



**EZEZIMALI NEZEMALI
IKOMISHINI**

**UKUKHUTHAZA UKUFIKELELA KWISIKHOKHELO
SENCWADANA YENKCUKACHA (PAIA)**

(iCandelo le-14 loMthetho wokuPhakanyiswa kuFikelelo lweNkcukacha wesi-2 ka-2000 (njengoko ulungisiwe) Kunye noMthetho woKhuseleko lweNkcukacha zoMntu onguNombolo 4 ka-2013)

Financial and Fiscal Commission
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www.ffc.co.za

NgoLwabelwano oluLingeneyo lweNgeniso yeSizwe

Updated: 10 October 2024

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INTSHAYELELO

Le ncwadana iqulunqwe ngokoMthetho wokuPhakanyiswa koFikelelo kuLwazi, onguNombolo 2 ka-2000 (“uMthetho”) kunye noMthetho woKhuseleko weNgcaciso yoMntu onguNombolo 4 ka-2013 (“POPIA”). 1.2. Lo Mthetho uphumeza ilungelo lomgaqo-siseko lokufikelela kulwazi oluqulethwe kwicandelo lama-32 loMgaqo-siseko weRiphabliki yoMzantsi Afrika. NgokoMthetho, amaqumrhu karhulumente kufuneka aqulunqe incwadi njengesikhokelo kubaceli bolwazi. Le ncwadana iphinda ibonise uhlobo lweerekhodi ezigcinwe yiKhomishoni yezeMali kunye neFiscal (FFC) kunye nokufumaneka kweerekhodi ezivela kwi-FFC.

IKomishoni yezeMali neMali (i-FFC) liqumrhu elizimeleyo elisemthethweni elilawulwa kuphela kuMgaqo-siseko, ka-1996 (njengoko ulungisiwe) (uMgaqo-siseko), uMthetho weKomishoni yezeMali neFiscal, ka-1997 (uMthetho onguNombolo 99 ka-1997) (njengoko ulungisiwe) (uMthetho weFFC) kunye nemigqaliselo yowiso-mthetho efanelekileyo. IKomishoni isebenza njengequmrhu lokubonisana, yenza izindululo kwaye inike iingcebiso kwiPalamente, kwizindlu zowiso-mthetho zamaphondo, kurhulumente wasekhaya olungelelanisiweyo nakwamanye amaziko kaRhulumente malunga nokwahlulwa ngokulinganayo kwengeniso phakathi kwamacandelo amathathu karhulumente nangayo nayiphi na eminye imiba yezemali neyemali ngokwemiqathango yoMgaqo-siseko nanjengoko kumiselwe kumthetho wesizwe.

Le ncwadana iya kunceda abafaki-zicelo ukuba bachonge iirekhodi ezigcinwe yiFFC kunye nendlela yokufikelela kuzo. Kukwajongwe ukunika isikhokelo malunga nendlela i-PAIA enokusetyenziswa ngayo ukufikelela kwezi rekhodi.

1 IGUNYA KUNYE NEMISEBENZI YEFFC (ICANDELO LE-14)

1.1 Umyalelo weFFC

Isebenza njengequmrhu lokubonisana, yenza izindululo kwaye inike iingcebiso kwiPalamente, kwizindlu zowiso-mthetho zamaphondo, kurhulumente wasekhaya olungelelanisiweyo nakwamanye amaziko kaRhulumente malunga nokwahlulwa ngokulinganayo kwengeniso phakathi kwamanqanaba amathathu karhulumente nangayo nayiphi na eminye imicimbi yezemali neyemali ngokoMgaqo-siseko nanjengoko kumiselwe kumthetho wesizwe.

