Isalathiso: 20190513-4603
Inombolo yefayili: 12/12/2/P
Imibuzo: E Bezuidenhout

ISetyhula: 0027/2019
Umhla wokuphelelwa: Awukho

Iya: KumaSekela Balawuli-Jikelele, kuBalawuli abaziiNtloko, kuBalawuli, kuBaphathi beeSekethe, kwiiNtloko zoLawulo noKuphathwa kwaMaziko, kuMasekela-Balawuli nakwiiNqununu nakoosihlalo bamabhunga olawulo ezikolo zikarhulumente eziqhelekileyo

Isishwankathelo esifutshane: *Le setyhula mayifundwe kunye ne-Manual on the Basic Financial System for Schools njengesikhokelo esongezelelweyo xa kufakwa isicelo semvume yokungena kwimvumelwano eyimbophelelo.*

ISihloko: Ulawulo lwezemali ezikolweni

1. **Ukungena kwimvumelwano engezemali njengoko kumiselwe ziziqendu 36 no-37 zoMthetho weZikolo zaseMzantsi Afrika (uMthetho 84 ka-1996) (*South African Schools Act (SASA), 1996 (Act 84 of 1996)*)**

1.1 **Imali-mboleko okanye i-ovadrafti**

1.1.1 Isiqendu 36(2) se-*SASA* sicacisa ukuba ibhunga lolawulo alinakungena kuyo nayiphi na imvumelwano yemali-mboleko okanye ye-ovadrafti ngenjongo yokongeza imali yesikolo, kungekho mvume ibhaliweyo ivela kwiLungu leBhunga leSigqeba (*MEC*).

1.1.2 Isiqendu 36(3) se*SASA* sigqitha sicacise ukuba, ukuba umntu ubolekisa ngemali okanye unika isikolo sikarhulumente i-ovadrafti ngaphandle kwemvume yeLungu leBhunga leSigqeba, uRhulumente nesikolo sikarhulumente, akayi kubanambophelelo eyimvumelwano yemali-mboleko okanye ye-ovadrafti.

1.1.3 ISiqendu 1(1) se*SASA* siyicacisa 'imali-mboleko' "njengayo nayiphi na imbophelelo yezemali esekelwe kwimvumelwano, neyenza ukuba isikolo sinyanzeleke ukuba senze intlawulo, esisavenge esinye okanye ezingaphezulu, ngakuye nawuphi na umntu, kodwa oko akubandakanyi intlawulo yabaqeshwa abaqeshwe libhunga lolawulo ngokwesiqendu 20(4) okanye (5).

1.1.4 Oku kuthetha ukuba ngokubalulekileyo zonke iimvumelwano zezemali okanye iimvumelwano izikolo ezingena kuzo ezibangela iimbopheleleko zezemali kwizikolo ezibangela ukuba izikolo ziyihlawule ngezavenge, zithathwa njengemali-mboleko yaye zifuna imvume yoMphathiswa wePhondo wezeMfundo, ngokungqinelana nesiqendu 36(2) se*SASA*.

1.1.5 Ukuthotyelwa kwesiqendu 36 se*SASA*
Ukuba ibhunga lolawulo linqwenela ukungena kwimvumelwano yemali-mboleko okanye yefasilithi ye-overdrafti, la maxwebhu alandelayo makangeniswe kuSekela-Mlawuli weeNkonzo zeZiko kwi-ofisi yesithili echaphazelekayo:

a) Ifom yokwenza isicelo ezaliswe ngokupheleleyo (isiHlomelo A)
b) IiNgxelo-mali zaqho ngoNyaka eziphicothiweyo zakutshanje
c) Isatifikethi esingqina ulawulo lwezemali olusemgangathweni
d) Ikopi yemizuzu yentlanganiso yebhunga lolawulo ekuthathwe kuyo isigqibo, enomhla obhaliweyo nesayinwe ngusihlalo webhunga lolawulo nonobhala,ingadlulisi kwinyanga ezintandathu ubudala.
e) Ikopi yemvumelwano yokurenta/yengqeshiso
f) Ukuba imali-mboleko okanye ingqeshiso yeyohlobo lweziseko zophuhliso (*infrastructural nature*), kunokufunwa ileta esayiniweyo yemvume yeziseko zophuhliso evela kuMphathiswa wePhondo. Le leta isayiniweyo inokucelwa kwiCandelo le-*Infrastructure Delivery Management* kwaNdlunkulu.

