



**URhulumente
weNtshona Koloni**

UNoNdyabo wePhondo

**Incwadi ebhekiselele kwicandelo 14
yokuKhuthazwa koFikelelo kuMthetho
weNkcukacha, 2000**

ICANDELO LOLAWULO-MALI LEPHONDO

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1. INTSHAYELELO

Eli xesha lalo mgaqo-siseko wangoku eMzantsi Afrika libonelela ngamalungelo ofikelelo kuzo naziphi na iinkcukacha ezigcinwe nguMbuso (kuxhomekeke kunyino oluthethelekayo) nakwiinkcukacha ezigcinwe licandelo labucala elidingeka ukuba lenze okanye likhusele naliphi na ilungelo.

INkundla yoMgaqo-siseko ayikutoliki ukuba nelungelo lofikelelo kwiinkcukacha njengelungelo lokufumana ufikelelo kwiinkcukacha zokwenza okanye zokukhusela ilungelo kuphela, koko nokuqinisekisa ukuba kukho ulawulo oluvulelekileyo noluthathela kulo uxanduva kuyo yonke imigangatho karhulumente.

ICandelo 32(1)(a) nele-(2) loMgaqo-siseko woMzantsi Afrika, 1996 (uMgaqo-siseko) lifundeka ngolu hlobo:

“(1) Wonke umntu unelungelo lofikelelo –

(a) Kuzo naziphi na iinkcukacha ezigcinwe nguMbuso; nazo

Naziphi na iinkcukacha ezigcinwe ngomnye umntu ezifunekayo ekwenzeni okanye ekukhuseleni nawaphi na amalungelo.

(2) Imithetho kazwelonke imele imiselwe ukuze isebenze kula malungelo, kwaye isengabonelela nangemilinganiselo yengqiqo yokuphelisa umthwalo kwezolawulo nakwezemali embusweni”.

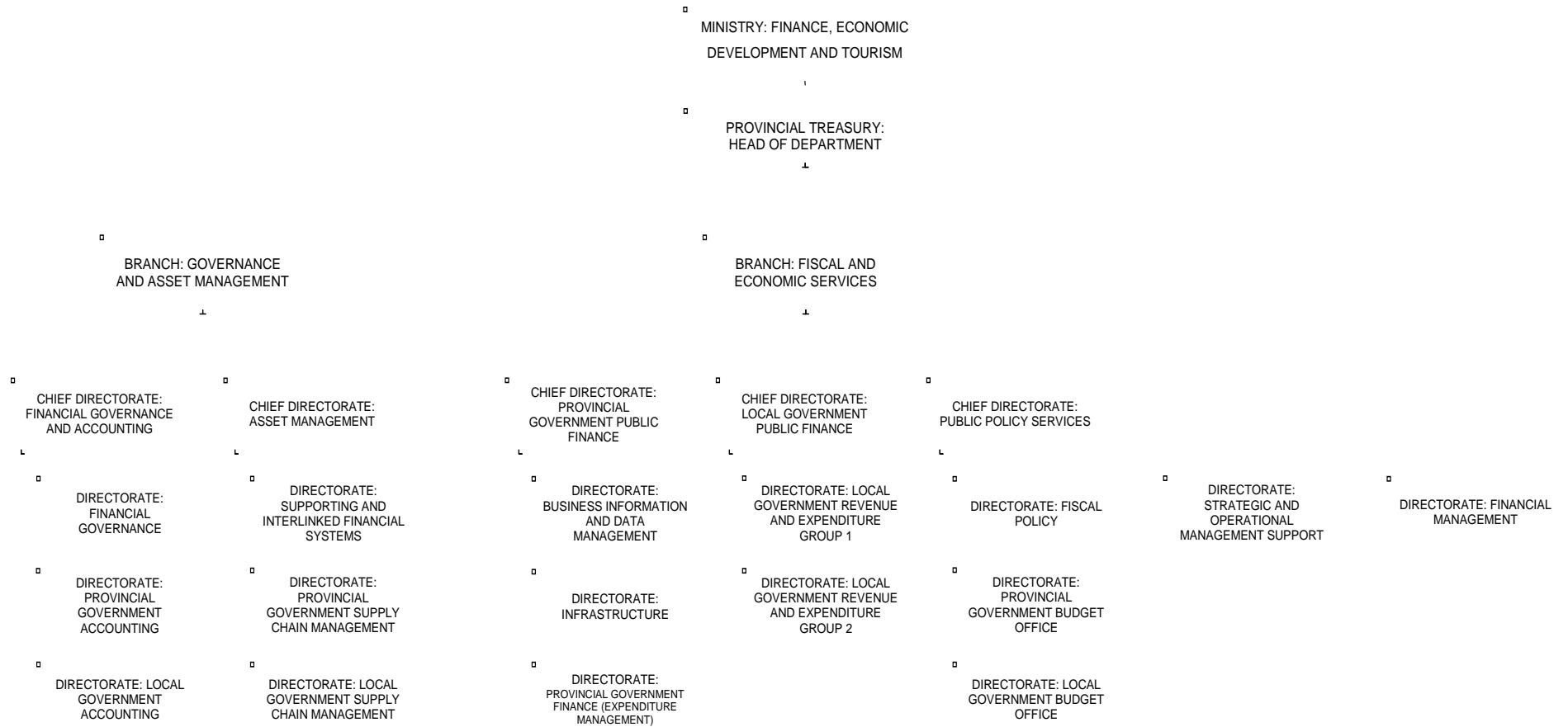
Oku sele kuchaziwe ngaphambili kummiselo woMthetho woKhuthazo loFikelelo kwiiNkcukacha, 2000 (PAIA). Injongo yePAIA kukumilisela inkcubeko yokungabi namfihlelo nokuba noxanduva kumacandelo

karhulumente nalawo abucala ngokunjalo nokuxhobisa nokufundisa abantu boMzantsi Afrika ukuze bawaqonde amalungelo abo.

Ngokwecandelo 14 lePAIA icandelo likarhulumente limele libenayo incwadi echaza phandle imisebenzi, phakathi kwezinye izinto kwaye zibe iirekhodi zesalathiso sencwadi leyo zigcinwe ngurhulumente. Le ncwadi ikwenza kusebenze okunikezelwa licandelo 14 lePAIA kwaye ibonelela ngoncedo kwinkqubo emayilandelwe ekuceleni ukufikelela kwirekhodi egcinwe UNoNdyabo wePondo.

2. UBUME BESEBE

ICANDELO 14(1)(a)



3. IMISEBENZI YESEBE

- Ukunikezelwa kolawulo lwemali neenkonzolawulo lwempahla.
- Ukunikezelwa kweenkonzo zemali nezozoqosho.
- Ukunikezelwa kwenkonzo yenkxaso esebenzayo yolawulo lwemali kwiSebe.
- Ukunikezelwa kweenkonzo zenkxaso yolawulo lweqhinga nendlela yokusebenza.

ICANDELO LOLAWULO: INKXASO YOLAWULO NEZOBUCHULE BOKUSEBENZA

- Ukuququzelelwa kweenkonzo zenkxaso zeqhinga nokubekwa kweliso zeSebe.
- Ukuqinisekiswa kokunikezelwa kwenkonzo yeeNkcukacha neTeknoloji yoQhagamshelwano (ICT), eyabasebenzi, yengqiniseko yomanyaniso, yezomthetho nonxibelelwano kwiSebe okwenziwa liZiko leeNkonzo zeZiko (CSC) ngokwemiqathango yezibonelelo zenqanaba lesivumelwano senkonzo efanelekileyo.
- Ukunikezelwa kwenkonzo yenkxaso kwiGosa eliyiNtloko, kubandakanywa neenkonzonxibelelwano.

ICANDELWANA LOLAWULO: IINKONZO ZENKXASO YOLAWULO NEZOBUCHULE BOKUSEBENZA

- Ukuququzelelwa kwenkqubo yocwangciso leqhinga nenqanaba eliphezulu lokusebenza.
- Ukulungelelaniswa kokuyilwa, kokupapashwa nokuthiwa thaca kwesicwangciso seqhinga seSebe kunye nesicwangciso sendlela yokusebenza sonyaka.
- Ukulungelelaniswa kokuyilwa nokuzinziswa kwesicwangciso sokuphuculwa kokunikezelwa kwenkonzo seSebe kunye

nokunye okungeyiyo imali nomsebenzi wohlobo oluthile wokunikezwa kwengxelo.

- Ukulawulwa kokumanyaniswa kwazo zonke iinkqubo ezikhoyo zokubekwa kweliso novavanyo kwiSebe.
- Ukuqinisekiswa kolungelelwaniso lolingano lwendlela yokusebenza kweenjongo neZicwangciso-nkqubo zokubekwa kweliso zePhondo.
- Ukulungiswa nokuvavanywa kwengcaciso nokunikwa kweengcebiso kwiinkqubo zeSebe.
- Ukuthatyathwa kwenxaxheba kumacandelo olawulo lokwenziwa komsebenzi onqamlezileyo othe ngqo kwiSebe.

ICANDELWANA LOLAWULO: UKULAWULWA KOBUDLELWANE KWIINKONZO EZIMANYENEYO

- Ukubekwa kweliso, uvavanyo nokunikwa kwengxelo kwiNtloko yeSebe ngokunikezelwa kwenkonzo ye-CSC kwiSebe ngokwemiqathango yesivumelwano senqanaba lenkonzo ye-CSC.
- Ukuququzelelwa kovavanyo kwakhona lwangaphakathi olwenziwa ngamathuba ngamathuba lwesivumelwano senqanaba lenkonzo ye-CSC ukuqinisekisa ngento yokokuba iimfuno zokunikezelwa kwenkonzo yeSebe kuhlangatyeziwe.
- Ukulungelelaniswa kwezigunyaziso zokunikezelwa kwenkonzo yendlela yokusebenza njengoko kudingwa sisivumelwano senqanaba lenkonzo ye-CSC.

IOFISI YEGOSA ELIYINTLOKO

- Ukunikezelwa kwenkonzo yenkxaso yoomabhalane.
- Ukunikezelwa kwenkonzo yenkxaso yolawulo.
- Ukwenziwa kophando nokuqulunqwa kwamaxwebhu angenabume beqhinga.

- Ukumiliselwa kwemibuzo yepalamente.
- Ukusetyenziswa kwesizinda sonxibelelwano seSebe.
- Ukunikezelwa kweenkonzo zonxibelelwano kwiSebe.

ICANDELO LOLAWULO: ULAWULO LWEMALI

- Ukuqinisekiswa kolawulo lokunikwa kwengxelo.
- Ukuqinisekiswa kolawulo lokunikwa kwengxelo.
- Ukuqinisekiswa kolawulo lwesixokelelwano sonikezelo.
- Ukuqinisekiswa kweendlela zolawulo lwangaphakathi olululo.

ICANDELWANA LOLAWULO: ULAWULO LOKUNIKWA KWENGXELO

- Ukuqulungwa nokulawulwa kohlahlo lwabiwo-mali.
- Ukulawulwa kwenkqubo yeSikhokelo seNkcitho saPhakathi eNyakeni (MTEF) yohlahlo lwabiwo-mali.
- Ukulawulwa kwengeniso nenkcitho.
- Ukulawulwa nokubekwa kweliso kwingeniso nenkcitho.
- Ukulawulwa kwesicwangciso seqhinga leSebe nengxelo yonyaka.

ICANDELWANA LOLAWULO: UKUNIKWA KWENGXELO YEMALI

- Ukulawulwa kwemicimbi yokubhankisha yeSebe.
- Ukunikezelwa kwemisebenzi yokugcinwa kweencwadi zemali.
- Ukulawulwa kwemicimbi enxulumene nomvuzo.
- Ukunikezelwa kweenkonzo zokunikwa kwengxelo zemali ngokubhekiselele:
 - Kwabanamatyala
 - kwababanjwa amatyala
 - Kwiinkqubo

ICANDELWANA LOLAWULO: UKULAWULWA KWESIXOKELELWANO SONIKEZELO

- Ukunikezelwa kolawulo lokuthengwa kwempahla nesivumelwano.
- Ukunikezela ngolawulo kubonelelo nomsebenzi wolawulo lwempahla.
- Ukuphuhliswa nokulolongwa komgaqo-nkqubo we-SCM, imithetho namagunya.
- Ukumiliselwa kwenkqubo yolawulo lokuthengwa kwempahla oluchaziweyo.
- Ukwenziwa kocwangciso lolawulo lwebango lonyaka.
- Ukuxhaswa kweethenda ezinqmlezileyo zeSebe.
- Ukulawulwa kwenkqubo yokuthengwa kwempahla:
 - a. Ukuqukunjelwa kweenkcukacha.
 - b. Ukulungelelaniswa kwezibhengezo nolungiselelo lwenkqubo yeKomiti yoKuThatha iZigqibo ngeethenda yeSebe (DBAC) (ukuvavanywa nokugweba).
 - c. Ukuxhaswa kwe-DBAC nokunikezelwa kweenkonzo zomabhalana.
- Ukuqhutywa kolawulo lwesivumelwano:
 - a. Ukulawulwa kokunikezelwa kweemfuno ezamkelekileyo zokunikwa kwexabiso/kolawulo kwendlela yokwenziwa komsebenzi.
 - b. Ukucwangciswa nokulawulwa kwesithuba sesivumelwano.
 - c. Ukulungiselelwa kwentlawulo kunikezelo lwempahla neenkonzo okuyimpumelelo.
- Ukulolongwa kwenkqubo yolawulo lwengcaciso yolungiselelo lwenkxaso echaziweyo.
- Ukulawulwa koluhlu lwempahla.
- Ukuqhutywa kolawulo lwempahla eshukumayo:
 - a. Ukulawulwa kwestokhwe.
 - b. Ukuqhutywa kolungelelwaniso oluqhubekayo.
 - c. Ukulawulwa kwenkqubo yokulahla.

