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## ICANDELO A: IINKCUKACHA NGOKUBANZI

### 1. IINKCUKACHA ZEQUMRHU LOLUNTU NGOKUBANZI

<b>IGAMA ELIBHALISIWEYO</b>	IKomiti yeelWimi yeNtshona Koloni
<b>UHLOBO LWEQUMRHU NGOKUSEMTHETHWENI</b>	IQumrhu loLuntu elingu-Shedyuli 3C
<b>ISIMO SOSHISHINO NEMISEBENZI EPHAMBILI</b>	Ukuhlola ukusetyenziswa kweelwimi ezintathu ezisesikweni zeNtshona Koloni; ukuhlola ukuphunyezwa koMgaqo- nkqubo weelWimi weNtshona Koloni; nokunika iingcebiso kuMphathiswa wePhondo nonoxanduva lwemicimbi yeelwimi nolweBhodi yeelWimi yoMzantsi Afrika (PanSALB) kwimibandela yeelwimi echaphazela iphondo.
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<b>IWEBHUSAYITHI</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>ABAPHICOTHI-ZINCWADI BANGAPHANDLE</b>	Auditor-General South Africa
<b>IBHANKI</b>	Nedbank
<b>UNOBHALA WEQUMRHU/ WEBHODI</b>	Akakho

## 2. ULUHLU LWEZIFINYEZO/ IZISHUNQULELO

AFS	IiNkcazo-mali zoNyaka
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
D: ERM	ICandelo loLawulo lweMingcipheko yaMashishini asaPhuhlayo, iSebe leNkulumbuso
DotP	ISebe leNkulumbuso
ERM	Enterprise risk management
ERMCOM	Enterprise Risk Management Committee
GRAP	Generally Recognised Accounting Practice (Umsebenzi wokuNika iiNgxelo owaMkeleke ngokuBanzi)
King III	King Report on Corporate Governance, 2009 (INgxelo kaKing ngoLawulo lwaMashishini)
MEC	UMphathiswa wePhondo
NTPSRMF	IsiKhokelo-nkqubo soLawulo lweMingcipheko seCandelo loLuntu likaNondyebo weSizwe)
PanSALB	IBhodi yeeLwimi yoMzantsi Afrika
PERSAL	INkqubo yeMivuzo yabaSebenzi
PFMA	Public Finance Management Act, 1999
PLCs	IiKomiti zeeLwimi zePhondo)
PRAESA	(IProjekthi yoFundonzulu ngeMfundo eyiYenye eMzantsi Afrika, kwiYunivesithi yeKapa)
RWOPS	Remunerative Work Outside the Public Service
SASL	ULwimi lokuThetha ngeZandla loMzantsi Afrika
SCOPA	Standing Committee on Public Accounts (IKomiti eMiyo ngeeAkhawunti zoLuntu)
WCG	URhulumente weNtshona Koloni
WCLC	IKomiti yeeLwimi yeNtshona Koloni

### 3. IMBULA-MBETHE KASIHLO



NjengeKomiti yeeLwimi yeNtshona Koloni esandul' ukukhethelwa ithuba eliqala ngo-2015/2016, ngokoMthetho weLwimi zePhondo leNtshona Koloni (uMthetho we-13 ka-1998), siye sanyanzeleka ukuba sigawule siwarhuqa. NjengeKomiti yeeLwimi, ugunyaziso lwethu luqhutywa ngokubanzi, phakathi kokunye, yimiba 'yamaLugelo okuFikelela kuLwimi' 'neyeLungelo loLwimi', kanti le miba yimibandela esematheni eMzantsi Afrika kumaxesha akutshanje. Xa iKomiti isazamana nescwangciso sayo sonyaka sempumezo, kukho imibuzo ebalulekileyo esajinga phezu kweetafile zethu efana nale: Bobuphi ubulungisa obuphonyezwayo xa ulwimi lommandalelwa okanye lwamangqina luguqulelwe kakubi esiNgesini, okanye xa lungachanekanga kwaphela, ngamagosa amapolisa okanye yitoliki etyunjwe yinkundla? Mava mani abanawo abantu abafuna unyango kwiikliniki apho oogqirha bangakwaziyo khona ukunxibelelana nabaguli ngolwimi olulolwabo? Ngokunjalo abafundi basemaphandleni abathetha isiXhosa baphumelela njani kubume obungqonge izifundo zabo apho kukhonya isiNgesi khona? Le mibuzo, nokuba kungayiphi indlela, iyimibandela eluxanduva lobulungisa lwentlalo yoluntu namalungelo oluntu ngeelwimi.

Ngonyaka ophantsi kophengululo, iKomiti yeeLwimi iqwalasele iiprojekthi ezimbini ezinkulu: Njengenxenye yomsebenzi wogunyaziso lwayo, iKomiti yeeLwimi igunyazise uphengululo lophando ngenjongo yokuseka umgaqo oqinisekisa ukuba amasebe ahluka-hlukeneyo awuqhuba ngempumelelo uMgaqo-nkqubo weLwimi zeNtshona Koloni. Iingcebiso ezivakele kolu phando zinendima enkulu, kungako kudingeka ukuba ziqwalaselwe nzulu ngamasebe achaphazelekayo. Ingxelo yokugqibela ebigqaliselwe ekuvuleni indlela ukususela ngoko seyibekwe etafileni yoMphathiswa neyoMlawuli-Jikelele kaRhulumente wePhondo ukuze bayiqwalasele.

Ngaphaya koko, iKomiti yeeLwimi yeNtshona Koloni iphinde yaqwalasela isindululo esibalulekileyo – njengombandela wokukhuthaza nokukhusela amalungelo okusetyenziswa kolwimi ngamaqila oluntu oluziziThulu. Le projekthi iququzelelwe ngokumisela iqela ekunokwalathiswa kulo nakwisiKhokelo-nkqubo saseMzantsi Afrika soLwimi oluThethwa ngeZandla. Intsebenziswano yokugqibela nokwamkelwa kwesi siKhokelo-nkqubo ilindeleke phambi kokuphela konyaka-mali esikuwo.

Ozithobileyo



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**Njing. M Ralarala**  
**USihlalo weKomiti yeeLwimi yeNtshona Koloni**  
**31 kuCanzibe 2016**

#### 4. AMAGQABANTSHINTSHI EGOSA ELINOXANDUVA



- **Intshayelelo**

Ithuba leKomiti yeeLwimi leminyaka emithathu liphele ngomhla wama-31 kweyeThupha ngo-2015. Njengoko kufuneka ngokowiso-mthetho, iKomiti eMiyo yePalamente yeNtshona Koloni ilandele inkqubo yoluntu yokunyula amalungu amatsha kanti iKomiti entsha yanyulwa ngokusesikweni nguMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo.

iKomiti yeeLwimi yeNtshona Koloni (WCLC) liqumrhu loluntu eliphantsi kweSebe leMicimbi yeNkcubeko neMidlalo (DCAS). Ibikuludwe lweShedyuli 3, Isigaba C njengequmrhu loluntu lephondo ngomhla woku-1 kweyeSilimela 2001 ngokoMthetho woLawulo lweMali yoLuntu, wango-1999 (uMthetho woku-1 wango-1999) kwayeisekwe ngokoMthetho weLwimi waseNtshona Koloni (uMthetho 13 wango-1998). Imisebenzi yayo inamathele kwisicwangciso sayo sesicwangciso-qhinga seminyaka emihlanu ngokunjalo nakwisicwangciso sayo sonyaka semisebenzi eyenziwayo.

Ngonyaka wokunika ingxelo, iKomiti yeeLwimi ilandele ekhondweni leengcebiso ngengxelo yokugqibela yeqela lokwalathisa malunga noLwimi lokuThetha ngeZandla lwaseMzantsi Afrika ngokuphuhlisa isikhokelo-nkqubo sendlela yokusebenza esilungiselelwe uLwimi lokuThetha ngeZandla lwaseMzantsi Afrika eNtshona Koloni. Esi sikhokelo-nkqubo sijoliswe ekuhlangabezeni izibophelelo eziphathelele kuLwimi lokuThetha ngeZandla lwaseMzantsi Afrika kuMgaqo-nkqubo weLwimi wePhondo. Esi sigqibo sivele kwisiphumo sophando obelulaqutywa ngonyaka-mali ka-2014/15.

Ngonyaka ophantsi kophengululo iKomiti yeeLwimi ilandele inkqubela kwimpumezo yoMgaqo-nkqubo kuwo onke amaSebe kaRhulumente aseNtshona Koloni. Oku kwenziwe njengelinge lokulandela emva kophando ngempumezo kwiSebe leNkulumbuso kunyaka-mali odlulileyo. Bekuyimfuneko ngokunjalo ukuvavanya ukubaluleka kwangoku koMgaqo-nkqubo weLwimi kunye nesidingo esinokubakho sophengululo. Ingxelo yophando yokugqibela kunye neengcebiso inikelwe kuMphathiswa nakuMlawuli-Jikelele likaRhulumente woPhondo ocele ukuba idluliselwe kuzo zonke iintloko zamasebe.

Ithuba leminyaka emithathu leKomiti yeeLwimi liphele ngomhla wama-31 kweyeThupha ngo-2015. Njengoko bekufuneka ngokowiso-mthetho, iKomiti eMiyo yePalamente yeNtshona Koloni ilandele inkqubo yoluntu yokunyula amalungu amatsha kanti iKomiti entsha inyulwe ngokusesikweni nguMphathiswa wePhondo weMibandela yeNkcubeko neMidlalo.

- **Uphengululo lwemali ngokubanzi**

Ulwabiwo lwe-R233 000 olukhutshwe kwiingxowa-mali ezivotelweyo zeDCAS lwadluliselwa kwiWCLC ukuze iqhube umsebenzi wayo ewugunyaziselweyo ngonyaka-mali ka-2015/16. Ulwabiwo lweenkxaso-mali lulawulwe ngendlela encomekayo ngokwemimiselo yemali efanelekileyo.

- **Iindlela yenkcitho**

Umsebenzi weNkqubo/iNjongo	2015/16			2014/15		
	Uhlahlo-mali	Inkcitho eyenziweyo	Inkcitho engaphantsi (engaphezulu)	Uhlahlo-mali	Inkcitho eyenziweyo	Inkcitho engaphantsi (engaphezulu)
	R'000	R'000	R'000	R'000	R'000	R'000
Impahla kunye neenkono	246	776	530	233	238	(5)
<b>Iyonke</b>	<b>246</b>	<b>776</b>	<b>*(530)</b>	<b>233</b>	<b>238</b>	<b>(5)</b>

\* Inkcitho engaphezulu inxulumene nohlenga-hlengiso lweGRAP 23 olwenziwe ngenxa yemivuzo (iindleko zabasebenzi: R538 000) zabasebenzi bolawulo lwemali oluphathelele kwiinkono zohlobo ezifunyenwe kwisebe.

- **ukub=ngabi nakhaphasithi nemingeni yequmrhu loluntu**

Akukho zithintelo emandleni okusebenza ekuqutyiswene nazo ebudeni bonyaka ekunikwa ingxelo ngawo.

- **Ulawulo lweentengo**

Akukho ziphakamiso zoniko-maxabiso zingamkelekanga kungenwe kuzo kunyaka ekunikwa ingxelo yawo.

Iinkqubo ze-SCM nezinye iinkqubo zikhona ukuqinisekisa ukuthotyelwa kwemimiselo yeSCM.

- **Umbulelo**

Elokuvala, ndithanda ukubulela umsebenzi woMphicothi-zincwadi Jikelele woMzantsi Afrika, owenze uphicotho lweenkcazo-mali zonyaka neenkukacha zokwenziwa komsebenzi. Ndenza nombulelo kwiKomiti yoPhicotho-zincwadi eyenze iintelekelelo zamaxabiso ngeenkcazo-mali zonyaka nangendima yolawulo lwayo ebudeni bonyaka kwezemali nakwezingenanto yakwenza namali zequmrhu.

Elokugqiba, ndithanda ukunika ingqalelo indima nenkxaso kaMphathiswa, uNks Anroux Marais ngeengcebiso zobuchule nokhokelo lwakhe, abahlulelane bethu kwamanye amacandelo karhulumente nabo basebenza ngezoluntu.



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**Jane Moleleki**

**IGosa elinoXanduvaelino: IKomiti yeelwimi yeNtshona Koloni  
31 kuCanzibe 2016**

## 5. INKCAZO YOXANDUVA NOKUQINISEKISWA KWENGXELO YONYAKA ECHANEKILEYO

Ngokolwazi lwam nenkolelo yam, ndiqinisekisa okulandelayo:

- Zonke iinkcukacha nezixa-mali ezichazwe kule Ngxelo yoNyaka ziyafana neeNkcazo zeMali zoNyaka eziphicothwe nguMphicothi-zincwadi Jikelele.
- Le Ngxelo yoNyaka iphelele, ichanekile kwaye akukho nto ishiyiweyo kuyo.
- Le Ngxelo yoNyaka ilungiswe ngokwezikhokelo zeengxelo zonyaka ezikhutshwe nguNondyebo weSizwe.
- IiNkcazo zeMali zoNyaka (iSigaba E) zilungiswe ngokwemigangatho yeGRAP esetyenziswa yiKomiti yeeLwimi yeNtshona Koloni.
- IGosa elinoXanduva linoxanduva lokulungisa iNkcazo zeMali zoNyaka nolwezigqibo ezenziwe kwezi nkcazo.
- IGosa elinoXanduva linoxanduva lokuseka, nokuzalisekisa inkqubo yolawulo lwangaphakathi oluyilelwe ukubonelela ngoqinisekiso olufanelekileyo malunga nengqiqo kunye nokuthembeka kweenkcukacha ngokwenziwa komsebenzi, iinkcukacha ngabasebenzi kunye neeNkcazo zeMali zoNyaka.
- Abaphicothi-zincwadi bangaphandle babandakanywe ngenjongo yokuba banike uluvo oluzimeleyo malunga neeNkcazo zeMali zoNyaka.

Ngokoluvo lwam, le Ngxelo yoNyaka iyikhanyisa ngendlela encomekayo imisebenzi, iinkcukacha ngokwenziwa komsebenzi, iinkcukacha ngabasebenzi nemibandela yemali yeKomiti yeeLwimi yeNtshona Koloni kunyaka-mali ophela ngomhla wama-31 kweyoKwindla 2016.

Ozithobileyo



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**Jane Moleleki**  
**IGosa elinoXanduva:**  
**IKomiti yeeLwimi yeNtshona Koloni**  
**31 kuCanzibe 2016**



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**Njing. M Ralarala**  
**Usihlalo weKomiti yeeLwimi yeNtshona Koloni**  
**31 kuCanzibe 2016**

## 6. AMAGQABANTSHINTSHI NGEQHINGA LOKUSEBENZA

### 6.1 Umbono

Ukuxhotyiswa kwabo bonke abantu baseNtshona Koloni ngolwimi, ukukhuthazwa kokunikwa kwesidima somntu ngokuhlonela iilwimi zabanye nokukhuthaza ukuthethwa kweelimi ezininzi.

### 6.2 Umnqophiso

Ukuhlola ukusetyenziswa kweelwimi ezintathu ezisesikweni zaseNtshona Koloni; ukuhlola ukuphunyezwa koMgaqo-nkqubo weelwimi waseNtshona Koloni; nokucebisa uMphathiswa wePhondo onikwe umsebenzi wokujongana nemibandela yolwimi kunye neBhodi yeeLwimi zaseMzantsi Afrika (PanSALB) malunga nemibandela yeelwimi echaphazela iphondo.

### 6.3 Iimpawu zentsulungeko

Ingqiqo, ukuphendula ngezenzo, imfezeko, ukusabela kwikhwelo, ukukhathala, ukusungula okutsha.

## 7. IMITHETHI EGUNYAZISAYO NEMINYE

IKomiti yeeLwimi yeNtshona Koloni (WCLC) yasekwa ngokoMthetho weLwimi wePhondo leNtshona Koloni (uMthetho we-13 ka-1998). I-WCLC ihlelwe kwiShedyuli 3, njengesiGaba C sequmrhu loluntu lephondo ngomhla woku-1 kweyeSilimela 2001 ngokoMthetho woLawulo lweMali yoLuntu, ka-1999, (uMthetho woku-1 ka-1999).

### Izinyaziso zoMgaqo-siseko

Icandelo	Uxanduva oluthe ngqo lweKomiti yeeLwimi yeNtshona Koloni ukuQinisekisa uThotyelo.
<b>UMgaqo-siseko weRiphabliki yaseMzantsi Afrika, ka-1996</b>	
Icandelo le-6(3) nele-(4): Ulwimi	IKomiti yeeLwimi yeNtshona Koloni kufuneka, ngokowiso-mthetho neminye imiqathango, ilawule kwaye ihlale indlela esebenzisa ngayo iilwimi ezisesikweni. Zonke iilwimi ezisesikweni maziphathwe ngesidima esifanayo nangobulungisa. I-WCLC, ngokuzimanya neSebe leMicimbi yeNkcubeko neMidlalo, inoxanduva lokuhlola nokuvavanya ukuphunyezwa koMgaqo-nkqubo weelwimi weNtshona Koloni, owamkelwa ngo-2005, kwaye kufuneka inike ingxelo kwiNdlu yoWiso-mthetho yePhondo leNtshona Koloni malunga nolu gunyaziso kanye ngonyaka ubuncinane. I-DCAS inegunya lokuhlola iWCLC kananjalo nokunika iKomiti ulawulo lwemisebenzi yeofisi kunye nenkxaso yemali.
Icandelo lama-30: Ulwimi nenkcubeko	I-WCLC iququzelela amathuba okuba abantu baseNtshona Koloni basebenzise amalungelo eelwimi neenkcubeko zabo ngokusebenzisa iinkqubo neeprojekthi ebanika nebhaxhasa ngazo.
Icandelo lama- 31: Amaqela oluntu enkcubeko, enkolo neelwimi	I-WCLC mayiqinisekise ukuba iinkqubo neeprojekthi zayo ziyazihlonela iinkcubeko ezahluka-hlukileyo zabemi baseNtshona Koloni.
Icandelo lama-41: Imithetho-siseko kaRhulumente wentsebenziswano nobudlelane phakathi koorhulumente	I-WCLC isebenzisana nazo zonke iinkalo zikarhulumente xa iqhuba umsebenzi wayo ngokogunyaziso lwayo.
Ishedyuli yesi-4: Iinkalo zeMisebenzi eziHambelana neMfezeko yowiso-mthetho lweSizwe nolwePhondo	Umgaqo-nkqubo weelwimi nokulawulwa kweelwimi ezisesikweni ngokwendlela izibonelelo zecandelo lesi-6 loMgaqo-siseko ezalatha ngayo ukunikelwa kwemfezeko yowiso-mthetho olonganyelwe yiNdlu yoWiso-mthetho yePhondo leNtshona Koloni: <ul style="list-style-type: none"> <li>I-WCLC isebenzisana neSebe leSizwe lobuGcisa neleMicimbi yeNkcubeko kwaye inxulumene namaqandelo olawulo lukarhulumente malunga nemibandela yomgaqo-nkqubo weelwimi.</li> </ul>
Icandelo le-195: Iimpawu zentsulungeko ezisiSiseko nemithetho-siseko elawula imisebenzi yeofisi yoluntu	Amagosa eDCAS anoxanduva lokuqhuba ugunyaziso lweWCLC afanele ukuqinisekisa ukusetyenziswa kwemithombo yobutyebi ngendlela encomekayo, yoqoqosho nesebenzisekayo. Iinkqubo ezenziwe kwicandelo loluntu zifanele ukuba nezona ziphumo zihle ngezona ndleko ziphantsi zinokubakho.



