqubo 1	73	72	69	5.5%	1.4%
Inkqubo 3	36	35	34	5.5%	2.7%
IYonke	**109**	**107**	**103**	**5.5%**	**3.7%**

5.2 INgqesho neziThuba ezingazaliswanga ngokwamaNqanaba, umhla wama-31 kuMatshi 2018:

Ingcaciso kwimeko nganye ibonisa isimo ukuza kuthi ga ngomhla wama-31 kuMatshi 2018. Ukulungiselela ukubonisa utshintsho kubasebenzi ngethuba eliphantsi kovavanyo, nceda ubhekiselele kwiCandelo 7 lale ngxelo.

Inqanaba lomvuzo	Inani lezithuba	Inani lezithuba ezixhaswa ngemali	Inani lezihuva ezizalisiweyo	Umlinganiselo wezithuba ezingazaliswanga	Umlinganiselo wezithuba ezingazaliswanga ezilungiselelwe izithuba ezixhaswa ngemali
Abangenakhono ngokupheleleyo (Inqanaba A1 – B1)	4	4	4	-	-
Abanamakhono aphezulu (Inqanaba B2 – C3)	65	64	64	1.5%	-
Amagcisa anekhono (Inqanaba C4-C5)	19	19	18	5.2%	5.2%
Abalawuli abaphezulu (Inqanaba D1 – D3)	16	15	14	12.5%	6.25%
Abalawuli abayiNtloko (Inqanaba D4 – E2)	5	5	3	40%	40%
IYonke	**109**	**107**	**103**	**5.5%**	**3.7%**

5.3 INgqesho neziThuba ezingazaliswanga ngokweMisebenzi ebalulekileyo, umhla wama-31 kuMatshi 2018:

Akubangakho misebenzi ibalulekileyo ethe yachongwa ekuqaleni konyaka-mali ka-2017/18.

6 INGCACISO YENKONZO YABALAWULI ABAPHEZULU

6.1 Ukuzaliswa kweZithuba zeNkonzo yaBalawuli abaPhezulu:

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

Ingcaciso yezithuba zeNkonzo yaBalawuli abaPhezulu njengoko injalo ngomhla wama-31 kuMatshi 2018

Inqanaba leSMS	Inani lezithuba zeSMS ezixhaswa ngemali	Inani lezithuba zeSMS ezizalisiweyo	I-% lezithuba zeSMS ezizalisiweyo	Inani elipheleleyo lezithuba zeSMS ezixhaswa ngemali	I-% lezithuba zeSMS ezingazaliswanga
E2	1	1	100%	-	-
E1	2	1	50%	1	50%
D4	2	1	50%	1	50%
IYonke	**5**	**3**	**66,7%**	**2**	**40%**

Ukupapashwa nokuzaliswa kwezithuba zeNkonzo yaBalawuli abaPhambili zesithuba somhla wama-1 kuEpreli 2017 nomhla wama-31 kuMatshi 2018
Akukho lupapasho.

7 UVAVANYO LOMSEBENZI

Akubanga kho zithuba zivavanywayo kunyaka-mali wama-2017/18.

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

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

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

7.2 Abasebenzi abanamanqanaba emivuzo engaphezulu kwalawo amiselwe luvavanyo lomsebenzi ngokomsebenzi:

Imisebenzi	Inani labasebenzi	Inqanaba lovavanyo lomsebenzi	Inqanaba lomvuzo	Izizathu zeyantlukwano
UMabhalane	1	B3	B5	Historical grade creep
Ipesenti yabo baqeshiweyo				**1%**

Lo msebenzi urhangqwe bomvu kunye nemithetho-siseko ethe ngqo esebenzayo kumvuzo wakhe.

Itheyibhile elandelayo ishwankathela abaxhamli yoku kungasentla ngokohlanga, isini nabalimeleyo.

7.3 Imbonakalo yabasebenzi abanamanqanaba emivuzo angaphezulu kulawo amiliselwe luvavanyo lomsebenzi

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

Inani elipheleleyo labaqeshwa elimivuzo yalo idlule igreyidi elimiselweyo luvavanyo lomsebenzi ngowama-2017/18	**1**

8 IINGUQU ZENGQESHO

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

8.1 Imilinganiselo yengeniso yonyaka ngokwenqanaba lemivuzo kwisithuba somhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

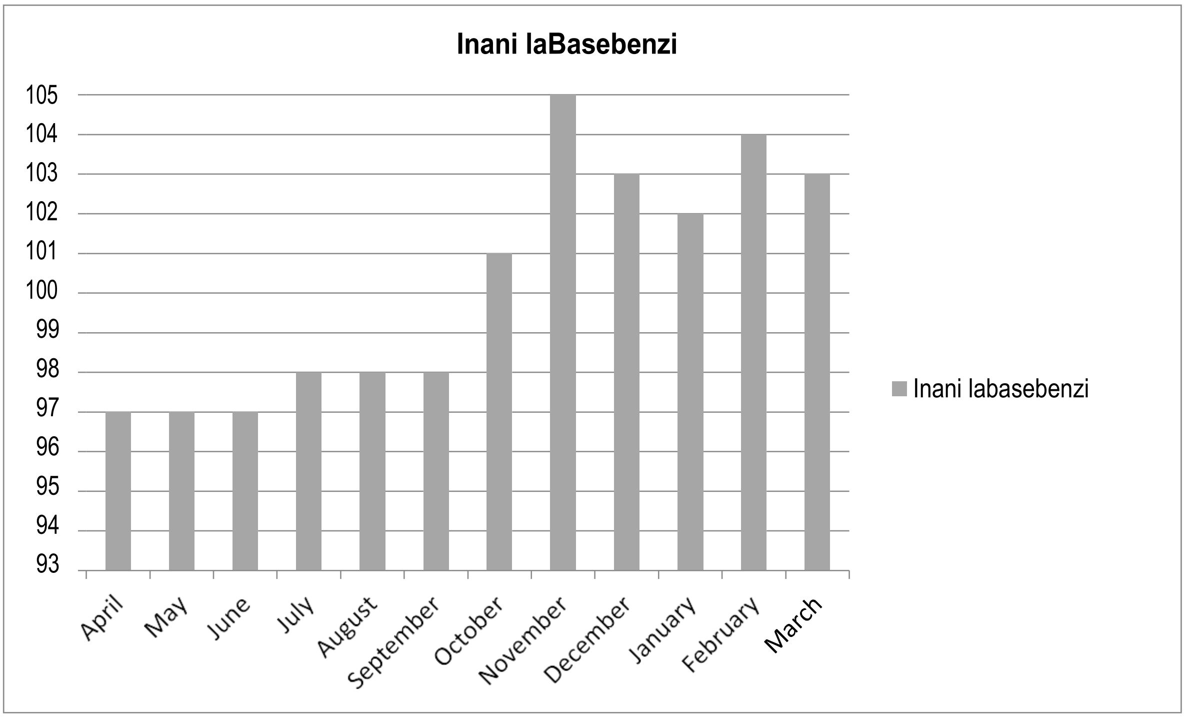
Inqanaba lomvuzo	Inani lezithuba ngokwenqanaba lomvuzo njengoko injalo ngomhla woku-1 kuEpreli 2017	INgqesho nokukhutshelwa kwiWCPP		Ukurhoxiswa nokukhutshwa kwiWCPP	Umlinganiselo wengeniso
		Ngaphakathi	Ngaphandle		
Abangenakhono ngokupheleleyo (Inqanaba A1 – B1)	**4**	-	-	-	-
Abanamakhono aphezulu (Inqanaba B2 – C3)	58	3	11	1	1.7%
Amagcisa anekhono (Inqanaba C4-C5)	14	-	1	-	-
Abalawuli abaphezulu (Inqanaba D1 – D3)	12	1	1	1	8.3%
Abalawuli abayiNtloko (Inqanaba D4 – E2)	4	-	-	1	25%
Inani labasebenzi elipheleleyo	**92**	**4**	**13**	**3**	**3.2%**
Abaqeqeshwa besengqeshweni	4	-	1	3	100%

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

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Ingqesho	12	19	15	5	11	5	17
Ukurhoxa	9	5	3	3	5	9	3
Umndilili	4:3	3.8:1	5:1	1.7:1	2.2:1	1:1.8	5.6:1

I-WCPP iwufezekisi; le umlinganiselo ophantsi wezithuba ezingazaliswanga ukususela kulo nyaka wama-2008.

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Umlinganiselo wezithuba ezingazaliswanga	16%	8%	6.6%	3.8%	4.8%	8.65%	3.7%



Uluhlu lwabasebenzi lweWCPP lwandile kwisithuba salo nyaka-mali. Balishumi elinesixhenxe abalishumi elinesithathu babo bebengaphandle, benziwa, ngeli thuba abasebenzi abathathu bathe barhoxa kwiziko.

8.2 Imilinganiso yonyaka yengeniso ngengqesho ebalulekileyo elungiselelwe isithuba somhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

Ayikho.

8.3 Izizathu ezibangela abasebenzi bayishiye iWCPP

Uhlobo lokurhoxa	Inani	% yesambuku
Ukubhubha	-	-
Ukurhoxa	3	100%
Ukuphela kwesivumelwano	-	-
Ukugxothwa – izizathu zokusebenza	-	-
Ukugxothwa – ukungaziphathiu kakuhle ngokwanelisayo	-	-
Ukuyekiswa ngenxa yokungaphili	-	-
Ukuhlala phantsi	-	-
Okunye	-	-
Ukukhutshelwa kwamanye amasebe eNkonzo kaRhulumente	-	-
Zizonke	**3**	**100%**
Inani elipheleleyo labasebenzi abemkileyo njenge-% yengqesho epheleleyo		2.7%
Abaqeqeshwa besengqeshweni	3	66.7%

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Umlinganiselo wezithuba ezingazaliswanga	16%	8%	6.6%	3.8%	4.8%	8.65%	3.7%

8.4 Ukunyuselwa ngesithuba esibalulekileyo:

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

8.5 Ukunyuselwa ngokwamanqanaba emivuzo:

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

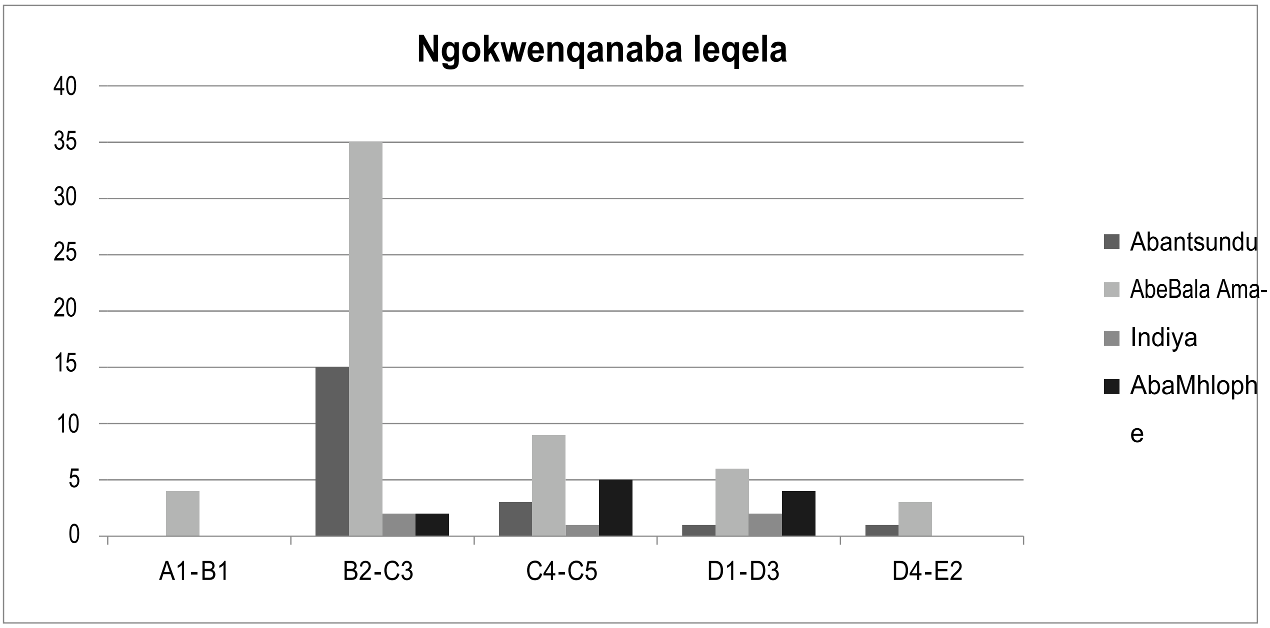
9 UBULUNGISA ENGQESHWENI

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

9.1 Inani elipheleleyo labasebenzi (kubandakanywa abasebenzi abalimeleyo) kwinqanaba ngalinye lomsebenzi kula alandelayo ukususela kumhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

Amanqanaba omsebenzi	Amadoda				Amabhinqa				Bebonke
	AbaNtsundu	AbeBala	Ama-Indiya	AbaMhlophe	AbaNtsundu	AbeBala	Ama-Indiya	AbaMhlophe	
Abalawuli abaPhezulu abayiNtloko (Amanqanaba D4 – E2)	1	1	-	-	-	1	-	-	3
Abalawuli abaPhezulu (Inqanaba D1 – 3)	1	5	2	2	-	1	-	2	13
Baqinisekisiwe ngobugcisa yaye ngamachule anamava nabalawuli abakwinqanaba eliphakathi (Amanqanaba C 4- 5)	1	6	2	2	2	3	-	2	15
Abasebenzi abanamakhono obugcisa nabaneziqinisekiso, abalawuli abakwinqanaba eliphantsi, abaphathi, iforimani nabongamelo (Amanqanaba B2 – C3)	5	12	2	2	11	25	-	4	61
Abangenamakhono ngokupheleleyo nokwenziwa kwesigqibo sengqiqo (Inqanaba A1 - B1)	-	4	-	-	-	-	-	-	4
Ewonke	**8**	**28**	**6**	**6**	**13**	**30**	**-**	**8**	**96**
Abasebenzi bethutyana (abasebenzi abangaqeshwanga sigxina)	-	4	-	1	-	3	-	1	9
ISambuku esipheleleyo	**8**	**32**	**6**	**7**	**13**	**33**	**-**	**9**	**105**
Abaqeqeshwa besengqeshweni	**-**	**1**	**-**	**-**	**3**	**-**	**-**	**-**	**4**
Abantu abalimeleyo babandakanywe kwiinkcukacha zamanani ngasentla									
Abangenamakhono ngokupheleleyo nokwenziwa kwesigqibo sengqiqo (Inqanaba A & B)	1	-	-	-	-	-	-	-	1

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



9.2 Ukufunwa kwabasebenzi kwisithuba somhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

Amanqanaba omsebenzi	Amadoda				Amabhinqa				Bebonke
	AbaNtsundu	AbeBala	Ama-Indiya	AbaMhlophe	AbaNtsundu	AbeBala	Ama-Indiya	AbaMhlophe	
Abalawuli abaPhezulu abayiNtloko (Amanqanaba D4 – E2)	-	-	-	-	-	-	-	-	-
Abalawuli abaPhezulu (Inqanaba D1 – 3)	-	-	-	-	-	1	-	1	2
Abanamakhono aphezulu (Inqanaba C4-C5)	-	1	-	-	-	-	-	-	1
Abasebenzi abanamakhono (Inqanaba B2 – C3)	1	4	-	-	3	4	-	2	14
Abasebenzi abanamakhono aphantsi (Inqanaba A1 – B1)	-	-	-	-	-	-	-	-	-
Bebonke	**1**	**5**	**-**	**-**	**3**	**5**	**-**	**3**	**17**
Abaqeqeshwa besengqeshweni	**-**	**1**	**-**	**-**	**3**	**-**	**-**	**-**	**4**
Abasebenzi abalimeleyo	-	-	-	-	-	-	-	-	-

9.3 Ukunyuselwa kwisithuba somhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

Khangela 8.5 ngasentla.

9.4 Ukurhoxa emsebenzini kwisithuba somhla woku-1 kuEpreli 2017ukuya kumhla wama-31 kuMatshi 2018:

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

9.5 Ululeko kwisithuba somhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018

Ululeko	Amadoda				Amabhinqa				Bebonke
	AbaNtsundu	AbeBala	Ama-Indiya	AbaMhlophe	AbaNtsundu	AbeBala	Ama-Indiya	AbaMhlophe	
	-	-	-	1	1	-	-	-	**2**

9.6 Uphuhliso lwamakhono kwisithuba somhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

9.6.1 Izifundo zoqeqesho ezinikezelweyo

Amacandelo omsebenzi	Amadoda				Amabhinqa				Bebonke
	AbaNtsundu	AbeBala	AbaNtsundu	AbeBala	AbaNtsundu	AbeBala	AbaNtsundu	AbeBala	
Abalawuli, amagosa aPhezulu nabaphathi (1)	-	3	1	-	-	-	-	1	5
Amagcisa (2)	-	-	-	-	-	-	-	-	-
Amachule nabaneziqinisekiso (3)	5	14	3	5	8	17	-	4	56
Oomabhalane (4)	7	3	1	-	6	4	-	-	21
Abasebenzi benkonzo (5)	-	4	-	-	-	-	-	-	4
Bebonke	**12**	**24**	**5**	**5**	**14**	**21**	**-**	**5**	**86**
Abaqeqeshwa besengqeshweni	-	-	-	-	3	-	-	-	3
Abasebenzi abalimeleyo	1	-	-	-	-	-	-	-	-

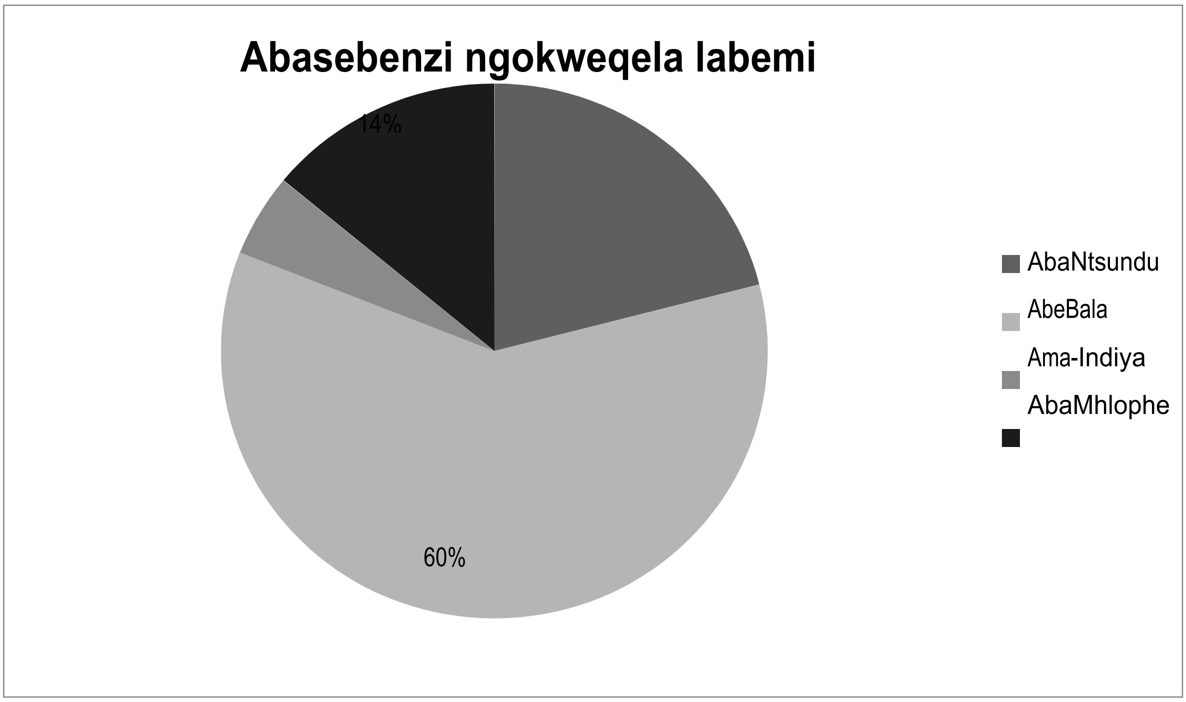
Qaphela:
Nceda uqaphele into yokokuba oku kubonisa uqeqesho ingengabo abantu ngabanye abazimase uqeqesho Iinkqubo zoqeqesho lwangaphakathi zibandakanyiwe.

9.6.2 Inkxaso yokufunda elungiselelwe iMfundo esesikweni

Amacandelo omsebenzi	Amadoda				Amabhinqa				Bebonke
	AbaNtsundu	AbeBala	Ama-Indiya	AbaMhlophe	AbaNtsundu	AbeBala	Ama-Indiya	AbaMhlophe	
Abalawuli, amagosa aPhezulu nabaphathi (1)	-	-	-	-	-	-	-	-	-
Amagcisa (2)	-	-	-	-	-	-	-	-	-
Amachule nabaneziqinisekiso (3)	1	3	-	-	1	1	-	-	6
Oomabhalane (4)		1			1	3			5
Abasebenzi benkonzo(5)	-	-	-	-	-	-	-	-	-
Bebonke	**1**	**4**	**-**	**-**	**2**	**4**	**-**	**-**	**11**
Abasebenzi abalimeleyo	-	-	-	-	-	-	-	-	-

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Uphuhliso lwamakhono	329	136	247	186	169	339	86
Inkxaso yokufunda	19	12	12	13	12	17	6
Abaqeqeshwa besengqeshweni	5	5	1	2	1	3	3

9.7 Ulwahlulo lwamaqela abemi ukuza kuthi ga ngomhla wama-31 kuMatshi 2018



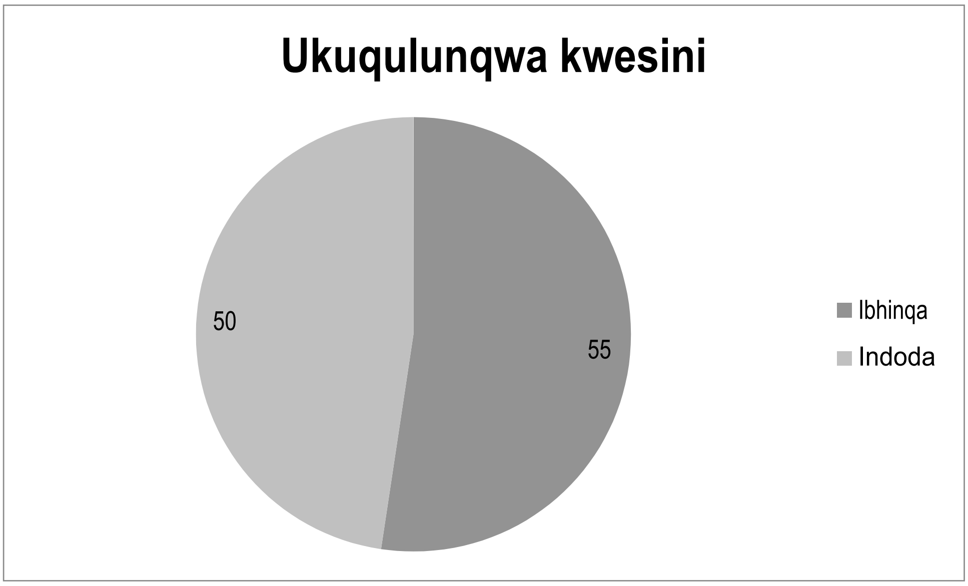
Kubasebenzi abali-103 kwingqesho yeWCPP ukuza kuthi ga ngomhla wama-31 kuMatshi 2018, bavela kwiqela loluntu lwabaNtsundu, abangama-62 bevela kwiqela labemi abangabeBala, abali-14 bevela kwiqela labemi abaMhlophe ze aba-5 bavele kwiqela labemi abangama-Indiya.

