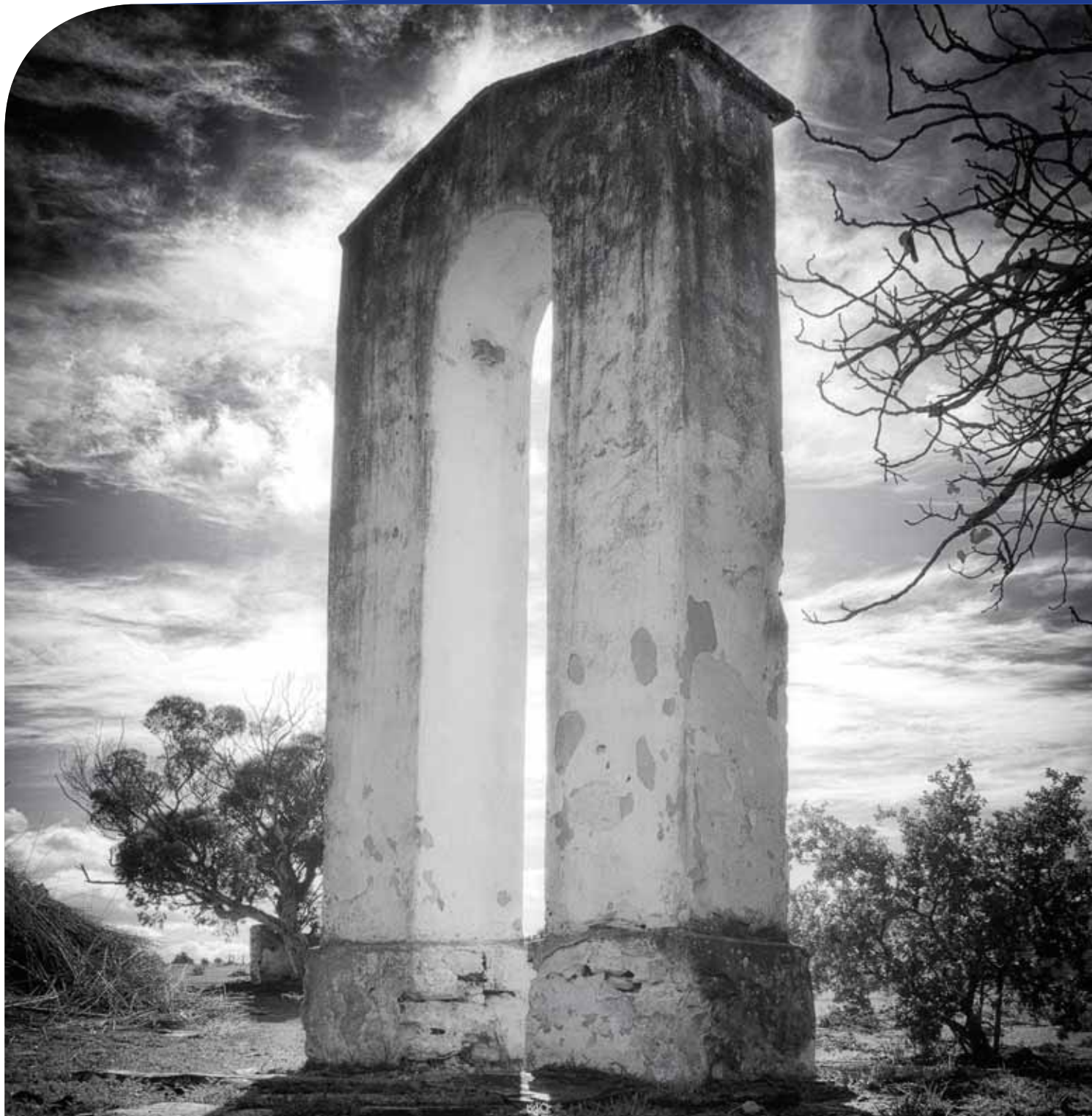




**Western Cape
Government**

Cultural Affairs and Sport



Annual Report
2017/2018

Contents

PART A: GENERAL INFORMATION	4
1. PUBLIC ENTITY'S GENERAL INFORMATION	5
2. LIST OF ABBREVIATIONS/ACRONYMS.....	6
3. FOREWORD BY THE CHAIRPERSON	7
4. CHIEF EXECUTIVE OFFICER'S OVERVIEW	9
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	12
6. STRATEGIC OVERVIEW.....	13
6.1. Vision	13
6.2. Mission.....	13
6.3. Values	13
7. LEGISLATIVE AND OTHER MANDATES	14
8. ORGANISATIONAL STRUCTURE	18
PART B: PERFORMANCE INFORMATION	19
1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES	20
2. SITUATIONAL ANALYSIS.....	20
2.1. Service Delivery Environment	20
2.2. Organisational environment.....	23
2.3. Key policy developments and legislative changes.....	24
2.4. Strategic Outcome Oriented Goals	24
3. PERFORMANCE INFORMATION BY PROGRAMME/ACTIVITY/ OBJECTIVE	25
4. Revenue collection	28
4.1. Capital investment	29

PART C: GOVERNANCE	30
1. INTRODUCTION	31
2. PORTFOLIO COMMITTEES	31
3. EXECUTIVE AUTHORITY	31
4. THE HERITAGE WESTERN CAPE COUNCIL.....	31
5. RISK MANAGEMENT	43
6. INTERNAL CONTROL UNIT	43
7. INTERNAL AUDIT AND AUDIT COMMITTEES.....	43
8. COMPLIANCE WITH LAWS AND REGULATIONS	45
9. FRAUD AND CORRUPTION.....	45
10. MINIMISING CONFLICT OF INTEREST	46
11. CODE OF CONDUCT	46
12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES	46
13. COMPANY /BOARD SECRETARY (IF APPLICABLE)	46
14. SOCIAL RESPONSIBILITY	46
15. AUDIT COMMITTEE REPORT	47
PART D: HUMAN RESOURCE MANAGEMENT	50
1. INTRODUCTION	51
2. HUMAN RESOURCE OVERSIGHT STATISTICS	51
PART E: FINANCIAL INFORMATION	52
1. REPORT OF THE EXTERNAL AUDITOR.....	53
2. ANNUAL FINANCIAL STATEMENTS.....	60

PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME	Heritage Western Cape
LEGAL FORM OF ENTITY	Public Entity
NATURE OF BUSINESS AND PRINCIPAL ACTIVITIES	To identify, protect, conserve, manage and promote heritage resources in the Western Cape.
REGISTRATION NUMBER	n/a
PHYSICAL ADDRESS	3 rd Floor, Protea Assurance Building Greenmarket Square Cape Town 8001
POSTAL ADDRESS	PO Box 1665 Cape Town 8000
TELEPHONE NUMBER/S	021 483 9598
FAX NUMBER	021 483 9845
EMAIL ADDRESS	ceoheritage@westerncape.gov.za
WEBSITE ADDRESS	www.hwc.org.za
EXTERNAL AUDITORS	Auditor-General of South Africa
BANKERS	Nedbank and ABSA

2. LIST OF ABBREVIATIONS / ACRONYMS

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
APM	Archaeology, Palaeontology and Meteorites Committee
BAR	Basic Assessment Report
BELCOM	Built Environment and Landscapes Committee
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CMF	Conservation Management Framework
CMP	Conservation Management Plan
CoCT	City of Cape Town
DCAS	Department of Cultural Affairs and Sport
DERM	Directorate Enterprise Risk Management, Department of the Premier
EE	Employment Equity
EIA	Environmental Impact Assessment
EIR	Environmental Impact Report
EPWP	Expanded Public Works Programme
ERM	Enterprise Risk Management
EXCO	Executive Committee
GRAP	Generally Recognised Accounting Practice
HIMS	Heritage Information Management System
HOMS	Heritage Officers Meetings
HWC	Heritage Western Cape
IACOM	Impact Assessment Committee
IGIC	Inventories, Grading and Interpretations Committee
KING III	King Report on Corporate Governance
MEC	Member of the (Provincial) Executive Council
MTEF	Medium-Term Expenditure Framework
NEMA	National Environmental Management Act
NHRA	National Heritage Resources Act
PAIA	Promotion of Access to Information Act
PFMA	Public Finance Management Act
PN	Provincial Notice
RWOPS	Remunerative Work Outside the Public Service
SAHRA	South African Heritage Resources Agency
SAHRIS	South African Heritage Resources Information System
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SITA	State Information Technology Agency
WCG	Western Cape Government

3. FOREWORD BY THE CHAIRPERSON



Dr Antonia Malan
Chairperson of the Council of Heritage Western Cape

How often are reports prefaced with the words, “it has been a challenging year”? This year is no exception. Heritage Western Cape (HWC) is a minimally resourced entity, with a mandate to identify and manage thousands of formally and generally protected heritage resources, throughout a large province, on behalf of all its people. HWC is responsible for taking a long-term view for posterity, while also considering the clamouring short-term demands of the present. Indeed, section 5(1)(d) of the National Heritage Resources Act (NHRA) cautions that: “heritage resources management must guard against the use of heritage for sectarian purposes or political gain”. The tensions and contradictions are often difficult to resolve, and they put great pressure on us all. I am therefore taking the unusual step of starting this foreword with my sincere thanks to the HWC frontline personnel - staff and members of committees whose passion, commitment and professionalism enables the entity to continue to perform its functions.

There has been a need to update the policies, regulations and guidelines. As a result, HWC published draft public participation guidelines that must be followed for decision-making purposes, and for the formal registration of graded heritage resources. HWC continues to foster cooperative relationships with municipalities, heritage practitioners and conservation bodies.

The process of delegating local heritage management responsibilities to municipalities continues. HWC has had fruitful engagements with Drakenstein Municipality which has demonstrated interest in assuming its heritage management responsibilities as mandated by the National Heritage Resources Act, No. 25 of 1999 (NHRA).

What is the purpose of collecting information and artefacts if it is not known about and accessible for research? It is against this background that the Archaeology, Palaeontology and Meteorites Committee (APM) has been in the process of developing guidelines to monitor what happens to excavated material once the fieldwork is done.

HWC acknowledges the diversity that characterise the heritage of the people of the Western Cape. Therefore, HWC seeks to use heritage to inculcate the values of respect, tolerance and social inclusion to alleviate the inequalities of the past and present. In addition, HWC has taken a proactive stance to ensure that heritage compliance responds to the immediate needs of the people of the Western Cape. During the aftermath of the Knysna and Plettenberg Bay fire disaster HWC sent a delegation to assess the damage to heritage properties and facilitated urgent reconstruction work. Built Environment and Landscapes Committee (BELCom) has

initiated plans to assist the community of Elim to prepare heritage-related applications and to get technical advice and help with building repairs.

Once again, we are proud to have contributed to the Western Cape Government's record for excellence in financial and governance compliance in achieving our targets. On behalf of Council of HWC I convey my sincere gratitude to the Provincial Minister, Anroux Marais and Head of Department, Brent Walters, for their continuous support during the financial year.



Dr Antonia Malan
Chairperson Heritage Western Cape
31 May 2018

4. CHIEF EXECUTIVE OFFICER'S OVERVIEW



Dr Mxolisi Dlamuka
Chief Executive Officer of Heritage Western Cape

Introduction

Heritage Western Cape's mandate to identify, protect, conserve, manage and promote heritage resources is undoubtedly a daunting task if one considers the nature of the diverse heritage that is within the Province. Adding to this challenge is the growing interest towards the use of heritage to build social inclusion and the responsibility of integrating principles of heritage conservation with planning and spatial development. This has necessitated that HWC Council and its committees respond swiftly and host additional meetings in order to deal with the increasing number of heritage related applications. In order to ensure that HWC Council and committees take decisions that are in line with the legislative mandate, there has been an increase in the frequency of site visits, particularly where applications are of a controversial nature and there are objections from interested and affected parties. Moreover, in order to comply with the Promotion of Administrative Justice Act (PAJA), No. 3 of 2000, applicants had to conduct sufficient public participation before HWC makes a heritage decision. In some instances, this new process caused some delays.

Processing of Applications

The processing of heritage applications is one of the major functions of HWC. Council has developed a framework of delegation in order to ensure that some of its work is performed by committees. The following committees are fully constituted and functional: Archaeology, Palaeontology and Meteorites Committee (APM); Built Environment and Landscapes Committee (BELCom); Inventories, Grading and Interpretation Committee (IGIC), Impact Assessment Committee (IACom); Appeals Committee; and Heritage Operational Meetings (HOMS). The year under review has witnessed an increase by 7.8% in the number of heritage applications that were processed by Committees, with a total number of applications processed by HWC. The role of HOMs became evident as approximately 89% of all applications were processed by this committee.

World Heritage Site matters

With the enlisting of the Early Cape Farmsteads of the Cape Winelands and the Emergence of Early Modern Humans to the tentative list of World Heritage Sites, HWC managed the process of the development of the Integrated Conservation Management Plans (ICMPs). The ICMP for the Emergence of Early Modern Humans was finalised.

Due to the growing interests in the evolution of modern humans in South Africa, particularly since the discovery of Homo naledi, the Emergence of Modern Humans nomination dossier is receiving priority with regards to the preparation of a full nomination to UNESCO. During the year under review, HWC appointed a service provider to establish a Management Authority in terms of the World Heritage Convention Act.

New Provincial Heritage Sites

During the year under review the following sites were proclaimed as Provincial Heritage Sites:

Gazette notice and date	Name	Areas	Significance
P.N. 177/2017 22 September 2017	Rocklands Civic Centre	Mitchell's Plain	Erf 11553, including the Rocklands Community Hall which was built during the early 1980s, provided a convenient space for mass resistance and large scale political gatherings that were organised by the anti-apartheid organisations. The historical meeting of 20 August 1983 which led to the establishment of the United Democratic Front (UDF) was held at this location. UDF became the largest socio-political movement that united South Africans from diverse backgrounds to fight against apartheid. The site has significant political, as well as social significance.
P. N. 176/2017 22 September 2017	Auwal Masjid	Bo-Kaap	Auwal Masjid, situated on erf 163450, 39 Dorp Street, Bo-Kaap was declared for its religious, social, historical, aesthetical and architectural significances, whilst also possessing a high local landmark quality. The Auwal Masjid became the first Masjid to be established in South Africa and is still being used for Muslim religious purposes. It became a centre for Muslim communal activity, regulating social and religious life. The Auwal Mosque is of cultural significance based on its association with living heritage, links to slavery, and importance in the community, strong association with the Muslim community and its special association with among others, Tuan Guru, Achmat van Bengalen and Saartjie van die Kaap. The mosque represents the struggle of the Cape Muslims, for religious recognition and freedom to worship.

Spending Trends

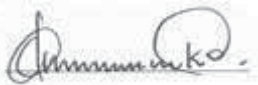
Programme /activity /objective	2016/2017			2017/2018		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Goods and services	2 966	3 582	*(616)	3 232	3 764	(532)

The over expenditure is mainly related to the GRAP 23 adjustments made for salaries (employee cost: R546 000) of the financial management staff pertaining to services in-kind received from the department.

The funding received from DCAS was utilised to defray expenditure related to the activities of the Heritage Western Cape, as intended.

Appreciation

In conclusion I would like to thank the Minister of Cultural Affairs and Sport for her leadership and support to the entity. I further extend my appreciation to the Audit Committee and other oversight bodies who conducted a critical appraisal of HWC's performance throughout the year.



Dr Mxolisi Dlamuka
Chief Executive Officer
31 May 2018

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

To the best of my knowledge and belief, I confirm the following:

All information and amounts disclosed in the annual report are consistent with the annual financial statements audited by the Auditor General.

The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the GRAP standards applicable to the public entity.

The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The accounting authority is responsible for establishing, and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the public entity for the financial year ended 31 March 2018.

Yours faithfully



Dr Mxolisi Dlamuka
Chief Executive Officer
31 May 2018



Dr Antonia Malan
Chairperson of Council
31 May 2018

6. STRATEGIC OVERVIEW

6.1. Vision

Inclusive, proactive identification and sustainable management of heritage resources.

6.2. Mission

Heritage Western Cape ensures and implements the inclusive identification, effective management, conservation and promotion of heritage resources for present and future generations.

6.3. Values

Caring, Competence, Accountability, Integrity, Innovation, Responsiveness, Inclusivity and Respect.

7. LEGISLATIVE AND OTHER MANDATES

Heritage Western Cape, a schedule 3C Public Entity, regards the legislative mandate on which its overall functioning is based as binding in terms of the following:

- To promote good governance at all levels;
- To empower communities to nurture and conserve the heritage resources so that they may be bequeathed to future generations;
- To lay down general principles for governing heritage resources management throughout the Western Cape; and
- To introduce an integrated system for the identification, protection, conservation, management and promotion of heritage resources in the province in terms of the NHRA and its regulations.

Constitutional Mandates

Section	Direct Responsibility of Heritage Western Cape
Constitution of the Republic of South Africa, 1996	
Section 24(b)(ii): Environment	Heritage Western Cape must, by legislative and other measures, regulate and monitor the promotion of conservation of the heritage environment in the Western Cape. This may not be exercised in a manner inconsistent with any provision of the Bill of Rights. Annual reports on this mandate must be submitted to the Western Cape Provincial Parliament.
Section 31: Cultural, religious and linguistic	HWC must ensure that its programmes and projects take into account the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and intergovernmental	Heritage Western Cape cooperates with all spheres of government. In terms of its mandates, HWC works in close cooperation with the Department of Cultural Affairs and Sport, the South African Heritage Resources Agency (SAHRA) and municipalities in the Western Cape.
Schedule 4A: Functional Areas of Concurrent National and Provincial Legislative Competence	Heritage Western Cape works closely with the South African Heritage Resources Agency regarding heritage matters especially National Heritage Sites that are located within the Western Cape.
Section 195: Basic values and principles governing public administration	HWC officials must adhere to the provisions of section 195, which provides a description of the democratic values and principles governing public administration. Section 195(1)(b) requires the promotion of the efficient, economic and effective use of resources. This implies that programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.
Constitution of the Western Cape, 1997	
Section 81	Heritage Western Cape must implement policies to actively promote and maintain the welfare of the people of the Western Cape, specifically with regard to the protection and conservation of the natural historical, cultural historical, archaeological and architectural heritage of the Western Cape for the benefit of present and future generations. Heritage Western Cape must implement specific policies in this regard.

Legislative mandates

National Legislation	Reference	Description
Public Finance Management Act, 1999	Act 1 of 1999	The Public Finance Management Act (PFMA): <ul style="list-style-type: none"> regulates financial management in national and provincial governments, listed or unlisted public entities, constitutional institutions and provincial legislatures. ensures that all revenue, expenditure, assets and liabilities of these institutions are managed efficiently and effectively; and defines the responsibilities of persons entrusted with financial management in these bodies.
Promotion of Access to Information Act, 2000	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things, HWC and every other public and private body must: <ul style="list-style-type: none"> compile a manual that explains to members of the public how to lodge an application for access to information that the body holds; and appoint an information officer to consider requests for access to information held by the body.
Promotion of Administrative Justice Act, 2000	Act 3 of 2000	This Act: <ul style="list-style-type: none"> sets out the rules and guidelines that administrators must follow when making decisions; requires administrators to inform people about their right to review or appeal and their right to request reasons; requires administrators to give reasons for their decisions; and gives members of the public the right to challenge the decisions of administrators in court.
Protection of Personal Information Act, 2013	Act 4 of 2013	This Act places a responsibility in institutions to ensure the following: <ul style="list-style-type: none"> To promote the protection of personal information processed by public and private bodies; To introduce certain conditions so as to establish minimum requirements for the processing of personal information. <p>As HWC does collect personal information in the processing of applications the POPI Act will need to be complied with.</p>
National Heritage Resources Act, 1999	Act 25 of 1999	DCAS provides HWC, as the provincial heritage resources authority for the Western Cape, with personnel and other shared financial and administrative support to execute and administer its legal mandate. DCAS oversees the nomination of a Western Cape provincial representative, preferably a member of the Council of Heritage Western Cape, to sit on the Council of the South African Heritage Resources Agency. DCAS also ensures that the MEC appoints a Council for HWC – the provincial heritage resources authority appointed in terms of the NHRA. DCAS also assists the MEC when appeals have been lodged with him or her against decisions of HWC.

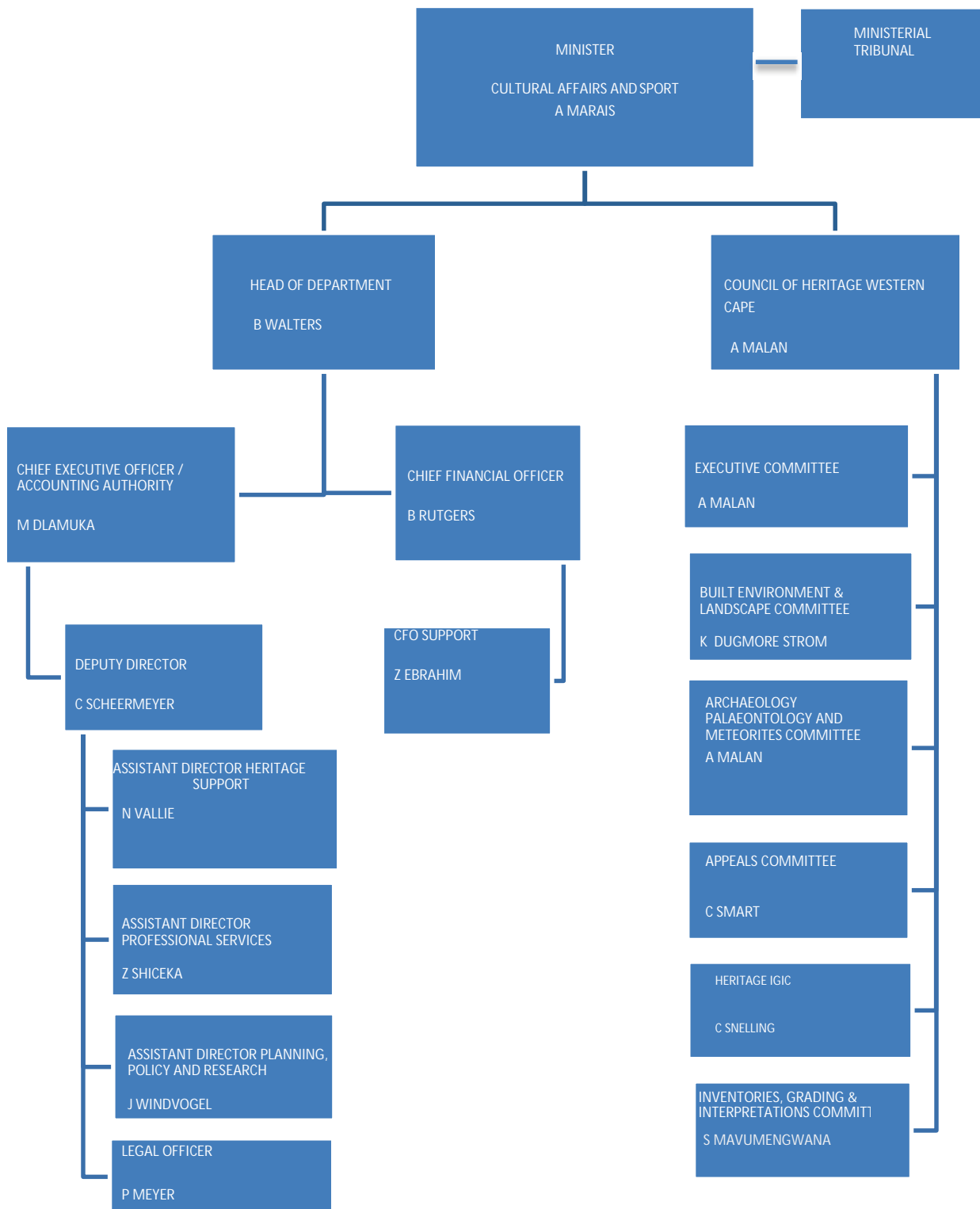
National Legislation	Reference	Description
World Heritage Convention Act, 1999	Act 49 of 1999	DCAS is responsible for appointing a Western Cape provincial representative to sit on the South African World Heritage Advisory Committee. The Department is also responsible for complying with the provisions of the Act and the World Heritage Convention regarding the nominations of potential sites for the South African Tentative List, and the nomination of sites on the South African Tentative List for the attention of UNESCO's World Heritage Committee.
Western Cape Heritage Resource Management Regulations	PN 336 of 25 October 2002, PN 298 of 29 August 2003, PN 212 of November 2004, PN 106 of 31 March 2005. PN 7497/2015 of September 2015.	

Case law

Court Case	Reference	Description
Louis Johannes Raubenheimer v the Trustees of the Hendrik Johannes Bredenkamp Trust and Others	Western Cape High Court case no. 10228/04	The judgment deals with what constitutes a "bona fide interest" in a decision of a heritage authority which will convey locus standi to appeal in terms of the NHRA. The Court found that it had to be a real interest and not just a sentimental attachment to the heritage resource.
Top Performers (Pty) Ltd v Minister of Cultural Affairs and Recreation	Western Cape High Court case no. 5591/05	This judgment had a profound impact on the appeal processes of the tribunals appointed by the MEC in terms of section 49 of the National Heritage Resources Act, 1999, read with Regulation 12 of PN 336 of 2003. DCAS and the MEC took corrective steps to ensure fair administrative processes and make provision for the admission of new evidence into the record of a tribunal process, as well as better compliance with the rules of natural justice in terms of the <i>audi alteram partem maxim</i> .
The Chairpersons' Association v Minister of Arts and Culture [2007] SCA 44 (RSA)	Supreme Court of Appeal case no. 25/2006	This judgment sets out what constitutes adequate consultation with local communities and other stakeholders in respect of proposed changes to geographical names. DCAS and the Western Cape Provincial Geographical Names Committee established by the MEC are important role players in the implementation of the relevant legislation, especially with respect to the facilitation of consultation with stakeholders and communities. They must take this judgment into account in the processes and procedures they use to manage proposed changes to geographical names.
Qualidental Laboratories v Heritage Western Cape [2007] SCA 170 (RSA)	Supreme Court of Appeal case no. 647/06	This judgment confirmed the powers conferred on the MEC and Heritage Western Cape to impose conditions on a development in terms of section 48 of the National Heritage Resources Act, 1999.
South African Heritage Resources Agency v the Arniston Hotel Property (Pty) Ltd and One Other	Western Cape High Court case no. 5446/2006	The judgment deals with the matter of work approved under the National Building Regulations prior to the institution of a formal protection in terms of the NHRA and issues of validity of a notice of provisional protection.

Court Case	Reference	Description
Willows Properties (Pty) Ltd v Minister of Cultural Affairs and Sport	Western Cape High Court case no. 13521/08	The applicant filed an urgent application in the High Court to compel the MEC to make a decision or, alternatively, to issue the Record of Decision in respect of an appeal lodged with the MEC in terms of section 49 of the National Heritage Resources Act, 1999, read with regulation 12(7) of PN 336 of 2003. The impact of the judgment on DCAS is that it must ensure that tribunals issue Records of Decision in good time. Corrective measures have been implemented.
Waenhuiskrans Arniston Ratepayers Association and Another v Verreweide Eiendomsontwikkeling (Edms) Bpk and Others 1926/2008 [2009] ZAWCHC 181.	Western Cape High Court case no. 1926/2008	The Court considered whether the South African Heritage Resources Agency or Heritage Western Cape have jurisdiction in respect of sites that have been graded by SAHRA as Grade 1 sites in terms of sections 35 and 36 of the National Heritage Resources Act, 1999. The Court found that, in such cases, SAHRA has jurisdiction. The implication of this judgment for HWC is that the Department must provide legal assistance to Heritage Western Cape to interpret the legislation, and it must ensure that HWC acts within its legal mandate.
Peter Gees v the Provincial Minister of Cultural Affairs and Sport, Western Cape, the Chairperson, Independent Appeal Tribunal, Heritage Western Cape, the City of Cape Town, City Bowl Ratepayers; & Residents' Association	Western Cape Division of the High Court of South Africa no. 6205/2015	The Court has confirmed that, despite the facts in this case are different than in the Qualidental case, the imposition of conditions are within the parameters of the National Heritage Resources Act, 1999 and are consistent with the overall scheme of the Act. Conditions can be imposed in a permit for demolition of an existing structure older than 60 years in terms of section 34(1) of the Act.
Piketberg Local Heritage Committee and Another v Liebco Vleishandelaars Edms Bpk and others (Heritage Western Cape 2nd Respondent)	Western Cape Division of the High Court of South Africa No. 1103 2016	Application for review of a decision of HWC's Built Environment and Landscape Committee (BELCom). Permission was granted by BELCom to demolish a building on Erf 207 Piketberg. The Piketberg Heritage Committee applied to the High Court to review the decision as the provisions of PAJA were not complied with. The Court considered HWC's present policy of requiring consultation only with registered conservation bodies and held that, as the decisions taken had the potential to affect members of the general public, broader public consultation was required. This will mean that applicants will be required to advertise proposals for comment from the general public.

8. ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION

1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The AGSA / auditor currently performs the necessary audit procedures on the performance information to provide limited assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the report on other legal and regulatory requirements section of the auditor's report.

Refer to page 53 to 58 the Auditors Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1 Service Delivery Environment

In complying with the order of the Western Cape High Court, HWC has developed draft Public Participation guidelines. These guidelines were presented to the workshop which was held on 13 May 2017. The workshop was attended by heritage practitioners, representatives from municipalities, civil society and conservation bodies. After considering inputs from the workshop and Council, these guidelines were published in the Provincial Gazette for comments. HWC is the process of finalising these guidelines. In the absence of approved guidelines, HWC uses the minimum requirements of PAJA to advise applicants who are required to undertake a public participation process.

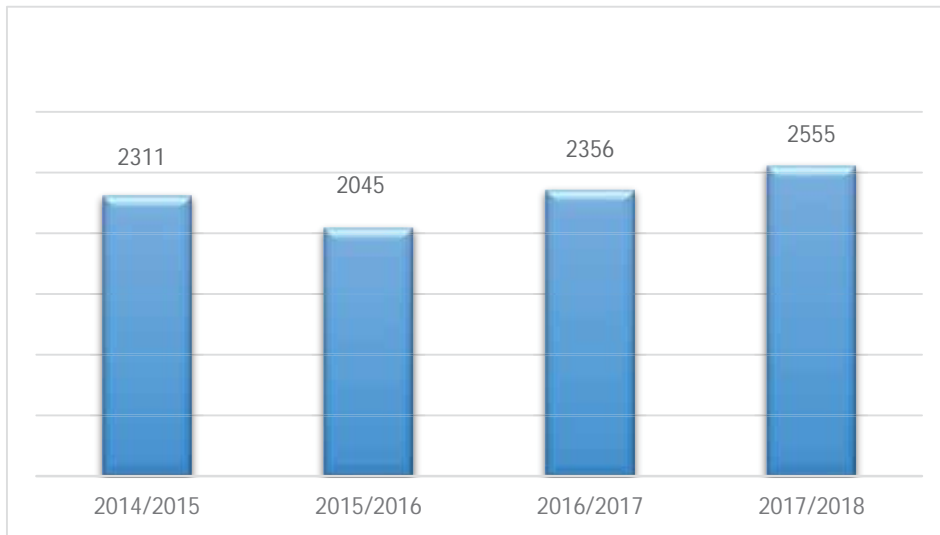
Cultural Heritage has become a catalyst in the tourism value chain. HWC recognises the need to balance the cultural and economic imperatives of the Western Cape and strives to ensure that there are appropriate trade-offs between development and heritage conservation. Moreover, there is a lack of understanding of heritage resources management processes in order to facilitate such development and trade-offs. This has created incorrect negative perceptions that HWC does not support development.

HWC has sought to foster greater working relationships with conservations bodies that have shown interest in promoting and conserving the heritage resources of their local areas. Moreover, HWC has engaged different municipalities in order to ensure that there is appreciation and protection of heritage resources at a local level. In addition, HWC has provided specialist advice to municipalities that are compiling their heritage inventories. It is also envisaged that the promotion of the work of HWC will encourage communities to value and protect their heritage and inculcate a culture of compliance.

The nature of HWC operations necessitates the balancing of competing interests (e.g. between developers and communities interested in preserving heritage) which often results in litigation. This results in HWC often being cited as a defendant or respondent in a number of High Court cases.

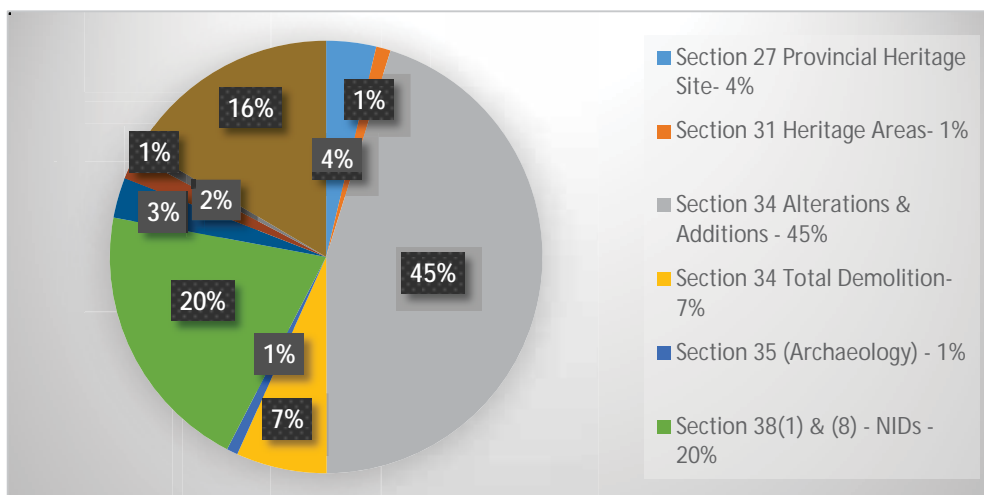
2.1.1 Summary of applications, heritage reports and enquiries

While the NHRA provides for a variety of activities to be undertaken by a provincial heritage resources authority, the bulk of the work of HWC still comprises the processing of applications under the terms of Chapter II of the Act. During the year under review HWC received 2555 heritage applications and 455 enquiries from members of the public. There was a steady increase in heritage applications to HWC due to the increase in compliance enforcement mechanisms and collaborations with conservation bodies.



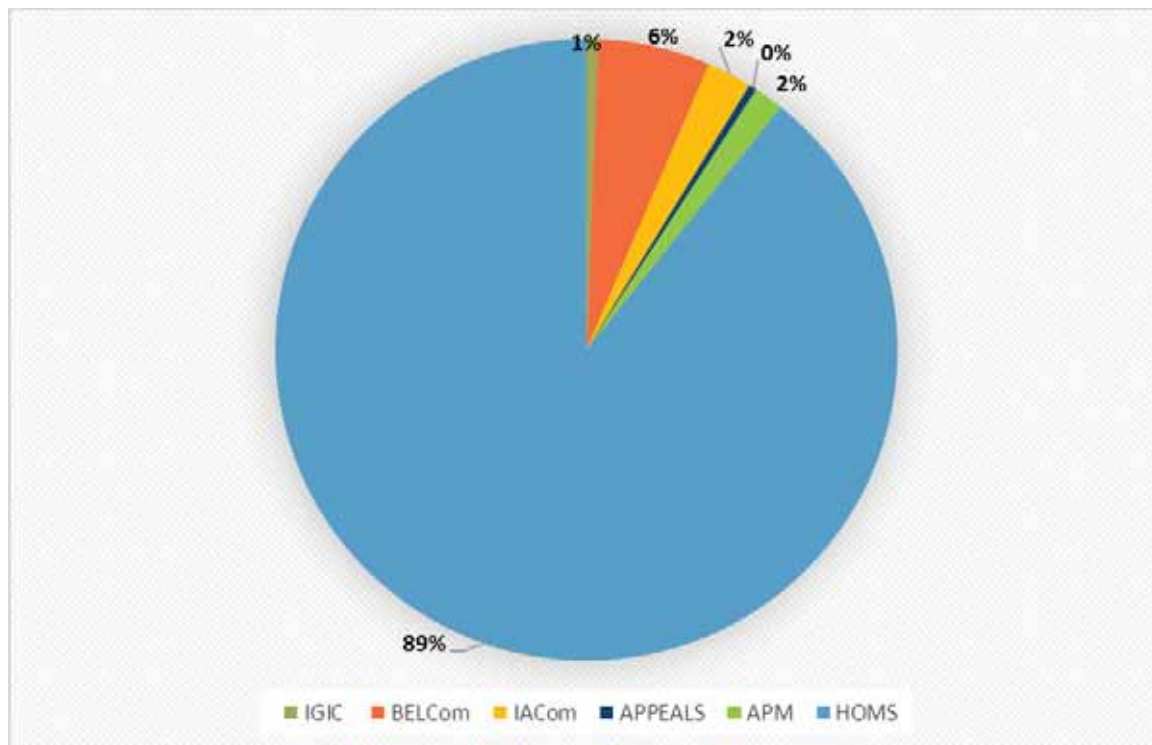
Number of applications per year

Of the 2 555 applications received by HWC, 103 were applications made pertaining to the management of Provincial Heritage Sites. 45 Permit applications for the excavation or research of archaeological or palaeontological sites or objects were received. The bulk of applications pertained to development applications and those related to alterations, additions or total demolition to structures older than 60 years in terms of the NHRA. The following graph below illustrates types of application received by HWC:



2.1.2 Processing of applications by HWC Committees

Applications to HWC are processed by the following committees: Archaeology, Palaeontology and Meteorites (APM); Built Environment and Landscapes Committee (BELCom); Inventories, Grading and Interpretation Committee (IGIC), Impact Assessment Committee (IACom); Appeals Committee; and Heritage Officers Meetings (HOMS). Council has expanded the delegations to enable HOMS to deal with applications that are more complex and those that have objectors. The graph below illustrates how many applications were processed by each committee.



2.1.3 Internal appeals process

Section 49 of the NHRA empowers HWC to establish the Appeals Committee. During the financial year under review, a total of twenty-three appeal applications were lodged with the Appeals Committee. Of the appeal applications, 50% were upheld in support of the original decision making committee.

2.1.4 Appeals to Ministerial Tribunal

If any member of the public or an applicant is not satisfied with decision of the Appeals Committee, they have an opportunity to escalate their appeal to the Minister in terms of section 38(6) and 49 of the NHRA. The Minister is empowered to establish an Independent Tribunal consisting of three experts having expertise regarding the matter.

2.1.5 Digitisation and Information Management

The website (www.hwc.org.za) of HWC has been in operation for some time and has enabled HWC to provide updated information to the public on its application processes. The website provides information on frequently asked questions such as how to apply for different kinds of permits and what information HWC requires. HWC is exploring the possibilities of integrating its newly developed Heritage Information Management System (HIMS) with the South African

Heritage Resources Information System (SAHRIS), developed by the South African Heritage Resources Authority. Such an integration will contribute to HWC complying with its responsibilities of reporting to the national heritage resources authority, SAHRA on its national inventory management, and provide greater scope for integrated database capabilities in the management of its heritage resources management system.

2.2. Organisational environment

DCAS provides a subsidy, staff and operational support to HWC in order to enable it to implement the NHRA. HWC has continued to ensure that service delivery targets of the organisation are met in spite of challenges in the sector and staff limitations. HWC has received support from DCAS through the EPWP programme. Attracting and retaining qualified and skilled staff has been a challenge for HWC as current remunerative packages do not take into consideration competitive scarce skills and expertise of staff.

The functions of HWC are overseen by a Council which consists of specialists in the fields of architecture, town and regional planning, urban planning, archaeology, social history and law. The current Council was appointed by the Provincial Minister for a three-year term, 1 November 2016 to 31 October 2019. In addition, Council has ensured that committees are operational and where necessary new members of committees are appointed in order to ensure that HWC executes its mandate with efficacy and efficiency.

2.2.1 Consideration of inventories of the national estate

HWC has a duty to consider and approve inventories that are submitted by local authorities in terms of section 30 (5) of the NHRA. The following inventories were considered by IGIC during this financial year:

- Stellenbosch Rural Heritage Survey Phase 11B
- George Heritage Asset Register
- Tulbagh Church Street Inventory
- Ou Tuin Precinct Survey, Paarl

The submission of inventories is important for a number of reasons. They form the basis for identification and formal protection of sites in terms of Part 1 of Chapter II of the NHRA and, because they grade sites, assist HWC and local authorities to understand the relative values of heritage resources.

2.2.2 Formal Protection of Heritage Resources

During the financial year, HWC has had to deal with the protection of intangible heritage resources that are associated with the cultural landscapes in Philippi Horticultural Area (PHA) and the Two Rivers Urban Project (TRUP), the latter is situated between the Liesbeeck River and Black River in Observatory. In both projects, there has been intentions of initiating development which HWC viewed as not considerate of the existing heritage resources and its significances. In order to ensure that such heritage is protected HWC Council approved that the River Club Property, which forms part of TRUP, and a portion of the PHA, Cape Farm 738 and 767 "Jobs Vlei and Ohlhoff Farm", must be provisionally protected in terms of section 29 of the NHRA. The intention of such a provisional protection is to investigate the merits of formally declaring these sites as provincial heritage sites.

2.3. Key policy developments and legislative changes

2.3.1 Policy development

During the financial year the following policies were amended by Council:

- Remuneration of Council and its Committees Policy; and
- HWC Policy and Procedure for Management of Archaeological Materials

2.3.2 Legal matters

2.3.2.1 Criminal Charges

Case number	Case name	Status
1209/2.2015 Cape Town	Homestead Park, Provincial Heritage Site in Oranjezicht, Cape Town	Being investigated by NPA
76/5/2015	"Juno", Provincial Heritage Site in Paarl	Discussions being held with duty prosecutor, more charges to be added
33/12/2015	The Drostdy, Provincial Heritage Site in Swellendam	Prosecutor declined to prosecute, being pursued at higher level

HWC has been attending the environmental law forum being held at the NPA, which is also attended by the police, in order to provide information on heritage crime. Members of the forum are also helping to follow up on stalled prosecutions.

2.3.2.2 HWC matters in Courts

During the financial year under review HWC has been involved in the following court actions:

Case Number	Court	Matter	Status
16392/17	High Court Western Cape	Bryer NO and others v HWC	Heard on 28 April 2018
46055/15	High Court Gauteng	Midnight Storm	To be heard in July 2019
7031/17	High Court Western Cape	Bo-Kaap Civic Association & HWC v Mayor and City of Cape Town	Heard on 26 & 27 February 2018, awaiting judgement
14894/17	High Court Western Cape	Exclusive Access Trading 570 (Pty Ltd) v Chairperson, Independent Tribunal, Minister and HWC	Still in pleadings stage

2.4 Strategic outcome oriented goals

Heritage Western Cape's strategic outcome-oriented goal is to steer and manage the process of transforming the heritage landscape of the Western Cape Province. This involves identification, conservation, protection, promotion, recording and management of both tangible and intangible heritage resources as prescribed in the National Heritage Resource Act, No. 25 of 1999.

3. PERFORMANCE INFORMATION BY PROGRAMME

Programme: Heritage Western Cape

The purpose of Heritage Western Cape is to advise the Minister on the implementation of the National Heritage Resources Act (Act 25 of 1999) and in so doing, protecting and managing the heritage resources of the Western Cape.

Strategic Objective: Management of an integrated heritage resources management system in the Western Cape.

Programme/activity/objective: Heritage Western Cape					
Strategic objective	Actual Achievement 2016/2017	Planned Target 2017/2018	Actual Achievement 2017/2018	Deviation from planned target to Actual Achievement for 2017/2018	Comment on deviations
Management of an integrated heritage resources management system in the Western Cape	106	92	106	+14	Additional meetings were held to process an unexpected increase in number and complexity of applications.

Key performance indicators, planned targets and actual achievements

Programme/activity/objective: Heritage Western Cape							
Performance Indicator	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Actual Achievement 2016/2017	Planned Target 2017/2018	Actual Achievement 2017/2018	Deviation from planned target to Actual Achievement for 2017/2018	Comment on deviations
Number of scheduled meetings of the Council and its Executive Committee to implement the NHRA	8	9	8	8	8	-	
Number of scheduled meetings of the committees to make decisions on applications to implement the NHRA	36	40	43	36	45	+9	Additional meetings were held to process an unexpected increase in a number and complexity of applications

Programme/activity/objective: Heritage Western Cape							
Performance Indicator	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Actual Achievement 2016/2017	Planned Target 2017/2018	Actual Achievement 2017/2018	Deviation from planned target to Actual Achievement for 2017/2018	Comment on deviations
Number of meetings of the staff to make decisions on applications as per delegations from the Council to implement the NHRA	47	46	50	44	49	+5	Additional meetings were held to process an unexpected increase in a number and complexity of applications.
Number of scheduled meetings of the committee that considers surveys and applications for formal protection	-	5	5	4	4	-	

Strategy to overcome areas of under performance

The entity achieved all its planned targets.

Changes to planned targets

No indicators have been changed during the year under review.

Linking performance with budgets

All indicators are directly linked to the budget as per the APP. The budget is in line with the administrative support of meetings of Heritage Western Cape Committees.

Programme /activity /objective	2016/2017			2017/2018		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Goods and services	2 966	3 583	(616)	3 232	3 764	(532)
Total	2 966	3 583	*(616)	3 232	3 764	(532)

* The over expenditure is mainly related to the GRAP 23 adjustments made for salaries (employee cost: R546 000) of the financial management staff pertaining to services in-kind received from the department.

The funding received from the DCAS was utilised to defray expenditure related to the activities of the Heritage Western Cape, as intended.

4. Revenue Collection

Sources of revenue	2016/2017			2017/2018		
	Estimate	Actual Amount Collected	Over/(Under) Collection	Estimate	Actual Amount Collected	Over/(Under) Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Transfers and subsidies	1 800	3 000	1 200	1 611	1 611	0
Other operating cost	694	1 328	634	1266	1 429	163
Interest income	472	472	0	355	559	204
Total	2 966	4 800	1 834	3 232	3 599	367

* The over collection on revenue is due to:

- the GRAP 23 adjustment made for salaries (Donations service in-kind: R546 000) of the financial management staff pertaining to services in-kind received from the department; and
- From 1 January 2014 HWC commenced collection of fees for the processing of applications. This followed a submission for approval to the MEC of Finance. The schedule of fees charged is as follows:

Amount	Type of Application	Section of NHRA
R 330	Permit	Section 48 & Chapter II (excluding Section 38)
R 330	Notification of Intent to Develop	Sections 38(1) & (8)
R 200	Appeals	Section 49
R1 100	Heritage Impact Assessment	Sections 38(2), (3) & (8)

The process for collection of fees is set out in terms of a policy approved by the Council of the organisation.

4.1. Capital investment

Not applicable

PART C: GOVERNANCE

1. INTRODUCTION

Governance, Risk Management and Compliance are three pillars that work together for the purpose of assuring that the Entity meets its objectives. Compliance with the Entity's policies and procedures, laws and regulations that translates into strong and efficient governance is considered key to the Entity's success.

This report provides an overview of the governance embedded in the Entity.

2. PORTFOLIO COMMITTEES

The committees of the Provincial Parliament that have oversight of Heritage Western Cape are the Standing Committee on Cultural Affairs and Sport, and the Standing Committee on Public Accounts (SCOPA):

Standing Committee on Cultural Affairs and Public Accounts	
Date of Hearing	Matter Under Consideration
2 November 2017	Annual Report Discussion
24 November 2017	DCAS Vote 13 Adjustments
7 March 2018	Discussion on Vote 13 Budget

3. EXECUTIVE AUTHORITY

The Executive Authority executed oversight responsibility by monitoring financial and non-financial information for the period under review. The following reports were submitted for monitoring purposes:

Quarterly Performance Report	31 July 2017, 31 October 2017, 31 January 2018 and 30 April 2018.
In-year Monitoring Report	31 July 2017, 31 October 2017, 31 January 2018 and 30 April 2018.

4. THE HERITAGE WESTERN CAPE COUNCIL

Introduction

The Council is established in terms of the National Heritage Resources Act, 1999, and regulations published as Provincial Notice 336 of 25 October 2002.

The role of the Council is as follows:

The Council is the decision-making authority on matters of policy and all areas of decision-making in terms of the NHRA that have not been delegated to its committees, staff or municipalities.

Board Charter

Heritage Western Cape does not have a formal charter but is guided by the National Heritage Resources Act (Act 25 of 1999).

Composition of the current Council, 2016 to 2019

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit	No of Meetings attended
Dr Antonia Malan	Member Chairperson	1 November 2016	31 October 2019	PHD in Archaeological Records and Inventory; BA Hons. in Archives, Architecture and Archaeology	Heritage law and policy formation; architecture; cultural landscape; sites related to intangible heritage	n/a	EXCO, and APM	27
Ms Quahnita Samie	Member	1 November 2016	31 October 2019	BTech: Town and Regional Planning (cum laude); ND: Town and Regional Planning, Planning and Geometrics	Heritage law and policy formation; cultural landscape; town and regional planning	n/a	IGIC	7

Annual Report for 2017/2018 Financial Year
Heritage Western Cape

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit	No of Meetings attended
Mr Rowen Ruiters	Member	1 November 2016	31 October 2019	BTech: Architectural Technology; BTech: Project Management ND: Architectural Technology	Architecture	n/a	Appeals	11

Annual Report for 2017/2018 Financial Year
Heritage Western Cape

Name	Designation (in terms of Public Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit	No of Meetings attended
Mr Siphwo Mavumengwana	Member	1 November 2016	31 October 2019	Dipl. Marketing Management	Cultural landscape; town and regional planning; archaeology (rock art paintings)	Western Cape Liquor Authority	ExCo, IGIC and IACOM	24
Ms Corlie Smart	Member	1 November 2016	31 October 2019	BProc: LLM	Heritage and policy formulation;	n/a	ExCo and Appeals	16

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
Mr Chris Snelling	Member	1 November 2016	31 October 2019	Bachelor in Architectural Studies	Architecture; documentation of heritage and database	n/a	ExCo and IACOM	27
Ms Karin Strom Dugmore	Member	1 November 2016	31 October 2019	Bachelor in Architectural Studies	Architecture; documentation of heritage and database	n/a	Exco and BELCOM	24
Mr Ignatius de Swardt	Member	1 November 2016	31 October 2019	MA in Cultural History (cum laude); BA Hons. History: BA African Studies	Architecture; documentation of heritage and database	n/a	IGIC	7
Mr Graham Jacobs	Member	1 November 2016	31 October 2019	Bachelor in Architectural Studies	Architecture; documentation of heritage and database	n/a	BELCOM	22

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
Ms Katherine Dumbrell	Member	1 November 2016	31 October 2019	Bachelor in Architectural Studies Post Graduate Diploma in African Studies	Architecture; documentation of	n/a	IGIC	8
Dr Rolf Annas	Member	1 November 2016	31 October 2019	BA(Hons)	Promotion, interpretation and education of heritage resources.	n/a	IGIC	8
Ms Joline Young	Member	1 November 2016	31 October 2019	MA: Historical Studies	Heritage law and policy formation	n/a	IACOM (resign on 8 November 2017)	11
Dr Stephanus Le Roux	Member	1 November 2016	15 March 2017	DTech, MA, HDE, Hons, BA	Drama	n/a	IGIC (resign on 15 March 2017)	0

List of Committee members 2016-2019

Committee name	No. of meetings held	No. of members	Name of members
EXCO	4	5	Dr Antonia Malan (Chairperson) Mr Sphiwo Mavumengwana Ms Corlie Smart Mr Chris Snelling Ms Karin Dugmore Ström
BELCOM	20	10	Ms Karen Dugmore Ström (Chairperson) Mr Graham Jacobs Mr Peter Büttgens Mr Mike Scurr Mr Mayiji Nyikosa Ms Janine de Waal Ms Elize Joubert (resigned on 26 April 2017) Mr Gaarith Williams Ms Belinda Jane Mutti Mr David Gibbs (appointed 12 September 2018)
APM	12	8	Dr Antonia Malan (Chairperson) Dr Ragna Redelstorff Dr Lita Webley Dr Mariagrazia Galimberti Ms Cecilene Muller Dr Jayson David John Orton Mr John Gribble Mr Steven Walker (resign on 11 October 2017)
Appeal	11	5	Ms Corlie Smart (Chairperson) Mr Rowen Ruiters Dr Nicholas Baumann Mr Tseliso Leshoro Prof Andre van Graan

Annual Report for 2017/2018 Financial Year
Heritage Western Cape

Committee name	No. of meetings held	No. of members	Name of members
IGIC	4	12	Mr Sphiwo Mavumengwana (Chairperson) Mr Ignatius Petrus de Swardt Ms Ouahnita Samie Ms Katherine Dumbrell Dr Rolf Annas Dr Daniel Stefanus le Roux Mr Stefan de Kock Ms Jenna Lavin Ms Katherine Dumbrell Ms Fowzia Achmat Ms Terry-Jo Throne (resign 4 August 2017) Mr Tizzie Mangaigalli (appointed 8 November 2017 and resign 7 March 2018)

Annual Report for 2017/2018 Financial Year
Heritage Western Cape

Committee name	No. of meetings held	No. of members	Name of members
IACOM	13	13	Mr Chris Snelling (Chairperson) Mr Sipiwo Mavumengwana Ms Joline Young (resigned on 8 November 2017) Mr Frik Vermeulen Mr Steven Walker (resigned on 11 October 2017) Prof Fabio Todeschini Mr Guy Thomas Ms Natasha Higgitt (resigned on 8 November 2017) Ms Cecilene Muller Mr Andrew Hall (resigned on 11 October 2017) Mr Dave Saunders (appointed on 8 November 2017) Mr Tizzie Mangaigalli (appointed 8 November 2017 and resign 7 March 2018) Dr Lita Webley (appointed 17 January 2018)

Remuneration of members

The service benefit packages for office-bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's Council rate was R511 per hour and the Chairperson per sub-committee is R448 per hour the rate for members is R310 per hour.

Names		Remuneration R'000	Other allowances (T & S) R'000	Total R'000
Achmat	F	3	0	3
Annas	R	14	4	18
Baumann	N	13	0	13
Büttgens	P	48	7	55
de Kock	S	3	0	3
de Swardt	IP	12	45	57
de Waal	J	40	8	48
Dumbrell	K	14	14	28
Galimberti	M	10	0	10
Gibble	J	12	1	13
Gibbs	D	24	2	26
Hall	A	13	0	13
Hiqqitt	N	0	0	0
Jacobs	G	58	23	81
Joubert	E	0	0	0
Lavin	J	3	0	3
Le Grange	L	31	3	34
le Roux	S	0	0	0
Leshoro	T	13	0	13
Leslie	M	0	0	0
Malan	A	60	1	61
Manqiaqalli	T	8	5	13
Mavumengwana	I	50	46	96
Muller	C	51	0	51
Mutti	BJ	44	30	74
Nyikosa	M	13	1	14
Orton	J	11	3	14
Redelstorff	R	0	0	0
Ruiters	R	17	0	17
Ström	KD	74	7	81
Samie	Q	13	0	13
Saunders	D	10	0	10
Scurr	M	43	3	46
Smart	C	24	12	36
Snelling	C	70	8	78
Thomas	G	23	0	23
Throne	TJ	0	0	0
Todeschini	F	14	0	14
Van Graan	A	14	0	14
Vermeulen	F	31	1	32
Walker	S	10	0	10

Names		Remuneration R'000	Other allowances (T & S) R'000	Total R'000
Webley	L	23	2	25
Williams	G	16	0	16
Young	J	27	3	30
		957	229	1186

5. RISK MANAGEMENT

The Accounting Officer (AO) for the Department of Cultural Affairs and Sport takes responsibility for implementing Enterprise Risk Management (ERM) in accordance with the National Treasury Public Sector Risk Management Framework (PSRMF) and the Directorate Enterprise Risk Management (D: ERM) in the Department of the Premier (DotP) provides a centralised strategic support service to the Department.

