

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.

Part 3 – Report of the Audit Committee

REPORT OF THE AUDIT COMMITTEE OF THE DEPARTMENT OF EDUCATION (VOTE 5) OF THE WESTERN CAPE PROVINCIAL GOVERNMENT FOR THE FINANCIAL YEAR ENDING 31 MARCH 2010

1. Introduction

The Audit Committee is pleased to present its report for the financial year ending 31 March 2010.

2. Audit Committee members and attendance

The Audit Committee consists of the members listed below. It is required to meet a minimum of FOUR times per annum as per its approved Terms of Reference. During the year four (4) meetings were held:

15 May 2009

6 July 2009

13 August 2009

23 October 2009

| Member | Comment | Number of meetings attended |
|----------------|--|-----------------------------|
| Ms B Daries | | 4 |
| Prof E Calitz | Appointed committee member on 1 January 2010 and subsequently appointed as Chairperson with immediate effect | 0 |
| Mr RG Nicholls | Chairperson – contract expired 31 July 2009 | 2 |
| Dr L Kathan | | 3 |
| Mr L Mdunyelwa | Appointed committee member on 1 October 2008 and appointed as the Interim Chairperson from 1 August 2009 to 31 December 2009 | 4 |
| Ms P White | | 4 |

3. Audit Committee responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38(1)(a) of the Public Finance Management Act, 1999 (Act 1 of 1999) and Treasury Regulation 3.1.13, as required.

The Audit Committee has adopted the appropriate terms of reference in terms of the 2008 Charter and regulated its affairs and discharged its responsibilities in compliance with this Charter.

4. Effectiveness of internal control

The system of internal control was not effective for the year under review. In its 2008/09 report the Committee stated that the operational internal control environment contained significant weaknesses, which had to be strengthened in the financial year ending March 2010. Major changes in the management structure and the incumbents in management in the Department of Education during the course of the period under review put the controls under pressure, but there were already signs that the same changes have laid the foundation for major improvements in future. There has been highly improved interaction, under the leadership of the new accounting officer, between the Audit Committee and top management towards the end of the financial year.

The Department has reported that 72% of the findings by the Auditor-General had been dealt with. Implementation was in progress in respect of a further 11% of the findings and no status reports were received on the remaining 17% of the findings. None of the outstanding issues were Annexure A matters. The Auditor-General pointed out that action plans tend not to address the root causes underlying the findings and Internal Audit and the Audit Monitoring Team have been requested to rectify this. The Auditor-General also indicated that they were able to rely on aspects of internal audit's risk assessment, but not on any other internal audit work. This informs the future performance evaluation of Internal Audit.

5. The quality of in-year-monitoring and monthly/quarterly reports submitted in terms of the Public Finance Management Act (PFMA) and the Division of Revenue Act

The requirements of the PFMA and the Division of Revenue Act have only been partially met in so far as monthly and quarterly reports are concerned. These reports were not submitted consistently to the Audit Committee. Most of the nonfinancial performance indicators in education relate to scholastic achievement, of which data become available only annually. The quarterly reporting of financial management was adequate and facilitated the management of expenditure within the allocated budget.

6. Risk Management Function

The Department has undertaken a comprehensive review of its risks and outlined the approach to risk management in respect of each of its budgetary programmes in its strategic plan for the fiscal years 2010-2014. A presentation by the Head of Department to the Audit Committee has been scheduled for the next financial year.

The Committee conveyed its concern about the fraud register to the Department. Some of the cases were long outstanding and unresolved outsourced cases were indicated as closed.

7. Evaluation of financial statements

The Audit Committee:

- reviewed and discussed the audited financial statements to be included in the annual report of the Auditor General and the Accounting Officer;
- reviewed the Auditor General's management letter and management's response thereto; and
- reviewed significant adjustments resulting from the audit.

The Audit Committee concurs and accepts the Auditor-General's conclusion on the annual financial statements and is of the opinion that the audited annual financial statements may be accepted and read together with the report of the Auditor-General.

The Department is congratulated once again, for receiving an unqualified audit opinion from the Auditor-General.

8. Internal Audit

This was the first full year of operation of Internal Audit after the change from an outsourced provider to an in-sourced provider towards the end of the 2008/09 financial year. In the year under review the Internal Audit unit experienced challenges relating to capacity and change management which impacted on its ability to achieve its plan. A number of vacancies were only filled towards the end of 2009. Because of training and skills development the staff complement will only be fully operational during the course of 2010/11. As a consequence, the approved 2009/10 Internal Audit Plan could not be implemented in its entirety. The Committee will in future years continue to monitor Internal Audit's progress towards achieving optimal capacity.

9. Performance Information

The conclusion of the Auditor-General on performance information in 2008/09 identified a number of further issues which the Department has been requested to attend to and report to the Audit Committee. In the Department's feedback to the Audit Committee on the status of implementation of Auditor-General findings (see Section 4 above) it was indicated that all recommendations relating to performance information had been implemented. In its external audit of predetermined objectives pertaining to the 2009/10 financial year the Auditor-General stated that there were no matters to report.

10. Communication

Before the current Head of Department took office on 1 November 2009, the only form of direct communication which the Audit Committee had with the Department was the attendance of certain TOPCO meetings by the Chairperson. Communication between the Department and the Audit Committee has been greatly improved since the new Head of Department took office. The Head of Department has undertaken to attend Audit Committee meetings and to schedule a meeting (before and/or after Audit Committee meetings) with the Chairperson of the Audit Committee.

11. Other areas of concern

As a case study of systems and procedures at school level, a task team of the Audit Committee visited a number of low-performing schools, selected by the Department. The findings were reported to the Department and revealed:

- shortcomings with regard to safety and inconsistent communication between Head Office, District Offices and schools;
- a lack of clarity on the division of roles and responsibilities between the Head Office, District Offices and schools; and
- shortcomings regarding the support required from other government agencies.

These issues have been brought to the attention of the Department. A response is expected in the new financial year.

12. Auditor-General

The Audit Committee met with the Auditor-General and confirms that there were no unresolved issues.

13. Conclusion

The Audit Committee observes that the new management in the Department is serious about ensuring good corporate governance and establishing effective internal controls and risk management. The challenge is to translate this into action. Some of the tests of success will be: the implementation of the strategic plans and internal controls, given budget constraints; the quality of internal audit investigations; the timely and credible response to internal and external audit findings; and the interaction with the recently centralised risk management and internal audit functions in the Department of the Premier.



Estian Calitz
Chairperson of the Audit Committee of the
Western Cape Education Department
11 August 2010

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

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**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YEGOSA ELIMELE UKUPHENDULA NGOSETYENZISO LWEMALI
yonyaka-mali ophele ngowe-31 Matshi 2010**

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

1. Ukuphononongwa ngokubanzi kwemiba yemali

- 1.1 Imfundo isoloko iyeyona nto kujoliswe kuyo ibalulekileyo kwikamva leli lizwe. Iingxaki zezemali ehlabathini nazo zidlala indima kwindlela yesebe ekwenziwe ngayo uhlahlo-lwabiwo mali lwesebe. Nangona ibhajethi yesebe ingakhange inciphe ngokwento yonke, kubekho ukwanda kuhlahlo-lwabiwo lwemali olujoliswe ekuphunyezweni kweNkqubo yoKwabiwa kweMivuzo ngokweMisebenzi kwiNkonzo kaRhulumente (*Specific Occupation Dispensation (SOD)*) nochatha kwimivuzo onxulumene nokuhla kwamandla emali.

Ngaphandle koku kuchazwe apha ngentla, iSebe libenako ukuqhubeka neprogram ephambili yongenelelo ngoncedo kazwelonke efana neProgram yeSondlo saBantwana eZikolweni kazwelonke (*National School Nutrition Programme*) ne-QIDS-UP.

ISebe lichithe i-99,96% kwibhajethi ehlenga-hlengisiweyo, nto ke leyo ebonisa inkqubela xa kuthelekiswa nonyaka ongaphambili. Ithajethi emiselwe nguNondyebo wePhondo (*Provincial Treasury*) kukuba amasebe afanele angachithi iimali ngokungaphezulu nkqu nange-1%. Inkcitho ebengaphantsi kokulindelekileyo (*under expenditure*) ifikelele kwizigidi ezingama-R50 (*R50 million*).

Izizathu zokungachithi yonke imali zezi zilandelayo.

- Inkcitho ebengaphantsi kokulindelekileyo yeziseko zophuhliso (*infrastructure under-spending*) ibangelwe ziipjekthi zolwakhiwo (*capital projects*) ezifumene inkxaso-mali (*committed*). Kubekho ulibaziseko ngokumalunga neqela leemvumelwano (*contracts*) apho ulwakhiwo lungabanganako ukuqaliswa njengoko bekuhlala abantu kwezo ndawo ngokungekho mthethweni, iimvavanyo zokuchaphazeleka kwendalo (*environmental impact assessments*) bezingagqitywanga yaza nenkqubo yokuthengwa kweenkonzo zethenda (*procurement processes*) yathatha ixesha elide kunokuba bekucingwa.
- Makuqatshelwe ukuba ezi projekthi, zizo zonke iipjekthi ezabelwe imali kwaye isicelo sokuqalisa loo nkxaso-mali sangeniswa kuNondyebo wePhondo (*Provincial Treasury*).

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

UNondyebo wePhondo uvume ezi ntlawulo zilandelayo phakathi kwamacandelo amakhulu kuLwabiwo-mali :

Ukutshintshwa kwe-R19,728,000 ukusuka kwiprogram 1 ukuya kwiprogram 4 ngenxa yeeMeko zeNgqesho (*Conditions of Service (ICS) ne-Occupational Specific Dispensation (OSD)*).

Ukutshintshwa kwe-R11,958,000 ukusuka kwiprogram 2 ukuya kwiprogram 4 ngenxa yeeMeko zeNgqesho (*Conditions of Service (ICS) ne-Occupational Specific Dispensation (OSD)*).

Ukutshintshwa kwe-R7,631,000 ukusuka kwiprogram 2 ukuya kwiprogram 4 ngenxa yokuthenga ifanitshala yesikolo.

Ukutshintshwa kwe-R1,108,000 ukusuka kwiprogram 2 ukuya kwi-program 4 ngenxa yekhefu elihlawulelwayo (*leave gratuity*).

Ukutshintshwa kwe-R1,571,000 ukusuka kwiprogram 2 ukuya kwiprogram ngenxa yeeMeko zeNgqesho (*Conditions of Service (ICS) ne-Occupational Specific Dispensation (OSD)*).

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Ukutshintshwa kwe-R4,684,000 ukusuka kwiprogram 7 ukuya kwiprogram 5 ngenxa yeeMeko zeNgqesho (*Conditions of Service (ICS) ne-Occupational Specific Dispensation (OSD)*).

Ukutshintshwa kwe-R183,000 ukusuka kwiprogram 3 ukuya kwiprogram 5 ngenxa yokuhlawulwa kweentsuku zekhefu (*payment of leave gratuity*).

Ukutshintshwa kwe-R202,000 ukusuka kwiprogram 3 ukuya kwiprogram 8 ngenxa yokuhlawulwa kwabevi (*examiners*).

Ukutshintshwa kwe-R1,479,000 ukusuka kwiprogram 6 ukuya kwiprogram 8 ngenxa yokuhlawulwa kwabevi.

Ukutshintshwa kwe-R8,185,000 ukusuka kwiprogram 7 ukuya kwiprogram 8 ngenxa yokuhlawulwa kwabevi.

- 1.2 Naziphi na ezinye izinto – limpahla namatikiti eNdebe yeSoka yeHlabathi (*Soccer World Cup*).

ISebe alikhange lingene nakweyiphi na inkcitho.

2. Inkonzo eyenziwa lisebe

- 2.1 Umgao-nkqubo wentlawulo (*Tariff policy*)

Isebe lemfundo lihlawulisa imali ngeenkono ezinxulumene neemviwo, ezinjengomakishwa kweencwadi zeempendulo, izicelo zekopi yesatifikethi sematriki ezimaxabiso amiselweyo liSebe leMfundo esiSiseko likaZwelonke (*National Department of Basic Education*).

- 2.2 **linkonzo zasimahla**

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

- 2.3 **li-inventri (*Inventories*)**

I-inventri eyayikho ekupheleni konyaka-mali yayibandakanya imisebenzi esaqhubekayo (*work-in-progress*) (*WIP*) enxulumene neemvumelwano zokwakha. Umsebenzi osaqhutywayo uchazwa njengeemvumelwano zokwakha ekuye kwabonelelwa ngeenkono zazo. Nakuba kunjalo, iimali ezisagciniweyo kusafuneka zihlawulwe, njengoko kwakuvunyelwe nomthengisi ngokumalunga nemigqaliselo yemvumelwano. Isixa-mali se-WIP yi-R65, yezigidi kulo nyaka-mali uphicothwayo.

3. Izithintelo ekuphumezeni umsebenzi (*Capacity constraints*)

Izikolo zijongene nemingeni yokufumana abasebenzi abaqeqeshwe ngokufanelekileyo kwizifundo ezithile, ezifana nemathematika nesayensi. Isebe linaso isikim sebhassari esijongene nalo mngeni ngokungagqibelelenga. ISebe leMfundo esiSiseko kuZwelonke likaphanda ngezisombululo ezinokusetyenziswa kule meko. Nakuba kunjalo, kwithuba elifutshane amagosa esebe abonelela ngeprogram eyi-*telematics broadcast programme* kwizikolo eziyi-120 ukunika uncdo abafundi beBakala 12 kwezo zifundo zibaluleke gqitha.

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Izithuba zengqesho ezingenamntu kwandlunkulu, ngokukodwa kumacandelo emisebenzi axananazileyo (*transversal disciplines*) anjengeCandelo loLawulo lwaBasebenzi (*Human Resources Management*), iCandelo lokuThengwa kweeNkonzo neeMpahla (*Supply Chain Management*) neCandelo loLawulo nokuSetyenziswa kweMali (*Financial Accounting*), zisasele zingumngeni. Isebe lemfundo lithe gqolo lizalisa izithuba zomsebenzi. Ukuqeqeshwa kwabasebenzi abakhoyo nokuhlolwa kwakhona kwamanqanaba emisebenzi ngamaphulo aqhutyelwa ukujongana nezi ngxaki. Nakuba kunjalo, ukongeza apho, sisahlola iinkqubo zoshishino kwiinkalo ezithile.

4. Ukusetyenziswa kweezipho-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 afana nala.

6. Amaziko esele kukhutshelwe wona iintlawulo

Uluhlu lwamaziko asele ekhutshelwe iintlawulo luchaziwe kwisiHlomelo 1B seengxelo zemali zonyaka. Isebe lemfundo lenza iintlawulo kumaziko emfundo ahluka-hlukeneyo. Isebe linamalunga namaziko ayi-1900 ekukhutshelwa wona iintlawulo.

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 1B ukufumana ingcaciso engaphezulu ngohlobo ngalunye lweziko lwemfundo.

Isebe lemfundo lisebenzisa ngokungqongqo iSiqendu 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. Ii-Ofisi zeZithili zeMfundo zinika ingqwalasela kuphuhliso lwezakhono kwinqanaba lesikolo zize zinike inkxaso eqhubeka okoko. Le nkqubo ithe gqolo ukubekwa esweni.

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

Isebe lemfundo iWCED alikangeni kuyo nayiphi imvumelwano elolo hlobo.

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

IMimiselo ekhoyo ngoku ye-Ofisi kaNondyabo yagqiba ngokusekwa kwenkqubo yokulwa ilahleko (*risk-based approach*) kuphicotho-zincwadi lwangaPhakathi. Le nkqubo iyavumelana nengxelo kaKing II.

Inkqubo yokulwa ilahleko ifuna ukujongwa kwayo yonke ilahleko eqaphelekayo, kodwa ayiphelelanga ekujoliseni kwilahleko yosetyenziso lwemali nelahleko engabangela iingxaki kwizicwangciso.

Lugqityiwe uphengululo lwezicwangciso neenkqubo ezisetyenziswayo (*strategic and operational risk assessments*). Kodwa, iYunithi yoPhicotho-zincwadi entsha i-*Internal Audit Unit*, iqale umsebenzi wayo kade kulo kunyaka-mali. Nakuba kunjalo ilahleko engabangela iingxaki kwizicwangciso (*strategic risk*) beyisoloko ifumana uqwalaselo lwabalawuli abakhulu.

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Isebe linayo ikomiti yophicotho-zincwadi (*audit committee*), enamalungu azimeleyo. Njengangoku ikunyaka wayo wesithandathu (6) isebenza. Bahlangana qho, kwaye babamba iingxoxo nabalawuli abakhulu. Icandelo leyunithi yophicotho-zincwadi lwangaphakathi linika ingxelo ngqo kwiKomiti yoPhicotho-zincwadi (*Audit Committee*).

Isebe lemfundo linayo iYunithi yoPhengululo lweLahleko (*Risk Assessment Unit*), ebingakwazi kusebenza ngempumelelo ngenxa yokunqongophala kwezakhono nangenxa yokubakho kwezithuba zengqesho zangaphakathi ezingazaliswanga. Omnye weyona misebenzi iphambili kukuqulunqa uMgaqo-nkqubo wokuLawulwa kweLahleko (*Risk Management Policy*) ngokubambisana ne-Ofisi kaNondyabo wePhondo (*Provincial Treasury*). Umgaqo-nkqubo welahleko uya kutshintsha ube ngumgaqo-nkqubo wophengululo lwelahleko ebangelwa lurhwaphilizo (*fraud*). Nakuba oku kusandula kukhankanywa kungekho, isebe lemfundo alinaso isicwangciso sokuthintela urhwaphilizo oluqhelekileyo (a *generic fraud prevention*) obelungazi kwahluka kakhulu, xa uphengululo lwelahleko ebangelwa lurhwaphilizo belugqityiwe.

Qho ngonyaka kufuneka abaphathi abakhulu bazalise yaye bangenise isibhengezo esibhalwe 'No conflict of Interest' ('Akukho kungqubana kweemfuno zokudlelelela abanye'). Onke amalungu ekomiti yokhuphiswano ngamaxabiso nabasebenzi beCandelo loLawulo lokuThengwa kweeNkonzo neeMpahla (*Supply Chain Management*) kwakhona mababhengeze naluphi na ungqubano lweemfuno zokudlelelela abanye'. ISebe ngoku likwafuna inkampani ezikhuphisana ngamaxabiso (*bidders*) ukuba zivakalise unxulumano lwazo ezinokuba nalo nabaqeshi okanye nabaqeshwa. Amalungu eKomiti yoPhicotho-zincwadi nawo kufuneka angenise izibhebhezo zawo ezithi 'Akukho kungqubana kweemfuno zokudlelelela abanye'.

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. Kubonakala ngathi kukho inkqubela ngokumalunga neeprogram isebe eliza kuzenza ukukhusela izikolo.

9. Imisebenzi eyekiweyo / imisebenzi ekungasazi kuqhutyekwa nayo

Ayikho

10. Imisebenzi emitsha /ecetyiswayo

Ayikho

11. Ukulawulwa kwee-asethi

Isebe lemfundo liziphumeze zonke izigaba ezibalulekileyo (*milestones*), njengoko kumiselweyo kwiinguqu zoLawulo lwee-asethi. Inkqubo yokungqinisiswa 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

Urhulumente weNtshona Koloni uqalise inkqubo yohlaziyo ngokutsha (*modernisation process*). Ukugqitywa kwale nkqubo kube nesiphumo sokususwa kwemisebenzi kwiSebe leMfundo leNtshona Koloni yasiwa kwiSebe leNkulumbuso (*Department of the Premier*). Umsebenzi we-*Internal Audit and Risk Assessment* ususiwe ukususela nge-1 Apreli 2010. Isiphumo soku ibe kukutshintshelwa kwelinye iSebe kwebhajethi eyi-R5,859 yezigid zeerandi.

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13. Ingcaciso ngokwenziwa komsebenzi

Ingcaciso ngokwenziwa komsebenzi irekhodwa qho ngekota ingeniswe kwi-Ofisi kaNondyebo wePhondo lisistim ezisebenzayo eziphambili yi *Central Education Management Information System (CEMIS)* ukubonelela ngedatha yabafundi, iPesali ukubonelela ngeenombolo zabaqeshwa nenkcitho. I-*Basic Accounting System (BAS)* isetyenziselwa ukubonelela idatha yenkcitho.

ICandelo loQinisekiso lweMigangatho (*Quality Assurance*) linoxanduva lokungqinisisa idatha engeniselwe ukunika ingcaciso yentsebenzo. Oku kuyimfuneko ukuze kuqinisekiswa ukuba ingcaciso yentsebenzo iboniswa ngokuchanekileyo nangokupheleleyo.

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.

