

IPHEPHA ELILANDULAYO

Olu xwebhu, luxwebhu oluguqulweyo oluyikopi yoxwebhu lweKomiti yophicotho olwatyikitywa lwaza lwamkelwa, kwaye iKomiti yoPhicotho ehlanganisiweyo ayinakubekwa butyala xa kuthe kwafumaniseka ukuba akugulwanga ngokuchanekileyo xa bekuguqulwa.

ISiqendu 3 – Ingxelo yeKomiti ye-Odithi

INGXELO YEKOMITI YE-ODITHI KARHULUMENTE WEPHONDO LENTSHONA KOLONI YESEBE LEMFUNDO (YEBHAJETHI 5) YONYAKA-MALI OPHELA NGOMATSHI 2009.

1. Intshayelelo

IKomiti ye-Odithi inovuyo ukunikezela ngengxelo yayo yonyaka-mali ukhankanywe ngasentla ophela ngoMatshi 2009.

2. Amalungu eKomiti ye-Odithi nabo bathi baya ezintlanganisweni

IKomiti ye-Odithi inamalungu ayo adwelisiweyo apha ngasezantsi. Kulindeleke ukuba idibane ubuncinane KANE ngonyaka ngokweMigqaliselo yokuSebenza (*Terms of Reference*) kwayo ovunyiweyo. Ngalo nyaka umiyo, kwabanjwa iintlanganiso ZANTANDATHU:

3. Amalungu alo nyaka

lintlanganiso eziyiweyo

Mnu RG Nicholls (USihlalo – ingqesho yethutyana iphele nge- 31 Julayi 2009).	6
Gqr L Kathan	6
Nks B Daries	6
Nks P White	6
Mnu L Mdunyelwa	2
(Lilungu lekomiti elinyulwe nge-1 Oktobha 2008 noye emva koko wanyulwa njengoSihlalo weThutyana ukusuka kowe-1 Agasti 2009).	

4. Umsebenzi oluxanduva lweKomiti ye-Odithi

IKomiti ye-Odithi inika ingxelo yokuba ilandele ngqo imisebenzi eluxanduva lwayo esuka kwiSiqendu 38(1)(a) soMthetho woLawulo lweMali kaRhulumente, wowe-1999 (UMthetho 1 wowe-1999) (*Section 38 (1)(a) of the Public Finance Management Act, 1999 (Act 1 of 1999)*) noMqathango 3.1.13 omalunga nezoLawulo lweMali, njengoko kuyimfuneko.

IKomiti ye-Odithi ichaza kwakhona ukuba yamkele iMigqaliselo yokuSebenza njengeTshatha yeKomithi ye-Odithi (*Audit Committee Charter*). IKomiti ye-Odithi ikwazile ukuyilawula imicimbi yayo yayenza imisebenzi eluxanduva lwayo ngokuhambelanayo ngqo nale tshatha.

5. Impumelelo kuLawulo Lwangaphakathi

Ngokoluvo lwam, iingxelo ezamkelweyo ebezisuka kwababonelela ngeenkonzo nengcaciso echaziweyo ngethuba leentlanganiso zeKomiti ye-Odithi, imeko yolawulo yokusebenza yangaphakathi (*internal control environment*) iqulathe iimpazamo ezininzi, emazilungiswe kunyaka-mali ophela ngoMatshi 2010.

Isitraktsha esisekiweyo, esiyiKomiti yoku-Oditha (*Audit Monitoring Team*), asikwazanga ukujongana ngokwaneleyo nezinto ezifunyanisiweyo eziphakanyiswe nguMphicothi-ncwadi Jikelele zaxhaswa yiKomiti yoku-Oditha, liSebe loku-Oditha Langaphakathi nasisiSCOPA. Nangona kwakunikwe ingxelo ngalo mba ngaphambili, ama-36% ezi zinto azikasonjululwa.

6. U-Oditho Lwangaphakathi

U-Oditho Lwangaphakathi lwatshintshwa ekupheleni konyaka wokunika ukusuka kumboneleli wenkonzo wangaphandle yenziwa ngumboneleli wenkonzo wangaphakathi. Nakuba kunjalo, njengoko kufakwe ingxelo kwiminyaka emithathu edlulileyo, u-Oditho Lwangaphakathi alwenzekanga ngempumelelo ekudaleni inguqu eyiyo eyimfuneko ngenxa yokuba nangoku lulonke, lunabasebenzi abanqongopheleyo. Ngenxa yesi siphumo, iSicwangciso esivunyiweyo so-Oditho Lwangaphakathi sowe-2008/2009 (*the approved 2008/2009 Internal Audit Plan*) asiphunyezwa sonke.

7. Umgangatho weengxelo zenyanga/zekota zokubeka esweni eziqhubeka enyakeni ezifakwa ngokwe-PFMA kunye noMthetho wokwaBiwa kweNgeniso (*Division of Revenue Act*)

limfuneko ezingummiselo ze-PFMA nezoMthetho wokwaBiwa kweNgeniso (*Division of Revenue Act*) ziphunyezwe ngokungephi ngokuphathelele kwiingxelo zenyanga nezekota ezichaphazelekayo. Ezi ngxelo bezingangeniswa qho kwiKomiti ye-Odithi.

8. UmSebenzi wokuLawulwa kweNgozi

Ukumiselwa komsebenzi wokuLawula iNgozi (*Risk Management function*) akukwazanga kuqhubela phambili ngokweMiqathango enguMmiselo, koko iye yalungiselelwa ingqwalaselo yabaphathi abakhulu kulo nyaka-mali umiyo.

9. Ukuphononongwa kweNgcaciso zeMali

IKomiti ye-Odithi:

- yaphonononga yaxoxa ngeengxelo zemali ezi-odithiweyo eziza kufakwa kwiingxelo yonyaka yoMphicothi-ncwadi Jikelele neyeGosa yoLawulo lweMali (*Accounting Officer*);
- yaphonononga ileta yabaphathi yoMphicothi-ncwadi Jikelele kunye nempendulo yoko; kunye
- yaphonononga uhlengahlengiso oluqaphelekayo oluvela kwi-odithi.

IKomiti ye-Odithi iyavumelana kwaye isamkela isigqibo soMphicothi-ncwadi Jikelele seengxelo zemali kwaye inoluvo lokuba iingxelo zonyaka ze-odithi zinokwamkelwa kunye nengxelo yoMphicothi-ncwadi Jikelele.

Kuyavuyiswana nalo kwakhona iSebe leMfundo, ngokufumana imbono ye-odithi engenamakhwiniba (*unqualified audit opinion*) evela kuMphicothi-ncwadi Jikelele.

10. Ingcaciso malunga neNtsebenzo

Umpicothi-ncwadi Jikelele uqwalasele imiba ebalulekileyo enxulumene nokuziswa kwemfundo engundoqo enjengale ilandelayo:

- *DORA – HIV and AIDS Grant*
- *DORA – National School Nutrition Programme Grant*
- *Dinaledi Schools Initiative*
- *Learner Transport Scheme*
- *Supply Chain Management*

NgokoMphicothi-ncwadi Jikelele, ezi zinto ziya kuba yinxalenye yembono ye-odithi ukusuka kunyaka-mali ka-2010. ISebe leMfundo lacelwa, ke ngoko, ukuba lizisombulule ezi zinto njengenxalenye yeenkqubo eziqhubekayo zokulungiswa kwezinto, ukuba oko akuphumeleli kuya kukhokelela ekukhutshweni kwengxelo enamakhwiniba (*qualified audit report*) ngo-2010.

11. Ezinye iinkalo ezixhalabisayo

Ukuziswa kwemfundo esemgangathweni kuthintelwa koku (phakathi kwezinye izinto):

- Lunxibelelwano olungayondelelananga phakathi koNdlunkulu, ii-Ofisi zeZithili zeMfundo nezikolo;
- Ukunqongophala kokucaciswa kwemisebenzi noxanduva phakathi koNdlunkulu, ii-Ofisi zeZithili zeMfundo nasezikolweni ezikhankanywe ngasentla; kunye;
- Neendlela zolawulo lwangaphakathi ezingasebenzi kakuhle.

Isigqibelo

Le Komiti ye-Odithi inqwenela ukuphinda umba wokuba ulawulo olusemgangathweni lweziko (*good corporate governance*) nolawulo lwangaphakathi olululo, ngokukodwa kwiinkalo eziphawuliweyo zokulawulwa kweengozi, ziya kubekwa phambili kulo nyaka-mali mtsha.

Njengoko kuchaziweyo kwisihlokwana esingaphambili, owona msebenzi ungundoqo wesebe lemfundo ufuna ukuphononongwa kunye nengqwalaselo, ukuze uphucule umgangatho wemfundo namanqanaba entsebenzo. Ukuba kuye kwadalwa izitraktsha ezifanelekileyo, oku kufaka igalelo eliqaphelekayo kwimeko ekhuthaza ukufunda ngokukuko.

MNU L MDUNYELWA

USIHLALO WETHUTYANA WEKOMITI YE-ODITHI YESEBE LEMFUNDO LENTSHONA KOLONI

21 AGASTI 2009

Report brands SA schools 'dysfunctional'

MPUMELELO MKHABELA

A HIGH-level panel of education experts has concluded that South African schools are largely "dysfunctional".

In a report, commissioned by former minister of education Naledi Pandor, the Ministerial Committee on a National Education and Evaluation Development Unit found indications of "systematic collapse" in schools. "The committee has received consistent reports from schools about confusion, suspicion, and, at times outrage, about the underlying dysfunctionality of schools," the report says.

"Teachers and principals report about time lost because of absentee teachers, incompetent principals, and under-prepared district officials. The culture of teaching and learning has, for all intents and purposes, disappeared, especially in

rural and township schools."

To resolve the problems, the committee, chaired by renowned educationalist Professor Jonathan Jansen, has recommended the promulgation of legislation "as soon as possible" to establish a permanent independent body to conduct monitoring and evaluation at all schools.

"The unit officials must be endowed with legal and political authority to enter classrooms for purposes of monitoring and evaluation," the report says.

The report indicates that while teachers are often singled out, district and provincial authorities are also to blame for failing schools.

The committee's attention was also drawn to the plethora of policies that require teachers to toil away at endless paperwork, taking the emphasis away from the classroom.

The report has been published for public comment.

ISiqendu 4 – IiNgxelo zeMali zoNyaka (*Annual Financial Statements*)

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**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI YEMALI YESI-5**

**INGXELO YOMLAWULI WEMALI
yonyaka-mali ophele nge-31 Matshi 2008**

Ingxelo yeGosa elinoXanduva lokuPhendula ngemiba yezemali (*Accounting Officer*) kwisiGqeba soLawulo soMthetho samaPhondo seRiphabliki yaseMzantsi Afrika

1. Ukuphononongwa ngokubanzi kwemiba yemali

Lo nyaka uphantsi kophononongo ube ngumngeni, ngenxa yesiphumo seziphumo zeSatifikethi seMatriki sikaZwelonke seqela lokuqala labafundi beBakala 12 zokubhala iimviwo phantsi kweNgcaciso yeKharityhulam kaZwelonke (*National Curriculum Statement*). Nangona ezi ziphumo bezingaphantsi kwezo zifunyenwe kunyaka ophelileyo, iziphumo zeli phondo ibisezezona ziphakame kakhulu elizweni. Ngenxa yesiCwangciso sokuPasa kwaBafundi sikaZwelonke (ngoMyinge oMiselweyo) (*National Learner Attainment Strategy*) isebe lemfundo liqwalasele ezo zikolo zemfundo ephakamileyo ezafumana umyinge wokupasa ongaphantsi kwe-60% kunyaka ophelileyo. Kufanele kucaciswe ukuba ngaphezu kwe-50% yezikolo ezikule program zaye zaziphucula iziphumo zazo ngaphezu ko-60%. Nakuba kunjalo, ezinye izikolo ezintsha zayingena le program.

Amanqanaba olwazi lokufunda nokubhala nawolwazi lokubala aqhubela phambili ngokufumana ingqwalaselo egxilileyo, zanikwa amabhaso okuwonga ezo zikolo ziziiprayimari ezaqhuba kakuhle phantsi kweemeko ezingentle.

Icandelo le-ECD liselelona liphezulu kuluhlu lwezinto eziphambili, kwaye kugxininiswe kwiziseko zophuhliso kwaneenkondo ezinxulumene noko. Isebe lemfundo lisazinikele ekwandiseni inani labafundi abamkelwayo ukuqinisekisa ukuqaliswa kweBakala R kuzwelonke.

Ikholeji ze-FET zagqiba ukwenza isicwangciso sazo semali phantsi kwe*Recapitalisation Grant*, esinika inkxaso-mali yeminyaka emithathu. Ukuqingqwa kweefizi kwiikhosi ze-NC(V) kusengumngeni kwiikholeji, njengoko zisajongene nokuphelisa iikhosi ii-NATED courses.

Isebe lemfundo likwazile ukuchitha i-99.85% yebhajethi ehlenga-hlengisiweyo. Ithagethi emiselwe yi-Ofisi kaNondyebo yePhondo (*Provincial Treasury*) yeyokuba amasebe amele ukuba angachithi ngaphantsi okanye ngaphezulu kwe-1% yebhajethi. Ingcaciso yokusetyenziswa kwemali ibonisa iindleko ezenziweyo ezingaphantsi kwe-R13,6 yezigidi.

Izizathu zokwenza inkcitho engaphantsi kommiselo zibandakanya okulandelayo:

- Iindleko ezingaphantsi komlinganiselo kuphuhliso lweziseko ezibangelwa kukusetyenziswa kwayo kwiiprojekthi zosetyenziso lwemali olwathi, ngenxa yemingeni yokuthengwa komhlaba, azagqitywa.
- I-WCED ayikwazanga ukufikelela kwiithagethi ezithile. Kwezinye iinkalo iinkcitho ibe ngaphantsi kwalonto bekucwangciselwe yona.
- Apho linako isebe lemfundo, liqalise inyathelo lothintelo ngokuqalisa ukucwangcisa izinto ngokukuko, ukuphonononga iimeko ezingumngeni nokuhlenga-hlengisa iiprojekthi ngokufanelekileyo.

Intlawulo yemali isuka kwenye i-akhawunti iye kwenye (*virement*):

I-Ofisi kaNondyebo yePhondo yavuma ngokusesikweni ukwenziwa kwezi ntlawulo phakathi kwamacandelo amabini amakhulu kwiBhajethi:

Ukutshintshwa kwe-R798 000 ukusuka kwiprogram 1 ukuya kweye-4 ngenxa yokuhlawulwa kwemali elityala ye-OSD, ehlawulwa ukususela kwithuba elidlulileyo (*backdated*) kuJanuwari 2008.

Ukutshintshwa kwe-R15 096 000 ukusuka kwiprogram 1 ukuya kwiprogram 5 ngenxa yeentsuku zekhefu ezahlawulelwa ootitshala be-CS abatshintshelwa ezikholejini ngokoMthetho we-FET, No. 16 ka-2006, ngokunjalo nabaqeshwa abakhetha ukuphuma kwinkqubo yezemfundo.

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI YEMALI YESI-5**

**INGXELO YOMLAWULI WEMALI
yonyaka-mali ophele nge-31 Matshi 2008**

Ukutshintshwa kwe-R2 353 000 ukusuka kwiprogram 1 ukuya kwiprogram 5 ngenxa yeentsuku zekhefu eziqokeleleneyo (*accumulated leave*) ezahlawulelwa ootitshala be-CS abatshintshelwa ezikholejini ngokoMthetho we-FET, No. 16 ka-2006, nokulungiselela kananjalo abaqeshwa abakhetha ukuphuma kwinkqubo yezemfundo.

Ukutshintshwa kwe-R3 273 000 ukusuka kwiprogram 1 ukuya kwiprogram 5 ngenxa yeemali ezongeziweyo ezanikwa iikholeji ze-FET ngenxa yokuqaliswa kwe-NC(V).

Ukutshintshwa kwe-R788 000 ukusuka kwiprogram 1 ukuya kwiprogram 7 ngenxa yokukhula kwenani labafundi abafumana inkxaso-mali kwizikolo zamaBakala R.

Ukutshintshwa kwe-R4 287 000 ukusuka kwiprogram 3 ukuya kwiprogram 2, i-R292 000 ukusuka kwiprogram 1 ukuya kwiprogram 2, yayi-R1 049 000 ukusuka kwiprogram 6 ukuya kwiprogram 2 yaze yayi-R6 181 000 ukusuka kwiprogram 8 ukuya kwiprogram 2. Oku kutshintshwa kweentlawulo konke kubangelwa yinkcitho engaphezulu kwiimpahla neenkonzo, ekhokelela ekusekweni kwe-ofisi yesithili semfundo entsha nasekuhlaziyweni kwayo ngokunjalo kunye nembuyiselo (*compensation*) yabaqeshwa.

2. Inkonzo eyenziwa lisebe lemfundo

2.1 UMgaqo-nkqubo wokusetyenziswa kweMali eyiNgeniso (*Revenue Policy*)

Isebe lemfundo lihlawulisa imali ngeenkonzo ezinxulumene neemviwo, ezinjengomakishwa kweencwadi zeempendulo, izicelo zekopi yesatifikethi sematriki ezimaxabiso amiselweyo liSebe leMfundo likazwelonke.

Isebe lemfundo libonelela ngenkonzo yokufotokopa nokuprinta kumasebe karhulumente kwiphondo ngentlawulo encinane.

2.2 Iinkonzo zasimahla

Isebe lemfundo aliboneleli ngayo nayiphi na inkonzo esimahla ebinokuthi endaweni yenze ingeniso eqaphelekayo.

2.3 Ii-inventri

I-inventri eyayikho ekupheleni konyaka-mali yayibandakanya imisebenzi esaqhubekayo (*work-in-progress*) enxulumene neemvumelwano zokwakha. Umsebenzi osaqhutywayo uchazwa njengeemvumelwano zokwakha ekuye kwabonelelwa ngeenkonzo zazo, kodwa iimali zazo ezisagciniweyo nekusafuneka ukuba zihlawulelwe, njengoko kuvunyelwene nalowo unika inkonzo ngokwemigqaliselo yemvumelwano. Isixa-mali se-WIP yi-R125,586 yezigidi kunyaka lowo uphantsi kophononongo.

3. Izithintelo ekuphumezeni umsebenzi

Nangona isebe lemfundo liluphumeza uninzi lweethagethi zalo, kusekho iziphene ezifumanekayo. Ukusekwa kweekomiti zeeseke the kwinqanaba le-ofisi yesithili semfundo ukunika inkxaso ephuculiweyo kwamkelwe zizikolo ngokubanzi. Isebe lemfundo likholelwa ekubeni ezi komiti zeeseke the ziya kujongana neminye yale mingeni ifunyanwa zizikolo.

Izikolo zijongene nemingeni ekufumaneni ootitshala abanezakhono ezizizo nabaqeqeshwe ngokukuko kwizifundo ezithile. Izifundo ezinjengeMathematika neSayensi zijongene nolona ngongophalo lukhulu. Isebe lemfundo linaso isikim sebhassari esiwusombulula ngokuyinxalenye lo mngeni. Nakuba kunjalo, iSebe leMfundo likazwelonke lisaphanda ngokunjalo ngezisombululo ezinokwenzeka.

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI YEMALI YESI-5**

**INGXELO YOMLAWULI WEMALI
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Izithuba ezingenamntu kwaNdlunkulu, ngokukodwa kumacandelo emisebenzi axananazileyo (*transversal disciplines*) anjengeCandelo loLawulo lwaBasebenzi (*Human Resources Management*), iCandelo lokuThengwa kweNkonzo neMpahla (*Supply Chain Management*) neCandelo loLawulo nokuSetyenziswa kweMali (*Financial Accounting*), zisasele zingumngeni. Isebe lemfundo lithe gqolo lizizalisa izithuba zomsebenzi.

4. Ukusetyenziswa kwezipho-mali zabaxhasi (*donor funds*)

Isebe lemfundo alibanga nakufumana baxhasi abaphambili.

5. Amaziko oshishino namaziko karhulumente (*Trading entities and Public entities*)

Isebe lemfundo alinawo nawaphi amaziko abizwa ngolu hlobo kwaye lona lilawulwa ngumthetho we-PFMA.

6. Amaziko esele kukhutshelwe wona iintlawulo

Uluhlu lwamaziko asele ekhutshelwe iintlawulo luchaziwe kwisiHlomelo 1C seengxelo zemali zonyaka. Isebe lemfundo lenza iintlawulo kumaziko emfundo ahluka-hlukeneyo.

Iintlawulo zenziwa kumaziko emfundo ngokomthetho wePalamente ochaphazelekayo olawula zona. Umzekelo, iintlawulo zihlawulwa kwizikolo zikarhulumente eziqhelekileyo ngokwemimiselo nemigangatho, njengoko kumiselweyo kuMthetho weZikolo waseMzantsi Afrika (*South African Schools Act*). Uyacelwa ukuba ufunde isiHlomelo 1C ukufumana ingcaciso engaphezulu ngohlobo ngalunye lweziko lwemfundo.

Isebe lemfundo lisebenzisa ngokungqongqo iSiqundu 38(i)(i) se-PFMA, apho amaziko emfundo afumana iintlawulo kufuneka angqine ukuba achitha ezo mali kwinjongo ezabelwe yona. Amaziko achaphazelekayo kufuneka achaze aze asayine isatifikethi esiphathelele koko phambi kokuba kwenziwe iintlawulo elandelayo. Emva koko, ngokomthetho ochaphazelekayo ophathelele kumaziko emfundo, anoxanduva ngokunjalo lokungenisa iingxelo zemali eziphicothiweyo (*audited financial statements*) ungadlulanga umhla osikiweyo wokuphonononga nokuthotyelwa komthetho. Le nkqubo ithe gqolo ukubekwa esweni.

7. (Intsebenziswano namaziko abucala norhulumente _ (*public private partnerships*) (PPP))

Isebe lemfundo alikangeni kuyo nayiphi imvumelwano elolo hlobo.

8. Iimvumelwano zolawulo lwamaqumrhu (*Corporate governance arrangements*)

Imimiselo esebenzayo ye-Ofisi kaNondyebo yagqiba ngokusekwa kwenkqubo yokulwa ilahleko (*risk-based approach*) kuphicotho-zincwadi lwangaPhakathi. Le nkqubo iyavumelana nengxelo kaKing II.

Inkqubo yokulwa ilahleko ifuna ukubhalwa kwayo yonke ilahleko eqaphelekayo, kodwa ayiphelelanga ekugxileni kwiilahleko ezichaphazela ukusetyenziswa kwemali neelahleko ezithile.

Kulo nyaka-mali i-Ofisi kaNondyebo yePhondo yenza umsebenzi wokuphicothwa kweencwadi wangaphakathi ngoncedo lomboneleli-nkonzo wangaphandle, u*Sihluma Sonke Consortium*. Kulo nyaka-mali, ukwenziwa kwalo msebenzi kunatyeselwe (*decentralised*) kwisebe lemfundo.

