



**Western Cape  
Government**

Cultural Affairs and Sport



Western Cape Language Committee

Wes-Kaapse Taalkomitee

IKomiti yeeLwimi yeNtshona Koloni



**Annual Report**  
2017/2018



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## **PART A: GENERAL INFORMATION**

### **1. PUBLIC ENTITY'S GENERAL INFORMATION**

<b>REGISTERED NAME:</b>	Western Cape Language Committee
<b>REGISTRATION NUMBER (if applicable):</b>	n/a
<b>PHYSICAL ADDRESS:</b>	Protea Assurance Building Greenmarket Square Cape Town 8000
<b>POSTAL ADDRESS:</b>	Private Bag X9067 Cape Town 8000
<b>TELEPHONE NUMBER/S:</b>	021 483 9671
<b>FAX NUMBER:</b>	021 483 9673
<b>EMAIL ADDRESS:</b>	jane.moleleki@westerncape.gov.za
<b>WEBSITE ADDRESS:</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>EXTERNAL AUDITORS:</b>	Auditor-General of South Africa
<b>BANKERS:</b>	Nedbank
<b>COMPANY/ BOARD SECRETARY</b>	n/a

## 2. LIST OF ABBREVIATIONS/ACRONYMS

AFS	Annual Financial Statements
DCAS	Department of Cultural Affairs and Sport
DERM	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
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



"Language is the road map of a culture, it tells you where its people come from and where they are going" – Rita Mae Brown

"Knowledge of languages is the doorway to wisdom" – Roger Bacon

"Language is the blood of the soul into which thoughts run and out of which they grow" – Oliver Holmes.

These quotes epitomise the essence of our being.

During the period 2017/2018 the Western Cape Language Committee members, governed by the Western Cape Provincial Languages Act (Act 13 of 1998), became closer in many aspects. The year commenced with eight members due to resignations as a result of personal and business reasons. The number of members did not negatively impact on the committee's performance and we continued to execute our mandate.

During the reporting year we have made huge strides with our language users from the deaf community and we plan to expand our projects. We are also placing marginalised languages in the Western Cape on the agenda. To date the *Teach Yourself Nama* booklets have been translated into Xhosa.

The process to appoint new members has commenced. Allow me the opportunity to express my gratitude to Mr Jabaar Mohamed, Mr Louis Serfontein and Ms Fazeela Haffejee for their willingness to contribute to the attainment of our mandate. These members have extensive knowledge and expertise in South African Sign Language and the needs of the deaf community, as well as Afrikaans and English language planning and development. We furthermore hope to soon appoint a member representing the Khoi and San languages.

Now, almost fully capacitated as a Committee, we look forward to achieving our objectives over the remainder of our term as Committee members. There is so much more to be achieved and so little time.

In closing, I would like to thank the Language Unit of the Department of Cultural Affairs and Sport, for the administrative assistance and general support they have provided to the Committee over the past year. It has been a challenging period, but we are committed to maintaining our standards and improving on the targets we have set for ourselves.

A handwritten signature in black ink, appearing to read 'Johann Koopman'. The signature is fluid and cursive, written on a light-colored background.

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**Johann Koopman**  
**Chairperson: Western Cape Language Committee**  
**31 May 2018**

## 4. ACCOUNTING AUTHORITY'S OVERVIEW



The Western Cape Language Committee (WCLC) is listed as a Schedule 3, Part C provincial public entity since 1 June 2001 in terms of the Public Finance Management Act, 1999 (Act 1 of 1999) and is established in terms of the Western Cape Provincial Languages Act (Act 13 of 1998). The Committee is under the strategic direction of the Minister as the Executive Authority and reports on its activities via the Head of the Department of Cultural Affairs and Sport. The activities of the entity are aligned to its five-year strategic plan as well as its annual performance plan.

The Western Cape Language Committee has demonstrated its commitment in ensuring the equal status of the three official languages of the province – Afrikaans, English and Xhosa. Concerted efforts have been employed to introduce innovative approaches to improve the status of the previously marginalised languages and sensitise citizen to the use of South African Sign Language as a means of communication. Examples of activities that characterise this discourse are the programmes executed at the School of the Deaf, the sign language poster, the accelerated efforts to have a deaf person on the committee and sign language interpreters present at meetings and events.

In terms of Section 53(3) of the Public Finance Management Act a public entity may not accumulate surpluses unless prior written approval of the Treasury has been obtained. Approval has been granted for the retention of surplus funds for the financial year 2016/17 amounting to R46 000 by the Head of Public Finance of the Provincial Treasury in the Western Cape. This has been directed for the printing and translation of the Nama booklet, the reprinting of the multilingual government specific terminology booklet and the language policy booklet. The availability of these resources is a concrete example of the Committee's commitment towards multilingualism and its consideration for the promotion of marginalised languages.

### Spending trends

Programme/activity objective	2017/2018			2016/2017		
	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	274	819	(546)	255	734	(479)
<b>Total</b>	<b>274</b>	<b>819</b>	<b>*(546)</b>	<b>255</b>	<b>734</b>	<b>(479)</b>

\*The over expenditure relates to the GRAP 23: Services in Kind adjustment made for salaries paid by the Department of Cultural Affairs and Sport of R545 790.96 related to the financial management staff of the Public Entity.

- **Capacity constraints and challenges facing the public entity**  
No capacity constraints were experienced during the year under review.
- **Discontinued activities/activities to be discontinued**  
No activities were discontinued during the year under review.



- **New or proposed activities**  
No new or proposed activities.
- **Requests for roll over of funds**  
The budget was used for the intended purpose and resulted to no funds being roll-over.
- **Supply chain management**  
SCM processes and systems are in place to ensure compliance with SCM prescripts.
- **All concluded unsolicited bid proposals for the year under review**  
No unsolicited bid proposals were entered into for the year under review.
- **Whether SCM processes and systems are in place**  
SCM processes and systems are in place.
- **Challenges experienced and how they were resolved**  
No challenges experienced for the year under review.
- **Audit report matters during the previous year and how they would be addressed**  
Still under review.
- **Outlook/Plans for the future to address financial challenges**  
Not applicable
- **Events after the reporting date**  
No events after the reporting date.
- **Economic Viability**  
Not applicable
- **Acknowledgement/s or Appreciation**  
In conclusion I would like to acknowledge the work of the Auditor-General South Africa, who conducted an audit of the annual financial statements and performance information. I extend my appreciation to the Audit Committee which provided a critical appraisal of the annual financial statements and their oversight role throughout the year over the financial and non-financial results of the entity.

Finally, I would like to thank our Minister, Ms Anroux Marais for her strategic direction and guidance, as well as the Head of the Department, Mr Brent Walters for his continuous support and leadership. Lastly, my sincere appreciation for cooperation all our partners in other government spheres and civil society.




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**Jane Moleleki**  
**Accounting Authority**  
**Western Cape Language Committee**  
**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, which 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



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Accounting Authority  
Jane Moleleki  
31 May 2018



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Chairperson of the Board  
Johann W Koopman  
31 May 2018

## **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 Provincial Minister tasked with language matters and the Pan South African Language Board on language matters in or affecting the province.

### **6.3. Values**

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

## 7. LEGISLATIVE AND OTHER MANDATES

### Constitutional mandates

Section	Direct Responsibility of the Western Cape Language Committee for Ensuring Compliance
<b>Constitution of the Republic of South Africa, 1996</b>	
Section 6(3), (4) and (5) Language	The Western Cape Language Committee 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, 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. DCAS has oversight of the WCLC and provides the Committee with administrative and financial support.
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	With regard to the 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 Parliament. 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.
<b>Constitution of the Western Cape, 1997 (Act 1 of 1998)</b>	
Section 5	For the purposes of the Western Cape Government: <ul style="list-style-type: none"> <li>(a) the official languages Afrikaans, English and Xhosa must be used; and</li> <li>(b) these languages enjoy equal status.</li> </ul> <p>The WCLC must monitor the use of Afrikaans, English and Xhosa 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