14. IZIGQIBO ZESCOPA

| Imiba ebhekiselele kwingxelo yangaphambili yokuphicothwa kweencwadi nezigqibo zeSCOPA | Umba | Okufunyanisiweyo kwizinto ezisenziwayo |
|--|---|---|
| Ingxelo yeSCOPA yomhla we-25 Matshi 2010 | ISebe kungafuneka liphendule malunga nee-akhawunti ezicinyiweyo (<i>write-offs</i>) ngokumalunga nenkcitho engenanzuzo neyilahleko ebhekiselele kwiiprosjekthi zeziseko zophuhliso (<i>infrastructure projects</i>). Isiphumo sokugqibela salo mbandela asinakuqinisekiswa kungokunje kwaye akukho malungiselelo ayo nayiphi na inkcitho engenanzuzo neyilahleko (<i>fruitless and wasteful expenditure</i>) enokuba sisiphumo soku kwiingxelo zemali. Ilahleko ngenxa yokurhoxiswa kweemvumelwano ithathwa njengenkcitho engenanzuzo neyilahleko;. | ISebe iWCED liyazamkela iingcebiso zekomiti. Isebe libandakanye amanqaku kwingxelo yezemali ngokubhekiselele ekubeni isixa esiya-R1,75 yezigidi, sele siqatshelwe njengenkcitho engenanzuzo neyilahleko enokwenzeka, nto ke leyo eya kuxhomekeka ekugqityweni kwale ngxelo. |
| | Kuye kwafunyanwa ubunzima ngethuba lophicotho-zincwadi ngokubhekiselele ekulibazisekeni okanye ukungafumaneki kwengcaciso efuniweyo. Oku kubonisa imeko yokungabikho kwenkqubo yokubeka esweni neyokusuphavyiza eqhubeka okoko kwakunye nokungabikho kwemisebenzi yolawulo esebenzayo emalunga nokufumaneka kwengcaciso elindelekileyo. Amaxwebhu emvumelwano kunye okanye eethenda angangafumaneki (<i>misplaced</i>) kuze kwenziwe intlawulo engangqinelaniyo neemfuno zemvumelwano okanye ingcaciso yokhuphiswano ngamaxabiso (<i>bid information</i>) okanye amaxwebhu ethenda. | ISebe iWCED liyazamkelwa iingcebiso zekomiti. ISebe liziphumezile iinkqubo zolawulo ezimalunga nokuthathwa kwamaxwebhu angoozimba (<i>collection of source documentation</i>), nokubekwa esweni rhoqo ngenyanga. |

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YEGOSA ELIMELE UKUPHENDULA NGOSETYENZISO LWEMALI
yonyaka-mali ophele ngowe-31 Matshi 2010**

| Imiba ebhekiselele kwingxelo yangaphambili yokuphicothwa kweencwadi nezigqibo zeSCOPA | Umba | Okufunyanisiweyo kwizinto ezisenziwayo |
|--|--|---|
| | Izigqibo zeSCOPA azikaphunyezwa ngokubonakalayo. Ukuba amanyathelo olungiso awathathwanga ngokwezigqibo zeSCOPA, kunokwenzeka ukuba iimpazamo neenkqubo zangaphambili ziphinde zenzeke . | ISebe iWCED liyazamkela iingcebiso zekomiti. |
| | Amaxwebhu axhasayo kule Milingniso yeNtsebenzo elandelayo awakhangela abandakanywe ukwenzela iinjongo zokuphicothwa kweencwadi zemali njengoko isiphumo esisiso kanye, sithunyelwa kwigosa eliqulunqa ingxelo yentsebenzo ngaphandle kwamaxwebhu axhasayo. Umkhondo ocacileyo wamaxwebhu axhasayo afumaneka ngokulula nangexesha elifanelekileyo, ngoko ke, awukho. Ngenxa yoko ingcaciso yentsebenzo echazwa kwingxelo yonyaka ayibanga nakungqinisiswa ngabaphicothi-zincwadi. | ISebe iWCED liyazamkela iingcebiso zekomiti. Amaxwebhu angeniswa waza umbandela wathathwa njengogqityiweyo. |

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 kwaniwa uncdo nesikhokelo kubaphathi ngokuphathelele ekuphunyenzweni kwawo.

I-AMT yancedisa ngempumelelo ukusombulula imiba eyi-37 edweliswe kwisiHlomo A no-B sengxelo yoMphicothi-ncwadi Jikelele yabaphathi ka-2008-09. I-AMT yakuphumeza oku ngokucela aBalawuli aBaziintloko abachaphazelekayo ukuba baqulunqe izicwangciso zokusebenza eziphathelele kuphunyazo, ekubeka esweni inkqubela qho ngenyanga.

Isebe lemfundo lenze isicwangciso sokujongana nezinto ezixhalabisayo eziphathelele kwiziqinisekiso zootitshala nezifundo ezinxulumene nabo abazifundisayo. Isistim yeZiko leDatha yeziQinisekiso zeMfundo (*Qualification Database*) (QDB) isenziwa ukulungiselela ukufakwa kweziqinisekiso zootitshala kwaye iya kuqaliswa ngokusesikweni kuzo zonke izikolo.

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

Alukho

17. Olunye

Alukho

**ISEBE LEMFUNDO LENTSHONA KOLONI
IBHAJETHI 5 EVUNYIWEYO**

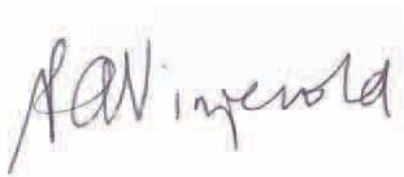
**INGXELO YEGOSA ELIMELE UKUPHENDULA NGOSETYENZISO LWEMALI
yonyaka-mali ophele ngowe-31 Matshi 2010**

18. Imiba engeziseko zophuhliso: Ityala likaMagqwaka

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 kwiiprojekthi zeziseko zophuhliso zezikolo (*infrastructure projects for schools*). 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 nazihiphi iindleko ezingenanzuzo neziyilahleko nokucinywa kwayo nayiphi inkcitho. Ukuphicothwa kwezimali (*accounting treatment*) kwinkcitho engenanzuzo neyilahleko kukuba imicimbi yemali iya kurekhodwa kuphela kwiincwadi zokubhalwa kwemali kwakuba kuqinisekiswa ngesixa-mali esingenakuphinda sifunyanwe (*once the irrecoverable amount is quantified*). Nakuphi na ukucinywa kwamatyala kuya kuba yi-akhawunti yelo sebe liyiklayenti njengoko imigaqo yokuphunyezwa kweziseko zophuhliso ngokoMthetho woKwahlulwa kweNgeniso (*Division of Revenue Act*) zikumagunya eebhajethi zamasebe, ekuleli, iSebe leMfundo. Abalawuli bavakalise ukuba nayiphi na inkcitho engenanzuzo neyilahleko inokubalwa kuphela kwakuba kungqinisiswe i-akhawunti yokugqibela apha ngaphakathi kwisebe. Ukubalwa kwe-akhawunti yokugqibela kuqikelelelwa kumhla we-31 Agasti 2010.

19. Ukuvunywa

liNgxelo zeMali zoNyaka ezichazwe kumaphepha 13 ukuya kwele-83 zivunywe liGosa eliMele ukuPhendula ngoSetyenziso lweMali (*Accounting Officer*).



**PA VINJEVOLD
INTSUMPA JIKELELE
UMHLA: 31 MEYI 2010**

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.

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
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**INGXELO YOMPHICOTHI-ZINCWADI
yonyaka-mali ophele nge-31 Matshi 2010**

**INGXELO YOMPHICOTHI-ZINCWADI JIKELELE EYA KWIPALAMENTE YEPHONDO LENTSHONA KOLONI
ENGEENGXELO ZEMALI NENGACISO YOKULAWULWA KOKUSETYENZISWA KWEBHAJETHI 5:
YESEBE LEMFUNDO LENTSHONA KOLONI YONYAKA OPHELE NGE-31 MATSHI 2010**

INGXELO ENGEENGXELO ZEMALI

Intshayelelo

1. Ndiziphicothile ezi ngxelo zemali zihamba nala maxwebhu zeSebe leMfundo leNtshona Koloni ekuzezi ingxelo yolwabiwo lwemali (*appropriation statement*), ingxelo yobume bemali njengoko injalo nge-31 Matshi 2010, nengxelo engokusetyenziswa kwemali, ingxelo engokutshintshwa kwee-asethi ii-*net assets*, nengxelo yokungena nokuphuma kwemali (*cash flow statement*) yonyaka-mali ogqiba kuphela, kunye nesishwankathelo semigaqo-nkqubo ephambili yokulawulwa nokusetyenziswa kwemali namanye amanqaku achazayo (*explanatory notes*), njengoko kubhaliwe kumaphepha 13 ukuya kwele-83.

Uxanduva lwegosa elimele ukuphendula ngokuphathelele kwiingxelo zemali

2. Igosa lolawulo lwemali linoxanduva lokulungiselela nokucaciswa kakuhle kwezi ngxelo zemali ngokwenkqubo etshintshiweyo yokulawulwa kwemali (*modified cash basis of accounting*) ekufikelelwe esigqibeni ngayo yi-Ofisi kaNondyebo kaZwelonke, njengoko ibhaliwe kwisaziso 1.1 somgaqo-nkqubo wokulawulwa kwemali (*accounting policy note*) nangendlela efunwa nguMthetho woLawulo lweeMali 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). Lo msebenzi luxanduva olubandakanya ukuqulunqwa, ukuphunyezwa nokugcinwa kolawulo lwangaphakathi okufanelekileyo ukuya kutsho ekulungisweni nokwandlalwa ngendlela efanelekileyo kweengxelo zemali ezingenampazamo ziqaphelekayo zokungaqondeki kakuhle (*misstatement*), nokuba ngaba oko kubangelwa lurhwaphilizo okanye yimpazamo, ukukhethwa nokusetyenziswa kwemigaqo-nkqubo efanelekileyo yokulawulwa kwemali (*accounting policies*); nokwenza uqikelelo lolawulo lwemali olufanelekileyo kwiimeko eziqhubekayo.

Umsebenzi oluxanduva loMphicothi-zincwadi Jikelele

3. Njengoko oku kuyimfuneko ngokweSiqendu 188 soMgaqo-siseko weRiphablikihi yaseMzantsi Afrika, ka-1996 (*Constitution of the Republic of South Africa, 1996*) ofundwa kunye neSiqendu 4 soMthetho wokuPhicothwa kweeMali 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. Ndilwenzile uphicotho-zincwadi lwam ngokweMigangatho yaMazwe ngaMazwe yoKuphicotha iincwadi (*International Standards of Audit*) efundwa kunye neSaziso Ngokubanzi 616 sika-2008, (*General Notice 616 of 2008*)⁸, esakhutshwa kwiGazethi kaRhulumente No. 31057 (*Government Gazette No. 31057*) ye-27 Novemba 2009. Loo migangatho ifuna ukuba ndizithobele iimfuno ezingummiselo ngokwemigaqo (*ethical requirements*), ndenze izicwangciso zophicotho-zincwadi ukuze ndifumane ingqinisekiso efanelekileyo malunga nokuba ngaba iingxelo zemali azinampazamo ziqaphelekayo zokungaqondeki kakuhle (*material misstatement*) na.
5. Ukuphicothwa kweencwadi kubandakanya ukulandela imigaqo ethile ukufumana ubungqina bokuphicothwa kweezixa-mali nezibhengezo (*disclosures*) ezitsha kwiingxelo zemali. Imigaqo ekhethiweyo ixhomekeke kwisigqibo somphicothi zincwadi, kubandakanywa uphengululo lwezinto ezingabangela iingxaki zokungachaneki kweengxelo zemali (*material misstatement*) nokuba ngaba oko kwenzeka ngenxa yorhwaphilizo okanye yempazamo. Ekwenzeni olo phengululo lwezinto ezingabangela iingxaki, umphicothi-zincwadi uthathela ingqalelo ulawulo lwangaphakathi olululo oluchaphazela ukwazi kweziko ukulungiswa nokwandlalwa ngendlela efanelekileyo kweengxelo zemali ukuze kuveliswe imigaqo neenkqubo zokuphicothwa kweencwadi ezifanelekileyo kwiimeko eziqhubekayo, kodwa kungabi ngenjongo yokuvakalisa luvo ngokusebenza ngempumelelo kolawulo lwangaphakathi lweziko.

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

**INGXELO YOMPHICOTHI-ZINCWADI
yonyaka-mali ophele nge-31 Matshi 2010**

Ukuphicothwa kweencwadi kwakhona kubandakanya ukuvavanya ukufaneleka kwemigaqo-nkqubo yokulawulwa kwemali esetyenzisiweyo nokufaneleka kweengqikelelo zokulawulwa kwemali okwenziwa ngabaphathi, kwakunye nokwandlalwa ngokupheleleyo kweengxelo zemali.

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

Ukuvakalisa uluvo

7. Ngokoluvo lwam, ezi ngxelo zemali zichaza ngokwanelisayo ubume bezemali beSebe leMfundo leNtshona Koloni njengoko bekunjalo nge-31 Matshi 2010, nengxelo yokusetyenziswa kwemali, ukuphuma nokungena kwayo kulo nyaka ogqiba kuphela, ngokwenkqubo etshintshiweyo yokulawulwa kwemali (*modified cash basis of accounting*) ekufikelelwe esigqibeni ngayo yi-Ofisi kaNondyebo kaZwelonke, njengoko ibhaliwe kwisaziso 1.1 somgaqo-nkqubo wokulawulwa kwemali (*accounting policy note*) nangendlela efunwa yi-PFMA ne-DoRA (*Division of Revenue Act, 2008*) (Act No. 2 of 2008).

Ukugxininiswa komba

Ndicela ukuba kukhe kuqwalaselwe lo mba ulandelayo. Alukatshintshi uluvo lwam ngokumalunga nawo:

Iziseko zokulawulwa kwemali (*Basis of accounting*)

8. Umgaqo-nkqubo wesebe lemfundo kukucwangcisa iingxelo zemali ngokwenkqubo etshintshiweyo yokulawulwa kwemali (*modified cash basis of accounting*) njengoko kucacisiwe kwisaziso 1.1 somgaqo-nkqubo wokulawulwa kweengxelo zemali.

Imiba eyongezelelweyo

Ndicela ukuba kukhe kuqwalaselwe lo mba ulandelayo. Alukatshintshi uluvo lwam ngokumalunga nawo:

Ishedyuli ezongezelelweyo ezingaphicothwangwa (*Unaudited supplementary schedules*)

9. Ingcaciso eyongezelelweyo ecaciswa kumaphepha 75 ukuya ku-83 ayiyonxalenye yezi zicwangciso zengxelo zemali kwaye yandlalwa njengengcaciso eyongezelweyo. Andiziphicothanga ezi shedyuli kwaye ke ngoko akukho zizathu ndingazibekayo ngokoluvo lwam.

INGXELO EMALUNGA NEZINYE IIMFUNO ZOMTHETHO KUNYE NEMIQATHANGO YOMTHETHO

10. Ngokwe-PAA of South Africa and *General notice 1570 of 2009*, eyakhutshwa kwiGazethi kaRhulumente No. 32758 ye-27 Novemba 2009, ndibandakanya apha ngezantsi iziphumo zam ngengxelo engemiba emiselwe kwangaphambili (*predetermined objectives*), ukungqinelana ne-PFMA, neDORA nolawulo lwezemali (ulawulo lwangaphakathi).

Iziphumo

Iinjongo ezimiselwe kwangaphambili

11. Akukho ngxelo inikwayo

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

**INGXELO YOMPHICOTHI-ZINCWADI
yonyaka-mali ophele nge-31 Matshi 2010**

Ukungqinelana nomthetho nemigaqo

DoRA

Ukungangqinelani nemithetho elawulayo (*Non-adherence to legislation*)

Inkqubo-sikhokelo yeGranti yeHIV/AIDS (Imfundo ngeZakhono zoBomi)

12. Ngokunxamnye neemfuno zesiqendu 24 (1) (d) se-DoRA HIV/ AIDS bezingafumaneki izibonelelo ezancedisa ukufunda nokufundisa kunye/okanye zange zisiwe okanye zisetyenziswe kwizikolo ezithile.
13. Ngokunxamnye neemfuno zesiqendu 24 (1) (d) se-DoRA HIV/ AIDS izikolo ezithile azikenzi sicwangciso/mgaqo-nkqubo weHIV/AIDS ohlanganisiweyo njengenxalenye yesicwangciso sokufundisa sazo esibonisa iimfuno, umoya ogqubayo neemfundiso ezisisiseko (*ethos and values*) zesikolo nabahlali baso ngokumalunga nenkqubo-sikhokelo yomgaqo-nkqubo wephondo..

ULAWULO LWANGAPHAKATHI

14. Ndithathele ingqalelo ulawulo lwangaphakathi olufanelekileyo kumsebenzi wam wokuphicotha iingxelo zemali kunye nengxelo emalunga nokungqinelana ne-DoRA, kodwa ingenzelwanga iinjongo zokuveza izimvo malunga nokusebenza ngempumelelo kolawulo lwangaphakathi. Imiba ekunikwe ingxelo ngayo apha ngezantsi iphelela kuphela kwizinto ezilabalabayo eziqatshelweyo ngexesha lokuphicothwa kweencwadi zemali.

- **Ubunkokeli**

Umoya obonakalayo (*tone*) onxulumene nokulandela ngqo ulawulo lwangaphakathi umiselwe ukususela phezulu kodwa igosa elinoxanduva ngolawulo lwemali alikuvavanyi ukuba ingaba abalawuli bayiphumezile kusini na inkqubo yolawulo ongempumelelo, nokuba bayenze njani na imisebenzi yabo. Kubekho izehlo ezibini zokungangqinelani ne-DoRA ngokubhekiselele kwigranti ekhutshwa phantsi kwemiqathango ye-HIV/AIDS.

EZINYE IINGXELO

Uphicotho oluqhubekayo

15. Uphicotho lwaqhutywa yi-Auditor General of South Africa (AGSA) ngo-Agasti 2008 ngokungqinelana nophicotho lwentsebenzo lwamaziko (*performance audit of entities*) anxulumene nabaqeshwa bakarhulumente nokwenza imicimbi namasebe oLawulo lwePhondo leNtshona Koloni (*Western Cape Provincial Administration*). Ngomhla wale ngxelo akubangakho kuqinisekisa ukuba yenziwe kusini na eminye imisebenzi yophicotho lisebe.
16. ICandelo le-*Forensic Investigative Unit* ligqithisele amatyala amabini kwisebe ukwenzela ukuba aphantwe de kufikelelwe esigqibeni ngawo. La matyala mabini amalunga nophicotho lokufumanisa ukuba ingaba zenzekile kusina na izityholo zokusetyenziswa gwenxa kwamagunya nokuthengwa kweempahla neenkonzo zikarhulumente ngokumalunga no-*Education Library and Information Services (EDULIS)* nesityholo sezitenxo ezimalunga nokuthuthwa kwabafundi. Ngomhla wale akubangakho kuqinisekisa ukuba lwenziwe kusini na uphando olo de lwagqitywa na.

**IPHONDO LENTSHONA KOLONI
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**INGXELO YOMPHICOTHI-ZINCWADI
yonyaka-mali ophela nge-31 Matshi 2010**

17. Ngokubhekiselele kumhlathi 18 wengxelo yegosa elimele ukuphendula ngosetyenziso lwemali, isebe kusengafuneka linike iingxelo ngamatyala acinyiweyo ngokwezityholo zenkcitho engenanzuzo neyilahleko enxulumene neeprojekthi zophuhliso lweziseko. Isiphumo sokugqibela ngalo mba asinakwaziwa okwangoku kwaye akukho malungiselelo enziweyo ayo nayiphi na inkcitho engenanzuzo neyilahleko, enokuba neziphumo kwiingxelo zemali. Abalawuli bacacise ukuba nayiphi na inkcitho engenanzuzo neyilahleko inokuqinisekiswa kuphela xa i-akhawunti yokugqibela ithe yangqinisiswa. Inkqubo ye-akhawunti yokugqibela eqikelelwayo ngumhla we-31 Agasti 2010.

Uphicotho-zincwadi lwentsebenzo

18. Uphicotho-zincwadi lwentsebenzo lwaqhutywa kumaziko esebe aqhagamshelene nabaqeshwa bakarhulumente nawenza imisebenzi namanye amasebe kaRhulumente wePhondo leNtshona Koloni njengoko kutshiwo kumhlathi 15 apha ngentla. Imisebenzi ebandakanyiweyo kwingxelo yeyethuba elisusela kwi-1 Apreli 2005 ukuya ku-Matshi 2007 kwaye ingxelo yandlalwa nge-12 Juni 2009.
19. Uphicotho lwentsebenzo lwaqhutywa ngokumalunga nokwenziwa kwenkqubo yokwenziwa kweenkonzo zeziseko zophuhliso kwisebe. Ingxelo yolawulo yabandakanya iiprojekthi eziyi-19 ezifikelela kwi-R242 yezigidi zeerandi (*R242 million*) neyakhutshwa nge-30Novemba 2009.