1.1.6 Imiqathango eyongezelelweyo

a) Iifasilithi ze-ovadrafti zivunywa kangangonyaka, ukuba unqwenela ukuyihlaziya imvume, makungeniswe isicelo esitsha kwi-ofisi yesithili.
b) Makubekho ubungqina obufumanekayo bokuchazwa ngokupheleleyo kwazo zonke iimali-mboleko, iifasilithi zeengqeshiso kunye/okanye eze-ovadrafti kwiphetshana leendaba zesikolo (*school newsletter*) okanye elezaziso ezipapashiweyo (*communique)*.
c) Makuthathelwe ingqalelo ukuzikisa ukucinga nokuba nobulumko nolawulo lwangaphakathi xa kungenwa kwimvumelwano yemali-mboleko/ye-ovadrafti kusetyenziswa iimali zikarhulumente.

1.2 Iimali ezigcinwe kutyalo-mali

1.2.1 Isiqendu 37(3) se*SASA* sicacisa ukuba:
Ibhunga lolawulo lesikolo sikarhulumente malivule yaye lilondoloze i-akhawunti enye yebhanki, kodwa ibhunga lolawulo lesikolo sikarhulumente linokuthi, ngemvume ka-MEC, lityale imali engaphezulu kwenye i-akhawunti.

1.2.2 Ukuthotyelwa kwesiqendu 37(3) se*SASA*
Ukuba ibhunga lolawulo linqwenela ukutyala imali engaphezulu kwi-akhawunti, engeyiyo i-akhawunti yebhanki ekubhekiswa kuyo kwisiqendu 37(3), makungeniswe

oku kulandelayo kuSekela-Mlawuli weeNkonzo zeZiko kwi-ofisi yesithili echaphazelekayo:

a) Ifom yokwenza isicelo ezaliswe ngokupheleleyo (isiHlomelo B)
b) IiNgxelo-mali zaqho ngoNyaka eziphicothiweyo zakutshanje
c) Isatifikethi esingqina ulawulo lwezemali olusemgangathweni
d) Ikopi yemizuzu yentlanganiso yebhunga lolawulo apho kuthathwe isigqibo, enomhla obhaliweyo nesayinwe ngusihlalo webhunga lolawulo nonobhala.

1.2.3 Imiqathango eyongezelelweyo

a) I-akhawunti yotyalo-mali mayibesegameni lesikolo.
b) Ithuba lotyalo-mali malingagqithi kwiinyanga eziyi-12 kodwa malihlaziywe qho ngonyaka.
c) Iimali zotyalo-mali azinakugcinwa kwii-akhawunti ezikumazwe aphesheya.
d) Amabhunga olawulo asanda kunyulwa makangqinisise naziphi na ii-akhawunti zotyalo-mali ezikhoyo.
e) Iimali azinakuhlawulwa kusetyenziswa i-akhawunti yotyalo-mali.
f) Inzala mayibuyiselwe *(funnelled back*) kwi-akhawunti yebhanki yesikolo engundoqo.
g) Makubekho iinkqubo ezenziwa ekuhleni kwiiNgxelo-mali zaqho zoNyaka ngokumalunga nokuchazwa kwee-akhawunti zotyalo-mali.
h) Iimali zengxowa-mali zesikolo azinakuhlawulwa kwitrasti okanye zisetyenziselwe ukuseka itrasti.
i) Makuthathelwe ingqalelo ukuzikisa ukucinga nokuba nobulumko nolawulo lwangaphakathi xa kugcinwa iimali zesikolo kutyalo-mali.