1.2 Imisebenzi yeFFC

Imisebenzi yeFFC ichazwe kwicandelo lesi-3 loMthetho weFFC-

- “(1) IKomishoni yenza izindululo kwizigqeba zikarhulumente malunga nezimali kunye nemiba yezemali ngokungqinelana necandelo lama-220 loMgaqo-siseko.
- (2) IKhomishini-
- (a) kufuneka yenze imisebenzi ekhankanywe kwicandelwana (1) ukuya kuthi ga ngokwenziwa kwaloo misebenzi ngokumiselwe kuMgaqo-siseko okanye kufunwa ngumthetho wesizwe; kwaye
- (b) inokwenza loo misebenzi-
- (i) ngokuzenzela; okanye
- (ii) ngokucelwa liziko likarhulumente.
- (2A) (a) Iziko likarhulumente kwelinye inqanaba likarhulumente elizama ukunika igunya okanye umsebenzi kwiziko likarhulumente kwesinye isigaba sikarhulumente ngokomthetho kufuneka kuqala, phambi kokuba linike igunya okanye umsebenzi-
- (i) lazise iKhomishini ngeziphumo zezemali nezemali ngolo lwabiwo-mali elifana nesabelo kwi-
- (aa) ulwahlulo lwexesha elizayo lwengeniso eqokelelwe kuzwelonke phakathi kwamanqanaba karhulumente njengoko kufunwa licandelo 214 loMgaqo-siseko;
- (bb) kwimeko yokwabelwa isigqeba sikarhulumente sephondo okanye sengingqi, amandla emali, amandla emali kunye nempumelelo yephondo okanye umasipala lowo; kwaye
- (cc) licele isindululo sekhomishini malunga nesabelo esinjalo.
- (b) IKhomishini kufuneka, zingadlulanga iintsuku ezili-180 ukususela kumhla wokufumana kwayo isaziso nesicelo esicamngcwe kumhlathi (a) okanye naliphi na ixesha ekuvunyelwene ngalo nesigqeba sikarhulumente esifanelekileyo, yenze isindululo esinjalo [okanye inike eso siluleko] kwisabelo esicetywayo njengoko kunokufaneleka.

- (c) Unikezelo oluchatshazelwe kumhlathi (a) alunagunya asemthethweni ngaphandle kokuba icandelo likarhulumente elenza umsebenzi onjalo licelile kwaye linike ingqwalasela isindululo seKomishoni esikhankanywe kumhlathi (b).
- (d) Iqumrhu likarhulumente elinika naliphi na igunya okanye umsebenzi kwelinye iziko likarhulumente kufuneka kwimemorandam ekhaphayo licacisele iKomishoni, iqumrhu likarhulumente apho igunya okanye umsebenzi wabelwe khona, uNondyebo weSizwe kunye nalo naliphi na elinye igosa elinoxanduva lokugunyazisa eso sabelo, indlela ethe yaqwalasela ngayo yaza yathathela ingqalelo isindululo seKomishoni esichazwe kumhlathi (b).
- (e) Ngaphandle komhlathi (c), ukuba iKomishoni ayenzi ngcebiso kwixesha elichazwe kumhlathi (b), icandelo likarhulumente elifanelekileyo linokuthi, emva kokubonisana
- (2B) Iqumrhu likarhulumente kufuneka lazise iKomishoni okanye licele iKomishoni ukuba yenze umsebenzi ngendlela emiselwe yiKomishoni.
- (2C) Ukuba iKomishoni iyasilela ukuthobela icandelwana (2A) (b), iKomishoni kufuneka ingenise izizathu ezibhaliweyo zokungaphumeleli okunjalo ePalamente, kwaye ukuba kufanelekile, nakwindlu yowiso-mthetho yephondo echaphazelekayo.
- (2D) Phambi kokucela isindululo seKomishoni, iqumrhu likarhulumente elifuna ukunika amandla okusebenza kufuneka, kwimeko –
 - (a) yequmrhu lesizwe likarhulumente, lifumane imvume ebhaliweyo yeSebe lezeMali leSizwe; okanye
 - (b) yequmrhu likarhulumente lephondo, lifumane imvume ebhaliweyo kanondyebo wephondo.
- (3) IKomishoni mayingakhethi buso.
- (4) Akukho mntu okanye iziko likarhulumente elinokuphazamisana nokusebenza kweKomishoni.
- (5) Onke amaqumrhu karhulumente kufunekaancedise iKomishoni ukuba yenze imisebenzi yayo ngokufanelekileyo.