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

*Stats SA 2011

	2011/12	**2012/13**	**2013/14**	**2014/15**	**2015/16**	**2016/17**	**2017/18**
AbeBala	56%	58%	55.6%	56%	58%	60%	60%
AbaNtsundu	31%	28.4%	26.3%	24%	24%	21%	21%
AbaMhlophe	12%	12.5%	13.1%	13%	12%	14%	14%
Ama-Indiya	1%	1.1%	5%	7%	5%	5%	5%

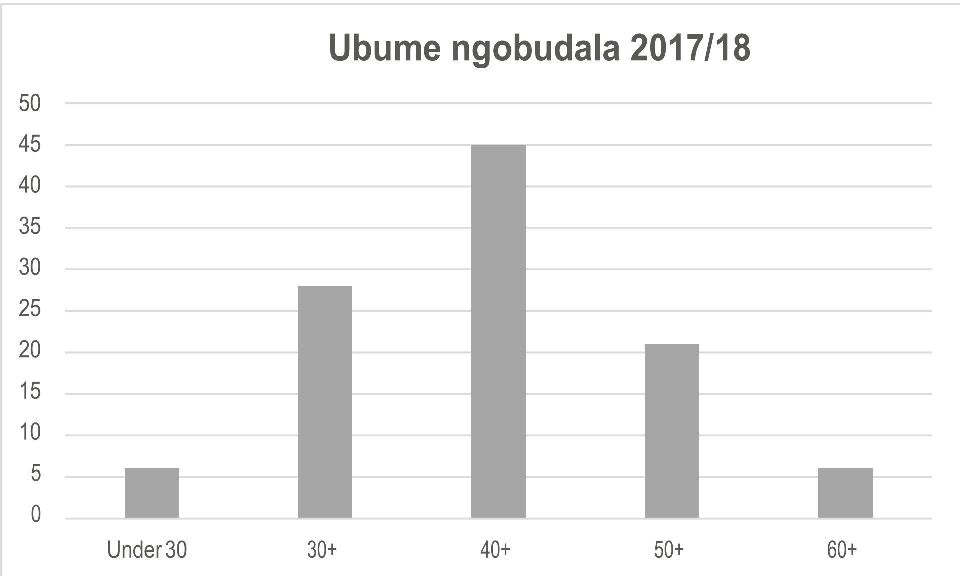
9.8 Ukuqulunqwa kwesini:



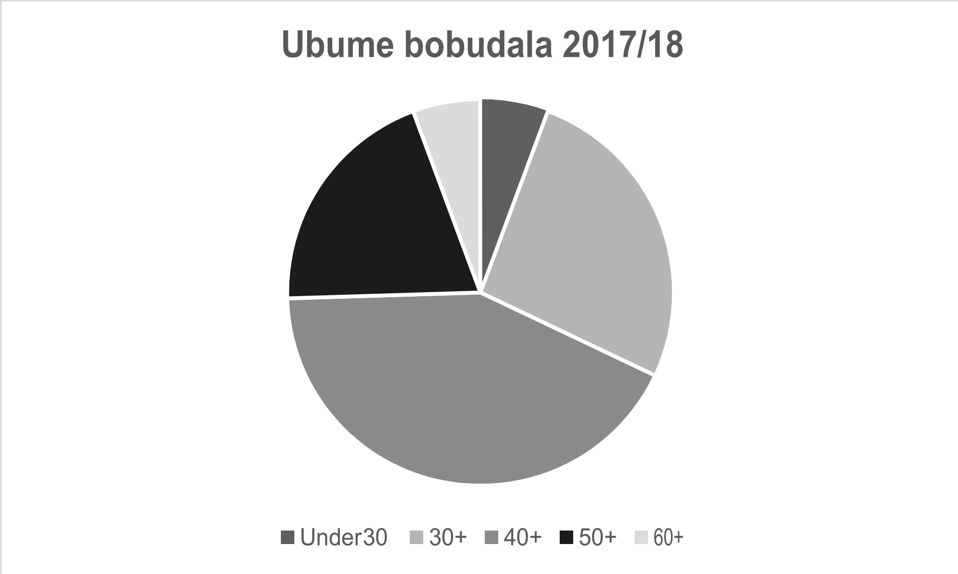
Ngomhla wama-31 kuMatshi 2018, ama-55 kubasebenzi abangama-105 abakwingqesho yeWCPP ibingamabhinqa ze ama-50 ibe ngamadoda.

	WCP P	Western Cape	RSA
Amabhinqa	52%	50.9%	51.5%
Amadoda	48%	49.1%	48.5%

9.9 Ubume ngobudala:



Umndilili wobudala babasebenzi beWCPP wawuyiminyaka engama-44.ngomhla wama-31 kuMatshi 2018.



10 AMABHASO OKUSEBENZA

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

10.1 Ukwanda kwendlela yokusebenza ngokweqela labemi, isini nokulimala, ngomhla woku-1 kuEpreli 2017 ngomhla wama-31 kuMatshi 2018 ngokubhekiselele kunyaka-mali wama-2016/17:

Akubangakho kwanda kumsebenzi okuthe kwanikezelwa ngokubhekiselele kunyaka-mali wama-2016/17. Abangamashumi asibhozo anesine bafumene unyuselo lomvuzo lwe-1% emva kokuba kufunyenwe umlinganiselo wokusebenza omalunga nama-60%.

10.2 IiBhonasi zendlela yokusebenza, ngomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018 ngokubhekiselele kunyaka-mali ka-2016/17:

Inqanaba lomvuzo	Inani lemisebenzi (31 kuMatshi 2018)	Inani labaxhamli	Abantsundu		AbeBala		AbaMhlophe		Ama-Indiya		Indleko	
			Indoda	Ibhinqa	Indoda	Ibhinqa	Indoda	Ibhinqa	Indoda	Ibhinqa	Indleko R'000	Umndilili wendleko ngokomsebenzi R'000
Abangenakhono ngokupheleleyo (Inqanaba A1 – B1)	4	1	-	-	1	-	-	-	-	-	6	6
Abanamakhono aphezulu (Inqanaba B2 – C3)	65	34	3	5	7	14	1	2	1	-	383	11
Amagcisa anekhono (Inqanaba C4-	19	8	1	-	3	1	3	2	-	-	127	16

C5)												
Abalawuli abaphezulu (Inqanaba D1 – D3)	16	9	1	-	2	1	1	1	2	-	137	15
Abalawuli abayiNtloko (Inqanaba D4 – E2)	5	4	1	-	2	1	1	-	-	-	87	22
Bebonke	**109**	**56**	**6**	**5**	**15**	**17**	**6**	**5**	**3**	**-**	**740**	**13**

10.3 Ukenziwa komsebenzi ngemisebenzi ebalulekileyo, kumhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

Akubanga kho misebenzi ibalulekileyo echongiwe kwisithuba somhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018.

11 ABASEBENZI BAMANYE AMAZWE

Ingcaciso engasezantsi ishwankathela ingqesho yabantu bamanye amazwe kwiWCPP.

11.1 Abasebenzi bamanye amazwe, ngomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018, ngokwenqanaba lomvuzo:

Akukho basebenzi bamanye amazwe abaqheshiweyo.

11.2 Abasebenzi bamanye amazwe, ngomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018, ngokwemisebenzi engundoqo:

Akukho basebenzi bamanye amazwe abaqheshiweyo.

12 UKUSETYENZISWA KWEKHEFU

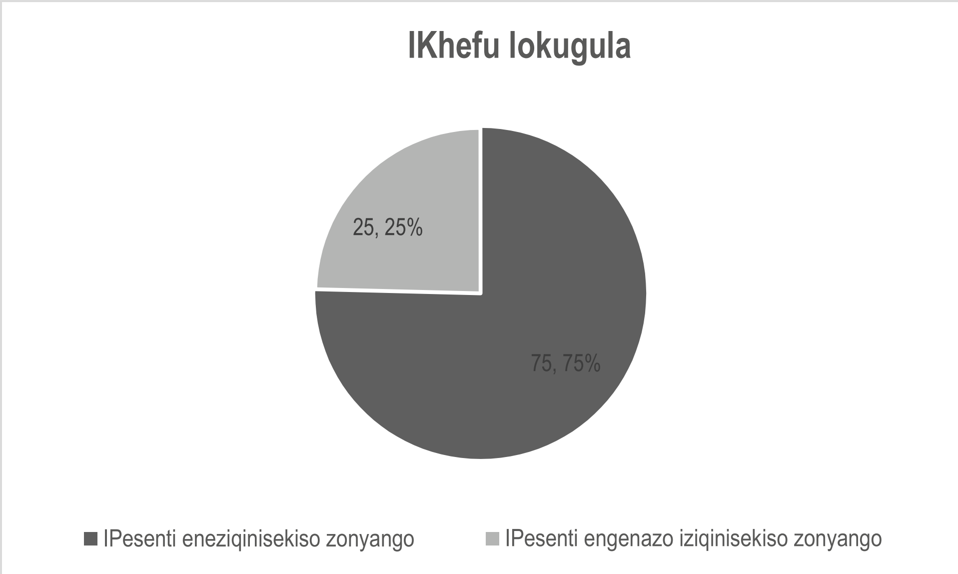
IItheyibhile ezilandelayo zibonisa ukusetyenziswa kwekhefu lokugula, elinoqikelelo lweendleko. Ukusetyenziswa kwekhefu lonyaka neentlawulo zekhefu lonyaka kunikezelwe ngokunjalo.

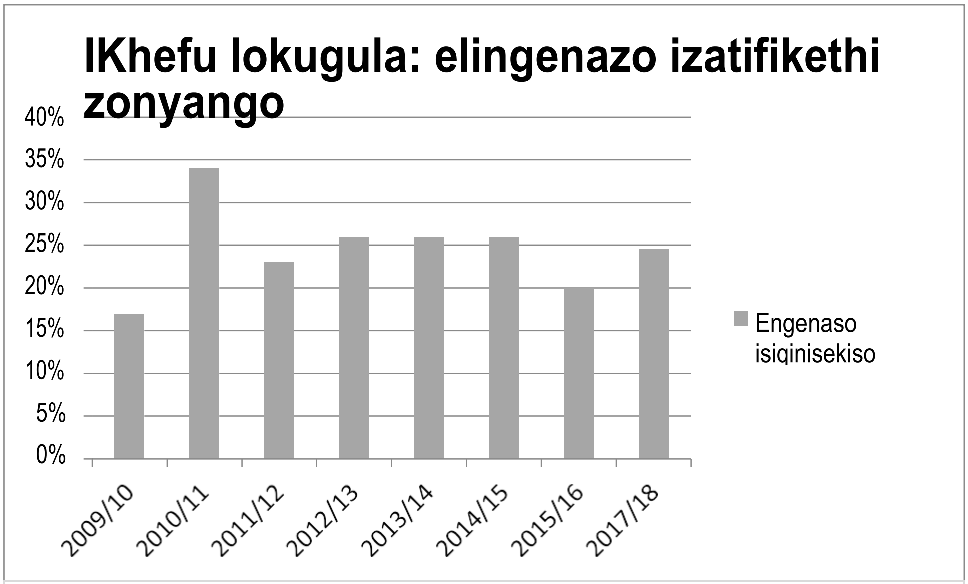
12.1 IKhefu lokugula, ngomhla woku-1 Janyuwari 2017 ukuya ngomhla wama-31 kuDisemba 2017

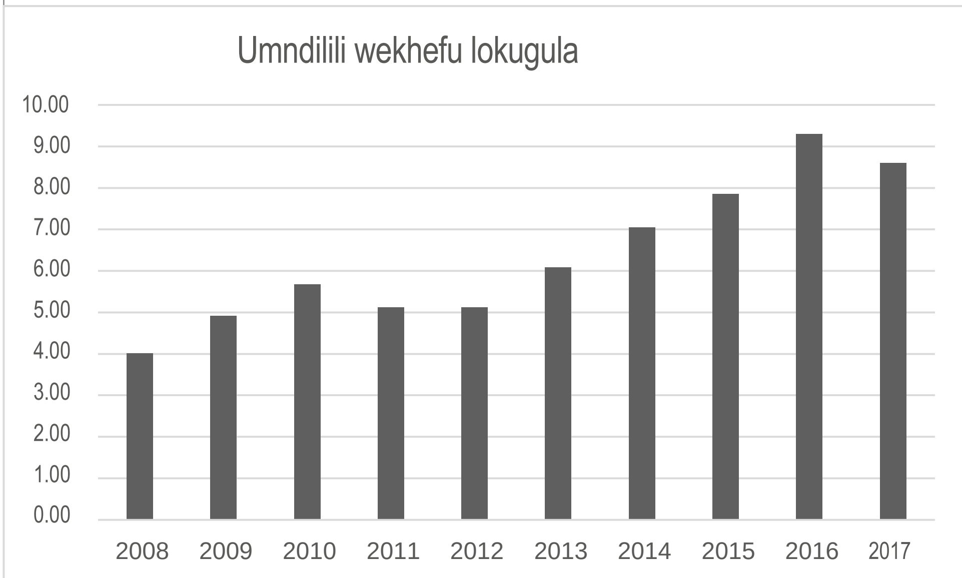
Inqanaba lomvuzo	Inani leensuku	I-% yeentsuku ezinesatifikethi sokugula	Inani labasebenzi elisebenzisa ikhefu lokugula	I-% yabasebenzi boke ngenqanaba abasebenisa ikhefu lokugula	Umndilili weentsuku ngomsebenzi ngamnye*	Indleko eziqikelelweyo (R'000)
Abangenakhono ngokupheleleyo (Inqanaba A1 – B1)	32	31%	3	75%	10.66	27
Abanamakhono aphezulu (Inqanaba B2 – C3)	442	28%	52	76%	8.50	574
Amagcisa anekhono (Inqanaba C4-C5)	187	21%	16	88%	11.68	473
Abalawuli abaphezulu	48	23%	10	71%	4.80	175

(Inqanaba D1 – D3)						
Abalawuli abayiNtloko (Inqanaba D4 – E2)	5	20%	2	40%	2.50	29
Bebonke	**714**	**24.6 %**	**83**	**79%**	**8.60**	**1278**

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







12.2 IKhefu lokulimala (okwethutyana nokusigxina), lomhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

Alikho.

12.3 IKhefu lonyaka, ngomhla woku-1 Janyuwari 2017 ukuya ngomhla wama-31 kuDisemba 2017:

Inqanaba lomvuzo	Iintsuku zonke ezithatyathiweyo	Umndilili ngomqeshwa ngamnye
Abangenakhono ngokupheleleyo (Inqanaba A1 – B1)	130.85	32.7
Abanamakhono aphezulu (Inqanaba B2 – C3)	1202.91	17.7
Amagcisa anekhono (Inqanaba C4-C5)	312.6	17.4
Abalawuli abaphezulu (Inqanaba D1 – D3)	275.64	21.2
Abalawuli abayiNtloko (Inqanaba D4 – E2)	71.84	14.37
Bebonke	**1993.84**	**18.99**

12.4 Iintlawulo zekhefu zesithuba somhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

Inqanaba	Inani elipheleleyo labasebenzi	Zizonke iindleko (R'000)	Umndilili wendleko ngokomsebenzi (R'000)
Abangenakhono ngokupheleleyo (Inqanaba A1 – B1)	-	-	-
Abanamakhono aphezulu (Inqanaba B2 – C3)	2	15	7
Amagcisa anekhono (Inqanaba C4-C5)	1	17	17
Abalawuli abaphezulu (Inqanaba D1 – D3)	1	28	28
Abalawuli abayiNtloko (Inqanaba D4 – E2)	1	42	42
Bebonke	**5**	**102**	**21**
Abaqeqeshwa besengqeshweni	2	2	1

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

12.5 Ikhefu eligciniweyo kumhla woku-1 kuEpreli 2017 ukuya kumhla wama-31 kuMatshi 2018:

Inqanaba lomvuzo	IIntsuku zekhefu eligciniweyo ezithathiweyo	Inani labasebenzi elisebenzisa ikhefu eligciniweyo	Umndilili weentsuku ezithathiweyo ngoko mqeshwa omnye	Umndilili wekhefu eligciniweyo ngokomqeshwa omnye njengoko unjalo ngomhla wama-31 kuMatshi 2018
Abangenakhono ngokupheleleyo (Inqanaba A1 – B1)	-	-	-	-
Abanamakhono aphezulu (Inqanaba B2 – C3)	-	-	-	101.15
Amagcisa anekhono (Inqanaba C4-C5)	-	-	-	22.65
Abalawuli abaphezulu (Inqanaba D1 – D3)	-	-	-	57.7
Abalawuli abayiNtloko (Inqanaba D4 – E2)	-	-	-	86
Bebonke	**-**	**-**	**-**	**267.5**

13. IHIV/AIDS & NEENKQUBO ZOKUKHUTHAZWA KWEMPILO

13.1 Amanyathelo athatyathiweyo ukunciphisa umngcipheko wokuchanatywa kumsebenzi:

Njengoko bekunikwe ingxelo kunyaka ophelileyo, imiqathango yeUniversal Infection Control iyagcinwa.

13.2 Iinkcukacha zokuKhuthazwa kweMpilo neHIV/AIDS (2017/18):

Imisebenzi yempilo-ntle yomsebenzi elungiselelwe unyaka-mali ka-2016/17 ibandakanya le misitho ingundoqo:

- Uluhlu lwemibuzo ngemikhwa yomntu
- Ucweyo lokwenza ulungelelwaniso
- Iphulo lokukhupha uxinzelelo emzimbeni
- Ulawulo lwamatyala
- Ucwangiso lomhlala-phantsi
- USuku lweMpilo

14 UBUDLELWANE ENGQESHWENI

14.1 Izivumelwano zesininzi, ngomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

Umcimbi	Umhla
2017/18 IsiVumelwano semivuzo	4 Meyi 2017

14.2 Ukungaziphathi kakuhle nokuphula-phulwa koluleko kuqukunjelwe, ngomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

Iziphumo zokuphula-phulwa koluleko	Inani	I-% yesambuku
Ingcebiso yokulungisa	-	-
Isilumkiso somlomo	-	-
Isilumkiso esibhaliweyo	2	100%
Isilumkiso esibhaliweyo sokugqibela	-	-
Ukurhoxiswa ungahlawulwa	-	-
Isohlwayo	-	-
Ukuthotywa esikhundleni	-	-
Ukugxothwa	-	-
Ukufunyanwa ungenatyala	-	-
Ukucinywa kwetyala	-	-
Zizonke	**2**	**100%**

14.3 Iindidi zokungaziphathi kakuhle ezichotshelweyo, ngomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

Uhlobo lokungaziphathi kakuhle	Inani	I-% yesambuku
Ukungezi mfanelo emsebenzini	-	-
Ucalulo/Iintetho ezinyelisayo	1	100%
Ulwimi olungafanelekanga	1	100%
Ukusebenza kakubi	-	-
Ukungakhathali usilele ukulandela iinkqubo zeWCPP	-	-
Ukungaphangeli	-	-
Ukungaligcini ixesha	-	-
Inkcitho engalungelelananga	-	-
Ukuguqula ngobuqhinga amaxwebhu asesikweni	-	-
Ukungathobeli imithetho nabaphathi	-	-
Ukusetyenziswa gwenxa kwepropati yePalamente	-	
Zizonke	**2**	**100%**

14.4 Izikhalazo ezingenisiweyo kwisithuba somhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

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

14.5 Impixwano engenisiweyo kumaBhunga kwisithuba somhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

Impixwano	Inani	I-% yesambuku
Inani lempixwano elamelweyo	-	-
Inani lempixwano elichithiweyo	3	100%
Inani elipheleleyo lempixwano ezingenisiweyo	**3**	**100%**

14.6 Ugwayimbo lwesithubasomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

Akubangakho lugwayimbo luqhubekileyo kwesi sithuba siphantsi kovavanyo.

14.7 Ukurhoxiswa okulumkelweyo kwisithuba somhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

Kunye.

15 UPHUHLISO LWAMAKHONO

15.1 Iimfuno zoqeqesho ezichongiweyo ngomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

Amacandelo omsebenzi	Isini	Iimfuno zoqeqesho ezichongiweyo	Zizonke iimfuno zoqeqesho ezichongiweyo
Abalawuli, amagosa aphezulu nabaphathi	Ibhinqa	1	5
	Indoda	4	
Amagcisa memisebenzi enxulumene nawo (3)	Ibhinqa	29	56
	Indoda	27	
Abasebenzi bolawulo noomabhalane	Ibhinqa	10	21
	Indoda	11	
Abasebenzi benkonzo (5)	Ibhinqa	-	4
	Indoda	4	
Isambukwana	**Ibhinqa**	**40**	
	Indoda	**46**	
Ewonke		**86**	**86**

** Uqeqesho lwangaphakathi lwasemsebenzini lunikezelwe kwabaqeqeshwe besengqeshweni.*

15.2 Uqeqesho olunikezelweyo ngomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

Amacandelo omsebenzi	Isini	Inani labasebenzi njengoko benjalo ngomhla wama-31 kuMatshi 2018	Iinkqubo zamakhono nezinye izifundo ezifutshane	Zizonke
Abalawuli, amagosa aphezulunabaphathi (1)	Ibhinqa	4	1	64
	Indoda	14	4	
Amagcisa(2)	Ibhinqa	-	-	-
	Indoda	-	-	
Amagcisa memisebenzi enxulumene nawo (3)	Ibhinqa	31	29	180
	Indoda	27	27	
Oomabhalane (4)	Ibhinqa	18	10	84
	Indoda	5	11	
Abasebenzi benkonzo (5)	Ibhinqa	-	-	**11**
	Indoda	4	4	
Isambukwana	**Ibhinqa**	**53**	**40**	
	Indoda	**50**	**46**	
Ewonke		**103**	**86**	**86**
Abaqeqeshwa besengqeshweni	Ibhinqa	1	1	
	Indoda	1	1	

16 UKWENZAKALA ENGQESHWENI

16.1 Ukwenzakala engqeshweni, ngomhla woku-1 kuEpreli 2017 ukuya ngomhla wama-31 kuMatshi 2018:

Uhlobo lokwenzakala emsebenzini	Inani	I-% yesambuku
Abadinga unyango lwesiseko kuphela	-	-
Ukulimala kwethutyana	-	-
Ukulimana okusigxina	**-**	**-**
Ukubhubha	**-**	**-**
Kukonke	**-**	**-**

17 UKUSETYENZISWA KWABACEBISI

17.1 Ingxelo ngokuqeshwa kwabacebisi kusetyenziswa iingxowa-mali ezabiweyo:

Isihloko seprojekti	Inani elipheleleyo labacebisi abathi basebenze kwiprojeki	Isimo seBBBEE	Ixesha: umsebenzi weentsuku	Ixabiso lesivumelwano ngeerandi (R'000)
Uvavanyo lokufunwa kwabasebenzi	The Assessment Toolbox	Inqanaba 4	Ngesicelo	4 560,00
Uvavanyo lokufunwa kwabasebenzi	PriceWaterHouseCoopers	Inqanaba 1	Ngesicelo	53 598,60
Ukwandiswa okusebenzayo	PriceWaterHouseCoopers	Inqanaba 1	SLA	658 625,00
Uguqulelo nokuKhutshelwa	EOH Legal Services	Inqanaba 1	Ngesicelo	811 645,12
Uguqulelo nokuKhutshelwa	12 independent translators	Alikho	Ngesicelo	1 083 490,53
Ingcebiso yomthetho	Webber Wentzel	Alikho	Ngesicelo	205 979,84
Ingcebiso yomthetho	Department of Justice and Constitutional Development	Alikho	Ngesicelo	339,15
Ingcebiso yomthetho	Anton Meyer	Alikho	Ngesicelo	17 500,00
Inani elipheleleyo leeprojekti	**8**		**Varies**	**2 835 738,24**

17.2 Uhlahlelo lwengqesho yabacebisi kusetyenziswa iingxowa-mali ezabiweyo, ngokuhambelana neBroad-Based Black Economic Empowerment Act (BBBEE):

Jonga iTheyibhile 17.1.

17.3 Ingxelo yengqesho yabacebisi kusetyenziswa iingxowa-mali zomnikelo:

Ayikho.

17.4 Uhlahlelo lwengqesho yabacebisi kusetyenziswa iingxowa-mali zomnikelo, ngokuhambelana neBroad-Based Black Economic Empowerment Act (BBBEE):

Alukho.

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

INgxelo engophicotho-zincwadi lweengxelo zemali

Imbono

1. Ndiye ndaphicotha iingxelo zemali zePalamente yePhondo leNtshona Koloni ezikwiphepha 106 ukuya kwelama-169, eliquka ingxelo yobume bemali ukuza kuma ngomhla wama-31 kuMatshi 2018, ingxelo yokusebenza kwemali, ingxelo yokutshintsha kwee-asethi eziseleyo, ingxelo yokuhamba kwemali ezinkozo kunye nengxelo yothelekiso lwengcaciso lolwabiwo-mali kunye namanani kunyaka ophelileyo, kwakunye namanqaku, aquka isishwankathelo semigaqo-nkqubo ebalulekileyo yokunika ingxelo nezinye iinkcukacha ezinika ingcaciso.

2. Ngokoluvo lwam, iingxelo zemali zinyanisekile, kuwo onke amaxwebhu, kubume bemali yePalamente yePhondo leNtshona Koloni ukuza kuma ngomhla wama-31 kuMatshi 2018 nokusebenza kwemali nokuhamba kwemali ezinkozo kunyaka ophelileyo ngokwe-SA Standards of GRAP nokufunekayo ngokweFMPPLA ngokweeNdlela zokuNikwa kweNgxelo eYamkelekileyo ngokuBanzi (SA Standards of GRAP) kunye neemfuno zoMthetho woLawulo lweMali yePalamente neZindlu zoWiso-mthetho zePhondo, ka-, 2009 (Act No. 10 of 2009) (FMPPLA).

Isiseko sembono

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

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

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

Ugxininiso kumcimbi

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

Imathiriyeli yenkcitho engaphantsi yohlahlo lwabiwo-mali

7. Njengoko kubhengeziwe kwiNgxelo yoThelekiso loHlahlo Lwabiwo-mali kunye neZixa-mali eZizizo yaye kwinqaku 39 kwiingxelo zemali, indlu yowiso-mthetho ichithe ngaphantsi kohlahlo lwabiwo-mali xa kuthelekiswa kwisixa-mali sezigidi ezili-R10,9 (6%) kuso izigidi ezi-R3,7 (2%) zibhekiselele kwiingxowa-mali ezisemthethweni kufuneke zinikezelwe kwingxowa-mali

yengeniso, njengoko ibiyinkcitho engaphantsi yeengxowa-mali ebezabelwe ngqo imivuzo yamalungu.

Uxanduva lwegosa elinika ingxelo ngeengxelo zemali

8. Igosa elinika ingxelo linoxanduva lokulungisa nokunikezela okulungileyo ngeengxelo zemali ngokuhambelana neMigangatho yeSA yeGRAP, iimfuno zeFMPPLA kunye nolawulo olunjalo lwangaphakathi njengoko igosa elinika ingxelo limisele okuyimfuneko ukunceda ulungiselelo lweengxelo zemali ezingenazo iziphene, nokokuba kungenxa yobuqhophololo okanye impazamo.