- d. Ukunikezelwa kwengcebiso kwi-AFS.
- Ukulawulwa kwemiba yendawo yokuhlala.
- Ukunikezela ngeenkono zoncendo.

ICANDELWANA LOLAWULO: ULAWULO LWANGAPHAKATHI

- Ukunikezelwa kweenkono zengqinisekiso.
- Ukuqinisekiswa kolawulo olululo.
- Ukunikezelwa korhwaphilizo ngokusebenzayo nangokufanelekileyo neenkono zokulawulwa kwelahleko.
- Ukuvavanywa ngokufanelekileyo kwemithetho yemali (ukuhlolwa).
- Ukuqinisekiswa komiliselo lwemiqathango yolungiso nolawulo lothintelo ngokubhekiselele kwi-Corporate Governance Review and Outlook (CGRO), Governance Action Plan (GAP) neFinancial Management Capability Maturity Model (FMCMM).
- Ukulawulwa nokulungelelaniswa kweempendulo zemali/ nezingezizo ezemali ezilungiselelwe iSebe ngokubhekiselele kuphicotho-zincwadi lwangaphakathi, uphicotho-zincwadi lwangaphakathi neForensic Investigation Unit (FIU)/ Special Investigating Unit (SIU)/ Enterprise Risk Management (FIU)//SIU/ERM.
- Ukuququzelelwa nokulungelelaniswa kweempendulo ze-Standing Committee on Public Accounts (SCOPA), zeKomiti yoPhicotho-zincwadi, zeForam yoLawulo lwangaphakathi nezeKhomishoni yeNkono kaRhulumente.
- Ukulolongwa kwengcaciso yemali nokulawulwa kolwazi.

ISEBE: ULAWULO NOKULAWULWA KWEMPAHLA

- Ukumilisela komsebenzi wombali-zincwadi jikelele wesebe, ukumilisela, ukunxibelelana, nokunikwa kwengxelo

ngemigangatho epheleleyo yemali nolawulo, imilinganiselo nendlela yokusebenza nokwenza okanye ukulungiselela iimvavanyo neengxelo ngawo.

- Ukuqinisekiswa ngolawulo olusebenzayo nolufanelekileyo lwesixokelelwano sonikezelo lwempahla eshukumayo yephondo nomasipala nokulawulwa okufanelekileyo lweenkqubo zemali ezinqamlezileyo ngamasebe ePhondo.

ICANDELO LOMLAWULI ELIYINTLOKO: ULAWULO LWEMALI NOKUNIKWA KWENGXELO

- Ukuqinisekiswa kophuhliso nomilisele lwemilinganiselo nemigangatho yolawulo lwemali.
- Ukuqinisekiswa kwento yokokuba iingxelo zemali zonyaka ziphelele yaye zibonisa ubume bemali obuyinyaniso borhulumente wephondo kunye namacandelo alo njengoko kuchaziwe.
- Ukuqinisekiswa kwento yokokuba iingxelo zemali zonyaka ziphelele yaye zibonisa ubume bemali obuyinyaniso boomasipala kunye namacandelo alo njengoko kuchaziwe.

ICANDELO LOLAWULO : ULAWULO LWEZEMALI

- Ukuqhutywa komilisele, ukubekwa kweliso novavanyo lwemilinganiselo nemigangatho yolawulo lwemali kurhulumente.
- Ukuphuhliswa kolawulo lwemilinganiselo nemigangatho yengozi kushishino nokubekwa kweliso kumilisele loomasipala namacandelo oomasipala.
- Ukuphuhliswa kolawulo lwemali nemilinganiselo nemigangatho yophicotho-zincwadi lwangaphakathi nokubekwa kweliso koomasipala namacandelo oomasipala.

- Ukuqhutywa kwemisebenzi yolawulo ngothotyelo olusemthethweni kwisicwangciso-nkqubo esisemthethweni kuyo yonke imiba yolawulo lwemali.

**ICANDELWANA LOLAWULO: UKUMISWA KOHAMBELWANO LWEMALI
(AMAQELA 1 NO-2)**

- Ukubekwa kweliso kohambelwano ngokubhekiselele kumthetho, imilinganiselo nemigangatho.
- Ukubekwa kweliso nomiliselelo kweMithetho yoBuchwepheshe obukumgangatho ophantsi ye- Municipal Finance Management Act (MFMA) kooMasipala.
- Ukuhlelwa, ukuvavanywa nokunikwa kwegcebiso zemakwenzie ukulungisa nokufunyenweyo kwiingxelo zophicotho-zincwadi.
- Ukuququzelelwa kwenkxaso ebonisiweyo ehlangeneyo evela kwiCandelo loLawulo-mali lePhondo noMasipala kusatyelwa kokufunyenwe kuphicotho-zincwadi.
- Ukuphuhliswa kwezicwangciso-nkqubo namaxwebhu esikhokelo ngokunjalo nolungelelwaniso lweeNkqubo zoQeqesho esiHlangaeneyo ukukhulisa amakhono eBudget and Treasury Offices (BTO's) koomasipala neeofisi zeeNgqonyela zeeMali (CFO) kumasebe.
- Ukulungelelaniswa kweembono zeCandelo loLawulo-mali lePhondo neengcebiso ekusekweni okanye kuthatyatho lwenxaxheba kumacandelo.
- Ukuphuhliswa kwesicwangciso-nkqubo sovavanyo, sokuqhutywa kovavanyo, sokuqulunqwa kwengxelo nokuthatyathwa kwenxaxheba kumsebenzi kamasipala ngokubhekiselele kwi Local Government Medium Term Expenditure Committee (Local Government Medium Term Expenditure Committee (LG MTEC) 3 neenkqubo zeMunicipal Governance Review and Outlook (MGRO).

- Ukuhlahlelwa nokucebisa oomasipala ukuphucula ulawulo lwemali kubandakanywa nokuphucula ukulunga nolungelelwaniso phakathi kohlahlo lwabiwo-mali lukamasipala nephondo.
- Ukongayelwa kweNkqubo yokuPhucula uLawulo lweMali kwiCandelo loLawulo-mali lePhondo, amasebe, oomasipala namacandelo.

ICANDELWANA LOLAWULO: IINKONZO ZE-INSHORENSI

- Ukuphuhliswa kwemilinganiselo nemigangatho ye-EMR ngokunjalo namaxwebhu esikhokelo alungiselelwe oomasipala namacandelo oomasipala.
- Ukuququzelelwa komiliselo lwemilinganiselo nemigangatho koomasipala namacandelo oomasipala:
 - ngokunikezela ngenkxaso noncedo lwe-ERM;
 - ngokuqhutywa koqeqesho;
 - ngokuququzelelwa kweeForam zoLawulo lweNgozi; kunye
 - nokukhuliswa kwamakhono.
- Ukuvavanywa kobume bomiliselo bolawulo lwengozi yeshishini (ERM) kumasebe ephondo, kumacandelo karhulumente, koomasipala namacandelo oomasipala.
- Ukunikelwa kolawulo lwengozi kumashishini (ERM) nololongo lweenkcukacha zolwazi neenkqubo zekhompuyutha njengoko nangethuba oludingeka ngalo.
- Ukubeka iliso kuphunyezo lwemigangatho yengxelo yomphicothi-zincwadi koomasipala nakumacandelo oomasipala.

ICANDELWANA LOLAWULO: IYUNITHI YEZOMTHETHO NOMGAQO-NKQUBO

- Ukuphuhliswa nokumiliselwa komgaqo-nkqubo nezikhokelo ezinxulumene nolawulo lwemali oluzinzileyo njengoko luchaziwe kwiPublic Finance Management Act (PFMA) ukulungiselela amasebe namacandelo karhulumente.
- Ukuqulunqwa nokuphunyezwa komgaqo-nkqubo ophathelene nolawulo lwezimali olufanelekileyo njengoko isitsho i-MFMA yoomasipala namacandelo oomasipala.
- Ukubekwa kweliso kumiliselwa nokusebenza komgaqo-nkqubo wemali nezikhokelo njengoko zichaziwe kwi-PFMA ne-MFMA ukulungiselela amasebe, oomasipala namacandelo oomasipala.
- Ukuvavanywa ngokutsha, ukuhlaziywa nokulolongwa komgaqo-nkqubo osele ukho nezikhokelo ezinxulumene nemilinganiselo nemigangatho yolawulo lwemali kumasebe, amacandelo karhulumente noomasipala.
- Ukumiselwa kweenqobo ezisesikweni zovavanyo lohambelwano lomgaqo-nkqubo we- Provincial Government Medium Term Expenditure Committee (PG MTEC) neMGRO .
- Ukonganyelwa kokuqulunqwa kwezikhokelo ukulungiselela ukunika ingqwalasela kokusilelayo ngamacandelo awahlukeneyo eCandelo loLawulo-mali lePhondo.
- Ukuqwalaselwa kwemiba yonke enxulumene noyilo, uhlahlelo, ukuvavanywa ngokutsha nonxibelelwano lweimithetho nemigaqo-nkqubo yezemali.
- Ukuqwalaselwa kwayo yonke imiba enxulumene nohlaziyo lomthetho wephondo nowesizwe kubandakanywa neeNkonzo zoMthetho kwiSebe leNkulumbuso.

- Ukunikezelwa kwenkonzo yengcebiso kumasebe namacandelo karhulumente ngokumiliselwa komthetho wemali (kwisizwe, kwiphondo nakumasipala).
- Ukunikezelwa koqeqesho kumilisele lomthetho wemali ukuqinisekisa ngengqiqo efanayo kumasebe, kumacandelo, neOfisi eyiNtloko yoomasipala: iCandelo loLawulo-mali lePhondo, uMnikezeli ngeNgxelo Jikelele wePhondo neKomiti eSigxina.
- Ukuqinisekiswa kophuhliso nophunyezo lwamanyathelo oluleko kwezo ndawo zingagqibekanga ziboniweyo.
- Ukuqulunqwa kwemigangatho yolawulo lwezimali ukulungiselela uphunyezo emasebeni, kumaziko karhulumente, koomasipala nakumacandelo oomasipala.
- Ukuqulunqwa kwemigangatho yolawulo lwangaphakathi eyibeka ngokuthe gca imiqathango nemigangatho yolawulo lwangaphakathi lwezimali njengoko ichaziwe kwi-PFMA nakwi-MFMA ngokuphathelene namasebe, amacandelo karhulumente, oomasipala namacandelo oomasipala.

ICANDELO LOLAWULO: UKUNIKWA KWENGXELO KURHULUMENTE WEPHONDO

- Ukulawulwa komilisele lwezicwangciso-nkqubo zokunikwa kwengxelo nokuvavanywa nokubekwa kweliso kuphuhliso lwengcaciso yolawulo lokunikwa kwengxelo ukulungiselela amasebe/amacandelo athile (amaQela 1 nelesi-2).
- Ukuqhutywa komilisele, ukubekwa kweliso nokuvavanywa kwemilinganiselo nemigangatho yezemali kwicandelo lephondo.

ICANDELWANA LOLAWULO: UKUNIKWA KWENGXELO YORHULUMENTE WEPHONDO (AMAQELA 1 NELESI-2)

- Ukuqinisekiswa kophuhliso lweendlela zokunikwa kwengxelo ezisebenzayo nezifanelekileyo eziya kuthi zikhuthaze ukucholwa-cholwa nokushenxiswa/nokuthwalwa koxanduva OLUFANELEKILEYO.
- Ukuqinisekiswa kwemfezeko lwenkcukacha zolwazi, kubandakanywa uvavanyo lwe In-Year Monitoring (IYM), Interim Financial Statements (IFS) kunye nokuphononongwa kweAFS.
- Ukuqaliswa nokuvavanywa kwezicwangciso-nkqubo zokunikwa kwengxelo.
- Ukusekwa nokulolongwa kweyunithi yokunikwa kwengxelo efanelekileyo kuwo onke amasebe namacandelo ngokuchongwa kweendawo ekusilelwa kuzo nokunikezelwa koqeqesho oluhlangeneyo lwe-AFS.
- Ukuqulunqwa kweengxelo zemali ezimanyanisiweyo zonyaka.
- Ukunikezelwa koncedo lobugcisa.
- Ukunikezelwa kwenkonzo yoomabhalane kumacandelo awahlukeneyo email.
- Ukuphandwa, ukuqulunqwa, nokukhutshwa kweendlela zokunikwa kwengxelo ezilungileyo.