- (6) IKomishoni kufuneka ingenise ukuze ithi thaca iikopi zazo zonke izindululo zayo ezenziwe ngokokubonelela koMgaqo-siseko kuzo zombini iziNdlu zePalamente nakwizindlu zowiso-mthetho zamaphondo.

2 ULWAKHIWO LWEFFC

Ikhomishini 2.1

IKomishoni ibandakanya abasetyhini kunye namadoda atyunjwe nguMongameli, njengentloko yesigqeba sesizwe. USihlalo kunye noSekela-Sihlalo; abantu abathathu abakhethiweyo, emva kokubonisana neeNkulumbuso, kuluhlu oluhlanganiswe ngokuhambelana nenkqubo echazwe ngumthetho wesizwe; abantu ababini abakhethiweyo, emva kokubonisana noRhulumente weNgingqi olungelelanisiweyo, kuluhlu oluhlanganiswe ngokuhambelana nenkqubo emiselwe ngumthetho wesizwe; kunye nabanye abantu ababini.

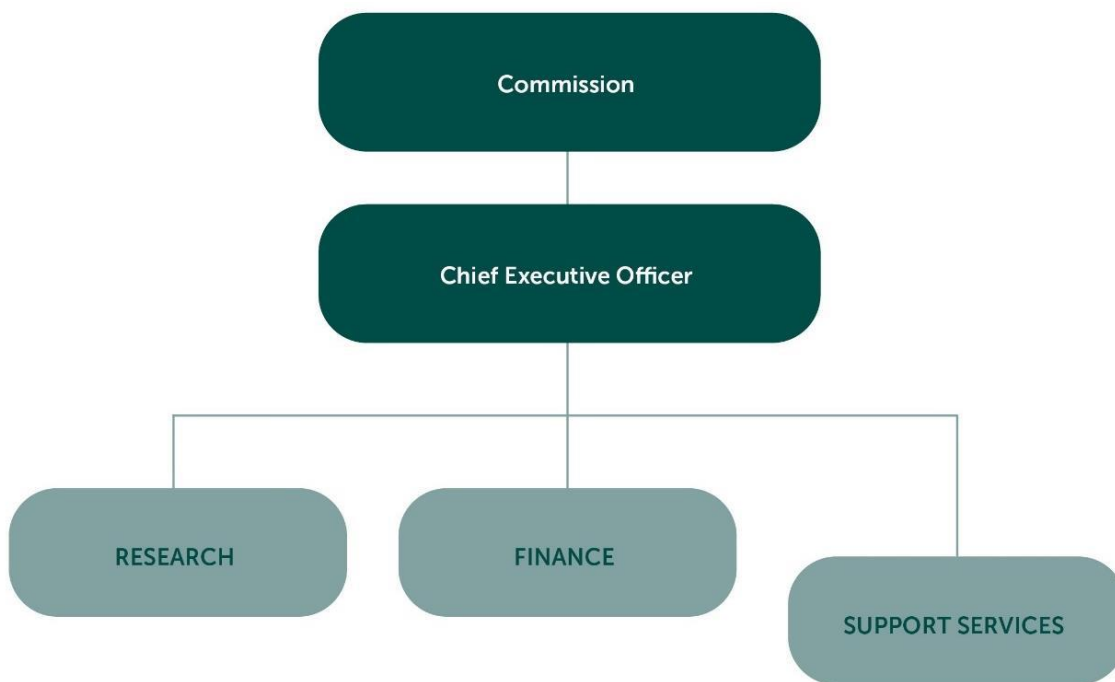
2.2 Unobhala

2.2.1 IGosa eliyiNtloko lesiGqeba linoxanduva loku-

- (a) sekwa nophuhliso lolawulo olusebenzayo;
- (b) lokuseka umbutho, ulawulo nolawulo lwabasebenzi;
- (c) ukugcinwa koqeqesho; kwaye
- (d) ukuphunyezwa kwezigqibo zeKomishoni.