<b>Icandelo</b>	<b>Uxanduva oluthe ngqo lweKomiti yeelwimi yeNtshona Koloni ukuQinisekisa uThotyelo.</b>
<b>UMgaqo-siseko weNtshona Koloni, ka-1997 (uMthetho woku-1 ka-1998)</b>	
Icandelo lesi-5	<p>Iziqulatho ezibalulekileyo zeenjongo zeWCLC zezi:</p> <p>(a) Iilwimi ezisesikweni isiAfrikansi, isiNgesi nesiXhosa mazisetyenziswe; ngokunjalo;</p> <p>(b) Ezi lwimi maziphathwe ngokulinganayo.</p> <p>I-WCLC mayihlole ukusetyenziswa kwesiAfrikansi, isiNgesi nesiXhosa eNtshona Koloni.</p> <p>Kwakhona iWCLC ifanele ukuphumeza imiqathango esebenzisekayo nenika ithemba ukuze incede ngokunyusa umgangatho nokuqhubela phambili ukusetyenziswa kwezo lwimi zomthonyama eNtshona Koloni ebezinesimo sokusetyenziswa ebesifana nesingekhoyo kwixa langaphambili.</p>

### Izigunyaziso zomthetho

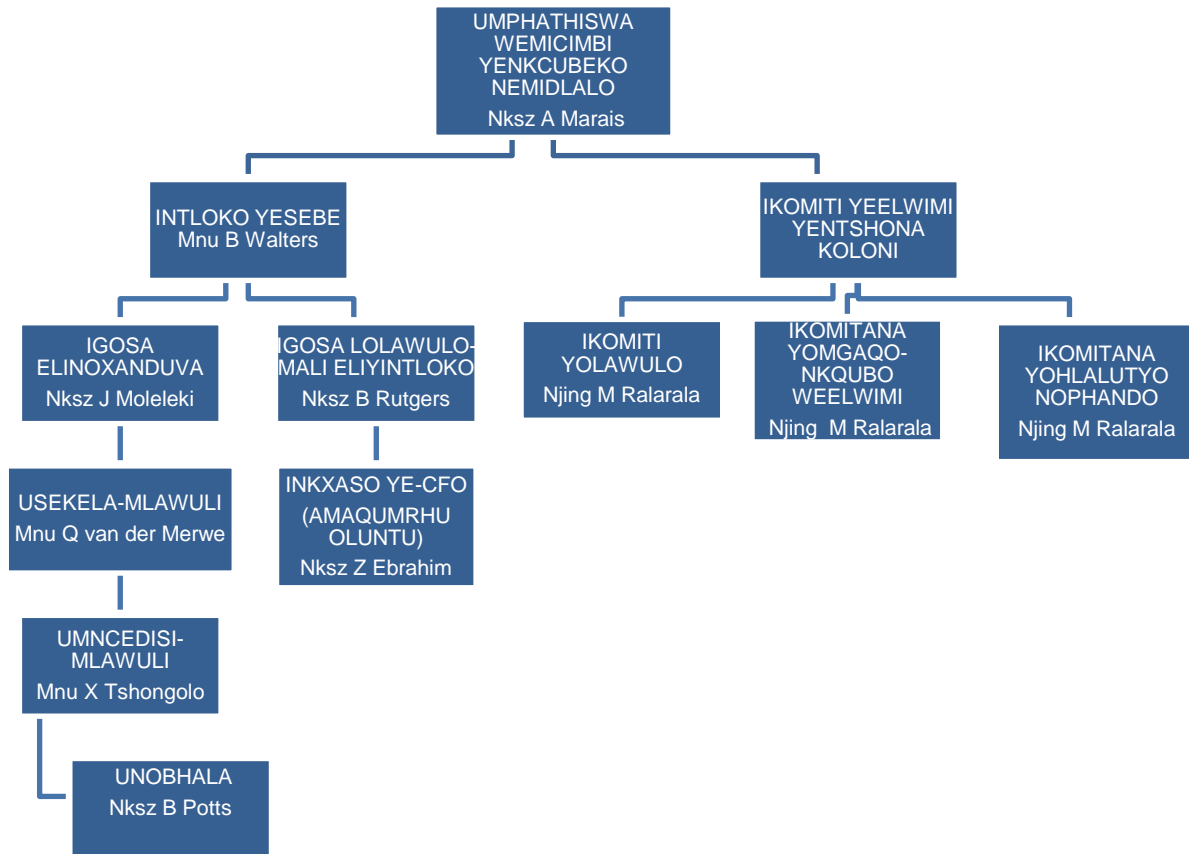
<b>Uwiso-mthetho</b>	<b>Isalathisi</b>	<b>Imiba ePhambili yoXanduva yeWCLC</b>
UMthetho woLawulo lweMali yoLuntu, ka-1999	Umthetho woku-1 ka-1999	I-WCLC ingenisa iingxelo rhoqo ngekota nangonyaka ngomsebenzi abawenzileyo neenkcazo zemali eziphicothiweyo ngokubhekisele kwinjongo yesicwangciso-qhinga ekujoliswe kuzo kunyaka-mali ngamnye.
Umthetho weBhodi yeelwimi yaseMzantsi Afrika, ka-1995	Umthetho wama- 59 ka-1995 (icandelo 8(a))	UMthetho weBhodi yeelwimi zaseMazantsi e-Afrika, ka-1995 ubonelela iikomiti zeeLwimi zePhondo (iiPLC) ukuba zisekwe yiPanSALB, okanye iPanSALB inike ingqalelo kwekhoyo iPLC njengeKomiti yeelwimi yephondo yePanSALB. I-PanSALB inika ingxelo ngomsebenzi weWCLC njengomsebenzi wePLC yeNtshona Koloni. I-WCLC ibonelela iPanSALB ngeengcebiso ngemibandela yolwimi eNtshona Koloni.
UMthetho weelwimi weNtshona Koloni, ka-1998	uMthetho we-13 ka-1998 (weNtshona Koloni)	<p>I-WCLC kufuneka, phakathi kwezinye izinto:</p> <ul style="list-style-type: none"> <li>ihlole ukusetyenziswa kwesiAfrikansi, isiNgesi nesiXhosa nguRhulumente weNtshona Koloni;</li> <li>inikele ngeengcebiso kuMpathiswa wePhondo nakwiPalamente yePhondo ngowiso-mthetho olucetywayo okanye olukhoyo, indlela yokusebenza nomgaqo-nkqubo omalunga neelwimi ngendlela ethe ngqo okanye engangqalanga eNtshona Koloni;</li> <li>iququzelele ukukhuthazwa komthetho-siseko wokusetyenziswa kweelwimi ezininzi;</li> <li>iququzelele ukukhuthazwa kophuhliso lweelwimi zomthonyama ebezicinezelekile ngaphambili;</li> <li>inikele ngeengcebiso kuMphathiswa wePhondo nakwiKhomishini yeNkcubeko yeNtshona Koloni ngemibandela yolwimi kwiPhondo, kananjalo</li> <li>inikele ngeengcebiso kwiPanSALB ngemibandela yolwimi eNtshona Koloni.</li> </ul>
UMthetho wokuSetyenziswa kweelwimi eziseSikweni, ka-2012	uMthetho we-12 ka-2012	<p>Isebe ngalinye likarhulumente wesizwe, iziko lesizwe loluntu nelamashishini asaphuhlayo esizwe oluntu kufuneka:</p> <ul style="list-style-type: none"> <li>liqulunqe umgaqo-nkqubo wolwimi ochonga iilwimi ezintathu ezisesikweni ubuncinane eliza kuzisebenzisela iinjongo zikarhulumente;</li> <li>lichaze indlela eliza kunxibelelana ngayo ngempumelelo namalungu oluntu akhethe ulwimi lokuThetha ngeZandla lwaseMzantsi Afrika okanye ulwimi olusesikweni olungelulo olunye lweelwimi oluchongwe lisebe, liziko loluntu okanye amashishini asaphuhlayo kumgaqo-nkqubo weelwimi walo: kananjalo</li> <li>likhuthaze ukuphathwa ngesidima esifanayo nangobulungisa kweelwimi ezisesikweni zeRiphabliki, ngokunjalo liphumeze ufikelelo kwiinkonzo neenkukacha zalo.</li> </ul> <p>UMphathiswa wesizwe onoxanduva lwemibandela yeelwimi unokuseka amaqonga eengxoxo phakathi koorhulumente ngokusetyenziswa kweelwimi ezisesikweni ukuze kuququzelelwe, kunxulunyaniswe, kuhlolwe ukuphunyezwa kwemigaqo-nkqubo yeelwimi.</p>

Uwiso-mthetho	Isalathisi	Imiba ePhambili yoXanduva yeWCLC
UMthetho weBhunga looSozilwimi waseMzantsi Afrika, ka-2014	uMthetho wesi- 8 ka-2014	Xa kumiselwa uMthetho weBhunga leeLwimi laseMzantsi Afrika, uya kuba negunya, phakathi kwezinye izinto, lokubhalisa nokunika ilungelo kooSozilwimi, liseke ikhowudi yendlela yokuziphatha, ngokunjalo lilawule indlela yokusebenza.

#### Izigunyaziso zoMgaqo-nkqubo

Umgaqo-nkqubo	Inkcazelo
Isikhokelo-nkqubo seSizwe soMgaqo-nkqubo (ka-2003)	Lo mgaqo-nkqubo ubonelela ngesikhokelelo-nkqubo sesizwe sokusetyenziswa kweziqulatho zoMgaqo-siseko nezigunyaziso zowiso-mthetho kuwo onke amacandelo olawulo lukarhulumente, kuqukwa iKomiti yeeLwimi yeNtshona Koloni. Sikwachaza imithetho-siseko nezicwangciso-ahinga zempumezo ezifanele ukulandelwa.
UMgaqo-nkqubo weeLwimi weNtshona Koloni (ophaphashwe kwiGazethi yePhondo njengePIN ethi: 369/2001 yomhla wama- 27 kweyeNkanga 2001)	I-WCLC inyanzelekile ukuhlola ukuphunyezwa kwalo mgaqo-nkqubo.

## 8. UBUME BEQUMRHU



## ICANDELO B: IINKCUKACHA NGOMSEBENZI OWENZIWAYO

### 1. INGXELO YOMPICOTHI-ZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI

UMphicothi-zincwadi waseMzantsi Afrika ngoku uqhuba iinkqubo zophicotho-zincwadi eziyimfuneko ngeenkukacha zomsebenzi owenziwayo ukuze anikele ngengqiniseko efanelekileyo yoqosheliso lophicotho-zincwadi. Isiphumo sophicotho-zincwadi ngeenkukacha zomsebenzi owenziwayo zithelekiswa neenjongo ezicwangcise kwangaphambili kwaye sifakiwe kwingxelo yabalawuli, futhi akukho bugwenxa bufunyanisiweyo phantsi kwesihloko sengxelo esithi “iinjongo eziCwangcise kwangaPhmbili” kwingxelo nakweminye imiqathango yasemthethweni neyolawulo kwicandelo eli lengxelo yomphicothi-zincwadi.

Jonga kwiphepha lama-28 leNngxelo kwiNngxelo yoMphicothi-zincwadi, epapashwe kwiCandelo E: IiNkcukacha zeMali.

### 2. UPHICOTHO LWESIMO

#### 2.1 Imeko ekusetyenzwa phantsi kwayo

IKomiti yeeLwimi iqhubile ngokuhlola imbonakalo yeelwimi ngokuthelekisa nentsusa yeMithetho emibini enxulumene nolwimi, uMthetho wokuSetyenziswa kweelwimi eziseSikweni, ka-2012 (uMthetho we-12 ka-2012) noMthetho weBhunga looSozilwimi waseMzantsi Afrika, ka-2014 (uMthetho wesi-8 ka-2014). Amasebe esizwe ahluka-hlukeneyo kunye namaqumrhu oluntu angenise imigaqo-nkqubo yeelwimi eyilwayo ukuze inamathele kwiziquqatho zeMithetho, nangona ingakhange ichaphazele imisebenzi yeKomiti yeeLwimi engqalileyo. IKomiti yeeLwimi igcine ubudlelane obulungileyo bokusebenza nommeli wephondo wePanSALB.

Ngenxa yale meko ichaziweyo neemfuno zenguquko kwimigaqo-nkqubo yolwimi kumaziko emfundo ephakamileyo, iKomiti yeeLwimi ihlola imeko yaze yaphinda yancedisa ngeengcebiso zokuyilwa komgaqo-nkqubo wolwimi ukwenzela iziko loQeqesho lwezoLimo lase-Elsenburg.

#### 2.2 Ubume bequmrhu

Njengoko ithuba leminyaka emithathu leKomiti yeeLwimi lifikelele esiphelweni ngomhla wama-31 kweyeThupha ngo-2015, kwenziwa isibhengezo sokutyumba amagama abantu kwaze kwanyulwa iKomiti yeeLwimi ngokoMthetho nguMphathiswa. Intlanganiso yokuqhelaniswa nomsebenzi yayingomhla we-18 kweyeNkanga ngo-2015. Ngenxa yoluvo oluyinene lokuba omnye wamalungu usisithulu, kuyimfuneko ukufuna iinkonzo zokutolika uLwimi lokuThetha ngeZandla lwaseMzantsi Afrika kuzo zonke iintlanganiso.

#### 2.3 Ukwenziwa kwemigaqo-nkqubo engundoqo neenguqu kwimithetho

Akukhange kubeko zinto ezintsha malunga nemigaqo-nkqubo okanye iinguquko kwimithetho kunyaka ophelileyo. IKomiti yeeLwimi ihlola inkqubela yemigaqo-nkqubo yolwimi ebingeniselwe ukukuba amasebe esizwe namaqumrhu esizwe oluntu aphawule ngayo. IKomiti ihlola inkqubela ngokusela iBhunga looSozilwini ngokokuchazwa ngoMthetho wooSozilwimi waseMzantsi Afrika wango-2014.

#### 2.4 Iinjongo ezisekelwe kwisiphumo seqhinga lokusebenza

Injongo yesicwangciso-qhinga se-WCLC kuhlola uMgaqo-nkqubo woLwimi waseNtshona Koloni nokunikela ngeengcebiso zokuququzelela ukuphunyezwa kwalo mgqaliselo.

Yonke imigqaliselo njengoko ichazwe kwisiCwangciso soNyaka seMisebenzi eyeNziwayo ihlangatyezwe yiKomiti.

<b>Injongo yeqhinga lokusebenza Injongo 1</b>	Kuhlolwa ukuphunyezwa koMgaqo-nkqubo woLwimi eNtshona Koloni
<b>Inkcazo yenjongo ye</b>	Ukuququzelela ukuhlolwa kwempumezo malunga nemigqaliselo yoMgaqo-nkqubo woLwimi kuRhulumente weNtshona Koloni, nokunikela ngeengcebiso ezifanelekileyo.

### 3. IINKCUKACHA ZOMSEBENZI OWENZIWA YINKQUBO / UMSEBENZI / INJONGO

**INKQUBO:** IKomiti yeeLwimi yeNtshona Koloni

**INKCAZELO:** Ukukhuthaza ukusetyenziswa kweelwimi ezintathu ezisesikweni zeNtshona Koloni, ezizezi isiAfrikansi, isiXhosa nesiNgesi, ngurhulumente wephondo nangoorhulumente bendawo kwiphondo.

IKomiti yeeLwimi yeNtshona Koloni iqhubile ngokuhlola uMgaqo-nkqubo woLwimi weNtshona Koloni nokwazisa abantu malunga nokuthetha iilwimi ezininzi. IKomiti ibe negalelo ekusekweni kwesikhokelo-nkqubo soLwimi lokuThetha ngeZandla eNtshona Koloni. IziThulu zinani labameli elincomekayo kwiKomiti yeeLwimi entsha kwakunye neengcali zoLwimi lokuThetha ngeZandla lwaseMzantsi Afrika. Inyaniso yokuba uSekela Sihlalo esisithulu kuze kufuneke iitoliki zoLwimi lokuThetha ngeZandla kuzo zonke iintlanganiso iqinisekisa ugqaliselo kwizidingo ezisoloko zikhona kwiajenda zonxibelelwano lweziThulu.

Ukuzalisekisa uxanduva lwayo lokuhlola kuqhutywe uphando lokuphunyeka koMgaqo-nkqubo woLwimi kuwo onke amaSebe kaRhulumente wePhondo. Lo nyaka ophantsi kophengululo uphawula unyaka weshumi wokuphunyeka koMgaqo-nkqubo woLwimi kwaye bekuyimfuneko ukuphengulula inkqubela nezilungiso ezinokwenziwa kuMgaqo-nkqubo woLwimi. Inxelo yokugqibela eneengcebiso ithunyelwe kuMphathiswa nakuMlawuli-Jikelele kaRhulumente wePhondo abacele ukuba ithunyelwe kuwo onke amasebe.

IKomiti yeeLwimi iqhubile ngokunikela ngeengcebiso kwiPanSALB nakuMphathiswa wePhondo. Njengesiphumo soku, kubanjwe iintlanganiso ezibanzi ngomhla wama-20 kuCanzibe ngo-2015, ngomhla we-19 kweyeThupha ngo-2015, ngomhla we-18 kweyeNkanga ngo-2015 nangomhla we-10 kweyoMdumba ngo-2016. Iikomitana ezimbini zidibanele iintlanganiso ngomhla wama-20 kuCanzibe nangowe-19 kweyeThupha ngo-2015. Ezi ntlanganiso zibambe iingxoxo, phakathi kwezinye, nemimiselo esentloko yophando ngokuphunyeka koMgaqo-nkqubo woLwimi.

IKomiti yeeLwimi ikhuthaze ukuthethwa kweelwimi ezininzi ngokushicilela nokufaka iikopi ezandisiweyo kwizakhelo ngesiAfrikansi, isiNgesi nesiXhosa malunga neKhowudi eyamkelweyo yeeNqobo zokuPhatha uLwimi yawo onke amasebe ephondo. Ezi kopi zintathu zenzelwe izakhelo zifanele ukuboniswa kwiindawo zodidi kumasebe abandakanyekayo.

#### Injongo yesicwangciso-qhinga

Umsebenzi weqhinga lokusebenza	Owona msebenzi wenziweyo 2014/2015	Ebekujoliswe kuko 2015/2016	Owona msebenzi wenziweyo 2015/2016	Unxaxho kobekujoliswe kuko 2015/2016	Isizathu sonxaxho
Kuyahlolwa kunikelwe ngeengcebiso ngempumezo yoMgaqo-nkqubo woLwimi eNtshona Koloni	14	8	10	-	-

#### Izalathiso zokusebenza ezisentloko, imigqaliselo ecwangciselweyo nomsebenzi owenziweyo

Umsebenzi weqhinga lokusebenza	Owona msebenzi wenziweyo 2014/2015	Ebekujoliswe kuko 2015/2016	Owona msebenzi wenziweyo 2015/2016	Unxaxho kobekujoliswe kuko 2015/2016	Isizathu sonxaxho

Umsebenzi weqhinga lokusebenza	Owona msebenzi wenziweyo 2014/2015	Ebekujoliswe kuko 2015/2016	Owona msebenzi wenziweyo 2015/2016	Unxaxho kobekujoliswe kuko 2015/2016	Isizathu sonxaxho
Inani lemiba yophando ngophando/ amaphulo okutyala ulwazi ngokuhlola ukuphunyezwa koMgaqo-nkqubo woLwimi eNtshona Koloni	3	2	2	-	-
Kupapashwa iNgxelo yoNyaka ukwenzela i-WCLC	1	1	1	-	-
Kucetyiswa uMphathiswa, iKhomishini yeNkcubeko yeNtshona Koloni kunye neBhodi yeLwimi yaseMzantsi Afrika ngemibandela yolwimi ngokusebenzisa iingxelo neengxoxo ngethuba leentlanganiso ezibanzi zekota.	10 *	6	6	-	-

\*Esi sazobe siquka iintlanganiso ezongezelweyo zeekomitana.