2 Ukuqeshwa komntu omakahlole yaye anike ingxelo ngeerekhodi zezemali zesikolo sikarhulumente

2.1 Isiqendu 43 se*SASA* sicacisa ukuba:

(1) Ibhunga lolawulo lesikolo sikarhulumente maliqeshe umntu obhaliswe njengomphicothi-zincwadi ngokwe-Auditing Profession Act, 2005 (Act 26 of 2005), ukuba aphicothe iirekhodi neengxelo-mali ekubhekiswa kuzo kwisiqendu 42.

(2) Ukuba uphicotho-zincwadi ekubhekiswa kulo kwisiqendwana (1) alunakwenzeka ngenxa yezizathu ezifanelekileyo, ibhunga lolawulo lesikolo sikarhulumente, maliqeshe umntu wokuhlola nokunika ingxelo ngeengxelo-mali ekubhekiswa kuzo kwisiqendu 42, ongumntu—

(a) onamabanga emfundo afanelekileyo omakenze imisebenzi yegosa elimele ukuphendula ngosetyenziso lwemali ngokwesiqendu 60 se-Close Corporations Act, 1984 (Act 69 of 1984; okanye
(b) ovunywe yi-MEC ukulungiselela le njongo.

2.2 Uluhlu lwamaqumrhu azii-*professional accounting bodies*

- *Association of Chartered Certified Accountants (ACCA)*
- *Chartered Institute of Business Management (CIBM)*
- *Chartered Institute of Management Accountants (CIMA)*

- *Chartered Secretaries Southern Africa (CSSA)*
- *Independent Regulatory Board for Auditors (IRBA)*
- *Institute of Accounting and Commerce (IAC)*
- *Institute of Chartered Secretaries and Administrators(ICSA)*
- *Southern African Institute for Business Accountants (SAIBA)*
- *South African Institute of Chartered Accountants (SAICA)*
- *Southern African Institute of Government Auditors (SAIGA)*
- *South African Institute of Professional Accountants (SAIPA)*

2.3 Ingcaciso yebinza "okunokwenzeka ngenxa yesizathu esivakalayo *(reasonably practicable)"*

2.3.1 Ibinza "okunokwenzeka ngenxa yesizathu esivakalayo" licaciswa kwiSetyhula M1 yeSebe leMfundo esiSiseko (DBE) ka-2018 yomhla we-04 Septemba 2018 ngolu hlobo lulandelayo:
Okunokwenzeka ngenxa yesisathu esivakalayo (Reasonable practicability) ekubhekiswa kuko kwisiqendu 43(2) se-SASA kuquka izibonelelo zezemali (financial resources) zesikolo, amaxabiso ee-asethi zesikolo nayo yonke eminye imiba echaphazelekayo. Nokuba kunako okanye akunako ukwenzeka ngenxa yesizathu esivakalayo ukuhlolwa kweerekhodi zemali kusetyenziswa umphicothi-zincwadi obhalisiweyo ochatshazelwe kwisiqendwana (1), kuya kumiselwa ngokusekelwe kwimiba yemeko nganye (facts of each case). Okucacileyo kukuba isiqendwana (2) simisela imiqathango yeendidi ezimbini ezizezinye ezinokukhethwa ngokubhekiselele ekuhlolweni kweengxelo-mali neerekhodi zesikolo nenokulandelelwa xa ngaba kwakuba kuthathelwe ingqalelo yonke imiba, iyakuchasa ukuqeshwa komphicothi-zincwadi obhalisiweyo.

2.3.2 Okunokwenzeka ngenxa yesizathu esivakalayo ke ngoko kuxhomekeke kwiimeko-bume zesikolo, ezinokwahluka ngokwezikolo ngezikolo.

2.3.3 Ibhunga lolawulo malibe nemiqathango efanelekileyo emiselweyo ukugqiba ukuba ngaba ukuqeshwa komphicothi-zincwadi obhalisiweyo kunako ukwenzeka yaye ukuba akwenzeki, ukuqeshwa komntu ngokwesiqendu 43(2) seSASA kuya kuba yenye indlela enokwenziwa.