2.2.2 UNobhala ubeka esichengeni iCandelo loPhando elingundoqo kunye nabasebenzi beNkxaso.

Ubume bolawulo lwe-FFC bumi ngolu hlobo lulandelayo



uMkomishina



Igosa eliyiNtloko leSigqeba

Uphando

Ezemali

linkonzo zeNkxaso

3 AMAGOSA OLWAZI E-FFC - S14(1)(A)(II) YOMTHETHO.

3.1 Igosa eliyiNtloko ye-FFC, uMnu Thulani Duncan Ntuli, liGosa loLwazi elichongiweyo. linkcukacha zoqhagamshelwano zeGosa loLwazi zezi zilandelayo-

Name	Contact number	Email address
Mr Thulani Duncan Ntuli	021 137 6085	ceo@ffc.co.za

3.2. IGosa loLwazi, ngokwecandelo le-17 loMthetho, linikezele amagunya alo phantsi kwe-PAIA kuSekela Gosa woLwazi kwezi nkucakcha zilandelayo-

Name	Contact number	Email address
Ms Ansuyah Maharaj	021 137 6085	ansuyah@ffc.co.za

Dowra		
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- 3.3 IGosa loLwazi, ngokwecandelo lama-56 lePOPIA, linikezele amagunya alo phantsi kwe-POPIA kweli Sekela leGosa loLwazi lilandelayo-

Name	Contact number	Email address
Ms Ansuyah Maharaj Dowra	021 137 6085	ansuyah@ffc.co.za

- 3.4 IGosa loLwazi le-FFC kunye namaSekela amaGosa oLwazi babelana ngedilesi yeposi njengezantsi-
kumgangatho we-11, 33 Heerengracht Street, Foreshore, eKapa

- 3.5 Iwebhusayithi yeFFC yiwww.ffc.co.za

- 3.6 Izicelo zolwazi kunye nokufikelela kwiirekhodi ezingafumaneki lula, zinokwenziwa ngokuqhagamshelana neSekela leGosa loLwazi.

4 ISIKHOKELO MALUNGA NENDLELA YOKUSEBENZISA I-PAIA - S14(1)(B) YOMTHETHO

- 4.1 UMlawuli-wolwazi unoxanduva, kwaye aphuhlise isikhokelo kulwimi ngalunye lwelizwe iilwimi ezilishumi elinanye, ngolwazi malunga nendlela yokusebenzisa i-PAIA. Esi sikhokelo siyafumaneka kwiwebhusayithi yoLawulo loLwazi.
- 4.2 Naluphi na ulwazi okanye imibuzo enxulumene nesikhokelo kufuneka ibhekiswe ku-Mlawuli woLwazi (eMzantsi Afrika) PO Box 31533 Braamfontein Johannesburg 2017 Website: www.justice.gov.za/inforeg
[I-imeyile: imibuzo@inforegulator.org.za](mailto:imibuzo@inforegulator.org.za)

5 IINDIDI ZEEREKHODI EZIGCINWE YI-FFC (S14(1)(b)(ii) ye-PAIA) NOFIKELELO KWIINGXELO (S14(1)(b)(iv) efundwa kunye ne-S15(1)(a) & (b) ye-PAIA)

