URhulumente weNtshona Koloni
IMiCimbi yeNkcubeko nezemiDlalo

UBAMBISWANO NGAMANDLA.

WES-KAAPSE KULTUURKOMMISSIE
WESTERN CAPE CULTURAL COMMISSION
IKHOMISHONI YENKCUBEKO YENTSHONA KOLONI

Ingxelo yoNyaka 2013/2014

Ikhomishoni YeNkcubeko YeNtshona Koloni

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ICANDELO A: INGCACISO NGOKUBANZI

1 INGCACISO YE QUMRHU ELI NGOKUBANZI

IGAMA ELIBHALISIWEYO	IKomishini yeNkcubeko yeNtshona Koloni
IQUMRHU ELISEMTHETHWENI	IQumrhu likarhulumente
INOMBOLO YOBHALISO	n/a
UHLOBO LOSHISHINO NEMISEBENZI	Ugcino nophuhliso lobugcisa nenkcubeko kuluntu ebameleyo
ILUNGU	IBhunga namalungu eKomiti
IDILESI	3rd floor, Protea Assurance Building Greenmarket Square Cape Town 8001
IDILESI YEPOSI	Private Bag X9067 Cape Town 8000
IINOMBOLO ZEMFONO-MFONO	0860 142 142
INOMBOLO YEFAKSI	021 483 9711
EMAIL ADDRESS	Wayne.Coenraad@westerncape.gov.za
IDILESI YE-IMEYILE	www.westerncape.gov.za
ABAPHICOTHI-ZINCWADI BANGAPHANDLE UMPHICOTHI-ZINCWADI JIKELELE WOMZANTSI AFRIKA	UMPHICOTHI-ZINCWADI WASEMZANTSI AFRIKA
OONOBHANKA	Nedbank
UMABHALANE WENKAMPANI/WEBHODI	n/a

2 ULUHLU LWEZISHUNQULELO / LWEZIFINYEZO

AFS	Iingxelo-Mali zoNyaka
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
D:ERM	ICandelo loLawulo loMngcipheko weShishini, iSebe leNkulumbuso
ERM	Ulawulo lomngcipheko weshishini
ERMCOM	IKomiti yoLawulo loMngcipheko weShishini
GRAP	INdlela yokuNikwa kweNgxelo okwaMkelekileyo ngokuBanzi
King III	INgxelo kaKing yesithathu engoLawulo lweQumrhu, iKing III
MEC	ILungu eliLawulayo lePalamente yePhondo
NTPSRMF	IsiCwangciso-nkqubo soLawulo loMngcipheko lweCandelo likaRhulumente lweCandelo loLawulo-mali lweSizwe
PERSAL	INkqubo yeMivuzo yaBasebenzi
PFMA	UMthetho woLawulo lweMali kaRhulumente, we-1999
RWOPS	UMvuzo wosebenzi owenziwa ngaphandle kweNkonzo kaRhulumente
SCOPA	INkonzo esiGxina yeeakhawunti zikaRhulumente
WCG	URhulumente weNtshona Koloni
WCCC	IKomishini yeNkcubeko yeNtshona Koloni

3 INTSHAYELELO KASIHLALO

Mr Mervyn Smith

Njengoko kwakunikwe ingxelo kunyaka ophelileyo, iKomishini yeNkcubeko yeNtshona Koloni (WCCC) iwamkele umbono welungu leKomiti eLawulayo yePhondo (MEC) yeMicimbi yeNkcubeko neMidlalo, uGq. Ivan Meyer wokukhuthazwa kolwamkelo lwenkcubeko phakathi koluntu lwenkcubeko eyahlukeneyo eNtshona Koloni.

Sizibophelele ngokupheleleyo kulo msebenzi yaye siwenza ngokuwahlulela kumacandelo amathathu eekomiti.

IKomishini ixhasiwe ngobuchule nangokulungileyo ngabasebenzi beSebe leMicimbi yeNkcubeko neMidlalo (DCAS) abanikwe uxanduva lokusinceda nokusebenzisana nathi. Umbulelo wethu ongazenzisiyo kuNksk. Jane Moleleki, Nksk. NerineJeaven kunye nomabhalane weWCCC, uMnu Clement Williams.

Ngoncedo lwe-DCAS, ikomiti yoPhando noHlahlelo iyile iprojekti yesithuba esiphakathi engamatile-tile esicatshuwa ekufuneka singeniswe kusetyenziswa iintlobo-ntlobo zoluncwadi ezahlukeneyo. ISebe ligunyazisa iBaxter Theatre kunye neMagnet Theatre ukuba ziphuhlise isicatshulwa, idrama eyamkelwa kakhulu engokuthi kukuthini ukuba yindoda elungileyo kwilizwe lanamhlanje. Umboniso wenziwa eBaxter nakwezinye iindawo. Umdlalo ucela umngeni kubabukeli ukuba bacinge ngokufanelekileyo malunga ngemiba eyahlukeneyo ebalulekileyo nokuqwalasela ngokutsha izigwebo ababenazo.

Emva kokutyelela amaziko enkcubeko asixhenxe aphantsi kwe-WCCC, ikomiti yamaZiko eNkcubeko iqaphele ukuba amaziko asemaphandleni (eKoekenaap naseSchoemanspoort) awasetyenziswa ngokupheleleyo. Kuye ke kwabanjwa ucweyo kunye nabahlali abakwiingingqi ezingqongileyo ukuvuselela umdla wabo nokuqokelela izimvo zabo malunga kungenziwa njani na ukuba la maziko asetyenziswe ngokupheleleyo. Ngaphezulu, unxibelelwano luncedile ukulungiselela ulwakhiwo lobudlelwane nokuqondana phakathi kweKomishini kunye noluntu esebenza kulo.

Amanye amabhunga enkcubeko abhalisiweyo awenze izicelo zenkxaso-mali afumane inkxaso yemali yokuququzelela imisitho neenkomfa. Amalungu amathathu eKomishini arhoxile, ngenxa yoko kufuneka ukuba sisebenze ngabantu abambalwa.

Ndivakalisa umbulelo weKomishini kuGq. Ivan Meyer, okhwelo alihlabileyo lokuba ikomishini idale "inkcubeko efudumeleyo" eNtshona Koloni liyinxalenye yenjongo yethu engundoqo .

Ngaphandle kwemingeni esijamelene nayo, iKomishini neSebe zisebenzisene ngokunye njengeqela elizinikeleyo ekufezekiseni isigunyaziso sethu esinjongo-nye.

Mervyn Smith
USihlalo:
IKomishini yeNkcubeko yeNtshona Koloni
31 kuCanzibe 2014

4 UVAVANYO NGOKUBANZI LOGUNYAZIWE ONIKA INGXELO

Jane Moleleki

Umsebenzi weKomishini yeNkcubeko yeNtshona Koloni kanyaka-mali wama-2013/14 usekelwephezu kwendlela ekuthaza intatho-nxaxheba ukuqinisekisa ngokuba amalinge enziwayo ahlala engqalene nemeko-bume eguqu-guqukayo. I-WCCC izibophelele ekuphuculeni ubonelelo l lweenkonzo kwezobugcisa nenkcubeko ngokuqinisekis ulwabiwo olupheleleyo nosetyenziso lwezibonelelo ezikhoyo. Ngelihambelana nesigunyaziso sayo, i-WCCC inoxanduva lokulawula amaziko enkcubeko abekwe aphantsi kolawulo lwayo nguMphathiswa wePhondo, oko kubandakanya ukunika iingcebiso ngendlela anokugcinwa ngayo la maziko ngokwemigangathyo ephakamileyo emiselweyo yaye enziwe afikeleleke kulo lonke uluntu lweNtshona Koloni.

Ukulondolozwa kwala maziko kunye nenkcitho yokusebenza kwa iyidlula lee ingeniso ayenzayo. Oku kunokubalelwa kwinto yokuba imirhumo ingaphantsi lee kunaleyo ibizwayo kula maxesha.

Kulo nyaka uphantsi kophengululo, kubanjwe iiseshoni zentsebenziswano noluntu lwasemaphandleni ngelokufumana iindlela eziqinisekisa ngento yokuba amaziko asetyenziswa ngokupheleleyo. Enye iseshoni yonxibelelwano yababanjwa kunye neenkokeli zemveli/ zenkcubeko ukuphucula ubudlelwane nabo babalulekileyo kubuhlakani bentsebenizswano achaphazelekayo ukuphakamisa ukugcinwa, ukukhuthazwa nokuphuhliswa kwenkcubeko ephondweni eli

Kunyaka-mali ka-2013/14, amabhunga oluntu enkcubeko asixhenxe afumene inkxaso-mali kwi-WCCC ukuze axhase ngemali iiprojekti zawo, iinkomfa nophando-lwazi.

Ngenxa yokokuba izibophelele ekwandiseni ubandakanyo lwentlalo, iWCCC ithe rhoqo ivavanya ngokutsha imigaqo-nkqubo yayo nendlela yayo yokusebenza. Umngeni kule meko ngowokuba akukho malungu eKomishini amele izithili iCentral Karoo, iOverstrandor neWest Coast. Uninzi lwamalungu luhlala kwisithili seSixeko somasipala waseKapa. I-DCAS ayiqinisekanga ngokunjalo ngento yokuba amalungu eWCCC amele ngokwaneleyo umdla wabemi bengingqi yawo.

Nangona kukho le mingeni, iKomishini izimisele ukunikezela ngeenkonzo ezifanelekileyo nokuhlangabezana neemfuno namabango oluntu kwiNtshona Koloni.

Jane Moleleki
UGunyaziwe oNika iNgxelo
IKomishini yeNkcubeko yeNtshona Koloni
30 kuCanzibe 2014

5 INGXELO YOXANDUVA NESIQINISEKISO SENGXELO YONYAKA ECHANEKILEYO

Ndenza esi siqinisekiso silandelayo ngokolwazi lwam nenkolo yam:

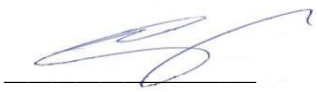
- Yonke ingcaciso nezixa-mali ezibhengeziweyo kwiNgxelo yoNyaka ziyavumelana neeNgxelo-Mali zoNyaka eziphicothwe nguMphicothi-zincwadi Jikelele.
- INgxelo yoNyaka igqibelele, zonke izinto zayo zichanekile yaye ayinamiba ishiyelelweyo.
- INgxelo yoNyaka iqulunqwe ngokuhambelana nezikhokelo ezikwingxelo yonyaka ngokokukhutshwa kwayo liCandelo likaNondyebo weSizwe.
- liNgxelo-Mali zoNyaka (ICandelo E) ziqulunqwe ngokuhambelana nemigangatho yeGRAP engqamene neKomishini yeNkcubeko yeNtshona Koloni.
- UGunyaziwe oNika iNgxelo unoxanduva lokuqulunqa iingxelo-mali zonyaka kunye nezigwebo ezenziweyo kule ngcaciso.
- UGunyaziwe oNika iNgxelo unoxanduva lokuseka, nokuphumeza inkqubo yolawulo lwangaphakathi oluyilelwe ukunika ingqiniseko efanelekileyo ngokubhekiselele kwimfezeko nentembeko yengcaciso yendlela yokwenziwa komsebenzi, ingcaciso yemicimbi yabasebenzi kunye neeNgxelo zeMali zoNyaka.
- Abaphicothi-zincwadi bangaphandle baqeshwa ukuba banike uluvo olulodwa oluzimeleyo ngeeNgxelo-Mali zoNyaka.

Ngokweembono zethu, iNgxelo yoNyaka iyibonakalisa ngokufanelekileyo imisebenzi, ingcaciso yendlela yokusebenza, ingcaciso yemicimbi yabasebenzi kunye nemicimbi yemali yeKomishini yeNkcubeko yeNtshona Koloni yonyaka-mali ophela ngomhla wama-31 kuMatshi 2014.

Ozithobileyo

_____

Jane Moleleki
Igosa elinika ingxelo:
IKomishini yeNkcubeko yeNtshona Koloni
31 kuCanzibe 2014



_____

Mervyn Smith
USihlalo:
IKomishini yeNkcubeko yeNtshona Koloni
31 Meyi 2014

6 UVAVANYO NGOKUBANZI LWEQHINGA

6.1 Umbono

Ukwenza igalelo ekukhuleni nosekuphuhlisweni kwesimo esivuselelayo senkcubeko kwiNtshona Koloni emanyeneyo.

6.2 Umnqophiso

Ukulondolozwa, ukukhuthazwa nokuphuhliswa kwenkcubeko eNtshona Koloni ngolu hlobo lulandelayo:

- ngokubhaliswa nokurhoxiswa kobhaliso lwamabhunga enkcubeko;
- ngokunikezelwa koncedo lwemali kuloo mabhunga enkcubeko abhalisiweyo;
- ngokulawulwa, ukuphathwa, ukuphuhliswa nokulolongwa kwepropati ephathekayo nengaphathekiyo phantsi kweliso loMphathiswa wePhondo;
- ukwenziwa kweminye imisebenzi noxanduva olwabiwe nguMphathiswa wePhondo; kunye
- nangokunika iingcebiso kuMphathiswa wePhondo ngomgaqo-nkqubo.

6.3 Iimpawu zentsulungeko

Ubulungisa, ukufezekisa uxanduva lokuphendula, ubuchule bokusebenza, ukusabela nenkathalo.

7 IZIGUNYAZISO EZISEMTHETHWENI NEZINYE

IKomishini yeNkcubeko yeNtshona Koloni yasekwa ngokoMthetho weKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, we-1998 (uMthetho we-14 we-1998). I-WCCC yadweliswa njengeShedyuli 3, icandelo C iqumrhu likarhulumente wephondo ngomhla woku-1 kuJuni wama-2001 ngokwemiqathango yoMthetho woLawulo lweMali kaRhulumente, we-1999 (uMthetho woku-1 we-1999).

Izigunyaziso zoMgaqo-siseko

Icandelo	Uxanduva oluthe ngqo lweKomishini yeNkcubeko yeNtshona Koloni
UMgaqo-siseko weRiphabliki yoMzantsi Afrika, ka-1996	
ICandelo 30: ULwimi nenkcubeko	I-WCCC iququzelela amathuba ukulungiselela abantu beNtshona Koloni ukuba basebenzise amalungelo abo olwimi nawenkcubeko ngeenkqubo neeprojekti ethi izimele yaye izixhase.
ICandelo 31: INkcubeko, iNkolo noLwimi loLuntu	I-WCCC kufuneka iqinisekise ukuba iinkqubo neeprojekti zayo ziyayihlonipha iyantlukwano yenkcubeko yabemi beNtshona Koloni.
ICandelo 41: Imithetho-siseko karhulumente wentsebenziswano nobudlelwane boorhulumente	I-WCCC isebenzisana nazo zonke izigaba zikarhulumente ekuphumezeni izigunyaziso zayo.
ICandelo 4: IMimandla eSebenzayo yeMvumelwano yeWonga eliseMthethweni yeSizwe nePhondo	Imicimbi yenkcubeko: • I-WCCC isebenza ngokusondeleleneyo neSebe lezoBgcisa neNkcubeko lesizwe namasebe anxulumeneyo karhulumente ngokubhekiselele nemvumelwano yezobugcisa, inkcubeko nemicimbi yelifa lemveli.
ICandelo 81	I-WCCC kufuneka yamkele ze iphumeze imgaqo-nkqubo ukukhuthaza nokugcina intlalo-ntle yabantu beNtshona Koloni, kubandakanywa imigaqo-nkqubo ejolise ekufezekiseni: • inkuthazo yentlonipho yamalungelo enkcubeko, enkolo nolwimi loluntu kwiNtshona Koloni; kunye • nokhuselo nokulondolozwa kwembali yendalo, imbali yenkcubeko, ilifa lemveli lezakudala noyilo kwiNtshona Koloni. I-WCCC iqinisekisa ukuba i-DCAS inikezela ngeemfuno zezenkcubeko yoluntu eNtshona Koloni ngokomthetho.
ICandelo 195: Iimpawu zentsulungeko neenqobo ezilawula ulawulo lukarhulumente	Amagosa eSebe leMicimbi yeNkcubeko neMidlalo kufuneka athobele zibonelelo zecandelo 195, elinika inkcazelo yeempawu zentsulungeko zedemokhrasi neenqobo ezisesikweni nemithetho-siseko elawula ulawulo lukarhulumente. ICandelo 195(1)(*b*) ithi makukhuthazwe ukuba izibonelelo nezoqoqosho mazisetyenziswe ngokufanelekileyo nangokucikizekileyo. Oku kuthetha into yokuba iinkqubo ezisunguliweyo kumacandelo karhulumente mazibe neziphumo ezigqibeleleyo kodwa ngezona ndleko ziphantsi.