2.4 Ukuthotyelwa kwesiqendu 43(1) no-43(2) ze*SASA*

2.4.1 Ibhunga lolawulo lesikolo sikarhulumente malingenise la maxwebhu alandelayo okwenza isicelo sokuvunywa komphicothi-zincwadi **ngokwesiqendu 43(1) nesiqendu 43(2*)(a):***

a) Ikopi yemizuzu yentlanganiso yebhunga lolawulo ecacisa ukuba kwaqeshwa umphicothi-zincwadi othile, isayiniwe kwaza kwabhalwa nomhla ngusihlalo webhunga lolawulo kwiletahedi yesikolo. (Kucelwa uqaphele ukuba umhlathana ochaphazelekayo omalunga nokuqeshwa komphicothi-zincwadi mawuchazwe (*be referenced)*.

b) Isiqendu 43(1):
   (i) Ubungqina bokuba umphicothi-zincwadi lilungu le*SAICA*, kunye/okanye
   (ii) Ubungqina bokuba umphicothi-zincwadi/inkampani ibhalisiwe kwi-*IRBA*.

c) Isiqendu 43(2)*(a)*
   Ubungqina bokuba umphicothi-zincwadi/inkampani lilungu lelinye lamaqumrhu eengcali eziqeqeshiweyo (*professional bodies*) aqulethwe kumhlathi 2.2. Kwimeko yaxa iinkcukacha zelungu zinikwe egameni lenkampani, kufuneka incwadi yokuqeshwa *(a letter of appointment)*.

2.4.2 Ibhunga lolawulo lesikolo sikarhulumente malingenise la maxwebhu alandelayo okwenza isicelo sokuvunywa komntu **ngokwesiqendu 43(2):**

a) Ifom yokwenza isicelo ezaliswe ngokupheleleyo (isiHlomelo A)
b) Ikopi eqinisekisiweyo yakutshanje yamabanga emfundo achaphazelekayo (makufundwe isiqendu 43(2)(*a*).
c) Isivi ehlaziyiweyo eliphepha elinye yakutshanje (ecacisa amava omsebenzi achaphazelekayo).
d) Iikowuteshini ezimbini ezifunyenwe kwiinkampani zophicothi-zincwadi ezahlukileyo ukulungiselela iinkonzo zophico-zincwadi ukwenzela ukuzithelekisa.
e) Isicelo esibhaliweyo esivela kwibhunga lolawulo esicela ukushenxa kwisiqendu 43(1) nesicacisa izizathu zokuba kungani na kungenakwenzeka ngenxa yesizathu esivakalayo ukuba kuqeshwe umphicothi-zincwadi obhalisiweyo.

2.4.3 Inkqubo yesicelo yenzeka ngaxeshanye nokunyulwa kwebhunga lolawulo elitsha yaye iya kuqhubeka ngokwemijikelo yaqho ngeminyaka emithathu. Ukuba kungakho utshintsho kwibhunga lolawulo kwithuba lomjikelo weminyaka emithathu, umphicothi-zincwadi/umcwangcisi-mali obhalisiweyo (*registered accountant*) ke ngoko uya kwamkelwa ngokwentlanganiso yebhunga lolawulo emiselweyo okanye umphicothi-zincwadi/umcwangcisi-mali omtsha uya kunyulwa ngokweemfuno ezimiselweyo zemithetho esebenzayo.

2.4.4 Ukuba uyamkelwa umphicothi-zincwadi/umcwangcisi-mali wangoku ngokwemigqaliselo neerekhodi zangoku zeSebe leMfundo leNtshona Koloni (*WCED*), ezifumanekayo kwi-*CEMIS,* imizuzu yentlanganiso yebhunga lolawulo esayiniweyo emalunga nokuqeshwa komphicothi-zincwadi/umcwangcisi-mali mayigcinwe sisikolo ukwenzela iinjongo zerekhodi.

2.4.5 Ngokumalunga nomntu oqeshwe ngokweziqendu 43(1) no-43(2)(*a*), iSebe i-WCED liya kukhupha ileta ekuvumayo oku.

2.4.6 Ngokumalunga nomntu oqeshwe ngokwesiqendu 43(2)(*b*), kuya kukhutshwa ileta ekuvumayo/ekukhabayo oku evela kuMphathiswa wePhondo.