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

Uxanduva loMphicothi-zincwadi olulungiselelwe uphicotho-zincwadi lweengxelo zemali

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

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

Ingxelo kuphicotho-zincwadi lwengxelo zonyaka zomsebenzi

Intshayelelo kubungakanani bomsebenzi

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

13. Iinkqubo zam zilungisa ingcaciso exeliweyo yomsebenzi ekufuneke isekwe kumaxwebhu awamkelweyo ocwangciso lomsebenzi wepalamente. Andikuvavanyanga ukuphelela nokufaneleka kwemigqaliselo yomsebenzi ebandakanywa kumaxwebhu ocwangciso. Iinkqubo zam azendanga ngokunjalo zayo nakuziphi na izibhengezo okanye ukubanga ubunyaniso obuphathelelene namaqhinga acwangcisiweyo omsebenzi kunye nengcaciso

ngokubhekiselele kumathuba exa elizayo enokuthi ibandakanywe njengenxalenye yengcaciso exeliweyo yomsebenzi. Ngokunjalo, okufunyenweyo akubandakanyi le micimbi.

14. Ndikuvavanyile ukuba luncedo nokuthembeka kwengcaciso exeliweyo yomsebenzi ngokuhambelana neenqoobo ezisesikweni eziphuhliswe kulawulo lomsebenzi nesicwangciso-nkqubo sokunikwa kwengxelo, njengoko kuchaziwe kwisaziso jikelele, ukulungiselela iinkqubo ezilandelayo ezikhethiweyo ezithiwe thaca kwingxelo yonyaka yomsebenzi wepalamente wonyaka ophela ngomhla wama-31 kuMatshi 2018:

Iinkqubo	**Amaphepha kwingxelo yonyaka yomsebenzi**
INkqubo 3: IiNkonzo zePalamente	53 - 60

15. Ndizenzile iinkqubo ukumisela into yokokuba ingaba ingcaciso yomsebenzi ekunikwe ingxelo ngayo yanikezelwa ngendlela eyiyo nento yokokuba ingaba umsebenzi owenziweyo wawuhambelana na kunye namaxwebhu ocwangciso lomsebenzi owamkelweyo. Ndenze ezinye iinkqubo ezingaphezulu ukumisela into yokokuba ingaba imigqalisela kunye nekujoliswe kuko okunxulumeneyo kube nokulinganiswa yaye kufanelekile, yaye kuvavanyiwe ukuhlola ukuthembeka kwengcaciso yomsebenzi ekunikwe ingxelo ngawo ukumisela into yokokuba ingaba ibisasebenza, ichanekile yaye iphelele.

16. Andikhange ndifumanise zinto zisilelayo ekubeni zibe luncedo okanye ukuthembeka kwinkqubo yokusebenza kule nkqubo ilandelayo:
    - INkqubo 3: IiNkonzo zePalamente

Omnye umba

17. Nditsala ingqiqo kumba ongasezantsi.

Impumelelo kobe kujoliswe kuko

18. Jonga kwingxelo yonyaka yomsebenzi kumaphepha elama-53 ukuya kwelama-60 ukulungiselela ingcaciso yofezekiso lokujoliswe kuko okucwangcisiweyo kulo nyaka.

Uhlenga-hlengiso lweengxelo ezingezizo

19. Ndichonge iingxelo ezingezizo kwingxelo yonyaka yomsebenzi engeniselwe uphicotho-zincwadi. Ezi ngxelo zingezizo zibe kwingcaciso zichaziweyo zomsebenzi zeenkonzo zepalamente. Njengabalawuli ekugqibeleni bazilungisile iingxelo ezingezizo. Andiphakamisanga nakuphina okufunyenweyo okungokuba luncedo nokuthembeka kwengcacso exeliweyo yokusebenza.

Ingxelo ngohambelwano lophicotho-zincwadi nomthetho

Intshayelelo nobungakanani

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

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

Enye ingcaciso

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

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

24. Ngokubhekiselele nophicotho-zincwadi lwam, uxanduva lwam kukufunda enye ingcaciso ze, ngokwenjenjalo, ndicamngce okokuba ingaba enye ingcaciso iyahambelana kunye neengxelo zemali kunye neenkqubo ezikhethiweyo ezithiwe thaca kwingxelo yonyaka yomsebenzi, okanye ulwazi lwam olufunyenwe kuphicotho-zincwadi, okanye olubonakale luneziphene.

25. Andiyifumananga enye ingcaciso phambi komhla wale ngxelo yomphicotho-zincwadi. Emva kukufumana nokufunda le ngcaciso, yaye ukuba ndigqiba ngokuba kukho ingxelo engeyiyo, ndinyanzelekile okokuba ndiwuchaze umba kwabo banoxanduva lolawulo ze ndicebe into yokokuba enye ingcaciso mayilungiswe. Ukuba ngaba enye ingcaciso ayilungiswanga, ndinganyanzeleka ukuyibuyisela umva le ngxelo yomphicothi-zincwadi ze ndikhuphe enye ingxelo elungisiweyo njengefanelekileyo. Nangona kunjalo, ukuba ngaba ilungisiwe oku akusayi kuba yimfuneko.

Intsilelo kulawulo lwangaphakathi

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

Auditor-General

IKapa
31 Julay 2018

SOUTH AFRICA

Auditing to build public confidence

Isihlomelo – Uxanduva loMphicothi-zincwadi Jikelele lophicotho-zincwadi

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

Iingxelo zemali

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

Unxibelelwano kwabo banikwe igunya lolawulo

3. Ndinxibelelene negosa elinika ingxelo ngokuphathelelene, phakathi kweminye imicimbi, ubungakanani obucwangcisiweyo kunye nesithuba sophicotho-zincwadi nokufunyenweyo okubalulekileyo kuphicotho-zincwadi, kubandakanywa nasiphi na iintsilelo ezibonakalayo

kulawulo lwangaphakathi endithe ndaluchonga ngethuba lophicotho-zincwadi lwam.

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

INgcaciso Ngokubanzi

IINGXELO ZEMALI EZILUNGISELELWE UNYAKA OPHELA NGOMHLA WAMA-31 KUMATSHI 2018

Uhlobo loshishino nemisebenzi ephambili	Iinkonzo eziphambili ezibonelelwa yiPalamente yePhondo leNtshona Koloni yile ilandelayo: - Ukugcina uzinziso lwenkqubo yokuyila imithetho elungileyo nenobulungisa - Ukubonelela ngenkxaso yobek' iliso olumandla kwisiGqeba - Ukubonelela ngesimo esincedayo kuMaLungu khon' ukuze asebenze ngokufanelekileyo - Amaziko ezolawulo kwezoqoqoso, anesiqhamo, nafezekileyo lwezibonelelo - Ukuqinisekisa ngolawulo olulungileyo - Intatho-nxaxheba yoluntu enesiqhamo nenentsingiselo, imfundiso nokuqonda. Ulawulo lwePalamente yePhondo, ngokuxhasa oku, lubonelela ngesimo esincedayo kuMalungu khon' ukuze aphumelele ekufezekiseni iinjongo zawo zomgaqo-siseko.

USomlomo	Fernandez, SG
USekela Somlomo	Pretorius, PJC
UNobhala	Lawrence, GA
USekela Nobhala: IiNkonzo eziManyeneyo	Hindley, RG
USekela Nobhala Obambeleyo: IiNkonzo zeNkqubo	Asizaliswanga (Lawrence, GA – uBambele)
IGosa eliyiNtloko leMali	Petersen, NL
IGosa eliyiNtloko lePalamente	Asizaliswanga t (Nkabinde, J - uBambele)
Idilesi yoShishino 7 Wale Street CAPE TOWN 8001	Provincial Legislature Building
Idilesi yePosi	PO Box 648 CAPE TOWN 8000
Iibhanki	Nedbank
Abaphicothi-zincwadi	Auditor-General of South Africa

Isalathisi

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

Isalathisi	**Iphepha**
UXanduva lweGosa eliCwangcisa iincwadi noLwamkelo	105
INgxelo yoBume beMali	106
INgxelo yokuSebenza kweMali	107
INgxelo yeeNguqu kwiiAsethi zeNtsilelo	108
INgxelo yokuNgena nokuPhuma kweMali	109
INgxelo yoThelekiso loHlahlo Lwabiwo-mali neZixa-mali eZizizo	110
ImiGaqo-nkqubo yokuCwangciswa kweMali	111 - 134
AmaNqaku kwiiNgxelo zoNyaka zeMali	135 - 169

UXanduva lweGosa loCwangciso-mali kunye nokuphumeza

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

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

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

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

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

Igosa elinika ingxelo liphinde lakuqwalasela uqikelelo lokuhamba kwemali ezinkozo esetyenziswayo yonyaka ukuya kuma kowama-31 kuMatshi 2019 kwaye, ngenxa yolu qwalaselo kwakhona, kwakunye nemeko yezimali, wanelisekiile kukuba imigangatho yezolawlo inawo amaziko emithombo awonelayo okuqhubela phambili ze kungapheli ukusebenza kwixesha elizayo.

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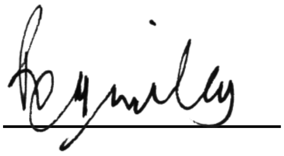
Indlu yowiso-mthetho ixhomekeke ngokupheleleyo kwiCandelo lolawulo-mali likazwelonke ekubeni libonelelwa ngemali yokuqhuba umsebenzi. Ingxelo yonyaka yonyaka-mali iyenziwa ngokusekwe

ekubeni indlu yowiso-mthetho isoloko iqhubekeka yaye iCandelo lolawulo-mali likaZwelonke alinanjongo okanye mfuneko yokuba lutshitshise izinga lowiso-mthetho.

Iingxelo zonyaka zemali zichazwe ukusuka kwiphepha 106 ukuya kuma-169, zilungiswe ngokuhamba kwamaxesha, zivunyiwe ngabasemagunyeni boniko-ngxelo ngowama-31 kuMeyi 2018.



Hindley, RG
UNobhala oBambeleyo

INgxelo yoBume bezeMali

Amanani ngeRandi	Amanqaku	2018	2017 Kuchaziwe kwakhona *
IiAsethi			
IiAsethi ezikhoyo			
Imali ezinkozo neziqikelelweyo	3	13 367 703	13 606 209
Uluhlu lwempahla	4	856 115	935 369
Ezamkelwe zivela kwintengiselwano yokungatshintshiselwa	5	62 400	66 349
Ezamkelweyo ezivela kwintengiselwano zotshintshiselwano	6	126 113	327 368
Iintlawulo zangaphambili	7	827 194	652 466
		15 239 525	**15 587 761**
Ii-asethi ezingezizo ezangoku			
Ezamkelweyo zethuba elide ezivela kwiintengiselwano ekungatshintshiselwanayo	8	15 341	17 741
Ezamkelweyo zethuba elide ezivela kwiintengiselwano ekungatshintshiselwanayo	9	-	-
Ipropati, umzi-mveliso nezixhobo	10	13 196 085	13 223 391
Ii-asethi ezingabambekiyo	11	3 029 116	2 118 417
Ii-asethi zelifa lemveli	12	4 473 702	4 489 095
		20 714 244	**19 848 644**
Ii-Asethi zizonke		**35 953 769**	**35 436 405**
Amatyala			
Amatyala akhoyo			
Iintlawulo evela kwintengiselwano zotshintshiselwano	13	1 249 398	1 626 249
Amatyala athe ngqo abiziweyo	14	3 683 291	2 491 870
Izigunyaziso zengqeshiso yemali	15	337 750	179 995
Izigunyaziso zesibonelelo somsebenzi	16	10 005 118	9 608 272
		15 275 557	**13 906 386**
Amatyala angendawo awangoku			
Izigunyaziso zengqeshiso yemali	15	1 752 278	1 980 348
Izigunyaziso zesibonelelo somsebenzi	16	52 095 000	46 535 000
		53 847 278	**48 515 348**
Amatyala ewonke		**69 122 835**	**62 421 734**
Intsalela (Amatyala)		**(33 169 066)**	**(26 985 329)**
Intsilelo eyandisiweyo		(33 169 066)	(26 985 329)

* Jonga iNqaku 38

INgxelo yokuSebenza kweziMali

Amanani ngeRandi	Amanqaku	2018	2017 Kuchazwe kwakhona *
Ingeniso			
Ingeniso evela kwintengiselwano zotshintshiselwano			
Ezifunyenweyo	17	673 263	23 173
Inzala eyamkelweyo	18	290 298	268 179
Enye ingeniso	19	60 863	49 065
Iyonke ingeniso evela kwintengiselwano yontshintshiselwano		**1 024 424**	**340 417**
Ingeniso evela kwintengiselwano yokungatshintshiselani			
Ingeniso ekhutshelweyo			
Inkonzo engahlawulwa ngamali: Irhente	37	9 531 936	8 825 867
Irhafu, Izohlwayo nezilahlekileyo		-	47 927
Ulwabiwo-mali lonyaka	20	128 812 846	124 762 876
Ulwabiwo-mali olusemthethweni	20	41 113 000	39 155 000
Iyonke ingeniso evela kwintengiselwano yontshintshiselwano		**179 457 782**	**172 791 670**
Iyonke ingeniso		**180 482 206**	**173 132 087**
INkcitho			
Indleko enxulumene nomsebenzi	21	(57 476 421)	(54 082 802)
Umvuzo wamaLungu	22	(46 770 417)	(46 345 330)
Ukuhla kwamaxabiso, ukuhlawulwa kwamatyala nezinciphiso		(2 940 643)	(2 440 842)
Iindleko zemali	23	(679 776)	(465 522)
Irhente yengqeshiso kuqeshiso olusebenzayo	24	(285 799)	(389 944)
Iintlawulo ezikhutshelweyo	25	(40 184 599)	(37 004 563)
Inkcitho ngokubanzi	26	(26 950 296)	(22 069 505)
Inkonzo engahlawulwa ngamali: Irhente	37	(9 531 936)	(8 825 867)
Inkcitho iyonke		**(184 819 887)**	**(171 624 375)**
Umncono (intsilelo) osebenzayo		**(4 337 681)**	**1 507 712**
Ilahleko kwii-asethi ezilahliweyo		(34 765)	(92 100)
Ingeniso zothelekelelo	16	1 872 000	2 935 000
		1 837 235	**2 842 900**
Umncono phambi kokuba iingxowa-mali zinikezelwe		**(2 500 446)**	**4 350 612**

Okukhutshelwe ngqo kwityala	14	3 683 291	2 491 870
(Deficit) surplus for the year		**(6 183 737)**	**1 858 742**

* Jonga iNqaku 38

INgxelo yokuTshintsha kwii-Asethi zeNethi

Amanani ngeRandi	Amanqaku	INtsilela ehlanganisiweyo
Umncono wokuvula njengoko zichaziwe ngaphambili	(16 722 980)	(16 722 980)
Ulungelelwaniso lwesithuba somlinganiselo (isibonelelo sethutyana)	(3 373 091)	(3 373 091)
Ulungelelwaniso lonyaka ongaphambili	(8 748 000)	(8 748 000)
Umncono njengoko unjalo ngomhla woku-01 kuEpreli 2016 uchazwe kwakhona*	**(28 844 071)**	**(28 844 071)**
Umncono wonyaka	1 858 742	1 858 742
Umncono njengoko unjalo ngomhla woku-01 kuEpreli 2017 uchazwe kwakhona *	**(26 985 329)**	**(26 985 329)**
Umncono wonyaka	(6 183 737)	(6 183 737)
Umncono njengoko unjalo ngomhla wama-31 kuMatshi 2018	**(33 169 066)**	**(33 169 066)**

* Jonga iNqaku 38

INgxelo yokuHamba kweMali

Amanani ngeRandi	Inqaku (ama)	2018	2017 Kuchazwe kwakhona *
Ukungena nokuphuma kwemali ezinkozo			
Ezamkelweyo			
Imali ezinkozo eyamkelweyo evela kwiinkozo		748 371	684 447
Imali ezinkozo eyamkelweyo evela kulwabiwo-mali		169 925 846	163 917 876
Inzala yengeniso		290 298	268 179
		170 964 515	164 870 502
Iintlawulo			
Imali ehlawulweyo kubasebenzi namalungu		(96 417 993)	(91 041 558)
Imali ehlawulweyo kubanikezeli benkonzo		(67 498 608)	(59 855 079)
Iingxowa-mali ezinikezelweyo		(2 491 870)	(1 545 754)
Iindleko zemali		(679 776)	(465 522)
		(167 088 247)	(152 907 913)
Intsalela yokungena nokuphuma kwemali ezinkozo ezivela kwimisibenzi	27	**3 876 268**	**11 962 589**
Ukungena nokuphuma kwimisebenzi yotyalo-mali			
Ukuthengwa kwepropati, umzi-mveliso nezixhobo	10	(2 426 812)	(2 810 635)
Ingeniso evela kwintengiso yepropati, umzi-mveliso nezixhobo	10	6 900	14 176
Ukuthengwa kwezinye iiasethi ezingabambekiyo	11	(1 529 188)	(2 293 528)
Ezamkelweyo zexesha elide ezivela kwiintengiselwano eyokungatshintshiselani		2 400	2 400
Ezamkelweyo zexesha elide ezivela kwiintengiselwano zokutshintshiselana		914	1 320
Intsalela yokungena nokuphuma kwemali ezinkozo ezivela kwimisibenzi yotyalo-mali		**(3 945 786)**	**(5 086 267)**
Ukungena nokuphuma kwemali okuvela kwimisebenzi yemali			
Izigunyaziso zengqeshiso yemali		(168 988)	(180 150)
Ukwanda kwentsalela/(ukuhla) kwimali ezinkozo nolinganiso		**(238 506)**	**6 696 172**
Imali ezinkozo nolinganiselo ekuqaleni konyaka		13 606 209	6 910 037
Imali ezinkozo nolinganiselo ekupheleni konyaka	3	**13 367 703**	**13 606 209**

INgxelo yoThelekiso loHlahlo Lwabiwo-mali, neZixa-mali Ezizizo

Uhlahlo lwabiwo-mali lwemali ezinkozo

Amanani ngeRandi	Uhlahlo lwabiwo-mali olwamkelweyo	Uhlengahlengiso	Uhlahlo lwabiwo-mali lokugqibela	Izixa-mali ezizizo kuthelekiso	Umahluko phakathi kohlahlo-mali nezizizo	Ukhangelo kwinqaku 39
INgxelo yeNgeniso yokuSebenza kweMali						
Ingeniso						
Ingeniso evela kwiintengiselwano zotshintshiselwano						
Ezifunyenweyo	-	-	**-**	707 753	**707 753**	39.1
Enye ingeniso	5 000	-	**5 000**	59 949	**54 949**	39.2
Inzala efunyenweyo	55 000	-	**55 000**	169 257	**114 257**	39.3
Ingeniso epheleleyo evela kwintengiselwano zotshintshiselwano	**60 000**	**-**	**60 000**	**936 959**	**876 959**	
Ingeniso evela kwiintengiselwano ekungatshintshiselwaniyo						
Ingeniso ekhutshelweyo						
Ulwabiwo-mali lonyaka	137 655 000	-	**137 655 000**	137 715 000	**60 000**	
ULwabiwo-mali olusemthethweni	41 113 000	-	**41 113 000**	41 113 000	**-**	
Ingeniso epheleleyo evela kwiintengiselwano ekungatshintshiselwanayo	**178 768 000**	**-**	**178 768 000**	**178 828 000**	**60 000**	
Ingeniso epheleleyo evela kwiintengiselwano ekungatshintshiselwanayo						
Iyonke ingeniso	**178 828 000**	**-**	**178 828 000**	**179 764 959**	**936 959**	
INkcitho						
Iindleko ezinxulumene nabasebenzi	(64 995 000)	6 586 161	**(58 408 839)**	(57 624 704)	**784 135**	39.4
Imivuzo yaMalungu	(42 500 000)	32 827	**(42 467 173)**	(38 783 881)	**3 683 292**	39.5
Iindleko zemali	(917 000)	(21 525)	**(938 525)**	(839 412)	**99 113**	39.6
Irhente kwengqeshiso kwingqesho esebenzayo	(180 000)	(343)	**(180 343)**	(180 343)	**-**	
Iintlawulo ezikhutshelwey	(39 545 000)	(639 599)	**(40 184 599)**	(40 184 599)	**-**	

o-

Nezinye Iindleko ngokubanzi	(30 691 000)	(5 957 521)	**(36 648 521)**	(30 360 639)	**6 287 882**	39.7
Inkcitho iyonke	**(178 828 000)**	**-**	**(178 828 000)**	**(167 973 578)**	**10 854 422**	
Umncono osebenzayo	-	-	-	**11 791 381**	**11 791 381**	
Ingeniso kwii-asethi ezilahliweyo namatyala	-	-	-	6 900	**6 900**	
Umncono wonyaka	**-**	**-**	**-**	**11 798 281**	**11 798 281**	
Isixa-mali esisiso esithelekiswa njengezithiwe thaca kuHlahlo lwabiwo-mali kunye noThelekiso olululo loLungelelwaniso leNgxelo ULungelelwaniso	**-**	**-**	**-**	**11 798 281**	**11 798 281**	

Umahluko wesiseko	
Umahluko womncono	(20 309 268)
Phakathi kwemali ezinkozo elungelelanisiwey o neGRAP	
Isimo noHlahlelo lomahluko	
Inkcitho eyinkunzi	2 327 250
Isixa mali esisiso kwiNgxelo yeMali yoMsebenzi	**(6 183 737)**
Isixa mali esisiso kwiNgxelo yeMali yoMsebenzi	

1. Ukwaziswa kweNgxelo yoNyaka-mali

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

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

Isishwankathelo seenkqubo ezibalulekileyo zocwangciso-mali zichazwe apha ngezantsi.
Ezi nkqubo zocwangciso-mali zihambelana nezethuba
elidlulileyo.

1.1 Ekulindeleke kuyenzeka nokuyinkxalabo esoloko ikho

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

1.2 Iintelekelelo ezibalulekileyo

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

Iimali ezityalwayo

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

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

Uvavanyo lothothiso

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

IXabiso losetyenziso lwee-asethi ezingenisa imali:

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

Ixabiso losetyenziso lwee-asethi ezingeniso okungeyiyo 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 lokulahleka.

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.

Izibonelelo zasemva kokuthatyathwa komhlala-phantsi

Ixabiso elikhoyo logunyaziso lasemva kokuthatyathwa komhlala-phantsi lixhomekeke kwinani lemiba ethi imiselwe kwisiseko sokuthelekelelwa 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.

Umlinganiselo osebenzayo wenzala

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

Imali evunyelweyo yokunciphisa

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

1.3 Ipropati, umzi-mveliso nezixhobo

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

Indleko umba wepropati, umzi-mveliso nezixhobo uqondwa njenge-asethi xa:
- mhlawumbi usisibonelelo soqoqosho sexa elizayo okanye inkonzo enekhono enxulunyaniswe kunye nomba oya kuqukuqelela kwindlu yowiso-mthetho; yaye
- indleko okanye ixabiso elilungileyo lomba zinakho ukulinganiswa ngokuqinisekileyo.

Ipropati, umzi-mveliso nezixhobo zilinganiswa kuqala ngendleko.

Indleko zomba wepropati, umzi-mveliso nezixhobo zilixabiso lokuthenga yaye ezinye iindleko zibhekiselele ekuzisweni kwe-asethi kwindawo nobume obuyimfuneko bokokuba inalo ikhono lokusebenza ngendlela exhitywe ngabalawuli. Izaphulelo zorhwebo nembuyekezo ziyathatyathwa kwixabiso lokufika.

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

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

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

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

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

Izinto ezifana nezixhobo ezibekiweyo, izixhobo ezilindileyo kunye nezixhobo zolungiso zibonwa xa zihlangabezana nenkcazelo yepropati, umzi-mveliso nezixhobo.

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

IPropati, umzi-mveliso nezixhobo ziyaqhutywa ngendleko ezingaphantsi kokuhla kwamaxabiso okukhulayo nayo nayiphi na ilahleko.

IPropati, umzi-mveliso nezixhobo zihla amaxabiso kuhlobo lomgca othe ngqo kwisithuba sobomi obuluncedo olulindelweyo ukuya kwixabiso eliyintsalela eliqikelelweyo.

Ubomi obuluncedo besakhiwo, bomzi-mveliso nesixhobo buvavanyiwe ngolu hlobo lulandelayo:

Umba	Indlela yokuhla kwexabiso	Umndilili wobomi obuluncedo
IFanitshala nezixhobo ze-ofisi	Umgca othe ngqo	Iminyaka emi-2 ukuya kuma-25
Abanye oomatshini nezixhobo	Umgca othe ngqo	Iminyaka emi-2 ukuya kuma-23
Izixhobo zekhompyutha	Umgca othe ngqo	Iminyaka emi-2 ukuya kuma-20
Iiasethi zengqeshiso yemali (izithuthi)	Umgca othe ngqo	Iminyaka emi-4 ukuya kwesi-7
Iiasethi zengqeshiso yemali (iselula)	Umgca othe ngqo	Iminyaka emi-2 ukuya kwemi-5

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

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

Imethodi yokuhla kwexabiso esetyenzisiweyo ibonisa ipateni apho izibonelelo zoqoqosho ze-asethi zexa elizayo okanye ikhono lenkonzo lilindeleke ukuba iginywe yindlu yowiso-mthetho. Imethodi yokuhla kwexabiso esetyenziswa kwi-asethi iyavavanywa ubuncinane rhoqo ngomhla wokunikezelwa kwengxelo yaye, ukuba ngaba kukho inguqu ebonakalayo kwipateni elindelweyo yokusetyenziswa kwezibonelelo zoqoqosho oluzayo okanye ikhono lenkonzo eliqulathwe 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 kumha ongaphambili wokunikwa kwengxelo. Ukuba ngaba isiboniso esinjalo sikho, indlu yowiso-mthetho ihlaziya ubomi obulindelweyo bokuba luncedo kunye/okanye ixabiso eliyintsalela ngokufanelekileyo. Inguqu kunikwa ingxelo ngayo njengenguqu kuqikelelo lokubalwa kwamanani.