### Iqhinga lokuhlangabezana nokungafezwa kwemisebenzi

Akukho miba yokungasebenzi kakuhle ibibhaliwe kulo nyaka wokunikwa kwengxelo.

### Iinguqu kobekujoliswe kuko

Akukho zinguquko zenziweyo ebudeni bonyaka ophantsi kophengululo okanye wokunikwa kwengxelo.

### Ukunxulumanisa umsebenzi owenziwayo nohlahlo-mali

Inkqubo/ umsebenzi/ injongo	2015/16			2014/15		
	Uhlahlo-mali	Inkcitho eyenziweyo	(Inkcitho engaphezulu)/ engaphantsi	Uhlahlo-mali	Inkcitho eyenziweyo	(Inkcitho engaphezulu)/ engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Impahla neenkono	246	776	530	233	238	(5)
<b>Iyonke</b>	<b>246</b>	<b>776</b>	<b>*(530)</b>	<b>233</b>	<b>238</b>	<b>(5)</b>

\* Inkcitho engaphezulu inxulumene nohlanga-hlanganiso lweGRAP 23 olwenzelwa imivuzo (iindleko zabasebenzi: R538 000) zabasebenzi bolawulo lwemali oluphathelele kwiinkono zohlobo oluthile ezifunyenwe kwisebe.

Inkxaso-mali efunyenwe kwiDCAS isetyenziselwe ukuhlangabezana nenkcitho enxulumene nemisebenzi yeKomiti yeLwimi, ngokwenjongo.

#### 4. UKUQOKELELWA KWENGENISO

Umthom bo weNgeni so	2015/16			2014/15		
	Ingqikel elo	Umyinge oqokelelw eyo	Uqokelelo olungaphantsi/(olungap hezulu)	Ingqikel elo	Umyinge oqokelelw eyo	Uqokelelo olungaphantsi/(olungap hantsi)
	R'000	R'000	R'000	R'000	R'000	R'000
Intlawulo edluliselw ayo	233	233	-	221	221	-
Enye iNgeniso	13	557	544	12	44	32
<b>Iyonke</b>	<b>246</b>	<b>790</b>	<b>*544</b>	<b>233</b>	<b>265</b>	<b>32</b>

\* Ukuqokelelwa kwengeniso okugqithisileyo kunxulumene nohlenga-hlengiso lweGRAP 23 olwenzelwa imivuzo (Inkonzo yohlobo: R538 000) yabasebenzi bolawulo lwemali ephathelele kwiinkonzo zohlobo oluthile ezifunyenwe kwisebe.

##### 4.1 Utyalo-mali oluyikhapitali

Alusetyenziswa.

## ICANDELO C: ULAWULO

### 1. INTSHAYELELO

Ulawulo-nkqubo, uLawulo lweMingcipheko noThotyelo ziintsika ezintathu ezixhasana ngenjongo yokuqinisekisa ukuba iQumrhu liyazihlangabeza iinjongo zalo. UThotyelo lwemigaqo-nkqubo nemiqathango yeQumrhu, imithetho nemimiselo ekhokelela kulawulo-nkqubo olomeleleyo nokusebenzayo lubonwa njengesitshixo sempumelelo yeQumrhu.

Le ngxelo inika isishwankathelo ngoLawulo-nkqubo olungqiyame ngeQumrhu.

### 2. IIKOMITI ZEPALAMENTE

Ikomiti zePalamente yePhondo ezinolawulo ze-WCLC yiKomiti yeMicimbi yeNkcubeko neMidlalo, kunye neKomiti yoBalo-mali yoLuntu (PAC).

IKomiti yePalamente ejongene neMicimbi yeNkcubeko neMidlalo neKomiti yee-Akhawunti zikaRhulumente	
Umhla woViwo	UMbandela uPhantsi koQwalaselo
27 kuCanzibe 2015	Ingcaciso ngeKomiti yeeLwimi yeNtshona Koloni ngokuphathelele kwinkqubo yokuzalisa izithuba zemisebenzi.
24 kweyeSilimela 2015	Ingcaciso ngeNgxelo yoMsebenzi oWenziweyo qho ngeKota yesiNe 2014/2015.
28 kweyeDwarha 2015	INgxoxo ngeNgxelo yoNyaka

### 3. UGUNYAZIWE OLAWULAYO

Iingxelo ezisibhozo malunga neenkukacha zemali nezingezozamali zingeniswe kwiGosa lesiGqeba esiLawulayo ngethuba lonyaka wengxelo enikwayo.

Ingxelo yokwenziwe ngekota	<b>INGxelo yeKota ngoMsebenzi oweNziweyo</b>	31 kweyeKhala 2015, 31 kweyeDwarha 2015, 31 kweyoMqungu 2016 nangowama- 30 kuTshazimpuzi 2016.
Ingxelo yokubeka iliso yaphakathi enyakeni	<b>INGxelo yoHlolo yasenyakeni</b>	31 kweyeKhala 2015, 31 kweyeDwarha 2015, 31 kweyoMqungu 2016 nangowama- 30 kuTshazimpuzi 2016.

### 4. IKOMITI YEELWIMI YENTSHONA KOLONI

#### 4.1 Ukubaluleka kweKomiti nenjongo yayo

Zonke iilwimi ezisesikweni zifanele ukuphathwa ngesidima esifanayo nangobulungisa. IKomiti yeeLwimi yeNtshona Koloni, ngokuzimanya neSebe leMibandela yeNkcubeko neMidlalo, inoxanduva lokuhlola nokuvavanya ukuphunyezwa koMgaqo-nkqubo weLwimi weNtshona Koloni, kwaye kufuneka inike ingxelo kwiNdlu yoWiso-mthetho yePhondo leNtshona Koloni malunga nolu gunyaziso kanye ngonyaka ubuncinane.

#### 4.2 Indima yeKomiti

UMthetho weLwimi wePhondo leNtshona Koloni, ka-1998, ubonelela ngokuthi i-WCLC kufuneka, phakathi kwezinye izinto:

ihlalele ukusetyenziswa kwesiAfrikansi, isiNgesi nesiXhosa nguRhulumente weNtshona Koloni;

- inikele ngeengcebiso kuMphathiswa wePhondo nakwiPalamente yePhondo ngowiso-thetho olundululwayo okanye olukhoyo, indlela yokusebenza nangomgaqo-nkqubo ophathelele ngqo okanye ongathanga ngqo kwiilwimi eNtshona Koloni;
- ikhuthaze ngenkuthalo umthetho-siseko wokuthethwa kweelwimi ezininzi;
- ikhuthaze ngenkuthalo uphuhliso lweelwimi zesiNtu ebezikade zicinezelekile ngaphambili;
- inikele ngeengcebiso kuMphathiswa wePhondo nakwiKhomishini yeNkcubeko yeNtshona Koloni ngemibandela yeelwimi kwiPhondo; kwanjalo
- inikele ngeengcebiso kwiPanSALB ngemibandela yeelwimi eNtshona Koloni.



## Itshatha yeBhodi

IKomiti yeLwimi yeNtshona Koloni ayinatshata icwangciselweyo kodwa ikhokelwa nguMthetho weLwimi zePhondo leNtshona Koloni (uMthetho we-13 ka-1998).

## Amalungu eKomiti yeLwimi yeNtshona Koloni ukususela kumhla wama-31 kweyeThupha 2015 (Ithuba lenkonzo lale komiti liphele ngomhla wama-31 kweyeThupha 2015).

Igama	Iwonga (ngokweMimiselo yeQumrhu loLuntu)	Umhla wokuqehiswa	Umhla wokuyeka	Imfundo	Iinkalo zobuNgcali	Isikhundla soLawulo kwiBhodi	Ezinye iKomiti	Inani leentlangano ekuyiwe kuzo ngo-2015/16
UMartin Barker	Ilungu	1 kweyoMsintsi 2012	n/a	BA Hons English; University Education Diploma (English and Afrikaans)	Ukufundisa isiNgesi kumgangatho wamabanga aphezulu.	n/a	IKomitana yeMpumezo yoMgaqonkqubo woLwimi	1
UMarguerite Briers de Stadler	Ilungu	1 kweyoMsintsi 2012	n/a	BA, Higher Education Diploma; Specialist Diploma for People with Disabilities; Diploma in Translation; MPhil	IGosa lesiGqeba esiLawulayo; Vriende van Afrikaans; Ilungu leKomiti eLawulayo nelingumsunguli woThungelwano lwesiXhosaAfrika	Afrikaanse Taalraad	IKomitana yeMpumezo yoMgaqonkqubo woLwimi	0
UNjing. Rajendra Chetty	USihlalo	1 kweyoMsintsi 2012	n/a	PhD English Education; MA South African Literature; MBA	Umphandi kwiinkalo zeliitherasi nolwimi, ngakumbi imfundo yesiNgesi; iLungu leBhunga: kwiEnglish Academy of Southern Africa.	n/a	IKomitana yeMpumezo yoMgaqonkqubo woLwimi yesiGqeba esiLawulayo IKomitana yoPhando noHlalutyoResearch and Analysis Subcommittee	5
UWillem Fransman	Ilungu	1 kweyoMsintsi 2012	n/a	National Diploma in Laboratory Animal Technology	Iimbongi epapashileyo; umbhali wamabali amafutshane; umbhali obhalela kunomathotholo neqonga; umbalisi; umququzeleli weenkqubo zokubhala okuqanjweyo.	n/a	IKomitana yeMpumezo yoMgaqonkqubo woLwimi	3

Igama	Iwonga (ngokweMimiselo yeQumrhu loLuntu)	Umhla wokuqehs wa	Umhla wokuyek a	Imfundo	Iinkalo zobuNgcali	Isikhundla soLawulo kwiBhodi	Ezinye iKomiti	Inani leentlangano ekuyiwe kuzo ngo-2015/16
UGq Izak Fredericks	Ilungu	1 kweyoMsintsi 2012	n/a	BA (Public Admin), LLB (UWC), LLM (Harvard), LLD (University of the Western Cape)	Umbhali: umgaqo-nkqubo wolwimi lakuqala lweSebe lezoBulungisa noPhuhliso loMgaqo-siseko; ithisisi yeLLD : "Ukhuselo lweelwimi nolwamalungelo olwimi kuMgaqo-siseko waseMzantsi Afrika".	n/a	IKomitana yoPhando noHlaluty	0
UMaria Olivier	USekela Sihlalo	1 kweyoMsintsi 2012	n/a	MA Afrikaans and Netherlands specialising in translation and Afrikaans language acquisition; secondary teaching diploma	Ilungu: leAfrikaanse Taalraad; Ilungu: IKomiti yesiGqeba esiLawulayo, Uthungelwano lweXhosAfrika; Umlawuli: Intshona Labour Trust; Ilungu langaPhambili: IQela leSizwe loLwimi lwesiAfrikansi; IGosa langaPhambili leGosa lesiGqeba esiLawulayo: iSfigting vir Bemagtiging deur Afrikaans	n/a	IKomitana yoPhando oluPhambili noHlaluty	5
UNjing Monwabisi Ralarala	Ilungu	1 kweyoMsintsi 2012	n/a	D Litt (African Languages); MA (African Languages); BA Honours; Post graduate Diploma: Applied Language Studies; Higher Diploma in Education	UMququzeleli woLwimi kwiZiko leMfundo: eCape Peninsula University of Technology; uphuhliso lolwimi; UMququzeleli wophuhliso lwezifundo zokuthetha iilwimi ezininzi (kuquka izifundo zosasazo kumajeloahluka-hlukileyo) ngokumanyana neengcali zezifundo	UMmeli-sizwe waMalungelo aBantu oLwimi neNkundla yamatyala	IKomitana yoPhando noHlaluty	0
UHendrik Theys	Ilungu	1 kweyoMsintsi 2012	n/a	BA; Higher Diploma in Education, Bed	Utithshala wolwimi nomhlohli wolwimi, uMthenjwa: Trustee: Sfigting vir Bemagtiging deur Afrikaans; Ilungu lesiGqeba esiLawulayo: Afrikaanse Taalraad	n/a	IKomitana yoPhando noHlaluty	2
UMaletsatsi Wotini	Ilungu	1 kweyoMsintsi 2012	n/a	Diploma in Labour Law; Certificate in facilitation, conflict and management	Ukucebisa ngoLawulo kwiimeko ezingqongwe ziinkcubeko ezininzi	n/a	IKomitana yokuPhunyezwa koMgaqo-nkqubo wolwimi	0

Igama	Iwonga (ngokweMimiselo yeQumrhu loLuntu)	Umhla wokuqehiswa	Umhla wokuyekama	Imfundo	Iinkalo zobuNgcali	Isikhundla soLawulo kwiBhodi	Ezinye iiKomiti	Inani leentlanga niso ekuyiwe kuzo ngo-2015/16
UHeindrich Wyngaard	Ilungu	1 kweyoMsintsi 2012	n/a	National Diploma in Journalism; Certificate in Project Management	Umhleli wangaphambili wesikhundla esiphezulu: iDie Burger neRapport; umbhali wamabali abamafutshane namanqaku apapashiweyo; Ilungu langaphambili lesigqeba esilawulayo: iAfrikaanse Skrywersvereniging; uSekela Sihlalo: iSuidooster Kunstefees	kwiSuidoosterfees Media 24 Rachel's Angels Trust Collection Museum	Ikomitana yoPhando noHlalutyo	0

Umalungu eKomiti yeeLwimi yeNtshona Koloni ukususela kumhla woku-1 kweyeNkanga 2015 (Le komiti yanyulelwa ithuba elitsha lenkonzo yeminyaka emithathu).

Igama	Iwonga (ngokweMimiselo yeQumrhu loLuntu)	Umhla wokuqehswa	Umhla wokuyeka	Imfundo	Iinkalo zobuNgcali	Isikhundla solawulo kwiBhodi	Ezinye iiKomiti	Inani leentlanga niso ekuyiwe kuzo ngo-2015/16
Nksz I Botha	Ilungu	1 kweyeNkanga 2015	n/a	Hons B Journalism	Ukufundisa isiNgesi		IKomitana yokuPhunyezwa koMgaqo-nkqubo woLwimi	2
Mnu JW Koopman	Ilungu	1 kweyeNkanga 2015	n/a	B.Ed (Hons), DE III (Education), ACE FET Maths	Imfundo yesiNgesi.		IKomitana yoPhando noHlalutyo	2
UGq DS Le Roux	Ilungu	1 kweyeNkanga 2015	n/a	Dtech drama, MA Drama, Hoër Diploma in Opvoedkunde, Hons B Dram, B Dram	Uncwadi lwesiAfrikansi, ezobugcisa, imidlalo yeqonga, umlungiseleli weminyhadala.		IKomitana yokuPhunyezwa koMgaqo-nkqubo woLwimi	2
UNjing Monwabisi Ralarala	USihlalo	1 kweyeNkanga 2015	n/a	D Litt (African Languages); MA (African Languages); BA Honours; Post graduate Diploma: Applied Language Studies; Higher Diploma in Education	UMququzeleli weLwimi zaMaziko: Cape Peninsula University of Technology; uphuhliso lolwimi; Umququzeleli wophuhliso lwezifundo zokuthetha iilwimi ezininzi (kuqukwa izifundo zamajelo osasazo amaninzi) ngokumanyana neengcali zezifundo	UMmeli-sizwe waMalungelo aBantu oLwimi neNkundla yamatyala	IKomitana yoPhando noHlalutyo	2

Igama	Iwonga (ngokweMimiselo yeQumrhu loLuntu)	Umhla wokuqeshw a	Umhla wokuyeka	Imfundo	Iinkalo zobuNgcali	Isikhundla soLawulo kwiBhodi	Ezinye iKomifi	Inani leentlangano ekuyiwe kuzo ngo-2015/16
Nksz S Lotz	USEkela Sihlalo	1 kweyeNkanga 2015	n/a	Introduction to Information Security Short Course at UNISA 2015, National Certificate in Payroll Administration 2014, HI Hopes (Early Intervention Programme) 2011, Creative Minds Computer training and De la Bat School for the Deaf, Worcester	ULwimi lokuThetha ngeZandla lwaseMzantsi Afrika.		Ukuphunyezwa koMgaqo-nkqubo woLwimi	2
Mnu S Mazantsi	Ilungu	1 kweyeNkanga 2015	n/a	BA Communication Science and Post Graduate Diploma in Advertising and Media Studies	Ingcali kwezesiXhosa.		IKomitana yoPhando noHlalutyo kunye nokuPhunyezwa koMgaqo-nkqubo woLwimi	2
Mnu A van Niekerk	Ilungu	1 kweyeNkanga 2015	n/a	BA degree in Linguistics, BA (Hons) degree in Linguistics (currently studying), Sign Language Proficiency Interview Rater and 3L Summer School in Sign Linguistics	ULwimi lokuThetha ngeZandla lwaseMzantsi Afrika		IKomitana yoPhando noHlalutyo	1
Nksz LT Lesch	Ilungu	1 kweyeNkanga 2015	n/a	BA (Language and Culture), BA Hons (African Languages - in process)	IsiAfrikansi, isiXhosa.		IKomitana yoKuphunyezwa koMgaqo-nkqubo woLwimi noPhando kunye noHlalutyo	2

**Intlanganiso zeKomiti yeLwimi yeNtshona Koloni ukuya kumhla wama-31 kweyeThupha 2015.**

<b>IKomiti</b>	<b>Inani leeNtlanganiso eziBanjiweyo</b>	<b>Inani laMalungu</b>	<b>Amagama aMalungu</b>
<b>EyeeNtlanganiso ezibanzi</b>	4	10	Njing Monwabisi Ralarala Gq Izak Fredericks Maria Olivier Hendrik Theys Heindrich Wyngaard Njing Rajendra Chetty Martin Barker Marguerite Briers de Stadler Willem Fransman Maletsatsi Wotini
<b>EyesiGqeba esiLawulayo</b>	2	2	Njing Rajendra Chetty Maria Olivier
<b>IKomitana yoPhando noHlalutyo</b>	1	5	Njing Rajendra Chetty Gq Izak Fredericks Hendrik Theys Heindrich Wyngaard Gq Monwabisi Ralarala
<b>IKomitana yoKuphonyezwa koMgaqo-nkqubo wolwimi</b>	3	6	Njing Rajendra Chetty Martin Barker Marguerite Briers de Stadler Willem Fransman Maletsatsi Wotini Maria Olivier

**Intlanganiso zeKomiti yeLwimi yeNtshona Koloni emva komhla wama-31 kweyeThupha 2015 kude kube ngowama-31 kweyeKwindla 2016.**

<b>IKomiti</b>	<b>Inani leeNtlanganiso eziBanjiweyo</b>	<b>Inani laMalungu</b>	<b>Amagama aMalungu</b>
<b>EyeeNtlanganiso ezibanzi</b>	2	9	Nksz I Botha, Mnu W Fransman, Mnu JW Koopman, Gq DS Le Roux, Nksz S Lotz, Mnu S Mazantsi, Gq Monwabisi Ralarala, Mnu A van Niekerk, Nksz LT Lesch
<b>EyesiGqeba esiLawulayo</b>	0	0	N/A
<b>IKomitana yoPhando noHlalutyo</b>	0	0	N/A
<b>IKomitana yoKuphonyezwa koMgaqo-nkqubo wolwimi</b>	0	0	N/A

**Ukuhlawulwa kwemivuzo yamalungu e-WCLC**

Iyonke inzuzo yenkonzo yeziphatha-mandla kweminye imimiselo ethile namanye amaziko icaciswa nguMphathiswa weMali ize ichazwe kwiSaziso esiJikeleziswayo sikaNondyabo wePhondo. Intlawulo kaSihlalo yi-R 402 ngeyure, ekaSekela Sihlalo yi-R 272 ngeyure ukuze eyamalungu ibe yi-R 230 ngeyure.

