



Western Cape
Government

Cultural Affairs and Sport

BETTER TOGETHER.

WESTERN CAPE LANGUAGE COMMITTEE
IKOMITI YEELWIMI YASENTSHONA KOLONI
WES-KAAPSE TAALKOMITEE



Annual Report
2013/2014
Western Cape
Language Committee

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PART A: GENERAL INFORMATION

1 PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME	Western Cape Language Committee
LEGAL FORM OF ENTITY	Public entity
NATURE OF BUSINESS AND PRINCIPAL ACTIVITIES	To monitor the use of the three official languages of the Western Cape; to monitor the implementation of the Western Cape Language Policy; and to advise the MEC [member of the (Provincial) Executive Council] tasked with language matters and the Pan South African Language Board (PanSALB) on language matters in or affecting the province
REGISTRATION NUMBER	n/a
PHYSICAL ADDRESS	3rd floor, Protea Assurance Building Greenmarket Square Cape Town 8001
POSTAL ADDRESS	Private Bag X9067 Cape Town 8000
TELEPHONE NUMBER/S	021 483 9677
FAX NUMBER	021 483 9673
EMAIL ADDRESS	Monique.Coerecius@westerncape.gov.za
WEBSITE ADDRESS	www.westerncape.gov.za
EXTERNAL AUDITORS	Auditor-General of South Africa
BANKERS	Nedbank
COMPANY/ BOARD SECRETARY	n/a

2 LIST OF ABBREVIATIONS/ ACRONYMS

AFS	Annual Financial Statements
DCAS	Department of Cultural Affairs and Sport
D: ERM	Directorate Enterprise Risk Management, Department of the Premier
DotP	Department of the Premier
ERM	Enterprise risk management
ERMCOM	Enterprise Risk Management Committee
GRAP	Generally Recognised Accounting Practice
King III	King Report on Corporate Governance, 2009
MEC	Member of the (Provincial) Executive Council
NTPSRMF	National Treasury Public Sector Risk Management Framework
PanSALB	Pan South African Language Board
PERSAL	Personnel Salary System
PFMA	Public Finance Management Act, 1999
PLCs	Provincial language committees
PRAESA	Project for the Study of Alternative Education in South Africa, University of Cape Town
RWOPS	Remunerative Work Outside the Public Service
SASL	South African Sign Language
SCOPA	Standing Committee on Public Accounts
WCG	Western Cape Government
WCLC	Western Cape Language Committee

3 FOREWORD BY THE CHAIRPERSON



**Prof. Rajendra
Chetty**

The advent of the second decade of our democracy is an opportune time to reflect on our commitment to language rights. Of the many gifts brought to us through our struggle and new Constitution, one of the most precious is the guarantee of language rights. There is little closer to an individual than the beauty of his or her mother tongue. By forming the dignity and identity of the person, the phrases and music of the mother tongue lies at the core of a person's being. The Western Cape Language Committee's mission over the past year, together with activities to promote language, literacy and Sign Language programmes in disadvantaged communities, bears testimony to our commitment to ensuring the equal status of the three official languages of the province – Afrikaans, English and isiXhosa. It was also heartening that a member representing the Sign Language community, Ms Miriam Ganiso, joined the committee during the year under review.


Linguistic human rights are aimed at the promotion of linguistic justice and the removal or prevention of linguistic inequalities that may occur because of language. The benefits gained from the implementation of these rights include the right to individual and collective identity. Linguistic rights also include the right to learn other languages including the official languages that are used in a particular area so that the individual can participate in social, political and economic processes. The progressive nature of the legislative and policy frameworks have created space for the practice of linguistic human rights. However, resources should also be provided to ensure the implementation of the policy.

The Language-in-Education Policy (1997) aimed to provide a framework to enable schools to formulate appropriate school language policies that align with the principle of language rights and to maintain home languages while providing access to the effective acquisition of additional languages and to promote multilingualism. The practical implementation of this policy continues to be fraught with challenges and still leaves marginalised languages out in the cold when it comes to the choice of the language of learning and teaching. While enabling policies are in place, society must remain vigilant to ensure that the policies are implemented and that multilingualism is promoted. It is heartening to note that the Department of Basic Education is phasing in an African language as an additional language subject in all South African schools. As of 2014, a sample of 10 schools in each province will offer an African language. Hopefully, this vision will enhance and support the expectation of superior results in literacy in the public school system.

The Western Cape Language Committee notes with gratitude the good work accomplished over the past year by the Language Services component of the Department of Cultural Affairs and Sport. The Language Services component strives to give effect to the Western Cape Language Policy through the activities of the Translating, Editing and Interpreting Unit and the Language Policy Implementation Unit. This component tries to ensure that residents of the Western Cape have access to services in the official language of their choice. It also promotes previously marginalised languages and South African Sign Language through awareness programmes and activities to enhance their development.

The Committee notes with appreciation the generous support over the past year of Minister of Cultural Affairs and Sport Dr Ivan Meyer. The Language Committee was able to meet its objectives and achieve success in its programmes and deliberations through the dedication and collegiality of the members of the Committee. I sincerely thank my colleagues in the Committee for the role they have played over the past year in upholding our commitment to social inclusion and language rights for all in our province.

To have another language is to possess a second soul.



Prof. R.P. Chetty

Prof. Rajendra Chetty
Chairperson:
Western Cape Language Committee
12 May 2014

4 ACCOUNTING AUTHORITY'S OVERVIEW



Jane Moleleki

Although the vacancy for a representative for the Deaf community on the Language Committee was filled when Ms M Ganiso was appointed on 21 May 2013, the appointed member resigned on 27 January 2014 because of study commitments in another province. The Standing Committee of the Western Cape Provincial Parliament has since advertised the vacancy with the intention of sending the names to the MEC for appointment as soon as possible.

In order to promote multilingualism, the Language Committee decided to partner with PRAESA (the Project for the Study of Alternative Education in South Africa) in a project called Nal'ibali. This project develops children's potential through storytelling and reading in a language they understand. The Language Committee is assisting by advising on, translating and editing some of the texts for the multilingual pamphlets that are distributed throughout the province.

The Language Committee will also monitor the implementation of the Language Policy in the various government departments and plans to focus on the Department of the Premier in the 2014/15 financial year.

A handwritten signature in blue ink, which appears to read 'Jane Moleleki'.

Jane Moleleki
Accounting Authority:
Western Cape Language Committee
30 May 2014

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

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

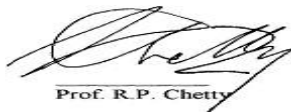
- All information and amounts disclosed in the Annual Report are consistent with the Annual Financial Statements audited by the Auditor-General.
- The Annual Report is complete, accurate and is free from any omissions.
- The Annual Report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part E) have been prepared in accordance with the GRAP standards applicable to the Western Cape Language Committee.
- 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 my opinion, this Annual Report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Western Cape Language Committee for the financial year ended 31 March 2014.