Isebe lemfundo lineKomiti yokuPhicothwa kweencwadi, enamalungu azimeleyo. Ngoku ikunyaka wesihlanu isebenza. Le komiti ihlangana qho ixoxe nabaphathi. Umsebenzi wokuphicothwa kweencwadi wangaphakathi unika iingxelo ngqo kwiKomiti yokuPhicothwa kweencwadi.

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI YEMALI YESI-5**

**INGXELO YOMLAWULI WEMALI
yonyaka-mali ophele nge-31 Matshi 2008**

Isebe lemfundo lineYunithi yokuPhononongwa kweLahleko (*Risk Assessment Unit*). Enye yeyona misebenzi iphambili kukuqulunqa uMgaqo-nkqubo wokuLawulwa kweLahleko (*Risk Management Policy*) ngokuhambelanayo nomgaqo-sikhokelo woMgaqo-nkqubo woLawulo lweLahleko we-Ofisi kaNondyebo wePhondo (*Provincial Treasury Risk Management Policy*). Isebe lemfundo laseka iKomiti yoLawulo lweMicimbi yeLahleko kuMaziko (*Enterprise Risk Management Committee*), likhokelwa yiNtsumpa-Jikelele. Le komiti iya kugxila kulawulo lweelahleko kumasebe achaphazelekayo. Iilahleko zokulawula iziko zibekwe esweni yiKomiti yokuBeka eSweni iLahleko kuMaziko.

Ngonyaka ngamnye, amalungu angabaphathi makazalise angenise isaziso esibhalwe '*No conflict of Interest*' (*'Akukho kungqubana kweemfuno'*). Onke amalungu ekomiti yokhuphiswano ngamaxabiso nabasebenzi beCandelo loLawulo lokuThengwa kweeNkonzo neeMpahla (*Supply Chain Management*) ngokunjalo mababhengeze naluphi ungqubano lweemfuno.

Ukhuseleko lwabafundi nootitshala ezikolweni ngowona mngeni uphambili kwaye isebe lemfundo liseke intsebenziswano namanye amasebe ephondo achaphazelekayo okujongana nalo mba. Isebe lemfundo linecandelo elijongene nokhuseleko lwezikolo nemiba enxulumene neziyobisi.

9. Imisebenzi eyekiweyo / imisebenzi ekungasayi kuqhutyekwa ngayo

Ayikho.

10. Imisebenzi emitsha / ecetyiswayo

Ayikho.

11. Ukulawulwa kwee-asethi

Isebe lemfundo liziphumeze zonke izigaba ezibalulekileyo (*milestones*), njengoko kumiselweyo kwiinguqu zoLawulo lwee-asethi. Inkqubo yokungqiniswa kwee-asethi yenziwa qho kunyaka wesibini ukuqinisekisa ukuphucuka okuthe rhoqo. Zonke ii-asethi ziye zafakwa kwirejista yee-asethi yaze imeko/umqathango nge-asethi nganye warekhodwa.

12. Iziganeko zasemva komhla wokufakwa kwengxelo

Azikho.

13. Ingcaciso ngokwenziwa komsebenzi

Ingcaciso ngokwenziwa komsebenzi irekhodwa qho ngekota ingeniswe kwi-Ofisi kaNondyebo yePhondo. Ingcaciso ethile yokusetyenziswa kwemali ayifumaneki kwaye isebe lemfundo lisaxakeke kukuqaphela iisistim ezizizo nemigaqo ethile ukurekhoda ingcaciso eyiyo. Isebe lemfundo lenza ilinge (*piloting*) le-*Human Capital Leave Management System* (HC-LMS) ukufaka iirejista zokuhamba izikolo. Le sistim ijoliswe ekuncediseni ukulandela umkhwa wokungahanjwa kakuhle kwesikolo ngelokulungiselela ukuba isebe lemfundo liqalise amanyathelo okuphucula ukuhanjwa kwesikolo.

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14. Izigqibo zeSCOPA

Imiba ebhekiselele kwingxelo yangaphambili yokuphicothwa kweencwadi nezigqibo zeSCOPA	Umba	Okufunyanisiweyo kwizinto ezisenziwayo
ISigqibo 1: Ingxelo yokuPhicothwa kweencwadi ka-2004 uMhlathi 5.4 (ii)	Inkcitho engagunyaziswanga: Inkcitho kwiprogram yolwazi lokufunda nokubhala ka-1991/92 – R21.949 yezigidi nenkcitho egqithileyo kwibhajethi yoLawulo lwangaphambili: lweNdlu yaBameli (<i>former Administration: House of Representatives</i>) 1995/96 – R10.707 yezigidi	Umthetho i- <i>Western Cape Inherited Debt Relief</i> 2009 (No. ka-2009) wamiselwa nge-21 Apreli 2009. I-Ofisi kaNondyebo yePhondo iya kunika uncendo kwindlela iincwadi zesebe lemfundo (u-15 no-70 emazilungiswe ngayo. Ibhalansi iya kuhlululwa kunyaka-mali 2009/10.
3. Ezemfundo	Imiba yezoLawulo (iphepha 7, umhlathi 12) <ul style="list-style-type: none"> Abaphathi bafanele ukunyanzelisa ulawulo olungqongqo lwamaxwebhu axhasayo esebe lemfundo. Abaphathi bafanele ukuqulunqa isicwangciso sokuqinisekisa ukuthotyelwa kweenkqubo zolawulo. Ukwabelana ngengcaciso phakathi kwe-DTPW ne-WCED akwanelanga. I-WCED ifanele ukuqinisekisa kwakhona ukuba ingcaciso le kwabelwana ngayo kwangethuba kwaye omabini amasebe anoxanduva lokuqinisekisa ukuba ingcaciso ifumaneka lula ngeenjongo ukulungiselela ukuphicothwa kweencwadi. 	lingcebiso zakho ziqatshelwe kwaye ziya kwenziwa.
6. Imiba exananazileyo	Ikomiti zoKuphicothwa kweencwadi IKomiti inqwenela ukucebisa ukuba kubanjwe iintlanganiso qho nabaphathi baMasebe ngokwe- <i>Audit Committee Charter</i> kwaye bayazise iKomiti ngokusebenza ngempumelelo kolawulo lwangaphakathi kumaSebe qho ngekota.	lingcebiso zakho ziqatshelwe kwaye ziya kwenziwa.
	IThekhinoloji yezeNgcaciso Onke amaSebe afanele ukunyusa lo mba awuse kwelona nqanaba liphezulu kakhulu leprayorithi lokubaluleko lwenyathelo kwaye iSebe le-Ofisi yeNkulumbuso (<i>Department of Premier</i>) lifanele ukukhokela ukuthintela ukuwa kweesistim ze-IT.	lingcebiso zakho ziqatshelwe kwaye ziya kwenziwa.
	Ingcaciso engokusetyenziswa kwemali Imigaqo-nkqubo yolawulo nemigqaliselo, ebandakanya iinkqubo zokubeka esweni, imele ukumiselwa ukulawula inkqubo yokuqinisekisa ukuba iinjongo zesicwangciso (<i>strategic plan</i>) zinxityelelwanisa neenjongo zebhajethi nezengxelo yonyaka. Amasebe kufuneka kwakhona azise iKomiti ngokuphathelele kwimeko nasekuchanekeni kweemvumelwano zokulawulwa kokusetyenziswa kwemali qho ngekota.	lingcebiso zakho ziqatshelwe kwaye ziya kwenziwa.

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15. Ulungelelwano lwangaphambili neengxelo zokuphicothwa kweencwadi

IKomiti yokuBeka eSweni uPhicotho-zincwadi (*Audit Monitoring Team*) (AMT) yaqinisekisa ukuba amanyathelo okulungisa izinto ngokuphathelele kwiingcebiso zoMphicothi-ncwadi Jikelele enziwa kwanikwa uncedo nesikhokelo kubaphathi ngokuphathelele ekuphonyezweni kwawo.

I-AMT yancedisa ngempumelelo ukusombulula imiba eyi-37 edweliswe kwisiHlomelo A no-B sengxelo yoMphicothi-ncwadi Jikelele yabaphathi ka-2007-08. I-AMT yakuphumeza oku ngokucela aBalawuli aBaziintloko abachaphazelekayo ukuba baqulunqe izicwangciso zokusebenza eziphathelele kuphonyezo, ekubeka esweni inkqubela qho ngenyanga.

Isebe lemfundo lenze isicwangciso sokujongana nezinto ezixhalabisayo eziphathelele kwiziqinisekiso zootitshala nezifundo ezinxulumeneyo nabo abazifundisayo. Isistim yeZiko leDatha yeziQinisekiso zeMfundo (*Qualification Database*) (QDB) isenziwa ukulungiselela ukufakwa kweziqinisekiso zootitshala. Le sistim iya kuqaliswa ngokusesikweni ekupheleni konyaka-mali ka-2009/10.

16. Uxolelo (*exemptions*) nokutenxa kwimigaqo (*deviations*) okuvela kwi-Ofisi kaNondyebo kaZwelonke

Alukho.

17. Ukusetyenziswa kwemali evela kulawulo lwangaphambili (ukucoca) (*mopping up*)

Ababekulawulo lwePhondo leNtshona Koloni (*former Western Cape Provincial Administration*) lwangaphambili nababesaya kuba kwiNdlu yaBameli (*former House of Representatives*) baye bamkela iibhalansi ezindala ezazivela kuburhulumente bangaphambili bezopolitiko ezazisuka kunyaka-mali 1994/1995. Umthetho i-*Western Cape Inherited Debt Relief 2009* (No. ka-2009) wamiselwa nge-21 Apreli 2009 ukugunyazisa ukucinywa kwamatyala athile oLawulo lwePhondo leKoloni (*Cape Provincial Administration*) nababesaya kuba ngaBendlu yaBameli, awayegqithiselwe liPhondo leNtshona Koloni ngokoMgaqo-siseko weRiphablikihi yaseMzantsi Afrika, ngo-1993, nangekahlawulwa; ukwenza amalungiselelo okuhlawula ii-akhawunti ngokunxulumene namatyala; nokukhawulelana neemeko ezinokwehla ngokubhekiselele koku.

Ukususela ekupasisweni koMthetho wokuPheliswa kwaMatyala oLawulo Lwangaphambili (*Debt Relief Act*) kunyaka-mali ka-2009/10, ukuza kuthi ga ngoku, imicimbi yezemali yolawulo lwangaphambili, nesiboniswa kungokunje kwiincwadi zee-akhawunti, kuya kujongwana nayo kunyaka-mali ka-2009/2010. Ngenxa yoku, isibonelelo se-R818 285.43 sazisiwe (*disclosed*) kwezi ngxelo zemali zonyaka ziqhotyoshelweyo ngelokuveza injongo yeSebe leMfundo yokucima ibhalansi eyintsalela (*net balance*) ekucinyweni kwe-akhawunti (*mopping up account*) kunyaka-mali ka-2009/10.

18. Imiba engeziseko zophuhliso: Ityala likaMagqwaka

Okulandelayo ngumfanekiso wokwakuqhubeka entlanganisweni njengoko kungqinisiweyo nguMlawuli-mali Jikelele wePhondo nge-17 Julayi 2009 nge-imeyili:

Ingxelo, eyagunyaziswa yiNtloko yeSebe lezoThutho neMisebenzi kaRhulumente (*Head of Department of Transport and Public Works*), evela kumcebisi ozimeleyo ivakalisa iimbono eziphathelele kwisityholo senkcitho engenanzuzo neyilahleko eyenziwa kwezi projekthi zokuphuhlisa kweziseko, zilandelayo, e*Western Cape Nurses College*, e*Valkenberg High Care Nurses Admission Unit* nasezikolweni. Iingcebiso ezenziwa ngumcebisi ezinxulumene neenkqubo zokwenziwa komsebenzi nezolawulo zasonjululwa, ii-akhawunti zonke zenziwe kwaye iGqwetha loMbuso (*State Attorney*) ligunyaziswe ukuba lizirhoxise iigaranti (*guarantees*). Inkqubo ekujoliswe kuyo isekufumaneni naziphi iindleko ezingenanzuzo neziyilahleko nokucinywa kwayo nayiphi inkcitho eyilahleko. Kwavunyelwana kunye noMlawuli-mali Jikelele wePhondo ngomhla we-16 Julayi 2009, ukuba le micimbi

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(*transactions*) iya kurekhodwa kuphela kwiincwadi zokubhalwa kwemali kwakuba kuqinisekiswa ngesixa-mali sidibene. Kwangqinisiwa ngaphezulu ukuba nakuphi ukucinywa kwamatyala kuya kubhalwa kwiincwadi zokubhala iimali zelo sebe liyiklayenti njengoko izibonelelo zokuphunyezwa kweziseko zophuhliso ngokoMthetho weCandelo loKwahlulwa kweNgeniso (*Division of Revenue Act*) zikumagunya eebhajethi zamasebe aziiklayenti, oko kukuthi, iSebe lezeMpilo neleMfundo. Nangona oku kungasentla kukhankanyiwe, indlela yokujongana neendleko ezingenanzuzo neziyilahleko ezinokwenzeka, iya kucaciswa nguMlawuli-mali Jikelele wePhondo (*Provincial Accountant General*).

19. Ukuvunywa ngokusemthethweni

liNgxelo zeMali zoNyaka ezibhalwe kumaphepha 14 ukuya kwele-62 zivunywe ngokusemthethweni liGosa elinoXanduva loKuphendula ngokuSetyenziswa kweMali (*Accounting Officer*).



.....
RB SWARTZ
INTSUMPA-JIKELELE
UMHLA: 31 Meyi 2009

IPHEPHA ELILANDULAYO

Olu xwebhu lophicotho, luxwebhu oluguqulweyo oluyikopi yoxwebhu lophicotho olwatyikitywa lwaza lwamkelwa, kwaye I-Ofisi yo Mphicothi-Jikelele ayinakubekwa butyala xa kuthe kwafumaniseka ukuba akuguqulwanga ngokuchanekileyo xa bekuguqulwa.



AUDITOR-GENERAL

INGXELO YOMPHICOTHI-NCWADI JIKELELE EYA KWIPALAMENTE YEPHONDO LENTSHONA KOLONI ENGEENGXELO ZEMALI NENGACISO YOKULAWULWA KOKUSETYENZISWA KWEBHAJETHI 5: YESEBE LEMFUNDO LENTSHONA KOLONI YONYAKA OPHELE NGE-31 MATSHI 2009

INGXELO ENGEENGXELO ZEMALI

Intshayelelo

1. Ndiphicothe ezi ngxelo zemali zikhaphayo zeSebe leMfundo leNtshona Koloni ekubhalwe kuzo ingxelo yolwabiwo lwemali (*appropriation statement*), ingxelo yobume bemali ukususela nge-31 Matshi 2009, nengxelo engokusetyenziswa kwemali, ingxelo engokutshintshwa kwee-asethi ii-*Net assets*, kwanengxelo yokungena nokuphuma kwemali (*cash flow statement*) yonyaka-mali ogqithileyo, isishwankathelo semigaqo-nkqubo ephambili yokulawulwa nokusetyenziswa kwemali namanye amanqaku achazayo (*explanatory notes*), njengoko kubhaliweyo kumaphepha 14 ukuya kowama-62.

Uxanduva lwegosa elimele ukuphendula ngokuphathelele kwiingxelo zemali

2. Igosa lolawulo lwemali linoxanduva lokulungiselela nokucaciswa kakuhle kwezi ngxelo zemali ngokwenkqubo ehlenga-hlengisiweyo yokulawulwa kwemali (*modified cash basis of accounting*) ekugqitywe ngayo yi-Ofisi kaNondyebo kaZwelonke, njengoko ibhaliweyo kwisaziso 1.1 somgaqo-nkqubo wokulawulwa kwemali (*accounting policy note*) nangendlela efunwa nguMthetho woLawulo lweMali zikaRhulumente, ka-1999 (UMthetho No. 1 ka-1999 (*Public Finance Management Act, 1999*) (*Act 1 of 1999*) (PFMA) kunye noMthetho woKwahlulwa kweMali, ka-2008 (UMthetho No. 2 ka-2008) (DoRA) (*Division of Revenue Act, 2008*) (*Act No. 2 of 2008* (DoRA) nokulungiselela ulawulo lwangaphakathi olunjalo njengokuba igosa elinoxanduva lokuphendula malunga noku, ukuba likubona kufanelekile ukwenza ukuba kukwazeke ukucwangciswa kakuhle kweengxelo zemali ezingenazingxelo zinamposiso ziqaphelekayo, nokuba oko kubangelwa bubuqhophololo okanye yimpazamo.

Umsebenzi oluxanduva loMphicothi-ncwadi Jikelele

3. Njengoko oku kuyimfuneko ngokweSiqendu 188 soMgaqo-siseko weRiphabliki yaseMzantsi Afrika, ka-1996 (*Constitution of the Republic of South Africa, 1996*) ofundwa kunye neSiqendu 4 soMthetho woku-Odithwa kweMali zikaRhulumente (UMthetho No. 25 ka-2004) (*Public Audit Act, 2004*) (*Act No. 25 of 2004*) (PAA) neSiqendu 40(2) se-PFMA, umsebenzi oluxanduva lwam kukuvakalisa uluvo lwam ngezi ngxelo zemali zisekelwe kuphicotho-zincwadi olwenziwe ndim.
4. Ndilwenze uphicotho-zincwadi lwam ngokweMigangatho yaMazwe ngaMazwe yoKuphicotha iincwadi (*International Standards of Audit*) efundwa kunye ne-*General Notice 616 of 2008*, eyakhutshwa kwi-*Government Gazette No. 31057 of 15 Meyi 2008*. Le migangatho ifuna ukuba ndizithobele iimfuneko ezingummiselo wemikhwa yentsulungeko (*ethical requirements*), ndenze izicwangciso zophicotho zincwadi ukuze ndifumane ingqinisekiso esengqiqweni malunga nokuba ngaba iingxelo zemali azinampazamo ziqaphelekayo zokungaqondeki kakuhle (*material misstatement*) na.
5. Ukuphicothwa kweencwadi kubandakanya ukulandela imigaqo ethile ukufumana ubungqina bokuphicothwa kweencwadi zezixa-mali nezinto ezintsha kwiingxelo zemali. Imigaqo ekhethiweyo ixhomekeke kwisigqibo somphicothi zincwadi, kubandakanywa ubungozi bongungachaneki kweengxelo zemali (*material misstatement*) okuba oko kwenzeka ngenxa yobuqhophololo okanye impazamo. Ekwenzeni olu phononongo lunobungozi, umphicothi-zincwadi uthathela ingqalelo ulawulo lwangaphakathi olululo oluchaphazela amalungiselelo eziko nokuchazwa kakuhle kweengxelo zemali ukuze kuyilwe imigaqo neenkqubo zokuphicothwa kweencwadi ezisemgangathweni ngokweemeko-bume, kodwa injongo ingekokuvakalisa luvo ngokusebenza ngempumelelo kolawulo lwangaphakathi lweziko. Ukuphicothwa kweencwadi kwakhona kubandakanya ukuvavanya ukufaneleka kwemigaqo-nkqubo yokulawulwa kwemali esetyenzisiweyo nokufaneleka kweengqikelelo zokulawulwa kwemali okwenziwa ngabaphathi, ngokunjalo nokucaciswa ngokubanzi kweengxelo zemali.

6. Ndikholelwa ekubeni ubungqina endibufumeneyo banele kwaye bufanelekile ekubeni bube sisiseko sokuvakaliswa koluvo lwam ngophicotho lweencwadi zemali.

Ukuvakalisa uluvo

Ngokoluvo lwam, ezi ngxelo zemali zichaza ngokwanelisayo ubume bezemali beSebe leMfundo leNtshona Koloni kunyaka ophela nge-31 Matshi 2009, nengxelo yokusetyenziswa kwemali, ukuophuma nokungena kwayo kulo nyaka kujoliswe kuwo, ngokwenkqubo elungelelanisiweyo yokulawulwa kwemali (modified cash basis of accounting) ekugqitywe ngayo yi-Ofisi kaNondyebo kaZwelonke, njengoko ibhaliweyo kwisaziso 31 somgaqo-nkqubo wokulawulwa kwemali (accounting policy note) ongendlela efunwa nguMthetho woLawulo lweMali kaRhulumente, ka-2009 (UMthetho No. 1 ka-1999 (Public Finance Management Act, 1999) (Act 1 of 1999) (PFMA) noMthetho woKwahlulwa kweMali, ka-2008 (UMthetho No. 2 ka-2008) (DoRA) (Division of Revenue Act, 2008) (Act No. 2 of 2008 (DoRA).

Ukugxininiswa komba

7. Ndingakhange ndinike zizathu ngoluvo lwam, ndicela ukuba kuthathelwe ingqalelo le miba ilandelayo:

Iziseko zokulawulwa kwemali (*Basis of accounting*)

8. Umgaqo-nkqubo wesebe lemfundo kukucwangcisa iingxelo zemali ngokwesiseko semali esihlenga-hlengisiweyo sokulawulwa kwemali, njengokuba kumiselwe kwisaziso 1.1 somgaqo-nkqubo wokulawulwa kwemali kwiingxelo zemali.

Iiproyekthi zophuhliso lweziseko (*Infrastructure projects*)

9. Ngokuphathelele kumhlathi 18 wengxelo yegosa elinoxanduva lolawulo lwemali, isebe kusengafuneka linike iingxelo ngamatyala acinyiwe ngokwezityholo zeenkciho engenanzuzo neyilahleko enxulumene neeprojekthi zophuhliso lweziseko. Isiphumo ngalo mba ekugqibeleni asinakwaziwa okwangoku kwaye akukho malungiselelo enziweyo nokuba ngawaphi na malunga nenkcitho engenanzuzo neyilahleko, enokuba neziphumo kwiingxelo zemali.