3 Izabelo-mali zamanqanaba entlupheko

3.1 Indlela yokwahlulwa kwezikolo ngokwamanqanaba entlupheko

3.1.1 ISebe i*DBE* limisele i-*National Poverty Distribution Table*, epapashwe kwiGazethi kaRhulumente enee-*National Norms and Standards for School Funding*. La manqanaba entlupheko abonelela ngokwabiwa ngokulinganayo kwabafundi ngokwamanqanaba entlupheko kwilizwe ngokubanzi oko kukuthi, yi-20% yabo bonke abafundi kwilizwe ngokubanzi eyenza iNqanaba 1 leNtlupheko (*Quintile 1*) njalo-njalo. Oku kuthetha ukuba yi-60% yabafundi beli lizwe abaya kuhlelwa njengabafundi abahluphekileyo amabafakwe kwizikolo ezingahlawulisi zifizi (AmaNqanaba 1–3).

3.1.2 ISebe i-*DBE* liwasekele amanqaku entlupheko asetyenziselwa ukuqulunqa iitheyibhile ezinika iinkcukacha-manani ngemeko yentlupheko yoluntu kwidatha yobalo-bantu kazwelonke eyi-*Statistics South Africa's National Census data*. Lo mgqaliselo uyawuthintela umlinganiselo wobungakanani wokufakwa kwezikolo kwamanye amanqanaba entlupheko, ngaphandle kokuba izikolo kumanqanaba entlupheko anqwenelakayo ziyavalwa okanye ziyadityaniswa.

3.1.3 I-*National Poverty Distribution Table* ikwamiselwe ngokwenqanaba lentlupheko ngalinye nangokwephondo ngalinye ngokungqinelana namaqondo entlupheko (*poverty rankings*) ephondo. INtshona Koloni isathathwa njengephondo elingahluphekanga kangako phakathi kwamanye amaphondo, nento eyenza ukuba i-*Western Cape's poverty distribution* ifake kuphela i-40% yabafundi bayo kumaNqanaba eNtlupheko 1–3.

3.1.4 Isebe lemfundo kwiphondo ngalinye lifaka izikolo kumanqanaba entlupheko ngokwale *National Poverty Distribution Table*. Amasebe emfundo amaphondo amele ukuzifaka izikolo kumanqanaba entlupheko ngokwepesenti eziqulethwe kwiitheyibhile zephondo ngalinye. Ezi pesenti zimisela inani lezikolo amasebe anokuzifaka kwinqanaba lentlupheko ngalinye.

3.1.5 ICandelo loLawulo loLwabiwo noSetyenziso-Mali lifumana isaziso se-imeyili esivela kwiCandelo le-*Infrastructure Delivery Management* esimalunga nenjongo yokuvula isikolo esitsha.

3.1.6 Kuplanwa izikolo ezitsha liCandelo lezoPhando kwi-*Geographic Information System*. ICandelo lezoPhando linika iCandelo loLawulo loLwabiwo noSetyenziso lwezeMali kusetyenziswa i-*Global Positioning System technology*. ICandelo lezoPhando linika iCandelo loLawulo loLwabiwo noSetyenziso lwezeMali iphepha eliprintiweyo lendawo isikolo esikuyo (*geographical printout*) ngokumalunga nendawo engqonge isikolo/inqila.

3.1.7 ICandelo lezoPhando liyancedisa nalo ngeenkcukacha-manani entlupheko (*poverty statistics)* zoluntu yaye likuqinisekise ukuba yeyiphi na imida isikolo esitsha esikuyo.

3.1.8 lCandelo loLawulo loLwabiwo noSetyenziso lwezeMali emva koku liya kumisela amanqaku entlupheko afanelekileyo nemeko yenqanaba lentlupheko lesikolo, ngokwe-*Poverty Distribution Table* njengoko ikhutshwe liSebe i*DBE*, ukungqinelana nabahlali abangqonge isikolo.

