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Iya: KumaSekela Balawuli-Jikelele, kuBalawuli abaziiNtloko, kuBalawuli (kwaNdlunkulu nakwii-ofisi zezithili), kumaSekela Balawuli, kwiiNtloko zoLawulo noKuphathwa kwamaZiko, kuBaphathi beeSekethe, kwiiNqununu nakuMalungu amabhunga olawulo ezikolo zikarhulumente

Isishwankathelo esifutshane: *Onke amabhunga olawulo makaqinisekise ukuba imisebenzi yokufunyanwa, ukubhalwa kweerisithi nokubhankishwa kweemali ezifunyanwayo ezikolweni kwaneenkqubo zokuthenga ziyahlulwa-hlulwa.*

Isihloko: Ukwahlulwa-hlulwa kwemisebenzi yokufunyanwa, ukubhalwa kweerisithi nokubhankishwa kweemali ezifunyenwe esikolweni kwakunye nalowo weenkqubo zokuthenga

1. Le setyhula iya kuwo onke amabhunga olawulo ukugxininisa imfuno engxamisekileyo yokwahlulwa-hlulwa kwemisebenzi yokufunyanwa, ukufakwa kwiirisithi nokubhankishwa kweemali ezifunyenwe esikolweni kwakunye nalowo weenkqubo zokuthenga nezolawulo olunganelanga lweelahleko ezimalunga nobuqhopholo kwinqanaba lesikolo. Iingongoma zeendaba zakutshanje ziveze ubugwenxa kulawulo nosetyenziso lwemali kwizikolo zikarhulumente. Kwezi meko, abashinti (*embezzlers*) basebenzise izikhundla zabo, ukuthenjwa ngumqeshi kwabantu abangafanelekanga (*misplaced trust*) nolawulo olungagqibelelanga lomngcipheko wobuqhetseba wokunyityelwa kwezi zikolo amawaka ngamawaka eerandi.

2. Ukwahlulwa-hlulwa kwemisebenzi sesinye sezisombululo eziphambili zolawulo lwangaphakathi oluyimpumelelo ekulweni ubuqhetseba (*fraud*), ubuqhopholo (*corruption*) nolawulo losetyenziso-mali olugwenxa nolawulo lwezemali kwiziko ngokubanzi. Ukwahlulwa-hlulwa kwemisebenzi kusekelwe kwimbono yokuba kufuneka ibe ngabantu abaninzi abenza loo msebenzi bawugqibe, kuqinisekiswa ukuba imisebenzi engafaniyo kwinkqubo yeziko ayenziwa ngumntu omnye. Ukwahlulwa-hlulwa kwemisebenzi kubaluleke gqitha kulawulo lwangaphakathi

olunempumelelo kuba kunciphisa umngcipheko wokwenza iimpazamo namanyathelo angafanelekanga. Ukungabikho kwenkqubo yokwahlulwa-hlulwa kwemisebenzi kubeka umthwalo omkhulu wentembeko kwigcuntswana labantu abakwisikolo sakho.

3. Okulandelayo luluhlu lwezolawulo zangaphakathi ezingumlinganiselo osezantsi emazimiselwe kuzo zonke izikolo, kungakhathaliseki bungakanani besikolo. Kucelwa niqaphele ukuba olu luhlu luneenkcukacha ezingaphelelanga. Iinkqubo zolawulo lwangaphakathi ezongezelelweyo maziqatshelwe yaye zilungiselelwe iimeko nemisebenzi yesikolo:

3.1. **Imisebenzi yezemali ezimeleyo**. Iinkqubo zolawulo lwangaphakathi ezisebenza ngempumelelo zithintela nabani na ekubeni abe nolawulo kwisigaba esinye okanye nangaphezulu zetranzekshini okanye zokusebenza kwemali. Ngokubanzi, imisebenzi mayahlulwa-hlulwe ibe ziindidi ezine: abantu ngabanye abakwaziyo ukufikelela kwii-asethi; abantu ngabanye abakwaziyo ukufikelela kwiisistim zolawulo nokusetyenziswa kwemali neerekhodi zolawulo nosetyenziso lweemali; abantu ngabanye abakwizikhundla zokuphatha okanye zolawulo; nabantu ngabanye abasebenzisa ukubeka esweni ngokuzimeleyo, abanjengamalungu ebhunga lolawulo.

3.1.1 Umzekelo:

(a) Umntu ngamnye ofumana imali aze akhuphe irisithi yayo (ukufikelela kwii-asethi) mayikangabi kwanguye orekhoda imali ediphozithiweyo kwijenali yeemali ezifunyenweyo (imisebenzi yolawulo nosetyenziso lwemali).

(b) Umntu ngamnye obhala imali efunyenweyo (imisebenzi yezolawulo nosetyenziso lwemali) mayingabi ngumntu omnye onegunya lokusayina itshekhi (imisebenzi yezolawulo).