ICANDELWANA LOLAWULO: UKUMISWA KOHAMBELWANO LWEZRMALI (PFMA)

- Ukubekwa kweliso kuhambelwano ngokubhekiselele kumthetho, imilinganiselonemigangatho.
- Ukuhlahlelwa, ukuvavanywa nokunikwa kwengcebiso ngemakwenziwe ukulungisa kwiingxelo zophicotho-zincwadi.

- Ukuququzelelwa kwenkxaso ebonisiweyo ehlangeneyo evela kwiCandelo loLawulo-mali lePhondo kusatyelwa kokufunyenwe kuphicotho-zincwadi.
- Ukuphuhliswa kwesicwangciso-nkqubo sovavavnyo, ukuqhutywa kovavanyo, nokuqulunqwa kwengxelo nokuthatyathwa kwenxaxheba kumsebenzi ngokubhekiselele kwi-PG MTEC neenkqubo ze-MGRO.
- Ukuhlalelwa nokucetyiswa kwamasebe namacandelo karhulumente ukuphucula ulawulo lwemali; kubandakanywa nokuphucula ukulunga nolungelelwaniso kunye nohlahlo lwabiwo-mali.
- Ukonganyelwa kwenNkqubo yokuPhuculwa koLawulo lweMali kwiCandelo loLawulo-mali lePhondo, amasebe namaCandelo.

ICANDELO LOLAWULO: UKUNIKWA KWENGXELO KAMASIPALA

- Ukulawulwa komilisele lwezicwangciso-nkqubo zokunikwa kwengxelo yezemali nokuvavanywa nokubekwa kweliso kuphuhliso lwengcaciso yokunikwa kwengxelo ukulungiselela oomasipala abathile namacandelo abo.

ICANDELWANA LOLAWULO: UKUNIKWA KWENGXELO KOOMASIPALA (AMAQELA 1, 2 NELESI-3)

- Ukuqhutywa kwenkqubo yokubekwa emgangathweni nokunikezelwa kwengcebiso kwezicwangciso-nkqubo zokunikwa kwengxelo ezifanelekileyo nokuchanatywa kuyilo lweBhodi yeMigangatho yokuNikwa kweNgxelo.
- Ukuqhutywa kohlahlelo lweemfuno zoqeqesho ezinxulumene nomasipala nabanye abachaphazelekayo ze kunikezelwe uqeqesho njengoko ludingeka.
- Ukonganyelwa kwesikhokelo sokunikwa kwengxelo yemali esinikezelwa ngoomasipala namacandelo anxulumene nawo

ngabachaphazelekayo abahlukeneyo (abanikezeli benkonzo, iCandelo loLawulo-mali leSizwe, amasebe esizwe nawephondo).

- Ukuvavanywa, ukumiselwa kwamanyathelo okulandela ukulungisa ngoomasipala abahlukeneyo ngokuhambelana nokufunyenweyo yiAuditor-General of South Africa (AGSA) - AGSA neenkxalabo ezinxulumene nokunikwa kwengxelo.
- Ukunikezelwa kwengcebiso nokonganyelwa komiliseko lwezicwangciso-nkqubo ezamkelweyo zokunikwa kwengxelo.
- Ukuqaliswa nokonganyelwa kwendlela elungileyo yokunikwa kwengxelo ukulungiselela oomasipala nokuqhutywa komiliseko lweengcebiso.
- Ukuqulunqwa koVavanyo ngokutsha lweNgxelo yokuNikwa kweNgxelo yeMali koomasipala rhoqo ngonyaka nokuqhutywa komiliseko lweengcebiso.
- Ukucetyiswa nokunikezelwa kwamagqabantshintshi kumanyathelo nemiqathango yeCandelo loLawulo-mali ukuphuculwa kwemigangatho yokunikwa kwengxelo koomasipala ngokunjalo nakukuqaliswa ngaphezulu kweemfuno ezahlukeneyo ze-MFMA.
- Ukunikelwa kuphuculo lolawulo lwemali loomasipala nokunceda ngeZicwangciso zovuselelo ezifanelekileyo.
- Ukuxatyiswa kweendlela zokunikwa kwengxelo kunye nokuqulunqwa kweengxelo ngobume bolawulo lokunikwa kwengxelo koomasipala (LG MTEC 3).
- Ukucetyiswa kwamabhunga oomasipala kunye naBaphathiswa bePhondo (MEC) boRhulumente weMimandla bezeMali ngobume bolawulo lokunikwa kwengxelo bemali koomasipala kubandakanywa namanyathelo okulungisa.

ICANDELO LOMLAWULI ELIYINTLOKO: ULAWULO LWEE-ASETHI

- Ukulawulwa kophuhliso nololongo lweenkqubo zemali ukulungiselela iphondo nomasipala.
- Ukumiselwa kwephulo lomgaqo-nkqubo, uvavanyo, kunceda amasebe ephondo ekufikeleleni kwikhono elifanelekileyo, ukuqinisekiswa kwemfezeko yeenkcukacha zolwazi, nokunyanzeliswa kokwenziwa kwezinto elubala nokuthatyathwa koxanduva, ukulungelelaniswa kwezigunyaziso zorhwebo noxanduva lwentlalo nokuqwalaselwa kwesikali soqoqosho nexabiso lemali ukulungiselela isixokelelwano sonikezelo nempahla eshukumayo.
- Ukumiselwa kwephulo lomgaqo-nkqubo, uvavanyo, kunceda oomasipala ekufikeleleni kwikhono elifanelekileyo, ukuqinisekiswa kwemfezeko yeenkcukacha zolwazi, nokunyanzeliswa kokwenziwa kwezinto elubala nokuthatyathwa koxanduva, ukulungelelaniswa kwezigunyaziso zorhwebo noxanduva lwentlalo nokuqwalaselwa kwesikali soqoqosho nexabiso lemali ukulungiselela isixokelelwano sonikezelo nempahla eshukumayo.

ICANDELO LOMLAWULO: IINKQUBO ZEMALI ZENKXASO NEZINXULUMENEYO

- Ukulawulwa kokubonelelwa ngokuphuculwa nokumiliselwa kweenkqubo zemali esele zikho (BAS, PERSAL, LOGIS kunye noVulindlela) nengqulelo ekugqibeleni kwi-Integrated Financial Management System (IFMS), kuqinisekise ngohambelwano ne-PFMA kunye nomthetho ongomnye ofanelekileyo.

- Ukulawulwa kokubekwa kweliso nokunikwa kwengxelo kwindlela yokwenziwa komsebenzi yenkqubo yolawulo lwemali.
- Ukulawulwa kokunikezelwa kwenkxaso esebenzayo yobugcisa neqhinga. (idesika yoncedo).
- Ukuphuhliswa, ukumiliselwa nokuqhutywa kwamangenelo oqeqesho afanelekileyo kuwo onke amasebe ephondo (asesikweni nakumntu nomntu).
- Ukuphuhliswa, nokumiliselwa nokuphuculwa kwesicwangciso-nkqubo solawulo lwengozi ukuvavanya ukhuseleko nokunyaniseka kweenkcukacha zolwazi.
- Ukuphuhliswa, nokumiliselwa nokuphuculwa koyilo lwendlela yokusebenza kwemali oluthi lunyanzelise iindlela zolawulo olulungileyo.
- Ukuphuhliswa, nokumiliselwa nokulawulwa kwenkqubo yengqiqo yoshishino ukuqinisekisa ngesibonelelo sangethuba nesifanelekileyo senkcukacha yolwazi nolawulo lwengcaciso.
- Ukumiliselwa nokulawulwa kwesixhobo sokucalula ukulungiselela ukufunyanwa kweentengiselwano ezingakho ezingafanelekanga zorhwaphilizo neenkqubo zonke ezinqamlezayo.
- Ukuthatyathwa koxanduva lophuhliso, umiliseko nokuphuculwa kovavanyo nesicwangciso sokuxhobisa.
- Ukunikezelwa komsebenzi woMlawuli weNkqubo yeSebe egameni lamasebe ePhondo.
- Ukulawulwa kovimba woluhlu lweenkcukacha zokuthengwa kwempahla ngekhompyutha (IPS) nenkqubo yolawulo lweekhontrakthi.

ICANDELO LOLAWULO: ULAWULO LWESIXOKELELWANO SONIKEZELO SIKARHULUMENTE WEPHONDO

- Ukuphuhliswa nokuvavanywa ngokutsha kwamaqhinga, imigaqo-nkqubo nemilinganiselo nemigangatho yeendlela ezilungileyo zokusebenza.
- Ukuqinisekiswa nokunyanzeliswa kohambelwano, oko kukuthi, uvavanyo olululo, isikhokelo nokubekwa kweliso kwimilinganiselo nemigangatho.
- Ukuxhaswa nokuncedwa kwamasebe namacandelo ukuphucula ikhono lawo lokusebenza.
- Ukulawulwa kwengcaciso, ukuqokelelwa kweenkcukacha nohlahlelo lwenkcitho ngokubhekiselele kokubekwa elubala kuthengo lwempahla, imfezeko neendlela zokuthenga.
- Ukunikezelwa kwedesika yoncedo yabanikezeli benkonzo (iziko lokutsalela umnxeba lephondo nomasipala).
- Ukuawulwa nokuqwalaselwa kwezibheni nezikhhalazo zabanikezeli benkonzo.
- Ukuqhutywa kwemvavanyo ngokutsha ze-SCM ngokuhambelana nokurhanelwa kokungahanjelwana nemigaqo-nkqubo kunye neendlela zokwenziwa kweyelenqe lethenda.
- Ukuqhutywa, ukulawulwa kweethenda ezinqamlezileyo ukusuka kwixabiso lemali elihambelana nemali okanye uqoqosho lwengqiqo yesikali.
- Ukukhuthazwa kophuhliso lweBroad Based Black Economic Empowerment (BBEE)/ Small, Medium and Micro Enterprise – (SMME) oluya kubandakanya ukuphuhliswa kobudlelwane kunye nokuxhotyiswa ngqo kwabathengisi abantsundu beSMME ngenkxaso yeqhinga elikhethekileyo lokuthengwa kwempahla.

ICANDELO LOLAWULO: ULAWULO LWESIXOKELELWANO SONIKEZELO LOMASIPALA

- Ukuqaliswa kwemilinganiselo nemigangatho yendlela ezilungileyo zokwenziwa komsebenzi.
- Ukuqinisekiswa nokunyanzeliswa kohambelwano, okt. uvavanyo olululo, isikhokelo nokubekwa kweliso kwimilinganiselo nemigangatho.
- Ukuxhaswa nokuncedwa koomasipala ukuphucula ikhono lawo lokusebenza.
- Ukulawulwa kwengcaciso, ukuqokelelwa kweenkcukacha ngokubhekiselele kukunikezelwa komsebenzi ekufuneka wenziwe ukulungiselela ukuvavanywa kokunatyiswa kwabanikezeli benkonzo, ifuthe loqoqosho lwentlalo iBlack Economic Empowerment (BEE) (nokuthengwa kwempahla ekwingingqi) neendlela ezizizo zokwenziwa komsebenzi.
- Ukukhokelwa kweenkqubo zokubhena nokusabela kwizikhalazo zabanikezeli benkonzo emva kokuba kulandelwe inkqubo efanelekileyo.
- Ukukhuthazwa kophuhliso lwe-BBEE/SMME (ekwabelwana ngalo kwiphondo liphela namacandelo kamasipala) ngokuhambelana neemfuno zokuthengwa kwempahla.
- Ukunikezelwa kwedesika yoncedo ye-SCM.

ISEBE: IINKONZO ZEMALI NOQOQOSHO

- Ukuqinisekiswa kolawulo olusebenzayo lohlahlo lwabiwo-mali kulungiselelwa urhulumente wephondo.
- Ukuqinisekiswa kolawulo olusebenzayo lohlahlo lwabiwo-mali kulungiselelwa oomasipala.
- Ukulawulwa kwezibonelelo zemali zephondo ezisebenzayo kulungiselelwe urhulumente wephondo nokukhuselwa

okuzinzileyo kohlahlo lwabiwo-mali nohlahlelo loqoqosho kulungiselelwa umasipala.