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 elilindelweyo 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 esithweleyo sento leyo.

1.4 Ii-asethi ezingabambekiyo

I-asethi ichazwa ngokuba:

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

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

I-asethi engabambekiyo iqondwa xa:

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

Indlu yowiso-mthetho ivavanya okunokuthi kwenzeke kwizibonelelo ezilindelekileyo zoqoqosho lwexa elizayo okanye ikhono lenkonzo kusetyenziswa uqikelelo olufanelekileyo noluxhasekayoi oluthi lumele uqikelelo olulungileyo lolawulo lwemiqathango ebekiweyo yoqoqosho eya kuthi ibekho kubomi boncedo lwe-asethi.

Ii-asethi ezingabambekiyo ziqondwa ngendleko.

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 injongo yokuyiqukumbela nokuyisebenzisa nokuyithengisa.
- kukho ikhono lokuyisebenzisa okanye lokuyithengisa.
- inokuvelisa mhlawubi izibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo.
- kukho izibonelelo zobuchule, zemali nezinye ukuqukumbela uphuhliso nokusetyenziswa nokuthengiswa kwe-asethi.
- inkcitho inokubalelwa kwi-asethi ngethuba lophuhliso lwao inakho ukulinganiswa ngentembeko.

Iindleko nezingabambekiyo zithwalwa kwiindleko ngaphantsi kwemali eyandisiweyo ebekelwe ukuhlawula amatyala kunye nayiphi na ilahleko.

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 asethi zingabambekiyo, kodwa kuhloliwe kulungiselelwa ukuncitshitswa rhoqo ngonyaka ngalo

lonke ixesha kukho imbonakalo yokokuba i-asethi inakho ukuncitshiswa. Ukulungiselela zonke ezinye ii-asethi ezihgabambekiyo 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 njengaqinisekanga ngumqondiso wokokuba i-asethi isenokuba ilahlekile saye isixa-mali esiseleyo sihlawulwe kubomi baso obuluncedo.

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

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

Umba obuluncedo	Imethodi yokuhla kwexabiso	Umndilili wobomi
Iinkqubo zekhompyutha	Umgca othe ngqo	Iminyaka om-1 ukuya kweli-10

Iiasethi ezingabambekiyo ziyayekwa ukuqwalaselwa:

- ngokulahlwa; okanye
- 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-maliu esithwelweyo se-asethi engabambekiyo. Umahluko onjalo uqwalaselwa kwindlu yowiso-mthetho okanye intsilelo xa i-asethi engabambekiyo ingaqwalaselwa.

1.5 Ii-asethi zelifa lemveli

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

Ulwamkelo

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

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

Umlinganiselo wokuqala

Ii-asethi zelifa lemveli zilinganiswa ngendleko.

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

Umlinganiselo olandelayo

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

Ukulahleka

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

Ukukhutshelwa

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

Indlu yowiso-mthetho iyazitshitshisa ii-asethi zisakuchithwa, okanye xa kungasekho nzuzo yezoqoqosho okanye mandla anokubakho enkonzo alindelekileyo kusetyenziso okanye ekuchithweni kwazo.

Inzuzo okanye ilahleko esuka ekutshitshisweni kwee-asethi zemveli elilifa imiselwa njengomahluko phakathi kwengeniso kwintengiso yee-asethi, ukuba ikhona, nesixa-mali esisencwadini see-asethi zemveli elilifa.Umahluko ololo hlobo kwindlu yowiso-mthetho njengesixa-mali esiyintsilelo xa i-asethi yemveli elilifa zitshitshiswa.

1.4 Izixhobo zemali

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

Ucazululo (Classification)

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

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

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

Uhlobo	**Icandelo**
Iintlawulo ezivela kwiintengiselwano zotshintshiselwano	Ityala lemali elilinganiswa kwiindleko zokuhlawulwa kwamatyala
Isigunyaziso sengqeshiso yemali	Ityala lemali elilinganiswa kwiindleko zokuhlawulwa kwamatyala
I-ovadrafti yebhanka	Ityala lemali elilinganiswa kwiindleko zokuhlawulwa kwamatyala
Intlawulo ngqo yetyala	Ityala lemali elilinganiswa kwiindleko zokuhlawulwa kwamatyala

Ulwamkelo lokuqala

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

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

Umlinganiselo wokuqala we-asethi yemali namatyala emali

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

Indlu yowiso-mthetho ilinganisa i-asethi yemali namatyala emali ekuqaleni kwixabiso lazo [ukuba kulandelwa ngokulinganiswa kwixabiso lazo elilungileyo].

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 nesiCwangciso-nkqubo sokuLungiselelwa noKuthiwa Thaca kweeNgxelo zeMali, apho iyiyo ekhupha imali-mboleko; okanye
- eye yanengeniso engenalwananiso, ngokuhambelana noMgangatho weGRAP ongeNgeniso esuka kwiiNtengiselwano eziNgenalwananiso (iiRhafu noKhutshelo), apho ingumamkeli wemali-mboleko.

Umlinganiselo olandelayo wee-asethi zemali namatyala emali

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 kwesaa sixa-mali sokuqala nesixa-mali esivuthiweyo, ze kuthatyathwe naluphi na uncitshiso (oluthe ngqo okanye ngokusetyenziswa kwe-akhawunti yemali yesibonelelo) ukulungiselela ukuncitshiswa okanye ukungabi nakho ukuqokelelwa kwimeko ye-asethi yemali.

Umlinganiselo olandelayo wee-asethi zemali namatyala emali

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

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

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

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

Iingcamango zokulinganiswa kwexabiso elilungileyo

Obona bungqina bugqwesileyo bexabiso elilungileyo ngamaxabiso abiziweyo kwimarike 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 zemarike 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 kwimarike ukunika ixabiso isixhobo yaye loo ndlela ibonisiwe ekubeni inika uqikelelo oluthembekileyo lwamaxabiso afunyanwa kwiintengiselwano ezizizo zemarike, icandelo lisebenzisa ezo ndlela. Indlela ekhethiweyo yoqikelelo lwamaxabiso izisa iziphumo ezigqwesileyo zokusetyenziswa kwemarike yaye iqamele kancinane kwiziphumo ezithe ngqo zecandelo. Iqulathe yonke imiba abathathi-nxaxheba kwimarike 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 zemarike kwisixhobo esinye (ok.t. Ngaphandle kokulungiswa okanye kokupakishwa ngokutsha) okanye esisekwe nakuziphi na iinkcukacha zamanani emarike anokuqwalaselwa nafumanekayo.

Ezamkelweyo zexesha elifutshane nezihlawulwayo azinasaphulelo apho isithuba sokuqala setyala

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

Inzuzo nelahleko

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

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

Kwii-asethi zemali namatyala emali alinganiswe kwindleko ezihlawulwa ngemali ebekelwe oko, okanye indleko iqatshelwa kuwiso-mthetho okanye kwintsilelo xa i-asethi yemali okanye ityala lemali litshitshiswa okanye lincipha, okanye ekusetyenzisweni kwenkqubo yokuhlawulwa kwendleko ngemali ebekelwe oko.

Ukuncipha nokungaqokelelwa kwee-asethi zemali

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

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 iilahleko 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 nakwintsilelo.

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 bekungaqatshelwanga ngomhla ukuncipha kubuyiselwa umva. Isixa-mali sokubuyiselwa umva sichazwa kwindlu yowiso-mthetho okanye kwintsilelo.

Apho ii-asethi zemali zincitshiswe 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 kwindleko:

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

Ukutshitshiswa kwee-asethi zemali

Ii-asethi zemali

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

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

- amalungelo esivumelwano sokungena nokuphuma kwemali ezinkozo kwi-asethi yemali ephelelwa, ehlawulwe okanye erhoxisiwe;
- Intlawulo eyenziwa yindlu yowiso-mthetho kwelinye iqela ngokubanzi yayo yonke imingcipheko nokuyinzuzo yobunini be-asethi yemali; 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 inakosebenzisa eso sakhono ngokwayo ingakhange idinge ukufaka zithintelo zongezelelweyo kwinkqubo yokuhlawulwa kwee-asethi. Kule meko, indlu yowiso-mthetho:
  - itshitshisa i-asethi; yaye
  - yamkela ngokuzimeleyo nawaphi na amalungelo nezigunyaziso ezenziweyo okanye ezigciniweyo kwintlawulo eyenziweyo.

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.

Amatyala emali

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 komboleki okhoyo nombolekisi 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. Nawaphi 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).

1.5 Iintlawulo ezamkelweyo ezisemthethweni Indlela eziqapheleka ngayo

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.

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

Indlela eziqapheleka ngayo

Indlu yowiso-mthetho iziqaphela iintlawulo ezamkelweyo ezisemthethweni ngolu hlobo lulandelayo:

- ukuba intengiselwano yintengiselwano yotshintshiselwano, kusetyenziswa umgaqo-nkqubo ongeNgeniso evela kwintengiselwano yotshintshiselwano;
- ukuba intengiselwano yintengiselwano engelotshintshiselwano, kusetyenziswa umgaqo-nkqubo ongeNgeniso evela kwiintengiselwano ezingelotshintshiselwano (iiRhafu neentlawulo ezenziweyo); okanye
- ukuba intengiselwano yotshintshiselwano ayikho kwinkalo yemigaqo-nkqubo edweliswe ngentla okanye komnye uMgangatho weGRAP, 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 wentlawulo 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 yokuhla kwexabiso lee-asethi; kunye
- nezixa-mali ezitshitshisiweyo.

Ilahleko yokuhla kwexabiso lee-asethi

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

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 esithweleyo. Apho isixa-mali singaphezulu kunemali ezinkozo eqikelelwayo yexesha elizayo ephuma ingena, isixa-mali esithweleyo sentlawulo eyamkelweyo esemthethweni, okanye iqela leentlawulo ezamkelweyo ezisemthethweni, siyancitshiswa.

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.

Ukutshitshiswa kweentlawulo ezamkelweyo ezisemthethweni

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

- amalungelo aya kwiimali eziphumayo nezingenayo ezisuka kwintlawulo eyamkelweyo ayahlawulwa, aphelelwe lixesha okanye arhoxiswe;
- Intlawulo eyenziwa yindlu yowiso-mthetho kwelinye iqela ngokubanzi yayo yonke imingcipheko nokuyinzuzo yobunini be-asethi yemali; 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 inakosebenzisa eso sakhono ngokwayo ingakhange idinge ukufaka zithintelo zongezelelweyo kwinkqubo yokuhlawulwa kwee-asethi. Kule meko, eli ziko:
  - litshitshisa intlawulo eyamkelweyo; yaye
  - lamkela ngokuzimeleyo nawaphi na amalungelo nezigunyaziso ezenziweyo okanye ezigciniweyo kwintlawulo eyenziweyo.

Izixa-mali ezithwelweyo zazo naziphi na iintlawulo ezamkelweyo zikarhulumente zabiwe phakathi kwamalungelo nezigunyaziso ezigciniweyo kunye nezo zihlawulweyo ngenxa yamaxabiso azo alungileyo ngomhla wentlawulo. Eli ziko liqwalasela ukuba ngaba amalungelo nezigunyaziso ezisandula ukwenziwa zikumhlaba woMgangatho weGRAP ngokumalunga neZixhobo zeMali okanye omnye uMgangatho weGRAP. Nawuphi na umahluko phakathi kweengcamango ezingatshitshiswanga nezitshitshisiweyo zichazwa kwindlu yowiso-mthetho okanye kwintsilelo ngexa lentlawulo.

1.6 Ukuqeshisa

Ukuqeshisa kuhlelwa njengengqeshiso yemali ukuba ngaba itshintshela komnye yonke imingcipheko nezibonelelo ezihamba nobunini. Ingqeshiso ihlelwa njengengqeshiso esebenzayo ukuba ngaba ayitshintsheli ngokubanzi yonke imingcipheko namabhaso ahamba nobunini.

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

Ingqeshiso yemali - umqeshi

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.

Umlinganiselo wesaphulelo osetyenzisiweyo ekubaleni ixabiso elikhoyo lezona ntlawulo zengqesho zisezantsi ngumlinganiselo wenzala ochaziweyo kwingqesho.

Iintlawulo zengqesho ezisezantsi ziyahlulwa phakathi komrhumo wemali nokuncitshiswa kwetyala elingekahlawulwa. Umrhumo wemali wabiwa kwisithuba ngasinye kwixesla lengqesho ukulungiselela ukuvelisa umlinganiselo warhoqo ngethuba elithile elimisiweyo kwibhalansi eshiyekileyo yetyala.

Naziphi na iirenti ezijongene nokunokwenzeka njengenkcitho ngethuba elo zenzeka ngalo.

Iingqeshiso ezisebenzayo - umqeshi

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

Umndilili wesibonelelo senkuthazo ubonwa njengokuncitshishwa kweendleko zerente kwisithuba sengqesho kumgca othe ngqo kwixesha lengqeshiso.

1.6 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 kwindleko ephantsi kunye nexabiso elisezantsi elifezekisiweyo.

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

- zinikezelwe 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 zokuqukumbela kunye neendleko eziqikelelweyo eziyimfuneko ukuqhuba intengiso, utshintshiselwano okanye ukuziswa kweempahla.

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

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

Indleko yezintlu zeempahla yezinto ekungatshintshiselwana ngazo ngokwesiqhelo neempahla okanye iinkonzo ezivelisiweyo zaze zahlulelwa iiprojektiezithile iyabiwa kusetyenziswa ukutyunjwa okuthe

ngqo kweendleko nganye.

Indleko 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 njengenkcitho 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 ezithotyiweyo kwixabiso elifezekisiweyo okanye indleko ezikhoyo zembuyiselo nazo zonke iilahleko kwizintlu zeempahla ziqatshelwa njengenkcitho 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 njengenkcitho kweli xesha lokwenzeka kwenkqubo yokubuyisela umva izinto.

1.7 Ukutshitshiswa kwee-asethi ezivelisa imali

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

Indlela yokuqaphela oku

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

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 lokunikwa kwengxelo yonyaka lowo, nokuba i-asethi engabambekiyo ihlolelwe ukutshitshiswa ngaphambi kokuphela kwethuba langoku lokunika ingxelo.

Ixabiso kusetyenziso lwee-asethi ezivelisa imali

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

Xa iqikelela ixabiso lokusetyenziswa kwe-asethi, indlu yowiso-mthetho iqikelela iimali 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 uhlolo lwemarike lwangoku lwexabiso lexesha lemali, emelwe ngumlinganiselo ongenamngcipheko wangoku wenzala kunye nemingcipheko ekwi-asethi apho uqikelelo lwemali engenayo nephuma lwexesha elizayo lungakhange luhlenga-hlengiswe.

Ukuqatshelwa nokulinganiswa (kwe-asethi nganye)

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 etshitshisiweyo iqatshelwa ngoko kwindlu yowiso-mthetho okanye kwintsilelo.

Emva kokuqatshelwa 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 obushiyekileyo obuluncedo.

Iiyunithi ezingenisa imali

Ukuba kukho nawuphi na umqondiso obonisa ukuba i-asethi ingaba itshitshisiwe, isixa-mali esinokufamaneka 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 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 yexesha elizayo isetyenziselwa ukumisela ii-asethi okanye ixabiso losetyenziso lweyunithi engenisa imali; kunye
- Imali ephumayo yexesha elizayo isetyenziselwa ukumisela ixabiso losetyenziso lwazo naziphi na ezinye ii-asethi okanye iiyunithi ezingenisa imali ezichaphazeleke lixabiso elihlawulweyo langaphakathi.

Iiyunithi 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 esimiselwe ngayo isixa-mali esinokufumaneka kwakhona seyunithi engenisa imali.

Ilahleko etshitshisiweyo iyaqatshelwa kwiyunithi engenisa imali ukuba isixa-mali esinokufumaneka kwakhona seyunithi singaphantsi kunesixa-mali esithweleyo seyunithi. Utshitshiso lwabelwe ukuthoba isixa-mali esithwelweyo see-asethi ezingenisa imali kwiyunithi ngokulungeleneyo, ngokusekelwe kwisixa-mali esithwelweyo se-asethi nganye kwiyunithi. Oku kuthotywa kwizixa-mali ezithweleyo kuthathwa njengelahleko etshitshisiweyo kwii-asethi nganye.

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

- kweendleko eziphantsi zexabiso elifanelekileyo zayo (ukuba zinokumiselwa);
- its value in use (if determinable); and
- ixabiso losetyenziso lwayo (ukuba inokumiselwa); 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.

Ukubuyiselwa umva kwelahleko etshitshisiweyo

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 etshitshisiweyo 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 ebelinokumiselwa (inethi yokwehla kwemali nezinga locutheko-tyala) engenalahleko itshitshisiweyo neye yaqatshelwa ye-asethi kumaxesha adlulileyo.

Ukubuyisela umva ilahleko etshitshisiweyo ye-asethi engenisa imali iqatshelwa kwindlu yowiso-mthetho okanye kwintsilelo.

Emva kokuba ukubuyiselwa umva kwilahleko etshitshisiweyo kuqatshelwe, 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 obushiyekileyo obuluncedo.

Ukubuyiselwa umva kwelahleko etshitshisiweyo yeyunithi engenisa imali yabelwe i-asethi engenisa imali yeyunithi yaze yalungelaniswa nezixa-mali ezithwelweyo zezo asethi. 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.

Kulwabiwo lokubuyiselwa umva kwelahleko etshitshisiweyo yeyunithi engenisa imali, isixa-mali esithwelweyo se-asethi asinyuswa ngaphezu kwesisezantsi:

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

Isixa-mali sokubuyiselwa umva kwelahleko etshitshisiweyo ebesinokuthi ngenye indlela sabelwe kwi-

asethi siye sabelwe ngokulungeleneyo kwezinye ii-asethi zeyunithi.

1.8 Ukutshitshiswa kwee-asethi ezingangenisi mali

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

Indlela yokuqaphela oku

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

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

Akukhathaliseki nokuba kukho nawuphi na umqondiso wotshitshiso, iziko kwakhona lihlola i-asethi engabambekiyo engavelisi mali ngobomi obuluncedo obungaqingqwanga 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 lwee-asethi

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:

Inkqubo yokubuyisela kwakhona amaxabiso athotyiweyo

Ixabiso langoku lamandla enkonzo eshiyekileyo e-asethi engenzi mali ibonwa njengendleko yokubuyiselwa kwakhona kokuthotywa kwexabiso le-asethi. Indleko yokubuyiselwa kwakhona kwe-asethi yindleko yamandla 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 elithotyiweyo 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 kwendleko yokubuyisela kwakhona amandla okanye ukuveliswa kwakhona kwe-asethi ngokomgangatho

wexabiso eliphezulu ngaloo ndlela kubonisa amandla enkonzo afunekayo kwi-asethi.

Ukuqatshelwa 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 etshitshisiweyo iqatshelwa 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 obushiyekileyo obuluncedo bayo.

Ukubuyiselwa umva kwelahleko etshitshisiweyo

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 ebesinokumiselwa (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 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 esihlaziywe ngokutsha, kuthatyathwe ixabiso elishiyekileyo (ukuba likho) ngendlela enobuchule kubomi obushiyekileyo obuluncedo bayo.

1.9 Izibonelelo zabasebenzi

Izibonelelo zabasebenzi zethuba elifutshane

Izibonelelo zabasebenzi zethuba elifutshane zizibonelelo zabasebenzi omsebenzi (ezizezinye

ngaphandle kwezibonelelo zokuyeka emsebenzini) ekufaneleke ukuba zibe ziyahlawulwa kwisithuba seenyanga ezilishumi elinambini emva kokuphela kwethuba apho abasebenzi benza inkonzo enxulumene nazo.

Izibonelelo zabasebenzi zethuba elifutshane zibandakanya izinto ezifana nezi:

- umrholo, imivuzo nemirhumo yokhuseleko lwentlalo;
- ukungabikho emsebenzini okunembuyekezo yethuba elifutshane (okufana nekhefu lonyaka elihlawulwayo kunye nekhefu lokugula elihlawulelwayo) apho imbuyekezo yokungabikho emsebenzini ifaneleke ukuba ibe iyafezekiswa kwisithuba seenyanga ezilishumi elinambini emva kokuphela kwethuba lokunikwa kwengxelo apho abasebenzi benze inkonzo enxulumene neyabasebenzi;
- ibhonasi, inkuthazo neentlawulo ezinxulumene nokusebenza ezihlawulwa kwisithuba seenyanga ezilishumi elinambini emva kokuphela kwesithuba sokunikwa kwengxelo apho abasebenzi benza inkonzo enxulumene noko; kunye
- nezibonelelo ezingeyiyo imali (umzekelo, unonophelo lwempilo, iimpahla zasimhla okanye iinkonzo ezifana nobonelelo ngezindlu, iimoto neeselula) kulungiselela abasebenzi abasengqeshweni.

Xa umsebenzi 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:

- njengetyala (inkcitho efunyenweyo), emva kokutsalwa kwaso nasiphi na isixa-mali 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
- njengenkcitho, ngaphandle kokuba omnye uMgangatho ufuna okanye uvumele ukubandakanywa kwezibonelelo kwindleko ye-asethi.

Iindleko ezilindelekileyo zembuyekezo yokungabikho emsebenzini zibonwa njengenkcitho njengoko abasebenzi bebonelela ngeenkonzo ezithi zandise ibango labo okanye, kwimeko yokungabikho okungandiyo, xa ukungabikho emsebenzini kusenzeka. Indlu yowiso-mthetho izilinganisa iindleko ezilindelweyo zembuyekezo yokungabikho emsebenzini okwandayo njengesixa-mali esangezelelweyo ethi indlu yowiso-mthetho ilindele ukusihlawula ngenxa yebango elingasetyenziswanga elithe lakhula landa ngomhla wokunikwa kwengxelo.

Indlu yowiso-mthetho 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.

Izibonelelo zasemva kwengqesho

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

Izicwangciso zesibonelelo 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 leliphi na iziko eliqeshe abo basebenzi bachaphazelekayo.

Izibonelelo zasemva kwengqesho: Izicwangciso zezibonelelo ezichaziweyo

Izicwangciso zezibonelelo 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.

Iindleko zenkonzo edlulileyo yinguqu kwixabiso langoku lesigunyaziso sesibonelelo esimiselweyo esilungiselelwe inkonzo yabasebenzi omsebenzi kumaxesh 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 njengenkcitho 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 efezekisiweyo 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 zikho) nalapho kuvela khona izigunyaziso emazihlawulwe ngqo;
- kudityaniswe naliphi na ityala elinokuthi livele ngenxa yeemfuno ezingumlinganiselo

osezantsi wenkxaso-mali

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

- lesixa-mali esimiselwe ngasentla; 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
- Isiphumo sokusetyenziswa kwesithintelo kwi-asethi yesibonelelo emiselweyo (ityala lesibonelelo esimiselweyo).

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 ukukhokelela kwizibonelelo phantsi kwesicwangciso (nokokuba izibonelelo zinomqathango okanye azinawo kwinkonzo engaphezulu); de
- kube ngumhla xa inkonzo engaphezulu yomsebenzi iya kukhokhelela kwisixa-mali esingenambuyiselo sezibonelelo ezingaphezulu phantsi kwesicwangciso, ngaphandle kokwandiswa komvuzo ngaphezulu.

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

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

- nayiphi na inguqu evelayo kwixabiso langoku lesigunyaziso sesibonelelo esimiselweyo;
- 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 yemarike namanye amaxabiso akhoyo emarike).

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.

Iingcamango zeengqikelelo zomrhumo

Iingcamango zeengqikelelo zomrhumo azinamkhethe yaye ziyahambelana kakuhle.

Iingcamango 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 esetyenziswayo kunye nexesha lesixhobo semali esikhethiweyo ukubonisa ixabiso lemali ngokuhamba kwexesha lokuba liyahambelana nemali yelizwe kunye nexesha eliqikelelweyo lezigunyaziso zezibonelelo zasemva kwengqesho.

Izigunyaziso zezibonelelo zasemva kwengqesho zilinganiswa kwimeko eye ibonise:

- uqikelelo lokunyuka komvuzo kwexa elizayo;
- izibonelelo ezibhalwe ngokwemiqathango yesicwangciso (okanye ezisisiphumo sesigunyaziso esivela kuso nasiphi na isigunyaziso esifanelekileyo esifikelela ngaphaya kwaloo miqathango) ngomhla wokunikwa kwengxelo; kunye
- noqikelelo lweenguqu zexesha elizayo kwinqanaba lazo naziphi na izibonelelo zikarhulumente eziye zichaphazele izibonelelo ezihlawulwa phantsi kwesicwangciso sesibonelelo esimiselweyo, ukuba, yaye kuphela xa, mhlawumbi:
- ezo nguqu bezenziwe umthetho phambi komhla wokunikwa kwengxelo; okanye
- kwimbali edlulileyo, okanye kobunye ubungqina obuthembekileyo, ebonisa into yokuba ezo

zibonelelo zikarhulumente ziya kuguquka ngendlela ebilindelekile, umzekelo, ngokuhambelana neenguqu kumanqanaba amaxabiso ngokubanzi okanye kumanqanaba omvuzo ngokubanzi.

Iingcamango malunga neendleko zonyango zithabathela ingqalelo iinguqu eziqikelelweyo zexesha elizayo kwiindleko zeenkonzo zonyango, okusisiphumo sokuhla kwexabiso lemali kunye neenguqu ezithile kwiindleko zonyango.