Eminye imiba

10. Ndicela kuqwalaselwe le miba ilandelayo inxulumene nomsebenzi oluxanduva lwam ekuphicothweni kweengxelo zemali:

Umgaqo-sikhokelo wolawulo

11. Imigqaliselo yolawulo echaphazela uluvo lomphicothi-zincwadi ngeengxelo zemali inxulumene noxanduva neenkqubo ezenziwa ligosa elinoxanduva lolawulo lwemali, nabaphathi abalawulayo neboniswa kwimisebenzi eluxanduva yolawulo engundoqo ecaciswa apha ngezantsi:

Imisebenzi yolawulo eluxanduva oluphambili

12. I-PFMA inika igosa lolawulo iqela lemisebenzi eluxanduva ephathelele kulawulo lwemali nelahleko kunye nolawulo lwangaphakathi. Okuphambili ekufezekisweni koku kukwenziwa kwemisebenzi eluxanduva yolawulo, endiyiphononge ngolu hlobo lulandelayo:

No.	Umba	Y	N
Uludwe olucacileyo lwamaxwebhu axhasayo afumaneka lula nekunikezwa ngawo kwangethuba			
1.	Akukho bunzima buqaphelekayo bufumanekileyo ngexa lokuphicothwa kweencwadi obuphathelele kulibaziseko okanye kubukho bengcaciso eceliweyo.		■
Umgangatho weengxelo zemali nengcaciso yolawulo lokusetyenziswa kwayo enxulumene noku			
2.	Iingxelo zemali azikhange zifakelwe zilungiso ziqaphelekayo ngenxa yesiphumo sokuphicothwa kweencwadi.		■
3.	Iingxelo yonyaka yangeniswa ukuze iqwalaselwe phambi kokuba kwandlalwe ingxelo yomphicothi zincwadi.	■	
Ummiselo wexesha leengxelo zemali nengcaciso yokusetyenziswa kwemali			

No.	Umba	Y	N
4.	lingxelo zemali zonyaka zangeniselwa ukuphicothwa ngokwemihla esikiweyo esemthethweni [ISigendu 40 se-PFMA].	■	
Ukufumaneka kwamagosa amakhulu ngethuba lokuphicotha iincwadi			
5.	Amagosa amakhulu ayekhona ngethuba layo yonke inkqubo yokuphicothwa kweencwadi .	■	
Ukuqulunqwa kwekomiti nokuthotyelwa kwemigqaliselo yokulawulwa kwelahleko (<i>risk management</i>) , iinkqubo zolawulo zangaphakathi kunye nezokuphatha ezisebenza ngempumelelo			
6.	Ikomiti yokuphicothwa kweencwadi		
	<ul style="list-style-type: none"> ISebe leMfundo lalinayo ikomiti yokuphicothwa kweencwadi eyayisebenza kunyaka-mali wonke. Ikomiti yokuphicothwa kweencwadi isebenza ngokwemigqaliselo evunyiweyo, ebhaliweyo yokusebenza. Ikomiti yokuphicothwa kweencwadi izalisekise ngokuqaphelekayo imisebenzi yayo eluxanduva yonyaka, njengoko kubhaliweyo kwiSigendu 77 se-PFMA neMimiselo yeOfisi kaNondyebo 3.1.10. 	■	
7.	Inkqubo yokuphicothwa kweencwadi yangaphakathi		
	<ul style="list-style-type: none"> ISebe leMfundo lalinayo ikomiti yokuphicothwa kweencwadi eyayisebenza unyaka-mali wonke. Icandelo lokuphicothwa kweencwadi langaphakathi lisebenze ngokwesicwangciso esivunyiweyo sokuphicothwa kweencwadi. Icandelo lokuphicothwa kweencwadi langaphakathi lisebenze ngokuncomekayo ekwenzeni umsebenzi walo wonyaka, njengoko kumiselweyo kwiMiselo ye-Ofisi kaNondyebo 3.2. 	■	
8.	Akukho ziphene ziqaphelekileyo kubume nasekuphonyezweni kolawulo lwangaphakathi ngokuphathelele kulawulo lweemali nelahleko.	■	
9.	Akukho ziphene ziqaphelekayo kubume nasekuphonyezweni kolawulo lwangaphakathi ngokuphathelele ekuthotyelweni kwemithetho nemimiselo esetyenziswayo.	■	
10.	Iinkqubo zengcaciso zazifanelekile ukuququzelela ukucwangciswa kweengxelo zemali.	■	
11.	Uphononongo lwelahleko nesicwangciso sokulawulwa kwelahleko lwalusenziwa qho, lubandakanya isicwangciso sokuthintela ubuqhophololo, lubhalwe phantsi lwasetyenziswa njengoko kubhaliweyo kuMimiselo we-Ofisi kaNondyebo 3.2.	■	
12.	Amagunya nemisebenzi yabiwe, njengoko kubhaliweyo kwiSigendu 44 se-PFMA.	■	
Ukulandelelwa kwezinto ezifunyaniswe kuphicotho-zincwadi			
13.	Izinto ezazifunyaniswe kuphicotho-zincwadi lonyaka ongaphambili zisonjululwe ngokuqaphelekayo.	■	
14.	Izigqibo zeSCOPA seziphonyezwe ngokuqaphelekayo.		■
Imiba enxulumene nokunikwa kwengxelo yokwenziwa komsebenzi			
15.	Iinkqubo zengcaciso bezifanelekile ukuququzelela ukucwangciswa kweengxelo zemali ngokuchanekileyo nangokupheleleyo.	■	
16.	Iinkqubo zolawulo ezizizo nemigaqo ziyenziwa ziphonyezwe ukuqinisekisa ukuchaneka nokuphelela kwengcaciso echaziweyo yokwenziwa komsebenzi.	■	
17.	Isicwangciso saqulunqwa samkelwa kusenzelwa unyaka-mali ophantsi kophononongo, iinjongo ikukubeka esweni ukwenziwa komsebenzi onxulumene nebhajethi kwanokwenziwa kweenkonzo yi-WCED ngokunxulumene nesigunyaziso sayo, iinjongo eziqingqwe kwangaphambili, iziphumo, izalathisi neethagethi [IMimiselo 5.1, 5.2 ne-6.1 ye-Ofisi kaNondyebo kaZwelonke].	■	
18.	Kukho inkqubo yolawulo lwentsebenzo esebenzayo neebhonasi zentsebenzo ezihlawulwa kuphela emva kokuphononongwa ngokukuko nokuvunywa ngokusesikweni ngabo bajongene nezolawulo.	■	

14. Kwabakho ukulibaziseka kakhulu ekunikeni ingcaciso namaxwebhu alindelekileyo, ngokuphathelele kumaxesha asikiweyo ekuvunyelwene ngawo. Oku kubonisa imeko apho kukho ukusilela ekubekweni qho esweni nasekusuphavyizeni kwonokusilela kwemisebenzi yolawulo oluyimpumelelo olungqamene nokufumaneka kwengcaciso elindelekileyo. Iinkalo zenkqubo elungileyo ekufuneka zomelezwe ukuphucula oku kwiminyaka ezayo beziphathelele ekusileleni koludwe olucacileyo lwamaxwebhu axhasayo afumaneka lula.

15. Kwenziwa ingxelo eyimpazamo kwingcaciso eqaphelekayo yeengxelo zemali ezangeniswayo ngeenjongo zokuphicothwa kweencwadi. Oku kubonisa imeko apho kukho ukusilela kwinkqubo yokubeka esweni nokusuphavayisa okungenziwayo ukwenzela ukuba abaphathi bagqibe malunga nokuba ngaba ulawulo lwangaphakathi lokunika ingxelo ngendlela imali esetyenziswayo ngayo lukhona kwaye lusebenza na njengoko iishedyuli ezixhasa ukuvezwa kwengcaciso engeemali ezisetyenzisiweyo ibingangqinisiswanga ngokuthelekiswa namaxwebhu aqulethe le nengcaciso.

Ukugqitywa emva kwexesha kwengxelo yokuphicothwa kweencwadi

16. NgokweSiquendu 40(2) se-PFMA kufuneka ndingenise ingxelo yam kwigosa elinoxanduva lolawulo lwemali zingadlulanga iinyanga ezimbini zamkelwe iingxelo zemali. Kuye kwalibaziseka ukugqitywa kwale ndlela ngenxa yomdla wokuphucula ukuphendula ngokwenziwayo nokuphunyezwa kweenkqubo zangaphakathi ngokunisekisa imigangatho ephakamileyo yokunika ingxelo iyalondolozwa,

INGXELO EMALUNGA NEZINYE IIMFUNO ZOMTHETHO KUNYE NEMIQATHANGO YOMTHETHO

Ingxelo engokwenziwa komsebenzi

17. Ndiphonononge ingcaciso yokwenziwa komsebenzi njengoko ibhaliweyo kwisiquendu 2 kumaphepha 1 ukuya ku-109.

Umsebenzi oluxanduva lwegosa lolawulo lwemali wokulawulwa kokusetyenziswa kwemali

18. Igosa lolawulo lwemali linoxanduva lomsebenzi ongaphezulu njengoko kufunekayo kwiSiquendu 40(3)(a) se-PFMA ukuba liqinisekise ukuba ingxelo yonyaka neengxelo zemali eziphicothiweyo zibonisa ngokuncomekayo ukwenziwa komsebenzi ngokungqamene neenjongo ezichazwe kwangaphambili zesebe lemfundo.

Umsebenzi oluxanduva loMphicothi-zincwadi Jikelele

19. Ndiwuqhube lo msebenzi wam ngokweSiquendu 13 se-PAA esifundwa kunye ne- *General Notice 616 of 2008*, esakhutshwa yiGazethi kaRhulumente No. 31057 yange-15 Meyi 2008.
20. Ngokuphathelele koku sekubhalwe ngaphambili umsebenzi wam ububandakanya ukwenziwa kwemigaqo yokuphonononga ukufumana ubungqina obaneleyo ngengcaciso yokwenziwa komsebenzi kwaneesistim ezinxulumene (*related systems*) noko, iinkqubo kunye nemigaqo. Iinkqubo ezikhethiweyo zixhomekeke kwisigqibo somphicothi-zincwadi.
21. Ndikholelwa ekubeni ubungqina endibufumeneyo banele bufanelekile ukunika isiseko sokufunyanisiweyo okuchazwe apha ngasezantsi.

Iziphumo malunga nengcaciso yokusetyenziswa kwemali

Ingxelo ezenziweyo ngengcaciso yokusetyenziswa kwemali engathembekanga

Ukungabikho kwamaxwebhu anengcaciso ebubungqina

22. Abubangakho ubungqina baneleyo obububo obunxulumene ne-PM206 "linkcitho yolondolozo lwezakhiwo njengepesenteji yexabiso leziseko zophuhliso zesikolo" yokuxatyiswa (*valuation*) okuyi-R15 052 800 000 (R15 yezigidi-gidi (*billion*) elixabiso lokutshintshwa kwazo zonke iziseko zophuhliso zezikolo okwenziwe zi-*quantity surveys*)

EZINYE IINGXELO

Ingxelo zophicotho-zincwadi ezingokusetyenziswa kwemali

23. Ngexesha apho bekusenziwa olu phicotho-zincwadi, bekuqhutywa uphicotho lwenkqubo zokwenziwa kweenkonzo zeziseko zophuhliso zesebe lemfundo. Ukwenziwa kophicotho-zincwadi bekugxile kule miba iphambili ilandelayo yenkqubo yokwenziwa kweenkonzo zeziseko zophuhliso.

- Ulawulo lwemfuno
- Ulawulo lokuthengwa kweenkonzo neempahla
- Ulawulo lweprojekthi nengcaciso
- Ulwabiwo nosetyenziso

Kulindeleke ukuba kwandlalwe ingxelo ungadlulanga owe-30 Novemba 2009.

20. Uphicotho-zincwadi lwentsebenzo lwaqhutywa kumaziko esebe aqhagamshelene nabaqeshwa bakarhulumente nawenza imisebenzi namanye amsebe kaRhulumente wePhondo leNtshona Koloni. Le ngxelo yayikhutshwe ngo-Agasti 2008 yandlalwa ngoJuni 2009.

AMAZWI OMBULELO

21. Lubulelwa ngokungazenzisiyo uncendo olunikwe ngabasebenzi beSebe leMfundo leNtshona ngethuba lokuphicothwa kweencwadi zemali.

Auditor - General

EKapa

26 Agasti 2009



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

**INgxelo yoLwabiwo lweMali (*Appropriation Statement*)
kunyaka ophele nge-31 Matshi 2009**

Usetyenziso lwemali kwiProgram nganye									
Iprogram	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga- hlengisiweyo	Ukutshint- shelwa kweemali kwenye i- akhawunti	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (<i>virement</i>):	Ukusetyen- ziswa kwemali iyonke	Inkcitho eyiyo kanye	Uahluko	Inkcitho ngokwe-% yokusetyenzis- wa kwemali iyonke	Ukusetyenz- iswa kwemali iyonke	Inkcitho eyiyo kanye
		R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Ezolawulo									
Intlawulo yalo nyaka-mali	366,044	(15,648)	(22,600)	327,796	327,796	-	100.0	324,340	324,293
Iimali ezihlawulweyo (<i>transfers</i>) neenkxaso-mali	31,773	3,068	-	34,841	34,841	-	100.0	25,775	25,775
Intlawulo yee-aseti eziyimali	18,312	12,580	-	30,892	30,892	-	100.0	11,355	11,355
2. Imfundo yezikolo zikaqhulumente eziqhelekileyo									
Intlawulo yalo nyaka-mali	6,755,647	15,209	11,809	6,782,665	6,779,687	2,978	100.0	5,649,190	5,625,189
Iimali ezihlawulweyo (<i>transfers</i>) neenkxaso-mali	471,029	(17,134)	-	453,895	454,904	(1,009)	100.2	455,644	455,517
Intlawulo ye- <i>capital assets</i>	185,538	1,925	-	187,463	175,944	11,519	93.9	166,802	141,277
3. Iinkxaso-mali kwizikolo ezizimeleyo									
Iintlawulo ngoomatshini neenkxaso-mali	48,406	-	(4,287)	44,119	44,119	-	100.0	39,712	39,713
4. Imfundo yezikolo zikaqhulumente ezineemfundo ezizodwa									
Intlawulo yalo nyaka-mali	417,001	(2,836)	798	414,963	414,963	-	100.0	354,586	354,586
Iimali ezihlawulweyo (<i>transfers</i>) neenkxaso-mali	92,591	2,836	-	95,427	95,427	-	100.0	79,739	79,739
5. Imfundo noqeqesho oluhubelekayo									
Intlawulo yalo nyaka-mali	185,754	-	15,096	200,850	200,850	-	100.0	169,051	169,049
Iimali ezihlawulweyo (<i>transfers</i>) neenkxaso-mali	160,715	-	5,626	166,341	166,340	1	100.0	148,179	148,179
6. Imfundo noqeqesho lwabadala									
Intlawulo yalo nyaka-mali	5,464	-	(661)	4,803	4,803	-	100.0	6,821	6,585
Iimali ezihlawulweyo (<i>transfers</i>) neenkxaso-mali	22,423	-	(388)	22,035	22,035	-	100.0	19,235	19,236
7. Uphuhliso lwemfundo yabasaqalayo									
Intlawulo yalo nyaka-mali	95,326	(27,611)	-	67,715	67,715	-	100.0	99,794	99,794
Iimali ezihlawulweyo (<i>transfers</i>) neenkxaso-mali	132,635	27,611	788	161,034	161,033	1	100.0	65,010	42,465
8. Iinkonzo ezincedisayo nezinxulumene noko									
Intlawulo yalo nyaka-mali	109,974	2,608	-	112,582	112,552	30	100.0	100,572	88,070
Iimali ezihlawulweyo (<i>transfers</i>) neenkxaso-mali	107,366	(2,763)	(6,181)	98,422	98,422	-	100.0	106,891	106,892
Intlawulo ye- <i>capital assets</i>	90	155	-	245	155	90	63.3	36	36
Itotali	9,206,088	-	-	9,206,088	9,192,478	13,610	99.9	7,822,732	7,737,750
Ukungqinisiswa kweNngxelo yoSetyenziso lweMali									
Yongeza:									
Iirisithi zeSebe leMfundo				-				4,637	
Izixa-mali ezizizo kanye zeNngxelo yoSetyenziso lweMali (Itotali yemali)				9,206,088				7,827,369	
Izixa-mali ezizizo kanye zeNngxelo yoSetyenziso lweMaliindleko					9,192,478				7,737,750

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingxelo yoSetyenziso lweMali kwinjongo ethile kunyaka-mali ophele nge-31 Matshi 2009

Ulwabiwo-mali kudidi lwezoqoqosho ngalunye									
Udidi lwezoqoqosho	2008/09							2007/08	
	Ukusetyenzis wa kwemali okuhlengahle ngisiweyo	Ukutshintshel wa kweemali kwenye i- akhawunti	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement):	Ukusetyen- ziswa kwemali iyonke	Inkcitho eyiyo kanye	Umahluko	Inkcitho ngokwe-% yokusetyenzisw a kwemali iyonke	Ukusetyenz iswa kwemali iyonke	Inkcitho eyiyo kanye
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Intlawulo yalo nyaka-mali									
Imbuyiselo yabaqeshwa	7,046,663	27,783	15,244	7,089,690	7,089,690	-	100.0	5,919,572	5,904,035
Iimpahla neenkonzo ezithile	885,190	(58,370)	(10,802)	816,018	813,020	2,998	99.6	769,512	748,261
Usetyenziso lwemali kwii-asethi nasematyaleni	3,357	2,300	-	5,657	5,657	-	100.0	15,270	15,270
Intlawulo yoomatshini nee- nngxaso mali									
Amaphondo noomasipala	-	-	-	-	-	-	-	1	1
Ii-arhente zeSebe leMfundo nee- akhawunti	4,258	(3)	-	4,255	4,255	-	100.0	3,944	3,944
Amaziko angajonge nzuzo	1,011,469	12,433	(7,715)	1,016,187	1,017,195	(1,008)	100.1	884,157	862,037
Ezamaziko	51,211	1,190	3,273	55,674	55,673	1	100.0	52,083	51,534
Iintlawulo ze-capital assets									
Izakhiwo nezinye iziseko ezisisigxina	179,367	(8,693)	-	170,674	162,455	8,219	95.2	165,634	140,109
Izixhobo zokusebenza nezinye izinto zokusebenza	24,549	12,708	-	37,257	33,857	3,400	90.9	12,428	12,428
Isoftware nezinye ii-asethi ezingaphathekiyo	24	10,652	-	10,676	10,676	-	100.0	131	131
Itotali	9,206,088	-	-	9,206,088	9,192,478	13,610	99.9	7,822,732	7,737,750

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingxelo yoLwabiwo-mali kwinqongo ethile kunyaka-mali ophele nge-31 Matshi 2009

**Ingcombolo ngeprogram 1 nganye - Ezolawulo
kunyaka ophele nge-31 Matshi 2009**

Iprogram eyinxalenye yeprogram nganye	2008/09							2007/08	
	Ukusetyenziswa kwemali okuhlengahle ngisiweyo	Ukutshintshelwa kweemali kwenyei-akhawunti	Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye (virement):	Ukusetyenziswa kwemali iyonke	Indleko eyiyo kanye	Umahluko	Indleko ngokwe-% yokusetyenziswa kwemali iyonke	Ukusetyenziswa kwemali iyonke	Inkcitho eyiyo kanye
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 I-Ofisi ye-MEC									
Intlawulo yalo nyaka-mali	3,805	(21)	(283)	3,501	3,501	-	100.0	3,828	3,829
Intlawulo ngoomatshini neenkxaso-mali	-	12	-	12	12	-	100.0	-	-
Intlawulo ze-capital assets	-	9	-	9	9	-	100.0	-	-
1.2 Iinkonzo zamaziko									
Intlawulo yalo nyaka-mali	190,769	(3,730)	(11,717)	175,322	175,322	-	100.0	170,263	170,261
Intlawulo ngoomatshini neenkxaso-mali	16,819	2,458	-	19,277	19,277	-	100.0	9,233	9,233
Intlawulo ze-capital assets	12,532	7,128	-	19,660	19,660	-	100.0	7,157	7,158
1.3 Ezolawulo lwemfundo									
Intlawulo yalo nyaka-mali	130,261	(926)	(7,815)	121,520	121,520	-	100.0	123,085	123,084
Intlawulo ngoomatshini neenkxaso-mali	14,954	(6,795)	-	8,159	8,159	-	100.0	16,030	16,030
Intlawulo ze-capital assets	5,780	925	-	6,705	6,705	-	100.0	3,693	3,692
1.4 ICandelo loLawulo lwaBasebenzi									
Intlawulo yalo nyaka-mali	16,201	855	-	17,056	17,056	-	100.0	12,183	12,137
Intlawulo ngoomatshini neenkxaso-mali	-	16	-	16	16	-	100.0	10	10
Intlawulo ze-capital assets	-	6	-	6	6	-	100.0	21	21
1.5 Iisistim zemfundo zolawulo lwengcaciso (EMS)									
Intlawulo yalo nyaka-mali	25,008	(11,826)	(2,785)	10,397	10,397	-	100.0	14,981	14,982
Intlawulo ngoomatshini neenkxaso-mali	-	7,377	-	7,377	7,377	-	100.0	502	502
Intlawulo ze-capital assets	-	4,512	-	4,512	4,512	-	100.0	484	484
Itotali	416,129	-	(22,600)	393,529	393,529	-	100.0	361,470	361,423

IProgram 1 – yodidi loqoqosho ngalunye	2008/09							2007/08	
	Ukusetyenziswa kwemali okuhlengahle ngisiweyo	Ukutshintshelwa kweemali kwenyei-akhawunti	Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye (virement):	Ukusetyenziswa kwemali iyonke	Inkcitho eyiyo kanye	Umahluko	Inkcitho ngokwe-% yokusetyenziswa kwemali iyonke	Ukusetyenziswa kwemali iyonke	Inkcitho eyiyo kanye
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Intlawulo yalo nyaka-mali									
Imbuyiselo yabaqeshwa	191 714	726	-	192 440	192 440	-	100.0	170 919	170 919
Iimpahla neenkonziso ezithile	170 973	(18 672)	(22 600)	129 701	129 701	-	100.0	138 151	138 104
Usetyenziso lwemali kwii-asethi nasematyaleni	3 357	2 300	-	5 657	5 657	-	100.0	15 270	15 270
	-	-	-	-	-	-	-	-	-
Intlawulo yoomatshini neenkxaso mali									
Amaziko angajonge nzuzo	28 489	2 570	-	31 059	31 059	-	100.0	18 724	18 724
Ezamazakhiya	3 284	498	-	3 782	3 782	-	100.0	7 051	7 051
	-	-	-	-	-	-	-	-	-
Intlawulo ze-capital assets									
Izixhobo zokusebenza nezinye izinto zokusebenza	18 288	3 726	-	22 014	22 014	-	100.0	11 224	11 224
Isoftware nezinye ii-asethi ezingaphathekiyo	24	8 852	-	8 876	8 876	-	100.0	131	131
Itotali	416 129	-	(22 600)	393 529	393 529	-	100.0	361 470	361 423

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

**Ingxelo yoLwabiwo-mali kwinqongo ethile kunyaka-mali ophele nge-31 Matshi 2009
Ingcombolo ngeprogram 2 nganye – yemfundo yesikolo sikarhulumente esiqhelekileyo**