ICANDELO LOMLAWULI ELIYINTLOKO: IMALI KARHULUMENTE YORHULUMENTE WEPHONDO

- Ukunikezelwa kwengcaciso yoshishino neenkonzo zolawulo lweenkcukacha zolwazi.
- Ukukhuthazwa kolawulo olusebenzayo nolufanelekileyo lwempahla ehambisekayo nokunikezelwa kwezibonelelo nokucetyiswa kwamasebe noomasipala ngeeprojekti zePublic Private Partnerships (PPP).
- Ukuvavanywa nokuphuculwa ukuthembeka nokuzinza kohlahlo lwabiwo-mali lephondo ngokunjalo nokubekwa kweliso kumiliselelo ngoko.

ICANDELO LOLAWULO: INGCACISO YOSHISHINO NOKULAWULWA KWEENKCUKACHA ZAMANANI

- Ukunikezelwa komhlaba olinganayo kumthengi nenkonzo yokuqokelelwa kweenkcukacha zamanani.
- Ukunikezelwa kwengcaciso zeenkcukacha zolwazi nenkonzo yolawulo lweerekhodi.

ICANDELWANA LOLAWULO: UMHLABA OLINGANAYO NOKUQOKELELWA

- Ukulungelelwaniswa kwenkqubo ye-MTEC nokulawulwa kopapasho nokulahlwa kwamaxwebhu ohlahlo lwabiwo-mali nawemali.
- Ukuqokelelwa kweenkcukacha zamanani nokonganyelwa kokubekwa kweliso kobugcisa nokuqokunjelwa kopapasho lawmaSebe awahlukeneyo.

ICANDELO (LECANDELWANA: UMHLABA OLINGANAYO

NOKUQOKELELWA): UMHLABA OLINGANAYO WOMTHENGI

- Ukulawulwa nokulungelelaniswa kweenkqubo ze-MTEC zePhondo noMasipala.
- Ukulawulwa kwamalungiselelo ezibonelelo ezibhekiselele kupapasho ngethuba lenkqubo yohlahlo lwabiwo-mali.
- Ukulawulwa kophuhliso nopapasho lonyaka, lwarhoqo ngekota neengxelo zokongama.
- Ukusetyenziswa njengendawo yokungeniswa kwengcaciso kwiSebe.
- Ukufunyanwa kwengcaciso kwikopi ebhalwe ephepheni okanye ekwikhompyutha.
- Ukuvavanywa kokulunga kweengcebiso.
- Ukuhanjiswa kwengcaciso namaxwebhu kwisebe nabanye abathengi/abachaphazelekayo.
- Ukwaziswa kwabathengi ngokufumaneka kwengcaciso.

ISEBE (LECANDELWANA: UMHLABA OLINGANAYO

NOKUQOKELELWA): UKUQOKELELWA KWEENKCUKACHA ZAMANANI

NOKUHLELWA KOBUGCISA

- Ukulawulwa okonganyelwa kokuqokelelwa/nokuhlanganiswa nokuhlelwa/ukucwangciswa kobugcisa:
 - a. koHlahlo Lwabiwo-mali lwePhondo kunye namanye amaxwebhu anxulunyaniswa nalo.
 - b. kolunye upapasho lweSebe umz. iFinancial Governance Review and Outlook (FGRO), Provincial Economic Review and Outlook (PERO), uhlahlo lwabiwo-mali (7 yezinto ezipapashiweyo).
 - c. bengcaciso yohlahlo lwabiwo-mali neengxelo zovavanyo lwendlela yokwenziwa komsebenzi.

- Ukusekwa nokulolongwa kwenkqubo yolawulo lokuqulathiweyo (ECM), kubandakanywa nomgaqo-nkqubo onxulumene nalo.
- Ukuqinisekiswa kwento yokuba ukucwangciswa kwe-ECM kuyahambelana kunye nenkqubo yokufayilisha yeRejistri.

ICANDELWANA LOLAWULO: UKULAWULWA KWENGCACISO NEEREKHODI

- Ukuqinisekiswa ngeenkukacha zamanani ezillungileyo zemali noqoqosho nengcaciso kwiSebe, koomasipala nabanye abasebenzisi.
- Ukunikezelwa kwenkonzo yolawulo lweerekhodi kwiSebe, kubandakanywa nokunikezelwa kwenkonzo yeerekhodi ezikwikhompuyutha (e-filing).

ISEBE (LECANDELWANA: ULAWULO LWENGCACISO NEEREKHODI):

ULAWULO LWEENKCUKACHA ZAMANANI NENGCACISO

- Ukuphuhliswa nokulolongwa kwenkqubo yolawulo lwengcaciso kulungiselelwa ulawulo lokugcinwa kwengcaciso, ukufumaneka kwayo nokungena nokuphuma kwengcaciso.
- Ukuqinisekiswa ngobukho bengcaciso ehlangeneyo, ekwinqanaba eliphezulu nehlaziyiweyo.
- Ukuqulunqwa kwarhoqo ngenyanga, ngekota. ngonyaka kweeseti zeenkukacha zamanani ezilungiselelweyo kunye neengxelo ezihlanganisiweyo ezingobume benkcitho yephondo neendlela zengeniso.
- Ukwakhiwa kwamakhono kubasebenzisi ukulungiselela ukusetyenziswa kwezizinda zeenkukacha zamanani.
- Ukubekwa kweliso, ukulungiswa nokwabiwa kwesitora seenkcukacha zamanani kulungiselelwa iinkqubo zesiseko seenkcukacha zamanani.

- Ukucwangciswa nokulungelelaniswa koshenxiswa kweenkcukacha zamanani phakathi kweenkqubo.
- Ukuyilwa nokulungelelaniswa kweengxelo eziyimfuneko kusatyelwa kwiimfuno zabasebenzisi beshishini.
- Ukuyilwa kobume obusebenzayo kulungiselelwa amasebe, oomasipala namacandelo anxulumene nabo ukulungiselela ukungenisa kwengeniso yekhompnyutha.
- Ukulungelelaniswa nokuqinisekiswa umthombo wokuchongwa kwengeniso.

ISEBE (LECANDELWANA: ULAWULO LWENGCACISO NEEREKHODI):

ULAWULO LWEEREKHODI

- Ukwenziwa koxanduva kweSebe olusemthethweni ngokubhekiselele kulawulo lweerekhodi.
- Ukunikezelwa kwenkonzo yegumbi lokugcina amaxwebhu.
- Ukufunyanwa kwengcaciso.
- Ukugcinwa kweerekhodi kugcino olukhusekileyo.
- Ukuqinisekiswa kohambelwano noMthetho wokuKhuthazwa kokuFunyanwa kweNgcaciso.
- Ukuqinisekiswa kothotyelo lweProtection of Personal Information Act.
- Ukunikezelwa kwenkonzo yesigidimi.
- Ukunikezelwa kwenkonzo yokufotokopa.

ICANDELO LOLAWULO: ISIBONELELO

- Ukukhuthazwa kokunikezelwa kwesibonelelo esisebenzayo nesifanelekileyo nolawulo lwempahla engahambisekiyo ngamasebe athile ephondo.
- Ukuququzelela nokubekwa kweliso okusebenzayo nokufanelekileyo somiliselo lweeprojekti ze-PPP nokukhangela

amaqhinga/iimethodi ezizezinye zokuthengwa kwempahla ukulungiselela izibonelelo neepropati.

**ICANDELWANA LOLAWULO: UKULAWULWA KWESIBONELELO
SIKARHULUMENTE WEPHONDO NEPROPATI (AMAQELA 1 KUNYE NESI-
2)**

- Ukunikezelwa kwengcebiso kumasebe ngokubhekiselele kunikezelo lweenkonzo nokuthengwa kweempahla zeziko.
- Ukuququzelelwa komilisele lweNkqubo yoLawulo loNikezelo lweZibonelelo.
- Ukuvavanywa kweZicwangciso zoLawulo lweMpahla zoMsebenzisi (U-Amps) noLawulo loMgcini (C-Amps) wamasebe nomanyaniso ngoko kwinkqubo yohlahlo lwabiwo-mali.
- Ukuvavanywa kokuthelekelelwa kwexabiso lepropati (ukufunyanwa/ukulahla/ukuqeshisa) elithe langeniswa kwiKhabhinethi okanye kwiCandelo loLawulo-mali lePhondo ukulungiselela ulwamkelo.
- Ukuphuhlisa nokuhlaziywa okuqhubekayo kwamaqhinga alungiselelwe ukunikezelwa kwezibonelelo okulungelelaniswe kwiinguqu kubume beziko.
- Ukudlalwa kwendima yobunkokeli kuphuhliso lweqhinga lesibonelelo sephondo.

**ICANDELWANA LOLAWULO: IYUNITHI YOTHELELWANO
LWAMASHISHINI KARHULUMENTE NAWANGASESE (PPP)**

- Ukusebenza ngokusondeleyo namasebe/oomasipala besizwe nabephondo ukuchonga, ukuphuhlisa nokumilisele iiprojekti zePPP njengendlela yokuhlangabezana nokuphambili kutyalo-mali lwezibonelelo.

- Ukuququzelela nokubekwa kweliso kwiiprojekti ze-PPP kumjikelo wonke wokusebenza kwazo.
- Ukuvavanywa kohlahlelo loyilo lweshishini kubandakanywa ufundo lokufaneleka lwemali nengqiqo kwiiprojekti zePPP ezindululwayo.
- Ukuhlolwa kweendlela ezizezinye zokuthengwa kwempahla ukulungiselela izibonelelo neepropati.

ICANDELO LOLAWULO: IMALI YORHULUMENTE WEPHONDO (ULAWULO LWENKCITHO)

- Ukuqinisekiswa ngemfezeko nozinzo lolungelelwaniso olungundoqo lohlahlo lwabiwo-mali (isicwangciso-nkqubo senkcitho sesithuba esiphakathi).
- Ukulawulwa kwenkqubo yolungelelwaniso lohlahlo lwabiwo-mali.
- Ukulungiswa nokuqulunqwa kohlahlo lwabiwo-mali olungundoqo nolulungelelanisiweyo.
- Ukuvavanywa nokunyanzeliswa kolawulo lokufaneleka kwenkcitho nokuthembeka.
- Ukulawulwa, ukuvavanywa nokulawulwa komilisele lohlahlo lwabiwo-mali lwephondo.
- Ukuvavanywa kweendlela zenkcitho, ukuqulunqwa nokungeniswa kwengxelo yenkcitho (IYM).
- Ukukhuthazwa kokuhlaziya kohlahlo lwabiwo-mali.
- Ukunikezelwa koncedo lobugcisa noqeqesho lwezemali.

ICANDELO LOMLAWULI ELIYINTLOKO: IMALI KARHULUMENTE KAMASIPALA

- Ukuqhuba umiselo lweMFMA nokuncedisa kunye nokukhokela oomasipala namaziko kamasipala ukulungiselela iibhajethi nokubeka iliso kumiselo lwazo.

- Ukuqhuba umiselo lweMFMA ngobudlelwane obuphakathi kwaManqwanqwa kaRhulumente (IGR) phakathi koomasipala, amaziko kamasipala, amasebe ephondo nawesizwe namanye amaziko achaphazelekayo.
- Ukuphucula umiselo lwebhajethi kamassipala ukuze ihambeane nemigangatho ebekiweyo nangokwabelana ngolwazi noqeqesho.
- Ukuhlela nokunika ingxelo ngengeniso yonyaka, inkcitho nendlela imali esebenza ngayo koomasipala nakumazik kamasipala.

ICANDELO LOLAWULO: UMASIPALA (INGENISO NENKCITHO)

- Ukwenza nokuphonononga izimvo nezindululo ukuze kucokisiswe inkqubo yothotyelo, eyokufaneleka neyozinzo lwesikhokelo sovavanyo lwebhajethi yonyaka.
- Ukuphonononga nokunika izimvo nezindululo kwimvavanyo zebhajethi yeLG MTEC 3.
- Ukuhlanganisa nokwenza uphononongo lweengxelo neenkcazelo zovavanyo ngeLG MTEC 3 loomasipala abachongiweyo.
- Uphononongo lomgaqonkqubo webhajethi nokubonelela ngesikhokelo koomasipala ngendlela yokwenza imigaqonkqubo.
- Ukulandelela imimandla engundoqo yeLG MTEC 3 ngokwesicwangciso somiselo seLG MTEC 3 nengxelo zokuchaza ngokuqhubekayo.
- Ukuchonga nokuphuhlisa amaphulo enxaso athile oomasipala ukulungiselela umiselo kulandelwa uvavanyo noboniswa ngeLG MTEC 3.