(c) Isitethimenti sebhanki neetshekhi ezihlatyiweyo (*cancelled cheques*) mazifunyanwe yaye ziqwalaselwe kwakhona ngumntu ozimeleyo ngawo onke amanyathelo kule nkqubo ingentla (ukubeka esweni ngokuzimeleyo).

(d) Idiphozithi yebhanki mayiqwalaselwe kwakhona ingqinwe ngumntu ongenguye umsebenzi osungula idiphozithi yebhanki.

(e) Ukusungulwa nokuvunywa (ukukhululwa) kweentlawulo ze-*EFT* makwahlulelwane ngako phakathi kwabasebenzi ababini okanye ngaphezulu.

3.1.2 Ngolu hlobo, akukho namnye umntu onolawulo olugqithisileyo yaye kukho ukubekwa esweni kwenyathelo ngalinye kule nkqubo. Kunokusetyenziswa inkqubo efanayo ngethuba lomjikelo wenkcitho. Ukuba isikolo sinabasebenzi abambalwa, sisenokuqinisekisa ukuba kukho ukwahluka okwaneleyo ngokwabela amalungu ebhunga lolawulo imisebenzi.

3.2 **Makungqinelaniswe yaye kuphicothwe izitethimenti zebhanki**. Izitethimenti zebhanki zesikolo mazingqinelaniswe qho ngenyanga. Inkqubo yokungqinelaniswa kwezitethimenti yaqho ngenyanga mayiqinisekiswe njengechanekileyo ngumntu ongelilo igosa lezemali okanye abanegunya abatyunjiweyo. Inqununu isizayinela

izitethimenti emva kokuba inkqubo iqinisekiswe njengechanekileyo ngumqinisekisi (*verifier)* iitsheki. Ukongeza, iikopi zeetshekhi, ingcaciso yentlawulo eyenziwa ngobuxhakaxhaka (*wire transfer information*) kwanenye ingcaciso yentlawulo eyenziwa ngokudiphozithwa nokukhutshwa kweemali mayilondolozwe kunye nesitethimenti saqho ngenyanga.

3.3 **Makwamkelwe iinkqubo zokulawula imali**. Ngokufanelekileyo irejista yemali okanye incwadi yeerisithi ekufumaneka kuyo iikopi ezininzi (*multiple-copy receipt book*) mayisetyenziselwe ukuqokelelwa kwemali. Ngokunxulumene neziganeko zokunyuswa kwengxowa-mali okanye ezinye iimeko apho isikolo sifumana imali khona, kufuneka isikolo silungiselele ukuba mayibe liqela elithile elinye (*set)* labantu abafumana, abarekhoda nababeka esweni inkqubo yokuqokelela kwemali ukuze ibe ngabanye abantu abangqinisisa imali efunyenweyo. Abantu abamkela, abarekhoda nababala imali efunyenweyo, nabo bamele ukuba yinxenye yabo bangqinisisa imali efunyenweyo. Imali namaxwebhu okungqinisiswa kwayo makagqithiswe kwigosa lezemali eliya kuqhubeka ngokudipozitha imali. Makufundwe le miyalelo inikwe apha kumhlathi 3.1 apha ngentla. Kubalulekile ukuba naziphi na iingeniso zemali mazidiphozithwe kwi-akhawunti yebhanki yesikolo ngoko nangoko, kwanokuba abaphathi baqinisekise ukuba isixa-mali esidiphozithiweyo siyangqinelana nesixa-mali esiqokelelweyo.

3.4. **Makulawulwe ukusetyenziswa kwamakhadi ekhredithi needebhithi.** Amakhadi ekhredithi nawedebhithi aluncedo, kodwa umsebenzisi ogunyazisiweyo ngamnye wandisa ithuba lokuba amakhadi lawo anokusetyenziselwa ukuthenga ngokungafanelekanga. Ukuba isikolo sisebenzisa amakhadi ekhredithi okanye edebhithi, masilinciphise inani labasebenzisi yaye simisele imigaqo-nkqubo eluncedo yokusetyenziswa kwayo ngobulumko. Iziteyitimenti zamakhadi ekhredithi, iziteyitimenti zebhanki namaxwebhu akhaphayo maziqwalaselwe kwakhona qho ngenyanga ngumntu ongekhoyo kuluhlu lwabantu abangabasebenzisi-khadi abagunyazisiweyo. Umphicothi-maxwebhu (*reviewer*) makaqinisekise ukuba intlawulo nganye ixhaswa yirisithi namaxwebhu alungiselelwe injongo yomsebenzi wenkcitho leyo.

3.5. **Makulawulwe inkqubo yokuhlawula (intlawulo).**

3.5.1 Zonke iintlawulo, nokuba kungetshekhi okanye nge-*EFT*, mazivunywe ngomnye umntu ongenguye lo wenza intlawulo ubuqu. Umgunyazisi (*approver*) makaqinisekise ukuba intlawulo ixhaswa yitshekhi efanelekileyo/yirikhwizishini ye-*EFT*, yi-invoyisi kunye/okanye ngumyalelo wokuthenga, kwanokuba le invoyisi inye ayihlawulwanga kaninzi yaye isixa esichaziweyo seempahla okanye iinkonzo zafunyanwa nyani sisikolo. Uluhlu lwesikolo lwabathengisi maluqwalaselwe kwakhona ngokubhekiselele ekufanelekeni, ukulumkela uphinda-phindo, "nabathengisi abangekhoyo" ("*ghost suppliers*") rhoqo.