Auditor - General

EKapa

31 Julayi 2010



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophela nge-31 Matshi 2010**

| Usetyenziso lwemali kwiProgram nganye | | | | | | | | | |
|---|---|--|---|---------------------------------------|-------------------------|---------------|--|--------------------------------------|-------------------------|
| | 2009/10 | | | | | | | 2008/09 | |
| liprogram | Ukusetyen- ziswa kwemali okuhlenga- hlengisiweyo | Ukutshint- shelwa kweemali kwenye i- akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i-akha- wunti ukuya kwenye (virement): | Ukusetyen- ziswa kwemali iyonke | Inkcitho eyiyo kanye | Uahluko | Inkcitho ngokwe-% yokusetyenzis- wa kwemali iyonke | Ukusetyenzis wa kwemali iyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 1. Ezolawulo | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 369,442 | (712) | (12,853) | 355,877 | 355,847 | 30 | 100.0 | 327,796 | 327,796 |
| limali ezihlawulweyo | | | | | | | | | |
| neenkxaso-mali | 41,453 | 447 | (1,334) | 40,566 | 40,564 | 2 | 100.0 | 34,841 | 34,841 |
| Intlawulo yee-asethi eziyimali | 24,871 | 265 | (5,541) | 19,595 | 19,194 | 401 | 98.0 | 30,892 | 30,892 |
| 2. Imfundo yezikolo zikarhu- lumente eziqhelekileyo | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 7,877,324 | 34,565 | (14,680) | 7,897,209 | 7,891,316 | 5,893 | 99.9 | 6,782,665 | 6,779,687 |
| limali ezihlawulweyo | | | | | | | | | |
| neenkxaso-mali | 554,517 | (28,162) | (7,588) | 518,767 | 513,983 | 4,784 | 99.1 | 453,895 | 454,904 |
| Intlawulo ye-capital assets | 221,234 | (6,403) | - | 214,831 | 182,061 | 32,770 | 84.7 | 187,463 | 175,944 |
| 3. Iinkxaso-mali kwizikolo ezizimeleyo | | | | | | | | | |
| Intlawulo ngoomatshini | | | | | | | | | |
| neenkxaso-mali | 55,907 | - | (385) | 55,522 | 55,522 | - | 100.0 | 44,119 | 44,119 |
| 4. Imfundo yezikolo zikarhu- lumente ezineemfundo ezizodwa | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 460,548 | (2,200) | 31,686 | 490,034 | 490,034 | - | 100.0 | 414,963 | 414,963 |
| limali ezihlawulweyo | | | | | | | | | |
| neenkxaso-mali | 95,507 | 2,200 | 8,739 | 106,446 | 104,246 | 2,200 | 97.9 | 95,427 | 95,427 |
| Intlawulo ye-capital assets | 29,743 | - | - | 29,743 | 29,324 | 419 | 98.6 | - | - |
| 5. Imfundo noqeqesho oluqhubelekayo | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 206,415 | 5 | 6,255 | 212,675 | 212,675 | - | 100.0 | 200,850 | 200,850 |
| limali ezihlawulweyo | | | | | | | | | |
| neenkxaso-mali | 156,064 | (5) | 183 | 156,242 | 156,242 | - | 100.0 | 166,341 | 166,340 |
| 6. Imfundo noqeqesho lwabadala | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 7,414 | - | (513) | 6,901 | 6,901 | - | 100.0 | 4,803 | 4,803 |
| limali ezihlawulweyo | | | | | | | | | |
| neenkxaso-mali | 23,544 | - | (966) | 22,578 | 22,578 | - | 100.0 | 22,035 | 22,035 |
| 7. UPuhliso lweMfundo yaBantwana abasaqalayo | | | | | | | | | |
| Intlawulo yalo nyaka-ma | 157,246 | (21,045) | (12,869) | 123,332 | 119,332 | 4,000 | 96.8 | 67,715 | 67,715 |
| limali ezihlawulweyo | | | | | | | | | |
| neenkxaso-mali | 148,243 | 21,045 | - | 169,288 | 169,288 | - | 100.0 | 161,034 | 161,033 |
| 8. Iinkonzo ezincedisayo nezinxulumene noko | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 129,337 | 2,648 | 9,866 | 141,851 | 141,851 | - | 100.0 | 112,582 | 112,552 |
| limali ezihlawulweyo | | | | | | | | | |
| neenkxaso-mali | 104,859 | (2,736) | - | 102,123 | 102,123 | - | 100.0 | 98,422 | 98,422 |
| Intlawulo ye-capital assets | 144 | 88 | - | 232 | 232 | - | 100.0 | 245 | 155 |
| Itotali | 10,663,812 | - | - | 10,663,812 | 10,613,313 | 50,499 | 99.5 | 9,206,088 | 9,192,478 |
| Ukungqinisiswa kweNgxelo yoSetyenziso lweMali | | | | | | | | | |
| Yongeza: | | | | | | | | | |
| Iirisithi zeSebe leMfundo | | | | 3,056 | | | | - | |
| Izixa-mali ezizizo kanye zeNgxelo yoSetyenziso lweMali n(Itotali yemali) | | | | 10,666,868 | | | | 9,206,088 | |
| Izixa-mali ezizizo kanye zeNgxelo yoSetyenziso lweMali | | | | | 10,613,313 | | | | 9,192,478 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophele nge-31 Matshi 2010**

| Ulwabiwo-mali kudidi lwezoqoqosho ngalunye | | | | | | | | | |
|---|--|---|---|--------------------------------|----------------------|---------------|--|-------------------------------|----------------------|
| Udidi lwezoqoqosho | 2009/10 | | | | | | | 2008/09 | |
| | Ukusetyenziswa kwemali okuhlengahlengisiweyo | Ukutshintshelwa kweemali kwenye i-akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye | Ukusetyenziswa kwe-mali 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 nyakamali | | | | | | | | | |
| Imbuyiselo yabaqeshwa | 8,200,780 | (12,312) | 26,375 | 8,214,843 | 8,214,843 | - | 100.0 | 7,089,690 | 7,089,690 |
| Iimpahla neenkonzo ezithile | 1,003,438 | 19,592 | (19,483) | 1,003,547 | 993,624 | 9,923 | 99.0 | 816,018 | 813,020 |
| Usetyenziso lwemali kwii-asethi nasematyaleni | 3,508 | 5,981 | - | 9,489 | 9,489 | - | 100.0 | 5,657 | 5,657 |
| Intlawulo yoomatshini nee-nkxaso mali | | | | | | | | | |
| Amaphondo noomasipala | | | | | | | | | |
| Ii-arhente zeSebe | | | | | | | | | |
| IeMfundo nee-akhawunti | 4,604 | - | - | 4,604 | 4,604 | - | 100.0 | 4,255 | 4,255 |
| Amaziko angajonge nzuzo | 1,123,555 | (17,275) | (2,532) | 1,103,748 | 1,096,762 | 6,986 | 99.4 | 1,016,187 | 1,017,195 |
| Ezamazakha | 51,935 | 10,064 | 1,181 | 63,180 | 63,180 | - | 100.0 | 55,674 | 55,673 |
| Iintlawulo ze-capital assets | | | | | | | | | |
| Izakhiwo nezinye iziseko ezisisigxina | - | - | - | - | - | - | - | - | - |
| Izixhobo zokusebenza nezinye izinto zokusebenza | 242,602 | - | - | 242,602 | 209,413 | 33,189 | 86.3 | 170,674 | 162,455 |
| Isoftware nezinye ii-asethi ezingaphathekiyo | 19,993 | (6,678) | (926) | 12,389 | 11,988 | 401 | 96.8 | 37,257 | 33,857 |
| | 13,397 | 628 | (4,615) | 9,410 | 9,410 | - | 100.0 | 10,676 | 10,676 |
| Itotali | 10,663,812 | - | - | 10,663,812 | 10,613,313 | 50,499 | 99.5 | 9,206,088 | 9,192,478 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophele nge-31 Matshi 2010**

**Ingcombolo ngeprogram 1 nganye - Ezolawulo
kunyaka ophele ngowe-31 Matshi 2010**

| Ingcombolo ngeprogram esekelayo nganye | 2009/10 | | | | | | | 2008/09 | |
|--|--|---|--|--|---------------------------|------------|---|---------------------------------------|-------------------------|
| | Ukusetyen- ziswa kwe- mali okuhlen- gahlengi- siweyo | Ukutshin- tshelwa kweemali kwenyei- akhawunti | Ukuhlawulwa kwemali uku- suka kwenye i- akhawunti ukuya kwenye | Ukusetye n-ziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenzis- wa kwemali iyonke | Ukusetyen- ziswa 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 | 4,107 | 87 | - | 4,194 | 4,194 | - | 100.0 | 3,501 | 3,501 |
| Intlawulo ngoomatshini | - | - | - | - | - | - | - | 12 | 12 |
| neenkxaso-mali | - | 6 | - | 6 | 6 | - | 100.0 | 9 | 9 |
| Intlawulo ze-capital assets | - | - | - | - | - | - | - | - | - |
| 1.2 Iinkonzo zamaziko | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 201,578 | (1,569) | (9,563) | 190,446 | 190,416 | 30 | 100.0 | 175,322 | 175,322 |
| Intlawulo ngoomatshini | 17,758 | 1,246 | - | 19,004 | 19,004 | - | 100.0 | 19,277 | 19,277 |
| neenkxaso-mali | 12,690 | (20) | (3,944) | 8,726 | 8,325 | 401 | 95.4 | 19,660 | 19,660 |
| Intlawulo ze-capital assets | - | - | - | - | - | - | - | - | - |
| 1.3 Ezolawulo lwemfundo (EMIS) | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 137,624 | (335) | (1,787) | 135,502 | 135,502 | - | 100.0 | 121,520 | 121,520 |
| Intlawulo ngoomatshini | 13,932 | (110) | (1,334) | 12,488 | 12,486 | 2 | 100.0 | 8,159 | 8,159 |
| neenkxaso-mali | 6,141 | 445 | - | 6,586 | 6,586 | - | 100.0 | 6,705 | 6,705 |
| Intlawulo ze-capital assets | - | - | - | - | - | - | - | - | - |
| 1.4 ICandelo loLawulo lwaBasebenzi | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 13,400 | 2,455 | - | 15,855 | 15,855 | - | 100.0 | 17,056 | 17,056 |
| Intlawulo ngoomatshini | 2,063 | (2,039) | - | 24 | 24 | - | 100.0 | 16 | 16 |
| neenkxaso-mali | 165 | (166) | - | (1) | (1) | - | 100.0 | 6 | 6 |
| Intlawulo ze-capital assets | - | - | - | - | - | - | - | - | - |
| 1.5 Iisistim zemfundo zolawulo lwengcaciso (EMIS) | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 12,733 | (1,350) | (1,503) | 9,880 | 9,880 | - | 100.0 | 10,397 | 10,397 |
| Intlawulo ngoomatshini | 7,700 | 1,350 | - | 9,050 | 9,050 | - | 100.0 | 7,377 | 7,377 |
| neenkxaso-mali | 5,875 | - | (1,597) | 4,278 | 4,278 | - | 100.0 | 4,512 | 4,512 |
| Intlawulo ze-capital assets | - | - | - | - | - | - | - | - | - |
| Itotali | 435,766 | - | (19,728) | 416,038 | 415,605 | 433 | 99.9 | 393,529 | 393,529 |

| IProgram 1 – yodidi loqoqosho ngalunye | 2009/10 | | | | | | | 2008/09 | |
|---|---|---|---|--|---------------------------|------------|---|---------------------------------------|-------------------------|
| | Ukusetyenzis- wa kwemali okuhlangahle- ngisiweyo | Ukutshint- shelwa kweemali kwenyei- akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye | Ukusetye n-ziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenzis- wa kwemali iyonke | Ukusetyen- ziswa 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 | 228 926 | 5 796 | (6 266) | 228 456 | 228 456 | - | 100.0 | 192 440 | 192 440 |
| Iimpahla neenkonziso ezithile | 137 008 | (12 489) | (6 587) | 117 932 | 117 902 | 30 | 100.0 | 129 701 | 129 701 |
| Usetyenziso lwemali kwii-asethi nasematyaleni | 3 508 | 5 981 | - | 9 489 | 9 489 | - | 100.0 | 5 657 | 5 657 |
| Intlawulo yoomatshini neenkxaso mali | | | | | | | | | |
| Amaziko angajonge nuzo | 39 679 | (1 445) | (1 224) | 37 010 | 37 008 | 2 | 100.0 | 31 059 | 31 059 |
| Ezamazakha | 1 774 | 1 892 | (110) | 3 556 | 3 556 | - | 100.0 | 3 782 | 3 782 |
| Intlawulo ze-capital assets | | | | | | | | | |
| Izixhobo zokusebenza nezinye izinto zokusebenza | 11 586 | (352) | (926) | 10 308 | 9 907 | 401 | 96.1 | 22 014 | 22 014 |
| I-software nezinye ii-asethi ezingaphathekiyo | 13 285 | 617 | (4 615) | 9 287 | 9 287 | - | 100.0 | 8 876 | 8 876 |
| Itotali | 435 766 | - | (19 728) | 416 038 | 415 605 | 433 | 99.9 | 393 529 | 393 529 |

**IPHONDO LENTSHONA KOLONI
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**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophele nge-31 Matshi 2010**

**Ingcombolo ngeprogram 2 – yeMfundo yeSikolo sikaRhulumente esiqhelekileyo
kunyaka-mali ophele ngowe-31 Matshi 2010**

| Ingcombolo ngeprogram esekelayo nganye | 2009/10 | | | | | | | 2008/09 | |
|---|---|--|--|--|------------------------|---------------|---|---------------------------------------|-------------------------|
| | Ukusetyenzis wa kwemali okuhlangahle ngisiweyo | Ukutshint shelwa kweemali kwenyei- akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye | Ukusetyen- ziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenzi s-wa kwemali iyonke | Ukusetyen- ziswa kwemali iyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 2.1 IZikolo ziRhulumente eziziiPrayimari | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 4,371,652 | 79,722 | - | 4,451,374 | 4,450,213 | 1,161 | 100.0 | 3,735,045 | 3,734,042 |
| Intlawulo ngoomatshini neenkxaso-mali | 321,943 | 1,955 | - | 323,898 | 319,114 | 4,784 | 98.5 | 283,953 | 283,953 |
| Intlawulo ze-capital assets | 140,320 | 161 | - | 140,481 | 115,792 | 24,689 | 82.4 | 75,740 | 67,521 |
| 2.2 IZikolo zikaRhulumente eziziiSekondari | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 2,991,939 | (67,114) | (13,956) | 2,910,869 | 2,910,869 | - | 100.0 | 2,613,291 | 2,613,291 |
| Intlawulo ngoomatshini neenkxaso-mali | 183,550 | (9,779) | - | 173,771 | 173,771 | - | 100.0 | 161,779 | 162,788 |
| Intlawulo ze-capital assets | 72,539 | 12 | - | 72,551 | 64,470 | 8,081 | 88.9 | 97,931 | 97,931 |
| 2.3 Iinkonzo zokufundisa | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 368,782 | 8,991 | - | 377,773 | 373,041 | 4,732 | 98.7 | 326,556 | 326,556 |
| Intlawulo ngoomatshini neenkxaso-mali | 803 | 565 | - | 1,368 | 1,368 | - | 100.0 | 2,378 | 2,378 |
| Intlawulo ze-capital assets | 4,989 | (3,190) | - | 1,799 | 1,799 | - | 100.0 | 10,174 | 10,174 |
| 2.4 ICandelo loLawulo lwaBasebenzi | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 42,654 | 13,344 | (724) | 55,274 | 55,274 | - | 100.0 | 30,275 | 30,275 |
| Intlawulo ngoomatshini neenkxaso-mali | 36,161 | (24,675) | (7,588) | 3,898 | 3,898 | - | 100.0 | 22 | 22 |
| Intlawulo ze-capital assets | - | - | - | - | - | - | - | 318 | 318 |
| 2.5 IProgram yoKutyiswa kwaBantwana yeZikolo | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 102,297 | (378) | - | 101,919 | 101,919 | - | 100.0 | 77,498 | 75,523 |
| Intlawulo ngoomatshini neenkxaso-mali | 12,060 | 3,772 | - | 15,832 | 15,832 | - | 100.0 | 5,763 | 5,763 |
| Intlawulo ze-capital assets | 3,386 | (3,386) | - | - | - | - | - | 3,300 | - |
| Itotali | 8,653,075 | - | (22,268) | 8,630,807 | 8,587,360 | 43,447 | 99.5 | 7,424,023 | 7,410,535 |

| Iprogram 2 ngokodidi lwezoqoqosho ngalunye | 2009/10 | | | | | | | 2008/09 | |
|---|---|--|--|--|------------------------|---------------|---|---------------------------------------|-------------------------|
| | Ukusetyenzis wa kwemali okuhlangahle ngisiweyo | Ukutshint shelwa kweemali kwenyei- akhawunti | Ukuhlawulwa kwemali uku- suka kwenye i-akhawunti ukuya kwenye | Ukusetyen- ziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenzi s-wa kwemali iyonke | Ukusetyen- ziswa kwemali iyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Intlawulo zalo nyaka-mali | | | | | | | | | |
| Imbuyiselo yabaqeshwa | 7,189,403 | (23,694) | (14,680) | 7,151,029 | 7,151,029 | - | 100.0 | 6,164,427 | 6,164,427 |
| Iimpahla neenkonziso ezithile | 687,921 | 58,259 | - | 746,180 | 740,287 | 5,893 | 99.2 | 618,227 | 615,259 |
| Intlawulo ngoomatshini neenkxaso-mali | | | | | | | | | |
| Amaziko angajonge nuzo | 537,476 | (37,117) | (7,588) | 492,771 | 487,987 | 4,784 | 99.0 | 435,170 | 436,179 |
| Ezamaziko | 17,041 | 8,955 | - | 25,996 | 25,996 | - | 100.0 | 18,727 | 18,727 |
| Intlawulo ze-capital assets | | | | | | | | | |
| Izakhiwo nezinye iziseko ezisisigxina | 212,859 | - | - | 212,859 | 180,089 | 32,770 | 84.6 | 170,674 | 162,455 |
| Izixhobo zokusebenza nezinye izinto zokusebenza | 8,375 | (6,403) | - | 1,972 | 1,972 | - | 100.0 | 14,998 | 11,688 |
| I-software nezinye ii-asethi ezingaphathekiyo | - | - | - | - | - | - | - | 1,800 | 1,800 |
| Itotali | 8,653,075 | - | (22,268) | 8,630,807 | 8,587,360 | 43,447 | 99.5 | 7,424,023 | 7,410,535 |

**IPHONDO LENTSHONA KOLONI
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IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophele nge-31 Matshi 2010**

**Ingcombolo ngeprogram 3 – Inkxaso-mali yeZikolo eziZimeleyo
kunyaka ophele ngowe-31 Matshi 2010**

| Ingcombolo ngeprogram esekelayo nganye | 2009/10 | | | | | | | 2008/09 | |
|---|---|--|--|--|------------------------|----------|---|---------------------------------------|-------------------------|
| | Ukusetyenzis wa kwemali okuhlengahl engisiweyo | Ukutshintshe lwa kweemali kwenye i- akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye | Ukusetyen- ziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenzi s-wa kwemali iyonke | Ukusetyen- ziswa kwemali iyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 3.1 ISigaba sePrayimari lintlawulo ngoomatshini neenkxaso-mali | 23,865 | (870) | (385) | 22,610 | 22,610 | - | 100.0 | 19,500 | 19,500 |
| 3.2 ISigaba seSekondari lintlawulo ngoomatshini neenkxaso-mali | 32,042 | 870 | - | 32,912 | 32,912 | - | 100.0 | 24,619 | 24,619 |
| Itotali | 55,907 | - | (385) | 55,522 | 55,522 | - | 100.0 | 44,119 | 44,119 |

| IProgram 3 ngokodidi lwezinqoqosho ngalunye | 2009/10 | | | | | | | 2008/09 | |
|--|---|--|--|--|------------------------|----------|---|---------------------------------------|-------------------------|
| | Ukusetyenzis wa kwemali okuhlengahl engisiweyo | Ukutshintshe lwa kweemali kwenye i- akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye | Ukusetyen- ziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenzi s-wa kwemali iyonke | Ukusetyen- ziswa kwemali iyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| lintlawulo ngoomatshini neenkxaso-mali | 55,907 | - | (385) | 55,522 | 55,522 | - | 100.0 | 44,119 | 44,119 |
| Amaziko angajonge nzuzo | - | - | - | - | - | - | - | - | - |
| Itotali | 55,907 | - | (385) | 55,522 | 55,522 | - | 100.0 | 44,119 | 44,119 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophele nge-31 Matshi 2010**

**Ingcombolo ngeprogram 4 – IMfundo eneeMfuno eziZodwa kwiZikolo zikaRhulumente
kunyaka ophele ngowe-31 Matshi 2010**

| Ingcombolo ngeprogram esekelayo nganye | 2009/10 | | | | | | | 2008/09 | |
|---|---|--|--|--|------------------------|--------------|---|---------------------------------------|-------------------------|
| | Ukusetyenzis wa kwemali okuhlangahle ngisiweyo | Ukutshint shelwa kweemali kwenyei- akhawunti | Ukuhlawu lwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye | Ukusetyen- ziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenzis- wa kwemali iyonke | Ukusetyen- ziswa kwemali iyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 4.1 Izikolo | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 460,548 | (2,200) | 31,686 | 490,034 | 490,034 | - | 100.0 | 414,963 | 414,963 |
| Intlawulo ngoomatshini neenkxaso-mali | 95,505 | 2,202 | 8,739 | 106,446 | 104,246 | 2,200 | 97.9 | 95,427 | 95,427 |
| Intlawulo ze-capital assets | 29,743 | - | - | 29,743 | 29,324 | 419 | 98.6 | - | - |
| 4.2 Iinkonzo zoqeqeshelo- msebenzi | | | | | | | | | |
| Intlawulo ngoomatshini neenkxaso-mali | 1 | (1) | - | - | - | - | - | - | - |
| 4.3 ICandelo loLawulo lwaBasebenzi | | | | | | | | | |
| Intlawulo ngoomatshini neenkxaso-mali | 1 | (1) | - | - | - | - | - | - | - |
| Itotali | 585,798 | - | 40,425 | 626,223 | 623,604 | 2,619 | 99.6 | 510,390 | 510,390 |

| IProgram 4 ngokodidi lwezoqoqosho ngalunye | 2009/10 | | | | | | | 2008/09 | |
|---|---|--|--|--|------------------------|--------------|---|---------------------------------------|-------------------------|
| | Ukusetyenzis wa kwemali okuhlangahle ngisiweyo | Ukutshint shelwa kweemali kwenyei- akhawunti | Ukuhlawu lwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye | Ukusetyen- ziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenzis- wa kwemali iyonke | Ukusetyen- ziswa 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 | 449,482 | 3,273 | 31,686 | 484,441 | 484,441 | - | 100.0 | 411,090 | 411,090 |
| Iimpahla neenkonziso ezithile | 11,066 | (5,473) | - | 5,593 | 5,593 | - | 100.0 | 3,873 | 3,873 |
| Intlawulo yoomatshini nee- nkxaso mali | | | | | | | | | |
| Amaziko angajonge nzuzo | 94,380 | 2,200 | 7,631 | 104,211 | 102,011 | 2,200 | 97.9 | 93,919 | 93,919 |
| Ezamaziko | 1,127 | - | 1,108 | 2,235 | 2,235 | - | 100.0 | 1,508 | 1,508 |
| Intlawulo ze-capital assets | | | | | | | | | |
| Izakhiwo nezinye iziseko ezisisigxina | 29,743 | - | - | 29,743 | 29,324 | 419 | 98.6 | - | - |
| Itotali | 585,798 | - | 40,425 | 626,223 | 623,604 | 2,619 | 99.6 | 510,390 | 510,390 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophele nge-31 Matshi 2010**