Yours faithfully



Jane Moleleki
Accounting Authority:
Western Cape Language Committee
30 May 2014


Prof. R.P. Chetty

Prof. Rajendra Chetty
Chairperson:
Western Cape Language Committee
30 May 2014

6 STRATEGIC OVERVIEW

6.1 Vision

The empowerment of all the people of the Western Cape through language; the enhancement of human dignity through mutual respect for language; and the promotion of multilingualism.

6.2 Mission

To monitor the use of the three official languages of the Western Cape; to monitor the implementation of the Western Cape Language Policy; and to advise the MEC [member of the (Provincial) Executive Council] tasked with language matters and the Pan South African Language Board (PanSALB) on language matters in or affecting the province.

6.3 Values

Integrity, accountability, competence, responsiveness and caring.

6.4 Strategic outcome orientated goals

Monitor the implementation of the Western Cape Language Policy and provide relevant advice to the MEC and PanSALB.

7 LEGISLATIVE AND OTHER MANDATES

The Western Cape Language Committee (WCLC) was established by the Western Cape Provincial Languages Act, 1998 (Act 13 of 1998). The WCLC was listed as a Schedule 3, part C provincial public entity on 1 June 2001 in terms of the Public Finance Management Act, 1999 (Act 1 of 1999).

Constitutional mandates

Section	Direct Responsibility of the Western Cape Language Committee for Ensuring Compliance
Constitution of the Republic of South Africa, 1996	
Section 6(3) and (4): Language	The Western Cape Language Committee (WCLC) must, by legislative and other measures, regulate and monitor its use of official languages. All official languages must enjoy parity of esteem and must be treated equitably. The WCLC, in collaboration with the Department of Cultural Affairs and Sport (DCAS), is responsible for monitoring and evaluating the implementation of the Western Cape Language Policy, adopted in 2005, and must report to the Western Cape Provincial Legislature on this mandate at least once a year.
Section 30: Language and culture	The WCLC facilitates opportunities for the people of the Western Cape to exercise their language and cultural rights through the programmes and projects that it presents and supports.
Section 31: Cultural, religious and linguistic communities	The WCLC must ensure that its programmes and projects respect the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and intergovernmental relations	The WCLC cooperates with all spheres of government in the execution of its mandate.
Schedule 4: Functional Areas of Concurrent National and Provincial Legislative Competence	Language policy and the regulation of official languages to the extent that the provisions of section 6 of the Constitution expressly confer legislative competence upon the Western Cape Provincial Legislature: <ul style="list-style-type: none">• The WCLC works closely with the national Department of Arts and Culture and associated organs of state on language policy matters.
Section 195: Basic values and principles governing public administration	DCAS officials responsible for executing the mandate of the WCLC must ensure the efficient, economic and effective use of resources. Programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.

Section	Direct Responsibility of the Western Cape Language Committee for Ensuring Compliance
Constitution of the Western Cape, 1997 (Act 1 of 1998)	
Section 5	<p>The relevant provisions for the purposes of the WCLC are:</p> <p>(a) the official languages Afrikaans, English and isiXhosa must be used; and</p> <p>(b) these languages enjoy equal status.</p> <p>The WCLC must monitor the use of Afrikaans, English and isiXhosa in the Western Cape.</p> <p>The WCLC must also implement practical and positive measures to help elevate the status and advance the use of those indigenous languages of the Western Cape whose status and use have historically been diminished.</p>

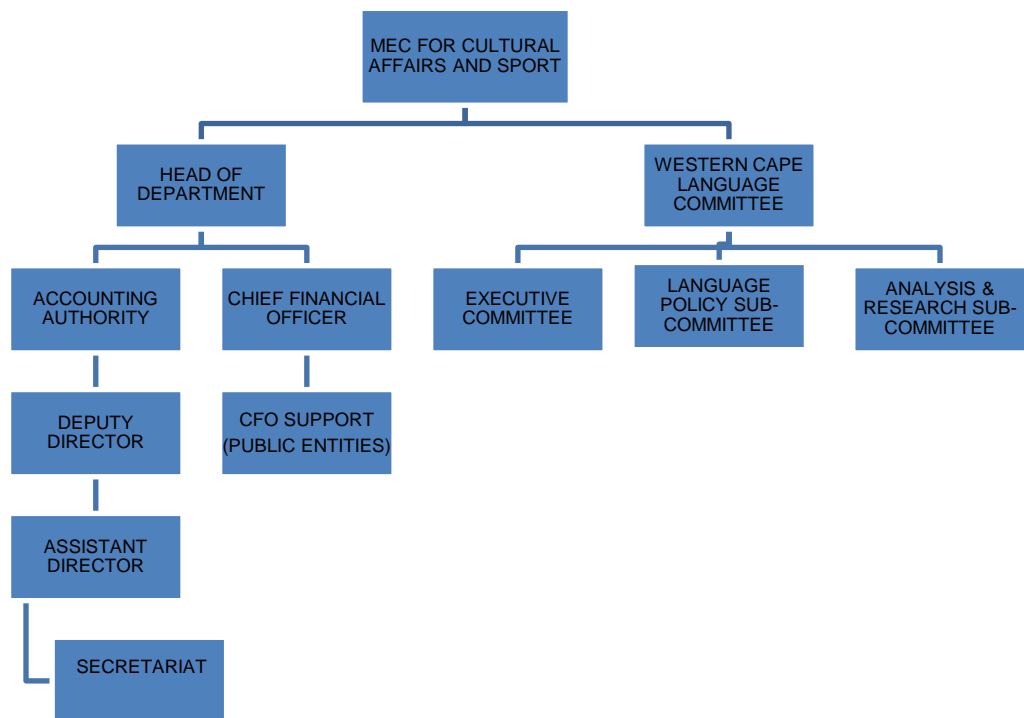
Legislative mandates

Legislation	Reference	Key Responsibilities of the WCLC
Public Finance Management Act, 1999	Act 1 of 1999	The WCLC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Pan South African Language Board Act, 1995	Act 59 of 1995 (section 8(a))	The Pan South African Language Board Act, 1995 provides for provincial language committees (PLCs) to be established by PanSALB, or for PanSALB to recognise an existing PLC as a PanSALB provincial language committee. PanSALB reports on the WCLC's work as the work of its PLC for the Western Cape. The WCLC provides PanSALB with advice on language matters in the Western Cape.
Western Cape Provincial Languages Act, 1998	Act 13 of 1998 (Western Cape)	<p>The WCLC must, among other things:</p> <ul style="list-style-type: none"> monitor the use of Afrikaans, English and isiXhosa by the Western Cape Government; make recommendations to the MEC and the Provincial Parliament on proposed or existing legislation, practice and policy dealing directly or indirectly with language in the Western Cape; actively promote the principle of multilingualism; actively promote the development of previously marginalised indigenous languages; advise the MEC and the Western Cape Cultural Commission on language matters in the Province; and advise PanSALB on language matters in the Western Cape.
Use of Official Languages Act, 2012	Act 12 of 2012	<p>Every national government department, national public entity and national public enterprise must:</p> <ul style="list-style-type: none"> formulate a language policy which identifies at least three official languages that it will use for government purposes; stipulate how it will effectively communicate with members of the public whose language of choice is South African Sign Language or an official language that is not one of the languages that the department, public entity or public enterprise has identified in its language policy; and promote parity of esteem and equitable treatment of official languages of the Republic, as well as facilitate access to its services and information. <p>The national Minister responsible for language matters may establish intergovernmental forums on the use of official languages to coordinate, align and monitor the implementation of language policies.</p>