3.5.2 Igosa elenza isicelo sempahla neenkonzo (*requestor)* alinakuzivuma iirikhwizishini zalo.

3.5.3 Igosa lezemali alinakuvuma/alinakugunyazisa nayiphi na inkcitho.

3.5.4 Igosa elenza isicelo sempahla neenkonzo (*requestor*) alinakusayina itshekhi okanye alinakuyigunyazisa intlawulo ekwi-*EFT*.

3.5.5 Umfaki-datha weentlawulo ze-*EFT* akanakugunyaziswa ke ngoko. Makubekho ubuncinane abantu ababini abanee-*usernames* ezizodwa neepasiwedi abanokufaka yaye bagunyazise iitranzekhshini zebhanki ngo-intanethi kunye/okanye umsebenzi. Umzekelo, umfaki wedatha *(capturer*) yeentlawulo zokubhankisha ku-intanethi azinakugunyanziswa kwakwitranzekhsini. Ngokubhekiselele koku, kunyanzelekile ukuba kubekho abagunyazisi ababini okanye ngaphezulu xa kusenziwa iitranzekhshini zebhanki ku-intanethi kunye/okanye imisebenzi. Ukwahlulwa-hlulwa kwemisebenzi makwenziwe kuwo onke amanqanaba eetranzekhshini zebhanki ku-intanethi, oko kukuthi iintlawulo, ukuhlaziywa kweenkcukacha zabaxhamlayo, utshintsho kwizixa nakwii-*notifications*. Uluhlu lwendidi zeetranzekhshini kunye/okanye imisebenzi ayimininzanga. Ukwahlulwa-hlulwa kwemisebenzi makuqinisekiswe ukuba zonke iitranzekhshini zokubhankisha ku-intanethi kunye/okanye imisebenzi. Makuqinisekiswe ukuba iziko lezemali (bhanki) lakho lenza amalungiselelo abagunyazisi ababini okanye ngaphezulu xa kusenziwa iitranzekhshini ze-*EFT*.

3.5.6 Iinkcitho eziyimali *(cash expenditures*) zimele ukuthintelwa apho kunokwenzeka.

3.6. **Makulawulwe inkqubo yokuthenga.** Iirikhwizishini zokuthenga maziqwalaselwe kwakhona zivunywe ngumntu ongenguye umsebenzi osungula iinkqubo zeerikhwizishini zokuthenga. Abasebenzi ababandakanyekayo kwinkqubo yokuthenga mayingabi ngabo abanoxanduva lokuvuma ii-invoyisi zabathengi. Endaweni yoko, le mvume mayiphelele kumsebenzi osungule waza wagunyazisa irikhwizishini yokuthenga okanye ibe ngumntu ozimeleyo ongenanto yakwenza nomsebenzi wokuthenga. Abaqeshwa abafumana baza basayinele iimpahla ezifunyenweyo ezisuka kubathengisi akufunekanga babandakanyeke kwinkqubo yokuthenga okanye yentlawulo yemali.

4. ISebe leMfundo leNtshona Koloni (*WCED*) liyakuqonda ukuba kwezinye izikolo inani labasebenzi bezolawulo limbalwa. Oku kumathuba amaninzi kuthetha ukuba ukwahlulwa-hlulwa kwemisebenzi kunganzima ukukuphumeza kwanokuba iqela lale misebenzi ingentla iya kwenziwa ngumntu omnye. Lo gama oku kungangabi yinto enqwenelekayo ngokwembono yomphicothi-zincwadi wangaphakathi, kuyinyaniso nemeko eyenzeka ngokwenene. Nakuba kunjalo, inokuphunyezwa ngokutshintsha-tshintsha imisebenzi eyenziwa ngokulandelelanayo ukwenzela ukuba kungabikho mntu omnye onomsebenzi oluxanduva kokwenza itranzekshini yonke, ukuba ngaba kukho ukwahlulwa-hlulwa okuthile okwenzekayo phakathi kwemisebenzi ephambili. Amabhunga olawulo anokuqwalasela kwakhona ukwamkela (*co-opt*) abantu ngabanye abanobungcali obuyimfuneko njengamavolontiya ukuqinisekisa ezolawulo lwangaphakathi ngendlela engcono.

5. Kucelwa uqinisekise ukuba okukule setyhula kwaziswa inqununu, abaqeshwa abasezikolweni nawo onke amalungu ebhunga lolawulo kubandakanywa nomphicothi-zincwadi wesikolo, ukuze bakuthathele ingqalelo.

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