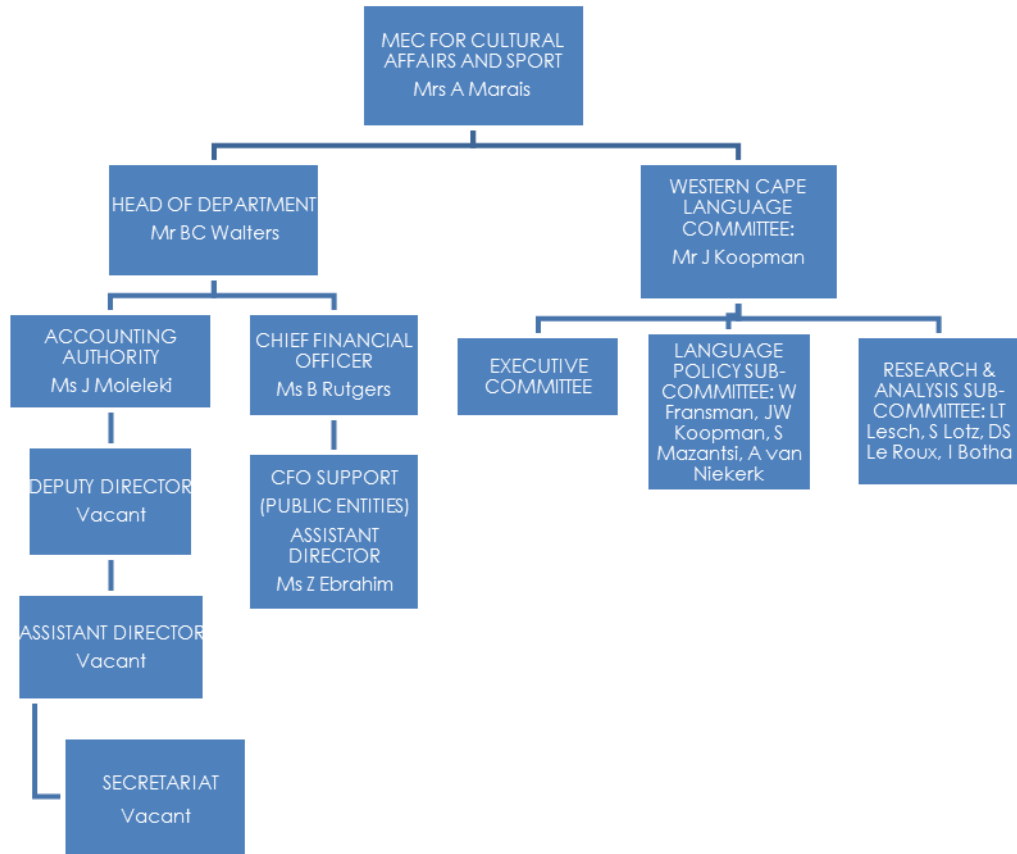
Legislation	Reference	Key Responsibilities of the WCLC
Public Finance Management Act, 1999	Act 1 of 1999	The WCLC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Use of Official Languages Act, 2012	Act 12 of 2012	This Act specifically applies to national departments, national public entities and national public enterprises. If aspects of the Act were to have an impact on language policy and practice in the Western Cape, the WCLC would have a mandate to play a role.
Pan South African Language Board Act, 1995	Act 59 of 1995	The Western Cape Language Committee is recognised by the Pan South African Language Board as its provincial language committee for the Western Cape. It provides PanSALB with advice on language matters in the province.
Western Cape Provincial Languages Act, 1998	Act 13 of 1998	The WCLC must, among other things: <ul style="list-style-type: none"> <li>• monitor the use of Afrikaans, English and Xhosa by the Western Cape Government;</li> <li>• make recommendations to the MEC and the Provincial Parliament on any proposed or existing legislation, practice and policy affecting language in the Western Cape;</li> <li>• actively promote the principle of multilingualism;</li> <li>• actively promote the development of previously marginalised indigenous languages;</li> <li>• advise the MEC and the Western Cape Cultural Commission on language matters in the Province; and</li> <li>• advise PanSALB on language matters in the Western Cape.</li> </ul>
South African Language Practitioners' Council Act, 2014	Act 8 of 2014	When the South African Language Practitioners' Council is established, it will have the power, among other things, to register and accredit language practitioners, to put a code of conduct in place, and to regulate language practice.
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, DCAS and every other public and private body must: <ul style="list-style-type: none"> <li>• compile a manual that explains to members of the public how to lodge an application for access to information that the body holds; and</li> <li>• appoint and information officer to consider requests for access to information held by the body.</li> </ul>
Promotion Administrative Justice, 2000	Act 3 of 2000	This Act: <ul style="list-style-type: none"> <li>• sets out the rules and guidelines that administrators must follow when making decisions;</li> <li>• requires administrators to inform people about their right to review or appeal and their right to request reasons;</li> <li>• requires administrators to give reasons for their decisions; and</li> <li>• give members of the public the right to challenge the decisions of administrators in court.</li> </ul>



## Policy mandates

Policy	Description
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 no material findings being reported under the "Predetermined Objectives" heading in the report and other legal and regulatory requirements in the relevant section of the auditor's report.

Refer to the Report of the External Auditor, published as Part E: Financial Information

### **2. SITUATIONAL ANALYSIS**

#### **2.1 Performance environment**

The performance environment of the Western Cape Language Committee is determined by the Western Cape Provincial Languages Act, 1998, and encompasses six main focus areas:

- giving increasing effect to the equal status of the three official languages of the Western Cape, namely Afrikaans, Xhosa and English;
- actively promoting the principle of multilingualism in the Western Cape;
- actively promoting the development of the marginalised indigenous languages and South African Sign Language;
- monitoring the use of the three official languages by the Western Cape Government;
- advising the Minister on language matters in or affecting the Western Cape as well as any proposed or existing legislation, practice and policy directly or indirectly dealing with language matters; and
- advising PanSALB, its substructures and the Western Cape Cultural Commission on language matters in or affecting the Western Cape.

In order to meet its mandate, the Western Cape Language Committee plans to continue to:

- monitor and advise on the Western Cape Language Policy as outlined in the implementation plan contained in the costing report;
- advise departments and institutions of the Western Cape Government on language matters through the Minister for Cultural Affairs and Sport;
- promote the principle of multilingualism;
- improve its working relationship with PanSALB and other language bodies and institutions, provincially, nationally and internationally;
- promote the development of marginalised indigenous languages and South African Sign Language in order to increase awareness of these languages among the residents of the Western Cape;
- advise the Minister and PanSALB on language matters in, and affecting, the Western Cape;
- consult all relevant stakeholders and remain abreast of relevant research in order to remain informed on language matters in or affecting the province;
- forge partnerships to develop multilingualism in the Western Cape; and
- contribute to social inclusion by ensuring access to language and good communication through supporting translation and interpreting in the three official languages of the province.

The Western Cape Language Committee will cooperate with the DCAS Language Services component to achieve its mandate. It will maintain partnerships with tertiary institutions, provincial departments and other language institutions in order to achieve its goals.

In view of the shifting of demographic dynamics, the Western Cape Language Committee will continue to provide the Minister and provincial departments with advice on language policy and language related matters.

## 2.2 Service Delivery Environment

The core mandate of the Western Cape Language Committee is to monitor the use of the three official languages in the Western Cape. The monitoring responsibility is premised against the core language Act, the Use of Official Languages Act, 2012 (Act 12 of 2012). This legislation applies to all provincial departments within the Western Cape Province. The Western Cape Language Policy gives expression to the use of South African Sign Language and diminished languages in the Province. Measures have been put in place to develop South African Sign Language and the Khoi and San Languages.

## 2.3 Organisational environment

The Language Committee has accelerated its effort to ensure that it is fully representative of the languages spoken in the province. South African Sign Language receive the same attention by the committee and Sign Language Interpreting has been sourced for the duration of all meetings.

## 2.4 Key policy developments and legislative changes

There have been no policy developments or legislative changes for the year under review.

## 2.5 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 the Minister in achievement of this goal.

The key performance areas as set out in the Annual Performance Plan have been achieved by the Committee.

<b>Strategic Outcome-Oriented Goal 1</b>	Monitor the implementation of the Western Cape Language Policy
<b>Goal Statement</b>	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 in this regard.

## 3. PERFORMANCE INFORMATION BY PROGRAMME/ACTIVITY/ OBJECTIVE

### 3.1 Programme/activity/objective

The Western Cape Language Committee executed their core mandate, i.e. to monitor the use of the three official languages and South African Sign Language in the province. It has directed its efforts to ensure that the status of South African Sign Language in the province is elevated. This was done through various awareness programmes and engagements with the deaf community during this financial year. The Western Cape Language Committee in partnership with the Language Unit of the Department of Cultural Affairs and Sports (DCAS) and the National Institute for the Deaf (NID) hosted a Sign Language Awareness Day at the De la Bat School for the Deaf in Worcester on 5 December 2017. This awareness event highlighted the importance of sign language and informed the attendees on how they can be more considerate and respectful of the deaf community. Posters and brochures were printed to be distributed at the event for future use. The Western Cape Language Committee updated and reprinted the existing South African Sign language booklet. The Nama Booklet has also been translated into Xhosa.

The Committee's plenary meetings were held on 10 May 2017, 30 August 2017, 29 November 2017 and 7 February 2018. The two sub-committees had joint meetings on 12 July 2017 and 18 October 2017. The primary purpose of these meetings is to advise the Minister responsible for the department of Cultural Affairs and Sport on the use of the three official languages as well as the development of previously marginalised languages and South African Sign Language.

**Strategic objectives**

<b>Programme/activity/objective:</b>					
<b>Strategic objectives</b>	<b>Actual Achievement 2016/2017</b>	<b>Planned Target 2017/2018</b>	<b>Actual Achievement 2017/2018</b>	<b>Deviation from planned target to Actual Achievement for 2017/2018</b>	<b>Comment on deviations</b>
Number of interventions to monitor and advise on the implementation of the Western Cape Language Policy	9	8	8	-	



## Key performance indicators, planned targets and actual achievements

Programme performance indicator		Audited/Actual performance			Planned Performance Indicators 2017/18	Deviation from planned target to Actual Achievement for 2017/2018	Comment on deviations
		2014/15	2015/16	2016/17			
1.1	Number of annual surveys/follow-up projects/awareness campaigns that monitor the implementation of the Western Cape Language Policy	3	2	2	1	-	NA
1.2	Publish Annual Report for the WCLC	1	1	1	1	-	NA
1.3	Advise the MEC, Western Cape Cultural Commission and the Pan South African Language Board on language matters via reports and discussions during quarterly plenary and sub-committee meetings	10	6	6	6	-	NA

### Strategy to overcome areas of under performance

The Entity met all performance indications as planned for the year under review.

### Changes to planned targets

No changes were made during the year under review.

### Linking performance with budgets

The Western Cape Language Committee has aligned the key performance areas with the budget transferred by the Department of Cultural Affairs and Sport for the financial year under review.

Programme/ activity/objective	2017/2018			2016/2017		
	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	274	819	(546)	255	734	(479)
<b>Total</b>	<b>274</b>	<b>819</b>	<b>*(546)</b>	<b>255</b>	<b>734</b>	<b>(479)</b>

\*The over expenditure relates to the GRAP 23: Services in Kind adjustment made for salaries paid by the Department of Cultural Affairs and Sport of R545 790.96 related to the financial management staff of the Public Entity.