Ezinye izibonelelo zabasebenzi zexesha elide

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

Ityala lendlu yowiso-mthetho 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 elilungileyo ngomhla wokunikwa kwengxelo 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
- nesiphumo sayo nayiphi na imiqathango okanye iintlawulo.

Izibonelelo zokurhoxa emsebenzini

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 esineenkcukacha esisesikweni ukulungiselela ukurhoxa emsebenzini yaye akukho themba lakurhoxisa isigqibo. Isicwangciso esineenkcukacha sibandakanya [njengomlinganiselo osezantsi]:

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

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

Apho izibonelelo zokuyeka emsebenzini bezilindelele ukuba zihlawulwe kwisithuba seenyanga ezili-12 emva komhla wokunikwa kwengxelo, ziyafumaneka kusetyenziswa umlinganiselo ofumanekayo ofanelekileyo. Umlinganiselo osetyenziswayo ukwaphulela izibonelelo ubonisa ixabiso lexesha lemali.

Kwimeko apho isithembiso senziweyo ukukhuthaza ukungafuneki ngokuzithandelayo, umlinganiselo wezibonelelo zokurhoxa emsebenzini uya kusekwa kwinani labasebenzi ekulindeleke ukuba bamkele isithembiso.

1.10 Ulungiselelo nezehlo ezinokwenzeka

Ulungiselelo luqatshelwa 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 ifuneke ukuhlawula isigunyaziso.

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

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.

Ulungiselelo luvavanywe 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 njengenkcitho yenzala. Ulungiselelo lusetyenziswa kuphela kwiinkcitho apho ulungiselelo belwamkelwe khona ngaphambili. Ulungiselelo alwamkelelwa ukulungiselela inkcitho yokusebenza yexesha 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 esicacisiweyo esisesikweni esilungiselelwe ukwakha kwakhona, kuqatshelwa ubuncinane:
  - umsebenzi/iyunithi yokusebenza okanye inxalenye yomsebenzi/yeyunithi yokusebenza echaphazelekayo;
  - iindawo eziphambili ezichaphazelekayo;

- indawo, umsebenzi, nenani elithelekelelweyo labasebenzi abaya kubuyekezwa ngeenkonzo eziye zarhoxiswa;
- iinkcitho eziya kwenziwa; yaye
- ixesha isicwangciso esiya kuphunyezwa ngalo; yaye

- kuphakanyiswe umoya wokulindela ngethemba kwabo bachaphazelekayo okokuba iya kuqhuba ukulungisa ngokutsha ngokuqalisa ukuphumeza eso sicwangciso okanye ukupapasha iimpawu zalo ezingundoqo kwabachaphazeleka zizo.

Ulungiselelo lolwakhiwo ngokutsha lubandakanya kuphela iinkcitho ezithe ngqo ezivela kulwakhiwo ngokutsha, ezizezo ezithi:

- ziqulathwe ngokwakhiwa ngokutsha, kunye
- zinganxulunyaniswanga nemisebenzi eqhubekayo yendlu yowiso-mthetho.

I-asethi yezinto ezinokuthi zenzeke yi-asethi engakho ethi ivele kwizehlo ezidlulileyo nobukho bazo buya kuqinisekiswa kuphela sisenzo okanye kukungenzeki kwesehlo esinye okanye ezininzi zexesha elizayo ekungekho mntu unangqiniseko ngalo ezingekho kulawulo ngokupheleleyo lwendlu yowiso-mthetho.

Ityala lezinto ezinokwenzeka:

- sisigunyaziso esingakho esithi sivele kwizehlo zexesha elidlulileyo yaye ubukho bazo buya kuqinisekiswa kuphela zizenzo okanye ekungenzekini kwesehlo esinye okanye ezininzi zezehlo ekungekho bani unengqiniseko ngazo zexesha elizayo esingekho kulawulo ngokupheleleyo lwendlu yowiso-mthetho; okanye
- sisigunyaziso sangoku esithi sivele kwizehlo zexesha elidlulileyo kodwa asamkelwa kuba:
- akukho themba lokuba ingenzeka into yokuba ukuphuma kwezibonelelo eziqulathe izibonelelo zoqoqosho okanye ikhono lenkonzo eza kufuneka ukuhlawula isigunyaziso;
- sisixa-mali sesigunyaziso esingenako ukulinganiswa ngentembeko ngokwaneleyo.

1.11 Ingeniso evela kwiintengiselwano ezitshintshiselanayo

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.

Umlinganiselo

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

Intengiso 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 okanye iqhubeke ngokubandakanyeka kulawulo kwinqanaba elithande ukulingansiwa nobunini yaye ayilugcinanga ulawulo olusebenzayo kwiimpahla ezithengisiweyo;
- isixa-mali sengeniso sinokulinganiswa ngokuthembekileyo;
- kucingwa ukuba izibonelelo zoqoqosho okanye ikhono lenkonzo elinxulunyanisiwa nentengiselwano liya kuqukuqelela kwindlu yowiso-mthetho; yaye
- iindleko ezenziweyo okanye eziza kwenzeka ngokubhekiselele kwintengiselwano zinako ukulinganiswa ngokuthembekileyo.

Ukunikezelwa kweenkonzo

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

- isixa-mali sengeniso sinako ukulinganiswa ngokuthembekileyo;
- inokwenzeka into yokokuba izibonelelo zoqoqosho okanye ikhono lenkonzo elinxulunyaniswa nentengiselwano ziya kuqukuqelela kwindlu yowiso-mthetho;
- inqanaba lokuqukunjelwa kwentengiselwano kumhla wokunikwa kwengxelo lingalinganiswa ngokuthembekileyo; yaye
- iindleko ezenziweyo zentengiselwano kunye neendleko zokuqukumbela intengiselwano zinako ukulinganiswa ngokuthembekileyo.

Xa isiphumo sentengiselwano sibandakanya ukunikezelwa kweenkonzo singenako ukuqikelelwa ngokuthembekileyo, ingeniso iqatshelwa kuphela kubungakanani beenkcitho eziqatshelweyo eziye zifumaneke.

Ingeniso yenkonzo iqatshelwa ngokubhekiselela kwinqanaba lokuqukunjelwa 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:

- kucingwa ukuba izibonelelo zoqoqosho okanye ikhono lenkonzo elinxulunyaniswa nentengiselwano liya kuqukuqelela kwindlu yowiso-mthetho; yaye
- isixa-mali sengeniso sinako ukulinganiswa ngokuthembekileyo;

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

1.12 Ingeniso evela kwiintengiselwano ezingatshintshiselaniyo

Ingeniso iqulunqwe ngokungena kwesambuku sezibonelelo zoqoqosho okanye ikhono lenkonzo eyamkelweyo nefunyenwe yindlu yowiso-mthetho, emela ukwanda kwee-asethi zentsilelo, ngaphandle kokwanda okunxulumene neminikelo evela kubanini.

Imiqathango 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 ezingatshintshiselaniyo. Kwintengiselwano engatshintshiselaniyo, 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.

Imiqathango kwii-asethi ezikhutshelweyo zinkcazelo ezithi zinyine okanye zikhokhele injongo

ykukhutshelwa kwe-asethi enokusetyenziselwa kona, kodwa ingazichazi izibonelelo zoqoqosho zexesha elizayo okanye ikhono lenkonzo elidingekayo okokuba libuyiselwe kumkhupheli ukuba ngaba alimiselwa njengoko kuchaziwe.

Imiqathango kwii-asethi ezikhutshelweyo yimiqathango ekwimithetho okanye kummiselo, okanye amalungiselelo abophelelayo, anyanzeliswe 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 ngengeniso kurhulumente. Iirhafu azibandakanyi zohlwayo okanye ezinye izohlwayo ezinyanzeliswayo ngokwaphulwa komthetho.

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

Ulwamkelo

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

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.

Iingxowa-mali ezabiweyo

Iingxowa-mali ezabiweyo zibandakanya izabelo zonyaka zendlu yowiso-mthetho ngokunjalo

nemirhumo ethe ngqo ejolise kwingxowa-mali yengeniso (okt. Ulwabiwo-mali olusethemthweni).

Iingxowa-mali ezabiweyo ziqatshelwa kwingxelo yokusebenza kwemali ngomhla oluthe ulwabiwo-mali lwasebenza. Ulungelelwaniso 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 neminikelo, kubandakanywa neempahla oziphiweyo ungazihlawulelanga

Izipho neminikelo, kubandakanywa neempahla oziphiweyo ungayihlawulelanga, zibonwa njengempahla nengeniso xa kusenokwenza ukuba izibonelelo zoqoqosho zexa elizayo okanye ikhono lenkonzo eliya kuqukuqelela kwindlu yowiso-mthetho yaye ixabiso elilungileyo leeasethi linakho ukulinganiswa ngokuthembekileyo.

Iinkonzo ongazihlawulelanga

Iinkonzo ongazihlawulelanga ziqatshelwe.

Indlu yowiso-mthetho iziqahela iinkonzo ongazihlawulelanga 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.

Apho iinkonzo zingahlawulelwanga azibalulekanga 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 nemarike.

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 esibalwa njengomahluko phakathi kwengeniso efunyenweyo evela kwimali-mboleko, kunye nexabiso elikhoyo lokungena nokuphuma kwemali yemvumelwano yemali-mboleko, eyaphuliweyo kusetyenziswa umlinganiso wenzala onxulumene nemarike.

Ulwamkelo 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.

1.12 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.

1.13 Iintlawulo ezikhutshelweyo

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

1.14 Ukuguqulwa kwemali yamanye amazwe

Iintengiselwano ngemali yamanye amazwe

Intengiselwano ngemali yamanye amazwe iyarekhodwa, kulwamkelo lokuqala ngeeRandi, ngokusetyenziswa kwesixa-mali semali yamanye amazwe umlinganiselo wotshintshiselwano phakathi kwemali yelizwe esebenzayo nemali yamanye amazwe kumhla wentengiselwano.

Kumhla ngamnye wokunikwa kwengxelo:

- izinto zemali yamanye amazwe ziyaguqulelwa kusetyenziswa umlinganiselo wokuvala wokuphela kwaloo mini;
- izinto ezingeyiyo imali ezinokuthi zilinganiswe ngokuhambelana nembali yendleko kwimali yamanye amazwe ziguqulelwa kusetyenziswa umlinganiselo wotshintshiselwano ngomhla wentengiselwano; yaye
- izinto ezingeyiyo imali ezithi zilinganiswe kwixabiso elilungileyo kwimali yamanye amazwe ziyaguqulelwa kusetyenziswa imilinganiselo yotshintshiselwano ngomhla xa ixabiso elilungileyo limiselwe.

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.

1.15 Amanani othelekiso

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.

1.16 Inkcitho engagunyaziswanga

Inkcitho engagunyaziswanga ithetha:

- inkcitho engaphezulu kuhlahlo lwabiwo-mali olwamkelweyo lwePalamente okanye icandelo elingundoqo elikolo hlahlo lwabiwo-mali; yaye
- nayiphi na inkcitho evela kuhlahlo lwabiwo-mali 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 inkcitho yeengxowa-mali zomnikelo ngeenjongo ezingachazwanga kwimvumelwano nomnikeli.

Yonke inkcitho enxulumene nenkcitho engagunyaziswanga iqatshelwa njengenkcitho kwingxelo yokusebenza kwemali kunyaka ekwenziwe ngawo le nkcitho. Inkcitho ihlelwa ngokuhambelana nohlobo lwenkcitho, yayo apho ifunyenweyo khona, ichazwa kamva njengengeniso kwingxelo yokusebenza kwemali.

1.17 INkcitho egqithisileyo nengenanzuzo

Inkcitho engenanzuzo ithetha inkcitho eyenzelwe ilize ebinako ukuthintelwa ukuba ngaba bekuthatyathwe inkathalo efanelekileyo.

Yonke inkcitho enxulumene nenkcitho egqithisileyo nengenanzuzo iqatshelwa njengenkcitho kwingxelo yomsebenzi wemali kunyaka ethe inkcitho yenziwa ngawo. Inkcitho ihlelwa ngokuhambelana nohlobo lwenkcitho, yaye xa ithe yafunyanwa, kunikwa ingxelo kamva njengengeniso kwingxelo yokusebenza kwemali.

1.18 Inkcitho engekho mgaqweni

UMthetho woLawulo lweMali yePalamente neyeZindlu zoWiso-mthetho zePhondo, ka-2009 uMthetho onguNombolo 10 ka-2009 uyichaza inkcitho engekho mgaqweni njengenkcitho, ngaphandle kwenkcitho engagunyaziswanga, eyenziwe kusaphulwa, okanye leyo ingahambelaniyo, neemfuno zawo nawuphi na umthetho kubandakanywa -

(a) lo Mthetho; okanye
(b) nawuphi na umthetho wephondo obonelela ngeenkqubo zokuthengwa kweempahla kuloo rhulumente wephondo.

Yonke inkcitho enxulumene nenkcitho engekho mgaqweni iqatshelwa njengenkcitho kwingxelo yokusebenza kwemali kunyaka ethe inkcitho yenziwa. Inkcitho ihlelwa ngokuhambelana nohlobo lwenkcitho, yaye apho ithe yabuyiselwa kwakhona, kunikwa ingxelo ngayo kamva njengengeniso kwingxelo yokusebenza kwemali.

1.19 Umncono owandileyo

Umncono owandileyo umele umahluko wentsalela phakathi kwesambuku see-asethi kunye nesambuku samatyala ecandelo. Nawuphi na umncono neentsilelo ezenziweyo kunyaka-mali othile ziidityaniswa/zithatyathwa kumncono/kwintsilelo eyandisiweyo. Ulungelelwaniso lonyaka ongaphambili, olunxulumene nengeniso nenkcitho, ludityaniswe/luthatyathwe kumncono owandileyo xa ulungelelwaniso olwenzeke kamva lwenziwe.

1.20 Iimbophelelo

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.

1.21 Iminikelo yoncedo

Indlu yowiso-mthetho ikhuphele imali kubantu, imibutho namanye amacandelo karhulumente kumathuba ngamathuba. Xa isenza olu khuphelo, indlu yowiso-mthetho:

- ayifumani zimpahla okanye iinkonzo ezithe ngqo kuyo kwimbuyiselo, njengoko bekunokulindeleka kwintengiselwano yentengo okanye intengiso;

- ayilindelanga kuhlawulwa kwixesha elizayo; okanye
- ayilindele kufumana mbuyiselo yemali, njengoko bekuya kulindelwa kutyalo-mali.

Olu khutshelo lubonakaliswa kwingxelo yokusebenza kwemali njengeendleko kwithuba elo ekwaye kwakho umsitho obangele ukuba kwenziwe ukhutshelo.

1.22 Uthelekiso 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 olwamkelweyo lubandakanya ithuba lokusebenza kwemali ukusuka ku-2017/04/01 ukuya ku-2018/03/31.

Iingxelo zonyaka-mali nohlahlo lwabiwo-mali asizinto zinye ngokocwangciso-zincwadi ngoko ke ulungelelwaniso phakathi kwengxelo yokusebenza kwemali nohlahlo lwabiwo-mali lubandakanyiwe kwiingxelo zonyaka zemali.

1.23 Amaqela 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 baqhube 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.

1.24 Imisitho emva komhla wokunikwa kwengxelo

Imisitho emva komhla wokunikwa kwengxelo yiloo misitho, efanelekileyo nengafanelekanga, eye yenzeke phakathi komhla wokunikwa kwengxelo nomhla xa iingxelo zemali zigunyaziswe ukuba mazikhutshwe. Iindidi ezimbini zemisitho enokuchongwa:

- yileyo iye inike ubungqina bemiqathango eye yakho ngomhla wokunikwa kwengxelo (imisitho yolungelelwaniso emva komhla wokunikwa kwengxelo); kunye
- naleyo iye ibonise 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 emitsha neenguqulelo

1.1 Imigangatho neenguqulelo ezikhutshiweyo, kodwa ezingekamiliselwa

Indlu yowiso-mthetho ayikayisebenzisi le migangatho neenguqulelo ezilandelayo, eziye zapapashwa yaye zinyanzelekile kumathuba ocwangciso-mali endlu yowiso-mthetho phambi okanye emva kowoku-01 kuTshazimpuzi 2018 okanye kumathuba asemva koko:

IGRAP 18: UkuNikwa kweNgxelo ngokwamaCandelo

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 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 womiliselo awukamiselwa nguMphathiswa wezeMali. Umhla womiliselo obonisiweyo ngumhla wobambiso yaye unokuguqulwa kuxhonyekekwe kwisigqibo soMphathiswa wezeMali.

Umhla womiliselo lomgangatho wenzelwe iminyaka eqala okanye esemva kowoku-01 kuTshazimpuzi 2019.

Indlu yowiso-mthetho ilindele ukwamkela umgangatho okokuqala nje ukuba uqalise ukusebenza.

Amandla alo mgangatho ayavavanywa ngoku.

IGRAP 20: Amaqela anxulumeneyo

Injongo yalo mgangatho kukuqinisekisa ukuba iingxelo zonyaka zemali zeziko elinikezela ngengxelo ziqulathe 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:

- ekuchongeni ubudlelane beqela elinxulumeneyo neentengiselwano;
- ekuchongeni imincono engahlawulwanga, kubandakanywa iimbophelelo, phakathi kwiziko namaqela anxulumene nalo;
- ekuchongeni iimeko apho izibhengezo zezinto eziku-(a) naku-(b) zifunekayo; kunye
- nokumisela 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 weGRAP 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 lisekuhleni 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 eziko elinika ingxelo:

- Umntu okanye ilungu losapho elisondeleyo lwaloo mntu onxulumene nelo ziko linika ingxelo ukuba ngaba loo mntu:
  - unolawulo okanye unolawulo oluhlangeneyo kwiziko elinika ingxelo;
  - unempembelelo enkulu kwiziko elinika ingxelo;
  - ulilungu lolawulo leziko okanye leziko lalo elilawulayo.
- Iziko linxulumene neziko elinika ingxelo ukuba nawuphi na omnye wemiqathango elandelayo uyasebenza:
  - iziko lilungu leziko loqoqosho elinye (oko kuthetha ukuba iziko ngalinye elilawulayo, iziko elilawulwayo kunye nelinye iziko elilawulwayo, linxulumene namanye);
  - iziko elinye linobudlelane okanye linentsebenziswano ehlangeneyo nelinye iziko (okanye libambisene okanye lilungu elinentsebenziswano neziko loqoqosho apho elinye iqela lililungu);
  - omabini amaziko ayasebenzisana neqela lesithathu;
  - iziko elinye linentsebenziswano ehlangeneyo neziko lesithathu yaye elinye iziko linobudlelane neziko lesithathu;
  - iziko likwisicwangciso sesibonelelo sasemva kwengqesho ukulungiselela izibonelelo zabasebenzi beziko okanye iziko elinxulumene nalo; ukuba ngaba iziko elinika ingxelo likweso sicwangciso ngokwalo, umqeshi onikezela umnikelo unxulumene neziko;
  - iziko elilawulwa okanye lilawulwa ngokuhlangeneyo ngumntu ochongwe ku- (a); kunye
  - nomntu ochongwe ku-(a)(i) unempembelelo enkulu kwiziko elinjalo okanye ulilungu labalawuli belo ziko (okanye iziko elilawulayo lalo).

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 losapho lomntu osondeleyo;
- kwaBalawuli;
- kwamaqela anxulumeneyo;
- komvuzo, kunye
- nempembelelo ebonakalayo

Umgangatho ubhala phantsi iimfuno, phakathi kwezinye, ukulungiselela ubhengezo:

- Lolawulo;
- Lwentengiselwano zamaqela anxulumeneyo; kunye

- nemivuzo yaBalawuli

Ziintengiselwano kuphela ezinamaqela anxulumeneyo apho iintengiselwano zingaqukunjelwa ngeenkqubo zokusebenza eziqhelekileyo okanye ngemiqathango engancomekiyo kunemiqathango ebezinokuyisebenzisa ukuqukumbela iintengiselwano nelinye iziko okanye umntu ezithi zibhengezwe.

Umgangatho ufuna ukuba umvuzo wabalawuli mawubhengezwe ngomntu ngamnye

nangomndilili.

Umhla wokusebenza komgangatho kwiminyaka eqala phambi okanye emva kowoku-01 kuTshazimpuzi 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.

IGRAP 32: AmaLungiselelo eMvume yeNkonzo: uMnikeli

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 weGRAP 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.
Umhla wokusebenza komgangatho kwiminyaka eqala phambi okanye emva kowoku-01 kuTshazimpuzi 2019.

I-asethi enikezelwe ngumsebenzisi, okanye uhlaziyo kwi-asethi esele ikho, iqatshelwa njenge-asethi evunyelweyo enetyala ehamba nalo, elisisigunyaziso somsebenzi, ukuba ngaba iikhrayitheriya nemiqathago iyahlangatyezwa.

Indlu yowiso-mthetho ilindele ukwamkelwa komgangatho okokuqala xa uthe waqalisa ukusebenza.

Akulindelekanga ukuba umgangatho uya kuba negalelo elibonakalayo kwiingxelo zemali zonyaka.

IGRAP 108: Ezamkelweyo eziseMthethweni

IGRAP 108 ijongana kuphela nezo zamkelweyo ezivela emthethweni okanye iindlela eziyelelene nazo, ezifana nemimiselo, imithetho kamasipala okanye amanye amaxwebhu akhutshwe ngokwemiqathango yomthetho, efana nemiyalelo yomphathiswa nekhabhinethi 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.

Ezamkelweyo ezisemthethweni asizizo ezamkelweyo zemvumelwano, ezokugqibela zezi bezinokufezekisa inkcazelo ye-asethi yemali yaye ziya kuba kummandla woMgangatho weGRAP ongeZixhobo zeMali. Ezamkelweyo ezisemthethweni akungenwa nje kuzo ngokuzithandela njengezamkelweyo zemvumelwano kuba zivela ngenxa yeemfuno ezithile zomthetho.

Ezamkelweyo ezisemthethweni ziyalinganiswa kuqala kwisixa-mali sazo sentengiselwano ze kamva kusetyenziswe imethodi yeendleko.

Phantsi kwemethodi yeendleko, umlinganiselo wokuqala wezamkelweyo uyaguqulwa emva kolwamkelo lokuqala ukubonisa nayiphi na:

- inzala okanye ezinye iirhafu othe wazivelisa kwezamkelweyo (apho kuyimfuneko);
- iilahleko ezitshitshisiweyo; kunye
- nezixa-mali ezingamkelwanga.

Umhla wokusebenza komgangatho kwiminyaka eqala phambi okanye emva kowoku-01 kuTshazimpuzi 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.

Impembelelo yalo mgangatho isavavanywa okwakalokunje.

IGRAP 17: AmaLungiselelo eMvume yeNkonzo apha uMnikeli eLawula iNtsalela ebonakalayo yeNzala kwi-Asethi

Le nkcazelo inika isikhokelo 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 uyabuyekezwa 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 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.

Le ngcaciso iqukumbela ngokuqatshelwa kwesigunyaziso sokusebenza nelungelo lokwamkela inzala ebonakalayo kwi-asethi yemvumelwano yenkonzo.

Umhla wokusebenza kwale ngcaciso awukamiselwa nguMphathiswa wezeMali.

Indlu yowiso-mthetho ilindele ukwamkela ingcaciso okokuqala nje ukuba iqalise ukusebenza.

Akulindelekanga ukuba umgangatho mawuchaphazele ngokubonakalayo iingxelo zemali zonyaka.

UCwangciso-ncwadi ngaBalawuli neeArhente

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 wokusebenza komgangatho kwiminyaka eqala phambi okanye emva kowoku-01 kuTshazimpuzi 2019.

Indlu yowiso-mthetho ilindele ukwamkela umgangatho okokuqala nje ukuba uqalise ukusebenza.

UMyalelo 12: UkuKhethwa kwesiCwangciso-nkqubo esiFanelekileyo sokuNikwa kweNgxelo ngamaSebe kaRhulumente

Ngokwembali, amasebe karhulumente alungisa iingxelo zemali ngokuhambelana nendlela ngokubanzi eyamkelweyo yocwangciso-zincwadi, ngaphandle kokuba iBhodi yeMigangatho yoCwangciso-zincwadi (iBhodi) ikwamkele ukusetyenziswa ngokubanzi kwenkqubo yocwangciso-zimali yelo ziko. “Indlela ngokubanzi eyamkelweyo yocwangciso-ncwadi” ethatyathwa njengethetha iiNgxelo zeNdlela eYamkelekileyo ngokuBanzi yoCwangciso-zincwadi (iiNgxelo zeGAAP), okanye ezilungiselelwe amaziko athile, iMigangatho yokuNikwa kweNgxelo yeMali yeHlabathi (ii-IFRS) ezikhutshwe yiBhodi yeMigangatho yoCwangciso-zincwadi yeHlabathi. Njengoko iiNgxelo zeGAAP zirhoxisiwe ukususela kumhla woku-1 kweyoMnga 2012, amasebe karhulumente kuya kufuneka asebenzise esinye isicwangciso-nkqubo sokunikwa kwengxelo kwixesha elizayo.

Injongo yalo Myalelo kukumisela iikhrayitheriya ekuya kufuneka zisetyenzisiwe ngamasebe karhulumente ekukhetheni nasekusebenziseni isicwangciso-nkqubo esifanelekileyo sokunika ingxelo.

Umhla wokusebenza komyalelo kwiminyaka eqala phambi okanye emva kowoku-01 kuTshazimpuzi 2018.

Indlu yowiso-mthetho ilindele ukwamkela umyalelo okokuqala kwiingxelo zonyaka zemali

zika-2019. Umyalelo awusayi kuba nampembelelo kwiingxelo zonyaka zemali zendlu

yowiso-mthetho.