3.1.9 lCandelo loLawulo loLwabiwo noSetyenziso lwezeMali (*Management Accounting*) emva koko lithumela inqanaba lentlupheko likazwelonke namanqaku entlupheko abelwe isikolo kwiNtloko yeSebe, ngokuqala ligqithe kubalawuli becandelo abachaphazelekayo ukwenzela ukuvunywa kwawo. lCandelo loLawulo loLwabiwo noSetyenziso lwezeMali lazisa inqanaba lentlupheko likazwelonke namanqaku entlupheko (*national quintile and poverty score*) avunyiweyo kubo bonke abachaphazelekayo ababandakanyekayo.

3.2 Isibheno esichasa inqanaba lentlupheko kunye/okanye imeko yokuhlawula iifizi

3.2.1 Isiqendu 39(7) se*SASA* sicacisa ukuba:
Nakuba kukho isiqendwana (1), uMphathiswa makathi ngesaziso esikwiGazethi kaRhulumente qho ngonyaka amisele amanqanaba kazwelonke ezikolo zikarhulumente okanye inxenye yamanqanaba entlupheko alolu hlobo namawasetyenziswe yi-MEC ukuqaphela izikolo ezingenako ukuhlawulisa iifizi zesikolo.

3.2.2 NgokweMimiselo neMigangatho yoLwabiwo-mali kaZwelonke yeNkxaso-mali yeZikolo (*National Norms and Standards for School Funding*) efakelwe izilungiso epapashwe kwiGazethi kaRhulumente No 29179 ye-31 Agasti 2006, izikolo zihlelwa ngokwamanqanaba ngokususelwa kwintlupheko yabahlali abangqonge isikolo kungekuko kwintlupheko yomfundi ngamnye.

3.2.3 Ukufakwa kwezikolo kumanqanaba kwenziwa ngokungqinelana ne-*National Poverty Distribution Table* epapashwe kwi-*NNSSF*. Zizikolo ezikunyaka wazo wesibini zisebenza ezinokwenza isicelo sokushenxa kumgqaliselo wamanqanaba entlupheko xa ngaba isikolo sikholelwa ekubeni oko kumele ukuthathelwa ingqalelo eyodwa. lSebe i*WCED* linyanzelekile ukuba lisebenzise inkqubo enobulungisa nesekuhleni xa lijongene nezi zicelo.

3.2.4 Ukuthotyelwa kwesiqendu 39(7) se*SASA*

Ukwenzela ukuthotyelwa kwe*SASA* ne-*NNSSF*, kuya kusebenza le migaqo ilandelayo kwakunye neemfanelo eziyimbophelelo:

a) Izikolo mazingenise isibheno ngencwadi ebhaliweyo kwiletahedi yesikolo, esayinwe yinqununu nangusihlalo webhunga lolawulo kuMlawuli weSithili kwi-ofisi yesithili echaphazelekayo. Le leta imele ukubonisa oku kulandelayo:

i) Injongo yesibheno sabo oko kukuthi, inqanaba lentlupheko/imeko yokuhlawula iifizi

ii) Izizathu ezicacisa iimeko ezifaka isikolo ebunzimeni ngokwezemali.

b) Ii-ofisi zezithili mazingenise oku kulandelayo kwaNdlunkulu:

i) Ileta enika iingcebiso nexhasa isibheno, esayinwe ngumphathi wesekethe ochaphazelekayo nangumlawuli wesithili
ii) IiNgxelo-mali zaqho ngoNyaka zakutshanje
i) Ibhajethi engqinelana neeNgxelo-mali zaQho ngoNyaka ezingenisisweyo

3.2.5 USekela-Mlawuli weeNkonzo zeZiko kwi-ofisi yesithili echaphazelekayo makajongisise ileta yesibheno nganye ukukhangela ukuphelela kwayo, imeko yezoqoqosho yesikolo nokufaneleka esebenzisa ingcaciso enikwe sisikolo nokwenzela ukunika ingcebiso ngesibheno okanye ukusikhaba isibheno ngezizathu ezifanelekileyo.