Iprogram eyinxalenye yeprogram nganye	2008/09							2007/08	
	Ukusetyenziswa kwemali okuhlengahle ngisiweyo	Ukutshintshelwa kweemali kwenye i-akhawunti	Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye (virement):	Ukusetyenziswa kwemali iyonke	Inkcitho eyiyo kanye	Uahluko	Inkcitho ngokwe-% yokusetyenziswa kwemali iyonke	Ukusetyenziswa kwemali iyonke	Inkcitho eyiyo kanye
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
2.1 Izikolo zikarhulumente eziziprayimari									
Intlawulo yalo nyaka-mali	3,794,659	(59,614)	-	3,735,045	3,734,042	1,003	100.0	3,173,954	3,166,584
Intlawulo ngoomatshini neenkxaso-mali	286,081	(2,128)	-	283,953	283,953	-	100.0	241,825	262,150
Intlawulo ze-capital assets	107,127	(31,387)	-	75,740	67,521	8,219	89.1	99,359	74,368
2.2 Izikolo zikarhulumente ezizisekondari									
Intlawulo yalo nyaka-mali	2,562,969	50,322	-	2,613,291	2,613,291	-	100.0	2,189,102	2,189,103
Intlawulo ngoomatshini neenkxaso-mali	183,971	(22,192)	-	161,779	162,788	(1,009)	100.6	193,975	173,523
Intlawulo ze-capital assets	71,418	26,513	-	97,931	97,931	-	100.0	65,885	65,885
2.3 Iinkonzo zoqeqeshelo-msebenzi									
Intlawulo yalo nyaka-mali	277,847	36,900	11,809	326,556	326,556	-	100.0	207,942	196,241
Intlawulo ngoomatshini neenkxaso-mali	825	1,553	-	2,378	2,378	-	100.0	19,652	19,652
Intlawulo ze-capital assets	3,493	6,681	-	10,174	10,174	-	100.0	1,472	948
2.4 Iicandelo lolawulo lwabasebenzi									
Intlawulo yalo nyaka-mali	37,063	(6,788)	-	30,275	30,275	-	100.0	25,363	20,431
Intlawulo ngoomatshini neenkxaso-mali	-	22	-	22	22	-	100.0	7	7
Intlawulo ze-capital assets	200	118	-	318	318	-	100.0	16	16
2.5 Iprogram yesizwe yokondliwa kwabafundi ezikolweni									
Intlawulo yalo nyaka-mali	83,109	(5,611)	-	77,498	75,523	1,975	97.5	52,829	52,830
Intlawulo ngoomatshini neenkxaso-mali	152	5,611	-	5,763	5,763	-	100.0	185	185
Intlawulo ze-capital assets	3,300	-	-	3,300	-	3,300	-	70	60
Itotali	7 412 214	-	11 809	7 424 023	7 410 535	13 488	99.8	6,271,636	6,221,983

IProgram 2 – ngokodidi lwezoqoqosho ngalunye	2008/09							2007/08	
	Ukusetyenziswa kwemali okuhlengahle ngisiweyo	Ukutshintshelwa kweemali kwenye i-akhawunti	Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye (virement):	Ukusetyenziswa kwemali iyonke	Inkcitho eyiyo kanye	Uahluko	Inkcitho ngokwe-% yokusetyenziswa kwemali iyonke	Ukusetyenziswa kwemali iyonke	Inkcitho eyiyo kanye
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Intlawulo yalo nyaka-mali									
Imbuyiselo yabaqeshwa	6,147,740	16,676	11	6,164,427	6,164,427	-	100.0	5,106,780	5,091,264
Iimpahla neenkonziso ezithile	607,907	(1,478)	11,798	618,227	615,259	2,968	99.5	542,410	533,925
Intlawulo yoomatshini neenkxaso mali									
Amaphondo noomasipala	-	-	-	-	-	-	-	1	1
Amaziko angajonge nzuzo	454,927	(19,757)	-	435,170	436,179	(1,009)	100.2	440,655	440,655
Ezithengwa zisetyenziswe ziphele	16,102	2,625	-	18,727	18,727	-	100.0	14,988	14,861
Intlawulo ze-capital assets									
Izakhiwo nezinye iziseko ezisisigxina	179,367	(8,693)	-	170,674	162,455	8,219	95.2	165,634	140,109
Izixhobo zokusebenza nezinye izinto zokusebenza	6,171	8,827	-	14,998	11,688	3,310	77.9	1,168	1,168
Isoftware nezinye ii-asethi ezingaphathekiyo	-	1,800	-	1,800	1,800	-	100.0	-	-
Itotali	7,412,214	-	11,809	7,424,023	7,410,535	13,488	99.8	6,271,636	6,221,983

**ISEBE LEMFUNDU LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

**Ingxelo yoSetyenziso lweMali kwinqongo ethile kunyaka-mali ophele nge-31 Matshi 2009
Ingcombolo yeprogram 3 nganye – linkxaso-mali zezikolo ezizimeleyo**

lingcombo zeprogram eyinxalenye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R'000	Ukutshint- shelwa kweemali kwenye i- akhawunti R'000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R'000	Ukusetyen- ziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Uahluko R'000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000
3.1 ISigaba seePrayimari lintlawulo ngoomatshini neenkxaso-mali	23,909	(122)	(4,287)	19,500	19,500	-	100.0	19,043	19,042
3.2 ISigaba seeSekondari lintlawulo ngoomatshini neenkxaso-mali	24,497	122	-	24,619	24,619	-	100.0	20,669	20,671
Itotali	48,406	-	(4,287)	44,119	44,119	-	100.0	39,712	39,713

IProgram 3 Nganye – ngokodidi lwezoqoqosho ngalunye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R'000	Ukutshint- shelwa kweemali kwenye i- akhawunti R'000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R'000	Ukusetyen- ziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Uahluko R'000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000
Intlawulo yoomatshini nee- nkxaso mali Amaziko angajonge nzuzo	48,406	-	(4,287)	44,119	44,119	-	100.0	39,712	39,713
Itotali	48,406	-	(4,287)	44,119	44,119	-	100.0	39,712	39,713

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingxelo yoLwabiwo-mali kwinqongo ethile kunyaka-mali ophele nge-31 Matshi 2009

Ingcombolo ngeprogram 4 nganye – yemfundo yesikolo sikarhulumente esiqhelekileyo esineemfuno zemfundo ezizodwa

lingcombolo zeprogram eyinxalenye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R'000	Ukutshint- shelwa kweemali kwenye i- akhawunti R'000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R'000	Ukusetyen- ziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Uahluko R'000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000
4.1 Izikolo									
Intlawulo yalo nyaka-mali	417,001	(2,836)	798	414,963	414,963	-	100.0	354,540	354,540
Intlawulo ngoomatshini neenkxaso-mali	92,589	2,838	-	95,427	95,427	-	100.0	79,739	79,739
4.2 linkonzo zoqeqeshelo-msebenzi									
Intlawulo yalo nyaka-mali	-	-	-	-	-	-	-	46	46
Intlawulo ngoomatshini neenkxaso-mali	1	(1)	-	-	-	-	-	-	-
4.3 ICandelo loLawulo lwaBasebenzi									
Intlawulo ngoomatshini neenkxaso-mali	1	(1)	-	-	-	-	-	-	-
Itotali	509,592	-	798	510,390	510,390	-	100.0	434,325	434,325

IProgram 4 nganye – yodidi lwezoqoqosho ngalunye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R'000	Ukutshint- shelwa kweemali kwenye i- akhawunti R'000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R'000	Ukusetyen- ziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Uahluko R'000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000
Intlawulo yalo nyaka-mali									
Imbuyiselo yabaqeshwa	410,134	158	798	411,090	411,090	-	100.0	349,223	349,223
Iimpahla neenkonzo ezithile	6,867	(2,994)	-	3,873	3,873	-	100.0	5,363	5,363
Intlawulo yoomatshini neenkxaso mali									
Amaziko angajonge nzuzo	91,518	2,401	-	93,919	93,919	-	100.0	79,019	79,019
Ezithengwa zisetyenziswe ziphele	1,073	435	-	1,508	1,508	-	100.0	720	720
Itotali	509,592	-	798	510,390	510,390	-	100.0	434,325	434,325

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingxelo yoLwabiwo-mali kwinjongo ethile kunyaka-mali ophele nge-31 Matshi 2009

Ingcombolo ngeprogram 5 nganye – likholeji zemfundo noqeqesho oluqhubelekayo

lingcombolo zeprogram eyinxalenye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R'000	Ukutshint- shelwa kweemali kwenye i- akhawunti R'000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R'000	Ukusetyen- ziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Umahluko R'000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000
5.1 AmaZiko kaRhulumente Intlawulo yalo nyaka-mali Intlawulo ngoomatshini neenkxaso-mali	185,754	-	15,096	200,850	200,850	-	100.0	169,049	169,049
5.2 linkonzo zoqeqeshelo-msebenzi Intlawulo ngoomatshini neenkxaso-mali	83,408	2	5,626	89,036	89,035	1	100.0	68,179	68,179
5.3 ICandelo loLawulo lwaBasebenzi Intlawulo ngoomatshini neenkxaso-mali	1	(1)	-	-	-	-	-	-	-
5.4 IGranti enemiqathango ethile Intlawulo ngoomatshini neenkxaso-mali	1	(1)	-	-	-	-	-	-	-
Intlawulo yalo nyaka-mali Imbuyiselo yabaqeshwa Intlawulo yoomatshini neenkxaso mali	77,305	-	-	77,305	77,305	-	100.0	80,000	80,000
Itotali	346,469	-	20,722	367,191	367,190	1	100.0	17,230	317,228

IProgram 5 nganye – yodidi loqoqosho ngalunye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R'000	Ukutshint- shelwa kweemali kwenye i- akhawunti R'000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R'000	Ukusetyen- ziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Umahluko R'000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000
Intlawulo yalo nyaka-mali Imbuyiselo yabaqeshwa Intlawulo yoomatshini neenkxaso mali	185,754	-	15,096	200,850	200,850	-	100.0	169,051	169,049
Amaziko angajonge nzuzo	133,054	-	2,353	135,407	135,407	-	100.0	121,366	121,366
Ezamakhaya	27,661	-	3,273	30,934	30,933	1	100.0	26,813	26,813
Itotali	346,469	-	20,722	367,191	367,190	1	100.0	317,230	317,228

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

**Ingxelo yoLwabiwo-mali kwinjongo ethile kunyaka-mali ophele nge-31 Matshi 2009
Ingcombolo ngeprogram 6 nganye – yemfundo yabadala yesiseko noqeqesho**

lingcombolo zeprogram eyinxalenye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R'000	Ukutshint- shelwa kweemali kwenye i- akhawunti R'000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R'000	Ukusetyen- ziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Umahluko R'000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000
6.1 linkxaso-mali eziya kuMaziko aBucala									
Intlawulo yalo nyaka-mali	5,464	-	(661)	4,803	4,803	-	100.0	6,821	6,585
Intlawulo ngoomatshini	22,421	-	(386)	22,035	22,035	-	100.0	19,233	19,236
6.2 neenkxaso-mali linkonzo zoqeqeshelo-msebenzi									
Intlawulo ngoomatshini	1	-	(1)	-	-	-	-	1	-
6.3 neenkxaso-mali ICandelo loLawulo lwaBasebenzi									
Intlawulo ngoomatshini	1	-	(1)	-	-	-	-	1	-
Itotali	27,887	-	(1,049)	26,838	26,838	-	100.0	26,056	25,821

IProgram 6 nganye – yodidi lwezoqoqosho ngalunye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R'000	Ukutshint- shelwa kweemali kwenye i- akhawunti R'000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R'000	Ukusetyen- ziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Umahluko R'000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000
Intlawulo yalo nyaka-mali									
Imbuyiselo yabaqeshwa	5,172	(24)	(661)	4,487	4,487	-	100.0	6,543	6,524
Iimpahla neenkonziso ezithile	292	24	-	316	316	-	100.0	278	61
Intlawulo yoomatshini neenkxaso mali									
Amaziko angajonge nzuzo	22,423	(15)	(388)	22,020	22,020	-	100.0	19,230	19,231
Ezamazakhi	-	15	-	15	15	-	100.0	5	5
Itotali	27,887	-	(1,049)	26,838	26,838	-	100.0	26,056	25,821

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

**Ingxelo yoLwabiwo-mali kwinqongo ethile kunyaka-mali ophele nge-31 Matshi 2009
Ingcombolo yeprogram 7 nganye – Icandelo lophuhliso lwabantwana abaselula**

lingcombolo zeprogram eyinxalenye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R'000	Ukutshint- shelwa kweemali kwenye i- akhawunti R'000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R'000	Ukusetyen- ziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Umahluko R'000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000
7.1 IBakala R kwiZikolo zikaRhulumente									
Intlawulo yalo nyaka-mali	69,428	(14,011)	-	55,417	55,417	-	100.0	46,517	46,519
Intlawulo ngoomatshini neenkxaso-mali	71,320	9,821	788	81,929	81,928	1	100.0	23,863	23,863
7.2 IBakala R kuMaziko oLuntu									
Intlawulo yalo nyaka-mali	9	4	-	13	13	-	100.0	10,797	10,797
Intlawulo ngoomatshini neenkxaso-mali	27,581	6,874	-	34,455	34,455	-	100.0	41,146	18,602
7.3 linkonzo zoqeqeshelo-msebenzi									
Intlawulo ngoomatshini neenkxaso-mali	1	(1)	-	-	-	-	-	1	-
7.4 ICandelo loLawulo lwaBasebenzi									
Intlawulo yalo nyaka-mali	25,889	(13,604)	-	12,285	12,285	-	100.0	42,480	42,478
Intlawulo ngoomatshini neenkxaso-mali	33,733	10,917	-	44,650	44,650	-	100.0	-	-
Itotali	227,961	-	788	228,749	228,748	1	100.0	164,804	142,259

IProgram 7 nganye – yodidi loqoqosho ngalunye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo R 7 000	Ukutshint- shelwa kweemali kwenye i- akhawunti R 7 000	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement): R 7 000	Ukusetyen- ziswa kwemali iyonke R 7 000	Inkcitho eyiyo kanye R 7 000	Umahluko R 7 000	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke %	Ukuset- yenzis- wa kwemali iyonke R 7 000	Inkcitho eyiyo kanye R 7 000
Intlawulo yalo nyaka-mali									
Imbuyiselo yabaqeshwa	56,456	(3,254)	-	53,202	53,202	-	100.0	69,649	69,649
Iimpahla neenkonziso ezithile	38,870	(24,357)	-	14,513	14,513	-	100.0	30,145	30,145
Intlawulo yoomatshini neenkxaso mali									
Amaziko angajonge nzuzo	131,511	28,597	788	160,896	160,895	1	100.0	64,431	42,309
Ezamaziko	1,124	(986)	-	138	138	-	100.0	579	156
Itotali	227,961	-	788	228,749	228,748	1	100.0	164,804	142,259

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingxelo yoLwabiwo-mali kwinjongo ethile kunyaka-mali ophele nge-31 Matshi 2009

Ingcombolo yeprogram 8 nganye – linkonzo ezincedisayo nezinxulumene noko

lingcombolo zeprogram eyinxalenye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo	Ukutshint- shelwa kweemali kwenye i- akhawunti	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement):	Ukusetyen- ziswa kwemali iyonke	Inkcitho eyiyo kanye	Uahluko	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke	Ukuset- yenzis- wa kwemali iyonke	Inkcitho eyiyo kanye
	R 7 000	R 7 000	R 7 000	R 7 000	R 7 000	R 7 000	%	R 7 000	R 7 000
8.1 Iintlawulo eziya kwiSeta									
Iintlawulo ngoomatshini neenkxaso-mali	4,258	(3)	-	4,255	4,255	-	100.0	3,944	3,944
8.2 IGranti enemiqathango ethile									
Iintlawulo yalo nyaka-mali	13,757	-	-	13,757	13,727	30	99.8	13,011	13,001
Iintlawulo ze- <i>capital assets</i>	90	-	-	90	-	90	-	-	-
8.3 Iimvavanyo zangaphandle									
Iintlawulo yalo nyaka-mali	80,717	6,897	-	87,614	87,614	-	100.0	71,107	64,388
Iintlawulo ngoomatshini neenkxaso-mali	62	34	-	96	96	-	100.0	18	18
Iintlawulo ze- <i>capital assets</i>	-	155	-	155	155	-	100.0	36	36
8.4 Uqeqesho lootitshala									
Iintlawulo ngoomatshini neenkxaso-mali	1,905	(1,905)	-	-	-	-	-	1,909	1,909
8.5 IKapa eliHlumayo									
Iintlawulo yalo nyaka-mali	15,500	(4,289)	-	11,211	11,211	-	100.0	16,454	10,681
Iintlawulo ngoomatshini neenkxaso-mali	101,141	(889)	(6,181)	94,071	94,071	-	100.0	101,020	101,021
Itotali	217,430	-	(6,181)	211,249	211,129	120	99.9	207,499	194,998

IProgram 8 nganye – yodidi loqoqosho ngalunye	2008/09							2007/08	
	Ukusetyen- ziswa kwemali okuhlenga hlengi- siweyo	Ukutshint- shelwa kweemali kwenye i- akhawunti	Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye (virement):	Ukusetyen- ziswa kwemali iyonke	Inkcitho eyiyo kanye	Uahluko	Inkcitho ngokwe-% yokuset- yenziswa kwemali iyonke	Ukuset- yenzis- wa kwemali iyonke	Inkcitho eyiyo kanye
	R 7 000	R 7 000	R 7 000	R 7 000	R 7 000	R 7 000	%	R 7 000	R 7 000
Iintlawulo yalo nyaka-mali									
Iimbuyiselo yabaqeshwa	49,693	13,501	-	63,194	63,194	-	100.0	47,407	47,407
Iimpahla neenkonziso ezithile	60,281	(10,893)	-	49,388	49,358	30	99.9	53,165	40,663
Iintlawulo yoomatshini neenkxaso mali									
Ii-arhente zeSebe leMfundo nee-akhawunti	4,258	(3)	-	4,255	4,255	-	100.0	3,944	3,944
Amaziko angajonge nzuzo	101,141	(1,363)	(6,181)	93,597	93,597	-	100.0	101,020	101,020
Ezamaziko	1,967	(1,397)	-	570	570	-	100.0	1,927	1,928
Iintlawulo ze-<i>capital assets</i>									
Izixhobo zokusebenza nezinye izinto zokusebenza	90	155	-	245	155	90	63.3	36	36
Itotali	217,430	-	(6,181)	211,249	211,129	120	99.9	207,499	194,998

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingcaciso ehamba neNgxelo yoLwabiwo-mali
kunyaka ophela nge-31 Matshi 2009

1. Ingcombolo yeentlawulo zoomatshini neemali-nkonzo ngokoMthetho wokuSetyenziswa kweMali (emva kokuTshintshelwa kweentlawulo kwezinye ii-akhawunti) (*virement*):
Ingcombolo yokusetyenziswa kwamanqaku ayingcaciso inokufundwa kwiSaziso 6 nakwiintlawulo kunye nakwiinkxaso-mali
2. Ingcombolo yezixa-mali ezigunyazisiweyo zasetyenziselwa injongo ethile (emva kokwenziwa kweentlawulo eziya kwezinye ii-akhawunti) (*Virement*):
Ingcombolo yokusetyenziswa kwezi mali ingafundwa kwisaziso 1 (kuSetyenziso lweMali loNyaka) kwiiNgxelo zeMali zoNyaka
3. Usetyenziso lwemali kwii-asethi nasematyaleni
Ingcombolo yezi ntlawulo ngeprogram nganye ingafundwa kwisaziso 5 eya kwiintlawulo zemali ezizii-asethi nezingamatyala kwiiNgxelo zeMali zoNyaka.
4. Ingcaciso zeeyantluko kumaxabiso ezinto (*material variances*) ezivela kwizixa-mali ezigunyazisiweyo (emva kokuhlawulwa kweentlawulo kwenye i-akhawunti):

4.1 Ngeprogram nganye:

4.1 Ngeprogram nganye	Usetyenziso lwemali olupheleleyo R'000	Inkcitho eyiyo kanye R'000	Uahluko R'000	Uahluko njenge-% woSetyenziso lweMali olupheleleyo R'000
Ezolawulo	393,529	393,529	-	-
Imfundo yezikolo zikarhulumente eziqhelekileyo	7,424,023	7,410,535	13,488	0.0
linkxaso-mali kwizikolo ezizimeleyo	44,119	44,119	-	-
Imfundo yezikolo zikarhulumente ezineemfundo zemfundo ezizodwa	510,390	510,390	-	-
Imfundo noqeqesho oluqhubelekayo	367,191	367,190	1	0.0
Imfundo noqeqesho lwabadala	26,838	26,838	-	-
Uphuhliso lwemfundo yabasaqalayo	228,749	228,748	1	0.0
linkonzo ezincedisayo nezinxulumene noko	211,249	211,129	120	0.0

Akukho mahluko kumaxabiso ezinto

4.2 Ngokodidi lwezoqoqosho ngalunye	Ukusetyenziswa kwemali iyonke R'000	Inkcitho eyiyo kanye R'000	Uahluko R'000	Uahluko njenge-% woSetyenziso lweMali olupheleleyo %
Inkcitho yalo nyaka-mali				
Imbuyiselo yabaqeshwa	7,089,690	7,089,690	-	-
Iimpahla neenkonzo ezithile	816,018	813,020	2,998	0
Usetyenziso lwemali kwii-asethi nasematyaleni	5,657	5,657	-	-
Iintlawulo ngoomatshini neenkxaso-mali				
Ii-arhente zeSebe leMfundo nee-akhawunti	4,255	4,255	-	-
Amaziko angajonge nzuzo	1,016,187	1,017,195	(1,008)	0
Ezamaxhaya	55,674	55,673	1	0
Iintlawulo ze-capital assets				
Izakhiwo nezinye iziseko ezisisigxina	170,674	162,455	8,219	5
Izixhobo zokusebenza nezinto zokusebenza	37,257	33,857	3,400	9
Isoftware nezinye ii-asethi ezingaphathekiyo	10,676	10,676	-	-

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

INgxelo yokuSetyenziswa kunyaka-mali ophele nge-31 Matshi 2009

	INGCACISO	2008/09 R'000	2007/08 R'000
IMALI EYINGENISO			
Ukusetyenziswa kwemali ngenjongo ethile ngonyaka	1	9,206,088	7,822,732
Imali eyingeniso yeSebe leMfundo	2	-	4,637
ITOTALI YEMALI EYINGENISO		9,206,088	7,827,369
IINKCITHO			
Inkcitho yalo nyaka-mali			
Imbuyiselo yabaqeshwa	3	7,089,690	5,904,035
Iimpahla neenkonzo ezithile	4	813,020	748,261
Usetyenziso lwemali kwii-asethi nasematyaleni	5	5,657	15,270
Inkcitho epheleleyo yalo nyaka-mali		7,908,367	6,667,566
Iintlawulo ngoomatshini neenkxaso-mali		1,077,123	917,516
Iintlawulo ngoomatshini neenkxaso-mali	6	1,077,123	917,516
Iintlawulo ze-capital assets			
I-capital assets eziphathekayo	7	196,312	152,537
Isoftware nezinye ii-asethi ezingaphathekiyo	7	10,676	131
Inkcitho epheleleyo ye-capital assets		206,988	152,668
ITOTALI YENDLEKO		9,192,478	7,737,750
INTSALELA YONYAKA		13,610	89,619
Ukungqinisiswa kwesixa-mali esiyintsalela yonyaka			
Iimali ezigunyazisiweyo		13,610	84,982
Imali eyingeniso yeSebe leMfundo	2	-	4,637
INTSALELA YONYAKA		13,610	89,619