Policy mandates

Policy	Description
National Language Policy Framework (2003)	This policy provides a national framework for the application of the provisions of the Constitution and legislative mandates to all organs of state, including the Western Cape Language Committee. It also sets out principles and implementation strategies to be followed.
Western Cape Language Policy (published in the <i>Provincial Gazette</i> as PN 369/2001 of 27 November 2001)	The WCLC is obliged to monitor the implementation of this policy.

8 ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION

1 AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General of South Africa currently performs the necessary audit procedures on the performance information to provide reasonable 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 22 of the Auditor's Report, published as Part E: Financial Information.

2 SITUATIONAL ANALYSIS

2.1 Service delivery environment

A list of isiXhosa terms for the use of the Western Cape Government was finalised at a terminology verification workshop in Cape Town on 11 and 12 April 2013. The meeting was jointly organised by the Department of Cultural Affairs and Sport and the Western Cape Language Committee. An isiXhosa-English terminology booklet was produced for the use of all Western Cape language practitioners.

The WCLC administered a survey questionnaire to assess the implementation of the Language Policy in the provincial Department of Community Safety and the provincial Department of Social Development. The report on the survey findings was compiled in-house and the Analysis and Research sub-committee accepted the report.

The WCLC has a mandate to discuss language-related matters and provide advice to PanSALB and the MEC. To that end, plenary meetings took place on 15 May, 14 August, 13 November 2013 and 12 February 2014. The Executive Committee met on 22 August and 13 December 2013. The Analysis and Research sub-committee met on 9 October 2013.

PanSALB has a mandate to develop, monitor and promote the use of official languages within the provinces in South Africa. A draft memorandum of understanding was prepared between the WCLC, DCAS and PanSALB to serve as a framework for PanSALB to provide financial support for relevant WCLC activities in the Western Cape. The draft agreement has been submitted to PanSALB head office.

The WCLC's multilingualism campaign took the form of advising on, translating and editing some of the texts for the multilingual Nal'ibali pamphlets that are distributed throughout the province.

2.2 Organisational environment

During the year under review, the WCLC's South African Sign Language representative Mirriam Ganiso resigned to pursue studies in another province. This left a gap in the Committee's activities because, during the duration of her service, she played a critical role advising and supporting all SASL-related projects. An advertisement was placed for a new SASL representative and the process is expected to be finalised in the 2014/15 financial year.

2.3 Key policy developments and legislative changes

Two new national language-related Acts have been signed by the President.

- The Use of Official Languages Act, 2012 (Act 12 of 2012) which requires all national government departments, national public entities and national state-owned enterprises to choose three official languages in their communication with the public and to make provision for the other official languages and South African Sign Language.
- The South African Language Practitioners' Council Act, 2014 (Act 8 of 2014), which establishes a juristic person to regulate language practice and to control the accreditation and registration of language practitioners.

This new legislation did not affect the operations of the Language Committee during the period under review.

2.4 Strategic outcome-oriented goals

The strategic objective of the WCLC is to monitor the implementation of the Western Cape Language Policy and to provide advice to facilitate the achievement of this goal.

Strategic Outcome-Orientated Goal 1	Monitor the implementation of the Western Cape Language Policy
Goal Statement	To facilitate the monitoring of achievement in respect of the goals of the Language Policy within the Western Cape Government, and to provide appropriate advice.

3 PERFORMANCE INFORMATION BY PROGRAMME/ ACTIVITY/ OBJECTIVE

Strategic objective

Strategic Objective	Actual Achievement 2012/13	Planned Target 2013/14	Actual Achievement 2013/14	Deviation from Planned Target to Actual Achievement for 2013/14	Comment on Deviation
Monitor and advise on the implementation of the Western Cape Language Policy	6	10	11	1	A letter on the promotion of multilingualism was sent to the MEC

Key performance indicators, planned targets and actual achievements

Performance Indicator	Actual Achievement 2012/13	Planned Target 2013/14	Actual Achievement 2013/14	Deviation from Planned Target to Actual Achievement for 2013/14	Comment on Deviations
Number of annual surveys/ awareness campaigns that monitor the implementation of the Western Cape Language Policy	1	1	1	0	-
Publish Annual Report for the WCLC	1	1	1	0	-
Advise the MEC, Western Cape Cultural Commission and the Pan South African Language Board on language matters via reports and discussions during quarterly plenary meetings	4	8	9	1	A letter on the promotion of multilingualism was sent to the MEC

Strategy to overcome areas of under performance

No underperformance was recorded in the year under review.

Changes to planned targets

No changes were made during the year under review.

Linking performance with budgets

Programme/ activity/ objective	2013/14			2012/13		
	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	222	293	(71)	213	177	36
Total	222	293	(71)	213	177	36

4 REVENUE COLLECTION

Sources of Revenue	2013/14			2012/13		
	Budget	Actual Expenditure	(Over)/ Under Expenditure	Budget	Actual Expenditure	(Over)/ Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Transfer payment	210	210	-	190	240	(50)
Other Income	12	68	(56)	23	45	(22)
Total	222	278	(56)	213	285	(72)

4.1 Capital investment

Not applicable.

PART C: GOVERNANCE

1 INTRODUCTION

Corporate governance embodies processes and systems by which public entities are directed, controlled and held to account. In addition to legislative requirements based on a public entity's enabling legislation, corporate governance with regard to public entities is applied through the precepts of the Public Finance Management Act (PFMA), National Treasury Regulations and Provincial Treasury Instructions in tandem with the principles contained in the King Report on Corporate Governance, 2009 (King III).

Parliament, the Executive and the Accounting Authority of the public entity are responsible for corporate governance.

2 PORTFOLIO COMMITTEES

The committees of the Provincial Parliament that have oversight of the WCLC are the Standing Committee on Community Safety, Cultural Affairs and Sport, and the Standing Committee on Public Accounts (SCOPA).