Icandelo	Uxanduva oluthe ngqo lweKomishini yeNkcubeko yeNtshona Koloni
UMgaqo-siseko weNtshona Koloni, we-1997 (uMthetho woku-1 we-1998)	
ICandelo 70	Umthetho wePhondo kufuneka ube nesolotya elilungiselela ukubonelela useko nenkxaso-mali efanelekileyo, ibhunga lenkcubeko okanye amabhunga enkcubeko okanye abo bahlali apha ephondweni bankcubeko ifanayo nabalwimi lwemveli lunye, kuloo nto uRhulumente weNtshona Koloni anayo. Ubhaliso nenkxaso kumabhunga enkcubeko: • IKomishini yeNkcubeko yeNtshona Koloni inikwe uxanduva lokubhalisa nokuxhasa amabhunga enkcubeko abhalisiweyo. I-DCAS yongamele - WCCC ze iyibonelele iKomishini le ngenkxaso kwezolawulo neyezimali.

Izigunyaziso zomthetho

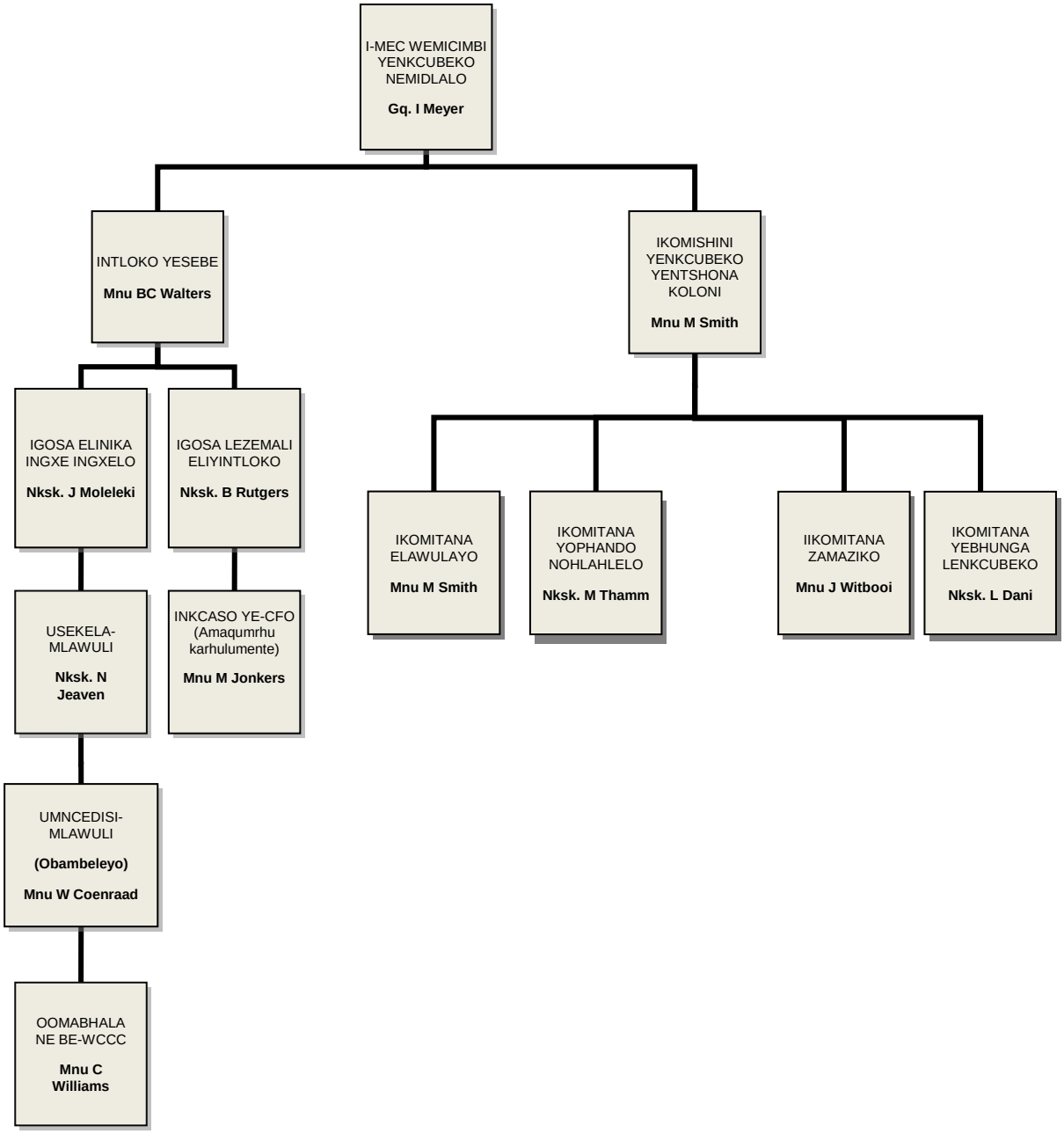
UMthetho	Ireferensi	Uanduva oluNgundoqo lweWCCC
UMthetho woLawulo lweMali kaRhulumente, we-1999	UMthetho woku-1 ka-1999	I-WCCC ingenisa iingxelo zekota ezonyaka rhoqo ngomsebenzi wayo wokubonelela ngeenkonzo kunye neengxelo-mali eziphicothiweyo ngokusekwe kokujoliswe kuko konyaka nenjongo yeqhinga ukulungiselela unyaka-mali ngamnye.
UMthetho weKomishini yeNkcubeko namaBhunga eNkcubeko, we-1998	UMthetho we-14 ka-1998	Iinjongo zeKomishini yeNkcubeko yeNtshona Koloni kukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni, ngokuhambelana nomgaqo-nkqubo omiselwe ngu-Mphathiswa wePhondo (olilungu leKomiti [yephondo]. eLawulayo Isigunyaziso se-WCCC kukucebisa uMphathiswa wePhondo ngokulondolozwa, ukukhuthazwa nokuphuhliswa kwezobugcisa nenkcubeko eNtshona Koloni.

Izigunyaziso zomgaqo-nkqubo

UMgaqo-nkqubo wesiCwangciso-nkqubo neZikhokelo zotyalo-mali sibonelela i-WCCC ngesicwangciso-nkqubo sotyalo-mali efezekileyo nesinocikizeko esixhasa ulawulo lwemali eziinkozo. Eminye imigaqo-nkqubo esisikhokelo semisebenzi ichazwe kule theyibhile ingezantsi.

UMgaqo-nkqubo	Inkcazelo
Umgaqo wokuziphatha waMalungu e-WCCC	Injongo ephambili yalo Mgaqo kukukhuthaza isimilo esingumzekelo phakathi kwamalungu ukulungiselela ukunika inkoliseko kwiziko le-WCCC.
UMgaqo-nkqubo wokubhaliswa kwamaBhunga eNkcubeko	Lo mgaqo-nkqubo usisibonelelo sobhaliso lwamabhunga enkcubeko ukuba amele abantu abalifa-lifa linye ylemveli yenkcubeko okanye yolwimil. Unceda ukuphumeza umthetho-siseko wentlonipho, wokukhulisa, wokugcina nokukhusela iyantlukwano yenkcubeko eNtshona Koloni nakuMzantsi Afrika uphela. Umgaqo-nkqubo lo unceda i-WCCC ukuba ibe namagunya okurhoxisa amagama amabhunga enkcubeko xa kukho imihlaba ekuthethelelayo oko.
UMgaqo-nkqubo weNgeniso nokuSetyenziswa	Ukubonelela ngesicwangciso-nkqubo ukulungiselela uGunyaziwe oNika iNgxelo we-WCCC ukuba abe nokulawula ingeniso ngokwezoqoqosho olwamkelekileyo nangokufezekileyo nokukhuthaza ukusetyenziswa ngokupheleleyo kweeasethi eziphantsi kolawulo lweKomishini.
IziGunyaziso ze-WCCC	Izigunyaziso zomthetho ezikhutshwe liGosa eliNika iNgxelo ngokwemiqathango yecandelo lama-44(1) nelama-44(2) yoMthetho woLawulo-Mali kaRhulumente, ka-1999.
IsiCwangciso-nkqubo sezinto ezibalulekileyo	UGunyaziwe oNika iNgxelo kufuneka ukuba aphuhlise yaye avumelane kwisicwangciso-nkqubo samanqanaba awamkelekileyo ezinto ezibalulekileyo kunye noGunyaziwe oLawulayo ngothethwano nabaphicothi-zincwadi bangaphandle.
IsiCwangciso sokuThintelwa kobuQhinga	Umgaqo-nkqubo ubonelela ngendlela yokusabela kwingxelo yophando nokusonjululwa kwezehlo zobuqhinga ezinempembelelo kwi-WCCC.
Ulawulo lwabanamatyala	Ugunyaziwe onika ingxelo kufuneka alandele emva kwabo bamtyalayo emva kokuba besebenzise amaziko enkcubeko ache.
Amalungu ahlawulwayo	Ukuququzelela intlawulo yamalungu e-WCCC atyunjwe ukuba azimase iinkomfa, iiprojekti, iintlanganiso nocweyo egameni leKomishini.

8 UBUME BEZIKHUNDLA ZEQUMRHU



ICANDELO B: INGCACISO NGENDLELA YOKUSEBENZA

1 INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI

UMphicothi-zincwadi Jikelele woMzantsi Afrika ngokwakaloku nje uqhuba iinkqubo zophicotho-zincwadi eziyimfuneko kwingcaciso yendlela yokwenziwa komsebenzi ukulungiselela ukunikezela ngengqinisekiso efanelekileyo ngezigqibo zophicotho-zincwadi. Izigqibo zophicotho-zincwadi kwindlela yokwenziwa komsebenzi zithelekiswa neenjongo ezimiselwe kwangaphambili zibandakanyiwe kwingxelo eya kubaphathi ihamba nokufunyenweyo okuthe kwaxelwa phantsi kwesihloko esithi iiNjongo eziMiselwe kwangaPhambili kwiNgxelo kwicandelo elilelinye leemfuno zomthetho nezolawulo lwengxelo yomphicothi-zincwadi.

Tyhila kwiphepha 28-30 leNgxelo yeNgxelo yoMphicothi-zincwadi epapashwe kwiCandelo E: INgcaciso yezeMali.

2 UHLAHLELO LOBUME

2.1 UBume bokunikezelwa kwenkonzo

I-WCCC izibophelele kulondolozo, ukukhuthazwa, nokuphuhliswa kobugcisa nenkcubeko eNtshona Koloni. Ukufezekiswa oku, iKomishini iqalise ngenkqubo yokuphucula unxibelelwano phakathi kwayo nemibutho yoluntu ukulungiselela ukuqinisekisa ngonikezelo lwenkonzo efanelekileyo.

Kulo nyaka uphantsi kovavanyo, iKomishini iqalise ngengqwalasela entsha ehambelana nokuqwalaselwa kwesidingo senkqubo esekwe kuphando ze inxulumanise oku namalinge e-DCAS.

Ubume bangoku ngokubhekiselele kusetyenziso lwamaziko asixhenxe enkcubeko bubonisa into yokokuba kukho ibango elikhulu loninzi lwamaziko enkcubeko kwisithili somasipala weSixeko saseKapa ngokubanzi ngeli lixa lawo akwimimandla esemaphandleni engasetyenziswa ngokupheleleyo. Oku kufuneka oku kuqwalaselwe kunyaka-mali ka-2014/15. Kwamkelwe izicelo ezingama-23 zobhalio lwamabhunga amatsha enkcubeko. Izicelo zaqwalaselwa yi-WCCC kodwa ezi azibanga nakuqhutyelwa phambili ngenxa youkba uMphathiswa wePhondo wagunyazisa ukuba khe lume ubhaliso lwamabhunga enkcubeko amatsha. Angama-24 amabhunga enkcubeko abhalisiweyo. Awona mabhunga maninzi kolu luhlu yamaKhoisan, okuthetha ukuba ezinye iinkcubeko azimelwanga ngokwaneleyo. Amabhunga enkcubeko abhalisiweyo anako ukwenza isicelo senkxaso yemali ukuxhasa iiprojekti zawo, iinkomfa nophando-lwazi. Ukuza kuthi ga ngoku ambalwa athe abonelelwa ngoncedo lwemali kuba uninzi lwamabhunga enkcubeko alukhange lwenze sicelo senkxaso-mali kulo nyaka uphantsi kovavanyo. I-WCCC iya kuwuqwalasela lo mba kunyaka-mali wama-2014/15.

2.2 Ubume bombutho

Ubume bombutho buqhubele i-WCCC ekwamkeleni imbono ebanzi yobugcisa nenkcubeko ukulungiselela ukuba nempembelelo engcono eluntwini. Oku kwenze ukuba kube yimfuneko ukuba iKomishini ingapheleli nje kwimisebenzi eyiqhubayo ukunika ingqwalasela kodwa ngokwenza izicwangciso ezineenjongo ezicace gca nezineziphumo ezibonakalayo. Phambi kokuba iiprojekti ziphunyezwe kuqala kubekho uthethwano.

Ngoncedo lwe-DCAS, i-WCCC igunyazise iBaxter Theatre kunye neMagnet Theatre ziqulunqe umdlalo weqonga oza kunceda ukuba uluntu jikelele luliqondisise isiko lokwaluka. Umdlalo lowo ke waboniswa eRobertson nakwezinye iindawo ezahlukeneyo zesithili esi kunye naseiBaxter Theatre.

Kulo nyaka ophantsi kovavanyo, amalungu amathathu e-WCCC arhoxa ngezizathu ezizezawo. Sathunyelwa ke kuMphathiswa wePhondo isicelo sokuba kutyunjwe amalungu amatsha.

2.3 Uphuhliso lomgaqo-nkqubo ongundoqo neenguqu zomthetho

linguqu kubume bezinto zibangele ukuba kube yimfuneko ukuvavanywa nokuphengululwa kwendlela yophunyezo lwezicwangciso-nkqubo zomgaqo-nkqubo wokusebenza ukuqhubela phambili ukubonelelwa kweenkonzo luntwini. Ukubandakanya nokunxibelelana noluntu ngemiba yokunikezelwa kwenkonzo kwe-WCCC kwabanjwa iindibano zocweyo ezaba nempumelelo..

2.4 Iinjongo zeqhinga ezijolise kwiziphumo

Ukukhuthazwa, ukuphuhliswa nokuguqulwa kwemicimbi yezenkcubeko eNtshona Koloni:

- ngokukhuthazwa kwamaqela amaninzi awahlukeneyo ukuba asebenzise amaziko e-WCCC;
- ngokuququzelelwa kwenkcubeko eyamkelayo ngokubhaliswa kwamabhunga enkcubeko awahlukeneyo; kunye
- nangokuqinisekisa iinkqubo ezibandakanya wonke umntu entlalo.

INjongo yeQhinga ejolise kwiziphumo 1	Amaziko asebenza ngokupheleleyo, akhuselekileyo nafikelelekayo.
Ingxelo yeNjongo	Ukuqinisekisa ufikeleleko, ulondolozo okanye ugcino nosetyenziso lwamaziko

INjongo yeQhinga ejolise kwiziphumo 2	Ukukhuthazwa kweengxoxo ezakhayo phakathi koluntu, nokuxabiseka phakathi kwamabhunga / kwamaqela enkcubeko ahlukeneyo.
Ingxelo yeNjongo	Ukukhuthaza intlonipho nokuxabisa iyantlukwano yenkcubeko.

INjongo yeQhinga ejolise kwiziphumo 3	Ukuyila imeko yezentlalo elungele intlaliswano ebandakanya wonke ubani ekuhlaleni ngeendlela ezahlukeneyo yobugcisa
Ingxelo yeNjongo	Ukuqinisekisa inkuthazo, uphuhliso nolondolozo lobugcisa nenkcubeko.