3.2.6 Le ngcaciso ithunyelwa kwiCandelo loLawulo loLwabiwo noSetyenziso lwezeMali ukwenzela ukuqwalaselwa kwayo kwakunye nokuvunywa kwayo nguMphathiswa wePhondo.

3.2.7 Sakuba sithathelwe ingqalelo isicelo sesibheno, inkcazo ebhaliweyo ngokuqhubekayo iya kuchazelwa izikolo kusetyenziswa i-ofisi yesithili echaphazelekayo ngokumalunga nesigqibo esithathwe nguMphathiswa wePhondo nokuba ngaba isicelo sithathwe njengesona silungiselela isikolo ngeyona ndlela ibhetele.

3.3 Ukungeniswa kwezibheno

3.3.1 **Izikolo** mazingenise izibheno ukwenzela ukuvunywa kwazo nguMphathiswa wePhondo, zisayinwe yinqununu nangusihlalo webhunga lolawulo yaye mazihanjiswe ngamaxwebhu ekubhekiswa kuwo apha ngentla kuMlawuli weSithili we-ofisi yesithili echaphazelekayo.

3.3.2 Ii-ofisi zezithili mazingenise izibheno ezijongisisiweyo ngolu hlobo lulandelayo:
Nge-imeyili kwaba:
Elton.Bezuidenhout@westerncape.gov.za
Nomaphelo.Joel@westerncape.gov.za)

Maziziswe ngesandla apha:
Western Cape Education Department
Room 7-18, 7th Floor, Grand Central Towers
Lower Parliament Street
Cape Town
8001

Okanye zithunyelwe ngeposi:
Head: Education
For attention: Directorate: Management Accounting
Western Cape Education Department
Private Bag X9114
Cape Town
8000

3.3.3 Iileta zezibheno mazibe neenkcukacha eziphele leyo. Iileta zezibheno ezingaphelelanga ziya kurhoxiswa zize zibuyiselwe kwi-ofisi yesithili ukwenzela ukuba kugqitywe ngazo.

4 Kucelwa wazise okukule setyhula bonke abachaphazelekayo ukuze bakuthathele ingqalelo.

ISAYINWE: NGU-BK SCHREUDER
INTLOKO YESEBE LEMFUNDO
UMHLA: 2019-07-19

Western Cape Government
Education

Annexure A

The Director

EDUCATION DISTRICT OFFICE

FOR ATTENTION: The Deputy Director: Corporate Services

MARK WITH X

APPLICATION FOR:	**LOAN**		**LEASE/ RENTAL**		**OVERDRAFT**		**CREDIT FACILITIES**	

NAME OF SCHOOL: .....

EMIS NO: .....

1. We hereby apply in accordance with Section 36(2) of the South African Schools Act, 1996 (Act No 84 of 1996) as amended, for the approval of the Member of the Executive Council (MEC) to enter into a loan or overdraft agreement.

2. Details for finance required: (Please complete 2.1 to 2.8)

2.1	Item/s to be financed:	
2.2	Motivation to enter into a financial agreement:	
2.3	Total amount (incl. VAT):	R
2.4	Less Deposit (indicate if nil):	R
2.5	Amount of agreement which school will enter into:	R
2.6	Period (total years) of agreement:	
2.7	Monthly payment:	R
2.8	What income will be used to repay the financial agreement entered into:	

3. The following documents are hereby attached:

3.1 The latest Audited Financial Statements,
3.2 A copy of the signed and dated minutes where the decision was taken; dated and signed by the School Governing Body chairperson and principal,
3.3 Certificate of sound financial management, Section 38(1)(j), and
3.4 Should the loan or lease be of an infrastructural nature, the approval letter from the MEC will be required. This is done via the Directorate Infrastructure at Head Office.

_____

GOVERNING BODY**: CHAIRPERSON**
Date:

_____

PRINCIPAL
Date:

Western Cape Government
Education

Annexure B

The Director

EDUCATION DISTRICT OFFICE

FOR ATTENTION: The Deputy Director: Corporate Services

APPLICATION TO INVEST SURPLUS FUNDS

NAME OF SCHOOL: .....