Standing Committee on Community Safety, Cultural Affairs and Sport	
Date of Hearing	Matter Under Consideration
15 November 2013 (09:00-13:00)	Department of Cultural Affairs and Sport Western Cape Language Committee Western Cape Cultural Commission Heritage Western Cape
Standing Committee on Public Accounts	
Date of Hearing	Matter Under Consideration
15 November 2013 (14:00-16:00)	Briefing by the Auditor-General and Audit Committee on the Annual Report of the Department of Cultural Affairs and Sport Western Cape Language Committee Western Cape Cultural Commission Heritage Western Cape
15 November 2013 (16:00-until adjournment)	Department of Cultural Affairs and Sport Western Cape Language Committee Western Cape Cultural Commission Heritage Western Cape

3 EXECUTIVE AUTHORITY

Eight reports on financial and non-financial information were submitted to the Executive Authority during the year under review.

Quarterly Performance Report	31 July 2013, 31 October 2013, 31 January 2014 and 30 April 2014.
In-year Monitoring Report	31 July 2013, 31 October 2013, 31 January 2014 and 30 April 2014.

4 THE WESTERN CAPE LANGUAGE COMMITTEE

Importance and purpose

All official languages must enjoy parity of esteem and must be treated equitably. The Western Cape Language Committee, in collaboration with the Department of Cultural Affairs and Sport, is responsible for monitoring and evaluating the implementation of the Western Cape Language Policy and must report to the Western Cape Provincial Parliament on this mandate at least once a year.

Role

The Western Cape Provincial Languages Act, 1998, provides that the WCLC must, among other things:

- monitor the use of Afrikaans, English and isiXhosa by the Western Cape Government;

- make recommendations to the MEC and the Provincial Parliament on proposed or existing legislation, practice and policy dealing directly or indirectly with language in the Western Cape;
- actively promote the principle of multilingualism;
- actively promote the development of previously marginalised indigenous languages;
- advise the MEC and the Western Cape Cultural Commission on language matters in the Province; and
- advise PanSALB on language matters in the Western Cape.

Board charter

Not applicable.

Composition of the Western Cape Language Committee

Name	Designation (In Terms of the Public Entity Board Structure)	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships	Other Committees	No. of Meetings Attended
Martin Barker	Member	1 September 2012	n/a	BA Hons English; University Education Diploma (English and Afrikaans)	Teaching English at secondary level.	n/a	Language Policy Implementation Subcommittee	4
Marguerite Briers de Stadler	Member	1 September 2012	n/a	BA, Higher Education Diploma; Specialist Diploma for People with Disabilities; Diploma in Translation; MPhil	Executive Officer: Vriende van Afrikaans; Member: Afrikaanse Taalraad; Member Management Committee and founder member: XhosAfrika Network	Afrikaanse Taalraad	Language Policy Implementation Subcommittee	3
Prof. Rajendra Chetty	Chairperson	1 September 2012	n/a	PhD English Education; MA South African Literature; MBA	Researcher in the areas of literacy and language, specifically English education; Council Member: English Academy of Southern Africa.	n/a	Executive Language Policy Implementation Subcommittee Research and Analysis Subcommittee	7
Willem Fransman	Member	1 September 2012	n/a	National Diploma in Laboratory Animal Technology	Published poet; author of short stories; radio and stage writer; storyteller; facilitator of creative writing processes.	n/a	Language Policy Implementation Subcommittee	3
Dr Izak Fredericks	Member	1 September 2012	n/a	BA (Public Admin), LLB (UWC), LLM (Harvard), LLD (University of the Western Cape)	Author: early language policy for the Department of Justice and Constitutional Development; LLD thesis: "The protection of languages and of language rights in the South African Constitution".	n/a	Research and Analysis Subcommittee	4
Maria Olivier	Deputy Chairperson	1 September 2012	n/a	MA Afrikaans and Netherlands specialising in translation and Afrikaans language acquisition; secondary teaching diploma	Member: Afrikaanse Taalraad; Member: Executive Committee, XhosAfrika Network; Manager: Intshona Labour Trust; Former member: National Language Body for Afrikaans; Former Chief Executive Officer: Stigting vir Bemagtiging deur Afrikaans	Intshona Milk Products (Pty) Ltd. Intshona FMCG (Pty) Ltd.	Executive Research and Analysis Subcommittee	7

Name	Designation (in Terms of the Public Entity Board Structure)	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships	Other Committees	No. of Meetings Attended
Dr Monwabisi Ralarala	Member	1 September 2012	n/a	D Litt (African Languages); MA (African Languages); BA Honours; Post graduate Diploma: Applied Language Studies; Higher Diploma in Education	Institutional Language Coordinator: Cape Peninsula University of Technology; language development; Coordinator of the development of multilingual course materials (including multimedia materials) in collaboration with subject experts	Commissioner of the Linguistic Human Rights Tribunal	Research and Analysis Subcommittee	1
Hendrik Theys	Member	1 September 2012	n/a	Doctorate: "Algemene Taalwetenschap" (Utrecht, Netherlands); BA; Higher Diploma in Education, BEd	Language teacher and language lecturer, Trustee: Stigting vir Bemagtiging deur Afrikaans; Executive member: Afrikaanse Taalraad	n/a	Research and Analysis Subcommittee	4
Maletsatsi Wotini	Member	1 September 2012	n/a	Diploma in Labour Law; Certificate in facilitation, conflict and management	Management mentorship in multicultural environments	n/a	Language Policy Implementation Subcommittee	0
Heindrich Wyngaard	Member	1 September 2012	n/a	National Diploma in Journalism; Certificate in Project Management	Former senior editor: Die Burger and Rapport; Published writer of short stories and articles; Former executive member: Afrikaanse Skrwersvereniging; Deputy Chairperson: Suidooster Kunstefees	Suidoosterfees Media 24 Rachel's Angels Trust Collection Museum	Research and Analysis Subcommittee	3
Miriam Ganiso	Member	May 2013	January 2014	Masters in Sign Language	Teacher of Sign Language	n/a	Language Policy Implementation Subcommittee	2

Committees

Committee	No. of Meetings Held	No. of Members	Names of Members
Plenary	4	11	Dr Monwabisi Ralarala Dr Izak Fredericks Maria Olivier Hendrik Theys Heindrich Wyngaard Prof. Rajendra Chetty Martin Barker Marguerite Briers de Stadler Willem Fransman Maletsatsi Wotini Mirriam Ganiso
Executive	2	2	Prof. Rajendra Chetty Maria Olivier
Research and Analysis Subcommittee	2	5	Prof. Rajendra Chetty Maria Olivier Dr Izak Fredericks Hendrik Theys Heindrich Wyngaard
Language Policy Implementation Subcommittee	-	6	Prof. Rajendra Chetty Martin Barker Mirriam Ganiso Marguerite Briers de Stadler Willem Fransman Maletsatsi Wotini

Remuneration of WCLC 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 rate is R360 per hour, the Deputy Chairperson's rate is R244 per hour and the rate for members is R206 per hour.