3 INGCACISO YENDLELA YOKUSEBENZA NGOKWENKQUBO/NGOMSEBENZI/NGENJONGO

Injongo yeqhinga

INjongo yeQhinga	Eyona nto ifezekisiweyo 2012/13	Ithagethi eplaniweyo 2013/14	Eyona nto ifezekisiweyo 2013/14	Uphambuko kwitagethi eplaniweyo kuyiwe kweyona nto ifezekisiweyo 2013/14	Amagqabantshintshi ngophambuko
Ukulondolozwa, ukukhuthazwa nokuphuhliswa kwezobugcisa nenkcubeko ngokubhaliswa nokurhoxiswa kwamabhunga enkcubeko, ukulawulwa kwamaziko enkcubeko, uphando nohlahlelo	25	28	27	1	Isigunyaziso sikaMphathiswa wePhondo sokumisa ubhaliso lwamabhunga amatsha enkcubeko kuthetha ukungasebenzi kakuhle kangange-2 kweso salathisi. Kwabanjwa omnye umsitho, nto leyo yathetha ukuba kwasetyenzwa nangaphezulu kokulindlelekileyo ngokwesalathisi 1Kwizalathisi zonke ube 1 umlinganiselo Ubuninzi bokusebenza ngaphantsi kuyo yonke imiqondiso ube-1

Imiqondiso yendlela yokusebenza engundoqo, ekujoliswe kuko okucwangcisiweyo nezifezekiso ezi zizo

Isalathisi somsebenzi	**Eyona nto ifezekisiwe yo 2012/13**	**Ithagethi eplaniweyo 2013/14**	**Eyona nto ifezekisiweyo 2013/14**	Uphambuko kwitagethi eplaniweyo kuyiwe kweyona nto ifezekisiweyo **2013/14**	**Amagqabantshints hi ngophambuko**
Inani lemisitho yokuphucula ufikeleleko, nokukhuthaza uthungelwano, ubandakanyo lomntu wonke entlalweni nolwamkelo lwentlalo.	1	2	3	1	Umsitho owangezelelweyo walungiselelwa kunye neenkokeli zemveli/zenkcubeko.
Inani lamabhunga enkcubeko amatsha abhalisiweyo	0	2	0	-2	Ugunyaziso lomiso lukaMphathiswa wePhondolwamisela wa kubhaliso lwamabhunga amatsha enkcubeko
Inani lamaziko ahlaziyiweyo nalondoloziweyo ukuqinisekisa ngokufaneleka nokhuselo kwabo bawasebenzisayo	7	7	7	-	

Isalathisi somsebenzi	Eyona nto ifezekisiwe yo 2012/13	Ithagethi eplaniweyo 2013/14	Eyona nto ifezekisiweyo 2013/14	Uphambuko kwitagethi eplaniweyo kuyiwe kweyona nto ifezekisiweyo 2013/14	Amagqabantshints hi ngophambuko
Inani leentlanganiso zikawonke-wonke leekomitana, iintlanganiso zesigqeba olawulo neqhinga ukulungiselela ukucebisa uMphathiswa	4 lintlanganiso zikawonke-wonke 4 lintlanganiso zekomitana yo Phando noHlahlelo 4 lintlanganiso zekomitana yaMabhunga eNkcubeko 4 lintlanganiso zekomitana z aMaziko eNkcubeko 1 lintlanganiso zocwangciso-qhinga	4 lintlanganiso zikawonke-wonke 4 lintlanganiso zekomitana yo yoPhando noHlahlelo 4 lintlanganiso zekomitanai yaMabhunga eNkcubeko 4 lintlanganiso ze komitana yaM aziko eNkcubeko 1 lintlanganiso zocwangciso-qhinga	4 lintlanganiso zikawonke-wonke 4 lintlanganiso zekomitana yoPhando noHlahlelo 4 lintlanganiso zekomitanay amaBhunga eNkcubeko 4 lintlanganiso zekomitana yamaZiko eNkcubeko 1 lintlanganiso zocwangciso-qhinga	-	

Iqhinga lokoyisa izizathu zokungasebenzi ngokulindelelekileyo kwiindawo ezithile

Ngenxa yophengululo lwamaqumrhu karhulumente olungaqukunjelwa, uMphathiswa wePhondo ulumisile ubhaliso lwamabhunga amatsha enkcubeko. Ngenxa yesi sigunyaziso somiso ke, le indawo ayibandakanywanga kule ngxelo yalo nyaka-mali ka-2014/15.

Iinguqu kwiitagethi eziplaniweyo

Akukho zinguqu zenziweyo kweli xesha liphantsi kophengululo.

Ukunxulunyaniswa komsebenzi nohlahlo lwabiwo-mali

Injongo yeNkqubo/ yomsebenzi	2013/14			2012/13		
	Uhlahlo lwabiwo-mali	Inkcitho	Inkcitho (engaphezulu)/ engaphantsi	Uhlahlo-lwabiwo-mali	Inkcitho	Inkcitho (engaphezulu)/ engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Impahla neenkonzo	2 937	2 673	264	2 855	2 890	35
Iyonke	**2 937**	**2 673**	**264**	**2 855**	**2 890**	**35**

4 UKUQOKELELWA KWENGENISO

Imithombo yeNgeniso	2013/14			2012/13		
	Uhlahlo-lwabiwo-mali	Eyona nkcitho	Inkcitho (engaphezulu)/ engaphantsi	Uhlahlo-lwabiwo-mali	Eyona nkcitho	Inkcitho (engaphezulu)/ engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Ingeniso yerente	2349	1907	(442)	2 287	1 629	658
Ukhutshelo	250	250		200	325	(125)
Enye ingeniso	338	248	(90)	368	261	107
Iyonke	**2937**	**2405**	**(532)**	**2 855**	**2 215**	**640**

4.1 Utyalo-mali lwezakhiwo

Ugcino nohlaziyo lwenziwa ngokwesiCwangciso soGcino noPhuhliso sika-2013/14.

ICANDELO C: ULAWULO

1 INTSHAYELELO

Ulawulo lwamaqumrhu luqulethe iinkqubo neesistimu ezisisikhokelo solawulo lwamaqumrhu karhulumente, naphendula phezu kwazo. Nanggaphezulu kweemfuno zomthetho ezisekwe kumthetho wolawulo lwamaqumrhu karhulumente, kunye noMthetho weeNkampani, ulawulo lwamaqumrhu ngokubhekiselele kumaqumrhu karhulumente lusetyenziswa ngokwemiyalelo yoMthetho woLawulo lweziMali zikaRhulumente (PFMA) ohamba kunye nemithetho-siseko equlethwe kwiNgxelo kaKing engoLawulo lwaMaqumrhu, 2009 (King III).

IPalamente, iSigqeba silawulayo kunye neGosa eliphendulayo kwelo qumrhu likarhulumente, zonke ezo zizigaba zolawulo ezinoxanduva lolawulo olululo lwamaqumrhu.

2 IIKOMITI ZAMASEBE

Iikomiti zePalamente yePhondo ezongamele i-WCCC yiKomiti esiSigxina eyoKhuselo loLuntu, eyeMicimbi yeNkcubeko neMidlalo, kunye neKomiti esiSigxina yeeAkhawunti zikaRhulumente (SCOPA).

IKomiti esiSigxina eyoKhuselo loLuntu, eyeMicimbi yeNkcubeko neMidlalo	
Umhla wokuphulaphula	**Umbandela oqwalaselweyo**
15 EyeNkanga 2013 (09:00-13:00)	ISebe leMicimbi yeNkcubeko neMidlalo IKomiti yoLwimi yeNtshona Koloni IKomishini yeNkcubeko yeNtshona Koloni ILifa leMveli leNtshona Koloni
IKomiti esiSigxina yeeAkhawunti zikaRhulumente	
Umhla wokuphulaphula	**Umbandela oqwalaselweyo**
15 EyeNkanga 2013 (14:00-16:00)	Ukunikwa kwengxelo nguMphicothi-zincwadi neKomiti yoPhicotho-zincwadi ngeNgxelo yoNyaka iNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo IKomiti yoLwimi yeNtshona Koloni IKomishini yeNkcubeko yeNtshona Koloni ILifa leMveli leNtshona Koloni
15 EyeNkanga 2013 (16:00- de yamiswa)	ISebe leMicimbi yeNkcubeko neMidlalo IKomiti yoLwimi yeNtshona Koloni IKomishini yeNkcubeko yeNtshona Koloni ILifa leMveli leNtshona Koloni

3 UGUNYAZIWE OLAWULAYO

Iingxelo ezifunekayo ngengcaciso yemali nengeyiyo eyemali zangeniswa kuGunyaziwe oLawulayo kulo nyaka uphantsi kophengululo.

INgxelo yoMsebenzi yarhoqo ngekota	31 EyeKhala 2013, 31 EyeDwarha 2013, 31 EyoMqungu 2014 kunye nama-30 kuTshazimpuzi 2014.
INgxelo yokuBeko-Liso yasenyakeni	31 EyeKhala 2013, 31 EyeDwarha 2013, 31 EyoMqungu 2014 kunye nama-30 kuTshazimpuzi 2014.

4 IKOMISHINI YENKCUBEKO YENTSHONA KOLONI

Ukubaluleka nenjongo

Iinjongo ze-WCCC kukulondoloza, ukukhuthaza nokuphuhlisa ezenkcubeko eNtshona Koloni, ngokuhambelana nomgaqo-nkqubo omiselwe nguMphathiswa wePhondo.

Indima eyidlalayo

Ukulungiselela ukuphumeza iinjongo eyayisekelwe zona iKomishini, i-WCCC kufuneka:

- iqwalasele ukubhalisa nokurhoxisa kokubulungu kwamabhunga enkcubeko;
- ilawule, iphuhlise, yaye ilogcine ipropati eshukumayo nengashukumiyo ebekwe phantsi kwesandla sayo okanye kweliso layo;
- nokwenziwa kwemisebenzi anokuyabela yona iKomishin uMphathiswa wePhondo i.

Phakathi kwezinye izinto, i-WCCC inako, ngokuzithandela okanye ngokucelwa nguMphathiswa wePhondo okanye ngokucelwa libhunga okanye ngamabhunga enkcubeko, ukunika iingcebiso ngendlela ekunokufezekiswa ngayo iinjongo zeKomishini kule mimandla ilandelayo:

- ubugcisa obubonwayo, imidlalo noboluncwadi;
- inzululwazi yezinto zendalo neyabantu;
- imimandla yenkcubeko yembali;
- nokusasaza ulwazi ngezenkcubeko elutsheni nokuubandakanya ngokunjalo..

Itshatha yeBhodi

Ayisebenzi apha.

Ubume beKomishini yeNkcubeko yeNtshona Koloni

Igama	Isikhundla (ngokweMiqathango yobume beBhodi yeQumrhu likaRhulumente)	Umhla wokumiselwa	Umhla wokurhoxa	Izifundo	Ummandla wobuchwepheshe	Ubulawuli bebhodi	Ezinye iikomiti	Inani leeNtlanganiso ezizinyasiweyo
Gq. Willem Andreas Boezak	USekela-Sihlalo	15 kuTshazimpuzi 2012	n/a	Dipl. Social Work; Licentiate in Theology; Master's Degree in Theology; Th. Drs (Social Ethics)	Ubugcisa bemidlalo; ubugcisa bolwimi; ezoluntu (imbali, ubugcisa nenkcubeko);ukubandakanyeka kulutsha olukwinkcubeko; urhwebo lwenkcubeko (ukhenketho lwenkcubeko, ubugcisa obubonwayo); umculo, unxibelelwano nokubaliswa kwebali		Azikho	11
Lizo Cecil Dani	USihlalo: IKomiti yaMabhunga eNkcubeko	15 kuTshazimpuzi2012	n/a	Ubudlelwane engqeshweni; ulawulo lweeprojekti	Ubugcisa bemidlalo; ubugcisa bolwimi; ezoluntu(imbali, ubugcisa nenkcubeko); ukubandakanyeka kolutsha olukwinkcubeko; urhwebo lwenkcubeko (ukhenketho lwenkcubeko, ubugcisa obubonwayo); iimyuziyam zenkcubeko /ezemveli		Azikho	8
Johann du Plessis	ILungu: IKomiti yoPhando noHlahlelo	15 kuTshazimpuzi2012	15 kuCanzibe 2013	BA (FA and HED)	Urhwebo lwenkcubeko (ukhenketho lwenkcubeko, ubugcisa obubonwayo); umgcini; umcebisi, umfundisi-ntsapho		Azikho	Azikho
Adv. Jacques du Preez	USekela Sihlalo: IKomiti yaMaziko eNkcubeko	15 kuTshazimpuzi2012	n/a	LLB, LLM, Cert. SA Tax Law	EzoLuntu (imbali, imbali yenkcubeko nobugcisa), ulwimi nemfundo		Azikho	5

Igama	Isikhundla (ngokweMiqathango yobume beBhodi yeQumrhu likaRhulumente)	Umhla wokumiselwa	Umhla wokurhoxa	Izifundo	Ummandla wobuchwepheshe	Ubulawuli bebhodi	Ezinye iikomiti	Inani leeNtlanganiso ezizinyasiweyo
Anthony le Fleur	ILungu: IKomiti yaMaziko eNkcubeko	15 kuTshazimpuzi2012	n/a	USihlalo:Griqua National Conference of SA, 1989; iLungu loLawulo: National Khoi and San Council, 1999; USekela Sihlalo: Southern Cape Khoi Council, 2010	Ubugcisa bemidlalo; ezoluntu(imbali, imbali yenkcubeko nobugcisa); ukubandakanyeka kolutsha olukwinkcubeko		Azikho	7
Linda Marques	ILungu: IKomiti yaMabhunga eNkcubeko	15 kuTshazimpuzi2012	n/a	Dipl. (General Business Practice/ Public Relations); Arts development manager, KKNAF	Ubugcisa bemidlalo; ezoluntu(imbali, imbali yenkcubeko nobugcisa); ukubandakanyeka kolutsha olukwinkcubeko; urhwebo lwenkcubeko (ukhenketho lwenkcubeko, ubugcisa obubonwayo)		ILungu: leBhunga loBugcisa leSizwe	7
Janene Mostert	ILungu: IKomiti yoPhando noHlahlelo	15 kuTshazimpuzi2012	n/a	Dipl. Fine Arts; Dipl. Higher Education	EzoLuntu (imbali, imbali yenkcubeko nobugcisa); urhwebo lwenkcubeko (ukhenketho lwenkcubeko, ubugcisa obubonwayo)		n/a	5
Wandisile Mlulami Ngeyi	ILungu: IKomiti yaMaziko eNkcubeko	15 kuTshazimpuzi2012	n/a	BA; Dipl. History and Xhosa Methods; Cert. Sports Leader, National Sports Council; Cert. Whole School Management; Dipl. Labour Law; Dipl. Industrial Relations; Dipl. Personnel and Training	Ubugcisa bemidlalo; (imbali, imbali yenkcubeko nobugcisa)		xn/a	1

Igama	Isikhundla (ngokweMiqathango yobume beBhodi yeQumrhu likaRhulumente)	Umhla wokumiselwa	Umhla wokurhoxa	Izifundo	Ummandla wobuchwepheshe	Ubulawuli bebhodi	Ezinye iikomiti	Inani leeNtlanganiso ezizinyasiweyo
Mervyn Smith	USihlalo	15 kuTshazimpuzi 2012	n/a	Lawyer; Board member and Chairperson/ UMlawuli:Artscape; Former President: Cape Law Society; Former President: SA Jewish Board of Deputies; Chairperson: Board of Trustees, SA Holocaust and Genocide Foundation; Life President: Bellville Cricket Club; Friend: South African National Gallery	Ubugcisa bemidlalo		n/a	6

Igama	Isikhundla (ngokweMiqathango yobume beBhodi yeQumrhu likaRhulumente)	Umhla wokumiselwa	Umhla wokurhoxa	Izifundo	Ummandla wobuchwepheshe	Ubulawuli bebhodi	Ezinye iikomiti	Inani leeNtlanganiso ezizinyasiweyo
Mnu. Sibongile Somdaka	ILungu: IKomiti yamaBhunga eNkcubeko	15 kuTshazimpuzi2012	30 kuCanzibe 2013	Nat. Dipl. Public Relations Management;media coordinator: World Cup 2010 fundraising gala event; media coordinator: FIFA Mandela 89th birthday match at Newlands; promotion and marketing of associations, SAFA Western Province; business development manager; marketing and advertising executive	ukubandakanyeka kolutsha olukwezenkcubeko		na/a	xn/a
Marianne Thamm	ILungu: IKomiti yoPhando noHlahlelo	15 kuTshazimpuzi2012	1 EyoMqungu 2014	Dipl. Journalism; arts critic/ columnist/ editor and cultural activist	Ubugcisa bemidlalo; ubugcisa bolwimi		n/a	4
Riaan NarshallVisman	ILungu / uSihlalo (ukususela kumhla woku-1Janyuwari 2014): IKomiti yoPhando noHlahlelo	15 kuTshazimpuzi2012	n/a	BDrama; freelance artist; writer of drama; arts development practitioner; educator	Ubugcisa bemidlalo; ukubandakanyeka kolutsha olukwezenkcubeko; ulawulo lwamaziko enkcubeko		n/a	4
John Cornelius Witbooi	USihlalo: IKomiti yaMaziko eNkcubeko	15 kuTshazimpuzi2012	n/a	Dipl. General Business Practice/ Public Relations; arts development manager: KKNAF	Ubugcisa bemidlalo; ukubandakanyeka kolutsha olukwinkcubeko; urhwebo lwezenkcubeko (ukhenketho lwezenkcubeko, ubugcisa obubonwayo)		n/a	6

Igama	Isikhundla (ngokweMiqathango yobumebeBhodi yeQumrhulikaRhulumente)	Umhla wokumiselwa	Umhla wokurhoxa	Izifundo	Ummandla wobuchwephesheshe	Ubulawulibebhodi	Eziny e iikomiti	Inani leeNtlanganisoezizinyasiweyo
John Corneliu s Witbooi	USihlalo: IKomiti yaMaziko eNkcubeko	15 kuTshazimpuzi2012	n/a	Dipl. General Business Practice/ Public Relations; arts developme nt manager: KKNAF	Ubugcisa bemidlalo; ukubandakanyeka kolutsha olukwinkcubeko; urhwebo lwezenkcubeko (ukhenketho lwezenkcubeko, ubugcisa obubonwayo)		n/a	6

IiKomiti

IKomiti	Inani leeNtlanganiso ezibanjiweyo	Inani laMalungu	Amagama amaLungu
IKomiti yaMabhunga eNkcubeko	4	3	L. Dani L. Wilson W. Boezak
IKomiti yaMaziko eNkcubeko	4	4	J. Witbooi J. Du Preez A .Le Fleur W. Ngeyi
IKomiti yoPhando noHlahlelo	4	6	M. Smith W. Boezak R.N. Visman J. Witbooi M. Thamm J. Mostert
IKomiti elawulayo	0	5	M. Smith W. Boezak L. Dani J. Witbooi M. Thamm

Imivuzo yamalungu e-WCCC

Iipakeji zomvuzongeenkonzo ebonelelwa ngamagosa abambe izikhundla emazikweni athile asemthethweni kunye namanye zichazwa nguMphathiswa wezeMali yaye zichazwe kwiSetyhula yeCandelo likaNondyebo wePhondo. USihlalo uhlawulwa ama-R360 ngeyure, uSekela-SIhlalo uhlawulwa ama--R244 ngeyure amalungu ahlawulwe ama-R206 ngeyure.