#### 4. Revenue collection

Sources of revenue	2017/2018			2016/2017		
	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
Transfer payment	221	221	-	242	788	(533)
Other income	53	564	(511)	13	-	-
<b>Total</b>	<b>274</b>	<b>785</b>	<b>(511)</b>	<b>255</b>	<b>788</b>	<b>(533)</b>

*\*The over collection relates to GRAP 23: Services in Kind adjustment made for salaries of R545 790.26 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCLC, Note 9.*

#### 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, and the Companies Act, corporate governance with regard to public entities is applied through the precepts of the Public Finance Management Act (PFMA) and run in tandem with the principles contained in the King's Report on Corporate Governance.

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

### 2. STANDING COMMITTEES

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

Standing Committee on Cultural Affairs and Sport and Public Accounts Committee meetings	
Date of Hearing	Matter Under Consideration
2/11/17	Discussion on Annual Report 2016/17
24/11/17	WC Adjustments Appropriation

### 3. EXECUTIVE AUTHORITY

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

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

### 4. WESTERN CAPE LANGUAGE COMMITTEE

#### *Introduction*

- 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.
- The Committee is responsible for promotion of the three official languages of the Province, namely Afrikaans, Xhosa and English. An Annual Performance Plan was developed that specifies the strategic objective and performance indications.

#### **The role of the Committee is as follows:**

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

- monitor the use of Afrikaans, English and Xhosa by the Western Cape Government;
- make recommendations to the Provincial Minister 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 Provincial Minister and the Western Cape Cultural Commission on language matters in the Province; and advise PanSALB on language matters in the Western Cape.

### Board Charter

The Western Cape Language Committee does not have a formal charter but is guided by the Western Cape Provincial Languages Act (Act 13 of 1998).

### Composition of the Committee

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	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
JW Koopman	Chairperson	01 November 2015 Appointed as Chairperson February 2017	N/A	B.Ed. (Hons), DE III (Education), ACE FET Maths	Teacher, SASL specialist	N/A	N/A	8
S Mazantsi	Deputy Chairperson	01 November 2015	N/A	BA Communication Science and Post Graduate Diploma in Advertising and Media Studies	Author, consultant, translator, poetry	N/A	N/A	8
DS Le Roux	Member	01 November 2015	N/A	Dtech Drama, MA Drama, Higher Diploma in Education, Hons B Drama, B Drama	Afrikaans literature, arts, drama, festival organiser	N/A	N/A	7
LT Lesch	Member	01 November 2015	N/A	BA (Language and Culture), BA Hons African Languages, MA (African Languages in process)	African languages development, culture	N/A	N/A	6
M Yoyo	Member	10 February 2017	N/A	PhD Afrikaans	Lecturer, Xhosa lexicography,	N/A	Language boards	6
N Nyembezi	Member	10 February 2017	N/A	MA: Public Admin	Legislative, creative writing, media, networking	N/A	N/A	7
F Allie	Member	10 February 2017	N/A	B Soc sc	Advocacy, communication	N/A	N/A	6
A Van Niekerk	Member	1 November 2015	7 August 2017	BA degree in Linguistics, BA (Hons) degree in Linguistics.	SA Sign Language, Language Proficiency	N/A	N/A	2
Lotz	Deputy Chairperson	1 November 2015	03 May 2017	National Certificate in Payroll Administration 2014	SA Sign Language, Computer literacy	N/A	N/A	4

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	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
I Botha	Member	1 November 2015	11 July 2017	Hons B Journalism	English teaching	N/A	N/A	4
W Fransman	Member	1 November 2015	29 August 2017	ND: Laboratory Technology	Published author and poet	N/A	N/A	3

## Committees

Committee	No. of meetings held	No. of members	Name of members
Research and Analysis Sub-committee	1	5	W Fransman, JW Koopman, S Mazantsi, A van Niekerk
Language Policy Sub-committee	1	4	LT Lesch, S Lotz, DS Le Roux, I Botha

## Remuneration of committee 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 R435 per hour, the Deputy Chairperson's rate is R294 per hour and the rate for members is R249 per hour. Remuneration for work done is calculated per hour according to the amounts specified in the circular.

Name	Remuneration	Other allowance	Other re-imbursements	Total
I Botha	0	0	0	0
W Fransman	1	0	0	1
JW Koopman	9	1	0	1
DS Le Roux	5	3	0	8
S Lotz	0	0	0	0
S Mazantsi	6	2	0	8
A van Niekerk	0	0	0	0
LT Lesch	5	1	0	6
M Yoyo	4	2	0	6
N Nyembezi	5	3	0	8
F Allie	5	1	0	6
<b>Total</b>	40	13	0	44

## 5. RISK MANAGEMENT

The Accounting Authority (AA) 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 and its Public Entities, the Western Cape Government (WCG) has adopted an ERM Policy Statement which sets out the WCG's overall intention with regard to ERM. The WCLC is a public entity of DCAS and adopted the same policy to manage risk. The Department adopted an ERM Policy 2016/17 – 2017/18, and an ERM Strategy and Implementation Plan for 2016/17, approved by the Accounting Officer of DCAS on 28 April 2017. 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 Western Cape Language Committee 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 Ethics Committee (ERMECO) to assist the Accounting Authority in executing his responsibilities relating to risk management. The Committee operated under a Terms of Reference 2017/18 – 2018/19 approved by the Accounting Authority on 31 March 2017. ERMCO 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 provided the independent oversight of the Department's system of risk management. The Audit Committee was furnished with Quarterly ERM progress reports and departmental risk profiles and registers to execute their independent oversight role. The Audit Committee's evaluation of the risk management process was in relation to the progress of implementation of the ERM Implementation Plan and risks faced by the Western Cape Language Committee and their relevant risk response/treatment strategies.

#### **Impact on institutional performance:**

There has been significant progress with the management of risks during the 2017/18 financial year. Progress was made in embedding risk management and raising the risk maturity level of the Entity; this in turn has contributed to favourable WCLC 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 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 Provincial Minister as well as the Accounting Authority for the Western Cape Language Committee. This is an ongoing process to ensure that the Committee obtains clean audits.

The Department has devised an Internal Control Strategy and Plan that outlines a high level plan on the implementation of internal control within its core functions. This Strategy applies to the Entity as well.

## 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 Committee. It assists the Committee 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;
- 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 of the Committee, which include oversight and responsibilities relating to:

- Internal Audit function;
- External Audit function (Auditor General of South Africa - AGSA);
- WCLC Accounting and reporting;
- WCLC Accounting Policies;
- Review of AGSA management and audit report;
- Review of WCLC In year Monitoring;
- WCLC Risk Management;
- Internal Control;
- Pre-determined objectives;
- 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 (1 <sup>st</sup> term)	N/a	7
Mr Mervyn Burton	CA(SA); CFP; B Compt (Hons); BCompt;	External	N/A	01 January 2015 (2 <sup>nd</sup> term)	N/a	5
Ms Judy Gunther	CIA; AGA; CRMA; Masters in Cost	External	N/A	01 January 2016 (2 <sup>nd</sup> term)	N/a	7

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
	Accounting; BCompt					
Mr Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc	External	N/A	01 January 2016 (2 <sup>nd</sup> term)	N/a	8
Mr Kerry Larkin	B Compt; ND FIS; FIASA CIA; CRMA; CCSA	External	N/A	01 January 2018 (1 <sup>st</sup> term)	N/a	2

## 8. COMPLIANCE WITH LAWS AND REGULATIONS

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

## 9. FRAUD AND CORRUPTION

Fraud and corruption represent significant potential risks to the Department's assets and can negatively impact on service delivery efficiency and the Department's reputation.

The Western Cape Government (WCG) adopted an Anti-Fraud and Corruption Strategy which confirms the Province's zero tolerance stance towards fraud, theft and corruption. In line with this strategy the Western Cape Language Committee is committed to zero-tolerance with regard to corrupt or fraudulent or any other criminal 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 has an approved Fraud Corruption Prevention Plan and a Fraud Prevention Implementation Plan which gives effect to the Fraud Prevention Plan. The entity also adheres to these plans.

Various channels for reporting allegations of fraud, theft and corruption exist and these are described in detail in the Provincial Anti-Fraud and Corruption Strategy and the Departmental Fraud and Corruption Prevention Plan. Each allegation received by the Provincial Forensic Services (PFS) 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 Department and to generate statistics for the Province and Department.

Employees that provide administrative support to the WCLC 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 provides 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, theft 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**

WCLC 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 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 was 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 Western Cape Language Committee. 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.

## **12. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES**

DCAS provides the Western Cape Language Committee with office space, the policy implemented by the DCAS is therefore applicable to the Committee.

## **13. COMPANY/BOARD SECRETARY (IF APPLICABLE)**

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 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**  
**Western Cape Language Commission**  
**Date: 31 July 2018**

## **PART D: HUMAN RESOURCES MANAGEMENT**

### **1. INTRODUCTION**

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 Western Cape Language Committee

#### Report on the audit of the financial statements

##### Opinion

1. I have audited the financial statements of the Western Cape Language Committee set out on pages 33-52, 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 Western Cape Language Committee as at 31 March 2018, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and section 15 of the Western Cape Provincial Languages Act, 1998 (Act No.13 of 1998) (WCPLA).

##### Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. 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.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### Responsibilities of Accounting Authority for the financial statements

6. 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.
7. In preparing the financial statements, the accounting authority is responsible for assessing the Western Cape Language Committee'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

8. 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.