IGRAP 105: Ukukhutshelwa kweMisebenzi Phakathi kwamaSebe aphantsi koLawulo oluNye

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 wokusebenza komgangatho kwiminyaka eqala phambi okanye emva kowoku-01 kuTshazimpuzi 2018.

Indlu yowiso-mthetho ilindele ukwamkela umgangatho okokuqala nje ukuba uqalise

ukusebenza.

Impembelelo yalo mgangatho isavavanywa okwakalokunje.

IGRAP 106: UkuKhutshelwa kweMisebenzi Phakathi kwamaSebe angekho phantsi koLawulo olunye

Injongo yalo mgangatho kukusekwa kwemithetho-siseko yocwangciso-zincwadi ukulungiselela umbuzi nomkhupheli kukhutshelo lwemisebenzi phakathi kwamasebe angekho phantsi kolawulo olunye.

Imisebenzi ekhutshelweyo phakathi kwamasebe angekho phantsi kolawulo olunye kukulungiselelwa ngokutsha kunye/okanye ulwabiwo ngokutsha lwemisebenzi phakathi kwamasebe athi ekugqibeleni alawulwe lisebe elinye phambi nasemva kokhutshelo lwemisebenzi.

Kwimeko apho ukhutshelo lwemisebenzi phakathi kwamasebe angekho phantsi kolawulo olunye, ii-asethi namatyala kufuneka amkelwe (ngumamkeli) ngomhla wokwamkelwa komhla wokwamkelwa kwamaxabiso alungileyo.

Umahluko 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 wokusebenza komgangatho kwiminyaka eqala phambi okanye emva kowoku-01 kuTshazimpuzi 2019.

Indlu yowiso-mthetho ilindele ukwamkela umgangatho okokuqala nje ukuba uqalise

ukusebenza.

Impembelelo yalo mgangatho isavavanywa okwakalokunje.

IGRAP 107: Udityaniso lwamasebe

Injongo yalo mgangatho kukusekwa kwemithetho-siseko yocwangciso-zincwadi elungiselelwe ukudityaniswa kwesebe namasebe ahlanganisiweyo kudityaniso.

Udityaniso lwamasebe kulapho kudalwa khona isebe elihlangeneyo, umfumani unako ukuchongwa yaye amasebe ahlanganisiweyo akanalo naluphi na ulawulo kwisebe elihlanganisiweyo.

Kwimeko yodityaniso lwamasebe, ii-asethi namatyala kufuneka amkelwe (lisebe elihlanganisiweyo) kwizixa-mali zalo ezithwelweyo yaye kufuneka zingamkelwa (ngamasebe ahlanganisiweyo) kwizixa-mali zawo ezithwelweyo.

Umahluko phakathi kwezixa-mali ezithwelweyo zee-asethi namatyala kufuneka wamkelwe kumncono oyintsalela/ (kwintsilelo) eyandisiweyo.

Umhla wokusebenza komgangatho kwiminyaka eqala phambi okanye emva kowoku-01 kuTshazimpuzi 2019.

Indlu yowiso-mthetho ilindele ukwamkela umgangatho okokuqala nje ukuba uqalise ukusebenza.

Akulindelekanga ukuba umgangatho uya kuba negalelo elibonakalayo kwiingxelo zemali zonyaka.

	2018	2017 Kuchaziwe kwakhona
2. Imali kunye nemilinganiselo yemali		

Imali kunye nemilinganiselo iqulathe: :

Kwimali esesandleni	5 500	5 500
Ibhanki ngoku	11 388 761	11 743 196
I-akhawunti yebhanki yeCandelo leNdlu yoWiso-mthetho	1 973 442	1 857 513
	13 367 703	**13 606 209**

Imilinganiselo yemali ifakwe kumatyala abalaseleyo aphezulu kumaziko ezemali akumgangatho ophezulu. Amava omngcipheko wetyala sisixa-mali esithwelweyo sodidi ngalunye lwemali nemilinganiselo yemali.

Indlu yowiso-mthetho yephondo ibe nee-akhawunti zebhanki ezilandelayo

Inombolo ye-akhawunti /	Imincono ekwingxelo	Imincono ekwincwadi yemali ezinkozo

	31 eyoKwindla 2018	31 eyoKwindla 2017	31 eyoKwindla 2016	31 eyoKwindla 2018	31 eyoKwindla 2017	31 eyoKwindla 2016
I-Akhawunti kwaNedbank - eyeTsheki - 145-204-5283	15 688 398	12 549 343	6 413 615	11 388 761	11 743 196	5 123 062
LSS I-Akhawunti kwaNedbank - eyeTsheki -145-206-9212	1 973 442	1 857 513	1 781 975	1 973 442	1 857 513	1 781 975
Iyonke	**17 661 840**	**14 406 856**	**8 195 590**	**13 362 203**	**13 600 709**	**6 905 037**

4. Uluhlu lweempahla

Isitora samaqumrhu	840 715	920 415
Ibhowuthiki	15 400	14 954
	856 115	**935 369**

Uluhlu lweempahla olunikelwe njengokhuselo
Akukho luhlu lweempahla olunikelwe njengokhuselo.

5. Ezamkelweyo ezivela kwiintengiselwano ezingezozatshintshiselwano

Inkcitho efunyenweyo	62 400	66 349

Ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano ezinikelwe njengokhuselo

Akukho zifunyenweyo ezivela kwiintengiselwano ezingelotshintshiselwano ezinikelwe njengokhuselo.

Umgangatho wezifumaneke ngetyala ezamkelweyo kwiintengiso ezingelotshintshiselwano
Umgangatho wezifumaneke ngetyala ezamkelweyo kwiintengiso ezingelotshintshiselwano ezingekagqithelwa lixesha nezingekafikeleli ekuphelelweni yaye zingatshitshiswanga zinokuvavanywa ngokubhekiselele ekuhlelweni ngabahloli bamaziko ezemali (ukuba bayafumaneka) okanye kwingcaciso yezembali malunga namaqela akhuphisanayo asilelayo ukwenza iintlawulo.

Ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano zitshitshisiwe

* Jonga iNqaku 38

	2018	2017 Kuchaziwe kwakhona*
6. Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano	96 774	248 573
Inkcitho efunyenweyo		
Ityala labasebenzi	12 165	7 105
Abanye abenze amatyala	21 974	76 490
Ulungiselelo olutshitshisiweyo	(4 800)	(4 800)
	126 113	**327 368**
Isixa-mali sesambuku sezamkelweyo zotshintshiselwano	96 774	248 573
Inkcitho efunyenweyo		
Ityala labasebenzi	12 165	7 105
Abanye abenze amatyala	21 974	76 490
	130 913	**332 168**
Utshitshiso lwezamkelweyo zotshintshiselwano		
Inkcitho efunyenweyo	-	-
Ityala labasebenzi	-	-
Abanye abenze amatyala	(4 800)	(4 800)
	(4 800)	**(4 800)**
Isixa-mali esiyintsalela sezamkelweyo zotshintshiselwano	96 774	248 573
Inkcitho efunyenweyo		
Ityala labasebenzi	12 165	7 105
Abanye abenze amatyala	17 174	71 690
	126 113	**327 368**

Inkcitho efunyenweyo

South African Revenue Services Unemployment Insurance Fund debt	-	109 225
South African Revenue Services Unemployment Insurance Fund interpreters	-	1 825

Disallowance miscellaneous	96 774	118 509
South African Revenue Services tax debt	-	19 014
	96 774	**248 573**
Ityala labasebenzi		
Intlawulo yomvuzo engaphezulu	-	3 766
Ityala labasebenzi	12 165	3 339
	12 165	**7 105**
Abanye abenze amatyala		
South African Revenue Services Unemployment INgxowa-mali yeInshorensi: Amalungu neetoliki	-	43 303
Abasebenzi abasele beyishiyile inkonzo namalungu	16 998	18 219
Ii-akhawunti zeemfono-mfono zabasebenzi abaxhasa amaqela ezopolitiko	-	1 311
Intlawulo engaphezulu kumnikezeli ngenkonzo	-	8 681
I-akhawunti yemfono-mfono yomnikezeli ngenkonzo	176	176
	17 174	**71 690**

* Jonga iNqaku 38

	2018	2017 Kuchaziwe kwakhona*

Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano ezinikelwe njengokhuselo
Akukho zamkelweyo ezivela kwintengiselwano zotshintshiselwano ezinikelwe njengokhuselo.

Umgangatho wezifumaneke ngetyala ezamkelweyo kwiintengiso ezilutshintshiselwano
Umgangatho wezifumaneke ngetyala ezamkelweyo kwiintengiso ezingelotshintshiselwano ezingekagqithelwa lixesha nezingekafikeleli ekuphelelweni yaye zingatshitshiswanga zinokuvavanywa ngokubhekiselele ekuhlelweni ngabahloli bamaziko ezemali (ukuba bayafumaneka) okanye kwingcaciso yezembali malunga namaqela akhuphisanayo asilelayo ukwenza iintlawulo.

6. Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano (ziyaqhubeka)

Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano ezitshitshisiweyo
Ukusuka ngowama-31 kweyoKwindla 2018, ezamkelweyo ezivela kwintengiselwano zotshintshiselwano, abanye abenze amatyala, wama-R21 974 (2017: R76 490) zitshitshisiwe yaye zinikezelwe.

Isixa-mali solungiselelo saba ngama-R 4 800 ukusuka ngowama-31 kweyoKwindla 2018 (2017: R 4 800).

Ulungelelwaniso lwemali esisibonelelo etshitshisiweyo

	2018	2017
Umncono wokuvula	(4 800)	(8 057)
Amatyala angahlawulwanga acinyiwe	-	3 257
Ulungiselelo olutshitshisiweyo	-	-
	(4 800)	**(4 800)**

7. Iintlawulo zangaphambili

	2018	2017
Iintlawulo zangaphambili zabasebenzi	198 485	175 443
Iintlawulo zenkcitho zenyanga esemva kokuphela konyaka wengxelo	155 715	171 521
Ezinye iintlawulo zangaphambili	457 188	321 308
	827 194	**652 466**

Iintlawulo zangaphambili zinxulumene nokuhlawula kweebhonasi zeenkonzo kubasebenzi neentlawulo kwangaphambili zokuhamba-hamba nokuhlawula izibonelelo ezithile. Intlawulo yangaphambili emva kwenyanga yokwenza ingxelo ijongene nenkcitho enxulumene nenyanga emva kokuphela wonyaka wemali.

8. Ezamkelweyo zethuba elide ezivela kwiintengiselwano ezingelotshintshiselwano

	2018	2017
Inkcitho efunyenweyo	**15 341**	**17 741**

Ezamkelweyo zethuba elide ezivela kwiintengiselwano ezingelotshintshiselwano zibhekiselele kwezamkelweyo ezinye eziphantsi kwenqaku 5 neziqulathe ityala elinxulumene neengozi ezenzekayo ekufuneka lifunyanwe kwiqela elichaphazelekayo. Isahlulo sethuba elide simiselwa ngokusekelwe kumalungiselelo okuhlawula kwakhona asekiweyo phakathi kwabasebenzi okanye ilungu kunye nendlu yowiso-mthetho.

Ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano ezinikelwe njengokhuselo:
Akukho zamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano ezinikelwe njengokhuselo.

Umgangatho wezifumaneke ngetyala ezamkelweyo kwiintengiso ezilutshintshiselwano
Umgangatho wezifumaneke ngetyala ezamkelweyo kwiintengiso ezingelotshintshiselwano ezingekagqithelwa lixesha nezingekafikeleli ekuphelelweni yaye zingatshitshiswanga zinokuvavanywa ngokubhekiselele ekuhlelweni ngabahloli bamaziko ezemali (ukuba bayafumaneka) okanye kwingcaciso yezembali malunga namaqela akhuphisanayo asilelayo ukwenza iintlawulo.

Ezamkelweyo ezivela kwiintengiselwano ezingezontengiso zotshintshiselwano zitshitshisiwe:

Ukusuka ngomhla wama-31 kweyoKwindla 2018, ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano azizange zitshitshiswe (2017: R Nil).

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	201 8	2017 Restated *
9. Ezamkelweyo zethuba elide ezivela kwiintengiselwano zotshintshiselwano		
Abanye abenze amatyala	4 880	5 794
Ulungiselelo olutshitshisiweyo	(4 880)	(5 794)
	-	-
Isixa-mali esipheleleyo sokwamkelweyo ekutshintshiselwene ngazo	4 880	5 794
Abanye abenze amatyala		
Ukutshitshiswa kwezifunyenweyo zeentengiso zotshintshiselwano	(4 880)	(5 794)
Abanye abenze amatyala		
Isixa-mali esiyintsalela sokwamkelweyo kwentengiselwano yotshintshiselwano	-	-
Abanye abenze amatyala		
Abanye abenze amatyala		
Amalungu/ abasebenzi abasele beyishiyile inkonzo	-	-

Okwamkelweyo kuvela kwiintengiselwano zotshintshiselwano ezinikelwe njengokhuselo:
Akukho zamkelweyo ezivela kwiintengiselwano zotshintshiselwano ezinikelwe njengokhuselo.

Umgangatho wezifumaneke ngetyala ezamkelweyo kwiintengiso ezilutshintshiselwano
Umgangatho wezifumaneke ngetyala ezamkelweyo kwiintengiso ezingelotshintshiselwano ezingekagqithelwa lixesha nezingekafikeleli ekuphelelweni yaye zingatshitshiswanga zinokuvavanywa ngokubhekiselele ekuhlelweni ngabahloli bamaziko ezemali (ukuba bayafumaneka) okanye kwingcaciso yezembali malunga namaqela akhuphisanayo asilelayo ukwenza iintlawulo.

Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano ezitshitshisiweyo:
Ukusuka ngowama-31 kweyoKwindla 2018, ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano zama-R 4 880 (2017: R 5 794) zitshitshisiwe yaye zinikezelwe. Isixa-mali solungelelwaniso yayingama-R 4 880 ukusuka ngowama-31 kweyoKwindla (2017: R 5 794).

Ulungelelwaniso lotshitshiso lwezamkelweyo ezivela kwiintengiselwano zotshintshiselwano		
Umncono wokuvula	(5 794)	(6 694)
Ulungiselelo olutshitshisiweyo	-	-
Iintlawulo ezibuyiselweyo ngenxa yezixa-mali eziqokelelweyo	914	900
Amatyala angahlawulwanga acinyiweyo	-	-
	(4 880)	**(5 794)**

Ezamkelweyo zethuba elide ezivela kwiintengiselwano zotshintshiselwano zibhekiselele kwezamkelweyo ezinye eziphantsi kwenqaku 6 neziqulathe ityala labasebenzi namalungu asele

eyishiyile inkonzo. Isahlulo sethuba elide simiselwa ngokusekelwe kumalungiselelo okuhlawula kwakhona asekiweyo phakathi kwabasebenzi okanye ilungu kunye nendlu yowiso-mthetho.

* Jonga iNqaku 38

	2018	2017 Restated*

10. IPropati, umzi-mveliso nezixhobo

	2018			2017		
	Indleko / Uqikelelo lwexabiso	Ukuhla kwexabiso okwandileyo depreciation notshitshiso olwandileyo	Ixabiso elithwelweyo	Indleko / Uqikelelo lwexabiso	Ukuhla kwexabiso okwandileyo notshitshiso olwandileyo	Ixabiso Elithweleyo
Ifanitshala nezixhobo zeofisi equipment	4 459 922	(2 273 461)	2 186 461	5 244 600	(2 801 439)	2 443 161
Abanye oomatshini nezixhobo	7 691 421	(2 796 673)	4 894 748	6 886 688	(2 745 945)	4 140 743
Izixhobo zekhompyutha	8 663 183	(4 180 698)	4 482 485	8 392 839	(3 619 013)	4 773 826
Ii-asethi eziqeshwe ngemali - izithuthi	2 186 961	(560 092)	1 626 869	2 186 961	(348 914)	1 838 047
-ii-asethi eziqeshwe ngemali iiselula	140 449	(134 927)	5 522	140 449	(112 835)	27 614
Zizonke	**23 141 936**	**(9 945 851)**	**13 196 085**	**22 851 537**	**(9 628 146)**	**13 223 391**

Ulungelelwaniso lwepropati, umzi-mveliso nezixhobo – 2018

	Umncono wokuvula	Izongezelelo	Ezichithiweyo	Ii-asethi ezicinyiweyo	Ii-asethi ezihlileyo amaxabiso azo	Zizonke
Ifanitshala nezixhobo zeofisi	2 443 161	145 844	(3 955)	(81 798)	(316 791)	2 186 461
Abanye oomatshini nezixhobo	4 140 743	1 382 888	(529)	(69 132)	(559 222)	4 894 748
Izixhobo zekhompyutha	4 773 826	898 080	(21 789)	(53 435)	(1 114 197)	4 482 485
Ii-asethi eziqeshwe ngemali – izithuthi	1 838 047	-	-	-	(211 178)	1 626 869
ii-asethi eziqeshwe ngemali- iiselula	27 614	-	-	-	(22 092)	5 522
Zizonke	**13 223 391**	**2 426 812**	**(26 273)**	**(204 365)**	**(2 223 480)**	**13 196 085**

Ulungelelwaniso lwepropati, umzi-mveliso nezixhobo – 2017

Ifanitshala nezixhobo zeofisi	2 925 228	22 486	(898)	(26 997)	(476 658)	2 443 161
abanye oomatshini	4 078 278	592 691	-	(9 853)	(520 373)	4 140 743
nezixhobo	3 493 142	2 195 458	(19 735)	(1 639)	(893 400)	4 773 826
Izixhobo zekhompyutha	817 284	1 248 175	(80 000)	-	(147 417)	1 838 047
Ii-asethi eziqeshwe ngemali, – izithuthi	18 037	44 182	(5 644)	-	(28 961)	27 614
Ii-asethi eziqeshwe ngemali	**11 331 974**	**4 102 992**	**(106 277)**	**(38 489)**	**(2 066 809)**	**13 223 391**

Umncono wokuvula Izongezelelo Ezichithiweyo
Ii-asethi ezicinyiweyo Ezihlileyo kumaxabiso Zizonke

	2018	2017 Ezichaziweyo kwakhona*
Umnikelo njengokhuselo		
Akukho propati, mzi-mveliso nezixhobo ezinikelwe njengokhuselo.		
Ii-asethi ezixhomekeke kwingqeshiso yemali		
Ii-asethi eziqeshwe ngemali - izithuthi	1 626 869	1 838 047
Ii-asethi eziqeshwe ngemali - iiselula	5 522	27 614
	1 632 391	**1 865 661**

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Inkcitho eyenziweyo ukulungisa nokulondolozwa kwepropati, umzi-mveliso nezixhobo.

Inkcitho eyenziweyo ukulungisa nokulondoloza ipropati, umzi-mveliso nezixhobo ezibandakanyiweyo kwiNgxelo yokuSebenza kweMali

Iinkcitho jikelele – Inkonzo yemvumelwano yengqesho	150 581	106 565

Izixhobo zekhompyutha R 30 470 (2017: R 15 513), Ifanitshala nezixhobo zeofisi R 5 010 (2017: R 20 966) kunye nezinye izixhobo
R 115 101 (2017: R 70 086).

Ukulungiswa nokulondolozwa kwepropati, umzi-mveliso nezixhobo kwenziwe ngolu hlobo lulandelayo ngokwala macandelo, ethe yakho ilolu hlobo ngokwamanqanaba, iZixhobo zekhompyutha R 15 513 (2016: R 60 769), iFanitshala nezixhobo zeofisi R 20 966 (2016: R 20 806) nezinye iimatshini kunye nezixhobot R 70 086 (2016: R 56 887).

Ulungiselelo ngethuba lenguqu

IPropati, umzi-mveliso nezixhobo

Indlu yowiso-mthetho ikugqibile ukwenza iprojekti yomlinganiselo wee-asethi ezibambekayo kwakulo nyaka-mali umiyo. Ii-asethi ezibambekayo ngoko ke ziqikelelwa ixabiso lazo ngokuhambelana neGRAP 17 yaye zithwelwe ngeendleko kuthatyathwe ukuhla kwamaxabiso okwandileyo neelahleko zotshitshiso.

	2018	2017 Kuchaziwe kwakhona*

11. Ii-asethi ezingabambekiyo

2018	2016

Indleko / Uqikelelo lwexabiso	Ukuhla kwexabiso okwandileyo notshitshiso olwandileyo	Ixabiso elithwelweyo	Indleko / Uqikelelo lwexabiso	Ukuhla kwexabiso okwandileyo nokuhla kwamaxabiso okwandileyo	Ixabiso elithwelweyo

Iinkqubo zekhompyutha	4 068 905	(1 039 789)	3 029 116	2 864 118	**(745 701)**	2 118 417

Ulungelelwaniso lwee-asethi ezingabambekiyo – 2018

	Umncono wokuvula balance	Izongezelelo	Ezichithiweyo	Ucutho-tyala	Zizonke
Iinkqubo zekhompyutha	2 118 417	1 627 861	-	(717 162)	3 029 116

Ulungelelwaniso lwee-asethi ezingabambekiyo – 2017

Umncondzongezelelo wokuvula	Ezichithiweyo Zizonke	Ucutho-tyala

Iinkqubo zekhompyutha	198 922	2 293 528	-	(374 033)	2 118 417

Umnikelo njengokhuselo
Akubangakho zi-asethi zingabambekiyo

ezinikelwe njengokhuselo

Enye ingcaciso

Ngalo nyaka-mali umiyo ii-asethi ezingabambekiyo eziye zaphelelwa zinendleko yama-R 423 075 nocutho-tyala olwandileyo lwama-R 423 075 luye lwasuswa kwirejista yee-asethi.

Ulungiselelo

ngexesha leenguqu

Ii-asethi

ezingabambekiyo

Indlu yowiso-mthetho ikugqibile ukwenza iprojektiyomlinganiselo wee-asethi ezingabambekiyo kwakulo nyaka-mali umiyo. Ii-asethi ezingabambekiyo ngoko ke ziqikelelwa ixabiso lazo ngokuhambelana neGRAP 31 yaye zithwelwe ngeendleko kuthatyathwe ucutho-tyala okwandileyo neelahleko zotshitshiso.

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	2018	2017
		Kuchaziwe kwakhona

12. Ii-asethi zeMveli eliLifa

2018	2017

Indleko / Uqikelelo lwexabiso	Ukwanda kweelahleko zotshitshiso	Ixabiso elithwelweyo	Ixabiso / Uqikelelo lwexabiso	Ukwanda kweelahleko zotshitshiso	Ixabiso elithwelweyoe

Imizobo ngepeyinti, imifanekiso eqingqiweyo nezihombiso	4 473 702	-	4 473 702	4 489 095	-	4 489 095

Ulungelelwaniso lwee-asethi zemveli elilifa ngo- 2018	**Umncon o wokuvu la**	**Izongezelelo**	**Ezichithi weyo** **Ii-asethi ezicinyi weyo**	**Zizonke**
Imizobo ngepeyinti, imifanekiso eqingqiweyo nezihombiso				

4 489 095	-	(15 391)	(2)	4 473 702

Ulungelelwaniso lwee-asethi zemveli elilifa 2017	**Umnco no ovuliw eyo**	**Izongezelelo**	**Ezichithiweyo li-asethi ezicinyiweyo**	**Zizonke**
Imizobo ngepeyinti, imifanekiso eqingqiweyo				

nezihombiso	4 489 095	-	-	-	4 489 095

Umnikelo njengokhuselo

Akubangakho zi-asethi zinikelwe njengokhuselo.

Ulungelelwaniso ngethuba leenguqu

Ii-asethi zemveli elilifa ezamkelwe kwizixa-mali zolungiselelo lwethutyana
Indlu yowiso-mthetho ikugqibile ukwenza iprojektiyomlinganiselo wee-asethi zeMveli elilifa kwakulo nyaka-mali umiyo. Ii-asethi zemveli elilifa ngoko ke ziqikelelwa ixabiso lazo ngokuhambelana neGRAP 103 yaye zithwelwe ngeendleko kuthatyathwe ucutho-tyala okwandileyo neelahleko zotshitshiso.

13. Iintlawulo ezivela kwiintengiselwano zotshintshiselwano

zotshintshiselwano	-	952 168
Iintlawulo ezizezinye		
Izongezelelo	1 249 397	674 082
	1 249 397	1 626 249
Iintlawulo ezizezinye		
Ezamkelweyo ezingabelwanga	-	952 168

14. Iingxowa-mali ezivotelweyo emazinikezelwe

Iingxowa-mali ezivotelweyo emazinikezelwe kwiNgxowa-mali yeNgeniso:		
Ukhutshelo oluvela kwingxelo yokusebenza kwemali	3 683 291	2 491 870
Intshukumo apha enyakeni		
Umncono ekuqaleni konyaka	2 491 870	1 575 754
Ukhutshelo oluvela kwingxelo yokusebenza kwemali	3 683 291	2 491 870
I	(2 491 870)	(1 575 754)
ntlawulo apha enyakeni		
	3 683 291	**2 491 870**

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	2018	2017 Kuchaziwe kwakhona*

16. Isigunyaziso sengqeshiso yemali

Ubuncinane beentlawulo zengqeshiso		
-kwisithuba sonyaka	972 637	854 188
-kunyaka wesibini ukuya kowesihlanu ngokubandakanyayo	2 410 615	3 194 432
	3 383 252	4 048 620
kuthatyathwe: imirhumo yemali yexesha elizayo	(1 293 225)	(1 888 277)
Ixabiso langoku leentlawulo eziphantsi zengqeshiso	**2 090 027**	**2 160 343**
-kwisithuba sonyaka	337 750	179 995
-kunyaka wesibini ukuya kowesihlanu ngokubandakanyayo	1 752 278	1 980 348
	2 090 028	**2 160 343**
Amatyala angengawo awangoku	1 752 278	1 980 348
Amatyala angoku	337 750	179 995
	2 090 028	**2 160 343**

Ingqeshiso yemali enxulumene nezithuthi enemiqathango yexesha lengqesho ephakathi kweminyaka emi-4 ukuya kwesi-7. Umlinganiselo wenzala wonyaka osebenzayo kwiintlawulo zengqeshiso yemali uphakathi kwama-30% nama-38%.