**Ingcombolo ngeprogram 5 – IMfundo noQeqesho oluQhebelekayo
kunyaka ophele ngowe-31 Matshi 2010**

| Ingcombolo ngeprogram esekelayo nganye | 2009/10 | | | | | | | 2008/09 | |
|---|---|---|---|-------------------------------|---------------------|----------|---|-------------------------------|----------------------|
| | Ukusetyenziswa kwemali okuhlengahengisiweyo | Ukutshintsha lwa kweemali kwenyei-akhawunti | Ukuhlawulwa kwemali uku-uka kwenye i-akhawunti ukuya kwenye | Ukusetyenziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenzi s-wa kwemali iyonke | Ukusetyenziswa kwemali iyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 5.1 AmaZiko kaRhulumente | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 206,415 | 5 | 6,255 | 212,675 | 212,675 | - | 100.0 | 200,850 | 200,850 |
| Intlawulo ngoomatshini neenkxaso-mali | 156,062 | (3) | 183 | 156,242 | 156,242 | - | 100.0 | 89,036 | 89,035 |
| 5.2 Iinkonzo zoqeqesho-msebenzi | | | | | | | | | |
| Transfers and subsidies | 1 | (1) | - | - | - | - | - | - | - |
| 5.3 ICandelo loLawulo lwaBasebenzi | | | | | | | | | |
| Intlawulo ngoomatshini neenkxaso-mali | 1 | (1) | - | - | - | - | - | 77,305 | 77,305 |
| Itotali | 362,479 | - | 6,438 | 368,917 | 368,917 | - | 100.0 | 367,191 | 367,190 |

| IProgram 5 ngokodidi lwezoqoqosho ngalunye | 2009/10 | | | | | | | 2008/09 | |
|---|---|---|---|-------------------------------|---------------------|----------|--|-------------------------------|----------------------|
| | Ukusetyenziswa kwemali okuhlengahengisiweyo | Ukutshintsha lwa kweemali kwenyei-akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye | Ukusetyenziswa kwemali iyonke | Indleko eyiyo kanye | Uahluko | Indleko ngokwe-% yokusetyenziswa kwe-mali 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 | 206,415 | - | 6,255 | 212,670 | 212,670 | - | 100.0 | 200,850 | 200,850 |
| Iimpahla neenkonziso ezithile | - | 5 | - | 5 | 5 | - | 100.0 | - | - |
| Intlawulo yoomatshini neenkxaso mali | | | | | | | | | |
| Amaziko angajonge nzuzo | 127,316 | (328) | - | 126,988 | 126,988 | - | 100.0 | 135,407 | 135,407 |
| Ezamaziko | 28,748 | 323 | 183 | 29,254 | 29,254 | - | 100.0 | 30,934 | 30,933 |
| Itotali | 362,479 | - | 6,438 | 368,917 | 368,917 | - | 100.0 | 367,191 | 367,190 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophele nge-31 Matshi 2010**

**Ingcombolo ngeprogram 6 – IMfundo noQeqesho lwaBadala
kunyaka ophele ngowe-31 Matshi 2010**

| Ingcombolo ngeprogram esekelayo nganye | 2009/10 | | | | | | | 2008/09 | |
|---|---|---|---|--|---------------------------|----------|---|--|----------------------------|
| | Ukusetyenzis wa kwemali okuhlangahle ngisiweyo | Ukutshintsha lwa kweemali kwenyei- akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye | Ukusetyen- ziswa kwemali iyonke | Indleko eyiyo kanye | Umahluko | Indleko ngokwe-% yokusetyenzis- wa kwemali iyonke | Ukusetyen- ziswa kwemali iyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 6.1 linkxaso-mali eziya kuMaziko aBucala | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 7,414 | - | (513) | 6,901 | 6,901 | - | 100.0 | 4,803 | 4,803 |
| Intlawulo ngoomatshini neenkxaso-mali | 23,542 | - | (964) | 22,578 | 22,578 | - | 100.0 | 22,035 | 22,035 |
| 6.2 linkonzo zoqeqeshelo-msebenzi | | | | | | | | | |
| Transfers and subsidies | 1 | - | (1) | - | - | - | - | - | - |
| 6.3 ICandelo loLawulo lwaBasebenzi | | | | | | | | | |
| Intlawulo ngoomatshini neenkxaso-mali | 1 | - | (1) | - | - | - | - | - | - |
| Itotali | 30,958 | - | (1,479) | 29,479 | 29,479 | - | 100.0 | 26,838 | 26,838 |

| IProgram 6 nganye – yodidi lwezoqoqosho ngalunye | 2009/10 | | | | | | | 2008/09 | |
|---|---|---|---|--|---------------------------|----------|---|--|----------------------------|
| | Ukusetyenzis wa kwemali okuhlangahle ngisiweyo | Ukutshintsha lwa kweemali kwenyei- akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i- akhawunti ukuya kwenye | Ukusetyen- ziswa kwemali iyonke | Indleko eyiyo kanye | Umahluko | Indleko ngokwe-% yokusetyenzis- wa kwemali iyonke | Ukusetyen- ziswa 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 | 7,107 | - | (486) | 6,621 | 6,621 | - | 100.0 | 4,487 | 4,487 |
| Iimpahla neenkonzo ezithile | 307 | - | (27) | 280 | 280 | - | 100.0 | 316 | 316 |
| Intlawulo ngoomatshini neenkxaso-mali | | | | | | | | | |
| Amaziko angajonge nzuzo | 23,544 | - | (966) | 22,578 | 22,578 | - | 100.0 | 22,020 | 22,020 |
| Ezamazakha | - | - | - | - | - | - | - | 15 | 15 |
| Itotali | 30,958 | - | (1,479) | 29,479 | 29,479 | - | 100.0 | 26,838 | 26,838 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophele nge-31 Matshi 2010**

**Ingcombolo ngeprogram 7 – UPuhliso lweMfundo yaBantwana aBasaqalayo
kunyaka ophele ngowe-31 Matshi 2010**

| Ingcombolo ngeprogram esekelayo nganye | 2009/10 | | | | | | | 2008/09 | |
|---|--|--|---|-------------------------------|---------------------|--------------|---|-------------------------------|----------------------|
| | Ukusetyenziswa kwemali okuhlengahlengisiweyo | Ukutshintshelwa kweemali kwenyei-akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye | Ukusetyenziswa kwemali lyonke | Indleko eyiyo kanye | Umahluko | Indleko ngokwe-% yokusetyenziswa kwemali lyonke | Ukusetyenziswa kwemali lyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 7.1 IBakala R kwiZikolo zikaRhulumente | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 120,866 | (19,070) | (12,869) | 88,927 | 84,927 | 4,000 | 95.5 | 55,417 | 55,417 |
| Intlawulo ngoomatshini neenkxaso-mali | 77,673 | 11,902 | - | 89,575 | 89,575 | - | 100.0 | 81,929 | 81,928 |
| 7.2 IBakala R kuMaziko oLuntu | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 230 | (93) | - | 137 | 137 | - | 100.0 | 13 | 13 |
| Intlawulo ngoomatshini neenkxaso-mali | 37,869 | 7,863 | - | 45,732 | 45,732 | - | 100.0 | 34,455 | 34,455 |
| 7.3 Iinkonzo zoqeqeshelo-msebenzi | | | | | | | | | |
| Intlawulo ngoomatshini neenkxaso-mali | 1 | (1) | - | - | - | - | - | - | - |
| 7.4 ICandelo loLawulo lwaBasebenzi | | | | | | | | | |
| Intlawulo yalo nyaka-mali | 36,150 | (1,882) | - | 34,268 | 34,268 | - | 100.0 | 12,285 | 12,285 |
| Intlawulo ngoomatshini neenkxaso-mali | 32,700 | 1,281 | - | 33,981 | 33,981 | - | 100.0 | 44,650 | 44,650 |
| Itotali | 305,489 | - | (12,869) | 292,620 | 288,620 | 4,000 | 98.6 | 228,749 | 228,748 |

| IProgram 7 ngokodidi lwezoqoqosho ngalunye | 2009/10 | | | | | | | 2008/09 | |
|---|--|--|---|-------------------------------|---------------------|--------------|---|-------------------------------|----------------------|
| | Ukusetyenziswa kwemali okuhlengahlengisiweyo | Ukutshintshelwa kweemali kwenyei-akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye | Ukusetyenziswa kwemali lyonke | Indleko eyiyo kanye | Umahluko | Indleko ngokwe-% yokusetyenziswa kwemali lyonke | Ukusetyenziswa kwemali lyonke | 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 | 58,403 | 337 | - | 58,740 | 58,740 | - | 100.0 | 53,202 | 53,202 |
| Iimpahla neenkonziso ezithile | 98,843 | 21,382 | (12,869) | 64,592 | 60,592 | 4,000 | 93.8 | 14,513 | 14,513 |
| | - | - | - | - | - | - | - | - | - |
| Intlawulo yoomatshini neenkxaso mali | | | | | | | | | |
| Amaziko angajonge nzuzo | 147,063 | 22,091 | - | 169,154 | 169,154 | - | 100.0 | 160,896 | 160,895 |
| Ezamazakanya | 1,180 | (1,046) | - | 134 | 134 | - | 100.0 | 138 | 138 |
| | - | - | - | - | - | - | - | - | - |
| Itotali | 305,489 | - | (12,869) | 292,620 | 288,620 | 4,000 | 98.6 | 228,749 | 228,748 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOLWABIWO LWEMALI (APPROPRIATION STATEMENT)
kunyaka ophele nge-31 Matshi 2010**

**Ingcombolo ngeprogram 8 – linkonzo zeNkxaso neziNxulumene noko
kunyaka ophele ngowe-31 Matshi 2010**

| Ingcombolo ngeprogram esekelayo nganye | 2009/10 | | | | | | | 2008/09 | |
|---|---|---|---|-------------------------------|---------------------|----------|--|-------------------------------|----------------------|
| | Ukusetyenziswa kwemali okuhlengahlengisi weyo | Ukutshintsha lwa kweemali kwenyei-akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye | Ukusetyenziswa kwemali iyonke | Indleko eyiyo kanye | Umahluko | Indleko ngo-kwe-% yokusetyenziswa kwemali iyonke | Ukusetye nziwa kwemali iyonke | Inkcitho eyiyo kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 8.1 lintlawulo eziya kwiSETA lintlawulo ngoomatshini neenkxaso-mali | 4,604 | - | - | 4,604 | 4,604 | - | 100.0 | 4,255 | 4,255 |
| 8.2 liprojekthi zeGranti ephuma phantsi kwemiqathango Intlawulo yalo nyaka-mali | 14,626 | (25) | - | 14,601 | 14,601 | - | 100.0 | 13,757 | 13,727 |
| Payment for capital assets | - | 25 | - | 25 | 25 | - | 100.0 | 90 | - |
| 8.3 limvavanyo zangaphandle Intlawulo yalo nyaka-mali | 91,011 | 888 | 9,866 | 101,765 | 101,765 | - | 100.0 | 87,614 | 87,614 |
| lintlawulo ngoomatshini neenkxaso-mali | 65 | (60) | - | 5 | 5 | - | 100.0 | 96 | 96 |
| Payment for capital assets | 144 | - | - | 144 | 144 | - | 100.0 | 155 | 155 |
| 8.4 Uqeqesho looitshala lintlawulo ngoomatshini neenkxaso-mali | 2,000 | - | - | 2,000 | 2,000 | - | 100.0 | - | - |
| 8.5 IKapa eliHlumayo Intlawulo yalo nyaka-mali | 23,700 | 1,785 | - | 25,485 | 25,485 | - | 100.0 | 11,211 | 11,211 |
| lintlawulo ngoomatshini neenkxaso-mali | 98,190 | (2,676) | - | 95,514 | 95,514 | - | 100.0 | 94,071 | 94,071 |
| Payment for capital assets | - | 63 | - | 63 | 63 | - | 100.0 | - | - |
| Itotali | 234,340 | - | 9,866 | 244,206 | 244,206 | - | 100.0 | 211,249 | 211,129 |

| IProgram 8 ngokodidi lwezoqoqosho ngalunye | 2009/10 | | | | | | | 2008/09 | |
|---|---|---|---|-------------------------------|---------------------|----------|---|-------------------------------|----------------------|
| | Ukusetyenziswa kwemali okuhlengahlengisi weyo | Ukutshintsha lwa kweemali kwenyei-akhawunti | Ukuhlawulwa kwemali ukusuka kwenye i-akhawunti ukuya kwenye (virement): | Ukusetyenziswa kwemali iyonke | Indleko eyiyo kanye | Umahluko | Indleko ngokwe-% yokusetyenziswa kwemali iyonke | Ukusetye nziwa 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 | 61,044 | 1,976 | 9,866 | 72,886 | 72,886 | - | 100.0 | 63,194 | 63,194 |
| limpahla neenkonziso ezithile | 68,293 | 672 | - | 68,965 | 68,965 | - | 100.0 | 49,388 | 49,358 |
| lintlawulo ngoomatshini neenkxaso-mali li-arhente zeSebe leMfundo nee-akhawunti | 4,604 | - | - | 4,604 | 4,604 | - | 100.0 | 4,255 | 4,255 |
| Amaziko angajonge nzuzo | 98,190 | (2,676) | - | 95,514 | 95,514 | - | 100.0 | 93,597 | 93,597 |
| Ezamazakha | 2,065 | (60) | - | 2,005 | 2,005 | - | 100.0 | 570 | 570 |
| | - | - | - | - | - | - | - | - | - |
| lintlawulo ze-capital assets Izixhobo zokusebenza nezinye izinto zokusebenza | 32 | 77 | - | 109 | 109 | - | 100.0 | 245 | 155 |
| I-software nezinye ii-asethe ezingaphathekiyo | 112 | 11 | - | 123 | 123 | - | 100.0 | - | - |
| Itotali | 234,340 | - | 9,866 | 244,206 | 244,206 | - | 100.0 | 211,249 | 211,129 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGCACISO KWINGXELO YOLWABIWO-MALI
kunyaka ophela ngowe-31 Matshi 2010**

1. Ingcombolo yeentlawulo zoomatshini neenkxaso-mali ngokoMthetho wokuSetyenziswa kweMali (emva kokuTshintshelwa kweentlawulo kwezinye ii-akhawunti) (virement):

Ingcombolo yokusetyenziswa kwemali ingafundwa kwingcaciso engeNtlawulo neNkxaso-mali, ingcaciso echazayo nesiHlomelo (A-C) kwiiNgxelo-mali zaQho ngonyaka (*Annual Financial Statements*).

2. Ingcombolo yezixa-mali ezigunyazisiweyo zasetyenziselwa injongo ethile (emva kokwenziwa kweentlawulo eziya kwezinye ii-akhawunti) (Virement):

Ingcombolo yokusetyenziswa kwezi mali ingafundwa kwingcaciso 1 (kuSetyenziso lweMali loNyaka) kwiiNgxelo zeMali zoNyaka.

3. Ingcombolo yokusetyenziswa kwemali (financial transactions) kwii-asethi nasematyaleni (liabilities)

Ingcombolo yezi ntlawulo ngeprogram nganye ingafundwa kwisaziso 5 esingentlawulo zemali ezizii-asethi nezingamatyala kwiiNgxelo zeMali zoNyaka.

4. Iingcaciso zeeyantluko kumaxabiso ezinto (material variances) ezivela kwizixa-mali ezigunyazisiweyo (emva kokuhlululwa kweentlawulo kwenye i-akhawunti):

| 4.1 Ngeprogram nganye | Usetyenziso lwemali olupheleleyo R'000 | Inkcitho eyiyo kanye R'000 | Uahluko R'000 | Uahluko njenge-% woSetyenziso lweMali olupheleleyo % |
|---|---|---------------------------------------|--------------------------|---|
| Ezolawulo | 416,038 | 415,605 | 433 | 0% |
| Imfundo yezikolo zikarhulumente eziqhelekileyo | 8,630,807 | 8,587,360 | 43,447 | 1% |
| Iinkxaso-mali kwizikolo ezizimeleyo | 55,522 | 55,522 | - | 0% |
| Imfundo yezikolo zikarhulumente ezineemfuno ezizodwa zemfundo | 626,223 | 623,604 | 2,619 | 0% |
| Imfundo noqeqesho oluqhubelekayo | 368,917 | 368,917 | - | 0% |
| Imfundo noqeqesho lwabadala | 29,479 | 29,479 | - | 0% |
| Uphuhliso lwemfundo yabasaqalayo | 292,620 | 288,620 | 4,000 | 1% |
| Iinkonzo ezincedisayo nezinxulumene noko | 244,206 | 244,206 | - | 0% |

Inkcitho engaphantsi kokulindelekileyo (*under-expenditure*) kwiMfundo kwiSikolo sikaRhulumente esiqhelekileyo ibangelwa ubukhulu becala ziiprojekthi zeziseko **zophuhliso** ezaqala kulo nyaka-mali nesele ziqikelelwe ukuba ziya kugqitywa kunyaka-mali olandelayo. Ukonga kwicandelo loPhuhliso lwaBantwana abasaqalayo kubangelwe kukulibaziseka kolwakhiwo lweeklasi ezongezelelweyo kumaBakala R kwizikolo zikarhulumente eziqhelekileyo.

| 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 | 8,214,843 | 8,214,843 | - | 0% |
| Iimpahla neenkono ezithile | 1,003,547 | 993,624 | 9,923 | 1% |
| Usetyenziso lwemali kwii-asethi nasematyaleni | 9,489 | 9,489 | - | 0% |
| Iintlawulo ngoomatshini neenkxaso-mali | | | | |
| Ii-arhente zeSebe leMfundo nee-akhawunti | 4,604 | 4,604 | - | 0% |
| Amaziko angajonge nzuzo | 1,103,748 | 1,096,762 | 6,986 | 1% |
| Ezamazikhaya | 63,180 | 63,180 | - | 0% |
| Iintlawulo ze-capital assets | | | | |
| Izakhiwo nezinye iziseko ezisisigxina | 242,602 | 209,413 | 33,189 | 14% |
| Izixhobo zokusebenza nezinto zokusebenza | 12,389 | 11,988 | 401 | 3% |
| Isoftware nezinye ii-asethi ezingaphathekiyo | 9,410 | 9,410 | - | 0% |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOKUSETYENZISWA KWEMALI (FINANCIAL PERFORMANCE)
kunyaka ophele ngowe-31 Matshi 2010**

| | | 2009/10 R'000 | 2008/09 R'000 |
|--|------------------|-------------------|------------------|
| | Ingcaciso | | |
| IMALI EYINGENISO | | | |
| Ukusetyenziswa kwemali ngenjongo ethile ngonyaka | 1 | 10,663,812 | 9,206,088 |
| Imali eyingeniso yeSebe leMfundo | 2 | 3,056 | - |
| ITOTALI YEMALI EYINGENISO | | 10,666,868 | 9,206,088 |
| IINKCITHO | | | |
| Inkcitho yalo nyaka-mali | | | |
| Imbuyiselo yabaqeshwa | 3 | 8,214,843 | 7,089,690 |
| Iimpahla neenkonziso ezithile | 4 | 993,624 | 813,020 |
| Usetyenziso lwemali kwii-asethi nasematyaleni | 5 | 9,489 | 5,657 |
| Inkcitho epheleleyo yalo nyaka-mali | | 9,217,956 | 7,908,367 |
| lintlawulo ngoomatshini neenkxaso-mali | | 1,164,546 | 1,077,123 |
| lintlawulo ngoomatshini neenkxaso-mali | 6 | 1,164,546 | 1,077,123 |
| lintlawulo ze-capital assets | | | |
| I-capital assets eziphathekayo | 7 | 221,401 | 196,312 |
| I-software nezinye ii-asethi ezingaphathekiyo | 7 | 9,410 | 10,676 |
| Inkcitho epheleleyo ye-capital assets | | 230,811 | 206,988 |
| ITOTALI YENKCITHO | | 10,613,313 | 9,192,478 |
| INTSALELA YONYAKA | | 53,555 | 13,610 |
| Ukungqinisiswa kwesixa-mali esiyiNtsalela yonyaka | | | |
| Iimali ezabiweyo | | 50,499 | 13,610 |
| Uhlahlo-lwabiwo loNyaka | | 10,663,812 | 9,206,088 |
| Imali eyingeniso yeSebe leMfundo | 14 | 3,056 | - |
| INTSALELA YONYAKA | | 53,555 | 13,610 |

**IPHONDO LENTSHONA KOLONI
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IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YEMEKO YOBUME BEMALI (FINANCIAL POSITION)
kunyaka ophele ngowe-31 Matshi 2010**

| | | 2009/10 R'000 | 2008/09 R'000 |
|---|------------------|------------------|------------------|
| II-ASETHI | INGCACISO | | |
| li-asethi zalo nyaka-mali | | 109,498 | 92,052 |
| Imali neemali ezingumlinganiselo wemali (<i>cash equivalents</i>) | 8 | 16,596 | 17,220 |
| Intlawulo zangaphambili nee- <i>advances</i> | 10 | 3,274 | 53 |
| Imali ezamkelweyo | 11 | 89,628 | 74,779 |
| li-asethi ezingeyomali | | 13,471 | 13,324 |
| Eziyinzuzo ngenzala | 12 | 13,471 | 12,506 |
| Ezinye i- <i>capital assets</i> | 9 | - | 818 |
| ITOTALI YEE-ASETHI | | 122,969 | 105,376 |
| AMATYALA EKUSAFUNEKA AHLAWULWE | | | |
| Amatyala alo nyaka-mali | | 72,015 | 55,324 |
| Imali ezigunyazisiweyo eziya kuhlulwa kwiNgxowa yoNgeniso lweMali | 13 | 50,498 | 13,657 |
| Imali eyingeniso yeSebe eya kuhlulwa kwiNgxowa yoNgeniso lweMali | 14 | 1,493 | 6,194 |
| I-ovadrafti yeBhanki | 15 | 13,838 | 5,491 |
| Amatyala ekwakufuneka ukuba ahlawulwe | 16 | 6,186 | 29,982 |
| ITOTALI YAMATYALA | | 72,015 | 55,324 |
| II-ASETHI EZIYINTSALELA | | 50,954 | 50,052 |
| Ezimelwe zezi: | | | |
| Imali eselugcinweni | | 13,471 | 12,506 |
| Imali eyingeniso enokufumaneka | | 37,483 | 37,546 |
| ITOTALI | | 50,954 | 50,052 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
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INGXELO YOTSHINTSHO KWII-NET ASSETS
kunyaka ophela ngowe-31 Matshi 2010**

| | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|---|-----------|------------------|------------------|
| limali eziselugcinweni | | | |
| Ibhalansi ekuqalwe kuyo | | 12,506 | 11,191 |
| limali ezihlawulwa ngoomatshini | | | |
| Ukusetyenziswa kweeMali) (<i>Movement in Operational Funds</i>) | | 965 | 1,315 |
| Ibhalansi ekugqityelwe kuyo | | 13,471 | 12,506 |
| limali eyingeniso enokufumaneka | | | |
| Ibhalansi ekuqalwe kuyo | | 37,546 | 35,440 |
| limali ezihlawulwa ngoomatshini | | (63) | 2,106 |
| Amatyala ahlawuliweyo (afakiwe kwiirisithi zesebe lemfundo) | | (63) | - |
| Amatyala awenziweyo | | - | 2,106 |
| Ibhalansi ekugqityelwe kuyo | | 37,483 | 37,546 |
| Itotali | | 50,954 | 50,052 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**INGXELO YOKUPHUMA NOKUNGENA KWEMALI
kunyaka ophela ngowe-31 Matshi 2010**

| | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|---|-----------|-------------------|------------------|
| IIMALI EZISETYENZISWAYO KWIMISEBENZI YEENTLAWULO | | | |
| Iirisithi | | 10,690,559 | 9,228,633 |
| Iimali ezisetyenzisiweyo ezamkelweyo ngonyaka | 1.1 | 10,663,812 | 9,206,088 |
| Iimali eyingeniso yeSebe leMfundo | 2 | 26,747 | 22,545 |
| Ukuncipha kwimali esetyenziswayo | | (41,866) | 13,421 |
| Iimali ehlawulwe kwiNgxowa yeNzuzo | | (45,106) | (104,637) |
| Iintlawulo zalo nyaka-mali | | (9,217,956) | (7,908,367) |
| Iintlawulo ngoomatshini neenkxaso-mali ezenziweyo | | (1,164,546) | (1,077,123) |
| Iimali esetyenziswayo eyintsalela evela kwiintlawulo ezenziwayo | 17 | 221,085 | 151,927 |
| IIMALI EZISETYENZISWAYO KWIINTLAWULO | | | |
| Iintlawulo ze-capital assets | 7 | (230,811) | (206,988) |
| Ukwanda kwiimali eziselugcinweni | | (965) | (1,316) |
| Ukuncipha kwezinye ii-asethi zemali | | 818 | - |
| Iimali eziyintsalela ezisetyenziswayo ezivela kwiimali eziselugcinweni | | (230,958) | (208,304) |
| IIMALI ENGENA IPHUMA KWIMALI ESELUGCINWENI | | | |
| Ukwanda kwii-asethi eziyintsalela | | 902 | 3,421 |
| Iimali eziyintsalela ezisetyenziswayo ezivela kwiimali eziselugcinweni | | 902 | 3,421 |
| Iimali eyintsalela (ehlileyo) nemilinganiselo yemali (cash equivalents) | | (8,971) | (52,956) |
| Iimali neemali ezingumlinganiselo wemali (cash equivalents) ekuqaleni konyaka-mali odlulileyo | | 11,729 | 64,685 |
| Iimali neemali ezingumlinganiselo wemali (cash equivalents) ekupheleni konyaka-mali odlulileyo | 18 | 2,758 | 11,729 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**IMIGAQO-NKQUBO YOKULAWULWA KWEEMALI
kunyaka ophela nge-31 Matshi 2010**

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 incaciso 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*) nefakelwe izilungiso nguMthetho 29 ka-1999), neMimiselo ye-Ofisi kaNondyabo kaZwelonke eyakhutshwa ngokwalo Mthetho nangokoMthetho woKwahlulwa kweNgeniso, uMthetho 2 ka-2006 (*Division of Revenue Act, Act 12 of 2009*).