- Ukuphonononga iingqinisekiso zebhajethi zenyanga, zekota nezonyaka nomiselo lwazo.
- Ukuphonononga idatha yeNational Treasury (NT) IYM nophononongo lwezishwankathelo zeC1 uuze kufunyanwe ezinye iimpendulo kwiSishwankathelo seNyanga.
- Ukuphonononga nokunika izimvo nezindululo kwiimvavanyo zeIYM zikamasipala zenyanga.
- Ukuphonononga nokunika izimvo nezindululo kwiileta zeenyanga nezeekota novavanyo looManejala bakaMasipala/iCFO ngendlela esebenza ngayo ibhajethi.
- Ukuncedisa oomasipala ngokunikeza isikhokelo/iingcebiso kunye noqeqesho.
- Ukuthatha inxaxheba kwiQela loMiselo lweBhajethi yeMali eyiNkunzi neSebe loRhulumente weMimandla (DLG).
- Ukuqinisekisa ukuba iiNgxelo zeBhajethi zeNyanga ezili-12 eziHlanganisiweyo zePhondo leNtshona Koloni ngokweCandelo 71 leMFMA ziyaqulunqwa ngokomhla osemthethweni wokuzingenisa ze ziNgeniswe kwiSebe likaNondyebo leSizwe. Iingxelo zebhajethi zenyanga zinikeza isishwankathelo sokusebenza kwebhajethi kamasipala ze zichonge imingcipheko kunye nendlela yokuyilungisa.
- Ukuqinisekisa ukuba ingxelo ehlanganisiweyo ngemeko yeebhajethi zikamasipala ifakwa kwigazethi (iyaziswa kuluntu) kwiintsuku ezingama-30 emva kokuphela kwekota nganye.
- Ukuqinisekisa ukuba loo ngxelo (imemorandum yeKhabinethi) iyaqulunqwa eya kuMEC wesebe lezemali ukuze ingeniswe kwipalamente yephondo ngokwecandelo 71 leMFMA.
- Ukulawula imisebenzi, iinkqubo nabasebenzi boLawulo lweKheshi neZinto eziluxanduva.
- Ukuphonononga izalathisi zobekoliso ezingama-30 ezigqityiweyo zeMali zooRhulumente baMaphondo.

- Ukuphonononga izimvo nokunika ingxelo ngokovavanyo noboniswano ngeMGRO neMunicipal Intelligence Team (MIT).
- Ukulawula nokubeka iliso imali ezivela kumasebe amaphono eziya koomasipala njengoko oku kuquethwe kwiibhajethi zephondo.
- Ukuhlanganisa ulwabiwo-mali, ukugazetha nodluliselo-mali lweGranti yeNkxaso yoLawulo lweMali yeNtshona Koloni (WC FMSG).
- Ukuhlanganisa iinkqubo zemali ebezabiwe ezingasetyenziswa zezizwe nezephondo.
- Ukunceda oomasipala ekusombululeni iingaki zemali ngokudizayina nokumisela iinkqubo zongenelelo.
- Ukulawula iprojekthi yeSicwangciso seZimali seXesha eLide esibandakanya uphuhliso lwesikhokelo, lwesicwangciso, uphononongo, ucokiso nobekoliso kumiselo lomgaqonkqubo wezimali wexesha elide wemali.
- Ukulawula iprojekthi yeenkqubo zongenelelo zoqeqesho ezivunyiweyo zoomasipala ezimalunga nomiselo lwebhajethi, ingeniso nolawulo lwenkcithoo kune nolawulo lwekheshi.
- Ukuhlanganisa amaqonga angaphakathi nawangaphandle ngokweShedyuli B; iqonga leeCFO zikaMasipala neMFMA yangaphakathi (iKomiti yeSigqeba (EXCO) neentlanganiso zabaququzeleli beMFMA).
- Ukubonelela ngeenkukacha nokuhlanganisa izimvo/iingxelo zeKomiti yoBungcali kwiZimali (TCF) ze kulandelelwe izindululo zeTCF.
- Ukuhlanganisa yonke imibuzo yasepalamente nezicelo ezisuka kwamanye amasebe ezimalunga neeMali zikaRhulumente weMimandla (LG).

- Ukuhlanganisa izimvo ezifunekayo zeentlanganiso ezazihleli kunye zekota zeNT MFMA, amanyathelo nokulandelela izindululo ezithathiweyo.
- Ukuhlanganisa lonke uqeqesho loMiselo lweMFMA.

ICANDELO ELIYINTLOKO: IINKONZO ZOMGAQO-NKQUBO KARHULUMENTE

- Ukuqinisekiswa koyilo lwemali (uphando lwezabelo ezinobulungisa nonxibelelwano lweFinancial and Fiscal Commission (FFC) ngokunjalo nophando kwimithombo yengeniso esele ikho nemitsha.
- Ukukhuthazwa kolwabiwo olusebenzayo lwezibonelelo kulungiselelwa urhulumente wephondo nokubonelela ngohlahlelo loqoqosho nengcebiso enegalelo kumgaqo-nkqubo wemali nenkqubo yolwabiwo lohlahlo lwabiwo-mali.
- Ukuphuculwa kocwangciso lohlahlo lwabiwo-mali nomiliselo koomasipala ukulungiselela ukuququzelelwa kokuphuculwa kokusabela kohlahlo lwabiwo-mali lwabo kwiinyaniso zoqoqosho lwentlalo.

ICANDELO: UMGAQO-NKQUBO WEMALI

- Ukuphuculwa kozinzo lwemithombo yengeniso yephondo nomasipala nokuhlolwa kokusetyenziswa okupheleleyo ngoko.
- Ukulungiswa kweemfuno ezingaqinanga nokwandiswa kwembuyekezo kumanqanaba engozi amkelekileyo.
- Ukubekwa kweliso nokukhokhelwa kolawulo lwemali ezinkozo koomasipala.

**ICANDELWANA: UKUHLAHLLELWA, UKUPHANDWA NOKUYILWA
KWENGENISO**

- Ukuqinisekiswa kophuhliso olufanelekileyo nokwandiswa kwesiseko sengeniso sorhulumente wephondo, ngokuhambelana kunye nomthetho, kubandakanywa uphando kwiindlela ezizezinye ukulungiselela ukufunyanwa kwerhafu.
- Ukuvavanywa nokuncedwa kokuqinisekiswa ngento yokokuba ulawulo olusebenzayo nolufanelekileyo lokuboleka kwephondo lorhulumente kwinkunzi yemali nezibophelelo zezibonelelo.
- Ukuhlahlelwa kweengozi ezinxulunyaniswa nemithombo eyahlukeneyo yengeniso.
- Ukuphuhliswa nokusekwa kwesiseko seenkcukacha zamanani somrhumo kamasipala.
- Ukuvavanywa kwemirhumo kamasipala ngokwemiqathango yomgaqo-nkqubo, yobume, yokufikeleleka kunye nempembelelo yoqoqosho engathi ibekho.
- Ukuqinisekiswa kophuhliso olufanelekileyo nokwandiswa kwesiseko sengeniso sorhulumente wephondo, ngokuhambelana kunye nomthetho, kubandakanywa uphando kwiindlela ezizezinye ukulungiselela ukufunyanwa kwerhafu.
- Ukuvavanywa nokuncedwa kokuqinisekiswa ngento yokokuba ulawulo olusebenzayo nolufanelekileyo lokuboleka kwephondo lorhulumente kwinkunzi yemali nezibophelelo zezibonelelo.
- Ukuqhutywa kumsebenzi wokongamela ngokwemiqathango yeBhodi yoNgcakazo noMdyarho wamahashe yeNtshona Koloni.

- Ukuqhutywa kovavanyo lwe-IYM lwarhoqo ngenyanga lweendlela zengeniso.
- Ukuqinisekiswa koyilo lwemali uphando lwezabelo ezinobulungisa nonxibelelwano lwe-FFC) ngokunjalo nophando kwimithombo yengeniso esele ikho nemitsha

ICANDELWANA: ULAWULO LWEMALI EZINKOZO LORHULUMENTE WEPHONDO

- Ukuqinisekiswa kolwamkelo lwangethuba lwazo zonke izongezelelo kwiNgxowa-mali yeNgeniso yePhondo.
- Ukuphuhliswa nokumiliselwa kwesicwangciso-nkqubo esisebenzayo nesifanelekileyo solawulo lwemali ezinkozo kwiPhondo.
- Ukumiselwa nokuqinisekiswa kweemfuno ezikwinqanaba eliphantsi zamihla le zokungena nokuphuma kwemali ukulungiselela iNgxowa-mali yeNgeniso yePhondo.
- Ukusekwa kwamalungiselelo/kwezivumelwano ezisebenzayo nezifanelekileyo zokubhankisha.
- Ukuvavanywa kweendlela zokungena nokuphuma kwemali, ulungelelaniso nokuqulunqwa kweengxelo.
- Ukuqulunqwa kweengxelo zemali zeNgxowa-mali yeNgeniso yePhondo yonyaka.
- Ukuqhutywa kwemisebenzi yenkqubo.
- Ukunikezelwa koncedo lobugcisa noqeqesho.
- Ukwandiswa kwembuyekezo kutyalo-mali lwemali (iingxowa-mali ezangezelelweyo).

ICANDELWANA LOLAWULO: UKULAWULWA KWEMALI EZINKOZO KARHULUMENTE

- Ukubekwa kweliso nokulolongwa kwengcaciso kumasipala nakwiiakhawunti zebhanka zamacandelo kamasipala kunye

nokutsalwa kwemali okufanelekileyo nokungena nokuphuma kwemali.

- Ukuvavanywa nokucetyiswa ngokutsalwa kweengxowa-mali ngokubhekiselele kuhlalo lwabiwo-malo lwethutyana.
- Ukuvavanywa nokucetyiswa ngokulungiswa kweeshedyuli zentlawulo.
- Ukunikezelwa kwenkxaso yobugcisa noqeqesho koomasipala.
- Ukunikezwa kwesikhokelo noqeqesho senkxaso kumsebenzisi nokuhambelana nesicwangciso-nkqubo solawulo lwemali ezinkozo.
- Uvavanyo lwarhoqo ngenyanaga lweIYM.
- Ukuvavanywa nokucetyiswa kwemboleko-mali yangaphandle.
- Ukunikezelwa kwenkxaso nesikhokelo kumilisele lwesicwangciso-nkqubo sovavanyo semali-mboleko

ICANDELO: IOFISI YOHLAHO LWABIWO-MALI YORHULUMENTE WEPHONDO

- Ukuqhutywa kweMTEF nenkqubo yohlalo lwabiwo-mali lonyaka.
- Ukuqiniswa, ukulungiselelwa nokuqulunqwa komgaqo-nkqubo wemali wonyaka.
- Ukumiselwa kolwabiwo lohlalo lwabiwo-mali lonyaka ngeSebe ngalinye oluthi luguqule uphuhliso lokungundoqo lube zizabelo zohlalo lwabiwo-mali lwamacandelo nolusebenzayo oluhambelana nezikhokelo zohlalo lwabiwo-mali lweSizwe.
- Ukumiselwa kweenguqu zeziponelelo phakathi kwamasebe.
- Ukukhuthazwa komanyaniso nolungelelwaniso lomgaqo-nkqubo, lwenkcithonokunikezelwa nokuphambili kuhlalo lwabiwo-mali phakathi kwamasebe noorhulumente.

- Ukuququzelelwa nokunikezelwa koncedo lobugcisa noqeqesho kumasebe ephondo namacandelo ngenjongo yokufezekiswa kohambelwano nePFMA nohlahlo lwabiwo-mali olusabelayo.
- Ukuvavanywa ukumiliselwa kohlahlo lwabiwo-mali ngokubekwa kweliso kwindlela yokusebenza nokuvavanywa kweziphumo ngokusebenza kwenkqubo ukuncedisa kwisicwangciso nolwabiwo lwezibonelelo.
- Ukuhlahlelwa kotshintsha-tshintsho loqoqosho olungundoqo, ulwalamano lwalo nokufaneleka ukulungiselela uhlahlo lwabiwo-mali.
- Ukumiselwa kwekhono nezithintelo zokukhula nophuhliso nokuhlangana kunye neepateni/neendlela zenkcitho nengeniso karhulumente.
- Ukuhlahlelwa kweendlela zobuhlanga nezozoqosho lwentlalo nokuqinisekiswa ngento yokuba iinkonzo zilungelelaniswa ngendlela ngoko kunye nomgaqo-nkqubo ohlangeneyo woqoqosho nophando lwempembelelo yokunikezelwa kwenkonzo.
- Ukuququzelelwa kophuhliso nomiliselo lomgaqo-nkqubo wolawulo lwendlela yokwenziwa komsebenzi nenkcubeko kumasebe.