<b>Igama</b>	<b>Inflawulo R'000</b>	<b>Enye imbuyekezo (eyozothutho nokunye) R'000</b>	<b>Iyonke R'000</b>
Barker, M	1	0	1
Botha, I	1	1	2
Chetty, R	3	1	4
Fransman, W	3	1	4
Koopman, J	2	0	2

Igama	Inflawulo R'000	Enye imbuyezeko (eyozothutho nokunye) R'000	Iyonke R'000
le Roux, N	2	1	3
Lesch, L	2	0	2
Lotz, S	2	0	2
Mazantsi, S	2	0	2
Olivier, M	2	1	3
Ralarala, M	3	0	3
Theys, H	1	1	2
van Niekerk, A	2	2	4
<b>Total</b>	<b>26</b>	<b>8</b>	<b>34</b>

## 5. ULAWULO LOMNGCIPHEKO

IGosa elinoXanduva (AA) okanye iKomiti yeelwimi yeNtshona Koloni inoxanduva lokuphunyezwa koLawulo loMngcipheko yaMashishini asaPhuhlayo (ERM) ngokwesiKhokelo-nkqubo soLawulo lweMingcipheko kwiCandelo loLuntu likaNondyebo weSizwe (PSRMF) nakuLawulo lweMingcipheko kwiCandelo laMashishini asaPhuhlayo (D:ERM) kwiSebe leNkulumbuso (DotP) inika inkonzo yenkxaso yesicwangciso-qhinga solawulo olucukaniselweyo kwiSebe.

Ngothotyelo lwesiKhokelo-nkqubo soLawulo lweMingcipheko kwiCandelo loLuntu likaNondyebo weSizwe (PSRMF) nangokuphinda kuzinziswe ulawulo lwemingcipheko kwiQumrhu, uRhulumente weNtshona Koloni (WCG) wamkele iNkcazo yoMgaqo-nkqubo we-ERM ochaza injongo ebanzi yeWCG malunga ne-ERM. IQumrhu lamkele uMgaqo-nkqubo we-ERM ngo2015/16 – 2016/17, eyamkelwe liGosa elinoXanduva leSebe leMicimbi yeNkcubeko neMidlalo ngomhla wama-29 kuTshazimpuzi 2015; nesiCwangciso-qhinga se-ERM nesiCwangciso seMpumezo esenzelwe unyaka ka-2015/16, nesamkelwe liGosa elinoXanduva ngomhla wama-29 kuTshazimpuzi 2015. IsiCwangciso seMpumezo se-ERM sibe nefuthe kuMgaqo-nkqubo we-ERM yeQumrhu nakwisiCwangciso-qhinga kwaye siyazichaza iindima noxanduva lwabalawuli nabasebenzi kulawulo lwemingcipheko ezinzileyo kwiqumrhu.

IQumrhu lhlalutye imingcipheko ephambili enokuba nefuthe kwimpumezo yeenjongo zalo, kumgangatho wezicwangciso-qhinga noweenkqubo, oko kwenziwa qho ngekota. Imingcipheko idweliswe ngokokubaluleka kwayo ngokuqwalasela ukuba kulindeleke kangakanani na ukuba yenzeke kunye nefuthe layo (ekwisiseko nesisiphumo sokuthile) futhi ngaphezu koko kwavunyelwana ngeendlela zokuyidambisa ukuze incitshiswe ide ibe kwimigangatho eyamkelekayo. Kuchongwe imingcipheko emitsha / evelayo nechongwe kwiinkqubo zophengululo lwekota.

ISebe leMicimbi yeNkcubeko neMidlalo liseke iKomiti yoLawulo lweMingcipheko yaMashishini asaPhuhlayo (ERMCO) ukuba incedise iGosa elinoXanduva ngokuqhuba imisebenzi yalo enxulumene nolawulo lwemingcipheko. IKomiti isebenze ngokweMiba eseNtloko eyamkelwe liGosa elinoXanduva ngomhla we-15 kuCanzibe 2015. I-ERMCO ubukhulu becala ivavanye ukusebenza kwezicwangciso-qhinga zokudambisa eziphunyezwe ngenjongo yokuhlangabeza imingcipheko yesebe yaze yaphinda yacebisa ngamanyathelo apho kukho imfuneko khona.

IKomiti yoPhicotho-zincwadi yenze uqwalaselo oluzimeleyo lolawulo lwemingcipheko kwinkqubo yeQumrhu. IKomiti yoPhicotho-zincwadi yanikwa iingxelo zenkqubela yee-ERM zeeKota kunye neenkcazo ngeemingcipheko kunye neerejista ukuze yenze eyayo indima yayo yoqwalaselo oluzimeleyo. Uvavanyo lweKomiti yoPhicotho-zincwadi lwenkqubo yolawulo lwemingcipheko ngokuphathelele kwinkqubela yempumezo ngokwesiCwangciso seMpumezo ye-ERM kunye nemingcipheko elijongene nayo iQumrhu kunye nempendulo yalo kwimingcipheko ebalulekileyo/izicwangciso-qhinga zonyango.

## 6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva lweGosa elinoXanduva ukusoloko lhlalutya futhi livavanya izimo zolawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo iyenziwa kwaye iyasebenza, iyancomeka kwaye ityhilekile ngokunjalo iyahlaziywa xa kukho imfuneko. Ukukuphumeza oku, kubanjwe iintlanganiso zolawulo olusentloko ngekota nganye noMphicothi-zincwadi Jikelele, abalawuli beenkqubo beSebe leMicimbi yeNkcubeko neMidlalo kunye noMphathiswa wePhondo. Le yinkqubo esoloko ikhona ukuqinisekisa ukuba iSebe lifumana uphicotho-zincwadi olungenamakhwiniba.

## 7. UPHICOTHO ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI

Uphicotho-zincwadi lwangaPhakathi lunika ulawulo ngesiqinisekiso esizimeleyo, esingakhethi-cala nangeenkono zeengcebiso eziyilelwe ukuphucula ixabiso nokuqhuba ngokuphucula imisebenzi yeQumrhu. Luncedisa iQumrhu ngokuphumeza iinjongo ngokusebenzisa umgaqo oqukaniselayo, obonisa ukuqeqesheka wokuvavanya nokuphucula ukusebenza koLawulo-nkqubo, uLawulo lweMingcipheko neenkqubo zoLawulo.

**Imisebenzi elandelayo yenziwa ngokuphathelele noku:**

- Ukuhlalutya nokunikela ngeengcebiso ezifanelekileyo ukuze kuphuculwe imigaqo yoawulo-nkqubo kwimpumezo yeenjongo zesebe;
- Ukuvavanya isakhono nokugqibelela kunye negalelo ekuphuculweni kwenkqubo yolawulo lwemingcipheko.
- Ukuncedisa iGosa elinoXanduva ngokugcina imigaqo yolawulo encomekayo nesebenzayo ngokuvavanya loo migaqo yolawulo ukuze kufunyaniswe isakhono sokusebenza kwayo nogqibelelo lwayo, nangokuphuhlisa iingcebiso zokomeleza okanye zokuphucula ulawulo.

Ukuzibandakanya kukhuselo loLawulo lwaMaqumrhu kwamkelwa kwisiCwangciso soPhicotho-zincwadi lwangaPhakathi ngo-2015/2016.

**IKomiti yoPhicotho-zincwadi isekwe njengamaqela awongameleyo, ngokunika uqwalaselo oluzimeleyo kulawulo-nkqubo, kulawulo lwemingcipheko neenkqubo zolawulo kwiQumrhu loLuntu, eziquka uqwalaselo noxanduva olunxulumene nokulandelayo:**

- Umsebenzi woPhicotho-zincwadi lwangaPhakathi;
- Umsebenzi woPhicotho-zincwadi lwangaPhandle (uMphicothi-zincwadi Jikelele waseMzantsi Afrika - AGSA);
- Ukunika iNgxelo nokubhala iiNgxelo;
- IMigaqo-nkqubo yokuNika iNgxelo;
- Uphengululo lolawulo lweAGSA nengxelo yophicotho-zincwadi;
- Uphengululo lokuHlola kwaseNyakeni;
- ULawulo lweMingcipheko;
- ULawulo lwangaPhakathi;
- Iinjongo eziCwangciselwe ngaPhambili;
- IiNqobo zokuziPhatha noPhando lokuCupha.

Itheyibhile engezantsi ityhila iinkcukacha ezibalulekileyo ngamalungu ekomiti yophicotho-zincwadi:

Igama	Iziqinisekiso zemfundo	Ngaphakathi okanye ngaphandle	Ukuba lungaphakathi, isimo sikwisebe	Umhla wonyulo	Umhla wokushiya inkonzo	Inani leentlanganiso ekuyiwe kuzo
Mnu Ronnie Kingwill	CA(SA); CTA; BCom	Ngaphandle	N/a	01 eyoMqungu 2013 (ithuba lesi-2)	(ithuba lesi-2) liphelile ngowama-31 kweyoMnonga 2015	7
Mnu Mervyn Burton	CA(SA); CFP; B Compt (Hons); B Compt;	Ngaphandle	N/a	01 eyoMqungu 2015 (ithuba lesi-2)	N/a	8
Nksz Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	Ngaphandle	N/a	01 eyoMqungu 2016 (ithuba lesi-2)	N/a	8
Mnu Louw van der	CA(SA); ACMA;	Ngaphandle	N/a	01	(ithuba	7



Igama	Iziqinisekiso zemfundo	Ngaphakathi okanye ngaphandle	Ukuba lungaphakathi, isimo sikwisebe	Umhla wonyulo	Umhla wokushiya inkonzo	Inani leentlanganiso ekuyiwe kuzo
Merwe	CIA; CISA; CRMA	dle		eyoMqungu 2013 (ithuba lesi-2)	lesi-2) liphelelwe ngowama-31 kweyoMnnga 2015	
Mnu Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA; BCompt (Honours); BProc	Ngaphandle	Alukho	01 eyoMqungu 2016 (ithuba lesi-2)	Awukho	8
Mnu Ameen Amod	MBA, CIA, CGAP, CRMA; BCom (Hons)	External	Alukho	01 eyoMqungu 2016	Awukho	1

## 8. UTHOTYELO LWEMITHETHO NEMIGAQO

Imixokelelwano, imigaqo-nkqubo neenkqubo zimi ngendlela efanelekileyo ukuze kuqinisekiswa uthotyelo lwemithetho nemigaqo.

## 9. UBUQHETSEBA NORHWAPHILIZO

URhulumente weNtshona Koloni (WCG) usebenzisa isiCwangciso-qhinga sokuChasa uRhwaphilizo kuba oko kuqinisekisa isimo sokungabunyamezeli kwaphela ubuqhetseba norhwaphilizo. ISebe linesiCwangciso esamkelweyo soThintelo lobuQhetseba kunye nesicwangciso sokuPhumeza uThintelo loRhwaphilizo esinefuthe kwisiCwangciso soThintelo lobuQhetseba. Esi sicwangciso siquka iKomiti yeeLwimi yeNtshona Koloni.

Kukho imijelo eliqela yokuxela izityholo zobuqhetseba norhwaphilizo neneenkukacha ezichazwa kwisiCwangciso-qhinga sokuChasa uRhwaphilizo kwiPhondo nakwisiCwangciso seSebe soThintelo lobuQhetseba. Isityholo ngasinye esifunyanwa liCandelo leeNkonzo zePhondo zokuCupha (PFS) sibhalwa phantsi kwiNkqubo yoLawulo lweziGaneko esetyenziswa njengesixhobo solawulo esenzelwa ukuxela amanyathelo athathiweyo malunga neziganeko ezimalunga neSebe nokuyila iinkukacha zamanani ukwenzela iPhondo kunye neSebe.

Abasebenzi abampimpa izikrokrelo zobuqhetseba, urhwaphilizo nobusela bayakhuselwa xa ukutyhileka kwesenzo ikutyhilwa okukhuselekileyo (oko kukuthi xa kufikelela kwiimfuneko zemimiselo, umzekelo, xa kwenziwe ngomoya omhle). Ngenxa yoko kwamkelwe uMgaqo-nkqubo wokuMpimpa okuxananazileyo ngomhla wama-24 kweyoMdumba 2016 ukuze kunikwe abasebenzi izikhokelo ngendlela yokuthetha nomlawuli osesikhundleni esifanelekileyo ngezinto ezibaxhalabisayo, kukho izikhubekiso nonxaxho obeluhubayo noluqhubayo eWCG. Iithuba lokungaphumi kwegama lomntu linikwa nawuphi umntu onomnqweno wokuxela izenzo zobuqhetseba, ubusela norhwaphilizo kanti xa bekwenze oko ubuso ngobuso, ukuchongeka kwabo kugcinwa njengehlebo ngumntu abamnike ingxelo.

Kwakuba buqinisekisiwe ubuqhetseba okanye urhwaphilizo emva kokuphela kophando, usingaye womsebenzi owenze izenzo ezithile ufanele ukuya entlanganisweni yesohlwayo. Kuzo zonke iziganeko ezinjalo, ummeli weWCG osungula iinkqubo zesohlwayo ufanele ukucebisa ukugxothwa kwaloo msebenzi. Apho kuqale kwachongwa khona ubungqina bolwaphulo-mthetho, kunokuxelwa umbandela wolwaphulo-mthetho kwiNkonzo zobuPolisa zaseMzantsi Afrika.

Kwithuba lokunikwa kwale ngxelo, akukho ziganeko zixelwe kwiQumrhu.

## 10. UCUTHO LOCHAPHAZELEKO

I-WCLC iqinisekisa ukuba akukho kungquzulana kwemidla ngokumisela ukuba kufunyanwe isiBhengezo soMdlal (ifomu yeWCBD4) efaneka kubo bonke abathengisi abangabhaliswanga kwisiSeko seeNkcukacha sabaThengisi beNtshona Koloni/isiSeko seeNkcukacha sabaThengisi kuLawulo oluseNtloko.

UNondyebo wePhondo uncedisa amaqumrhu ngokunciphisa umngcipheko wokungquzulana kwemidla apho abanini okanye abalawuli bamashishini bekwangabasebenzi bakarhulumente eNtshona Koloni. Oku kwenziwa ngokunikelwa kweenkcukacha ezivela kwiPERSAL (the Personnel Salary System – iNkqubo yeMivuzo yabaSebenzi) malunga nabasebenzi bakarhulumente ababhaliswe njengabanini okanye abalawuli baloo mashishini. Iqumrhu liqinisekisa ukuba abo bantu banoMsebenzi abawuHlawulelwa ngaphandle kwiNkonzo kaRhulumente (RWOPS) bafumana ileta yesamkelo phambi kokuqhuba ishishini nabo.

Iqumrhu alikafumani naluphi ungquzulwano lwemidla kulo naluphi ushishino olungenelwe nabathengisi. Ukuba bekunokufunyaniswa ungquzulwano olunjalo, loo mbandela uya kuphathwa njengesenzo soLawulo lweNtengo esingekho sesikweni ngokunjalo, emva kophando oluququzelelwayo, kuya kuchongwa umthengisi njengomboneleli ngenkonzo “ongenakukhethwa”.

## 11. UMGAQO WOKUZIPHATHA

Umgqaqo-nkqubo olandelwa yiDCAS uquka iWCLC.

Umgqaqo wokuziphatha unikwa bonke abasebenzi qho ngonyaka. Amathuba okunikwa kweenkcukacha aphinde abanjelwa ukuxoxa iziquqatho zomgqaqo wokuziphatha nendlela ofanele ukuphunyezwa ngayo. Ngaphezu koko, incwadi yengcaciso yeKhomishini yeeNkonzo zikaRhulumente malunga nempumezo yomgqaqo wokuziphatha inikwe bonke abasebenzi.

## 12. EZEMPILO, UKHUSELEKO NEMIBA YOKUSINGQONGILEYO

I-DCAS ibonelela i-WCLC ngendawo eyiofisi, umgqaqo-nkqubo ophunyezwa yi-DCAS nosetyenziswa ke ngoko yi-WCLC.

## 13. UNOBHALA WENKAMPANI / WEBHODI

Akasetyenziswa kweli qumrhu.

## 14. UXANDUVA LWEQUMRHU LOLUNTU

Akasetyenziswa kweli qumrhu.

## 15. INGXELO YOPHICOTHO-ZINCWADI

Sinovuyo lokunikela ngengxelo yethu yonyaka-mali ophela ngomhla wama-31 kweyoKwindla ngo-2016.

### Uxanduva lweKomiti yoPhicotho-zincwadi

Iingxelo zeKomiti yoPhicotho-zincwadi zokuba izithobeke iinkalo zoxanduva lwayo ezikwiCandelo 51 (1) (a) loMthetho woLawulo lweMali kaRhulumente noMgqaqo kaNondyebo 27.1. IKomiti yoPhicotho-zincwadi iphinda inike ingxelo yokuba isebenzisa iMimiselo eseNtloko ecwangciselweyo, ilawule imicimbi yayo ngokuthobela le Mimiselo ngokunjalo iqhuba iinkalo zoxanduva lwayo ngokwesiquqatho sayo.

### Ukusebenza koLawulo lwangaPhakathi

Iqumrhu linikwa inkonzo liSebe leMicimbi yeNkcubeko neMidlalo kwaye akukho zintsilelo zixelwe kuMgangatho weQumrhu.

### Iingxelo zoLawulo lwaPhakathi eNyakeni nezeNyanga /nezeKota

IKomiti yoPhicotho-zincwadi yanelisekile ngesiquqatho nomgangatho weengxelo zekota zobude bonyaka zokwenziwa komsebenzi ezikhutshwe enyakeni phantsi kophengululo lweGosa elinoXanduva leQumrhu ngokweMigqaqo yeSizwe kaNondyebo kunye neCandelo loMthetho weNgeniso.

### Ukuvavanywa kweNkcazo-mali

IKomiti yoPhicotho-zincwadi yenze oku:

- iphengulule yaze yaxoxa ngeNkcazo zoPhicotho-zincwadi zoNyaka zeMali ezifanele ukuqukwa kwiNngxelo yoNyaka, noMphicothi-zincwadi Jikelele waseMzantsi Afrika (AGSA) kunye neGosa elinoXanduva;
- iphengulule iNngxelo yoLawulo ye-AGSA kunye neempendulo zabaLawuli malunga noko;

- iphengulule iinguquko kwimigaqo-nkqubo yokunikwa kwengxelo kunye nemisebenzi njengoko kuxeliwe kwiiNkcazo zoNyaka zeMali;
- iphengulule uhlanga-hlengiso lwempahla ekhoyo esisiphumo sophicotho-zincwadi lweQumrhu.

### **Uthotyelo-migaqo**

IKomiti yoPhicotho-zincwadi iphengulule iinkqubo zeQumrhu malunga nothotyelo ngokusebenzisa imimiselo yomthetho neyemigaqo yolawulo.