- 5.1 Iirekhodi ezigcinwe yiFFC zenziwa ngolawulo lwemisebenzi yayo engundoqo kunye neenkqubo ezilawulwa yimithetho eyilawulayo. Ezi rekhodi ziquka iirekhodi ezicwangcisiweyo kunye nezo zemisebenzi eyahlukeneyo yenkxaso kwi-FFC.
- 5.2 Awona maxwebhu akutshanje neerekhodi ze-FFC ziyafumaneka kwiwebhusayithi apha. <http://www.ffc.co.za>. Amaxwebhu amadala asenokuba agciniwe okanye awaprintwanga Abo banomdla banokucela ikopi eprintiweyo yasimahla okanye ifotokopi yentsusa

njengoko kubonisiwe kuMthetho [S.15(3)]. Kungenjalo, ezinye iindidi zamaxwebhu ziyafumaneka xa kucelwe ngokusesikweni phantsi koMthetho. Iirekhodi zopapasho olutsha zidweliswe ngokungqinelana neCandelo le-15(2) loMthetho, kwaye ziya kufakwa kwiwebhusayithi yeFFC emva kokupapashwa ngokusesikweni.

5.3 UKUFIKELELA NGOKUZENZAKALELAYO NOKUBHEKA-ICANDELO LE-15 (1) (A)

UMGAQO 5A.

Lonke ulwazi olukhoyo kwiwebhusayithi yeFFC (www.ffc.co.za) zidiziwe ngokuzithandela kuquka-

- Iingxelo zoNyaka
- IiNkcazo zeMali zoNyaka
- UMthetho oFanelekileyo ngokumalunga ne-FFC
- Isicwangciso-qhinga
- Isicwangciso sokuSebenza soNyaka
- Intengiso kunye noNxibelelwano loShishino
- IiNgcaciso zemidiya
- Upapasho olusekwe kuphando lweFFC
- Ukungeniswa kwiCandelo leNgeniso

5.4 LA MAXWEBHU ALANDELAYO AKAFUMANEKI NGOKUZENZAKALELAYO-ICANDELO 33

Ngokwe-PAIA la maxwebhu kufuneka enziwe afumaneke ngesicelo kumalungu oluntu ngokulandela iinkqubo ezithile ezifunwa yi-PAIA kwaye ngamaxesha athile ukubhengeza kunokwaliwa-

5.4.1 Ulwazi olusebenzayo kunye neziVumelwano ezinxulumene nezindidi zilandelayo-

- Iingxelo zophando lwangaphakathi
- Imemorandam yokuQonda
- Izivumelwano zokuqeshisa

5.4.2 EzeziMali noBalo-mali

- Amaxwebhu e-akhawunti yebhanki
- Iincwadi ze-akhawunti kunye neengxelo zemali
- Iirekhodi zeVAT nePAYE

5.4.3 lirekhodi zabasebenzi

- lifayile zabasebenzi
- irekhodi zengqesho ezisemthethweni
- Ikhontrakthi yengqesho
- lirekhodi zoMhlalaphantsi /iProvident Fund
- lirekhodi zeNkqubo yezoNyango
- linkcukacha zebhanki
- Izibonelelo kunye neentlawulo zabasebenzi
- lirekhodi zocwangciso-mali
- lirejista zee-asethi
- Amaxwebhu ethenda namaxabiso
- Izivumelwano nababoneleli ngeenkono
- Imizuzu yeeNtlanganiso

6 INDLELA YOKUCELA UFIKELELO KWINGXELO: IINKQUBO [Isihlomelo. 14.1(F)]

6.1 Ukubhengezwa kweerekhodi

Umceli kufuneka anikwe ufikelelo kwirekhodi yequmrhu loluntu ukuba umceli uthobela oku kulandelayo-

(i) Umceli uthobela zonke iimfuno zenkqubo kwi-PAIA ngokunxulumene nesicelo sokufikelela kuloo rekhodi; kwaye

(ii) Ukufikelela kuloo rekhodi akwaliwa ngawo nawuphi na umhlaba wokwala obonelelwe kwi-PAIA.

6.2 Ubume besicelo

Umceli kufuneka asebenzise ifomu emiselweyo, iFomu A, epapashwe kwiSaziso sikaRhulumente esingu-R187 somhla we-15 kuFebruwari 2002. Umceli kufuneka abonise ukuba isicelo kukufumana ikopi yerekhodi okanye ukuba ukuhlolwa kwerekhodi kwii-ofisi ze-FFC kuceliwe ngenye indlela apho irekhodi inokujongwa khona kwimeko apho ingelulo uxwebhu.