ICANDELO: IOFISI YOHLAHLO LWABIWO-MALI LUKAMASIPALA

- Ukuhlahlelwa kwewonga loqoqosho lwentlalo loomasipala ngokuqulunqwa komfanekiso woqoqosho lwentlalo kulungiselelwa oomasipala.
- Ukuvavanywa nokucetyiswa ngokuthembeka kwekwengcaciso yoqoqosho lwentlalo kwii-IDP kunye nezicwangciso zecandelo lenkxaso yoomasipala kunye nemiba erheshayo kuhlahlo lwabiwo-mali lukamasipala.

- Ukuvavanywa nokucetyiswa ngokuba ingaba icandelo lohlahlelo loqoqosho lwentlalo loCwangciso loPhuhliso oluHlanganisiweyo-(IDP) libonisa inyaniso yoqoqosho lwentlalo nohlahlelo lweemfuno kwingingqi kamasipala.
- Ukuvavanywa nokucetyiswa ukuba ingaba okuphambili komgaqo-nkqubo okuchongiweyo kwi-IDP kuyasabela kwiinyani zoqoqosho lwentlalo nohlahlelo lweemfuno kingingqi kamasipala.
- Ukuvavanywa nokucetyiswa ukuba ingaba iinjongo zomgaqo-nkqubo we-IDP zibekwe phambili na kuhlalo lwabiwo-mali lwezakhiwo nolokwenziwa komsebenzi loomasipala.
- Ukuququzelelwa nokunikezelwa koncedo lobugcisa noqeqesho koomasipala kulawulo lweenkcukacha zamanani.
- Ukunikezelwa kwesikhokelo nokubekwa kweliso kwiinkqubo zolungiselelo lohlahlo lolwabiwo-mali lonyaka.
- Ukubekwa kweliso, ukuvavanywa, nokunikwa kwegxelo ngomilisele lohlahlo lwabiwo-mali nokunikezelwa kwenkonzo kwendlela yokusebenza ukunceda kwisikhokelo somgaqo-nkqubo nokuphuculwa kwesicwagciso sohlahlo lwabiwo-mali.
- Ukulungelelaniswa kwenkqubo yovavanyo yohlahlo lobiwo-mali lonyaka lohlahlo lwabiwo-mali lukamasipala.
- Ukuqulunqwa nokunikezelwa noncedo lobugcisa noqeqesho koomasipala ngenjongo yokufezekiswa kohambelwano lwe-MFMA nohlahlo lwabiwo-mali olusabelayo.
- Ukuchongwa nokucetyiswa ngamangenelo abhekiselele kuhlalo lwabiwo-mali.
- Ukuvavanywa nokucetyiswa kwizicelo zemali yezakhiwo zethuba elide kuthelakiswa nokungundoqo kumasipala nocwangciso.
- Ukunikezelwa kwengcebiso nesikhokelo kwiindlela zomgaqo-nkqubo kwimimandla enxulumene nayo.

4. IINKCUKACHA ZOQHAGAMSHELWANO

**IINKCUKACHA ZOQHAGAMSHELWANO ZEGOSA EENGCOMBOLO
ICANDELO 14 (1)(b)**

Igosa leNgcaciso: Adv B Gerber
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**IINKCUKACHA ZOQHAGAMSHELWANO ZESEKELA LEGOSA
LENGCACISO
ICANDELO 14 (1)(b)**

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**5. ISIKHOKELO ESIVELA KWIKHOMISHONI YAMALUNGELO ABANTU
YOMZANTSI AFRIKA (SAHRC) NGENDLELA YOKUSETYENZISWA
KOMTHETHO**

ICANDELO 14(1)(c)

Luxanduva lweKomishoni yaMalungelo oLuntu yoMzantsi Afrika (SAHRC) ukuqulunqa isikhokelo ngokuhambelana necandelo le-10 le-PAIA, ngendlela ebanzi nangemo, njengoko kunokudingwa ngumntu ongathanda ukusebenzisa naliphi na ilungelo eliquathe eMthethweni.

Esi sikhokelo siyafumaneka ngokunjalo kuzo zonke iilwimi ezisesikweni kwi-SAHRC yaye nayiphi na imibuzo ngalo mba kufuneka ijoliswe kwi-:

IKomishini yaMalungelo aBantu yoMzantsi Afrika	
Imfono-mfono	+27 11 877 3900
Ifeksi	+27 11 403 0684
Idilesi ye-imeyili	PAIA@sahrc.org.za
Idilesi yeposi	PAIA Unit: Promotion of Access to Information Private Bag 2700 Houghton 2041
Idilesi yesitalato	South African Human Rights Commission 33 Hoofd Street Braamfontein 2017 JOHANNESBURG
IWebhusayiti	www.sahrc.org.za

6. IIREKHODI

6.1 INKCAZELO YEZIHLOKO ELITHI ISEBE LIGCINE IIREKHODI PHANTSI KWAZO

ICANDELO 14(1)(d)

- Umthetho
- ULawulo noCwangciso
- Iimali zangaphakathi
- ULawulo lweMicimbi yaBasebenzi
- IiNkonzo noNikezelo lwempahla
- UThatyatho-nxaxheba noQhagamshelwano
- IiNgxelo, iiSetyhula nengcaciso
- ULawulo lwezimali
- ULawulo loHlahlo Lwabiwo-mali
- UMgaqo-nkqubo weMali
- IMali kaRhulumente wePhondo
- IMali kaMasipala
- ULawulo lweMpahla yeMali
- IiNkqubo zeMali
- UThelelwano lwamaShishini kaRhulumente nawaNgasese
- ULawulo lweMpahla eShukumayo neNgashukumayo

6.2 IIREKHODI EZIFUMANEKA NGOKUZENZEKELAYO

ICANDELO 14(1)(e)

INKCAZELO YAMACANDELO EEREKHODI EZIFUMANEKA NGOKUZENZEKELA NGOKUHAMBELANA NECANDELO 15(1) LOMTHETHO WOKUKHUTHAZWA KWELUNGEOLOKUFUNYANWA KWENGCACISO, 2000	INDLELA YOKUFUMANA IIREKHODI
INKCAZELO YAMACANDELO EEREKHODI EZIFUMANEKAYO UKUBA ZITHENGWE NGOKWEMIQATHANGO YECANDELO 15(1)(a)(ii)	
(a) UHlahlo Lwabiwo-mali lwePhondo (Olungundoqo noQikelelo Olulungelelanisiweyo) (b) Imemoranda eneNkcazelo kuHlahlo Lwabiwo-mali	Iikopi zezi rekhodi zinakho ukufunyanwa ngentlawulo yomrhumo ochaziweyo kwiSebe, 3 rd Floor, Legislature Building, Cape Town okanye zibonwe kwiwebhusayiti yeSebe.

<p>INKCAZELO YAMACANDELO EEREKHODI EZIFUMANEKA NGOKUZENZEKELA NGOKUHAMBELANA NECANDELO 15(1) LOMTHETHO WOKUKHUTHAZWA KWELUNGELO LOKUFUNYANWA KWENGCACISO, 2000</p>	<p>INDLELA YOKUFUMANA IIREKHODI</p>
<p>lwePhondo (Olungundoqo noQikelelo Olulungelelanisiweyo)</p> <p>(c) INgxelo yoMgaqo-nkqubo wesiThuba esiPhakathi soHlahlo Lwabiwo-mali lweNtshona Koloni (WC MTBPS)</p> <p>(d) UVavanyo ngokutsha loQoqosho lwePhondo neMbonakalo (PERO)</p> <p>(e) UVavanyo ngokutsha loQoqosho lukaMasipala neMbonakalo (MERO)</p> <p>(f) liNgxelo ngokweSebe ezingumphumela woMthetho woLawulo lweMali kaRhulumente, 1999 (uMthetho 1 we-1999) kunye NeSahlulo soMthetho weNgeniso</p>	
<p>(g) liseTyhuka zeCandlo loLawulo-mali namanye amaxwebhu omgaqo- nkqubo afanelekileyo</p> <p>(h) UkuNikezelwa kwegunya kuLawulo Lwesixokelelwano soNikezelo</p> <p>(i) Ukunikezelwa kwegunya lezeMali</p> <p>(j) Amaxwebhu ethenda</p>	

INKCAZELO YAMACANDELO EEREKHODI EZIFUMANEKA NGOKUZENZEKELA NGOKUHAMBELANA NECANDELO 15(1) LOMTHETHO WOKUKHUTHAZWA KWELUNGELO LOKUFUNYANWA KWENGCACISO, 2000	INDLELA YOKUFUMANA IIREKHODI
(iithenda ezibhengeziweyo)	

6.3 INKQUBO YOKWENZIWA KWESICELO

- Umenzi wesicelo kufuneka asebenzise iFomu A njengoko kuchaziwe kwimithetho epapashwe ngokwemiqathango yoMthetho wokoKhuthazwa kweLungelo lokuFunyanwa kweNgcaciso (iSaziso sikaRhulumente R223 somhla wesi-9 kuMatshi 2001). Ifomu A iqhotyoshelwe apha.
- Umrhumo wesicelo okwisambuku sama-R35,00 uhlawulwa at kwiCashier ese-4 Dorp Street, 1st floor, Cape Town ngeeyure ezibekiweyo zokusebenza ngaphambi kokuba isicelo siqwalaselwe.
- Ukuhlawulwa komrhumo wesicelo akwenzeki kwirekhodi ecelwe ligosa lolongo okanye umphandi wololongo ngenjongo zokuphanda ulolongo okanye uncino ngokwemiqathango yezibonelelo zoMthetho woLolongo, we-1998 (uMthetho wama-99 we-1998) okanye imimiselo eyenziwe phantsi kwecandelo lama-44 alo Mthetho uxeliweyo (ngokweSaziso sikaRhulumente R991 womhla we-14 kweyeDwarha 2005).
- Intlawulo yesicelo somrhumo ayihlawuleki ukuba isicelo sofikelelo kwiirekhodi sinxulumene nokufikelela kwiinkcukacha zobuqu (ngokweSaziso sikaRhulumente R991 somhla we-14 Okthobha 2005)
- "Isicelo somrhumo" sithetha intlawulo yama-R35-00 njengoko ichaziwe kummiselo, oqhotyoshelweyo apha.

- Isibonelelo senziwa kwiFomu A ukulungiselela ukuba umenzi wesicelo abonise ukuba ingaba ufuna ikopi yerekhodi okanye ufuna nje ukuyifunda nje.
- IForm A ifuna ngokunjalo ukuba umenzi wesicelo achaze into yokokuba uyifuna ngaluphi na ulwimi irekhodi, nangona isebe linganyanzelekanga ukuba liyiguqulele kulo.
- Umenzi wesicelo unakho ngokunjalo ukuchaza ukuba uyifuna ukuyifumana ngaluphi na uhlobo le rekhodi (umz. ikopi yephepha, ikopioyifumana ngekhompyutha, njl.njl) Oku kuya kulandelwa ngaphandle kokokuba oku kunxamnye nokusebenza kweSebe okanye ngezizathu ezibambekayo ayinakho ukunikezelwa ngolu hlobo lucelwayo.
- IGosa leeNkcukacha okanye igosa eliliSekela leeNkcukacha, ngokwemeko, limele ngokukhawuleza kangangoko kunokwenzeka, kodwa nakwesiphi na isiganeko kwiintsuku ezingama-30, emva kokufumaneka kwesicelo, lithathe isigqibo ngokuhambelana noMthetho sokuba linikezele ngofikelelo okanye limazise ngesiphumo lowo wenza isicelo.
- IGosa leeNkcukacha okanye igosa eliliSekela leeNkcukacha, ekwenziwe kulo isicelo, lingalandisa ixesha leentsuku ezingama-30 ukuze likwazi ukumelana nesicelo, ukwenzela ixesha elandisiweyo njengoko kuchaziwe ngokwecandelo lama-26 lePAIA.
- Ukuba sinxulumene neerekhodi zomntu wesithathu njengoko kuchaziwe ngokwecandelo 34 (1), 35 (1), 36 (1), 37 (1) or 43 (1) of PAIA, iGosa leeNkcukacha okanye igosa eliliSekela leeNkcukacha, ngokwemeko, limele lithathe onke amanyathelo engqiqo, kodwa nakwesiphi na

isiganeko, kwiintsuku ezingama-21 emva kokufumaneka kwesicelo, ukuze lazise umntu wesithathu lowo zinxulumene naye iirekhodi.