In compliance with the National Treasury PSRMF and to further embed risk management within the Department, the Western Cape Government (WCG) has adopted an ERM Policy Statement which sets out the WCG's overall intention with regard to ERM. The Department adopted an ERM Policy for the period 2016/17 – 2017/18, and an ERM Strategy and Implementation Plan for 2016/17, approved by the AO on 15 April 2016. The ERM Implementation Plan gave effect to the departmental ERM Policy and Strategy and outlines the roles and responsibilities of management and staff in embedding risk management in the department.

The Department assessed significant risks that could have an impact on the achievement of its goals and objectives, both strategically and on a programme level, on a quarterly basis. Risks were prioritised based on its likelihood and impact (inherently and residually) and additional mitigations were agreed upon to reduce risks to acceptable levels. New/emerging risks were identified during the quarterly review processes.

The Department established an Enterprise Risk Management and Ethic Committee (ERMECO) to assist the AO in executing his responsibilities relating to risk management. The Committee operated under a Terms of Reference approved by the AO on 30 March 2016. ERMECO in the main evaluated the effectiveness of the mitigating strategies implemented to address the risks of the department and recommended further action where relevant.

The Social Cluster Audit Committee furthermore monitors the risk management process independently as part of its quarterly review of the Department.

There has been significant progress with the management of risks during the 2016/17 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the Department; this in turn has contributed to favourable departmental performance.

6. INTERNAL CONTROL UNIT

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to ensure that the control activities in place are effective, efficient and transparent and that they are improved when necessary. To achieve this, quarterly key control meetings were held with the Auditor-General and the MEC. This is an ongoing process to ensure that HWC obtains clean audits.

7. INTERNAL AUDIT AND AUDIT COMMITTEES

Internal Audit provides management with independent, objective assurance and consulting services designed to add value and to continuously improve the operations of the Department. It assists the Department to accomplish its

objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Governance, Risk Management and Control processes.

The following key activities are performed in this regard:

- Assess and make appropriate recommendations for improving the governance processes in achieving the department's objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process; and
- Assist the Accounting Officer in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement.

The Audit Committee is established as an oversight body, providing independent oversight over governance, risk management and control processes in the Department, which include oversight and responsibilities relating to:

- Internal Audit function;
- External Audit function (Auditor General of South Africa -AGSA);
- Departmental Accounting and reporting;
- Departmental Accounting Policies;
- Review of AGSA management and audit report;
- Review of Departmental In year Monitoring;
- Departmental Risk Management;
- Internal Control;
- Pre-determined objectives; and
- Ethics and Forensic Investigations.

The table below discloses relevant information on the audit committee members:

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Mr Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (HONS)	External	N/A	01 January 2016	N/a	8
Mr Mervyn Burton	CA(SA); CFP; B Compt (Hons); B Compt;	External	N/A	01 January 2015 (2 nd term)	N/a	8
Ms Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	External	N/A	01 January 2016 (2 nd term)	N/a	8

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Mr Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc	External	N/A	01 January 2016 (2 nd term)	N/a	8

8. COMPLIANCE WITH LAWS AND REGULATIONS

Systems, policies and processes are in place to ensure compliance with laws and regulations.

9. FRAUD AND CORRUPTION

The Western Cape Government (WCG) adopted an Anti-Corruption Strategy which confirms the Province's zero tolerance stance towards fraud and corruption. In line with this strategy the HWC is committed to zero-tolerance with regards to corrupt or fraudulent activities, whether internal or external, and vigorously pursues and prosecutes by all legal means available, any parties who engage in such practices or attempt to do so.

The Department of Cultural Affairs and Sport has an approved Fraud Prevention Plan and a Fraud Prevention Implementation Plan which gives effect to the Fraud Prevention Plan. The HWC adopted and implement the plan developed by the department.

Employees that provide administrative support to the HWC who blow the whistle on suspicions of fraud, corruption and theft are protected if the disclosure is a protected disclosure (i.e. meets statutory requirements e.g. was made in good faith). In this regard a transversal Whistle-blowing Policy was approved on 24 February 2016 to provide guidelines to employees on how to raise concerns with the appropriate line management, specific designated persons in the WCG or external institutions, where they have reasonable grounds for believing that offences or improprieties have been or are being perpetrated within the WCG. The opportunity to remain anonymous is afforded to any person who would like to report acts of fraud, theft and corruption and should they do so in person, their identities are kept confidential by the person to whom they are reporting.

Once fraud or corruption is confirmed after completion of an investigation, the relevant employee who participated in these acts is subjected to a disciplinary hearing. In all such instances, the WCG representative initiating the disciplinary proceedings is required to recommend dismissal of the employee concerned. Where prima facie evidence of criminal conduct is detected, a criminal matter is reported to the South African Police Services.

10. MINIMISING CONFLICT OF INTEREST

HWC ensures that there is no conflict of interest by ensuring that a Declaration of Interest (WCBD4 form) is obtained from every supplier not registered on the Western Cape Supplier Database/Central Supplier Database.

Provincial Treasury is assisting departments and public entities to reduce the risk of conflicts of interest where owners or directors of companies are also public servants in the Western Cape. This is done by providing information from PERSAL (the Personnel Salary System) about public servants who are registered as owners or directors of companies. HWC ensures that such persons possess a Remunerative Work outside the Public Service (RWOPS) approval letter before doing business with them.

HWC has not found any conflict of interest with any business concluded with suppliers. If such a conflict were to be discovered, the matter will be treated as a fraudulent Supply Chain Management activity and, after a due diligence investigation, the supplier will be identified as a 'non-preferred' service provider.

With regard to the processes conducted by HWC in terms of the NHRA, registering conflict of interest is a standing item on the agendas of the Council and its committees. Issues registered by members are dealt with in terms of relevant provisions of the organisation's 'Rules of Order and Conduct of Meetings of the Council of Heritage Western Cape and its Committees', with any conflict of interest and the action taken in such regard being minuted under the relevant item of business.

11. CODE OF CONDUCT

The policy implemented by DCAS incorporates the HWC.

The code of conduct is distributed to all staff annually. Information sessions have also been held to discuss the contents of the code of conduct and how it should be practically implemented. In addition, the Public Service Commission's explanatory manual on the practical implementation of the code of conduct has been distributed to staff.

In addition, the Council members of Heritage Western Cape are obliged to sign and adhere to a code of conduct pertaining to their area of responsibility.

12. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The DCAS provides the HWC with office space, the policy implemented by the DCAS is therefore applicable to the HWC.

13. COMPANY /BOARD SECRETARY (IF APPLICABLE)

Not Applicable

14. SOCIAL RESPONSIBILITY

Not Applicable

15. AUDIT COMMITTEE REPORT

AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2018.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 51 (1) (a) of the Public Finance Management Act and Treasury Regulation 27.1. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

The Entity is serviced by the Department of Cultural Affairs and Sport and no internal control deficiencies were reported at the Entity level.

In-Year Management and Monthly/Quarterly Reports

The Audit Committee is satisfied with the content and quality of the quarterly in-year management and performance reports issued during the year under review by the Accounting Authority of the Entity in terms of the National Treasury Regulations and the Division of Revenue Act.

Evaluation of Financial Statements

The Audit Committee has:

- Reviewed and discussed the audited Annual Financial Statements to be included in the Annual report, with the Auditor-General South Africa (AGSA) and the Accounting Officer;
- Reviewed the AGSA's Management Report and Management's responses thereto;
- Reviewed changes to accounting policies and practices as reported in the Annual Financial Statements;
- Reviewed material adjustments resulting from the audit of the Entity.

Compliance

The Audit Committee has reviewed the Entity's processes for compliance with legal and regulatory provisions.

Provincial Forensics Services

The Provincial Forensic Services (PFS) presented us with statistics. The Audit Committee Monitors the progress of the PFS reports on a quarterly basis. There were no matters brought to our attention that required further reporting by the Audit Committee.

Performance Information

The Audit Committee has reviewed the information on predetermined objectives as reported in the Annual Report.

Report of the Auditor-General South Africa

The Audit Committee has, on a quarterly basis, reviewed the Entity's implementation plan for audit issues raised in the prior year. The Audit Committee has met with the AGSA to ensure that there are no unresolved issues that emanated from the regulatory audit. Corrective actions on the detailed findings raised by the AGSA are monitored by the Audit Committee on a quarterly basis.

The Audit Committee concurs and accepts the AGSA's opinion regarding the Annual Financial Statements, and proposes that these Audited Annual Financial Statements be accepted and read together with their report.

The Audit Committee commends the Entity for maintaining an unqualified audit opinion with no material findings.

Appreciation

The Audit Committee wishes to express its appreciation to the Management of the Entity, the Auditor-General South Africa and the WCG Corporate Assurance Branch for the co-operation and information they have provided to enable us to compile this report.



Ameen Amod

Chairperson of the Audit Committee

Heritage Western Cape

Date: 31 July 2018

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

Staff is employed by the Department of Cultural Affairs and Sport, and the relevant information appears in the DCAS Annual Report.

2. HUMAN RESOURCE OVERSIGHT STATISTICS

These statistics are reported in the Annual Report of the Department of Cultural Affairs and Sport.

PART E: FINANCIAL INFORMATION

Report of the auditor-general to Western Cape Provincial Parliament on the Heritage Western Cape

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Heritage Western Cape set out on page 60 to 83, which comprise statement of financial position as at 31 March 2018, the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended 31 March 2018, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Heritage Western Cape as at 31 March 2018, and its financial performance and cash flows for the year then ended in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP), the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and section 15(5) of the Provincial Heritage Resources Authority Regulations, 2002 (Provincial Notice No. 336 of 2002) (PHRAR).

Basis for opinion

3. I am independent of the entity in accordance with the International Ethics Standards Board for Accountants' *Code of ethics for professional accountants* (IESBA code) and the ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
4. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

5. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Uncertainty relating to future outcome of litigation

6. As disclosed in note 20 to the financial statements, the entity is the defendant in a legal claim as a result of a decision taken to decline an application for the development of a declared provincial heritage site. The ultimate outcome of the matter cannot presently be determined and no provision for any liability that may result has been made in the financial statements.

Responsibilities of Accounting Authority for the financial statements

7. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
8. In preparing the financial statements, the accounting authority is responsible for assessing the Heritage Western Cape's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless there is an intention either to liquidate the entity or to cease operations, or there is no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

9. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
10. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

11. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected objectives presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
12. My procedures address the reported performance information, which must be based on the approved performance planning documents of the entity. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
13. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected objectives presented in the annual performance report of the entity for the year ended 31 March 2018:

Objective	Pages in the annual performance report
Strategic objective: Management of an integrated heritage resource management system in the Western Cape	25 – 27

14. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
15. I did not raise any material findings on the usefulness and reliability of the reported performance information for the following objectives:
- Strategic objective: Management of an integrated heritage resource management system in the Western Cape

Other matters

Achievement of planned targets

16. Refer to the annual performance report on pages 15 to 16 for information on the achievement of planned targets for the year and explanations provided for the overachievement of a number of targets.

Report on the audit of compliance with legislation

Introduction and scope

17. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the compliance of the entity with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
18. I did not raise material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

19. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report, which includes the directors' report, the audit committee's report and the company secretary's certificate as required by the Companies Act of South Africa, 2008 (Act No. 71 of 2008). The other information does not include the financial statements, the auditor's

report and those selected objectives presented in the annual performance report that have been specifically reported in this auditor's report.

20. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
21. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected objectives presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
22. If, based on the work I have performed, I conclude that there is a material misstatement in this other information; I am required to report that fact.
23. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information, and if I conclude that there is a material misstatement, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

24. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. I did not identify any significant deficiencies in internal control.

Auditor - General

Cape Town

31 July 2018



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the auditⁱ

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements, and the procedures performed on reported performance information for objectives and on the entity’s compliance with respect to the selected subject matters.

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in this auditor’s report, I also:
 - identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
 - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control
 - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by accounting authority.
 - conclude on the appropriateness of the accounting authority’s use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Heritage Western ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify the opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor’s report. However, future events or conditions may cause a entity to cease continuing as a going concern
 - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

Communication with those charged with governance

3. I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also confirm to the accounting authority that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and, where applicable, related safeguards.

Auditor-general's responsibilities for the audit of the financial statements

The annexure describing the auditor-general's responsibility for the audit must be included with the auditor's report. This means that the annexure must be included directly after/ together with the auditor's report when included in the auditee's annual report for printing; it cannot be located elsewhere in the annual report.

The annexure to the auditor's report should be omitted when the opinion is disclaimed.

Nature of business and principal activities

Heritage Western Cape must regulate and monitor the promotion of conservation of the heritage environment in the Western Cape.

Registered office

Protea Assurance Building
Greenmarket Square
Cape Town
8000

Business address

Protea Assurance Building
Greenmarket Square
Cape Town
8000

Postal address

P.O Box 1665
Cape Town
8000

Bankers

Nedbank
ABSA Bank

ANNUAL FINANCIAL STATEMENT

The reports and statements set out below comprise the annual financial statements presented to the provincial legislature:

Index

Statement of Financial Position

Statement of Financial Performance

Statement of Changes in Net Assets

Cash Flow Statement

Statement of Comparison of Budget and Actual Amounts

Accounting Policies

Notes to the Annual Financial Statements

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Statement of Financial Position as at 31 March 2018

	Note(s)	2018 R '000	2017 R '000
Assets			
Current Assets			
Cash and cash equivalents	3	7 616	6 363
Inventories	4	123	123
Receivables from exchange transactions	5	141	110
Receivables from non-exchange transactions	6	-	1 200
		7 880	7 796
Total Assets		7 880	7 796
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	100	12
Unspent conditional grants and receipts	8	716	555
		816	567
Total Liabilities		816	567
Net Assets		7 064	7 229
Accumulated surplus		7 064	7 229

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Statement of Financial Performance

	Note(s)	2018 R '000	2017 R '000
Revenue			
Revenue from exchange transactions			
Heritage application fees	9	845	787
Interest income	10	559	472
Total revenue from exchange transactions		1 404	1 259
Revenue from non-exchange transactions			
Other income from non - exchange transactions	11	546	526
Utilisation of conditional grant	12	38	15
Transfers and subsidies received	13	1 611	3 000
Total revenue from non-exchange transactions		2 195	3 541
Total revenue		3 599	4 800
Expenditure			
Audit fees	14	(86)	(81)
Consulting and professional fees	15	(708)	(1 273)
General expenses	16	(2 013)	(1 322)
Members fees	17	(957)	(906)
Total expenditure		(3 764)	(3 582)
(Deficit) surplus for the year		(165)	1 218

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Statement of Changes in Net Assets

	Accumulated surplus R '000	Total net assets R '000
Balance at 01 April 2016	6 011	6 011
Changes in net assets		
Surplus for the year	1 218	1 218
Total changes	1 218	1 218
Balance at 01 April 2017	7 229	7 229
Changes in net assets		
Deficit for the year	(165)	(165)
Total changes	(165)	(165)
Balance at 31 March 2018	7 064	7 064

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Cash Flow Statement

	Note(s)	2018 R '000	2017 R '000
Cash flows from operating activities			
Receipts			
Cash received		3 696	3 280
Interest income		527	467
		<u>4 223</u>	<u>3 747</u>
Payments			
Cash paid to suppliers and employees		(2 970)	(3 230)
Net cash flows from operating activities	18	<u>1 253</u>	<u>517</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		6 363	5 846
Cash and cash equivalents at the end of the year	3	<u>7 616</u>	<u>6 363</u>

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
	R '000	R '000	R '000	R '000	R '000	
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Heritage application fees	709	-	709	845	136	25.1
Interest income	355	-	355	559	204	25.2
Total revenue from exchange transactions	1 064	-	1 064	1 404	340	
Revenue from non-exchange transactions						
Transfer revenue						
Conditional grant- Lotto Funding	557	-	557	38	(519)	25.3
Other income from non-exchange transactions	-	-	-	546	546	25.4
Transfers and subsidies received	1 611	-	1 611	1 611	-	
Total revenue from non-exchange transactions	2 168	-	2 168	2 195	27	
Total revenue	3 232	-	3 232	3 599	367	
Expenditure						
Members fees	(850)	-	(850)	(957)	(107)	25.5
Audit fees	(100)	-	(100)	(86)	14	
General Expenses	(2 282)	-	(2 282)	(2 721)	(439)	25.6
Total expenditure	(3 232)	-	(3 232)	(3 764)	(532)	
Deficit before taxation	-	-	-	(165)	(165)	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	(165)	(165)	
Reconciliation						
Basis difference						
Operating				(165)		
Timing difference						
Operating				-		
Entity difference						
Operating				-		
Actual Amount in the Statement of Financial Performance				(165)		

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Accounting Policies

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act (Act 1 of 1999).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

All figures have been rounded to the nearest thousand.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

1.1 Going concern assumption

These annual financial statements have been prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

1.2 Significant judgements and sources of estimation uncertainty

The entity makes estimates and assumptions concerning the future. The resulting accounting estimates will by definition seldom equal the related actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Receivables

The entity assesses its receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Allowance for impairment

An estimate for the impairment of receivables is made when collection of the full amount is no longer probable. The provision for impairment debt shall be calculated on trade receivables only. The total impairment provision of the entity shall be calculated either by individual debtor or at least per risk category.

1.3 Financial instruments

The financial instruments of the entity are categorised as either financial assets or liabilities.

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Accounting Policies

1.3 Financial instruments (continued)

Classification

The entity has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost

The entity has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Payables from exchange transactions	Financial liability measured at amortised cost

Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability, other than those subsequently measures at fair value, initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The entity measures all other financial assets and financial liabilities initially at fair value.

The entity first assesses whether the substance of a concessionary loan is in fact a loan. On initial recognition, the entity analyses a concessionary loan into its component parts and accounts for each component separately. The entity accounts for that part of a concessionary loan that is:

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility in the case of a financial asset.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Accounting Policies

1.3 Financial instruments (continued)

Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the entity establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, the entity calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

Short-term receivables and payables are not discounted where the initial credit period granted or received is consistent with terms used in the public sector, either through established practices or legislation.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

For amounts due to the entity, significant financial difficulties of the receivable, probability that the receivable will enter bankruptcy and default of payments are all considered indicators of impairment.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Where financial assets are impaired through the use of an allowance account, the amount of the loss is recognised in surplus or deficit within operating expenses. When such financial assets are written off, the write off is made against the relevant allowance account. Subsequent recoveries of amounts previously written off are credited against operating expenses.

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Accounting Policies

1.3 Financial instruments (continued)

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
 - derecognises the asset; and
 - recognises separately any rights and obligations created or retained in the transfer.

The carrying amount of the transferred asset is allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

Financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished - i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

1.4 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

1.5 Contingent Liabilities

An estimate for contingent liabilities is made when an entity has a present legal obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the obligation can be made.

Contingent liabilities are not recognised. Contingencies are disclosed in note 20.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Accounting Policies

1.6 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.7 Revenue from exchange transactions

Recognition

Revenue is recognised when it is probable that future economic benefits or service potential will flow to the entity and when the amount of revenue can be reliably measured, and specific criteria have been met for the entity's activities. Revenue from the rendering of services is recognised in surplus or deficit in proportion to the stage of completion of the transaction at the reporting date.

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Measurement

Revenue is measured at the fair value of the consideration received or receivable. The amount is not considered to be reliably measurable until all contingencies relating to the transaction have been resolved.

Interest, royalties and dividends

Interest is recognised, in surplus or deficit, using the effective interest rate method.

1.8 Revenue from non-exchange transactions

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the entity.

When, as a result of a non-exchange transaction, the entity recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Accounting Policies

1.8 Revenue from non-exchange transactions (continued)

Conditional grants and receipts

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the entity has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met, a liability is recognised.

Interest earned on investments is treated in accordance with grant conditions. If it is payable to the grantor it is recorded as part of the liability and if not, it is recognised as interest earned in the statement of financial performance.

Grants that compensate the entity for expenses incurred are recognised in surplus or deficit on a systematic basis in the same periods in which the expenses are recognised.

Services in-kind

Services in-kind are services provided by individuals to entities, without charge, but may be subject to stipulations. Public entity staff provide valuable support to the entity in achieving its objectives. The service provided can be measured reliably and therefore it is recognised in the statement of financial performance and disclosed in the notes to the financial statements.

1.9 Translation of foreign currencies

Foreign currency transactions

A foreign currency transaction is recorded, on initial recognition in Rands, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Transactions denominated in foreign currencies are translated at the rate of exchange ruling on the transaction date. Monetary items denominated in foreign currencies are translated at the rate of exchange ruling at the reporting date. Gains or losses arising on translation are charged against surplus/deficit.

1.10 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.11 Expenditure

Fruitless and Wasteful expenditure:

Fruitless and wasteful expenditure is recognised as an asset in the statement of financial position until such time as the expenditure is recovered from the responsible person or written off as irrecoverable in the statement of financial performance.

Irregular expenditure

Irregular expenditure is recognised as expenditure in the statement of financial performance. If the expenditure is not condoned by the relevant authority it is treated as an asset until it is recovered or written off as irrecoverable.

Transfers and subsidies

Transfers and subsidies are recognised as an expense when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

1.12 Accumulated surplus

The accumulated surplus represents the net difference between the total assets and the total liabilities of the entity. Any surpluses and deficits realised during a specific financial year are credited/debited against accumulated surplus/deficit. Prior year adjustments, relating to income and expenditure, are debited/credit against accumulated surplus when retrospective adjustments are made.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Accounting Policies

1.13 Budget information

The approved budget is prepared on a cash basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2017/04/01 to 2018/03/31.

The annual financial statements and the budget are not on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

1.14 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the entity.

The entity is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the entity is exempt from the disclosures in accordance with the above, the entity discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.15 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.16 Value-added Tax (VAT)

The entity is exempt from VAT registration. However, if any funding is received that requires the entity to register as a VAT Vendor, such application will be lodged.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
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2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 1 (as amended 2016): Presentation of Financial Statements	01 April 2016	The impact of the amendment is not material.
• GRAP 2 (as amended 2016): Cash Flow Statements	01 April 2016	The impact of the amendment is not material.
• GRAP 3 (as amended 2016): Accounting Policies, Change in Accounting Estimates and Errors	01 April 2016	The impact of the amendment is not material.
• GRAP 9 (as amended 2016): Revenue from Exchange Transactions	01 April 2016	The impact of the amendment is not material.
• GRAP 12 (as amended 2016): Inventories	01 April 2016	The impact of the amendment is not material.
• GRAP 14 (as amended 2016): Events after the reporting Period	01 April 2016	The impact of the amendment is not material.
• GRAP 19 (as amended 2016): Provisions, Contingent Liabilities and Contingent Assets	01 April 2016	The impact of the amendment is not material.
• GRAP 23 (as amended 2016): Revenue from Non-exchange Transactions	01 April 2016	The impact of the amendment is not material.
• GRAP 24 (as amended 2016): Presentation of Budget Information in Financial Statements	01 April 2016	The impact of the amendment is not material.
• GRAP 104 (as amended 2016): Financial Instruments	01 April 2016	The impact of the amendment is not material.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

2.2 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2018 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 34: Separate Financial Statements	No effective date	Unlikely there will be a material impact
• GRAP 35: Consolidated Financial Statements	No effective date	Unlikely there will be a material impact
• GRAP 36: Investments in Associates and Joint Ventures	No effective date	Unlikely there will be a material impact
• GRAP 37: Joint Arrangements	No effective date	Unlikely there will be a material impact
• GRAP 38: Disclosure of Interests in Other Entities	No effective date	Unlikely there will be a material impact
• GRAP 110: Living and Non-living Resources	01 April 2020	Unlikely there will be a material impact
• GRAP 20: Related parties	01 April 2019	Unlikely there will be a material impact
• GRAP 32: Service Concession Arrangements: Grantor	No effective date	Unlikely there will be a material impact
• GRAP 108: Statutory Receivables	01 April 2019	Unlikely there will be a material impact
• GRAP 109: Accounting by Principals and Agents	No effective date	Unlikely there will be a material impact

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	501	199
Short-term deposits	7 115	6 164
	<u>7 616</u>	<u>6 363</u>
Credit quality of cash at bank and short term deposits, excluding cash on hand		
Cash and cash equivalents comprise cash and short-term, highly liquid investments that are held with registered banking institutions with maturities of three months or less and that are subject to insignificant interest rate risk. The carrying amount of these assets approximates to their fair value		
4. Inventories		
Inventory	<u>123</u>	<u>123</u>
5. Receivables from exchange transactions		
Trade debtors	89	90
Accrued interest	52	20
	<u>141</u>	<u>110</u>
6. Receivables from non-exchange transactions		
Other receivables from non-exchange revenue	<u>-</u>	<u>1 200</u>
7. Payables from exchange transactions		
Trade payables	<u>100</u>	<u>12</u>
	<u>100</u>	<u>12</u>
8. Unspent conditional grants		
Unspent conditional grants and receipts comprises of:		
Unspent conditional grant - National Lotteries Board	516	555
Unspent conditional grant - National Department of Tourism	200	-
	<u>716</u>	<u>555</u>
Conditional grant received from National Lotteries Board for the Baboon Point Conservation Management Plan project as well as from National Department of Tourism for the Tourism Interpretive signage at Gugulethu Seven Memorial.		
9. Heritage application fees		
Heritage application fees	<u>845</u>	<u>787</u>

The increase is due to more applications received than anticipated during the year under review.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
10. Interest income		
Interest received	559	472
<p>Increase in interest is due to the increase in reserves as additional funding was received during the year for specific projects namely; World Heritage Nomination Dossier and Tourism Interpretive signage at Gugulethu Seven Memorial.</p>		
11. Other income from non-exchange transactions		
Donation: services in kind	546	526
<p>Services in kind is further explained in Note 16</p>		
12. Utilisation of conditional grant		
Utilisation of conditional grant	38	15
13. Transfers and subsidies received		
Transfers and subsidies received	1 611	3 000
<p>During 2016/17 the Entity received an additional transfer payment from the Department of Cultural Affairs and Sport compared to the year under review.</p>		
14. Audit fees		
External audit	86	81
15. Consulting and professional fees		
Consulting and professional fees	708	1 273
<p>During the 2016/17 financial year the Heritage Information Management System (HIMS) project was concluded thus resulting in a decrease in consulting and professional fees during the year under review.</p>		
16. General expenses		
Advertising	117	77
Bank charges	4	3
Employee cost: services in kind	546	526
Entertainment	99	166
Learning and support material	-	5
Legal fees	834	290
Printing and stationery	48	50
Seminars and workshops	70	-
Software Licence renewal	28	18
Travel and subsistence	229	172
Venue expenses	38	15
	2 013	1 322

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

2018 R '000	2017 R '000
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16. General expenses (continued)

Advertising:

The variance is due to the entity advertising in various newspapers for comments from the public and interest and affected parties for the potential provisional protection boundaries for the Two Rivers Urban Park (TRUP).

Employee cost: services in kind:

Officials of the Department of Cultural Affairs and Sport fulfil the executive and administrative functions associated with the Heritage Western Cape. Departmental staff that supports the Public Entity includes the Chief Financial Officer, Director: Museums, Heritage and Geographical Names, line function in the aforementioned Directorate as well as a dedicated Financial Management team that supports the Chief Financial Officer. Whilst line function staff and Senior Managers fulfils a dual role, the financial management team is dedicated to the Public Entity. Due to the dual role performed by most of the aforementioned staff, it is difficult to apportion the time spent with the Public Entities. Resultantly, the service in kind related to their salaries cannot be measured reliably. Therefore, the recognition relates only to the dedicated finance team who supports the CFO in the execution of her role as CFO to the Public Entity and the Department. The amount disclosed therefore represents the services in kind provided by the finance team only

Entertainment:

The variance is due to the decrease in the number of meetings held during the year under review compared to the previous year.

Legal fees:

The variance is due to the increase in the number of litigation and court cases dealt with during the year under review.

Seminars and workshops:

The entity held a strategic workshop for members and staff during the year under review.

Software licence renewals:

The increase is due to the annual renewal of Pastel Accounting and Caseware Licences. Caseware is utilised for the compilation of the Financial Statements

Travel and subsistence:

Annual increase in members allowance as well as additional travelling for various site visits.

Venue Expense:

The increase is due to more venues hired during the current year compared to the previous year.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
17. Members fees		
Achmat, F	3	5
Annas, R	14	12
Baumann, N	13	11
Büttgens, P	48	40
Claassen, P	-	27
De Kock, S	3	10
De Swardt, I	12	16
de Waal, J	40	16
Dumbrell, K	14	7
Galimberti, M	10	11
Gribble, J	12	-
Gibbs, D	24	-
Hall, A	13	7
Hart, T	-	16
Hermansen, S	-	21
Jacobs, G	58	49
Joubert, E	-	11
Lawson, Q	-	16
Lavin, J	3	3
Le Grange, L	31	7
Le Roux, S	-	4
Leshoro, T	13	5
Leslie, M	-	37
Malan, Dr A	60	44
Mangiagalli, B	8	-
Mavumengwana, S	50	42
Muller, C	51	16
Mutti, B	44	29
Nyikosa, M	13	8
Orton, J	11	13
Postlenthwayt, C	-	25
Robinson, L	-	19
Ruiters, R	17	35
Samie, Q	13	19
Saunders, D	10	-
Scurr, M	43	44
Smart, C	24	15
Snelling, C	70	41
Ström, K	74	30
Summers, R	-	10
Thomas, G	23	11
Thorold, T	-	6
Throne T	-	4
Todeschini, F	14	11
Townsend, S	-	9
Van Graan, A	14	2
Vermeulen, F	31	30
Walker, S	10	14
Webley, L	23	29
Wicomb, M	-	2
Williams, G	16	12
Winter, S	-	37
Wolters, M	-	4
Young, J	27	14
	957	906

The Increase is due to the annual tariff increase as stipulated by National Treasury as well as for members attending site visits.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
18. Cash generated from operations		
(Deficit) surplus	(165)	1 218
Adjustments for:		
Utilisation of Conditional Grant	(38)	(15)
Changes in working capital:		
Receivables from exchange transactions	(31)	(7)
Other receivables from non-exchange transactions	1 200	(520)
Payables from exchange transactions	88	(159)
Unspent conditional grants and receipts	199	-
	1 253	517
19. Commitments		
Authorised operational expenditure		
Approved and contracted		
• Business Connexion - Database development	-	2 262
• Archaeo- Adventures: CMP for Early Cape Farmstead	-	636
• African Web - Website hosting	23	-
• Creative Catering	77	-
	100	2 898
Approved not yet contracted		
• Eco Africa Environmental Consultants (Pty) Ltd- WHND	147	-
	147	-
Total operational commitments		
• Approved and contracted	100	2 898
• Not yet contracted for and authorised	147	-
	247	2 898
This expenditure will be financed from:		
Total commitments		
Authorised operational expenditure	247	2 898

20. Contingent liabilities

MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER OF ARTS AND CULTURE and Others, case 46055/15

This relates to a court case that was lodged at a North Gauteng High Court. The case relates to a decision that was taken by HWC not to approve the planned upmarket housing development, rezoning and subdivision rights to a property which is a Provincial Heritage Site. HWC is cited as a 3rd Defendant. The owners have issued summons to recover the costs they have expended on the land as they allege that the declaration limits their property rights and should be seen as a constructive expropriation. The trial has been postponed and is now set down to take place in July 2019. HWC, together with other defendants, is defending the matter. If claims succeed HWC's liability is estimated at R8.2 million.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
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21. Related parties

Relationships	
Primary Funder	Department of Cultural Affairs and Sport
Strategic Partner	Western Cape Cultural Commission
Strategic Partner	Western Cape Language Committee

The Department of Cultural Affairs and Sport (DCAS) provides accommodation to Heritage Western Cape to execute their admin and finance operations.

Related party transactions

Income received from related party		
Department of Cultural Affairs and Sport	1 611	3 000

22. Prior period errors

The Cashflow statement of 2016/17 was adjusted during the 2017/18 financial year as it incorrectly excluded expenditure and income incurred from the conditional grant - National Lotteries Board.

The correction of the error results in adjustments as follows:

Cash flow statement

Cash flow from operating activities

Increase in cash received	-	15
Increase in cash paid to suppliers and employees	-	(15)
	<u>-</u>	<u>-</u>

Note 18 : Cash generated from operations

Utilisation of Conditional Grant	-	(15)
Unspent Conditional Grants and receipts	-	-

23. Risk management

The entity's activities expose it to a variety of financial risks: market risk (fair value interest rate risk, cash flow interest rate risk), credit risk and liquidity risk.

Liquidity risk

Liquidity risk is the risk that the entity will not be able to meet its financial obligations as they fall due. In terms of its borrowing requirements, the entity ensures that adequate funds are available to meet its expected and unexpected financial commitments. All outstanding accounts payable balances are due within 30 days of the reporting date.

Sensitivity analysis

At 31 March 2018, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R87 860 higher / lower.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

Figures in Rand thousand

23. Risk management (continued)

Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to the entity. The entity has adopted a policy of only dealing with creditworthy parties.

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

No credit limits were exceeded during the reporting period, and management does not expect any losses from non-performance by these counterparties.

Maximum exposure to credit risk

The entity's exposure to credit risk with regards to loans and receivables is limited to the amounts on the balance sheet.

Market risk

The entity is not exposed to market risk, due to it being required to settle creditors within 30 days of receiving an invoice as required by the treasury regulations and the PFMA.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

Figures in Rand thousand

23. Risk management (continued)

Interest rate risk

The entity's risk profile consists of fixed and floating rate loans and bank balances which exposes the entity to fair value interest rate risk and cash flow interest rate risk and can be summarized as follows:

Financial assets

Trade and other receivables are at a fixed rate. Management manages interest rate risk by negotiating beneficial rates on floating rate loans and where possible using fixed rate loans.

Management also has a policy balancing the interest on asset loans with the interest payable on liabilities.

Cash flow interest rate risk

Financial instrument	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms : Cash in current banking institutions	7 616	-	-	-	-
Payables - Extended credit terms	(100)	-	-	-	-
Net amount	7 516	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instrument 032018	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade and other receivables - normal credit terms	-	-	-	-	89	89
	-	-	-	-	89	89

Financial instrument 032017	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade and other receivables - normal credit terms	2	-	-	-	88	90
Trade and other receivables - Non exchange transactions	1 200	-	-	-	-	1 200
	-	-	-	-	-	-
	-	-	-	-	-	-
	1 202	-	-	-	88	1 290

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

Figures in Rand thousand

24. Irregular expenditure

Add: Irregular Expenditure - current year	35	-
Less: Amounts condoned	(35)	-
	<u>-</u>	<u>-</u>

Analysis of expenditure awaiting condonation per age classification

Current year	<u>35</u>	<u>-</u>
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Details of irregular expenditure – current year

	Disciplinary steps taken/criminal proceedings	
Non Compliance to SCM procedures due to the urgency of the required service	An informal session regarding SCM procedures	<u>35</u>

was held with officials in the component

Details of irregular expenditure condoned

	Condoned by (condoning authority)	
Non Compliance to SCM procedures due to the urgency of the required service	Accounting Authority	<u>35</u>

25. Budget variances

Material variances between budget and actual amounts

25.1 - Heritage Application Fees:

The variance is mainly due to Income exceeding the estimated budget. Income is based on demand and therefore it is difficult to accurately project.

25.2 - Interest Income:

The variance is mainly due to additional funding was received post the submission on the budget which was not known at the time of calculating the anticipated interest.

25.3 - Conditional grant -Lotto Funding:

The variance is mainly due to Funding received from National Lotteries Board for the Baboon Point Conservation Management Plan. Due to difficulty in finding appropriate service providers to deliver on procurement activities, the complete fund could not be spent in the year under review.

25.4- Other income from non-exchange transactions:

The variance is mainly due to GRAP 23 donation/employee cost adjustment made for services in-kind received from the Department of Cultural Affairs and Sport. Refer to note 16 for detail.

25.5- Members fees:

The variance is mainly due to additional meetings held during the year under review.

25.6- General Expense:

The variance is mainly due to Non-exchange transactions: GRAP 23 donation/employee cost adjustment made for services in-kind received from the Department of Cultural Affairs and Sport. Refer to note 16 for detail.

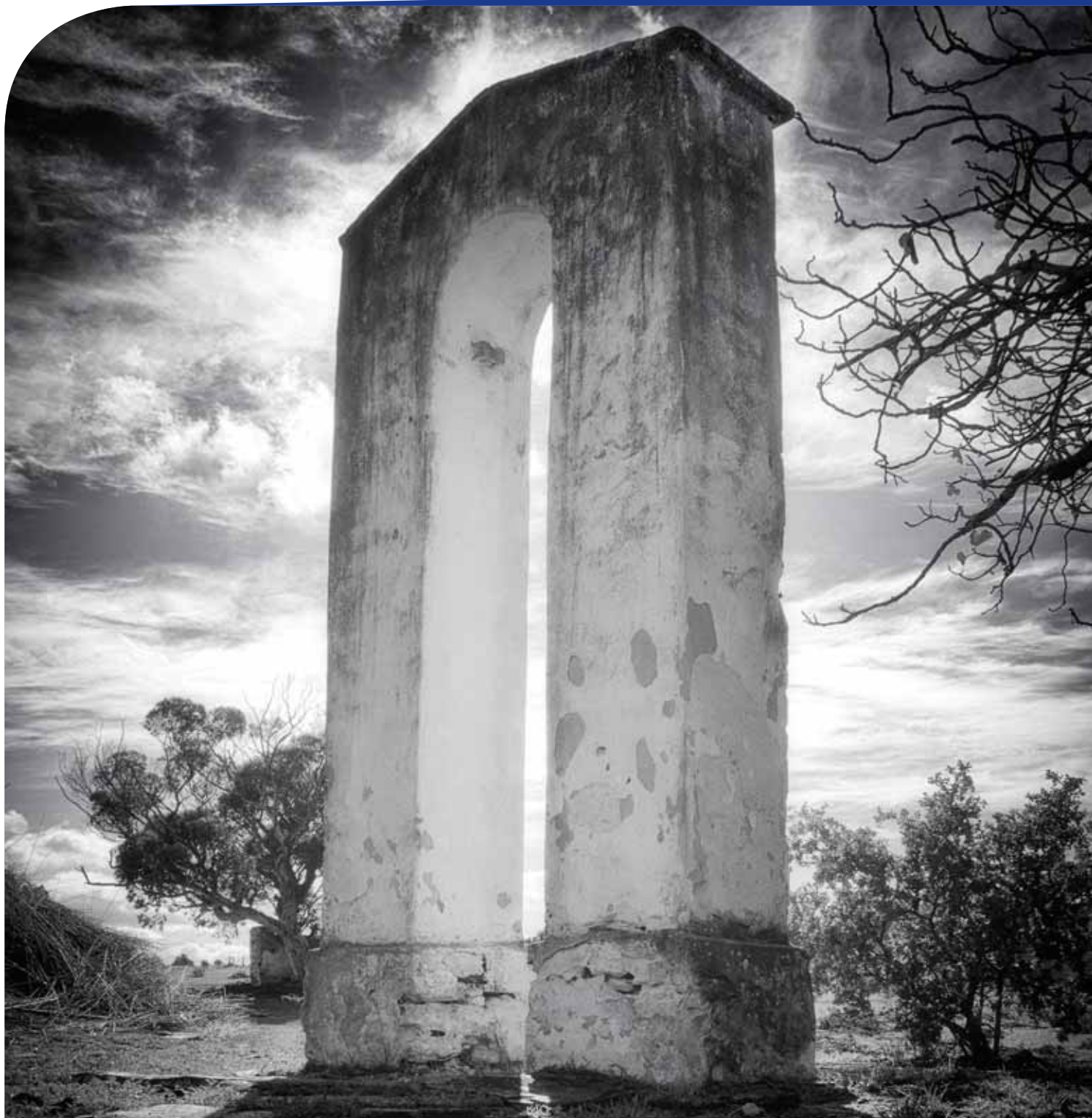


URhulumente weNtshona Koloni

ImiCimbi yeNkcubeko
nezemiDlalo



ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape



INgxelo yoNyaka
2017/2018

Iziqulatho

ICANDELO A: IINKCUKACHA-GABALALA	4
1. IINKCUKACHA GABALALA ZEZIKO LIKARHULUMENTE	5
2. ULUDWE LWEZISHUNQULELO/LWEZIFINYEZO	6
3. IMBULAMBETHE EVELA KUSIHLALO	7
4. ISISHWANKATHELO SEGOSA ELIYINTLOKO YESIGQEBA SOLAWULO.....	9
5. INGXELO YOTHATHO-XANDUVA NENGOINISEKISO YOKUCHANEKA KWENGXELO YONYAKA	12
6. ISISHWANKATHELO SESICWANGCISO	13
6.1. Umbono	13
6.2. Umgomo	13
6.3. Iinqobo	13
7. UMSEBENZI ONIKEZWE YIMITHETHO NEZINYE IZIGUNYAZISO.....	14
8. UBUME BEZIKO.....	18
ICANDELO B: IINKCUKACHA NGENTSEBENZO	19
1. INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO ESELE ZIBEKIWE.....	20
2. UHLALUTYO LWEMEKO	20
2.1. Imeko-bume yoHanjiso lweeNkonzo.....	20
2.2. Imeko-bume yeZiko	23
2.3. Iinguqu eziphambili zotshintsho kuphuhliso lomgaqo-nkqubo kwakunye nowiso-mthetho	23
2.4. Iinjongo ezijolise kwiziphumo ezicwangcisiweyo	24
3. IINKCUKACHA ZOMSEBENZI NGOKWENKQUBO / NGOKOMSEBENZI / NGOKWENJONGO.....	25
4. Ukuqokelelwa kweMali.....	28
4.1. Utyalomali kunikezelo lweenkonzo	29
ICANDELO C: ULAWULO.....	30
1. INTSHAYELELO	31

2.	IIKOMITI ZAMASEBE	31
3.	ISIGOEBA ESILAWULAYO	31
4.	IKHANSILI YEZIKO LELIFA LEMVELI LENTSHONA KOLONI	31
5.	ULAWULO LWEMINGCIPHEKO	44
6.	ICANDELO LOLAWULO LWANGAPHAKATHI.....	45
7.	UPHICOTHO LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI	45
8.	UTHOTYELO LWEMITHETHO NEMIGAQO	46
9.	URHWAPHILIZO NOBUQHOPHOLOLO	46
10.	UKUNCIPHISA UNGQUZULWANO LOCHAPHAZELEKO	47
11.	INDLELA YOKUZIPHATHA	48
12.	IMIBA YEMPILO, YOKHUSELEKO NEYOKUSINGQONGILEYO.....	48
13.	UNOBHALA WENKAMPANI/WEBHODI (UKUBA UKHONA)	48
14.	INDIMA EKUXHASANI ULUNTU	48
15.	INGXELO YEKOMITII YOPHICOTHO-ZINCWADI	49
	ICANDELO D: ULAWULO LWEZABASEBENZI	51
1.	INTSHAYELELO	52
2.	IINKCUKACHA-MANANI ZOBEKOLISO KWIMIBA YABASEBENZI	52
	ICANDELO E: IINKCUKACHA ZEMALI	53
1.	INGXELO YOMPHICOTHI-ZINCWADI WANGAPHANDLE	54
2.	IINGXELO ZEMALI ZONYAKA.....	61

ICANDELO A: IINKCUKACHA-GABALALA

1. IINKCUKACHA GABALALA ZEZIKO LIKARHULUMENTE

IGAMA ELIBHALISIWEYO	Iziko leLifa leMveli leNtshona Koloni
UHLOBO LWEZIKO NGOKSEMTHEHWENI	Iziko likaRhulumente
UMSEBENZI OWENZA KWIZIKO ELI	Ukuchonga, ukukhusela, ukulondoloza, ukulawula nokuphakamisa imithombo yelifa lemveli eNtshona Koloni.
INOMBOLO YOBHALISO	Asikho
IDILESI YENDAWO	KuMgangatho 3, kwiSakhiwo Protea Assurance Greenmarket Square eKapa 8001
IDILESI YEPOSI	P.O.Box 1665 8000
I/IINOMBOLO YEFOWUNI	021 483 9598
INOMBOLO YEFEKSI	021 483 9845
IDILESI YEIMEYILI	ceoheritage@westerncape.gov.za
IDILESI YEWEBHUSAYITHI	www.hwc.org.za
ABAPHICOTHI-ZINCWADI BANGAPHANDLE	UMphacothi-zincwadi jikelele woMzantsi Afrika
IIBHANKI	Nedbank noABSA

2. ULUDWE LWEZISHUNQULELO / LWEZIFINYEZO

AFS	liNkcazo-mali zoNyaka
AGSA	UMphichoti-zincadi woMzantsi Afrika
APM	IKomiti yezeArkhijoloji, iPaliyontoloji neeMithiyorayithi
BAR	INgxelo yoHlobo esiSiseko
BELCOM	IKomiti yezolwakhiwo neMbonakalo-mihlaba
CEO	IGosa loLawulo eliyiNtlokoCFO Gosa lezeMali eliyiNtloko
CMF	ISikhokhelo soLawulo loLondolozo
CMP	ISicwangciso soLawulo loLondolozo
CoCT	ISixeko saseKapa
DCAS	ISEbe leMicimbi yeNkcubeko neMidlalo
DERM	ICandelo lezoLawulo loMngcipheko, ISEbe leNkulumbuso
EE	Ingqesho ngokulinganayo
EIA	UHlobo lweMpembelelo kwiNdalo esiNgqongileyo
EIR	INgxelo yeMpembelelo kwiNdalo esiNgqongileyo
EPWP	Inkqubo yeMisebenzi yoLuntu eyaNdisiwoyo
ERM	ULawulo loMngcipheko
EXCO	IKomiti yeSigqeba seiLawulayo
GRAP	Inkqubo yoCwangciso-mali Jikelele
HIMS	Inkqubo yoLawulo lweenkcukacha zeLifa leMveli
HOMS	IntlanganisozaMagosa ezeLifa leMveli
HWC	Lifa leMveli leNtshona Koloni
IACOM	IKomiti yoHlobo lweMpembelelo
IGIC	Ikomoiti Inventories, Grading and Interpretations
KING III	INgxelo kaKing ngoLawulo oluManyanisiweyo, 2009
MEC	Ilungu leBhunga leSigqeba soLawulo (lePhondo)
MTEF	ISikhokhelo seNkcitho yeXesha eliPhakathi elimisiweyo
NEMA	UMthetho wolawulo lokisiNgqongileyo, 1998
NHRA	UMthetho weMithombo yeLifa leMveli weSizwe, 1999
PAIA	UMthetho woKhuthazo loFikelelo kwiNkcukacha PFMA UMthetho woLawulo lweziMali zikarhulumente, 1999
PN	ISaziso sePhondo
RWOPS	Intlawulo yoMisebenzi ngaphandle kwenkonzo kaRhulumente
SAHRA	IQumrhu lezeLifa leMveli loMzantsi Afrika
SAHRIS	Inkqubo yeeNkcukacha zezeLifa leMveli yoMzantsi Afrika
SCM	ULawulo lweNtengo
SCOPA	IKomiti eJongene nokuSetyenziswa kweMali kaRhulumente
SITA	I-Arhente yeeNkcukacha ngoBugcisa kaRhulumente
WCG	URhulumente weNtshona Koloni

3. IMBULAMBETHE EVELA KUSIHLALO



Gqr Antonia Malan
USihlalo weBhunga leLifa leMveli leNtshona Koloni

Kukangaphi apho kuqalwa iingxelo ngamagama athi, “lo ibingunyaka onemingeni”? Nalo unyaka khangela wahluka nganto. Iziko leLifa leMveli leNtshona Koloni (HWC) liziko elingenamithombo ingako, elinomsebenzi wokuchonga nokulawula amawaka-waka emithombo yamafa emveli akhuselweyo kwiphondo lonke, egameni labantu balo bonke. I-HWC inoxanduva lokuqwalaselisisa izinto ezifuna ukujongwa eziqhubekela ixesha elide ngelixa ithathela ingqalelo izidingo ezifuna ukuhoywa ngoku. Okunene, icandelo 5(1)(d) lomthetho iNational Heritage Resources Act (NHRA) lilumkisa lithi: “ulawulo lwemithombo yelifa lemveli kufuneka luyilumkele into yokusetyenziswa kwamafa emveli ukuba kuzuze amaqela athile okanye kuzuze abezopolitiko”. Kuba nzima ukusombulula ingxaki yokruthakruthwano nempikiswano yaye oko kubeka uxinzelelo olukhulu kuthi sonke. Ngenxa yoko ke, ndithatha inyathelo elingaqhelekanga lokuba ndiqale le mbulambethe ngokubulela abasebenzi beHWC namalungu ekomiti, ekuthe ngenxa yokuzinikezela kwabo kweli candelo nokusebenza ngenlonipheko, benza ukuba eli ziko liqhubekela nokwenza umsebenzi walo.

Sibe khona isidingo sokuba kuhlaziywe imigaqonkqubo, imigaqo nezikhokelo. Ngenxa yoko, iHWC ipapashe izikhokelo zentatho-nxaxheba yoluntu ekufuneka zilandelwe xa kuthathwa izigqibo, neyokulungiselela ubhaliso olusesikweni lwemithombo yelifa lemveli ehleliweyo. I-HWC iyaqhubeka ukwakha ubudlelwane bentsebenziswano noomasipala, nabantu abasebenza ngamafa emveli kunye namaqumrhu olondolozo.

Inkqubo yokudlulisela uxanduva lolawulo lwamafa emveli eengingqi koomasipala isaqhubeka. I-HWC iye yaneengxoxo ezibe lulutho noMasipala waseDrakenstein othe wabonisa umdla ekuthatheni uxanduva lokulawula amafa emveli akhe njengoko kufuneka enze njalo ngokwemiqathango yomthetho iNational Heritage Resources Act, Nomb. 25 ka-1999 (NHRA).

Yintoni injongo yokuqokelela ulwazi nezinto xa ezo zinto zingaziwa yaye uluntu lungafikeleli kuzo ukuze lwenze uphando? Sesi sizathu esenze ukuba iKomiti yeAkhiloloji, iPhaliyontoloji neeMeteorites (APM) ithe yaqala inkqubo yokwenza izikhokelo zokubeka iliso ekubeni kwenzeka ntoni na kwimathiriyeyi egronjiweyo emva kokuba igqityiwe ukugronjwa.

I-HWC iyithathela ingqalelo into yokuba abantu baseNtshona Koloni ngabantu abahlukileyo, abangafaniyo. Ngenxa yoko, iHWC ifuna ukusebenzisa ilifa lemveli ukubethelela iinqobo zentlonipho unyamezelwano nobandakanyeko loluntu lonke ukuhlisa ukungalingani kwexesha lamandulo nelangoku. Ngaphezu koko, iHWC ithathe isigqibo sokuqinisekisa ukuba amafa emveli aba nendima ayidlalayo kwizidingo zangoku zabantu baseNtshona Koloni. Emva

kwentlekele yomlilo owagqungqisa eKnysna nasePlettenberg Bay, iHWC yathumela izithunywa ukuba ziye kujonga umonakalo kwiipropati zelifa lemveli yaze yaququzelela ukuba zikhawuleze zibuyiselwe kwisimo sazo. IKomiti iBuilt Environment and Landscapes Committee (BELCom) iqale izicwangciso zokuncedisa uluntu lwase-Elim ukulungiselela ufako lwezicelo ezinento yokwenza nelifa lemveli nokufumana iingcebiso zeengcali nokuncedisa ekulungisweni kwezakhiwo.

Kwakhona, siyazingca ngento yokuba sithe sanegalelo kwirekhodi loRhulumente weNtshona Koloni lokugqwesa kuthobelo lwemiqathango yokuphathwa kwezimali nakulawulo xa besiphumeza iithagethi zethu. Egameni leKhansili yeHWC, ndidlulisa umbulelo osuka kumazantsi entliziyo yam oya kuMphathiswa wePhondo uAnroux Marais neNtloko yeSebe uBrent Walters, ngenkxaso yabo engagungqiyo abathe basinika yona kulo nyakamali wale ngxelo.



Gqr Antonia Malan
Usihlalo weZiko leLifa leMveli leNtshona Koloni
31 kuCanzibe 2018

4. ISISHWANKATHELO SEGOSA ELIYINTLOKO YESIGQEBA SOLAWULO



Gqr. Mxolisi Dlamuka

Igosa loLawulo eliyiNtloko leLifa leMveli leNtshona Koloni

Intshayelelo

Umsebenzi weZiko leLifa leMveli leNtshona Koloni wokuchonga, ukukhusela, ukulondoloza, ukulawula nokwazisa ngezibonelelo zelifa lemveli ngumsebenzi omkhulu xa umntu eqwalasela ukunaba kwelifa lemveli elikhoyo kwiPhondo lethu. Ukongeza kulo mngeni, uyakhula umdla wokusetyenziswa kwezinto ezililifa lemveli nobandakanyeko loluntu kwizinto zentlalo kunye noxanduva lokuhlenganisa iingqiqo zolondolozo lwamafa emveli kunye nocwangciso nophuhliso lwemihlaba engamabala. Oku kunyanzelise ukuba iKhansili yeHWC neekomiti zayo iphendule ngokukhawuleza ngokuthi ibambe iintlanganiso ezongezelelekileyo ukuze ijongane nenani elikhulayo lezicelo ezinentsho yokwenza namafa emveli. Ukuqinisekisa ukuba iKhansili yeHWC neekomiti zayo ithatha izigqibo ezihambelana nomsebenzi wayo ewunikwe yimithetho nemigaqo, iziza zamafa emveli ziye zatyelwa kaninzi, ingakumbi ezo zingathi zinezicelo ezikhwinisayo okanye ezinezichaso ezisuka kubantu kunye namaqela achaphazelekayo. Ngaphezu koko, ukuze kuthotyelwe umthetho iPromotion of Administrative Justice Act (PAJA), Nomb. 3 ka-2000, abafaki-zicelo kuye kwafuneka ukuba benze iindibano zokubonisana noluntu ezaneleyo phambi kokuba iHWC ithathe isigqibo sendawo elilifa lemveli. Kwezinye iimeko, le nkqubo intsha iye yadala ulibaziseko.

Ukuqwalaselwa kwezicelo

Ukuqwalaselwa kwezicelo ezifakiweyo ngomnye wemisebenzi engundoqo yeHWC. IKhansili yenze isikhokelo sonikezelo lomsebenzi ukuqinisekisa ukuba omnye womsebenzi wayo wenziwa ziikomiti. Kuhlenganiswe ezi komiti zilandelayo nezisebenzayo: IKomiti yezeArkhijoloji, iPaliyontoloji neMithiyorayithi (APM);

IKomiti yezolwakhiwo neMbonakalo-mihlaba; eyokuJonga iZinto ezikhoyo, eyokwenza amaNqanaba neNkcazo iGrading and Interpretation Committee (IGIC), eyokuJonga iFuthe IKomiti yoHlolo lweMpembelelo (IACom); iKomiti yeZibheni; kunye neyeeNtlanganiso zokuSebenza

lintlanganisozaMagosa ezeLifa leMveli (HOMS). Kulo nyaka siwuphononongayo apha, liye lenyuka inani lezicelo ezifakiweyo nge7.8% ezithe zaqwalaselwa ziikomiti, ze izicelo zonke zaproseswa yiHWC. Indima yeHOMS iye yacaca nanjengokuba umyinge we89% kwizicelo ezingenileyo ziye zaproseswa yile komiti.

Imiba yeZiza zaMafa eMveli ezineWonga lokuba ziZiza zeHlabathi

Ngokufaka kuludwe olusenokuba luludwe lwamafa emveli lweZiza zeHlabathi kwe-Early Cape Farmsteads yeCape Winelands ne-Emergence of Early Modern Humans, iHWC iye yajonga inkqubo yophuhliso lweZicwangciso zoLawulo loLondolozo oluHlanganisiweyo (Integrated Conservation Management Plans) (ICMPs). Iye yagqitywa i-ICMP yeEmergence of Early Modern Humans.