7 IZILUNGISO EZIKHOYO UKUBA IZIBONELELO ZOMTHETHO AZITHOTYELWA (ICANDELO 14(1) (H))

7.1 Nawuphi na umntu onganelisekanga sisigqibo sikaSekela Gosa soLwazi, unokuwunyusa

umcimbi ukuya kwinqanaba leGosa loLwazi.

- 7.2 Elona gunya liphezulu lokuvuma ukubhengezwa lithweswe i-CEO.
- 7.3 I-FFC ayinayo inkqubo yesibheni yangaphakathi ekhoyo yokuquzelela izibheni ezichasene nezigqibo zeGosa loLwazi.
- 7.4 Umntu okhathazekileyo angafaka isicelo kwiNkundla ukuze afumane isiqabu esifanelekileyo.

8 UKUFUMANEKA KWENCWADANA [S.14 (3)]

- 8.1 Le ncwadana iyilwe ngeenzame zokubonisa ukuzibophelela kweFFC ekukhokeleni umzekelo ngokuthobela, uMgaqo-siseko wethu, imithetho nemimiselo yeRiphabhlikhi yo Mzantsi Afrika. Ukufumaneka kwale ncwadana akuhambelani neemfuno ze-PAIA, kodwa ikwangumzamo wokubonisa ukuzibophelela kwe-FFC ekubeni -liziko eliselubala elithobelayo nelikhuthaza ilungelo lomgaqo-siseko lokufikelela kulwazi.
- 8.2 Le ncwadana yemigaqo ifumaneka nge-elektroniki nangeekopi ezinzima **ngesiNgesi, isiXhosa nesiBhulu.** Iikopi zenziwa zifumaneka kwi-FFC ukuze zihlolwe luluntu ngexesha leeyure zokusebenza. Le ncwadana yemigaqo iyafumaneka nakwiwebhusayithi yeFFC kwaye inokwenziwa ifumaneka kuye nawuphi na umntu xa eyicela.

9 UHLAZIYO LWENCWADANA

Le ncwadana iya kuhlaziywa njengoko kwaye xa kuyimfuneko.

10 UKUSETYENZWA KOLWAZI LOMNTU NGOKUBHEKISELELE KUMTHETHO WOKHUSELEKO LOLWAZI LOMNTU ONGUNOMBOLO 4 WE-2013

- 10.1 I-FFC kufuneka iqokelele kwaye isebenzise ulwazi, kubandakanywa ulwazi lomntu siqu njengoko luchazwe kuMthetho woKhuseleko loLwazi loBuqu, ukuya kuthi ga kwinqanaba lokuba kuyimfuneko ukwenza ngokufanelekileyo imisebenzi, izibophelelo kunye nemisebenzi.
- 10.2 I-FFC iqhuba iinkcukacha zobuqu zezi ndidi zezifundo zedatha zilandelayo-
 - Abasebenzi beFFC, abaqeqeshwayo kunye nabafake izicelo zemisebenzi
 - Ababoneleli beqela lesithathu
 - Amanye amaqumrhu oluntu.

10.3 Ezi ndidi zilandelayo zolwazi lomntu zenzelwe ukuzalisekisa imisebenzi

- Inombolo yokuchonga (inombolo yomqeshwa; inombolo zobhaliso lwenkampani, inombolo yesazisi)
- Iidilesi ze-imeyile, idilesi yendawo, inombolo yomnxeba
- Amagama, ifani, ubume bomtshato, ubuzwe, isini, ubudala, imeko yempilo yomzimba, imeko yempilo yengqondo, impilo-ntle, imeko yokukhubazeka, ulwimi, indawo yokuzalwa, umhla wokuzalwa. Olunye ulwazi lunokuba luxhaphake kakhulu kwiinkqubo zethu zengqesho kunakumacandelo angundoqo oshishino.
- Ulwazi lwebhayometriki olufana noshicilelo lweminwe, ngakumbi kwiinkqubo zethu zengqesho
- Ulwazi ngobuhlanga, ubuhlanga okanye imvelaphi yentlalo, ushicilelo lolwaphulo-mthetho/iinkqubo zabantu
- Imfundo, ezonyango, ezemali, ulwazi lwengqesho yabantu