Inzala kwiintlawulo zemali yengqeshiso ibizwa yiGovernment Motor Transport (GMT) ukutshintsha izithuthi ekufikeleleni kwazo kwisiphelo sobomi obuluncedo bazo nokufumana inkcitho yokusebenza efana nokuzilandela zingebiwa, i-inshorensi nenkcitho yolawulo lweGovernment Motor Transport.

Ubunini besithuthi esiqeshisiweyo bukhutshelwa kwiGovernment Motor Transport ekuqukunjelweni kweemvumelwano zengqeshiso.

Indlu yowiso-mthetho ineeselula ngokunjalo phantsi kwengqeshiso yemali enemiqathango yamaxesha engqeshiso eminyaka emi-2 .Umlinganiselo wenzala osebenzayo kwiintlawulo zengqeshiso li-10.5%.

Imvume yokusebenzisa iinkqubo zekhompyutha phantsi kwengqeshiso yemali yeminyaka emi-3 nomndilili womyinge wokukwazi ukuboleka wesi-7.56% sele kungeniwe kuyo. Imiyinge yenzala imiselwe ngokusisigxina ngomhla wokwenziwa kwemvumelwano. Akukho malungiselelo kungeniweyo kuwo ngokubhekiselele kwirenti ekunokulindeleka yenzeke.

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		2018	2017 Restated *
16. Izigunyaziso zezibonelelo zabasebenzi			
Ulungelelwaniso lwezibonelelo zabasebenzi - 2018	**Umncono wokuvula**	**Intshukumo**	**Zizonke**
Ilungelo lekhefu	3 000 513	(792 518)	2 207 995
Ibhonasi yenkonzo	1 681 680	62 712	1 744 392
Ibhonasi yokusebenza kakuhle	1 183 372	114 408	1 297 780
Iiyure zekhefu	937 707	15 244	952 951
Amabhaso okuwonga enkonzo ende	5 772 000	635 000	6 407 000
Imali ekhutshwa kube kanye yomhlala-phantsi	5 985 000	1 974 000	7 959 000
Imali ekhutshwa wakuyeka emsebenzini	11 264 000	3 417 000	14 681 000
Izibonelelo zoncedo lokugula	26 319 000	531 000	26 850 000
	56 143 272	**5 956 846**	**62 100 118**
Ulungelelwaniso lwezibonelelo zabasebenzi – 2017	**Umncono wokuvula**	**Intshukumo**	**Zizonke**
Ilungelo lekhefu	3 193 583	(193 070)	3 000 513
Ibhonasi yenkonzo	1 630 899	50 781	1 681 680
Ibhonasi yokusebenza kakuhle	927 064	256 308	1 183 372
Iiyure zekhefu	937 152	555	937 707
Amabhaso okuwonga enkonzo ende	5 159 000	613 000	5 772 000
Imali ekhutshwa kube kanye yomhlala-phantsi	5 981 000	4 000	5 985 000
Imali ekhutshwa wakuyeka emsebenzini	8 748 000	2 516 000	11 264 000
Izibonelelo zoncedo lokugula	23 115 000	3 204 000	26 319 000
	49 691 698	**6 451 574**	**56 143 272**
Izibonelelo zabasebenzi ezingezizo ezangoku			
Amabhaso okuwonga enkonzo ende		4 308 000	4 522 000
Imali ekhutshwa kube kanye yomhlala-phantsi		7 959 000	5 985 000
Imali ekhutshwa wakuyeka emsebenzini		14 681 000	11 264 000
Izibonelelo zoncedo lokugula		25 147 000	24 764 000
		52 095 000	**46 535 000**
Izibonelelo zabasebenzi zangoku			
Ilungelo lekhefu		2 207 995	3 000 513
Ibhonasi yenkonzo		1 744 392	1 681 680
Ibhonasi yokusebenza kakuhle		1 297 780	1 183 372
Iiyure zekhefu		952 951	937 707
Amabhaso okuwonga enkonzo ende		2 099 000	1 250 000
Izibonelelo zoncedo lokugula		1 703 000	1 555 000

	10 005 118	**9 608 272**
Amabhaso okuwonga enkonzo ende:		
Intshukumo		
Umncono wokuvula	5 772 000	5 159 000
Izibonelelo ezihlawulweyo	(1 085 000)	(574 000)
Inkcitho eyintsalela eqatshelweyo	1 720 000	1 187 000
	6 407 000	**5 772 000**

* Jonga iNqaku 38

	2018	2017 Kuchaziwe kwakhona*
Amabhaso okuwonga enkonzo ende: Inkcitho eyintsalela iyaqatshelwa		
Indleko yenkonzo yangoku	871 000	855 000
Indleko yenzala	568 000	542 000
Ilahleko/(inzuzo) yomrhumo eqikelelweyo	281 000	(210 000)
	1 720 000	**1 187 000**

* Jonga iNqaku 38

	2018	2017 Restated *
Intlawulo ekhutshwa kube kanye yomhlala-phantsi: Iintshukumo		
Umncono wokuvula	5 985 000	5 981 000
Izibonelelo ezihlawulweyo	(209 000)	(489 000)
Inkcitho eyintsalela eqatshelweyo	2 183 000	493 000
	7 959 000	**5 985 000**
Imali ekhutshwa kube kanye yomhlala-phantsi: Inkcitho eyintsalela iqatshelwe		
Indleko yenkonzo yangoku	1 306 000	1 346 000
Indleko yenzala	613 000	668 000
Ilahleko/(inzuzo) yomrhumo eqikelelweyo	264 000	(1 521 000)
	2 183 000	**493 000**
Imali ekhutshwa wakuyeka emsebenzini: Iintshukumo		
Umncono wokuvula	11 264 000	8 748 000
Izibonelelo ezihlawulweyo	-	-
Inkcitho eyintsalela eqatshelweyo	3 417 000	2 516 000
	14 681 000	**11 264 000**
Imali ekhutshwa wakuyeka emsebenzini: Inkcitho eyintsalela eqatshelweyo		
Indleko yenkonzo yangoku	2 319 000	2 233 000
Izibonelelo ezihlawulweyo	940 000	747 000
Inkcitho eyintsalela iqatshelwe	158 000	(464 000)
	3 417 000	**2 516 000**
Izibonelelo zoncedo lokugula: Iintshukumo		
Umncono ovulayo	26 319 000	23 115 000
Izibonelelo zihlawulwe	(1 379 000)	(1 318 000)
Inkcitho eyintsalela iqatshelwe	1 910 000	4 522 000
	26 850 000	**26 319 000**
Izibonelelo zoncedo lokugula: Inkcitho eyintsalela eqatshelweyo		
Indleko yenkonzo yangoku	1 941 000	2 824 000
Indleko yenzala	2 544 000	2 438 000
Ilahleko/(inzuzo) yomrhumo eqikelelweyo	(2 575 000)	(740 000)
	1 910 000	**4 522 000**

Isicwangciso sesibonelelo esigingqiweyo
Isicwangciso soncedo lonyango lwasemva komhlala-phantsi

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 aphathelele 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.

* Jonga iNqaku 38

	2018	2017 Kuchaziwe kwakhona*

Indlu yowiso-mthetho ivumile ukuxhasa ngemali iintlawulo zemirhumo yoncedo lonyango yamalungu athathe umhlala-phantsi ngale ndlela ilandelayo:

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 lwePARMED.

Ngomhla wokunikwa kwengqikelelo yetyala, ityala loncedo lweskimu sonyango lalingafumani nkxaso yemali njengoko bekungekho zi-asethi zabiweyo ezibekelwe bucala ukuhlangabezana neli tyala.

Amabhaso okuwonga amalungu asebenze ithuba elithile

Iintlawulo zemali yomhlala-phantsi zikhutshwa ngokwemiqathango yeGazethi kaRhulumente enguNombolo 31597 yomhla we-12 kweyeNkanga 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.

Iintlawulo zokuwonga abayekayo emsebenzini zikhutshwa ngokwesiBhengezo 48 sowe-2016 seGosa lezoPolitiko eliseSikhundleni eliphumayo kwiNgxowa-mali ngenxa yoNyulo lwango-2019 okanye ngawo nawuphi na umhla kwithuba lowoku-1 kweyoKwindla 2016 ukuya kumhla wonyulo lowe-2019 liya kuba selungelweni lokufuman intlawulo yokuwonga elingana nesixa-mali, ukuba sikho, ekunokuthi ngalo ilungu lisebenzisa iMigaqo yeziBonelelo ligqithise kwisibonelelo esihlawulwa sivela kwiNgxowa-mali lisakuphuma kwiNgxowa-mali.

Amabhaso emali okuwonga inkonzo ende

Bonke abasebenzi abaqeshwe isigxina banelungelo lezibonelelo zenkonzo ende ezikhutshwa ngendlela yeentsuku zekhefu kunye nepesenti yomvuzo.

Ngowe-2018: 95 (2017: 89) abasebenzi bakulungele ukufumana amabhaso okubawonga ngenkonzo ende.

Iingcamango ezingundoqo ezisetyenzisiweyo

Indlu 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 kweyoKwindla 2018:

Isibonelelo soncedo lonyango sasemva komhlala-phantsi: imilinganiselo yesaphulelo - Umlinganiselo

	wegophe elivelisiweyo
Isibonelelo soncedo lonyango lwasemva komhlala-phantsi: Ukuhla nokunyuka ngokwamandla ezoqoqosho kwesibonelelo soncedo lokugula -	CPI+1%
Amabhaso okuwonga inkonzo ende: Imilinganiselo yesaphulelo - wegophe	Umlinganiselo elivelisiweyo
Amabhaso okuwonga enkonzo ende: Ukuhla nokunyuka kwamandla omvuzo -	CPI+1%
Imali ekhutshwa kube kanye ngomhlala-phantsi: Imilinganiselo yesaphulelo - wegophe	Umlinganiselo elivelisiweyo
Imali ekhutshwa kube kanye ngomhlala-phantsi: Ukuhla nokunyuka kwamandla omvuzo -	CPI+1%

I-CPI (ISalathisi seXabiso loMthengi) ibalwa ngokusekelwe kumahluko phakathi kwelinye kunye negophe elivelisiweyo.

Ucazululo lobuntununtunu benkqubo

Ukunxaxha kwinqanaba eliqikelelweyo lokufa kwabasebenzi abakhoyo nokuqhubeka kwamalungu (abadla umhlala-phants) kuya kuba nempembelelo enkulu kwindleko kanye yePalamente yePhondo leNtshona Koloni. Ukuba umlinganiselo kanye wokufa uthi ube kwinqanaba eliphezulu kunemilinganiselo eqikelelwayo kuqikelelo lwendleko, iindleko kwiPalamente yePhondo leNtshona Koloni ngenkxaso-mali ziya kuhla nangokuphendulekileyo.

Impembelelo injengoku kulandelayo ngokunciphisa nokwandisa umlinganiselo wokufa ngama-20%:

	2018	2017 Restated*

	Ukwanda ngepesenti enye	Ukucipha ngepesenti enye
Impembelelo kumndilili wendleko yenkonzo nendleko yenzala		

	3 670 000	4 384 000
Impembelelo kwisigunyaziso sesibonelelo esiqingqiweyo	24 679 000	29 629 000

Iindleko zenkxaso-mali emva komhlala-phantsi zixhomekeke 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.

Impembelelo injengoku kulandelayo ngengcamango yokuhla kwemali inguqu ye-1% ngonyaka kuncedo lonyango:

	Ukwanda kwepesenti	**Ukuhla kwepesenti**
Impembelelo kumndilili wendleko yenkonzo nendleko yenzala		

	4 584 000	3 494 000
Impembelelo kwisigunyaziso sezibonelelo eziqingqiweyo	29 869 000	24 295 000

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.

Impembelelo injengoku kulandelayo ngokunciphisa nokwandisa imilinganiselo yokurhoxa ngama-20%:

Impembelelo kumndilili wendleko yenkonzo nendleko yenzala	**Ukwanda ngepesenti enye**	Ukuhla ngepesenti enye

	1 396 000	1 553 000
Impembelelo kwisigunyaziso sezibonelelo eziqingqiweyo	6 159 000	6 677 000

Iindleko zeentlawulo zemali ekhutshwa phambi komhlala-phantsi zixhomekeke kukwanda kwimivuzo yonyaka ehlawulwa ababambe izikhundla zopolitiko. Umlinganiselo wokunyuswa kwemivuzo uya kuba ngoko nempembelelo ngqo kwityala.

Impembelelo injengoku kulandelayo ngengcamango yokuhla nokunyuka koMvuzo weSiqhelo ngenguqu ye-1% ngonyaka:

	Ukwanda ngepesenti enye	Ukuhla ngepesenti enye
Impembelelo kumndilili wendleko yenkonzo nendleko yenzala		

	1 546 000	1 401 000
Impembelelo kwisigunyaziso sesibonelelo esiqingqiweyo	6 697 000	6 138 000

	2018	2017 Restated*

Unxaxho kwinqanaba eliqikelelweyo lembuyiselo yotyalo-mali yengxowa-mali luya kuba nempembelelo enkulu kwindleko kanye kaRhulumente wePhondo leNtshona Koloni.

Impembelelo injengoku kulandelayo ngengcamango yokuhla nokunyuka kwembuyiselo yotyalo-mali ngenguqu ye-1% ngonyaka:

	Ukunyuka kwepesenti enye	**Ukuhla kwepesenti enye**
Impembelelo kumndilili wendleko yenkonzo nendleko yenzala		

	3 575 000	3 689 000
Impembelelo kwisigunyaziso sezibonelelo eziqingqiweyo	14 852 000	14 510 000

Iindleko yeentlawulo zemali ekhutshwa phambi komhlala-phantsi zixhomekeke kukwanda kwimivuzo yonyaka okuseza kumiselwa.

Impembelelo injengoku kulandelayo ngengcamango yokuhla nokunyuka koMvuzo weSiqhelo ngenguqu ye-1% ngonyaka:

	Ukwanda ngepesenti enye	Ukuhla ngepesenti enye
Impembelelo kumndilili wendleko yenkonzo nendleko yenzala		

	3 704 000	3 560 000
Impembelelo kwisigunyaziso sezibonelelo eziqingqiweyo	14 897 000	14 464 000

Izixamali zesigunyaziso soncedo lokugula kunyaka omiyo nakwiminyaka emine edlulileyo ingolu hlobo lulandelayo:

	2018 **R**	**2017** **R**	**2016** **R**	**2015** **R**	**2014** **R**
Impembelelo kwisigunyaziso sezibonelelo eziqingqiweyo	26 850 000	26 319 000	23 115 000	27 533 000	32 289 000

Iintlawulo kwiingxowa-mali zomhlala-phantsi

INgxowa-mali yoMhlala-phantsi waBasebenzi bakaRhulumente (GEPF)

Izibonelelo zomhlala-phantsi zinikezelwa ngamalungu eNgxowa-mali yoMhlala-phantsi waBasebenzi bakaRhulumente neyingxowa-mali yezibonelelo eqingqiweyo. Uxanduva lwePalamente olubhekiselele kukuxhaswa ngemali kwentsilelo kwingxowa-mali yomhlala-phantsi luphelele kwiintlawulo zangoku ezenziwe egameni labasebenzi bayo. Isigunyaziso sengxowa-mali siqinisekisiwe yiNgxowa-mali yeNgeniso yeSizwe hayi ngamacandelo namasebe azimeleyo karhulumente. Olu xanduva lulawulwa nguMthetho woMhlala-phantsi waBasebenzi bakaRhulumente, iSaziso 21 sika-1996.

Intlawulo yemirhumo kwiGEPF ngexesha lengxelo	**4 674 324**	**4 291 887**

The latest actuarial valuation of the GEPF was performed on 31 March 2016. This valuation indicates that the plan is in a sound financial position. The estimated liabilities of the fund are R 1 407 million which are adequately funded by assets of R 1 630 million as at 31 March 2016.

Ezi ntlawulo zemirhumo zibandakanywe kumncono okanye kwintsilelo yethuba lokunikwa kwengxelo.

Uvavanyo loqikelelo lwexabiso leGEPF liqhutywa ubuncinane kwisithuba rhoqo seminyaka emithathu njengoko kumiselweyo kwicandelo 17(3) loMthetho weGEP. Uvavanyo lwakutshanje loqokelelo lwexabiso leGEPF luqhutywe ngowama-31 kweyoKwindla 2016. Olu qikelelo lwexabiso lubonise into yokuba isicwangciso sikwisimo esizinzileyo semali. Amatyala aqikelelweyo engxowa-mali azizigidi ezi-R 1 407 athe abe axhaswe ngemali ngokwaneleyo ngee-asethi ezizigidi ezi-R 1 630 ukususela kweyoKwindla 2016.

ISkimu soMhlala-phantsi samaGosa ePalamente (PSOP)

ISkimu soMhlala-phantsi samaGosa ePalamente (PSOP) sisicwangciso sezibonelelo esiqingqiweyo. Isigunyaziso sengxowa-mali siqinisekisiwe yiNgxowa-mali yeNgeniso yeSizwe. Olu xanduva lulawulwa nguMthetho woMhlala-phantsi ngokuBanzi uMthetho wama-29 ka-1979.

	2018	2017 Kuchaziwe kwakhona*

INgxowa-mali yoMhlala-phantsi yaBabambe iZikhundla zeOfisi yezoPolitiko (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.

Intlawulo yomrhumo kwiPOBF yesithuba sokunikwa kwengxelo	**5*U* 053 974**	**4*U* 813 367**

* See Note 38

	2018	2017 Kuchaziwe kwakhona*
17. Okufunyenweyo		
Ingeniso efunyenweyo	673 263	23 173
18. Inzala eyamkelweyo		
Inzala		
IBhanka	169 249	188 338
Ezamkelweyo	9	662
I-akhawunti yebhanka iLSS	121 040	79 179
	290 298	**268 179**
19. Enye ingeniso		
Iintengiso zebhowutikhi	16 747	13 869
I-inshorensi nokutsalwa kwemali yamatyala	12 657	14 556
Iziphungo	17 775	8 050
Ukurentwa kwendawo yokupaka iimoto	12 110	11 690
Ukubuyiselwa kolungiselelo olutshitshisiweyo	914	900
Ukuthengiswa kwamaphepha angasasetyenziswayo	660	-
	60 863	**49 065**
20. ULwabiwo-mali		
Ulwabiwo-mali lonyaka	128 812 846	124 762 876
Ulwabiwo-mali olusemthethweni	41 113 000	39 155 000
	169 925 846	163 917 876
ULwabiwo-mali lonyaka olungasetyenziswanga kunyaka ongaphambili	8 902 154	4 558 124
	178 828 000	**168 476 000**
ULwabiwo-mali		
Okwamkelweyo kunyaka omiyo	169 925 846	163 917 876
ULwabiwo-mali lonyaka olungasetyenziswanga kunyaka ongaphambili	8 902 154	4 558 124
Inkcitho eyiyo	(167 973 579)	(157 408 547)
Isixa-mali samatyala avotelweyo	(3 683 291)	(2 491 870)
UIsixamali esabiweyo asasetyenziswa sakhutshelwa kunyaka olandelayo	7 171 130	8 575 583
Ingeniso yesebe ekhutshelwe kunyaka olandelayo	943 859	326 570
Ingeniso yesebe ekhutshelwe kunyaka olandelayo	**8 114 989**	**8 902 153**

Kwizixa-mali zamatyala avotelweyo jonga inqaku 14.

* Jonga iNqaku 38

	2018	2017 Kuchaziwe kwakhona*

21. Iindleko ezinxulumene nabasebenzi

Izibonelelo ezihlawulwa abababambeleyo	216 842	190 624
Umvuzo wesiseko	40 577 643	37 227 219
Ibhonasi	2 726 702	2 668 552
Intlawulo yomrhumo kwizibonelelo zabasebenzi	(173 495)	833 555
Izibonelelo zabasebenzi ezihlawulweyo	71 476	35 750
Izibonelelo zezindlu	3 525 121	3 063 632
Ikhefu eligciniweyo	136 688	201 603
Iintlawulo zemirhumo zoMqeshi – kuncedo lonyango	645 694	638 458
Ezinye izibonelelo ezingatsalelwa mhlala-phantsi	3 648 579	3 485 399
Iintlawulo zeovathayimu	396 761	257 926
Iintlawulo zemirhumo yomhlala-phantsi-ngumqeshi	4 674 324	4 291 887
Ibhonasi yokusebenza kakuhle	738 318	1 012 347
Iintlawulo ezenziwa ngamathuba athile	114 513	-
Ingxowa-mali yeInshorensi yabangaqeshwanga	177 255	175 850
	57 476 421	**54 082 802**
Umvuzo kaNobhala		
Umvuzo wesiseko	1 538 793	1 392 007
Iibhonasi zokwenza kakuhle umsebenzi	23 109	-
Iintlawulo eziyimrhumo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi	1 785	1 785
	1 563 687	**1 393 792**
Umvuzo weSekela likaNobhala		
Umvuzo wesiseko	1 042 304	1 022 671
Ibhonasi	86 859	80 223
Iibhonasi zokwenza kakuhle umsebenzi	25 217	-
Iintlawulo eziyimrhumo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi	137 284	126 932
Iibhonasi zokwenza kakuhle umsebenzi	-	54 344
Ezinye izibonelelo ezingatsalelwa mhlala-phantsi	414 688	322 870
	1 706 352	**1 607 040**

* Jonga iNqaku 38

	2018	2017 Restated *
Umvuzo weGosa eliyiNtloko leMali		
Umvuzo wesiseko	919 094	848 875
Ibhonasi	76 591	70 740
Iibhonasi zokwenza kakuhle umsebenzi	19 695	-
Iintlawulo eziyimrhumo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi	133 435	124 306
Iibhonasi zokwenza kakuhle umsebenzi	-	42 444
Ezinye izibonelelo ezingahlawulelwa mhlala-phantsi	183 871	168 758
	1 332 686	**1 255 123**
Umvuzo weGosa eliyiNtloko lePalamente		
Umvuzo osisiseko	721 946	800 146
Umvuzo osisibonelelo sobambeleyo	116 098	144 401
Iibhonasi zokwenza kakuhle umsebenzi	18 564	-
Iintlawulo eziyimrhumo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi	105 480	117 972
Ikhefu elihlawulelwayo phambi komhlala-phantsi	60 082	-
Ezinye izibonelelo ezingatsalelwa mhlala-phantsi	203 925	224 948
	1 226 095	**1 287 467**

IGosa eliyiNtloko lePalamente liyeke emsebenzini ngowama-31 kweyoMqungu 2018.

	2018	2017 Restated *
Umvuzo weGosa eliyiNtloko eliBambeleyo lePalamente		
Umvuzo wesiseko	107 944	-
Isibonelelo esihlawulwa obambeleyo	25 700	-
Iintlawulo eziyimrhumo kwi-UIF, kwiingxowa-mali zonyango nezomhlala-phantsi	14 330	-
Ezinye izibonelelo ezingatsalelwa mhlala-phantsi	22 936	-
	170 910	**-**

22. Umvuzo waMalungu

	2018	2017 Restated *
Umvuzo wesiseko	22 458 837	21 392 485
Iintlawulo eziyimirhumo yezibonelelo zabasebenzi	8 002 341	8 553 019
Isibonelelo sendlu	-	4 000
Iintlawulo eziyimirhumo yoncedo lokugula	153 081	156 015
Ezinye izibonelelo ezingatsalelwa mhlala-phantsi	8 950 672	8 471 433
Iintlawulo eziyimirhumo yomhlala-phantsi	5 053 974	4 813 367
Ukuphuma kwemali yezibonelelo zomhlala-phantsi	1 338 367	2 120 902
Ibhonasi yenkonzo	813 145	834 109
	46 770 417	**46 345 330**

* Jonga iNqaku 38

	2018	2017 Kuchaziwe kwakhona*
Umvuzo kaSomlomo		
Umvuzo wesiseko	1 186 833	1 141 036
Ezinye izibonelelo ezingatsalelwa mhlala-phantsi	520 633	422 706
Ibhonasi yenkonzo	-	134 506
Iintlawulo eziyimirhumo zomhlala-phantsi	267 037	256 733
Intlawulo engumrhumo yoncedo lokugula	3 483	3 240
	1 977 986	**1 958 221**
Umvuzo kaSekela Somlomo		
Umvuzo wesiseko	936 997	896 515
Ezinye izibonelelo ezingatsalelwa mhlala-phantsi	407 101	389 481
Iintlawulo eziyimirhumo zomhlala-phantsi	210 824	201 716
Intlawulo engumrhumo yoncedo lokugula	6 678	6 480
	1 561 600	**1 494 192**
23. Iindleko zemali		
Iingqeshiso zemali	679 776	465 522
24. Iirente zengqeshiso ezisebenzayo		
Izithuthi	80 867	265 040
Oomatshini bokufotokopa	204 932	124 904
	285 799	**389 944**

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 yiGRAP 13:

- kungadlulanga unyaka omnye.
- kungadlulanga unyaka omnye kodwa kungadlulanga iminyaka emihlanu; yaye
- kungadlulanga iminyaka emihlanu.