Ngenxa yokukhula komdla wentsukaphi yabantu eMzantsi Afrika, ingakumbi emva kofumaniseko lweHomo naledi, utyumbo lweEmergence of Modern Humans lunikwa ingqwalasela ephambili ukuze lulungiselelwe utyumbo olupheleleyo lweUNESCO. Kulo nyaka siwuphononongayo apha, iHWC iye yaqesha umboneleli-nkonzo ukuba amisele uGunyaziwe woLawulo kulandelwa imiqathango yomthetho iWorld Heritage Convention Act.

Iziza zaMafa eMveli zePhondo eziNtsha

Kulo nyaka siwuphononongayo apha, ezi ziza zilandelayo ziye zabhengezwa njengeZiza zaMafa eMveli zePhondo:

Isaziso seGazethi nomhla	Igama	Imimandla	Ubaluleko
P.N. 177/2017 22 kweyoMsintsi 2017	Rocklands Civic Centre	Mitchell's Plain	Isiza 11553, kubandakanywa iRocklands Community Hall eyakhiwa ekuqaleni koo1980, eyaba yindawo enkulu eyayisetyenziswa ngabantu ababesunduzana norhulumente ikwayindawo yeentlanganiso zopolitiko ezaziququzelelwa yimibutho eyayichasene nocalucalulo. Intlanganiso eyimbali yowe-20 Agasti 1983 eyakhokelela ekumiselweni kweUnited Democratic Front (UDF) yayibanjelwe kule ndawo. I-UDF yaba ngowona mbutho mkhulu owadibanisa abantu boMzantsi Afrika abahlukileyo ukuba balwe incinezelo yocalucalulo. Esi siza sibaluleke kakhulu kwezopolitiko nakwezentlalo.
P. N. 176/2017 22 kweyoMsintsi2017	Auwal Masjid	Bo-Kaap	I-Auwal Masjid, ekwisiza 163450, e39 Dorp Street, eBo-Kaap sibhengezwe ngenxa yokubaluleka kwayo kwimiba yenkonzo, yentlalo, yembali, yobuhle, nobume besakhiwo ngeli lixa ikwindawo ebaluleke kakhulu. I-Auwal Masjid yaba yiMasjid yokuqala ukumiselwa eMzantsi Afrika yaye nangoku isasetyenziselwa njengenkonzo yamaSilamsi. Yaba liziko lezinto zaMasilamsi zoluntu, apho kwenziwa izinto zentlalo nezenkolo. I-Auwal Mosque ibaluleke ngenxa yenkcubeko yamaSilamsi kuba ihambelana nelifa lemveli lezinto ezikhoyo, uthungelwano lwayo kunye nobukhoboka, ukubaluleka kwayo ekuhlaleni, uthungelwano naantu abangamaSilamsi kunye nokuab enento yokwenza nabantu bantu balandelayo phakathi kwabanye, uTuan Guru, uAchmat van Bengalen noSaartjie van die Kaap. Le moskhi imele ukulwa kwaMasilamsi aseKapa ukuba inkolo yawo ithathelwe ingqalelo nokulwela

			inkululeko yokukhonza.
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Indlela ekuchithwe ngayo imali

	2016/2017			2017/2018		
Inkqubo/ umsebenzi/ injongo	Ibhajethi	Eyona nkcitho	Inkcitho egqithisile- yo/enga-	Ibhajethi	Eyona nkcitho	Inkcitho egqithisileyo/ engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Izinto neenkongo	2 966	3 582	*(616)	3 232	3 764	(532)

Inkcitho egqithisileyo ibhekisa kwiGRAP 23: Uhlengahlengiso kwiinkongo ezenziwe kwimivuzo (iindleko zabasebenzi: R546 000) zabasebenzi bolawulo lweemali lwenkongo zesisizifunyenwe kwisebe.

Inkxasomali efunyenwe kwiDCAS isetyenziselwe ukuhlawula inkcitho yemisebenzi yeZiko leLifa leMveli leNtshona Koloni, elungiselelwe oko.

Imibulelo

Xa ndigqibezela, ndithanda ukubulela uMphathiswa weMicimbi yeNkcubeko neMidlalo ngobunkokeli bakhe nenkxaso yakhe kweli ziko. Ndikwabulela neKomiti yoPhicotho namanye amaqumrhu obekoliso, asinika uluvo ngendlela iHWC ethe yasebenza ngayo unyaka wonke.



Gqr Mxolisi Dlamuka
 IGosa eliyiNtloko yeSiGqeba soLawulo
 31 kuCanzibe 2018

5. INGXELO YOTHATHO-XANDUVA NENGQINISEKISO YOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi lwam nakoko ndikholelwa kuko, ndiqinisekisa oku kulandelayo:

Zonke iinkcukacha neemali ezichazwe kwingxelo yoNyaka zizizo ngokweNgxelo yeMali yoNyaka ephicothiweyo nguMphicothi-zincwadi Jikelele.

Ingxelo yoNyaka igqibelele, ichanekile kwaye akukho zinto zikhutshiweyo.

Ingxelo yoNyaka ilungiswe ngokwezikhokelo ezikwingxelo yoNyaka njengoko zikhutshwe nguNondyebo weSizwe.

liNgxelo zeMali zoNyaka (Isigaba E) zilungiswe ngokwemigangatho yeGRAP esebenza kwiziko likarhulumente.

IGosa eliNika iNgxelo linoxanduva lokwenza amalungiselelo eengxelo zemali zonyaka nakwizimvo ezinikezwe malunga nezo.

IGosa eliNika iNgxelo linoxanduva lokuseka nokuphumeza inkqubo yolawulo lwangaphakathi olwenzelwe ukubonelela ngesiqinisekiso esifanelekileyo ngokunyaniseka nokuthembeka kweenkcukacha zomsebenzi, iinkcukacha zezabasebenzi neengxelo zemali zonyaka.

Abaphicothi-zincwadi bangaphandle bayabandakanywa ukuvakalisa uluvo lwabo oluzimeleyo ngeengxelo zemali zonyaka.

Ngokoluvo lwethu, le ngxelo yoNyaka ibonakalisa imisebenzi, iinkcukacha zomsebenzi, iinkcukacha zezabasebenzi nemicimbi yemali yeKomiti yeeLwimi yeNtshona Koloni kunyakamali ophela ngomhla wama-31 Matshi 2018.

Ozithobileyo



Gqr Mxolisi Dlamuka
IGosa eliyiNtloko yeSiGqeba soLawulo
31 kuCanzibe 2018



Gqr Antonia Malan
Usihlalo weBhunga
31 kuCanzibe 2018

6. ISISHWANKATHELO SESICWANGCISO

6.1. Umbono

Ukuchongwa koovimba bamafa emveli okubandakanya wonke ubani, nokungalindi ukuthunwa nokulawulwa kwabo okuzinzileyo.

6.2. Umgomo

ILifa leMveli leNtshona Koloni liqinisekisa ngokuchongwa okundindeneyo, ukulawulwa ngokukuko, ukulondolozwa nokwaziswa koovimba bemveli abagcinelwe izizukulwana zangoku nezizayo.

6.3. Iinqobo

Ukukhathala, uLwazi oluPheleleyo, ukuThembeka, ukuNyaniseka, ukuZa nezinto eziNtsha, ukuHlangabezana neemfuno, ukuBandakanya konke kunye neNtlonipho.

7. UMSEBENZI ONIKEZWE YIMITHETHO NEZINYE IZIGUNYAZISO

Iziko leLifa leMveli leNtshona Koloni, eliZiko likaRhulumente eliphantsi koShedyuli 3C, lithathela ingqalelo yezigunyaziso zomthetho zomsebenzi walo njengezilipophelelayo nezisekelwe kule misebenzi ilandelayo:

- Ekuphuculeni ulawulo olululo kuwo onke amanqanaba;
- Ekuxhobiseni uluntu nasekulukhuliseni ukuba lulondolozwe oovimba bamafa emveli ukuze badluliselwe kwizizukulwana ezizayo;
- ekubekeni imigaqo ephangaleleyo yokuqhuba ulawulo loovimba bamafa emveli kwiNtshona Koloni gabalala; kunye
- nasekuziseni indlela endindeneyo yokuchonga, ukuhlola kunye nokulawula oovimba bamafa emveli abakweli phondo, yonke loo nto isenziwa kulandelwa uMthetho wooVimba baMafa eSizwe, iNHRA kunye nemigaqo yawo.

Izigunyaziso zoMgaqosiseko

Icandelo	Uxanduva ngqo lweZiko leLifa leMveli leNtshona Koloni
UMgaqosiseko weRiphabliki yoMzantsi Afrika, 1996	
Icandelo 24(b)(ii) Okusingqongileyo	Kufuneka iLifa leMveli eNtshona Koloni liseke umthetho okanye ezinye iindlela zokulawula nokubeka esweni ukukhuthazwa kokulondolozwa kwezinto zendalo zemveli eziseNtshona Koloni. Oku kunokwenziwa ngendlela angahambiselani ncam nemigaqo noMqulu wamaLungelo.
Icandelo 31: Abantu abaphila ngokwenkcubeko yabo, ngokonqulo lwabo nangokolwimi lwabo	Kufuneka iLifa leMveli leNtshona Koloni liqinisekise ukuba iinkqubo neeprojekthi zalo zikuthathela ingqalelo ukwahluka kweenkcubeko zabantu beNtshona Koloni.
Icandelo 41: Imigaqo karhulumente wentsebenziswano nobudlelane phakathi koorhulumente	ILifa leMveli leNtshona Koloni lisebenzisana nawo onke amanqanaba karhulumente. Ngokwemisebenzi eliyimiselweyo, eli Lifa leMveli leNtshona Koloni lisebenzisana kakhulu neSebe lemiCimbi yeNkcubeko nezemiDlalo, iArhente yooVimba baMafa eMveli oMzantsi Afrika kunye noomasipala baseNtshona Koloni.
IsiHlomelo 4A: ImiMandla yentsebenzo ezinegunya kuyo zonke izindlu zowiso-mthetho - eyezwelonke nezamaphondo	Iziko leLifa leMveli leNtshona Koloni lisebenzisana neSouth African Heritage Resources Agency kwimiba yamafa emveli ingakumbi kwiZiza zaMafa eMveli zeSizwe eziseNtshona Koloni.
Icandelo 195: Iimpawu zentsulungeko ezingundoqo kuye nemigaqo-nkqubo elawula abasebenzi bakarhulumente	Amagosa asebenza kwilifa leMveli leNtshona Koloni kufuneka athobele amalungiselelo ecandelo 195 enika ingcaciso ngemigaqo yentsulungeko yedemokhrasi nemithetho-siseko yolawulo lukarhulumente. ICandelo 195(1)(b) lithi mayiphakame ibe nocikizeko, uqoqosho nophunyezo olufezekileyo indlela yokusetyenziswa kwemithombo. Oku kuthetha ukuba iinkqubo ezenziwayo kumacandelo oluntu kufuneka abe nenzuzo egqibeleleyo kodwa ngelona xabiso lisezantsi.
UMgaqo-siseko weNtshona Koloni, 1997	
Icandelo 81	Iziko leLifa leMveli leNtshona Koloni kufuneka liphumeze imigaqo-nkqubo ukukhuthaza nokugcina ubulunga boluntu beNtshona Koloni, ingakumbi ngokusingise kukhuselo nolondolozo kwemveli yembali, imbali yenkcubeko nemveli yobungcali bezolwakhwiwo yeNtshona Koloni ukulungiselela isizukulwana esimiyi nesangomso. ILifa leMveli leNtshona Koloni kufuneka lithobele imigaqo-nkqubo ethile ukuze oku.

Izgunyaziso zeMithetho

Umthetho weSizwe	Isalathiso	Ingcaciso
UMthetho woLawulo lweziMali zikaRhulumente, 1999	Umthetho 1 ka-1999	Umthetho woLawulo lweziMali zikaRhulumente, (PFMA): <ul style="list-style-type: none"> • umisa imigaqo yokulawulwa kwemali kurhulumente wesizwe nakowephondo, kumaqumrhu karhulumente akuluhlu, kumaziko ezomgaqo-siseko nakwizindlu zowiso-mthetho zamaphondo. • uqinisekisa ukuba yonke ingeniso, inkcitho, iiasethi neemfanelo zala maziko zilawulwa ngokusulungekileyo nangokufanelekileyo; ze • uchaze umsebenzi wabathwaliswe uxanduva lokulawula imicimbi yemali kwaba bachaziweyo.
UMthetho woKhuthazo loFikelelo kwiNkcukacha, 2000	Umthetho 2 ka-2000	Lo Mthetho uvula ithuba lokuba ubani abe nelungelo lokufumana oko kubhaliweyo kugcinwe ngurhulumente, amaziko karhulumente nabantu abangasebenzi phantsi korhulumente. Phakathi kwezinye izinto, iLifa leMveli leNtshona Koloni kunye nawo nawuphi na umntu ozisebenzelayo nabo basebenza phantsi korhulumente kufuneka: <ul style="list-style-type: none"> • kuhlanganiswe incwadana eza kucacisela uluntu ukuba umntu angasifaka njani isicelo sokufumana ulwazi olukwiqumrhu elithile, yaye • kuqeshwe igosa leenkcukacha eliza kuqwalasela izielo zofikelelo kwiinkcukacha ezikwiqumrhu.
UMthetho woKhuthazo loLawulo loBulungisa, 2000	Umthetho 3 ka-2000	Lo Mthetho: <ul style="list-style-type: none"> • Ubonakalisa imiqathango nemithetho leyo kufuneka ilandelwe ngabalawuli xa bethatha izigqibo; • ufunisa ukuba abalawuli bazise abantu ngelungelo labo lokuhlola okanye babhene ukuze bafumane amalungelo okucela izizathu; • abalawuli banikezele ngezizathu ngezizigqibo abazithathileyo; kwaye • abalawuli banike uluntu ilungelo lokubhenela enkundleni xa bengavumelani nezizigqibo zomlawuli.
UMthetho woKhuselo lweNkcukacha zoMntu, 2013	Umthetho 4 ka-2013	Lo Mthetho ubeka uxanduva kumaziko ukuqinisekisa oku kulandelayo: <ul style="list-style-type: none"> • Ukukhusela iinkcuakacha zabantu ezisezandleni zamaQumrhu oluntu nawabucala; • Ukwenza imiqathango yokusetyenzwa kweenkcukacha zabantu. <p>Njengoko ke iHWC iqokelela iinkcukacha zabantu ukusebenza izicelo kufuneka ithobele uMthetho iPOPI.</p>
UMthetho weMithombo yeLifa leMveli weSizwe, 1999	Umthetho 25 ka-1999	I-DCAS ibonelela iLifa leMveli leNtshona Koloni, njengogunyaziwe wezinto ezililifa lemveli zephondo eNtshona Koloni, nangabasebenzi kwakunye nezemali nenkxaso yemisebenzi ye-ofisi ukufeza nokulawula uxanduva lweli Qumrhu. I-DCAS ilawula utyumbo lommeli wephondo, nekunqweneleka ukuba ibe lilungu leBhunga leLifa leMveli leNtshona Koloni, ukuba lihlale kwiBhunga le-Arhente yezeLifa leMveli yoMzantsi Afrika. I-DCAS ikwaqinisekisa ukuba uMphathiswa umisela iBhunga leHWC – ugunyaziwe wezinto ezililifa lemveli wephondo omiselwa ngokwe-NHRA. I-DCAS ikwancedisa uMEC ukuthatha izigqibo xa kukho izibhenzo ezifakiweyo ngakwiHWC.

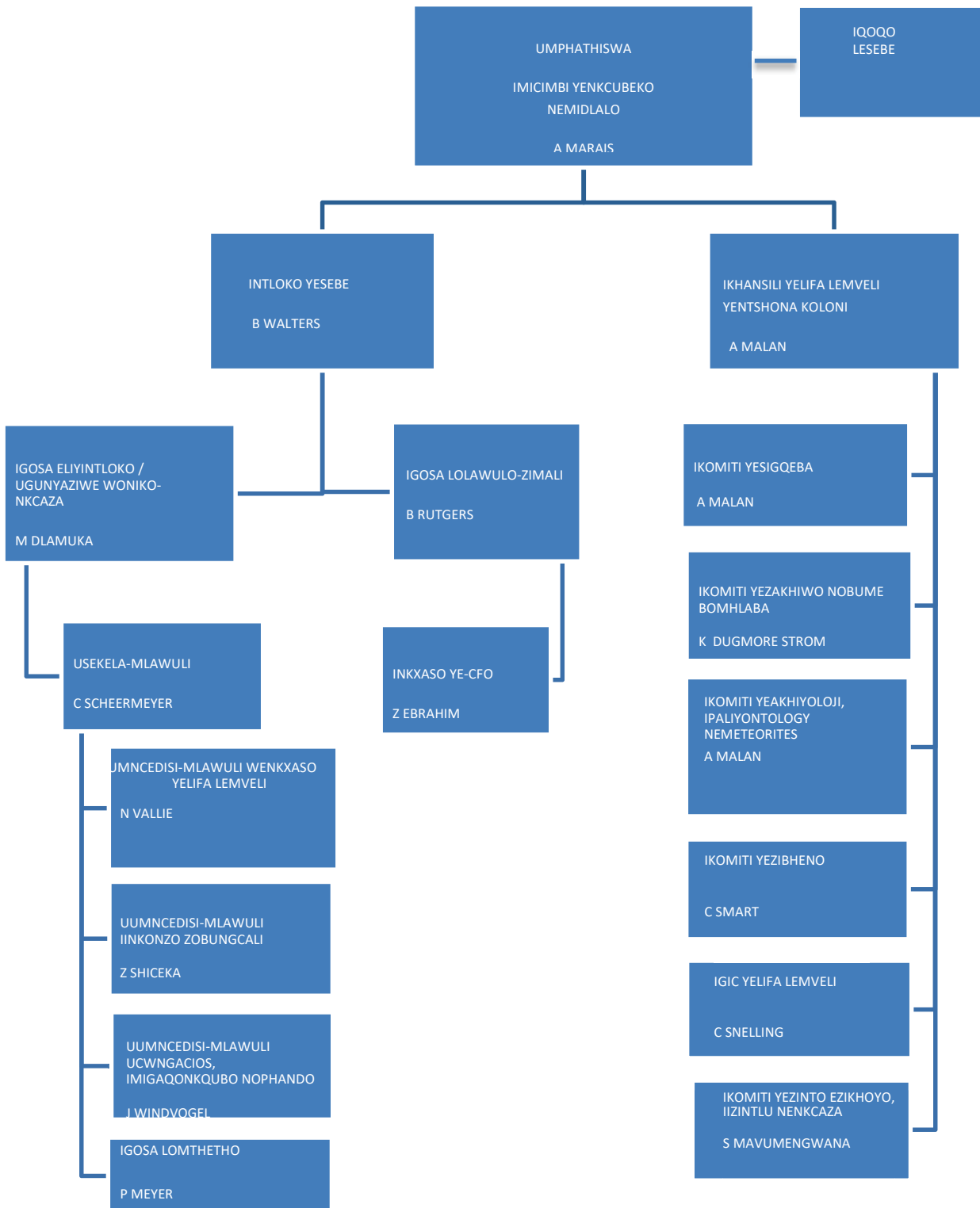
Umthetho weSizwe	Isalathiso	Ingcaciso
UMthetho weNggqungquthela yezeLifa leMveli weHlabathi, 1999	Umthetho 49 ka-1999	I-DCAS inoxanduva lokumisela ummeli weNtshona Koloni ukuba ahlale kwiKomiti yeeNgcebiso ngezeLifa leMveli yeHlabathi yoMzantsi Afrika. ISebe likwanoxanduva lokuthobelana nezimiso zoMthetho neNggqungquthela yezeLifa leMveli yeHlabathi ngokusingise ekutyumbeni iindawo ezinokuba ziindawo zelifa lemveli ukwenza uLuhlu loMzantsi Afrika, kwakunye nokutyumba iindawo kuLuhlu loMzantsi Afrika emazithathelwe ingqalelo yiKomiti yeLifa leMveli yeHlabathi ye-UNESCO
IMigaqo yoLawulo lweMithombo yeLifa leMveli yeNtshona Koloni	I-PN 336 yowe-25 EyeDwarha2002, iPN 298 yowe-29 EyeThupha 2003, iPN 212 EyeNkanga 2004, iPN 106 ye-31 EyoKwindla 2005. iPN 7497/2015 EyoMsintsi 2015.	

Izigwebo zenkundla

Ityala lenkundla	Isalathiso	Ingcaciso
Louis Johannes Raubenheimer v the Trustees of the Hendrik Johannes Bredenkamp Trust naBanye	Ityala leNkundla ePhakamileyo yeNtshona Koloni elingunombolo. 10228/04	Esi sigwebo sijongana nento echaphazela umntu ngokuyinyani kwisigqibo sogunyaziwe welifa lemveli esivumela ukuba kubhenwe kulandelwa imiqathango yeNHRA. Inkundla yafumanisa ukuba loo nto ichaphazela umntu mayibe yinto emchaphazela ngokwenyani, ingabi nje kukuba umntu uyavakalelwa zizibonelelo zelifa lemveli.
Top Performers (Pty) Ltd v UMphathiswa wePhondo weMicimbi yeNkcubeko noLonwabo	Ityala leNkundla ePhakamileyo yeNtshona Koloni elingunombolo. 5591/05	Esi sigwebo sinempembelelo enkulu kwiinkqubo zezibheno zeenkundla zokusombulula iimbambano (tribunals) ezinyulwe liLungu leSigqeba soLawulo ngokwecandelo lama-49 loMthetho wooVimba beLifa leMveli beSizwe, we-1999, ofundwa kunye noMmiselo we-12 wePN 336 wama-2003. IDCAS neLungu leSigqeba soLawulo bathathe amanyathelo okulungisa ukuqinisekisa malunga neenkqubo zolawulo ezinobulungisa, ukwenza isibonelelo sokwamkelwa kobungqina obutsha kwirekhodi yeenkqubo zolawulo, ukwenza isibonelelo ekwamkelweni kobungqina obutsha kwirekhodi yenkqubo yenkundla eyodwa, kunye nokuthobela ngendlela engcono imigaqo yezobulungisa besiqhelo ngokweaudi alteram patem maxim (ukugweba ityala usakuba umamele ingcaciso yamacala omabini).
The Chairpersons' Association v UMthathiswa weNkcubeko [2007] SCA 44 (RSA)	Ityala leNkundla ePhezulu yeZibheno elingunombolo. 25/2006	Esi sigwebo simisela oko kuthathwa njengothethwano olufanelekileyo noluntu namanye amaqumrhu ngokusingise kwiinguqu kumagama eengingqi. I-DCAS neKomiti yamaGama eeNgingqi yePhondo leNtshona Koloni emiselwe nguMEC zenza indima ephambili ekuphumezeni imithetho efanelekileyo, ingakumbi ngokusingise ekuquzeleleni uthethwano namaquMnuhu noluntu oluchaphazelekayo. Kufuneka ke ngoko esi sigwebo zisithathele ingqalelo kwinkqubo neendlela ezizisebenzisayo ukulawula iinguqu kumagama eengingqi.
Qualidental Laboratories v iLifa leMveli leNtshona Koloni [2007] SCA 170 (RSA)	Ityala leNkundla ePhezulu yeZibheno elingunombolo. 647/06	Esi sigwebo singqina amagunya anikwa iLungu leBhunga loLawulo kunye neLifa leMveli leNtshona Koloni ukuze kunyanzeliswe imiqathango ethile kwezophuhliso ngokwecandelo 48 loMthetho weMithombo yeLifa leMveli leSizwe, ka-1999.

Ityala lenkundla	Isalathiso	Ingcaciso
IArhente yeMithombo yeLifa leMveli loMzantsi Afrika v the Arniston Hotel Property (Pty) Ltd noMnye	Ityala leNkundla ePhakamileyo yeNtshona Koloni elingunombolo. 5446/2006	Esi sigwebo simalunga nombala woMsebenzi ophunyezwe phantsi kweMigaqo yezeZakhiwo yeSizwe ngaphambi kokumiselwa kokhuselo ngokwe-NHRA nemiba yokufaneleka kwesaziso sokhuselo lwethutyana.
Willows Properties (Pty) Ltd v uMphathiswa weMicimbi yeNkcubeko neMidlalo	Ityala leNkundla ePhakamileyo yeNtshona Koloni elingunombolo. 13521/08	Ummangali ufake isicelo esingxamisekileyo kwiNkundla ePhakamileyo ukunyanzelisa iLungu leBhunga eliLawulayo ukuba lenze isigqibo okanye, kungenjalo, akhuphe okuBhaliweyo phantsi okusiSigqibo ngokumalunga nesibheni esifakwe kwiLungu leBhunga eliLawulayo ngokwecandelo lama49 loMthetho weMithombo yeLifa leMveli leSizwe, ka-1999, ofundwa kunye nommiselo 12(7) we-PN 336 ka-2003. Impembelelo yesi sigwebo kwi-DCAS kukuba kufuneka iqinisekise ukuba iinkundla ezizodwa zikhupha okusiSigqibo esiBhalwe phantsi ngexesha elifanelekileyo. Sele ephunyeziwe amanyathelo okulungisa.
Waenhuiskrans Arniston Ratepayers Association and Another v Verreweide Eiendomsontwikkeling (Edms) Bpk naBanye 1926/2008 [2009] ZAWCHC 181.	Ityala leNkundla ePhakamileyo yeNtshona Koloni elingunombolo. 1926/2008	Inkundla ithathele ingqalelo umbala wokuba ingaba i-Arhente yezeLifa leMveli yoMzantsi Afrika okoanye iLifa leMveli leNtshona Koloni zinoxanduva lweendawo ezililifa lemveli ezibekwe kuMgangatho 1 yeSAHRA ngokwecandelo 35 nelama-36 loMthethoweMithombo yeLifa leMveli weSizwe, 1999 . INkundla ifumanise ukuba, kwiimeko ezinjalo, iSAHRA yiyo enoxanduva. Oku kuchaphazela iHWC kuba kufuneka iSebe libonelele ngoncedo lwezoMthetho iLifa leMveli leNtshona Koloni ukutolika umthetho, kwaye kufuneka liqinisekise ukuba uMthetho weLifa leMveli usebenza ngokwamagunya owanikayo.
Peter Gees v uMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo,weNtshona Koloni, uSihlalo, Independent Appeal Tribunal, Iziko leLifa leMveli leNtshona Koloni, iSixeko saseKapa, City Bowl Ratepayers; & Residents' Association	Ityala leNkundla ePhakamileyo yeNtshona Koloni elingunombolo. 6205/2015	INkundla iye yangqina ukuba ukunyanzeliswa kwemiqathango kuphantsi koMthetho ka-1999 wooVimba baMafa eMveli elizwe, yaye kuyahambelana nalo Mthetho gabalala. Imiqathango inganyanzeliswa xa kukho imvume yokudiliza isakhiwo esidala esineminyaka engaphezu kwengama-60 ngokwecandelo 34(1) lalo Mthetho.
Piketberg Local Heritage Committee and Another v Liebco Vleishandelaars Edms Bpk nabanye (Iziko leLifa leMveli leNtshona Koloni elinguMmangalelwa wesi-2)	Ityala leNkundla ePhakamileyo yeNtshona Koloni elingunombolo. 1103 2016	Isicelo sokuqwalaselwa ngokutsha kwesigqibo seKomiti yeendawo ezakhiweyo nokuma komhlaba (iBELCom) ephantsi kweHWC. I-BELCom yayinikwa imvume yokudiliza isakhiwo esikwiSiza 207 ePiketberg. IKomiti yeLifa leMveli yasePiketberg yafaka isicelo sokuba iNkundla ePhakamileyo isiqwalasele ngokutsha esi sigqibo nanjengoko yayisithi khange ilandelwe imigaqo yePAJA. INkundla yaqwalasela umgaqo-nkqubo okhoyo ngoku weHWC ofuna ukuba iintlanganiso zichotshelwe namaqumrhu olondolozo abhalisiweyo kuphela, yaza yathi, njengokuba isigqibo esithathwayo sinokuchaphazela uluntu gabalala, kusafuneka kubanjwe iindibano noluntu.

8. UBUME BEZIKO



ICANDELO B: IINKCUKACHA NGENTSEBENZO

1. INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO ESELE ZIBEKIWE

UMphicothi-zincwadi Jikelele woMzantsi Afrika wenza imigaqo efanelekileyo yophicothi-zincwadi kwiinkcukacha zomsebenzi ukuqinisekisa ngokugqitywa kophicotho-zincwadi. Ukugqitywa kophicotho-zincwadi ngomsebenzi kuthelakiswa neeNjongo ezicwangciswe kwangaphambili zifakwe kwingxelo yabalawuli, kukho izinto ezifunyanisiweyo ezichazwe phantsi kwesihloko seenjongo ezicwangciswe kwangaphambili kwiNgxelo zecandelo leminyane imithetho neemfuno zomthetho kwingxelo yoMphicothi-zincwadi.

Jonga kwiphepha 54 ukuya ku 59 leNgxelo yoMphicothi-zincwadi, epapashwe njengeCandelo E: linkcukacha zemali.

2. UHLALUTYO LWEMEKO

2.1 Imeko-bume yoHanjiso lweeNkonzo

Ukuthobela umyalelo weNkundla ePhakamileyo yeNtshona Koloni, iHWC yenze izikhokelo ezisayilwayo zeNtatho-nxaxheba yoluntu. Ezi zikhokelo zaye zaxelwa kwiwekhishophu eyayisindlekwe ngowe-13 Meyi 2017. Le wekhishophu yayizinyaswe ngabantu abasebenza ngamafa emveli, abameli abasuka koomasipala, uluntu namaqumrhu olondolozo. Emva kokunika ingqwalasela kwizimvo ezaphuma kule workshop nakwiKhansili, ez zikhokelo zaye zapapashwa kwiGazethi yePhondo ukuze uluntu lunike izimvo zalo. I-HWC kungokunje igqibezela ezi zikhokelo ukuze zibe zezigqibeleleyo. Kuba zingekabikho izikhokelo ezamkelweyo, iHWC isebenzisa imiqathango yePAJA ukucebisa abafaki-zicelo ekufuneka belandele inkqubo yentatho-nxaxheba yoluntu.

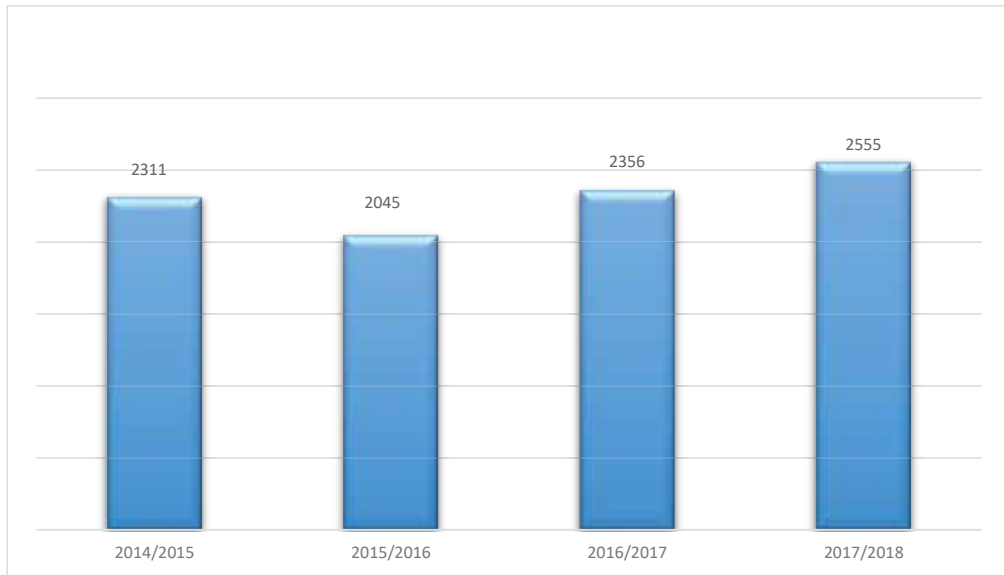
Ilifa leMveli eliyiNkcubeko lilulutho olukhulu kwezokhenkenketho. I-HWC isithathela ingqalelo isidingo sokulungelelanisa imigomo yenkcubeko neyoqoqosho eNtshona Koloni yaye izamela ukuqinisekisa ukuba kukho inzuzo ezifanelekileyo phakathi kophuhliso nolondolozo lwelifa lemveli. Ngaphezu koko, kukho ukungaqondwa kweenkqubo zolawulo lwemithombo yelifa lemveli ukulungiselela olo phuhliso naloo nzuzo. Oku kudale imibono engemihlanga yokuba iHWC ayiluxhasi uphuhliso.

I-HWC yenze ubudlelwane namaqumrhu olondolozo athe abonisa umdla ekuphakamiseni nasekulondolozeni imithombo yelifa lemveli. Ngaphezu koko, iHWC ibonisene noomasipala abahlukeneyo ukuqinisekisa ukuba imithombo yelifa lemveli iyahoywa yaye iyakhuselwa kwiingingqi. Ngaphezu koku, iHWC inikeze ngeengcebiso komasipala abaqulunqa uludwe lwezinto ezililifa lemveli. Kucingwa kananjalo ukuba ukuboniswa komsebenzi weHWC kuya kukhuthaza uluntu ukuba luxabise, lukhusele ilifa lemveli lawo ze lithobele nemiqathango yalo.

Indlela esebenza ngayo iHWC inyanzelisa ukuba kulungelelaniswe izinto ezikhuphisanayo (umz. phakathi kwabaphuhlisi noluntu ezinomdla wokulondolozisa ilifa lemveli) nto edla ngokukhokelela kumangalelo ezinkundleni zamatyala. Oku kukhokelela ekubeni iHWC imane ikhankanywa njengommangalelwa kumatyala asiwe kwiiNkundla eziPhakamileyo.

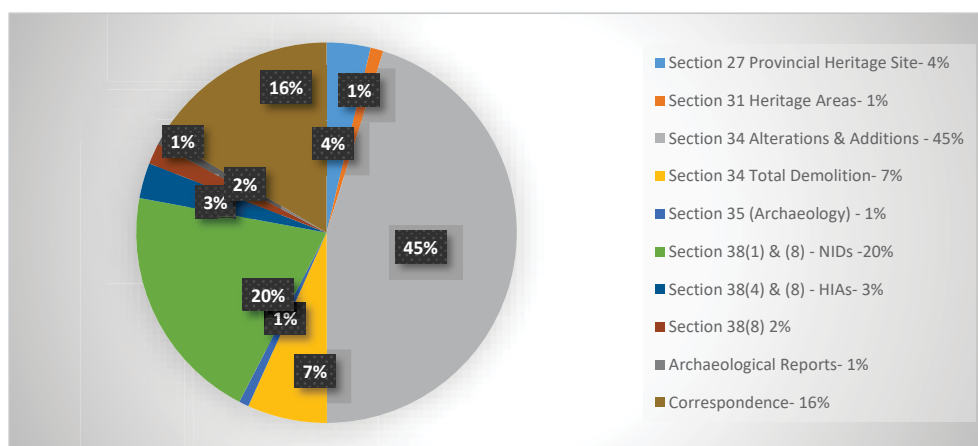
2.1.1 Isishwankathelo sezicelo ezifakiweyo, iingxelo nemibuzongamafa emveli

Ngeli lixa iNHRA ibonelela ngemisebenzi eliqela eyenziwa ngugunyaziwe wemithombo yelifa lemveli wephondo, umsebenzi omninzi weHWC ubandakanya ukuproseswa kwezicelo phantsi kweSahluko II soMthetho. Kulo nyaka siwuphononongayo apha, iHWC ifumene izicelo zelifa lemveli eziyi2555 nemibuzo eyi455 evela kuluntu. Ziye zanyuka izicelo zelifa lemveli ezithunyelwe kwiHWC ngenxa yokunyuka kweenkqubo zothotyelo-miqathango nangenxa yentsebenziswano namaqumrhu olondolozo.



Inani lezicelo ngonyaka

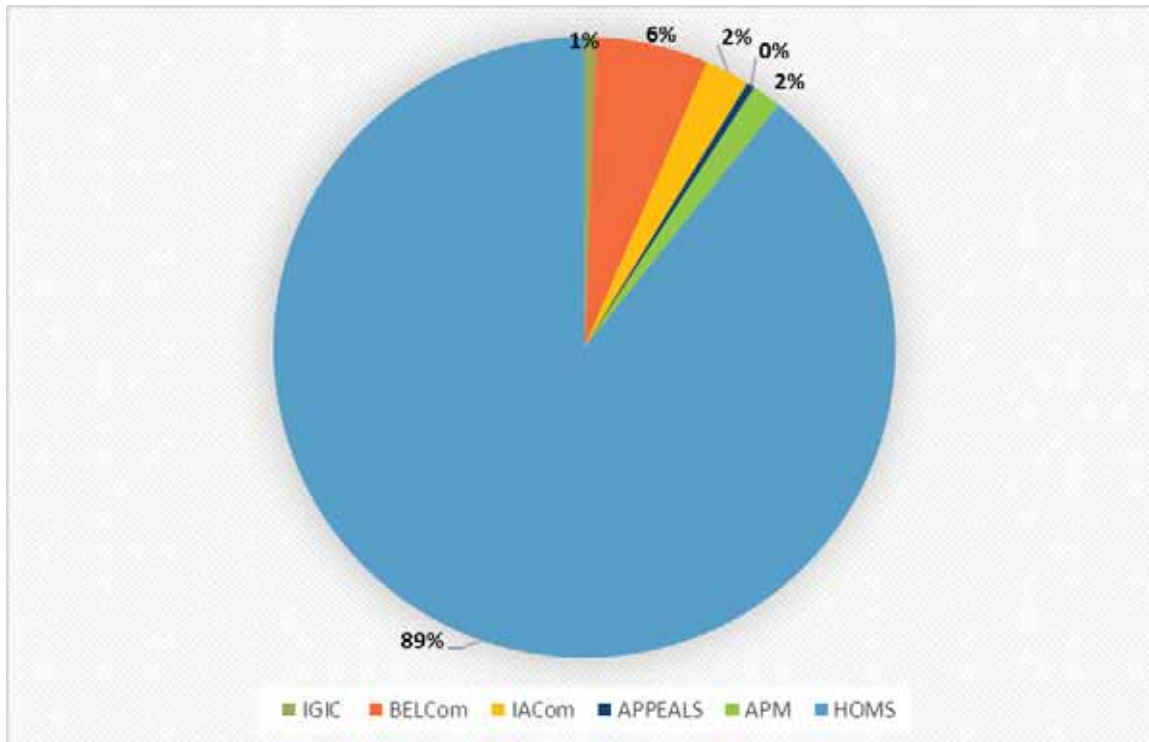
Kwizicelo eziyi2 555 ezifunyenwe yiHWC, eziyi103 bezimalunga nolawulo lweZiza zaMafa eMveli zePhondo. Kufunyenwe izicelo eziyi45 zemvume yokugrumba okanye zophando kwiziza zeakhiyoloji nezepaliyontoloji okanye kwizinto ezithile. Uninzi lwezicelo ibizezophuhliso nezolungiso, ukongeza okanye ukuchitha izakhiwo ezineminyaka engaphaya kweminyaka engama60 ngokweNHRA. Le grafu ingezantsi ibonisa iintlobo zezicelo ezifunyenwe yiHWC:



2.1.2 Ukuproseswa kwezicelo ziiKomiti zeHWC

Izicelo ezithunyelwe kwiHWC ziproseswa zezi komiti zilandelayo: Akhiyoloji, Paliyontoloji neemithiyorayithi (APM); Ikomiti yeSimo sezoLwakhiwo neMbonakalo-mhlba (BELCom); eyokuJonga iZinto ezikhoyo, eyokwenza amaNqanaba neNkcazo iKomiti yezindlu, uBeko Mgangathweni noToliko (IGIC), eyokuJonga iFuthe iKomiti yoHlobo lweMpembelelo (IACom); iKomiti yeZibhenso; kunye neyeeNtlanganiso zokuSebenza

naziNtlanganiso zeMisebenzi yezeLifa Lemveli (HOMS). Ibhunga liwunabisile umsebenzi onikezelwe kuzo ukuze iHOMS ijongane nezicelo ezinzima nezo zinabachasi. Le grafu ingezantsi ibonisa ukuba zingaphi izicelo eziproseswe yikomiti nganye.



2.1.3 linkqubo zangaphakathi zezibheno

Icandelo 49 leNHRA ligunyazisa iHWC ukuba imisele iKomiti yeZibheno. Kulo nyakamali uphononongwayo, kufakwe izicelo zezibheno ezingamashumi amathathu anesithathu kwiKomiti yeZibheno. Kwizicelo zezibheno ezifunyenweyo, i-50% iye yaxhasa isigqibo ebesenziwe yikomiti ekuqaleni.

2.1.4 IZibheno kwiNkundla kaMphathiswa

Xa kuthe nawuphi na umntu okanye umfaki-sicelo akaneliseka sisigqibo seKomiti yeZibheno, lowo mntu unethuba lokudlulisela usubheno sakhe kuMphathiswa ngokwecandelo 38(6) nelama-49 le-NHRA. UMphathiswa unamagunya okumisela iNkundla eZimeleyo eyenziwa ziingcali ezintathu kumba ophethweyo.

2.1.5 Ukufaka ekhompuyutheni noLawulo lweeNkcukacha

Iwebhusayithi i(www.hwc.org.za) yeHWC sekulixesha ikhona ngoku ibangele ukuba iLifa leMveli leNtshona Koloni ibe nako ukunika uluntu iinkcukacha ezintsha ngezicelo zabo. Le webhusayithi inika iimpendulo zemibuzo evamise ukubuzwa ngabantu efana nendlela yokufaka isicelo sezigunyaziso ezahlukeneyo kwakunye neenkukacha ezifunwa liziko leLifa leMveli leNtshona Koloni. I-HWC ijonga iindlela zokuhlenganisa iSistimu yoLawulo lweeNkcukacha zeLifa leMveli (HIMS) neSouth African Heritage Resources Information System (SAHRIS), eyenziwe yiSouth African Heritage Resources Authority. Oku hlenganiso luza uba negalelo ekubeni iHWC ithobele uxanduva lwayo lonikezo-ngxelo kugunyaziwe wemithombo yelifa lemveli wesizwe, iSAHRA kulawulo lwayo lwezinto ezingamafa emveli zesizwe ze kuvule umhlaba wezint ezinokwenziwa ngovimba ohlanganisiweyo kulawulo lwenkqubo yemithombo yeifa lemveli yephondo.

2.2. Imeko-bume yeZiko

I-DCAS ibonelela ngenkxaso-mali, abasebenzi nangoncedo lokwenziwa kweMsebenzi kwiHWC ukuze ikwazi ukufeza i-NHRA. ILifa leMveli leNtshona Koloni ithe gqolo ukuqinisekisa ukuba oko kucwangcisiweyo kuyenziwa nangona kujanyelenwe nemingeni yokunqongophala kwabasebenzi. Ukuloba nokuqeqesha abasebenzi abanezakhono namava ngumngeni kwILifa leMveli leNtshona Koloni njengoko imivuzo emiyo ingazithatheli ngqalelo izakhono nobungcali obudingekayo kubasebenzi.

Imisebenzi yeli qumrhu yonganyelwe liBhunga elinamalungu ali-11 azingcali ekuzobeni iiplani zokwakha, abacwangcisi beedolophi nemimandla, abacwangcisi beendawo zasezidolophini, iikhiyoloji, imbali yentlalo nemthetho. IBhunga elitsha elaqeshwa ngu-MEC laza laqala ukusebenza ngomhla woku-1 kweyeNkanga 2016; nalapho emva koko kuye konyulwa iikomiti ezintsha. Ixesha lokusebenza kule ofisi leeBhunga elikhoyo kunye neekomiti zalo liphela ngomhla wama-31 Oktobha 2019. Ngaphezu koku, iKhansili iqinisekise ukuba iikomiti ziyakwazi ukusebenza yaye apho kuyimfuneko kuye kutyunjwe amalungu amatsha eekomiti ukuqinisekisa ukuba iHWC yenza umsebenzi wayo ngempumelelo nngemfezeko.

2.2.1 Ukuthathelwa ingqalelo koluhlu lwezinto zesizwe

I-HWC ifanele ukuba iqwalasele ze yamkele izintlu ezingenisiweyo ngoogunyaziwe bemimandla kulandelwa icandelo 30 (5) leNHRA. Kuya kwaqwalaselwa ezi zintlu zilandelayo yi-IGIC kulo nyakamali:

- Stellenbosch Rural Heritage Survey Phase 11B
- George Heritage Asset Register
- Tulbagh Church Street Inventory
- Ou Tuin Precinct Survey, Paarl

Ukungeniswa kwezintu kubalulekile ngenxa yezizathu eziliqela. Zisetyenziselwa ukuchonga nokukhusela ngokusesikweni iziza kulandelwa iCandelo 1 leSahluko II seNHRA yaye, kuba zibeka iziza ngokwamanqanaba, zineda iHWC noogunyaziwe beengingqji ukuqonda ukuxabiseka kwemithombo yamafa emveli.

2.2.2 Ukhuselelo ngokusesikweni lweMithombo yeLifa leMveli

Kulo nyakamali, iHWC kuye kwafuneka ikhusele imithombo yeLifa leMveli engaphathekiyo enento yokwenza nezinto zenkcubeko ezikwimihlaba ekummandla wePhilippi Horticultural Area (PHA) neTwo Rivers Urban Project (TRUP), le yokugqibela iphakathi kweLiesbeeck River neBlack River eObservatory. Kwezi projekthi zombini, bekukho injongo yokugqala uphuhliso, nto leyo iHWC iyibone ngokuba akuthathelwa ngqalelo imithombo yeLifa leMveli ekhoyo nokubaluleka kwayo. Ukuqinisekisa ukuba loo mafa emveli akhuselewe, iKhansili yeHWC iye yamkela ukuba iRiver Club Property, eyinxalenye yeTRUP, nenxalenye yePHA, Cape Farm 738 no767 "Jobs Vlei and Ohlhoff Farm", mazikhuselewe kulandelwa imiqathango yecandelo 29 leNHRA. Injongo yolu khuselelo lwethutyana kukuphanda izizathu zokuba kubhengezwe ngokusesikweni ezi ziza njengeziza zamafa emveli zephondo.

2.3. Iinguqu eziphambili zotshintsho kuphuhliso lomgaqo-nkqubo kwakunye nowiso-mthetho

2.3.1 Uphuhliso lomgaqonkqubo

Kulo nyakamali iKhansili yenze izilungiso kule migaqo ilandelayo:

- Umgaqonkqubo wokuHlawulwa kweKhansili neeKomiti zaYo; kunye
- Umgaqonkqubo neNkqubo yeHWC yoLwulo lweeMathiriyeli zeAkhiyoloji

2.3.2 Amatyala

2.3.2.1 Izityholo ezibekiweyo

Inombolo yeTyala	Igama leTyala	Imo
1209/2.2015 eKapa	Homestead Park, ISiza seLifa leMveli sePhondo eOranjezicht, eKapa	Iphandwa yiNPA
76/5/2015	"Juno", ISiza seLifa leMveli sePhondo ePaarl	Kusabanjwe iingxoxo nomtshutshisi ophethe eli tyala, kuseza kongezwa nezinye izityholo
33/12/2015	The Drostdy, ISiza seLifa leMveli sePhondo eSwellendam	Umtshutshisi walile ukutshutshisa, ityala lidluliselwe kwinqanaba elingentla

I-HWC izimasa iforam yomthetho wezokusingqongileyo ehlanganela eNPA, ekwazinyasw nangamapolisa, ukuze ibonelele ngeenkukacha zolwaphulomthetho lwezinto ezililifa lemveli. Amalungu eforam akwancedisa ukulandelela ugwebo olucothayo.

2.3.2.2 Imiba yeHWC esezinkundleni

Kulo nyakamali uphononongwayo, iHWC iye yangena kula matyala alandelayo:

Inombolo yeTyala	Inkundla	Umba	Imo
16392/17	INKundla ePhezulu yeNtshona Koloni	Bryer NO and others v iHWC	Uxoxwe nge-28 kuTshazimpuzi 2018
46055/15	INKundla ePhezulu yaseGauteng	Midnight Storm	Uza kuxoxwa KweyeKhala 2019
7031/17	INKundla ePhezulu yeNtshona Koloni	Bo-Kaap Civic Association & iHWC v Mayor and City of Cape Town	Uxoxwe nge-26 & 27 KweyoMdumba 2018, ulinde isigwebo
14894/17	INKundla ePhezulu yeNtshona Koloni	Exclusive Access Trading 570 (Pty Ltd) v Usihlalo, Independent Tribunal, uMphathiswa neHWC	Kusasunduzwana ngawo

2.4 Injongo ezijolise kwiziphumo ezicwangcisiweyo

Injongo ecwangcisiweyo yeziko leLifa leMveli leNtshona Koloni kukuqhuba nokulawula inkqubo yenguqu kwimiba yelifa lemveli eNtshona Koloni. Oku kubandakanya ukuchongwa, ukulondolozwa, ukukhuselwa, ukukhuthazwa, nokushicilelwa kunye nokulawulwa kwayo yomibini imithombo ephathekayo nengaphathekiyo yelifa lemveli njengoko kuchaziwe kuMthetho weMithombo yeLifa leMveli weSizwe, onguNomb 25 ka-1999.

3. IINKCUKACHA ZOKUSEBENZA NGOKWEENKQUBO

Inkqubo: Iziko leLifa leMveli leNtshona Koloni

Injongo yeziko leLifa leMveli leNtshona Koloni kukucebisa uMphathiswa ngomiselo woMthetho weMithombo yeLifa leMveli weSizwe, 1999 (uMthetho 25 ka-1999) ze ekwenzeni oko, likhusele yaye lilawule imithombo yelifa lemveli yeNtshona Koloni.

Injongo eCwangcisiweyo: Ulawulo lwenkqubo yemithombo yelifa lemveli ehlanganisiweyo eNtshona Koloni.

Inkqubo/umsebenzi/injongo: Iziko leLifa leMveli leNtshona Koloni					
Injongo eCwangcisiweyo	Okuphunyeziweyo 2016/2017	Ithagethi ebiplaniwe 2017/2018	Okuphunyeziweyo 2017/2018	Ukunxaxha koko bekujoliswe ukuPhunyezwa ngo-2017/2018	Izimvo ngonxaxho
Ulawulo lwenkqubo yemithombo yelifa lemveli ehlanganisiweyo eNtshona Koloni.	106	92	106	+14	Intlanganiso ezongezelekileyo zibanjiwe ukwenzela ukujongana nenani elandayo lezicelo nokulungiselela izicelo ezingelulanga.

Izalathisi zomsebenzi ongundoqo, lithagethi ebeziplaniwe noKona kuPhunyeziweyo

Inkqubo/umsebenzi/injongo: Iziko leLifa leMveli leNtshona Koloni							
Isalathisi somsebenzi	Okuphunyeziweyo 2014/2015	Okuphunyeziweyo 2015/2016	Okuphunyeziweyo 2016/2017	Ithagethi ebiplaniwe 2017/2018	Okuphunyeziweyo 2017/2018	Ukunxaxha koko bekujoliswe ukuPhunyezwa ngo-2017/2018	Izimvo ngonxaxho
Inani leentlanganiso ezicwangcisiweyo zeBhunga kunye neKomiti yeSigqeba salo ukuze kuphunyezwe i-NHRA	8	9	8	8	8	-	

Inkqubo/umsebenzi/injongo: Iziko leLifa leMveli leNtshona Koloni							
Isalathisi somsebenzi	Okuphunezi weyo 2014/2015	Okuphunezi weyo 2015/2016	Okuphunezi weyo 2016/2017	Ithagethi ebiplani we 2017/2018	Okuphunezi weyo 2017/2018	Ukunjaha koko bekujoliswe ukuPhunyezwa ngo-2017/2018	Izimvo ngonxaxho
Inani leentlanganiso ezicwangcisiweyo zeekomiti zokwenza izigqibo malunga nezigqibo zokuphumeza i-NHRA	36	40	43	36	45	+9	Intlanganiso ezongezelekileyo zibanjiwe ukwenzela ukujongana nenani elandayo lezigqibo nobunzima bazo

Inkqubo/umsebenzi/injongo: Iziko leLifa leMveli leNtshona Koloni							
Isalathisi somsebenzi	Okuphunyeziweyo 2014/2015	Okuphunyeziweyo 2015/2016	Okuphunyeziweyo 2016/2017	Ithagethi ebiplaniwe 2017/2018	Okuphunyeziweyo 2017/2018	Ukunxaxha koko bekujoliswe ukuPhunye zwa ngo-2017/2018	Izimvo ngonxaxho
Inani leentlanganiso zabasebenzi zokwenza izigqibo malunga nezicelo ngakubameli abaphuma kwiKhansili ukuze kuphunyezwe i-NHRA	47	46	50	44	49	+5	Intlanganiso ezongezelekileyo zibanjiwe ukwenzela ukujongana nenani elandayo lezicelo nobunzima bazo
Inani leentlanganiso ezicwangcisiweyo zekomiti ezinika ingqwalasela uphando kunye nezicelo ukwenzela ukhuseleko olusemthethweni	-	5	5	4	4	-	

Isicwangciso sokulwa imiba yokusebenza nganeno kunokuba bekufanelwe

Eli ziko lifikelele kuzo zonke izalathiso zokusebenza ebezicwangcisiwe kulo nyaka uphononongwayo

Utshintsho kwiithagethi ebeziplaniwe

Akukho tshintsho lwenziweyo kulo nyaka siwuphononongayo apha.

Ukulungelelanisa umsebenzi nohlahlo-mali

Yonke imisebenzi ilungelelaniswe ngqo nohlahlo-mali nanjengoko kunjalo kwi-APP. Uhlahlo-mali luyahambelana nentlanganiso zokuxhasa iiKomiti zeziko leLifa leMveli leNtshona Koloni.

Inkqubo/ umsebenzi/ injongo	2016/2017			2017/2018		
	Ibhajethi	Eyona nkcitho	Inkcitho egqithisile- yo/enga-	Ibhajethi	Eyona nkcitho	Inkcitho egqithisileyo/ engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Izinto neenkonzco	2 966	3 583	(616)	3 232	3 764	(532)
Zizonke	2 966	3 583	*(616)	3 232	3 764	(532)

* Inkcitho egqithisileyo ibhekisa kwiGRAP 23: Uhlengahlengiso kwiinkonzco ezenziwe kwimivuzo (iindleko zabasebenzi: R546 000) zabasebenzi bolawulo lweemali lwenkonzo zesisa ezifunyenwe kwisebe.

Inkxasomali efunyenwe kwiDCAS isetyenziselwe ukuhlawula inkcitho yemisebenzi yeZiko leLifa leMveli leNtshona Koloni, elungiselelwe oko.

4. Ukuqokelelwa kweMali

Imithombo yengeniso	2016/2017			2017/2018		
	Inggqikelelo	isixamali esiqokelelwe yo	Uqokelelo (Oluggqithisile yo)/olunga- phantsi	Inggqikelelo	isixamali esiqokelelwe yo	Uqokelelo (Oluggqithisileyo)/olu ngaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Uweliselo-mali nenkxasomali	1 800	3 000	1 200	1 611	1 611	0
Ezinye iindleko zokusebenza	694	1 328	634	1266	1 429	163
Inzala yengeni	472	472	0	355	559	204
Iyonke	2 966	4 800	1 834	3 232	3 599	367

* Inggqokelela engaphaya yengeniso inhekiselele koku:

- Inkcitho egqithisileyo ibhekisa kwiGRAP 23: Uhlengahlengiso kwiinkonzco ezenziwe kwimivuzo (iindleko zabasebenzi: R546 000) zabasebenzi bolawulo lweemali lwenkonzo zesisa ezifunyenwe kwisebe; yaye
- Ukususela ngowe-1 Janyuware 2014 iHWC iziko leLifa leMveli leNtshona Koloni liqalisile ngokuqokelela imirhumo yokusetyenzwa kwezicelo. Oku kulandele ukufakwa kwesi siphakamiso ukuba siphunyezwe nguMphathiswa wePhondo wezemali. Ishedyuli yemirhumo ebizwayo imi ngolu hlobo:

Isixamali	Uhlobo lweSicelo	Icandelo leNHRA
R 330	Ipemethi	Icandelo 48 & neSahluko II (ngaphandla kwecandelo 38)
R 330	Isaziso ngophuhliso olucetywayo	Amacandelo 38(1) & (8)
R 200	Izibheno	Icandelo 49
R1 100	Uhlolo lwempembelelo kwilifa lemveli	Amacandelo 38(2), (3) & (8)

Inkqubo yokuqokelelwa kweentlawulo ichazwe kumgaqonkqubo owamkelwe yiKhansili yeziko.