EMIS NO: .....

1. We herewith apply, in accordance with Section 37 (3) of the South African Schools Act, 1996 (Act No 84 of 1996) as amended, for the approval of the Member of the Executive Council (MEC) to invest surplus money in separate bank accounts.

2. Details of funds to be invested: (Please complete 2.1 to 2.5)

2.1	Type (Fixed Period/Money Market/Other):	
2.2	Motivation for the investment:	
2.3	Amount to be invested	R
2.4	Name of institution where investment will be held:	
2.5	Period of the investment (months)	

3. The following documents are hereby attached:

3.1 The latest Annual Financial statements,
3.2 A copy of the signed and dated minutes where the decision was taken to invest surplus funds; dated and signed by the School Governing Body chairperson and principal, and
3.3 Certificate of sound financial management Section 38(1)(j).

GOVERNING BODY**: CHAIRPERSON**
Date:

PRINCIPAL
Date:

Wes-Kaapse Regering
Onderwys

Adres/Address: Direktoraat: Bestuursrekeningkunde, WKOD,Grand Central Towers, Laer-Parlementstraat, Privaatsak X9114, Kaapstad 8000. Directorate: Management Accounting, WCED,Grand Central Towers, Lower Parliament Street Private Bag X9114, Cape Town, 8000.Tel.: (021) 467-2192, Faks/Fax 467-2594.

Aansoek om goedkeuring ingevolge artikel 43(2) van die SA Skolewet,1996 (Wet 84 van 1996), deur die LUR verantwoordelik vir Onderwys, van die beheerliggaam se aanstelling van 'n persoon verantwoordelik vir die ondersoek van en verslagdoening oor die inrigting se rekords en finansiële state.

Application for approval in terms of Section 43(2) of the SA Schools Act, 1996 (Act 84 of 1996), by the MEC responsible for Education, of the governing body's appointment of a person to examine and report on the records and financial statements of the institution.

Onderwysinrigting / Educational Institution: **DISTRIK/DISTRICT:**

Besonderhede van Persoon : Details of Person

Volle voorname/Full first names	
Van/Surname	
Identiteitsnr/Identity No	
Posadres/Postal address	
Telefoon/Telephone	( ) Selfoon/Mobile :
E-pos-adres/Email address	
Enige kriminele oortredings? Any criminal offences?	Ja/Ye | Nee/N — Indien **Ja**, verskaf asb besonderhede op 'n addisionele bladsy. If **Yes,** please supply particulars on an additional page.
Ooit voorheen insolvent verklaar? Ever been declared insolvent?	Ja/Ye | Nee/N — Indien **Ja**, verskaf asb besonderhede op 'n addisionele bladsy. If **Yes,** please supply particulars on an additional page.

Dokumente aangeheg : Documents attached

Curriculum Vitae (1 Page) & certified copies of relavent qualifications

Notule van beheerliggaamvergadering(Bewys:Aanstelling&datum)/Minutes of Governing Body Meeting(Proof:Appointment&date)

Beheerliggaam : Governing Body

Geteken/Signed : Datum/Date :

Naam en Van/Name and Surname:

Telefoon/Telephone: ( ) Sel/Mobile:

Verklaring deur aansoeker : Declaration by applicant

Ek, _____, verklaar hiermee dat ek jaarliks onafhanklik sal verslag doen teen **30 Junie** oor die rekords en finansiële state van die inrigting vir die periode **1 Januarie tot 31 Desember**. Ek sal geen finansiële of enige ander voordele aanvaar wat my onafhanklikheid om my pligte uit te voer sal beïnvloed nie .Ek het geen finansiële belang by die sake van die inrigting nie.

I, _____, hereby declare that I will annually by **30 June** report independently on the records and financial statements of the institution for the period **1 January to 31 December**. I will not accept any financial or other benefits that may influence my independence to perform my duties. I have no financial interest in the business of the institution.

Geteken/Signed : _____ _____

Aansoeker/Applicant Datum/Date