10.4 Ulwazi lomntu siqu luchazwa kuphela ukuba kuyimfuneko ukuzalisekisa isigunyaziso sowiso-mthetho se-FFC njengoko kubonelelwe kuMthetho we-FFC, ngeenjongo zoshishino, apho kukho isibophelelo somthetho, okanye kukho uxanduva loluntu lokubhengeza ulwazi, okanye umdla osemthethweni. umnikazi wedatha efuna ukubhengezwa okanye imvume enikwe yidatha ngokuxhomekeke ekuvezeni ulwazi. Ukubhengezwa kolwazi, kubandakanywa nolwazi lomntu siqu yi-FFC kuxhomekeke kwizibonelelo zoMthetho we-FFC.

10.5 Abafumana ulwazi baquka ababoneleli ngeenkonzelo be-FFC, abanye abalawuli (kubandakanywa nabalawuli bamazwe angaphandle), iiarhente zokuthotyelwa komthetho, kunye nee-arhente zokuqinisekisa.

10.6 Ulwazi lomntu siqu lunokusetyenzwa kwezinye iindawo ezingaphandle koMzantsi Afrika ngeenjongo zoshishino, ukwabelana nabalawuli bamazwe angaphandle ngokuzalisekisa isigunyaziso sowiso-mthetho okanye iiarhente zocino-mthetho ngeenjongo zophando.

10.6 Apho kufanelekileyo, sicela amaqela esithathu esabelana nawo ngolwazi, ukuba athathe amanyathelo aneleyo kwaye athobele imithetho esebenzayo yokukhusela idatha kunye nokukhusela ulwazi esiluchazayo kubo. Oku sikwenza ngamalungiselelo ekhontrakthi nala maqela esithathu. Sikwathatha amanyathelo angaphakathi ukuqinisekisa ukuba amaqela esithathu esiwatyumbayo anemilinganiselo efanelekileyo yokukhusela ulwazi esilunika

wona.

10.7 I-FFC isebenzisa ulawulo lokhuseleko, i-elektroniki kunye neyomzimba eyenzelwe ukugcina imfihlo, ukuthintela ilahleko, ukufikelela okungagunyaziswanga kunye nomonakalo kulwazi ngamaqela angagunyaziswanga. Isicwangciso sokhuseleko lwesayibha se-FFC silungelelaniswe nezikhokelo ezisemgangathweni zeshishini ukuqinisekisa ulawulo olusebenzayo lomngcipheko wokhuseleko lequmrhu lesayibha. Siqhuba uvavanyo oluqhubekayo lobuthathaka bokhuseleko ukuphucula ukuma kwethu kokhuseleko kunye nokubonelela ngengqinisekiso kubo bonke abachaphazelekayo bethu.

10.8 Izifundo zeDatha zinezi zilungiso zilandelayo apho ukuphazamiseka kwenzeke ngokukhuselwa kolwazi lwabo lobuqu yi-FFC

10.8.1 Faka isikhalazo kwiGosa loLwazi le-FFC, apho ungonelisekanga, faka isikhalazo kuMlawuli woLwazi ngendlela emiselweyo kunye nefomu.

10.8.2 Iziko lenyathelo lembambano ngomonakalo kwinkundla enegunya.

11 IIFOM ZE-FFC ZOKUFAKA ISICELO PHANTSI KWE-PAIA

- Ifomu A: Isicelo sokufikelela kwirekhodi yequmrhu likarhulumente
- Ifomu B: Isaziso sesibheni sangaphakathi
- Ishedyuli yeentlawulo ezimiselweyo