Igama	Umvuzo	Eminye imivuzo	Iyonke
Boezak, WA	9 460.62	416.00	9 876.62
Dani, L	8 613.54	34 942.06	43 555.60
Du Plessis, J	0.00	0.00	0.00
Du Preez, J	3 951.72	1 627.79	5 579.51
Le Fleur, A	5 038.02	56 503.30	61 541.32
Mostert, J	4 347.72	718.27	5 065.99
Ngeyi, VWN	1 890.72	534.02	2 424.74

Smith, MM	7 090.56	0.00	7 090.56
Somdaka, S	0.00	0.00	0.00
Thamm, M	3 568.50	844.72	4 413.22
Visman, RN	3 406.50	0.00	3 406.50
Wilson, LM	6 726.54	27 714.77	34 441.31
Witbooi, JC	4 820.22	5 141.64	9 961.86

5 ULAWULO LOMNGCIPHEKO

LiGosa eliNika iNgxelo yeKomishini yeNkcubeko yeNtshona Koloni (WCCC) elithwele uxanduva lokumilisela uLawulo loMngcipheko lweShishini (ERM) ngokuhambelana nesiCwangciso-nkqubo soLawulo loMngcipheko seCandelo likaRhulumente sikaNondyebo weSizwe (NTPSRMF) kunye noLawulo loMngcipheko lweCandelo lwamaShishini (D:ERM) kwiSebe leNkulumbuso (DoTP) elinika inkxaso kwiSebe leMicimbi yeNkcubeko neMidlalo.

Ukuhambelana nesiCwangciso-nkqubo soLawulo loMngcipheko seCandelo likaRhulumente leCandelo loLawulo-mali leSizwe (NTPSRMF) nokuzinzisa ngakumbi ulawulo lomngcipheko kwiQumrhu eli , uRhulumente weNtshona Koloni (WCG) wamkele uMgaqo-nkqubo we-ERM othi thaca iinjongo eziphele leyo ze-WCG ezibhekiselele kwi-ERM.

ISicwangciso soPhumezo soNyaka se-ERM siqulunqelwe ukulungiselela ukunceda kumgaqo-nkqubo we-ERM ye-WCG nokufezekisa iinjongo zesiCwangciso soNyaka soPhumezo soLawulo loMgcipheko weShishini nezinto ezingundoqo zeQumrhu eli. Oku kulinceda iqumrhu ukuba lifezekise iinjongo zalo, nezalathisi zendlela yokwenziwa komsebenzi engundoqo, ukwandisa uthatyatho lwezigqibo ezazisa ngomngcipheko, nokwandisa uhambelwano nemithetho efanelekileyo. Oku kuchaza ngaphezulu indima noxanduva lwabalawuli nabasebenzi kulawulo oluzinzileyo lomngcipheko kwiqumrhu ze lichaze umthetho oncedayo, imigangatho, iindlela, izixhobo nezibonelelo ezisetyenziswayo ukufezekisa isicwangciso se-ERM.

YiKomiti yoLawulo lobuQhinga noMngcipheko eyongamele isistimu yolawulo lwayo yonke inkqubo yolawulo lwemingcipheko yequmrhu ze inikezele ngeengxelo ezifunekayo kwiGosa eliphendulayo ngokubhekiselele kumsebenzi.. IKomiti yoPhicotho-zincwadi ijonga ngeliso lokhozi elizimeleyo kwinkqubo yequmrhu kwezolawulo lomngcipheko. IKomiti yoPhicotho-zincwadi ifumana iingxelo zenkqubela phambili ye-ERM rhoqo ngekota kunye nemeko yomngcipheko elikuwo iqumrhu kunye neerejista zalo ukulungiselela ukuba ikwazi ukuwenza kakuhle umsebenzi wayo wojonga ngeliso lokhozi.. Uphononongo lweKomiti yoPhicotho-zincwadi lwenkqubo yolawulo lomngcipheko luhambelana nesiCwangciso soNyaka soPhumezo se-ERM yequmrhu kunye nemingcipheko ebonakalayo/yeqhinga liqumrhu, ngokunjalo namaqhinga okusabela xa kukho ingxaki evelayo /okunyanga imeko ngokufanelekileyo.

IKomiti ejongene nobuqhetseba kunye noLawulo loMngcipheko (Fraud and Risk Management Committee) (FARMCO)

IQumrhu eli liseke le iKomiti inguFARMCO ijongene nobuqhetseba noLawulo leMngcipheko ukunceda iGosa eli phendulayo ekwenzeni umsebenzi walo wolawulo lomngcipheko. Le komiti isebenza ngemiqathango evunywe liGosa eliphendulayo. IKomiti le inamalungu eQumrhu eli aziingcali yaye abambe izikhundla eziphezulu zolawulo. Imiiqathango esebenza phantsi kwayo ke iKomiti le iyimisele ukuba ihlale kane ngonyaka. Iintlanganiso ezihleliyo iKomiti kulo nyaka-mali uphengululwayo zimi ngolu hlobo:

ILungu	Isikhundla	Iintlanganiso eziCwangcisiweyo	Ezizinyasiweyo
Mnu BC Walters	INtloko yeSebe	4	4
Adv. E Pretorius	INtloko yeOfisi: UMphathiswa	4	3
Adv. L Bouah	UMlawuli oyiNtloko: IMidlalo	4	4
Nksk. H du Preez	UMlawuli oyiNtloko: IMicimbi yeNkcubeko	4	3

ILungu	Isikhundla	IiNtlanganiso eziCwangcisiweyo	Ezizinyasiweyo
Nksk. BG Rutgers	CFO/ INgcaphephe kwezoMngcipheko	4	4
Mnu S Julie	UMlawuli: INkxaso yoLawulo lokuSebenza kweQhinga (Director: Strategic Operational Management Support)	4	4
Mnu A Hall	UMlawuli: ILifa leMveli	4	4
Mnu PC Hendricks	UMlawuli: UPhuhliso lweMidlalo	4	4
Nksk. J Moleleki	UMlawuli: Ubugcisa, iNkcubeko noLwimi	4	4
Nksk. N Dingayo	UMlawuli: OoVimba namaThala eeNcwadi	4	4
Mnu T Tutu	UMlawuli oyiNtloko: Ukhuthazo lwezeMidlalo	4	4

INkqubo yoLawulo loMngcipheko

Kwesi sithuba siphantsi kophengululo, iQumrhu eli livavanye imingcipheko yalo lithelekisa neqhinga lalo nesicwangciso sokusebenza sonyaka. Iimvavanyo zomngcipheko ziqhutywa kwinqanaba eliphezulu labacwangcisi rhoqo ngonyaka ze zihlaziywe rhoqo ngekota. Kwinqanaba leenkqubo, iimvavanyo zomngcipheko ziqhutywa rhoqo ngekota ukulungiselela ukuvavanya ngokutsha nokuhlaziya imingcipheko ekhoyo nokuchonga imingcipheko evelayo. Imingcipheko ebonakalayo efanelene neenjongo zavavanywa ngokwemiqathango yokuba ngathi yiyo nempembelelo; izicwangciso zonyango lomngcipheko ziphuhliswe yaye zilawulwa yaye zabiwe ngokwabanini bomngcipheko. Irejista zenkqubo yomngcipheko zivunywa ngumlawuli ofanelekileyo wenkqubo.

IFARMCO ejongene nobuqhetseba noMngcipheko iyaqinisekisa, ilubngelelanise ngokokubaleka kwezinto ze icebise iGosa eliphendulayo ngokuba yeyiphi na imingcipheko ethe yancitshiswa ngokusabela/ ngonyango lomngcipheko olufanelekileyo ukulungiselela ukuhlangabezana neenjongo zeqhinga zequmrhu. Le nkqubo iqhutywa rhoqo ngekota yaye incedisa ngexesha lophengululo lobume bomsebenzi wequmrhu.

6 IYUNITHI YOLAWULO LWANGAPHAKATHI

Luxanduva lweGosa eliphendulayo ukuvavanya liphonononge ulawulo lwangaphakathi ukuqinisekisa ukuba izinto ekufuneka zenziwe zenziwa ngokufezekileyo, ngocikizeko yaye ibekwa elubala, iyahlaziywae xa kuyimfuneko oko. Ukufezekisa oku, iintlanganiso ezingundoqo zolawulo zibanjiwe noMphicothi-zincwadi Jikelele, abalawuli benkqubo zeSebe leMicimbi yeNkcubeko neMidlalo kunye noMEC. Le yinto eyenziwa njalo ukuqinisekisa ukuba amaqumrhu karhulumente afumana iingxelo zophicotho-zincwadi ezingenaziphene.

7 UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI

UPhicotho-zincwadi lwaNgaphakathi lunikezela ngengqinisekiso yokuba luzimele, aluthathi cala nangeenkonzo zothethwano eziyilelwe ukongeza intsulungeko nokuphuculwa okuqhubayo kwemisebenzi yequmrhu. Kufanele ukubalincede iQumrhu eli uba lifezekise iinjongo zalo ngokuzisa indlela elungelelanisiweyo, nefanelekileyo ukuvavanya nokuphucula ukusebenza kweenkqubo zorhulumento, ulawulo lwemingcipheko nolawulo jikelele neenkqubo zolawulo. Le misebenzi ingundoqo ilandelayo yenziwa kule meko:

- Ukuvavanya nokunikwa kweengcebiso ezifanelekileyo ukulungiselela ukuphuculwa kweenkqubo zolawulo ukulungiselela ukufezekiswa kweenjongo zequmrhu;
- Ukuvavanya ukwanela nemfezeko yenkqubo yolawulo lomngcipheko ngokunjalo nokuba negalelo kuphuculo lwayo;
- UkuncedaiGosa eliphendulayo ukuba libambe iintambo zolawulo ngemfezeko nangocikizeko ngokuzivavanya ukuqinisekisa loo mfezeko yazo nolo cikizeko lwazo, nangokwanda kwezo ngcebiso bezinikiwe ukulungiselela ukuphuhla okanye ukuphucuka kwalo.

Umsebenzi woPhicotho-zincwadi lwaNgaphakathi oye waqukunjelwa kulo nyaka-mali uphantsi kophengululo iqumrhu ubandakanya unxulumano olunye oluqinisekisiweyo. Iinkcukacha zolu nxulumano zibandakanywe kwingxelo yeKomiti yoPhicotho-zincwadi.

IKomiti yoPhicotho-zincwadi isekwe ukuba ibe liqumrhu lokongamela elizimeleyo lingakhethi cala kwezolawulo, kulawulo lomngcipheko neenkqubo zolawulo kwiqumrhu, okubandakanya ulongamelo noxanduva olunxulumene noku kulandelayo:

- Umsebenzi woPhicotho-zincwadi lwangaphakathi;
- Umsebenzi wophicotho-zincwadi lwangaphandle (uMphicothi-zincwadi Jikelele woMzantsi Afrika (AGSA);
- Ukunikwa kwengxelo yequmrhu nokunikwa kwengxelo;
- Ukunikwa kwengxelo yemigaqo-nkqubo yequmrhu;
- Uphengululo lwezolawulo loMphicothi-zincwadi woMzantsi Afrika (AGSA) nengxelo yophicotho-zincwadi;
- Uphengululo lweQumrhu yobeko-liso kwasenyakeni;
- Ukulawulwa komngcipheko wequmrhu;
- Ulawulo lwagaphakathi;
- Iinjongo ezimiselwe kwangaphambili; kunye
- nophando lweenqobo ezisesikweni nokwasenkundleni.

IiNkcukacha zeKomiti yoPhicotho-zincwadi, 2013/14						
Igama	**Imfundo**	**Uphuma ngaphakathi okanye usuka ngaphandle**	**Ukuba ngolwangaphakathi, ubambe siphi isikhundla esebeni**	**UMhla wengqesho**	**Umhla wokurhoxa**	**Inani leeNtlanganiso ezizinyasiweyo**
Mnu Ronnie Kingwill	CA (SA)	Ngaphandle	n/a	1 EyoMqungu 2013	n/a	8
Mnu Mervyn Burton	CA (SA)	Ngaphandle	n/a	1 EyoMqungu 2012	n/a	8
Nksk Judy Gunther	CIA; AGA; CRMA; BCompt	Ngaphandle	n/a	1 EyoMqungu 2013	n/a	8
Mnu Louw van der Merwe	CA (SA); ACMA; CIA; CISA; CRMA	Ngaphandle	n/a	1 EyoMqungu 2013	n/a	8
Mnu Francois Barnard	MComm (Tax); CA (SA); BProc	Ngaphandle	n/a	1 EyoMqungu 2013	n/a	8

8 UTHOTYELO LWEMITHETHO NEMIMISELO

Iisistimu, imigaqo-nkqubo neenkqubo zikho ukuqinisekisa uthotyelo lwemithetho nemimiselo.

9 UBUQHETSEBA NORHWAPHILIZO

URhulumente weNtshona Koloni wamkele iQhinga lokulwa norhwaphilizo, i Anti-Corruption Strategy into LEYO eqinisekisa nesisikhombiso sokuba iPhondo alibamkeli konke-konke ubuqhetseba norhwaphilizo. IQumrhu eli linesiCwangciso soThintelo lobuqhetseba esamkelweyo nesicwangciso soThintelo lobuQhinga.

Akho ke amajelo awahlukeneyo okuxelwa kwezenzo zobuqhetseba norhwaphilizo.yaye inkcazelo yawo ishicilelwe phaya kwiSicwangciso-qhinga sePhondo sokulwa norhwaphilizo nakwisiCwangciso seQumrhu eli sothintelo lobuqhetseba. Isityholo ngasinye esamkelweyo yiYunithi yoPhando lwaseNkundleni siyarekhodwa kwiNkqubo yoLawulo lwaMatyala ethi isetyenziswe njengesixhobo solawulo ukulungiselela ukunikwa kwengxelo ngenkqubela phambili eyenziweyo kumatyala anxulumene neQumrhu eli nokuveliswa kweenkcukacha-manani kuRhulumente weNtshona Koloni ne-DCAS. Siyabakhusela abaqeshwa ababe ngoontamnani babo brhanelwa ngobuqhetseba, urhwaphilizo nobusela amasela ukuba kutshiwo ukuba abazi kuchazwa (oko kukuthi ababantami ngenxa yolunya okanye isixhiba). Wonke umntu ofuna ukuntama ngezenzo zobuqhetseba,

urhwaphilizo nobusela angangazichazi yaye nokuba ude waya kuxela ngokwakhe ubuqu akayi kuchazwa ngulowo aya kube exela kuye.