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

INgxelo yoBume beMali nge-31 Matshi 2009

	INGCACISO	2008/09 R'000	2007/08 R'000
II-ASETHI			
Ii-asethi zalo nyaka-mali		92,052	190,683
Imali neemali ezingumlinganiselo wemali (<i>cash equivalents</i>)	9	17,220	117,106
Iintlawulo zangaphambili neentlawulo ngokubanzi	11	53	1,481
Imali ezamkelweyo	12	74,779	72,096
Ii-asethi ezingeyomali		13,324	12,008
Eziyinzuzo ngenzala	13	12,506	11,190
Ezinye i- <i>capital assets</i>	10	818	818
ITOTALI YEE-ASETHI		105,376	202,691
		-	
AMATYALA EKUSAFUNEKA AHLAWULWE			
Amatyala alo nyaka-mali		55,324	156,060
Imali ezigunyazisiweyo eziya kuhlulwa kwiNgxowa yoNgeniso lweMali	14	13,657	84,982
Imali eyingeniso yeSebe eya kuhlulwa kwiNgxowa yoNgeniso lweMali	15	6,194	3,351
I-ovadrafti yeBhanki	16	5,491	52,421
Amatyala ekwakufuneka ukuba ahlawulwe	17	29,982	15,306
ITOTALI YAMATYALA		55,324	156,060
II-ASETHI EZIYINTSALELA		50,052	46,631
Ezimelwe zezi:			
Imali eselugcinweni		12,506	11,191
Imali eyingeniso enokufumaneka		37,546	35,440
ITOTALI		50,052	46,631

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

INgxelo yoTshintsho kwii-Asethi eziyiNtsalela (*Net Assets*) yonyaka-mali ophele nge-31 Matshi 2009

	Ingcaciso	2008/09 R'000	2007/08 R'000
Iimali eziselugcinweni			
Ibhalansi yokuvula		11,191	10,301
Iintlawulo zemali esetyenziswayo		1,315	890
Ibhalansi ekuvalwe iyiyo		<u>12,506</u>	<u>11,191</u>
 Iimali eyingeniso enokufumaneka			
Ibhalansi yokuvula		35,440	36,435
Iimali ezihlawulwa ngoomatshini		2,106	(995)
Amatyala ahlawuliweyo (afakiwe kwiirisithi zesebe lemfundo)		<u>-</u>	<u>(995)</u>
Amatyala awenziweyo		<u>2,106</u>	<u>-</u>
Ibhalansi yokuvala		<u>37,546</u>	<u>35,440</u>
Itotali		<u>50,052</u>	<u>46,631</u>

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

INgxelo yokuPhuma nokuNgena kweMali kunyaka-mali ophele nge-31 Matshi 2009

	Ingcaciso	2008/09 R'000	2007/08 R'000
IIMALI EZISETYENZISWAYO KWIMISEBENZI YEENTLAWULO			
Iirisithi		9,228,633	7,854,124
Imali ezisetyenzisiweyo ezamkelweyo ngonyaka	1.1	9,206,088	7,822,732
Imali eyingeniso yeSebe leMfundo	2	22,545	31,392
Ukuncipha kwimali esetyenziswayo		13,421	(24,515)
Imali ehlawulwe kwiNgxowa yeNzuzo		(104,637)	(223,340)
Iintlawulo zalo nyaka-mali		(7,908,367)	(6,667,566)
Iintlawulo ngoomatshini neenkxaso-mali ezenziweyo		(1,077,123)	(917,516)
Imali esetyenziswayo eyintsalale evela kwiintlawulo ezenziwayo	18	151,927	21,187
IIMALI EZISETYENZISWAYO KWIINTLAWULO			
Iintlawulo ze- <i>capital assets</i>	7.1	(206,988)	(152,668)
(Ukwanda) kwiimali eziselugcinweni		(1,316)	(1,000)
Imali eziyintsalela ezisetyenziswayo ezivela kwiimali eziselugcinweni		(208,304)	(153,668)
Ukwanda kwii-asethi eziyintsalela		3,421	(105)
Imali eziyintsalela ezisetyenziswayo ezivela kwiimali eziselugcinweni		3,421	(105)
Imali eyintsalela (ehlileyo) nemilinganiselo yemali (<i>cash equivalents</i>)		(52,956)	(132,586)
Imali neemali ezingumlinganiselo wemali (<i>cash equivalents</i>) ekuqaleni konyaka-mali odlulileyo		64,685	197,271
Imali neemali ezingumlinganiselo wemali (<i>cash equivalents</i>) ekupheleni konyaka-mali odlulileyo	19	11,729	64,685

ISEBE LEMFUNDO LENTSHONA KOLONI IBHAJETHI 5 EVUNYIWEYO

IMigaqo-nkqubo yokuLawulwa kweeMali ekupheleni konyaka-mali ophele nge-31 Matshi 2009

liNgxelo zeMali sezilungisiwe ngokwale migaqo-nkqubo ilandelayo, eseyisetyenziswe ngokungqongqo kuyo yonke imiba ebalulekileyo, ngaphandle kokuba kuchazwe ngenye indlela. Nakuba kunjalo, apho kufanelekileyo nalapho kululutho khona ukwenjenjalo, kunikwe ingcaciso entsha ukugxinisa ukuba lulutho kweeNgxelo zeMali nokuthobela iimfuneko ezingummiselo zikarhulumente zoMthetho woLawulo lweeMali zikaRhulumente, uMthetho 1 ka-1999 (njengoko ufakelwe izilungiso ngoMthetho 29 ka-1999) (*Public Finance Management Act, Act 1 of 1999 as amended by Act 29 of 1999*), neMimiselo ye-Ofisi kaNondyebo kaZwelonke eyakhutshwa ngokwalo Mthetho nangokoMthetho woKwahlulwa kweNgeniso, uMthetho 2 ka-2006 (*Division of Revenue Act, Act 2 of 2006*).

1. Ukwandlalwa kweeNgxelo zeMali

1.1 Indlela yamalungiselelo

liNgxelo zeMali sezilungisiwe ngokohlobo lokulawulwa kwemali okuhlengahlengisiweyo, ngaphandle kwemeko apho kuchazwe ngolunye uhlobo khona. Ukusetyenziswa kwemali ngokuhlengahlengisiweyo kususiseko sokulawulwa kwemali okuncediswa ngengcaciso entsha. Phantsi kwenkqubo yokubalwa kwemali ukusetyenziswa kwemali nezinye iziganeko ziqatshelwa xa imali isamkelwa okanye ihlawulwa.

1.2 Uhlobo lwemali olusetyenziswayo ukucacisa le ngxelo

Yonke imiyinge ibhalwe ngohlobo lwemali eyiRandi (R) yaseMzantsi Afrika neluhlobo lwemali olusetyenziswayo lwesebe lemfundo.

1.3 Bhala ngokuzeleyo (*rounding*)

Ngaphandle kokuba kuchazwe ngenye indlela amanani emali abhalwe ngokuzeleyo (*rounded*) ukuya kutsho kwelona waka linye lisondeleyo (R'000).

1.4 Amanani ngokuthelekisekayo

Ingcaciso eluthelekiso yangaphambili yandlaliwe kwiingxelo zemali zalo nyaka-mali. Kwimeko apho amanani afakiweyo kwiingxelo zemali zangaphambili acazululwe ngokutsha ukuqinisekisa ukuba ifomathi leyo ingcaciso enikwe ngayo ingqamene nefomathi yeengxelo zemali zalo nyaka-mali.

1.5 Amanani abhalwe ngokuthelekisekayo – iNgxelo yokuSetyenziswa kweMali

Uthelekiso phakathi kwezixa-mali ezizizo kanye nokusetyenziswa kodidi oluphambili ngalunye lokucalulwa kwendleko lufakiwe kwiNgxelo yokuSetyenziswa kweMali.

2. Imali eyingeniso

2.1 Iimali ezisetyenziselwe injongo ethile

Iimali ezisetyenziselwe injongo ethile ziyavunywa kwiirekhodi zemali ngomhla lowo kwenzeka ngawo ukusetyenziswa kwazo. Ukuhlengahlengiswa kwiimali ezisetyenzisiweyo okwenziwe ngokwenkqubo yokuhlengahlengiswa kwebhajethi kuyaboniswa kwiirekhodi zemali ngomhla lowo uhlengahlengiso lwalwenziwe ngawo.

Itotali yeemali ezisetyenzisiweyo ibhaliwe kwiNgxelo engokuSetyenziswa kweMali.

Iimali ezingakhange zisetyenziselwe injongo ethile zinikezelwa kwiNgxowa-mali yeMali eyiNgeniso yePhondo (*Provincial Revenue Fund*). Izixa-mali ezilityala kwiNgxowa-mali eyiNgeniso yePhondo ekupheleni konyaka-mali ziyabhalwa kwiNgxelo yoBume beMali (*Statement of Financial Position*).

ISEBE LEMFUNDO LENTSHONA KOLONI IBHAJETHI 5 EVUNYIWEYO

IMigaqo-nkqubo yokuLawulwa kweMali ekupheleni konyaka-mali ophele nge-31 Matshi 2009

2.2 Ukusetyenziswa kwemali karhulumente

Iimali ezisetyenzisiweyo ngokusemthethweni ziyabhalwa kwiirekhodi zemali ngomhla lowo kwenzeka ngawo ukusetyenziswa kwazo. Ukuhlengahlengiswa kwiimali ezisetyenzisiweyo ngokusemthethweni ngokwenkqubo yokuhlengahlengiswa kwebhajethi kuyabhalwa kwiirekhodi zemali ngomhla lowo uhlengahlengiso lwalwenziwe ngawo.

Itotali yeemali ezisetyenzisiweyo ngokusemthethweni ibhaliwe kwiNgxelo yokuSetyenziswa kweMali.

Iimali ezingakhange zichithwe kwinjongo ethile esemthethweni zinikezelwa kwiNgxowa-mali eyiNgeniso yePhondo (*Provincial Revenue Fund*). Izixa-mali ezilityala kwiNgxowa-mali eyiNgeniso yePhondo ekupheleni konyaka-mali ziyabhalwa kwiNgxelo yoBume beMali (*Statement of Financial Position*).

2.3 Imali eyingeniso yeSebe leMfundo

Yonke imali eyingeniso yesebe lemfundo ihlawulwa kwiNgxowa-mali eyiNgeniso yePhondo xa yamkelwe, ngaphandle kokuba kuchazwe ngolunye uhlobo. Izixa-mali ezilityala kwiNgxowa-mali eyiNgeniso yePhondo ekupheleni konyaka-mali ziyabhalwa kwiNgxelo yoBume beMali (*Statement of Financial Position*).

Izixa-mali ezamkelweyo ngomhla wokwenziwa kwengxelo kunikwa ingcaciso entsha ngazo kwiingxelo zemali zonyaka.

2.3.1 Imali eyingeniso yerhafu

Imali eyingeniso yerhafu ibandakanya zonke izixa-mali ezingabuyiselwanga ezisisinyanzelo eziqokelelwe lisebe lemfundo ngokwemithetho kunye/okanye imimiselo (kungafakwanga zintlawulo (*fines*), izohlwayo (*penalties*) neemali ophulukana nazo (*forfeits*).

Iirisithi zerhafu ziyabhalwa kwiNgxelo yokuSetyenziswa kweMali xa zamkelwe.

2.3.2 Ukuthengiswa kweempahla neenkonzo ezingezizo i-capital assets

Iimali ezamkelwe ngokuthengiswa kweempahla kunye/okanye ngokubonelela ngeenkonzo ziyabhalwa kwiNgxelo yokuSetyenziswa kweMali xa kusamkelwa imali.

2.3.3 Iintlawulo (*fines*), izohlwayo (*penalties*) neemali ekuphulkenwe nazo (*forfeits*)

Iintlawulo (*fines*), izohlwayo (*penalties*) neemali ekuphulkenwe nazo (*forfeits*) zizixa-mali ezingabuyiselwayo ezisisinyanzelo ezazinyanzelise yinkundla okanye libhunga lomthetho elinamagunya afana nawenkundla (*quasi-judicial body*) zaze zaqokelelwa lisebe lemfundo. Imali eyingeniso evela kwiintlawulo, kwizohlwayo nakwiimali ekuphulkenwe nazo iyabhalwa kwiNgxelo yokuSetyenziswa kweMali xa imali yamkelwe.

2.3.4 Inzala (*interest*), izahlulo (*dividends*) ukurentwa komhlaba

Inzala (*Interest*), izahlulo (*dividends*) nokurentwa komhlaba kuyabhalwa kwiNgxelo yokuSetyenziswa kweMali xa imali yamkelwe.

2.3.5 Ukuthengiswa kwe-capital assets

Iimali ezamkelwe ngokuthengiswa kwe-capital assets ziyabhalwa kwiNgxelo yokuSetyenziswa kweMali xa kusamkelwa imali.

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2.3.6 Usetyenziso lwemali kwii-asethi nasematyaleni

lintlawulo zeemboleko-mali neentlawulo zeemali zangaphambili ezazigqithiselwe kubaqeshwa nakumaziko karhulumente ngeenjongo zokuthobela umgaqo-nkqubo ziyabhalwa njengeemali eziyingeniso kwiNgxelo yokuSetyenziswa kweMali yakube yamkelwe imali.

litshekhi ezakhutshwa ngethuba langaphambili lokulawulwa kwemali eliphela phambi kokuba ibhankishwe ziyabhalwa kwiNgxelo yokuSetyenziswa kweMali xa itshekhi iphelelwe lixesha. Xa itshekhi ihlawulwa kwakhona intlawulo yenziwa ivela kwiMali eyiNgeniso (*Revenue*).

linzuzo ezivela kwi-Forex ziyabhalwa kwintlawulo yeemali.

2.3.7 Iimali ezihlawulwa koomatshini (kubandakanya izipho (*gifts*), izipho-mali (*donations*) neenkxaso (*sponsorships*))

Zonke izipho zemali, izipho-mali (*donations*) neenkxaso (*sponsorships*) zihlawulwa kwiNgxowa-mali eyiNgeniso yePhondo njengemali eyingeniso kwiNgxelo yokuSetyenziswa kweMali xa zamkelwe. Izixa-mali ezamkelweyo ngomhla wokwenziwa kwengxelo ziyavezwa kwiingcaciso eziveza ingcaciso kwiingxelo zemali.

Zonke izipho zezinto eziyimfuneko (*in-kind gifts*), iminikelo neenkxaso kunikwa ingcaciso entsha ngazo kwingqikelelo yexabiso (*fair value*) kwisihlomelo seengxelo zemali.

2.4 Iirisithi eziya ngqo kwiCandelo loLawulo lweNtlawulo zeMali (*Direct Exchequer receipts*)

Zonke iirisithi eziya ngqo kwiCandelo loLawulo lweNtlawulo zeMali (*direct exchequer receipts*) zibhalwa kwiNgxelo yokuSetyenziswa kweMali xa imali yamkelwe.

Zonke iintlawulo eziya ngqo kwicandelo lolawulo lweentlawulo zemali ziyabhalwa kwiNgxelo yokuSetyenziswa kweMali xa ukugunyaziswa kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi wonyaka ngamnye).

2.5 Uncedo lwezemali

Uncedo lwezemali lwangaphakathi okanye lwangaphandle luyabhalwa njengemali eyinzuzo xa isaziso sokufuna uncdo lwemali kwi-Ofisi kaNondyabo kaZwelonke okanye xa isebe lemfundo lifumana ngqo imali evela kumxhasi (kubaxhasi).

Zonke izipho zezinto eziyimfuneko (*in-kind gifts*), iminikelo neenkxaso kunikwa ingcaciso entsha ngazo kwingqikelelo yexabiso (*fair value*) kwizihlomelo ezikwiingxelo zemali.

lintlawulo zemali ezaye zenziwa enyakeni ziphathelele kwiiprosjekthi zoncedo lwangaphakathi nolwangaphandle ziyabhalwa njengeendleko kwiNgxelo yokuSetyenziswa kweMali. Ixabiso loncedo oluhlawulwe phambi kokwamkelwa kweemali ezo iyabhalwa njengemali eyamkelweyo kwiNgxelo yoBume beMali.

Izixa-mali ezihlawulwe ngokungafanelekanga kusetyenziswa uncdo lwangaphakathi nolwangaphandle nazo naziphi izixa-mali zivunywa njengeziintlawulo kwiNgxelo yoBume beMali.

Zonke iimali ze-CARA ezamkelweyo mazirekhodwe njengemali eyingeniso xa iimali zamkelwe. lintlawulo zemali ezenziwa enyakeni ziphathelele kwiiprosjekthi zoncedo lwangaphakathi nolwangaphandle ziyavunywa njengeendleko kwiNgxelo yokuSetyenziswa kweMali.

Izixa-mali ezihlawulwe ngokungafanelekanga kusetyenziswa iimali ze-CARA nazo naziphi izixa-mali ezingasetyenziswanga ziyavunywa njengeziintlawulo kwiNgxelo yoBume Bemali.

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IBHAJETHI 5 EVUNYIWEYO**

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3. Inkcitho

3.1 Imbuyiselo yabaqeshwa

3.1.1 Izibonelelo zabaqeshwa zethutyana

Imivuzo (*salaries*) nemirholo (*wages*) ibandakanya iintlawulo eziya kubaqeshwa (kubandakanywa namalungelo ekhefu, iitshekhi zeshumi elinesithathu (*thirteenth cheques*) neebhonasi zentsebenzo encomekayo). Imivuzo nemirholo iyavunywa njengeendleko kwiNgxelo yokuSetyenziswa kweMali xa ukugunyaziswa kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi wonyaka ngamnye). Imbuyiselo eluhlobo lwemali iyinxalenye yeendleko ze-*capital assets* kwiNgxelo yokuSetyenziswa kweMali¹.

Zonke ezinye iintlawulo zicalulwa njengeendleko zalo nyaka-mali.

Izibonelelo zabaqeshwa zethutyana ezikhokelela kwesi sinyanzeliso ezisemthethweni okanye izinyanzeliso zemvumelwano (*legal or constructive obligation*) ziyabhalwa njengengcaciso entsha kwiingxelo zemali. Ezi zixamali azivunywa kwiNgxelo yokuSetyenziswa okanye yoBume Bemali.

3.1.2 Izibonelelo ezihlawulwa emva komhlala-phantsi

Isebe lemfundo linika izibonelelo zomhlala-phantsi (iimali zomhlala-phantsi) kubaqeshwa abathile balo lisebenzisa isicwangciso sesibonelelo esiqingqiweyo sabaqeshwa bakarhulumente. Ezi zibonelelo zixhaswa ngemali ziintlawulo ezivela kumqeshi nakumqeshwa.

Iintlawulo ezivela kumqeshi (o.k.t. iintlawulo zentlalo) kwingxowa-mali ziyahlawulwa xa ugunyaziso lokugqibela lweentlawulo kwingxowa-mali lwenziwe kwisistim (ungadlulanga owe-31 Matshi wonyaka ngamnye). Akukho sibonelelo senziweyo ngokumalunga nezibonelelo zomhlala-phantsi kwiingxelo zemali zesebe lemfundo. Neziphi na izinto ezisenokuba ngamatyala zibhalwa njengengcaciso entsha kwiingxelo zemali zeNgxowa-mali eyiNgeniso yePhondo kungekuko kwiingxelo zemali zesebe elingumqeshi.

Isebe lemfundo linika izibonelelo zonyango kubaqeshwa balo abathile. Iintlawulo ezivela kumqeshi zisiya kwingxowa-mali yonyango ziyahlawulwa xa ugunyaziso lokugqibela lweentlawulo kwingxowa-mali lwenziwe kwisistim (ungadlulanga owe-31 Matshi wonyaka ngamnye).

3.1.3 Izibonelelo zokupheliswa kwengqesho

Izibonelelo zokupheliswa kwenkonzo ezinjengeephakheji zokuyeka ngokuzithandela emsebenzini (*severance packages*) ziyavunywa njengeendleko kwiNgxelo yokuSetyenziswa kweMali njengokuhlalulwa kwemali ngoomatshini (kwezamakhaya) xa ukugunyaziswa kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi wonyaka ngamnye).

3.1.4 Ezinye izibonelelo zabaqeshwa zethuba elide

Ezinye izibonelelo zabaqeshwa zethuba elide (ezinjengekhefu elihlawulelwayo (*capped leave*) ziyavunywa njengeendleko kwiNgxelo yokuSetyenziswa kweMali njengokuhlalulwa kwemali ngoomatshini (kwezamakhaya) xa ukugunyaziswa kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi wonyaka ngamnye).

¹ Lo migaqo-nkqubo wokulawulwa nokwabiwa kwemali usebenza kuphela xa isebe likhetha ukuhlawula ngokungekululo uhlobo lwemali imbuyiselo ehlawulwa abaqeshwa ababandakanyeka kwiiprojekthi ezingabandakanyi ntlawulo yamali (*capital projects*).

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Izibonelelo zabaqeshwa zethuba elide ezikhokelela kwesi sinyanzeliso sisemthethweni okanye kwisinyanzeliso semvumelwano (*legal or constructive obligation*) ziyavunywa njengengcaciso entsha kwiingxelo zemali. Ezi zixa-mali azivunywa kwiNxelo yokuSetyenziswa okanye yoBume beMali.

3.2 Iimpahla neenkonzo ezithile

Iintlawulo zeempahla kunye/okanye zeenkonzo ziyavunywa njengeendleko kwiNxelo yokuSetyenziswa kweMali xa ukugunyaziswa kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi wonyaka ngamnye). Ezi ndleko zicalulwa njenge-*capital* ukuba iimpahla neenkonzo ezo zasetyenziselwa i*capital project* okanye i-asethi ye-R5,000 okanye xa kuye kwathengwa ngaphezulu. Zonke ii-asethi ezibiza ngaphantsi kwe-R5,000 ziya kubhalwa phantsi kweempahla neenkonzo.

3.3 Inzala nokurentwa komhlaba

Iintlawulo zenzala nezerenti ziyavunywa njengeendleko kwiNxelo yokuSetyenziswa kweMali xa ukugunyaziswa kokugqibela kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi wonyaka ngamnye). Lo mba awubandakanyi rente yokusetyenziswa kwezakhiwo okanye ezinye iziseko ezisisigxina. Ukuba akunako ukwahlula phakathi kwentlawulo yokusetyenziswa komhlaba neziseko zesigxina ezikuwo, esi sixa-mali sisonke sifanele ukurekhodwa phantsi kweempahla neenkonzo ezithengiweyo.

3.4 Usetyenziso lwemali kwii-asethi nasematyaleni

Amatyala ayacinywa xa aye aqatshelwa njengalawo angahlawulekileyo. Amatyala acinywayo aphelele kwizixa-mali ezongiweyo (*savings*) kunye/okanye kwiInkcitho enganeno yeemali ezisetyenziselwe injongo ethile. Ukucinywa kwamatyala kwenzeka ekupheleni konyaka xa iimali zifumaneka. Akukho sibonelelo senziweyo malunga nezixa-mali ezingahlawulekiyo kodwa la maxabiso ayavezwa njengengcaciso entsha.