1. Ukwandlalwa kweeNgxelo zeMali

1.1 Indlela yamalungiselelo

liNgxelo zeMali sezilungisiwe ngokwenkqubo etshintshiweyo yokulawulwa kwemali (etshintshiweyo yokulawulwa kwemali iqulethe indlela yosetyenziso kunye nesibhengezo sengcaciso eyongezelelweyo (*additional disclosure items*.) Phantsi kwemisebenzi yezemali ngokwemigaqo yokubalwa kwemali (*cash basis of accounting*) iimali ezihlawulweyo (*transactions*) nezinye izinto eziqwalaselwayo xa kufunyanwa okanye kuhlawulwa ngekheshi.

1.2 Uhlobo lwemali olusetyenziswayo ukucacisa le ngxelo

Yonke imiyinge (*amounts*) 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

Incaciso eluthelekiso yangaphambili yandlaliwe kwiingxelo zemali zalo nyaka-mali. Kwimeko apho amanani afakiweyo kwiingxelo zemali zangaphambili acazululwe ngokutsha ukuqinisekisa ukuba ifomathi incaciso 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 Imali ezisetyenzisiweyo

Iimali ezisetyenzisiweyo ziqulethe yonke imali eyabiweyo yesebe kwakunye neentlawulo ezithe ngqo (*direct charges*) ezithelekiswa kwimali engenileyo (o.k.t. ulwabiwo olusemthethweni).

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.

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ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**IMIGAQO-NKQUBO YOKULAWULWA KWEEMALI
kunyaka ophela nge-31 Matshi 2010**

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*).

2.2 Iimali eyingeniso yeSebe leMfundo

Yonke imali eyingeniso yesebe lemfundo (*departmental revenue*) ithathelwa ingqalelo njengengxelo yokusetyenziswa kwemali xa ifunyenwe kwaye ihlawulwa ke ngoko kwiNgxowa-mali eyiNgeniso yePhondo (*Provincial Revenue Fund*), ngaphandle kokuba kuchazwe ngenye indlela.

Izixa-mali ezilityala kwiNgxowa-mali eyiNgeniso yePhondo ekupheleni konyaka-mali ziyabhalwa kwingxelo yobume bemali (*statement of financial position*).

Akukho zimali zi*yi-accrual* zenziweyo kweso sixa sifumanekayo ukususela kuloo mhla wokufunyanwa kwazo wokugqibela wethuba lokunika ingxelo. Ezi zixa nakuba kunjalo zichazwa kwingcaciso kwingxelo yemali yonyaka.

2.3 Iimali eyingeniso yeSebe leMfundo

Zonke iimali eziyingeniso ii-*direct exchequer receipts* zithathelwa ingqalelo kwingxelo yokusetyenziswa kwemali xa imali eyikheshi ifunyanwa ize ihlawulwe kwiNgxowa-mali yeNgeniso yePhondo (*Provincial Revenue Fund*) ngaphandle kokuba kuchazwe ngenye indlela.

Zonke iimali eziyingeniso ii-*direct exchequer receipts* zithathelwa ingqalelo kwingxelo yokusetyenziswa kwemali xa ukugunyaziswa kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi kunyaka ngamnye).

Izixa-mali ezilityala kwiNgxowa-mali eyiNgeniso yePhondo ekupheleni konyaka-mali ziyabhalwa kwiNgxelo yoBume beMali (*Statement of Financial Position*).

2.4 Uncedo lwezemali

Uncedo lwezemali luyabhalwa njengemali eyinzuzo xa zifunyenwe.

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

Iintlawulo zemali ezaye zenziwa enyakeni ziphathelele kwiiprosjekthi zoncedo lwangaphakathi nolwangaphandle ziyabhalwa njengeendleko kwingxelo yokusetyenziswa kwemali xa ukugunyaziswa kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi kunyaka ngamnye.)

Ixabiso loncedo oluhlawulwe phambi kokwamkelwa kweemali ezo liyabhalwa njengemali eyamkelweyo kwingxelo yobume bemali.

Izixa-mali ezihlawulwe ngokungafanelekanga kusetyenziswa uncdo lwangaphakathi nolwangaphandle nazo naziphi izixa-mali zivunywa njengezizintlawulo kwingxelo yobume bemali.

Zonke iimali ze-CARA ezamkelweyo mazirekhodwe njengemali eyingeniso xa iimali zamkelwe. Iintlawulo zemali ezenziwa enyakeni ziphathelele kwiiprosjekthi zoncedo lwangaphakathi nolwangaphandle ziyavunywa njengeendleko kwingxelo yokusetyenziswa kwemali xa ukugunyaziswa kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi kunyaka ngamnye).

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Izixa-mali ezihlawulwe ngokungafanelekanga kusetyenziswa iimali ze-CARA nazo naziphi izixa-mali ezingasetyenziswa ziyavunywa njengeziintlawulo kwingxelo yobume bemali. Naziphi na izixa-mali ezingasetyenziswa zitshintshelwa kwiingxowa-mali ezigciniweyo njengoko zinganikezelwanga kwingxowa-mali yengeniso.

3. Inkcitho

3.1 Imbuyiselo yabaqeshwa

3.1.1 Izibonelelo zabaqeshwa zethutyana

Indleko yezibonelelo zabaqeshwa zethutyana ezihlawulweyo ziyabhalwa kwingxelo yokusetyenziswa kwemali xa ukugunyaziswa kwentlawulo kuphunyeziwe kwisistim (ungadlulanga owe-31 Matshi kunyaka ngamnye.)

Izibonelelo zabaqeshwa zethutyana ezikhokelela kwesi sinyanzeliso sisemthethweni okanye kwisinyanzeliso semvumelwano (*legal or constructive obligation*) ziyabhalwa njengengcaciso entsha kwiingxelo zemali. Ezi zixa-mali azivunywa kwingxelo yokusetyenziswa okanye yobume bemali.

Iindleko zabaqeshwa zibalelwa kwiindleko zeprojekthi eyi-*capital project* xa umqeshwa echithe ngaphezu kwe-50% yexesha lakhe kwiprojekthi. Ezi ntlawulo ziba yinxalenye yenkcitho yee-*capital assets* okanye ngaphezulu.

3.1.2 Izibonelelo ezihlawulwa emva komhlala-phantsi

Iintlawulo ezivela kumqeshi (o.k.t. iintlawulo zentlalo) kwingxowa-mali ziyahlawulwa kwingxelo yokusetyenziswa kwemali 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.

Iintlawulo zentlalo (*social contributions*) (ezifana nezibonelelo zezonyango) ezenziwe lisebe ukwenzela abaqeshwa abathile balo bethuba langaphambili (*department for certain of its ex-employees*) zihlelwa njengeentlawulo eziya kumakhaya kwiingxelo zokusetyenziswa kwezimali.

3.1.3 Izibonelelo zokupheliswa kwengqesho

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

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**IMIGAQO-NKQUBO YOKULAWULWA KWEEMALI
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Izibonelelo zabaqeshwa zethuba elide ezikhokelela kwesi sinyanzeliso sisemthethweni okanye kwisinyanzeliso semvumelwano (*legal or constructive obligation*) ziyabhalwa njengengcaciso entsha kwiingxelo.

3.2 Iimpahla neenkonzo ezithile

Iintlawulo zeempahla kunye/okanye zeenkonzo ziyavunywa njengeendleko kwiNngxelo 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 kwiNngxelo 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 kwinkcitho 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

Zonke **ezinye iilahleko** ziyabhalwa xa ukugunyaziswa kwenziwe ukulungiselela ukugunyaziswa kwazo.

3.5 Iintlawulo ezenziwa 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 ezingagunyaziswangwa zibhaqiwe zivunywa njenge-asethi kwingxelo yobume beemali kude kuyokuba lelo xesha apho inkcitho ezo ziya kuvunywa ngabasemagunyeni abachaphazelekayo, aze ahlawuliswe lowo unoxanduva loko okanye licinywe ityala elo njengetyala elingahlawulekileyo kwingxelo yokusetyenziswa kwemali.

Inkcitho engagunyaziswangwa evunyiwe nenkxaso-mali iba yengavunywanga (*derecognised*) kwingxelo yokusetyenziswa kwemali xa inkcitho engagunyaziswanga ivunyiwe neemali ezinxulumene nayo zifunyenwe.

Xa isixa-mali eso sivunyiwe ngaphandle kwenkxaso-mali siyavunywa njengeendleko, kwingxelo yokusetyenziswa kwemali kumhla lowo wokugunyaziswa.

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3.7 Inkcitho engenanzuzo neyilahleko

Inkcitho engenanzuzo neyilahleko ivunywa njengencitho kwingxelo yokusetyenziswa kwemali ngokobunjani bentlawulo kodwa ingeyiyo i-ayithem eyahlukileyo kumgca okwingxelo ebhalwe yokusetyenziswa kwemali enjengoko injalo. (*a separate line item on the face of the statement*). Ukuba imali ebeyinkcitho inako ukuphinda ifunyanwe, oko kuthathwa njenge-asethi kude kube kuyahlawulwa ngumntu lowo uchaphazelekayo okanye ibhalwe njengetyala elingahlawulekileyo kwingxelo yokusetyenziswa kweemali

3.8 Inkcitho engagunyaziswanga

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

4. Ii-asethi

4.1 Iimali nee-cash equivalents

Ii-cash and cash equivalents zenziwa kwingxelo yobume bemali ngeendleko.

Ii-ovadrafti zeBhanki ziboniswa ngokwahlukeneyo kwingxelo enjengoko injalo (*face of the statement*) kwingxelo yobume bemali.

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 kwingxelo yobume bemali (*statement of financial position*) kwindleko.

4.3 Iintlawulo zangaphambili nee-advances

Izixa ezihlawulwa kwangaphambili (*pre-payments and advances*) zibhalwa kwingxelo yobume bemali xa kwenziwe iintlawulo naxa zingekafunyanwa iimpahla neenkonzo ekupheleni konyaka.

Izixa ezihlawulwa kwangaphambili (*pre-payment and advances*) ezingenziwanga ekupheleni konyaka zenziwa kwingxelo yobume bemali kwindleko.

4.4 Iimali ezifunyenweyo

Iimali ii-*Receivables* ezibandakanywe kwingxelo yobume bemali zivela kwiintlawulo zekheshi (*cash payments*) ezenziweyo ezinako ukufunyanwa kwezinye iinkampani/amaziko achaphazelekayo (*another party*) okanye kwiintengiso zeempahla/kwiinkonzo ezenziweyo.

Iimali ii-*Receivables* ezingekahlawulwa ekupheleni konyaka kwakunye nenzala ethe yenzeka ziyabhalwa kwingxelo yobume bemali kwindleko.

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4.5 Iintlawulo zotyalo-mali

Iintlawulo zotyalo-mali ii-*Capitalised investments* ziboniswa kwindleko kwingxelo yobume bemali.

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.

4.6 Ii-inventri

Ii-inventri ezifanekileyo ukuthathelwa ingqalelo maziqale ziboniswe kwiindleko. Apho ii-inventri zifunekayo ngaphandle kweendleko, okanye ukuthathelwa ingqalelo kwazo okubonakalayo, indleko yazo iya kuba yeyexabiso elamkelekileyo ngolo mhla wokufunyanwa kwalo.

Zonke ii-ayithem ze-inventri (*inventory items*) ekupheleni konyaka ziboniswa kusetyenziswa ifomula eyi-*weighted average cost okanye iFIFO cost formula*.

4.7 Ii-Capital assets

4.7.1 Ii-asethi ezinokushenxiseka (*movable assets*)

Ukurekhodwa okokuqala (*Initial recognition*)

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.

Zonke ii-asethi ezifunyenwe phambi kwe-1 Apreli 2002 zibandakanywa kwirejista yee-asethi kwi-R1.

Inkcitho ethi ilandele

Inkcitho ethi ilandele kamva (*subsequent expenditure*) yohlobo oluyimali irekhodwa kwngxelo yokusetyenziswa kwemali njengencitho ye-asethi eyimali ize ifakwe kwirejista yee-asethi yesebe kwakuba kugqitywe iprojekthi.

Ukulungisiswa nokulondolozwa kwezakhiwo (*repairs and maintenance*) kufakwa kwinkcitho “njengempahla neenkonzo” kwingxelo yobume bemali.

4.7.2 Ii-asethi ezingenakushenxiseka (*Immovable assets*)

Ukurekhodwa okokuqala (*Initial recognition*)

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.

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Ukurekhodwa okulandelayo (*Subsequent recognition*)

Umsebenzi osaqhutywayo wohlobo lwee-asethi eziyimali (*capital nature*) uyarekhodwa kwingxelo yokusetyenziswa kwemali njengenkcitho 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 neenkonziso” kwingxelo yokusetyenziswa kwemali.

5. Iintlawulo ezingamatyala afanele ukuhlawulwa (*Liabilities*)

5.1 Iimali ezihlawulwayo (*Payables*)

Iimali ezihlawulwayo ezithathelwa 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*.

5.2 Amatyala azii-Contingent liabilities

Ii-Contingent liabilities zibandakanyiwe kumanqaku acacisa oku (*disclosure notes*) kwiingxelo zezemali (*financial statements*) apho kunokwenzeka ukuba izibonelelo zezoqoqosho zinokuphuma kwisebe (*flow from the department*), okanye xa ukukhutshwa kwezibonelelo zezoqoqosho (outflow of economic benefits) okanye ukwenziwa kweenkonzo (*service potential*) kunokwenzeka kodwa kungenako ukulinganiselwa ngokuthembekileyo.

5.3 Ii-Contingent Assets

Ii-asethi ii-Contingent assets zibandakanyiwe kwingcaciso (*disclosure notes*) kwiingxelo zezemali apho kunokwenzeka ukuba izibonelelo zezoqoqosho ezingenileyo ziye kungena kwi-entity elisebe.

5.4 Iimali ezabelwe iinjongo ezithile (*Commitments*)

Iimali ezabelwe iinjongo ezithile azithathelwa ngqalelo kwingxelo yobume bemali njengetyala okanye inkcitho (*liability or as expenditure*) kwingxelo yokusetyenziswa kwemali kodwa zibandakanyiwe kwingcaciso (*disclosure notes*).

5.5 Iimali ii-Accruals

Ii-accruals azithathelwa ngqalelo kwingxelo yobume bemali njengematyala okanye inkcitho (*liability or as expenditure*) kwingxelo yokusetyenziswa kwemali kodwa zibandakanyiwe kwingcaciso (*disclosure notes*).

5.6 Izibonelelo zabaqeshwa

Izibonelelo zabaqeshwa zethutyana ezikhokelela kwesi sinyanzeliso sisemthethweni okanye kwisinyanzeliso semvumelwano (*legal or constructive obligation*) ziyachazwa kwingcaciso (*disclosure notes*) kwiingxelo zezemali. Ezi zixa azithathelwa ngqalelo kwingxelo yokusetyenziswa kwemali okanye kwingxelo yobume bemali.

5.7 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 njengenkcitho kwingxelo yokusetyenziswa kwemali (*statement of financial performance*) kwaye zabiwa

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phakathi kwezixa eziyikhapitali neziyinzala (*capital and the interest portions*). Amatyala azii-finance lease liability ayachaza kumanqaku acacisa oku (*disclosure notes*) kwiingxelo zezemali (*financial statements*).

lingqeshiso ezisebenzayo (Operating lease)

Iintlawulo zeengqeshiso ezisebenzayo (*Operating lease payments*) zithathelwa ingqalelo njengenkciitho kwiingxelo yokusetyenziswa kwemali. Iimali ii-operating lease commitments ziyachazwa kwiingxelo zezemali (*disclosure notes*) kwiingxelo zezemali.

5.8 Izibonelelo (Provisions)

Izibonelelo zichazwa kwiingcaciso xa kukho isinyanzeliso esisemthethweni okanye isinyanzeliso semvumelwano (*legal or constructive obligation*) zokuphulukana nezibonelelo zezoqoqosho ngenxa yezehlo zethuba langaphambili kwaye kusenokwenzeka ukuba ukuphuma kwezibonelelo njengezibonelelo zezoqoqosho kuya kuba yimfuneko ukuhlawula eso sinyanzeliso kwaye uqikelelo oluthembekileyo lunokwenziwa ngeso sinyanzeliso.

6. Iimali ezifunyenweyo zengeniso yesebe (Receivables for departmental revenue)

Ii-Receivables zengeniso yesebe ziyachazwa kwiingcaciso kwiingxelo yokusebenza kwemali yaqho ngonyaka (*annual financial statements*).

7. Ii-asethi ii-Net Assets

7.1 Ii-Capitalisation reserve

Ii-capitalisation reserve ziqulethe ii-asethi zezemali (*financial assets*) kunye/okanye amatyala avela kwithuba elingaphambili kokwenziwa kwengxelo yobume bemali nezithathelwa ingqalelo kwiingxelo yobume bemali okokuqala kwithuba lokwenza ingxelo langoku (*current reporting period*). Izixa zihlawulwa kwi-capitalisation reserves xa zichaziwe kwithuba lokwenza ingxelo kwaye zihlawulwa kwi-Provincial Revenue Fund xa i-asethi eyi-underlining asset itshitshiswa kuze kufunyanwe iimali ezinxulumene nayo.

7.2 Iimali ezinokubuyiswa (Recoverable revenue)

Izixa zithathelwa ingqalelo njengeemali ezinokubuyiswa (*recoverable revenue*) xa kusenziwa iintlawulo kunyaka-mali wangaphambili xa zibuyiswa kwabanamatyala (*debtor*) kunyaka-mali omiyo (*current financial year*). Izixa-mali zihlawulwa kwiNgxowa-mali yeNgeniso yePhondo xa zifunyenwe okanye zihlawulwe kwiingxelo yokusetyenziswa kwemali xa zicinyiwe.

8. Imicimbi yemali namaqela achaphazekelayo (Related party transactions)

Iingcaciso echanekileyo ngokumalunga nemicimbi yemali namaqela achaphazekelayo (*related party transactions*) ibandakanyiwe kwiingcaciso echazayo.

9. Abasebenzi bolawulo abaphambili (Key management personnel)

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

10. Intsebenziswano neenkampani zabucala (Public private partnerships)

Iingcaciso yamalungiselelo ePPP, iifizi zemvumelwano (*contract fees*) nenkcitho eyi-current and capital expenditure emalunga namalungiselelo ePPP ibandakanyiwe kwiingcaciso echazayo.