4.1. Utyalomali kunikezelo lweenkonzo

Alukho

ICANDELO C: ULAWULO

1. INTSHAYELELO

ULawulo loMngcipheko noThotyelo lwemithetho ziintsika ezintathu ezisebenzisanayo ezinjongo ikukuqinisekisa ukuba iZiko eli liyazizalisekisa iinjongo zalo. Ukuhamba ngokwemigaqo-nkqubo neenkqubo ezifanelekileyo, imithetho nemimiselo ephumela kuLawulo olomeleleyo nolucikizekileyo kuthathwa njengondoqo okhokelela kwimpumelelo yeZiko.

Le ngxelo inika amagqabantshintshi oLawulo lweZiko.

2. IIKOMITI ZAMASEBE

Iikomiti zePalamente yePhondo ezongamele iZiko leLifa leMveli leNtshona Koloni yiKomiti esiSigxina yeMicimbi yeNkcubeko neMidlalo, neKomiti esiSigxina yee-Akhawunti zikaRhulumente (SCOPA):

IKomiti eSisigxina yeMicimbi yeNkcubeko neeAkhawunti zikaRhulumente	
Umhla woManyelo	Umba oQwalaselwayo
2 KweyeNkanga 2017	Ingxoxo ngeNgxelo yoNyaka
24 KweyeNkanga 2017	Ivoti 13 yoHlengahlengiso yeDCAS
7 KweyoKwindla 2018	Ingxoxo ngeVoti 13 yeBhajethi

3. ISIGQEBA ESILAWULAYO

Isigqeba esilawulayo silufezekisile uxanduva lokongamela ngokubeka esweni iinkcukacha zemali nezo zingezozamali zesi sithuba siphononongwayo. Kungeniswe ezi ngxelo zilandelayo ngenjongo zobekoliso:

Ingxelo yokuSebenza yeKota	31 EyeKhala 2017, 31 EyeDwarha 2017, 31 EyoMqungu 2018 neye-30 uTshazimpuzi 2018.
Ingxelo yoBekoliso yoNyaka	31 EyeKhala 2017, 31EyeDwarha 2017, 31 EyoMqungu 2018 neye-30 uTshazimpuzi 2018.

4. IKHANSILI YEZIKO LELIFA LEMVELI LENTSHONA KOLONI

Intshayelelo

IKhansili isekwe ngokuphathelele kuMthetho, 1999 weMithombo yeLifa leMveli leSizwe nemimiselo epapashwe njengesibhengezo sePhondo 336 somhla wama-25 kweyeDwarha 2002.

Indima yeKhansili yile ilandelayo:

IKhansili yiyo enegunya nethatha izigqibo kwimicimbi yepolisi nazo zonke iindawo ezenza izigqibo ngokuphathelele kwiNHRA naleyo ingazithumelanga ikomiti zayo.

Itshatha yeBhodi

Iziko leLifa leMveli leNtshona Koloni alinatshatha isemthethweni koko likhokelwa NguMthetho weMithombo yeLifa leMveli weSizwe, 1999 (Umthetho 25 ka-1999).

Ubume beKhansili ekhoyo ngoku, 2016 ukuya ku-2019

Igama	Isikhundla (kwisigqeba seBhodi loLuntu)	Umhla wotyumbo	Umhla wokuphela kwehemu/umhla wokuyeka	Izifundo eziphunyelweyo	Ubungcali bakhe	Isikhundla sokuba nguMlawuli kwiiBhodi (Dwelisa amaziko)	Ezinye iiKomiti okanye amaqela okusebenza (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leeNtlangani so eziziNyasiwe yo
Gqr Antonia Malan	Ilungu Usihlalo	1 EyeNkanga 2016	31 EyeDwar ha 2019	PHD in Archaeological Records and Inventory; BA Hons. in Archives, Architecture and Archaeology	Umthetho ngezinto ezililifa lemveli nokwenziwa kwemigaqonkqubo; Uyilo lwezakhiwo; imbonakalomhlaba;	Asikho	EXCO, neAPM	27
Nksz Quahnta Same	Ilungu	1 EyeNkanga 2016	31 EyeDwar ha 2019	BTech: Town and Regional Planning (cum laude); ND: Town and Regional Planning, Planning and Geometrics	Umthetho ngezinto ezililifa lemveli nokwenziwa kwemigaqonkqubo; ezolwakhiwo nembonakalomhlaba; ucwangciso lweedolophu nolwemimandla	Asikho	IGIC	7

Igama	Ilungu	Umhla wotyumbo	Umhla wokuphela kwethemu/umhla wokuyeka	Izifundo eziphunyelelweyo	Ubungcali bakhe	Isikhundla sokuba nguMlawuli kwiiBhodi (Dwelisa amaziko)	Ezinye iiKomiti okanye amaqela okusebenza (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leNtlanganiso ezizinyasiweyo
Mnu Rowen Ruiters	Ilungu	1 EyeNkanga 2016	31 EyeDwar ha 2019	BTech: Architectural Technology; BTech: Project Management ND: Architectural Technology	Uyilo lwezakhiwo	Asikho	Appeals	11

Igama	Isikhundla (kwisigqeba seBhodi loLuntu)	Umhla wotyumbo	Umhla wokuphela kwethemu/umhla wokuyeka	Izifundo eziphuyelelweyo	Ubungcali bakhe	Isikhundla sokuba nguMlawuli kwiBhodi (Dwelisa amaziko)	Ezinye iKomiti okanye amaqela okusebenza (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leNtlang aniso eziziNyasi weyo
Mnu Siphiso Mavumengwana	1 EyeNkanga 2016	31 ha 2019	EyeDwar	Dipl. Marketing Management	Imbonakalomhlabane; ucwangciso lweedolophu nolwemimandla; iakhiyoloji (ukupeyinta ematyeni)	UGunyaziwe oJongene neZotywala eNtshona Koloni	ExCo, IGIC neIACOM	24
Nksz Corlie Smart	1 EyeNkanga 2016	31 ha 2019	EyeDwar	BProc: LLM	Ezelifa lemveli nokwenziwa kwemigaqonkqubo;	Asikho	ExCo neZibheno	16

Igama	Isikhundla (kwisigqeba seBhodi yeZiko loLuntu)	Umhla wotyumbo	Umhla wokuphela kwethemu/u mhla wokuyeka	Izifundo eziphunyelelweyo	Ubungcali bakhe	Isikhundla sokuba nguMlawuli kwiiBhodi (Dwelisa amaziko)	Ezinye iiKomiti okanye amaqela okuSebenza (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leNtlang aniso eziziNyasi weyo
Mnu Chris Snelling	Ilungu 1 EyeNkanga 2016	31 ha 2019	EyeDwar	Bachelor in Architectural Studies	Uyilo lwezakhiwo; ukushicilelwa kwezinto ezililifa lemveli noovimba	Asikho	ExCo neIACOM	27
Nksz Karin Ström Dugmore	Ilungu 1 EyeNkanga 2016	31 ha 2019	EyeDwar	Bachelor in Architectural Studies	Uyilo lwezakhiwo; ukushicilelwa kwezinto ezililifa lemveli noovimba	Asikho	Exco neBELCom	24
Mnu Ignatuis de Swardt	Ilungu 1 EyeNkanga 2016	31 ha 2019	EyeDwar	MA in Cultural History (cum laude); BA Hons. History: BA African Studies	Uyilo lwezakhiwo; ukushicilelwa kwezinto ezililifa lemveli noovimba	Asikho	IGIC	7
Mnu Graham Jacobs	Ilungu 1 EyeNkanga 2016	31 ha 2019	EyeDwar	Bachelor in Architectural Studies	Uyilo lwezakhiwo; ukushicilelwa kwezinto ezililifa lemveli noovimba	Asikho	BELCom	22

Igama	Isikhundla (kwisigqeba seBhodi yeZiko loLuntu)	Umhla wotyumbo	Umhla wokuphela kwethemu/u mhla wokuyeka	Izifundo eziphunyelelweyo	Ubungcali bakhe	Isikhundla sokuba nguMlawuli kwiiBhodi (Dwelisa amaziko)	Ezinye iiKomiti okanye amaqela okuSebenza (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leNtlang aniso eziziNyasi weyo
Nksz Katherine Dumbrell	Ilungu	1 EyeNkanga 2016	31 EyeDwartha 2019	Bachelor in Architectural Studies Post Graduate Diploma in African Studies	Uyilo lwezakhiwo; documentation of	Asikho	IGIC	8
Gqr Rolf Annas	Ilungu	1 EyeNkanga 2016	31 EyeDwartha 2019	BA(Hons)	Promotion, interpretation and education of heritage resources.	Asikho	IGIC	8
Nksz Joline Young	Ilungu	1 EyeNkanga 2016	31 EyeDwartha 2019	MA: Historical Studies	Umthetho ngezinto ezililifa leMveli nokwenziwa kwemigaqonkqubo	Asikho	IACOM (uyeke ngowe-8 kweyeNkanga 2017)	11

Igama	Isikhundla (kwisigqeba seBhodi yeZiko loLuntu)	Umhla wotyumbo	Umhla wokuphela kwethemu/u mhla wokuyeka	Izifundo eziphunyelweyo	Ubungcali bakhe	Isikhundla sokuba nguMlawuli kwiiBhodi (Dwelisa amaziko)	Ezinye iiKomiti okanye amaqela okuSebenza (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leNtlang aniso eziziNyasi weyo
Gqr Stephanus Le Roux	Ilungu	1 EyeNkanga 2016	15 KweyoKwindl a 2019	DTech, MA, HDE, Hons, BA	Drama	Asikho	IGIC (uyeke ngowe- 15 KweyoKwindla 2017)	0

Uuhlu lwaMalungu eKomiti 2016-2019

Igama leKomiti	Inani leentlanganiso ezibanjweyo	Inani laMalungu	Amagama aMalungu
EXCO	4	5	Gqr Antonia Malan (Ushlalo) Mnu Sphiwo Mavumengwana Nksz Corlie Smart Mnu Chris Snelling Nksz Karen Dugmore Ström
BELCOM	20	10	Nksz Karen Dugmore Ström (Ushlalo) Mnu Graham Jacobs Mnu Peter Büttgens Mnu Mike Scurr Mnu Mayiji Nyikosa Nksz Janine de Waal Nksz Elize Joubert (uyeke ngowe-26 Kutshazimpuzi 2017) Mnu Gaarith Williams Nksz Belinda Jane Mutti Mnu David Gibbs (utyunjwe ngowe-12 KweyoMsintsi 2018)
APM	12	8	Gqr Antonia Malan (Ushlalo) Gqr Ragna Redelstorff Gqr Lita Webley Gqr Mariagrazia Galimberti Nksz Cecilene Muller Gqr Jayson David John Orton Mnu John Gribble Mnu Steven Walker (uyeke ngowe-11 KweyeDwarha 2017)

Igama leKomiti	Inani leentlanganiso ezibanjweyo	Inani laMalungu	Amagama aMalungu
Appeal	11	5	Nksz Corlie Smart (Ushihlalo) Mnu Rowen Ruiters Gqr Nicholas Baumann Mnu Tseliso Leshoro Prof Andre van Graan
IGIC	4	12	Mnu Sipiwo Mavumengwana (Ushihlalo) Mnu Ignatius Petrus de Swardt Nksz Quahnita Samie Nksz Katherine Dumbrell Gqr Rolf Annas Gqr Daniel Stefanus le Roux Mnu Stefan de Kock Nksz Jenna Lavin Nksz Katherine Dumbrell Nksz Fowzia Achmat Nksz Terry-Jo Throne (uyeke ngowe-4 KweyeThupha 2017) Mnu Tizzie Mangaigalli (utyunjwe ngowe-8 KweyeNkanga 2017 wayeka ngowe-7 Kweyokwindla 2018)

Igama leKomiti	Inani leentlanganiso ezibanjweyo	Inani laMalungu	Amagama aMalungu
IACOM	13	13	Mnu Chris Snelling (Ushlalo) Mnu Sphiwo Mavumengwana Nksz Joline Young (uyeke ngowe-8 KweyeNkanga 2017) Mnu Frik Vermeulen Mnu Steven Walker (uyeke ngowe-11 KweyeDwarha 2017) Prof Fabio Todeschini Mnu Guy Thomas Nksz Natasha Higgitt (uyeke ngowe-8 KweyeNkanga 2017) Nksz Cecilene Muller Mnu Andrew Hall (uyeke ngowe-11 KweyeDwarha 2017) Mnu Dave Saunders (utyunjwe ngowe-8 KweyeNkanga 2017) Mnu Tizzie Mangaigalli (utyunjwe ngowe-8 KweyeNkanga 2017 wayeka nge-7 KweyoKwindla 2018) Gqr Lita Webley (utyunjwe ngowe-17 KweyoMqungu 2018)

Intlawulo yamalungu

lipakeji zenzuzo ezifunyanwa ngamagosa ngobonelelo-zinkonzo kumaziko karhulumente zixelwa nguMhathiswa weZemali ze zichazwe kwiSetyhula kaNondyebo yePhondo. Ireyithi kaSihlalo weKhansili yiR511 ngeyure ze iKomitana nganye kaSihlalo ifumane iR448 ngeyure e amalungu wona ahlawulwe iR310 ngeyure.

Amagama		Intlawulo R'000	Ezinye iintlawulo (T & S) R'000	Iyonke R'000
Achmat	F	3	0	3
Annas	R	14	4	18
Baumann	N	13	0	13
Büttgens	P	48	7	55
de Kock	S	3	0	3
de Swardt	IP	12	45	57
de Waal	J	40	8	48
Dumbrell	K	14	14	28
Galimberti	M	10	0	10
Gibble	J	12	1	13
Gibbs	D	24	2	26
Hall	A	13	0	13
Hiqqitt	N	0	0	0
Jacobs	G	58	23	81
Joubert	E	0	0	0
Lavin	J	3	0	3
Le Grange	L	31	3	34
le Roux	S	0	0	0
Leshoro	T	13	0	13
Leslie	M	0	0	0
Malan	A	60	1	61
Manqiaqalli	T	8	5	13
Mavumengwana	I	50	46	96
Muller	C	51	0	51
Mutti	BJ	44	30	74
Nyikosa	M	13	1	14
Orton	J	11	3	14
Redelstorff	R	0	0	0
Ruiters	R	17	0	17
Ström	KD	74	7	81
Samie	Q	13	0	13
Saunders	D	10	0	10
Scurr	M	43	3	46
Smart	C	24	12	36
Snelling	C	70	8	78
Thomas	G	23	0	23
Throne	TJ	0	0	0
Todeschini	F	14	0	14
Van Graan	A	14	0	14
Vermeulen	F	31	1	32
Walker	S	10	0	10

Amagama		Intlawulo R'000	Ezinye iintlawulo (T & S) R'000	Iyonke R'000
Webley	L	23	2	25
Williams	G	16	0	16
Young	J	27	3	30
		957	229	1186

5. ULAWULO LWEMINGCIPHEKO

Igosa loNiko-nkcaza (AO) lesebe leMicimbi yeNkcubeko neMidlalo lithatha uxanduva lokuphumeza ulawulo lokusemngciphekweni loShishino (ERM) ngokweSakhelo solawulo lokusemngciphekweni kwiCandelo likaRhulumente likaNondyebo weSizwe (PSRMF) neCandelo lolawulo lokusemngciphekweni loShishino (D:ERM) kwiSebe leNkulumbuso (DoTP) ubonelela ngeenkonzoz zenkxaso ecwangcisiweyo kwisebe.

Ngokuhambelana neSakhelo solawulo lokusemngciphekweni kwiCandelo likaRhulumente likaNondyebo weSizwe (PSRMF) nokuqhubela phambili ulawulo lokusemngciphekweni kwiQumrhu loluntu, uRhulumente weNtshona Koloni (WCG) wamkele uMgaqo-nkqubo we-ERM ochaza phandle iinjongo ziphela zeWCG malunga ne-ERM. Iziko loluntu lithathele kulo isicwangciso-qhinga se-ERM esiphunyezwe ligosa elinika ingxelo sesithuba sika-2016/17 – 2017/18, kunye nesicwangciso sokuphumeza se-ERM sika-2016/17, esamkelwa yiAO nge-15 Epreli 2016. Isicwangciso soMiselo se-ERM nesiqalileyo ukusetyenziswa ngumgaqo-nkqubo we-WCG REM nesicwangciso-qhinga se-ERM seziko loluntu sichaza indima nenxaxheba ethathwa lulawulo nabasebenzi ukulawula umngcipheko kwisebe.

Isebe lihlole imingcipheko ebalulekileyo nenokuthi ibe nobuzaza ekuphunyezweni kweenjongo zombini zesicwangciso-qhinga nezo zomngcipheko weenkqubo, kokwekota nganye. Imingcipheko iqwalaselwe ngokohlobo eyenzeka ngayo nomonakalo owenzayo (ezenzekelayo neyenziwayo) nezinye izinto ezithomalalisayo ekuvunyelenwe ngazo ukucutha umngcipheko ude uye kumgangatho ovumelekileyo. Imingcipheko emitsha okanye evelayo iqatshelwe kuhlobo ngokwekota.

ISebe lisungule iKomiti yoLawulo lweZiko eliseMngciphekweni (ERMCO) ukuncedisana negosa elinika ingxelo ukuba likwazi ukusebenza imisebenzi elinoxanduva lwayo nemalunga nolawulo lomngcipheko. IKomiti isebenza ngaphantsi kwemiqathango yokusebenza ephunyezwe liGosa elinika iNgxelo ngowe-30 Matshi 2016. I-ERMCO iphonononge ikakhulu izicwangciso zongenelelo eziye zamiselwa ukujongana nemingcipheko yeSebe yaze yandulula ezinye iintshukumo apho kuyimfuneko. Esi sicwangciso sinye kwanala manyathelo omiselo asebenza ngokufanayo nakwiKomiti yeeLwimi yeNtshona Koloni.

IKomiti yoPhicotho yeKlasta yeMicimbi yeZoluntu ikwabeka iliso kwinkqubo yolawulo lwemingcipheko ngokuzimeleyo njengenxalenye yophononongo lwekota kwisebe.

Kubekho inkqubela eninzi kulawulo lwemingcipheko kunyakamali ka-2016/17. Kubekho inkqubela entle ekulawuleni imingcipheko nasekunyuseni izinga

lokugada imingcipheko kwiSebe; oku kube luncedo olukhulu kwindlela isebe eliyelaqhuba kakuhle ngayo.

6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva lweGosa eliNika iNgxelo ukuqhubeka lihlola livavanya ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo ekhoyo iyasebenza, inempumelelo kwaye ayifihli nto kwaye ihlengahlengiswa rhoqo xa kuyimfuneko. Ukuphumeza oku, iintlanganiso zolawulo oluphambili zekota noMphicothi-zincwadi Jikelele, nabalawuli benkqubo beSebe leMicimbi yeNkcubeko neMidlalo noMphathiswa wePhondo. Le yinkqubo eqhubekayo ukuqinisekisa ukuba iSebe lifumana uphicotho-zincwadi olungenachaphaza.

7. UPHICOTHO LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI

Uphicotho-zincwadi lwangaphakathi lubonelela ngolawulo lweenkonzo ezizimeleyo, zesiqinisekiso esineenjongo nezokunika iingcebiso esenzelwe ukongeza ixabiso nokuphucula imisebenzi yeziko. Luncedisa iziko eli ukufezekisa iinjongo zalo ngokuza neendlela eziqhuba kakuhle nezilungileyo ukuvavanya nokuphucula impumelelo yoLawulo, uLawulo lweMingcipheko neenkqubo zoLawulo.

Kwenziwa le misebenzi ilandelayo ngolu phicotho:

- Ukuhlola nokwenza izindululo ezifanelekileyo zokuphucula inkqubo yolawulo ukuphumeza iinjongo zesebe;
- Ukuvavanya ukwanelisa nempumelelo kunye nokuba negalelo ekuphuculeni inkqubo yolawulo lokusemngciphekweni;
- Ukuncedisa iGosa eliNika iNgxelo ukugcina ulawulo olunempumelelo nolusebenzayo ngokuvavanya ezo nkqubo zolawulo ukujonga ukuba zisebenza ngempumelelo na nokwenza izindululo zokuqhubela phambili nokuphucula oku.

Ikomiti yoPhicotho imiselwa njengesigqeba sobekoliso, esibeka iliso ngokuzimeleyo, ulawulo lwemingcipheko neenkqubo zolawulo zekomiti, ezibandakanya ubekoliso kunye noxanduva olumalunga nezi zinto zilandelayo:

- Umsebenzi wophicotho-zincwadi ngaphakathi;
- Umsebenzi wophicotho-zincwadi ngaphandle (owenziwa nguMphicothi-zincwadi Jikelele waseMzantsi Afrika - AGSA);
- Unikezo-nkcazo nonikezo-ngxelo ngeWCLC;
- Imigaqo-nkqubo yocwangciso-mali yequmrhu;
- Uphononongo lolawulo lweAGSA nengxelo yophicotho;

- Uphononongo lokubekwa kweliso kwiWCLC apha enyakeni;
- Ulawulo lokusemngciphekweni kwiWCLC;
- Ulawulo lwaNgaphakathi;
- Iinjongo ezicwangciswe kwangaphambili;;
- Iindlela zokuziphatha noPhando lwasenkundleni.

Le theyibhile ingezantsi idandalazisa iinkcukacha ezifunekayo zamalungu ekomiti yophicotho:

Igama	Izifundo eziphunyelelweyo	Ngaphakathi okanye ngaphandle	Ukuba ukwisebe, isikhundla sakhe kwisebe	Umhla wotyumbo	umhla ayeke ngawo	Inani leentlanganiso aye kuzo
Mnu Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (HONS)	Ngaphandle	ASIKHO	01 EyoMqungu 2016	Asikho	8
Mnu Mervyn Burton	CA(SA); CFP; B Compt (Hons); B Compt;	Ngaphandle	ASIKHO	01 EyoMqungu 2015 (Ityeli lesi-2)	Asikho	8
Nksz Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	Ngaphandle	ASIKHO	01 EyoMqungu 2016 (Ityeli lesi-2)	Asikho	8
Mnu Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc	Ngaphandle	ASIKHO	01 EyoMqungu 2016 (Ityeli lesi-2)	Asikho	8

8. UTHOTYELO LWEMITHETHO NEMIGAQO

Zenziwe yaye ziyasebenza iinkqubo, imigaqo-nkqubo neendlela zokwenza izinto ukuqinisekisa ukuthotyelwa kwemithetho nemigaqo.

9. URHWAPHILIZO NOBUQHOPHOLOLO

Urhulumente weNtshona Koloni wamkele isiCwangciso sokuLwa uRhwaphilizo esiqinisekisa

ukungahambelani kwaphela kwePhondo norhwaphilizo nobuqhophololo. Ukuhambelana nesiwangciso iHWC izinikele ekunganyamezelini izinto ezinentso yokwenza norhwaphilizo nobuqhophololo, noba bobangaphakathi okanye bobangaphandle, yaye nawaphi na amaqela achaphazeleka kurhwaphilizo nobuqhophololo ayalandelwa ze atshutshiswe kusetyenziswa zonke iinkqubo zemithetho.

ISebe leMicimbi yeNkcubeko neMidlalo lineSicwangciso sokuLwa uRhwaphilizo neSicwangciso soMiselo sokuNqanda uRhwaphilizo esiphumeza isiCwangciso sokuLwa uRhwaphilizo. IKomiti yeeLwimi yeNtshona Koloni yamkela yaze yamisela isicwangciso esiphuhlise lisebe.

Abasebenzi abasebenzela iHWC abachaze ukurhaneleka kwezenzo zobuqhophololo, zorhwaphilizo nezokweba bakhuselekile ukuba udizo olo ludizo olukhuseleweyo (ukutsho oko, luyahambelana nemiqathango yomthetho, umzekelo, lenziwe kungekho ntiyo). Kulo mba, kwenziwa uMgaqonkqubo wokuKhusela aBadizi waze wamkelwa ngowe-24 KweyoMdumba 2016 ukunikeza izikhokelo kubasebenzi ukuba benze njani xa befuna ukuchaza iinkxalabo zabo kubaphathi, abantu abanikwe loo msebenzi yiWCG okanye kumaziko angaphandle, apho kukho izizathu ezibambekayo ezithi amatyala okanye ukuziphatha kakubi kwenzeka ngaphakathi kwiWCG. Ithuba lokungaziwa linikwa nabani na ofuna ukuchaza izenzo zobuqhophololo, zobusela nezorhwaphilizo kwaye ukuba benze njalo, amagama abo agcinwa eyimfihlo ngumntu abamchazeleyo.

Xa ubuqhophololo norhwaphilizo sele buqinisekisiwe emva kokuba uphando lugqityiwe, umsebenzi othathe inxaxheba kwezo zenzo uza kululekwa. Kuyo yonke loo miba, ummeli weWCG oqhuba iinkqubo zoluleko kuza kufuneka acebise ukugxothwa kwaloo msebenzi uchaphazelekayo. Ngeli xesha ubungqina besenzo solwaphulomthetho bufunyanisiwe, umba wolwaphulo-mthetho uza kuchazwa kwiNkonzo yamaPolisa aseMzantsi Afrika.

10. UKUNCIPHISA UNGQUZULWANO LOCHAPHAZELEKO

I-HWC iqinisekisa ukuba akukho dolo ngokunyanzelisa ukuba ababoneleli-zinkonzo bachaze oko bakwenzayo (kwifomu yeWCBD4) enikwa nabani na ongabhaliswanga kwiiNkcukacha zababoneleli ngeenkonzo zeNtshona Koloni /kuVimba waBaboneleli-zinkonzo weSizwe.

UNondyabo wePhondo uncedisa amaqumrhu anciphise ukuba nedolo apho abanini nabalawuli beenkampani besebenzela urhulumente weNtshona Koloni. Oku kwenziwa ngokubonelela ngeenkcukacha zePERSAL (Inkqubo yokuHlawulwa kwabasebenzi) malunga nabasebenzi bakarhulumente ababhaliswe njengabanini okanye abalawuli beenkampani. I-HWC iqinisekisa ukuba abo bantu bafumana ileta yokuba bangawenza umsebenzi ohlawulwayo ongaphandle komsebenzi wabo (RWOPS) phambi kokwenza umsebenzi.

I-HWC ayikafumani mntu wenza idolo kubaboneleli beenkonzo. Ukuba elo dolo beliefunyanisiwe, umba ubuza kuthathwa njengomsebenzi woLawulo lwezibonelelo zokusebenza ezinobuqhophololo, emva kophando umboneleli weenkonzo ebeza kuthathwa "njengongazukukhethwa" ukuba ngumboneleli weenkonzo.

Ngokuphathelele kwinkqubo eyenziwe liZiko leLifa leMveli leNtshona Koloni ngokwe-NHRA, umngcipheko wokubandakanyeka obhalisiweyo uyinto eba kwii-ajenda zeBhunga

neekomiti zalo. Imiba ebhaliswe ngamalungu kuqutyiswana nayo ngokwesibonelelo esifanelekileyo 'seMithetho yoNqwanqwado kunye neNdlela yokuziphatha kwiiNtlanganiso zeBhunga leLifa leMveli leNtshona Koloni' sequmrhu, xa kukho nawuphi na umngcipheko wokubandakanyeka kwaza kwathathwa inyathelo ngakuloo mba ubhalwe emizuzwini phantsi komba ofanelekileyo wolo shishino.

11. INDLELA YOKUZIPHATHA

Umgaqo-nkqubo ophunyezwe yiDCAS ubandakanya neHWC.

Umgaqo wendlela yokuziphatha unikwa abasebenzi qho ngonyaka. Kuye kubanjwe neeseshoni zokunikeza ulwazi ukuxoxa ngokuqulethwe ngulo mgaqo wendlela yokuziphatha nendlela omawumiselwe ngayo. Ngaphezu koko, imanyuwali yengcaciso yeKomishoni yeeNkonzo zikaRhulumente ngomiselo lo mgaqo wendlela yokuziphatha inikezwe bonke abasebenzi.

Ngaphezu koku, aMalungu eKhansili yeZiko leLifa leMveli leNtshona Koloni anyanzelekile ukuba atyikitye kwaye athobele umgaqo wokuziphatha ngokusingise kuxanduva lwawo.

12. IMIBA YEMPILO, UKHUSELEKO NOKUSINGQONGILEYO

I-DCAS ibonelela iLifa leMveli leNtshona Koloni ngeeofisi zokusebenzela, ngako oko imigaqo-nkqubo esetyenziswa yi-DCAS iyasebenza nakwiZiko leLifa leMveli leNtshona Koloni.

13. UNOBHALA WENKAMPANI/WEBHODI (UKUBA UKHONA)

Akekho

14. INDIMA EKUXHASANI ULUNTU

Ayenziwa

15. INGXELO YEKOMITI YOPHICOTHU-ZINCWADI

Kuluchulumanco kuthi ukunikezela ngengxelo yonyakamali ophela ngowama-31 KweyoKwindla 2018.

Uxanduva lweKomiti yoPhicotho

Ikomiti yoPhicotho inike ingxelo yokuba iwenzile umsebenzi wayo oxelwe kwiCandelo 51 (1) (a) loMthetho woLawulo lweeMali zikaRhulumente nakwiMiqathango kaNondyabo 27.1. Ikomiti yoPhicotho-zincwadi ikwanika ingxelo yokuba yamkele iindlela ezizo zokwenza umsebenzi nezisemthethweni njengezo eziyiTshatha yeKomiti yoPhicotho-zincwadi, nelawula imicimbi yayo ngokuhambelana nemigqaliselo kwaye yenza uxanduva lwayo njengoko luqulathwe apha.

Ukusebenza ngempumelelo kweeNkqubo zoLawulo zaNgaphakathi

Iziko lifumana iinkonzo zoku kwiSebe leMicimbi yeNkcubeko neMidlalo kwaye akukho kungathotyelwa kwamiqathango kuxeliweyo ngeZiko eli.

Iingxelo zoLawulo phakathi enyakeni nezenyanga/zekota

Ikomiti yoPhicotho-zincwadi yanelisekile ngumxholo nomgangatho weengxelo zekota zaphakathi enyakeni zoLawulo nazezomsebenzi owenziwayo kunyaka ekunikwa ingxelo yawo nguGunyaziwe oLawulayo weli Ziko ngokweMigaqo kaNondyabo noMthetho iDivision of Revenue Act.

Ukuvavanywa kweeNngxelo zeeMali

Ikomiti yoPhicotho:

- ihlole yaza yaxoxa inkcazo-mali yonyaka ePhicothiweyo eza kubandakanywa kwingxelo yonyaka, kunye noMphicothi-zincwadi Jikelele waseMzantsi Afrika (i-AGSA) kunye noGunyaziwe oLawulayo;
- ihlole iNngxelo yoLawulo ye-AGSA kunye neempendulo zabaLawuli kuyo;
- Ihlole iinguqu kwimigaqo-nkqubo kunye neendlela zokusebenza njengoko zichaziwe kwiNkcazo-mali yoNyaka;
- Ihlole ukulungiswa kwezinto zokusebenza okuthe kwakhokelela kuphicotho-zincwadi zeZiko.

Uthotyelo-migaqo

Ikomiti yoPhicotho-zincwadi izivavanyile iinkqubo zeZiko zokuthobela izimiso zomthetho.

Iinkonzo zophando lwasenkundleni zephondo

INkondo yoPhando lwaseNkundleni yePhondo (PFS) isinike iinkcukacha-manani. IKomiti yoPhicotho-zincwadi ibeka iliso kwinkqubela ye-PFS rhoqo ngekota. Akubangakho miba iziswe kwingqalelo yethu efunise ukuxelwa kwiKomiti yoPhico-zincwadi.

linkcukacha zokweNziwa komsebenzi

IKomiti yoPhicotho-zincwadi izivavanyile iinkcukacha zeenjongo ezimiselweyo njengoko zichaziwe kwiNgxelo yoNyaka.

INgxelo yoMphicothi-zincwasi wangaPhandle woMzantsi Afrika

Sisivavanye rhoqo ngekota isicwangciso sokusebenza seli Ziko ukulandelela imiba yophicotho ebiphakanyiswe ngaphambili. IKomiti yoPhicotho-zincwadi idibene ne-AGSA ukuqinisekisa ukuba akukho miba ibiphakanyisiwe luphicotho ingasonjululwanga. Amanathelo olungiso lobekufunyanisiwe yi-AGSA abekwe esweni yiKomiti yoPhicothozincwadi rhoqo ngekota.

IKomiti yoPhicotho-zincwadi iyangqina kwaye iyalwamkela uluvo lwe-AGSA ngokusingise kwiinkcazo-mali zonyaka, kwaye iphakamisa ukuba iinkcazo-mali zonyaka eziPhicothiweyo mazamkelwe ze zifundwe kunye nengxelo yazo.

IKomiti yoPhicotho-zincwadi iyalincoma eli Ziko ngokugcina irekhodi yalo yophicothozincwadi olungenachaphaza.

Umbulelo

IKomiti yoPhicotho-zincwadi inqwenela ukuvakalisa umbulelo wayo kuBaphathi beZiko, kuMphicothi-zincwadi Jikelele woMzantsi Afrika nakwiSebe likaRhulumente weNtshona Koloni weNgqinisekiso yokuSebenza kwaMaziko ngentsebenziswano nangeenkukacha abazinikileyo ezisincede ukuba sibe nako ukwenza le ngxelo.



Ameen Amod

USihlalo weKomiti yoPhicotho

Iziko leLifa leMveli eNtshona Koloni

Umhla: 31 EyeKhala 2018

ICANDELO D: ULAWULO LWEMICIMBI YABASEBENZI

1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo, yaye iinkcukacha ezifanelekileyo zikwiNgxelo yoNyaka yeDCAS.

2. IINKCUKACHA-MANANI ZOBEKOLISO KWIMIBA YABASEBENZI

Kunikezwe ingxelo ngezi nkcukacha-manani kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ICANDELO E: IINKCUKACHA ZEMALI

Ingxelo yoMphicothi-zincwadi Jikelele eya kwiPalamente yePhondo yeNtshona Koloni engeZiko leLifa leMveli laseNtshona Koloni

Ingxelo yophicotho lweengxelo zemali

Uluvo

1. Ndiziphicothile iingxelo zemali zeKomiti zeZiko leLifa leMveli laseNtshona Koloni ezikumaphepha 61 ukuya ku-84, eziquka Ingxelo yobume bemali ukuza kuma ngomhla wama-31 kweyoKwindla 2018, ingxelo yokusetyenziswa kwemali, yotshintsho kwii-asethi ingxelo yokusetyenziswa kwemali nengxelo yokuthelakiswa kwezona mali nezabiweyo kunyaka ophela ngowe-31 Matshi 2018, kunye namanqaku achaza ngeengxelo zemali kubandakanywa isishwankankathelo semigaqonkqubo engundoqo yenkcaza-mali.
2. Ngokolwam uluvo, kuyo nonke imiba nakuzo zonke izigaba, iingxelo zemali zeKomiti yeZiko leLifa leMveli laseNtshona Koloni ngomhla wama-31 weyoKwindla 2018, ziveza konke okufanele ukuba ziyakuveza ngendlela efanelekileyo ukususela ngowe-31 weyoKwindla 2017, nendlela eqhube ngayo ngokwezimali nemali ezingenileyo neziphumileyo ngonyaka ophelileyo yaye zibhale ngokwenkqubo yeSouth African Standards of Generally Recognised Accounting Practice (Imigangatho yoMzantsi Afrika yeGRAP), iimfuno zomthetho iPublic Finance Management Act of South Africa, 1999 (Umthetho Nomb. 1 ka-1999) (PFMA) necandelo 15(5) le-Provincial Heritage Resources Authority Regulations, 2002 (Isaziso sePhondo Nomb. 336 ka-2002) (PHRAR).

Isiseko soLuvo

3. Andiyonxalenye yeli ziko ngokweNdlela zokuZiphatha zaMagosa oBalo-Zimali i-*International Ethics Standards Board for Accountants* (IESBA code) nemiqathango yentsulungeko ehambisana nophicotho lwam eMzantsi Afrika. Ndiye ndenza koko endifanele ukwenza ngokwezi mfuno nangokwale miqathango nangokwekhowudi yeIESBA.
4. Ndikholelwa ukua, ubungqina bophicotho endibufumeneyo banele yaye bufanelekile ukuba bundinike isiseko sokunika uluvo lwam.

Ugxininiso kumba

5. Ndicela ukuba kujongwe lo mba ungezantsi. Uluvo lwam alukatshintshi kulo mba.

Ukungaqiniseki okwenziwa zizigwebo eziza kunikezwa kumangalelo ezinkundleni

6. Njengoko ndixelile kwinqaku 20 leengxelo zemali, iziko ngummangalelwa kwibango lezomthetho ngenxa yesigqibo esithathiweyo sokukhaba isicelo sophuhliso lwesiza selifa lemveli sephondo

esibhengeziweyo. Isiphumo seli tyala asaziwa ngoku yaye akukho lulungiselelo lobutyala lwenziweyo ngoku kwiingxelo zemali.

Uxanduva lweGosa eliNika iNgxelo kwiingxelo zemali

7. IGosa eliNika iNgxelo linoxanduva lokwenza ingxelo efanelekileyo yenkcazo zemali ngokuhambelana neMigangatho yaseMzantsi Afrika yeMisebenzi yoBalo-mali eQwalaselwayo Jilelele (SA Standards of GRAP neemfuno zoMthetho waseMzantsi Afrika oyiPFMA nangokweenkqubo zolawulo zangaphakathi njengeGosa eliNika iNgxelo ezingenamakhwiniba nezingenazimpazamo, nokuba kungenxa yobuqhophololo okanye ngempazamo.
8. Xa lisenza ezi ngxelo zeemali, iGosa eliNika iNgxelo linoxanduva lokuvavanya ukukwazi kweZiko leLifa leMveli laseNtshona Koloni ukuqhubeka, liveze yonke imiba exhalabisayo lisebenzisa isiseko sobalo-zimali ngaphandle kokuba kukho injongo ekhoyo yokuvala iziko okanye ukuyeka umsebenzi owenziwayo okanye akho ndlela yimbi ngaphandle kokwenza njalo.

Uxanduva loMphicothi-zincwadi Jikelele kuphicotho lweengxelo zemali

9. Uxanduva lwam kukuvakalisa uluvo ngezi ngxelo zemali ngokubhekisele kuphicotho lwam malunga nokuba ingaba iingxelo zemali azinazinto zingahlanganiyo ezisenokwenziwa bubuqhophololo okanye impazamo, nokukhupha ingxelo yoMphicothi-zincwadi ebandakanya uluvo lwam. Isiqinisekiso esifanelekileyo sisiqinisekiso esikwizinga eliphezulu kodwa asiyogaranti yokuba uphicotho olwenziweyo kulandelwa i-International Standards on Auditing (ISAs) luy akuthi qho lukwazi ukuchonga iziphene ezikhoyo. Iziphene zingenziwa bubuqhophololo okanye impazamo yaye zithathelwa ingqalelo, ukuba zinokuthi zibe nefuthe kwizigqibo zoqoqosho zabasebenzisi-ziko ezithathwe kulandelwa ezo ngxelo zemali.
10. Enye inkcazelo yoxanduva lwam loMphicotho lweengxelo zemali lubandakanywe kwisihlomelo sale ngxelo.

Ingxelo ngophicotho lomsebenzi wonyaka

Intshayelelo nomhlaba ogangathiweyo

11. Ngokuhambelana nePublic Audit Act yoMzantsi Afrika, 2004 (uMthetho No. 25 ka-2004) (PAA) nangokwesaziso jikelele esikhutshiweyo, Ndinoxanduva lokunika ingxelo koku ndikufumanisileyo kwiinkcukacha zomsebenzi ezichaziweyo ndizithelekisa neenjongo ezicwangcise kwangaphambili ngeenjongo ezikhethiweyo ezibekwe kwiingxelo yomsebenzi wonyaka, ukungahambelani nomthetho nolawulo lwangaphakathi. Injongo yovavanyo lwam ibikukuchonga izinto ezifunyenweyo njengoko kuchazwe phantsi kwesihlokwane ngasinye kodwa ingekuko ukuqokelela ubungqina ukucacisa isiqinisekiso sale micimbi. Ngoko ke, andivezi uluvo okanye isiphelo kule micimbi.
12. linkqubo zam zichaza ngeenkukacha zokusebenza ezixeliweyo, ekufuneka zisekelwe kumaxwebhu ochwangciso okusebenza eziko. Andivavanyanga ukugqibelela nokufaneleka kwezalathisi zokusebenza ezikumaxwebhu ochwangciso. linkqubo zam azifikeleli kwiinkcukacha ezongezelekileyo okanye iingxelo ngezicwangciso zokusebenza ezisacetywayo neenkukacha zamaxesha asezo ezisenoba zibandakanyiwe njengenxalenye yeenkcukacha

ekunikwe iingxelo ngazo. Ngoko ke, izimvo zam azingeni kule miba.

13. Ndiye ndavavanya ukuba lulutho nokuthembakala kweenkcukacha zokusebenza ezichaziweyo ndilandela inkqubo ephuhliswe kulandelwa isakhelo solawulo lomsebenzi nesokunika ingxelo, njengoko ichaziwe kwisaziso-gabalala, kule njongo icwangcisiweyo ilandelayo exelwe kwingxelo yokusebenza yonyaka yeziko yonyaka ophele ngowe-31 Matshi 2018:

Injongo	Amaphepha kwingxelo yokusebenza yonyaka
Injongo ecwangcisiweyo: Ulawulo lwenkqubo yolawulo lwemithombo yelifa lemveli ehlanganisiweyo eNtshona Koloni	25 – 27

14. Ndenze imisebenzi yokujonga ukuba ingaba iinkcukacha zokusebenza ezixeliweyo zichazwe ngendlela eyiyo na kwanokuba umsebenzi wenziwe ngendlela efanayo na naleyo ikumaxwebhu ocwangciso okusebenza. Ndenze neminye imisebenzi yokujonga ukuba ingaba izalathisi neethagethi ziyalinganiseka na yaye ziyangena na kumsebenzi wazo ndaze ndavavanya ukuchaneka kweenkcukacha zokusebenza ezixeliweyo ukujonga ukuba ziyanisekile na yaye ziphelele na.
15. Andikhange ndifumanise ziphene ekusebenzisekeni nasekuchanekeni kweenkcukacha zokusebenza ezixeliweyo kule njongo icwangcisiweyo ilandelayo:
- Injongo ecwangcisiweyo: Ulawulo lwenkqubo yolawulo lwemithombo yelifa lemveli ehlanganisiweyo eNtshona Koloni

Eminye imiba

Ukuphunyezwa kweethagethi ebeziplaniwe

16. Jonga kwingxelo yokusebenza yonyaka kwiphepha 25-27 iinkcukacha ngokuphunyezwa kweethagethi ebeziplaniwe zonyaka kunye neengcaciso ngokuphumeza ngokugqithisileyo iithagethi eziliqela.

Ingxelo ngophicotho lothotyelo lwemithetho

Intshayelelo nomhlaba ogangathiweyo

17. NgokwePAA nangokwesaziso jikelele esikhutshiweyo, ndinoxanduva lokunika ingxelo koku ndikufumanisileyo kwiinkcukacha zomsebenzi ezichaziweyo ndizithelekisa neenjongo ezicwangcisiwe kwangaphambili ngeenjongo ezikhethiweyo ezibekwe kwingxelo yomsebenzi wonyaka, ukungahambelani nomthetho nolawulo lwangaphakathi. Injongo yovavanyo lwam ibikukuchonga izinto ezityalwayo eziziasethi njengoko kuchazwe phantsi kwesihlokwana ngasinye kodwa ingekuko ukuqokelela ubungqina ukucacisa isiqinisekiso sale micimbi.

18. Akukhange kubekho naziphi na izinto ezifumanekileyo ezibonakeleyo kwiinkcukacha zomsebenzi ezinento yokwenza nokuthotyelwa kwemiqathango kumsebenzi ezichaziweyo kule njongo.

Ezinye iinkcukacha

19. IGosa eliNika iNgxelo linoxanduva lwezinye iinkcukacha. Ezinye iinkcukacha zibandakanya iinkcukacha ezikwingxelo yonyaka, ebandakanya ingxelo yomlawuli, ingxelo yekomiti yophicotho neesatifikethi sikanobhala wenkampani njengoko oku kufuneka kwenziwe ngokomthetho iCompanies Act of South Africa, 2008 (UMthetho Nomb. 71 ka-2008). Ezinye iinkcukacha azibandakanyi iingxelo zemali, ingxelo yoMphicothi-ziNcwadi nezo njongo zicwangcisiweyo zichongiweyo zikwingxelo yokusebenza yonyaka eziye zaxelwa kwingxelo yomphicothi-zincwadi.
20. Uluvo lwam ngeengxelo zemali nezinto endizifumanisileyo kwiinkcukacha zokusebenza ezixeliweyo nothotyelo lwemithetho alungeni kwezinye iinkcukacha yaye andinikanga luvo lophicotho okanye nasiphi isiqinisekiso sale micimbi.
21. Malunga nophicotho lwam, uxanduva lwam kukufunda ezinye iinkcukacha, yaye xa ndisenza njalo ndijonga ukuba iinkcukacha ezi ziyahambelana okanye azihambelani na neengxelo zemali neenjongo ezicwangcisiweyo ezikhethiweyo ezichazwe kwingxelo yokusebenza yonyaka, okanye ulwazi lwam endilufumene kuphicotho, okanye kukho into engahlanganiyo na.
22. Ukuba kuye kwafumaniseka ukuba kukho ukungadibani kweenkcukacha, ndinyanzekile ukuba ndiyixele loo nto.
23. Akukho zinkcukacha ndizifumeneyo phambi kwalo mhla wale ngxelo yophicotho. Emva kokufumana nokufunda iinkcukacha, ukuba ngaba ndifikelele kwisigqibo sokuba kukho izinto ezingenabunyani, ndinyanzelekile ukuba ndikuxele oko kwabo balawulayo ze ndicele ukuba ezo nkcukacha zilungiswe. Ukuba ezo nkcukacha azilungiswanga, ndinganyanzeleka ukuba ndiyirhoxise ingxelo yophicotho ze ndikhuphe etshintshiweyo ehambelana neziphumo endizifumanisileyo. Kambe ke, ukuba ilungisiwe, oku akuzi kuba yimfuneko.

Izinto ezingahambi kakuhle kulawulo lwangaphakathi

24. Ndiye ndaqwalasela iinkqubo zolawulo lwangaphakathi ezinento yokwenza nophicotho lweengxelo zemali, kwiinkcukacha zokusebenza ezixeliweyo nothotyelo lwemithetho; kambe ke, injongo yam ibingekokunikeza isiqinisekiso salo mcimbi. Khange ndifumanise zinto zingako zingahambi kakuhle kwiinkqubo zolawulo lwangaphakathi.



EKapa

31 Julayi 2018



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Isihlomelo – Uxanduva loMphicothi-zincwadi Jikelele ⁱ

1. Njengexalenye yophicotho ngokweelISA, ndilandela imiqathango yokwenza umsebenzi wam yaye ndiba nobucukubhede ngalo lonke ixesha xa ndisenza uphicotho lweengxelo zemali, nasekujongeni iinkqubo ezisetyenzisiweyo kwimisebenzi exeliweyo yeenjongo ezicwangcisiweyo ezikhethiweyo nasekuthobeleni imiba ethile ekhethiweyo okwenziwa liziko.

lingxelo zemali

2. Ngaphezu koxanduva lwam lophicotho lweengxelo zemali oluchazwe kwingxelo yoMphicothi-ziNcwadi, ndenza nezizinto zilandelayo:
 - Ndichonga ze ndivavanye imingcipheko nezinto ezinokuba azichazwanga ngendlela eyiyo kwiingxelo zemali zemali azinazinto zingahlanganiyo ezisenokwenziwa bubuqhophololo okanye impazamo, nokukhupha ingxelo yoMphicothi-ziNcwadi ebandakanya uluvo lwam. Ubungozi bokungaboni iingxelo ezingachanekanga ezenziwe bubuqhophololo bukhulu kakhulu kunengxelo ezineempazamo, nanjengokuba ubuqhophololo busenokubandakanya ukusebenzisana kwabantu abathile, ukufaja, ukushiya izinto ngamabom, ukubhala izinto ezingachanekanga okanye ukutshikilela iinkqubo iinkqubo zolawuo zangaphakathi.
 - Kukufumanisa ngeenkqubo zolawulo zangaphakathi ezinento yokwenza nophicotho ukuze kuyilwe iinkqubo zophicotho ezifanele iimeko ezo kodwa iinjongo asikokuvakalisa uluvo ngokusebenza kweenkqubo zolawulo zangaphakathi zeziko.
 - ukuvavanya ukufaneleka kwemigaqonkqubo yobalo-zimali esetyenziswayo nokuchaneka kweengqokelelo zoalo-zimali nezinto ezichazwe liGosa eliNika iNgxelo.
 - Ukuthatha izigqibo ngokufaneleka kwendlela iGosa eliNika iNgxelo elisebenzisa ngayo iziseko sobalo-zimali xa kusenziwa iingxelo zemali. Ndikwafikelela nakuluvo olusekelwe kwiinkcukacha zophicotho endizini kiweyo malunga nokuba ingaba kukho ukuthandabuza ukuba kukho imali eyaneleyo yokuba iziko leLifa leMveli leNtshona Koloni ikwazi ukuqhubeka isebenza. Ukuba ndifikelele kuluvo lokuba kukho ukuthandabuza ngokwanela kwezibonelelo zokuba ikomiti iqhube nomsebenzi wayo, kufuneka oko ndikuchaze kwingxelo yoMphicothi-ziNcwadi kwiinkcukacha ezongezelelekileyo, ukanti ukuba oko akwanelanga, kufuneka ndiphinde ndikuhankanye nakuluvo lwam ngeengxelo zemali. Zonke izimvo zam zisekelwe kwiinkcukacha endizifumeneyo ngomhla wengxelo yoMphicothi-ziNcwadi. Kambe ke, izinto eziza kwenziwa kwixa elizayo okanye iimeko zingadala ukuba iziko liyeke ukuqhuba kakuhle ngokwasezimalini.
 - ukuvavanya yonke inkcazelo, ubume neziqulatho zeengxelo zemali, kubandakanywa iinkcukacha ezongezelelekileyo kwanokuba iingxelo zemali zichaza konke okwenziweyo ngemali neziganeko ngendlela ebonisa yonke into eyenziweyo.

Uxanduva loMphicothi-zincwadi Jikelele kuphicotho lweengxelo zemali

Isihlomelo esichaza ngoxanduva lomphicothi-zincwadi kufuneka sifakwe kwingxelo yomphicothi-zincwadi. Oku kuthetha ukuba isihlomelo masiqhotyoshelwe ngqo emva okanye kunye nengxelo yomphicothi-zincwadi xa ingxelo ishicilelwa; asikwazi ukuba kwenye indawo kwingxelo yonyaka.

Isihlomelo kwingxelo yonyaka kufuneka sisuswe xa uluvo lomphicothi luyibhebhetha ingxelo.

Umsebenzi owenziwayo

IZiko leLifa leMveli laseNtshona Koloni kufuneka lilawule ze libeke iliso kuphakamiso lolondolozo lwamafa emveli aseNtshona Koloni.

Iofisi eBhalisiweyo

Protea Assurance Building
Greenmarket Square
Cape Town
8000

Idilesi yeZiko

Protea Assurance Building
Greenmarket Square
Cape Town
8000

Iidilesi yePosi

P.O.Box 1665
Cape Town
8000

Iibhanki

Nedbank
ABSA Bank

ILIFA LEMVELI LENTSHONA KOLONI

Iingxelo zeMali zonyaka ophela 31KweyoKwindla 2018

Isalathiso

Iingxelo neenkcazo ezichazwe apha ngezantsi zibandakanya iinkcazo-mali zonyaka ezichazwe kwindlu yowiso-mthehto yephondo:

INkcazo yeSimo seMali

INkcazo yokuSebenza kweMali

INkcazo yoTshintsho kwii-Asethi eZiseleyo

Inkcazo yokuSebenza kweMali

Inkcazo yoThelekiso loHlahlo-mali naleyo iSeetyenzisiweyo

Imigaqonkqubo yeNkcazo ngeMali

Amanqaku ngeeNgxelo zeMali zoNyaka

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Ingxelo yoBume beZimali ngowe-31 Matshi 2018

	Amanqaku	2018 R '000	2017 R '000
Iiasethi			
Iiasethi ezikhoyo			
Imali nezinye izinto ezifana nemali	3	7 616	6 363
Uluhlu lwempahla	4	123	123
Izinto ezifunyenwe kwiitransekhshini zotshintshiselwano	5	141	110
Izinto ezifunyenwe kwiitransekhshini ezingezozatshintshiselwano	6	-	1 200
		7 880	7 796
Iiasethi zizonke		7 880	7 796
Amatyala			
Amatyala akhoyo			
Okuhlawulwe kwiitransekhshini zotshintshiselwano	7	100	12
Iigranti nezibonelelo ezinemiqathango ezingasetyenziswanga	8	716	555
		816	567
Amatyala ewonke		816	567
Iiasethi ezishiyekayo emva kotsalo		7 064	7 229
Imali eshiyekileyo		7 064	7 229

ILIFA LEMVELI LENTSHONA KOLONI

Iingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Ingxelo yokuSebenza kweMali

	Amanqaku	2018 R '000	2017 R '000
Ingeniso			
Ingeniso yonaniselwano			
Imirhumo yezicelo zezinto ezililifa lemveli	9	845	787
Ingeniso yenzala	10	559	472
Ingeniso yonaniselwano iyonke		1 404	1 259
Ingeniso engenzekanga ngenxa yonaniselwano			
Enye ingeniso engenzekanga ngenxa yonaniselwano	11	546	526
Ukusetyenziswa kweegranti ezinemiqathango	12	38	15
Uweliselo-mali nezibonelelo ezifunyenweyo	13	1 611	3 000
Iyonke ngeniso engenzekanga ngenxa yonaniselwano		2 195	3 541
Ingeniso iyonke		3 599	4 800
Inkcitho			
lintlawulo zophicotho	14	(86)	(81)
lintlawulo zengcali	15	(708)	(1 273)
lintlawulo ngokubanzi	16	(2 013)	(1 322)
lintlawulo zamalungu	17	(957)	(906)
Inkcitho iyonke		(3 764)	(3 582)
(Intsilelo) intsalela yonyaka		(165)	1 218

ILIFA LEMVELI LENTSHONA KOLONI

Iingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Ingxelo yoTshintsho kwiiNtsalela zeAsethi

	Intsalela ekhoyo R '000	liasethi zizonke R '000
Ibhalansi nge-01 Epreli 2016	6 011	6 011
Utshintsho kwiiasethi ezishiyekayo emva kotsalo		
Intsalela yonyaka	1 218	1 218
Utshintsho lulonke	1 218	1 218
Ibhalansi nge-01 Epreli 2017	7 229	7 229
Utshintsho kwiiasethi ezishiyekayo emva kotsalo		
Intsalelo yonyaka	(165)	(165)
Utshintsho lulonke	(165)	(165)
Ibhalansi nge-31 Matshi 2018	7 064	7 064

ILIFA LEMVELI LENTSHONA KOLONI

Iingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Ingxelo yeMali eSebenzileyo

	Amanqaku	2018 R '000	2017 R '000
Imali esetyenziswe kwimisebenzi			
Iimali ezifunyenweyo			
Imali ezinkonzo efunyenweyo		3 696	3 280
Ingeniso yenzala		527	467
		<u>4 223</u>	<u>3 747</u>
Iintlawulo			
Imali ehlawulwe kubaboneleli zinkonzo nakubaseenzi		(2 970)	(3 230)
Imali xa sele zitsaliwe ezinye iimali zemisebenzi	18	<u>1 253</u>	<u>517</u>
Imali engenayo sele zitsaliwe ezinye iimali yemisebenzi		1 253	517
Imali nezinye izinto ezifana nemali ekuqaleni konyaka		6 363	5 846
Imali nezinye izinto ezifana nemali ekupheleni konyaka	3	<u>7 616</u>	<u>6 363</u>

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Ingxelo Yothelekiso Nezona Mali Zisetyenzisiweyo

Ibhajethi yeMali eziNkozo

	Ibhajethi eyamke- lweyo	Uhlangiso	Ibhajethi yokuGqibela	Ezona mali xa zithelekiswa	Umahluko phakathi kwebhajethi yokugqibela neyiyeyona	Isalathiiso
	R '000	R '000	R '000	R '000	R '000	
Ingxelo yokuSebenza kweMali						
Ingeniso						
Ingeniso yonaniselwano						
Imirhumo yezicelo zezinto ezililifa						
lemveli	709	-	709	845	136	25.1
Ingeniso yenzala	355	-	355	559	204	25.2
Ingeniso yonaniselwano iyonke	1 064	-	1 064	1 404	340	
Ingeniso engenzekanga ngenxa yonaniselwano						
Ingeniso yoWeliselo-mali						
Igranti t=yeMiqathango- Imali yeLotto	557	-	557	38	(519)	25.3
Enye ingeniso engenzekanga ngenxa yonaniselwano	-	-	-	546	546	25.4
Uweliselo-mali nezibonelelo ezifunyenweyo	1 611	-	1 611	1 611	-	
Ingeniso iyonke engenzekanga ngenxa yonaniselwano	2 168	-	2 168	2 195	27	
Ingeniso iyonke	3 232	-	3 232	3 599	367	
Inkcitho						
lintlawulo zamalungu	(850)	-	(850)	(957)	(107)	25.5
lintlawulo zophicotho	(100)	-	(100)	(86)	14	
lintlawulo ngokubanzi	(2 282)	-	(2 282)	(2 721)	(439)	25.6
Inkcitho iyonke	(3 232)	-	(3 232)	(3 764)	(532)	
Intsilelo phambi kwentlawulo yerhafu	-	-	-	(165)	(165)	
Eyona Mali xa iThelekiswa njengoko ixeliwe kwiBhajethi neNgxelo yoThelekiso eYiyo	-	-	-	(165)	(165)	
Ulungelelaniso						
Umahluko osisiseko						
Imali yokusebenza				(165)		
Ilixo lomahluko						
Imali yokusebenza				-		
Umahluko weZiko						
Imali yokusebenza				-		
Eyona Mali ekwiNgxelo yokuSebenza kweMali				(165)		

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Imigaqonkqubo yoNiko-Nkcaza ngeeeMali

1. Inkcaza ngeeNngxelo zeMali zoNyaka

Inkcazo zemali zilungiswe ngokuhambelana nemigangatho ebizwa ngokuba yiStandards of Generally Recognised Accounting Practice (GRAP), eyakhutshwa yiBhodi yeMigangatho yoBalo-Zimali ilandela iCandelo 91(1) lomthetho iPublic Finance Management Umthetho (Umthetho 1 ka-1999).