Oomatshini bokufotokopa

Jonga kwinqaku 30 ngeenkcukacha ezinxulumene nengqeshiso esebenzayo yoomatshini bokufotokopa.

25. Iintlawulo ezikhutshelweyo
Amaqela ezoPolitiko

Democratic Alliance	24 283 116	22 399 614
African National Congress	13 300 127	12 201 486

African Christian Democratic Party	1 335 118	1 234 161
Economic Freedom Fighters	1 266 238	1 169 302
	40 184 599	**37 004 563**

* Jonga iNqaku 38

26. Iindleko jikelele

Upapasho	1 104 983	646 021
Ii-Asethi ezicinyiweyo	204 367	38 489
Imivuzo yabaphicothi-zincwadi	3 212 690	3 082 825
Amatyala angahlawulwanga acinyiwe	15 317	4 220
Imirhumo yeebhanka	18 322	34 638
Iibhasari	27 730	158 574
Iinkonzo zokutyisa abantu	1 966 516	2 112 293
Amabango ahlawulweyo	160 719	-
Iinkonzo zekhompyutha	4 731 987	1 640 022
Imirhumo yezengcebiso nezobugcisa	2 795 617	2 274 185
Izinto ezisetyenziswa ziphele	1 088 924	1 232 796
Iinkonzo zemvumelwano	1 287 457	1 441 664
inkonzo zezithuthi	391 842	453 781
I-inshorens	280 402	298 514
Iinkonzo zokuhlamba iimpahla	8 208	11 723
Ezinye iinkcitho	537 726	468 395
Iinkonzo ezenziwa ngamaqumrhu angaphandle	315 845	174 379
Ezokuposa neenkonzo zeekhuriya	3 088	1 257
Ezokushicilela nokupapasha	369 583	299 083
Iintlawulo zokubhalisa	298 721	10 000
Ukurentwa kwamaziko nezixhobo zokusebenza	36 207	238 251
Iindleko zekhompyutha zeSITA	344 960	247 865
Imirhumo neentlawulo zobulungu	234 457	565 320
Iimfono-mfono neefeksi	275 142	271 393
Uqeqesho	552 059	1 151 248
Iindleko zokuhamba - kwingingqi	5 193 924	5 015 514
Iindleko zokuhamba – phesheya kweelwandle	1 493 503	197 055
	26 950 296	**22 069 505**

* Jonga iNqaku 38

27. Ukungena nokuphuma kwemali ezinkozo okuvela kwimisebenzi eqhube

(Intsilelo) Umncono	(6 183 737)	1 85
Ulungelelwano:		
Ukuhla kwamaxabiso ee-asethi nocutho-tyala	2 940 643	2 44
Ilahleko kwintengiso yee-asethi namatyala	34 765	9
Ukubuyiselwa umva kotshitshiso lwezamkelweyo	(914)	
Iingxowa-mali ezivotelweyo ekufuneka zinikezelwe	3 683 291	2 49
Intlawulo yemirhumo eya kwizibonelelo zabasebenzi	7 828 846	9 38
Ingeniso yoqikelelo lwamaxabiso	(1 872 000)	(2 93
Iinkonzo ezingabandakanyi ntlawulo-mali: ukuqeshisa	-	
Amatyala angahlawulwanga acinyiweyo	15 317	
Ulungelelwaniso loluhlu lweempahla	70 435	6
Ii-Asethi ezicinyiweyo	204 367	3
Iinguqu kwisambuku sokusebenza:		
Izintlu zeempahla	8 819	(8
Ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano	(1 466)	19
Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano	191 353	29
Iintlawulo zangaphambili	(174 728)	7
Iintlawulo ezivela kwiintengiselwano zotshintshiselwano	(376 853)	(41
Iingxowa-mali ezivotelweyo ekufuneka zinikezelwe	(2 491 870)	(1 54
	3 876 268	**11 9**

28. Imivuzo yaBaphicothi-zincwadi

Imirhumo	3 212 690	3 0

29. Iimbophelelek0

Inkcitho yezambuku ezigunyazisiweyo

Esele inemvumelwano kodwa akukanikezelwa

• Inkcitho eyimali	329 648	1

Ekungekangenwa kwimvumelwano naye

• Inkcitho eyimali	35 568	

Iimbophelelek0 ngokupheleleyo kwimali

Sele kungenwe kwimvumelwano kodwa akunikezelwanga nto	329 648	12
Akukabikho kungena kwimvumelwano nakugunyaziswa ngokusemthethweni	35 568	
	365 216	**12**

Le nkcitho yembophelelekoo inxulumene nepropati, izityalo nezixhobo zokusebenza yaye ziza kufumana inkxaso-imali kwingxowa-mali efunyenweyo kwiOfisi kaNondyebo wePhondo.

Ukuqeshisa okusebenzayo - njengomqeshi (inkcitho)

* Jonga iNqaku 38

Ubuncinane bentlawulo yengqesho efunekayo		
- ungagqithanga unyaka omnye	465 106	26 842
- kunyaka wesibini ukuya kowesihlanu ngokuqukayo	752 809	13 421
	1 217 915	**40 263**

Iintlawulo zokuqeshisa ezisebenzayo zimele iintlawuo zerente ezenziwa yindlu yowiso-mthetho ukurenta oomatshini bokufotokopa kuMinolco (Pty) Ltd. Ukususela ngowama-31 kweyoKwindla 2018 indlu yowiso-mthetho yephondo inomatshini wokukopa omnye phantsi kwemvumelwano yengqeshiso neenyanga ezingama-32 ezishiyekileyo ngowama-31 kweyoKwindla 2018 kwaye oomatshini abashiyekileyo basekelwe kwimvumelwano yanyanga nenyanga.

30. Izinto ekulindeleke ukuba zingenzeka

UNgele nabanye vs CCMA kwanabanye, uStokwe vs CCMA nabanye

Ikheyisi kaNgele iphathelele kumngeni owafakwa kwinkqubo yolawulo lwendlela yokusebenza yendlu yowiso-mthetho. Ikheyisi kaStokhwe imalunga nomngeni ocelwayo ngokugxothwa komsebenzi ngokungaziphathi kakuhle. Ngokubhekisele kumabango ezemali afikelela kuma-R 160 719 sele ihlawulwe kuStokwe. Ngenxa yokuba kwasetyenziswa iGqwetha likaRhulumente, akukho nkcitho ilindelekileyo.

IPalamente yePhondo vs iPalamente

Indlu yowiso-mthetho yephondo kungokunje ikwinkqubo yokuqinisekisa ukuhambelana nomgaqo-siseko komthetho oyi*Financial Management of Parliament and Provincial Legislatures Act* kunye ne*Legislative Sector Bill*, kwaye ngoko ke imbambano kunye nePalamente ingalindeleka. Iindleko zamagqwetha ziqikelelwa kuma-R 332 500.

Erasmus vs uSomlomo nabanye

Umenzi-sicelo utyhola ukuba uSomlomo akazizalisekisanga izigunyaziso zakhe zomgaqo-siseko ngokunxulumene nokuqeshwa koMkomishinala wezokuSingqongileyo wePhondo leNtshona Koloni. Inkcitho elindelekileyo ngama-R 220 000.

* Jonga iNqaku 38

31. Ukuchazwa kwezixhobo zemali

Iintlobo ngeentlobo zezixhobo zemali

2018

Ii-asethi zemali

	Kwindleko yocutho-tyala	Zizonke
Imali ezinkozo nemilinganiselo	13 367 703	13 367 703
Ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano	62 400	62 400
Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano	126 113	126 113
Ezamkelweyo zethuba elide ezivela kwiintengiselwano ezingelotshintshiselwano	15 341	15 341
Ezamkelweyo zethuba elide ezivela kwiintengiselwano zotshintshiselwano	-	-
	13 571 557	**13 571 557**

Amatyala emali

	Kwindleko yocutho-tyala	Zizonke
Iintlawulo ezivela kwiintengiselwano zotshintshiselwano	1 249 397	1 249 397
Isigunyaziso sengqeshiso yemali	2 090 028	2 090 028
Iingxowa-mali ezivotelweyo emazinikezelwe	3 683 291	3 683 291
	7 022 716	**7 022 716**

* Jonga iNqaku 38

2017

Ii-asethi zemali

	Kwindleko yocutho-tyala	**Kwindleko yocutho -tyala**
Imali ezinkozo nemilinganiselo	13 606 209	13 606 209
Ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano	66 349	66 349
Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano	327 368	327 368
Ezamkelweyo zethuba elide ezivela kwiintengiselwano ezingelotshintshiselwano	17 741	17 741
Ezamkelweyo zethuba elide ezivela kwiintengiselwano zotshintshiselwano	-	-
	14 017 667	**14 017 667**

Amatyala emali

	At amortised cost	**Total**
Iintlawulo ezivela kwiintengiselwano zotshintshiselwano	1 626 249	1 626 249
Isigunyaziso sengqeshiso yemali	2 160 343	2 160 343
Iingxowa-mali ezivotelweyo emazinikezelwe	2 491 870	2 491 870
	6 278 462	**6 278 462**

32. Ulawulo lomngcipheko

Ulawulo lomngcipheko wezemali

Izenzo zendlu yowiso-mthetho ziyibeke kumngcipheko wemali: umngcipheko wemarike, umngcipheko wamatyala kunye nomngcipheko wokuthengiseka lula.

Umngcipheko wokuthengiseka lula

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 okuziimbopheleleko zexesha elizayo nezibonelelo zamatyala.

Le theyibhile 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 ezi 12 ilinganiswa nemincono yayo ethwelweyo njengoko ifuthe lesaphulelo lingabalulekanga.

Ukususela kowama-31 kweyoKwindla 2018	**Ngaphantsi konyaka 1**	**Phakathi kweminyaka emi-2 ukuya kwemi-5**	**Ngaphezu kweminya ka emi- 5**
Okuhlawulweyo kuvela kwiintengiselwano zotshintshiselwano	1 249 397	-	-
Iingxowa-mali ezivotelweyo emazinikezelwe	972 63	2 410 615	-
Isigunyaziso sengqeshiso yemali		-	-

Direct charge liability	3 683 29

Ukususela kowama-31 kweyoKwindla 2017	**Ngaphakathi kunyaka 1**	**Phakathi kweminyaka emi-2 nemi-5**	**Ngaphezu kweminyak emi-5**
Iintlawulo ezivela kwiintengiselwano zotshintshiselwano	1 626 249	-	-
Isigunyaziso sengqeshiso yemali	854 188	3 194 432	-
Iingxowa-mali ezivotelweyo emazinikezelwe	2 491 870	-	-
	4 972 307	**3 194 432**	**-**

* Jonga iNqaku 38

Umngcipheko wetyala

Umngcipheko wetyala uqulathe ikakhulu iidipozithi zemali ezinkozo, ulinganiso lwemali nokwamkelweyo. Indlu yowiso-mthetho idipozitha imali ezinkozo kuphela kunye neebhanka ezikumgangatho ophezulu nelungelo eliphakamileyo lokufumana ityala kunye nokuchanatywa nakuliphi na elinye iqela eliphikisayo.

Ezamkelweyo ziqulathe isiseko somthengi esithiwe saa. Abalawuli bavavanye umngcipheko wetyala onxulumene nezamkelweyo ngobuqhubekayo. Ukuba ngaba okwamkelweyo kulinganiswa ngokuzimeleyo, le milinganiselo iyasetyenziswa. Kungenjalo, ukuba ngaba akukho mlinganiselo uzimeleyo, ulawulo lomngcipheko luvavanya ukulunga kwetyala lokwamkelweyo, kuthathelwa ingqalelo ubume bayo bemali, amava adlulileyo neminye imiba. Unyino bomngcipheko ngalunye lumiselwe kwimilinganiselo yangaphakathi neyangaphandle ngokuhambelana nomqathango omiselwe ngabalawuli.

Ii-asethi zemali ezichanatywe kumngcipheko wetyala ekupheleni konyaka zibe ngolu hlobo luland

Isixhobo semali

	2018
Imali ezinkozo nemilinganiselo	13 367 703
Ezamkelweyo ezivela kwiintengiselwano ezingelotshintshiselwano	62 400
Ezamkelweyo ezivela kwiintengiselwano zotshintshiselwano	126 113
Ezamkelweyo zethuba elide ezivela kwiintengiselwano ezingelotshintshiselwano	15 341
Ezamkelweyo zethuba elide ezivela kwiintengiselwano zotshintshiselwano	-

Umngcipheko wemarike

Umngcipheko womlinganiselo wenzala

Njengoko indlu yowiso-mthetho ingenazi-asethi inomdla kuzo, ingeniso yendlu yowiso-mthetho kunye nokungena nokuphuma kwemali ezinkozo yokusebenza kuzimele kwiinguqu kwimilinganiselo yenzala yemarike.

33. Inkcitho engagunyaziswanga

Akukho nkcitho engagunyaziswanga eyenziwayo kwisithuba sonyaka-mali omiyo ophela ngowama-31 kweyoKwindla 2018.

34. Inkcitho engenaziqhamo nengenanzuzo

Akukho nkcitho engenaziqhamo nengenanzuzo eye yenziwa kwisithuba sonyaka-mali ophela ngowa-31 kweyoKwindla 2018.

35. Inkcitho engalungelelaniswanga

Umncono wokuvula	66 895	-
Dibanisa: Inkcitho engalungelelaniswanga – kunyaka omiyo	-	116 578
Thabatha: Amatyala asalindele ukuxolelwa	(60 203)	(49 683)
Thabatha: Amatyala afunyenweyo	(6 692)	-
	-	**66 895**

Ucazululo lwenkcitho esalindele ukuxolelwa

Iinkukacha zenkcitho engafanelekanga zixolelwe kulo nyaka umiyo		
Kunyaka ongaphambili - Datacentrix: Intlawulo yenziwe kungafunyenwanga mvume kuqala. Ityala lixolelwe liGosa lezeMali	17 100	-
Kunyaka ongaphambili - House of Monatic (Pty) Ltd: Ukungahambelani kokuqulathwe sisatifikethi nokwale ndawo	43 103	-
Lifumana ukuxolelwa ityala liGosa lezeMali		
	60 203	-
Iinkcukacha zenkcitho engafanelekanga zifunyenwe kulo nyaka umiyo (azixolelwanga)		
Kunyaka ongaphambili – Imali encinane: Kuthengwe izinto ngokungahambelaniyo nomgaqo-nkqubo.	6 692	-

* Jonga iNqaku 38

36. Amaqela anxulumeneyo

Enyakeni iPalamente yePhondo leNtshona Koloni ifumene iinkonzo ezivela kula maqela alandelayo anxulumene njengoko kubonisiwe:

ISebe lezoThutho neMisebenzi kaRhulumente	Ukusetyenziswa simahla kwesi sakhiwo silawulwa liSebe lezoThutho neMisebenzi kaRhulumente. Izithuba zokupaka kwakhona kubonelelwe ngazo ukulungiselela amagosa karhulumente ngomrhumo owamkelweyo ongahambelaniyo nemarike.

ISebe lezoKhuselo loLuntu	Iinkonzo zokhuseleko kwisakhiwo seNdlu yoWiso-mthetho

ISebe leNkulumbuso – IZiko leeNkonzo zamaQumrhu	UPhicotho-zincwadi lwaNgaphakathi lubandakanya iKomiti yeSiseko yoPhicotho-zincwadi esingatha ukuxhaswa okusisiseko kweSebe ngezemali

UNondyebo wePhondo	UNondyebo wePhondo
IGovernment Motor Transport (GMT)	Ulawulo lwezithuthi zikarhulumente. Obu budlelane busekelwe kwintengiselwano yexesha elide ngokuhambelana namaxabiso amkelweyo.
Abaphathi abaphambili naMalungu	Jonga kwinqaku 21&22

37. Iinkonzo ezingahlawulelwa mali

ISebe leMisebenzi kaRhulumente libonelela ngendawo yeofisi kwiPalamente yePhondo leNtshona ngaphandle kwakuhlawulisa ndleko kwindlu yowiso-mthetho. Ukubonelela ngezi nkonzo ngesihle kuyaqatshelwa njengoko ingeniso nenkcitho kwixabiso elilungileyo le-R 9 531 936 (2017: R 8 825 867).

INkonzo yamaPolisa oMzantsi Afrika ibonelela ngeenkonzo zolawulo lokungena kwiNational Key Point kwiPalamente yePhondo leNtshona Koloni ngaphandle kwendleko kwindlu yowiso-mthetho. Ezi nkonzo zinikezelwe kwisithuba sonke sokunikezelwa kwengxelo.

IPalamente yeSizwe ibonelele ngeenkonzo zohlobo loqeqesho kuMalungu ePalamente yePhondo leNtshona Koloni oluxabise R 84 575. Ezi nkonzo kubonelelwe ngazo kanye ngexesha loniko-ngxelo kungafunwanga ntlawulo kwindlu yowiso-mthetho yephondo.

38. Impazamo yethuba elingaphambili

Ngethuba lolungiselelo lweengxelo zonyaka zemali ezilungiselelwe unyaka omiyo ezi mpazamo zilandelayo zaqatshelwa:

Uluhlu lweempahla

Ngexesha eliphele ngowama-31 kweyoKwindla 2018, indlu yowiso-mthetho yaqwalasela ukuba ukungangqinelani kwifomyula esetyenzisiweyo ukubala ulungelelwaniso kuluhlu lweempahla emva kokuba zibaliwe iimpahla zakwixabiso (R 24 025.21). Ngaphezulu kwakhona kwafumaniseka ukuba uluhlu lweempahla lwafumaneka phambi kokuba uphele unyaka nanto leyo ingazange ibandakanywe kwishedyuli ekupheleni konyaka ukuya kwixabiso olungama-R 42 750.

Uluhlu lweempahla	18 725
Iinkcitho jikelele – Upapasho	(18 725)
	-

Ubusela neelahleko

Apha enyakeni, indlu yowiso-mthetho yagqiba ekubeni omakubandakanywe kubusela neelahleko apho kwakuye kwanikwa ingxelo khona malunga nokulahleka kweempahla kwinkqubo yokuchithwa kwee-asethi, ngoko ke kwakhokelela ekuphinda-phindweni kwelahleko.

Okwafumanekayo	2 338
	5 613
Iindleko ngokubanzi – Izinto ezisetyenziswa ziphele	
Iindleko ngokubanzi – Ezinye iindleko	**(7 951)**

	2018	2017 Kuchaziwe kwakhona*
Iinkonzo ezingahlawulelwa mali		

Ngethuba eliphela ngowama-31 kweyoKwindla 2018, indlu yowiso-mthetho iya kuqinisekisa ukuba iinkonzo ezingahlawulelwa mali ekubonelelwa ngazo liSebe leMisebenzi kaRhulumente zokusetyenziswa kwee-ofisi kufuna ukuqatshelwa kwexabiso elilungileyo lerenti engama- R 8 825 867 yethuba langaphambili.

Iinkonzo ezingahlawulelwa mali: ingeniso	(8 825 867)
Iinkonzo ezingahlawulelwa mali: inkcithoe	8 825 867
	-

* Jonga iNqaku 38

Intlawulo esisambuku ekhutshwa phambi komhlala-phantsi

Ngethuba eliphela ngowama-31 kweyoKwindla 2018, indlu yowiso-mthetho yaqinisekisa ukuba ngenxa yokukhutshwa kweSaziso 48, intlawulo esisambuku ekhutshwa phambi komhlala-phantsi kufuneka kubonelelwe ngayo njengesigunyaziso esilungiselelwa abasebenzi. Ixabiso lesi sinyanzeliso elaye laqatshelwa ngama- R 11 264 000 (2016: R 8 748 000).

Umncono owandileyo	8 748 000
Isigunyaziso esilungiselelwe umsebenzi: Isambuku esikhutshwa phambi komhlala-phantsi	(11 264 000)
Umvuzo waMalungu: Intlawulo yomrhumo wezibonelelo zabasebenzi	2 980 00
Inzuzo yexabiso eliqikelelweyo	(464 000)
	-

	2018	2017 Kuchaziwe kwakhona *
Ingxelo yobume bemali		
Uluhlu lweempahla		18 725
Isigunyaziso sesibonelelo sabasebenzi		(11 264 000)
INgxelo yokuSebenza kweMali		
Iindleko ngokubanzi		(21 063)
Ezifunyenweyo		2 338
Ingeniso engelotshintshiselwano: Iintlawulo ezingenziwa ngamali		(8 825 867)
Iintlawulo ezingenziwa ngamali: Inkcitho yerenti		8 825 867
Umvuzo waMalungu		2 980 000
Inzuzo eqikelelweyo		(464 000)
INgxelo yeeNguqu kwii-Asethi eziyiNtsalela		
Umncono owandileyo		8 748 000

39. Iiyantluko kuhlahlo lwabiwo-mali

Iiyantlukwano ezikhoyo phakathi kohlahlo lwabiwo-mali nezixa-mali ezizo

39.1 Ezifunyenweyo

Iyantlukwano ibekho ngenxa yengeniso eyamkelweyo ngokuhambelana nenkcitho yeminyaka edlulileyo.

39.2 Enye ingeniso

Iyantlukwano ibekho ngenxa yengeniso evele kwizidlo, ukupaka neentengiso ebezingaphezulu kwesixa-mali esabiweyo sohlahlo lwabiwo-mali.

39.3 Inzala eyamkelweyo

Iyantlukwano ibekho ngenxa yenzala kwi-akhawunti yebhanka ngokunjalo nenzala kumatyala ebe ngaphezulu kwisixa-mali esabiweyo sohlahlo lwabiwo-mali.

39.4 Iindleko zabasebenzi

Iyantlukwano ibekho ngenxa yezithuba ezingazaliswanga njengoko bekulindelwe.

39.5 Umvuzo waMalungu

Iyantlukwano ibekho ngenxa yokuba kungakhe kubekho kunyuka kumvuzo wamalungu kulo nyaka kwenziwa ingxelo ngawo.

39.6 Iindleko zemali

Iyantlukwano ibekho ngenxa yomrhumo wosuku kwizithuthi zeGovernment Garage zokuba ngaphantsi kwenani ebeliqikelelwe nokuncipha kusetyenziso.

39.7IiNdleko ngokubanzi

Iyantlukwano ikakhulu ibangelwe lulibaziseko ekuphumezeni iprojektiyoCwangciso lweSibonelelo soShishino kwakunye neprojektiyoKwandiswa koKwenziwa koMsebenzi ezibangele inkqubo

yentlawulo ngomsebenzi osele wenzekile igqitywe kade kunoko bekulindelekile.
Iyantlukwano ikakhulu ibangelwe ziintlanganiso zeforam ezicuthiweyo kunye nohambelo lwaphesheya olungakhange lubekho kwaphela kulo nyaka.

IiNguquko ezisuka kuhlahlo lwabiwo-mali olwamkelweyo zisiya kuhlahlo lwabiwo-mali lokugqibela
Iinguquko phakathi kohlahlo lwabiwo-mali olwamkelweyo lwenkcitho yephondo kunye nengxelo ethelekisiweyo yohlahlo lwabiwo-mali yemiba yenkcitho sisiphumo sotshintsho ekuhleleweni phakathi kohlahlo lwabiwo-mali olwamkelweyo nothelekiso lohlahlo lwabiwo-mali ukuze kukhawulelelwane neemfuno zeGRAP.

Uhlengahlengiso olubekho phakathi kohlahlo lwabiwo-mali olwamkelweyo nohlahlo lwabiwo-mali lokugqibela lwenzeke ngenxa yohlahlo lwabiwo-mali lohlengahlengiso kwakunye neshifu kwimiba yenkcitho. Olu hlengahlengiso lulolu hlobo:

Uhlengahlengiso olubekho phakathi kohlahlo lwabiwo-mali olwamkelweyo nohlahlo lwabiwo-mali lokugqibela lwenzeke ngenxa yohlahlo lwabiwo-mali lohlengahlengiso kwakunye neshifu kwimiba yenkcitho. Olu hlengahlengiso lulolu hlobo:

			2018	2017 Kuchaziwe kwakhona*
Inkcitho	**Uhlahlo lwabiwo olwamkelweyo**	**UHlahlo**	**Uhlengahlengiso**	**IiShifu lokugqibela**
Iindleko ezinxulumene nabasebenzi	64 995 000	(6 731 650)	145 489	58 408 839
Intlawulo yaMalungu	42 500 000	-	(32 827)	42 467 173
Iindleko zemali	917 000	18 935	2 590	938 525
Iirente zengqeshiso kwingqeshiso esebenzayo	180 000	(61 832)	62 175	180 343
Iintlawulo zotshintshiselwano payments	39 545 000	639 520	79	40 184 599
Inkcitho ngokubanzi	30 691 000	6 135 027	(177 506)	36 648 521
	178 828 000	**-**	**-**	**178 828 000**

40. Inkxalabo ekhoyo

IiNgxelo zonyaka zemali zilungiswe kwisiseko semigaqo-nkqubo yocwangciso-zincwadi esebenzayo kwiinkxalabo ezikhoyo. Esi siseko siqikelele okokuba iingxowa-mali ziya kufumaneka ukuxhasa ngemali imisebenzi yexa elizayo nento yokokuba ufezekiso lwee-asethi nokuhlawulwa kwamatyala, izigunyaziso zokunokwenzeka neembophelelo ziya kwenzeka kukuqhutywa okuqhelekileyo koshishino.

41. Imisitho esemva komhla wokunikezelwa kwengxelo
Akubangakho misitho yenzekileyo emva kokunikwa kwengxelo.

* Jonga iNqaku 38