Lwakuba uphando olwenziweyo luqukunjelwe lwaza lwaqinisekisa ukuba ngenene bukho ubuqhetseba okanye urhwaphilizo olwenzekileyo, emva kophando , kuya kuhlalelwa ukuphulaphulwa kwetyala laloo msebenzi uthabathe inxaxheba kwizenzo ezinjalo. Kwiimeko ezinjalo, lowo ubeka izityholo nobiqale le nkqubo yoluleko kulindeleke ukuba aphakamise ukuba agxothwe loo msebenzi uchaphazelekayo. Apho kuye kwarhaneleka ziska nje ukuba kungakho ubungqina bolwaphulo-mthetho, ulwaphulo-mthetho olo luya kuxelelwa amapolisa eNkonzo yamaPolisa oMzantsi Afrika.

Kulo nyaka-mali, lunye kuphela uphando olwenziwe lwaqukunjelwa yiYinuthi yophando iqinisekisa urhwaphilizo okanye ubuqhetsebe obenzekileyo. Mibini imibandela esekuluhlu lwamatyala okanye izityholo ezingaphandwanga okanye ezisaphandwayo phantsi kweQumrhu eli.

10 UKUNCITSHISWA KONGQUZULWANO NGENXA YOMDLA

I-WCCC iqinisekisa ukuba akukho nquzulwano luya kubakho ngokunyanzelisa ukuba bonke abaniki-zinkonzo bazidize ngokusayina (ifomu engu-WCBD4) ngokuthi babhalise kuLuhlu lwabaNiki-zinkonzo lweNtshona Koloni Western Cape Supplier Database. Ngaphambi kokuba asetyenziswe umniki-nkonzo ubhalisileyo kuluhlu kuqala kuqinisekiswe ukuba i-WCBD4 emdizayo ayindalanga ngaphezu kweenyanga ezili-12.

ICandelo likaNondyebo wePhondo lincedisa amaqumrhu karhulumente ukucutha umngcipheko wochaphazeleko nalapho kuye kufunyaniswe ukuba kukho abalawuli beenkampani abakwangabaqeshwa bakarhulumente eNtshona Koloni. Oku kwenziwa ngokufumana iinkcukacha zabasebenzi abakwangabalawuli beenkampani kwiPERSAL [Personnel Salary System]. I-WCCC ke yona qinisekisa ukuba abo basebenzi banesigunyaziso sokwenza umsebenzi onomvuzo ngaphandle kukaRhulumente (RWOP) ngaphambi kokuba banikwe umsebenzi.

Iqumrhu alifumanisanga ngquzulwano kubaniki-zinkonzo esebenze nabo. Xa bekunofunyaniswa uchaphazeleko oko bekunokuthathwa njengorhwaphilizo kuLawulo lweeNtengo kwaye, emva kophando, loo mniki-zinkonzo ebeya kuthathwa "njengongafanelekanga".

11 UMGAQO WOKUZIPHATHA

Lo mgaqo-nkqubo uphunyezwe yi-DCAS ubandakanya ne-WCCC. Injongo yoMgaqo wokuZiphatha kukukhuthaza umgangatho ophezulu wokuziphatha emsebenzini. I-WCCC izama kangangoko ukuwuthobela okuqulathwe umgaqo wokuziphatha. Abasebenzi bayaziswa ngobukho boMgaqo wokuZiphatha ngokuthi, phakathi kwezinye izinto, bafundiswe ngawo ngelixa lokuqhelaniswa kwabasebenzi abatsha. UMgaqo lounikwa bonke abasebenzi njengesikhumbuzo sokuba bahlale beziphethe ngendlela efanelekileyo emsebenzini. Xa umgaqo wokuziphatha uthe wophulwa abaphathi baye bathathe amanyathelo oluleko afanelekileyo. Unxaxho olumandla luthunyelwa kwiZiko leeNkonzo eziManyanisiweyo (kwiCandelo loLawulo lezoBudlelane baBasebenzi) ukuze kulandelwe inkqubo yoluleko esesikweni.

12 IMICIMBI YEZEMPILO, UKHUSELO NEYOKUYsSNGQONGILEYO

Lo mgaqo-nkqubo uphunyezwe yi-DCAS ubandakanya ne-WCCC. Imiba yezempilo neyokhuseleko zithathelwe ingqalelo yi-DCAS ngokwenza uhlolo rhoqo ngenyanga kwiOfisi enguNdlunkulu ye-DCAS nokwenza uhlolo lophicotho kuzo zonke ezinye iiofisi zeSebe. Zonke iiofisi zenzelwe isicwangciso samaxa kaxakeka nesicwangciso sokuqhuba nomsebenzi. Abaphathi bazo zonke iiofisi bachongwe njengabaququzeleli bezempilo nomngcipheko wokhuseleko, iimashali zokhuselo, aboncedo lokuqala nabacimi-mlilo baze baqeqeshwe.

Kwenziwe uhlolo lwesimo socimo-mlilo kuzo zonke iiofisi ezikumbindi wesixeko saseKapa ngentsebenziswano neSebe lezoKhuseleko loLuntu neSebe lezoLawulo loMngcipheko weeNtlekela leSixeko seKapa elibeka iliso ze lenze neziphakamiso ngazo zonke iinkqubo zoko.

Kubanjwe iintlanganiso zezempilo nezokhuseleko emsebenzini rhoqo ngekota kwinqanaba labaphathi abaphezulu ukuxoxa ngezempilo, ukhuseleko nangemiba yezendalo nokungqongileyo.Ukubanjwa kweenkqubo zempilo zonyaka nezokwazisa banzi ngezokhuseleko kuphakamise izinga lolwazi lwequmrhu. Iqumrhu limisele inkqubo yolawulo lwenkunkuma. Amaphepha alahliweyo aqokelelwe aze alahlwe rhoqo ngenyanga.

13 UMABHALANE WENKAMPANI / WEBHODI

Akakho kweli qumrhu.

14 UXANDUVA KULUNTU

Akakho kweli qumrhu.

15 INGXELO YEKOMITI YOPHICOTHO-ZINCWADI

Kuluvuyo kuthi ukuba sibe sinale ngxelo yonyaka-mali ophela ngomhla wama-31 kweyoKwindla ka-2014 esiyithi theca phambi kwenu.

Uxanduva lweKomiti yoPhicotho-zincwadi

IKomiti yoPhicotho-zincwadi inika ingxelo yokokuba iluthobele uxanduva lwayo oluvela kwiCandelo lama-51(1)(a) loMthetho woLawulo lweMali kaRhulumente noMmiselo weCandelo loLawulo-mali 3.1.13, iPublic Finance Management Act and Treasury Regulation 27.1. IKomiti yoPhicotho-zincwadi inika ingxelo yokuba iyamkele imiqathango yokusebenza(evunywe ngomhla we-11 kweyoMsintsi ka-2013) emiselwe yiKomiti yoPhicotho-zincwadi elawula imicimbi yayo ngokwale miqathango yaza yakwenza konke okuqulethwe kuyo ngokulindelekkileyo.

Imfezeko kulawulo lwangaphakathi

IQumrhu eli libonelelwa liSebe leMIcimbi yeNKcubeko neMIdlalo yaye akukho zintsilelo zixeliweyo zichaphazela iQumrhu eli sithetha ngalo.

Ingxelo yolawulo lwasenyakeni nolwarhoqo ngenyanga / ngekota

IQumrhu linike ingxelo rhoqo ngenyanga nangekota kwiCandelo likaNondyebo njengesigunyaziso se-PFMA.

Uphengululo kweeNgxelo zoNyaka zeMali

IKomiti yoPhicotho-zincwadi:

- isiphengulule yasiphononononga isicwangciso-mali snyaka njengoko sibekiwe kwingxelo yonyaka sikunye noMphicothi-zincwadi woMzantsi Afrika kunye neGosa eliphendulayo;
- iyiphengulule yayiphononononga ingxelo yoMphicothi-zincwado woMzantsi Afrika yabalawuli kunye neempedulo zabalawuli kwimibuzo yakhe;
- icamngcile ngeenguqu kwimigaqo-nkqubo yobalo-zimali neendlela zokwenza yaza yanika ingxelo yezo zifanelekileyo kwiingxelo-mali ezicwangcisiweyo;
- iziphengulule yaziphononononga iinkqubo zeQumrhu ukuqinisekisa ukuba lithobela zonke izibonelelo zomthetho nemimiselo;
- iluphengulule yaluphononononga ulwazi ngeenjongo ezimiselwe kwangaphambili njengoko zixelwe kwingxelo yonyaka;
- Isiphengulule yasiphononononga izilungelelaniso ezibe ziziphumo zengxelo yophico lweencwadi zeQumrhu eli; yaye
- iziphengulule yaziphononononga izindululo zotshintsho apho kufanelekileyo, ezenziwe kwizicwangciso zengxelo-mali njengoko bezandlalwe liQumrhu ezichapahazela iinyanga ezintandathu eziphele ngomhla wama-30kuSeptemba ka-2013.

Uphicotho-zincwadi lwangaphakathi

Libekiwe iliso kwizithuba ezikhoyo ngokophicotho-zincwadi lwangaphakathi yaye ininzi inkqubela esele yenziwe ekuvaleni ezi zithuba ziyinikiweyo inkxaso yemali.

Akukho micimbi ingasonjululwanga ebe iphume kwingxelo yophicotho-zincwadi lwangaphakathi.

Ulawulo lomngcipheko

IQumrhu liluthatha lonke uxanduva lofezekiso lweERM. Ingxelo ezingokuzibeka kwalo zijongwa rhoqo ngekota ngabalawuli phantsi kweliso lweKOmiti yoPhicotho-zincwadi. Kambe umceli-mngeni usekukuyizinzisa i-ERM le kwiQumrhu lilonke. IKomiti yoPhicotho-zincwadi iyaziphawula izinto ezintha ezilibeka emngciphekweni yaye iza kuhlala izibekele iliso elibanzi.

Ingxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika

- IKomiti yoPhicotho-zincwadi iyangqinelana kwaye iyalwamkela uluvo loMpicothi-zincwadi Jikelele woMzantsi Afrika malunga neengxelo zemali zonyaka, kwaye icebisa ukuba iingxelo zezimali zonyaka eziphicothiweyo mazamkelwe ze zifundwe kunye nengxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika.
- Komiti yoPhicotho-zincwadi idibene noMphicothi zincwadi woMzantsi Afrika kwaye iQumrha liyaqinisekisa ukuba akukho miba engasonjululwanga evela kuphicotho olulawulayo
- IKomiti yoPhicotho-zincwadi ihlole isicwangciso sokuphunyezwa kwezinto kwiQumrhu kwimiba yophicotho zincwadi ephakanyiswe kunyaka ongaphambili ngekota kwaye yanelisekile ukuba imiba isonjululwe ngokwanelisayo.
- IKomiti yoPhicotho-zincwadi icebise ukuba iiNgxelo zeziMali zoNyaka zamkelwe liGosa elinika ingxelo ngowe-7 kweyeThupha 2014.

Umbulelo

IKomiti yoPhicotho-zincwadi ingathanda ukugqithisa umbulelo wayo kubaLawuli beQumrhu, uMphicothi-zincwadi Jikelele woMzantsi Afrika, iCandelo loPhicotho-zincwadi lwangaPhakathi nabo bonke abanye ababoneleli ngentsebenziswano nangenkcukacha abazinikileyo ukwenzela ukuba sigqibe le ngxelo.

IKomiti yoPhicotho-zincwadi iphinde yasijonga isicwangciso sokuphumeza sequmrhu kwimiba yophicotho-zincwadi ephakanyiswe kunyaka ophelileyo kwaye iyaneliseka yinto yokuba imiba isonjululwe ngokwanelisayo. Izimvo ezingakumbi ziyakunikezelwa emva kwengxelo yophicotho-zincwadi yokugqibela.

IKomiti yoPhicotho-zincwadi iza kushicilela isivumelwano kunye/okanye ukwamkeleka kwayo kweziqukumbelo zoMphicothi-zincwadi Jikelele kwiiNgxelo zeMali yoNyaka ezisemva kokujongwa kwakhona kwingxelo yoPhicotho-zincwadi kunye neeNgxelo zeMali eziPhicothiweyo.

Mnu. Ronnie Kingwill

USihlalo weKomiti yoPhicotho-zincwadi yamasebe abumbeneyo ezentlalo

(Social Cluster Audit Committee)

IKomishini yeNtshona Koloni

Umhla: 14 kweyeThupha 2014

ICANDELO D: ULAWULO LWEMICIMBI YABASEBENZI

1 INTSHAYELELO

Abasebenzi baqeshwa liSebe leMicimbi yeNkcubeko neMidlalo, yaye ingcaciso efanelekileyo ikwiNgxelo yoNyaka ye-DCAS.

2 IINKCUKACHA-MANANI ZOLONGAMELO LWEMICIMBI YABASEBENZI

Ezi nkcukacha-manani zichazwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ICANDELO E: INGCACISO YEZEMALI

1 INGXELO YOMPHICOTHI-ZINCWADI JIKELELE KWIPALAMENTE YEPHONDO LENTSHONA KOLONI NGEKOMISHINI YENKCUBEKO ENTSHONA KOLONI

Intshayelelo

1. Ndiye ndaziphicotha iingxelo zemali zeKomishini yeNkcubeko eNtshona Koloni ezikwiphepha lama-29 ukuya kwelama-45, eziquka ingxelo ngobume bemali ukuza kuma ngomhla wama-31 kweyoKwindla ku-2014, ingxelo yokusebenza kwemali, ingxelo yeemali zee-asethi eziseleyo, ingxelo yokungena nokuphuma kwemali nengxelo yokuthelekiswa kohlahlo-lwabiwo-mali nezona mali zonyaka ophelayo, namanqaku, aquka isishwankathelo semigaqo-nkqubo ebalulekileyo yokunika ingxelo nezinye iinkcukacha ezinika ingcaciso.

Uxanduva lwegosa eliphendulayo lweengxelo-mali

2. Onegunya lokunika ingxelo nophendulayo unoxanduva lokwenza amalungiselelo nokubonisa ngendlela enobulungisa iingxelo zemali ngokweMigangatho yaseMzantsi Afrika yeZenzo zokuNika iNgxelo eziVunyiweyo Jikelele (iSA Standards of GRAP), okufunekayo ngokomthetho iPublic Finance Management Act of South Africa, ka-1999 (Umthetho woku-1 ka-1999) (PFMA) necandelo le-15(6) lomthetho iWestern Cape Cultural Commission and Cultural Councils Act, ka-1998 (Umthetho we-14 ka-1998) (iWCCCA) nolawulo olo lwangaphakathi njengoko oko kuqinisekisiwe ngonegunya lokunika ingxelo ukuba kuyimfuneko ukwenza amalungiselelo eengxelo zemali ezinamaxwebhu angenaziphene, nokuba kungenxa yobuqhopholo okanye yempazamo.

Uxanduva lomphicothi-zincwadi jikelele

3. Uxanduva lwam kukuvakalisa uluvo lwam ngezi ngxelo-mali ngokubhekisele kuphicotho endilwenzileyo. Ndenze olwam uphicotho lweencwadi ngokomthetho iPublic Audit Act of South Africa, ka-2004 (Umthetho wama-25 ka-2004) (i-PAA), isaziso jikelele sikhutshwe ngokweMigangatho yeZizwe yoPhicotho zincwadi. Le migangatho ifuna ukuba uhambelane neendlela ezifunekayo zokuziphatha kucetywe kwaye kwenziwe uphicotho zincwadi ukuze kufunyaniswe isiqinisekiso esifanelekileyo malunga nokuba ingaba iingxelo zemali azinaziziphene.

4. Uphicotho-zincwadi lubandakanya imigaqo yokusebenza ukuze kufunyanwe ubungqina malunga neemali nezibhengezo kwiingxelo zemali. Imigaqo ekhethiweyo ixhomekeke kwisigqibo somphicothi zincwadi, kubandakanywa ukuvavanywa koko kusemngciphekweni kumaxwebhu aneziphene kwiingxelo zemali, nokuba oko kwenzeke ngenxa yobuqhopholo okanye yeempazamo. Xa kusenziwa oko kuvavanywa koko kusemngciphekweni, umphicothi zincwadi uqwalasela ulawulo lwangaphakathi olufanelekileyo kumalungiselelo eziko nokubonakaliswa iingxelo zemali ngendlela enobulungisa ukuze kwenziwe imigaqo yophicotho zincwadi efanele ezo meko, kodwa hayi ngokwenjongo yokuvakalisa uluvo ngokuphumelela kolawulo lwangaphakathi lweziko. Uphicotho zincwadi lukwabandakanya ukuvavanywa kokuba ingaba imigaqo-nkqubo esetyenziswayo xa kunikwa ingxelo ifanelekile nokuba uqikelelo kucwangciso zimali lufanelekile na olwenziwe ngabalawuli, kunye nokuvavanywa kwako konke okubonakaliswe kwiingxelo zemali.