9. 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**

10. 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.
11. 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.
12. 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 objective presented in the annual performance report of the entity for the year ended 31 March 2018:

Strategic Objective	Pages in the annual performance report
To monitor and advise on the implementation of the Western Cape Language Policy	14-17

13. 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.
  - I did not raise any material findings on the usefulness and reliability of the reported performance information for the following objective: To monitor and advise on the implementation of the Western Cape Language Policy. Other matters

**Achievement of planned targets**

14. Refer to the annual performance report on pages 14 to 17 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

15. 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.
16. 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

17. The Accounting Authority is responsible for the other information. The other information comprises the information included in the annual report. 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.
18. 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.
19. 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.
20. 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.

### Internal control deficiencies

21. 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



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

Cape Town  
31 July 2018

## **Annexure–Auditor-general’s responsibility for the audit**

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 entity’s 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.

## Statement of Financial Position as at 31 March 2018

		2018	2017
	Note(s)	R '000	R '000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	280	314
<b>Total Assets</b>		<b>280</b>	<b>314</b>
<b>Net Assets</b>		<b>280</b>	<b>314</b>
Accumulated surplus		280	314

## Statement of Financial Performance

2018                      2017

Note(s)              R '000                      R '000

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### Revenue

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#### Revenue from exchange transactions

Interest income	4	18	20
<b>Total revenue from exchange transactions</b>		<b>18</b>	<b>20</b>

#### Revenue from non-exchange transactions

<b>Transfer revenue</b>			
Other income from non-exchange transactions	5	546	526
Transfers and subsidies received	6	221	242
<b>Total revenue from non-exchange transactions</b>		<b>767</b>	<b>768</b>
<b>Total revenue</b>		<b>785</b>	<b>788</b>

#### Expenditure

Audit Fees	7	(95)	(73)
General Expenses	8	(684)	(622)
Members fees	9	(40)	(39)
<b>Total expenditure</b>		<b>(819)</b>	<b>(734)</b>
<b>(Deficit) surplus for the year</b>		<b>(34)</b>	<b>54</b>

## Statement of Changes in Net Assets

	Accumulated surplus R '000	Total net assets R '000
<b>Balance at 01 April 2016</b>	<b>260</b>	<b>260</b>
Changes in net assets		
Surplus for the year	54	54
Total changes	54	54
<b>Balance at 01 April 2017</b>	<b>314</b>	<b>314</b>
Changes in net assets		
Deficit for the year	(34)	(34)
Total changes	(34)	(34)
<b>Balance at 31 March 2018</b>	<b>280</b>	<b>280</b>

## Cash Flow Statement

		2018	2017
	Note(s)	R '000	R '000
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Cash receipts		221	242
Interest income		18	20
		<u>239</u>	<u>262</u>
<b>Payments</b>			
Cash paid		(273)	(277)
<b>Net cash flows from operating activities</b>	10	<u><b>(34)</b></u>	<u><b>(15)</b></u>
<b>Net decrease in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		314	329
<b>Cash and cash equivalents at the end of the year</b>	3	<u><b>280</b></u>	<u><b>314</b></u>

## 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	
<b>Statement of Financial Performance</b>						
<b>Revenue</b>						
<b>Revenue from exchange transactions</b>						
Interest income	13	-	13	18	5	13.1
Other income - (roll over)	-	40	40	-	(40)	13.2
<b>Total revenue from exchange transactions</b>	<b>13</b>	<b>40</b>	<b>53</b>	<b>18</b>	<b>(35)</b>	
<b>Revenue from non-exchange transactions</b>						
Other income from non-exchange transactions	-	-	-	546	546	13.3
Transfers and subsidies received	221	-	221	221	-	
<b>Total revenue from non-exchange transactions</b>	<b>221</b>	<b>-</b>	<b>221</b>	<b>767</b>	<b>546</b>	
<b>Total revenue</b>	<b>234</b>	<b>40</b>	<b>274</b>	<b>785</b>	<b>511</b>	
<b>Expenditure</b>						
Members fees	(54)	14	(40)	(40)	-	
Audit fees	(72)	(25)	(97)	(95)	2	
General expenses	(108)	(29)	(137)	(684)	(547)	13.4
<b>Total expenditure</b>	<b>(234)</b>	<b>(40)</b>	<b>(274)</b>	<b>(819)</b>	<b>(545)</b>	
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34)</b>	<b>(34)</b>	
<b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34)</b>	<b>(34)</b>	



Reconciliation (must be disclosed if actuals not on comparable basis to budget)

Basis difference

Operating (34)

Timing difference

Operating -

Entity difference

Operating -

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Actual Amount in the Statement of Financial Performance (34)

## **Presentation of Annual Financial Statements**

The annual financial statements have been prepared in accordance with the effective 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.

### 1.3 Financial instruments (continued)

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

#### 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
Cash and cash equivalents	Financial asset measured at amortised cost

#### Initial measurement of financial assets and financial liabilities

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.

## **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.

### 1.3 Financial instruments (continued)

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.

#### 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).

### **13 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.

### **14 Revenue from non-exchange**

#### **transactions Recognition**

An inflow of resources from a non-exchange transaction recognised as an asset shall be 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.

#### **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.

## **1.5 Revenue from non-exchange transactions continued**

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 financial management 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.

## **1.5 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.

## **1.6 Comparative figures**

No comparative figures have been reclassified in the current year.

## **1.7 Expenditure**

### **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.

### **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).

## **1.8 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.

## **1.9 Budget information**

The approved budget is prepared on an 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.

## **1.10 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.

## **1.11 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.

### **1.12 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.

**Notes to the Annual Financial Statements**

<b>2018</b>	<b>2017</b>
<b>R '000</b>	<b>R '000</b>

**2 New standards and interpretations****21 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:

<b>Standard/ Interpretation:</b>	<b>Effective date: Years beginning on or after</b>	<b>Expected impact:</b>
<ul style="list-style-type: none"> <li>• GRAP 1 (as amended 2016): Presentation of Financial Statements</li> </ul>	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> <li>• GRAP 2 (as amended 2016): Cash Flow Statements</li> </ul>	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> <li>• GRAP 3 (as amended 2016): Accounting Policies, Change in Accounting Estimates and Errors</li> </ul>	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> <li>• GRAP 9 (as amended 2016): Revenue from Exchange Transactions</li> </ul>	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> <li>• GRAP 12 (as amended 2016): Inventories</li> </ul>	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> <li>• GRAP 14 (as amended 2016): Events after the reporting Period</li> </ul>	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> <li>• GRAP 19 (as amended 2016): Provisions, Contingent Liabilities and Contingent Assets</li> </ul>	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> <li>• GRAP 23 (as amended 2016): Revenue from Non-exchange Transactions</li> </ul>	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> <li>• GRAP 24 (as amended 2016): Presentation of Budget Information in Financial Statements</li> </ul>	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

**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:

<b>Standard/ Interpretation:</b>	<b>Effective date: Years beginning on or after</b>	<b>Expected impact:</b>
• 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

**Western Cape Language Committee**

**Annual Financial Statements for the year ended 31 March 2018**

**Notes to the Annual Financial Statements**

	2018	2017
	R '000	R '000
<b>3. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Bank balances	280	314
<b>Credit quality of cash at bank and short term deposits, excluding cash on hand</b>		
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.		
<b>4. Interest Income</b>		
Interest received	18	20
<b>5. Other income from non-exchange transactions</b>		
Donation: services in kind	546	526
Services in kind is further explained in note 8		
<b>6. Transfers and subsidies received</b>		
Transfer received	221	242
<b>7. Audit fees</b>		
External audit	95	73
The variance is mainly due to the average tariff increase of 6%.		
<b>8. General expenses</b>		
Bank charges	2	2
Conferences and seminars	18	-
Consulting and professional fees	2	12
Employee cost: services in kind	546	526
Entertainment	17	17
Printing and publications	68	26
Software expenses	17	18
Travel and subsistence	14	21
	<b>684</b>	<b>622</b>

**Conferences and Seminars**

The entity held a sign language awareness seminar during the year under review.

**Consulting and professional fees:**

2017

Sign language consultant appointed to interpret for the chairperson during the meetings.

**Western Cape Language Committee**

**Annual Financial Statements for the year ended 31 March 2018**

**Notes to the Annual Financial Statements**

**2018**                      **2017**  
**R '000**                      **R '000**

**8. General expenses (continued)**

**Employee cost: Services in kind:**

Officials of the Department of Cultural Affairs and Sport fulfil the executive and administrative functions associated with the Western Cape Language Committee. Departmental staff that supports the Public Entity includes the Chief Financial Officer, Director: Arts and Culture, 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 fulfil 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 represent the services in kind provided by the finance team only

**Printing and publication:**

The increase is due to Nama booklets printed for the year under review.

**Travel and subsistence:**

During the year under review members resigned which resulted in a decrease in the travel and subsistence compared to the previous financial year.