Iilahleko ezivela kwi-Forex ziyabhalwa kwintlawulo yeemali.

Zonke ezinye iilahleko ziyabhalwa xa ukugunyaziswa kwenziwe ukulungiselela ukugunyaziswa kwazo.

3.5 Iintlawulo ngoomatshini neenkxaso-mali

Iintlawulo ezenziwa ngoomatshini neenkxaso-mali ziyavunywa njengeendleko xa ukugunyaziswa kwentlawulo kokugqibela kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi wonyaka ngamnye).

3.6 Inkcitho engagunyaziswanga

Xa iInkcitho ezingagunyaziswanga zibhaqiwe zivunywa njenge-asethi kwiingxelo yobume beemali kude kuyokuba lelo xesha apho iInkcitho ezo ziya kuvunywa ngabasemagunyeni abachaphazelekayo, aze ahlawuliswe lowo unoxanduva loko okanye licinywe ityala elo njengetyala elingahlawulekileyo kwiNxelo yokuSetyenziswa kweMali.

IInkcitho ezingagunyaziswanga ziyavunywa ize imali leyo kunikwe ingcaciso entsha kwiNxelo yokuSetyenziswa kweMali xa iInkcitho ezingagunyaziswanga zivunyiwe zaze iimali ezinxulumene noko zamkelwa. Xa isixa-mali eso sivunyiwe ngaphandle kwenkxaso-mali ziyavunywa njengeendleko, kuxhomekeke kubukho beemali ezongiweyo (*savings*), kwiNxelo yokuSetyenziswa kweMali kumhla lowo wokugunyaziswa.

3.7 Inkcitho engeloncedo nanzuzo

Inkcitho engeloncedo nanzuzo iyavunywa njengendkcitho kwiNxelo yokuSetyenziswa kweMali. Ukuba imali ebeyiInkcitho inako ukuphinda ifunyanwe, oko kuthathwa njenge-asethi kude kube kuyahlawulwa ngumntu lowo uchaphazelekayo okanye ibhalwa njengetyala elingahlawulekileyo kwiNxelo yokuSetyenziswa kweMali.

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3.8 Inkcitho engagunyaziswanga (*irregular expenditure*)

Inkcitho engagunyaziswanga ithathwa njengencitho ekwi-*Statement of Financial Performance*. Ukuba inkcitho ayigunyanziswanga ngabanamagunya afanelekileyo ithathwa njenge-asethi de ibe ibuyekeziwe kwakhona okanye icinyiwe (*written off*) njengenakuphinda ibuyiseke kwi-*Statement of Financial Performance*.

3.9 Inkcitho yee-asethi ii-*capital assets*

Iintlawulo ezenziwe kwii-asethi ii-*capital assets* zithathwa njengendleko ezikwi-*Statement of Financial Performance* xa ugunyaziso lokugqibela iintlawulo luthwafakwa kwi-sistim (ungadlulanga owe-31 Matshi kunyaka ngamnye).

4. Ii-asethi

4.1 Iimali nee-*cash equivalents*

Ii-*cash and cash equivalents* zenziwa kwi- *Statement of Financial Position* ngeendleko.

Ukulungiselela iinjongo ze *Cash Flow Statement*, ii-*cash and cash equivalents* zenziwa yimali ekhoyo (cash on hand), iidipozithi ezigciniweyo (*deposits held*), nezinye iintlobo zotyalo-mali zethuba elifutshane (*short-term highly liquid investments*) nee-ovadrafti zebhanki.

4.2 Ezinye ii-asethi zezemali (*financial assets*)

Ezinye ii-*financial assets* zenziwa kwi- *Statement of Financial Position* kwindleko.

4.3 Iintlawulo zangaphambili nee-*advances*

Izixa ezihlawulwa kwangaphambili (*Pre-payments*) okanye esele zihlawulwe zithathelwa ingqalelo kwi-*Statement of Financial Position* xa kusenziwa iintlawulo

Izixa ezihlawulwa kwangaphambili (*Pre-payments*) and advances ezingenziwanga ekupheleni konyaka zenziwa kwi-*Statement of Financial Position* kwindleko.

4.4 Iimali ezifunyenweyo (*Receivables*)

Iimali ii-*Receivables* ezibandakanywe kwi-*Statement of Financial Position* zivela kwiintlawulo zekheshi (*cash payments*) ezenziweyo ezinako ukufunyanwa kwezinye iinkampani/amaziko achaphazelekayo (another party).

Iimali ii-*Receivables* ezingekahlawulwa ekupheleni konyaka kwi-*Statement of Financial Position* kwindleko kwakunye nenzala ethe yenzeka.

4.5 Iintlawulo zotyalo-mali

Iintlawulo zotyalo-mali ii-*Capitalised investments* zibonakaliswa kwindleko kwi-*Statement of Financial Position*. Nayiphi na imali engenayo nephumayo (*cash flows*) efana nezahlulo (*dividends*) iimali ezifunyenwe kwiintengiso zotyalo-mali (*proceeds from the sale of the investment*) zithathelwa ingqalelo kwi-*Statement of Financial Performance* xa kufunyanwa ikheshi.

Utyalo-mali luvavanyelwa ilahleko engumonakalo (*impairment loss*) kwithuba ngalinye kukho ukutshintsha kwiimeko ezinokwalatha ukuba utyalo-mali lunokungahambi kakuhle. Nayiphi na ilahleko ibandakanyiwe kwingcaciso yokucacisa oku.

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4.6 Iimali-mboleko

Iimali-mboleko zithathelwa ingqalelo kwi *Statement of Financial Position* ngesixa esiqhelekileyo (nominal amount) xa inako imali ukuhlawulwa kulowo uxhamlayo. Ilibhalansi zeemali-mboleko (*Loan balances*) zincitshiswa xa iintlawulo zekheshi (*cash repayments*) zifunyanwayo kwabazuzayo. Izixa ekungenakwenzeka ukuba zibuyiswe kwakhona zibandakanyiwe kumanqaku achazayo.

Iimali-mboleko ezingekabuyiswa ekupheleni konyaka ziyafakwa kwi-*Statement of Financial Position* kwindleko.

4.7 I-inventri

Ii-nventri ezithengwa ngethuba lonyaka-mali ziyachazwa kwiindleko kumanqaku.

4.8 Ii-Capital assets

4.8.1 Ii-asethi ezinokushenxiseka (movable assets)

I-*capital asset* iyarekhodwa yakufunyanwa kwindleko (on receipt of the item at cost). Ixabiso le-asethi (*asset*) icaciswa njengexabiso liphelele le-akhwizishini (*total cost of acquisition*). Apho indleko zingenakuqinisekiswa ngokuchanekileyo, i-*capital asset* enokususwa (*movable capital asset*) icaciswa ngokwexabiso elamkelekileyo. Apho ixabiso elamkelekileyo lingenako ukuqinisekiswa, i-*capital asset* ibandakanywa kwirejista yee-asethi kwi-R1.

Inkcitho ethi ilandele kamva (*subsequent expenditure*) yohlobo oluyimali irekhodwa kwi-*Statement of Financial Performance* njengencitho ye-asethi eyimali ize ifakwe kwirejista yee-asethi yesebe kwakuba kugqitywe iprojekthi.

Ukulungisiswa nokulondolozwa kwezakhiwo (*repairs and maintenance*) kufakwa kwinkcitho "njengempahla neenkonzo" kwi-*Statement of Financial Performance*.

4.8.2 Ii-asethi ezingenakushenxiseka (Immovable assets)

I-asethi eyimali (*capital asset*) iyarekhodwa yakufunyanwa njengendleko (on receipt of the item at cost). Ixabiso le-asethi libhalwa njengexabiso liphelele loko kuthengiweyo (*total cost of acquisition*). Apho indleko zingenakuqinisekiswa ngokuchanekileyo, ii-asethi ezingenakushenxiseka (*immovable capital asset*) zibhalwa ngokweR1 ngaphandle kokuba ixabiso elamkelekileyo le-asethi liqikelelwe ngokuthembekileyo.

Umsebenzi osaqhutywayo wohlobo lwee-asethi eziyimali (*capital nature*) uyarekhodwa kwi-*Statement of Financial Performance* njengencitho eyi-"*expenditure for capital asset*". Kwezigqityiweyo iprojekthi, iindleko ezipheleleyo zeprojekthi zibandakanyiwe kwirejista yee-asethi yesebe elinelungelo ngokomthetho kulo asethi okanye isebe lephondo lemisebenzi yoluntu.

Ukulungisiswa nokulondolozwa kwezakhiwo (*repairs and maintenance*) kufakwa kwinkcitho "njengempahla neenkonzo" kwi-*Statement of Financial Performance*.

5. Iintlawulo ezingamatyala afanele ukuhlawulwa (Liabilities)

5.1 Iimali ezabiweyo (voted funds) emazinikezelwe kwi-Revenue Fund

Iimali ebezabiweyo ezingakhange zisetyenziswe zinikezelwa kwi-*Provincial Revenue Fund*. Izixa ezifanele ukuhlawulwa kwi-*Provincial Revenue Fund* ekupheleni konyaka-mali zithathelwa ingqalelo kwi-*Statement of Financial Position*.

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5.2 Iimali zesebe (*departmental revenue*) emazinikezelwe kwi-*Revenue Fund*

Izixa ezifanele ukuhlawulwa kwi*Provincial Revenue Fund* ekupheleni konyaka-mali zithathelwa ingqalelo kwi*Statement of Financial Position* kwiindleko.

5.3 Iirisithi ze*Direct Exchequer* emazinikezelwe kwi-*Revenue Fund*

Zonke iirisithi i*direct exchequer fund receipts* zithathelwa ingqalelo kwi*Statement of Financial Performance* xa kufunyenwe imali

Izixa ezifunyanwayo mazigqithiselwe kwingxowa-malo efanelekileo (relevant revenue fund) xa zifunyenweyo. Nasiphi isixa esinganikezelwanga ekupheleni konyaka sibonakaliswa njengemali efanele ukuhlawulwa ngoku (*current payable*) kwi-*Statement of Financial Position*.

5.4 I-ovadrafti yebhanki

I-ovadrafti yebhanki ifakwa kwi-*Statement of Financial Position* kwiindleko.

5.5 Iimali ezihlawulwayo (*Payables*)

Iimali ezihlawulwayo zithathelwa ingqalelo ubukhulu becala ziqulethe izixa ezingamatyala kwamanye amasebe karhulumente (*governmental entities*). Ezi ntlawulo zithathelwa ingqalelo kwiindleko ezinika imbali (historical cost) kwi*Statement of Financial Position*.

5.6 Amatyala azii-*Contingent liabilities*

Ii-*Contingent liabilities* zibandakanyiwe kumanqaku acacisa oku (*disclosure notes*) kwiingxelo zezemali (*financial statements*).

5.7 Iimali ezabelwe iinjongo ezithile (*Commitments*)

Iimali ezabelwe iinjongo ezithile kwi*Statement of Financial Position* njengetyala okanye inkcitho (*liability or as expenditure*) kwi-*Statement of Financial Performance* nezibandakanyiweyo kumanqaku acacisayo (*disclosure notes*).

5.8 Iimali ii-*Accruals*

Ii-*accruals* azithathelwa ngqalelo kwiNgxelo yoBume beMali (*Statement of Financial Position*) njengematyala okanye inkcitho (*liability or as expenditure*) kwiNgxelo yoKusetyenziswa kweMali (*Statement of Financial Performance*) nezibandakanyiweyo kumanqaku acacisayo (*disclosure notes*).

5.9 Izibonelelo zabaqeshwa

Izibonelelo zabaqeshwa zethuba elifutshane zibangela ukuba kubekho imfanelo esemthethweni okanye yokulungisa imeko-bume (*legal or constructive obligation*) ziyachazwa kumanqaku achazayo (*disclosure notes*) kwiingxelo zezemali. Ezi zixa azithathelwa ngqalelo kwiNgxelo yoKusetyenziswa kweMali (*Statement of Financial Performance*) okanye kwiNgxelo yoBume beMali (*Statement of Financial Position*).

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5.10 Iimali ezabelwe ukuqeshisa (*Lease commitments*)

Ukuqeshisa kwezemali

Ukuqeshisa kwezemali (*Finance leases*) akuthathelwa ngqalelo njengee-asethi namatyala kwingxelo yemeko yezemali. Iintlawulo zokuqeshisa kwezemali (*finance lease payments*) zithathelwa ingqalelo njengenkitho kwingxelo yokusetyenziswa kwemali (*statement of financial performance*) kwaye zabiwa phakathi kwezixa eziyikhapitali neziyinzala (*capital and the interest portions*). Amatyala azii-finance lease liability ayachaza kumanqaku acacisa oku (*disclosure notes*) kwiingxelo zezemali (*financial statements*).

Iingqeshiso ezisebenzayo

Iintlawulo zeengqeshiso ezisebenzayo (*Operating lease payments*) zithathelwa ingqalelo njengenkitho kwingxelo yemeko yezemali. Ii-operating lease commitments ziyachazwa kumanqaku acacisa oku (*disclosure notes*) kwiingxelo zezemali (*financial statements*).

6. Ii-asethi ii-Net Assets

6.1 Ii-Capitalisation reserve

Ii-capitalisation reserve ziqulethe ii-asethi zezemali (*financial assets*) kunyelokanye amatyala avela kwithuba elingaphambi kokwnziwa kwengxelo nelithathelwa ingqalelo kwiStatement of Financial Position okokuqala kwithuba lokwenza ingxelo lalingoku (*current reporting period*). Izixa ezihlawulwa kwiProvincial Revenue Fund ukusetyenziswa ukuhlawulwa kwakhona nokubuyiswa (*disposal, repayment or recovery*) kwezixa ezinjalo.

6.2 Iimali ezinokubuyiswa (*Recoverable revenue*)

Izixa zithathelwa ingqalelo njengeemali ezinokubuyiswa (*recoverable revenue*) xa kusenziwa iintlawulo kunyakamali wangaphambili xa zibuyiswa kwabanamatyala (*debtor*) kunyakamali omiyo (*current financial year*).

7. Imicimbi yemali namaqela achaphazekelayo (*Related party transactions*)

Ingcaciso echanekileyo ngokumalunga nemicimbi yemali namaqela achaphazelekayo (*related party transactions*) ibandakanyiwe kumanqaku achazayo.

8. Abasebenzi bolawulo abaphambili (*Key management personnel*)

Imbuyiselo ehlawulwa abasebenzi abakulawulo abaphambili (*key management personnel*) kuquka amalungelo osapho apho kufanelekileyo, ibandakanyiwe kumanqaku achazayo.

9. Intsebenziswano neenkampani zabucala (*Public private partnerships*)

Ingcaciso yamalungiselelo ePPP, iifizi zemvumelwano (*contract fees*) nenkcitho eyi-current and capital expenditure emalunga namalungiselelo ePPP ibandakanyiwe kumanqaku achazayo.

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Ingcaciso kwiiNgxelo zeMali zoNyaka
ophele ngowe-31 Matshi 2009

1. Ulwabiwo-mali lonyaka (Annual Appropriation)

1.1 Ulwabiwo-mali lonyaka (Annual Appropriation)

	Ulwabiwo lokugqibela 2008/09	limali kanye ezifunyen- weyo 2007/08	limali ezinga- biwanga/ ezingafunya- nwanga	limali ezabiweyo ezifunyenweyo 2007/08
Iprogram	R' 000	R' 000	R' 000	R' 000
Ulawulo	393,529	416,129	(22,600)	361,470
Kwimfundo yeSikolo sikarhulumente esiqhelekileyo	7,424,023	7,412,214	11,809	6,271,636
linkxaso-mali zeZikolo eziZimeleyo	44,119	48,406	(4,287)	39,712
Izikolo zemfundo eneemfuno ezizodwa zikarhulumente	510,390	509,592	798	434,325
IMfundo noQeqesho oluQhubekayo	367,191	346,469	20,722	317,230
IMfundo noQeqesho lwaBadala	26,838	27,887	(1,049)	26,056
Imfundo noPhuhliso lwaBasaqalayo	228,749	227,961	788	164,804
linkonzo eziNcedisayo neziNxulumene nazo (Auxiliary and Associated Services)	211,249	217,430	(6,181)	207,499
Itotali	9,206,088	9,206,088	-	7,822,732
		Ingcaciso	2008/09	2007/08
			R' 000	R' 000

**1.2 Igranti ekhutshwa phantsi
kwemiqathango****

Igranti ezipheleleyo ezifunyenweyo	IsiHlomelo 1A	298,188	226,358
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(** Makuqatshelwe ukuba iigranti ezikhutshwa phantsi kwemiqathango (Conditional grants) zibandakanyiwe
kwizixa kuLwabiwo loKugqibela (Final Appropriation) kwi-Nqaku 1.1)

	Ingcaciso	2008/09	2007/08
		R' 000	R' 000

2. Izimali zesebe (Departmental Revenue)

Ukuthengiswa kweempahla neenkonzo ngaphandle kwee-asethi ii-capital assets	2.1	8,297	9,048
Iifayini, izohlwayo neemali ekuphulukenwe nazo	2.2	382	361
Inzala, izahlulo nerenti yemihlaba	2.3	1,227	1,524
Ii-Financial transactions kwii-asethi nasematyaleni (assets and liabilities)	2.4	12,639	20,459
Izimali (revenue) eziqokelelweyo		22,545	31,392
Thabatha izimali ezizesebe eziqukiweyo kulwabiwo- mali	15	22,545	26,755
Izimali zesebe (Departmental Revenue) eziqokelelweyo		-	4,637

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	Ingcaciso	2008/09 R' 000	2007/08 R' 000
2.1 Ukuthengiswa kweempahla neenkonzo ngaphandle kwee-asethi ii-<i>capital assets</i>			
lintengiso zeempahla neenkonzo eziveliswa lisebe		8,297	9,048
lintengiso ngamaziko eentengiso (<i>market establishment</i>)		8,297	9,048
Itotali		8,297	9,048
2.2 lifayini, izohlwayo neemali ezinikezelwa njengentlawulo eyimali ekuphulukenwe nayo (<i>forfeits</i>)			
lifayini		382	361
Itotali		382	361
2.3 Inzala, izahlulo nerenti yemihlaba			
Inzala		1,227	1,524
Itotali		1,227	1,524
2.4 Imicimbi yemali (<i>Financial transactions</i>) kwii-asethi nasematyaleni (<i>assets and liabilities</i>)			
liisheki ezigqithelwe lixesha (Stale cheques) zibhalwe ngemva		(28)	(189)
Ezinye iiRisithi kubandakanywa ii <i>Recoverable Revenue</i>		12,667	20,648
Itotali		12,639	20,459
3. Ukubuyiselwa kwabaqeshwa imali			
3.1 Imivuzo nemirholo (<i>Salaries and wages</i>)			
Umvuzo oyintsusa		5,308,791	4,467,496
Ibhaso lentsebenzo		11,224	11,011
Esekelwe kwiNkonzo		22,570	7,432
Eyimbuyiselo / Eyemeko-bume ezithile		75,403	50,366
Intlawulo zamathuba athile		12,705	4,305
Ezinye izibonelelo ezingatsalelwa rhafu		746,654	571,682
Itotali		6,177,347	5,112,292

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Ingcaciso kwiiNgxelo zeMali zoNyaka
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	Ingcaciso	2008/09 R' 000	2007/08 R' 000
3.2 Iintlawulo zezentlalo eziyiminikelo (<i>Social Contributions</i>)			
Iintlawulo zomqeshi			
Ipenshini		592,975	506,676
Isikim soncedo lonyango		317,019	283,205
IBhunga loThetha-thethwano phakathi kwabasebenzi nabaqeshi (<i>iBargaining council</i>)		454	442
Iimanyano nemibutho esemthethweni		1,895	1,420
Itotali		912,343	791,743
Itotali yokubuyiselwa kwabaqeshwa iimali		7,089,690	5,904,035
Inani labaqeshwa eliyi-avareji		39,949	39,618
4. Iimpahla neeNkonzo			
Iintlawulo zolawulo		932	670
Upapasho		11,909	11,760
Ii-asethi ezingaphantsi kwe-R 5, 000	4.1	22,062	20,668
IiBhasari (abaqeshwa)		17,924	9,204
Ezonxibelelwano		11,305	10,838
Iinkonzo zeKhompyutha	4.2	16,565	12,866
Iinkonzo zabacebisi, ezeekhontraka (<i>contractors</i>) nee-arhente zangaphandle (<i>outsourced services</i>)	4.3	56,146	70,413
Ezolonwabo		226	197
Iindleko zokuphicothwa kweencwadi zemali – iinkonzo zangaphandle	4.4	7,842	5,580
I-inventri	4.5	327,801	321,377
Ulonolo, ulungiso neendleko zokwenza oko (<i>Maintenance, repairs and running costs</i>)		-	-
Iingqeshiso ezisebenzayo		6,293	8,428
Inkcitho ngepropati eyeyesebe okanye eqeshisayo	4.6	120,519	90,766
Izithuthi ezibonelelwa njengenxalenye yemisebenzi yephondo		113,101	107,411
Ihambo nenkxaso	4.7	58,553	44,179
Iindawo nezibonelelo (<i>facilities</i>)		20,689	19,802
Uqeqesho nophuhliso lwabasebenzi		19,441	10,904
Enye inkcitho yokusebenza	4.8	1,712	3,198
Itotali		813,020	748,261

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Ingcaciso kwiiNgxelo zeMali zoNyaka
ophela ngowe-31 Matshi 2009

	Ingcaciso	2008/09 R' 000	2007/08 R' 000
4.1 li-asethi ezingaphantsi kwe-R 5, 000			
li-asethi eziphathekayo (<i>tangible</i>)		21,611	20,122
Oomatshini nezixhobo		21,611	20,122
li-asethi ezingaphathekiyo		451	546
Itotali		22,062	20,668
4.2 linkonzo zeKhompyutha			
linkonzo zeKhompyutha zeSITA		13,939	12,748
Ababoneleli-nkonzo beekhompyutha bangaphandle		2,626	118
Itotali		16,565	12,866
4.3 linkonzo zabacebisi, ezeekhontraka (<i>contractors</i>) nee-arhente zangaphandle (<i>outsourced services</i>)			
linkonzo zoshishino nezeengcebiso		11,519	62,391
Amaseko noCwanciso		1,673	-
Iindleko zezomthetho		4,303	2,372
Iikhontraka		6,615	5,691
Ii-arhente neNkxaso/ iinkonzo zangaphandle		32,036	(41)
Itotali		56,146	70,413
4.4 Iindleko zokuphicothwa kweencwadi zemali – iinkonzo zangaphandle			
Uphicotho-zincwadi lokuchaneka kwemigaqo (<i>Regularity audits</i>)		6,437	4,013
Uphicotho-zincwadi lokusebenza kwemali (<i>Performance audits</i>)		1,315	1,077
Olunye uphicotho-zincwadi		90	490
Itotali		7,842	5,580
4.5 I-inventri			
Izibonelelo zeLTSM		222,114	239,867
Ukutya nezibonelelo zokutya		72,668	49,642
Ezinye izinto ezisebenzisekayo		567	408
Izinto zokubhala nokuprinta		32,452	31,460
Itotali		327,801	321,377
4.6 Inkcitho ngepropati eyeyesebe okanye eqeshisayo			
linkonzo zoomasipala		12,179	13,535
Okunye		108,340	77,231
Itotali		120,519	90,766