5. Ndikholelwa ekubenia uluvo endilunikileyo ngophicotho-zincwadi lusekelwe kubungqina bophicotho-zincwadi endibufumene banele kwaye bufanelekile.

Uluvo

6. Ngokoluvo lwam, iingxelo zemali zinyanisekile, nokuba uzivelela ngaliphina icala, , kubume bezimali zeKomishini yeNkcubeko eNtshona Koloni ukuza kuma kumhla wama-31 kweyoKwindla ka-2014, nokusebenza kwemali, ukungena nokuphuma kwemali

nokuthelekiswa kohlahlo-lwabiwo-mali nezona mali zalo nyaka uphelayo ngokweMigangatho yaseMzantsi Afrika yeGRAP nokufunekayo ngokwe-PFMA ne-WCCCA.

INGXELO NGOKWEZINYE IIMFUNO ZOMTHETHO NEMINYE IMIGAQO

7. Ngokuhambelana ne-PAA kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango ngoko, ndinika ingxelo yokufunyenweyo okulandelayo kwingcaciso yokwenziwa komsebenzi okuxeliweyo kuthelekiswa neenjongo ezimiselwe kwangaphambili ukulungiselela iinjongo ezikhethiweyo ezithiwe thaca kwingxelo yonyaka yokwenziwa komsebenzi, ukungathotyelwa komthetho ngokunjalo nolawulo lwangaphakathi. Injongo yohlolo lwam yayikukuchonga okufunyenweyo okunokunikwa ingxelo ngako njengoko kuchaziwe phantsi kwesihlokwana kodwa ingekuko ukuqokelela ubungqina ukulungiselela ukunika ingqinisekiso kule miba. Ngokunjalo ke, andinaluvo okanye sigqibo ndisithathayo kule miba.

Iinjongo ezimisiweyo

8. Ndiziqhubile iinkqubo zokufumana ubungqina obumalunga nokuba luncedo nokuthembela kwengcaciso yomsebenzi exeliweyo ukulungiseIela injongo elandelayo ekhethiweyo ethiwe thaca kwingxelo yonyaka yomsebenzi we Qumrhu eli yonyaka ophele ngowama-31 kweyoKwindla uMatshi 2014:

   - Ukulondolozwa, ukukhuthazwa nokuphuhliswa kobugcisa nenkcubeko ngokubhaliswa nokurhoxiswa kobulungu kwamabhuinga enkcubeko, ulawulo lwamaziko enkcubeko, uphando nohlahlelo (ukususela kwiphepha le-10 ukuya kwele-12).

9. Ndiyivavanyile ingcaciso yokwenziwa komsebenzi exeliweyo ithelekiswa nenqobo zokukhetha ngokupheleleyo zokuba luncedo nokuthembeka.

10. Ndikuvavanyile ukuba luncedlo kwengcaciso yomsebenzi exeliweyo ukumisela ukuba ingaba yenziwa ngokuhambelana nemithetho-siseko yokunikwa kwengxelo yonyaka yeCandelo loLawulo-mali leSizwe nokokuba umsebenzi ekunikwe ingxelo ngawo uyahambelana kunye neenjongo ezicwangcisiweyo na. Ndiqhubile ndenza uhlolo lokuba ingaba ingaba izalathisi nemigqaliselo nekujoliswe kuyo ibichazwe kakuhle, iqinisekisiwe, ithe ngqo, ingalinganiswa, imiselwe ixesha yaye ifanelekile na, njengoko kudingwa sisiCwangciso-nkqubo seCandelo likaNondyebo weSizwe esilungiseIelwe ukulawula inkqubo yokwenziwa komsebenzi.

11. Ndikuhlelile ukuthembeka kwengcaciso yokwenziwa komsebenzi exeliweyo ndiqinisekisa ukuba ingaba isesemthethweni, iyinyaniso yaye iphelele na.

12. Andibanga namiba ndiyiphakamisayo malunga nokuba iyasebenziseka, ithembekile naingcaciso yendlela yokusebenza exeliweyo ngokwenjongo injongo ekhethiweyo.

Imiba eyongezelelweyo

13. Nangona ndingaphakamisanga mivuka malunga nokuba iyasebenziseka, ithembekile na ingcaciso yendlela yokusebenza exeliweyo ngokwengxelo ekhethiweyo, kambe ndinga iingqondo ndingazitslalea kulo mba ulandelayo:

Izifezekiso zokujoliswe kuko okucwangcisiweyo

14. Khangela kwingxelo yonyaka yokwenziwa komsebenzi ekumaphepha le-10 ukuya kutsho kwele-12 ulungiselela ingcaciso ngokufezekisiweyo kokujoliswe kuko okucwangcisiweyo konyaka.

Ukuthobela umthetho

15. Ndizilndee iinkqubo zokufumana ubungqina bokuba iqumrhu liyithobele na imithetho esebenzayo ngokubhekiselele kwimiba yemali, kulawulo lwemali kunye neminye engqamene noku. Andifumanisanga bungqina bakungathobeli mithetho ikhoyo kwimiba ethile kukho , ngokwesaziso jikelele esikhutshwe ngokwemiqathango ye-PAA.

Ulawulo lwangaphakathi

16. Ndilubone lufanelekile ulawulo lwangaphakathi kuphicotho-zincwadi lwam lweengxelo zemali, kwingxelo yonyaka yomsebenzi nothotyelo lomthetho. Andikhange ndibone ukusilela okubonakalayo kulawulo lwangaphakathi.

Auditor - General

EKapa

30 kweyeKhala 2014

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

IKOMISHINI YENKCUBEKO YENTSHONA KOLONI
IINGXELO-MALI ZONYAKA
zonyaka ophele ngowama-31 kweyoKwindla 2014

INGXELO YOBUME BEMALI ngokomhla wama-31 kweyoKwindla 2014

Amanani ngokweRandi	**AMANQAKU**	**2014 R'000**	2013 R'000
IIASETHI			
Iiasethi			
Imali eziinkozo nokulingana nayo	2	**4,928**	5,135
Okufunyenweyo kutshintshiselwano lorhwebo	3	**13**	49
IIASETHI ZIZONKE		**4,941**	**5,184**
IIMFANELO			
Iimfanelo ezimiyo			
Urhwebo nokunye okuhlawulekayo	4	**116**	209
Ingeniso efunyenwe kwangaphambili	4	**428**	310
IIMFANELO ZIZONKE		**544**	519
IIASETHIEZI ESELEYO			
Intsalela efunyenweyo		**4,397**	4,665
IIASETHI ZIZONKE		**4,941**	**5,184**

IKOMISHINI YENKCUBEKO YENTSHONA KOLONI
IINGXELO ZONYAKA ZEMALI
zonyaka ophele ngowama-31 weyoKwindla 2014

INGXELO YOKUSEBENZA KWEMALI kunyaka ophele ngowama-31kweyoKwindla 2014

Amanani ngokweRandi	**AMANQAKU**	**2014** **R'000**	2013 R'000
INGENISO			
Ingeniso yokungananiselwanayo ngako	5.1	**2,157**	1,954
Ingeniso yonaniselwano	5.2	**248**	261
INGENISO IYONKE		**2,405**	**2,215**
INKCITHO			
Umrhumo wophicotho-zincwadi	6	**(203)**	(206)
Umrhumo wamalungu	8	**(59)**	(85)
Inkcitho kwezeofisi	9	**(138)**	(76)
Uweliso nobonelelo-mali: iinkcitho	10	**(210)**	(766)
Ezinye iindleko zokusebenza	11	**(2,063)**	(1,757)
INKCITHO IYONKE		**(2,673)**	**(2,890)**
INTSILELO YONYAKA		**(26)**	**(675)**

IKOMISHINI YENKCUBEKO YENTSHONA KOLONI
IINGXELO-MALI ZONYAKA
zonyaka ophele ngowama-31 kweyoKwindla 2014

INGXELO YEENGUQU KWIIASETHI

	Intsalelo efunyenweyo R'000	Iyonke R'000
UMncono ngokomhla woku-01 kuTshazimpuzi 2012	**5,340**	5,340
Intsilelo yonyaka	**(675)**	(675)
	4,665	**4,665**
Umncono ngomhla woku-01 kuTshazimpuzi 2013		
Intsilelo yonyaka	**(268)**	(268)
Umncono ngomhla wama-31 kweweyoKwindla 2014	**4,397**	**4,397**

IKOMISHINI YENKCUBEKO YENTSHONA KOLONI
IINGXELO ZONYAKA ZEMALI
zonyaka ophele ngowama-31 kweyoKwindla 2014

INGXELO YOKUHAMBA KWEMALI

Amanani ngokweRandi	**AMANQAKU**	**2014 R'000**	2013 R'000
Ukuhamba kwemali kwimisebenzi eyenziwayo			
Iirisithi zemali		**2,291**	2,186
Iintlawulo ezenziwe ngemali eziinkozo		**(2,750)**	(2,634)
Imali esetyenziswe kwimisebenzi eyenziwayo	7	**(459)**	(448)
Inzala ezuziweyo		**252**	261
Okuseleyo kwehlile ngokwemali ezinkozo nokulingana nayo		**(207)**	(187)
		5,135	5,322
Imali nokulingana nayo ekuqaleni konyaka			
Iyonke imali eziinkozo nokulingana nayo ekupheleni konyaka	2	**4,928**	**5,135**

IKOMISHINI YENKCUBEKO YENTSHONA KOLONI
IINGXELO-MALI ZONYAKA
zonyaka ophele ngowama-31 kweyoKwindla 2014

INGXELO YOTHELEKISO LOHLAHLO-LWABIWO-MALI NEZONA MALI

Ingcaciso	Uhlahlo-lwabiwo-mali oluphunyeziweyo R,000's	Ulungelelwaniso R,000's	Uhlahlo-lwabiwo-mali lokugqibela R,000s	Umyinge ngokusekelwe kuthelekiso R,000's	Umahluko phakathi kohlahlo-lwabiwo-mali lokugqibela nokusetyenzisiweyo R,000's	Umahluko %	Inkcazelo ngonxaxho olumandla (ngaphezu kwe-5%) kuhlahlo-lwabiwo-mali
INGENISO							
Uweliso nezibonelelo-mali	250		250	250	-	-	
Eye ingeniso yemisebenzi	1,785	564	2,349	2,041	(308)	(13)	Ngenxa yeendawo akuzo, amaziko athile akazange abe nganenzuzo njengoko ebelindelwe.
Ingeniso yenzala	338		338	252	(86)	(25)	Ukhutshelo oluvela kutyalo-mali lusiya kwiakhawunti yemihla ngemihla luchaphazele ingeniso yenzala.
INGENISO IYONKE	**2,373**	**564**	**2,937**	**2,543**	**(394)**	**(13)**	
INKCITHO							
Umrhumo wamalungu	100		100	66	34	34	Kwenziwe uhlahlo lwabiwo-mali lweentlanganiso ezithatha u suku lonke kodwa zithathe nje isithuba seeyure ezimbalwa.
Inkcitho kwezeofisi	116		116	141	(25)	(22)	Iindibabo zeengxoxo ezingaphezulu zabanjwa ukulungiselela ukuthengiswa kwamaziko.
Umrhumo wophicotho-zincwadi	265		265	220	45	17	Ixesha elichithwe kuphicotho-zincwadi libe ngaphantsi kwelo belilindelwe.
Uweliso nobonelelo-mali: iindleko	250		250	210	40	16	Zibe mbalwa izicelo zenkxaso yemali.
Ezinye iindleko zokusebenza	1,642	564	2,206	2,113	93	4	Indleko zokuhamba nezokuhlala zamalunguzibe ngaphantsi kakhulu kunezixa-mali zohlahlo lwabiwo-mali.
INKCITHO IYONKE	**2,373**	**564**	**2,937**	**2,750**	**187**	**6**	
OKUSELEYO	**-**	**-**	**-**	**(207)**	**(207)**		

Uhlahlo-lwabiwo-mali oluphunyeziweyo lonyaka-mali osusela ngomhla woku-1 kuTshazimpuzi 2013 ukuya kumhla wama-31 kweyoKwindla-2014. Iingxelo-mali zilungiselelwa ngokusekelwe kunyuko kusetyenziswa ucalulo lohlobo lwenkcitho kwinkcazo-mali yendlela esetyenziswe ngayo imali.Iingxelo-mali zahlukile kuhlahlo-lwabiwo-mali oluphunyezwe ngokusekelwe kwimali eziinkozo kusetyenziswa kwaloo nkqubo-nye yocalulo.

Ulungelelaniso phakathi komyinge wemali ngothelekiso njengoko uchaziwe kwinkcazo-mali elungelelaniswa nomyinge wemali eziinkozo okwinkcazelo yendlela ehambe ngayo imali eziinkozo kunyaka ophele ngomhla wama-31 kweyoKwindla 2014 lunikwe apha ngezantsi.Iingxelo zemali namaxwebhu ohlahlo-lwabiwo-mali alungiselelwe eli xesha linye.Umahluko ekusekelwe kuwo: uhlahlo-lwabiwo-mali lulungiselelwa ngokusekelwe kwimali eziinkozo ngeli xa zona iingxelo-mali zisekelwe kunyuko lwamaxabiso.

ULUNGELELWANISO LWEZIXA-MALI NGENDLELA ENOKUTHELEKISEKA NEZIXA-MALI KWIINGXELO-MALI

Ingcaciso	**Esebenzayo R'000**	**Iyonke R'000**
Izixa-mali ngendlela enokuthelekiseka njengoko unikwe kuhlahlo-lwabiwo-mali nenkcazelo ethelekisekayo	**-**	**-**
Umahluko ekusekelwe kuwo	(207)	(207)
Umahluko wexesha	-	-
Umahluko wequmrhu	-	-
Izixa-mali ezikwinkcazelo yokuhamba kwemali eziinkozo	**(207)**	**(207)**

1. IMIGAQO-NKQUBO YOBALO-MALI

1.1 ULWANDLALO LWEENGXELO-MALI

Iingxelo-mali zilungiswe ngokwale migaqo-nkqubo ilandelayo, nethe yasetyenziswa ngokuzingisileyo kuzo zonke iinkalo, ngaphandle kwalapho zichazwe ngenye indlela khona. Nangona kunjalo, apho kufanelekileyo, kunikwe neenkcukacha ezongezelelweyo ukuphakamisa izinga lokusebenziseka kweeNkcazo-mali kwanokuthotyelwa kwezimiso zomthetho wolawulo lwezimali zikarhulumente iPublic Finance Management Act, uMthetho 1 ka-1999 (njengoko uhlengahlengisiwe ngoMthetho 29 ka-1999), noMgaqo kaNongxowa-mali okhutshwe ngokoMthetho:

1.1.1 Isiseko solungiso

Iingxelo-mali zilungiswe zacwangciswa ngokwezikhokelo ezibizwa ngokuba ziiGenerally Recognised Accounting Practices (GRAP) kubandakanya nayiphi na enye inkcazelo, izikhokelo nemiyalelo ekhutshwe yiBhodi yemiGqaliselo yoBalo-mali.

Iingxelo-mali zilungiselelwe ngokweendleko zangaphambili ezichaziweyo ngaphandle kwalapho zichazwe kwimigaqo yobalo-mali njengalapha ngezantsi. Imigaqo yobalo-mali echazwe apha ngezantsi usetyenziswe ngokuzingisileyo kuzo zonke iinkcazo-mali, ngaphandle kwalapho zichazwe ngenye indlela khona.