Ezi ngxelo zeemali zonyaka zenziwe kulandelwa isiseko sokhulo lwemali notshintsho lweendleko zemali yaye zihambelana kuwo onke amaxesha achaziweyo kwezi nkcazo zemali, ngaphandle kokuba kuchazwe ngenye indlela. Zibekwe ngokweeRandi zoMzantsi Afrika.

Onke amanani asiwe kwiwaka elikufuphi.

Apha ngezantsi kunikezwe Isishwankathelo semigaqonkqubo yobalomali engundoqo esetyenzisiweyo ekwenzeni ezi ngxelo zeMali.

1.1 Ukuthatha ngokuba iziko lime kakuhle ngokwasezimaliini

Ezi ngxelo zemali zenziwe kulindleke ukuba iziko liza kuqhubeka lime kakuhle ngokwasezimaliini kwezi nyanga zili-12 zilandelayo.

1.2 Izigqibo ezingundoqo nemithombo yeengqikelelo engaqinisekiswa

Iziko lenza iingqikelelo ncingelo lwezinto eziza kwenzeka kwixa elizayo, Iziphumo zobalomali zezo ngqikelelo azifane zilingane twatse neziphumo. Iingqikelelo nezinto ezicingelwayo zihlala zivavanywa yaye zisekelwe kwizinto ebezikhe zenzeke ngaphambili neminye imiba, kubandakanywa izinto ezilindelekileyo kwixa elizayo ekukholelwa ukuba zifanelekile ngokweemeko ezo. Iingqikelelo nezinto ezicingelwayo ezinemingcipheko engundoqo kwiimali ezikhoyo zeeasethi namatyala kunyaka olandelayo zichaziwe apha ngezantsi.

Iimali ezityalwa iziko

Iziko livavanya iimali ezityalwa iziko ze lijonge ukuhla kwexabiso leeasethi ekupheleni kwesithuba soniko-ngxelo. Ekugqibeni ukuba ilahleko yokuhla kwexabiso leeasethi mayirekhodwe kwimali eseleyo okanye kweshotayo, iziko lithatha isigqibo ngokuba ingaba ikhona na idatha ebonakalayo ebonisa ukuhla okukhulu kwiimali eziza kungena neziza kuphuma kwixa elizayo kwiasethi yemali.

Ukuhla kwexabiso leeasethi yeemali ezityalwa iziko ibalwa ngokwepotifoliyo, esekelwe kwimiyinge yelahleko yexesha elidlulileyo, ehlangiselwe iimeko zoqoqsho zesizwe nezecandelo lezemali nezinye izalathisi ezikhoyo ngomhla wonikezo-ngxelo ezihambelana nepotifoliyo. Le imiyinge yelahleko yonyaka iye isetyenziswe kwiintsalela zamatyala kwipotifoliyo ze isiwe kwisithuba selahleko.

Ukuvumela ukuhla kwexabiso leeasethi

Iingqikelelo yokuhla kwexabiso leeasethi ezizimali ezityalwa iziko yenziwa xa ingasenakuqokelelwa yonke imali etyalwayo. Ukuvumela ukuhla kwexabiso letyala kuya kubalwa ngeemali ezityalwa iziko kuphela. Ubonelelo lulonke lokuhla kwexabiso leeasethi zeziko luya kubalwa ngokomtyali ngamnye okanye ngokuluhlu lomngcipheko ngalunye.

1.3 Izixhobo zexabiso leeasethi

Izixhobo zexabiso leeasethi yeziko zihlelwa njengeeasethi zemali okanye njengamatyala.

Isixhobo sexabiso leeasethi yiyo nayiphi na ikhontrakthi edala ukuba kubekho iasethi yezimali yeziko elithile ethi ibe lityala lemali okanye intlawulo yetyala kwelinye iziko.

Iindleko zonatyiso lokuhlawula kwetyala leasethi eyimali okanye ityala eliyimali bubungakanani beeasethi ezizimali okanye ityala eliyimali ekuqaleni xa kuthatyathwe iintlawulo, kudityaniswe okanye kuthatyathwe iintlawulo zezavunge kulandelwa iinkqubo yenzala yawo nawuphi umahluko phakathi kwemali yokuqala nexabiso lotyalomali, naxa kuthatyathwe iimali ezihlileyo (ngqo okanye ngokusetyenziswa kweakhawunti yeealawensi) yokuhla kwexabiso leeasethi okanye ukungakwazeki kokuhlawulwa kwetyala.

Umngcipheko wezinga lenzala ongumngcipheko wexabiso leasethi okanye imali ezingenayo neziphumayo zesixhobo semali uya kutshintsha-tshintsha ngenxa yotshintsho kumazinga enzala emarrike.

Amatyala emali ahlawulwayo, ngaphandle kwalawo exesha elifutshane, ahlawulwa ngokwemiqathango yohlawulo lwamatyala.

ILIFA LEMVELI LENTSHONA KOLONI

Iingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Imigaqonkqubo yoNiko-Nkcaza ngeeeMali

1.3 Izixhobo zexabiso leeasethi (ziyaqhubeka)

Ukubekwa ngokwezintlu

Iziko linezi ntlobo zeeasethi ezizimali (iintlobo nezintlu) njengoko zibonisiwe ngaphambili kwingxelo yobume bezimali okanye kumanqaku ayo:

Uhlobo

Izinto ezifunyenwe kwiitransekhshini zotshintshiselwano
Izinto ezifunyenwe kwiitransekhshini ezingezozatshintshiselwano
Cash and cash equivalents

Udidi

li-asethi eziyimali zilinganiswa ngeendleko
li-asethi eziyimali zilinganiswa ngeendleko
li-asethi eziyimali zilinganiswa ngeendleko

The entity has the following types of financial amatyala (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Uhlobo

Imali nezinye izinto ezifana nemali

Uluhlu

Iasethi eyimali ebalwa ngentlawulo yezavenge

Iziko linezintlobo zilandelayo zamatyala eemali (iintlobo nezintlu) njengoko zibonisiwe ngaphambili kwingxelo yobume bezimali okanye kumanqaku ayo:

Uhlobo

Izinto ezihlawulwayo xa kushishinwa

Uluhlu

Ityala eliyimali elibalwa ngentlawulo yezavenge

Ubalo lokuqala lweeasethi ezizimali namatyala eemali

Iziko libala iasethi eyimali netyala eliyimali, ngaphandle kwaleyo ibalwa ngexabiso, ekuqaleni ngexabiso layo neendleko zokwenza ushishino olunento yokwenza nokufumana okanye ukukhupha iasethi eyimali okanye ityala eliyimali.

Iziko libala zonke ezinye iiasethi ezizimali namatyala azimali ngexabiso lawo.

Iziko liqala livavanye imbolekomali engenanzala ukuba ingaba iyimbolekomali nyhani na. Ngexabiso lokuqala, iziko lihlela imbolekomali engenanzala ngokwezintlu zayo neekhawunti zoluhlu ngalunye ngokwahlukileyo. Iziko lichaza ngolu luhlu lwembolekomali engenanzala:

- eyinzuzo yoluntu ngokweSakhelo soKwenziwa nokuChazwa kweeNgxelo zeMali, apho ililo elikhuphe loo mboleko-mali; okanye
- Ingeniso engeyeyoniselwano, ngokweMiqathango yeGRAP kwiNgeniso engenzekanga ngenxa yoniselwano (lihafu neemali eziHlawulweyo), apho ililo elingumzuzi wembolekomali.

Ubalo olulandelwayo lweeasethi ezizimali namatyala eemali

Iziko libala zonke iiasethi ezizimali namatyala eemali ngexabiso lokuqala lisebenzisa ezi zintlu zilandelayo:

- Izixhobo zexabiso leeasethi ngexabiso.
- Izixhobo zexabiso leeasethi ngentlawulo yezavenge.
- Izixhobo zexabiso leeasethi ngeendleko.

Zonke iiasethi ezizimali ezibalwa ngentlawulo yezavenge, okanye ngeendleko, zixhomekele kuphononongo lokuhla kwexabiso leeasethi.

Intlawulo yezavenge yeasethi eyimali okanye ityala eliyimali bubungakanani beasethi eyimali okanye ityala eliyimali ibalwa ngokweeasethi zokuqala ngaphandle kwentlawulo zamatyala, kunye okanye kudityaniswe okanye kuthatyathwe iintlawulo zezavenge kulandelwa iinkqubo yenzala yawo nawuphi umahluko phakathi kwemali yokuqala nexabiso lotyalomali, ngqo okanye ngokusetyenziswa kweekhawunti yeealawensi) yokuhla kwexabiso leeasethi okanye ukungaqokeleleki xa iyiasethi eyimali.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Imigaqonkqubo yoNiko-Nkcaza ngeeeMali

1.3 Isixhobo sexabiso leeasethi (kusaqhutyekwa)

Izinto ezithathelwa ingqalelo kwixabiso leeasethi

Obona bungqina bexabiso leeasethi ngamaxabiso akowutiweyo kwimarike esebenzayo. Ukuba imarike yesixhobo sexabiso leeasethi ayisebenzi, iziko limisela ixabiso ngokusebenzisa inkqubo yovavanyo-maxabiso. Injongo yokusebenzisa inkqubo yovavanyo-maxabiso kukujonga ukuba ixabiso loshishino lbiza kuba yinalini na ngomhla wobalo xa kusenziwa unaniselwano olukhuthazwa zinkqubo zesiqhelo zokusebenza. Inkqubo zovavanyo-maxabiso zibandakanya ushishino lwemarike olwenziwa ngokukhululekileyo phakathi kwamaqela anolwazi navumayo ukwenza oko, ukuba ikhona, kubekho nento ebhekisa kwiixabiso leeasethi langoku elibufana, isaphulelo neemodeli zokubekwa kwamaxabiso. Ukuba kukho inkqubo yovavanyo-maxabiso esetyenziswa qho ngabo bathatha inxaxheba kwiimarike yokubeka ixabiso kwiasethi yaye loo nkqubo inobungqina bokuba iingqikelelo zayo ziyanyisekile yaye zifunyenwe kwiimarike zoshishino ezisebenzayo, iziko lakusebenzisa loo nkqubo. Inkqubo yovavanyo-maxabiso ekhethiweyo iya kusebenzisa iziphumo zemarike ezininzi kangangoko ze ingathembeli kakhulu kwiziphumo zeziko elo. Ibandakanya yonke imiba ethathelwe ingqalelo ngabo bathatha inxaxheba kwiimarike xa bebebeka ixabisonelihambelana neenkqubo zokubeka amaxabiso ezamkelekileyo ezisetyenziswa kuqoqosho zezixhobo zexabiso leeasethi. Amaxesha ngamaxesha, iziko liyayimisa kancinci inkqubo yovavanyo-maxabiso liyivavanye ukuba isasebenza na lisebenzisa amaxabiso kushishino lweemarike eziqhubayo ngelo xesha ezineeasethi ezifanayo (ingathintshwanga okanye ingaphindanga yabekelwa) okanye isekelwe kwidatha yemarike ethathelwa ingqalelo.

Iimali ezityalwa iziko ixesha elifutshane neentlawulo azinikwa saphulelo apho isithuba setyala sokuqala esinikiweyo okanye esifunyenweyo sihambelana nemiqathango esetyenziswa kwicandelo likarhulumente, ngeenkqubo ezimiselweyo okanye ngomthetho.

Iinzuzo neelahleko

Inzuzo okanye ilahleko eyenziwe lutshintsho kwixabiso leeasethi yeasethi eyimali okanye ityala eliyimali elibalwe ngexabiso leeasethi libonwa kwimali eseleyo okanye eshotayo.

Kwiiasethi ezizimali namatyala eemali ezibalwe ngentlawulo yezavenge okanye ngeendleko, inzuzo okanye ilahleko ibonwa kwimali eseleyo okanye eshotayo xa iasethi eyimali okanye ityala eliyimali lisusiwe okanye licuthiwe, okanye ngenkqubo yeentlawulo zezavenge.

Ukuhla kwexabiso leeasethi nokungaqokeleleki kweeasethi ezizimali

Iziko lenza uvavanyo ekupheleni kwesithuba sonikezo-ngxelo ngasinye ukuba ingaba kukho ubungqina obubambekayo bokuba iasethi eyimali okanye iqela leeasethi ezizimali zicuthiwe.

Kwiimali ekufuneka zihlawulwe iziko, ubunzima bokuhlululwa kweemali, ucingeleko lokuba abatyali bangabhanga nokungahlawulwa kweemali ezityalwayo, zonke ezo zinto zithathwa njengezalathisi zokuhla kwexabiso leeasethi.

Iiasethi zibalwa ngentlawulo yezavenge:

Ukuba kukho ubungqina obubambekayo bokuba ukuhla kwexabiso lelahleko yeeasethi kwiasethi ezibalwe ngentlawulo yezavenge kukhona, ubungakanani belahleko bubalwa njengomahluko kwexabiso leasethi kunye nexabiso langoku leemali eziza kuba khona kwixa elizayo (ngaphandle kweelahleko zamatyala ezingekenziwa) ezaphulwe kwireyithi yenzala yokuqala yeasethi eyimali. Ixabiso leasethi licuthwa kukusetyenziswa kweakhawunti enguvimba. Ubungakanani belahleko bubonwa kwimali eseleyo okanye eshotayo.

Ukuba kwisithuba esilandelayo ubungakanani bokuhla kwexabiso lelahleko yeeasethi buyehla yaye oko kuhla kudityaniswa nesiganeko esenzeke emva kokubonwa kokuhla kwexabiso leeasethi, ukubonwa kwangaphambili kokuhla kwexabiso lelahleko yeeasethi kubuyiswa umva ngokuthi kuhlengahlengiswe iakhawunti enguvimba. Ubuyiso-mvo alukhokeleli kwimali yeasethi eba ngaphezulu kwimali eyintlawulo yezavenge ukuba ukuhla kwexabiso leeasethi bekungabonwanga ngomhla wokuhla kwexabiso leeasethi ethe yabuyiswa umva ngalo. Ixabiso lobuyiso lwayo libonwa kwimali eseleyo okanye eshotayo.

Apho iiasethi ezizimali zicuthiwe ngenxa yokusetyenziswa kweakhawunti enguvimba, ubungakanani belahleko bubonwa kwimali eseleyo okanye eshotayo kwimali esetyenzisiweyo. Xa ezo asethi ezizimali zicinywa, kuhanjelwana neakhawunti yezibonelelo ehambelana noko. Iimali ebezicinyiwe zaze zahlawulwa zifakwa kwiimali zokusebenza.

Iiasethi zibalwa ngeendleko

Ukuba kukho ubungqina obubambekayo bokuba kubekho ukuhla kwexabiso lelahleko yeeasethi kutylomali kwinzala engabalwa ngexabiso leeasethi kuba ixabiso leeasethi lazo lingenakubalwa ngokuthembekileyo, ubungakanani bokuhla kwexabiso lelahleko yeeasethi bubalwa njengomahluko phakathi kwexabiso leasethi eyimali nexabiso langoku leemali ezinokungena nokuphuma kwixa elizayo kusetyenziswa isaphulelo sangoku seemarike sembuyekezo yeasethi eyimali ebufana naleyo. Oko kuhla kwexabiso

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Imigaqonkqubo yoNiko-Nkcaza ngeeeMali

lelahleko yeeasethi akubuyiswa mva.

1.3 Isixhobo sexabiso leeasethi (kusaqhutyekwa) Ukususa

Iiasethi ezizimali

Iziko lisusa iiasethi ezizimali ubalomali lorhwebo. Iziko lisusa iasethi eyimali kuphela xa:

- Amalungelo ekhontrakthi eemali ezingenayo neziphumayo easethi eyimali ephelelwe lixesha, ehlawulelwe okanye eyekisiwe;
- iziko lidlulisele kwelinye iqela yonke imingcipheko neembuyekezo zobunini beasethi eyimali; okanye
- iziko, noxa libambe imingcipheko neembuyekezo ezingundoqo zeasethi eyimali, linikeze ngolawulo lweasethi kwelinye iqela yaye elo qela liyakwazi ukuthengisa loo asethi iyonke kwelinye iqela elingenanto yokwenza nalo, yaye liyakwazi ukwenza loo nto lilodwa lingakhange labeka miqathango kolo dluliselo lweeasethi, kule meko, lingabekelanga iziko imiqathango:
 - liyisusa iasethi; kunye
 - naxa lithathela ingqalelo nawaphi amalungelo okanye uxanduva oludalwe okanye olugcinwe kudluliselo-ziasethi.

Ixabiso leasethi edlulisweyo labiwa phakathi kwamalungelo okanye uxanduva agciniweyo nalawo adlulisweyo ngokwexabiso leeasethi ngomhla wodluliselo. Amalungelo amatsha okanye uxanduva olutsha oludalekileyo lubalwa ngokwexabiso leeasethi lwangaloo mhla. Nawuphi umahluko phakathi kwengqwalasela efunyenweyo neemali eziboniweyo ubonwa kwimali eseleyo okanye eshotayo kwisithuba sodluliselo.

Ekususweni kweasethi eyimali iyonke, umahluko phakathi kwexabiso nemali yengqwalasela efunyenweyo ubonwa kwimali eseleyo okanye eshotayo.

Amatyala eemali

Iziko lisusa ityala eliyimali (okanye inxalenye yetyala eliyimali) kwingxelo yobume bemali xa licinyiwe –ukutsho oko, xa uxanduva oluxelwe kwikhontrakthi lwenziwe lwagqitywa, lucinyiwe, luphelelwe okanye luyekiwe.

Utshintshiselwano phakathi kombokisi nombokisi wetyala leeasethi olunemiqathango engafaniyo lubalwa njengokuba lulicimile ityala eliyimali lokuqala yaye kujongwa ityala eliyimali elitsha. Kananjalo, ukutshintsha okukhulu kwemiqathango kwityala eliyimali elikhoyo okanye inxalenye yalo kubalwa njengokuba lulicimile ityala lokuqala eliyimali lokuqala yaye kujongwa ityala eliyimali elitsha.

Umahluko phakathi kwexabiso letyala eliyimali (okanye inxalenye yetyala eliyimali) ocinyiweyo okanye odluliselwe kwelinye iqela ibe nengqwalasela ihlawulwe, kubandakanywa neeasethi ezingeyomali ezidlulisweyo okanye amatyala acingelwayo, ubonwa kwimali eseleyo okanye eshotayo. Nawaphi amatyala aphelisiweyo, axolelweyo okanye athathwe lelinye iziko ngothengiselwano olungelolwananiselwano axelwa kwiingxelo ngendlela yeGRAP eyingeniso engenzekanga ngenxa yonaniselwano (lirhafu noDluliselo).

1.4 Uluhlu lwempahla

Uluhlu lwempahla kuqala lwalulinganiselwa ngendleko ngaphandle kokuba uluhlu lwempahla lufunwa ngaphandle kwendleko, iindleko zabo ke ngoku zilixabiso labo elifikelelekayo ngomhla wokuthenga.

Kamva uluhlu lweempahla lulinganiselwa kwixabiso elisezantsi kunye nexabiso eliqinisekisiweyo eliseleyo.

Uluhlu lwempahla lulinganiselwa kwixabiso elisezantsi kunye nexabiso lokubuyiselwa langoku apho kuye kwafuneka kwenzeka oku:

- ukusasazwa ngaphandle kwentlawulo okanye ngentlawulo encinci; okanye
- ukusetyenziswa kwinkqubo yeempahla eziza kusasazwa ngaphandle kwentlawulo okanye ngexabiso elincinci.

Ixabiso yingqikelelo yexabiso lokuthengisa kwiimeko zesiqhelo zokusebenza ngaphantsi kweendleko zokwenziwa komsebenzi kwakunye neendleko ezifanelekileyo ukuthengisa, ukutshintshisa okanye ukuhambisa izinto

1.5 Amatyala elixa likaxakeka

Uqikelelo lwamatyala elixa likaxakeka lwenziwa xa iqumrhu linesibophelelo esikhoyo esisemthethweni ngenxa yezehlo zangaphambili, kunokwenzeka ukuba ukuphuma kwemithombo kuza kufuneka kulungise isibophelelo, kwaye uqikelelo oluthembekileyo lwesixa-mali sesibophelelo singenziwa.

Amatyala elixa likaxakeka akachazwa. Ezamaxesha kaxakeka zichazwa kwinqaku 20.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Imigaqonkqubo yoNiko-Nkcaza ngeeeMali

Izibophelelo

Izinto zicalulwa njengezibophelelo xa iqumrhu lizibophelele kwitransekhshini eliza kuyenza eza kuchaphazela imali eziinkozo.

Kufuneka zichazwe izibophelelo kwiitransekhshini ezingachazwanga.

Isibophelelo ekufuneka sichaziwe ukubonisa elona xabiso kufuneka zichazwe kumanqaku eenkcazomali, ukuba oku kulandelayo kufikelelwe:

- Iikhontrakthi kufuneka zibe zezingenakucinywa okanye zicinywe kuphela ngeendleko ezifanelekileyo (umzekelo, iikhontrakthi zeenkondo zeekhompuyutha okanye zokulungiswa kwezakhiwo); kwaye
- Iikhontrakthi kufuneka zingabandakanyi, umsebenzi wequmrhu – ngako oko izibophelelo zemisebenzi enokwenziwa ngabasebenzi abaqeshiweyo okanye nangabezokhuselo loluntu azibandakanywa.

1.7 Ingeniso yonaniselwano

Ingqwalasela

Ingeniso iqwalaselwa xa mhlawumbi iinzuzo zoqoqosho okanye inkonzo ezinokwenzeka ziza kuwela kwiqumrhu naxa isixa-mali sengeniso sinokulinganiselwa ngokuthembakalayo, naxa iindlela ezithile kuye kwafikelelwa kuzo kwimisebenzi yequmrhu. Ingeniso ephuma ekuhanjiseni kweenkonzo ibonwa njengentsalela okanye ukusilela kwisahlulo esikule meko yokhuphiswano lothengiselwano ngomhla wokwenziwa kwengxelo.

Ushishino lotshintshiselwano lolwaxa iziko lifumana iiasethi okanye iinkonzo, okanye xa licime amatyala ze linikezele ixabiso elibulingana (elizizinto, iinkonzo okanye usetyenziso lweeasethi) kwelinye iqela endaweni yoko.

Ubalo

Ingeniso ibalwa ngexabiso leeasethi lengqwalasela efunyenweyo. Isixamali asithathelwa ngqalelo ukuba singabalwa de zonke izinto ezininto yokwenza nolo shishino zibe zisonjululwe zonke.

Inzuzo, iiroyalthi nezahlulo

Inzuzo ibonwa, kwimali eseleyo okanye eshotayo, kusetyenziswa indlela yokubala inzuzo ngokweereyithi.

1.8 Ingeniso engenzekanga ngenxa yonaniselwano

Ingqwalasela

Ukungena kwezibonelelo ezisuka kuthengiselwano olungelolwananiselwano ezithathwa njengeasethi zithathwa njengengeniso, ngaphandle kwaxa ityala nalo lithathwa ngolu hlobo lufanayo.

Njengokuba iziko lisenza uxanduva lwalo oluthathwa njengetyala ngokwezibonelelo ezingenayo kunaniselwano olungelolwatshintshiselwa olubonwa njengeasethi, lihlisa ixabiso letyala ze lithathele ingqalelo imali yengeniso elingana nolo cutho.

Ubalo

Ingeniso esuka kuthengiselwano olungelolwananiselwano ibalwa ngemali yokunyuka kweeasethi ezishiyekayo emva kotsalo oluthathelwe ingqalelo liziko.

Ukuba kuthe ngenxa yothengiselwano olungelolwananiselwano, iziko labona iiasethi, likwabona nengeniso ehambelana nalo mali yeasethi ebalwa ngokwexabiso leeasethi lomhal wokufunyanwa kwazo, ngaphandle kokuba kufuneka kuqwalaselwe netyala. Ityala kufuneka liqwalaselwe ze libalwe njengeyona ngqikelelo yemali ekufuneka iihlawule ityala ngomhla wonikezo-ngxelo, yaye imali yokunyuka kweeasethi ezishiyekayo emva kotsalo, ukuba ikhona, ibonwa njengengeniso. Xa ityala licuthiwe kakhulu, kuba kubekho iiasethi ehlawulelwa okanye kwaneliswe imiqathango ethile, imali yokuhla kwetyala ibonwa njengengeniso.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Imigaqonkqubo yoNiko-Nkcaza ngeeeMali

1.8 Ingeniso engenzekanga ngenxa yonaniselwano (kusaqhutyekwa)

Iigranti neemali ezinemiqathango

Ingeniso ezifunyenwe kwigranti ezinemiqathango amalizo nenkxasomali enemiqathango ithathwa njengengeniso xa iziko lithobele nayiphi imiqathango okanye uxanduva oluchazwe kweso sivumelwano. Xa ezo zinto zinganthotyelwanga loo mali ithathwa njengetyala.

Inzuzo eyenziwe kutyalomali ilawulwa ngokwemiqathango yegranti. Ukuba kufuneka ihlawulwe lowo ebenikeze igranti, ibhalwa njengetyala, kodwa ukuba akunjalo, ibhalwa njengenzuzo kwingxelo yokuSebenza kweMali.

Igranti ezibuyisela iziko iindleko zalo zibhalwa kwimali eseleyo okanye eshotayo ngesistimu ethile kwezo zithuba zinye zokubhalwa kwendleko.

Iinkonzo ezinikezwa mahala

Iinkonzo ezinikezwa mahala ziinkonzo ezinikezwa ngabantu kumaziko zingahlawulisanga kodwa abo bantu basenokubeka imiqathango. Abasebenzi bolawulo lwezemali kwiziko banikeza inkxaso ebalulekileyo kwiziko ekuphumezeni ezi njongo. Inkonzo ebonelelweyo iqapheleka lulae ze ibhalwe kwingxelo yokuSebenza kweMali iphinde ichazwe nakwiingxelo zemali.

1.9 Uguqulo lweemali zangaphandle

Ushishino ngemali yangaphandle

Imali yangaphandle irekhodwa ngexabiso lokuqala ngeerandi, ngokuthi kwimali yangaphandle kusetyenziswe ireyithi yotshintshiselwano phakathi kwemali yalapha nemali yangaphandle ngomhla wothengiselwano olo.

Intengiso eyenziwe ngemali yangaphandle ibalwa ngereyithi yemali yangaphandle yangelo xesha lentengiselwano. Iimali ezikwimali yeemali yamanye amazwe ziguqulwa ngereyithi yotshintsho lwemali lwangalo mhla wonikezo-ngxelo. Iinzuzo okanye iilahleko ezenziwe luguqulo-mali zifakwa kwimali eseleyo/eshotayo.

1.10 Amanani othelekiso

Akukho manani othelekiso ahlangahlengisiweyo kulo nyaka uphethweyo.

1.11 Inkcitho

Inkcitho engenanjongo neyimosharha

Inkcitho engenanjongo neyimosharha ibonwa njengeasethi kwingxelo yobume bemali de kube ngelo xesha apho inkcitho iye yabuya kuloo mntu uyenzileyo okanye ibe icinyiwe njengenakuphinde ifumaneka kwingxelo yokuSebenza kweMali.

Inkcitho engafanelekanga

Inkcitho engafanelekanga ibonwa njengenkcitho kwingxelo yokuSebenza kweMali. Ukuba inkcitho ayikhalimelwanga ngugunyaziwe ofanelekileyo ithathwa njengeasethi de ibe iye yabuya okanye ibe icinyiwe njengenakuphinde ifumaneka.

Imali ezihlawulweyo neenkxasomali

Imali ezihlawulweyo neenkxasomali zithathwa njengenkcitho xa ugunyaziso lokugqibela lwenziwe kwisistimu (ungadlulanga umhla we-31 kweyoKwindla wonyaka ngamnye).

1.12 Imali eshiyekileyo

Imali eshiyekileyo imele umahluko phakathi kweeasethi zizonke naamatyala eziko ewonke. Naziphi iimali ezishiyekileyo nezishotayo ezenzeke kunyakamali othile zifakwa okanye zithathwe kwimali eshiyekileyo/eshotayo. Uhlengahlengiso olwenziwa phambi kokuqala konyaka, olumalunga nengeniso nenkcitho, zifakwa okanye zithathwe kwimali eshiyekileyo xa kusenziwa olo hlengahlengiso.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 KweyoKwindla 2018

Imigaqonkqubo yoNiko-Nkcaza ngeeeMali

1.13 linkcukacha ngebhaji

Ibhaji eyamkelweyo ilungiswa kusetyenziswa isiseko sothelekiso lwengeniso nenkcitho yaye ichazwa ngokohlelo loqoqosho oluhlanganiswa neenjongo zeziphumo zokusebenza.

Ibhaji eyamkelweyo ikhavarisha isithuba semali sika2017/04/01 ukuya ku2018/03/31.

Ibhaji yeziko loqoqosho ibandakanya zonke iibhaji zamaziko ezamkelweyo eziphantsi kwalo.

lingxelo zemali nebhaji zikwisiseko esinye sobalomali, ngoko ke, uthlekiso nezixamali eziibhajiweyo zesithuba sonikezo-ngxelo zibandakanyiwe kwiNgxelo yothelekiso lwebhaji neZona Mali.

1.14 Amaqela esisebenza nawo

Iqela onobudlelwane nalo ngumntu okanye iziko elikwaziyo ukulawula okanye ngokusebenza nelinye lilawule elinye iqela, okanye libe nefuthe elikhulu kwelinye iqela, okanye lona lilawulwe, okanye iziko eliphantsi kolawulo okanye esilawula kunye nalo ngaxeshanye.

Ulawulo ngamandla okulawula imigaqonkqubo yemali neyokusebenza yeziko ukuze azuze kuloo misebenzi. Ukulawula kunye kukuvumelana ngolawulo lomsebenzi apho kuye kwenziwe isivumelwano esibophelelayo yaye oko kwenzeka kuphela izigqibo zemali nezokusebenza zifuna ukuba wonke ubani avumelane kwiqela elilawulayo (amalungu)

Ushishino neqela osebenzisana nalo ludlulisele lwemithombo, iinkonzo okanye uxanduva phakathi kweziko neqela ekusetyenziswana nalo, nokuba kukho okanye akukho xabiso litshajiweyo.

Ifuthe elikhulu ngamandla othatho-nxaxheba kwizigqibo zemigaqonkqubo yemali neyokusebenza kweziko, abe umntu engenamandla kulo migaqonkqubo.

Abaphathi ngabo bantu abanoxanduva lokwenza izicwangciso, abanika umkhombandlela nabalawula yonke imisebenzi yeziko, kubandakanywa nabo banikwe umsebenzi wolawulo yeziko ngokomthetho, kwiimeko apho kufuneka benze loo misebenzi.

Amalungu asondeleyo osapho omntu athathwa njengalo malungu osapho anokuthi abe nefuthe kulawulo lwezinto ezenziwa kwelo ziko.

Eli ziko laphulelwe ukuba lingalandeli imiqathango yokuxela izinto ezininto yokwenza noshishino namaqela elisebenzisana nawo ukuba ngaba olo shishino lulandela iinkqubo zobonelelo ngeenkonzo zesiqhelo yaye / okanye ubudlelwane naloo mntu okanye loo mbonileli-nkonzo buhamba ngokwemiqathango yomthetho elawula elo ziko.

Apho iziko livunyelwe ukuba lingachazi ngoshishino lwalo njengokuba kuchaziwe apha ngentla, iziko elo linika nje amagqabantshintshi eenkcukacha ngoshishino olwenziweyo neebhalansi ezingekahlawulwa ukulungiselela ukuba abasebenzisi beengxelo zemali zeziko bazi ngefuthe lolo shishino kwiingxelo zeMali zoNyaka.

1.15 Iziganeko emva komhla wonikezo-ngxelo

Iziganeko ezenzeka emva komhla wonikezo-ngxelo zeza ziganeko, ezintle nezingentlanga, ezenzeka phakathi komhla wonikezo-ngxelo nomhla iingxelo zemali ekugunyaziswe ukuba zikhutshwe ngawo. Zimbini iintlobo zeziganeko ezinokuchongwa:

- ezo zinikeza ubungqina bemiqathango ebikhona ngomhla wonikezo-ngxelo (iziganeko ezihlengahlengisiweyo emva komhla wonikezo-ngxelo); kunye
- nezo zibonisa imiqathango evela emva komhla wonikezo-ngxelo (iziganeko ezingahlengahlengisiweyo emva komhla wonikezo-ngxelo).

Iziko liya kuhlelisa iimali ezikwiingxelo zemali ukubonisa iziganeko ezihlengahlengisiweyo emva komhla wonikezo-ngxelo xa isiganeko senzekile.

Iziko liya kuxela ubunjani besiganeko kunye nohlengahlengiso lwefuthe kwiimali okanye ingxelo ethi olo qikelelo alunakwenziwa kwiziganeko ezihlengahlengisiweyo, apho ukungachazi kunokuba nefuthe kwizigqibo zoqoqosho kubasebenzisi ngokweengxelo zemali.

1.16 Irhafu-ntengo (VAT)

Iziko linikwe imvume yokuba lingabhalisele VAT. Kambe ke, ukuba kukho inkxasomali efunyenweyo efunisa ukuba iziko libhalisele iVAT, eso sicelo siya kufakwa.

ILIFA LEMVELI LENTSHONA KOLONI

Iingxelo zeMali zonyaka ophele 31 kweyoKwindla 2018

Amanqaku ngeNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
2. Imigangatho emitsha notoliko olutsha		
2.1 Imigangatho notoliko eyamkelweyo neqale ukusebenza kulo nyaka		
Kulo nyaka, iziko lamkele le migangatho ilandelayo notoliko lwayo eqale ukusebenza kulo nyakamali nelungele iindawo esebenza kuzo:		
Umsebenzi/Utoliko:	Umhla wokusebenza: Iminyaka eqala ngo- okanye emva kwe-	Ifuthe elilindelekileyo:
<ul style="list-style-type: none"> GRAP 1 (eyenziwe izilungiso 2016): Indlela yokubeka Iingxelo zeMali GRAP 2 (eyenziwe izilungiso 2016): Iingxelo zokusetyenziswa kwemali GRAP 3 (eyenziwe izilungiso 2016): Imigaqonkqubo yeNkcazomali, uTshintsho kuQikelelo lokuAkhawunta nolweeMpazamo GRAP 9 (eyenziwe izilungiso 2016): Ingeniso yoNaniselwano GRAP 12 (eyenziwe izilungiso 2016): Izinto zeziko GRAP 14 (eyenziwe izilungiso 2016): Iziganeko emva kwesithuba soniko-ngxelo GRAP 19 (eyenziwe izilungiso 2016): Izibonelelo, Amatyalane neeAsethi ezisenokuba khona GRAP 23 (eyenziwe izilungiso 2016): Ingeniso engenzekanga ngenxa yonaniselwano GRAP 24 (eyenziwe izilungiso 2016): Ukubekwa kweeNkcukacha zeBhajethi kwiiNgxelo zeMali GRAP 104 (eyenziwe izilungiso 2016): Isixhobo sexabiso leeasethi 	<ul style="list-style-type: none"> 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 01 kuTshazimpuzi 2016 	<ul style="list-style-type: none"> Utshintsho alunafuthe. Utshintsho alunafuthe Utshintsho alunafuthe. Utshintsho alunafuthe Utshintsho alunafuthe Utshintsho alunafuthe Utshintsho alunafuthe Utshintsho alunafuthe Utshintsho alunafuthe Utshintsho alunafuthe Utshintsho alunafuthe Utshintsho alunafuthe Utshintsho alunafuthe Utshintsho alunafuthe

ILIFA LEMVELI LENTSHONA KOLONI

Iingxelo zeMali zonyaka ophela 31 kweyoKwindla 2018

Amanqaku ngeNgxelo zeMali zoNyaka

2. Imigangatho emitsha notoliko olutsha (kusaqhutyekwa)

2.2 Imigangatho emitsha notoliko olukhutshiweyo, kodwa olungekasebenzi

Iziko alikayisebenzisi le migangatho nolu toliko lulandelayo osele lupapashiwe yaye lusisinyanzelo kwisithuba soniko-nkcaza ngeemali ukususela nge-01 kuTshazimpuzi 2018 okanye kwizithuba ezilandelayo:

Umsebenzi/Utoliko:	Umhla wokusebenza: Iminyaka eqala ngo- okanye emva kwe-	Ifuthe elilindelekileyo:
• GRAP 34: Iingxelo zeeMali ezaHlukileyo	Akho mhla ubekiweyo	Akunakufane kubekho futhe libambekayo
• GRAP 35: Iingxelo zeeMali eziHlanganisiweyo	Akho mhla ubekiweyo	Akunakufane kubekho futhe libambekayo
• GRAP 36: Utyalomali naMahlakani	Akho mhla ubekiweyo	Akunakufane kubekho futhe libambekayo
• GRAP 37: Intsebenziswano namanye aMaziko	Akho mhla ubekiweyo	Akunakufane kubekho futhe libambekayo
• GRAP 38: Ukuchaza ngoBudlelwane namanye aMaziko	Akho mhla ubekiweyo	Akunakufane kubekho futhe libambekayo
• GRAP 110: Imithombo ePhilayo neNgaphiliyo	01 KuTshazimpuzi 2020	Akunakufane kubekho futhe libambekayo
• GRAP 20: Amaqela esinobudlelwane nawo	01 kuTshazimpuzi 2019	Akunakufane kubekho futhe libambekayo
• GRAP 32: Amalungiselelo onikezelo-Nkonzo: IGranta	Akho mhla ubekiweyo	Akunakufane kubekho futhe libambekayo
• GRAP 108: Ezifunyanwa ngokuseMthethweni	01 KuTshazimpuzi 2019	Akunakufane kubekho futhe libambekayo
• GRAP 109: Ukunikezwa kweNgxelo ngaBaphathi	Akho mhla ubekiweyo	Akunakufane kubekho futhe libambekayo

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 kweyoKwindla 2018

Amanqaku ngeeNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
3. Imali eziinkozo nokufana nayo		
Imali eziinkozo nokufana nayo inezi zinto:		
libhalansi zebhanki	501	199
lidipozithi zexesha elifutshane	7 115	6 164
	7 616	6 363

Ixabiso lemali esebhankini neediphozithi zexesha elifutshae, ngaphandle kwemali ekhoyo

Imali eziinkozo nokufana nayo yenziwa yikheshi nemali egcinwa ixesha elifutshane, imali etyalwe ezibhankini ezibhalisiweyo nevuthwa kwiinyanga ezintathu okanye ngaphantsi koko nezisemngciphekweni ngokusingise kwinzala. Ixabiso lezi asethi lilingana nexabiso elifanelekileyo lazo

4. Uluhlu lweempahla zeziko

limpahla zeziko	123	123
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5. Izinto ezifunyenwe kwiitransekhshini zotshintshiselwano

Amatyala orhwebo	89	90
Inzala efunyenweyo	52	20
	141	110

6. Izinto ezifunyenwe kwiitransekhshini ezingezozatshintshiselwano

Okunye okufunyenwe kwingeniso engeyoyananiselwano	-	1 200
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7. Okuhlalulwe kwiitransekhshini zotshintshiselwano

lintlawulo zorhwebo	100	12
	100	12

8. Iigranti ezinemiqathango ezingasetyenziswanga

Iigranti nezibonelelo ezinemiqathango ezingasetyenziswanga comprises of:

Iigranti ezinemiqathango ezingasetyenziswanga - National Lotteries Board	516	555
Iigranti ezinemiqathango ezingasetyenziswanga – Isebe loKhenketho leSizwe	200	-
	716	555

Iigranti enemiqathango efunyenwe kwiNational Lotteries Board yeyeprojekthi yeBaboon Point Conservation Management Plan ze eyeSebe loKhenketho leSizwe ibe yeyeesayini zeTourism Interpretive kwiGugulethu Seven Memorial.

9. Imirhumo yezicelo zezinto ezililifa lemveli

Imirhumo yezicelo zezinto ezililifa lemveli	845	787
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Ukunyuka kwenziwa kukufunyanwa kwezicelo ezingaphezu kwezo bezilindelekile.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophela 31 kweyoKwindla 2018

Amanqaku ngeeNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
10. Ingeniso yenzala		
Inzala efunyenweyo	559	472
<p>Ukunyuka kwenzala kwenziwe kukunyuka kwemali ekoovimba njengoko bekuye kwafunyanwa enye inkxasomali apha enyakeni yeeprojekthi ezithile; iWorld Heritage Nomination Dossier neTourism Interpretive signage yeGugulethu Seven Memorial.</p>		
11. Enye imali engeyoyaniselwano		
Imali yesisa: iinkonzo ezingahlawulelwayo	546	526
linkonzo ezingahlawulelwayo zicaciswe kwiNqaku 16		
12. Ukusetyenziswa kwezibonelelo-mali ezinemiqathango		
Ukusetyenziswa kwezibonelelo-mali ezinemiqathango	38	15
13. Imali neenkxasomali ezifunyenweyo		
Imali neenkxasomali ezifunyenweyo	1 611	3 000
<p>Ngo-2016/17, iZiko lifumene enye intlawulo eyongezelelekileyo kwiSebe leMicimbi yeNkcubek neMidlalo xa kuthelekiswa nalo nyaka uphonongwayo.</p>		
14. lintlawulo zophicotho-zimali		
Uphicotho lwangaphandle	86	81
15. lintlawulo zokucetyiswa nezobungcali		
lintlawulo zokucetyiswa nezobungcali	708	1 273
<p>Kunyakamali ka2016/17 kugqitywe iprojekthi yeHeritage Information Management System (HIMS) ze oko kwehlisa imali zeengcali kulo nyaka uphonongwayo.</p>		
16. Inkcitho Gabalala		
lintengiso	117	77
lindleko zebhanki	4	3
lindleko zabasebenzi: iinkonzo ezingahlawulelwayo	546	526
Ulonwabo	99	166
Imathiriyeli yokufunda neyenkxaso	-	5
lindleko zomthetho	834	290
Ukuprinta nesteshinari	48	50
lisemina neewekhishophu	70	-
Uhlaziyo lweelayisenisi zeenkqubo zekhompyutha	28	18
Inkxasomali yokuhamba	229	172
lindleko zeendawo ezisetyenziswayo	38	15
	2 013	1 322

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 kweyoKwindla 2018

Amanqaku ngeeNgxelo zeMali zoNyaka

2018 R '000	2017 R '000
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16. lintlawulo ngokubanzi (kusaqhutyekwa)

lintengiso:

Umahluko wenziwa kukuba iziko liye nlenza izibhengezo kumaphephandaba ahlukeyo ukuze uluntu lunike izimvo zalo kwakunye nabo bachaphazelekayo bavakalise izimvo ngemidla yokhuselo yexeshana yeTwo Rivers Urban Park (TRUP).

Iindleko zabasebenzi: iinkonzo zesisa:

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo enza imisebenzi yolawulo neyefisi enento yokwenza neZiko leLifa leMveli laseNtshona Koloni. Abasebenzi beseba abaxhasa eli ziko babandakanya iGosa eliPhethe iziMali, uMlawuli weeMyuziyam, aMafa eMveli naMagama eeNdaw, abasebenzi bala maCandelo kunye neqela leCandelo leZimali elixhasa iGosa eliPhethe iziMali. Ngeli lixa abasebenzi bamacandelo naBaphathi besenza imisebenzi emibini, iqela elilawula izimali lijongene nje lona neZiko eli likaRhulumente. Ngenxa yemisebenzi emibini eyenziwa ngaba basebenzi, akululanga ukwaba ixesha elichithwa kusenziwa umsebenzi waMaziko kaRhulumente. Ngenxa yoko, imali yesisa yemivuzo yabo ayikwazi kubalwa ngokuchanekileyo. Ngoko ke, imali ehlawulwayo inikwa iqela elisebenza ngeemali elijongene nomsebenzi weli ziko kuphela, elixhasa iCFO ekudlaleni indima yakhe njengeCFO kwiZiko nakwiSebe. Imali exeliweyo ngoko ke yimali ehlawulwe abasebenzi abasebenza ngezimali zeziko kuphela.

Ulonwabo:

Umahluko wenziwa kukuhla kwenani leentlanganiso ezibanjwe kulo nyakamali uphononongwayo xa kuthelekiswa nezo nyaka odlulileyo.

Iindleko zomthetho:

Umahluko wenziwa kukunyuka kokumangalelwa namatyala asezinkundleni kulo nyakamali uphononongwayo.

Iisemina neewekhishophu:

Iziko liye lasindleko iwekhishophu yokwenza izicwangciso yamalungu nabasebenzi apha enyakeni.

Uhlaziyo lweelayisenisi zeenkqubo zekhompyutha:

Ukunyuka kwenziwe luhlaziyo lonyaka lweeLayisenisi zePastel Accounting neCaseware. ICaseware isetyenziselwa ukuqulunqa iingxelo zonyaka.

Inkxasomali yokuhamba:

Ukunyika konyaka kwemali ehlawulwa amalungu nokuhamba okongezelelekileyo ukutyelela iziza ezahlukeyo.

Iindleko zeeNdawo ezisetyenziswayo:

Ukunyika kwenziwe kukuba kuye kwaqeshwa iindawo eziliqela kulo nyaka xa kuthelekiswa nonyaka ogqithileyo.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophela 31 kweyoKwindla 2018

Amanqaku ngeeNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
17. lintlawulo zamalungu		
Achmat, F	3	5
Annas, R	14	12
Baumann, N	13	11
Büttgens, P	48	40
Claassen, P	-	27
De Kock, S	3	10
De Swardt, I	12	16
de Waal, J	40	16
Dumbrell, K	14	7
Galimberti, M	10	11
Gribble, J	12	-
Gibbs, D	24	-
Hall, A	13	7
Hart, T	-	16
Hermansen, S	-	21
Jacobs, G	58	49
Joubert, E	-	11
Lawson, Q	-	16
Lavin, J	3	3
Le Grange, L	31	7
Le Roux, S	-	4
Leshoro, T	13	5
Leslie, M	-	37
Malan, Dr A	60	44
Mangiagalli, B	8	-
Mavumengwana, S	50	42
Muller, C	51	16
Mutti, B	44	29
Nyikosa, M	13	8
Orton, J	11	13
Postlenthwayt, C	-	25
Robinson, L	-	19
Ruiters, R	17	35
Samie, Q	13	19
Saunders, D	10	-
Scurr, M	43	44
Smart, C	24	15
Snelling, C	70	41
Ström, K	74	30
Summers, R	-	10
Thomas, G	23	11
Thorold, T	-	6
Throne T	-	4
Todeschini, F	14	11
Townsend, S	-	9
Van Graan, A	14	2
Vermeulen, F	31	30
Walker, S	10	14
Webley, L	23	29
Wicomb, M	-	2
Williams, G	16	12
Winter, S	-	37
Wolters, M	-	4
Young, J	27	14
	957	906

The Increase is due to the annual tariff increase as stipulated by National Treasury as well as for members attending site visits.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 kweyoKwindla 2018

Amanqaku ngeeNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
18. Imali efunyenwe xa bekusetyenzwa		
(Intsilelo) intsalela	(165)	1 218
Uhlengahlengiso lwezi zinto:		
Ukusetyenziswa kweegranti ezinemiqathango	(38)	(15)
Utshintsho kwikhapital yokusebenza:		
Izinto ezifunyenwe kwiitransekhshini zotshintshiselwano	(31)	(7)
Ezinye izinto ezifunyenwe kwiitransekhshini ezingezozatshintshiselwano	1 200	(520)
Okuhlawulwe kwiitransekhshini zotshintshiselwano	88	(159)
Iigranti nezibonelelo ezinemiqathango ezingasetyenziswanga	199	-
	1 253	517
19. Iimali zezibophelelo		
Inkcitho yokusebenza egunyazisiweyo		
Eyamkelweyo nekhutshelwe ikhontrakthi		
• Business Connexion - Database development	-	2 262
• Archaeo- Adventures: CMP for Early Cape Farmstead	-	636
• African Web - Website hosting	23	-
• Creative Catering	77	-
	100	2 898
Eyamkelweyo engekakhutshelwa khontrakthi		
• Eco Africa Environmental Consultants (Pty) Ltd- WHND	147	-
Iimali zokusebenza zizonke		
• Eyamkelweyo nekhutshelwe ikhontrakthi	100	2 898
• Engekabi nakhontrakthi nengekagunyaziswa	147	-
	247	2 898
Iimali yale nkcitho iza kuvela:		
Iimali zizonke		
Inkcitho yokusebenza egunyazisiweyo	247	2 898

20. Amatyala asenokuba khona

I-MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD NOMPHATHISWA WEZOBUGCISA NENKCUBEKO, Ityala 46055/15

Oku kumalunga netyala elifakwe kwiNkundla ePhakamileyo yoMntla-Gauteng. Ityala limalunga nesigqibo se-HWC sokungaphumezi isicelo sophuhliso lwezindlu ezikumgangatho ophezulu, ukuzowuna kwakhona namalungelo okwahlula-hlula umhlaba kwipropati esiSiza esiliLifa leMveli. Iziko leLifa leMveli leNtshona Koloni lingummangalelwa wesithathu. Abanikazi bayo bakhuphe umsila wengwe wokuba kubuyiswe iindleko zabo abazichithe ukulungisa le ndawo ngokusingise kwiinkcitho zolwakhiwo. Ityala limiselwe umhla we-7 Julayi 2019. I-HWC kunye nabanye abatyalwa kunye nayo bayazikhusela kweli tyala. Ukuba ibango lommandli liyaphumelela, iHWC iya kuba netyala eliqikelelwa kwi-R8.2 yezigidi.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 kweyoKwindla 2018

Amanqaku ngeeNgxelo zeMali zoNyaka

2018
R '000

2017
R '000

21. Amaqela esinobudlelwane nawo

Esinobudlelwane nalo

Umxhasi-mali ongundoqo

ISebe leMicimbi yeNkcubeko neMidlalo

Ihlakani esisebenza nalo

IKomiti yeeLwimi yeNtshona Koloni

Ihlakani esisebenza nalo

IKomishonoyeNkcubeko yeNtshona Koloni

ISebe leMicimbi yeNkcubeko neMidlalo (DCAS) libonelela ngeeofisi kwiZiko leLifa leMveli laseNtshona Koloni ukuze lenze umsebenzi weofisi noweemali.

Ushishino namaqela esinobudlelwane nawo

Ingeniso efunyenwe kushishino neqela esinobudlelwane nalo

ISebe leMicimbi yeNkcubeko neMidlalo

1 611

3 000

22. Iimpazamo zangaphambili

Ingxelo yokusetyenziswa kwemali ka2016/17 iye yahlengahlengiswa kunyakamali ka2017/18 nanjengokuba ibingabandakanyi inkcitho nengeniso yegranti enemiqathango - yeNational Lotteries Board.

Olu lungiso lwale mpazamo lukhokelele kolu hlengahlengiso lulandelayo:

Ingxelo yokusebenza kwemali

Imali yemisebenzi eyenziwayo

Ukunyuka kwimali ezinkonzo efunyenweyo

-

15

Ukunyuka kwimali ehlawulwe ababoneleli-nkonzo nabasebenzi

-

(15)

-

-

Inqaku 18 : Imali engine ngenxa yemisebenzi

Ukusetyenziswa kweegranti ezinemiqathango

-

(15)

Iigranti nezibonelelo ezinemiqathango ezingasetyenziswanga

-

-

23. Ulawulo lwemingcipheko

Imisebenzi yeziko ilibeka esichengeni semingcipheko eliqela yeemali iziko: umngcipheko wemali (umngcipheko weqondo lenzala weeasethi, umngcipheko weqondo lenzala wemali esetyenziswayo), umngcipheko wetyala nomngcipheko wokuhlawulwa kwamatyala.