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		Ingcaciso R' 000	2008/09 R' 000	2007/08 R' 000
4.7	Ihambo nenkxaso			
	Ezangaphakathi		57,478	42,536
	Ezamazwe angaphandle		1,075	1,643
	Itotali		58,553	44,179
4.8	Enye inkcitho yokusebenza			
	Intlawulo zeMibutho yaBaqeqeshiweyo, nezobulungu		37	1,330
	Iindleko zokuhlawula amatyala (<i>Resettlement costs</i>)		1,463	1,824
	Okunye		212	44
	Itotali		1,712	3,198
5.	Imicimbi yemali (<i>Financial transactions</i>) kwii-asethi nasematyaleni (<i>assets and liabilities</i>)			
	Iilahleko zezinto (<i>material resources</i>) ngenxa yolwaphulo-mthetho		322	385
	Ezinye izinto eziyilahleko	5.1	322	385
	Ezinye izinto eziyilahleko ezikhutshiweyo ezincwadini	5.2	501	184
	Amatyala akhutshiweyo ezincwadini	5.3	4,834	14,701
	Itotali		5,657	15,270
5.1	Ezinye izinto eziyilahleko			
	Ezinye izinto eziyilahleko (<i>material losses</i>)			
	Isehlo			
	Amanyathelo oluleko athathiweyo/ linkqubo zezomthetho			
	Iingozi zezithuthi zikaRhulumente (GG –accidents)		322	385
	Itotali		322	385
5.2	Ezinye izinto eziyilahleko ezikhutshiweyo ezincwadini			
	Ezinye izinto eziyilahleko (<i>material losses</i>)			
	Amabango ngakurhulumente		-	103
	Inkcitho eyilahleko nengenanzuzo		-	81
	Okunye		501	-
	Itotali		501	184

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	Ingcaciso	2008/09 R' 000	2007/08 R' 000
5.3 Amatyala acinyiweyo ezincwadini			
Ubunjani bamatyala acinyiweyo ezincwadini			
Amatyala acinyiweyo ezincwadini amalunga nenkcitho engagunyaziswanga		1,705	-
Irhafu yabaqeshwa		206	5,551
Igaranti zikarhulumente (<i>State guarantees</i>)		103	16
Imivuzo engaphezu kwefanelekileyo (<i>Overpayments</i>)		593	590
IiBhasari		1,225	227
Inzala ematyaleni		941	267
Okunye		61	1,817
Ilahleko ye-akhawunti yokurweba 1996/97		-	1,536
Amabango anoubuyiswa		-	4,697
Itotali		4,834	14,701
6. Iimali ezihlawulweyo neenkxaso-mali			
Amaphondo noomasipala		-	1
Ii-arhente zesebe nee-akhawunti	IsiHlomelo B	4,255	3,944
Amaziko angenzi ngeniso	IsiHlomelo C	1,017,195	862,037
Amakhaya	IsiHlomelo 1D	55,673	51,534
Itotali		1,077,123	917,516
7. Inkcitho yee-asethi ii-capital assets			
Ii-asethi eziphathekayo (<i>tangible</i>)		196,312	152,537
Izakhiwo nezinye izitraksha ezingenakususwa (<i>fixed structures</i>)	31.1	162,455	140,109
Oomatshini nezixhobo	29.1	33,857	12,428
I-<i>software</i> nezinye ii-asethi ezingaphathekiyo		10,676	131
Iindleko zophuhliso ezenziwe iKhaptali (<i>Capitalised</i>)	30.1	8,149	-
Isoftware yekhompyutha	30.1	2,527	131
Itotali		206,988	152,668

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	Ingcaciso	2008/09	2007/08
		R' 000	R' 000
7.1 Inkcazo yezimali ezisetyenziselwa ukufumana ii-capital assets - 2008/09			
	Izixa-mali ezabiweyo	Uncedo	Itotali
	R' 000	R' 000	R' 000
Ii-asethi eziphathekayo (<i>tangible</i>)	196,312	-	196,312
Izakhiwo nezinye izitraksha ezingenakususwa (<i>fixed structures</i>)	162,455	-	162,455
Oomatshini nezixhobo	33,857	-	33,857
 I- <i>software</i> nezinye ii-asethi ezingaphathekiyo	10,676	-	10,676
Iindleko zophuhliso ezenziwe iKhaptali (<i>Capitalised</i>)	8,149	-	8,149
I- <i>software</i> yekhompyutha	2,527	-	2,527
Itotali	206,988	-	206,988
 7.2 Inkcazo yezimali ezisetyenziselwa ukufumana ii-capital assets - 2007/08			
	Izixa-mali ezabiweyo	Uncedo	Itotali
	R' 000	R' 000	R' 000
Itotali yee-asethi ezifunekayo	152,668	-	152,668
 8. Inkcitho engenanzuzo neyilahleko			
8.1 Inkcitho engenanzuzo neyilahleko			
Imali eyibhalansi ekuqalwe kuyo	-	708	
Kongezwa: Inkcitho engenanzuzo neyilahleko yonyaka omiyo		47	
Inkcitho yangoku			47
Kwathatyathwa izixa-mali ezigunyazisiweyo	-	(674)	
Intlawulo	-	(674)	
Kwathatyathwa izixa ezihlawuliweyo kwiimali ezifunyanweyo	-	(81)	
Inkcitho engenanzuzo neyilahleko elindele ukuvunywa	-	-	
 9. Imali ne-cash equivalents			
Imali neebhanki zorhwebo (Ezangaphakathi)	17,220	117,106	
Itotali	17,220	117,106	

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ISigendu 4

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	Ingcaciso	2008/09 R' 000	2007/08 R' 000
12.3 Amanye amatyala			
Ukophula isigqibo semvumelwano		17,065	20,820
Abaqeshwa bangaphambili		25,091	17,259
Igaranti zikarhulumente (<i>State guarantees</i>)		1,085	1,202
Izenzo zolwaphulo-mthetho		1,913	2,020
Izinto ngezinto		2,106	2,805
Ukuhlawula ii-akhawunti		3,050	8,929
Itotali		50,310	53,035
13. Utyalo-mali			
Ezingezizi ezangoku			
Izabelo nezinye ii-equity			
Sir David Harris Trust		4	6
JL Bisset Fund		373	341
Graham Civil Service Bursary Fund		44	43
Royal Reception Fund		34	34
School Building Fund		12,051	10,766
Itotali yezingezizo ezangoku		12,506	11,190
Ucazululo ngotyalo-mali olungelulo olwangoku			
Imali eyibhalansi ekuqalwe kuyo		11,190	10,190
Izongelelo zemali		1,316	1,000
Ukusetyenziswa kwemali		-	-
Okungeyomali (<i>Non-cash movements</i>)		-	-
Ibhalansi ekugqityelwe kuyo		12,506	11,190
14. Iimali ezabiweyo (<i>voted funds</i>) emazinikezelwe (<i>surrendered</i>) kwi-Revenue Fund			
Imali eyibhalansi ekuqalwe kuyo		84,982	195,513
Iintlawulo ezihlawulweyo ezikwingxelo yokusetyenziswa kwemali		13,610	84,982
Ezihlawulwe apha enyakeni		(84,935)	(195,513)
Ibhalansi ekugqityelwe kuyo		13,657	84,982

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	Ingcaciso	2008/09 R' 000	2007/08 R' 000
15. Iimali zesebe (<i>departmental revenue</i>) emazinikezelwe kwi- <i>Revenue Fund</i>			
Imali eyibhalansi ekuqalwe kuyo		3,351	(214)
Iintlawulo ezihlawulweyo ezikwiNgxelo yokuSetyenziswa kweMali (<i>Statement of Financial Performance</i>)		-	4,637
Izimali ezizesebe eziqukiweyo kulwabiwo-mali		22,545	26,755
Ezihlawulwe apha enyakeni		(19,702)	(27,827)
Ibhalansi ekugqityelwe kuyo		6,194	3,351
16. I-ovadrafti yebhanki			
I-Akhawunti eQhelekileyo neHlanganisiweyo kaPeymasta		5,491	52,421
Itotali		5,491	52,421
17. Ezihlawulweyo-ezangoku			
Ukuhlawula ii-akhawunti	17.1	29,958	13,466
Ezinye ezihlawulwayo	17.2	24	1,840
Itotali		29,982	15,306
17.1 Ukuhlawula ii-akhawunti ngokupheleleyo			
Ukwaliwa kweentlawulo zezinto ngezinto		-	480
Imivuzo (<i>Sal</i>): li-ACB recalls		1,974	7,570
Imivuzo (<i>Sal</i>): irhafu yengeniso		119	1,959
Imivuzo (<i>Sal</i>): ingxowa-mali yepenshini		468	756
I-Salary reversal control		812	596
Umvuzo: uncedo lonyango		26,480	2,105
Ezinye ii-akhawunti zotsalo-mali		105	-
Itotali		29,958	13,466
17.2 Ezinye ezihlawulwayo			
Iigaranti zemali-mboleko yezezindlu (<i>Housing loan guarantees</i>)		-	1,265
Izinto ngezinto		24	575
Itotali		24	1,840

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	Ingcaciso	2008/09 R' 000	2007/08 R' 000
18. Imali engenayo nephumayo eyi-<i>Net cash flow</i> efumanekayo xa kusenziwa imisebenzi			
I- <i>Net surplus</i> kwiNgxelo yoKusebenza kweMali ngasinye		13,610	89,619
Ii- <i>Add back non cash/cash movements</i> ezingathathwa njengemisebenzi eyenziwayo (<i>operating activities</i>)		138,317	(68,432)
(Ukwanda) kwimali ezifunyanwayo (<i>receivables</i>) – ezangoku		(2,683)	2,235
Iintlawulo zangaphambili neesele zahlawulayo (<i>advances</i>)		1,428	(1,051)
Ukuncipha kwezinye ii-asethi zangoku		-	708
(Ukwanda) kwimali ezifunyanwayo (<i>receivables</i>) – ezangoku		14,676	(26,407)
Inkcitho yee-asethi ii- <i>capital assets</i>		206,988	152,668
Ukunikezela kwi- <i>Revenue Fund</i>		(104,637)	(223,340)
Izimali ezizesebe eziqukiweyo kulwabiwo-mali		22,545	-
Ezinye izinto ezingezozemali (<i>non-cash items</i>)		-	26,755
Imali eyi-<i>Net cash flow</i> efumanekayo xa kusenziwa imisebenzi		151,927	21,187
19. Ukungqinelanisa i-<i>cash</i> ne<i>cash equivalents</i> ukwenzela iinjongo ze-<i>cash flow</i>			
I-Akhawunti eQhelekileyo neHlanganisiweyo kaPeymasta		(5,491)	(52,421)
Imali neebhanki zorhwebo (Ezangaphakathil)		17,220	117,106
Itotali		11,729	64,685

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			Ingcaciso	2008/09 R' 000	2007/08 R' 000
20. Amatyala azii-Contingent liabilities					
Afanele ukuhlawulwa (<i>liable</i>)	Ubunjani				
ligaranti zemali-mboleko yezezindlu (<i>Housing loan guarantees</i>)	Abaqeshwa	IsiHlomelo 2A	2,671	7,322	
Amabango ngakurhulumente		IsiHlomelo 2B	45,279	25,836	
Amanye amasebe (imali eziyibhalansi zama- sebe asebenzisanayo ezingaqinisekiswa (<i>interdepart-mental unconfirmed balances</i>)		IsiHlomelo 4	4,926	4,254	
Itotali			52,876	37,412	
21. Iimali ezabelwe injongo ezithile (<i>Commitments</i>)					
Inkcitho yangoku					
Ezivunyiweyo nezineemvumelwano			220,166	280,511	
Ezivunyiweyo kodwa ekungekho mvumelwano zazo			-	42,931	
			220,166	323,442	
Inkcitho iCapital Expenditure					
Ezivunyiweyo nezineemvumelwano			148,098	64,275	
Ezivunyiweyo kodwa ekungekho mvumelwano zazo			72,516	119,672	
			220,614	183,947	
Itotali yeemali ezabiweyo (<i>Commitments</i>)			440,780	507,389	
22. Ii-Accruals					
Ezidweliswe ngohlelo lwezozoqoqosho	30 lintsuku	30+ lint- suku	Itotali	Itotali	
Ukubuyekeswa kwabaqeshwa	906	776	1,682	41,269	
Iimpahla neeNkonzo	75,495	12,334	87,829	12,177	
Iimali ezihlawulweyo (<i>transfers</i>) neenkxaso-mali	11,769	10,759	22,528	924	
Izakhiwo nezinye izitraksha ezingenakususwa (<i>fixed structures</i>)	3,006	1,931	4,937	824	
Itotali	91,176	25,800	116,976	55,194	

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	Ingcaciso	2008/09 R' 000	2007/08 R' 000	
Ezidweliswe ngenqanaba leprogram				
Iprogram 1		26,780	11,266	
Iprogram 2		72,157	40,415	
Iprogram 4		1,902	2,117	
Iprogram 5		117	28	
Iprogram 6		126	5	
Iprogram 7		8,800	336	
Iprogram 8		6,419	1,027	
Iprogram 3		675	-	
Itotali		116,976	55,194	
Ibhalansi eziqinisekisiweyo (Confirmed balances) namasebe	IsiHlomelo 4	481	1,393	
Itotali		481	1,393	
23.	Izibonelelo zabaqeshwa			
Amalungelo ekhefu		79,450	78,763	
Itshekhi yeshumi elinantathu		205,248	178,109	
Amabhaso entsebenzo		-	99	
Iimali ezabelwe ikhefu elihlawulelwayo (capped leave)		857,540	815,692	
Itotali		1,142,238	1,072,663	
24.	Iimali ezabelwe ukuqeshisa (Lease commitments)			
	Umhlaba	Izakhiwo nezi- nye izitraksha- ezingenaku- suswa (fixed structures)	Oomatshini nezixhobo	Itotali
24.1	Iingqeshiso ezisebenzayo	R' 000	R' 000	R' 000
2008/09				
Kungekho emva konyaka omnye (1)	-	-	1,369	1,369
Ngaphantsi konyaka omnye (1) kungabi semva kweminyaka emi-5	-	-	778	778
Iimali ezabelwe ukuqeshisa (Lease commitments)	-	-	2,147	2,147
2007/08				
Kungabi semva konyaka omnye (1)	-	-	1,185	1,185
Ngaphantsi konyaka omnye (1) kungabi semva kweminyaka emi-5	-	-	272	272
Iimali ezabelwe ukuqeshisa (Lease commitments)	-	-	1,457	1,457

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		Ingcaciso		2008/09 R' 000	2007/08 R' 000
		Umhlaba	Izakhiwo nezinye izitraksha ezingenaku- suswa (<i>fixed structures</i>)	Oomatshini nezixhobo	Itotali
24.2	Inkcitho yeemali zengqeshiso	R' 000	R' 000	R' 000	R' 000
	Kungabi semva konyaka omnye (1)	-	-	348	348
	Ngaphantsi konyaka omnye (1) kungabi semva kweminyaka emi-5	-	-	172	172
	Iimali ezabelwe ukuqeshisa (<i>Lease commitments</i>)	-	-	520	520
	Ixabiso eliyitotali langoku lamatyala engqeshiso	-	-	520	520
2007/08					
	Kungekho emva konyaka omnye (1)	-	-	11	11
	Iimali ezabelwe ukuqeshisa (<i>Lease commitments</i>)	-	-	11	11
	Ixabiso eliyitotali langoku lamatyala engqeshiso	-	-	11	11
25.	Inkcitho engagunyaziswanga (<i>irregular expenditure</i>)				
25.1	Ukungqinelanisa incitho engagunyaziswanga				
	Iimali eyibhalansi ekuqalwe kuyo			5,199	4,612
	Kongezwe: Inkcitho engagunyaziswanga –emalunga nonyaka wangaphambili			78	-
	Kongezwe: Inkcitho engagunyaziswanga –emalunga nonyaka wangaphambili			256	3,490
	Kuthatyathwe izixa-mali ezigunyazisiweyo			(1,449)	(2,903)
	Kuthatyathwe izixa-mali ezingenakubuyiswa (ezingavunywanga)			(1,705)	-
	Inkcitho engagunyaziswanga ezilinde ukuvunywa (<i>condonation</i>)			2,379	5,199
	Ucazululo (<i>analysis</i>) olulindele ukuvunywa ngokohlelo lweminyaka yobudala (<i>per age classification</i>)				
	Unyaka omiyo			78	3,313
	Iminyaka yangaphambili			2,301	1,886
	Itotali			2,379	5,199

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	Ingcaciso	2008/09 R' 000	2007/08 R' 000
25.2 linkcukacha zenkcitho engagunyaziswanga –unyaka omiyo			
Isehlo	Amanyathelo oluleko athathiweyo/ linkqubo zezomthetho		
Cape Peninsula University of Technology			210
lifizi zophicotho zincwadi ezihlawulwe ku-Dr LG Kathan			46
			256
25.3 linkcukacha zenkcitho engagunyaziswanga - ezivunyiweyo			
Isehlo (<i>Incident</i>)	Amanyathelo oluleko athathiweyo/ linkqubo zezomthetho		
T/A ODA			1,190
I-Cape Peninsula University of Technology			210
lifizi zophicotho zincwadi ezihlawulwe ku-Dr LG Kathan			46
VLS 05012 Kobus Kruger Ver-voer (inkcitho engagunyaziswanga engekho mthethweni)			3
			1,449
25.4 linkcukacha zenkcitho engagunyaziswanga engenakubuyiswa – (ezingavunywanga)			
Isehlo	Ezingavunywanga (ngabasemagunyeni)		
VLS 04989, 05008, 05010, 05011, 05017, 05018: Izikim zoThutho lwaBafundi (<i>Learner Transport Schemes</i>)			1,705
			1,705
26. Imicimbi yemali namasebe/namaziko anxulumene neWECD (<i>Related party transactions</i>)			
1. Ngokwenkcazelo yamasebe anxulumene neWCED (<i>related parties</i>), izikolo zikarhulumente eziqhelekileyo zithathwa njengeqela elinxulumeneyo (<i>related party</i>) kwaye imicimbi yemali emalunga noku ichazwe kwisiHlomelo 1C			
2. Lifumene iinkonzo isebe kula maqela achaphazelekayo apha enyakeni nanxulumene nesebe njengoko kucacisiwe:			
2.1 ISebe lezoThutho neMisebenzi kaRhulumente leNtshona Koloni (<i>Western Cape Department of Transport and Public Works</i>)			
ISebe elikwisakhiwo esisetyenziswa liSebe lezoThutho neMisebenzi kaRhulumente leNtshona Koloni mahala.			
2.2 I-Ofisi yeSebe loMphathiswa eNtshona Koloni (<i>Western Cape Department of the Premier</i>)			
Isebe lisebenzise amaseko anxulumene ne-IT abonelelwa yi-Ofisi yeSebe loMphathiswa eNtshona Koloni mahala.			

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	Ingcaciso	2008/09 R' 000	2007/08 R' 000			
27.	Abasebenzi bolawulo abaphambili (<i>Key management personnel</i>)	-	-			
	Abasezikhundleni zezopolitko (<i>Political office bearers</i>) (Inkulumbuso yeSebe leMfundo (<i>MEC for Education</i>))	1 943	844			
	Amagosa:	-	-			
	Amanqanaba 15 ukuya ku-16	6 5,715	4,605			
	Inqanaba 14 (kuquka CFO ukuba bakwinqanaba elisezantsi)	9 5,738	3,924			
	Amalungu osapho abasebenzi bolawulo abaphambili (<i>key management personnel</i>)	12 2,819	2,122			
	Itotali	15,215	11,495			
28.	Imimiselo (Amalungiselelo) (Provision)					
	Amatyala anokwenzeka angenakubuyiswa					
	Amatyala abasebenzi	4,880	4,018			
	Amanye amatyala	31,655	30,489			
	Amatyala afunyenwe kumasebe angaphambili	818	-			
	Itotali	37,353	34,507			
29.	Ii-<i>Capital Assets</i> eziNokususwa neziPhathekayo (<i>Movable Tangible Capital Assets</i>)					
	Utshintsho (<i>movement</i>) kwii- <i>capital assets</i> ezinokususwa eziphathekayo ngokwreji yee-asethi kunyaka ophela nge-31 Matshi 2009					
		Imali eyibhalansi ekuqalwe kuyo	Ungqinelwano lonyaka omiyo ukuya kwiibhalansi zonyaka ongaphambi	Izongezelelo	Ezichithiweyo	Ibhalansi ekugqityelwe kuyo
		R' 000	R' 000	R' 000	R' 000	R' 000
	Oomatshini nezixhobo	44,892	(38)	33,880	25,895	52,839
	Ii-asethi zothutho	13	-	7,080	7,080	13
	Izixhobo zeKhompyutha	35,037	(19)	10,038	4,316	40,740
	Ifanitshala nezixhobo ze-ofisi	9,842	(19)	16,762	14,499	12,086
	Itotali yee-<i>Capital Assets</i> eziNokususwa eziPhathekayo	44,892	(38)	33,880	25,895	52,839

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingcaciso echaza amatyala (*disclosure notes*) kwiiNgxelo zoNyaka-mali ophela nge-31 Matshi 2009