<b>9. Members fees</b>		
Allie, F	4	1
Botha, I	-	4
Fransman, W	1	3
Koopman, J	9	7
Le Roux, Dr. N	6	6
Lesch, L	5	5
Lotz, S	-	4
Mazantsi, S	6	5
Nyembezi, N	5	1
Ralarala, M	-	1
Van Niekerk, A	-	1
Yoyo, M	4	1
	<b>40</b>	<b>39</b>
<b>10. Cash used in operations</b>		
(Deficit) surplus	(34)	54
<b>Changes in working capital:</b>		
Payables from exchange transactions	-	(69)
	<b>(34)</b>	<b>(15)</b>

**Western Cape Language Committee**

**Annual Financial Statements for the year ended 31 March 2018**

**Notes to the Annual Financial Statements**

	2018	2017
	R '000	R '000

**11. Related parties**

Relationships	
Primary Funder	Department of Cultural Affairs and Sport
Strategic partner	Western Cape Cultural Commission
Strategic partner	Heritage Western Cape

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

**Related party transactions**

**Income received from related parties**

Department of Cultural Affairs and Sport	221	242
--	-----	-----

**12. 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 R2 887 higher/lower.

**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

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2018

### Notes to the Annual Financial Statements

Figures in Rand thousand

## 12. 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	280	-	-	-	-
Cash in current banking institutions					
Payables – Extended credit terms	-	-	-	-	-
Net amount	280				
Past due but not provided for					

## 13. Budget variances

### Material variances between budget and actual amounts

#### Budget Adjustment:

During the 2017/18 financial year a budget adjustment was made from R234 000 to R274 000. A total increase of R40 000. This was mainly used for the South African Sign Language (SASL) awareness project and audit fees.

#### 13.1 Interest income:

The variance is due to interest rate fluctuations from 6.5% to 5.9% during the year under review.

#### 13.2 Other Income (roll over):

The roll over from 2016/17 budget was mainly used for the South African Sign Language (SASL) awareness project and audit fees.

#### 13.3 Other income from non - exchange transactions

The variance is 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 5 and 8 for detail.

#### 13.4 General expenses

The variance is 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 8.





**URhulumente  
weNtshona Koloni**  
ImiCimbi yeNkcubeko  
nezemiDlalo



Western Cape Language Committee  
Wes-Kaapse Taalkomitee  
IKomiti yeeLwimi yeNtshona Koloni



**INgxelo yoNyaka**  
2017/2018





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## ICANDELO A: IINKCUKACHA GABALALA

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### 1. IINKCUKACHA ZEKOMITI GABALALA

<b>IGAMA LOBHALISO:</b>	<b>Ikomiti Yeelwimi yeNtshona Koloni</b>
<b>INOMBOLO YOBHALISO (ukuba ikhona):</b>	n/a
<b>IDILESI YENDAWO:</b>	Protea Assurance Building Greenmarket Square Cape Town 8000
<b>IDILESI YEPOSI:</b>	Private Bag X9067 Cape Town 8000
<b>INOMBOLO YOMNKEBA/II:</b>	021 483 9671
<b>INOMBOLO YEFEKSI:</b>	021 483 9673  jane.moleleki@westerncape.gov.za
<b>IWEBHUSAYITHI:</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>ABAPHICOTHI-ZINCWADI BANGAPHANDLE:</b>	<b>Umphicothi-zincwadi jikelele waseMzantsi Afrika</b>
<b>IBHANKI:</b>	Nedbank
<b>INKAMPANI / UNOBHALA WEBHODI</b>	n/a

## 2. ULUHLU LWEZISHUNQULELO/IZIFINYEZO

AFS	Iingxelo Zemali zoNyaka
DCAS	Isebe elemiCimbi yeNkcubeko neZemidlalo
DERM	Ulawulo loMngcipheko kuShishino lweQela laBongameli, iSebe leNkulumbuso
DotP	ISebe leNkulumbuso
ERM	Ulawulo loMngcipheko kuMashishini
ERMCOM	IKomiti yoLawulo loMngcipheko kuShishino
GRAP	Ukwenziwa koMsebenzi wokuNika iNkcaza ngeNdlela eYamkelekileyo ngokuBanzi??
King III	Iingxelo kaKing II yoLawulo lweQumrhu ka-2009
MEC	Ilungu leBhunga leSigqeba soMbuso soLawulo kwiPhondo
NTPSRMF	Isikhokelo soLawulo loMngcipheko lweZiko likaRhulumente kaNondyebo kaZwelonke
PanSALB	Ibhodi Yeelwimi yaseMzantsi Afrika yePnan?
PERSAL	Inkqubo yeMivuzo yaBaqeshwa
PFMA	Umthetho ka-1999 woLawulo lweZimali zikaRhulumente
PLCs	Ikomiti Zeelwimi kwiPhondo
SASL	Ulwimi lweZandla eMzantsi Afrika
SCOPA	Ikomiti eSisigxina yeZimali zikaRhulumente
WCG	Urhulumente weNtshona Koloni
WCLC	Ikomiti yeelwimi yeNtshona Koloni

### 3. INTSHAYELELO KASIHLO



Johann Koopman

"Ulwimi ngumkhomba-ndlela wenkcubeko, lukuxelela ngemvelaphi yabantu abaluthethayo nalapho basingise khona" - Rita Mae Brown

"Ukubanolwazi lweelwimi ezohlukeneyo kukhokelela kubulumko" – Roger Bacon

"Ulwimi luphila kuthi ngaphakathi lusegazini nasemiphefumleni yethu apho iingcinga zethu zikhoyo nalapho zisuka khona" - Oliver Holmes.

Ezi zicatshulwa zingumfuziselo wesiseko sethu.

Ngexesha leminyaka-mali ngo2017/2018 amalungu eKomiti yeelwimi yeNtshona Koloni, phantsi kolawulo loMthetho weelwimi weNtshona Koloni (Umthetho 13 ka-1998), asebenzisana kwiinkalo ezininzi ngokumanyeneyo. Ekuqaleni konyaka yaba namalungu asibhozo ngenxa yobarhoxileyo ngezizathu zabasebenzi ubuqu kunye nezoshishino. Inani lamalungu zange libenafuthe lingafanelekanga ekuhambeni komsebenzi wekomiti kwaye saqhubela phambili ukufezekisa isigunyaziso sethu.

Ngexesha lonyaka wokunika ingxelo senze inkqubela phambili kakhulu kubasebenzisi bolwimi lwethu, ukusuka kwabazizithulu kwaye silungiselela ukwandisa iiprojekthi zethu. Kwimicimbi yengxoxo sikwamisela neelwimi ezazingathathelwa ngqalelo eNtshona Koloni. Kungoku nje, iincwadana zokuziFundela ukuthetha isiNama ziguqulelwe kwisiXhosa

Inkqubo yokonyulwa kwamalungu amatsha seyiqalisile. Ndiinike ithuba lokubulela kwam kuMnu Jabaar Mohamed, Mnu Louis Serfontein noNksz Fazeela Haffejee ngokuzinikela kwigalelo labo lokuphumeza isigunyaziso sethu. La malungu anolwazi oluphangaleleyo kakhulu nobungcaphephe kwulwimi lweZandla lwaseMzantsi Afrika kwaneemfuneko zabantu abazizithulu, uphuhliso kunye nesicwangciso solwimi lwesiBhulu kunye nesiNgesi. Sikwanethemba lokuba kungentsuku zatywala siyakuthi sonyule ilungu elimele iilwimi zamaKhoi namaSan.

Okwangoku, njengeKomiti exhotyiswe ngezakhono ngokwaneleyo, sijongise ekufezekiseni iinjongo zethu kwixesha lethu elishekileyo sifesosini njengamalungu eKomiti. Kuninzi ekufuneka kufezekisiwe ngexeshana elifutshane.

Ukugqibezela, Ndibulela iQela leeLwimi leSebe lemiCimbi yeNkcubeko neZemidlalo, ngoncedo lwalo kwezolawulo nenkxaso jikelele abasinike yona siyiKomiti ngonyaka odlulileyo. Ibilixesha elinemiceli-mngeni, kodwa siye sazinikezela ekugcineni imigangatho yethu nasekuphuculeni iinkalo esijolise kuzo zolungiselelo lwethu.

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**Johann Koopman**

**Usihloko weKomiti yeelwimi yeNtshona Koloni 31 kuCanzibe 2018**

#### 4. IMBULAMBETHE YEGOSA ELINIKA INGXELO



Ikomiti yeeLwimi yeNtshona Koloni (WCLC) idweliswe kuLudwe lweNkqubo 3, njengequmrhu likarhulumente lephondo kwisiGaba C ukususela ngomhla woku-1 kweyeSilimela 2001, ngokoMthetho woLawulo lweZimali zikaRhulumente ka-1999, (Umthetho 1 ka-1999) neyamiselwa ngokwemigaqo yoMthetho weLwimi yeNtshona Koloni (Umthetho 13 ka-1998). Ikomiti iphantsi kwesikhokelo sesicwangciso-buchule sikaMphathiswa njengeziPhath'amandla zeSebe loMbuso eliLawulayo nokunika iingxelo zemisebenzi eyenziwayo liqumrhu ngokuhambelana nesicwangciso sayo seminyaka emihlanu socwangciso lokuhamba komsebenzi sonyaka.

Ikomiti yeeLwimi yaseNtshona Koloni ibonakalise ukuzinikezela ekuqinisekiseni ukulingana ngokwewonga kwazo zontathu iilwimi ezisetyenziswa kwiphondo ngokusesikweni – isiBhulu, isiNgesi kunye nesiXhosa. The Kwenziwa iinzame ngentsebenziswano yokwazisa iindlela zobuchule bokwaveliswa kwezinto ezintsha ukuphucula iwonga leelwimi ebezingathathelwa ngqalelo ngaphambili nokunika ingqiqo kubemi malunga nokusetyenziswa koLwimi lweZandla eMzantsi Afrika njengendlela yoqhagamshelwano. Imizekelo yemisebenzi eyabonakalisa iimpawu zoku yaba kukuqalisa kweenkqubo yabantu abaziZithulu, esiKolweni isibhengezo esixhonyiweyo solwimi lwezandla, ukwenziwa kweenzame ezikhawulezileyo zokufumana umntu osisithulu njengelungu lekomiti kunye neetoliki zolwimi lwezandla ezisoloko zikhona kwiziganeko ezithile nase zintlanganisweni.