Imigqaliselo yeGRAP esebenzayo kulo nyaka kunikwa ingxelo yawo:

GRAP No.	Ingcaciso	GRAP No.	Ingcaciso
GRAP 1*	Ukwandlalwa kweeNgxelo-mali	**GRAP 16***	Utyalo-mali kwipropati
GRAP 2*	Iingxelo zokuhamba kwemali eziinkozo	**GRAP 17***	Ipropati, iplanti nezixhobo
GRAP 3*	Imigaqo-nkqubo yobalo-mali, linguqu kwiingqikelelo zobalo-mali neempazamo	**GRAP 19**	Izibonelelo, amatyala azenzekelayo nempahla ezenzekelayo
GRAP 4*	Iziphumo zeenguqu kumaxabiso onaniselwano namazwe angaphandle	**GRAP 21**	Umonakalo weeasethi ezingangenisi mali eziinkozo
GRAP 5	Iindleko zokuboleka	**GRAP 23**	Ingeniso yeNtengiselwano engeyiyo eyoTshintshiselwano (Iirhafu nokhutshelo-mali)
GRAP 6	Iingxelo-mali ezimanyanisiweyo nezahluliweyo	**GRAP 24**	Ulwandlalo lweenkcukacha zohlahlo-lwabiwo-mali kwiingxelo-mali
GRAP 7	Utyalo-mali kumaqurhu ekusetyenziswana nawo	**GRAP 25**	Izibonelelo zabasebenzi
GRAP 8	Inzala kwimisebenzi yobambiswano	**GRAP 26**	Umonakalo weeasethi ezingenisa imali eziinkozo
GRAP 9*	Ingeniso kunaniselwano	**GRAP 27**	EzoLimo (zithatha indawo yeGRAP 101)
GRAP 10*	I Financial Reporting in Hyperinflationary Economies	**GRAP 31**	Iiasethi ezingaphathekiyoo (zithatha indawo yeGRAP 102)
GRAP 11*	Izivumelwano zolwakhiwo	**GRAP 100***	Iiasethi ezingekhoyo egcinelwe iNtengiso neMisebenzi eyekisiweyo
GRAP 12*	Uluhlu lwezinto ezahlukeneyo	**GRAP 103**	Iiasethi zelifa lemveli
GRAP 13*	Ingqeshiselwano	**GRAP 104**	Izixhobo zemali
GRAP 14*	Imisebenzi eyenziwe emva komhla woniko-ngxelo	**GRAP 104**	

*Njengoko ihlaziyiwe ngo-2012

Imigqaliselo engekasebenzi kulo nyaka kunikwa ingxelo yawo

GRAP No.	INgcaciso
GRAP 18	Uniko-ngxelo ngokwezahluko (ezingadingi kusetyenziswa)
GRAP 32	Amalungiselelo eemvume zenkonzo: UMnikeli
GRAP 105	Ukhutshelo lwemisebenzi phakathi kwamaqumrhu alawulwa ngokufanayo
GRAP 106	Ukhutshelo lwemisebenzi phakathi kwamaqumrhu angalawulwa ngokufanayo
GRAP 107	Udityaniso
GRAP 108	Okwamkelweyo okusemthethweni

Le migangatho ayisayi kuba nempembelelo kwiiNgxelo-Mali zeQumrhu.

Imigangatho yeGRAP enokuthi isetyenziswe ukubhengeza iingcaciso ekwiingxelo-mali

GRAP No.	Ingcaciso
GRAP 20	Iinkcazo eziyelelene namaqela *

*****Ukulungiselela lonyaka-mali umileyo nohambelana nonyaka ongaphambili i-IPSAS 20 yasetyenziswa kubhengezo olunxulumene neqela.

Ulungiso lweengxelo zemali luthobela iGRAP lufuna ulawulo lokwenza izigwebo, uthelekelelo nezenzizo ezithi zibe nempembelelo kumiliselo lwemigaqo-nkqubo kunye nezixa-mali ezixelelweyo zempahla namatyala, ingeniso nenkcitho.

Uthelekelelo nezenziso zisekwe kumava embali neminye imiba ekukhokhelwa ukuba ifanelekile phantsi kweemeko, imiphumela eyenza isiseko sokwenza isigwebo esimalunga nokuthwalwa kwamaxabiso empahla namatyala angathanga gca ngokweminye imithombo. Iziphumo ezizizo zinakh ukwahlula kolu thelekelelo. Uthelekelelo kunye nezenziso ezikhoyo zivavanywa ngokuqhubekayo. Uhlaziyo kuthelekelelo lobalo-mali lubonwa enyakeni ekuhlaziywa ngalo uthelekelelo ukuba uhlaziyo lunempembelelo ngaloo nyaka okanye kunyaka wohlaziyo kunye neminyaka elandelayo ukuba uvavanyo lunempembelelo kule minyaka nakwezayo.

1.2.1 Ingxelo yokungena nokuphuma kwemali kunokuqulunqwa ngokuhambelana nendlela ethe ngqo.

1.2.2 Ingcaciso ethe ngqo ithiwe thaca ngokwahlukeneyo kwingxelo yobume obufana:
- (a) Okwamkelweyo okuvela kwiintengiselwano ezingezizo ezotshintshiselwano;
- (b) Iirhafu nokhukhutshelweyo okuhlawulweyo;
- (c) Urhwebo nezinye iintlawulo ezivela kwiintengiselwano nezingezizo ezotshintshiselwano.

1.3 IBEKWE NJANI IMALI

Imali ekusetyenziswa yona liqumrhu eli yiRandi yoMzantsi Afrika. Ezi ngxelo-mali zinikwe ngokweRandi yoMzantsi Afrika. Zonke izixa-mali zinikwe ngokwesambuku sewaka (1 000) leeRandi elikufutshane.

1.4 INKXALABO KWINGQIKELELO

Ezi ngxelo-mali zonyaka zilungiselelwe ngokusekelwe kwinkxalabo kwingqikelelo.

1.5 INGENISO

Ingeniso ibalwa ngokwexabiso elifanelekileyo loko kufunyenweyo. Ingeniso ithathelwa ingqalelo xa kukrokreleka ukuba ezoqoqosho okanye iinkonzo zingawela ngakwiqumrhu naxa umyinge wengeniso unganako ukubalwa ngokuthembakeleyo, naxa iyifezekisa ngokufanelekileyo imisebenzi yeQumrhu. Ingeniso efunyanwa kunikezelo lweenkonzo ithathelwa ingqalelo kwintsalela nakwintsilelo ekuzeni kuphela kwelixa loniko-ngxelo.

Umyinge awuthathwa ngokuba unobaleka ngothembakeleyo de kusonjululwe zonke iintlawulo ezifanelekileyo.

1.5.1 Ingeniso yeentengiselwano ezingezizo ezotshintshiselwano

1.5.1.1 Iminikelo-mali engenamiqathango

Iminikelo-mali engenamiqathango ithathelwa ingqalelo kwingeniso xa umnikelo ufumaneka.

1.5.1.2 Iminikelo-mali engenamiqathango nokufunyenweyo

Ingeniso efunyenwe kwiminikelo-mali nemiqathango, kwiminikelo nakwinkxaso-mali ithathelwa ingqalelo njengengeniso xa iQumrhu lithe layithobela yonke imimiselo, imiqathango okanye izibophelelo eziqulathwe kwizivumelwano. Xa imimiselo, imiqathango okanye izibophelelo zingathotyelwanga, iqumrhu lithwaliswa uxanduva.

Inzala efunyenwe kutyalo-mali iphathwa ngokwemiqathango yominikelo-mali lowo. Ukuba ihlawulwa kumboneleli wayo ithathwa njengemfanelo, ukuba akunjalo ithathwa njengenzala engenisiweyo kwinkcazelo yokusetyenziswa kwemali.

Iminikelo-mali ebuyekeza iinkcitho zeQumrhu zithathwa njengentsalela okanye intsilelo ngendlela emiselwe uhlelo olo kwakuloo nyaka mnye kunikwa ingxelo yenkcitho yawo.

1.5.1.3 Iinkonzo ezenziwe ngezibele

Iinkonzo ezenziwe ngezibele ziinkonzo ezinikelwe ngabantu abathile kwiqumrhu, ngaphandle kwentlawulo, kodwa ezifuna ukuchazwa. Abasebenzi beQumrhu likaRhulumente banika inkxaso exabisekileyo kwiQumrhu ukufezekisa iinjongo zalo; nangona kunjalo, inkonzo elolo hlobo ayinakulinganiseka ngokuthembakeleyo ngako oko ayichazwa kwinkcazo yokusebenza kwemali okanye kwinkcazelo yesimo semali.

Uhlobo lwenkonzo ekumila kunje ichazwa kumanqaku enkcazo-mali, kwimiba eyelelene koko.

1.5.2 Ingeniso evela kwintengiselwano yontshintshelwano

Ingeniso efunyenwe kwinzala yotyalo-mali nakwiakhawunti yebhanki esetyenziswayo.

1.6 IMALI YAMAZWE ANGAPHANDLE

Iintengo ezenziwe ngemali yamazwe angaphandle ziguqulelwa kwixabiso lotshintshiselwano olumiyo ngelo xesha. Izinto ezifunyenwe ngemali yamazwe angaphandle ziguqulelwa kwixabiso lotshintshiselwano olumiyo ngelo xesha. Okufunyenweyo nokube yilahleko ngenxa yeentengo kutsalwa kwintsalela/kwintsilelo.

1.7 INKCITHO

1.7.1 Intengiselwano zemali kwiiasethi neemfanelo

Amatyala ayacinywa xa ezo nto zichazwe njengezingenakubuya zifumaneke. Ukucinywa kwamatyala kuxhomekeke kwizixa-mali ezingasetyenziswanga okanye kwizabelo--mali ezingasetyenziswanga. Ukucinywa kwamatyala kwenziwa ekupheleni konyaka okanye xa ithe yakho imali leyo ibilityala.

Akukho bonelelo lwenziweyo lweemali ezingenakubuya zifumaneke kodwa imali leyo ichazwa njengamanqaku ochazo.Zonke ezinye iilahleko zithathelwa ingqalelo zakube zigunyaziselwe oko.

1.7.2 Inkcitho engenanzuzo nengenaziqhamo

Inkcitho engananzuzo nengenaziqhamo ithathwa njengempahla yexabiso kwinkcazo yesimo sema de ibe ifumanekile kulowo ungunobangela wayo okanye icinywe njengengenakubuya ifumaneke kwinkcazo yokusebenza kwemali.

1.7.3 Inkcitho engekho mgaqweni

Inkcitho engekho mgaqweni ithathwa njengenkcitho kwinkcazo yokusebenza kwemali. Ukuba inkcitho leyo ayifumananga luxolelo kosemagunyeni ithathwa njengempahla yexabiso ide ibuyiswe okanye icinywe njengengenakubuya ifumaneke.

1.7.4 Uweliselo-mali nezibonelelo-mali

Ukhutshelo-mali nezibonelelo-mali zithathwa njengenkcitho lusakube ugunyaziso lwenziwe lufezekisiwe kwisistimu (ungedlulanga umhla wama-31 kweyoKwindla enyakeni).

1.8 IZIXHOBO ZEMALI

Izixhobo zemali zeQumrhu zahlulwe ngokweendidi njengeeasethi eziyimali okanye njengeemfanelo.

1.8.1 Iiasethi eziyimali

Iasethi eyimali yiyo nayiphi na iasethi eyimali ezinkozo okanye ilungelo lokufumana imali ezinkozo. Eli Qumrhu linezi ntlobo zilandelayo zeeasethi eziyimali njengoko zibonisiwe kwinkcazo yesimo semali okanye kumanqaku ayo:
:

- Urhwebo nezinye ezifumanekayo
- Imali ezinkozo nokufana nayo

Ngokwe-GRAP 104, iiasethi zeQumrhu zicalulwa ngolu hlobo lulandelayo ngokweendidi ezi miswe ngokwalo mgqaliselo:

Uhlobo lweasethi eyimali	Udidi ngokweGRAP 104
Urhwebo nokunye okufumanekayo	Imali-nzala nokufumanekayo
Imali eziinkozo nokufana nayo	Imali-nzala nokufumanekayo

1.8.1.1 Imali-mboleko nokufumanekayo

Imali-mboleko nokufumanekayo kuchazwa ngomyinge wexabiso elifanelekileyo. Zisakube zithathelwe ingqalelo, iiasethi eziyimali zibalwa ngokwemali ebekelwe ukuhlawula amatyala, kusetyenziswa iindlela eziphantsi zenzala ukuthoba inzala. Zibandakanywa kwimpahla yexabiso emiyo, ngaphandle kwezo zingaphezu kweenyanga ezili-12, nezicalulwa njengempahla yexabiso engeyoyeli xesha.

1.8.2 Iimfanelo eziyimali

Imfanelo eyimali sisibophelelo sokunika imali ezinkozo okanye nayiphi na enye iasethi eyimali kwiqumrhu elithile. Iimfanelo eziyimali zeQumrhu lurhwebo nezinyue izinto ezihlawulwayo eziboniswe kwinkcazo yesimo semali okanye kumanqaku azo.

Zimbini iindidi eziphambili zeemfanelo eziyimali, ngocalulo olusekelwe kwindlela ezibalwa ngayo. Iimfanelo eziyimali zingabalwa ngolu hlobo:

- Ixabiso elifanelekileyo ngentsalela okanye ngentsilelo; okanye
- Indleko ebekelwe ukuhlawula amatyala

Iimfanelo eziyimali zibalwa ngokwexabiso elifanelekileyo ngentsalela okanye ngentsilelo, nayo nayiphi na enye into ekhokelele kwinzuzo okanye kwilahleko echazwa kwinkcazo yokusebenza kwemali. Nayiphi na enye imfanelo eyimali kufanele icalulwe njengemfanelo eyimali engabalwanga ngokwexabiso elifanelekileyo ngentsalela okanye ngentsilelo kwaye zidla ngokubalwa ngokwexabiso elifanelekileyo ekuqaleni, okusele kwiindleko zorhwebelwano.

Ezinye iimfanelo eziyimali zibalwa ngokwendleko kwimali ebekelwe ukuhlawula amatyala kusetyenziswa indlela efanelekileyo yokubala inzala, ze inkcitho kwinzala ichazwe ngendlela evela ngayo.

1.9 IPROPATI, IPLANTI NEZIXHOBO

1.9.1 Uthathelo-ngqalelo nobalo

Zonke izinto zeplanti yomzi-mveliso nezixhobo zichazwa kwiinkcukacha zendleko yelixa elidlulileyo nothothiso lwelahleko. Izinto zeplanti nezixhobo ezifunyenwe simahla okanye ngexabiso eliphantsi zichazwa njengezikwixabiso elifanelekileyo ngomhla wokufunyanwa kwazo ze zisiwe kwixabiso ebesele lichazwe njengexabiso elifanelekileyo ezifunyenweyo ukuthoba nokuthothisa ilahleko. Xa ezinye zezinto zeplanti yo nawesixhobo zihlala amaxesha ohlukeneyo, zibalwa njengezinto (amalungu angundoqo) zeplanti nezixhobo ezahlukeneyo.

Indleko yento yeplanti ethile okanye yesixhobo ichaza ixabiso, kubandakanya nezivela kumazwe angaphandle neentengo ezingajikiswayo, naziphi na iindleko zokufunyanwa, zokusungulwa nezokufakelwa kwezo asethi ukuze zibe nokwenza umsebenzi ebezifunelwe wona. Oku akubandakanyi iiasethi ehlawulelwe ngesibonelelo-mali sikarhulumente. Ixabiso lempahla yexabiso ezuzwe ngesibonelelo-mali sikarhulumente iphungulwa sisibonelelo-mali sikarhulumente ngokusingise kuloo asethi.

1.9.2 Iindleko zamva

Iindleko zamva zibandakanywa kumyinge okhutshelwe impahla yexabiso okanye ichazwe njengentlawulo eyahlukileyo, njengefanelekileyo, kuphela xa oko kuza kuba nengenelo kwiqumrhu naxa ixabiso lempahla leyo libaleka ngokuthembekileyo. Ixabiso lento etshintshiweyo liyasuswa. Zonke ezinye iindleko zolungiso nezolondolozo zibekwa kwinkcazo yokusebenza kwemali yaloo nyaka zenziwe ngawo.

Yonke into yaloo planti nganye okanye lesixhobo esinendleko ebonakalayo xa kujongwe indleko yazo zonke izinto kufuneka zithotywe ngokwahlukileyo.

1.9.3 Ukwehla kwexabiso

Ukwehla kwexabiso kuchazwa kwintsalela okanye kwintsilelo ngokokubaluleka kwelungu leplanti okanye lesixhobo ngalinye ngolu hlobo lulandelayo:

Ukwehla kwamaxabiso okusetyenzisiweyo:	Ngonyaka
Iikhompyutha nokufakelwa ezikhompyutheni	33.3%
Iinqwelo-mafutha	20%
Izixhobo	25%

Ukwehla kwamaxabsio kuqala xa iiasethi zikhona ukuba zisetyenziswe ze ziyeke msinya kunexesha ebezimele ukuyeka ngalo ngokweGRAP 100.

Xa ixabiso leasethi lingaphezulu kunelo beliqikelelwe, ibhalwa phantsi ngokukhawuleza ngokwexabiso enokufumaneka ngalo.

1.9.4 Ukubaluleka kweasethi nexabiso eliseleyo

Iplanti nesixhobo sehlelwa lixabiso okuye sisetyenziswa kuthathelwa ingqalelo ixabiso layo eliseleyo apho kuyimfuneko khona. Ukubaluleka kweasethi nexabiso eliseleyo zibalwa ngonyaka kwaye oko kusenokohluka, kuxhomekeka kwizinto ezininzi. Xa kuhlolwa ukubaluleka kuthathelwa ingqalelo izinto ezifana neteknoloji, umnikelo wobomi nenkqubo yolondolozo. Uhlolo lwexabiso eliseleyo luthathela ingqalelo izinto ezifana nesimo sentengiseko, ixesha elisaleleyo nexabiso lokulahlwa kwazo.