### **Iinkcukacha zokweNziwa koMsebenzi**

IKomiti yoPhicotho-zincwadi iphengulule iinkcukacha zeenjongo ezicwangciselwe kwangaphambili njengoko zixeliwe kwiNgxelo yoNyaka.

### **INgxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika**

Siphengulule isicwangciso sempumezo yeQumrhu qho ngekota malunga nemibandela yophicotho-zincwadi etyhilwe kunyaka ongaphambili. IKomiti yoPhicotho-zincwadi izidibanise ne-AGSA ukuqinisekisa ukuba akukho mibandela engasonjululwanga evela kuphicotho-zincwadi lolawulo. Amanyathelo oku okulungisa iimposiso kwizinto ezifunyanisiweyo ezinobucukubhede zaze zatyhilwa yiAGSA zihlolwa ngekota nganye yiKomiti yoPhicotho-zincwadi.

IKomiti yoPhicotho-zincwadi ivumelana kwaye iyalwamkela uluvo lwe-AGSA malunga neeNkcazo zoNyaka zeMali kwaye yenza isindululo sokuba ezi Nkcazo-mali ziPhicothiweyo zoNyaka zamkeleke futhi zifundwe kunye nengxelo yayo.

IKomiti yoPhicotho-zincwadi incoma iQumrhu ngokugcina uluvo lophicotho-zincwadi olungenazimposiso namakhwiniba afunyanisiweyo.

### **Umbulelo**

IKomiti yoPhicotho-zincwadi inqwenela ukugqithisa umbulelo wayo kuLawulo lweQumrhu uMphicothi-zincwadi Jikelele seSebe loQinisekiso ngeMisebenzi ye-WCG malunga nentsebenziswano kunye neenkukacha abazinikeleyo ukuze sikwazi ukuhlenganisela le ngxelo.

### **Ameen Amod**

**USihlalo weKomiti yoPhicotho-zincwadi**

**IKomiti yeeLwimi yeNtshona Koloni**

**Umhla: 5 kweyeThupha 2016**

### 1. INTSHAYELELO

Ezi nkcazo-manani zikwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

### 1. INGXELO YOMPHICOTHI-ZINCWADI JIKELELE

**Ingxelo yoMphicothi-zincwadi Jikelele kwiPalamente yePhondo leNtshona Koloni ngeKomiti yeeLwimi yeNtshona Koloni.**

#### Ingxelo yeenkcazo-mali

##### Intshayelelo

1. Ndiziphicothile iinkcazo zemali zeKomiti yeeLwimi yeNtshona Koloni ezibekwe kwiphepha lama-28 ukuya kwelama-47, ezinenkcazo yemeko yemali ukuza kuma ngomhla wama-31 kweyoKwindla ngo-2016, ingxelo yokusetyenziswa kwemali, inkcazo ngeenguqu kwimpahla yexabiso engaquki zimfanelo, inkcazo yemiqukuqelo yemali esesandleni kunye nenkcazo yothelekiso lohlahlo-mali nezixa-mali ezisetyenzisiweyo ebudeni bonyaka oye waphela, ngokunjalo namangaku, aquka isishwankathelo semigaqo-nkqubo ebalulekileyo yokunikwa kwengxelo nezinye iinkcukacha zeengcaciso.

##### Uxanduva lweGosa elinoXanduva malunga neenkcazo zemali

2. IGosa elinoXanduva linoxanduva lokulungisa nokunikwangendlela engenamkhethe kweenkcazo zemali ngokweMigangatho yeMisebenzi eyaMkeleke ngokuBanzi yokuNikwa kweNgxelo (iMigangatho yeGRAP yaseMzantsi Afrika), iimfuneko zoMthetho woLawulo lweMali kaRhulumente waseMzantsi Afrika, wango-1999 (uMthetho weNombolo engu-1 ka-1999) (PFMA) necandelo le-19(5) loMthetho weLwimi wePhondo leNtshona Koloni, ka-1998) (uMthetho weNombolo ye-13 ka-1998) (WCPLA), nangolawulo lwangaphakathi olulolo hlobo ngokokubona kweGosa elinoXanduva xa kukho imfumekeko ukuze kulungiswe iinkcazo zemali ezingenazimposiso, nokuba ezo mposiso zezobuqhetseba okanye zezeempazamo.

##### Uxabanduva loMphicothi-zincwadi Jikelele

3. Uxanduva lwam kukuphawula uluvo ngezi nkcazo zemali ngokophicotho-zincwadi lwam. Ndiqhube uphicotho-zincwadi lwam ngokweMigangatho yeHlabathi ngoPhicotho-zincwadi. Le migangatho ifuna ukuba ndithobele imimiselo yeenqobo zokuziphatha, ndenze izicwangciso futhi uphicotho-zincwadi ndilwenzele ukufumana uqinisekiso olufanelekileyo ngokuthi ingaba iinkcazo zemali azinazo na iimposiso.
4. Uphicotho-zincwadi luquka ukwenziwa kweenkqubo ukuze kufunyanwe ubungqina bophicotho-zincwadi malunga nezixa-mali neengcaciso kwiinkcazo zemali. Imigaqo ekhethiweyo ixhomekeke kwisigqibo somphicothi-zincwadi, kuquka uhlolo lwemingcipheko yeemposiso kokubhalwe ngeenkcazo zemali, nokuba zezobuqhetseba okanye zezemposiso. Xa esenza olo hlobo lwemingcipheko, umphicothi-zincwadi uqwalasela ulawulo lwangaphakathi olunxulumene namalungiselelo equmrhu kunye nengcaciso evakalayo yeenkcazo zemali ukuze kuyilwe imigaqo yophicotho-zincwadi ehambelana neemeko, kodwa kungabi ngenjongo yokuphawula uluvo ngokusebenza kolawulo lwangaphakathi lwequmrhu. Uphicotho-zincwadi kwakhona luquka uvavanyo lokulunga kwemigaqo-nkqubo yokunikwa kwengxelo esetyenzisiwayo nokufaneleka kweengqikelelo ezenziwa lulawulo, ngokunjalo novavanyo lwengcaciso yeenkcazo zemali iphelele.
5. Ndiyakholwa ukuba ubungqina bophicotho-zincwadi endibufumeneyobanele kwaye bufanelekile ukunika isiseko soluvo loPhicotho-zincwadi lwam.

##### Uluvo

6. Ngokuluvo lwam, iinkcazo zemali zenziwe kakuhle noko, kuko konke okubhaliweyo, imeko yemali yeKomiti yeeLwimi yeNtshona Koloni njengangomhla wama-31 kweyoKwindla ngo-2016 kunye nendlela eyisebenzise ngayo imali ngokunjalo nemiqukuqelo yemali esesandleni yonyaka ophelileyo, ngokweMigangatho yeGRAP yaseMzantsi Afrika kunye neemfuneko ze-PFMA kunye ne-WCPLA.

#### Ingxelo ngezinye iimfuneko zasemthethweni nezolawulo

7. NgokoMthetho waseMzantsi Afrika woPhicotho-zincwadi kaRhulumente, ka-2004 (uMthetho weNombolo yama-25 ka-2004) (PAA) kunye nesaziso jikelele malunga naloo mimiselo. Ndinoxanduva lokunika ingxelo ngezinto

ezifunyanisiweyo ezixelwe kwiinkcukacha ngendlela ekusetyenzwe ngayo xa kutheliswa neenjongo ezikhethiweyo zesicwangciso-qhinga ezichazwe kwingxelo yonyaka ngendlela ekusetyenzwe ngayo, uthotyelo lowiso-mthetho nolawulo lwangaphakathi. Injongo yeemvavanyo zam ibikukuchonga izinto ezifunyanisiweyo ezinokuxelwa njengoko zichazwe phantsi kwesihlokwana ngasinye, kodwa ingekuko ukuqokelela ubungqina bokuphawula uqinisekiso malunga nale mibandela. Kwangokunjalo, andiphawuli ngoluvo okanye ngasigqibo malunga nale mibandela.

### **Iinjongo ezimiswe kwangaphambili**

8. Ndenze iinqubo zokufumana ubungqina ngoncedo nangokuthembeka kweenkcukacha ezixeliweyo ngendlela ekusetyenzwe ngayo malunga nenjongo ekhethiweyo yesicwangciso-qhinga echazwe kwingxelo yonyaka yendlela yokusebenza yequmrhu loluntu ngonyaka ophee ngomhla wama-31 kweyoKwindla 2016:
  - Injongo yesicwangciso-qhinga: Ukuhlola nokunikela iingcebiso ngempumezo yomgaqo-nkqubo wolwimi eNtshona Koloni kwiphepha le-12 ukuya kwele-13.
9. Ndivavanye uncedo lweenkcukacha ezixelwe ngendlela ekusetyenzwe ngayo ukuze kubonakale ukuba ingaba zichazwe ngokwemithetho-siseko yokunika ingxelo yonyaka kaNondyebo weSizwe na nokuthi ingaba umsebenzi owenziweyo oxeliweyo uyahambelana na nenjongo ecwangciselweyo. Ngaphaya koko ndenze iimvavanyo ukufumanisa ukuba ingaba izalathiso nemigqaliselo zichazwe kakuhle na, ziyanyanisekiswa, zingqalisiwe, ziyalinganiseka, zihamba ngokwamaxeshu kwaye zinonxulumano na, njengoko zifuneka ngokwesikhokelo-nkqubo sikaNondyebo weSizwe senkqubo yolawulo lweenkcukacha (FMPPi).
10. Ndikuhlolile ukuthembeka kweenkcukacha ezixeliweyo zendlela ekusetyenzawa ngayokufubanisa ukuba ingaba ziqinisekisiwe, zichanekile kwaye ziphelele na.
11. Andichonganga naziphi izinto ezifunyaniswe ngokubhaliweyo malunga noncedo kunye nokuthembeka kweenkcukacha ezixeliweyo zendlela ekusetyenzwa ngayo malunga nenjongo yesicwangciso-qhinga: Ukuhlola nokunikela ngeengcebiso ngempumezo yomgaqo-nkqubo weelwimi weNtshona Koloni.

### **Imibandela eyongezelelweyo**

12. Nangona ndingachonganga nto kokubhaliweyo malunga noncedo kunye nokuthembeka kweenkcukacha ezixelwe ngendlela ekusetyenzwa ngayo malunga nenjongo ekhethiweyo yesicwangciso-qhinga, ndifuna kugqalwe imibandela elandelayo:

Impumezo yemigqaliselo ecwangciselweyo

13. Jonga ingxelo yonyaka yendlela yokusebenza kwiphepha le-12 ukuya kwele-13 ngeenkcukacha eziphathelele kwimpumezo yemigqaliselo ecwangciselweyo yonyaka.

### **Uthotyelo lowiso-mthetho**

14. Ndenze iinqubo zokufumanisa ubungqina bokuba iqumrhu loluntu luluthobele uwiso-mthetho olufanelekileyo malunga nemibandela yemali, ulawulo lwemali neminye imibandela enonxulumano. Andichonganga naziphi iziganeko zokungathobeli uwiso-mthetho malunga nemibandela ethile esentloko kuwiso-mthetho, njengoko ichazwe kwisaziso ngokubanzi ngokwemimiselo ye-PAA.

### **Ulawulo lwangaphakathi**

15. Ndilubone ulawulo lwangaphakathi lubalulekile kuphicotho-zincwadi lwam lweenkcazo zemali, kwingxelo yendlela yokusebenza yonyaka nothotyelo lowiso-mthetho. Andibonanga naziphi iimposiso ezibalulekileyo kulawulo lwangaphakathi.

EKapa

29 kweyeKhala 2016



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## 2. IINKCAZO-MALI ZONYAKA

### IKomiti yeeLwimi yeNtshona Koloni

IiNkcazo-mali zoNyaka ophela ngomhla wama-31 kweyoKwindla 2016

#### 2.1 INkcazo yeSimo sezeMali ngowama-31kweyoKwindla 2016

	Amanqaku	2016 R '000	2015 R '000
<b>Ii-asethi</b>			
<b>Ii-asethi ezimiyo</b>			
Imali eziinkonzo nokufana nayo	3	329	304
<b>Itotali yee-asethi</b>		<b>329</b>	<b>304</b>
<b>Amatyala</b>			
<b>Amatyala amiyo</b>			
Ezihlawulwe kwitransekshini zotshintshiselwano	4	69	58
<b>Amatyala ewonke</b>		<b>69</b>	<b>58</b>
<b>Ii-asethi zizonke</b>		<b>260</b>	<b>246</b>
Iintsalela efunyenweyo		260	246

## IKomiti yeeLwimi yeNtshona Koloni

IiNkcazo-mali zoNyaka ophele ngo-31 kweyoKwindla 2016

### 2.2 INkcazo ngokuSetyenziswa kweMali

	Amanqaku	2016 R '000	2015 R '000
<b>Ingeniso</b>			
<b>IIngeniso yeetransekshini zotshintshiselwano</b>			
Ingeniso yenzala	5	19	14
<b>Itotali yengeniso yeetransekshini zotshintshiselwano</b>		<b>19</b>	<b>14</b>
<b>IIngeniso yeetransekshini ezingezozotshintshiselwano</b>			
Enye ingeniso esetyenziswayo – isaphulelo esiyimbuyiselo	6	-	30
Enye ingeniso evela kwitransekshini ezingezozotshintshiselwano	7	538	-
Uweliselo-mali nezibonelelo-mali ezifunyenweyo	8	233	221
<b>Itotalo yengeniso yeetransekshini ezingezozotshintshiselwano</b>		<b>771</b>	<b>251</b>
<b>Itotali yengeniso</b>		<b>790</b>	<b>265</b>
<b>Inkcitho</b>			
Imirhumo yophicotho-zincwadi	9	(60)	(122)
Iinkcitho ngokubanzi	10	(690)	(94)
Imirhumo yamalungu	11	(26)	(22)
<b>Itotali yencitho</b>		<b>(776)</b>	<b>(238)</b>
<b>Iintsilelo yonyaka</b>		<b>14</b>	<b>27</b>



## **IKomiti yeeLwimi yeNtshona Koloni**

liNkcazo-mali zoNyaka ophela ngowama-31 kweyoKwindla 2016

### **2.3 INkcazo yeeNguqu kwii-Asethi ziZonke**

	<b>R '000</b>	<b>R '000</b>
<b>Ibhalansi ngowoku-01 kuTshazimpuzi 2014</b>	<b>219</b>	<b>219</b>
linguqu kwii-asethi zizonke		
Intsilelo yonyaka	27	27
Itotali yeenguqu	27	27
<b>Ibhalansi ngowoku-01 kuTshazimpuzi 2015</b>	<b>246</b>	<b>246</b>
linguqu kwii-asethi zizonke		
Intsilelo yonyaka	14	14
Itotali yeenguqu	14	14
<b>Ibhalansi ngowama-31 kweyoKwindla 2016</b>	<b>260</b>	<b>260</b>

## **IKomiti yeeLwimi yeNtshona Koloni**

liNkcazo-mali zoNyaka ophela ngowama-31 kweyoKwindla 2016

### **2.4 INkcazo yokuHamba kweMali eziNkcozo**

	<b>Amanqaku</b>	<b>2016 R '000</b>	<b>2015 R '000</b>
<b>Ukukhambisa kwemali yokwenza imisebenzi</b>			
<b>Iirisithi</b>			
Iirisithi zemali eziinkozo		233	221
Umvuzo wenzala		19	14
		<u>252</u>	<u>235</u>
<b>Iintlawulo</b>			
Ikheshi ehlawulwe kubaniki-nkonzo nabasebenzi		(227)	(155)
<b>Imiqukuqelo yemali esesandleni engaquki matyala evela kokwenziwayo</b>	<b>12</b>	<u><b>25</b></u>	<u><b>80</b></u>
<b>Ukuyuka/(ukwehla) kwenethi eziinkozo nokufana nayo</b>			
Imali eziinkozo nokufana nayo ekuqaleni konyaka		25	80
		304	224
<b>Imali eziinkozo nokufana nayo ekupheleni konyaka</b>	<b>3</b>	<u><b>329</b></u>	<u><b>304</b></u>

# IKomiti yeeLwimi yeNtshona Koloni

IiNkcazo-mali zoNyaka ophela ngowama-31 kweyoKwindla 2016

## 2.5 INkcazo yokuThelekiswa uHlahlo-mali neMiyinge efunyenweyo

### Uhlahlo lwabiwo mali ngokweMali eseSandleni

	Ibhajethi	Ulungelelaniso	ilbhajeth	Eyona bhajethi evunyiweyo	Umahluko kwebhajethi nomyinge onikiweyo	Isalathiso (inqaku 16)
	R '000	R '000	R '000	R '000	R '000	
<b>INkcazo yokuSebenza kweMali</b>						
<b>Ingeniso</b>						
<b>Ingeniso kwiitransekhshini zotshintshiselwano</b>						
Ingeniso yenzala	13	-	13	19	6	16.1
<b>Ingeniso kwiitransekhshini ezingezozotshintshiselwano</b>						
Umvuzo ongomnye kwiitransekhshini ezingezozalutshintshiselwano	-	-	-	538	538	16.2
Uweliselo- mali nezibonelelo ezifunyenweyo	233	-	233	233	-	
<b>Itotali yengeniso kwiitransekhshini ezingezozotshintshiselwano</b>	<b>233</b>	<b>-</b>	<b>233</b>	<b>771</b>	<b>538</b>	
<b>Itoali yengeniso</b>	<b>246</b>	<b>-</b>	<b>246</b>	<b>790</b>	<b>544</b>	
<b>Inkcitho</b>						
Imirhumo yamalungu	(46)	-	(46)	(26)	20	16.3
Imirhumo yophicotho-zincwadi	(55)	-	(55)	(60)	(5)	16.4
Iinkcitho ngokubanzi	(145)	-	(145)	(690)	(545)	16.4
<b>Itotali yenkcitho</b>	<b>(246)</b>	<b>-</b>	<b>(246)</b>	<b>(776)</b>	<b>(530)</b>	
<b>Intsilelo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>14</b>	
<b>Umyinge ngokusekelwe kuThelekiso njengoko wandlalwe kwiNkcazo yoThelekiso lweBhajethi noMyinge</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>14</b>	
<b>Ulungelelaniso (maluchazwe ukuba umyinge awulinganiswa ngokusekelwe kwibhajethi)</b>						
<b>Ibasis difference</b>						
Esebenzayo				14		
<b>Itiming difference</b>						
Esebenzayo				-		
<b>Umahluko weQumrhu</b>						
Osebenzayo				-		
<b>Umyinge kwiNkcazo yokuSebenza kweMali</b>				<b>14</b>		

# **IKomiti yeeLwimi yeNtshona Koloni**

IiNkcazo-mali zoNyaka ophela ngowama-31 kweyoKwindla 2016

## **2.6 Imigaqo-nkqubo yoCwangciso-mali**

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### **1. Ukwandlalwa kweeNkcazo-mali zonyaka**

Iinkcazo-mali zonyaka zilungiswe ngokwemigqaliselo yeStandards of Generally Recognised Accounting Practice (GRAP), kubandakanya naluphi na uphicotho, izikhokelo nemiyalelo, ekhutshwe yiBhodi i-Accounting Standards Board ngokweCandelo 91(1) loMthetho iPublic Finance Management Act (uMthetho 1 ka-1999), nangokweMigqo kaNondyebo ekhutshwe ngokoMthetho.

