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Wes-Kaap Onderwysdepartement

Western Cape Education Department

ISebe leMfundo leNtshona Koloni

ISETYHULA 0027/2001

IYA:

KUBO BONKE ABALAWULI ABAZIINTLOKO, ABALAWULI, ABAPHATHI BEENGINEGQI NABEESEKETHE, KWIINQUNUNU NAKOOSIHLALO BAMABHUNGA OLAWULO EZIKOLO ZIKARHULUMENTE EZIQHELEKILEYO NEZO ZABANEEMFUNO EZIZODWA ZEMFUNDO (ELSEN)

ABAPHICOTHI-ZINCWADI (AUDITORS) BEZIKOLO ABAQESHWE NGOKWESIQUENDU 43 SOMTHETHO WEZIKOLO WASEMZANTSI AFRIKA, 1996 (UMTHETHO 84 WOWE-1996)

1. Iingxelo zemali zonyaka wowe-1999 zibonisa ubungqina bokuba kukho imfuneko yemigaqo esisikhokelo ngokumalunga nokuqeshwa kunye nemisebenzi yabaphicothi-zincwadi abaqeshwa ngokungqinelana nesiqendu 43 soMthetho weZikoio waseMzantsi Afrika.
2. Isiqendwana 3 sesiqendu 43 sicacisa gca ukuba umphicothi-zincwadi wesikolo makangabi nanxaxheba emfumanisa imali (*financial interest*) konke konke kwimicimbi yesikolo. Oku kuthetha, phakathi kwezinye izinto, ukuba makangafumani ngqo okanye ngandlela yimbi ingeniso eyimali (*income*) okanye isibonelelo (*allowance*) okanye uncedo oluyimali (*advance*) esikolweni eso. Akukho namnye umntu kwabo bangabasebenzi apho esikolweni (nokuba ngaba uqeshwe ngurhulumente okanye libhunga lolawulo lesikolo), unokuthi, umzekelo, aqeshwe njengomphicothi-zincwadi zemcimbi yemali yesikolo eso, kwaye kungenakuqeshwa namnye umntu ongowosapho lomntu ongumsebenzi apho esikolweni. Kwangokunjalo umntu oqhuba ishishini nangaluphi na uhlobo nesikolo akanako ukuqeshwa njengomphicothi-zincwadi yaye kungekho namnye umntu ongowosapho lwakhe onokuqeshwa.
3. Isiqendu 43(3) sicacisa gca ukuba abaphicothi-zincwadi mababe nako ukwenza umsebenzi wabo ngokukhululekileyo (*independently*), bengajonge nzuzo engena kubo engathi ibe negalelo kwingqiqo yabo. Ukuba kukho nasiphi na isizathu sokukholelwa ukuba ingqiqo yomphicothi-zincwadi ingafumana igalelo kwinzuzo engena kuye buqu, loo mntu makangabi saqeshwa.
4. Umphicothi-zincwadi wenza usebenzi wakhe egameni labazali babantwana balapho esikolweni. Nakuba eqeshwe yaye ekwahlawulwa libhunga lolawulo, akathathi miyalelo evela kwibhunga lolawulo okanye kwinqununu. Iingxelo

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PROJECT 166 BUILDING, 22 HANS STRUDOM AVENUE, PRIVATE BAG N9114, CAPE TOWN 8000

yomphicothi-zincwadi ekwayinxalenye yeengxelo ngeemali zesikolo, yingxelo eyenzelwa abazali nesebe lemfundo, kanye njengoko ingxelo yomphicothi-zincwadi wenkampani isenzelwa abanini-zabelo. Okokuqala kufuneka umphicothi-zincwadi anike uluvo lwakhe lokuba ngaba iingxelo zemali zibonisa ngokukuko imeko nobume bemicimbi yemali njengoko injalo na. Ukuze abe nako ukunika uluvo lwakhe, kufuneka umphicothi-zincwadi aqinisekise ukuba ngaba:

- ◆ imali yesikolo ifakwe ezincwadini ngendlela eyiyo kwaye itshekishwe ngokufanelekileyo na.
- ◆ yonke ingeniso ibonisiwe kwiingxelo zemali.
- ◆ yonke inkcitho eboniswe kwiingxelo zemali yinkcitho egunyazisiweyo.
- ◆ zonke ii-asethi zesikolo namatyala aso abonisiwe kwezo ngxelo zemali.
- ◆ kuyaqondakala yaye kucacile ukuhlelwa kweengongoma kwezo ngxelo zemali.