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1. Ulwabiwo-mali lonyaka (Annual Appropriation)

1.1 Ulwabiwo-mali lonyaka (Annual

| | Ulwabiwo lokugqibela 2009/10 | limali kanye ezifunye-nweyo 2009/10 | limali ezinga- biwanga/ ezinga- funya-nwanga 2009/10 | limali ezabiweyo ezifunyenweyo 2008/09 |
|--|------------------------------------|---|---|--|
| IProgram | R'000 | R'000 | R'000 | R'000 |
| <i>Ezolawulo</i> | 416,038 | 416,038 | - | 416,129 |
| Imfundo yeSikolo sikarhulumente esiqhelekileyo | 8,630,807 | 8,630,807 | - | 7,412,214 |
| linkxaso-mali zeZikolo eziZimeleyo | 55,522 | 55,522 | - | 48,406 |
| Izikolo zemfundo eneemfuno ezizodwa zikarhulumente | 626,223 | 626,223 | - | 509,592 |
| IMfundo noQeqesho oluQhubekayo | 368,917 | 368,917 | - | 346,469 |
| IMfundo noQeqesho lwaBadala | 29,479 | 29,479 | - | 27,887 |
| Uphuhliso lwemfundo yaBasaqalayo | 292,620 | 292,620 | - | 227,961 |
| linkonzo eziNcedisayo neziNxulumene noko (<i>Auxiliary and Associated Services</i>) | 244,206 | 244,206 | - | 217,430 |
| Itotali | 10,663,812 | 10,663,812 | - | 9,206,088 |
| | | Ingcaciso | 2009/10 | 2008/09 |
| | | | R'000 | R'000 |

1.2 Igranti ephuma phantsi kwemiqathango**

| | | | |
|------------------------------------|----|---------|---------|
| igranti ezipheleleyo ezifunyenweyo | 32 | 302,772 | 298,188 |
|------------------------------------|----|---------|---------|

(**Makuqatshelwe ukuba iigranti ezikhuthswa phantsi kwemiqathango (*Conditional grants*) zibandakanyiwe kwizixa kuLwabiwo loKugqibela (*Final Appropriation*) kwi-Nqaku 1.1)

2. Izimali zesebe (Departmental Revenue)

| | | | |
|---|-----|---------------|---------------|
| Ukuthengiswa kweempahla neenkonzo ngaphandle kwee-asethi ii- <i>capital assets</i> | 2.1 | 9,127 | 8,297 |
| lifayini, izohlwayo neemali ekuphulukenwe nazo | 2.2 | 383 | 382 |
| Inzala, izahlulo nerenti yemihlaba | 2.3 | 1,394 | 1,227 |
| li-Financial transactions kwii-asethi nasematyaleni (<i>assets and liabilities</i>) | 2.4 | 15,843 | 12,639 |
| Izimali (revenue) eziqokelelweyo | | 26,747 | 22,545 |
| Thabatha izimali ezizesebe eziqukiweyo kulwabiwo-mali | 14 | 23,691 | 22,545 |
| Izimali zesebe (Departmental Revenue) eziqokelelweyo | | 3,056 | - |

**2.1 Ukuthengiswa kweempahla neenkonzo ngaphandle
kwee-asethi ii-capital assets**

| | | | |
|--|---|--------------|--------------|
| lintengiso zeempahla neenkonzo eziveliswa lisebe | 2 | 9,044 | 8,297 |
| lintengiso ngamaziko eentengiso (<i>market establishment</i>) | | 9,044 | 8,297 |
| lintengiso zezinye iimpahla ezifane ne-zinto ezilahliweyo (<i>scrap</i>), inkunkuma nezinye izinto ezizimpahla ezisetyenzisiweyo | | 83 | - |
| Itotali | | 9,127 | 8,297 |

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| | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|------------|--|------------------|------------------|
| 2.2 | lifayini, izohlwayo neemali ezinikezelwa njengentlawulo eyimali ekuphulukenwe nayo (<i>forfeits</i>) | | |
| | lifayini | 383 | 382 |
| | Itotali | 383 | 382 |
| 2.3 | Inzala, izahlulo nerenti yemihlaba | | |
| | Inzala | 1,394 | 1,227 |
| | Itotali | 1,394 | 1,227 |
| 2.4 | Imicimbi yemali (<i>Financial transactions</i>) kwii-asethi nasematyaleni (<i>assets and liabilities</i>) | | |
| | Ezifunyenweyo | 4,184 | - |
| | Iitshekhhi ezigqithelwe lixesha (<i>State cheques</i>) zibhalwe ngemva | - | (28) |
| | Ezinye iiRisithi kubandakanywa ii <i>Recoverable Revenue</i> | 11,659 | 12,667 |
| | Itotali | 15,843 | 12,639 |
| 3. | Ukubuyiselwa kwabaqeshwa imali | | |
| 3.1 | Imivuzo nemirholo (<i>Salaries and wages</i>) | | |
| | Umvuzo oyintsusa | 6,188,623 | 5,308,791 |
| | Ibhaso lentsebenzo | 20,289 | 11,224 |
| | Esekelwe kwiNkonzo | 8,369 | 22,570 |
| | Eyimbuyiselo / Eyemeko-bume ezithile | 80,898 | 75,403 |
| | Iintlawulo zamathuba athile | 10,334 | 12,705 |
| | Ezinye izibonelelo ezingatsalelwa rhafu | 855,845 | 746,654 |
| | Itotali | 7,164,358 | 6,177,347 |
| 3.2 | Iintlawulo zezentlalo eziyiminikelo (<i>Social Contributions</i>) | | |
| | Iintlawulo zomqeshi | | |
| | Ipenshini | 694,823 | 592,975 |
| | Isikim soncedo lonyango | 353,264 | 317,019 |
| | IBhunga loThetha-thethwano phakathi kwabasebenzi nabaqeshi (i <i>Bargaining council</i>) | 4 | - |
| | | 462 | 454 |
| | Iimanyano nemibutho esemthethweni | 1,932 | 1,895 |
| | Itotali | 1,050,485 | 912,343 |
| | Itotali yokubuyiselwa kwabaqeshwa imali | 8,214,843 | 7,089,690 |
| | Inani labaqeshwa eliyi-avareji | 40,558 | 39,949 |

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| | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|--|-----------|------------------|------------------|
| 4. Iimpahla neeNkonzo | | | |
| lintlawulo zolawulo | | 888 | 932 |
| Upapasho | | 4,638 | 11,909 |
| li-asethi ezingaphantsi kwe-R 5, 000 | 4.1 | 13,660 | 22,062 |
| liBhasari (zabaqeshwa) | | 24,276 | 17,924 |
| linkonzo zokutyisa (<i>Catering</i>) | | 6,018 | - |
| Ezonxibelelwano | | 12,468 | 11,305 |
| linkonzo zeKhompyutha | 4.2 | 9,887 | 16,565 |
| linkonzo zabacebisi, ezeekhontraka (<i>contractors</i>) nee-arhente zangaphandle (<i>outsourced services</i>) | 4.3 | 115,835 | 56,146 |
| Ezolonwabo | | 338 | 226 |
| lindleko zokuphicothwa kweencwadi zemali – iinkonzo zangaphandle | 4.4 | 8,283 | 7,842 |
| I-inventri | 4.5 | 361,364 | 327,801 |
| lingqeshiso ezisebenzayo | | 6,602 | 6,293 |
| Inkcitho ngepropati eyeyesebe okanye eqeshisayo | 4.6 | 174,847 | 120,519 |
| Izithuthi ezibonelelwa njengenxalenye yemisebenzi yephondo | | 147,691 | 113,101 |
| lihambo nenkxaso | 4.7 | 58,505 | 58,553 |
| lindawo nezibonelelo (<i>facilities</i>) | | 17,786 | 20,689 |
| Uqeqesho nophuhliso lwabasebenzi | | 20,161 | 19,441 |
| Enye inkcitho yokusebenza | 4.8 | 10,377 | 1,712 |
| Itotali | | 993,624 | 813,020 |
| 4.1 li-asethi ezingaphantsi kwe-R 5, 000 | 4 | | |
| li-asethi eziphathekayo (<i>tangible</i>) | | 12,763 | 21,611 |
| Oomatshini nezixhobo | | 12,763 | 21,611 |
| li-asethi ezingaphathekiyo | | 897 | 451 |
| Itotali | | 13,660 | 22,062 |
| 4.2 linkonzo zeKhompyutha | 4 | | |
| linkonzo zeKhompyutha zeSITA | | 7,675 | 13,939 |
| Ababoneleli-nkonzo beekhompyutha bangaphandle | | 2,212 | 2,626 |
| Itotali | | 9,887 | 16,565 |
| 4.3 linkonzo zabacebisi, ezeekhontraka (<i>contractors</i>) nee-arhente zangaphandle (<i>outsourced services</i>) | 4 | | |
| linkonzo zoshishino nezeengcebiso | | 34,755 | 11,519 |
| Iziseko noCwangciso | | 3,912 | 1,673 |
| lindleko zezomthetho | | 6,469 | 4,303 |
| likhontraka | | 17,784 | 6,615 |
| li-arhente nenkxaso/ iinkonzo zangaphandle | | 52,915 | 32,036 |
| Itotali | | 115,835 | 56,146 |

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| | | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|------------|--|-----------|------------------|------------------|
| 4.4 | Iindleko zokuphicothwa kweencwadi zemali – iinkonzo zangaphandle | 4 | | |
| | Uphicotho-zincwadi lokuchaneka kwemigaqo (<i>Regularity audits</i>) | | 7,883 | 6,437 |
| | Uphicotho-zincwadi lokusebenza kwemali (<i>Performance audits</i>) | | 328 | 1,315 |
| | Olunye uphicotho-zincwadi | | 72 | 90 |
| | Itotali | | 8,283 | 7,842 |
| 4.5 | I-inventri | 4 | | |
| | Izibonelelo zeLTSM | | 228,395 | 222,114 |
| | Ukutya nezibonelelo zokutya | | 97,793 | 72,668 |
| | Ezinye izinto ezisebenzisekayo | | 460 | 567 |
| | Izibonelelo zolondolozo | | 21 | - |
| | Izinto zokubhala nokuprinta | | 34,693 | 32,452 |
| | Izibonelelo zonyango | | 2 | - |
| | Itotali | | 361,364 | 327,801 |
| 4.6 | Inkcitho ngepropati eyeyesebe okanye eqeshisayo | 4 | | |
| | Iinkonzo zoomasipala | | 17,594 | 12,179 |
| | Ulungiso noLondolozo lwePropati | | 122,943 | - |
| | Okunye | | 34,310 | 108,340 |
| | Itotali | | 174,847 | 120,519 |
| 4.7 | Ilihambo nenkxaso | 4 | | |
| | Ezangaphakathi | | 57,949 | 57,478 |
| | Ezamazwe angaphandle | | 556 | 1,075 |
| | Itotali | | 58,505 | 58,553 |
| 4.8 | Enye incitho yokusebenza | 4 | | |
| | Intlawulo zeMibutho yaBaqeqeshiweyo, nezobulungu | | 665 | 37 |
| | Intlawulo zokuhlawula amatyala (<i>Resettlement costs</i>) | | 1,796 | 1,463 |
| | Okunye | | 7,916 | 212 |
| | Itotali | | 10,377 | 1,712 |
| 5. | Imicimbi yemali (<i>Financial transactions</i>) kwii-asethi nasematyaleni (<i>assets and liabilities</i>) | | | |
| | Iilahleko zezinto (<i>material resources</i>) ngenxa yolwaphulo-mthetho | | 4,464 | 322 |
| | Ezinye izinto eziyilahleko | 5.1 | 4,464 | 322 |
| | Ezinye izinto eziyilahleko ezikhutshiweyo ezincwadini | 5.2 | 187 | 501 |
| | Amatyala akhutshiweyo ezincwadini | 5.3 | 4,838 | 4,834 |
| | Itotali | | 9,489 | 5,657 |

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| | | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|------------|--|--|------------------|------------------|
| 5.1 | Ezinye izinto eziyilahleko | 5 | | |
| | Ubunjani bezinye izinto eziyilahleko (<i>material losses</i>) | | | |
| | Isehlo | Amanyathelo oluleko athathiweyo/ linkqubo zezomthetho | | |
| | lingozi zezithuthi zikaRhulumente (GG –accidents) | | 406 | 322 |
| | Intlawulo engaphezulu kwi- <i>Overtrans Bus Co</i> (urhwaphilizo) | | 3,677 | - |
| | li- <i>Laser Repair Specialist</i> (intlawulo kwi-akhawunti engeyiyo) | | 343 | - |
| | VMS Nazo – urhwaphilizo | | 38 | - |
| | Itotali | | 4,464 | 322 |
| 5.2 | Ezinye izinto eziyilahleko ezikhutshiweyo ezincwadini | 5 | | |
| | Ubunjani bezinye izinto eziyilahleko (<i>nature of losses</i>) | | | |
| | Amabango ngakurhulumente | | 100 | - |
| | Inkcitho engagunyaziswanga (Irregular expenditure) | | 87 | - |
| | Inkcitho engenanzuzo neyilahleko | | - | 501 |
| | Itotali | | 187 | 501 |
| 5.3 | Amatyala acinyiweyo | 5 | | |
| | Ubunjani bamatyala acinyiweyo | | | |
| | Amatyala acinyiweyo anxulumene nenkcitho engagunyaziswanga (<i>irregular expenditure</i>) | | - | 1,705 |
| | Irhafu yabaqeshwa | | 7 | 206 |
| | Igaranti zikarhulumente | | 47 | 103 |
| | Imivuzo engaphezu kwefanelekileyo | | 779 | 593 |
| | Iibhasari | | 400 | 1,225 |
| | Inzala ematyaleni | | 514 | 941 |
| | Okunye | | 26 | 61 |
| | Amasebe ethuba langaphambili (Ex-departments) - Ukulungisa umonakalo (<i>mopping-up</i>) | | 3,065 | - |
| | Itotali | | 4,838 | 4,834 |
| 5.4 | Ii-asethi ezicinyiweyo | | | |
| | Ubunjani bezo zicinyiweyo | | | |
| | Ifanitshala nezixhobo | | 138 | - |
| | Izixhobo zekhompyutha | | 3,723 | - |
| | Itotali | | 3,861 | - |
| 6. | Iimali ezihlawulwe ngekhompyutha neenkxaso-mali | | | |
| | li-arhente zesebe nee-akhawunti | IsiHlomelo 1A | 4,604 | 4,255 |
| | Amaziko angenzi ngeniso | IsiHlomelo1B | 1,096,762 | 1,017,195 |
| | Amakhaya | IsiHlomelo 1C | 63,180 | 55,673 |
| | Itotali | | 1,164,546 | 1,077,123 |

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| | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|--|------------------------------|------------------|------------------|
| 7. Inkcitho yee-asethi ii-capital assets | | | |
| li-asethi eziphathekayo (tangible) | | 221,401 | 196,312 |
| Izakhiwo nezinye izitraksha ezingenakususwa (fixed structures) | 31 | 209,413 | 162,455 |
| Oomatshini nezixhobo | 29 | 11,988 | 33,857 |
| I-software nezinye ii-asethi ezingaphathekiyo | | 9,410 | 10,676 |
| Iindleko zophuhliso ezenziwe iKhaptali (Capitalised) | | - | 8,149 |
| Isoftware yekhompyutha | | 9,410 | 2,527 |
| Itotali | | 230,811 | 206,988 |
| 7.1 Inkcazo yezimali ezisetyenziselwa ukufumana ii-capital assets - 2009/10 | | | |
| | limali ezabiweyo R'000 | Uncedo R'000 | Itotali R'000 |
| li-asethi eziphathekayo (tangible) | 221,401 | - | 221,401 |
| Izakhiwo nezinye izitraksha ezingenakususwa (fixed structures) | 209,413 | - | 209,413 |
| Oomatshini nezixhobo | 11,988 | - | 11,988 |
| I-software nezinye ii-asethi ezingaphathekiyo | 9,410 | - | 9,410 |
| Isoftware yekhompyutha | 9,410 | - | 9,410 |
| Itotali | 230,811 | - | 230,811 |
| 7.2 Inkcazo yezimali ezisetyenziselwa ukufumana ii-capital assets - 2008/09 | | | |
| | limali ezabiweyo R'000 | Uncedo R'000 | Itotali R'000 |
| li-asethi eziphathekayo (tangible) | 196,312 | - | 196,312 |
| Izakhiwo nezinye izitraksha ezingenakususwa (fixed structures) | 162,455 | - | 162,455 |
| Oomatshini nezixhobo | 33,857 | - | 33,857 |
| I-software nezinye ii-asethi ezingaphathekiyo | 10,676 | - | 10,676 |
| Iindleko zophuhliso ezenziwe iKhaptali (Capitalised) | 8,149 | - | 8,149 |
| Isoftware yekhompyutha | 2,527 | - | 2,527 |
| Itotali | 206,988 | - | 206,988 |
| 8. Imali ne-cash equivalents | | | |
| Imali neebhanki zorhwebo (Ezangaphakathil) | | 16,596 | 17,220 |
| Itotali | | 16,596 | 17,220 |

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| | INgcaciso | 2009/10 R'000 | 2008/09 R'000 |
|--|-----------|------------------|------------------|
| 12. Utyalo-mali | | | |
| Olungelulo olwangoku | | | |
| Izabelo nezinye ii-equity | | | |
| <i>Sir David Harris Trust</i> | | 1 | 4 |
| <i>JL Bisset Fund</i> | | 399 | 373 |
| <i>Graham Civil Service Bursary Fund</i> | | 44 | 44 |
| <i>Royal Reception Fund</i> | | 33 | 34 |
| <i>School Building Fund</i> | | 12,994 | 12,051 |
| Itotali | | 13,471 | 12,506 |
| Ucazululo ngotyalo-mali olungelulo olwangoku | | | |
| Imali eyibhalansi ekuqalwe kuyo | | 12,506 | 11,190 |
| Izongelelo zemali | | 965 | 1,316 |
| Ibhalansi ekugqityelwe kuyo | | 13,471 | 12,506 |
| 13. Iimali ezabiweyo (voted funds) emazinikezelwe (surrendered) kwi-Revenue Fund | | | |
| Imali eyibhalansi ekuqalwe kuyo | | 13,657 | 84,982 |
| Iintlawulo ezihlawulweyo ezikwixelo yokusetyenziswa kwemali | | 50,499 | 13,610 |
| Ezihlawulwe apha enyakeni | | (13,658) | (84,935) |
| Ibhalansi ekugqityelwe kuyo | | 50,498 | 13,657 |
| 14. Iimali zesebe (departmental revenue) emazinikezelwe kwi-Revenue Fund | | | |
| Imali eyibhalansi ekuqalwe kuyo | | 6,194 | 3,351 |
| Iintlawulo ezihlawulweyo ezikwixelo yokuSetyenziswa kweMali <i>(Statement of Financial Performance)</i> | | 3,056 | - |
| Izimali ezizesebe eziqikiweyo kulwabiwo-mali | | 23,691 | 22,545 |
| Ezihlawulwe apha enyakeni | | (31,448) | (19,702) |
| Ibhalansi ekugqityelwe kuyo | | 1,493 | 6,194 |
| 15. I-ovadrafti yeBhanki | | | |
| I-Akhawunti eQhelekileyo neHlanganisiweyo kaPeymasta | | 13,838 | 5,491 |
| Itotali | | 13,838 | 5,491 |
| 16. Ezihlawulweyo-ezangoku | | | |
| Izixa ezibanjwa kwamanye amaziko Ukuhlawula ii-akhawunti | | 277 | - |
| Ezinye ezihlawulwayo | 16.1 | 5,888 | 29,958 |
| | 16.2 | 21 | 24 |
| Itotali | | 6,186 | 29,982 |

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| | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|-------------|---|------------------|------------------|
| 16.1 | Ukuhlawula ii-akhawunti ngokupheleleyo | 16 | |
| | Imivuzo: amatyala eepenshini | 614 | - |
| | Imivuzo (Sal): li-ACB recalls | 886 | 1,974 |
| | Imivuzo (Sal): irhafu yengeniso | 3,029 | 119 |
| | Imivuzo (Sal): ingxowa-mali yepenshini | 203 | 468 |
| | I-Salary reversal control | 876 | 812 |
| | Umvuzo:uncedo lonyango | 137 | 26,480 |
| | Ezinye ii-akhawunti zotsalo-mali | 109 | 105 |
| | Imivuzo: ityala lerhafu | 34 | - |
| | Itotali | 5,888 | 29,958 |
| 16.2 | Ezinye ezihlawulwayo payables | 16 | |
| | Izinto ngezinto | 21 | 24 |
| | Itotali | 21 | 24 |
| 17. | Imali engenayo nephumayo eyi-Net cash flow efumanekayo xa kusenziwa imisebenzi | | |
| | I-Net surplus kwiNxelo yoKusebenza kweMali ngasinye | 53,555 | 13,610 |
| | Ii-Add back non cash/cash movements ezingathathwa njengemisebenzi eyenziwayo (operating activities) | 167,530 | 138,317 |
| | Ukwanda kwiimali ezifunyenweyo – ezangoku | (14,849) | (2,683) |
| | Ukwanda kwiintlawulo zangaphambili nee-advances | (3,221) | 1,428 |
| | Ukuncipha kwiimali ezihlawulwayo – ezangoku | (23,796) | 14,676 |
| | Inkcitho yee-aseti ii-capital assets | 230,811 | 206,988 |
| | Ukunikezela kwi-Revenue Fund | (45,106) | (104,637) |
| | Izimali ezizesebe eziqukiweyo kulwabiwo-mali | 23,691 | 22,545 |
| | Imali eyi-Net cash flow efumanekayo xa kusenziwa imisebenzi | 221,085 | 151,927 |
| 18. | Ukungqinelanisa i-cash necash equivalents ukwenzela iinjongo ze-cash flow | | |
| | I-Akhawunti eQhelekileyo neHlanganisiweyo kaPeymasta | (13,838) | (5,491) |
| | Imali neebhanki zorhwebo (Ezangaphakathi) | 16,596 | 17,220 |
| | Itotali | 2,758 | 11,729 |

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| | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 | |
|---|--------------------|---------------------|------------------|----------------|
| 19. li-Contingent liabilities nee-Contingent Assets | | | | |
| li-Contingent liabilities Afanele | | | | |
| ukuhlawulwa | | | | |
| | Ubunjani | | | |
| ligaranti zemali-mboleko yeze- zindlu (<i>Housing loan guarantees</i>) | Abaqeshwa | IsiHlomelo 2A | 2,358 | 2,671 |
| Amabango ngakwisebe | | IsiHlomelo 2B | 34,815 | 45,279 |
| Amanye amasebe (imali eziyibhalansi zama-sebe asebenzi- sanayo ezingaqinisekiswa (<i>interdepart-mental unconfirmed balances</i>)) | | IsiHlomelo 4 | 1,632 | 4,926 |
| Itotali | | 38,805 | 52,876 | |
| 20. limali ezabelwe injongo ezithile (<i>Commitments</i>) | | | | |
| Inkcitho yangoku | | | | |
| Ezivunyiweyo nezineemvumelwano | | 199,781 | 220,166 | |
| Ezivunyiweyo kodwa ekungekho mvumelwano zazo | | 98,218 | - | |
| | | 297,999 | 220,166 | |
| Inkcitho iCapital Expenditure | | | | |
| Ezivunyiweyo nezineemvumelwano | | 208,903 | 148,098 | |
| Ezivunyiweyo kodwa ekungekho mvumelwano zazo | | 249,811 | 72,516 | |
| | | 458,714 | 220,614 | |
| Itotali yeemali ezabiweyo (<i>Commitments</i>) | | 756,713 | 440,780 | |
| 21. li-Accruals | | | | |
| Ezidweliswe ngohlelo lwezoqoqosho | 30 lintsuku | 30+ lintsuku | Itotali | Itotali |
| Iimpahla neeNkonzo | 17,733 | 4,343 | 22,076 | 87,829 |
| limali ezihlawulweyo (<i>transfers</i>) neenkxaso-mali | 20,284 | 2,921 | 23,205 | 22,528 |
| Izakhiwo nezinye izitraksha ezingenakususwa (<i>fixed structures</i>) | 1,316 | - | 1,316 | 4,937 |
| Oomatshini nezixhobo | 95 | - | 95 | - |
| I-Software nezinye ii-asethi ezingaphathekiyo | 2 | - | 2 | - |
| Okunye | - | - | - | 1,682 |
| Itotali | 39,430 | 7,264 | 46,694 | 116,976 |
| Ezidweliswe ngenqanaba leprogram | | | | |
| Iprogram 1 | | | 10,637 | 26,780 |
| Iprogram 2 | | | 12,762 | 72,157 |
| Iprogram 3 | | | - | 675 |
| Iprogram 4 | | | 6,793 | 1,902 |
| Iprogram 5 | | | - | 117 |
| Iprogram 6 | | | 121 | 126 |
| Iprogram 7 | | | 11,836 | 8,800 |
| Iprogram 8 | | | 4,545 | 6,419 |
| Itotali | | | 46,694 | 116,976 |
| Ibhalansi eziqinisekisiweyo namasebe | | IsiHlomelo 4 | 383 | - |
| Ibhalansi eziqinisekiweyo namanye amasebe karhulumente | | IsiHlomelo 4 | - | 481 |
| Itotali | | | 383 | 481 |

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| | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|--|-----------|------------------|------------------|
| 22. Izibonelelo zabaqeshwa | | | |
| Amalungelo ekhefu | | 87,838 | 79,450 |
| IBhonasi yenkonzo (Itshekhi ye-13) | | 246,631 | 205,248 |
| Iimali ezabelwe ikhefu elihlawulelwayo (<i>capped leave</i>) | | 973,608 | 857,540 |
| Ezinye | | 20,016 | - |
| Itotali | | 1,328,093 | 1,142,238 |

1. Iikhredithi zekhefu ii-negative leave credits ngokumalunga nekamva lekhefu elithathiweyo ngokwengxelo yeengcombolo zekhefu, zezi zilandelayo:
Umjikelo wangoku wekhefu (*Current leave cycle*) -R483
Ikhefu elihlawulelwayo (*Capped leave*) - R2,718
2. Isixa esiboniswa phantsi ko-"Ezinye" siyimbuyiselo yabaqeshwa (*compensation of employee*). Uthelekiso lweminyaka yangaphambili kweli nani libandakanyiwe phantsi ko-"Ezinye" kwiIngcaciso yee- *Accruals* njengoko imbuyiselo yabaqeshwa yokuhlelwa ngokwezoqoqosho isusiwe phantsi kwee-"*Accruals*".