NgokweCandelo 53(3) loMthetho woLawulo lweZimali zikaRhulumente, iqumrhu likarhulumente alivumelekanga ukuqokelela izixamali eziyintsalela ngaphandle kokuba kufumaneka imvume ebhaliweyo kwangaphambili esuka kuNondyebo. Ukunikezelwa kwemvume yokugcinwa kweemali eziyintsalela ngeminyaka-mali ngo2016/17 zesixa-mali esingama-R46 000 yiNtloko yeZimali zikaRhulumente kaNondyebo wePhondo leNtshona Koloni. Oku kwakhokelela ekushicilelweni nakuguqulelo lwencwadana yamaNama, ukushicilelwa kwakhona kwencwadana yeelwimi ezininzi yesigama esisodwa yaseburhulumenteni kwanencwadana yomgaqo-nkqubo weelwimi. Ukufumaneka kolu ncedo ngumzekelo obonakalayo wokuzinikezela kweKomiti ekuphumezeni ukusetyenziswa kweelwimi ezininzi kwanengcinga zayo zokukhuthaza zonke iilwimi ebezingathathelwa ngqalelo ngaphambili.

#### Indlela yokusetyenziswa kweMali

Inkqubo /umsebenzi/ injongo	2017/2018			2016/2017		
	Uqingqo-mali	Eyona Nkcitho	(Egqithisileyo)/Inkcitho eNganeno	Uqingqo-mali	Eyona Nkcitho	(Egqithisileyo)/ Inkcitho eNganeno
	R'000	R'000	R'000	R'000	R'000	R'000
Iimpahla kunye neeNkonzo	274	819	(546)	255	734	(479)
<b>Inani lilonke</b>	<b>274</b>	<b>819</b>	<b>*(546)</b>	<b>255</b>	<b>734</b>	<b>(479)</b>

\*Inkcitho-mali egqithisileyo inxulumene neGRAP 23:: Uhlengahlengiso olwenziweyo lweenkonzo zeSisa zeMivuzo ehlawulwe liSebe leMicimbi yeNkubeko neZemidlalo lwama-R545 790.96 lunxulumene nabasebenzi bolawulo lwezimali zeQumrhu likaRhulumente

- **Iingxaki zezakhono nemiceli-mngeni kwiqumrhu likarhulumente**  
Akukho iingxaki zikhoyo zoxhotyiso ngezakhono ngexesha langonyaka ophantsi kohlolo.
- **Imisebenzi erhoxisiweyo/imisebenzi eseza kurhoxiswa**  
Akukho misebenzi ithe yarhoxiswa ngomnyaka ophantsi kohlolo.
- **Imisebenzi emitsha okanye ecetyiweyo**  
Akukho misebenzi mitsha icetyiweyo
- **Isicelo semali ezigqithiselweyo**  
Uqingqo-mali lwasetyenziselwa injongo efanelekileyo nokwabanesiphumo sokungabikho kwezimali ezigqithiselweyo.
- **Ulawulo lothungelwano lwezabasebenzi**  
Iinkqubo kunye neendlela ezisetyenziswayo zeSCM zilungiselelwe ukuqinisekisa ukuthotyelwa kwemiyalelo yeSCM.
- **Ukugqithyelwa kwazo zonke izicelo ezifakiweyo zokubizwa kwamaxabiso kungenziwanga zibongozo ngonyaka ophantsi kohlolo**  
Akukho izicelo zifakiweyo zokubiza amaxabiso ngaphandle kwezibongozo zifunyenweyo ngonyaka ophantsi kohlolo.

- **Ukujonga ukuba iindlela kunye neenkqubo zeSCM ezisetyenziswayo zilungiselelwe**  
lindlela kunye neenkqubo ezisetyenziswayo.
- **Imiceli-mngeni efunyenweyo nendlela eyasonjululwa ngayo**  
Akukho miceli-mngeni yafunyanwayo ngexesha lonyaka ophantsi kohlolo
- **Imicimbi yengxelo yophicotho-zincwadi ngonyaka ogqithileyo nendlela ekufuneka ichazwe ngayo**  
Isephantsi kohlolo.
- **Inkangeleko/IziCwangciso zexesha elizayo zokuchaza ngemiceli-mngeni yezimali**  
Azikho
- **Iziganeko emveni komhla wokunika ingxelo**  
Akukho iziganeko emveni komhla wokunika ingxelo.
- **Ukukhula koqoqosho**  
Alukho
- **Umbulelo**  
Xa ndiphetha Ndinombulelo ngomsebenzi owenziwe nguMphicothi-zincwadi Jikelele eMzantsi Afrika, othe wakhokela uphicotho-zincwadi lweengxelo zemali zonyaka neenkukacha zokuhamba komsebenzi. Ndibulela kakhulu kwakhona kwiKomiti yoPhicotho-zincwadi nethe yabonelela ngokwenza intelekelelo yexabiso ebaluekileyo yeengxelo zemali zonyaka kunye nokudlala indima yongamelo apha enyakeni kwiziphumo zezimali nezingezizo ezezimali zequmrhu.

Ukugqibezela, Ndibulela uMphathiswa, Nksz Anroux Marais ngokhokelo kunye nenkcazelo yakhe ngokuchubekileyo, neNtloko yeSebe, uMnu Brent Walters ngenkxaso yakhe nobunkokheli ngalo lonke ixesha. Ekugqibeleni, ndinombulelo ongazenzisiyo malunga nentsebenziswano yawo onke amalungu wethu nakwamanye amaziko aseburhulumenteni kunye noluntu ngokupheleleyo.

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**Jane Moleleki**  
IGosa elinika ingxelo  
yeKomiti yeeLwimi yeNtshona Koloni  
31 kuCanzibe 2018



## 5. Inkcazelo yxanduva noqinisekiso lokuchaneka kwengxelo yonyaka

Ngokolona lwazi kunye nenkolelo yam, ndiqinisekisa oku kulandelayo:

Zonke iinkcukacha nezixa-mali ezichazwe kwiNngxelo yoNyaka ziyavumelana neengxelo zemali zonyaka eziphicothwe nguMphicothi-zincwadi Jikelele.

INngxelo yoNyaka igqityezelwe, ichanekile kwaye ayinazo naziphina iziphoso.

Ingxelo yonyaka ilungiselelwe ngokuhambelana nezikhokelo ezikwingxelo yonyaka ekhutshwe nguNondyebo kaZwelonke.

Ingxelo zeMali zoNyaka (Icandelo E) zilungiselelwe ngokuhambelana nemigangatho GRAP esetyenziswa liqumrhu likarhulumente.

Uxanduva lwegosa elinika ingxelo lulungiselelo lweengxelo zemali zonyaka kunye nezigqibo ezithathiweyo malunga nezi nkcukacha.

Uxanduva lwegosa elinika ingxelo kukumiselwa, nokuphunyezwa kwenkqubo yolawulo lwangaphakathi nethe yayilwa ukunika isiqinisekiso esivakalayo sombulelo kunye nentembo yeenkcukacha zendlela yokwenziwa komsebenzi, inkcazelo yobutyebi nezinto eziluncedo eluntwini kunye neengxelo zemali zonyaka.

Kubandakanywa nabaphicothi-zincwadi bangaphandle ukunika izimvo zabo ezizodwa malunga neengxelo zemali zonyaka.

Ngokwembono yethu, ingxelo yonyaka ibonakalisa ukuhamba ngokufanelekileyo komsebenzi, iinkcukacha zokuhamba komsebenzi, iinkcukacha zesixokelelwano sabasebenzi kunye nemicimbi yezimali zequmrhu likarhulumente ekupheleni konyaka-mali ngomhla wama-31 kweyoKwindla 2018.>> Ngokwembono yethu, ingxelo yonyaka ibonakalisa ukwenziwa kwemisebenzi ngokufanelekileyo inkcazelo ngokuhamba komsebenzi, imicimbi yezimali zequmrhu likarhulumente neenkcukacha zolawulo lwezabasebenzi ekupheleni konyaka-mali ngomhla wama-31 kweyoKwindla 2018.

Ozithobileyo



IGosa elinika ingxelo  
Jane Moleleki  
31 kuCanzibe 2018



USihlalo weKomiti  
Johann W Koopman  
31 kuCanzibe 2018

## 6. ISISHWANKATHELO NGESICWANGCISO-QHINGA

### 6.1 Umbono

Ukuxhotyiswa ngezakhono kwabo bonke abantu baseNtshona Koloni ngokusetyenziswa kolwimi oluthile, ukwandiswa kwesidima soluntu ngokuhlonipha ulwimi lwenkobe lwabanye abantu jikelele, nokukhuthaza ukuthethwa kwazo zonke iilwimi.

### 6.2 Umnqophiso

Ukubek'iswellbukhali kuzo zontathu iilwimi ezisetyenziswa ngokusesikweni eNtshona Koloni; ukuqwalasela ukufezekiswa koMgaqo-nkqubo weLwimi eNtshona Koloni; nokunika iingcebiso kuMphathiswa wePhondo onikwe uxanduva lomsebenzi wemicimbi yeelwimi kunye neBhodi yeelwimi yaseMzantsi Afrika yePan kwimiba ekhoyo emalunga neelwimi okanye echaphazela iphondo.

### 6.3 Iimpawu zentsulungeko

Inkathalo, Ukumelana noKhuphiswano, Ukuthatha uXanduva, ukuVeliswa kweZinto eZintsha nokuPhendula ngokweMfuno.