5. Ukuba kukho iziphako (iimposiso) kwiingxelo zemali zonyaka, makazixele umphicothi-zincwadi kwiingxelo yakhe yomphicothi-zincwadi. Ukwenza umzekelo, ukuba kukho imali ebekufanele ihlawulwe isikolo ize ibe ifakwe kwiingxowa yetrasti (*trust*), okanye ukuba kukho ii-asethi ezisetyenziswe ngendlela engeyiyo, le ngxelo yakhe mayikubonise oku.

6. Ukuba umphicothi-zincwadi ubhaqa isitenxo esigwenxa kakhulu (*substantial irregularity*) kulawulo lwemicimbi yemali yesikolo, masixelwe ngoko nangoko eso sitenxo kuMlawuli: oJongene noLawulo lweBhajethi (Director: *Accounting Services*) okwiSebe leMfundo leNtshona Koloni. Isitenxo esigwenxa kakhulu senzeka xa kukho ukuswela inkathalo (*negligence*), ukungakwazi kusebenzisa imali (*incompetence*) okanye ukunganyaniseki (*dishonesty*) kulawulo lwemicimbi yemali yesikolo, zitenxo ezo ezinokubangela ilahleko enkulu yemali yesikolo (oko kuthi, ilahleko enkulu xa kuthalekiswa namandla esikolo okwazi ukuqokelela imali – *school's financial capacity*).

7. Isiqendu 43 sicacisa gca ukuba kukhethwa umphicothi-zincwadi obhalisileyo (*registered auditor*). Uluvo lweSebe leMfundo leNtshona Koloni lolokuba makulandelwe ngqo lo mgaqo kungatyekwa nakancinane kuwo, ngaphandle kwaxa izimeko ezizodwa. Bonke abantu abafanelekileyo ukuba ngamaGosa aBala iiMali zeeNkampani eziziMbumba (*Accounting Officers of Close Corporations*) kwelinye lala maziko adweliswe apha ngasezantsi, bathwatha ngokuba ngababali-mali ababhalisileyo.

- i) The South African Institute of Chartered Accountants.
- ii) Accountants and auditors registered in terms of the provisions of the Public Accountants and Auditors Act, 1991 (Act 80 of 1991).
- iii) The South African Institute of Chartered Secretaries and Administrators.
- iv) The Institute of Cost and Management Accountants.
- v) The Association of Commercial and Financial Technicians of South Africa.
- vi) The Institute of Administration and Commerce in Southern Africa. Kwimeko yeli ziko kuphela mayibe ngabo bangoonobhaia beenkampani okanye abo baphumelele oku: the Diploma in Accountancy or the Diploma in Cost and Management Accountancy or Company Secretaries.
- vii) Senior members of the South African Institute for Business Accountants.

8. Abaphicothi-zincwadi mabakwazi okuqulethwe yile ncwadana yemigaqo (manual) ekhutshwa liSebe leMfundo leNtshona Koloni nemisela ukuba zilawulwe njani na iimali zezikolo. Ayacelwa amabhunga olawulo ukuba ancede enze le ncwadana ibe nokufunyanwa ngabaphicothi-zincwadi ngethuba lokuqeshwa kwabo.
9. Siyacelwa ngasinye isikolo ukuba sifune ezi nkukacha zilandelayo kumphicothi-zincwadi (kubaphicothi-zincwadi) oqeshwe siso size sizingenise kuMlawuli: oJongene noLawulo lweBhajethi (Director: *Accounting Services*) ungadlulanga umhla we-12 kweyoMnga 2001.
- ◆ Igama lomphicothi-zincwadi
 - ◆ Idilesi (iidilesi)
 - ◆ Inombolo yefoni (iinombolo zefoni)
 - ◆ Inombolo yefeksi (iinombolo zefeksi)
 - ◆ Amabanga emfundo aphunyelelweyo kunye/okanye iqumrhu (*professional body*) abhalise kulo
 - ◆ Nayiphi na into ayenzayo emdibanisa nesikolo enokuba negalelo ekusebenzeni kwakhe ngokukhululekileyo njengomphicothi-zincwadi wesikolo eso.
 - ◆ Nokuba ngaba umphicothi-zincwadi lowo ufuna ingcebiso, isikhokelo okanye uqeqesho kwiSebe leMfundo leNtshona Koloni
10. Ngethuba lokuqeshwa komphicothi-zincwadi, ibhunga lolawulo malimnike ikopi yale setyhula.
11. Siya kuzithakazelela naziphi na izimvo eninqwenela ukuzivakalisa malunga nokuqulathwe yile setyhula. Ezo zimvo ningazithumela apha:

THE HEAD: EDUCATION

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 Western Cape Education Department
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12. Siya kuyivuyela kakhulu intsebenziswano yakho.


 INTLOKO: YESEBE LEMFUNDO

UMHLA : 12/3/2001