23. Iimali ezihlawulwe kwiingqeshiso

23.1 Inkcitho yeemali zengqeshiso

| | Umhlaba R'000 | Izakhiwo nezini- ye izitraksha ezingenaku- shenxiswa R'000 | Oomatshini nezixhobo | Itotali R'000 |
|---|------------------|--|-------------------------|------------------|
| 2009/10 | | | | |
| Kungabi semva konyaka omnye (1) | - | - | 1,619 | 1,619 |
| Ngaphantsi konyaka omnye (1) kungabi kungabi semva kweminyaka emi-5 | - | - | 969 | 969 |
| Itotali yeemali ezabelwe amatyala engqeshiso | - | - | 2,588 | 2,588 |
| 2008/09 | | | | |
| Kungabi semva konyaka omnye (1) | - | - | 1,369 | 1,369 |
| Ngaphantsi konyaka omnye (1) kungabi kungabi semva kweminyaka emi-5 | - | - | 778 | 778 |
| Itotali yeemali ezabelwe amatyala engqeshiso | - | - | 2,147 | 2,147 |

23.2 Inkcitho yengqeshiso yezemali

| | Umhlaba R'000 | Izakhiwo nezini- ye izitraksha ezingenaku- shenxiswa R'000 | Oomatshini nezixhobo | Itotali R'000 |
|--|------------------|--|-------------------------|------------------|
| 2009/10 | | | | |
| Kungabi semva konyaka omnye (1) | - | - | 32 | 32 |
| Itotali yeemali ezabelwe amatyala engqeshiso | - | - | 32 | 32 |
| KUTHATYATHWE: lindleko zezemali | - | - | 1 | 1 |
| Itotali yexabiso langoku leemali ezabelwe amatyala engqeshiso | - | - | 31 | 31 |
| 2008/09 | | | | |
| Kungabi semva konyaka omnye (1) | - | - | 348 | 348 |
| Kungabi semva kweminyaka emi-5 | - | - | 172 | 172 |
| Itotali yeemali ezabelwe amatyala engqeshiso | - | - | 520 | 520 |
| KUTHATYATHWE iindleko zezemali | - | - | 520 | 520 |
| Itotali yexabiso langoku leemali ezabelwe amatyala engqeshiso | - | - | - | - |

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| | INGcaciso | 2009/10 R'000 | 2008/09 R'000 |
|--|-----------|------------------|------------------|
| 24. Inkcitho engagunyaziswanga (irregular expenditure) | | | |
| 24.1 Ukungqinelanisa inkcitho engagunyaziswanga | | | |
| Imali eyibhalansi ekuqalwe ku: | | 2,361 | 5,181 |
| Kongezwe: Inkcitho engagunyaziswanga –emalunga nonyaka wangaphambili | | 70 | 78 |
| Kongezwe: Inkcitho engagunyaziswanga –emalunga nonyaka wangaphambili | | 760 | 256 |
| Kuthatyathwe izixa-mali ezigunyazisiweyo | | (364) | (1,449) |
| Kuthatyathwe izixa-mali ezingenakubuyiswa (ezingavunywanga) | | (87) | (1,705) |
| | | - | - |
| Inkcitho engagunyaziswanga ezilinde ukuvunywa (condonation) | | 2,740 | 2,361 |
| Ucazululo (analysis) olulindele ukuvunywa ngokohlelo lweminyaka yobudala (per age classification) | | | |
| Unyaka omiyo | | 470 | 78 |
| Iminyaka yangaphambili | | 2,270 | 2,283 |
| Itotali | | 2,740 | 2,361 |

Makuqatshelwe

Uthelekiso luka-2008/09 luphindwe lwachazwa (*re-stated*) ngenxa yebhalansi ekuqalwe kuyo yeR5,199 eye yaphindwa yachazwa (*overstated*) nge-R18 ngokumalunga namatyala eNkcitho engaGunyaziswanga ku-2007/08. Oku kwenzeke phambi kokuqala kwenkqubo echanekileyo yeNkcitho engaGunyaziswanga.

| | | 2008/09 R'000 |
|--|--|------------------|
| 24.2 linkcukacha zenkcitho engagunyaziswanga –unyaka omiyo | | |
| Isehlo | Amanyathelo oluleko athathiweyo/ linkqubo zezomthetho | |
| <i>EMDC South Cape Karoo – Ukuthengwa kweempahla neenkonzo</i> | | 70 |
| <i>Sechaba Protection Services</i> | | 34 |
| <i>HFF Lupkom Furniture Manufacturers</i> | | 326 |
| <i>Iindawo neZibonelelo - I-ofisi yeSithili seMfundo iCape Winelands</i> | | 2 |
| <i>Ezehambo neeNkxaso engagunyaziswanga- Kleynhans</i> | | 2 |
| <i>Izitenxo zeethenda -Imveliso zeeNkonzo</i> | | 10 |
| <i>Izitenxo zeethenda - Ii-ofisi zezithili zeMfundo -Overberg & Winelands</i> | | 379 |
| <i>Intlawulo engaphezu kwefanelekileyo – engaphezu kwe- 30% yomvuzo – UNdlunkulu</i> | | 7 |
| | | 830 |
| 24.3 linkcukacha zenkcitho engagunyaziswanga evunyiweyo | | |
| Isehlo | Ivunye (ngabasemagunyeni okuvuma inkcitho) | |
| <i>Sechaba Protection Services</i> | | 34 |
| <i>HFF Lupkom Furniture Manufacturers</i> | | 326 |
| <i>JG Gaffely</i> | | 4 |
| | | 364 |

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**2008/09
R'000**

| | | |
|-------------|--|---|
| 24.4 | linkcukacha zenkcitho engagunyaziswanga enokubuyiswa (<i>recoverable</i>) (engavunywanga) | |
| | Isehlo | Ivunywe (ngabasemagunyeni okuvuma inkcitho) |
| | SAEP - <i>Brainy Bunch</i> – ifizi zootitshala | (87) |
| | | (87) |

| | | |
|-------------|---|------------|
| 24.5 | linkcukacha zenkcitho engagunyaziswanga ephantsi kophando | |
| | Isehlo | |
| | EMDC South Cape Karoo - Ukuthengwa kweempahla neenkonzo | 70 |
| | Iindawo neZibonelelo - I-ofisi yeSithili seMfundo iCape Winelands | 2 |
| | Ezeehambo nenkxaso ezingagunyaziswanga - <i>Kleynhans</i> | 2 |
| | Izitenxo zeethenda -Iimveliso zeeNkonzo | 10 |
| | Izitenxo zeethenda -Izithili zeMfundo iOverberg & Winelands | 379 |
| | Intlawulo engaphezu kwefanelekileyo – engaphezu kwe- 30% yomvuzo – UNdlunkulu | 7 |
| | | 470 |

| | Ingcaciso | 2009/10 R'000 | 2008/09 R'000 |
|---|---|--------------------------|--------------------------|
| 25. Inkcitho engenanzuzo neyilahleko | | | |
| 25.1 Ukungqinelanisa inkcitho engenanzuzo neyilahleko engagunyaziswanga | | | |
| | Imali eyibhalansi ekuqalwe kuyo | - | - |
| | Inkcitho engagunyaziswanga –emalunga nonyaka wangaphambili | - | - |
| | Inkcitho engagunyaziswanga –emalunga nonyaka wangaphambili | 645 | - |
| | Kuthatyathwe izixa-mali ezigunyazisiweyo | - | - |
| | Kuthatyathwe izixa-mali ezingenakubuyiswa (ezingavunywanga) | - | - |
| | Inkcitho engagunyaziswanga ezilinde ukuvunywa (<i>condonation</i>) | 645 | - |
| Ucazululo (<i>analysis</i>) olulindele ukuvunywa ngokohlelo lwezoqoqosho | | | |
| | Unyaka omiyo | 645 | - |
| | I-Capital | - | - |
| | Intlawulo ngomatshini neenkxaso-mali | - | - |
| | Itotali | 645 | - |

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**2009/10
R'000**

25.2 Ucazululo lwenkcitho engagunyaziswanga engenakubuyiswa

| Isehlo | Amnyathelo oLuleko athathiweyo/iinkqubo zomthetho | |
|--|--|------------|
| Inzala ehlawulwe ku-Eskom | | 1 |
| Intlawulo engaphezulu yesibonelelo sokubambela - JEE Adams | | 5 |
| Usetyenziso olungagunyaziswanga lwezithuthi zeGG | | 537 |
| Ukujongisiswa kokunqunyanyiswa kwabasebenzi | | 102 |
| Itotali | | 645 |

Ukugqitha kumaxabiso eemvumelwano (*contract values*) kwiNgxelo yeGosa lezeMali (Accounting Officer's Report) kunyaka ophele nge-2009/10, malunga nokwakhiwa kwezikolo ezithile, o.k.t. *Delft Secondary School, Mfuleni Primary School, Kalkfontein Primary School, Du Noon-Inkwenkwezi Primary School*, kwanikwa ingxelo yokuba kwiimeko ezazikho apho ikontraka yegqithisayo kwixabiso ukugqibezela iimvumelwano (*contracts*), imali engaphezulu ingathathwa njengenkcitho engenanzuzo neyilahleko. Isixa esiya-*conservative amount* senkcitho engenanzuzo neyilahleko enikubakho siqikelelwa kwi-R1,75 yezigidi. Nakuba kunjalo, oku kuxhomekeke ekubeni kukho isixa esinokubangwa esinokufunyanwa kwigaranta (*claim receivable from guarantor*). Umhla wenkundla weBango leGqwetha likaRhulumente (*State Attorney claim*) ngu-2012. Ibango ngakwikontraka lixhomekeke kwisiphumo sebango legaranti (*outcome of the guarantee claim*).

26. Imicimbi yemali namasebe/namaziko anxulumene neWECED (Related party transactions)

Okunye

1. Ngokwenkcazelo yamasebe anxulumene neWECED (*related parties*), izikolo zikarhulumente eziqhelekileyo zithathwa njengeqela elinxulumeneyo (*related party*) kwaye imicimbi yemali emalunga noku ichazwe kwisiHlomelo 1B.2
2. Isebe iifumene iinkonzo isebe kula maqela achaphazelekayo apha enyakeni nanxulumene nesebe njengoko kucacisiwe:
 - 2.1 ISebe lezoThutho neMisebenzi kaRhulumente leNtshona Koloni (*Western Cape Department of Transport and Public Works*) (DTPW).
ISebe elikwisakhiwo esisetyenziswa liSebe lezoThutho neMisebenzi kaRhulumente leNtshona Koloni mahala
 - 2.2 I-Ofisi yeSebe loMphathiswa eNtshona Koloni (*Western Cape Department of the Premier*)
Isebe lisebenzise amaseko anxulumene ne-IT abonelelwa yi-Ofisi yeSebe loMphathiswa eNtshona Koloni mahala.

| | Inani labantu | 2009/10 R'000 | 2008/09 R'000 |
|---|----------------------|--------------------------|--------------------------|
| 27. Abasebenzi bolawulo abaphambili (Key management personnel) | | | |
| Abasezikhundleni zezopolitiko (<i>Political office bearers</i>) | 2 | 1,355 | 943 |
| Amagosa: | | | |
| Amanqanaba 15 ukuya ku-16 | 7 | 5,228 | 5,715 |
| Inqanaba 14 (kuquka CFO ukuba bakwinqanaba elisezantsi) | 11 | 8,011 | 5,738 |
| Amalungu osapho abasebenzi bolawulo abaphambili (<i>key management personnel</i>) | 11 | 2,783 | 2,819 |
| Itotali | | 17,377 | 15,215 |
| 28. Izibonelelo (Provisions) | | | |
| Amatyala asenokwenzeka angenakubuyiswa | | | |
| Amatyala afunyenwe kumasebe angaphambili | | - | 818 |
| Amatyala abasebenzi | | 2,776 | 4,880 |
| Amanye amatyala | | 20,254 | 31,655 |
| Itotali | | 23,030 | 37,353 |

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| | Inani labantu | 2009/10 R'000 | 2008/09 R'000 |
|---|------------------|------------------|------------------|
| 29. Izeblo ezingezizo ezohlenga-hlengiso emva komhla wokunika ingxelo | | | |
| Ukutshintshwa kwe-Internal Audit and Risk Assessment Unit ukusuka kwisebe lemfundo iWCED ukuya kwiSebe leNkulumbuso (Department of the Premier) ukususela kwi- 1 Apreli 2010 ngenxa yenkqubo yohlenga-hlengiso (modernisation process), kube nesiphumo sebhajethi yotshintsho (budget shift) yezigidi eziyi-R5,859. | | 5,859 | - |
| Itotali | | 5,859 | - |

30. **li-Capital assets eziPhathekiyo ezinokuShenxiswa**
Utshintsho kwii-capital assets ezinokushenxiswa eziphathekayo ngokwerejista yee-asethi kunyaka ophela ngowe-31 Matshi 2010

| | Imali eyibhalansi ekuqalwe kuyo | Ungqinelwano lonyaka omiyo ukuya kwiibhalansi zonyaka ongapha-mbili | Izongeze-lelo | Ezichithiwe-yo | Ibhalansi ekugqityelwe kuyo |
|--|---------------------------------------|--|---------------|----------------|--------------------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| Oomatshini neziXhobo | 52,839 | (20) | 12,107 | 6,652 | 58,274 |
| li-asethi zezoThutho | 13 | - | 220 | 181 | 52 |
| Izixhobo zeKhompuyutha | 40,740 | (2,941) | 6,962 | 4,144 | 40,617 |
| Ifanitshala nezixhobo ze-ofisi | 12,086 | (295) | 4,165 | 2,327 | 13,629 |
| Abanye oomatshini nezixhobo | - | 3,216 | 760 | - | 3,976 |
| Itotali yee-capital assets eziphathekayo ezinokushenxiswa | 52,839 | (20) | 12,107 | 6,652 | 58,274 |

30.1 **Izongezelelo**
Utshintsho kwii-capital assets eziphathekayo ezinokushenxiswa ngokwerejista yee-asethi kunyaka ophela ngowe-31 Matshi 2009

| | Imali | Okunge-yomali (kheshi) (Non- cash) | Iindleko ezimiyo zomsebenzi wophuhliso oqhubeke-kayo | Ezifunye-weyo, ezimiyo ezingahlawul- wanga (Unyaka omiyo ohlawulweyo, ezifunyenwe kunyaka ongaphambili) | Itotali |
|--|---------------|--|--|--|----------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| Oomatshini neziXhobo | 11,988 | 119 | - | - | 12,107 |
| li-asethi zezoThutho | 181 | 39 | - | - | 220 |
| Izixhobo zekhompuyutha | 6,918 | 44 | - | - | 6,962 |
| Ifanitshala nezixhobo ze-ofisi | | 36 | - | - | 4,165 |
| Abanye oomatshini nezixhobo | | - | - | - | 760 |
| Itotali yee-Capital Assets eziPhathekayo ezinokushenxiswa (Movable Tangible Capital Assets) | 11,988 | 119 | - | - | 12,107 |

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| | Inani labantu | 2009/10 R'000 | 2008/09 R'000 |
|--|----------------------|--|------------------------|
| 30.2 Ezichithiweyo | | | |
| Utshintsho kwii-capital assets eziphathekayo ezinokushenxiswa ngokwerejista yee-asethi kunyaka ophela ngowe-31 Matshi 2010 | | | |
| | Ezithengiselwe imali | Ezigqithisiweyo okanye ezitshatyalalisiweyo okanye ezicinyiweyo (scrapped) | Itotali yezichithiweyo |
| | R'000 | R'000 | R'000 |
| Oomatshini neziXhobo | 3,861 | 2,791 | 6,652 |
| li-asethi zezoThutho | - | 181 | 181 |
| Izixhobo zekhompyutha | 3,723 | 421 | 4,144 |
| Ifanitshala nezixhobo ze-ofisi | 138 | 2,189 | 2,327 |
| Itotali yee-Capital Assets eziPhathekayo nezinokuShenxiswa (Movable Tangible Capital Assets) | 3,861 | 2,791 | 6,652 |

30.3 Utshintsho (movement) -Iwango-2007/08
Utshintsho kwii-capital assets eziPhathekayo ezinokuShenxiswa ngokwerejista yee-asethi kunyaka ophela ngowe-31 Matshi 2009

| | Imali eyibhalansi ekuqalwe kuyo | Izongezelelo | Ezichithiweyo | Ibhalansi ekugqityelwe kuyo |
|--|---------------------------------|---------------|---------------|-----------------------------|
| | R'000 | R'000 | R'000 | R'000 |
| Oomatshini neziXhobo | 44,854 | 33,880 | 25,895 | 52,839 |
| li-asethi zezoThutho | 13 | 7,080 | 7,080 | 13 |
| Izixhobo zekhompyutha | 35,018 | 10,038 | 4,316 | 40,740 |
| Ifanitshala nezixhobo ze-ofisi | | 16,762 | 14,499 | 12,086 |
| Itotali yee-Capital Assets eziPhathekayo ezinokuShenxiswa (Movable Tangible Capital Assets) | 44,854 | 33,880 | 25,895 | 52,839 |

30.4 li-asethi ezincinane
li-asethi ezincinane zesebe nge- 31 Matshi 2010

| | li-asethi ezingaphathekiyo | li-asethi ezililifa | Oomatshini nezixhobo | li-asethi ezi-biological | Itotali |
|--|----------------------------|---------------------|----------------------|--------------------------|---------------|
| li-asethi ezincinane | 1,305 | - | 22,783 | - | 24,088 |
| Itotali | 1,305 | - | 22,783 | - | 24,088 |
| Inani lee-asethi ezincinane kwiindleko | 295 | - | 36,314 | - | 36,609 |
| Itotali | 295 | - | 36,314 | - | 36,609 |

30.5 li-asethi ezincinane zesebe nge-31 Matshi 2009

| | li-asethi ezingaphathekiyo | li-asethi ezililifa | Oomatshini nezixhobo | li-asethi ezi-biological | Itotali |
|-----------------------------|----------------------------|---------------------|----------------------|--------------------------|---------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| li-asethi ezincinane | 408 | - | 21,564 | - | 21,972 |
| Itotali | 408 | - | 21,564 | - | 21,972 |
| Inani lee-asethi ezincinane | 23 | - | 39,377 | - | 39,400 |
| Itotali | 23 | - | 39,377 | - | 39,400 |

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31. Ii-Capital assets ezingaphathekiyo

Utshintsho kwii-capital assets ezinokushenxiswa ezingaphathekiyo ngokwerejista yee-asethi kunyaka ophela ngowe-31 Matshi 2010

| | Imali eyibhalansi ekuqalwe kuyo | Ungqinelwan o lonyaka omiyo ukuya kwiibhalansi zonyaka ongaphamb | Izongeze-lelo | Ezichithiweyo | Ibhalansi ekugqityelwe kuyo |
|---|---------------------------------------|---|---------------|---------------|--------------------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| lindleko zoPhuhliso eziCapitalised | - | - | 3,791 | - | 3,791 |
| I-Software yeKhompyutha | 2,817 | - | 9,410 | - | 12,227 |
| Itotali ye-capital assets ezingaphathekiyo | 2,817 | - | 13,201 | - | 16,018 |