Name	Remuneration	Other disbursements	Total
M Barker	2 092.96	601.86	2 694.82
R Chetty	6 150.40	1 198.46	7 348.86
B de Stadler	1 854.00	569.60	2 423.60
W Fransman	2 060.00	347.60	2 407.60
I Fredericks	1 804.56	583.74	2 388.30
M Olivier	3 157.98	1 164.64	4 322.62
M Ralarala	947.60	282.60	1 230.20
H Theys	2 266.00	1 272.13	3 538.13
M Wotini	0.00	0.00	0.00
H Wyngaard	1 339.00	0.00	1 339.00
M Ganiso	0.00	581.88	581.88

5 RISK MANAGEMENT

The Accounting Authority (AA) for the Western Cape Language Committee (WCLC), takes responsibility for implementing Enterprise Risk Management (ERM) in accordance with the National Treasury Public Sector Risk Management Framework (NTPSRMF) and the Directorate Enterprise Risk Management (D:ERM) in the Entity of the Premier (DoTP) provides a centralised strategic support service to the Entity.

In compliance with the National Treasury Public Sector Risk Management Framework (NTPSRMF) and to further embed risk management within the Entity, the Western Cape Government (WCG) has adopted an ERM Policy which sets out the WCG's overall intention with regard to ERM.

An Annual ERM Implementation Strategy has been developed in order to give effect to the WCG ERM policy and to attain the Annual ERM Implementation Plan and the risk management priorities of the Entity. This enables the Entity to deliver on its goals, objectives and key performance indicators, enhance risk informed decision making and optimise compliance with applicable legislation. It further outlines the roles and responsibilities of managers and staff in embedding risk management in the Entity and defines the enabling legislation, standards, mechanisms, tools and resources to be used to realise the ERM plan.

The Fraud and Risk Management Committee (FARMCO) provides governance oversight over the entire system of risk management of the Entity and furnishes the Accounting Authority with the requisite reports in respect of performance of risk management. The Audit Committee provides the independent oversight of the Entity's system of risk management. The Audit Committee is furnished with Quarterly ERM progress reports and the Entities risk profiles and registers to execute their independent oversight role. The Audit Committee's evaluation of the risk management process is in relation to the progress of implementation of the Entities Annual ERM Implementation Plan and significant/strategic risks faced by the Entity and their relevant risk response/treatment strategies.

Fraud and Risk Management Committee

The Entity has established a FARMCO to assist the Accounting Authority in executing her respective responsibilities concerned with risk management. The committee operates under a terms of reference approved by the Accounting Officer. The Committee comprises of select members of the Entity's senior management team. As per its terms of reference the Committee should meet four times a year. The Committee meetings during the financial year under review were attended as follows:

Meetings of the Fraud and Risk Management Committee in 2013/14			
Member	Position	Scheduled Meetings	Attended
Mr BC Walters	Head of Department	4	4
Adv. E Pretorius	Head of Office: Ministry	4	3
Adv. L Bouah	Chief Director: Sport and Recreation	4	4
Ms H du Preez	Chief Director: Cultural Affairs	4	3
Ms BG Rutgers	CFO/ Risk Champion	4	4
Mr S Julie	Director: Strategic Operational Management Support	4	4
Mr A Hall	Director: Heritage	4	4
Mr PC Hendricks	Director: Sport Development	4	4
Ms J Moleleki	Director: Arts, Culture and Language	4	4
Ms N Dingayo	Director: Archives and Libraries	4	4
Mr T Tutu	Director: Sport Promotion	4	4

Risk management process

During the period under review, the entity assessed its risks relative to its strategic and annual performance plan. Risk assessments are conducted on a strategic level on an annual basis and updated quarterly. At a programme level, the risk assessments are conducted quarterly in order to review and update the existing risks and to identify emerging risks. Significant risks relevant to objectives were assessed in terms of their likelihood and impact; risk treatment plans are developed and managed by allocated risk owners. Programme risk registers are approved by the relevant programme manager.

The Fraud and Risk Management Committee ratifies, prioritises and further recommends to the Accounting Authority which significant risks have been mitigated with an appropriate risk response/ treatment in order to meet the entity's strategic objectives. This process is conducted quarterly and feeds into the evaluation of the performance environment of the entity.

6 INTERNAL CONTROL UNIT

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to assure that the control activities in place are effective, efficient and transparent and updated when necessary. To achieve this, quarterly key control meetings were held with the Auditor-General, programme managers of the Department of Cultural Affairs and Sport and the MEC. This is an ongoing process to ensure that the Department 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 Entity. It should assist the Entity 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 Entity's objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process;
- Assist the Accounting Authority 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 oversight bodies, providing independent oversight over governance, risk management and control processes in the Entity, which include oversight and responsibilities relating to:

- Internal audit function;
- External audit function as carried out by the Auditor-General of South Africa;
- Entity accounting and reporting;
- Entity accounting Policies;
- Review of Auditor-General of South Africa's management and audit report;
- Review of entity's in-year monitoring;
- Entity risk management;
- Internal control;
- Pre-determined objectives;
- Ethics and forensic Investigations.

Details of the Audit Committee, 2013/14						
Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Mr Ronnie Kingwill	CA (SA)	External	n/a	1 January 2013	n/a	8
Mr Mervyn Burton	CA (SA)	External	n/a	1 January 2012	n/a	8
Ms Judy Gunther	CIA; AGA; CRMA; MCA; BCompt	External	n/a	1 January 2013	n/a	8
Mr Louw van der Merwe	CA (SA); ACMA; CIA; CISA; CRMA	External	n/a	1 January 2013	n/a	8
Mr Francois Barnard	MComm (Tax); CA (SA); BProc	External	n/a	1 January 2013	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 adopted an Anti-Corruption Strategy which confirms the Province's zero tolerance stance towards fraud and corruption. The Entity has an approved Fraud Prevention Plan and a Fraud Prevention Implementation plan which gives effect to the Fraud Prevention Plan.

Various channels for reporting allegations of fraud and corruption exist and these are described in detail in the Provincial Anti-Corruption Strategy and the Entities Fraud Prevention Plan. Each allegation received by the Forensic Investigation Unit is recorded in a Case Management System which is used as a management tool to report on progress made with cases relating to the Entity and generating statistics for the Province and the Entity. We protect employees who blow the whistle on suspicions of fraud, corruption and theft if the disclosure is a protected disclosure (i.e. not malicious). 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 at the South African Police Services.

During this financial year, 1 investigation was completed by the Forensic Investigation Unit confirming Fraud or Corruption. At the end of the financial year, 2 matters remained on the case list of the Entity.

10 MINIMISING CONFLICTS OF INTEREST

WCLC ensures that there are no conflicts of interest by insisting that a Declaration of Interest (WCBD4 form) is obtained from every supplier not registered on the Western Cape Supplier Database. Before doing business with suppliers who are registered on the database, checks are done to verify that their WCBD4 declarations are not more than 12 months old.