Ezi nkcazo-mali zilungiswe ngokwengqokelela yokunikwa kwengxelo kwaye zenziwa ngokwemvumelwano eyimbali ngeendleko njengomlinganiselo osisiseko, ngaphandle kokuba zixelwe ngenye indlela. Zandlalwe ngokweRandi yoMzantsi Afrika.

Onke amanani enziwa aba ngamanani apheleleyo ngokwewaka elilona lisondeleyo

#### **1.1 Obekulindleleleke ukuba kuqhuba**

Ezi nkcazo-mali zilungiselewe ngokusekelwe kobekulindleleleke okukuba iqumrhu liza kuqhuba nokusebenza iinyanga ezili-12 ezilandelayo.

#### **1.2 Izigqibo ezingundoqo kwakunye nezinto iingqikelelo ezisekelwe kuzo**

Iqumrhu lenza iingqikelelo namalinge okucingela malunga nekamva. Iingqikelelo ezisisiphumo sokunikwa kwengxelo, ngokwenkcazo, azifane zilingane neziphumo ezizona zenene nezinonxulumano. Iingqikelelo nezigqibo zisoloko zivavanywa kwaye zisekwa kumava exesha elidlulileyo nakweminye imiba, kuquka okulindleleleke kwiziganeko zexesha elizayo ekukholelwa ekubeni kufanelekile phantsi kwezo meko. Iingqikelelo namalinge okucingela anomngcipheko obalulekileyo onokubangela uhlehlengiso olunefuthe kwizixa-mali zempahla yexabiso nasematyaleni kwunyaka-mali olandelayo zichazwe ngezantsi.

#### **Okufunyenweyo**

Iqumrhu lihlahlutywa okunokufunyanwa ukuze libone izithintelo ekupheleni kwethuba ngalinye lokunika ingxelo. Ekuthatheni isigqibo ngokuthi ingaba ilahleko yothintelo ifanale ukubhalwa kwintshiyekela na okanye kunciphiso, iqumrhu lenza izigqibo ngokuthi ingaba kukho iinkcukacha eziqaphelekayo na nezalatha ukuncipha okunokulinganiseka kwimiqukuqelo yemali esesandleni eqikelelekayo na yexesha elizayo evela kwimpahla yexabiso eyimali.

Isithintelo sezixa ezinokufunyanwa sibalwa ngokwezintlu zezixa, ezisekwe kulwalamo lelahleko yexesha elidlulileyo, nezihlehlengiselwa isizwe neemeko zoqoqosho eziphathelele namashishini athile ngokunjalo nezinye izalathisi zangomhla wokunikwa kwengxelo ohambelana neentsilelo kwizixa zezintlu. Ezi meko zolwalamano lwelahleko yonyaka zisetyenziswa kwiintsalela yezixa zezintlu zize zilinganiselwe ithuba lonxunguphalo lwelahleko eqikelelekayo.

#### **Iintlawulo kumonakalo**

Uqikelelo lwesithintelo kwizixa ezinokufumaneka lwenziwa xa ukuqokelelwa kwesixa esipheleleyo kungasenakwenzeka. Ulungiselelo lwetyala lesithintelo luya kubalwa kwizixa ezinokufumaneka kurhwebo kuphela. Ulungiselelo olupheleleyo lwetyala lothintelo luya kubalwa ngokusekwa kurhwebo ngezixa ezinokufunyanwa kuphela. Ulungiselelo lothintelo olupheleleyo lwequmrhu luya kubalwa ngumntu onetyala okanye ngokuluhlu lomngcipheko ngamnye ubuncinane.

#### **1.3 Iifinancial instruments**

Iifinancial instruments zequmrhu zahlulwa ngokwezintlu mhlawumbi zempahla yexabiso eyimali okanye ngokwamatyala.

Iifinancial instrument yiyo nayiphi ikhontrakthi ye-asethi eyimali yequmrhu elithile kunye netyala eliyimali okanye umdla oshiyekeleyo welinye iqumrhu.

Iindleko zentlawulo ecwangciselweyo zempahla yexabiso eyimali okanye ityala eliyimali zisisixa-mali ekulinganiswa kuso impahla yexabiso eyimali okanye ityala eliyimali elilinganiswa lisaqala ukuphawulwa xa kuthatyathwa iintlawulo ezibuyiswayo eziphambili, kudityaniswe okanye kuthatyathwe iindleko zeentlawulo ezicwangciselweyo eziqokeleleneyo ngokusebenzisa umgaqo wenzala oncomekayo wakhe nawuphi umahluko phakathi kweso sixa-mali sokuqala kunye nesixa-mali selona qondo liphezulu, kuze kuthatyathwe nakuphi ukuncitshiswa (ngokungqalileyo okanye ngokusebenzisa isixa-mali zolungiselelo) ezenzelwe uthintelo okanye ezingasenakufunyanwa.

Umngcipheko wenqanaba lenzala ngumngcipheko apha ixabiso elilingene utshintshiso okanye imiqukuqelo yemali esesandleni yexesha elizayo lesixhobo esiyimali siya kunyuka sisihla ngenxa yeenguquko kumanqanaba enzala kwiindawo zentengiso.

Iimali-mboleko ezihlawulekayo zingamatyala ayimali, kuneemali ezihlawuleka kumathuba amafutshane aqheleke malunga namatyala.

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### **1.3 Iifinancial instruments (ziyaqhuba)**

#### **Ucalulo**

Iqumrhu linezi ntlobo zilandelayo zee-asethi (iiklasi neekhathagori) njengoko zikhanyisiwe kwiinkcazo zesimo semali okanye kumanqaku azo:

#### **Iklasi**

Imali eziinkozo nokufana nayo ilinganiswa neendleko zeentlawulo

#### **Ikhathagori**

Ii-asethi eziyimali ezilinganiswa nge-armed cost eyimali

Iqumrhu linezi ntlobo zamatyala zilandelayo (iiklasi neekhathagori) njengoko zichaziwe kwiinkcazo zesimo semali okanye kumanqaku azo:

#### **Iklasi**

Ezihlawulwe kwiitransekshini zotshintshiselwano

#### **Ikhathagori**

Amatyala email alinganiswa nge-armed cost

#### **I-initial measurement yee-asethi eziyimali namatyala ayimali**

Iqumrhu lilinganisa i-asethi eyimali netyala eliyimali, ngaphandle kwezo zilinganiswa ngokwexabiso elilingene utshintshiso, ekuqaleni ngokwexabiso layo elilingene utshintshiso xa kudityaniswa neendleko zetransekshini ezinxulunyanyiswa ngqo nokufunyanwa okanye ukukhutshwa kwempahla yexabiso eyimali okanye ityala eliyimali.

Iqumrhu lilinganisa yonke impahla yexabiso eyimali eyiyenye namatyala ayimali ngokwexabiso elilingene utshintshiso.

Iqumrhu liqala lihlahlutywe ukuba ingaba isizathu semali-mboleko eyenzelelelwayo, enyanisweni iyimali-mboleko. Ekuphawuleni kwakuqala, iqumrhu lihlahlutywa imali-mboleko yolenzelelelo ngokweenxeye neekhawunti zayo ngokwenxeye nganye eyahlukanisiweyo. Iqumrhu lichaza inxenye yemali-mboleko eyenzelelelwayo:

- yayayanyanise nengenelo yoko ngokusekelwe kwiFramework for the Preparation and Presentation of Financial Statements, xa iyiyo ekhupha imali-mboleko; okanye
- ingeniso engeyotshintshiselwano, ngokweMigqaliseko yeGRAP kwingeniso yeetransekshini ezingezotshintshiselwano (IiRhafu noWeliselo-mali), xa ililo elifumana imali-mboleko.

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### **1.3 li-financial instruments (ziyaqhuba)**

#### **Ulinganiso lwee-asethi eziyimali namatyala ayimali**

Iqumrhu ii-asethi eziyimali namatyala ayimali liwalinganisa emva kokuwachaza lisebenzisa ezi khathagori zilandelayo:

- Ifinancial instruments ngexabiso elifanelekileyo.
- Ifinancial instruments nge-amortised cost.
- Ifinancial instruments ngexabiso-asethi eziyimali ezilinganiswa nge-amortised cost, okanye ixabiso, kufuneka luhlolwe ulungiso lwazo.

Iindleko zee-asethi eziyimali okanye ityala eliyimali sisixa-mali apho impahla yexabiso eyimali okanye ityala eliyimali lilinganiswa khona ngokokuphawulwa kwakuqala kuthatyathwe iintlawulo zokubuyisa imali eziphambili, kudityaniswe okanye kuthatyathwe iindleko zeentlawulo ezandayo ngokusebenzisa umgaqo wenzala oncomekayo wakhe nawuphi umahluko phakathi kwesixa-mali sakuqala nesixa-mali seqondo elilona liphezulu, kuze kuthatyathwe nakuphi ukuncitshiswa (ngokuthe ngqo okanye ngokusebenzisa i-akhawunti yolungiselelo) ngothintelo olungasenakufunyanwa kwimeko ye-asethi eyimali.

#### **Iingqalelo zemilinganiselo yexabiso elilingene utshintshiso**

Ubungqina obukhulu bexabiso elilingene utshintshiso ngamaxabiso ekoteyishini kwindawo eququzelayo yentengiso. Ukuba indawo yentengiso yesixhobo esiyimali ayiququzeli, iqumrhu lisela ixabiso elilingene utshintshiso ngokusebenzisa umgaqo wokubekwa kwamaxabiso. Injongo yokusebenzisa umgaqo wokubekwa kwamaxabiso kukuseka oko ixabiso lotshintshiselwano bekukuko ngomhla wemilinganiselo kutshintshiselwano oluvulelekileyo nolukhuthazwa ngeengqalelo ezisebenza ngokwesiqhelo. Imigaqo yokubekwa kwamaxabiso iquka ukusetyenziswa kotshintshiselwano oluvulelekileyo lwakutshanje lwentengiso phakathi kwamaqela anolwazi nothakazelelo, xa ekhona, ngokwalathiswa lixabiso langoku elilingene utshintshiso ngesinye isixhobo esifana nalo obukhulu becala, uhlalutyo lomqukuqelo wemali ongabalwanga ngqo kunye nemifuziselo enokukhethwa yokubekwa kwamaxabiso. Ukuba kukho umgaqo wokubekwa kwamaxabiso oqhele ukusetyenziswa ngabathathi-nxaxbeba kwisixhobo samaxabiso futhi loo mgaqo uboniswe njengonika iingqikelelo ezithembekileyo zamaxabiso afunyanwa kwiiitransekhshini zentengiso yenene, iqumrhu lisebenzisa loo mgaqo. Umgaqo okhethiweyo wokubekwa kwamaxabiso uphumeza ukusetyenziswa kwamalungiselelo eentengiso kangangoko kwaye ungqiyama kancinane kangangoko kumalungiselelo angaqalisiweyo equmrhu. Uhlanganisela yonke imibandela enokuqwalaselwa ngabathathi-nxaxheba bentengiso ekubekweni kwexabiso kwaye lubambelana nemigaqo eyamkelekileyo yoqoqosho malunga nezixhobo eziyimali zokubekwa kwamaxabiso. Kumathuba acwangciselweyo,, iqumrhu lifaka imilinganiselo kumgaqo wokubekwa kwamaxabiso lize liwuvavanyele ukunyaniseka ngokusebenzisa amaxabiso azo naziphi iitransekhshini eziqwalaselekayo zangoku zentengiso kwangeso sixhobo (oko kkuthi ngaphandle kohlangahlengiso okanye ngokubekela ngokutsha) okanye ngokusekwa nakweziphi iinkcukacha zentengiso ezikhoyo eziqaphelekayo.

Izixa ezinokufunyanwa nezinokuhlawuleka kwithuba elifutshane azaphulelwa apho ithuba lasekuqaleni letyala elinikiweyo okanye elifunyenweyo lihambelana nemimiselo esetyenziswe licandelo lolungu, mhlawumbi ngokwezenzo ezisekiweyo okanye ngowiso-mthetho.

#### **Umonakalo nokungabi nakufunyanwa kwe-asethi eyimali**

Rhoqo ngonya iqumrhu lihlola ukuba ingaba bukhona na ubungqina bokuba i-asethi eyimali okanye iqela lee-asethi eziyimali zonakele.

Ii-asethi eziyimali ezilinganiswa nge-amortised cost:

Ukuba kukho ubungqina belahleko yomonakalo kwii-asethi eziyimali ezilinganiswa nge-amortised cost, umyinge welahleko ulinganiswa ngomahluko phakathi komyinge nexabiso eliqikelelweyo kwimali eziinkozo (ngaphandle kweelahleko ezisalindelekileyo) ezingabalwanga kwinzala yee-asethi eziyimali. Umyinge wexabiso le-asethi liyacuthwa ngokungqalileyo OKANYE ngokusebenzisa i-akhawunti ye-alawensi. Umyinge welahleko uchazwa njengentsalela okanye intsilelo.

Ukuba kwilixa elizayo umyinge welahleko yomonakalo wehlile kwaye ukwehla oko kwenzeke emva kokuba umonakalo uchaziwe, ilahleko esele ichaziwe ibuyiselwa umva ngokungqalileyo OKANYE ngokulungelelanisa i-akhawunti ye-alawensi. Ubuyiso-mva olo aludali myinge we-asethi eyimali ungaphezu kwalowo ngowungowe-amortised cost womonakalo ongachazwanga ngomhla wobuyiso-mva lomonakalo. Umyinge wokubuyisa umba uchazwa njengentsalela okanye intsilelo.

Ii-asethi eziyimali ezilinganiswa ngexabiso:

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### 1.3 Iifinancial instruments (ziyaqhuba)

Ukuba kukho ubungqina bokuba ilahleko yomonakalo yenzekile kutyalo-mali kwinzala engalinganiswa ngexabiso elifanelekileyo kuba ixabiso lalo lungena kulinganiswa ngokuthembakeleyo, umyinge welahleko yomonakalo ulinganiswa njengomahluko phakathi kwexabiso le-asethi eyimali nexabiso elimiyo lengqikelelo kwimali eziinkozo engabalwanga ngezinga lemakethi elimiyo lengeniso ye-asethi yemali ekwafana nayo. Iilahleko zolungiso ezinjalo azibuyiswa mva.

#### Ukungachazwa

##### Ii-asethi eziyimali

Iqumrhu alizichazi ii-asethi eziyimali lisebenzisa itrade date accounting.

Iqumrhu alizichazi ii-asethi eziyimali kuphela xa:

- amalungelo esivumelwano kuhambo lwemali eziinkozo efikelela esiphelweni, kugqityiwe ukuhlawulwa okanye eyekwa;
- iqumrhu liwelisele kwelinye iqumrhu yonke imingcipheko nengenelo yobunini be-asethi eyimali; okanye
- tiqumrhu, enokuba eminye yemingcipheko nengenelo iseyeyalo na, liwelisele ulawulo lwe-asethi leyo kwelinye iqumrhu kwaye elinye iqumrhu elo linako ukuyithengisa iphelele kwelinye iqumrhu, kwaye linako ukwenza oko ngaphandle kokubeka eminye imiqathango yentengiselwano eyongezelelweyo kuwelisele. Kwimeko enjalo, iqumrhu:
  - aliyichazi i-asethi; kwaye
  - rlichaza ngokwahlukilyo nawaphi na amalungelo nezibophelelo ezenziweyo ukugcina okanye ukuwelisele i-asethi.

Ixabiso le-asethi eweliselwayo lifakwa phakathi kwamalungelo okanye izibophelelo nezo ziweliselweyo ngokusekelwe kwixabiso layo elifanelekileyo ngomhla wowelisele. Amalungelo amatsha nezibophelelo zilinganiswa ngexabiso elifanelekileyo ngomhla lowo. Nawuphi na umahluko phakathi kokufunyenweyo nexabiso lako ezichazwiweyo nezingachazwa uchazw kwintsalelo okanye intsilelo kwilixa elo lowelisele.

Xa ingachazwanga i-asethi eyimali iphela, umahluko phakathi kwexabiso noko kufunyenweyo uchazwa njengentsalelo okanye intsilelo.

##### Amatyala ayimali

Iqumrhu liyawasusa amatyala ayimali (okanye inxalenye yetyala eliyimali) kwinkcazo yesimo semali yayo xa licinyiwe — i.e. xa isibophelelo esichazwe kwisivumelwano sikhululwa, sicinywa, siphelwa lixesha okanye siyekiswa.

Utshintshiselwano phakathi kombokwe nombokwe wedebt instruments olunemiqathango eyahlukileyo luthathwa njengolucima ityala eliyimali langaphambili ze kwamkelwe ityala eliyimali elitsha. Ngokukwafana, ulungiso kwimiqathango yetyala eliyimali elimiyo okanye kwinxalenye yalo lithathwa njengelicinyiweyo elo langaphambili ze lichazwe njengetyala eliyimali elitsha.

Umahluko phakathi kwexabiso letyala eliyimali (okanye inxalenye yetyala eliyimali) elicinyiweyo okanye eliweliselwe kwelinye iqumrhu elithathwa ngokuba lihlawulwe, kubandakanya nee-asethi ezingeyomali eziweleselweyo okanye amatyala enziweyo, uchazwa njengentsalelo okanye intsilelo. Nawaphi na amatyala ayekisiweyo, afumene uxolelo okanye athathwe lelinye iqumrhu neetransekshini ezingezozotshintshiselwano athathelwa ingqalelo ngokweMigqaliselo yeGRAP kwingeniso yeetransekshini ezingezozotshintshiselwano (IiRhafu noWelisele).

### 1.4 Iindleko zokuboleka

Iindleko zokuboleka ziyinzala neenkitho ezifunyenwe liqumrhu ngokunxulumene nokubolekwa kweenkxaso-mali.

Iindleko zokuboleka zamkelwa njengenkitho kwithuba ezifunyenwe ngalo.

### 1.5 Izixa ezinokufunyanwa ngokomthetho

Izixa ezinokufunyanwa ngokomthetho zizixa ezinokufunyanwa:

- ezivela kuwiso-mthetho, kwimimiselo enika inkxaso, okanye kwiindlela ezilolo hlobo; ngokunjalo
- zidinga ukuhlawulwa ngokupheleleyo lelinye iqumrhu ngemali esesandleni okanye ngenye impahla yexabiso eyimali.

Izixa ezinokufunyanwa ngokomthetho ziyingeniso enokufumaneka kwiintlawulo zempahla, kwiifayini, kwizohlwayo, kwizibonelelo-mali nakwiimali ezihlawuliswa ngokowiso-mthetho.

Iqumrhu lamkela izixa ezinokufunyanwa ngokomthetho ngendlela elandelayo:

- xa itransekhshini iyitransekhshini yotshintshiselwango, ngokusebenzisa iGRAP 9;

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### 1.5 Izixa ezinokufunyanwa ngokomthetho (ziyaqhuba)

- xa itransekshini iyitransekshini engenalutshintshiswano, ngokusebenzisa iGRAP 23;
- xa itransekshini ingekho kumda weGRAP 9 okanye weGRAP 23, isixa esinokufunyanwa samkelwa xa:
  - inkcazelo yempahla yexabiso ihlangabeziwe; ngokunjalo
  - kusenokwenzeka ukuba iinzuzo zoqoqosho zexesha elizayo okanye isakhono senkonzo esinxulumene nempahla yexabiso ziya kungena kwiqumrhu ukuze isixa-mali setransekshini silinganiseke ngokuthembeka.

Iqumrhu lilinganisa izixa ezinokufunyanwa ngokomthetho kwakuqala ngokwesixa-mali setransekshini.