- Umntu lowo wesithathu wazisiweyo, angenza imbalelwano okanye athethe neGosa leeNkcukacha okanye igosa eliliSekela leeNkcukacha kwiintsuku ezingama-21, ngokwemeko, achaze ukuba kutheni simele saliwe isicelo okanye anganikezela ngemvume ebhaliweyo yokuba zaziswe iirekhodi zakhe.
- IGosa leeNkcukacha okanye igosa eliliSekela leeNkcukacha, ngokwemeko, limele ngokukhawuleza kangangoko kunokwenzeka, kodwa kwisiganeko kwiintsuku ezingama-30 emva kokwaziswa komntu wesithathu ngamnye, lithathe isigqibo sokuba liyanikezela okanye liyasala isicelo zofikelelo kwaye limele limazise umntu wesithathu ngokwecandelo 49 lePAIA, malunga nesigqibo salo.
- Umntu wesithathu uza kuba nelungelo lokufaka isibheni ngaphakathi esichasene nesigqibo kwiintsuku ezingama-30 emva kokunikwa isaziso. Singafakwa isibheni ngokugcwalisa iFomu B, eqhotyoshelweyo apha, kwaye nangokudlulisela ifomu kwiofisi yeGosa leeNkcukacha okanye igosa eliliSekela leeNkcukacha ngokwefeks okanye ngokweimeyili.
- Umenzi-sicelo unelungelo lokufaka isibheni sangaphakathi, kwiintsuku ezingama-60 emva kokukwa isaziso esingesigqibo seGosa leeNkcukacha okanye igosa eliliSekela leeNkcukacha, ngokwemeko, ukukhaba isicelo sofikelelo ngokwecandelo 22, 26 (1) okanye 29 (3). Isibheni sangaphakathi simele sifakwe ngokuthumela

iFomu B kwidilesi, kwifeksi okanye kwidilesi yeimeyili yeGosa leeNkcukacha okanye igosa eliliSekela leeNkcukacha.

- Kwimeko apho enziwe onke amalinge enkqubo yokwenza isibheno sangaphakathi kwaye umenzi-sicelo okanye umntu wesithathu akonelisekanga sisiphumo, angaya enkundleni ukuze axole, kwiintsuku ezi-180 emva kokwaziswa ngesiphumo sesibheno sangaphakathi.
- Umenzi-sicelo angaya kwiNkundla kaMantyi okanye kwiNkundla ePhakamileyo.
- Kwimeko apho sivunyiweyo khona isicelo, ngaphandle kwesicvelo sobuqu bomntu, umenzi-sicelo angenza intlawulo yomrhumo wofikelelo. 'Umrhumo wofikelelo' uthetha imirhumo ehlawulwa, umzekelo, xa umenzi-sicelo edinga iikopi zeerekhodi eziceliweyo kunye nexesha elithathiweyo ukukhangela ezo rekhodi kunye nokuzilungiselela. Uhlobo lwemirhumo kunye nesixa-mali esihlawulwayo sichaziwe kwimimiselo kwaye iqhotyoshelwe apha.
- Umntu ongatshatanga omvuzo wakhe wonyaka ungadlulanga kwi-R14 712,00 ngonyaaka kunye nabantu abatshatileyo, okanye umntu ohlala neqabane elingundofanaye abanomvuzo ongadlulanga kuma-R27 192,00 baxolelwe ekubeni bahlawule umrhumo wokufumana le rekhodi (ngokweSaziso sikaRhulumente R991 somhla we-14 KweyeDwarha 2005).
- Intlawulo yomrhumo yokufumana le rekhodi ayichaphazeli irekhodi yomenzi wesicelo ngokweSaziso sikaRhulumente R991 somhla we-14 KweyeDwarha 2005).
- Kwiimeko ezithile, umenzi wesicelo unakho ngokunjalo ukucelwa ukuba ahlawule idipozithi.

- Umenzi wesicelo unakho ukufaka isibheno sangaphakathi ngokubhekiselele kwintlawulo yedipozithi kunye / okanye umrhumo wokufumana irekhodi. Ukuba ngaba umenzi wesicelo ufuna ukufaka isibheno sangaphakathi, iFomu B (njengoko ichaziwe kwiSaziso sikaRhulumente R223 somhla wesi-09 kuMatshi 2001) kufuneka izaliswa.
- Kwimeko apho inkqubo yokubhena yangaphakathi ifikelele esiphelweni abe umenzi wesicelo enganelisekanga sisiphumo, unakho ukuya kwinkundla yamatyala ukufumana umyalelo ofanelekileyo.
- Ilungelo lokufumana irekhodi liya kubanjwa de yonke imirhumo efanelekileyo ibe ihlawulwe.
- Ingcaciso inakho ukucelwa egameni lomnye umntu, kodwa kufuneka kuchazwe ukuba ingaba isicelo senziwa kuliphi na ibango.
- Ukuba umenzi wesicelo akakwazi ukufunda okanye ukubhala, okanye akakwazi uyizalisa kuba elimele, isicelo sinokwenziwa ngomlomo. Igosa lengcaciso, okanye umntu ochongiweyo, kufuneka azalise ifomu egameni lomenzi wesicelo lowo ze amnike ikopi yefomu ezalisiweyo

7. IINKONZO EZIFUMANEKAYO KULUNTU

ICANDELO 14(1)(f)

Azikho

8. AMALUNGISELELO AVUMELA UKUBANDAKANYWA KUQULUNQO LOMGAQO-NKQUBO NOKWENZIWA KWEMISEBENZI

ICANDELO 14(1)(g)

Awakho

9. UNCEDO OLUFUMANEKAYO NGOKUBHEKISELELE KWIZENZO OKANYE KUKUSILELA UKWENZA INTO

ICANDELO 14(1) (h)

UMthetho osebenzayo kwiSebe unakho ukunikezela ngovavanyo ngokutsha lwangaphakathi okanye inkqubo yokubhena. Yakuba le nkqubo ifikelele esiphelweni, okanye akukho sibonelelo singenziwa ukulungiselela inkqubo enjalo, inkundla inokuchwechwelwa ukulungiselea umyalelo ofanelekileyo. Nceda ubhekiselele kumqolo 6.3 ngasentla ochaza phandle isingxengxezo sangaphakathi kunye nenkqubo emayilandelwe yenkundla.

10. UFIKELELO NOKUFUMANEKA KWALE NCWADI

ICANDELO 14 (3)

Inguqulelo yesiXhosa yale ncwadi iyafumaneka ukuze ijongwe kwidilesi yeeNkcukacha zeSekela. Le ncwadi iguqulelwe kulwimi lweSibhulu nakwelesiNgesi kwaye iyafumaneka nakwiwebhusayithi yesebe. Ikhonkco eliya kule webhusayithi limi ngolu hlobo:

<https://www.westerncape.gov.za/general-publication/access-information-provincial-treasury-section-14-manual>

1. IZIHLOMELO

11.1 IFOMU A: ISICELO SOKUFIKELELA KWIREKHODI LEQUMRHU LIKAWONKE-WONKE

ISIHLOMELO A

IFOM A

ISICELO SOKUFIKELELA KWIREKHODI ZEQUMRHU LOLUNTU
(iCandelo 18(1) lomthetho iPromotion of Access to information Act, 2000 (uMthetho
No. 2 wama 2000))
[Ummiselo 2]

ILUNGISELELWE ISEBE KUPHELA

Inamba yokwaLathisa: _____

Isicelo senziwa ngu _____ (xela
isikhundla/iwonga, igama nefani yegosa lolwazi/isekela-gosa lolwazi) ngomhla (xela umhla)
e _____ (indawo).

Umrhumo wesicelo (ukuba ukho): R

Idiphozithi (ukuba ikho): R

Umrhumo wokufikelela kulwazi: R

UTYIKITYO LWEGOSA
LOLWAZI/ISEKELA-GOSA
LOLWAZI

A. Iinkcukacha zequmrhu loluntu

IGosa loLwazi/ISekela-gosa loLwazi:

B. Iinkcukacha zomntu owenza isicelo sokufikelela kwirekhodi

- (a) *Iinkcukacha zomntu ocela ukufikelela kwirekhodi mazibhalwe apha ngasezantsi.*
- (b) *Nika idilesi kunye/okanye inamba yefeksi kwiRiphabhliki ekufuneka kuthunyelwe kuyo ulwazi olo.*
- (c) *Ubungqina bewonga/besikhundla ekwenziwa phantsi kwalo isicelo, ukuba bukho, nabo mabunamatheliswe.*

Amagama apheleleyo nefani:

Inamba yesazisi:

Idilesi yePosi:

Inamba yeFeksi: Inamba yomnxeba:

idilesi yeE-mail :

Isikhundla/iwonga ekwenziwa phantsi kwalo isicelo, xa sisenziwa egamaeni lomnye umntu:

C. Iinkcukacha zomntu esifakwa egameni lakhe isicelo

Eli candelo kufuneka ligcwaliswe kuphela xa isicelo solwazi sisenziwa egameni lomnye umntu.

Amagama apheleleyo nefani:

Inamba yesazisi:

D. Iinkcukacha zerekhodi

- (a) *Nika iinkcukacha ezipheleleyo zerekhodi ekufunwa ukufikelelwa kuyo, kubandakanya inamba yokwalathisa ukuba uyayazi, ukuze ifumaneke loo rekhodi.*
- (b) *Ukuba isithuba sokubhala asaneli nceda uqhubeke kwelinye iphepha uze ulinamathelise kule fom. **Umenzi-sicelo kufuneka awatyikitye onke amaphepha ongezelelweyo.***

1. Inkcazelo yerekhodi okanye indawo/icandelo elifanelekileyo lerekhodi:

2. Inamba yokwalathisa , xa ikho:
3. Inkcukacha ezizezinye zerekhodi:

E. Imirhumo

- (a) *Isicelo sokufikelela kwirekhodi, esingesoserekhodi enolwazi ngawe, siya kuqwalaselwa kuphela emva kokuhlawulwa **komrhumo wesicelo**.*
- (b) *Uya kwaziswa ngesixa-mali ekufuneka sihlawulwe njengomrhumo wesicelo.*
- (c) *Umrhumo ohlawulelwa ukufikelela kwirekhodi uxhomekeke kuhlobo ofuna ukuyifumana ngayo kwakunye nexesha elilingeneyo lokukhangela nokulungisa irekhodi leyo..*
- (d) *Xa ufanelekile ukuba uxolelwe ekuhlawuleni umrhumo lowo, nceda uxele isizathu soko.*

Isizathu sokuxolelwa ekuhlawuleni imirhumo:

F. Uhlobo ekufuneka ibe kulo irekhodi

Xa uthintelwa sisiphako somzimba ukuba ufunde, ujonge okanye umamele irekhodi ngohlobo oyibonelelwe ngalo ku-1 ukuya ku-4 apha ngasezantsi, xela uhlobo lwesiphako eso uze uxele ukuba uyifuna ibe koluphi uhlobo irekhodi leyo.

Isiphako somzimba:	Uhlobo ekufuneka ibe kulo irekhodi:
--------------------	-------------------------------------

- Phawula kwibhokisi efanelekileyo ngo "X".*
- AMANQAKU:**
- (a) *Ukufumaneka kwerekhodi ngohlobo obonise ukuba uyifuna ngalo kuxhomekeke kubukho bayo kolo hlobo.*
 - (b) *Ukufunyanwa kwayo kuhlobo ecelwe ngalo kusenokwaliwa kwiimeko ezithile. Kwimeko enjalo uya kwaziswa ukuba unako na kuyinikwa ikolunye uhlobo irekhodi leyo.*
 - (c) *Umrhumo ohlawulwayo ukuze ubenokufikelela kwirekhodi, ukuba ukho, uya kumiselwa kuphela ngokohlobo ocele ukuba ibekulo irekhodi.*

1. Xa irekhodi iyinto ebhaliweyo okanye eshicilelweyo -		
Ikopi yerekhodi*		Ukuhlolwa kwerekhodi

2. Xa irekhodi inemifanekiso ebonwayo - (oku kubandakanya iifoto, izilayidi, iividiyo, imifanekiso eyenziwa ngekhompyutha, iziketshi, njl.)					
	Ukujonga imifanekiso		Ikopi zemifanekiso*		Ukukhuphela imifanekiso*
3. Xa irekhodi inamagama arekhodiweyo okanye ulwazi olunokunikezelwa ngesandi -					
	Ukumamela isandi eso (ikhasethi emanyelwayo)		Ukukhutshelwa kwesandi * (uxwebhu olubhaliweyo okanye olushicilelweyo)		

4. Ukuba irekhodi igcinwe kwikhompyutha okanye ngentambula/elektroniki okanye ifundwa ngomatshini -					
	Ikopi yerekhodi eshicilelweyo*		Ikopi yolwazi oluphuma kwirekhodi eshicilelweyo*		Ikopi efundeka ngekhompyutha* (istifi okanye idiski)

*Ukuba ucele ikopi okanye ukukhutshelwa kwerekhodi (ngasentla), ingaba uqwenela ukuba ikopi okanye ukhuphelo luposelwe kuwe? Umrhumo wePosi mawuhlawulwe.	EWE	HAYI
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<i>Qaphela, ukuba ngaba irekhodi ayifumaneki ngolwimi olukhethayo, ungayinikwa ngolwimi efumaneka ngalo.</i>
Ingaba ukhetha ukuba irekhodi ibe ngoluphi na ulwimi?