Provincial Treasury is assisting 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. The entity ensures that such persons possess a Remunerative Work Outside the Public Service (RWOPS) approval letter before doing business with them.

The entity 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.

11 CODE OF CONDUCT

The policy implemented by DCAS incorporates the WCLC. The purpose of the Code of Conduct is to promote a high standard of professional ethics in the workplace. WCLC strives to adhere and comply with the content of the Code. Employees are made aware of the content of the Code of Conduct through, among other things, the compulsory induction of all newly appointed employees. The Code was distributed to all employees as a reminder to continue promoting high standards of professional ethics in the workplace. If and when the content of the code is breached, managers make use of progressive discipline as necessary. More serious offences are referred to the Corporate Services Centre (Directorate Employee Relations) for formal disciplinary procedures.

12 HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The policy as implemented by DCAS incorporates the WCLC. Health and safety issues are addressed by conducting monthly inspections at DCAS Head Office and annual audit inspections at all other offices of the Department. Contingency plans and business continuity plans have been compiled for all the offices. The managers at all offices have been appointed as health and safety risk coordinators, safety marshalls, first aiders and fire-fighters and trained.

Annual fire drills are conducted at offices in the Cape Town city centre in collaboration with the Department of Community Safety and the Disaster Risk Management Department of the City of Cape Town which monitor and provide comment in respect of all processes.

Occupational health and safety meetings are held quarterly at top management level to discuss health, safety and environmental issues.

The holding of annual health and safety awareness programmes has considerably raised the level of awareness in the entity. The entity has implemented a waste management programme. Waste paper is collected and disposed of every month.

13 COMPANY/ BOARD SECRETARY

Not applicable to this entity.

14 SOCIAL RESPONSIBILITY

Not applicable to this entity.

15 AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2014.

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 (approved on the 11 September 2013), as its Audit Committee terms of reference, has regulated its affairs in compliance with these terms 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 report

The Entity has reported monthly and quarterly to the Provincial Treasury as is required by the PFMA.

The Audit Committee is satisfied with the content and quality of the quarterly financial and performance reports prepared and issued by the Accounting Authority of the Entity during the year under review.

Evaluation of Annual Financial Statements

The Audit Committee has:

- reviewed and discussed the audited Annual Financial Statements as presented in the annual report, with the Auditor-General of South Africa and the Accounting Officer;
- reviewed the Auditor-General of South Africa's management report and management's responses thereto;
- considered changes to the accounting policies and practices and where applicable these are reported in the annual financial statements;
- reviewed the Entities processes to ensure compliance with legal and regulatory provisions;
- reviewed the information on predetermined objectives as reported in the annual report;
- reviewed material adjustments resulting from the audit of the Entity and
- reviewed and where appropriate recommended changes to the interim financial statements as presented by the Entity for the six months ending 30 September 2013

Internal Audit

Vacancies within the internal audit structures are receiving on going attention and good progress is being made to fill funded vacancies.

There were no unresolved internal audit findings.

Risk Management

The Entity has taken full responsibility and ownership for the implementation of the Enterprise-wide Risk Management (ERM) methodology and function and this is reviewed on a quarterly basis by the Audit Committee. The challenge remains to institutionalise ERM throughout the Entity. The Audit Committee noted a number of emerging risks and will be monitoring these on a regular basis.

Auditor-General of South Africa's report

- The Audit Committee concurs and accepts the Auditor-General of South Africa's opinion regarding the annual financial statements, and proposes that the audited annual financial statements be accepted and read together with the report of the Auditor-General of South Africa.
- The Audit Committee has met with the Auditor-General of South Africa and the Entity to ensure that there are no unresolved issues emanating from the regulatory audit.
- The Audit Committee has reviewed the Entity's implementation plan for audit issues raised in the previous year on a quarterly basis and is satisfied that the matters have been adequately resolved.
- The Audit Committee recommended that the Annual Financial Statements be approved by the Accounting Officer on 7th August 2014.

Appreciation

The Audit Committee wishes to express its appreciation to the Management of the Entity, the Auditor-General of South Africa, the Internal Audit Unit and all other assurance providers for the co-operation and information they have provided to enable us to compile this report.



Ronnie Kingwill

Chairperson of the Social Cluster Audit Committee

Western Cape Language Committee

14 August 2014

PART D: HUMAN RESOURCE MANAGEMENT

1 INTRODUCTION

The Western Cape Language Committee was appointed on 1 September 2012 for a three-year term. The Western Cape Provincial Languages Act, 1998 makes provision for eleven members. However, only ten members were appointed because no nominations for South African Sign Language representatives were received. An advertisement was placed again for the nomination of a Sign Language representative and the appointment is expected soon.

The language interests of the Western Cape are represented in the following way:

- Afrikaans is represented by five members;
- isiXhosa is represented by two members;
- English is represented by two members; and
- Previously marginalised and indigenous languages are represented by one member.

Once the outstanding post is filled, SASL will be represented by one member.

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

1 REPORT OF THE AUDITOR-GENERAL TO THE WESTERN CAPE PROVINCIAL PARLIAMENT ON THE WESTERN CAPE LANGUAGE COMMITTEE

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the financial statements of the Western Cape Language Committee set out on pages 25 to 40, which comprise the statement of financial position as at 31 March 2014, the statement of financial performance, statement of changes in net assets, the cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes, comprising a summary of significant accounting policies and other explanatory information.

Accounting authority's responsibility for the financial statements

2. The accounting authority is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 19(5) of the Western Cape Provincial Languages Act, 1998 (Act No. 13 of 1998) (WCPLA), 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.

Auditor-general's responsibility

3. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the general notice issued in terms thereof and International Standards on Auditing. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

6. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Language Committee as at 31 March 2014, and its financial performance and cash flows for the year then ended, in accordance with SA

Standards of GRAP and the requirements of the PFMA and the WCPLA.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

7. In accordance with the PAA and the general notice issued in terms thereof, I report the following findings on the reported performance information against predetermined objectives for selected objectives presented in the annual performance report, non-compliance with legislation as well as internal control. The objective of my tests was to identify reportable findings as described under each subheading but not to gather evidence to express assurance on these matters. Accordingly, I do not express an opinion or conclusion on these matters.

Predetermined objectives

8. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information for the following selected objective presented in the annual performance report of the public entity for the year ended 31 March 2014 :
 - Monitor and advise on the implementation of the Western Cape Language Policy (on page 9).
9. I evaluated the reported performance information against the overall criteria of usefulness and reliability.
10. I evaluated the usefulness of the reported performance information to determine whether it was presented in accordance with the National Treasury's annual reporting principles and whether the reported performance was consistent with the planned objectives. I further performed tests to determine whether indicators and targets were well defined, verifiable, specific, measurable, time bound and relevant, as required by the National Treasury's *Framework for managing programme performance information*.
11. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
12. I did not raise any material findings on the usefulness and reliability of the reported performance information for the selected objective.