Iqumrhu lilinganisa zonke izixa ezinokufunyanwa ngokomthetho emva kokwamkelwa kwakuqala ngokusebenzisa umgaqo weendleko.

Phantsi komgaqo weendleko isixa-mali esamkelwe kuqala siguqulwa emva kokukhanyisa nakuphi kokulandelayo:

- inzala okanye ezinye iimali ezihlawuliswayo ezinokuba zifunyenwe kwizixa ezinokufunyanwa;
- ilahleko yothintelo; ngokunjalo
- nezixa-mali ezingamkelwayo.

Iqumrhu lihlalutya ekupheleni kwethuba ngalinye lokunikwa kwengxelo ukuba ingaba kukho ubungqina obungathathi cala na obuthintela izixa ezifunyanwa ngokomthetho okanye izixa zeqela ezifunyanwa ngokomthetho.

Malunga nezixa-mali ezifanele ukuhlawulwa iqumrhu, imiba yobunzima yemali ebalulekileyo yezixa ezinokufunyanwa, kusenokwenzeka ukuba izixa ezinokufunyanwa zingene ekuzikeni ematyaleni nakwiintlawulo zentsilelo kwaye zonke ezo zalathiso zibonwanwa njengothintelo.

Ukuba kukho ubungqina obungathathi cala bokuba kubekho ilahleko yothintelo ngezixa ezinokufunyanwa ngokomthetho, isixa-mali selahleko silinganiswa njengomahluko phakathi kwesixa-mali sempahla yexabiso kunye nemiqukuqelo yemali esesandleni yexesha elizayo eqikelelekayo – nenesaphulelo ukuba ifuthe lesaphulelo libalulekile – ngokusebenzisa inqanaba elikhanyisa izixa ezinokufunyanwa ngokomthetho, okanye iqela lezixa ezinokufunyanwa ngokomthetho, nezineengqikelelo zomqukuqelo wemali esesandleni wexesha elizayo ezingahlengahlengiswanga.

Isixa-mali sempahla yexabiso sincitshiswa ngokusebenzisa isixa-mali solwenzelelelo. Isixa-mali selahleko samkelwa njengentshiyekela okanye isikweliti.

Ukuba, kwithuba elilandelayo, isixa-mali selahleko yothintelo siyancipha kwaye oko kwehla kunokunxulunyaniswa ngendlela engathathi cala nesiganeko esenzeke emva kokwamkelwa kothintelo, ilahleko yothintelo ebiphawulwe ngaphamphili iya kulungiswa ngokuhlengahlengisa iakhawunti yolwenzelelelo. Ukulungiswa kwayo akubangeli ukuba isixa ebesinokufunyanwa ngokomthetho sibe ngaphezulu kwiindleko kwiindleko ezibangelwa ziintlawulo ebezinokubakho ukuba belungaphawulwanga uthintelo ngomhla wokulungiswa kwalo. Isixa-mali sokulungiswa kwelahleko siya kwamkelwa njengentshiyekela okanye isikweliti.

Apho kuthintelele khona izixa ezinokufunyanwa ngokusetyenziswa kweakhawunti yolwenzelelelo, isixa-mali selahleko samkelwa njengentshiyekela okanye isikweliti njengenxenye yeenkcitho zemali ekusetyenzwa ngayo.

Iqumrhu alisamkeli isixa esinokufunyanwa ngokomthetho xa:

- amalungelo emiqukuqelo emali esesandleni evela kwenokufunyanwa ngokomthetho ecinyiwe, ephelilewe lixesha okanye elahliwe;
- iqumrhu liwelisela kwelinye iqela kangangoko yonke imingcipheko namabhaso obunini bezixa ezinokufunyanwa;
- iqumrhu, nangona seligcine imingcipheko ethile ebalulekileyo kunye namabhaso obunini bezixa ezinokufunyanwa, liwelisele ulawulo lwezixa ezinokufunyanwa nokuphelela kwazo kwiqela lesithathu elingenalunxulumano, kwaye liyakwazi ukusebenzisa isakhono ngakwicala lalo elinye ngaphandle kokubeka izithintelo ezongezelelweyo kuweliselo-mali. Xa kunjalo, iqumrhu:
  - alizamkeli izixa ezinokufunyanwa;
  - lamkela ngokwahlukanisa nawaphi amalungelo nezibophelelo eziyilwe okanye ezigcinwe kuweliselo-mali.

Isixa-mali sempahla yexabiso esiweliselwayo sabiwa phakathi kwamalungelo okanye izibophelelo ezigcinweyo kunye nezo ziweliselwe ngenxa yamaxabiso azo alingene utshintshiso ngomhla woweliselu-mali. Amalungelo nezibophelelo eziyilwe ngokutsha abonwa njenganokuqukwa kumda weGRAP 104 okanye umgangatho weGRAP. Nawuphi umahluko phakathi kwengqalelo efunyenweyo nezixa ezamkelweyo nezingamkelwanga uphawulwe kwintshiyekela okanye kwisikweliti ngethuba loweliselu-mali.



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### **1.6 Iinzuzo zabasebenzi**

#### **Iinzuzo zabasebenzi zethuba elifutshane**

Iinzuzo zabasebenzi zethuba elifutshane ziinzuzo zabasebenzi (ngaphandle kweenzuzo zokushiya ingqesho) ezifanele ukunikelwa kwiinyanga ezili-12 emva kwesiphelo sethuba apho abasebenzi banikela khona ngenkonzo enonxulumano.

Iinzuzo zabasebenzi zethuba elifutshane ziquka amanqaku afana nalandelayo:

- iintlawulo, imivuzo nemirhumo yokhuseleko yentlalo;
- ukungayi emsebenzini okuhlululekileyo kwithuba elifutshane (njengokuya kwikhefu lonyaka okuhlululekileyo nekhefu lokugula elihlululekileyo) apho intlawulo yokungaphangeli isenziwa kwiinyanga ezili-12 eva kokuphela kwethuba lokunika ingxelo apho abasebenzi benika khona inkonzo enxulumene nomsebenzi;
- ibhonasi, inkuthazo neentlawulo ezinxulumene nomgangatho wokusebenza ezihlululekileyo isenziwa kwiinyanga ezili-12 eva kokuphela kwethuba lokunika ingxelo apho abasebenzi benika khona inkonzo enxulumene nomsebenzi; ngokunjalo
- iinzuzo ezingezozamali (umzekelo, ukhathalelo lonyango, impahla okanye iinkonzo zasimahla okanye zobonelelo-mali okanye iinkonzo ezifana nenkxaso yendlu, yeemoto neyeselelo) zabasebenzi abasaphangelayo.

Xa umsebenzi enike iqumrhu inkonzo ngethuba lokunikwa kwengxelo, iqumrhu lamkela izixa-mali ezingenasaphulelo zethuba elifutshane leenzuzo zabasebenzi ezilindelekele ukuba zihlululekileyo ngotshintshiso lwaloo nkonzo:

- njengetyala (iindleko ezifunyenweyo), emva kokuxhuzulwa kwaso nasiphi isixa-mali esesihlululekileyo. Ukuba isixa-mali esesihlululekileyo singaphezulu kwisixa-mali esaphulelweyo seenzuzo, iqumrhu lamkela ukuba okugqithiselweyo njengempahla yexabiso (inkcitho ehlawulelwe ngaphambili) kangangokuba intlawulo ekhokelisiweyo ikhokelele, umzekelo, ekuthotyweni kweentlawulo zexesha elizayo okanye ekubuyisweni kwemali ngemale esesandleni; ngokunjalo
- njengencitho, ngaphandle kokuba omnye uMgangatho ufuna okanye uvumela ukuqukwa kweenzuzo kwiindleko zempahla yexabiso.

Iindleko ezilindelekileyo zokungaphangeli okuhlululekileyo ziphawulwa njengencitho njengoko abasebenzi banikela ngeenkonzo ezandisa imfanelo yabo okanye, malunga nokungaphangeli okungahlanganiselweyo xa kukho ukungaphangeli. Iqumrhu lilinganisa iindleko ezilindelekileyo zokungaphangeli okuhlanganiselweyo okuhlululekileyo njengesixa-mali esongezelweyo ezifanele okuhlululekileyo liqumrhu njengesiphumo semfanelo engasetyenziswayo ehlanganiselwe ngomhla wokunikwa kwengxelo.

Iqumrhu lamkela iindleko ezilindelekileyo zebhonasi, inkuthazo neentlawulo ezimalunga nomgangatho wokusebenza xa iqumrhu linesibophelelo sangoku esisemthethweni okanye esakhayo sokwenza iintlawulo ezilolo hlobo njengesiphumo seziganeko ezidlulileyo kunye noqikelelo oluthembekileyo lwesibophelelo olunokwenziwa. Kukho isibophelelo sangoku xa iqumrhu lingenanto yimbi ithembekileyo ngaphandle kokwenza iintlawulo.

### **1.7 Ingeniso yeetransekshini zotshintshiselwano**

Ingeniso ibalwa ngexabiso elifanelekileyo lokufunyenweyo. Ingeniso ichazwa xa osenokuba nengenelo yezoqoqosho kwiqumrhu ekuhambeni kwexesha naxa ixabiso lengeniso lilinganiseka ngokuthembakeleyo, kwaye kulandelwe imiqathango ethile liqumrhu. Ingeniso yobonelelo ngeenkonzo ichazwa njengentsalela okanye intsilelo ekuphethweni kwetransekshini ngomhla woniko-ngxelo..

Umyinge awuthathwa njengolinganiswe ngokuthembakeleyo de kusonjululwe yonke imiqobo esingise kwitransekshini.

#### **Umlinganiselo**

Ingeniso ilinganiswa ngokwexabiso elilingene utshintshiso lengqalelo efunyenweyo okanye enokufumaneka, izaphulelo zorhwebo ezingaquki matyala kunye nezixa zeemali eziyimbuyekezo.

#### **Inzala, iroyalathi neentlawulo zezabelo**

Inzala iphawulwa, kwintshiyekela okanye kwisikweliti, ngokusebenzisa umgaqo wenqanaba lenzala elisebenzayo.

### **1.8 Ingeniso yeetransekshini ezingezotshintshiselwano**

Ingeniso ilinganiswa ngexabiso elifanelekileyo yokufunyenweyo. Ingeniso ichazwa xa isenokuba nengenelo yezoqoqosho okanye kukho inkonzo eza kungena kwiqumrhu naxa umyinge unokulinganiswa ngokuthembakeleyo, kwaye kukho indlela elandelweyo liqumrhu. Ingeniso yeenkonzo ichazwa kwintsalela okanye kwintsilelo ekuphethweni kwetransekshini ngomhla woniko-ngxelo. Umyinge awuthathwa njengolinganiswa ngokuthembakeleyo de imiqobo yetransekshini leyo isonjululwe..

# **IKomiti yeeLwimi yeNtshona Koloni**

liNkcazo-mali zoNyaka ophela ngowama-31 kweyoKwindla 2016

## **Imigaqo-nkqubo yoCwangciso-mali**

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### **1.8 Ingeniso yeetransekshini ezingezozotshintshiselwano (isaqhuba)**

#### **Ukuchazwa**

Umqokuqelo ongenayo wezinto ezisetyenziswayo ovela kwitransekshini engeyoyalutshintshiselwano neyamkelwa njengempahla yexabiso yamkelwa njengengeniso, ngaphandle kokuba ityala nalo likwamkelwa njengemali engenayo.

Njengoko iqumrhu lisanelisa isibophelelo esiphawulwa njengetyala malunga nokungena komqokuqelo wezinto ezinokusetyenziswa ezivela kwitransekshini engenalutshintshiselwano eziphawulwa njengempahla yexabiso, linciphisa isixa-mali setyala lize lamkele isixa-mali sengengeniso esilingana nolo nciphiso.

Ingeniso efunyenwe kwizibonelelo-mali zeemeko ezithile, kwiminikelo nakwiinkxaso-mali iphawulwa njengengeniso kangangoko iqumrhu lithobeke imiqathango, iimeko okanye izibophelelo eziqulethwe kwesi sivumelwano. Kangangoko imiqathango iimeko okanye izibophelelo zingahlangatyezwa khona, oko kubonwa njengetyala.

#### **Umlinganiselo**

Ingeniso evela kwitransekshini engenalutshintshiselwano ilinganiswa ngokwesixa-mali sokunyuka kwempahla yexabiso engaquki matyala nephawulwa liqumrhu.

Xa, ngenxa yesiphumo setransekshini engenalutshintshiselwano, iqumrhu lisamkela impahla yexabiso, likwamkela nengeniso efaniswa nesixa-mali sempahla yexabiso elinganiswa ngokwexabiso elilingene utshintshiso njengakumhla wokuyifumana, ngaphandle kokuba isafuneka ukuze kwamkelwe ityala. Xa kufuneka ityala ukuze kubekho ulwamkelo iya kulinganiswa njengolona qikelelo lwesixa-mali esifunekayo ukuze kucinywe isibophelelo ngomhla wokunikwa kwengxelo, kunye nesixa-mali sokunyuswa kwempahla yexabiso engaquki matyala, ukuba sikhona, siphawulwe njengengeniso. Xa emva koko ityala licuthiwe, kuba isiganeko esihlawulelwa irhafu okanye imeko yanelisiwe, isixa-mali sonciphiso silityala elamkelwa njengengeniso.

#### **Izibonelelo-mali ezinemiqathango ezifunyenweyo**

Ingeniso efunyenwe kwizibonelelo-mali zeemeko ezithile, iminikelo nakwiinkxaso-mali yamkelwa njengengeniso kangangoko iqumrhu lithobeke nayiphi imiqathango, iimeko okanye izibophelelo eziqukwe kwisivumelwano. Kangangoko imiqathango, iimeko okanye izibophelelo zingahlangatyezwa, kuya kubakho ityala.

Inzala efunyenwe kutyalo-mali iphathwa ngokweemeko zobonelelo-mali. Ukuba iyahlawuleka kumboneleli-mali ibhalwa njengenxenywe yetyala okanye ukuba akunjalo, iphawulwa njengenzala efunyenwe kwinkcazo ngokusetyenziswa kwemali.

Izibonelelo-mali eziyimbuyiselo yequmrhu ngeenkitho ezifunyenweyo ziphawulwa njengentshiyekela okanye isikweliti kwinkqubo iphelele kwakumathuba apho kwamkelwa khona iinkcitho.

#### **Iminikelo yesisa**

linkonzo zeentlobo ezithile ziinkonzo ezinikwa ngabantu kumaqumrhu, ngaphandle kokuwahlawulisa, kodwa zingaba nemiqathango ethile. Abasebenzi bequmrhu likarhulumente banika inkxaso ebalulekileyo kwiqumrhu ngokuphumeza iinjongo zalo. Inkonzo enikiweyo inokulinganiswa ngendlela ethembekileyo ngoko ke iphawulwa kwinkcazo yokusetyenziswa kwemali ize ichazwe kumanqaku ngeenkcazo zemali.

### **1.9 Ukutshintshwa kweemali zamanye amazwe**

#### **litransekshini zamazwe angaphandle**

litransekshini zeemali zamazwe angaphandle zitshintshwa ngokwamaxabiso amiyo ngelixa letransekshini leyo. li-ayithemu eziyimali zamazwe angaphandle zitshintshwa ngokwamaxabiso amiyo ngelixa loniko-ngxelo. Iingeniso neelahleko zeetranskeshini zitsalwa kwintsalela/kwintsilelo.

#### **1.10 Uthelekiso lwamanani**

Akukho manani othelekiso ahlelwe ngokutsha ukuze ahambelane neenguqu kwingcaciso yalo nyaka.

#### **1.11 Inkcitho engenanzuzo neyilahleko**

Inkcitho engenanzuzo neyilahleko ichazwa njenge-asethi kwinkcazo yokusebenza kwemali de leyo nkcitho ibuyiswe ngulowo unoxanduva lwayo okanye icinywe njengengafumanekiyo kwinkcazo yokusebenza kwemali.

# **IKomiti yeeLwimi yeNtshona Koloni**

liNkcazo-mali zoNyaka ophela ngowama-31 kweyoKwindla 2016

## **Imigaqo-nkqubo yoCwangciso-mali**

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### **1.12 Inkcitho engekho mgaqweni**

Inkcitho engekho mgaqweni ichazwa njengenkcitho kwinkcazo yokusebenza kwemali. Ukuba inkcitho leyo ayifumananga xolelo kosemagunyeni iphathwa njege-asethi de ibuyiswe okanye icinywe njengengafumanekiyo.

### **1.13 Intsalela efunyenweyo**

Intsalela efunyenweyo imele umahluko wenethi phakathi kwetotali yee-asethi namatyala ewonke equmrhu. Nayiphi na intsalela nentsilelo yonyaka-mali inikwa/itsalwa kwintsalela efunyenweyo/kwintsilelo. Ulungelelaniso lonyaka ongaphambili, ngokusingise kwingeniso nakwinkcitho, zitsalwa/zifakwa kwintsalela efunyenweyo xa kwenziwe ulungelelaniso olusekelwe kwilixa elidlulileyo..

### **1.14 linkcukacha zohlahlo-mali**

Uhlahlo-mali olwamkelweyo lungiswa ngokwemali eqokeleleneyo luze lunikelwe ngokohlelo loqoqosho olunxulumene neenjongo zeziphumo zendlela ekusetyenza ngayo.

Uhlahlo-mali olwamkelweyo lukhusela ithuba lemali karhulumente phakathi kuka-2015/04/01 ukuya ku-2016/03/31.

linkcazo zonyaka zemali kunye nohlahlo-mali zikwisimo esifanayo sokunikwa kwengxelo ngoko ke uthlekiso lwezixa-mali zohlahlo-mali zethuba lokunikwa kwengxelo ziqukiwe kwiNkcazo yothlekiso lwezixa-mali zohlahlo-mali nemiyinge eesetyenzisiweyo.

### **1.15 Amaqela anxulumeneyo**

Iqela elinonxulumano ngumntu okanye liqumrhu elinesakhono sokulawula okanye solawulo oluhlanganyelweyo lwelinye iqela, okanye elinefuthe elibaluleke kakhulu kwelinye iqela, okanye ngenye indlela, okanye iqumrhu elilawulwa ngamanye okanye ngolawulo oluhlanganyelweyo.

Abalawuli ngabo bantu banoxanduva lokwenza ucwangciso, ukukhokela nokulawula imisebenzi yequmrhu, kuquka abo banoxanduva lolawulo-nkqubo ngokowiso-mthetho, apho kufuneka ukuba benze imisebenzi elolo hlobo.

Amalungu asondeleyo osapho lomntu abonwa njengaloo malungu osapho anokulindeleka ukuba abe nefuthe okanye aphejlelwe , ngabo balawuli kwimisebenzi yabo yequmrhu.

Ziitransekhshini kuphela ezinamaqela anonxulumano olungaphelanga okanye angekho kwinkqubo yoshishino axelwayo.

### **1.16 Iziganeko emva komhla wokunikwa kwengxelo**

Iziganeko emva komhla wokunikwa kwengxelo zezo ziganeko, zithandwayo nezingathandwayo, ezenzeka phakathi komhla wokunikwa kwengxelo nomhla weenkcazo zemali ezifanele ukugunyaziselwa ukukhutshwa. Zimbini iintlobo zeziganeko ezinokuchongwa:

- ezo zinika ubungqina beemeko ebezikho ngomhla wokunikwa kwengxelo (iziganeko zohlengahlengiso emva komhla wokunikwa kwengxelo); kananjalo; and
- ezo zibonisa iimeko ezivele emva komhla wokunikwa kwengxelo (iziganekoezingahlenga-hlengiswanga emva kokunikwa kwengxelo).