31.1 Izongezelelo

Utshintsho kwii-capital assets ezingaphathekiyo ngokwerejista yee-asethi kunyaka ophela ngowe-31 Matshi 2010

| | Imali | Okunge- yomali (kheshi) (Non- cash) | (lindleko ezimiyo zomsebenzi wophuhliso oqhubeke-kayo | Ezifunye-weyo, ezi-miyo ezingahlawul-wanga (Unyaka omiyo ohlawulweyo, ezifun- yenwe kunyaka ongaphambili) | Itotali |
|---|---------------|---|--|--|---------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| lindleko zoPhuhliso eziCapitalised | 6,923 | 3,791 | (6,923) | - | 3,791 |
| I-Software yeKhompyutha | 9,410 | - | - | - | 9,410 |
| Itotali ye-capital assets ezingaphathekiyo | 16,333 | 3,791 | (6,923) | - | 13,201 |

31.2 Utshintsho (movement) lwango- 2008/09

Utshintsho kwii-capital assets ezingaphathekiyo ngokwerejista yee-asethi kunyaka ophela ngowe-31 Matshi 2009

| | Imali eyibha- lansi ekuqalwe kuyo | Izongeze-lelo | Ezichithi-weyo | Ibhalansi ekugqityelwe kuyo |
|---|---|---------------|----------------|--------------------------------|
| | R'000 | R'000 | R'000 | R'000 |
| I-Software yeKhompyutha | 290 | 2,527 | - | 2,817 |
| Itotali ye-capital assets ezingaphathekiyo | 290 | 2,527 | - | 2,817 |

32. Ii-Capital assets eziPhathekayo eziNgenakushenxiswa

Utshintsho kwii-Capital assets eziPhathekayo neziNgenakushenxiswa ngokwerejista yee-asethi kunyaka ophela ngowe-31 Matshi 2010

| | Imali eyibhalansi ekuqalwe kuyo | Ungqine-wano lonyaka omiyo ukuya kwiibha- lansi zonyaka ongaphamb-bili | Izongezelelo | Ezichithiweyo | Ibhalansi ekugqityelwe kuyo |
|---|--|--|----------------|----------------|--------------------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| Izakhiwo nezinye izittraksha ezinge-nakususwa | - | - | 560,000 | 560,000 | - |
| Izakhiwo ekungahlalwayo kuzo | - | - | 560,000 | 560,000 | - |
| Itotali yee-asethi ezingenakushenxiswa eziphathekayo | - | - | 560,000 | 560,000 | - |

32.1 Izongezelelo

Izongezelelo kwii-capital assets ezingenakushenxiswa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2010

| | Imali | Okungeyomali (kheshi) (Non- cash) | (lindleko ezimiyo zeMsebenzi yolwakhiwo eyenziwayo (Capital work-in- progress) | Ezifunye-weyo, ezi- miyo ezinga- hlawulwan-ga (Unyaka omiyo ohlawulweyo, ezifunyenwe kunyaka ongaphambili) | Itotali |
|---|----------------|---|---|---|----------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| Izakhiwo nezinye izittraksha ezingenakususwa | 209,413 | 416,753 | (65,566) | - | 560,600 |
| Izakhiwo ekungahlalwayo kuzo | 209,413 | 416,753 | (65,566) | - | 560,600 |
| Itotali yezongezelelo kwii-asethi | 209,413 | 416,753 | (65,566) | - | 560,600 |

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32.2 Ezichithiweyo

Ezichithiweyo kwii-capital assets ezinokushenxiswa eziphathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2010

| | Ezithengi- selwe imali | Ezigqithisiwe yo okanye ezitshatyalali siweyo okanye ezicinyiweyo (scrapped) | Itotali yezichithiweyo | | Imali efunyenweyo Eyiyo |
|--|---------------------------|--|---------------------------|----------------|-------------------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| Izakhiwo nezinye izitraksha ezingenakuswa (fixed structures) | - | - | 560,000 | 560,000 | - |
| Izakhiwo ekungahlalwayo kuzo | - | - | 560,000 | 560,000 | - |
| Itotali yee-Capital Assets eziNgenakushenxiswa neziPhathekayo | - | - | 560,000 | 560,000 | - |

32.3 Utshintsho (movement) lwango- 2008/09

Utshintsho kwii-Capital Assets eziNgenakushenxiswa neziPhathekayo ngokwerejista yee-asethi kunyaka ophela nge-31 Matshi 2010

| | Imali eyibhalansi ekuqalwe kuyo | Izongeze-lelo | Ezichithi-weyo | Ibhalansi ekugqityelwe kuyo |
|---|--|----------------|----------------|-----------------------------------|
| | R'000 | R'000 | R'000 | R'000 |
| Izakhiwo nezinye izitraksha ezingenakuswa (fixed structures) | - | 352,577 | 352,577 | - |
| Izakhiwo ekungahlalwayo kuzo | - | 352,577 | 352,577 | - |
| Itotali yee-Capital Assets neziPhathekayo ezinokushenxiswa | - | 352,577 | 352,577 | - |

33. IiNgxelo zeeigranti ephuma phantsi kwemiqathango ezifunyenweyo

| IGAMA LESEBE | Ulwabiwo lweigranti | | | | | | Ezichithiweyo | | | 2008/2009 |
|---|--|------------------|---|--|-------------------|--------------------------------|----------------------------------|---|------------------------------------|----------------------------------|
| | Iigranti ze- Division of Revenue Act / ezePhon-do | Ii-Roll overs | Ezihlenga- hlengisi- weyo zeDoRA | Ezinye ezihle- nga- hlengisi- weyo | Itotali ekhoyo | Isixa esifunyenwe lisebe | Isixa esichithi- we lisebe | I-% yeemali ezikhoyo ezichithi-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 | 14,626 | - | - | - | 14,626 | 14,626 | 14,626 | 100 | 13,847 | 13,727 |
| Iprogram iNational School Nutrition Programme | 112,548 | 5,195 | - | 8 | 117,751 | 117,751 | 117,751 | 100 | 86,561 | 81,301 |
| Iigranti zeFET | - | - | - | - | - | - | - | - | 77,305 | 77,305 |
| Iigranti yeziseko zophuhliso zePhondo | 170,395 | - | - | - | 170,395 | 170,395 | 169,976 | 100 | 120,475 | 120,478 |
| Itotali | 297,569 | 5,195 | - | 8 | 302,772 | 302,772 | 302,353 | | 98,188 | 292,811 |

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IsiHlomelo 1A

Iingxelo zeemali ezihlawulweyo kwii-arhente zamasebe nakwii-akhawunti

| ISebe/ I-akhawunti ye- Arhente | Ulwabiwo lweemali ezihlawulweyo | | | | Inkcitho | | 2008/2009 |
|---|---|--|--------------------------------------|--------------------------------------|--|---|---|
| | <small>UMthetho woLwabiwo oluhlenga- hlengisiweyo</small> | <small>Ulwabiwo ii- Roll overs</small> | <small>Uhlenga- hlengiso</small> | <small>Itotali yezikhoyo</small> | <small>Eyiyo imali ehlawulweyo</small> | <small>I-% yeemali ezikhoyo ezihlawulweyo</small> | <small>UMthetho woLwabiwo- mali lokugqibela</small> |
| | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 |
| I-SETA | 4,604 | - | - | - | 4,604 | 100 | 4,255 |
| Itotali | 4,604 | - | - | - | 4,604 | | 4,255 |

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IsiHlommel 1B

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

| Amaziko angenzi ngeniso | Ulwabiwo lweemali ezihlawulweyo | | | | Inkcitho | | 2008/2009 |
|--|---|-----------------------|------------------|-------------------|-------------------------|------------------------------------|-------------------------|
| | UMthetho woLwabiwo oluhlenga-hlengisiweyo | Ulwabiwo li-Rol/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 |
| Imali ezihlawulweyo | | | | | | | |
| Izikolo zikarhulumente eziqhelekileyo | 661,145 | - | (51,853) | 609,292 | 604,506 | 99 | 553,673 |
| IZikolo eziZimeleyo | 55,907 | - | (385) | 55,522 | 55,522 | 100 | 44,119 |
| Izikolo ezinabafundi abaneemfuno zemfundo ezizodwa | 105,580 | - | 11,634 | 117,214 | 115,014 | 98 | 95,081 |
| IiKholeji zeMfundo noQeqesho oluQhubekayo | 163,016 | - | 953 | 163,969 | 163,969 | 100 | 186,057 |
| ABET:Amaziko abucala | 23,544 | - | (966) | 22,578 | 22,578 | 100 | 22,020 |
| ECD: Izikolo zikarhulumente zeBakala R | 76,494 | - | 12,947 | 89,441 | 89,441 | 100 | 81,790 |
| ECD:Amaziko oluntu eBakala R | 37,869 | - | 7,863 | 45,732 | 45,732 | 100 | 34,455 |
| Itotali | 1,123,555 | - | (19,807) | 1,103,748 | 1,096,762 | | 1,017,195 |

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IsiHlommel 1C

liNngxelo zeeMali ezihlawulweyo kumakhaya (households)

| Amakhaya | Ulwabiwo lweemali ezihlawulweyo | | | | Inkcitho | | 2008/2009 |
|--|---|------------------------|------------------|-------------------|-------------------------|------------------------------------|---------------------|
| | UMthetho woLwabiwo oluhlenga-hlengisiweyo | Ulwabiwo ii-Roll overs | Uhlenga-hlengiso | Itotali yezikhoyo | Eyiyo imali ehlawulweyo | I-% yeemali ezikhoyo ezihlawulweyo | Eyona nkcitho kanye |
| | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 |
| Imali ezihlawulweyo | | | | | | | |
| Izibonelelo zezeNtlalo zabaqeshwa (Employee Soc Benefits): | - | - | 27,766 | 27,766 | 27,766 | 100 | 18,722 |
| Ikhefu esisipho (Leave Gratuity) | | | | | | | |
| Izibonelelo zezeNtlalo zabaqeshwa (Employee Soc Benefits): | 18,764 | - | (18,203) | 561 | 561 | 100 | 3,505 |
| Izibonelelo zomhlala-phantsi | | | | | | | |
| Izibonelelo zezeNtlalo zabaqeshwa (Employee Soc Benefits): | - | - | 2,113 | 2,113 | 2,113 | 100 | 2,989 |
| Ipakeji yokuqhawula inkonzo okuqawa ngabasebenzi | | | | | | | |
| IiBhasari (abangengobaqeshwa) | 31,928 | - | 173 | 32,101 | 32,101 | 100 | 28,415 |
| Amabango ngakurhulumente (ikheshi) | - | - | 449 | 449 | 449 | 100 | 1,403 |
| Izenzo zemfesane | - | - | 44 | 44 | 44 | 100 | 6 |
| Izipho-mali neZipho (ikheshi) | - | - | - | - | - | | 634 |
| Izibonelelo zezeNtlalo zabaqeshwa (Employee Soc Benefits): | 1,243 | - | (1,097) | 146 | 146 | 100 | - |
| Ukwenzakala emsebenzini | | | | | | | |
| Itotali | 51,935 | - | 11,245 | 63,180 | 63,180 | | 55,674 |

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IsiHlomelo 1D

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

| Igama lombutho | Uhlobo lwesipho, izipho-mali okanye iimali zenkxaso | 2009/10 | 2008/09 |
|-------------------|---|---------|---------|
| | | R'000 | R'000 |
| Ezifunyenweyo | | | |
| Khanya | I-Smart-board | 25 | - |
| ABSA | I-Data projector | 4 | |
| ABSA | I-Hot water urn | 1 | - |
| ABSA | I-Microwave oven | 1 | - |
| Japanese NPO SPJD | libhasi ezi-3 zeLayibrari | 39 | - |
| Itotali | | 70 | - |

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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 | 2009/10 | 2008/09 |
|---|---------------|----------------|
| | R'000 | R'000 |
| Ezihlawulwe ziyikheshi | | |
| Ukuxhaswa kwe <i>Youth Festival Program 2009</i> | 8 | 150 |
| Itotali engekapheleli | 8 | 150 |
| Iimali zezaphulelo (<i>Remissions</i>), iimbuyiselo neentlawulo ezenziwe njengezenzo zemfesane (<i>act of grace</i>) | | |
| Parow East Primary School – lindleko zomngwabo kaS Dziba | 23 | 6 |
| Itotali engekapheleli | 23 | 6 |
| Itotali | 31 | 156 |

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**IZIHLOMELO KWIINGXELO ZEMALI ZONYAKA
ophele ngowe-31 Matshi 2010**

IsilHlomelo 2A

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

| Iziko/Ibhanki eliyigaranta (<i>guarantor</i>) | Igaranti emalunga | Isixa i- guaranteed capital amount esiyintsusa | Imali eyibhalansi ekuqalwe kuyo 1 Apreli 2009 | Il-Guarantees draw downs apha enyakeni | Iintlawulo zegaranti eziyimbuyiselo leziyekisiweyo/ezin- c/shisiweyo/ezikhu- tshiweyo apha enyakeni | Ukuxatyiiswa kwakhona (<i>Revaluations</i>) | Ibhalansi ekugqityelwe kuyo 31 Matshi 2010 | Inzala eyi- Guaranteed interest yonyaka ophelileyo 31 Matshi 2010 | lilahleko eziqatshe- weyo / ezingenabuyi swa o.k.t amabango ahlawulweyo |
|--|------------------------------|---|--|---|--|--|---|--|--|
| | | R' 000 | R' 000 | R' 000 | R' 000 | R' 000 | R' 000 | % | R' 000 |
| 0001 - Standard Bank Of S.A. Limited | | - | 425 | - | 340 | - | 85 | - | - |
| 0003 - Nedbank Limited | | - | 20 | - | - | - | 20 | - | - |
| 0004 - Firstrand Bank Limited: First Na | | - | 1,374 | - | 28 | - | 1,346 | - | - |
| 0010 - Nedbank Ltd Incorporating B O E | | - | 11 | - | - | - | 11 | - | - |
| 0017 - Absa | | - | 478 | 155 | 62 | - | 571 | - | 25 |
| 0041 - Old Mutual Finance Limited | | - | 49 | - | - | - | 49 | - | - |
| 0052 - Peoples Bank Limited (Former Fbc | | - | 37 | - | - | - | 37 | - | - |
| 0053 - Nedbank Limited Incorporating Nb | | - | 43 | - | 13 | - | 30 | - | - |
| 0055 - Old Mutual Bank Div. Of Nedbank | | - | 61 | - | 25 | - | 36 | - | 22 |
| 0444 - Boe Bank Limited | | - | 16 | - | - | - | 16 | - | - |
| 0516 - Green Start Home Loans (Pty)Ltd | | - | 90 | - | - | - | 90 | - | - |
| 0530 - National Housing Finance Corporation | | - | 67 | - | - | - | 67 | - | - |
| Itotali | | - | 2,671 | 155 | 468 | - | 2,358 | - | 47 |

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**IZIHLOMELO KWIINGXELO ZEMALI ZONYAKA
ophele ngowe-31 Matshi 2010**

IsiHlomelo 2B

Ingxelo yamatyala azii-contingent liabilities ukususela ngowe-31 Matshi 2010

| Uhlobo lwetyala (<i>Liability</i>) | Ibhalansi ekuqalwa kuyo 1 Apreli 2009 | Amatyala ahlawulwe apha enyakeni | Amatyala ahlawulweyo/ ayekiweyo/ ancitshisiweyo apha enyakeni | Amatyala anokubuyiswa (Nika iinkcukacha apha ngezantsi) | Ibhalansi ekugqityelwe kuzo 31 Matshi 2010 |
|---|--|---|--|--|---|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| Amabango ngakurhulumente | | | | | |
| Awahluka-hlukeneyo | 31,006 | 12,904 | 9,095 | - | 34,815 |
| Itotali | 31,006 | 12,904 | 9,095 | - | 34,815 |

Makuqatshelwe

Ibhalansi ekugqityelwe kuyo ku-2008/09 ibe yi-R45,279. Nakuba kunjalo, ibhalansi ekuqalwe kuyo ye-R31,006 kunyaka ekunikwa ngawo ingxelo ayingqinelani nale bhalansi. Umahluko ubangelwe kukungqinelaniswa kwebhalansi ekuqalwe kuyo kunye namatyala ii-*individual litigation cases*, ekuthe emva kwawo kwafunyaniswa ukuba amanye amatyala achazwe ngokungachanekanga kwaye ke ngoko makalungiswe.

**IPHONDO LENTSHONA KOLONI
ISEBE LEMFUNDO
IBHAJETHI 5 EVUNYIWEYO**

**IZIHLOMELO KWIINGXELO ZEMALI ZONYAKA
ophele ngowe-31 Matshi 2010**

**IsiHlommel 3
Amabango anokubuyiswa**

| Amasebe karhulumente | libhalansi eziqinisekisiweyo ezingakahlawulwa | | libhalansi ezingaqinisekiswa ezingakahlawulwa | | Itotali | |
|--|---|------------|---|--------------|---------------|--------------|
| | 31/03/2010 | 31/03/2009 | 31/03/2010 | 31/03/2009 | 31/03/2010 | 31/03/2009 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| ISebe | | | | | | |
| ISebe leMfundo kuzwelonke | - | 67 | 76 | - | 76 | 67 |
| ISebe leMfundo leMpuma Koloni | - | - | 380 | 1,754 | 380 | 1,754 |
| ISebe lezeMali zePenshini (Dept. of Finance Pensions) ePitoli (GEPF) | - | - | 110 | - | 110 | - |
| ISebe leMfundo laseGauteng (JED) | - | - | 74 | 17 | 74 | 17 |
| ISebe lezeMisebenzi kuZwelonke (National Department of Labour) (DLB) | - | - | - | 19 | - | 19 |
| NAT: Statistics SA (DSS) | - | - | 64 | - | 64 | - |
| I-ELRC (Electoral Labour Resolution Council) | - | 809 | - | 459 | - | 1,268 |
| I-SADTU (South African Democratic Teachers Union) | - | - | - | 511 | - | 511 |
| CTPA (Cape Teachers Professional Ass.) | - | - | 99 | 85 | 99 | 85 |
| ISebe leeNkonzo zoLuleko (DCS) | - | - | - | 38 | - | 38 |
| I-Public Allied Workers Union S.A. | - | - | - | 31 | - | 31 |
| ISebe likaRhulumente weNgingqi laseNtshona Koloni (WC Department of Local Government (WGA) | - | - | - | 1 | - | 1 |
| ISebe loKhuseleko loLuntu lwaseNtshona Koloni) (WC Dept. Community Safety (WSL) | - | 2 | 11 | - | 11 | 2 |
| ISebe lezoLimo leNtshona Koloni WC (Dept. of Agriculture) (WLA) | - | 20 | - | - | - | 20 |
| Isebe lezeMpilo (Dept. Health) (WHW) | - | 40 | 312 | - | 312 | 40 |
| ISebe leMicimbi yezeNkcubeko (Cultural Affairs (WAC) | - | - | 1 | 149 | 1 | 149 |
| ISebe loMphathiswa (Dept of the Premier)(WAM) | - | - | 35 | 5 | 35 | 5 |
| I-Clanwilliam Secondary (WED) | - | - | - | 160 | - | 160 |
| ISebe leZothutho neMisebenzi kaRhulumente leNtshona Koloni | - | - | 87 | 301 | 87 | 301 |
| NAT: Justice & Const. Dev (DJC) | - | - | 8 | - | 8 | - |
| Volmoed Primary School (WED) | - | - | 115 | - | 115 | - |
| Izikolo eZahlukileyo zaseNtshona Koloni (Various Western Cape Schools (WED) | - | - | 11,000 | - | 11,000 | - |
| IBhunga lezoNyulo eliZimeleyo (Independent Electoral Council) (IEC) | - | - | 46 | - | 46 | - |
| NAT: ISebe loKhuseleko (Dept of Defence) | - | - | 23 | - | 23 | - |
| ISebe leMfundo loMntla Ntshona (NW: Department of Education) | - | - | 18 | - | 18 | - |
| Itotali | - | 938 | 12,459 | 3,530 | 12,459 | 4,468 |

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ophele ngowe-31 Matshi 2010**

IsiHlomelo 4

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

| Amasebe karhulumente | Ibhalansi eziqinisekisiweyo ezingakahlawulwa | | libhalansi ezingaqinisekiswa | | Itotali | |
|---|--|------------|---------------------------------|--------------|--------------|--------------|
| | 31/03/2010 | 31/03/2009 | 31/03/2010 | 31/03/2009 | 31/03/2010 | 31/03/2009 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| ISebe. | | | | | | |
| Ezikhoyo | | | | | | |
| ISebe leZothutho, iiNdlela neMisebenzi kaRhulumente leNtshona Koloni | - | - | - | 4,179 | - | 4,179 |
| ISebe lezoBulungisa noPhuhliso loMgaqo-siseko kuZwelonke | - | - | - | 82 | - | 82 |
| ISebe lezeMpilo laseNtshona Koloni | - | 2 | - | - | - | 2 |
| ISebe likaNondyebo lePhondo | - | - | - | 274 | - | 274 |
| ISebe loPhuhliso lweNtlalo yoLuntu laseNtshona Koloni (WC Dept of Social Development) | - | - | 4 | - | 4 | - |
| ISebe leMfundo kuZwelonke | - | - | - | 3 | - | 3 |
| ISebe leNkonzo ye-SAPS kuZwelonke | 1 | - | - | - | 1 | - |
| ISebe leMicimbi yezeKhaya | - | 9 | - | - | - | 9 |
| ISebe leMfundo lakwaKwazulu Natal | - | - | - | 6 | - | 6 |
| ISebe lobuRhulumente beNgingqi nezeZindlu ENtshona Koloni | - | 74 | - | - | - | 74 |
| ISebe lezoThutho neMisebenzi kaRhulumente leNtshona Koloni | 350 | 311 | - | - | 350 | 311 |
| ISebe loMphathiswa laseNtshona Koloni | - | - | 48 | 364 | 48 | 364 |
| ISebe leMfundo laseFree State | 15 | 52 | - | - | 15 | 52 |
| ISebe leMfundo laseMntla Koloni | - | 33 | - | - | - | 33 |
| ISebe leMfundo laseMpuma Koloni | - | - | - | 18 | - | 18 |
| ISebe likaNondyebo kuZwelonke | - | - | 1,580 | - | 1,580 | - |
| ISebe lezeMpilo leMpuma Koloni | 17 | - | - | - | 17 | - |
| Itotali | 383 | 481 | 1,632 | 4,926 | 2,015 | 5,407 |