Additional matter

13. Although I raised no material findings on the usefulness and reliability of the reported performance information for the selected objective, I draw attention to the following matter:

Achievement of planned targets

14. Refer to the annual performance report on page 9 for information on the achievement of the planned targets for the year.

Compliance with legislation

15. I performed procedures to obtain evidence that the entity had complied with applicable legislation regarding financial matters, financial management and other related matters. I did not identify any instances of material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA.

Internal control

16. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. I did not identify any significant deficiencies in internal control.

Auditor - General

Cape Town

30 July 2014



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

WESTERN CAPE LANGUAGE COMMITTEE

ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2014

STATEMENT OF FINANCIAL POSITION as at 31 March 2014

Figures in Rand	Notes	2014 R'000	2013 R'000
ASSETS			
Current assets			
Cash and cash equivalents	2	224	239
TOTAL ASSETS		224	239
LIABILITIES			
Current liabilities			
Payables from exchange transactions	3	5	48
TOTAL LIABILITIES		5	48
NET ASSETS			
Accumulated surplus		219	191
TOTAL NET ASSETS		224	239

WESTERN CAPE LANGUAGE COMMITTEE

ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2014

STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2014

Figures in Rand	Notes	2014 R'000	2013 R'000
REVENUE			
Revenue from non-exchange transactions	4.1	267	276
Revenue from exchange transactions	4.2	11	9
TOTAL REVENUE		278	285
EXPENDITURE			
Audit fees	5	(107)	(125)
Administrative expenses	7	(21)	(24)
Members' fees	8	(22)	(36)
Other operating expenses	9	(100)	(42)
TOTAL EXPENDITURE		(250)	(227)
SURPLUS FOR THE YEAR		28	58

WESTERN CAPE LANGUAGE COMMITTEE

**ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2014**

STATEMENT OF CHANGES IN NET ASSETS

	Accumulated surplus R'000	Total Equity R'000
Balance at 1 April 2012	133	133
Surplus for the year	58	58
Balance at 01 April 2013	191	191
Surplus for the year	28	28
Balance at 31 March 2014	219	219

WESTERN CAPE LANGUAGE COMMITTEE

ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2014

CASH FLOW STATEMENT

Figures in Rand	Notes	2014 R'000	2013 R'000
Cash flows from operating activities			
Cash received		210	240
Cash paid to suppliers and employees		(236)	(141)
Cash (used)/generated in operations	6	(26)	99
Interest received		11	9
Net cash (outflows)/inflows from operating activities		(15)	108
Net (decrease)/increase in cash and cash equivalents		(15)	108
Cash and cash equivalents at the beginning of the year		239	131
Total cash and cash equivalents at the end of the year		224	239

WESTERN CAPE LANGUAGE COMMITTEE

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2014

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Description	Final budget R'000	Actual amounts on comparable basis R'000	Variance R'000	Variance %	Explanation of significant variances (greater than 5%) versus budget
REVENUE					
Transfers & subsidies	210	210	-	-	
Other operating income	0	57	57	100	Rebate on audit fee from National Treasury
Interest income	12	11	(1)	(8)	Actual interest received was less than budgeted for
TOTAL REVENUE	222	278	56		
EXPENDITURE					
Members fees	76	24	52	68	Meetings are budgeted for a full day but only last a few hours.
Administration expenses	28	33	(5)	18	Subscriptions for newspapers will only be paid in the new financial year due to several deliveries not being made to WCLC.
Audit fees	71	125	(54)	(76)	Expenses relating to National Treasury rebate were not budgeted for.
Other operating expenses	47	111	(64)	(136)	A language promotion project not budgeted for was undertaken during the year.
TOTAL EXPENDITURE	222	293	(71)		
NET EFFECT	-	(15)	(15)		

The approved budget covers the period from 1 April 2013 to 31 March 2014. The financial statements are prepared on the accrual basis using a classification on the nature of expenses in the statement of financial performance. The financial statements differ from the budget, which is approved on the cash basis using the same classification.

A reconciliation between the actual amounts on a comparable basis as presented in the statement of comparison of budget and actual amounts and the actual amounts in the cash flow statement for the period ended 31 March 2014 is presented below. The financial statements and budget documents are prepared for the same period. There is a basis difference: the budget is prepared on a cash basis and the financial statements on the accrual basis.

RECONCILIATION OF ACTUAL AMOUNTS ON A COMPARABLE BASIS AND ACTUAL AMOUNTS IN THE FINANCIAL STATEMENTS

Description	Operating R'000	Total R'000
Actual amount on comparable basis as presented in the budget and actual comparative statement	-	-
Basis differences	(15)	(15)
Timing differences	-	-
Entity differences	-	-
Actual amount in the cash flow statement	(15)	(15)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2014

1. ACCOUNTING POLICIES

1.1 PRESENTATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the Financial Statements and to comply with the statutory requirements of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the Act.

1.1.1 Basis of preparation

The financial statements have been prepared in accordance with the effective Standards of Generally Recognised Accounting Practices (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below. The accounting policies set out below, where applicable to the Entity, have been applied consistently to all periods presented in these financial statements, unless otherwise stated.

Standards of GRAP effective for the reporting period:

GRAP No.	Description	GRAP No.	Description
GRAP 1*	Presentation of Financial Statements	GRAP 16*	Investment Property
GRAP 2*	Cash Flow Statements	GRAP 17*	Property, Plant and Equipment
GRAP 3*	Accounting Policies, Changes in Accounting Estimates and Errors	GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 4*	The effects of Changes in Foreign Exchange Rates	GRAP 21	Impairment of Non-cash-generating Assets
GRAP 5	Borrowing Costs	GRAP 23	Revenue from Non-exchange Transactions (Taxes and Transfers)
GRAP 6	Consolidated and Separate Financial Statements	GRAP 24	Presentation of Budget Information in Financial Statements
GRAP 7	Investments in Associates	GRAP 25	Employee benefits
GRAP 8	Interests in Joint Ventures	GRAP 26	Impairment of Cash-generating Assets
GRAP 9*	Revenue from Exchange Transactions	GRAP 27	Agriculture (replaced GRAP 101)
GRAP 10*	Financial Reporting in Hyperinflationary Economies	GRAP 31	Intangible Assets (replaced GRAP 102)
GRAP 11*	Construction Contracts	GRAP 100*	Non-current Assets Held for Sale and Discontinued Operations
GRAP 12*	Inventories	GRAP 103	Heritage Assets
GRAP 13*	Leases	GRAP 104	Financial Instruments
GRAP 14*	Events after the Reporting Date		

*As revised in 2012

Standards of GRAP approved, but not yet effective for the reporting period

GRAP No.	Description
GRAP 18	Segment Reporting (not required to use)
GRAP 32	Service concessions arrangements: Grantor
GRAP 105	Transfers of functions between entities under common control
GRAP 106	Transfers of functions between entities not under common control
GRAP 107	Mergers
GRAP 108	Statutory receivables

These standards will not impact the Entity's Financial Statements.