Iqumrhu lihlangahlengisa isixa-mali esiphawulwa kwiinkcazo zemali njengesikhanyisa iziganeko zohlengahlengiso emva komhla wokunikwa kwengxelo sakuba senzekile isiganeko.

Iqumrhu lixela uhlobo lwesiganeko kunye noqikelelo lwesiphumo salo semali okanye inkcazo ngokuba uqikelelo olunjalo alunakuhambelana nazo zonke iziganeko ezingahlenga-hlengiswanga, apho ukungaxelwa kunokuchaphazela izigqibo zabasebenzisi ngoqoqosho nezithathwe malunga neenkcazo zemali.

### **1.17 Irhafu-ntengo (VAT)**

Iqumrhu alikho kubhaliso lweVAT. Nangona kunjalo, xa kukho nayiphi inkxaso-mali efunyenweyo efuna ukuba iqumrhu libhalisele i-VAT, liya kusenza isicelo esilolo hlobo.

# IKomiti yeeLwimi yeNtshona Koloni

IiNkcazo-mali zoNyaka ophela ngowama-31 kweyoKwindla 2016

## 2.7 Amanqaku kwiiNkcazo-mali zoNyaka

	2016 R '000	2015 R '000
<b>2. Imigqaliselo emitsha nophicotho</b>		
<b>2.1 Imigqaliselo nophicotho nefunyenwe kunyaka omiyo</b>		
Kunyaka omiyo, iqumrhu lamkele le migqaliselo ilandelayo nophicotho olusebenza kunyaka-mali omiyo noluhambelana nomsebenzi walo:		
<b>Umgqaliselo/Uphicotho:</b>	<b>Umhla wokusebenza: Unyaka oqale ngawo</b>	<b>Umphumela:</b>
<ul style="list-style-type: none"> <li>GRAP 1 (izilungiso 2015): Ukwandlalwa kweeNkcazo-mali</li> <li>GRAP 2 (izilungiso 2015): IiNkcazo zokuHmaba kweMali eziiNkcozo</li> <li>GRAP 3 (izilungiso 2015): - IMigaqo-nkqubo yoCwangciso-mali, iiNguqu kwiiNgqikelelo zoCwangciso-mali neeMpazamo</li> <li>GRAP 7 (izilungiso 2015): UTyalo-mali kumaQabane</li> <li>GRAP 10 (izilungiso 2015): UNiko Ngxelo-mali kwiHyperinflationary Economies</li> <li>GRAP 11 (izilungiso 2015): IZivumelwano zoLwakhiwo</li> <li>GRAP 13 (izilungiso 2015): Iingqeshiselwano</li> <li>GRAP 17 (izilungiso 2015): IPropati, iPlanti neZixhobo</li> <li>GRAP 19 (izilungiso 2015): AMalungiselelo, ii-Asethi ezingamaTyala aNgxamisekileyo</li> <li>GRAP 21 (izilungiso 2015): Umonakalo kwii-Asethi ezingenzi Ngeniso-mali</li> <li>GRAP 23 (izilungiso 2015): Ingeniso yeeTransekshini ezingezozotshintshiselwano</li> <li>GRAP 24 (izilungiso 2015): UKwandlalwa kweeNkcukacha zeBhajethi kwiiNkcazo-mali</li> <li>GRAP 25 (izilungiso 2015): Iibhenefithi zabasebenzi</li> <li>GRAP 26 (izilungiso 2015): Umonakalo kwii-Asethi ezingeniz Ngeniso-mali</li> <li>GRAP 31 (izilungiso 2015): Ii-Asthi ezingaphathekiyo</li> <li>GRAP 103 (izilungiso 2015): Ii-Asethi eziyiMveli</li> <li>GRAP 104 (izilungiso 2015): IiFinancial Instruments</li> </ul>	<ul style="list-style-type: none"> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> <li>01 kuTshazimpuzi 2015</li> </ul>	<ul style="list-style-type: none"> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> <li>Umphumela wenguqu awunabungozi.</li> </ul>

# IKomiti yeeLwimi yeNtshona Koloni

IiNkcazo-mali zoNyaka ophela ngowama-31 kweyoKwindla 2016

## Amanqaku kwiiNkcazo-mali zoNyaka

### 2. Imigqaliselo emitsha nophicotho (iyaqhuba)

- |  |                       |                                 |
|--|-----------------------|---------------------------------|
| • GRAP 18: Segment Reporting   | 01 kuTshazimpuzi 2015 | Umphumela wenguqu awunabungozi. |
| • GRAP 105: UWeliseliso-misebenzi phakathi kwamaQumuhu Phantsi koLawulo lweSiqhelo         | 01 kuTshazimpuzi 2015 | Umphumela wenguqu awunabungozi. |
| • GRAP 106: UWeliseliso-misebenzi phakathi kwamaqumrhu angekho phantsi koLawulo lweSiqhelo | 01 kuTshazimpuzi 2015 | Umphumela wenguqu awunabungozi  |
| • GRAP 107: umanyano   | 01 kuTshazimpuzi 2015 | Umphumela wenguqu awunabungozi. |
| • Directive 11: IiNguqu kwiSiseko soMlinganiso emva kokwaMkelwa kweMigqaliselo yeGRAP      | 01 kuTshazimpuzi 2015 | Umphumela wenguqu awunabungozi. |

### 2.2 Imigqaliselo emitsha nophicotho ekhutshiweyo, kodwa engekasebenzi

Iqumrhu aliyisebenzisanga le migqaliselo nophicotho ilandelayo, epapashiweyo kwaye ingumthetho kwilixa locwangciso lwequmrhu ususela ngomhla wo-01 Tshazimpuzi 2016 okanye ngaphambi kwawo okanye emva koko:

#### IMigqaliselo/uPhicotho:

- |   | <b>Umhla wokusebenza:<br/>Unyaka oqale<br/>ngawo</b> | <b>Umphumela olindelekileyo:</b> |
|---|--|----------------------------------|
| • GRAP 20: Related Parties  | Akukho mhla wakuqalisa                               | Umphumela wenguqu awunabungozi.  |
| • GRAP 32: Service Concession Arrangements: Grantor   | Akukho mhla wakuqalisa                               | Umphumela wenguqu awunabungozi   |
| • GRAP 108: Statutory Receivables   | Akukho mhla wakuqalisa                               | Umphumela wenguqu awunabungozi.  |
| • GRAP 109: Accounting by Principals and Agents   | Akukho mhla wakuqalisa                               | umphumela wenguqu awunabungozi.  |
| • IGRAP 17: Amalungiselelo enkonzo apho Grantor Controls a Significant Residual Interest kwi-Asethi | Akukho mhla wakuqalisa                               | Umphumela wenguqu awunabungozi.  |

### 3. Imali eziinkozo nokufaniswa nayo

Imali eziinkozo nokufana nayo inezi zinto:

libhalansi zebhanki

329

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#### Umgangatho wemali eziinkozo enokusetyenziswa esebhankini nakwiidipozithi zexesha elifutshane, ngaphandle kwemali eziinkozo

Imali eziinkozo nokufana nayo yenziwa yikheshi nayishort-term, ihighly liquid investments ezisebhankini ebhalisiweyo nevuthwa kwiinyanga ezintathu okanye ngaphantsi koko zisemngciphekwini ngokusingise kwinzala. Ixabiso lezi asethi lilingana nexabiso elifanelekileyo lazo.

# **IKomiti yeeLwimi yeNtshona Koloni**

IiNkcazo-mali zoNyaka ophela ngomhla wama-31 kweyoKwindla 2016

## **Amanqaku kwiiNkcazo zoNyaka**

	<b>2016</b> <b>R '000</b>	<b>2015</b> <b>R '000</b>
<b>4. Ezifunyenwe kwiitransekhshini zotshintshiselwano</b>		
Ezifunyenweyo	<u>69</u>	<u>58</u>
Izinto ezifunyenweyo zicalulwa nge-amortised cost. Ixabiso elifanelekileyo leetransekhshini zokufunyenweyo ngexabiso elifanelekileyo.		
<b>5. Umvuzo wenzala</b>		
Inzala efunyenweyo	<u>19</u>	<u>14</u>
<b>6. Umvuzo ongomnye</b>		
Intlawulo yembuyekezo: Imirhumo yophicotho-zincwadi	<u>-</u>	<u>30</u>
<b>7. Enye ingeniso yetransekhshini ezingezozotshintshiselwano</b>		
Izipho: iminikelo yesisa	<u>538</u>	<u>-</u>
Ukufumana iinkcukacha ngezipho eziyiminikelo yesisa jonga kwinqaku 10.		
<b>8. Uweliselo-mali nobonelelo-mali ezifunyenweyo</b>		
Uweliselo olufunyenweyo	<u>233</u>	<u>221</u>
<b>9. Imirhumo yophicotho-zincwadi</b>		
Uphicotho-zincwadi lwangaphandle	<u>60</u>	<u>122</u>
Ukucuthwa kubangelwe kukuncipha okukhulu kweendleko zophicotho-zincwadi zequmrhu likarhulumente.		

# IKomiti yeeLwimi yeNtshona Koloni

IiNkcazo-mali zoNyaka ophela ngomhla wama-31 kweyoKwindla 2016

## Amanqaku kwiiNkcazo-mali zoNyaka

	2016 R '000	2015 R '000
<b>10. Iinkcitho ngokubanzi</b>		
Ubhengezo	14	6
Imirhumo yeebhanki		
Imirhumo kwiingcali	60	-
Ulonwabo	18	21
Iindleko zabasebenzi: iinkonzo zesisa	538	-
Iiprosjekthi zophuhliso lolwimi	-	20
Ukuprinta nopapasho	45	35
Ukuprinta nesteshinari	4	2
Imirhumo yobhaliso nemirhumo yobulungu	2	4
Uguqulo lweelwimi	-	-
Uthutho	-	-
Uhambo nezibonelelo	8	5
	<b>690</b>	<b>94</b>

### Imirhumo kwiingcali:

Iinkcitho sisiphumo sophando esasiqhutywa malunga nokusetyenziswa kweelwimi ezintathu ezisesikweni eNtshona Koloni. Uphando lwalunikelwe ezandleni zabacebisi abaziingcali.

### Iindleko zabasebenzi: iinkonzo zesisa:

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo benza imisebenzi yolawulo neye-ofisi yeKomishini yeNkcubeko yeNtshona Koloni. Abasebenzi beSebe abanika inkxaso kwiQumrhu loLuntu babandakanya iGosa loLawulo-mali eliyiNtloko, uMlawuli waMaziko oLondolozo lweMbali, iLifa leMveli namaGama eeNdawo, uMlawuli wezoBungcisa neNkcubeko, ababhathi kula macandelo olawulo achaziweyo kwakunye neqela lolawulo-mali. Ngenxa yobumbaxa bemisebenzi eyenziwa ngala magosa achaziweyo, kunzima ukuchitha ixesha elininzi kumaQumrhu oLuntu. Umnikelo owayamene nemivuzo yawo awukwazi kubalwa ngokuthembakeleyo. Ngako oko okana kuchazwayo kokusingise kwinkxaso engagungqiyayo yeqela le-CFO ukwenza indima ye-CFO kwiQumrhu loLuntu nakwiSebe. Ngako oko ixabiso limele inkonzo yesisa enikezelwa liqela lezemali kuphela.

### 11. Imirhumo yobulungu

Barker, M	1	2
Botha, I	2	-
Chetty, R Njing.	2	5
De Stadler, M	-	3
Fransman, W	3	2
Fredericks, I	-	1
Koopman, J	2	-
Lesch, L	2	-
Le Roux, N Gq.	2	-
Lotz, S	2	-
Mazantsi S	2	-
Olivier, M (uSihlalo)	2	3
Ralarala, M Njing.	3	3
Theys, H	1	2
Van Niekerk, A	2	-
Wotini, M	-	-
Wyngaard, H	-	1
	<b>26</b>	<b>22</b>

### 12. Imali eziinkozo esetyenziswe ukwenza imisebenzi

Intsilelo	14	27
<b>Inguqu kwinkunzi:</b>		
Ezifunyenwe kwiitransekhshini zotshintshiselwano	11	53
	<b>25</b>	<b>80</b>

## **IKomiti yeeLwimi yeNtshona Koloni**

IiNkcazo-mali zoNyaka ophela ngomhla wama-31 kweyoKwindla 2016

### **Amanqaku kwiiNkcazo-mali zoNyaka**

	<b>2016</b>	<b>2015</b>
	<b>R '000</b>	<b>R '000</b>
<b>13. Amaqela anxulumeneyo</b>		
Ubudlelane		
Umboneleli-mali ongundoqo		ISebe leMicimbi yeNkcubeko neMidlalo
Iqabane lentsebenziswano		IKomishini yeNkcubeko yeNtshona Koloni
Iqabane lentsebenziswano		Ilifa leMveli leNtshona Koloni
Omnye umboneleli-mali		UNondyebo weSizwe
<b>Uhlobo lobudlelane</b>		
Amagosa eSebe leMicimbi yeNkcubeko neMidlalo eNtshona Koloni enza umsebenzi wolawulo nowe-ofisi weKomishini yeNkcubeko yeNtshona Koloni.		
IQumrhu likwisakhiwo seSebe leMicimbi yeNkcubeko neMidlalo		
UNondyebo weSizwe ubonelele ngemali imirhumo yophicotho-zincwadi yeKomiti yeeLwimi yeNtshona Koloni.		
<b>Iitransekhshini namanye amaqela anonxulumano</b>		
<b>Ingeniso efunyenwe kumaqela anonxulumano</b>		
ISebe leMicimbi yeNkcubeko neMidlalo	233	221
UNondyebo weSizwe	-	30



# IKomiti yeeLwimi yeNtshona Koloni

IiNkcazo-mali zoNyaka ophela ngomhla wama-31 kweyoKwindla 2016

## Amanqaku kwiiNkcazo-mali zoNyaka

2016 R '000	2015 R '000
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### 14. ULawulo lomngcipheko

Imisebenzi yequmrhu ilikhokelela kwimngcipheko yemali yeentlobo ngeentlobo: umngcipheko wentengiso, (umngcipheko wenqanaba lenzala kwixabiso elilingene utshintshiso, umngcipheko wenzala kumqukuqelo wemali esesandleni) umngcipheko wemali enokusetyenziswa kunye nomngcipheko wokuwa ngokwasemalini.

**I-liquidity risk** I-liquidity risk ngumngcipheko wokuba iqumrhu lingawufezekisi umsebenzi walo ngokwasezimalini. Ngokusingise kwizidingo zokuboleka, iqumrhu liqinisekisa ukuba iimali ezifunekayo ziyafumaneka ukufeza uxanduva olufunisa imali. Zonke ii-akhawunti ezihlawulwayo zihlawulwa kwiintsuku ezingama-30 woniko-ngxelo.

#### Isensitivity analysis

Ukuba ngomhla wama-31 kweyoKwindla 2016, inzala ibiku-1% ngaphezulu/ngaphantsikuzo zonke ezinye iinkalo, intsalela yonyaka ngeyingama-R310 ngaphezulu/ngaphantsi.

#### Umngcipheko kumatyala

Umngcipheko kumatyala usingise kumngcipheko wokuba elinye iqumrhu lingasifezi isivumelwano nto leyo ithi ikhokelele kwilahleko yemali yequmrhu. Iqumrhu eli lamkele umgaqo-nkqubo wokulandelela isimo sokuphathwa kwamatyala ngamaqumrhu elisebenzisana nawo.

Umngcipheko kumatyala ubandakanya ukuvalelwa kwemali, okufana nemali, iderivative financial instruments nabaniki-matyala.

Akukhi nyino olube ngaphaya kunyaka ekunikwa ingxelo yawo, kwaye abaphathi abalindelanga lahleko yokungenziwa kwemisebenzi ngala maqumrhu.

#### Maximum exposure to Credit Risk

Ukubasemathubeni omngcipheko wamatyala ngokusingise kwiimali-mboleko kwaye okufunyenweyo kunyinelwa kumyinge okumncono.

#### Umngcipheko kwimarike

Iqumrhu alikho emngciphekweni wemarike, ngenxa yokuba kufuneka liwahlawule kwiintsuku ezingama-30 amatyala alo ngokwemigaqo ye-PFMA.

#### Umngcipheko kwinzala

Iinkcukacha zomngcipheko kwinzala zequmrhu ubandakanya iimali-mboleko ezisisigxina nezitshintshayo kwakunye neebhalansi zebhanki ezibeka iqumrhu kwixabiso elifanelekileyo lenzala kwakunye nenzala kwimali eziinkozo kwaye oko kungashwankathelwa ngolu hlobo lulandelayo:

#### Ii-asethi eziyimali

Urhwebo nokunye okufumanekayo zikwixabiso lenzala elisisigxina. Abaphathi bayawalawula amaxabiso enzala ngokuthethana malunga nenzala yeemali-mboleko ezitshintshayo kwaye apho imeko ivumayo khona basebenzisa ixabiso lenzala elisisigxina.

Abaphathi banomgaqo-nkqubo wokulungelelanisa inzala kwiimali-mboleko nenzala ehlawulwa kumatyala.

# IKomiti yeeLwimi yeNtshona Koloni

IiNkcazo-mali zoNyaka ophela ngomhla wama-31 kweyoKwindla 2016

## Amanqaku kwiiNkcazo-mali zonyaka

						2016	2015
						R '000	R '000
<b>14. Ulawulo lomngcipheko (Iuyaqhuba)</b>							
<b>Umngcipheko kwinzala yemali eziinkozo</b>							
<b>Ifanacial instrument 2016</b>	Current	Due 1-30 days	Due 31-60 days	Due 61- 90 days	Due 91+ days	Itotali	
Imiqathango yesiqhelo yamatyala	-	329	-	-	-	-	
Imali esezibhankini ngoku							
Okufumanekayo -	-	(69)	-	-	-	-	
Imimiselo yetyala elandisiweyo							
Inethi	-	260	-	-	-	-	
Okuhlawulwayo kodwa kungabelwanga	-	-	-	-	-	-	

## 15. Okwenzeke emva komhla wokunikwa kwengxelo

Akukho ziganeke zohlenga-hlengiso zenziweyo emva komhaa wokunika ingxelo.

## 16. Umahluko kuhlalo-mali

### Umahluko phakathi kohlahlo-mali nemiyinge

#### 16.1 Umvuzo wenzala

Umahluko ufanele ukuhlawulwa ngenxa yokunyuka kwenqanaba lenzala.

#### 16.2 Enye ingeniso yokusebenza evela kwiitransekhshini ezingezozotshintshiselwano

Umahluko ubangelwe yiGRAP 23 ngomnikelo/uhlengahlengiso lweendleko zabasebenzi olwenzelwe iinkonzo zohlobo oluthile ovela kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga inqaku 7 xa ufuna iinkcukacha ezithe vetshe.

#### 16.3 Imirhumo yobulungu

Umahluko ubangelwe ziiNtlanganiso ezenzelwe uhlalo-mali losuku olupheleleyo lweeyure ezisi-8 kodwa maxa wambi zisuke zithathe nganeno kwiiyure ezisibhozo.

#### 16.4 Iinkcitho ngokubanzi

Umahluko ubangelwe yi-GRAP 23 ngomnikelo/uhlengahlengiso lweendleko zabasebenzi ezihlenga-hlengiselwe iinkonzo zohlobo oluthile ezifunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga inqaku 10 ngeenkukacha.