1.9.5 Ukucinywa kwempahla

Iplanti okanye isixhobo sicinywa sakube sitshitshisiwe okanye xa singasenaxabiso okanye kulindeleke ukuba sifune ukulungiswa xa kuqhutywa sisetyenziswa. Ixabiso leasethi liyacinywa sakutshitshiswa (sibalwa ngomahluko kwixabiso lokusigcina nelokusilahla) ze libandakanywe kwinkcazo yokusebenza kwemali kuloo nyaka.)

1.10 UKWEHLA KWEMPAHLA YEXABISO

Ukwehla kwexabiso leasethi kuthathelwa ingqalelo xa kukho isizathu sokukholelwa ekubeni lehlile. Ilahleko yokwehla kwexabiso ichazwa xa ukuyigcina kuxabisa ngaphaya kwexabiso layo. Ixabiso lokuyilungisa lingaphezulu kwelo lifanelekileyo lokuyigcina. Xa zihlolwa zibekwa ngokwamaqela azo aphantsi apho zithi ziboniswe ngokwemali ezinkozo (‘izinto ezingenisa imali ezinkozo’). Impahla yexabiso echazwe njengeyehlelwe lixabiso ihlolwa rhoqo ngelixa loniko-ngxelo.

Amanani ngokweRandi	**2014**	2013
	R'000	R'000

1.11 IINGQIKELELO ZOBALO EZIPHAMBILI NEZIGQIBO

IQumrhu lenza iingqikelelo ngekamva lalo. Iziphumo zoqikelelo lobalo, ngokwenkcazo, kufuneka zilingane nenkcitho eyenziweyo. Iingqikelelo nezigqibo zivavanywa rhoqo kwaye zisekelwa kwinkcitho yelixa elidlulileyo nakwezinye izinto, kubandakanya izinto ekulindeleke ukuba zenzeke nekukholelwa ukuba zifanelekile phantsi kweemeko ezithile. Iingqikelelo ezisenobangela ukuba kwenziwe ulungelelaniso kwimathiriyeli echaphazelekayo ngokwexabiso elimiyo lempahla yexabiso neemfanelo kunyaka-mali olandelayo zichazwe apha ngezantsi.

1.11.1 Amalungiselelo okuncitshiswa kokufunyenweyo

Ingqikelelo yocutho lwezifumanekayo yenziwa xa ngaba kungekho indawo ingenye kunokufunyanwa kuyo imali efunekayo. Ulungiselelo locutho lwamatyala kufuneka lubalwe ngokwexabiso lorhwebo lalo nto kusingiswe kuyo. Ewonke amalungiselelo ocutho eQumrhu kufuneka abalwe ngokomniki-tyala okanye ngokodidi lomngcipheko.

1.12 IVAT NOXOLELO OLUNOKWENZIWA

Eli qumrhu lixolelwe ekuhlawuleni iVAT. Nangona kunjalo, ukuba kuthe kwafumaneka inkxaso-mali efunisa ukuba iqumrhu libhalisele iVAT, oko kuya kwenziwa.

2. Imali eziinkozo nokulingana nayo

Imali ezinkozo nokulingana nayo:		
Esele ebhankini	**689**	288
Ufako-mali lwexeshana	**4,239**	4,847
	4,928	**5,135**

Iqondo letyala lemali ezinkozo ebhankini nofako-mali lwexeshana, ngaphandle kwemali esesandleni
Imali ezinkozo nokulingana nayo ibandakanya imali esesandleni notyalo-mali lwexeshana olusebhankini esesikweni oluvuthwa kwiinyanga ezintathu noluhamba ngokwenzala efanelekileyo. Ixabiso lezi mpahla ngokwexabiso lazoelifanelekileyo.

3. Okwamkelweyo okuvela kwiintengiselwano zotshintshiselwano

Urhwebo nokunye okwamkelweyo	4	36
Inzala efunyenweyo	9	13
	13	**49**

Urhwebo kwakunye nezinye izinto ezifumanekayo zicalulwa njengemali-nzala. Ixabiso elifanelekileyo lorhwebo neleentengo lezinto liba ngokwexabiso elifanelekileyo lezo nto.

4. Iintlawulo ezivela kwiintengiselwano zotshintshiselwano

Iintlawulo zorhwebo	**116**	189
Ingeniso efunyenwe kwangaphambili	**428**	310
Imbuyekezo: Ingeniso yerente	**-**	20
	544	**519**

Urhwebo nezinye iintlawulo zicalulwa njengeemfanelo eziyimali. Ixabiso elifanelekileyo lorhwebo nezinye iintlawulo zeentengo zilingana nexabiso lazo elifanelekileyo.

IKOMISHINI YENKCUBEKO YENTSHONA KOLONI
AMANQAKU KWIINGXELO ZONYAKA ZEMALI
zonyaka ophele ngowama-31 kweyoKwindla 2014

Amanani ngokweRandi	2014 R'000	2013 R'000
5. Ingeniso		
Ingeniso engeyiyo yeNtengiselwano zotshintshiselwano		
Ukhutshelo-mali nezibonelelo-mali ezifunyenweyo	**250**	325
Iintlawulelo zamaziko	**1,871**	1,629
Enye ingeniso yemisebenzi eyenziwayo	**36**	-
Ingeniso yeNtengiselwano zotshintshiselwano		
Ingeniso yenzala	**248**	261
	2,405	**2,215**
6. Iintlawulo zophicotho-zincwadi		
Uphicotho-zincwadi lwangaphandle	**203**	206
	203	**206**
7. Imali eziinkozo eyenziwe/(esetyenziswe) emisebenzini		
Intsilelo phambi kwerhafu	**(268)**	(675)
Ulungelelwaniso:		
Lwenzala efunyenweyo	**(248)**	(261)
Iinguqu kwinkunzi ekusetyenzwa ngayo::		
Urhwebo nokunye okufumanekayo	**36**	232
Ubonelelo lwamatyala athandabuzekayo	**-**	-
Urhwebo nezinye iintlawulo	**25**	256
	(455)	**(448)**
8. Imirhumo yamaLungu		
Amalungu eKomishini		
Boezak WA	**9**	8
Dani LC	**9**	7
Du Preez	**4**	6
Jacobs L	**-**	3
Le Fleur A	**5**	5
Mostert J	**4**	8
Ngeyi WM	**2**	6
Smith MM	**7**	7
Somdaka SA	**-**	8
Thamm M	**4**	7
Visman RN	**3**	5
Wilson LM	**7**	5
Witbooi JC	**5**	10
	59	**85**

IKOMISHINI YENKCUBEKO YENTSHONA KOLONI
IINGXELO ZONYAKA ZEMALI
zonyaka ophele ngowama-31 kweyoKwindla 2014

Amanani ngokweRandi	**2014** **R'000**	2013 R'000
9. Inkcitho kwimisebenzi yeofisi		
Iirhafu zebhanka	**6**	7
Ezolonwabo	**72**	23
Ezokubhala nokubhalela noshicilelo	**60**	46
	138	**76**
10. Ukukhutshelwa kwemali nenkxaso-mali		
AmaBhunga eNkcubeko	**210**	466
IiCape Minstrels	**-**	300
	210	**766**
11. Ezinye iindleko zokusebenza		
Upapasho	**2**	2
Amatyala angahlawulwanga	**-**	15
Ezengcebiso, iiKhontilaka neenkonzo zobuchule	**55**	48
Iinkonzo zokuhanjiswa kwezinto nokuthunyelwa	**2**	1
Izipho(iiAsethi)	**49**	66
Izixhobo ezixabiso lingaphantsi kwama-R5000	**5**	2
Ulondolozo, ulungiso kunye neendleko zokusebenza	**383**	396
Iindleko zepropati*	**1,235**	878
Iisemina neesimpoziyamu	**12**	-
Uqeqesho lwabasebenzi	**9**	-
Izitora / impahla esetyenziswa iphele	**164**	216
Uhambo nenkxaso	**147**	133
	2,063	**1,757**

* Amaziko athile afakwa ithayile, iikhaphethi aza apeyintwa.
* Iiakhawunti ekudala ingahlawulwa yemibhobho ehambisa amanzi amdaka eyayiqale yathunyelwa kwimisebenzi karhulumente yahlawulwa.

12. IPropati nezixhobo
Iplanti nezixhobo

Ezongeziweyo	**49**	66
Ukwehla kweeasethi	**(49)**	(66)
Ixabiso lempahla		
	-	**-**

Ukuqinisekisa ulawulo lweeasethi olufanelekileyo, lo msebenzi uqukaniselwe kwiSebe.Kulo nyaka kunikwa ingxelo yawo, xa kuthelekiswa nonyaka odlulileyo, impahla yexabiso iweliselwe kwiSebe leMicimbi yeNkcubeko neMidlalo.
Kusetyenziswe iGrap 17, ipropati, iplanti nezixhobo (ukucinywa kweeasethi) ukuthatha uxanduva lweminikelo ngexabiso elifanelekileyo ngokwangomhla wama-31 kweyoKwindla2014. Igalelo lempahla yexabiso eyiminikelo libandakanywe kwintsilelo.

Amanani ngokweRandi	**2014** **R'000**	2013 R'000

13. Amaqumrhu anxulumeneyo

Ubudlelwane

Umxhasi ngezimali ophambili	ISebe leMicimbi yeNkcubeko neMidlalo
Iqumrhu lentsebenziswano	ILifa leMveli leNtshona Koloni
Iqumrhu lentsebenziswano	IKomiti yeeLwimi yeNtshona Koloni

Uhlobo lobudlelwane
Amagosa eSebe leMicimbi yeNkcubeko neMidlalo eNtshona Koloni enza imisebenzi yolawulo neyeofisi yeKomishini yeNtshona Koloni.

Eli Qumrhu lisebenzela kumasango eSebe leMicimbi yeNkcubeko neMidlalo kwaye lisebenzisa impahla yalo yexabiso kubandakanya iinkonzo zokhuseleko zeSebe lezoKhuseleko loLuntu.

Okuseleyo kwequmrhu

Iintengo zequmrhu:
Ingeniso efunyenwe kwamanye amaqumrhu

ISebe leMicimbi yeNkcubeko neMidlalo	**250**	325

14. Ulawulo loMngcipheko

Umngcipheko wezemarike
Imisebenzi yequmrhu ilibeka kwimingcipheko yezemali eyahlukeneyo: umngcipheko wezemarike (ixabiso lenzala elifanelekileyo, inzala yokuhamba kwemali ezinkozo), umngcipheko wamatyala nemingcipheko yobhangiso.

Iqumrhu alikhange libe semngciphekweni wemalike ngenxa yokuba linyanzeliswa ukuba amatyala alo liwahlawule kwiintsuku ezingama-30 emva kokufunyanwa kwe-invoyisi njengoko imisa njalo imigaqo kanongxowa-mali nePFMA.

Umgcipheko wokuba nemali yokuhlawula amatyala
Umgcipheko wokuba nemali yokuhlawula amatyala ngumngcipheko wokuba iqumrhu alizubanako ukufezekisa umsebenzi walo wezemali. Ngokwemigqaliselo yoboleko yalo, iqumrhu liqinisekisa ukuba linemali efanelekileyo ukwenza umsebenzi walo.Onke amatyala alo liwahlawula kwiintsuku ezingama-30.

Uhlahlelo lobuthathaka
Ngomhla wama-31 kuKweyoKwindla, ukuba inzala kwezemali ingaphezulu/ingaphantsi nge-1%, irhafu yentsalela edlulileyo yonyaka ngeyingaphezulu/ngaphantsi ngama-R49,584.

Umlinganiselo lomngcipheko kwinzala
linkcukacha zomngcipheko wequmrhu zibandakanya izinga lemali-mboleko nokusele ebhankini nto ezo zithi zibonise ixabiso elifanelekileyo lezinga lomngcipheko kwinzala nezinga lenzala lokuhamba kwemali ezinkozo kwaye oko kunokushwankathelwa ngolu hlobo:

Amanani ngokweRandi	**2014** **R'000**	2013 R'000

Iiasethi eziyimali
Intengiselwano nokunye okufumanekayo kuthengwa ngamaxabiso azinzileyo.Abathaphi bawubeke esweni umngcipheko wamaxabiso azinzileyo ngokuthethana nabaxhamli ngokuhla nokunyaka kwamaxabiso emali-mboleko.Abaphathi bakwanomgaqo wokulungelelanisa inzala kwiimali-mboleko nakwezinye iimfanelo.

Umngcipheko womlinganiselo wenzala wokungena nokuphuma kwemali

	Okumiyo	okulindelweyo kwiintsuku 1-30	okulindelweyo kwiintsuku 31-60	okulindelweyo kwiintsuku 61- 90	okulindelweyo kwiintsuku 91+	**Zizonke**
Urhwebo nokunye okufumanekayo ngowama-2014 – imiqathango yamatyala yesiqhelo	**13**	**-**	**-**	**-**	**-**	**13**
Ubonelelo lwamatyala angahlawulwanga	**-**	**-**	**-**	**-**	**-**	**-**
Umyinge oseleyo	**13**	**-**	**-**	**-**	**-**	**13**
Okushiywe lixesha okungalungiselelwanga	**-**	**-**	**-**	**-**	**-**	**-**
Urhwebo nokunye okufumanekayo ngowama-2013– imiqathango yamatyala yesiqhelo	**-**	**15**	**3**	**-**	**18**	**37**
Ubonelelo lwamatyala angahlawulwanga	**-**	**-**	**-**	**-**	**-**	**-**
Umyinge oseleyo	**-**	**15**	**3**	**-**	**18**	**37**
Okushiywe lixesha okungalungiselelwanga	**-**	**-**	**-**	**-**	**-**	**-**

Imali	**Okumiyo**	**Okulindelweyo ngaphantsi**	**Okulindelweyo kunyaka omnye ukuya**	**Okulindelweyo kwiminyaka emibini ukuya**	**Okulindelweyo kwiminyaka emithathu ukuya**	**Emva kweminyaka emine**
Isixhobo		**konyaka**	**kwemibini**	**kwemithathu**	**kwemine**	
Imali ekhoyo ebhankini	**-**	**4,928**	**-**	**-**	**-**	**-**
Urhwebo nezinye iintlawulo – imiqathango yamatyala eyandisiweyo	**-**	**(544)**	**-**	**-**	**-**	**-**
Umyinge oseleyo		**4,384**				
Okushiywe lixesha okungalungiselelwanga	**-**	**-**	**-**	**-**	**-**	**-**

Umngcipheko kumatyala
Umngcipheko kumatyala usingise kumngcipheko apho iqumrhu linothi lisilele kumsebenzi walo ngenxa yokulahlekelwa yimali kwequmrhu. Eli qumrhu lamkele umgaqo-nkqubo wokusebenzisana namaqumrhu afanelekileyo kuphela xa kusenziwa amatyala.
Umngcipheko kumatyala ubandakanya imali ezinkozo, okulingana nemali ezinkozo, izixhobo zemali namatyala ezorhwebo kuphela.Eli qumrhu lifaka imali ezinkozo kwiibhanki ezisemgangathweni ze licuthe amathuba okuya kwezingezinye.
Akukho matyala abengaphaya komlinganiselo kulo nyaka kunikwa ingxelo yawo, kwaye abaphathi abalindelanga lahleko yakungenziwa kwemisebenzi.

IKOMISHINI YENKCUBEKO YENTSHONA KOLONI
AMANQAKU KWIINGXELO ZONYAKA ZEMALI
zonyaka ophele ngowama-31 kuKweyoKwindla 2014

Amanani ngokweRandi	2014 R'000	2013 R'000
Ukuchanatywa kweQumrhu eli kumngcipheko wetyala		
IiAsethi eziyimali		
Ukuchanatywa kwequmrhu kumngcipheko wetyala ngokubhekiselele kwimali mboleko nokwanikelweyo kuminywe kwizixa-mali ezikumncono oshiyekileyo.		
5. Inkcitho engaqhelekanga/engekho mgaqweni		
Ulungelelwaniso lwenkcitho engekho mgaqweni		
Ibhalansi ekuvulwa ngayo		
Inkcitho engekho mgaqweni – Ngoku	0	
Inkcitho engekho mgaqweni – Exolelweyo	0	1
Ukhutshelo kokufumanekayo	0	(1)
Inkcitho engekho mgaqweni esalindele uxolelo		