Standards of GRAP that may be used to disclose information in the financial statements:

GRAP No.	Description
GRAP 20	Related Party Disclosure*

* For the current financial year and consistent with previous years IPSAS 20 was used for related party disclosures.

The preparation of financial statements in conformity with GRAP requires management to make judgements, estimates, and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year or in the year of the revision and future years if the revision affects both current and future years.

1.1.2 The cash flow statement can only be prepared in accordance with the direct method.

1.1.3 Specific information has been presented separately on the statement of position such as:

- (a) Taxes and transfers payable;
- (b) Trade and other payables from non-exchange transactions.

1.2. PRESENTATION CURRENCY

The functional currency of the entity is South African Rand. These annual financial statements are presented in South African Rand. All amounts have been rounded to the nearest thousand (1 000) Rand.

1.3. GOING CONCERN ASSUMPTION

These annual financial statements are prepared on a going concern basis.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2014**

1.4. REVENUE

Revenue is measured at the fair value of the consideration received or receivable. 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.

The amount is not considered to be reliably measurable until all contingencies relating to the transaction have been resolved.

1.4.1 Revenue from non-exchange transactions

1.4.1.1 Unconditional grants

An unconditional grant is recognised in revenue when the grant becomes receivable.

1.4.1.2 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.

1.4.1.3 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; however, the service provided cannot be measured reliably and therefore it is not recognised in the statement of financial performance or statement of financial position.

The nature of the service is disclosed in the notes to the financial statements, related parties.

1.4.2 Revenue from exchange transactions

Revenue received from interest on investments and current bank account.

1.5. FOREIGN CURRENCIES

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.

1.6 EXPENDITURE

1.6.1 Financial transactions in assets and liabilities

Debts are written off when identified as irrecoverable. Debts written off are limited to the amount of savings and /or under spending of appropriated funds. The write off occurs at year end or when funds are available.

No provision is made for irrecoverable amounts but amounts are disclosed as a disclosure note.

All other losses are recognised when authorisation has been granted for the recognition thereof.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2014

1.6.2 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.

1.6.3 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.

1.6.4 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).

1.7. FINANCIAL INSTRUMENTS

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

1.7.1 Financial assets

A financial asset is any asset that is cash or a contractual right to receive cash. The entity has the following types of financial assets as reflected on the face of the statement of financial position or in the notes thereto:

- Cash and cash equivalents

In accordance with GRAP 104, the financial assets of the entity are classified as follows into the categories allowed by this standard:

Type of financial Asset	Categorised in terms of GRAP 104
Cash and cash equivalents	Loans and receivables

1.7.1.1 Loans and receivables

Loans and receivables are recognised initially at cost which represents fair value. After initial recognition, financial assets are measured at amortised cost, using the effective interest method less an allowance for impairment.

They are included in current assets, except for maturities greater than 12 months, which are classified as non-current assets.

1.7.2 Financial liabilities

A financial liability is a contractual obligation to deliver cash or another financial asset to another entity. The financial liabilities of the entity are trade and other payables as reflected on the face of the statement of financial position and the notes thereto.

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There are two main categories of financial liabilities, the classification based on how they are measured. Financial liabilities may be measured at:

- Fair value through surplus or deficit; or
- Amortised cost

Financial liabilities that are measured at fair value through surplus or deficit are stated at fair value, with any resulted gain or loss recognised in the statement of financial performance. Any other financial liability should be classified as financial liabilities that are not measured at fair value through surplus or deficit and are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

1.8. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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 a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

1.8.1 Provision for impairment of receivables

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.

1.9. VAT & POSSIBLE EXEMPTIONS

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.

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for the year ended 31 March 2014

Figures in Rand	2014 R'000	2013 R'000
2. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balance	224	239
	224	239
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.		
3. Payables from exchange transactions		
Trade payables	5	48
	5	48
Trade and other payables are classified as a financial liability. The carrying amount of trade and other payables transactions approximate their fair value.		
4. Revenue		
4.1 Revenue from non-exchange transactions		
Transfers and Subsidies received	210	240
Other operating income – Rebate: audit fees	57	36
4.2 Revenue from exchange transactions		
Interest Income	11	9
	278	285
5. Audit fees		
External audit	107	125
	107	125

WESTERN CAPE LANGUAGE COMMITTEE

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2014

Figures in Rand	2014 R'000	2013 R'000
6. Cash generated from operations		
Surplus before taxation	28	58
Adjustments for:		
Interest received	(11)	(9)
Changes in working capital:		
Trade and other receivables	-	5
Trade and other payables	(43)	45
	(26)	99
7. Administrative expenses		
Advertising	-	1
Bank charges	1	1
Entertainment	16	17
Stationery and printing	4	5
	21	24
8. Members fees		
Barker M.	2	3
Chetty R. Prof.	6	6
De Stadler M.	2	4
Fransman W.	2	4
Fredericks I.	2	3
Olivier M.	3	4
Ralarala M. Dr.	1	3
Theys H.	2	4
Wotini M.	-	2
Wyngaard H.	2	3
	22	36

WESTERN CAPE LANGUAGE COMMITTEE

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2014

Figures in Rand	2014 R'000	2013 R'000
9. Other operating expenses		
Language promotion projects*	43	-
Printing & publications *	49	21
Subscriptions	-	3
Translations	2	-
Transport	-	11
Travel & subsistence	6	7
	100	42

* A language promotion project not budgeted for was done during the current financial year.

* The APP printing was outsourced and printed in 3 languages for the first time as compared to English only in the previous year.

10. Related parties

Relationships

Primary funder	Department of Cultural Affairs and Sport
Strategic partner	Western Cape Cultural Commission
Strategic partner	Heritage Western Cape
Secondary funder	National Treasury

Nature of relationship

Officials of the Department of Cultural Affairs and Sport in the Western Cape fulfill the executive and administrative functions associated with the Western Cape Language Committee.

The entity occupies the accommodation of the Department of Cultural Affairs and Sport and has access to the use of their assets and security service provided by the Department of Community Safety.

National Treasury subsidised the audit fees of the Western Cape Language Committee.

Related party transactions

Income received from related parties

Department of Cultural Affairs and Sport	210	240
National Treasury	57	36

11. Risk Management

Market risk

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.

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.

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	2014	2013
	R'000	R'000

Figures in Rand

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 2014, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, post tax profit for the year would have been R2,270 higher/lower.

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	Current	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	-	224	-	-	-	-
Trade and other payables	-	(5)	-	-	-	-
Extended credit terms	-	-	-	-	-	-
Net amount	-	119	-	-	-	-
Past due but not provided for	-	-	-	-	-	-

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 counterparty.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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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.