Umngcipheko wokuhlawulwa kwamatyala

Umngcipheko wokuhlawulwa kwamatyala ngumngcipheko elithi iqumrhu lingakwazi ukukhawulelana nezibophelelo zalo zemali njengoko zifuneka. Ngokwemfuno zokuboleka kwalo, iqumrhu liqinisekisa ukuba imali ezifanelekileyo zikhona ukuze zikhawulelane nezibophelelo zalo ezilindelekileyo nezingalindelekanga. Yonke imincono ekufuneka ihlawulwe yee-akhawunti engekahlawula kufuneka ihlawulwe kwiintsuku ezingama-30 zosuku lokwenza ingxelo

Ukuhlolwa kobuthathaka

Nge-31 Matshi 2018, ukuba amaqondo enzala kwizixhobo zexabiso leeasethi zeqondo elitshintshayo ebeyi-1% ngaphezulu/ngaphantsi ze nalo lonke olunye utshintsho lufumaneka luzinzile, ingeniso yerhafu edlulileyo yalo nyaka ngeyiyi-R87 860 ngaphezulu/ngaphantsi.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 kweyoKwindla2018

Amanqaku ngeeNgxelo zeMali zoNyaka

Amanani ngeeRandi naMawaka

23. Ulawulo lwemingcipheko (luyaqhubeka)

Umngcipheko wetyala

Umngcipheko wetyala ubhekisa kumngcipheko wokuba elinye iqela lingathobeli imiqathango yekhontrakthi ze oko kukhokelele kwilahleko yezimali kwiziko. Iziko lamkele umgaqonkqubo wokusebenza kuphela namaqela akwaziyo ukuhlawula amatyala.

Umngcipheko wetyala ubandakanya kuphela iidiphozithi zeemali, izinto ezihambelana neemali, izixhobo zexabiso leeasethi nabatyali borhwebo. Iziko lifaka imali imali kuphela kwiibhanki ezinkulu ezikumgangatho wekhredithi ophezulu yaye lisebenza nebhanki enye.

Khange kudlulwe kwikhredithi kwesi sithuba sonikezo-ngxelo, yaye abalawuli abalindelanga lahleko ngenxa yokungabikho kwentsebenzo kumaqela eliwasebenzisayo.

Ukujongana nomngcipheko omkhulu wetyala

Eli qumrhu alinawo umngcipheko worhwebo, kufuneka lihlawule abatyalwa iimali yaye iimali ezityalwa iziko zizixamali ezikwiphepha elichaza ngeentsalela kuphela.

Umngcipheko wemarike

Iziko alinamingcipheko yemarike, kuba kunyanzelekile ukuba lihlawule abatyalwa kwiintsuku ezingama-30 zokufumana i-invoyisi ngokwemiqathango yecandelo likanondyebo neyePFMA.

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophele 31 kweyoKwindla2018

Amanqaku ngeeNgxelo zeMali zoNyaka

Amanani ngeeRandi naMawaka

23. Ulawulo lwemngcipheko (luyaqhubeka)

Umngcipheko weqondo lenzala

Ingxelo yomngcipheko wequmrhu iquka iimali-mboleko zeqondo elimisiweyo neljikajikayo kunye nemincono yebhanki ebonakalisa iqumrhu kumngcipheko weqondo lenzala yexabiso elifikelelekayo kunye nomngcipheko weqondo lenzala yokusetyenziswa kwemali kwaye ingashwankathelwa ngale ndlela ilandelayo:

Iiasethi ezizimali

Urhwebo nezinye iimali ezityalwa iziko zikwiqondo elimisiweyo. Abalawuli balawula umngcipheko weqondo lenzala ngokwenza uthethathethwano kumaqondo oxhamlo kwiimalimboleko zeqondo elijikajikayo kuze apho kukho imfuneko kusetyenziswe iimali-mboleko zeqondo elimisiweyo

Abalawuli kwakhona banomgaqo-nkqubo ozinzisa ingeniso yeemalimboleko ze-asethi ezinengeniso ehlawulekayo kumatyala.

Umngcipheko weqondo lenzala yokusetyenziswa kwemali

Isixhobo sexabiso leeasethi	Ehlawulwa kwisithuba esingaphantsi konyaka	Ehlawulwa ngonyaka okanye emibini	Ehlawulwa ngeminyaka emithathu	ngeminyaka emine	Ehlawulwa emva kweminyaka emihlanu
Isithuba sohlawulo sesiqhelo - Imali esebhankini	7 616	-	-	-	-
Iimali ezihlawulwayo – isithuba esongeziweyo	(100)	-	-	-	-
Imali eseleyo	7 516	-	-	-	-
Imali efanele ukuhlawulwa kodwa engabonelelwanga	-	-	-	-	-

Isixhobo sexabiso leeasethi 032018 Ngoku	Kusuku olu 1-30	Kwiintsuku eziyi-31-60	Kwiintsuku eziyi-61-90	Kwiintsuku eziyi-90+	Zizonke
Izinto ezifunyenwe kurhwebo – imiqathango yokufunyanwa kwemali	-	-	-	89	89
	-	-	-	89	89

Isixhobo sexabiso leeasethi 032017 Ngoku	Kusuku olu 1-30	Kwiintsuku eziyi-31-60	Kwiintsuku eziyi-61-90	Kwiintsuku eziyi-90+	Zizonke
Izinto ezifunyenwe kurhwebo – imiqathango yokufunyanwa kwemali	2	-	-	88	90
Izinto ezifunyenwe kurhwebo – ushishino olungenaniselwano	1 200	-	-	-	1 200
	-	-	-	-	-
	1 202	-	-	88	1 290

ILIFA LEMVELI LENTSHONA KOLONI

lingxelo zeMali zonyaka ophela 31 kweyoKwindla2018

Amanqaku ngeeNgxelo zeMali zoNyaka

Amanani ngeeRandi naMawaka

24. Inkcitho ebingafanelanga kwenziwa

Engaphezulu: Inkcitho ebingafanelanga kwenziwa - kulo nyaka	35	-
Engaphantsi: Ilimali ezixolelweyo	(35)	-
	<u>-</u>	<u>-</u>

Uphononongo lwenkcitho elindelwe ukwamkelwa ngokwezintlu zeminyaka

Kulo nyaka	<u>35</u>	<u>-</u>
------------	-----------	----------

linkcukacha zenkcitho ebingafanelanga kwenziwa – kulo nyaka

Ukungathotyelwa kweenkqubo zeSCM ngenxa yokungxamiseka kwenkonzo edingekayo

Amanyathelo athathiweyo/inkuno yetyala lenkundla
Iseshoni engekho sesikweni yeenkqubo zeSCM was held with officials in the component 35

linkcukacha zenkcitho ebingafanelanga kwenziwa eyamkelweyo

Ukungathotyelwa kweenkqubo zeSCM ngenxa yokungxamiseka kwenkonzo edingekayo

Eyamkelweyo (ngugunyaziwe owamkelayo)
Ugunyaziwe woNiko-Nkcaza ngeeMali 35

25. Umahluko kwiibhajethi

Umahluko wemali phakathi kwebhajethi nezona mali zisetyenzisiweyo

25.1 - Imirhumo yezicelo zezinto ezililifa lemveli:

Umahluko wenziwe yingeniso eye yangaphezulu kwebhajethi ebiqukelelwe. Ingeniso ixhomekeke kwizidingo ngoko akululanga ukuyichana ngqo.

25.2 - Ingeniso yenzala:

Umahluko wenziwe yinkxasomali eyongezelelekileyo eye yafunyanwa nebingaziwa ngexesha bekubalwa inzala ebekucingwa ukuba iza kuba khona.

25.3 - Igranti enemiqathango -Lotto Funding:

Umahluko wenziwe yinkxasomali efunyenwe kwiNational Lotteries Board yeBaboon Point Conservation Management Plan. Ngenxa yokungafumani ababoneleli-zinkonzo abachanekileyo bokwenza lo msebenzi, ayikhange ikwazi ukusetyenziswa yonke le mali kulo nyakamali uphononongwayo.

25.4- Enye iingeniso efunyenwe kushishino oungelolwananiselwano:

Umahluko wenziwe luhlengahlengiso kwindleko zesisisa/zeendleko zabasebenzi ekwiGRAP 23 eyenziwe ngenxa yeenkonzo ezinikezwa mahala ezifunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. linkcukacha zikwinqaku 16.

25.5- Iintlawulo zamalungu:

Umahluko wenziwe zintlanganiso ezongezelelekileyo ezibanjwe kulo nyakamali uphononongwayo.

25.6- Inkcitho Gabalala:

Umahluko wenziwe luhlengahlengiso kwindleko zesisisa/zeendleko zabasebenzi ekwiGRAP 23 eyenziwe ngenxa yeenkonzo ezinikezwa mahala ezifunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. linkcukacha zikwinqaku 16.

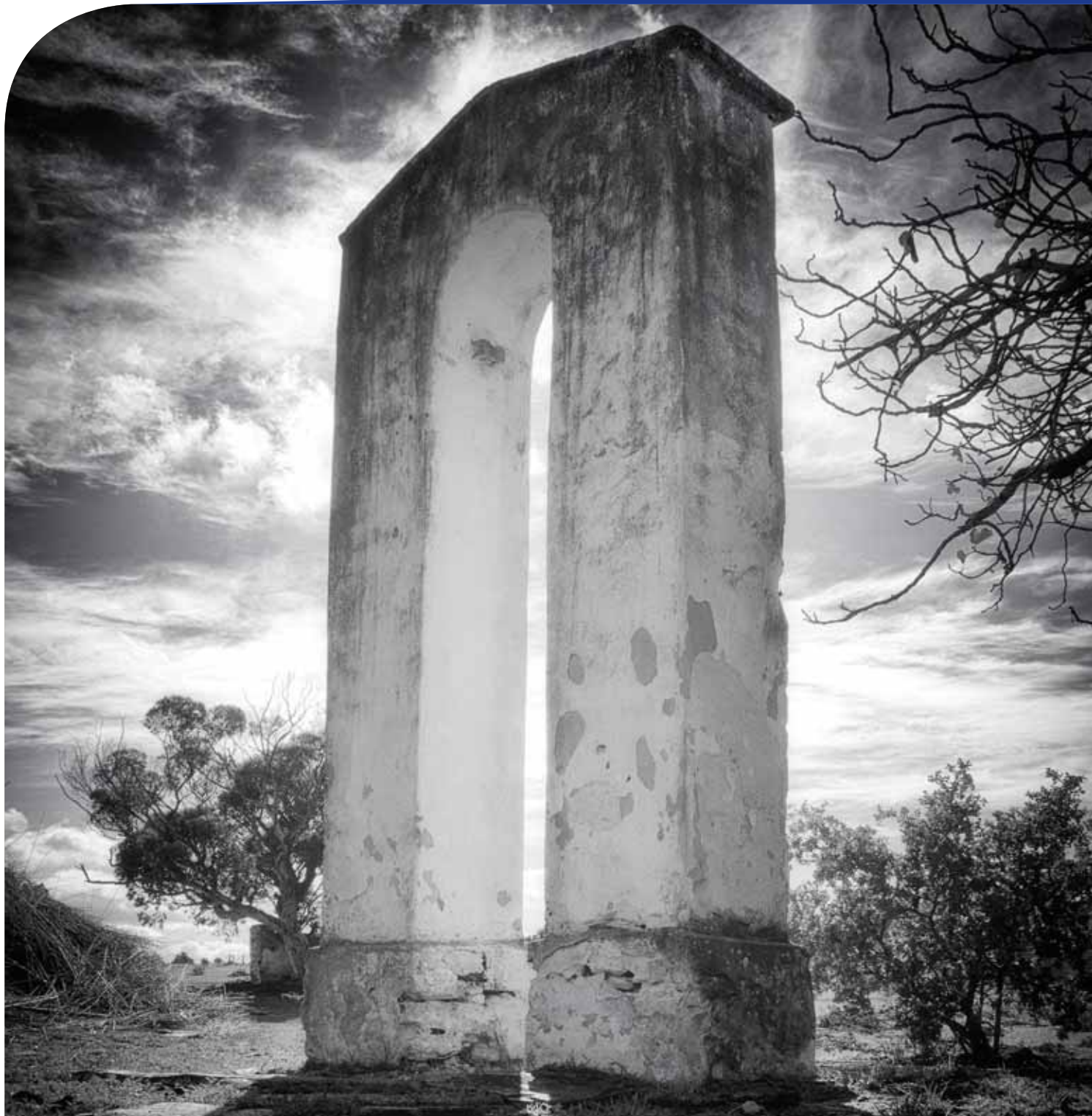


**Wes-Kaapse
Regering**

Kultuursake en Sport



ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape



Jaarverslag
2017/2018

Inhoud

DEEL A: ALGEMENE INLIGTING	4
1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT	5
2. LYS VAN AFKORTINGS/AKRONIEME	6
3. VOORWOORD DEUR DIE VOORSITTER.....	7
4. OORSIG DEUR HOOF- UITVOERENDE BEAMPTE.....	9
5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAAKTHEID VAN DIE JAARVERSLAG	12
6. STRATEGIESE OORSIG	13
6.1. Visie.....	13
6.2. Missie	13
6.3. Waardes	13
7. WETGEWENDE EN ANDER MANDATE	14
8. ORGANISATORIESE STRUKTUUR	18
DEEL B: PRESTASIE-INLIGTING	19
1. OUDITEURSVERSLAG: VOORAFBEPAAKDE DOELWITTE	20
2. SITUASIE-ONTLEDING	20
2.1. Diensleweringssomgewing	20
2.2. Organisasoriese omgewing	23
2.3. Sleutelbeleidsontwikkelings en wetgewende veranderinge	24
2.4. Strategiese uitkoms-georiënteerde doelstellings.....	24
3. PRESTASIE-INLIGTING PER PROGRAM/AKTIWITEIT/DOELWIT	25
4. INKOMSTEVERKRYGING.....	28
4.1. Kapitaalbelegging	29
DEEL C: BESTUURSTOESIG	30
1. INLEIDING.....	31

2.	PORTEFEULJEKOMITEES	31
3.	UITVOERENDE GESAG.....	31
4.	DIE RAAD VAN ERFENIS WES-KAAP	31
5.	RISIKOBESTUUR	42
6.	INTERNE BEHEERENHEID	42
7.	INTERNE OUDIT EN OUDITKOMITEES	43
8.	VOLDOENING AAN WETTE EN REGULASIES	44
9.	BEDROG EN KORRUPSIE	44
10.	BEPERKING VAN BELANGEBOTSINGS	45
11.	GEDRAGSKODE	45
12.	GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES	46
13.	MAATSKAPPY/RAADSEKRETARIS (INDIEN VAN TOEPASSING)	46
14.	MAATSKAPLIKE VERANTWOORDELIKHEID	46
15.	LOUDITKOMITEEVERSLAG	47
	DEEL D: MENSLIKEHULPBRONBESTUUR	50
1.	INLEIDING.....	51
2.	MENSLIKEHULPBRON-OORSIGSTATISTIEK	51
	DEEL E: FINANSIËLE INLIGTING	52
1.	VERSLAG VAN DIE EKSTERNE OUDITEUR.....	53
2.	FINANSIËLE JAARSTATE	61

DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM	Erfenis Wes-Kaap
REGSVORM VAN ENTITEIT	Openbare entiteit
AARD VAN BESIGHEID EN VERNAAMSTE AKTIWITEITE	Om erfenishulpbronne in die Wes-Kaap te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder.
REGISTRASIENOMMER	n.v.t.
FISIESE ADRES	3de Verdieping, Protea Assuransie-gebou Groenmarkplein Kaapstad 8001
POSADRES	Posbus 1665 Kaapstad 8000
TELEFOONNOMMER(S)	021 483 9598
FAKSNOMMER	021 483 9845
E-POSADRES	ceoheritage@westerncape.gov.za
WEBWERFADRES	www.hwc.org.za
EKSTERNE OUDITEURE	Ouditeur-Generaal van Suid-Afrika
BANKIERS	Nedbank en ABSA

2. LYS VAN OFKORTINGS / AKRONIEME

FJS	Finansiële jaarstate
OGSA	Ouditeur-Generaal van Suid-Afrika
APM	Komitee vir Argeologie, Paleontologie en Meteoriete
BAV	Basiese Assesseringsverslag
BELCOM	Komitee vir Beboude Omgewing en Landskappe
HUB	Hoof- uitvoerende beampte
HFB	Hoof- finansiële beampte
BBR	Bewaringsbestuursraamwerk
BBP	Bewaringsbestuursplan
SK	Stad Kaapstad
DKES	Departement van Kultuursake en Sport
D: ORB	Direktoraat Ondernemingsrisikobestuur, Departement van die Premier
DB	Diensbillikheid
OIE	Omgewingsimpakevaluering
OIV	Omgewingsimpakverslag
UOWP	Uitgebreide Openbare Werke-program
ORB	Ondernemingsrisikobestuur
EXCO	Uitvoerende Komitee
AERP	Algemeen erkende rekeningkundige praktyk
HIMS	Erfenisinligting-bestuurstelsel
HOMS	Vergaderings van erfenisbeamptes
EWK	Erfenis Wes-Kaap
IACOM	Komitee vir Impakassessering
IGIC	Komitee vir Inventarise, Graderings en Vertolkings
KING III	King-verslag oor korporatiewe bestuurstoesig
LUR	Lid van die (Provinsiale) Uitvoerende Raad
MTUR	Mediumtermyn-uitgaweraamwerk
NEMA	Wet op Nasionale Omgewingsbestuur
WNEH	Wet op Nasionale Erfenishulpbronne
WBTI	Wet op die Bevordering van Toegang tot Inligting
WOFB	Wet op Openbare Finansiële Bestuur
PK	Provinsiale Kennisgewing
BWBSD	Besoldigde werk buite die staatsdiens
SAHRA	Suid-Afrikaanse Erfenishulpbronagentskap
SAHRIS	Suid-Afrikaanse erfenishulpbron-inligtingstelsel
VKB	Voorsieningskanaalbestuur
SKOOR	Staande Komitee oor Openbare Rekeninge
SITA	Staat se inligtingstegnologie-agentskap
WKR	Wes-Kaapse Regering

3. VOORWOORD DEUR DIE VOORSITTER



Dr antonia Malan
Voorsitter van die Raad van Erfenis We-Kaap

Die voorwoord tot 'n jaarverslag begin dikwels met die woorde "dit was 'n jaar met vele uitdagings". Vanjaar was geen uitsondering nie. Erfenis Wes-Kaap (EWK) is 'n entiteit met minimale hulpbronne en het 'n mandaat om duisende hulpbronne regoor die provinsie namens al die inwoners te identifiseer en te bestuur sodat dit formeel en andersins beskerm kan word. Die EWK is daarvoor verantwoordelik om 'n langtermynsiening te hê met die oog op die nageslag, terwyl die dringende korttermynse van die hede in ag geneem word. Artikel 5(1)(d) van die Wet op Nasionale Erfenishulpbronne waarsku inderdaad dat die bestuur van erfenis hulpbronne moet waak teen die gebruik van erfenis vir sektariese doeleindes of politieke gewin. Dit is dikwels moeilik om die spanning en teenstrydighede op te los, en dit plaas groot druk op almal van ons. Ek neem dus die ongewone stap om hierdie voorwoord te begin deur my innige dank uit te spreek teenoor die EWK-personeel en lede van komitees wie se passie, toewyding en professionalisme die entiteit in staat stel om sy funksies te verrig.

Daar was 'n behoefte aan die opgradering van die beleide, regulasies en riglyne. Die EWK het gevolglik konsepriglyne vir openbare deelname gepubliseer, wat gevolg moet word vir die doel van besluitneming, en vir die formele registrasie van gegradeerde erfenishulpbronne. Die EWK gaan voort om samewerkingsverhoudings met munisipaliteite, erfenispraktisyns en bewaringsliggame te bevorder.

Die proses om verantwoordelikhede ten opsigte van plaaslike erfenisbestuur aan munisipaliteite te deleger, gaan voort. Die EWK het vrugbare interaksie gehad met Drakenstein Munisipaliteit, wat belangstelling getoon het om verantwoordelikhede ten opsigte van erfenisbestuur te aanvaar, soos bepaal in die Wet op Nasionale Erfenishulpbronne, 25 van 1999.

Wat is die doel van die versameling van inligting en artefakte as niemand daarvan weet en dit nie toeganklik is vir navorsing nie? Dit is teen hierdie agtergrond dat die Komitee vir Argeologie, Paleontologie en Meteoriete (APM) besig was met die opstel van riglyne om te monitor wat gebeur met argeologiese en paleontologiese materiaal nadat die veldwerk afgehandel is.

Die EWK erken die diversiteit wat die erfenis van die mense van die Wes-Kaap kenmerk. Die EWK poog dus om erfenis te gebruik om die waardes van respek, verdraagsaamheid en maatskaplike insluiting in te skerp om die ongelykhede van die verlede en hede te verminder. Hierbenewens het die EWK 'n proaktiewe houding ingeneem om seker te maak erfenisnakoming reageer op die onmiddellike behoeftes van die mense van die Wes-Kaap. Tydens die nadraai van die brande by Knysna en Plettenbergbaai, het die EWK 'n afvaardiging

gestuur om die skade aan erfenis-eiendomme te assessee en om dringende rekonstruksiewerk te fasiliteer. Die Komitee vir Beboude Omgewing en Landskappe (BELCom) het planne geïnisieer om die gemeenskap van Elim by te staan om erfenisverwante aansoeke op te stel en om tegniese advies en hulp te kry vir die herstel van geboue.

Ons is weer eens trots daarop dat ons bygedra het tot die Wes-Kaapse Regering se rekord vir uitnemendheid ten opsigte van nakoming op die gebied van finansies en bestuurstoelig in die bereiking van ons teikens. Ek wil namens die Raad van die EWK my opregte dank uitspreek teenoor die Provinsiale Minister, Anroux Marais, en die Hoof van die Departement, Brent Walters, vir hulle voortgesette ondersteuning gedurende die boekjaar.



Dr. Antonia Malan
Voorsitter Erfenis Wes-Kaap
31 Mei 2018

4. OORSIG DEUR HOOF- UITVOERENDE BEAMPTTE



Dr Mxolisi Dlamuka
Hoof-Uitvoerende Beampte van Erfenis We-Kaap

Inleiding

Erfenis Wes-Kaap se mandaat om erfenishulpbronne te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder, is ongetwyfeld 'n afskrikwekkende taak as 'n mens dink aan die aard van die diverse erfenis in die Provinsie. Buiten hierdie uitdaging is daar die groeiende belangstelling in die gebruik van erfenis om maatskaplike insluiting uit te bou, asook die verantwoordelikheid vir die integrasie van die beginsels van erfenisbewaring by beplanning en ruimtelike ontwikkeling. Dit het die EWK Raad en sy komitees genoodsaak om vinnig te reageer en om addisionele vergaderings te hou ten einde die toenemende getal erfenisverwante aansoeke te hanteer. Om te verseker dat die EWK Raad en sy komitees besluite neem wat in ooreenstemming is met die wetgewende mandaat, was daar 'n toename in die frekwensie van terreinbesoeke, veral waar aansoeke kontroversieel van aard was en waar daar besware was van belanghebbendes en partye wat geraak word. Ten einde aan die Wet op die Bevordering van Administratiewe Geregtheid (3 van 2000) te voldoen, moes aansoekers genoegsame openbare deelname verkry voordat die EWK 'n besluit oor erfenis geneem het. In party gevalle het hierdie nuwe proses vertraging veroorsaak.

Verwerking van aansoeke

Die verwerking van erfenisaansoeke is een van die belangrikste funksies van die EWK. Die Raad het 'n delegasieraamwerk opgestel om seker te maak dat van die werk deur komitees verrig word. Die volgende komitees is ten volle saamgestel en funksioneel: Komitee vir Argeologie, Paleontologie en Meteoriete (APM); Komitee vir Beboude Omgewing en Landskappe (BELCom); Komitee vir Inventarise, Graderings en Vertolkings (IGIC), Komitee vir Impakassessering (IACom); Appèlkomitee; en die vergaderings van erfenisbeamptes. Gedurende die oorsigjaar was daar 'n styging van 7,8% in die getal erfenisaansoeke wat deur komitees verwerk is. Die totale getal aansoeke is deur die EWK verwerk. Die rol van vergaderings van erfenisbeamptes het duidelik geword aangesien 89% van al die aansoeke deur hierdie komitee verwerk is.

Aangeleenthede rakende Wêrelderfenisterreine

Met die verkryging van die vroeë Kaapse plaasopstalle van die Kaapse Wynland en die verskyning van die vroeë moderne mens op die tentatiewe lys van Wêrelderfenisterreine het die EWK die proses van die ontwikkeling van die Geïntegreerde Bewaringsbestuursplanne bestuur. Die Geïntegreerde Bewaringsbestuursplanne vir die opkoms van die vroeë moderne mense is gefinaliseer.

Weens die toenemende belangstelling in die evolusie van die moderne mens in Suid-Afrika, veral sedert die ontdekking van Homo naledi, geniet die Moderne Mens-benoemingsdossier prioriteit ten opsigte van die voorbereiding van 'n volledige benoeming by UNESCO. Die EWK

het gedurende die oorsigjaar 'n diensverskaffer aangestel om 'n bestuursgesag kragtens die Wêrelderfeniskonvensiewet in te stel. **Nuwe Provinsiale Erfenisterreine**

Die volgende terreine is gedurende die oorsigjaar as provinsiale erfenisterreine geproklameer:

Kennisgewing in Staatskoerant en datum	Naam	Gebiede	Belangrikheid
P.K. 177/2017 22 September 2017	Rocklands Burgersentrum	Mitchell's Plain	Erf 11553, met inbegrip van die Rocklands Gemeenskapsaal, wat in die vroeë tagtigerjare gebou is, het 'n gerieflike ruimte daargestel vir massa-weerstand en grootskaalse politieke byeenkomste wat deur die anti-apartheidsorganisasies gereël is. Die historiese vergadering van 20 Augustus 1983, wat gelei het tot die stigting van die United Democratic Front (UDF), is hier gehou. Die UDF het die grootste sosio-politieke beweging geword wat Suid-Afrikaners met uiteenlopende agtergronde verenig het om teen apartheid te veg. Die terrein het groot politieke sowel as maatskaplike betekenis.
P.K. 176/2017 22 September 2017	Auwal Moskee	Bo-Kaap	Auwal Moskee, geleë op erf 163450, Dorpstraat 39, Bo-Kaap, is weens sy godsdienstige, maatskaplike, historiese, estetiese en argitektoniese belang as erfenisterrein verklaar. Dit is ook 'n belangrike plaaslike landmerk. Die Auwal Moskee was die eerste Moskee wat in Suid-Afrika gevestig is en word steeds vir doeleindes van die Moslem-geloof gebruik. Dit het die middelpunt geword vir Moslem-gemeenskapsaktiwiteite, en het die sosiale en godsdienstige lewe van Moslems gereël. Die Auwal Moskee is van kulturele belang op grond daarvan dat dit met lewende erfenis geassosieer word, skakels het met slawerny en belangrik is in die gemeenskap, die sterk assosiasie met die Moslem-gemeenskap en die spesiale verband daarvan met, onder andere, Tuan Guru, Achmat van Bengalen en Saartjie van die Kaap. Die moskee verteenwoordig die stryd van die Kaapse Moslems vir die erkenning van hulle godsdienste en vryheid om te aanbid.

Bestedingstendense

Program /aktiwiteit /doelwit	2016/2017			2017/2018		
	Begroting	Werklike besteding	(Oor-)/Onder- besteding	Begroting	Werklike besteding	(Oor-)/Onder- besteding
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	2 966	3 582	*(616)	3 232	3 764	(532)

Die oorbesteding hou hoofsaaklik verband met die AERP 23-aanpassings wat gemaak is vir salarisse (werknemerkoste: R546 000) van die finansiëlebestuurspersoneel met betrekking tot dienste in natura ontvang van die Departement.

Die befondsing wat van die DKES ontvang is, is aangewend om uitgawes met betrekking tot die aktiwiteite van Erfenis Wes-Kaap, soos beoog, te dek.

Waardering

Ten slotte wil ek graag die Minister van Kultuursake en Sport bedank vir haar leierskap en ondersteuning aan die entiteit. Ek spreek ook my waardering uit teenoor die Ouditkomitee en ander toesighoudende liggame wat regdeur die jaar 'n kritiese evaluering van die EWK se prestasie gedoen het.



Dr. Mxolisi Dlamuka
Hoof- Uitvoerende Beamppte
31 Mei 2018

5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAATHEID VAN DIE JAARVERSLAG

Na die beste van my wete en oortuiging, bevestig ek die onderstaande:

Alle inligting en bedrae wat in die jaarverslag openbaar gemaak word, stem ooreen met die finansiële jaarstate wat deur die Ouditeur-Generaal geoudit is.

Die jaarverslag is volledig, akkuraat en vry van enige weglatings.

Die jaarverslag is voorberei in ooreenstemming met die riglyne vir 'n verslag soos deur die Nasionale Tesourie uitgereik.

Die finansiële jaarstate (Deel E) is voorberei in ooreenstemming met die AERP-standaarde wat op die openbare entiteit van toepassing is.

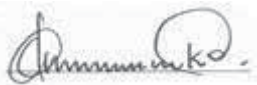
Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die oordeel wat in hierdie inligting uitgespreek is.

Die rekenpligtige gesag is verantwoordelik vir die daarstelling en implementering van 'n stelsel van interne beheer wat ontwerp is om redelike sekerheid ten opsigte van die integriteit en betroubaarheid van die prestasie-inligting, die menslikehulpbroninligting en die finansiële jaarstate te verskaf.

Die eksterne ouditeure word betrek om 'n onafhanklike mening oor die finansiële jaarstate uit te spreek.

Na ons mening is hierdie jaarverslag 'n redelike weerspieëling van die bedrywighede, die prestasie-inligting, die menslikehulpbroninligting en die finansiële aangeleenthede van die openbare entiteit vir die boekjaar geëindig 31 Maart 2018.

Die uwe



Dr. Mxolisi Dlamuka
Hoof- Uitvoerende Beampte
31 Mei 2018



Dr. Antonia Malan
Voorsitter van die Raad
31 Mei 2018

6. STRATEGIESE OORSIG

6.1. Visie

Inklusiewe, proaktiewe identifisering en volhoubare bestuur van erfenishulpbronne.

6.2. Missie

Erfenis Wes-Kaap verseker en implementeer die inklusiewe identifisering, doeltreffende bestuur, bewaring en bevordering van erfenishulpbronne vir huidige en toekomstige geslagte.

6.3. Waardes

Sorgsaamheid, bevoegdheid, aanspreeklikheid, integriteit, innovering, responsiwiteit, inklusiwiteit en respek.

7. WETGEWENDE EN ANDER MANDATE

Erfenis Wes-Kaap (EWK), 'n skedule 3C- openbare entiteit, beskou die wetgewende mandaat waarop sy algehele funksionering gebaseer is as bindend ten opsigte van die onderstaande:

- die bevordering van goeie bestuurtoesig op alle vlakke
- die bemagtiging van die burgerlike samelewing om die erfenishulpbronne te koester en te bewaar sodat hulle aan toekomstige geslagte nagelaat kan word
- om algemene beginsels te bepaal vir bestuurtoesig oor erfenishulpbronbestuur deur die Wes-Kaap heen
- die instelling van 'n geïntegreerde stelsel vir die identifisering, bewaring, beskerming, bevordering en bestuur van erfenishulpbronne in die provinsie ingevolge die Wet op Nasionale Erfenishulpbronne (25 van 1999) en sy regulasies.

Grondwetlike mandate

Artikel	Regstreekse verantwoordelikheid van Erfenis Wes-Kaap
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 24(b)(ii): Omgewing	Erfenis Wes-Kaap moet, deur wetgewende en ander maatreëls, die bevordering van bewaring van die erfenisomgewing in die Wes-Kaap reguleer en monitor. Dit mag nie op enige manier wat teenstrydig is met die bepalings van die Handves van Regte, uitgeoefen word nie. Jaarverslae oor hierdie mandaat moet aan die Wes-Kaapse Provinsiale Parlement voorgelê word.
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	Die EWK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap in ag neem.
Artikel 41: Beginsels van samewerkende regering en tussenregeringsverhoudinge	Erfenis Wes-Kaap werk saam met alle regeringsfere. Kragtens sy mandate werk die EWK ten nouste saam met die Departement van Kultuursake en Sport, die Suid-Afrikaanse Erfenishulpbronagentskap (SAHRA) en munisipaliteite in die Wes-Kaap.
Skedule 4A: Funksionele Gebiede van Ooreenstemmende Nasionale en Provinsiale Wetgewende Bevoegdheid	Erfenis Wes-Kaap werk nou saam met die Suid-Afrikaanse Erfenishulpbronagentskap rakende erfeniskwessies, veral Nasionale Erfenisterreine wat in die Wes-Kaap geleë is.
Artikel 195: Basiese waardes en beginsels wat openbare administrasie reël	Amptenare van die EWK moet die bepalings van artikel 195 nakom, wat 'n beskrywing bevat van die demokratiese waardes en beginsels waarvolgens openbare administrasie gereël word. Artikel 195(1)(b) vereis die bevordering van die doeltreffende, ekonomiese en effektiewe gebruik van hulpbronne. Dit impliseer dat programme wat in die openbare sektor onderneem word, die maksimum voordele teen die laagste moontlike koste moet lewer.
Grondwet van die Wes-Kaap, 1997	
Artikel 81	Erfenis Wes-Kaap moet beleide implementeer om die welstand van die mense van die Wes-Kaap aktief te bevorder en te handhaaf, spesifiek met betrekking tot die beskerming en bewaring van die natuur-historiese, kultuur-historiese, argeologiese en argitektoniese erfenis van die Wes-Kaap tot voordeel van huidige en toekomstige geslagte. Erfenis Wes-Kaap moet spesifieke beleide in hierdie verband implementeer.

Wetgewende mandate

Nasionale wetgewing	Verwysing	Beskrywing
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	<p>Die Wet op Openbare Finansiële Bestuur (WOFB):</p> <p>reguleer finansiële bestuur in nasionale en provinsiale regerings, gelyste of ongelyste openbare entiteite, konstitusionele instellings en provinsiale wetgewers</p> <p>verseker dat alle inkomste, uitgawes, bates en laste van hierdie instellings doeltreffend en doelmatig bestuur word</p> <ul style="list-style-type: none"> • omskryf die verantwoordelikhede van persone aan wie die finansiële bestuur van hierdie liggame toevertrou is
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	<p>Hierdie wet bring die reg op toegang tot rekords wat deur die staat, regeringsinstellings en private liggame gehou word tot uitvoer. Die EWK en alle ander openbare en private liggame moet, onder andere:</p> <p>handleiding saamstel wat aan lede van die publiek verduidelik hoe om h aansoek in te dien om toegang te verkry tot inligting wat deur die liggam gehou word; en</p> <p>h inligtingsbeampte aanstel om versoeke om toegang tot inligting wat deur die liggam gehou word, te oorweeg.</p>
Wet op die Bevordering van Administratiewe Geregtheid, 2000	Wet 3 van 2000	<p>Hierdie wet:</p> <p>sit die reëls en riglyne uiteen wat deur administrateurs gevolg moet word wanneer besluite geneem word;</p> <p>vereis dat administrateurs mense moet inlig oor hulle reg tot hersiening of appèl en hulle reg om redes te versoek;</p> <p>vereis dat administrateurs redes versterk vir hulle besluite;</p> <p>verleen aan lede van die publiek die reg om die besluite van die administrateurs in die hof te bevraagteken.</p>
Wet op die Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	<p>Hierdie wet plaas h verantwoordelikheid op instellings om die volgende te verseker:</p> <p>om die beskerming van persoonlike inligting wat deur openbare en private liggame verwerk is, te beskerm;</p> <p>om sekere voorwaardes in te stel om sodoende minimum vereistes vir die verwerking van persoonlike inligting te vestig.</p> <p>Aangesien die EWK persoonlike inligting versamel in die verwerking van aansoeke, sal die Wet op die Beskerming van Persoonlike Inligting nagekom moet word.</p>
Wet op Nasionale Erfenishulpbronne, 1999	Wet 25 van 1999	<p>Die DKES voorsien die EWK, as die provinsiale erfenishulpbronowerheid van die Wes-Kaap, van personeel en ander gedeelde finansiële en administratiewe ondersteuning om sy wettige mandaat uit te voer en te administreer.</p> <p>Die DKES hou toesig oor die benoeming van 'n Wes-Kaapse provinsiale verteenwoordiger, verkieslik 'n lid van Erfenis Wes-Kaap se Raad, om op die Raad van die Suid-Afrikaanse Erfenishulpbronagentskap te dien.</p> <p>Die DKES verseker ook dat die LUR 'n Raad vir die EWK aanstel – die provinsiale erfenishulpbronowerheid wat kragtens die WNEH aangestel word.</p> <p>Die DKES verleen ook hulp aan die LUR wanneer appèlle by hom of haar teen die EWK se besluite aangeteken word.</p>

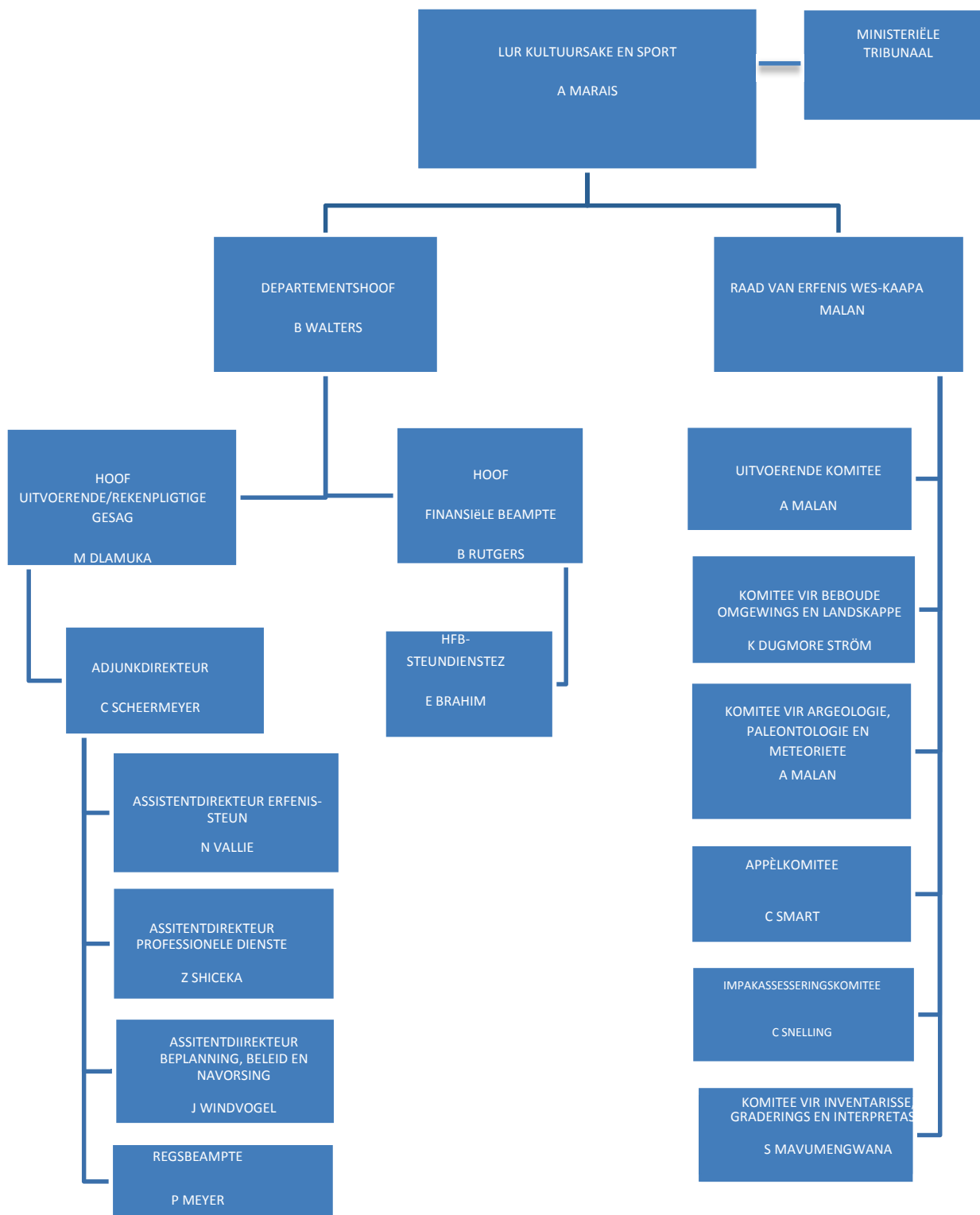
Nasionale wetgewing	Verwysing	Beskrywing
Wet op die Wêrelderfeniskonvensie, 1999	Wet 49 van 1999	Die DKES is verantwoordelik vir die aanstelling van 'n Wes-Kaapse provinsiale verteenwoordiger om op die Suid-Afrikaanse Wêrelderfenis-advieskomitee te dien. Die Departement is ook daarvoor verantwoordelik om die bepalings van die wet en die Wêrelderfeniskonvensie na te kom ten opsigte van die benoeming van potensiële terreine vir die Suid-Afrikaanse Voorlopige Lys, en die nominasie van terreine op die Suid-Afrikaanse Voorlopige Lys vir die aandag van UNESCO se Wêrelderfeniskomitee.
Regulasies vir die Bestuur van Wes-Kaapse Erfenishulpbronne	PK 336 van 25 Oktober 2002, PK 298 van 29 Augustus 2003, PK 212 van November 2004, PK 106 van 31 Maart 2005. PK 7497/2015 van September 2015.	

Hofuitsprake

Hofsaak	Verwysing	Beskrywing
Louis Johannes Raubenheimer v die Trustees van die Hendrik Johannes Bredenkamp Trust en Ander	Wes-Kaapse Hooggeregshof, saaknommer 10228/04	Die uitspraak handel oor wat neerkom op 'n " <i>bona fide</i> -belang" in 'n besluit van 'n erfenisowerheid wat <i>locus standi</i> sal oordra om appèl aan te teken ingevolge die WNEH. Die hof het bevind dat daar 'n werklike belang moet wees en nie slegs 'n sentimentele gehegtheid aan die erfenishulpbron nie.
Top Performers (Edms.) Bpk. v Minister van Kultuursake en Ontspanning	Wes-Kaapse Hooggeregshof, saaknommer 5591/05	Hierdie uitspraak het 'n beduidende impak gehad op die appèlprosesse van die tribunale wat ingevolge artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, gelees saam met regulasie 12 van PK 336 van 2003, deur die LUR aangestel is. Die DKES en die LUR het regstellende stappe ingestel om billike administratiewe prosesse te verseker en voorsiening te maak vir die opname van nuwe bewyse in die rekord van 'n tribunaalproses, asook om beter nakoming van die reëls van natuurlike geregtigheid ten opsigte van die regspreuk <i>audi alteram partem</i> te verseker.
Die Voorsittersvereniging v Minister van Kuns en Kultuur [2007] SCA 44 (RSA)	Hoogste Hof van Appèl, saaknommer 25/2006	Hierdie uitspraak het betrekking op voldoende raadpleging met plaaslike gemeenskappe en ander belanghebbendes met betrekking tot voorgestelde veranderinge aan geografiese name. Die DKES en die Wes-Kaapse Komitee vir Provinsiale Geografiese Name wat deur die LUR ingestel is, is belangrike rolspelers in die implementering van die betrokke wetgewing, veral met betrekking tot die fasilitering van oorlegpleging met belanghebbendes en gemeenskappe. Hulle moet in die prosesse en prosedures wat hulle gebruik om voorgestelde veranderinge aan geografiese name te bestuur, hierdie uitspraak in aanmerking neem.
Qualidental Laboratories v Erfenis Wes-Kaap [2007] SCA 170 (RSA)	Hoogste Hof van Appèl, saaknommer 647/06	Hierdie uitspraak bevestig die magte wat aan die LUR en Erfenis Wes-Kaap verleen is om ingevolge artikel 48 van die Wet op Nasionale Erfenishulpbronne, 1999, voorwaardes ten opsigte van 'n ontwikkeling te stel.

Hofsaak	Verwysing	Beskrywing
Suid-Afrikaanse Erfenishulpbronagentskap v die Arniston Hotel Property (Pty) Ltd en Een Ander	Wes-Kaapse Hooggeregshof, saaknommer 5446/2006	Die uitspraak handel oor die kwessie van werk wat kragtens die Nasionale Bouregulasies goedgekeur is voordat 'n formele beskerming kragtens die WNEH ingestel is, asook kwessies van die geldigheid van 'n kennisgewing van voorlopige beskerming.
Willows Properties (Pty) Ltd v Minister van Kultuursake en Sport	Wes-Kaapse Hooggeregshof, saaknommer 13521/08	Die applikant het 'n dringende aansoek by die Hoë Hof ingedien om die LUR te dwing om 'n besluit te neem of, as 'n alternatief, die Rekord van Besluitneming te voorsien ten opsigte van 'n appèl wat by die LUR aangeteken is kragtens artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, gelees saam met regulasie 12(7) van PK 336 van 2003. Die impak van die uitspraak vir DKES is dat dit moet verseker dat tribunale Rekords van Besluitneming tydig uitreik. Korrektiewe maatreëls is sedertdien
Waenhuiskrans Arniston Belastingbetalersvereniging en Ander v Verreweide Eiendomsontwikkeling (Edms.) Bpk. en Ander 1926/2008 [2009] ZAWCHC 181.	Wes-Kaapse Hooggeregshof, saaknommer 1926/2008	Die hof het gekyk of die Suid-Afrikaanse Erfenishulpbronagentskap of Erfenis Wes-Kaap jurisdiksie het ten opsigte van terreine wat deur SAHRA as Graad 1-terreine gegradeer is kragtens artikel 35 en 36 van die Wet op Nasionale Erfenishulpbronne, 1999. Die hof het bevind dat SAHRA in sulke gevalle jurisdiksie het. Die implikasie van hierdie uitspraak vir EWK is dat die Departement regshulp aan Erfenis Wes-Kaap moet verleen om die wetgewing te interpreteer, en dit moet seker maak dat die EWK binne sy regsmandaat optree.
Peter Gees v die Provinsiale Minister van Kultuursake en Sport, Wes-Kaap, die Voorsitter, Onafhanklike Appèltribunaal, Erfenis Wes-Kaap, die Stad Kaapstad, City Bowl Ratepayers; & Residents' Association	Wes-Kaapse Afdeling van die Hoë Hof van Suid-Afrika, saaknommer 6205/2015	Die Hof het bevestig dat, ongeag dat die feite in hierdie saak verskil van dié in die Qualidental-saak, die oplegging van voorwaardes binne die raamwerk van die Wet op Nasionale Erfenishulpbronne van 1999 val en dat dit konsekwent is met die oorhoofse omvang van die Wet. Voorwaardes kan opgelê word in 'n permit vir die sloop van 'n bestaande struktuur ouer as 60 jaar ingevolge artikel 34(1) van die Wet.
Piketberg Plaaslike Erfeniskomitee en Ander v Liebco Vleishandelaars Edms. Bpk. en ander (Erfenis Wes-Kaap 2de respondent)	Wes-Kaapse Afdeling van die Hoë Hof van Suid-Afrika, saaknommer 1103 2016	Aansoek om die hersiening van 'n besluit van die EWK se Komitee vir Beboede Omgewing en Landskappe (BELCom). BELCom het toestemming verleen om 'n gebou op Erf 207, Piketberg, te sloop. Die Piketberg Erfeniskomitee het by die Hoë Hof aansoek gedoen om die besluit te hersien aangesien die bepalinge van die Wet op die Bevordering van Administratiewe Geregtheid nie nagekom is nie. Die hof het die EWK se huidige beleid dat slegs konsultasie met geregistreerde bewaringsliggame nodig was, oorweeg en aangevoer dat aangesien die besluite wat geneem is die potensiaal het om lede van die algemene publiek te raak, konsultasie nodig was. Dit sal beteken dat daar van aansoekers vereis sal word om voorstelle te publiseer vir kommentaar deur die algemene publiek.

8. ORGANISATORIESE STRUKTUUR



DEEL B: PRESTASIE-INLIGTING

1. OUDITEURSVERSLAG: VOORAFBEPAALE DOELWITTE

Die OGSA/ouditeur voer tans die nodige ouditprosedures op die prestasie-inligting uit om beperkte versekering in die vorm van 'n ouditbevinding te gee. Die ouditbevinding oor die prestasie teenoor voorafbepaalde doelwitte is by die verslag aan bestuur ingesluit, met wesenlike bevindinge wat onder die Voorafbepaalde Doelwitte-opskrif in die verslag oor ander regs- en regulatoriese vereistes van die ouditeur se verslag gerapporteer word.

Raadpleeg bladsy 53 tot 59 van die Ouditeursverslag, gepubliseer as Deel E: Finansiële Inligting.

2. SITUASIE-ONTLEDING

2.1 Diensleweringsomgewing

Ter nakoming van die bevel van die Wes-Kaapse Hoë Hof, het die EWK konsepriglyne vir openbare deelname opgestel. Hierdie riglyne is voorgelê aan die werkwinkel wat op 13 Mei 2017 gehou is. Die werkwinkel is bygewoon deur erfenispraktisyns, verteenwoordigers van munisipaliteite, lede van die burgerlike gemeenskap en bewaringsliggame. Nadat insette van die werkwinkel en Raad oorweeg is, is hierdie riglyne in die Provinsiale Koerant gepubliseer vir kommentaar. Die EWK is besig om hierdie riglyne te finaliseer. In die afwesigheid van goedgekeurde riglyne, gebruik die EWK die minimum vereistes van die Wet op die Bevordering van Administratiewe Geregtigheid om advies te gee aan aansoekers wat 'n proses van openbare deelname moet onderneem.

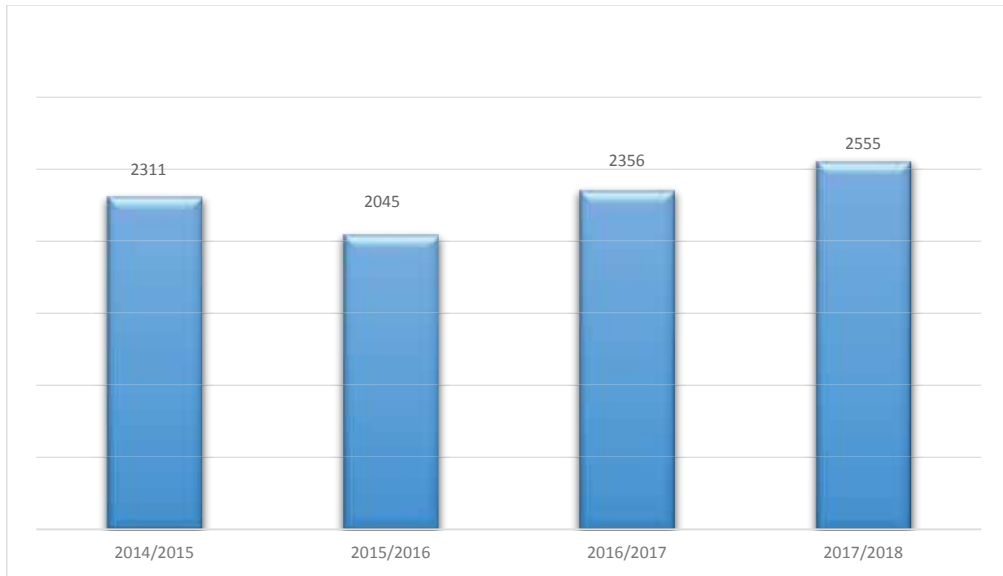
Kultuurerfenis het 'n katalisator in die toerismewaardeketting geword. Die EWK erken die behoefte aan balans tussen die kulturele en ekonomiese imperatiewe van die Wes-Kaap en streef daarna om seker te maak dat daar gepaste kompromieë is tussen ontwikkeling en die bewaring van erfenis. Verder is daar 'n gebrek aan begrip van prosesse vir die bestuur van erfenishulpbronne ten einde sodanige ontwikkeling en kompromieë te fasiliteer. Dit het verkeerde negatiewe persepsies geskep dat die EWK nie ontwikkeling ondersteun nie.

Die EWK het gepoog om beter werksverhoudings te bewerkstellig met bewaringsliggame wat getoon het dat hulle belangstel in die bevordering en bewaring van die erfenishulpbronne van hulle plaaslike gebiede. Verder het die EWK verskillende munisipaliteite betrek om seker te maak dat erfenishulpbronne op 'n plaaslike vlak waardeer en beskerm word. Hierbenewens het die EWK spesialisadvies gegee aan munisipaliteite wat hulle erfenisinventarisse opgestel het. Daar word ook in die vooruitsig gestel dat die bevordering van die werk van die EWK gemeenskappe sal aanmoedig om hulle erfenis te waardeer en te beskerm en om 'n kultuur van nakoming in te skerp.

Die aard van die EWK se funksies noodsaak balans tussen mededingende belange (byvoorbeeld tussen ontwikkelaars en gemeenskappe wat daarin belangstel om erfenis te bewaar). Dit gee dikwels aanleiding tot litigasie, wat meebring dat die EWK dikwels 'n verweerder of respondent in sake in die Hoë Hof is.

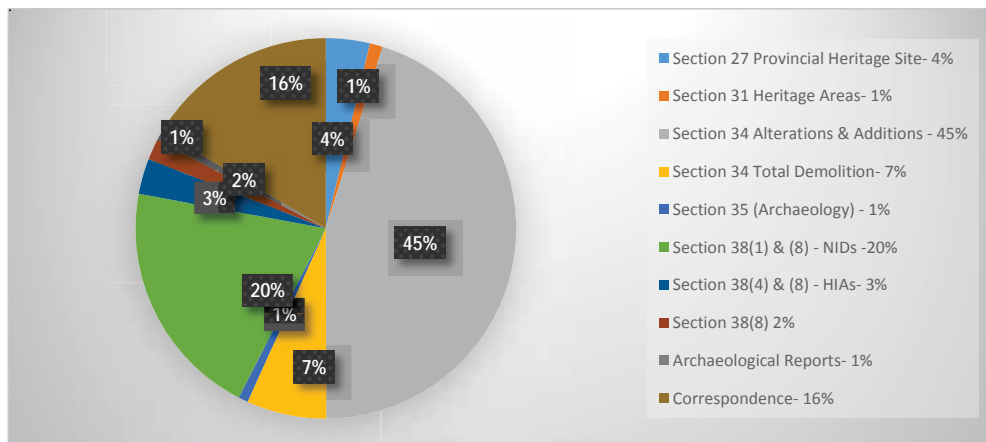
2.1.1 Opsomming van aansoeke, erfenisverslae en navrae

Alhoewel die WNEH bepaal dat 'n provinsiale erfenishulpbronowerheid 'n verskeidenheid aktiwiteite kan onderneem, bestaan die grootste gedeelte van EWK se werk steeds uit die verwerking van aansoeke ooreenkomstig hoofstuk II van die Wet. Die EWK het gedurende die oorsigjaar 2555 erfenisaansoeke en 455 navrae van lede van die publiek ontvang. Daar was 'n bestendige toename in erfenisaansoeke by die EWK weens die toename in meganismes om nakoming af te dwing, asook samewerking met bewaringsliggame.