G. Isaziso ngesigqibo esiphathelele kwisicelo sokufikelela kulwazi

Uya kwaziswa ngokubhalelwa ukuba ngaba isicelo sakho sivunyiwe /saliwe. Xa unqwenela ukwaziswa ngenye indlela, nceda ucacise indlela leyo uze ubonelele ngeenkukacha ezifanelekileyo ukuze kuphunyezwe isicelo sakho.

Ukhetha ukuba waziswe kanjani ngesigqibo esiphathelele kwisicelo sakho sokufikelela kwirekhodi?

Ityikitywe e _____ umhla _____
ku _____ wama-20 _____

UTYIKITYO LOMENZI-SICELO /
LOMNTU OWENZA ISICELO
EGAMENI LOMNYE

11.2 ISAZISO SESIBHENO SANGAPHAKATHI

IFOM B

ISAZISO SESIBHENO SANGAPHAKATHI

(ICandelo 75 lomthetho iPromotion of Access to Information Act, 2000 (UMthetho
No. 2 wama-2000))

[Ummiselo 6]

XELA INOMBOLO YAKHO YOKWALATHISA:
--

A. Iinkcukacha zequmrhu loluntu

IGosa loLwazi/iSekela-gosa loLwazi:

B. Iinkcukacha zowenza isicelo/zomnye umntu ofaka isibheno sangaphakathi

- | |
|---|
| <p>(a) <i>Iinkcukacha zomntu ofaka isibheno sangaphakathi mazigcwaliswe apha ngasezantsi.</i></p> <p>(b) <i>Ubungqina besikhundla/sewonga esifakwa phantsi kwalo isibheno, ukuba bukhona mabunamatheliswe.</i></p> <p>(c) <i>Xa ofaka isibheno ingomnye umntu ongenguye lowo wayefake isicelo ngaphambili, iinkcukacha zowenza isicelo mazixelwe apha ku-C ngasezantsi.</i></p> |
|---|

Amagama apheleleyo nefani:

Inamba yesazisi:

Idilesi yePosi:

Inamba yeFeksi:

Inamba yomnxeba:

Idilesi yeE-mail:

Isikhundla/iwonga esifakwa phantsi kwalo isibheno sangaphakathi egameni lomnye umntu:

C. Iinkcukacha zowenza isicelo

Eli candelo kufuneka ligcwaliswe KUPHELA xa ingomnye umntu (ngaphandle kowenza isicelo) ofaka isibheno sangaphakathi.

Amagama apheleleyo nefani:

Inamba yesazisi:

D. Isizathu sokufakwa kwesibheno

Phawula ngo "X" esona sizathu sokufakwa kwesibheno sangaphakathi kwibhokisi efanelekileyo:

	Ukwaliwa kwesicelo sokufikelelela kulwazi.
	Isigqibo esiphathelele kwimirhumo emiselwe ngokwecandelo 22 loMthetho.
	Isigqibo esiphathelele ekwandisweni kwexesha ekufanele kuphendulwe ngalo isicelo ngokwecandelo 26(1) loMthetho.
	Isigqibo sokwaliwa kokunikwa kolwazi ngohlobo olucelwe ngalo ngumfaki-sicelo ngokwecandelo 29(3) loMthetho.
	Isigqibo sokunika imvume yokufikelelela kulwazi.

E. Iimeko esinokufakwa phantsi kwazo isibheno

*Ukuba isithuba esinikiweyo asanelangan nceda uqhubeke kwiphepha elilelinye uze ulinamathisele kule fom. **Kufuneka uwasayine onke amaphepha ongezelelweyo.***

Xela imeko osifaka phantsi kwayo isibheno sangaphakathi:

Xela naluphi na olunye ulwazi olufanelekileyo ukuze siqwalaselwe isibheno.

F. Isaziso sesigqibo ngesibheno

Uya kwaziswa ngokubhalelwa ngesigqibo sesibheno sakho sangaphakathi. Xa unqwenela ukwaziswa ngenye indlela, nceda ucacise uze ubonelele ngeenkukacha ukuze kuphunyezwe isicelo sakho.

Xela indlela:

Inkcukacha zaloo ndlela:

Ityikitywe e _____ umhla _____ 20

UTYIKITYO LOFAKA ISIBHENO

ILUNGISELELWE UKUSETYENZISWA LISEBE :

IINKCUKACHA EZISESIKWENI ZESIBHENO SANGAPHAKATHI:

Isibheno sifunyenwe ngomhla _____ ngu

(xela iwonga, igama nefani yegosa lolwazi/isekela-gosa lolwazi).

Isibheno sikhathshwa zizizathu ezilungiselelwe igosa lolwazi/isekela-gosa lolwazi, kunye, apho kufanelekileyo, neenkukacha zakhe nawuphi na omnye umntu ochaphazelekayo zifakwe ligosa lolwazi/isekela-gosa lolwazi (ngomhla othile) kwigunya-bantu elifanelekileyo.

ISIPHUMO SESIBHENO :

ISIGQIBO SEGOSA LOLWAZI/SESEKELA-GOSA LOLWAZI SINGQINWA
/SIMELWE ENDAWENI YASO SISIGQIBO ESITSHA

ISIGQIBO ESITSHA:

UMHLA

IGUNYA-BANTU

ELIFANELEKILEYO

UMHLA ESIFUNYENWE NGAWO LIGOSA LOLWAZI/LISEKELA-GOSA LOLWAZI
KWIGUNYA-BANTU ELIFANELEKILEYO:

IMIRHUMO

Isihlomelo A

IMIBA GABALALA: IRHAFU-NTENGO

Amaqumrhu karhulumente namashishini abhaliswe phantsi kweValue-Added Tax Act, 1991 (Umthetho Nomb. 89 ka-1991), njengoosomashishini bangafaka irhafu-ntengo kuyo yonke imirhumo ebekwe kwesi Sihlomelo.

ICANDELO I

IMIRHUMO EMALUNGA NESIKHOKELO

1. Umrhumo wekopi yesikhokelo njengoko uchaziwe kumqathango 2 (3) (b) no-3 (4) (c) yiR0,60 ngefotokopi nganye yephepha elingu-A4 okanye inxalenye yalo.

ICANDELO II

IMIRHUMO YAMAQUMRHU KARHULUMENTE

1. Umrhumo wekopi yemanyuwali njengoko uchaziwe kumqathango 5 (c) yiR0,60 ngefotokopi nganye yephepha elingu-A4 okanye inxalenye yakhe.
2. Imirhumo yokwenza uxwebhu kwakhona ekubhekiswe kulo kumqathango 7 (1) imi ngolu hlobo:

	R
(a) Ngefotokopi nganye yephepha elingu-A4 okanye inxalenye yalo	0,60
(b) Ngekopi nganye eprintiweyo yephepha elingu-A4 okanye inxalenye yalo elikwikhompyutha okanye elikwimo yokufundeka ngomatshini	0,40
(a) Ikopi ekwimo enokufundeka ngomatshini—	
(i) ekwidiski esistifi	5,00
(ii) ikhompakti diski	40,00
(d)(i) Ukukhutshelwa kwemifanekiso kwiphepha elingu-A4 okanye kwinxalenye yalo	22,00
(ii) Yekopi yemifanekiso	60,00
(e) i) Ukukhutshelwa kwento eteyitshiweyo kwiphepha elingu-A4 okanye kwinxalenye yalo	12,00
(ii) Ikopi yento eteyitshiweyo	17,00

3. Umrhumo wesicelo ohlawulwa ngumceli ngamnye, ngaphandle kwesicelo sabucala, ekubhekiswe kuso kumqathango 7 (2) yiR35,00.

4. Imirhumo yoxwebhu ehlawulwa ngumceli ngamnye ekubhekiswe kuyo kumqathango 7 (3) imi ngolu hlobo:

	R
(1) (a) Ngefotokopi nganye yephepha elingu-A4 okanye inxalenye yakhe	0,60
(b) Ngekopi nganye eprintiweyo yephepha elingu-A4 okanye inxalenye yalo elikwikhompyutha okanye elikwimo	0,40

yokufundeka ngomatshini	
(c)Ikopi ekwimo enokufundeka ngomatshini—	
(i)	ekwidiski esistifi 5,00
(ii)	ikhompakti diski 40,00
(d)(i)	Ukukhutshelwa kwento eteyitshiweyo kwiphepha elingu-A4 okanye kwinxalenye yalo 22,00
(ii)	Yekopi yemifanekiso 60,00
(e)(i)	Ukukhutshelwa kwento eteyitshiweyo kwiphepha elingu-A4 okanye kwinxalenye yalo 12,00
(ii)	Ikopi yento eteyitshiweyo 17,00
(f)	Ukukhangela nokwenza irekhodi lenkcazo, R15,00 ngeyure nganye okanye inxalenye yayo, ngaphandle kweyure yokuqala ekufuneka ichithiwe ukukhangela okanye ukwenza irekhodi elo.
(2)Ukulungiselela icandelo 22 (2) loMthetho, kusetyenziswa le miqathango ilandelayo:	
(a)	Kufuneka kube kugqithiwe kwiyure ezi-6 phambi kokuba kuthwe makuhlawulwe idiphozithi; yaye
(b)	Isinye kwisithathu semali yokufumana uxwebhu sihlawulwa njengediphozithi ngumfaki-sicelo.
(3)Imali yokuposa iyahlawulwa xa ikopi yerekhodi kufuneka iposelwe umfaki-sicelo.	

ICANDELO III
IMIRHUMOYAMAQHUMRHU ABUCALA OKANYE AMASHISHINI

1. Umrhumo wekopi yemanyuwali njengoko uchaziwe kumqathango 9 (2) (c) yiR1,10 ngefotokopi nganye yephepha elingu-A4 okanye inxalenye yakhe.	
2. Imirhumo yokwenza uxwebhu kwakhona ekubhekiswe kuyo kumqathango 11 (1) imi ngolu hlobo:	
	R
(a)	Ngefotokopi nganye yephepha elingu-A4 okanye inxalenye yalo 1,10
(b)	Ngekopi nganye eprintiweyo yephepha elingu-A4 okanye inxalenye yalo elikwikhompuyutha okanye elikwimo yokufundeka ngomatshini 0,75
(c)Ikopi ekwimo enokufundeka ngomatshini—	
(i)	ekwidiski esistifi 7,50
(ii)	ikhompakti diski 70,00
(d)(i)	Ukukhutshelwa kwemifanekiso kwiphepha elingu-A4 okanye kwinxalenye yalo 40,00

(ii)Yekopi yemifanekiso	60,00
(e)(i)Ukukhutshelwa kwento eteyitshiweyo kwiphepha elingu-A4 okanye kwinxalenye yalo	20,00
(ii)Ikopi yento eteyitshiweyo	30,00
3. Umrhumo wesicelo ohlawulwa ngumceli ngamnye, ngaphandle kwesicelo sabucala, ekubhekiswe kuso kumqathango 11 (2) yiR50,00.	
4. Imirhumo yoxwebhu ehlawulwa ngumceli ngamnye ekubhekiswe kuyo kumqathango 11 (3) imi ngolu hlobo:	
	R
(1)(a)Ngefotokopi nganye yephepha elingu-A4 okanye inxalenye yalo	1,10
(b)Ngekopi nganye eprintiweyo yephepha elingu-A4 okanye inxalenye yalo elikwikhompuyutha okanye elikwimo yokufundeka ngomatshini	0,75
(c)Ikopi ekwimo enokufundeka ngomatshini—	
(i)ekwidiski esistifi	7,50
(ii)ikhompakti diski	70,00
(d)(i)Ukukhutshelwa kwemifanekiso kwiphepha elingu-A4 okanye kwinxalenye yalo	40,00
(ii)Yekopi yemifanekiso	60,00
(e)(i)Ukukhutshelwa kwento eteyitshiweyo kwiphepha elingu-A4 okanye kwinxalenye yalo	20,00
(ii)Ikopi yento eteyitshiweyo	30,00
(f)Ukukhangela nokwenza irekhodi lenkcazo, R30,00 nganye okanye inxalenye yayo, ngaphandle kweyure yokuqala ekufuneka ichithiwe ukukhangela okanye ukwenza irekhodi elo.	
(2)Ukulungiselela icandelo 54 (2) loMthetho, kusetyenziswa le miqathango ilandelayo:	
(a)Kufuneka kube kugqithiwe kwiiyure ezi-6 phambi kokuba kuthwe makuhlawulwe idiphozithi; yaye	
(b)isinye kwisithathu semali yokufumana uxwebhu sihlawulwa njengediphozithi ngumfaki-sicelo.	
(3)Imali yokuposa iyahlawulwa xa ikopi yerekhodi kufuneka iposelwe umfaki-sicelo.	