	Ingcaciso	2008/09 R' 000	2007/08 R' 000			
29.1	Izongezelelo Utshintsho (<i>movement</i>) kwii- <i>capital assets</i> ezinokususwa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2009					
	Ikheshi	Okungeyomali (ikheshi) (<i>Non-cash</i>)	(lindleko ezi-miyo zoMsebenzi ephambili eyenziwa-yo (<i>Capital work-in-progress</i>) neentlawulo zengqeshiso zeMali	Ezifunyenweyo, ezi-miyo ezingahlawulwanga (Unyaka o-miyo ohlawuleyo ezifunyenwe kunyaka ongaphambili)	Itotali	
	R' 000	R' 000	R' 000	R' 000	R' 000	
	Oomatshini nezixhobo	33,857	23	-	-	33,880
	Ii-asethi zothutho	7,080	-	-	-	7,080
	Izixhobo zeKhompyutha	10,015	23	-	-	10,038
	Ifanitshala nezixhobo ze-ofisi	16,762	-	-	-	16,762
	Itotali yee- <i>Capital Assets</i> eziNokususwa eziPhathekayo	33,857	23	-	-	33,880
29.2	Ezichithiweyo Utshintsho (<i>movement</i>) kwii- <i>capital assets</i> ezinokususwa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2009					
	Ezithengiselwe imali	Ezitshintshiweyo okanye ezitshatyalalis iweyo okanye ezicinyiweyo (<i>scrapped</i>)	Itotali yezichithiweyo		Imali efunyenweyo eyiyo	
	R' 000	R' 000	R' 000		R' 000	
	Oomatshini nezixhobo	3,539	22,356	25,895		62
	Ii-asethi zothutho	-	7,080	7,080		-
	Izixhobo zeKhompyutha	3,539	777	4,316		62
	Ifanitshala nezixhobo ze-ofisi	-	14,499	14,499		-
	Itotali yee- <i>Capital Assets</i> eziNokususwa eziPhathekayo	3,539	22,356	25,895	-	62
29.3	Utshintsho (<i>movement</i>) lwango-2007/08'000 Utshintsho kwii- <i>capital assets</i> ezinokususwa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2008					
	Imali eyibhalansi ekuqalwe kuyo	Izongezelelo	Ezichithiweyo		Ibhalansi ekugqityelwe kuyo	
	R' 000	R' 000	R' 000		R' 000	
	Oomatshini nezixhobo	35,178	12,586	2,872		44,892
	Ii-asethi zothutho	13	478	478		13
	Izixhobo zeKhompyutha	26,588	10,818	2,369		35,037
	Ifanitshala nezixhobo ze-ofisi	8,577	1,290	25		9,842
	Itotali yee- <i>Capital Assets</i> eziNokususwa eziPhathekayo	35,178	12,586	2,872		44,892

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingcaciso echaza amatyala (*disclosure notes*) kwiiNgxelo zoNyaka-mali ophela nge-31 Matshi 2009

	Ingcaciso	2008/09 R' 000	2007/08 R' 000
29.4	li-asethi ezincinane		
	li-asethi ezincinane zesebe ze-31 Matshi 2009		
	li-asethi ezingaphathekiyo	li-asethi ezililifa	Oomatshini nezixhobo
	R' 000	R' 000	R' 000
li-asethi ezincinane	408	-	21,564
ITOTALI	408	-	21,564
	li-asethi ezingaphathekiyo	li-asethi ezililifa	Oomatshini nezixhobo
	R' 000	R' 000	R' 000
Inani lee-asethi ezincinane	23	-	39,377
ITOTALI	23	-	39,377
30.	li- <i>Capital assets</i> ezingaphathekiyo		
	Utshintsho kwii- <i>capital assets</i> ezinokuswa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2009		
	Imali eyibhalansi ekuqalwe kuyo	Ungqinelwano lonyaka omiyo ukuya kwiibhalansi zonyaka ongaphamb	Izongezelelo
	R' 000	R' 000	R' 000
I- <i>software</i> yekhompuyutha	290	-	2,527
li- <i>Capital assets</i> ezingaphathekiyo	290	-	2,527
30.1	Izongezelelo		
	Utshintsho kwii- <i>capital assets</i> ezinokuswa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2009		
	Imali	Okungeyomali (kheshi) (<i>Non-cash</i>)	(lindleko ezimiyo zomsebenzi wiphuhliso oqhubekekayo)
	R' 000	R' 000	R' 000
lindleko zophuhliso ezi- <i>Capitalised</i>	8,149	-	(8,149)
I- <i>software</i> yekhompuyutha	2,527	-	-
Itotali yezongezelelo kwi- <i>Capital assets</i> ezingaphathekiyo	10,676	-	(8,149)
30.2	Utshintsho lwango-2007/08		
	Utshintsho kwii- <i>capital assets</i> ezinokuswa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2008		
	Imali eyibhalansi ekuqalwe kuyo	Izongezelelo	Ezichithiweyo
	R' 000	R' 000	R' 000
I- <i>software</i> yekhompuyutha	159	131	-
Itotali	159	131	-

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingcaciso echaza amatyala (*disclosure notes*) kwiiNgxelo zoNyaka-mali ophela nge-31 Matshi 2009

	Ingcaciso		2008/09 R' 000	2007/08 R' 000
31. Ii-<i>Capital Assets</i> eziNgenakususwa neziPhathekayo (<i>Movable Tangible Capital Assets</i>) ezi				
Utshintsho kwii- <i>capital assets</i> ezinokususwa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2009				
	Imali eyibhalansi ekuqalwe kuyo	Ungqinelwano lon-yaka omiyo ukuya kwii-bhalansi zonyaka ongaphambili	Izongezelelo	Ezichithi weyo
	R' 000	R' 000	R' 000	R' 000
Izakhiwo nezinye izitraksha ezingenakususwa (<i>fixed structures</i>)	-	-	352,577	352,577
Izakhiwo ekungahlalwayo kuzo	-	-	352,577	352,577
Ii-<i>Capital Assets</i> eziNgenakususwa neziPhathekayo (<i>Movable Tangible Capital Assets</i>)	-	-	352,577	352,577
31.1 Izongezelelo				
Utshintsho kwii- <i>capital assets</i> ezinokususwa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2009				
	Imali	Okungeyomali (kheshi) (<i>Non-cash</i>)	(lindleko ezimiyo zeMsebenzi yolwakhiwo eyenziwayo (<i>Capital work-in-progress</i>))	Ezifunye-weyo, ezi-miyo ezingahlawulwan-ga (Unyaka omiyo ohla-wulweyo, ezifunyenwe kunyaka ongaphambili)
	R' 000	R' 000	R' 000	R' 000
Izakhiwo nezinye izitraksha ezingenakususwa (<i>fixed structures</i>)	162,455	315,708	(125,586)	-
Izakhiwo ekungahlalwayo kuzo	162,455	315,708	(125,586)	-
Itotali yee-<i>Capital Assets</i> eziNokususwa neziPhathekayo (<i>Movable Tangible Capital Assets</i>)	162,455	315,708	(125,586)	-
31.2 Ezichithiweyo				
Utshintsho kwii- <i>capital assets</i> ezinokususwa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2009				
	Ezithengiselwe imali	Ezigqithisiweyo okanye ezitshatyalalisiweyo okanye ezicinyiweyo (<i>scrapped</i>)	Itotali yezichithiweyo	Imali efunyenweyo Eyiyo
	R' 000	R' 000	R' 000	R' 000
Izakhiwo nezinye izitraksha ezingenakususwa (<i>fixed structures</i>)	-	352,577	352,577	-
Izakhiwo ekungahlalwayo kuzo	-	352,577	352,577	-
Itotali yee-<i>Capital Assets</i> eziNgenakususwa neziPhathekayo (<i>Movable Tangible Capital Assets</i>)	-	352,577	352,577	-

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

Ingcaciso echaza amatyala (*disclosure notes*) kwiiNgxelo zoNyaka-mali ophela nge-31 Matshi 2009

	Ingcaciso	2008/09 R' 000	2007/08 R' 000
31.3	Utshintsho (<i>movement</i>) -lwango-2007/08		
	Utshintsho kwii- <i>capital assets</i> ezinokususwa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2008		
	Imali eyibhalansi ekuqalwe kuyo R' 000	Izongeze- lelo R' 000	Ezichithi- weyo R' 000
	Ibhalansi ekugqityelwe kuyo R' 000		
Izakhiwo nezinye izitraksha ezingenakususwa (<i>fixed structures</i>)	-	40,785	40,785
Izakhiwo ekungahlalwayo kuzo	-	40,785	40,785
Itotali yee- <i>Capital Assets</i> neziPhathekayo ezinokususwa (<i>Movable Tangible Capital Assets</i>)	-	40,785	40,785

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IziHlomelo kwiNgxelo zeMali zoNyaka ophela ngowe-31 Matshi 2009

IsiHlomelo 1A

IiNgxelo zeegranti ekhutshwa phantsi kwemiqathango ezifunyenweyo

Igranti ekhutshwa phantsi kwemiqathango	Ulwabiwo lweegranti					Ezichithiweyo			2007/08	
	Iigranti ze- Division of Revenue Act / ezePhondo	Ii-Roll overs	Ezihlenga- hlengisi- weyo zeDoRA	Ezinye ezihle-nga- hlengisi- weyo	Itotali ekhoyo	Isixa esifunyenwe lisebe	Isixa esichithwe lisebe	I-% yeemali ezikhoyo ezichith- we lisebe	I-Division of Revenue Act	Izixa ezichithwe ngamaSebe
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	%	R' 000	R' 000
I-HIV/AIDS	13,847	-	-	-	13,847	13,847	13,727	99.1	13,011	13,001
Iprogram iNational School Nutrition Programme	71,109	-	-	15,452	86,561	86,561	81,301	93.9	53,084	53,075
Iigranti zeFET	77,305	-	-	-	77,305	77,305	77,305	100.0	80,000	80,000
Iigranti yeziseko zophuhliso zePhondo	120,475	-	-	-	120,475	120,475	120,478	100.0	80,263	125,642
	282,736	-	-	15,452	298,188	298,188	292,811		226,358	271,718

IsiHlomelo 1B

Izitetimenti zeemali ezihlawulweyo kwii-arhente zamasebe nakwii-akhawunti

ISebe/ I-akhawunti ye-Arhente	Ulwabiwo lweemali ezihlawulweyo				Inkcitho		2007/08
	UMthetho woLwabiwo oluhlenga- hlengisiweyo	Ulwabiwo ii-Roll overs	Uhlenga- hlengiso	Itotali yezikhoyo	Eyiyo imali ehlawulweyo	I-% yeemali ezikhoyo ezihlawulweyo	UMthetho woLwabiwo-mali lokugqibela
	R' 000	R' 000	R' 000	R' 000	R' 000	%	R' 000
I-SETA	4,258	-	-	4,258	4,255	100	3,944
	4,258	-	-	4,258	4,255		3,944

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IBHAJETHI 5 EVUNYIWEYO**

IziHlomelo kwiNgxelo zeMali zoNyaka ophela ngowe-31 Matshi 2009

IsiHlomelo 1C

IiNgxelo zeemali ezihlawulweyo kumaziko angenzi ngeniso (*non-profit institutions*)

Amaziko angenzi ngeniso	Ulwabiwo lweemali ezihlawulweyo				Inkcitho		2007/08
	UMthetho woLwabiwo oluhlenga-hlengisiweyo	Ulwabiwo ii-Roll overs	Uhlenga-hlengiso	Itotali yezikhoyo	Eyiyo imali ehlawulweyo	I-% yeemali ezikhoyo ezihlawulweyo	UMthetho woLwabiwo-mali
	R' 000	R' 000	R' 000	R' 000	R' 000	%	R' 000
Iimali ezihlawulweyo							
Izikolo zikarhulumente eziqhelekileyo	565,557	-	(24,714)	540,843	553,673	102.4	554,399
Izikolo eziZimeleyo	48,406	-	(4,287)	44,119	44,119	100.0	39,712
Izikolo ezinabafundi abaneemfundo zemfundo ezizodwa	101,518	-	2,401	103,919	95,081	91.5	79,019
IiKholeji zeMfundo noQeqesho oluQhubekayo	175,787	-	2,353	178,140	186,057	104.4	127,366
ABET:Amaziko abucala	22,423	-	(403)	22,020	22,020	100.0	19,230
ECD: Izikolo zikarhulumente zeBakala R	70,197	-	29,385	99,582	81,790	82.1	23,718
ECD:Amaziko oluntu eBakala R	27,581	-	-	27,581	34,455	124.9	40,713
Itotali	1,011,469	-	4,735	1,016,204	1,017,195		884,157

IsiHlomelo 1D

IiNgxelo zeeMali ezihlawulweyo kumakhaya (*households*)

Amakhaya	Ulwabiwo lweemali ezihlawulweyo				Inkcitho		2007/08
	UMthetho woLwabiwo oluhlenga-hlengisiweyo	Ulwabiwo ii-Roll overs	Uhlenga-hlengiso	Itotali yezikhoyo	Eyiyo imali ehlawulweyo	I-% yeemali ezikhoyo ezihlawulweyo	UMthetho woLwabiwo-mali
	R' 000	R' 000	R' 000	R' 000	R' 000	%	R' 000
Iimali ezihlawulweyo							
Izibonelelo zezeNtlalo zabaqeshwa (<i>Employee Soc Benefits</i>): Ukwenzakala emsebenzini	1,730	-	(1,730)	-	-		-
Izibonelelo zezeNtlalo zabaqeshwa (<i>Employee Soc Benefits</i>): Ikhefu elisisipho (<i>Leave gratuity</i>)	16,944	-	1,778	18,722	18,722	100	21,098
Izibonelelo zezeNtlalo zabaqeshwa (<i>Employee Soc Benefits</i>): Isibonelelo somhlala-phantsi	3,013	-	492	3,505	3,505	100	-
Izibonelelo zezeNtlalo zabaqeshwa (<i>Employee Soc Benefits</i>): Ipakeji yokuqhawula inkonzo okuqawa ngabasebenzi	-	-	2,989	2,989	2,989	100	-
IiBhasari (abangengobaqeshwa)	29,415	-	(1,000)	28,415	28,414	100	28,334
Amabango ngakurhulumente (ikheshi)	-	-	1,403	1,403	1,403	100	2,072
Izenzo zemfesane	109	-	(103)	6	6	100	30
Izipho-mali % Izipho (ikheshi)	-	-	634	634	634	100	-
Itotali	51,211	-	4,463	55,674	55,673		51,534

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IBHAJETHI 5 EVUNYIWEYO**

IziHlomelo kwiNgxelo zeMali zoNyaka ophela ngowe-31 Matshi 2009

IsilHlomelo 1E

liNgxelo zezipho, izipho-mali (*donations*) neemali zenkxaso (*sponsorships*) ezifunyenweyo

Igama lombutho	Uhlobo lwesipho, izipho-mali okanye iimali zenkxaso	2008/09	2007/08
		R' 000	R' 000
Ezifunyenwe ziyikheshi		-	101
		-	44
ITOTALI		-	145

IsilHlomelo 1F

liNgxelo zezipho, izipho-mali (*donations*) neemali zenkxaso (*sponsorships*) ezenziweyo neemali zezaphulelo (*remissions*), iimali zembuyiselo (*refunds*) neentlawulo ezenziweyo njengezenzo zemfesane (*act of grace*)

Udidi lwesipho, izipho-mali minikelo okanye iimali zenkxaso		2008/09	2007/08
		R' 000	R' 000
Ezihlawulwe ziyikheshi			
Ukuxhaswa kwe <i>Youth Festival Program 2009</i>		150	80
Itotali engekapheleni		150	80
Iimali zezaphulelo (<i>Remissions</i>), iimbuyiselo neentlawulo ezenziwe njengezenzo zemfesane (<i>act of grace</i>)			
Reygersdal Primary: lindleko zomngcwabo: M Snyders		6	30
Itotali engekapheleni		6	30
Itotali		156	110

IziHlomelo kwiNgxelo zeMali zoNyaka ophela ngowe-31 Matshi 2009

IsilHlomelo 2A

liNgxelo zeegaranti zezemali (*financial guarantees*) ezikhutshwe ukususela kwi-31 Matshi 2009 – Ezengingqi (*Local*)

Iziko/Ibhanke eliyigaranta (<i>guarantor</i>)	Igaranti emalunga	Isixa i- <i>guaranteed capital amount</i> esiyintsusa	Imali eyibhalansi ekuqalwe kuyo 1 Apreli 2008	Il- <i>Guarantees draw downs</i> apha enyakeni	Iintlawulo zegaranti eziyimbuyiselo /eziyekisiweyo/ezin- <i>citshisiweyo</i> /ezikhu- <i>tshiweyo</i> apha enyakeni	Ukuxatyiswa kwakhona (<i>Revaluations</i>)	Ibhalansi ekugqityelwe kuyo 31 Matshi 2009	Inzala eyi- <i>Guaranteed interest</i> yonyaka ophelileyo 31 Matshi 2009	Ililahleko eziqatshelweyo / ezingenabuyi swa o.k.t amabango ahlawulweyo
		R'000	R' 000	R'000	R'000	R'000	R'000	R' 000	R'000
	nezezindlu								
0001 - Standard Bank of S.A. Limited		-	1,194	-	769	-	425	-	-
0003 - Nedbank Limited		-	61	20	61	-	20	-	-
0004 - Firststrand Bank Limited: First Na		-	614	-	218	-	396	-	-
0010 - Nedbank Ltd Incorporating B O E		-	99	-	88	-	11	-	-
0017 - Absa		-	3,099	32	2,653	-	478	-	-
0041 - Old Mutual Finance Limited		-	49	-	-	-	49	-	-
0052 - Peoples Bank Limited (Former FBC)		-	89	-	52	-	37	-	-
0053 - Nedbank Limited Incorporating NB		-	178	-	135	-	43	-	-
0054 - First Rand Bank Ltd (Fnb - Forme)		-	1,563	169	754	-	978	-	-
0055 - Old Mutual Bank Div. Of Nedbank		-	268	-	207	-	61	-	-
0444 - Boe Bank Limited		-	16	-	-	-	16	-	-
0516 - Green Start Home Loans (Pty) Ltd		-	25	65	-	-	90	-	-
0530 - National Housing Finance Corpora		-	67	-	-	-	67	-	-
Itotali		-	7,322	286	4,937	-	2,671	-	-

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IBHAJETHI 5 EVUNYIWEYO**

IziHlomelo kwiiNgxelo zeMali zoNyaka ophela ngowe-31 Matshi 2009

Annexure 2B

Ingxelo yamatyala azii-contingent liabilities ukususela ngowe-31 Matshi 2009

Uhlobo lwetyala (<i>Liability</i>)	Ibhalansi ekuqalwa kuyo 1 Apreli 2008 R'000	Amatyala ahlawulwe apha enyakeni R'000	Amatyala ahlawulweyo/ ayekiweyo/ ancitshisiweyo apha enyakeni R'000	Amatyala anokubuyiswa (Nika iinkcukacha apha ngezantsi) R'000	Iibhalansi ekugqityelwe kuzo R'000
Amabango ngakurhulumente					
Awahluka-hlukeneyo	25,836	19,318	200	-	44,954
Atyalwa kwiGEPF	-	325	-	-	325
ITOTALI	25,836	19,643	200	-	45,279

IziHlomelo kwiNgxelo zeMali zoNyaka ophela ngowe-31 Matshi 2009

IsiHlomelo 3

Amabango anokubuyiswa

Amasebe karhulumente	Iibhalansi eziqinisekisiweyo ezingakahlawulwa		Iibhalansi ezingaqinisekisiwanga ezingakahlawulwa		Itotali	
	31/03/2009 R' 000	31/03/2008 R' 000	31/03/2009 R' 000	31/03/2008 R' 000	31/03/2009 R' 000	31/03/2008 R' 000
Isebe						
ISebe leMfundo kuzwelonke	-	-	-	104	-	104
ISebe leMfundo loMntla Koloni (0067)	67	-	-	-	67	-
ISebe leMfundo leMpuma Koloni (Eastern Cape Education Department (EED)	-	-	1,754	14	1,754	14
ISebe lezeMisebenzi kuZwelonke (DLB)	-	-	19	214	19	214
I-ELRC (<i>Electoral Labour Resolution Council</i>)	809	-	459	-	1,268	-
Iinkonzo zoLuleko	-	-	38	-	38	-
I-SADTU (<i>South African Democratic Teachers Union</i>)	-	-	511	463	511	463
I-CTPA (Cape Teachers Professional Ass.)	-	-	85	41	85	41
I-Public Allied Workers Union S.A.	-	-	31	-	31	-
ISebe leeNkonzo zezeNtlalo laseNtshona Koloni (WSS)	-	-	-	149	-	149
WC Dept. Community Safety (WSL)	2	4	-	-	2	4
ISebe lezoLimo	20	-	-	-	20	-
ISebe lezeMpilo (WHW)	40	-	-	-	40	-
ISebe leMicimbi yeKhaya (WAC)	-	-	149	-	149	-
I-Ofisi yoMphathiswa (WAM)	-	2	5	-	5	2
I-Clanwilliam Secondary (WED)	-	-	160	160	160	160
IWC Provincial Treasury (WFE)	-	1	-	-	-	1
I-NAPTOSA (<i>Nat Admin & Prof Teachers of SA</i>)	-	-	-	99	-	99
ISebe leZothutho, iiNdlela neMisebenzi kaRhulumente leNtshona Koloni	-	-	301	600	301	600
ISebe leMicimbi yeMihlaba (DLA)	-	-	-	23	-	23
ISebe iNC Dept. of Justice (DJC)	-	9	-	-	-	9
ISebe leMfundo laseGauteng	-	-	17	-	17	-
ISebe leMfundo kuRhulumente weNgingqi leNtshona Koloni (WGA)	-	-	1	-	-	-
Itotali	938	16	3,530	1,867	4,467	1,883

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

IziHlomelo kwiNgxelo zeMali zoNyaka ophele ngowe-31 Matsi 2009

IsiHlomelo 4

Iintlawulo eziphakathi kwamasebe (Inter-Departmental Payables) – Ezikhoyo (Current)

Amasebe karhulumente	Ibhalansi eziqinisekisiweyo ezingakahlawulwa		Iibhalansi ezingaqinisekiswa		Itotali	
	31/03/2009	31/03/2008	31/03/2009	31/03/2008	31/03/2009	31/03/2008
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
ISebe.						
Akhoyo						
ISebe leZothutho, iiNdlela neMisebenzi kaRhulumente leNtshona Koloni	-	21	4,179	4,179	4,179	4,200
ISebe lezoBulungisa noPhuhliso loMgaqo-siseko kuZwelonke	-	472	82	-	82	472
ISebe lezeMpilo laseNtshona Koloni	2	7	-	-	2	7
I-ofisi kaNondyabo wePhondo	-	819	274	-	274	819
ISebe lezoLimo leNtshona Koloni	-	22	-	-	-	22
ISebe lezeMisebenzi kuZwelonke	-	-	-	17	-	17
ISebe leMicimbi yezeMihlaba kuZwelonke	-	-	-	12	-	12
ISebe loPhuhliso lwezeNtlalo leNtshona Koloni	-	8	-	-	-	8
ISebe leMfundo kuZwelonke	-	-	3	3	3	3
ISebe lezeMpilo laseMntla Koloni	-	-	-	13	-	13
INkonzo yesiPolisa kuZwelonke	-	-	-	11	-	11
ISebe leMicimbi yezeKhaya	9	-	-	9	9	9
ISebe leMfundo laKwazulu Natal	-	-	6	10	6	10
ISebe lobuRhulumente beNgingqi nezeZindlu kwiNtshona Koloni	74	44	-	-	74	44
ISebe lezoThutho neMisebenzi kaRhulumente leNtshona Koloni	311	-	-	-	311	-
ISebe le-Ofisi yoMphathiswa	-	-	364	-	364	-
ISebe leMfundo laseFree State	52	-	-	-	52	-
ISebe leMfundo loMntla Koloni	33	-	-	-	33	-
ISebe leMfundo leMpuma Koloni	-	-	18	-	18	-
Itotali	481	1,393	4,926	4,254	5,407	5,647