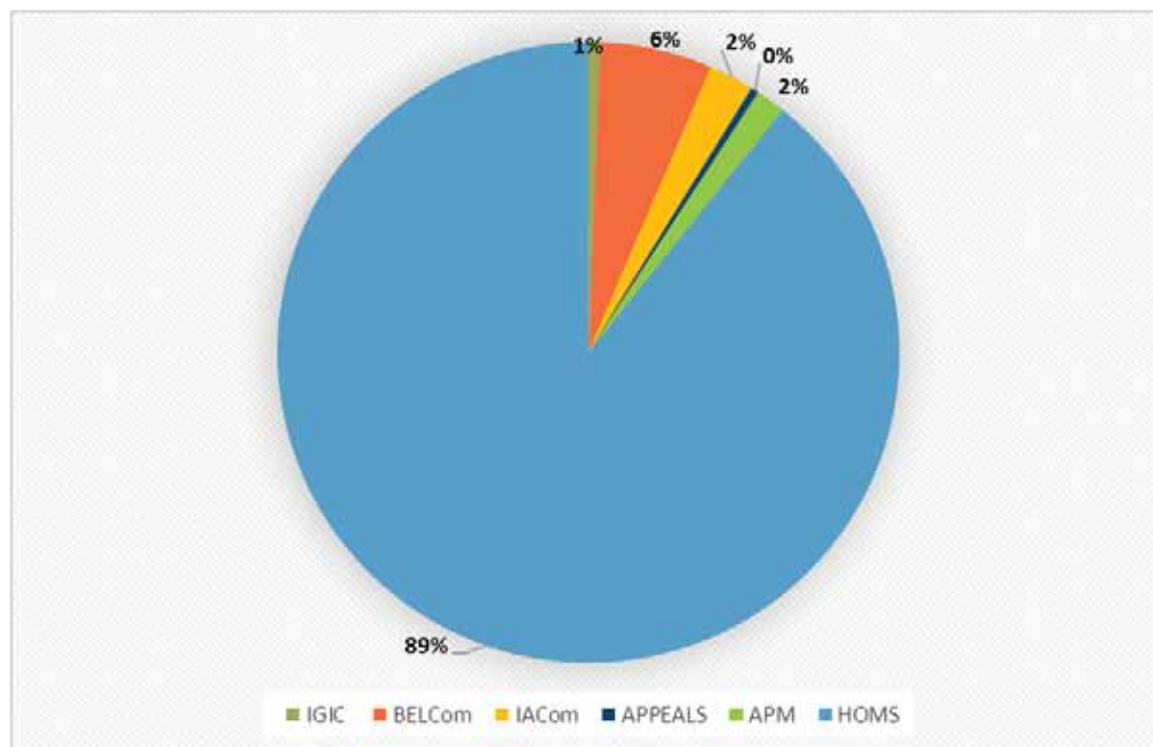
Getal aansoeke per jaar

Van die 2 555 aansoeke wat deur die EWK ontvang is, het 103 aansoeke gehandel oor die bestuur van Provinsiale Erfenisterreine. Vyf en veertig permitaansoeke vir die opgrawing of navorsing van argeologiese of paleontologiese terreine of voorwerpe is ontvang. Die meerderheid het met ontwikkelingsaansoeke verband gehou, en dié wat betrekking het op verbouings en aanbouings of die sloping van strukture ouer as 60 jaar ingevolge die WNEH. Die volgende grafiek illustreer tipes aansoeke wat deur die EWK ontvang is:



2.1.2 Verwerking van aansoeke deur EWK-komitees

Aansoeke by die EWK word deur die volgende komitees verwerk: Komitee vir Argeologie, Paleontologie en Meteoriete (APM); Komitee vir Beboude Omgewing en Landskappe (BELCom); Komitee vir Inventarisse, Gradering en Vertolking (IGIC); Komitee vir Impakbepaling (IACom); Komitee vir Appèlle; en vergaderings van erfenisbeamptes. Die Raad het die delegasies uitgebrei om vergaderings van erfenisbeamptes in staat te stel om aansoeke wat meer kompleks is, sowel as dié waarby beswaarmakers betrokke is, te hanteer. Die grafiek hier onder dui aan hoeveel aansoeke deur elke komitee verwerk is.



2.1.3 Interne appèlproses

Artikel 49 van die WNEH bemagtig die EWK om die Appèlkomitee in te stel. Gedurende die boekjaar onder oorsig is altesaam 23 aansoeke om appèl by die Appèlkomitee aanhangig gemaak. Van die Appèlaansoeke is 50% gehandhaaf ter ondersteuning van die oorspronklike besluite van die komitee.

2.1.4 Appèlle aan Ministeriële Tribunaal

Indien enige lid van die publiek of 'n aansoeker ontevrede is met 'n besluit van die Appèlkomitee, het hulle 'n geleentheid om ingevolge artikel 38(6) en 49 van die WNEH hulle appèl na die Minister te eskaleer. Die Minister is bemagtig om 'n Onafhanklike Tribunaal in te stel wat uit drie deskundiges met kundigheid oor die saak bestaan.

2.1.5 Digitalisering en Inligtingsbestuur

Die webwerf (www.hwc.org.za) van die EWK is reeds 'n tyd lank in bedryf en het die EWK in staat gestel om bygewerkte inligting oor sy aansoekprosesse aan die publiek te verskaf. Die webwerf verskaf inligting oor vrae wat dikwels gevra word, byvoorbeeld hoe om vir verskillende soorte permitte aansoek te doen en watter inligting deur die EWK vereis word. Die EWK kyk na die moontlikheid om sy nuut ontwikkelde Erfenisinligting-bestuurstelsel te integreer met die Suid-Afrikaanse Erfenishulpbron-inligtingstelsel (SAHRIS), wat deur die Suid-Afrikaanse Erfenishulpbronowerheid ontwikkel is. Sodanige integrasie sal daartoe bydra dat die EWK sy

verantwoordelikhede ten opsigte van verslaggewing aan die nasionale erfenishulpbronowerheid, SAHRA, oor sy nasionale inventarisbestuur nakom en dit bied groter ruimte vir geïntegreerde databasisvermoëns in die bestuur van die erfenishulpbronbestuurstelsel.

2.2. Organisasoriese omgewing

Die DKES voorsien 'n subsidie, personeel en operasionele ondersteuning aan EWK om dit in staat te stel om die WNEH te implementeer. EWK het verseker dat die diensleweringsteikens van die organisasie bereik word, ten spyte van uitdagings in die sektor en personeelbeperkings. Die EWK het deur middel van die UOWP-program ondersteuning van die DKES ontvang. Om gekwalifiseerde en vaardige personeel te lok en te behou, was 'n uitdaging vir die EWK, aangesien huidige vergoedingspakkette nie die mededingende skaars vaardighede en kundigheid van personeel in ag neem nie.

'n Raad wat spesialiste in argitektuur, stad- en streekbeplanning, stedelike beplanning, argeologie, maatskaplike geskiedenis en die regte insluit, hou toesig oor die funksies van die EWK. Die huidige Raad is deur die Minister aangestel vir 'n tydperk van drie jaar, van 1 November 2016 tot 31 Oktober 2019. Die Raad het seker gemaak dat komitees operasioneel is, en waar nodig word nuwe lede in komitees aangestel om seker te maak dat die EWK sy mandaat doeltreffend en doelmatig uitvoer.

2.2.1 Oorweging van inventarisse van die nasionale landgoed

Dit is die EWK se plig om inventarisse te oorweeg en goed te keur, wat deur plaaslike owerhede ingevolge artikel 30 (5) van die WNEH ingedien word. Die volgende inventarisse is gedurende hierdie boekjaar deur IGIC oorweeg:

- Stellenbosch Opname van Landelike Erfenis, Fase 11B
- George Erfenisbateregister
- Tulbagh Kerkstraat-inventaris
- Ou Tuin buurt-opname, Paarl

Die indiening van inventarisse is om 'n aantal redes belangrik. Hulle vorm die basis vir die identifisering en formele beskerming van terreine kragtens Deel 1 van Hoofstuk II van die WNEH en omdat hulle terreine gradeer, verleen die EWK en plaaslike owerhede bystand om die relatiewe waardes van erfenishulpbronne te verstaan.

2.2.2 Formele Beskerming van Erfenishulpbronne

Die EWK moes gedurende die boekjaar die beskerming van ontasbare erfenishulpbronne wat met die kultuurlandskappe van Philippi se tuinbougebied en die Twee Riviere Stedelike Projek geassosieer word, hanteer. Laasgenoemde is tussen die Liesbeeck Rivier en die Swart Rivier in Observatory geleë. In albei projekte was daar 'n bedoeling om ontwikkeling te inisieer, wat die EWK gevoel het nie die bestaande hulpbronne en die belang daarvan in ag geneem het nie. Ten einde seker te maak dat sodanige erfenis beskerm word, het die EWK se Raad goedgekeur dat die River Club eiendom, wat deel vorm van die Twee Riviere Stedelike Projek, en 'n gedeelte van Philippi se tuinbougebied, Cape Farm 738 en 767 "Jobs Vlei en Ohlhoff Farm", provinsiaal beskerm moet word kragtens artikel 29 van die WNEH. Die bedoeling van sodanige voorwaardelike beskerming is om ondersoek in te stel na die meriete daarvan om hierdie terreine formeel as provinsiale erfenisterreine te verklaar.

2.3. Sleutelbeleidsontwikkelings en wetgewende veranderinge

2.3.1 Beleidsontwikkeling

Die volgende beleide is gedurende die boekjaar deur die Raad gewysig:

- Beleid oor die vergoeding van die Raad en sy komitees; en
- Die EWK se beleid en prosedures vir die bestuur van argeologiese materiaal.

2.3.2 Regsaangeleenthede

2.3.2.1 Kriminele aanklagte

Saaknommer	Naam van saak	Stand
1209/2.2015 Kaapstad	Homestead Park, Provinsiale Erfenisterrein in Oranjezicht, Kaapstad	Word deur die NVG ondersoek
76/5/2015	"Juno", Provinsiale Erfenisterrein in Paarl	Samesprekings word gehou met die aanklaer, nog klagtes kan bygevoeg word
33/12/2015	Die Drostyd, Provinsiale Erfenisterrein in Swellendam	Aanklaer het geweier om te vervolg, word op hoër vlak vervolg

Die EWK het die omgewingswetforum wat by die NVG aangebied is, bygewoon. Dit is ook deur die polisie bygewoon ten einde inligting oor erfenismisdade te verskaf. Lede van die forum help ook om vervolgings wat gestaak is, op te volg.

2.3.2.2 EWK-sake in Howe

Gedurende die boekjaar onder oorsig was die EWK by die volgende hofsake betrokke:

Saaknommer	Hof	Saak	Stand
16392/17	Hoë Hof Wes-Kaap	Bryer NO en ander v EWK	Op 28 April 2018 aangehoor
46055/15	Hoë Hof Gauteng	Midnight Storm	Moet in Julie 2019 aangehoor word
7031/17	Hoë Hof Wes-Kaap	Bo-Kaap Civic Association & EWK v Burgemeester en Stad Kaapstad	Op 26 en 27 Februarie 2018 aangehoor, wag op uitspraak
14894/17	Hoë Hof Wes-Kaap	Exclusive Access Trading 570 (Pty) Ltd v Voorsitter, Onafhanklike Tribunaal, Minister en EWK	Nog in die pleitstadium

2.4 Strategiese uitkoms-georiënteerde doelstellings

Erfenis Wes-Kaap se strategiese uitkoms-georiënteerde doelstelling is om die proses waarvolgens die erfenislandskap van die Wes-Kaap getransformeer word, te lei en te bestuur. Dit behels identifisering, bewaring, beskerming, bevordering, optekening en bestuur van tasbare sowel as ontasbare erfenishulpbronne soos voorgeskryf in die Wet op Nasionale Erfenishulpbronne, 25 van 1999.

3. PRESTASIE-INLIGTING PER PROGRAM

Program: Erfenis Wes-Kaap

Die doel van Erfenis Wes-Kaap is om die Minister te adviseer oor die implementering van die Wet op Nasionale Erfenishulpbronne (25 van 1999) en om sodoende die erfenishulpbronne van die Wes-Kaap te beskerm en te bestuur.

Strategiese Doelwit: Die bestuur van 'n geïntegreerde erfenishulpbronbestuurstelsel in die Wes-Kaap.

Program/aktiwiteit/doelwit: Erfenis Wes-Kaap					
Strategiese doelwit	Werklike prestasie 2016/2017	Bepaalde teiken 2017/2018	Werklike prestasie 2017/2018	Afwyking van bepaalde teiken tot werklike prestasie vir 2017/2018	Opmerking oor afwykings
Die bestuur van 'n geïntegreerde erfenishulpbronbestuurstelsel in die Wes-Kaap	106	92	106	+14	Addisionele vergaderings is gehou om 'n onverwagte toename in die getal en kompleksiteit van aansoeke te hanteer.

Sleutelprestasie-aanwysers, beplande teikens en werklike prestasies

Program/aktiwiteit/doelwit: Erfenis Wes-Kaap							
Prestasie-aanwyser	Werklike prestasie 2014/2015	Werklike prestasie 2015/2016	Werklike prestasie 2016/2017	Beplande teiken 2017/2018	Werklike prestasie 2017/2018	Afwyking van beplande teiken tot werklike prestasie vir 2017/2018	Opmerking oor afwykings
Getal geskeduleerde vergaderings van die Raad en sy uitvoerende komitee om die WNEH te implementeer	8	9	8	8	8	-	
Getal geskeduleerde vergaderings van die komitees om besluite te neem oor aansoeke om die WNEH te implementeer	36	40	43	36	45	+9	Addisionele vergaderings is gehou om 'n onverwagte toename in die getal en kompleksiteit van aansoeke te hanteer.

Program/aktiwiteit/doelwit: Erfenis Wes-Kaap							
Prestasie-aanwyser	Werklike prestasie 2014/2015	Werklike prestasie 2015/2016	Werklike prestasie 2016/2017	Beplande teiken 2017/2018	Werklike prestasie 2017/2018	Afwyking van beplande teiken tot werklike prestasie vir 2017/2018	Opmerking oor afwykings
Getal vergaderings van die personeel om besluite te neem oor aansoeke soos volgens die Raad se magtiging om die WNEH te implementeer	47	46	50	44	49	+5	Addisionele vergaderings is gehou om 'n onverwagte toename in die getal en kompleksiteit van aansoekte te hanteer.
Getal geskeduleerde vergaderings van die komitee wat opnames en aansoeke vir formele beskerming oorweeg	-	5	5	4	4	-	

Strategie om gebiede van onderprestasie die hoof te bied

Die entiteit het al sy beplande teikens bereik.

Veranderinge aan beplande teikens

Daar was geen veranderinge aan aanwysers gedurende die oorsigjaar nie.

Prestasie gekoppel aan begrotings

Alle aanwysers word direk aan die begroting gekoppel soos in die Jaarlikse Prestasieplan (JPP) aangedui. Die begroting is in ooreenstemming met die administratiewe steun van vergaderings van komitees van Erfenis Wes-Kaap.

Program /aktiwiteit /doelwit	2016/2017			2017/2018		
	Begroting	Werklike besteding	(Oor-)/Onder-besteding	Begroting	Werklike besteding	(Oor-)/Onder-besteding
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	2 966	3 583	(616)	3 232	3 764	(532)
Totaal	2 966	3 583	*(616)	3 232	3 764	(532)

* Die oorbesteding hou hoofsaaklik verband met die AERP 23-aanpassings gemaak vir salarisse (werknemerkoste: R546 000) van die finansiëlebestuurspersoneel in verband met dienste in natura ontvang van die departement.

Die befondsing ontvang van die DKES is gebruik om besteding wat verband hou met die aktiwiteite van die Erfenis Wes-Kaap te dek, soos bedoel.

4. Inkomsteverkryging

Bronne van inkomste	2016/2017			2017/2018		
	Begroting	Werklike bedrag ingesamel	Oor-/(Onder-) insameling	Begroting	Werklike bedrag ingesamel	Oor-/(Onder-) insameling
	R'000	R'000	R'000	R'000	R'000	R'000
Oordragte en subsidies	1 800	3 000	1 200	1 611	1 611	0
Ander bedryfskoste	694	1 328	634	1266	1 429	163
Rente-inkomste	472	472	0	355	559	204
Totaal	2 966	4 800	1 834	3 232	3 599	367

* Die oorinsameling van inkomste hou verband met:

- die AERP 23-aanpassing gemaak vir salarisse (skenings, dienste in natura: R546 000) van die finansiëlebestuurspersoneel met betrekking tot dienste in natura ontvang van die departement; en
- vanaf 1 Januarie 2014 het die EWK begin met die insameling van fooie vir die verwerking van aansoeke. Dit het gevolg op 'n voorlegging aan die LUR vir Finansies vir goedkeuring. Die tariewe wat gehef word, is soos volg:

Bedrag	Soort aansoek	Artikel van WNEH
R330	Permit	Artikel 48 en Hoofstuk II (met uitsluiting van Artikel 38)
R330	Kennisgewing van Voorneme om te Ontwikkel	Artikel 38(1) en (8)
R200	Appèlle	Artikel 49
R1 100	Erfenisimpakassessering	Artikel 38(2), (3) en (8)

Die proses vir die insameling van gelde word uiteengesit ooreenkomstig 'n beleid wat deur die Raad van die organisasie goedgekeur is.

4.1. Kapitaalbelegging

Nie van toepassing nie.

DEEL C: BESTUURSTOESIG

1. INLEIDING

Bestuurstoelig, risikobestuur en wetlike nakoming is drie pilare wat gekombineer word om te verseker dat die entiteit sy doelstellings verwesenlik. Nakoming van die entiteit se beleide en prosedures, wette en regulasies wat neerkom op sterk en doeltreffende bestuurstoelig, word beskou as die sleutelemente wat tot die entiteit se sukses bydra.

Hierdie verslag bied 'n oorsig van die bestuurstrukture wat in die Entiteit veranker is.

2. PORTEFEULJEKOMITEES

Die komitees van die Provinsiale Parlement wat oorsig oor Erfenis Wes-Kaap het, is die Staande Komitee oor Kultuursake en Sport en die Staande Komitee oor Openbare Rekeninge (SKOOR):

Staande Komitee oor Kultuursake en Openbare Rekeninge	
Datum van Verhoor	Saak onder Oorweging
2 November 2017	Bespreking van Jaarverslag
24 November 2017	DKES Begrotingspos 13-aansuiwerings
7 Maart 2018	Bespreking van Begrotingspos 13 se begroting

3. UITVOERENDE GESAG

Die uitvoerende gesag het toesighoudende verantwoordelikheid geneem deur finansiële en niefinansiële inligting vir die oorsigtydperk te monitor. Die volgende verslae is vir die doel van monitering ingedien:

Kwartaallikse prestasieverslag	31 Julie 2017, 31 Oktober 2017, 31 Januarie 2018 en 30 April 2018.
In-jaar-moniteringsverslag	31 Julie 2017, 31 Oktober 2017, 31 Januarie 2018 en 30 April 2018.

4. DIE RAAD VAN ERFENIS WES-KAAP

Inleiding

Die Raad is in die lewe geroep kragtens die Wet op Nasionale Erfenishulpbronne, 1999, en regulasies wat as Provinsiale Kennisgewing 336 van 25 Oktober 2002 gepubliseer is.

Die rol van die Raad is soos volg:

Die Raad is die gesag vir besluitneming oor aangeleenthede met betrekking tot beleid en alle gebiede van besluitneming kragtens die WNEH wat nie aan sy komitees, personeel of munisipaliteite gedelegeer is nie.

Handves van die Raad

Erfenis Wes-Kaap het nie 'n formele handves nie, maar word deur die Wet op Nasionale Erfenishulpbronne (25 van 1999) gelei.

Samestelling van die huidige Raad, 2016 tot 2019

Naam	Posbenaming (volgens die Openbare Entiteit se Raadstruktuur)	Datum aangestel	Einde van termyndatum/datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads- direkteurskappe (lys van entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/Milbygewoon nisteriële taakspan)	Getal vergaderin gs
Dr. Antonia Malan	Lid Voorsitter	1 November 2016	31 Oktober 2019	PHD in Argeologiese Rekords en Inventarisasie; BA Hons. in Argiewe, Argitektuur en Argeologie	Erfenisreg en beleidsformulering; argitektuur; kulturele landskappe; terreine verwant aan ontasbare erfenis	n.v.t.	EXCO en APM	27
Me. Quahnita Samie	Lid	1 November 2016	31 Oktober 2019	BTech: Stads- en Streekbeplanning (cum laude); ND: Stad- en Streekbeplanning, Beplanning en Geometrika	Erfenisreg en beleidsformulering; kulturele landskappe; stads- en streekbeplanning	n.v.t.	IGC	7
Mnr. Rowen Ruiters		1 November 2016	31 Oktober 2019	BTech: Argitektoniese Tegnologie; BTech: Projekbestuur; ND: Argitektoniese Tegnologie	Argitektuur	n.v.t.	Appèlle	11

Naam	Posbenaming (volgens die Openbare Entiteit Raadstruktuur)	Datum aangestel	Einde termyn datum/ datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads- direkteurskappe (lys van entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderin- gs bygewoon
Mnr. Siphwo Mavumengwana	Lid	1 November 2016	31 Oktober 2019	Dipl. Bemarkingsbestuur	Kulturele landskap; stads- en streekbeplanning; argeologie (rotskunskilderstukke)	Wes-Kaapse Drankowerheid	ExCo, IGIC en IACOM	24
Me. Corlie Smart	Lid	1 November 2016	31 Oktober 2019	BProc: LLM	Erfenis en beleidsformulering	n.v.t.	ExCo en Appelle	16

Naam	Posbenaming (volgens die Openbare Entiteit Raadstruktuur)	Datum aangestel	Einde van termyn datum/ datum van bedanking	Kwalifikasies	Gebied van kondigtheid	Raads- direkteurskapp e (lys van entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderi ngs bygewoo n
Mnr. Chris Snelling	Lid	1 November 2016	31 Oktober 2019	BA Argitektuur	Argitektuur; dokumentasie van erfenis en databasis	n.v.t.	ExCo en IACOM	27
Me. Karin Störm Dugmore	Lid	1 November 2016	31 Oktober 2019	BA Argitektuur	Argitektuur; dokumentasie van erfenis en databasis	n.v.t.	Exco en BELCom	24
Mnr. Ignatius de Swardt	Lid	1 November 2016	31 Oktober 2019	MA in Kultuurgeskiedenis (cum laude); BA Hons. Geskiedenis; BA Afrikastudies	Argitektuur; dokumentasie van erfenis en databasis	n.v.t.	IGIC	7
Mnr. Graham Jacobs	Lid	1 November 2016	31 Oktober 2019	BA Argitektuur	Argitektuur; dokumentasie van erfenis en databasis	n.v.t.	BELCom	22

Naam	Posbenaming (volgens die Openbare Entiteit Raadstruktuur)	Datum aangestel	Einde van termyn datum/ datum van bedanking	Kwalifikasies	Gebied van kondigheid	Raads- direkteurskapp e (lys van entiteite)	Ander komitees of taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderi ngs bygewoo n
Me. Katherine Dumbrell	Lid	1 November 2016	31 Oktober 2019	BA Argitektuur Nagraadse Diploma in Afrikastudies	Argitektuur; dokumentasie van erfenis en databasis	n.v.t.	IGIC	8
Dr. Rolf Annas	Lid	1 November 2016	31 Oktober 2019	BA (Hons.)	Bevordering en vertolking van, en opvoeding oor erfenishulpbronne.	n.v.t.	IGIC	8
Me. Joline Young	Lid	1 November 2016	31 Oktober 2019	MA: Geskiedenis	Erfenisreg en beleidsformulering	n.v.t.	IACOM (bedank op 8 November 2017)	11
Dr. Stephanus le Roux	Lid	1 November 2016	15 Maart 2017	DTech, MA, HDE, Hons., BA	Drama	n.v.t.	IGIC (bedank op 15 Maart 2017)	0

Lys van Komiteelede 2016-2019

Naam van Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
EXCO	4	5	Dr. Antonia Malan (Voorsitter) Mnr. Siphwo Mavumengwana Me. Corlie Smart Mnr. Chris Snelling Me. Karin Dugmore Ström
BELCOM	20	10	Me. Karin Dugmore Ström (Voorsitter) Mnr. Graham Jacobs Mnr. Peter Büttgens Mnr. Mike Scurr Mnr. Mayjij Nyikosa Me. Janine de Waal Me. Elize Joubert (bedank op 26 April 2017) Mnr. Gaarrih Williams Me. Belinda Jane Mutfi Mnr. David Gibbs (aangestel op 12 September 2018)
APM	12	8	Dr. Antonia Malan (Voorsitter) Dr. Ragna Redelstorff Dr. Lita Webley Dr. Mariagrazia Galimberti Me. Cecilene Muller Dr. Jayson David John Orton Mnr. John Gribble Mnr. Steven Walker (bedank op 11 Oktober 2017)
Appèl	11	5	Me. Corlie Smart (Voorsitter) Mnr. Rowen Ruijters Dr. Nicholas Baumann Mnr. Tseliso Leshoro Prof. Andre van Graan

Naam van Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
IGIC	4	12	Mnr. Siphiso Mavumengwana (Voorsitter) Mnr. Ignatius Petrus de Swardt Me. Quahnita Samie Me. Katherine Dumbrell Dr. Rolf Annas Dr. Daniel Stefanus le Roux (bedank op 28 Maart 2017) Mnr. Stefan de Kock Me. Jenna Lavin Me. Katherine Dumbrell Me. Fowzia Achmat Me. Terry-Jo Throne (bedank op 4 Augustus 2017) Mnr. Tizzie Mangaigalli (aangestel op 8 November 2017 en bedank op 7 Maart 2018)

Naam van Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
IACOM	13	13	<p>Mnr. Chris Snelling (Voorsitter)</p> <p>Mnr. Sphiwo Mavumengwana</p> <p>Me. Joline Young (bedank op 8 November 2017)</p> <p>Mnr. Frik Vermeulen</p> <p>Mnr. Steven Walker (bedank op 11 Oktober 2017)</p> <p>Prof. Fabio Todeschini</p> <p>Mnr. Guy Thomas</p> <p>Me. Natasha Higgitt (bedank op 8 November 2017)</p> <p>Me. Cecilene Muller</p> <p>Mnr. Andrew Hall (bedank op 11 Oktober 2017)</p> <p>Mnr. Dave Saunders (aangestel op 8 November 2017)</p> <p>Mnr. Tizzie Mangaigalli (aangestel op 8 November 2017 en bedank op 7 Maart 2018)</p> <p>Dr. Lita Webley (aangestel op 17 Januarie 2018)</p>

Vergoeding van lede

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies bepaal en in 'n omsendbrief van die Provinsiale Tesourie uiteengesit. Die Voorsitter se Raadtarief is R511 per uur en die Voorsitter, per subkomitee, se tarief is R448 per uur. Die tarief vir lede is R310 per uur.

Naam		Vergoeding R'000	Ander toelaes (R en V) R'000	Totaal R'000
Achmat	F	3	0	3
Annas	R	14	4	18
Baumann	N	13	0	13
Büttgens	P	48	7	55
De Kock	S	3	0	3
De Swardt	IP	12	45	57
de Waal	J	40	8	48
Dumbrell	K	14	14	28
Galimberti	M	10	0	10
Gibble	J	12	1	13
Gibbs	D	24	2	26
Hall	A	13	0	13
Hagitt	N	0	0	0
Jacobs	G	58	23	81
Joubert	E	0	0	0
Lavin	J	3	0	3
Le Grange	L	31	3	34
Le Roux	S	0	0	0
Leshoro	T	13	0	13
Leslie	M	0	0	0
Malan	A	60	1	61
Mangiagalli	T	8	5	13
Mavumengwana	I	50	46	96
Muller	C	51	0	51
Mutti	BJ	44	30	74
Nyikosa	M	13	1	14
Orton	J	11	3	14
Redelstorff	R	0	0	0
Ruiters	R	17	0	17
Ström	KD	74	7	81
Samie	Q	13	0	13
Saunders	D	10	0	10
Scurr	M	43	3	46
Smart	C	24	12	36
Snelling	C	70	8	78
Thomas	G	23	0	23
Throne	TJ	0	0	0
Todeschini	F	14	0	14
Van Graan	A	14	0	14
Vermeulen	F	31	1	32
Walker	S	10	0	10

Naam		Vergoeding R'000	Ander toelaes (R en V) R'000	Totaal R'000
Webley	L	23	2	25
Williams	G	16	0	16
Young	J	27	3	30
		957	229	1186

5. RISIKOBESTUUR

Die Rekenpligtige Beampte (RB) vir die Departement van Kultuursake en Sport neem verantwoordelikheid vir die implementering van Ondernemingsrisikobestuur (ORB) ingevolge die Nasionale Tesourie se Raamwerk vir Risikobestuur vir die Openbare Sektor, en die Direkoraat Ondernemingsrisikobestuur (D:ORB) in die Departement van die Premier lewer 'n gesentraliseerde strategiese ondersteuningsdiens aan die Departement.

Ter nakoming van die Nasionale Tesourie se Raamwerk vir Risikobestuur vir die Openbare Sektor en om risikobestuur verder in die departement te verstewig, het die Wes-Kaapse Regering (WKR) 'n ORB-beleidsverklaring aanvaar waarin die WKR se oorhoofse doel met betrekking tot ORB uiteengesit word. Die departement het vir die tydperk 2016/17 – 2017/18 'n ORB-beleid aanvaar, en 'n ORB-strategie en -implementeringsplan vir 2016/17, goedgekeur deur die RB op 15 April 2016. Die ORB-implementeringsplan gee uitvoering aan die departementele ORB-beleid en -strategie en skets die rolle en verantwoordelikhede van bestuur en werknemers in die versterking van risikobestuur in die Departement.

Die Departement het op 'n kwartaallikse basis beduidende risiko's wat 'n impak op die bereiking van sy doelstellings en doelwitte kan hê, strategies en op programvlak, geëvalueer. Risiko's is geprioritiseer op grond van waarskynlikheid en impak (inherent en residueel) en daar is ooreengekom oor bykomende versagtings om risiko's tot aanvaarbare vlakke te verminder. Nuwe/ontluikende risiko's is tydens die kwartaallikse hersieningsprosesse geïdentifiseer.

Die Departement het 'n Komitee vir Ondernemingsrisikobestuur en Etiek (ERMCO) ingestel om die RB behulpsaam te wees met die uitvoering van sy verantwoordelikhede met betrekking tot risikobestuur. Die komitee het gefunksioneer volgens 'n verwysingsraamwerk wat op 30 Maart 2016 deur die RB goedgekeur is. ERMCO het grotendeels die doeltreffendheid van die versagtende strategieë wat geïmplementeer is om die risiko's van die Departement aan te spreek, geëvalueer en verdere optrede aanbeveel, waar van toepassing.

Die Maatskaplike Kluster-Ouditkomitee voer ook onafhanklik die monitering van die risikobestuurproses as deel van hul kwartaallikse oorsig van die departement uit. Aansienlike vordering is gedurende die 2016/17-boekjaar met die bestuur van risiko's gemaak. Goeie vordering is gemaak met die verankering van risikobestuur en die verhoging van die risiko-volwassenheidsvlak in die Departement; dit het op sy beurt tot gunstige departementele prestasie bygedra.

6. INTERNE BEHEERENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne kontrolemaatreëls deurlopend te assesser en te evalueer om te verseker dat die kontrole-aktiwiteite wat daargestel is doeltreffend, doelmatig en deursigtig is en waar nodig, verbeter word. Om dit te vermag, is vergaderings oor belangrike kontroles kwartaalliks met die Ouditeur-Generaal en die LUR gehou. Dit is 'n deurlopende proses om te verseker dat EWK skoon oudits behaal.

7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit voorsien die bestuur van onafhanklike, objektiewe gerusstellings- en raadgewende dienste wat bedoel is om waarde toe te voeg en om die bedrywighede van die Departement voortdurend te verbeter. Dit staan die Departement by met die bereiking van sy doelwitte deur 'n sistematiese, gedissiplineerde benadering te volg om die doeltreffendheid van bestuurstoesig-, risikobestuurs- en kontroleprosesse te evalueer en te verbeter.

Die volgende belangrike aktiwiteite word in hierdie verband uitgevoer:
evalueer en maak gepaste aanbevelings vir die verbetering van die bestuursprosesse ter bereiking van die departement se doelwitte;
evalueer die geskiktheid en doeltreffendheid van en dra by tot die verbetering van die risikobestuursproses; en
verleen hulp aan die Rekenpligtige Beampte om doeltreffende en effektiewe kontroles te handhaaf deur daardie kontroles te evalueer om te bepaal hoe doeltreffend en effektief dit is, en deur aanbevelings vir versterking of verbetering te maak.

Die Ouditkomitee is as 'n toesighoudende liggaam ingestel en voorsien onafhanklike toesig oor die bestuurstoesig-, risikobestuurs- en kontroleprosesse in die Departement, wat toesig en verantwoordelikhede insluit met betrekking tot:

Interne ouditfunksie

Eksterne ouditfunksie (Ouditeur-Generaal van Suid-Afrika – OGSA)

Boekhouding en verslagdoening in die departement

Rekeningkundige beleide

Hersiening van OGSA se bestuur- en ouditverslag

Hersiening van monitering tydens die jaar

Risikobestuur

Interne beheer

Voorafbepaalde doelwitte

Etik en forensiese ondersoeke.

Die tabel hier onder openbaar tersaaklike inligting oor lede van die ouditkomitee:

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Getal vergaderings bygewoon
Mnr. Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (HONS)	Ekstern	N.V.T.	01 Januarie 2016	N.v.t.	8
Mnr. Mervyn Burton	CA(SA); CFP; B Compt (Hons); B Compt;	Ekstern	N.V.T.	01 Januarie 2015 (2de termyn)	N.v.t.	8

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Getal vergaderings bygewoon
Me. Judy Gunther	CIA; AGA; CRMA; Meestersgraad in Kosteberekening; BCompt	Ekstern	N.V.T.	01 Januarie 2016 (2de termyn)	N.v.t.	8
Mnr. Francois Barnard	MComm (Belasting); CA(SA); Nagraadse Diploma in Ouditering; CTA BCompt (Honneurs); BProc	Ekstern	N.V.T.	01 Januarie 2016 (2de termyn)	N.v.t.	8

8. VOLDOENING AAN WETTE EN REGULASIES

Stelsels, beleide en prosesse is gereed om nakoming van wette en regulasies te verseker.

9. BEDROG EN KORRUPSIE

Die Wes-Kaapse Regering het 'n teen-korrupsiestrategie aanvaar wat die provinsie se houding van zero-verdraagsaamheid teenoor bedrog en korrupsie bekragtig. In ooreenstemming met hierdie strategie is die EWK verbind tot zero-verdraagsaamheid ten opsigte van korrupsie en bedrieglike aktiwiteite, hetsy intern of ekstern, en gebruik alle beskikbare regsmeddele om enige partye wat by sodanige praktyke betrokke is, of poog om sodanige praktyke betrokke te raak, te vervolg.

Die Departement van Kultuursake en Sport het 'n goedgekeurde bedrogvoorkomingsplan en 'n implementeringsplan wat die bedrogvoorkomingsplan ten uitvoer bring. Die EWK het die plan wat deur die Departement opgestel is, aanvaar en geïmplementeer.

Ons beskerm werknemers wat vermoedens oor bedrog, korrupsie en diefstal rapporteer indien die openbaarmaking 'n beskermde openbaarmaking is (d.w.s. aan statutêre vereistes voldoen, bv. slegs met goeie bedoelings). In hierdie verband is 'n transversale fluitjieblaasbeleid op 24 Februarie 2016 goedgekeur om riglyne aan werknemers te verskaf oor hoe om kommerwekkende aangeleenthede aan die betrokke lynbestuur, spesifiek aangewese persone in die WKR of eksterne instellings te rapporteer, indien hulle redelike gronde het om te vermoed dat oortredings of onbehoorlikhede binne die WKR begaan is of steeds begaan word. Die geleentheid om anoniem te bly, word aan elke persoon gegun wat dade van bedrog, diefstal en korrupsie wil rapporteer en indien hulle dit persoonlik sou doen, word hulle identiteit vertroulik gehou deur die persoon aan wie hulle dit rapporteer.

Wanneer bedrog of korrupsie bevestig word nadat 'n ondersoek afgehandel is, word die betrokke werknemer wat aan sodanige daade aandadig was, aan 'n dissiplinêre verhoor onderwerp. In alle sodanige gevalle, word daar van die WKR-vertegenwoordiger wat die dissiplinêre prosedures begin het, verwag om ontslag van die betrokke werknemer aan te beveel. Waar *prima facie*-bewyse van kriminele gedrag bespeur word, word 'n kriminele saak by die Suid-Afrikaanse Polisie aangemeld.

10. BEPERKING VAN BELANGEBOTSINGS

Die EWK verseker dat daar geen botsing van belange is nie deur daarop aan te dring dat 'n Verklaring van Belange (WCBD4-vorm) vanaf elke verskaffer wat nie op die Wes-Kaap se databasis van verskaffers/sentrale databasis vir diensverskaffers geregistreer is nie, verkry word.

Die Provinsiale Tesourie verleen hulp aan departemente en openbare entiteite om hul risiko's ten opsigte van 'n botsing van belange te verminder waar eienaars of direkteure van maatskappye ook staatsamptenare in die Wes-Kaap is. Dit word gedoen deur inligting vanaf PERSAL (die personeelsalarisstelsel) te verskaf oor staatsamptenare wat geregistreerde eienaars of direkteure van maatskappye is. Die EWK verseker dat sodanige persone in besit is van 'n goedkeuringsbrief rakende werk teen vergoeding buite die staatsdiens voordat sake met hulle gedoen word.

EWK het nie enige botsing van belange in enige sake wat met verskaffers gedoen is, aangetref nie. Indien 'n konflik van hierdie aard ontdek sou word, sal die aangeleentheid as 'n bedrieglike voorsieningskanaalbestuur-aktiwiteit hanteer word en, nadat 'n omsigtigheidsondersoek afgehandel is, sal die verskaffer as 'n "nie-voorkeur"-diensverskaffer geïdentifiseer word.

Wat betref die prosesse wat ingevolge die WNEH deur die EWK onderneem is, is registrasie van 'n belangebotsing 'n permanente item op die agendas van die Raad en sy komitees. Kwessies wat deur lede geregistreer word, ingevolge die betrokke bepalinge van die organisasie se gedrag- en ordereëls vir vergaderings van die Raad van Erfenis Wes-Kaap en sy komitees, enige belangebotsing en die stappe wat in sodanige verband gedoen is, word onder die betrokke punt op die agenda genotuleer.

11. GEDRAGSKODE

Die beleid wat deur die DKES geïmplementeer is, sluit die EWK in.

Die Gedragskode word jaarliks aan alle personeel uitgedeel. Inligtingsessies is ook gehou om die inhoud van die gedragskode en hoe dit prakties geïmplementeer moet word, te bespreek. Daarbenewens is die Staatsdienskommissie se verklarende handleiding oor die praktiese implementering van die gedragskode aan personeel uitgedeel.

Daarbenewens, is die Raadslede van Erfenis Wes-Kaap verplig om 'n gedragskode wat met hulle gebied van verantwoordelikheid verband hou, te onderteken en daaraan te voldoen.

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

Die DKES verskaf aan Erfenis Wes-Kaap kantoorkuimte, en daarom is die beleid wat deur die DKES geïmplementeer word, op EWK van toepassing.

13. MAATSKAPPY/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing nie.

14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing nie.

15. OUDITKOMITEEVERSLAG

OUDITKOMITEEVERSLAG

Dit is vir ons 'n voorreg om ons verslag vir die boekjaar geëindig 31 Maart 2018 voor te lê.

Ouditkomitee se verantwoordelikheid

Die Ouditkomitee rapporteer dat dit sy verantwoordelikhede wat uit artikel 51(1)(a) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 27.1 voortspruit, nagekom het. Die Ouditkomitee rapporteer voorts dat dit 'n gepaste formele opdrag as sy Ouditkomitee-handves aanvaar het, sy sake in nakoming van hierdie handves gereguleer het en al sy verantwoordelikhede, soos daarin vervat, nagekom het.

Die Doeltreffendheid van Interne Beheer

Die Entiteit word deur die Departement van Kultuursake en Sport bedien, en geen tekortkominge ten opsigte van interne beheer op entiteitsvlak is gerapporteer nie.

In-jaar-bestuur en Maandelikse/Kwartaallikse Verslae

Die Ouditkomitee is tevrede met die inhoud en gehalte van die kwartaallikse bestuurs- en prestasieverlae vir die jaar wat gedurende die oorsigjaar deur die Rekenpligtige Gesag van die Entiteit uitgereik is ingevolge die Nasionale Tesourieregulasies en die Wet op die Verdeling van Inkomste.

Evaluering van Finansiële State

Die Ouditkomitee het:

die geouditeerde finansiële jaarstate wat by die jaarverslag ingesluit moet word, nagegaan en met die Ouditeur-Generaal van Suid-Afrika (OGSA) en die Rekenpligtige Beamppte bespreek;

die OGSA se Bestuursverslag en die Bestuur se reaksies daarop, nagegaan;

veranderings aan die rekeningkundige beleide en praktyke waaroor in die finansiële jaarstate verslag gedoen is, nagegaan;

wesenlike aansuiwerings voortspruitend uit die oudit van die Entiteit nagegaan.

Nakoming

Die Ouditkomitee het die Entiteit se prosesse vir nakoming van regs- en regulatoriese bepalings nagegaan.

Provinsiale Forensiese Dienste

Die Provinsiale Forensiese Dienste (PFD) het statistiek aan ons verskaf. Die Ouditkomitee monitor die vordering van die PFD-verslae op 'n gereelde basis. Geen aangeleenthede wat verdere rapportering deur die Ouditkomitee vereis, is onder ons aandag gebring nie.

Prestasie-inligting

Die Ouditkomitee het die inligting oor voorafbepaalde doelwitte, soos in die Jaarverslag gerapporteer, nagegaan.

Verslag van die Ouditeur-Generaal Suid-Afrika

Die Ouditkomitee het op 'n kwartaallikse basis die Entiteit se implementeringsplan vir ouditkwessies wat in die voorafgaande jaar geopper is, nagegaan. Die Ouditkomitee het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies is wat uit die verpligte oudit voortgespruit het nie. Korrektiewe optrede aangaande die gedetailleerde bevindinge wat deur die OGSA geopper is, is op 'n kwartaallikse basis deur die Ouditkomitee gemonitor.

Die Ouditkomitee stem saam met en aanvaar die OGSA se mening rakende die finansiële jaarstate en stel voor dat die geouditeerde finansiële jaarstate aanvaar en tesame met die Ouditeur-Generaal se verslag gelees word.

Die Ouditkomitee prys die Entiteit vir die handhawing van 'n ongekwalifiseerde ouditmening sonder enige wesentlike bevindinge.

Waardering

Die Ouditkomitee wil graag sy dank en waardering uitspreek teenoor die Bestuur van die Entiteit, die Ouditeur-Generaal van Suid-Afrika en die WKR se Korporatiewe Versekeringsstak vir hul samewerking en die inligting wat hulle verskaf het om ons in staat te stel om hierdie verslag saam te stel.



Ameen Amod

Voorsitter van die Ouditkomitee

Erfenis Wes-Kaap

Datum: 31 Julie 2018

DEEL D: MENSLIKEHULPBRONBESTUUR

1. INLEIDING

Personeel word deur die Departement van Kultuursake en Sport in diens geneem, en die tersaaklike inligting verskyn in die DKES se Jaarverslag.

2. MENSLIKEHULPBRON-OORSIGSTATISTIEK

Hierdie statistiek word in die Jaarverslag van die Departement van Kultuursake en Sport gerapporteer.

DEEL E: FINANSIËLE INLIGTING

Verslag van die Ouditeur-Generaal aan die Wes-Kaapse Provinsiale Parlement oor Erfenis Wes-Kaap

Verslag oor die oudit van die finansiële state

Mening

1. Ek het die finansiële state van Erfenis Wes-Kaap, soos uiteengesit op bladsy 61 tot 85, bestaande uit die staat van finansiële posisie soos op 31 Maart 2018, die staat van finansiële prestasie, staat van veranderinge in netto bates, die kontantvloei staat en die staat van vergelyking van begroting en werklike bedrae vir die jaar geëindig 31 Maart 2018, sowel as die aantekeninge, insluitend 'n opsomming van beduidende rekeningkundige beleide, geoudit.
2. Na my mening verteenwoordig die finansiële state in alle wesentlike opsigte die finansiële posisie van Erfenis Wes-Kaap soos op 31 Maart 2018, en sy finansiële prestasie en kontantvloei vir die jaar toe geëindig in ooreenstemming met die Suid-Afrikaanse Standaard van Algemeen Erkende Rekeningkundige Praktyk (SA Standaard van AERP), die vereistes van die Wet op Openbare Finansiële Bestuur van Suid-Afrika (1 van 1999) en artikel 15(5) van die Regulasie vir Provinsiale Erfenishulpbronowerhede, 2002 (Provinsiale Kennisgewing No. 336 van 2002).

Basis vir mening

3. Ek is onafhanklik van die entiteit in ooreenstemming met die *International Ethics Standards Board for Accountants* se kode vir die etiek van professionele boekhouders (IESBA-kode) en die etiese vereistes wat op my oudit in Suid-Afrika betrekking het. Ek het my ander etiese verantwoordelikhede nagekom in ooreenstemming met hierdie vereistes en die IESBA-kode.
4. Ek is oortuig dat die ouditbewys wat ek verkry het, voldoende en gepas is om 'n basis vir my mening daar te stel.

Beklemtoning van aangeleentheid

5. Ek vestig aandag op die aangeleentheid hier onder. My mening word nie gewysig met betrekking tot hierdie aangeleentheid nie.

Onsekerheid oor toekomstige uitkoms van litigasie

6. Soos openbaar gemaak in nota 20 by die finansiële state, is die entiteit die verweerder in 'n regseis as gevolg van 'n besluit wat geneem is om 'n aansoek vir die ontwikkeling van 'n verklaarde provinsiale erfenisterrein te weier. Die uiteindelijke uitkoms van die aangeleentheid kan tans nie bepaal word nie en daar word nie in die finansiële state enige voorsiening gemaak vir enige aanspreeklikheid wat hieruit kan volg nie.

Rekenpligtige Gesag se Verantwoordelikheid vir die finansiële state

7. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state in ooreenstemming met die Suid-Afrikaanse Standaarde vir Algemeen Erkende Rekeningkundige Praktyk en die vereistes van die Wet op Openbare Finansiële Bestuur en vir sodanige interne beheer soos deur die rekenpligtige gesag nodig geag vir die voorbereiding van finansiële state wat sonder enige wesentlike wanvoorstelling is, hetsy weens bedrog of foute.
8. Met die voorbereiding van die finansiële state is die rekenpligtige gesag verantwoordelik vir die assessering van Erfenis Wes-Kaap se vermoë om as 'n lopende onderneming voort te gaan en maak, soos van toepassing, aangeleenthede rakende 'n lopende onderneming bekend en gebruik die basis van 'n lopende onderneming van rekeningkunde, tensy daar 'n bedoeling is om die entiteit te likwideer of om bedrywighede te staak, of as daar geen realistiese alternatief daarvoor is nie.

Ouditeur-Generaal se verantwoordelikhede vir die oudit van die finansiële state

9. My doelwitte is om redelike versekering te kry oor of die finansiële state as 'n geheel vry is van wesentlike wanvoorstelling, hetsy weens bedrog of foute, en om 'n ouditeursverslag uit te reik wat my mening insluit. Redelike versekering is 'n hoë vlak van versekering, maar dit is nie 'n waarborg dat 'n oudit wat in ooreenstemming met die internasionale standaarde vir oudits gedoen is, altyd 'n wesentlike wanvoorstelling wat bestaan sal opspoor nie. Wanvoorstellings kan ontstaan weens bedrog of foute en word as wesentlik beskou indien daar redelik verwag kan word dat dit, individueel of gesamentlik, 'n invloed kan hê op die ekonomiese besluite wat gebruikers op grond van hierdie finansiële state neem.
10. 'n Verdere beskrywing van my verantwoordelikhede vir die oudit van die finansiële state word ingesluit by die bylaag tot hierdie ouditeursverslag.

Verslag oor die oudit van die jaarlikse prestasieverslag

Inleiding en omvang

11. Ooreenkomstig die Wet op Openbare Oudit (25 van 2004) (WOO) en die algemene kennisgewing wat kragtens daardie wet uitgevaardig is, het ek 'n verantwoordelikheid om wesentlike bevindinge oor die gerapporteerde prestasie-inligting teenoor vooraf bepaalde doelwitte vir geselekteerde strategiese doelwitte wat in die jaarlikse prestasieverslag aangebied is, te rapporteer. Ek het prosedures uitgevoer om bevindinge te identifiseer, maar nie om bewyse te bekom om verskering uit te spreek nie.
12. My prosedures het te make met gerapporteerde prestasie-inligting, wat gebaseer moet word op die goedgekeurde prestasiebeplanningsdokumente van die entiteit. Ek het nie die volledigheid en gepasheid van die prestasie-aanwyser wat by die beplanningsdokumente ingesluit is, geëvalueer nie. My prosedures het ook nie

enige openbaarmakings of bewerings in verband met beplande prestasie-strategieë en inligting ten opsigte van toekomstige tydperke wat as deel van die gerapporteerde prestasie-inligting ingesluit kan word, gedek nie. Dienooreenkomstig dek my bevindinge nie hierdie aangeleenthede nie.

13. Ek het die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer ooreenkomstig die kriteria wat ontwikkel is uit die prestasiebestuur- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing, vir die volgende geselekteerde doelwitte wat in die jaarlikse prestasieverslag van die entiteit vir die jaar geëindig 31 Maart 2018 aangebied word.

Doelwit	Bladsye in die jaarlikse prestasieverslag
Strategiese doelwit: Bestuur van 'n geïntegreerde erfenishulpbronbestuurstelsel in die Wes-Kaap	25 – 27

14. Ek het prosedures uitgevoer om vas te stel of die gerapporteerde prestasie-inligting behoorlik aangebied is en of prestasie in ooreenstemming was met die goedgekeurde prestasiebeplanningsdokumente. Ek het verdere prosedures uitgevoer om te bepaal of die aanwysers en verwante teikens meetbaar en relevant was, en ek het die betroubaarheid van die gerapporteerde prestasie-inligting geassesseer om vas te stel of dit geldig, akkuraat en volledig was.

15. Ek het nie enige wesentlike bevindinge oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting vir die volgende doelwitte geopper nie:

- Strategiese doelwit: Bestuur van 'n geïntegreerde erfenishulpbronbestuurstelsel in die Wes-Kaap

Ander aangeleenthede

Bereiking van beplande teikens

16. Raadpleeg die jaarlikse prestasieverslag op bladsy 25 tot 27 vir inligting oor die bereiking van beplande teikens vir die jaar en verduidelikings wat gegee word vir die oorprestasie ten opsigte van 'n aantal teikens.

Verslag oor die oudit van nakoming van wetgewing

Inleiding en omvang

17. Ooreenkomstig die WOO en die algemene kennisgewing uitgereik ingevolge daarvan, het ek 'n verantwoordelikheid om wesentlike bevindinge oor nakoming deur die entiteit ten opsigte van spesifieke aangeleenthede in belangrike wetgewing

te rapporteer. Ek het die prosedures uitgevoer om bevindinge te identifiseer, maar nie om bewyse te bekom om versekering uit te spreek nie.

18. Ek het geen wesentlike bevindinge oor nakoming ten opsigte van spesifieke aangeleenthede in belangrike wetgewing, soos uiteengesit in die algemene kennisgewing uitgereik ingevolge die WOO, geopper nie.

Ander inligting

19. Die rekenpligtige gesag is verantwoordelik vir die ander inligting. Die ander inligting bestaan uit die inligting ingesluit by die jaarverslag, wat die direkteursverslag, die verslag van die ouditkomitee en die maatskappysekretaris se sertifikaat soos vereis deur die Maatskappywet van Suid-Afrika (7 van 2008) insluit. Die ander inligting sluit nie die finansiële state, die ouditeursverslag en die geselekteerde doelwitte wat in die jaarlikse prestasieverslag aangebied word en waarvoor spesifiek in hierdie ouditeursverslag gerapporteer word, in nie.
20. My mening oor die finansiële state en bevindinge oor die gerapporteerde prestasie-inligting en nakoming van wetgewing dek nie die ander inligting nie en ek spreek nie 'n auditmening of enige vorm van versekeringsgevolgtrekking daarvoor uit nie.
21. Met betrekking tot my audit, is dit my verantwoordelikheid om die inligting te lees en om sodoende te oorweeg of die ander inligting wesentlik inkonsekwent is ten opsigte van die finansiële state en die geselekteerde doelwitte wat in die jaarlikse prestasieverslag aangebied word, of my kennis verkry in die audit, of andersins blyk 'n wesentlike wanvoorstelling te wees.
22. Indien ek op grond van die werk wat ek gedoen het, tot die gevolgtrekking kom dat daar 'n wesentlike wanvoorstelling in hierdie ander inligting is, moet ek daardie feit rapporteer.
23. Ek het nie die ander inligting voor die datum van hierdie ouditeursverslag ontvang nie. Nadat ek hierdie inligting ontvang en gelees het, en indien ek tot die slotsom kom dat daar 'n wesentlike wanvoorstelling is, moet ek die aangeleentheid kommunikeer aan diegene wat belas is met staatsbestuur en ek moet versoek dat die ander inligting reggestel word. Indien die ander inligting nie reggestel word nie, sal ek moontlik hierdie ouditeursverslag moet terugtrek en 'n gewysigde verslag moet uitreik. Indien dit egter reggestel word, sal dit nie nodig wees nie.

Tekortkominge in interne beheer

24. Ek het interne beheer wat op my audit van die finansiële state betrekking het, prestasie-inligting waarvoor verslag gedoen is en die nakoming van toepaslike wetgewing oorweeg. My doelwit was egter nie om enige vorm van versekering daarvoor uit te spreek nie. Ek het nie enige beduidende tekortkominge in interne beheer geïdentifiseer nie.

Auditor - General

Kaapstad

31 Julie 2018



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylaag – Ouditeur-Generaal se verantwoordelikheid vir die auditⁱ

1. As deel van 'n audit ooreenkomstig die internasionale standaard vir auditering oefen ek professionele oordeel uit en handhaaf ek professionele skeptisisme regdeur my audit van die finansiële state en die prosedures wat op gerapporteerde prestasie-inligting vir doelwitte en op die entiteit se nakoming ten opsigte van die geselekteerde vakinhoud uitgevoer is.

Finansiële state

2. Benewens my verantwoordelikheid vir die audit van die finansiële state soos beskryf in hierdie ouditeursverslag, doen ek ook die volgende:
 - Identifiseer en assesser die risiko's van wesentlike wanvoorstelling van die finansiële state hetsy weens bedrog of fout, ontwerp en voer prosedures uit wat op daardie risiko's reageer, en verkry auditbewys wat voldoende en gepas is om 'n basis vir my mening daar te stel. Die risiko om 'n wesentlike wanvoorstelling weens bedrog nie op te spoor nie, is groter as een wat die gevolg van fout is, aangesien bedrog samespanning, vervalsing, doelbewuste weglatings, wanvoorstellings of die opheffing van interne beheer kan behels.
 - Verkry 'n begrip van interne beheer wat relevant is vir die audit ten einde auditprosedures op te stel wat gepas is vir die omstandighede, maar nie met die doel om 'n mening oor die doeltreffendheid van die entiteit se interne beheer uit te spreek nie.
 - Evalueer die gepastheid van rekeningkundige beleide wat gebruik is en die redelikheid van rekeningkundige skattings en verwante openbaarmakings wat deur die rekenpligtige gesag gedoen is.
 - Kom tot 'n gevolgtrekking oor die gepastheid van die rekenpligtige gesag se gebruik van die lopende saak-basis vir rekeningkunde in die opstel van die finansiële state. Ek kom ook op grond van die auditbewyse wat verkry is tot 'n gevolgtrekking of daar 'n wesentlike onsekerheid bestaan ten opsigte van gebeurtenisse of toestande wat beduidende twyfel kan laat ontstaan oor Erfenis Wes-Kaap se vermoë om as 'n lopende saak voort te gaan. Indien ek tot die gevolgtrekking kom dat wesentlike onsekerheid bestaan, moet ek in my ouditeursverslag die aandag vestig op die verwante openbaarmakings in die finansiële state oor die wesentlike onsekerheid of, indien sodanige openbaarmakings onvoldoende is, om die mening oor die finansiële state te wysig. My gevolgtrekkings word gebaseer op die inligting wat op die datum van hierdie ouditeursverslag aan my beskikbaar is. Toekomstige gebeure of toestande kan egter meebring dat 'n entiteit ophou om as 'n lopende saak voort te gaan.
 - Evalueer die algemene aanbieding, struktuur en inhoud van die finansiële state, met inbegrip van die openbaarmakings, en of die finansiële state die onderliggende transaksies en gebeure verteenwoordig op 'n manier wat 'n billike voorstelling is.