## 7. AMAGUNYA OMTHETHO NAMANYE

### Amagunya ngokoMgaqo-siseko

Icandelo	Uxanduva ngokuthe ngqo lweKomiti yeelwimi yeNtshona Koloni ukuqinisekisa ukuthobela umthetho
<b>UMgaqosiseko weRiphabliki yoMzantsi Afrika, 1996</b>	
Icandelo 6(3) (4) nele (5) ulwimi	IKomiti yeelwimi yeNtshona Koloni kufuneka, imisele amisele ngokutha amanyathelo nezinye izigunyaziso kwaye iqwalasele nokusetyenziswa kweelwimi zethu ngokusesikweni. Zonke iilwimi ezisetyenziswa ngokusesikweni kufuneka zichwayitele ukuxatyiswa kwazo ngokuzithemba kwaye kufuneka zisetyenziswe ngokulinganayo. IKomiti yeelwimi yeNtshona Koloni, ngentsebenizwano kunye neSebe leMicimbi yeNkcubeko neMidlalo, inoxanduva likobek'iliso elibukhali nokuvavanya ukufezekiswa koMgaqo-nkqubo weelwimi eNtshona Koloni, owathi wamkelwa ngo-2005, kwanokunika ingxelo malunga nesi sigunyaziso kwiNdlu yoWiso-mithetho yePhondo leNtshona Koloni Kanye ngonyaka lSebe leMicimbi yeNkcubeko neMidlalo (DCAS) lenze ungamelo kwiKomiti yeelwimi yeNtshona Koloni (WCLC) ngokubonelela iKomiti ngenkxaso-mali kunye nolawulo.

Icandelo	Uxanduva ngokuthe ngqo lweKomiti yeeLwimi yeNtshona Koloni ukuqinisekisa ukuthobela umthetho
Icandelo 30: Ulwimi neNkcubeko	IKomiti yeeLwimi yeNtshona Koloni iququzelela amathuba okusetyenziswa kolwimi lwenkobe ngabantu baseNtshona Koloni ukuze basebenzise amalungelo wabo enkucubeko ngokusebenzisa iinkqubo kunye neeprojekthi ezixhaswa yiKomiti.
Icandelo 31: lindawo zasekuhlaleni zeNkcubeko, ezenkolo kunye nezo soolwimi.	IKomiti yeeLwimi yeNtshona Koloni(WCLC) kufuneka iqinisekise ukuba iinkqubo kunye neeprojekthi zayo zihlonipha iinkcubeko ezohlukeneyo zabantu baseNtshona Koloni.
Icandelo 41: Imithetho-siseko yentsebenziswano karhulumente kunye nonxulumano lwangaphakathi eburhulumenteni.	IKomiti yeeLwimi yeNtshona Koloni (WCLC) isebenzisana nawo onke amalungu aseburhulumenteni ekufezekiseni isigunyaziso sayo.
Uludwe lweNkqubo 4: lindawo ekusetyenzwa kuzo zokuMelana noKhuphiswano loWiso-mithetho lwePhondo kunye noZwelonke ngaxeshanye	Ngokuhambelana nomgaqonkqubo wolwimi kunye nommiselo weelwimi ezisetyenziswayo nhokusesikweni ukuyz kufikelela kulungiselelo lweCandelo 6 loMgaqosiseko onika inkcazelo ngokhuphiswano lowiso-mithetho kwiPalamente yePhondo leNtshona Koloni. IKomiti yeeLwimi yeNtshona Koloni isebenzisana ngokumanyeneyo neSebe leMisebenzi yoBugcisa neNkcubeko kuzwelonke lihlangene namanye amalungu aseburhulumenteni ngemicimbi yomgaqonkqubo weelwimi.
Icandelo 195: Iinqobo ezisisiseko kunye nemithetho-siseko yolawulo lwaseburhulumenteni.	Uxanduva lwamagosa eSebe leMicimbi yeNkcubeko neMidlalo kukufezekisa isigunyaziso seKomiti yeeLwimi yeNtshona Koloni nokuqinisekisa ukusetyenziswa kwezinto eziluncedo ngobuchule nangokufanelekileyo. Iinkqubo eziqalise kwiziko likarhulumente kufuneka zibeneenziso ezininzi ngexabiso eliphantsi kangangoko.
<b>UMgaqosiseko weNtshona Koloni, ka-1997 (Umthetho 1 ka-1998)</b>	
Icandelo 5	linjongo zikaRhulumente wePhondo leNtshona Koloni: (a) Iilwimi ezisetyenziswayo ngokusesikweni, isiBhulu, isiNgesi kunye nesiXhosa kufuneka zisetyenzisiwe; kwaye (b) Ezi lwimi zichwayitele ukusetyenziswa ngokwewonga elilinganayo. IKomiti yeeLwimi yeNtshona Koloni kufuneka ibek'iswelibukhali ekusetyenzisweni kolwimi lwesiBhulu, isiNgesi kunye nesiXhosa eNtshona Koloni. IKomiti yeeLwimi yeNtshona Koloni kufuneka iphumeze amanyathelo abonakalayo nafanelekileyo ukunceda kunyusei iwonga nokukhuthaza ukusetyenziswa kweelwimi zethu zaseNtshona Koloni nezathi zanyashwa ngexesha lembali yengcinezelo.

#### Amagunya ezomthetho:

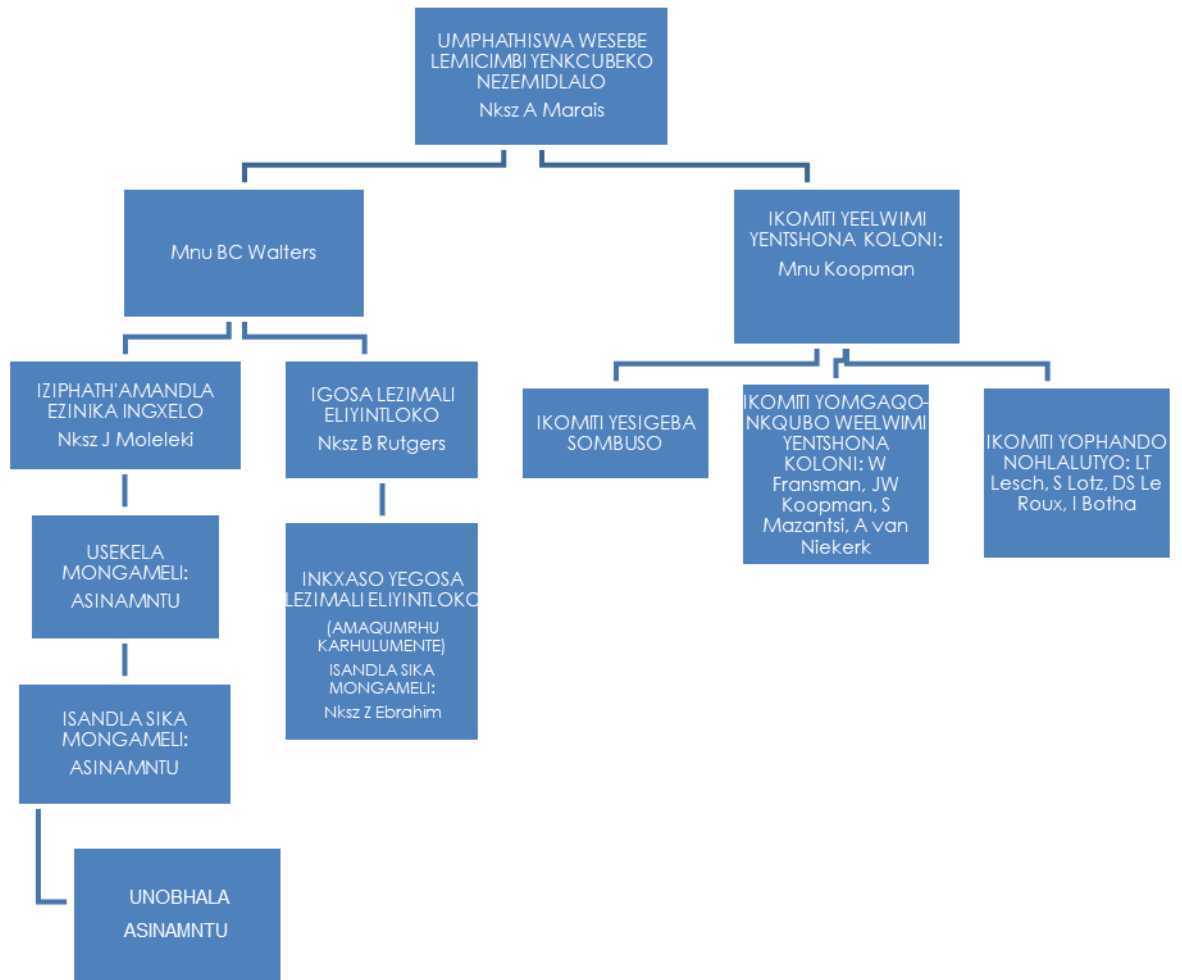
IWiso-mithetho	Isalathiso	Ixanduva olunguNdoqo lweKomiti yeeLwimi yeNtshona Koloni
UMthetho ka-1999 woLawulo lweZimali zikaRhulumente	UMthetho 1 ka-1999	IKomiti yeeLwimi yeNtshona Koloni ingenisa iingxelo zonyaka nangekota malunga nokuhamba komsebenzi kunye neengxelo zemali eziphicothiweyo ezisekelwe phezu kwezijoliso zonyaka zeenjongo ezicwangcisiweyo ngomyaka-mali ngamnye.
UMthetho ka-2012, wokusetyenziswa kweelwimi eziseSikweni	UMthetho 12 ka-2012	Lo Mthetho usetyenziswa ngokukodwa kumasebe kazwelonke, amashishini amaqumrhu aseburhulumenteni kazwelonke. Ukuba imiba ebalulekileyo yoMthetho ibinempembelelo kumgaqo-nkqubo weelwimi nokusetyenziswa kwalo eNtshona Koloni, iKomiti yeeLwimi yeNtshona Koloni iyakuba nesigunyaziso sokudlala indima.
UMthetho ka-1995, weBhodi yeeLwimi yaseMzantsi Afrika	UMthetho 59 ka-1995	IKomiti yeeLwimi yeNtshona Koloni yamkelwa yiBhodi yeeLwimi yaseMazantsi Afrika iPan njengekomiti yayo yelwimi yePhondo leNtshona Koloni. Ibonelela iPanSALB ngeengcebiso malunga nemicimbi yeelwimi kwiphondo.
UMthetho ka-1998 weelwimi zePhondo leNtshona Koloni	UMthetho 13 ka-1998	Phakathi kwezinye izinto, iKomiti yeeLwimi yeNtshona Koloni kufuneka: <ul style="list-style-type: none"> <li>Ibekwe iliso elibukhali ekusetyenzisweni kolwimi lwesiBhulu, isiNgesi kunye nesiXhosa kuRhulumente waseNtshona Koloni;</li> <li>Ukwenza izindululo kuMphathiswa nakwiPalamente yePhondo ngalo naluphina uwiso-mithetho olucetyiweyo okanye olusetyenziswayo, ukwenziwa kwemisebenzi kunye nomgaqo-nkqubo ochaphazela ulwimi olusetyenziswayo eNtshona Koloni.;</li> <li>Ukukhuthaza umthetho-siseko wokusetyenziswa kweelwimi ezohlukeneyo;</li> <li>Ukukhuthaza ngokuthe ngqo uphuhliso lweelwimi zethu ezazingathathelwa ngqalelo ngaphambili</li> <li>Ukucebisa uMphathiswa (MEC) kunye neKhomishini yeNkcubeko yeNtshona Koloni malunga nemicimbi yeelwimi kwiphondo; kunye</li> <li>nokucebisa iPanSALB ngemicimbi yolwimi eNtshona Koloni</li> </ul>
UMthetho ka-2014 weBhunga leeNgcali zeeLwimi zaseMzantsi Afrika	UMthetho 8 ka-2014	Xa iBhunga leeNgcali zeeLwimi laseMzantsi Afrika limiselwe, liyakuthi libenegunya, phakathi kwamanye, elokubhalisa nokunika iziqinisekiso zeengcali zeelwimi, ukuqalisa umthetho wokuziphatha nokumisela ukusetyenziswa kolwimi oluthile.