Kommunikasie met diegene wat met staatsbestuur belas is

3. Ek kommunikeer met die rekenpligtige gesag in verband met, onder andere, die beplande omvang en tydsberekening van die oudit en belangrike ouditbevindinge, waaronder enige beduidende gebreke in interne beheer wat ek tydens my oudit geïdentifiseer het.
4. Ek bevestig ook aan die rekenpligtige gesag dat ek aan toepaslike etiese vereistes ten opsigte van onafhanklikheid voldoen het, en ek kommunikeer alle verhoudings en ander aangeleenthede wat redelik beskou kan word as kwessies wat 'n invloed het op my onafhanklikheid, en waar van toepassing, verwante beveiligingsmaatreëls.

Ouditeur-Generaal se verantwoordelikhede vir die oudit van die finansiële state

Die bylaag wat die Ouditeur-Generaal se verantwoordelikhede vir die oudit beskryf, moet by die ouditeur se verslag ingesluit word. Dit beteken dat die bylaag direk na/saam met die ouditeursverslag ingesluit moet word wanneer dit by die geouditeerde se jaarverslag ingesluit word om gedruk te word. Dit kan nie op 'n ander plek in die jaarverslag verskyn nie.

Die bylaag by die ouditeursverslag moet weggelaat word wanneer die mening verwerp word.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Algemene Inligting

Aard van onderneming en vernaamste aktiwiteite	Erfenis Wes-Kaap moet die bevordering van bewaring van die erfenisomgewing in die Wes-Kaap reguleer en monitor.
Geregistreerde kantoor	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Besigheidsadres	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
Posadres	Posbus 1665 Kaapstad 8000
Bankiers	Nedbank ABSA Bank

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Die verslae en state hier onder uiteengesit, bestaan uit die finansiële jaarstate wat aan die provinsiale wetgewer voorgelê is:

Inhoudsopgawe

Staat van Finansiële Posisie

Staat van Finansiële Prestasie

Staat van Veranderinge in Netto Bates

Kontantvloeistaat

Staat van Vergelyking van Begroting en Werklike Bedrae

Rekeningkundige Beleide

Aantekeninge by die Finansiële Jaarstate

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Staat van Finansiële Posisie soos op 31 Maart 2018

	Aantekening(e)	2018 R '000	2017 R '000
Bates			
Lopende Bates			
Kontant en kontantekwivalente	3	7 616	6 363
Inventarisse	4	123	123
Ontvangbare rekeninge van ruiltransaksies	5	141	110
Ontvangbare rekeninge van nieruiltransaksies	6	-	1 200
		<u>7 880</u>	<u>7 796</u>
Totale Bates		<u>7 880</u>	<u>7 796</u>
Laste			
Lopende Laste			
Betaalbare rekeninge van ruiltransaksies	7	100	12
Onbestede voorwaardelike toelae en ontvangste	8	716	555
		<u>816</u>	<u>567</u>
Totale Laste		<u>816</u>	<u>567</u>
Netto Bates		<u>7 064</u>	<u>7 229</u>
Opgelope oorskot		7 064	7 229

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Staat van Finansiële Prestasie

	Aantekening(e)	2018 R '000	2017 R '000
Inkomste			
Inkomste uit ruiltransaksies			
Erfenis-aansoekgelde	9	845	787
Rente ontvang	10	559	472
Totale inkomste uit ruiltransaksies		1 404	1 259
Inkomste uit nieruiltransaksies			
Ander inkomste uit nieruiltransaksies	11	546	526
Gebruik van voorwaardelike toelae	12	38	15
Oordragte en subsidies ontvang	13	1 611	3 000
Totale Inkomste uit nieruiltransaksies		2 195	3 541
Totale inkomste		3 599	4 800
Besteding			
Ouditgelde	14	(86)	(81)
Konsultasie- en professionele gelde	15	(708)	(1 273)
Algemene uitgawes	16	(2 013)	(1 322)
Ledegelde	17	(957)	(906)
Totale besteding		(3 764)	(3 582)
(Tekort) oorskot vir die jaar		(165)	1 218

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Staat van Veranderinge in Netto Bates

	Opgelope oorskot	Totale netto bates
	R '000	R '000
Saldo soos op 01 April 2016	6 011	6 011
Veranderinge in netto bates		
Oorskot vir die jaar	1 218	1 218
Totale veranderinge	1 218	1 218
Saldo soos op 01 April 2017	7 229	7 229
Veranderinge in netto bates		
Tekort vir die jaar	(165)	(165)
Totale veranderinge	(165)	(165)
Saldo soos op 31 Maart 2018	7 064	7 064

ERFENIS WES-KAAP

Finansiële Jaartstate vir die jaar geëindig 31 Maart 2018

Kontantvloeistaat

		2018 R '000	2017 R '000
Kontantvloei uit bedryfsaktiwiteite			
Ontvangste			
Kontant ontvang		3 696	3 280
Rente ontvang		527	467
		<u>4 223</u>	<u>3 747</u>
Betalings			
Kontant betaal aan verskaffers en werknemers		(2 970)	(3 230)
Netto kontantvloei uit bedryfsaktiwiteite	18	<u>1 253</u>	<u>517</u>
Netto toename in kontant en kontantekwivalente			
Kontant en kontantekwivalente aan die begin van die jaar		6 363	5 846
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>7 616</u>	<u>6 363</u>

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Staat van Vergelyking van Begroting en Werklike Bedrae

Begroting op Kontantbasis

Goedgekeurde begroting	Aanpassings bedrae op vergelykende basis	Finale Begroting	Werklike	Verskil tussen finale begroting en werklike begroting	Verwysing
R '000	R '000	R '000	R '000	R '000	
Staat van Finansiële Prestasie					
Inkomste					
Inkomste uit ruiltransaksies					
Erfenis-aansoekgelde	709	-	709	845	136 25.1
Rente ontvang	355	-	355	559	204 25.2
Totale inkomste uit ruiltransaksies	1 064	-	1 064	1 404	340
Inkomste uit nieruiltransaksies					
Oordrag-inkomste					
Voorwaardelike toelae – Lotto-befondsing	557	-	557	38	(519) 25.3
Ander inkomste uit nieruiltransaksies	-	-	-	546	546 25.4
Oordragte en subsidies ontvang	1 611	-	1 611	1 611	-
Totale inkomste uit nieruiltransaksies	2 168	-	2 168	2 195	27
Totale inkomste	3 232	-	3 232	3 599	367
Besteding					
Ledegelde	(850)	-	(850)	(957)	(107) 25.5
Ouditgelde	(100)	-	(100)	(86)	14
Algemene uitgawes	(2 282)	-	(2 282)	(2 721)	(439) 25.6
Totale besteding	(3 232)	-	(3 232)	(3 764)	(532)
Tekort voor belasting	-	-	-	(165)	(165)
Werklike bedrag op Vergelykende Basis soos aangebied in die Begroting en Werklike Vergelykende Staat	-	-	-	(165)	(165)
Rekonsiliasie					
Basisverskil					
Bedryf			(165)		
Tydsberekeningverskil					
Bedryf			-		
Entiteitsverskil					
Bedryf			-		
Werklike bedrag in die Staat van Finansiële Prestasie			(165)		

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Rekeningkundige Beleide

1. Aanbieding van Finansiële Jaarstate

Die finansiële jaarstate is voorberei ooreenkomstig die Standaard van Algemeen Erkende Rekeningkundige Praktyk (AARP) wat deur die Raad op Rekeningkundige Standaard uitgereik is ingevolge artikel 91(1) van die Wet op Openbare Finansiële Bestuur (1 van 1999).

Hierdie finansiële state is op 'n aanwasbasis voorberei ooreenkomstig die historiese kostekonvensie as die basis van meting, tensy anders gespesifiseer. Hulle word in Suid-Afrikaanse Rand aangebied.

Alle syfers is tot die naaste duisend afgerond.

'n Opsomming van die belangrike rekeningkundige beleide, wat deurlopend toegepas in die voorbereiding van hierdie finansiële jaarstate, word hier onder openbaar gemaak.

1.1 Lopende saak-aanname

Hierdie finansiële jaarstate is voorberei gebaseer op die verwagting dat die entiteit sal voortgaan om vir ten minste die volgende 12 maande as 'n lopende saak bedryf te word.

1.2 Beduidende oordele en bronne van ramingsonsekerheid

Die entiteit maak beramings en aannames omtrent die toekoms. Die gevolglike rekenkundige beramings sal, per definisie, selde gelyk wees aan die verwante werklike resultate. Ramings en oordele word deurlopend geëvalueer en is gebaseer op historiese ervaring en ander faktore, met inbegrip van verwagtinge van toekomstige gebeure wat geglo word om redelik te wees onder die omstandighede. Die ramings en aannames wat 'n beduidende risiko het om 'n wesenlike aanpassing aan die drawaarde van bates en laste binne die volgende boekjaar te maak, word hier onder bespreek.

Ontvangbare rekeninge

Die entiteit assesser sy ontvangbare rekeninge vir verswakking aan die einde van elke verslagtydperk. By die bepaling of 'n verswakkingverlies as 'n oorskot of tekort aangeteken moet word, oordeel die entiteit of daar waarneembare data is wat 'n merkbare afname in die beraamde toekomstige kontantvloei uit 'n finansiële bate toon.

Die verswakking vir ontvangbare rekeninge word bereken op 'n portefeuljebasis, gebaseer op historiese verliesverhoudings, aangepas vir nasionale en nywerheidspesifieke ekonomiese toestande en ander aanwysers beskikbaar op die verslagdatum wat korreleer met wanbetalings op die portefeulje. Hierdie jaarlikse verliesverhoudings word toegepas op leningsaldo's in die portefeulje en by die tydperk van die beraamde verlies aangepas.

Voorsiening vir verswakking

'n Beraming vir die verswakking van ontvangbare rekeninge word gemaak wanneer vordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir verswakkingsskuld sal slegs op ontvangbare handelsrekeninge bereken word. Die entiteit se totale verswakkingvoorsiening sal óf per individuele debiteur óf ten minste per risikokategorie bereken word.

1.3 Finansiële instrumente

Die entiteit se finansiële instrumente word gekategoriseer as óf finansiële bates óf laste.

'n Finansiële instrument is enige kontrak wat aanleiding gee tot 'n finansiële bate vir een entiteit en 'n finansiële las of 'n residuele belang van 'n ander entiteit.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus basiese terugbetalings, plus of minus die opgelope amortisasie met behulp van die effektiewe rente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of met behulp van 'n toelaagrekening) vir verswakking of nieinvorderbaarheid.

Rentekoersrisiko is die risiko dat die billike waarde of toekomstige kontantvloei van 'n finansiële instrument sal fluktueer weens veranderinge in markrentekoerse.

Lenings wat betaalbaar is, is finansiële laste, buiten korttermyn- betaalbare rekeninge op gewone kredietterme.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Rekeningkundige Beleide

1.3 Finansiële instrumente (vervolg)

Klassifikasie

Die entiteit het die onderstaande soorte finansiële bates (klasse en kategorie) soos op die voorkant van die staat van finansiële posisie of in die aantekeninge daarby gereflekteer:

Klas

Ontvangbare rekeninge van ruiltransaksies
Ontvangbare rekeninge van nieruiltransaksies
en kontantekwivalente

Kategorie

Finansiële bate gemeet teen geamortiseerde koste
Finansiële bate gemeet teen geamortiseerde koste
Finansiële bate gemeet teen geamortiseerde koste
Kontant

Die entiteit het die onderstaande soorte finansiële laste (klasse en kategorie) soos op die voorkant van die staat van finansiële posisie of in die aantekeninge daarby gereflekteer:

Klas

Betaalbare rekeninge van ruiltransaksies

Kategorie

Finansiële las gemeet aan geamortiseerde koste

Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit meet 'n finansiële bate en finansiële las, afgesien van dié wat daarna teen billike waarde gemeet word, aanvanklik op sy billike waarde plus transaksiekoste wat direk toe te skryf is aan die verkryging of uitreiking van die finansiële bate of finansiële las.

Die entiteit meet alle ander finansiële bates en finansiële laste aanvanklik teen billike waarde.

Die entiteit assesser eers of die wese van 'n vergunningslening in werklikheid 'n lening is. Met aanvanklike erkenning ontleed die entiteit 'n vergunningslening in sy komponentdele en gee van elke komponent afsonderlik rekenskap. Die entiteit gee rekenskap van daardie deel van 'n vergunningslening wat:

- 'n maatskaplike voordeel is ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State, waar dit die uitreiker van die lening is; of
- nieruilinkomste, in ooreenstemming met die Standaard van AERP oor inkomste uit nieruiltransaksies (belastings en oordragte) is, waar dit die ontvanger van die lening is.

Daaropvolgende meting van finansiële bates en finansiële laste

Die entiteit meet alle finansiële bates en finansiële laste ná aanvanklike erkenning met behulp van die onderstaande kategorieë:

- Finansiële instrumente teen billike waarde.
- Finansiële instrumente teen geamortiseerde koste.
- Finansiële instrumente teen koste.

Alle finansiële bates gemeet aan geamortiseerde koste, of koste, is onderworpe aan 'n hersiening van die verswakking.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus basiese terugbetalings, plus of minus die opgelope amortisasie met behulp van die effektiewe rente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of met behulp van 'n toelaagrekening) vir verswakking of nieinvorderbaarheid in die geval van 'n finansiële bate.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Rekeningkundige Beleide

1.3 Finansiële instrumente (vervolg)

Oorwegings by die meting van billike waarde

Die beste bewys van billike waarde is gekwoteerde pryse in 'n aktiewe mark. Indien die mark vir 'n finansiële instrument nie aktief is nie, bepaal die entiteit billike waarde met behulp van 'n skattingstegniek. Die doel van die gebruik van 'n skattingstegniek is om te bepaal wat die transaksieprys sou gewees het op die metingsdatum in 'n ruil sonder bevoorregting deur normale bedryfsoorwegings. Skattingstegnieke sluit in die gebruik van onlangse marktransaksies sonder bevoorregting tussen kundige, gewillige partye, indien beskikbaar, met verwysing na die heersende billike waarde van 'n ander instrument wat wesenlik dieselfde is, verdiskonteerde kontantstroomontleding en opsieprysbepalingsmodelle. Indien daar 'n skattingstegniek is wat algemeen deur markdeelnemers gebruik word om die prys van die instrument te bepaal en daar is bewys dat daardie tegniek betroubare ramings van pryse wat in werklike marktransaksies verkry is, verskaf, gebruik die entiteit daardie tegniek. Die gekose skattingstegniek maak maksimum gebruik van markinsette en steun so min as moontlik op entiteit-spesifieke insette. Dit inkorporeer alle faktore wat markdeelnemers sou oorweeg by die vasstelling van 'n prys en is in ooreenstemming met aanvaarde ekonomiese metodologieë om pryse van finansiële instrumente te bepaal. Die entiteit kalibreer die skattingstegniek van tyd tot tyd en toets dit vir geldigheid met behulp van pryse van enige waarneembare heersende marktransaksies in dieselfde instrument (m.a.w. sonder wysiging of herverpakking) of gebaseer op enige beskikbare waarneembare markdata.

Korttermyn- ontvangbare rekeninge en betaalbare rekeninge word nie verdiskonteer nie waar die aanvanklike krediettydperk toegestaan of ontvang in ooreenstemming is met voorwaardes wat in die openbare sektor gebruik word, óf deur gevestigde praktyke óf deur wetgewing.

Winste en verliese

'n Wins of verlies wat ontstaan uit 'n verandering in die billike waarde van 'n finansiële bate of finansiële las gemeet teen billike waarde word in oorskot of tekort erken.

Vir finansiële bates en finansiële laste gemeet teen geamortiseerde koste of koste, word 'n wins of verlies in oorskot of tekort erken wanneer die finansiële bate of finansiële las ondergaan of verswak is, of deur die amortisasieproses.

Verwakking en oninvorderbaarheid van finansiële bates

Die entiteit assesser aan die einde van elke verslagtydperk of daar enige objektiewe bewys is dat 'n finansiële bate of groep finansiële bates verswak is.

Vir bedrae verskuldig aan die entiteit, word beduidende finansiële probleme van die ontvangbare rekening, die waarskynlikheid dat die ontvangbare rekening bankrot sal speel en wanbetaling van betalings almal as aanwysers van verswakking beskou.

Finansiële bates gemeet teen geamortiseerde koste:

Indien daar objektiewe bewys is dat 'n verswakkingsverlies van finansiële bates gemeet teen geamortiseerde koste gely is, word die bedrag van die verlies gemeet as die verskil tussen die bate se drabedrag en die heersende waarde van beraamde toekomstige kontantvloei (met uitsondering van toekomstige kredietverliese wat nie gely is nie) verdiskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word verminder met behulp van 'n toelaagrekening. Die bedrag van die verlies word as 'n oorskot of tekort erken.

Indien, in 'n daaropvolgende tydperk, die bedrag van die verswakkingsverlies afneem en die afname objektief in verband gebring kan word met 'n gebeurtenis wat voorgekom het ná die verswakking erken is, word die vorige erkende verswakkingsverlies omgekeer deur 'n toelaagrekening aan te pas. Die omkering lei nie tot 'n drabedrag van die finansiële bate wat dit wat die geamortiseerde koste sou gewees het oorskry nie, sou die verswakking nie op die datum waarop die verswakking omgekeer is, erken gewees het nie. Die bedrag van die omkering word in oorskot of tekort erken.

Waar finansiële bates met behulp van 'n toelaagrekening verswak is, word die bedrag van die verlies erken in oorskot of tekort binne bedryfsuitgawes. Wanneer sodanige finansiële bates afgeskryf word, word die afskrywing gemaak teen die betrokke toelaagrekening. Daaropvolgende invorderings van bedrae wat tevore afgeskryf is, word teen bedryfsuitgawes gekrediteer.

Finansiële bates gemeet teen koste:

Indien daar objektiewe bewys is dat 'n verswakkingsverlies gely is op 'n belegging in 'n residuele belang wat nie teen billike waarde gemeet word nie omdat die billike waarde daarvan nie betroubaar gemeet kan word nie, word die bedrag van die verswakkingsverlies gemeet as die verskil tussen die drabedrag van die finansiële bate en die heersende waarde van beraamde toekomstige kontantvloei verdiskonteer teen die heersende markopbrengskoers vir 'n soortgelyke finansiële bate. Sodanige verswakkingsverliese word nie omgekeer nie.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Rekeningkundige Beleide

1.3 Finansiële instrumente (vervolg)

Onterkenning

Finansiële bates

Die entiteit ontken finansiële bates met behulp van handelsdatumrekeningkunde.

Die entiteit ontken 'n finansiële bate slegs wanneer:

- die kontraktuele regte op die kontantvloeï uit die finansiële bate verstryk, geskik word of kwytgeskeld word;
- die entiteit al die risiko's en belonings van eienaarskap van die finansiële bate na 'n ander party oordra; of
- die entiteit, ondanks die behoud van sommige beduidende risiko's en belonings van eienaarskap van die finansiële bate, beheer van die bate na 'n ander party oorgedra het en die ander party die praktiese vermoë het om die bate in sy geheel aan 'n onverwante derde party te verkoop, en daardie vermoë eensydig kan uitoefen en sonder die nodigheid daarvan om addisionele beperkings op die oordrag af te dwing. In hierdie geval:
 - ontken die entiteit die bate; en
 - erken afsonderlik enige regte en verpligtinge geskep of behou tydens die oordrag.

Die drabedrag van die oorgedraagde bate word tussen die regte of verpligtinge behou en dié oorgedra verdeel op die basis van hulle relatiewe billike waardes op die oordragdatum. Nuut geskepte regte en verpligtinge word gemeet teen hulle billike waardes op daardie datum. Enige verskil tussen die teenprestasie ontvang en die bedrae erken en ontken, word in oorskot of tekort in die tydperk van die oordrag erken.

By ontkenning van 'n finansiële bate in sy geheel, word die verskil tussen die drabedrag en die som van die teenprestasie ontvang as 'n oorskot of tekort erken.

Finansiële laste

Die entiteit verwyder 'n finansiële las (of 'n deel van 'n finansiële las) van sy staat van finansiële posisie wanneer dit tenietgedoen word – m.a.w. wanneer die verpligting gespesifiseer in die kontrak afgelos word, gekanselleer word, verstryk of kwytgeskeld word.

Van 'n uitruiling tussen 'n bestaande lener en uitlener van skuldinstrumente met wesenlik verskillende voorwaardes word rekenskap gegee as sou die oorspronklike finansiële las tenietgedoen wees en 'n nuwe finansiële las erken word. Op dieselfde wyse word van 'n wesenlike wysiging van die voorwaardes van 'n bestaande finansiële las of 'n deel daarvan rekenskap gegee as sou die oorspronklike finansiële las tenietgedoen wees en 'n nuwe finansiële las erken word.

Die verskil tussen die drabedrag van 'n finansiële las (of deel van 'n finansiële las) tenietgedoen of oorgedra na 'n ander party en die teenprestasie betaal, met inbegrip van enige niekontantbates oorgedra of laste veronderstel, word as 'n oorskot of tekort erken. Van enige laste wat kwytgeskeld, vergewe of deur 'n ander entiteit deur middel van 'n nieruiltransaksie oorgeneem word, word rekenskap gegee ooreenkomstig die Standaard van AERP op Inkomste uit Nieruiltransaksies (Belastings en Oordragte).

1.4 Inventarisse

Inventarisse word aanvanklik teen koste gemeet, behalwe waar inventarisse deur 'n nieruiltransaksie verkry word. Dan is hulle koste hulle billike waarde soos op die datum van verkryging.

Latere inventarisse word gemeet teen koste of netto realiseerbare waarde, wat ook al die laagste.

Inventarisse word gemeet teen koste of heersende vervangingskoste, wat ook al die laagste, waar hulle gehou word vir:

- verspreiding teen geen koste nie of teen 'n nominale bedrag; of
- verbruik in die produksieproses van goedere om versprei te word teen geen koste nie of teen 'n nominale bedrag.

Netto realiseerbare waarde is die beraamde verkoopprijs in die gewone verloop van bedrywighede minus die beraamde koste van voltooiing en die beraamde koste nodig vir die verkoop, ruiling of verspreiding.

1.5 Onvoorsiene laste

'n Beraming van onvoorsiene laste word gemaak wanneer die entiteit 'n regsverpligting weens gebeure in die verlede het, dit waarskynlik is dat 'n uitvloeï van hulpbronne nodig sal wees om die verpligting te skik en 'n betroubare raming van die bedrag verwant aan die verpligting gemaak kan word.

Onvoorsiene laste word nie erken nie. Onvoorsiene gebeurlikhede word in aantekening 20 openbaar gemaak.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Rekeningkundige Beleide

1.6 Verpligtinge

Items word as verpligtinge geklassifiseer wanneer die entiteit sigself tot toekomstige transaksies wat normaalweg tot die uitvloei van kontant lei, verbind het.

Openbaarmakings word vereis ten opsigte van onerkende kontraktuele verbintenisse.

Verpligtinge waarvoor openbaarmaking nodig is om 'n billike aanbieding te verkry, moet openbaar gemaak word in 'n aantekening by die finansiële state indien die onderstaande kriteria albei nagekom word:

- kontrakte moet nie kanselleerbaar wees nie of slegs teen aansienlike koste kanselleerbaar wees (byvoorbeeld, kontrakte vir instandhoudingsdienste vir rekenaars of geboue); en
- kontrakte moet verband hou met iets anders as die roetine, bestendige staatsfunksies van die entiteit – salarisverpligtinge wat met dienskontrakte of verpligtinge rakende maatskaplike sekerheid, is dus uitgesluit.

1.7 Inkomste uit ruiltransaksies

Erkenning

Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en wanneer die bedrag van inkomste betroubaar gemeet kan word, en spesifieke kriteria vir die entiteit se aktiwiteite nagekom is. Inkomste uit die lewering van dienste word erken as 'n oorskot of tekort in verhouding tot die stadium van afhandeling van die transaksie op die verslagdatum.

'n Ruiltransaksie is 'n transaksie waarin die entiteit bates of dienste ontvang, of aanspreeklikhede laat uitwis en direk ongeveer die gelyke waarde in ruil aan die ander party gee (hoofsaaklik in die vorm van goedere, dienste of die gebruik van bates).

Meting

Inkomste word gemeet teen die billike waarde van die vergoeding wat ontvang is of ontvangbaar is. Die bedrag word nie as betroubaar meetbaar beskou totdat alle gebeurlikhede in verband met die transaksie afgehandel is nie.

Rente, tantième en dividende

Rente word erken, as 'n oorskot of tekort, met behulp van die effektiewerentekoersmetode.

1.8 Inkomste uit nieruiltransaksies

Erkenning

'n Invloei van hulpbronne uit 'n nieruiltransaksie wat as 'n bate erken word, word as inkomste erken, buiten tot die mate wat 'n aanspreeklikheid ook ten opsigte van dieselfde invloei erken word.

Aangesien die entiteit 'n huidige verpligting bevredig wat erken word as 'n aanspreeklikheid met betrekking tot 'n invloei van hulpbronne uit 'n nieruiltransaksie wat as 'n bate erken word, verminder dit die drabedrag van die aanspreeklikheid wat erken word en erken dit 'n bedrag van inkomste gelyk aan daardie vermindering.

Meting

Inkomste uit 'n nieruiltransaksie word gemeet teen die bedrag van die toename in netto bates wat deur die entiteit erken word.

Wanneer die entiteit weens 'n nieruiltransaksie 'n bate erken, erken die entiteit ook inkomste ekwivalent aan die bedrag van die bate gemeet teen die billike waarde daarvan soos op die datum van verkryging, tensy daar ook van die entiteit verwag word om 'n aanspreeklikheid te erken. Waar 'n aanspreeklikheid erken moet word, sal dit gemeet word as die beste beraming van die bedrag wat nodig is om die verpligting af te betaal op die verslagdatum, en die bedrag van die toename in netto bates, indien enige, wat as inkomste erken word. Wanneer 'n aanspreeklikheid later verlaag word omdat 'n belasbare gebeurlikheid plaasvind of 'n voorwaarde nagekom word, word die bedrag van die verlaging in die las as inkomste erken.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Rekeningkundige Beleide

1.8 Inkomste uit nieruiltransaksies (vervolg)

Voorwaardelike toelaes en ontvangste

Inkomste wat uit voorwaardelike toelaes, donasies en befondsing ontvang word, word as inkomste erken tot die mate waartoe die entiteit voldoen het aan enige van die kriteria, voorwaardes of verpligtinge wat in die ooreenkoms vervat is. Die mate waartoe daar nie aan die kriteria, voorwaardes of verpligtinge voldoen is nie, word as 'n las erken.

Daar word met rente wat op beleggings verdien is, gehandel ooreenkomstig die voorwaardes van die toekenning. As dit aan die verlener betaalbaar is, word dit as deel van die las aangeteken en indien nie, word dit as rente verdien in die staat van finansiële prestasie erken.

Toekennings wat die entiteit vergoed vir uitgawes wat aangegaan is, word op 'n stelselmatige grondslag as 'n oorskot of tekort erken in dieselfde jaar as waarin die uitgawes erken word.

Dienste in natura

Dienste in natura is dienste wat kosteloos deur individue aan entiteite gelewer word, maar wat aan bepalings onderworpe kan wees. Staatsdienspersoneel verleen waardevolle ondersteuning aan hierdie entiteit in die verwesenliking van sy doelwitte. Die diens wat gelewer word, kan betroubaar gemeet word en dit word dus in die staat van finansiële prestasie erken en in die aantekeninge by die finansiële state openbaar gemaak.

1.9 Omskakeling van buitelandse geldeenhede

Transaksies in buitelandse geldeenhede

'n Transaksie in 'n buitelandse geldeenheid word in Rand opgeteken wanneer dit die eerste keer erken word. Die lokowisselkoers tussen die funksionele geldeenheid en die buitelandse geldeenheid op die datum van die transaksie word op die bedrag in die buitelandse geldeenheid toegepas.

Transaksies wat in buitelandse geldeenhede gedenomineer word, word omgeskakel teen die wisselkoers wat op die transaksiedatum geldig was. Monetêre items wat in buitelandse geldeenhede gedenomineer word, word omgeskakel teen die wisselkoers wat op die verslagdatum geldig was. Winste of verliese wat uit transaksies voortspruit, word teen oorskot/tekort verreken.

1.10 Vergelykende syfers

Waar nodig, is vergelykende syfers hergeklassifiseer om aan te pas by veranderinge in aanbieding in die huidige jaar.

1.11 Besteding

Vrugtelose en verkwistende uitgawes:

Vrugtelose en verkwistende uitgawes word as 'n bate in die staat van finansiële posisie erken totdat die uitgawe vanaf die verantwoordelike persoon verhaal is of as oninbaar in die staat van finansiële prestasie afgeskryf is.

Onreëlmatige uitgawes

Onreëlmatige uitgawes word as 'n uitgawe in die staat van finansiële prestasie erken. Indien die uitgawe nie deur die tersaaklike gesag gekondoneer word nie, word dit as 'n bate gehanteer tot dit verhaal word of as oninbaar afgeskryf word.

Oordragte en subsidies

Oordragte en subsidies word as 'n uitgawe erken wanneer die finale magtiging vir betaling op die stelsel (nie later nie as 31 Maart elke jaar) ingevoer word.

1.12 Opgelope oorskot

Die opgelope oorskot verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige surplusse en tekorte wat gedurende 'n spesifieke boekjaar gerealiseer word, word teen opgelope oorskot/tekort gekrediteer/gedebiteer. Aanpassings van 'n vorige jaar wat met inkomste en besteding verband hou, word teen opgelope oorskot gedebiteer/gekrediteer wanneer retrospektiewe aanpassings gemaak word.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Rekeningkundige Beleide

1.13 Begrotingsinligting

Die goedgekeurde begroting word op 'n kontantbasis voorberei en aangebied deur ekonomiese klassifikasie wat met prestasieuitkomsdoelwitte verbind is.

Die goedgekeurde begroting dek die fiskale tydperk van 2017/04/01 tot 2018/03/31.

Die finansiële jaarstate en die begroting is nie op dieselfde basis van rekeningkunde nie, en daarom is 'n vergelyking met die gegroete bedrae vir die verslagtydperk ingesluit by die Staat van Vergelyking van Begroting en Werklike Bedrae.

1.14 Verwante partye

'n Verwante party is 'n persoon of 'n entiteit met die vermoë om die ander party te beheer of gesamentlike te beheer, of om beduidende invloed oor die ander party uit te oefen, of *vice versa*, of 'n entiteit wat aan gemeenskaplike beheer of gesamentlike beheer onderworpe is.

Beheer is die mag om die finansiële en bedryfsbeleide van 'n entiteit te beheer om sodoende voordele uit die entiteit se aktiwiteite te ontvang.

Gesamentlike beheer is die ooreengekome deel van beheer oor 'n aktiwiteit deur middel van 'n bindende ooreenkoms en bestaan slegs wanneer die strategiese finansiële en bedryfsbesluite met betrekking tot die aktiwiteit die eenparige toestemming van die partye wat in beheer is, vereis.

Transaksies tussen verwante partye is 'n oordrag van hulpbronne, dienste of verpligtinge tussen die entiteit wat verslag doen en 'n verwante party, ongeag of 'n prys gehef word.

Beduidende invloed is die mag om deel te neem aan die entiteit se besluite rakende finansies sowel as aan bedryfsbesluite, maar is nie beheer oor daardie beleide nie.

Bestuur is die persone wat verantwoordelik is vir beplanning, leidinggewing en beheer oor die aktiwiteite van die entiteit, met insluiting van diegene belas met die bestuurstoesig oor die entiteit in ooreenstemming met wetgewing, in gevalle waar daar van hulle verlang word om sodanige funksies te verrig.

Naby familielede van 'n persoon word beskou as daardie familielede wat na verwagting 'n invloed kan hê of wat deur daardie bestuur beïnvloed kan word in hulle transaksies met die entiteit.

Die entiteit is vrygestel van openbaarmakingsvereistes met betrekking tot transaksies met verwante partye indien die transaksie binne die gewone verhouding tussen verskaffer en/of kliënt/ontvanger plaasvind op voorwaardes en bepalinge wat nie meer of minder gunstig is as dié wat redelik verwag kan word deur die entiteit aanvaar is nie, indien onderhandelinge met daardie individuele entiteit of persoon onder dieselfde omstandighede en op dieselfde voorwaarde en bepalinge is binne die gewone bedryfsparameters wat bepaal is deur die regsmandaat van die entiteit wat verslag doen.

Waar die entiteit in ooreenstemming met die bostaande vrygestel is van die openbaarmakings, maak die entiteit narratiewe inligting oor die aard van die transaksies en die verwante uitstaande saldo's openbaar om die gebruikers van die entiteit se finansiële state in staat te stel om die effek van transaksies met verwante partye op die finansiële jaarstate te verstaan.

1.15 Gebeure na die verslagdatum

Gebeure na die verslagdatum is daardie gebeure, gunstig sowel as ongunstig, wat plaasvind tussen die verslagdatum en die datum waarop toestemming verleen word dat die finansiële state uitgereik kan word. Twee soorte gebeure kan geïdentifiseer word:

- gebeure wat bewys lewer van toestande wat op die verslagdatum bestaan het (die aanpassing van gebeure na die verslagdatum); en
- die gebeure wat 'n aanduiding is van toestande wat na die verslagdatum ontstaan het (die nie-aanpassing van gebeure na die verslagdatum).

Die entiteit sal die bedrag wat in die finansiële state erken word, aanpas om aanpassingsgebeure na die verslagdatum te weerspieël sodra die gebeurtenis plaasgevind het.

Die entiteit sal die aard van die gebeure en 'n beraming van die finansiële effek daarvan openbaar maak of 'n verklaring sal gemaak word dat sodanige beraming nie met betrekking tot alle wesenlike nie-aanpassingsgebeure gemaak kan word nie, waar nie-openbaarmaking 'n invloed kan hê op die ekonomiese besluite van gebruikers wat op grond van die finansiële state geneem word.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Rekeningkundige Beleide

1.16 Belasting op Toegevoegde Waarde (BTW)

Die entiteit is vrygestel van registrasie vir BTW. As enige befondsing egter ontvang word wat vereis dat die entiteit as 'n BTW-handelaar moet registreer, sal sodanige aansoek ingedien word.

ERFENIS WES-KAAP

Jaarlikse Finansiële State vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

	2018 R '000	2017 R '000
2. Nuwe standaarde en interpretasies		
2.1 Standaarde en interpretasies effektief en van krag in die lopende jaar		
In die lopende jaar het die entiteit die volgende standaarde en interpretasies, wat vir die huidige boekjaar van krag is en wat op die werksaamhede betrekking het, aanvaar:		
Standaard/Interpretasie:	Effektiewe datum:	Verwagte uitwerking:
Jaar begin op of na		
• AERP 1 (soos gewysig in 2016): Aanbieding van Finansiële State	01 April 2016	Die uitwerking van die wysiging is nie weselik nie.
• AERP 2 (soos gewysig in 2016): Kontantvloeistate die wysiging is nie weselik nie.	01 April 2016	Die uitwerking van
• AERP 3 (soos gewysig in 2016): Rekeningkundige Beleide, Veranderinge in Rekenkundige Beramings en Foute	01 April 2016	Die uitwerking van die wysiging is nie weselik nie.
• AERP 9 (soos gewysig in 2016): Inkomste uit Ruiltransaksies	01 April 2016	Die uitwerking van die wysiging is nie weselik nie.
• AERP 12 (soos gewysig in 2016): Inventarisse die wysiging is nie weselik nie.	01 April 2016	Die uitwerking van
• AERP 14 (soos gewysig in 2016): Gebeure na die verslagdatum	01 April 2016	Die uitwerking van die wysiging is nie weselik nie.
• AERP 19 (soos gewysig in 2016): Voorsienings, Gebeurlike Laste en Gebeurlike Bates	01 April 2016	Die uitwerking van die wysiging is nie weselik nie.
• AERP 23 (soos gewysig in 2016): Inkomste uit Nieruiltransaksies	01 April 2016	Die uitwerking van die wysiging is nie weselik nie.
• AERP 24 (soos gewysig in 2016): Aanbieding van Begrotingsinligting in Finansiële State		
• AERP 104 (soos gewysig in 2016): Finansiële Instrumente die wysiging is nie weselik nie.	01 April 2016	Die uitwerking van

ERFENIS WES-KAAP

Jaarlikse Finansiële State vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

2. Nuwe standaarde en interpretasies (vervolg)

2.2 Standaarde en interpretasies uitgereik maar nog nie van krag nie

Die entiteit het nie die onderstaande standaarde en interpretasies wat gepubliseer was en gebiedend was vir die entiteit se rekeningkundetydperke beginnende op of na 01 April 2018 of vir later tydperke, toegepas nie:

Standaard/Interpretasie: Jaar begin op of na	Effektiewe datum:	Verwagte uitwerking:
• AERP 34: Afsonderlike Finansiële State daar 'n weselike effek sal wees	Geen effektiewe datum nie	Onwaarskynlik dat
• AERP 35: Gekonsolideerde Finansiële State daar 'n weselike effek sal wees	Geen effektiewe datum nie	Onwaarskynlik dat
• AERP 36: Beleggings in Assosiate en Gesamentlike Ondernemings nie Onwaarskynlik dat daar 'n weselike effek sal wees		Geen effektiewe datum
• AERP 37: Gesamentlike Reëlins daar 'n weselike effek sal wees	Geen effektiewe datum nie	Onwaarskynlik dat
• AERP 38: Openbaarmaking van Belange in Ander Entiteite daar 'n weselike effek sal wees	Geen effektiewe datum nie	Onwaarskynlik dat
• AERP 110: Lewende en Nie-lewende Hulpbronne daar 'n weselike effek sal wees	01 April 2020	Onwaarskynlik dat
• AERP 20: Verwante Partye daar 'n weselike effek sal wees	01 April 2019	Onwaarskynlik dat
• AERP 32: Dienskonsessie-ooreenkomste: Verleener daar 'n weselike effek sal wees	Geen effektiewe datum nie	Onwaarskynlik dat
• AERP 108: Statutêre Ontvangbare Rekeninge daar 'n weselike effek sal wees	01 April 2019	Onwaarskynlik dat
• AERP 109: Rekeningkunde deur Hoofde en Agente daar 'n weselike effek sal wees	Geen effektiewe datum nie	Onwaarskynlik dat

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

	2018 R '000	2017 R '000
3. Kontant en kontantekwivalente		
Kontant en kontantekwivalente bestaan uit:		
Banksaldo's	501	199
Korttermyndeposito's	7 115	6 164
	7 616	6 363
Kredietgehalte van kontant in die bank en korttermyndeposito's, met uitsondering van kontant voorhande		
Kontant en kontantekwivalente bestaan uit kontant en hoogs likiede korttermynbeleggings by geregistreerde bankinstellings met 'n termynverloop van drie maande of minder, en wat aan onbeduidende rentekoersrisiko onderhewig is. Die drabedrag van hierdie bates is by benadering hulle billike waarde.		
4. Inventarisse		
Inventaris	123	123
5. Ontvangbare rekeninge van ruiltransaksies		
Handelsdebiteure	89	90
Opgeloope rente	52	20
	141	110
6. Ontvangbare rekeninge van nieruiltransaksies		
Ander ontvangbare bedrae uit nieruilinkomste	-	1 200
7. Betaalbare rekeninge van ruiltransaksies		
Betalbare handelsrekeninge	100	12
	100	12
8. Onbestede voorwaardelike toelaes		
Onbestede voorwaardelike toelaes en ontvangste bestaan uit:		
Onbestede voorwaardelike toelae – Nasionale Loteryraad	516	555
Onbestede voorwaardelike toelae – Nasionale Departement van Toerisme	200	-
	716	555
Voorwaardelike toelae ontvang van Nasionale Loteryraad vir die bewaringsbestuurplan-projek by Bobbejaanpunt, sowel as van die Nasionale Departement van Toerisme vir die verklarende borde by die Gugulethu Sewe-gedenkteken.		
9. Erfenis-aansoekgelde		
Erfenis-aansoekgelde	845	787

Die toename is weens meer aansoeke as wat verwag is wat gedurende die oorsigjaar ontvang is.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

	2018 R '000	2017 R '000
10. Rente ontvang		
Rente ontvang	559	472
<p>Toename in rente is weens die toename in reserwes aangesien addisionele befondsing gedurende die jaar vir spesifieke projekte ontvang is, naamlik: wêrelderfenis-nominasiedossier en verklarende borde vir toeriste by Gugulethu Sewe-gedenkteken.</p>		
11. Ander inkomste uit nieruiltransaksies		
Skenking: dienste in natura	546	526
<p>Dienste in natura word in Aantekening 16 verder verduidelik</p>		
12. Gebruik van voorwaardelike toelae		
Gebruik van voorwaardelike toelae	38	15
13. Oordragte en subsidies ontvang		
Oordragte en subsidies ontvang	1 611	3 000
<p>Die entiteit het gedurende 2016/17 'n addisionele oordragbetaling ontvang van die Departement van Kultuursake en Sport in vergelyking met die oorsigjaar.</p>		
14. Ouditgelde		
Eksterne oudit	86	81
15. Konsultasie- en professionele gelde		
Konsultasie- en professionele gelde	708	1 273
<p>Die Erfenisinligtingbestuurstelsel is gedurende die 2016/17-boekjaar afgehandel, wat aanleiding gegee het tot 'n daling in konsultasie- en professionele gelde gedurende die oorsigjaar.</p>		
16. Algemene uitgawes		
Advertensies	117	77
Bankkoste	4	3
Werknemer koste: dienste in natura	546	526
Onthaal	99	166
Leer- en ondersteuningsmateriaal	-	5
Regsgelde	834	290
Drukwerk en skryfbehoeftes	48	50
Seminare en werkwinkels	70	-
Hernuwing van sagtewarelisensies	28	18
Reis en verblyf	229	172
Uitgawes ten opsigte van lokale	38	15
	2 013	1 322

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

2018	2017
R '000	R '000

16. Algemene uitgawes (vervolg)

Advertensies

Die afwyking het voorgekom omdat die entiteit in verskillende koerante geadverteer het vir kommentaar deur die publiek en belanghebbende partye oor die potensiele voorwaardelike beskermingsgrense vir die Twee Riviere Stedelike Park.

Werknemer koste: dienste in natura

Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies geassosieer met Erfenis Wes-Kaap. Departementele personeel wat die openbare entiteit ondersteun sluit die Hoof-Finansiële Beampte, Direkteur: Museums, Erfenis en Geografiese Name in, asook die werknemers in die bogenoemde Direktoraat en 'n toegewyde finansiële bestuurspan wat die hoof- finansiële beampte ondersteun. Terwyl die personeel en senior bestuurders 'n tweeledige rol vervul, is die finansiële bestuurspan toegewy aan die openbare entiteit. Weens die tweeledige rol wat die meeste van die bogenoemde personeel vervul, is dit moeilik om die tyd wat hulle met die openbare entiteit spandeer, toe te deel. Gevolglik kan die diens in natura verwant aan hulle salarisse nie betroubaar gemeet word nie. Daarom verwys die inskrywing slegs na die toegewyde finansiële span wat die HFB in die uitvoering van haar rol as HFB van die openbare entiteit en die departement ondersteun. Die bedrag wat openbaar gemaak word, verteenwoordig dus slegs die dienste in natura gelewer deur die finansies-span.

Onthaal

Die afwyking is as gevolg van die afname in die getal vergaderings wat gedurende die oorsigjaar gehou is in vergelyking met die vorige jaar.

Regsgelde

Die afwyking is as gevolg van die toename in die getal litigasie- en hofsake wat gedurende die oorsigjaar gehanteer is.

Seminare en werkwinkels

Die entiteit het gedurende die oorsigjaar 'n strategiese werkwinkel vir lede en personeel aangebied.

Hernuwing van sagtewarelisensies

Die toename is weens die jaarlikse hernuwing van lisensies vir Pastel Accounting en Caseware. Caseware word vir die opstel van die finansiële state gebruik.

Reis en verblyf

Jaarlikse toename in lede se toelaes sowel as addisionele reise vir verskeie terreinbesoeke.

Uitgawes met betrekking tot lokale

Die toename word daaraan toegeskryf dat meer lokale gedurende die lopende jaar gehuur is in vergelyking met die vorige jaar.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

	2018 R '000	2017 R '000
17. Ledegelde		
Achmat, F	3	5
Annas, R	14	12
Baumann, N	13	11
Büttgens, P	48	40
Claassen, P	-	27
De Kock, S	3	10
De Swardt, I	12	16
de Waal, J	40	16
Dumbrell, K	14	7
Galimberti, M	10	11
Gribble, J	12	-
Gibbs, D	24	-
Hall, A	13	7
Hart, T	-	16
Hermansen, S	-	21
Jacobs, G	58	49
Joubert, E	-	11
Lawson, Q	-	16
Lavin, J	3	3
Le Grange, L	31	7
Le Roux, S	-	4
Leshoro, T	13	5
Leslie, M	-	37
Malan, Dr A	60	44
Mangiagalli, B	8	-
Mavumengwana, S	50	42
Muller, C	51	16
Mutti, B	44	29
Nyikosa, M	13	8
Orton, J	11	13
Postlenthwayt, C	-	25
Robinson, L	-	19
Ruiters, R	17	35
Samie, Q	13	19
Saunders, D	10	-
Scurr, M	43	44
Smart, C	24	15
Snelling, C	70	41
Ström, K	74	30
Summers, R	-	10
Thomas, G	23	11
Thorold, T	-	6
Throne T	-	4
Todeschini, F	14	11
Townsend, S	-	9
Van Graan, A	14	2
Vermeulen, F	31	30
Walker, S	10	14
Webley, L	23	29
Wicomb, M	-	2
Williams, G	16	12
Winter, S	-	37
Wolters, M	-	4
Young, J	27	14
	957	906

Die toename is weens die jaarlikse tariefverhoging soos bepaal deur Nasionale Tesourie, sowel as vir lede wat die terreinbesoeke bygewoon het.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

	2018 R '000	2017 R '000
18. Kontant gegeneer uit werke		
(Tekort) oorskot	(165)	1 218
Aanpassings vir:		
Gebruik van voorwaardelike toelae	(38)	(15)
Veranderinge in bedryfskapitaal:		
Ontvangbare rekeninge van ruiltransaksies	(31)	(7)
Ander ontvangbare rekeninge van nieruiltransaksies	1 200	(520)
Betaalbare rekeninge van ruiltransaksies	88	(159)
Onbestede voorwaardelike toelae en ontvangste	199	-
	1 253	517
19. Verpligtinge		
Gemagtigde bedryfsuitgawes		
Goedgekeur en gekontrakteer		
• Business Connexion – Ontwikkeling van databasis	-	2 262
• Archaeo-Adventures: Bewaringsbestuursplan vir vroeë Kaapse plaasopstal	-	636
• African Web – gasheer vir webblad	23	-
• Creative Catering	77	-
	100	2 898
Goedgekeur nog nie gekontrakteer nie		
• Eco Africa Environmental Consultants (Edms.) Bpk. – WHND	147	-
Totale bedryfsverpligtinge		
• Goedgekeur en gekontrakteer	100	2 898
• Nog nie gekontrakteer en gemagtig nie	147	-
	247	2 898
Hierdie besteding sal befonds word uit:		
Totale verpligtinge		
Gemagtigde bedryfsbesteding	247	2 898

20. Voorwaardelike aanspreeklikheid

MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER VAN KUNS EN KULTUUR en Ander, saak 46055/15

Dit hou verband met 'n hofsaak wat by 'n Noord-Gautengse Hoë Hof aanhangig gemaak is. Die saak hou verband met 'n besluit wat deur die EWK geneem is om nie die beplande luukse behuisingsontwikkeling goed te keur en hersonering- en onderverdelingsregte toe te ken vir 'n eiendom wat 'n provinsiale erfenisterrein is nie. Die EWK was 'n 3de verweerder. Die eienaars het 'n dagvaarding uitgereik om die koste wat hulle ten opsigte van die grond aangegaan het te verhaal aangesien hulle beweer dat die verklaring hulle eiendomsregte beperk en dat dit as 'n konstruktiewe onteiening beskou moet word. Die verhoor is uitgestel en sal nou in Julie 2019 plaasvind. Die EWK, saam met ander verweerders, staan die saak teen. Indien eise slaag, sal die EWK se aanspreeklikheid na beraming R8,2 miljoen beloop.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

	2018 R '000	2017 R '000
21. Verwante partye		
Verhoudings		
Primêre Befondser		Departement van Kultuursake en Sport
Stratetiese Vennoot		Wes-Kaapse Kultuurkommissie
Stratetiese Vennoot		Wes-Kaapse Taalkomitee
Die Departement van Kultuursake en Sport verskaf akkommodasie vir Erfenis Wes-Kaap om hulle administratiewe en finansiële funksies te verrig.		
Transaksies met verwante partye		
Inkomste ontvang van verwante party		
Departement van Kultuursake en Sport	1 611	3 000
22. Foute in voorafgaande tydperk		
Die kontantvloeistaat van 2016/17 is gedurende die 2017/18-boekjaar aangepas aangesien dit verkeerdlike besteding en inkomste van die voorwaardelike toelae – Nasionale Loteryraad – uitgesluit het.		
Die regstelling van die fout gee aanleiding tot die volgende aansuiwerings:		
Kontantvloeistaat		
Kontantvloei uit bedryfsaktiwiteite		
Toename in kontant ontvang	-	15
Toename in kontant betaal aan verskaffers en werknemers	-	(15)
	-	-
Aantekening 18: Kontant gegeneer uit aktiwiteite		
Gebruik van voorwaardelike toelae	-	(15)
Onbestede voorwaardelike toelae en ontvangste	-	-

23. Risikobestuur

Die entiteit se aktiwiteite stel dit bloot aan 'n verskeidenheid finansiële risiko's: markrisiko (billikewaarde-rentekoersrisiko, kontantvloei-rentekoersrisiko), kredietrisiko en likiditeitsrisiko.

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom wanneer dit betaalbaar is nie. Ingevolge die leningsvereistes verseker die entiteit dat voldoende fondse beskikbaar is om verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande rekeninge betaalbaar, word binne 30 dae vanaf die verslagdatum betaal.

Sensitieweitsontleding

Indien die rentekoerse op veranderlike-koers- finansiële instrumente teen 31 Maart 2018 1% hoër of laer was, met alle ander veranderlikes nog konstant, sou die jaar se oorskot ná belasting R87 860 hoër/laer gewees het.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

Syfers in Rand duisend

23. Risikobestuur (vervolg)

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty nie hulle kontraktuele verpligtinge sal nakom nie, wat tot 'n finansiële verlies vir die entiteit kan lei. Die entiteit het 'n beleid aanvaar waarvolgens slegs met kredietwaardige partye sake gedoen word.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer kontant slegs by groot banke met hoëgehalte-kredietwaardigheid en beperk blootstelling aan enige teenparty.

Geen kredietperke is gedurende die verslagtydperk oorskry nie en bestuur verwag nie enige verliese weens nieprestasie deur hierdie teenparty nie.

Maksimum blootstelling aan kredietrisiko.

Die entiteit se blootstelling aan kredietrisiko ten opsigte van lenings en ontvangbare rekeninge is beperk tot die bedrae op die balansstaat.

Markrisiko

Die entiteit word nie aan markrisiko blootgestel nie, omdat krediteure binne 30 dae ná ontvangs van 'n faktuur betaal moet word soos deur die Tesourieregulasies en die WOFB vereis word.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

Syfers in Rand duisend

23. Risikobestuur (vervolg)

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vaste- en swewende koerslenings en banksaldo's wat die entiteit aan billikewaarde-rentekoersrisiko en kontantvloei-rentekoersrisiko blootstel, en kan as volg opgesom word:

Finansiële bates

Ontvangbare rekeninge is teen 'n vaste rentekoers. Die bestuur hanteer rentekoersrisiko deur voordelige koerse vir swewende koerslenings te onderhandel en waar moontlik van vastekoerslenings gebruik te maak.

Die bestuur se beleid behels ook die balansering van die rente op bateleninge met die rente betaalbaar op laste.

Kontantvloei-renterisiko

Finansiële instrument binne minder as een jaar	Verskuldig	Verskuldig binne een tot twee jaar	Verskuldig binne twee tot drie jaar	Verskuldig binne drie tot vier jaar	Verskuldig na vyf jaar
Gewone kredietvoorwaardes:	7 616	-	-	-	-
Kontant in huidige bankinstellings	(100)	-	-	-	-
Betaalbare rekeninge – verlengde kredietvoorwaardes					
Netto bedrag	7 516	-	-	-	-
Verby betaaldatum maar nie voor voorsien nie	-	-	-	-	-

Finansiële instrument 032018 binne 1-30 dae	Lopend	Verskuldig	Verskuldig binne 31-60 dae	Verskuldig binne 61-90 dae	Verskuldig binne 90+ dae	Totaal
Handels- en ander ontvangbare rekeninge – gewone kredietvoorwaardes	-	-	-	-	89	89
-					89	89

Finansiële instrument 032017 binne 1-30 dae	Lopend	Verskuldig	Verskuldig binne 31-60 dae	Verskuldig binne 61-90 dae	Verskuldig binne 90+ dae	Totaal
Handels- en ander ontvangbare rekeninge – gewone kredietvoorwaardes	2	-	-	-	88	90
Handels- en ander ontvangbare rekeninge – nieruiltransaksies	1 200	-	-	-	-	1 200
-	-	-	-	-	-	-
1 202					88	1 290

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

Syfers in Rand duisend

24. Onreëlmatige uitgawes

Plus: Onreëlmatige uitgawes – lopende jaar	35	-
Minus: Bedrae gekondoneer	(35)	-
	<u>-</u>	<u>-</u>

Ontleding van uitgawes wat op kondonering wag volgens ouderdom

Lopende jaar	<u>35</u>	<u>-</u>
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Besonderhede van onreëlmatige uitgawes – lopende jaar

Nienakoming van VKB-prosedures weens die dringendheid van die verlangde diens

Tugstappe geneem/kriminele sake

'n Informele sessie met betrekking tot VKB-prosedure is met amptenare in die komponent gehou

35

Besonderhede van onreëlmatige uitgawes gekondoneer

Nienakoming van VKB-prosedures weens die dringendheid van die verlangde diens

Gekondoneer deur (kondonerende gesag)

Rekenpligtige Gesag

35

25. Begrotingsverskille

Wesenlike verskille tussen begroting en werklike bedrae

25.1 – Erfenis-aansoekgelde:

Die verskil is hoofsaaklik weens inkomste wat meer was as die beraamde begroting. Inkomste word op vraag gebaseer en dus is dit moeilik om 'n akkurate projeksie te maak.

25.2 – Rente ontvang: Die verskil is hoofsaaklik weens addisionele befondsing wat ontvang is na die voorlegging oor die begroting wat nie ten tyde van die berekening van die verwagte rente bekend was nie.

25.3 – Voorwaardelike toelaag – Lotto-befondsing:

Die verskil is hoofsaaklik weens befondsing van die Nasionale Loteryraad ontvang vir die Bobbejaanpunt-bewaringsbestuurplan. Weens probleme met die vind van gepaste diensverskaffers vir verkrygingsaktiwiteite, kon die totale fonds nie binne die oorsigjaar bestee word nie.

25.4 – Ander inkomste uit nierruiltransaksies:

Die verskil is hoofsaaklik weens AERP 23-donاسie/werknemerskoste-aanpassing gemaak vir dienste in natura ontvang van die Departement van Kultuursake en Sport. Sien aantekening 16 vir besonderhede.

25.5 – Ledegelde:

Die verskil is hoofsaaklik weens addisionele vergaderings wat gedurende die oorsigjaar gehou is.

25.6 – Algemene uitgawes:

Die verskil is hoofsaaklik weens nierruiltransaksies: AERP 23-donاسie/werknemerskoste-aanpassing gemaak vir dienste in natura ontvang van die Departement van Kultuursake en Sport. Sien aantekening 16 vir besonderhede.

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