IWiso-mithetho	Isalathiso	Ixanduva olunguNdoqo lweKomiti yeeLwimi yeNtshona Koloni
UMthetho ka-2000 wokufikelela kuLwazi	UMthetho 2 ka-2000	Lo mthetho unika ukusetyenziswa kwelungelo lokufikelela kwiinkcukacha ezigciniwe ngabombuso, amaziko aseburhulumenteni kunye namalungu abucala. Phakathi kwezinye izinto, iSebe lemiCimbi yeNkcubeko neZemidlalo (DCAS) namanye amalungu karhulumente kunye namalungu abucala kufuneka: <ul style="list-style-type: none"> <li>Ahlangisele incwadi yokufundisa enika ingcaciso kumalungu oluntu malunga nokufaka izicelo zokufikelela kulwazi olugcinwe liqela; kunye</li> <li>Nokonyula igosa lokunika iinkcukacha ukuqwalasela izicelo zokufikelela kulwazi olugcinwe liqela.</li> </ul>
Ukukhuthaza uLawulo loBulungisa, 2000	UMthetho 3 ka-2000	Lo Mthetho: <ul style="list-style-type: none"> <li>umisela imithetho kunye nezikhokelo ekufuneka zilandelwe ngabolawulo xa bethatha izigqibo;</li> <li>kufuneka abolawulo bachazele abantu malunga nelungelo labo lokuhlola okanye ukwenza isibheni kwanelungelo labo lokufuna ukwazi izizathu;</li> <li>kufuneka abolawulo banike izizathu zezigqibo abazithathileyo; kunye</li> <li>nokunika amalungu oluntu ilungelo lokuphikisana nezigqibo zabolawulo enkundleni.</li> </ul>

#### Izigunyaziso zoMgaqo-nkqubo

Umgqaqo-nkqubo	Ingcaciso
Umgqaqo-nkqubo weeLwimi waseNtshona Koloni (wapapashwa kwiGazethi yePhondo ngokwe-PN 369/2001 ngomhla wama-27 kweyeNkanga 2001)	IKomiti yeeLwimi yeNtshona Koloni izibophelele ekuqwalaseleni nasekuphumezeni lo mgqaqo-nkqubo.

8. UBUME BESEBE



**1. INGXELO YOMPICOTHI-ZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI**

UMphicothi-zincwadi Jikelele eMzantsi Afrika ngoku wenza uphicotho ngokusebenzisa iinkqubo ezifunekayo zophicotho olumalunga nenkcazelo yokuhamba komsebenzi ukunika isiqinisekiso esifanelekileyo ekugqibezeleni kwakhe uphicotho. Ukugqityezelwa kophicotho lomsebenzi owenziweyo ngokuchasene neenjongo ezimiselwe kwangaphambili kuqukwa kwingxelo yabaphathi bolawulo, kungekho miba yengxelo efunekileyo malunga "neeNjongo eZimiselwe kwaNgaphambili" kwisihloko sengxelo nezinye iifuneko zemimiselo ngokusemthethweni kwicandelo elifanelekileyo lengxelo yomphicothi-zincwadi.

Jonga kwiNngxelo yoMphicothi-zincwadi waNgaphandle, epapashwe kwisiGaba E: Inkcazelo ngeZimali

**2. AMAVANDLAKANYA NGOKUSEBENZA KWESEBE**

**2.1 Imeko ekusetyenzwa phantsi kwayo**

Imeko ekusetyenzwa phantsi kwayo yiKomiti yeeLwimi yeNtshona Koloni ichazwa nguMthetho ka-1998, weelwimi zePhondo leNtshona Kokoni, kwaye iqulathe imiba emithandathu ephambili:

- Ukwandisa iwonga ngokulinganayo lazo zontathu iilwimi ezisetyenziswa ngokusesikweni eNtshona Koloni, iAfrikansi, isiXhosa nesiNgesi;
- Ukukhuthaza ngokusebenzayo umthetho-siseko wokusetyenziswa kwazo zonke iilwimi eNtshona Koloni;
- Ukukhuthaza ngokusebenzayo uphuhliso lweelwimi zethu ezazingathathelwa ngqalelo ngaphambili kunye noLwimi lweZandla eMzantsi Afrika;
- Ukuqwalasela ukusetyenziswa kwazo zontathu iilwimi ezithethwa ngokusesikweni nguRhulumente weNtshona Koloni;
- Ukunika iingcebiso kuMphathiswa malunga nemiba yeelwimi ezisetyenziswayo okanye echaphazela iNtshona Koloni nawo nawuphina umthetho ocetyiweyo okanye uwisio-mithetho olusetyenziswayo, ukwenziwa kwemisebenzi nokulandela umgaqo-nkqubo ubuqu okanye ngenye indlela ukuhlangabezana nemiba yeelwimi; kwano
- Ukunika iingcebiso kwiPanSALB, amaziko aphantsi kwayo, neKhomishini yeNkcubeko yeNtshona Koloni malunga nemiba yeelwimi echaphazela iNtshona Koloni.

IKomiti yeeLwimi yeNtshona Koloni yenze isicwangciso sokwenza oku kulandelayo ukufezekisa isigunyaziso sayo:

- Ukuqwalasela nokunika iingcebiso ngoMgaqo-nkqubo weelwimi eNtshona Koloni njengokuba kuchaziwe kwisicwangciso sokufezekiswa kwawo esikwingxelo elixabiso.;
- Ukunika iingcebiso kumasebe nakumaziko kaRhulumente weNtshona Koloni ngemiba yeelwimi ngokugqitha kuMphathiswa wemiCimbi yeNkcubeko neZemidlalo;
- Ukukhuthaza umthetho-siseko wokusetyenziswa kwazo zonke iilwimi;
- Ukuphucula ubudlelwane bentsebenziswano nePanSALB namanye amalungu namaziko eelwimi, kwiphondo, kuzwelonke nakwihlabathi liphela;
- Ukukhuthaza uphuhliso lweelwimi zethu ezazingathathelwa ngqalelo ngaphambili kunye noLwimi lweZandla eMzantsi Afrika ukwandisa imfundiso yokuqonda ngezi lwimi kubemi baseNtshona Koloni;
- Ukunika iingcebiso kuMphathiswa nakwiPanSALB ngemiba ekhoyo emalunga neelwimi, nechaphazela iNtshona Koloni;
- Ukubamba udliwano-ndlebe namahlakani nokugcina ulwazi lophando olufanelekileyo ukuze uhla usazi ngemiba ekhoyo okanye echaphazela iilwimi kwiphondo.
- Ukwakha intsebenziswano yokuphuhlisa ukusetyenziswa kwazo zonke iilwimi eNtshona Koloni; kunye
- Nokuba negalelo ekumanyaniseni uluntu ngokuqinisekisa ukufikelela kulwimi nakunxibelelwano olufanelekileyo ngokuxhasa uguqulelo notoliko lwazo zontathu iilwimi ezisetyenziswa ngokusesikweni kwiphondo.

IKomiti yeeLwimi yeNtshona Koloni izakusebenzisana nelungu leeNkonzo zeeLwimi zeSebe lemiCimbi yeNkcubeko neZemidlalo (DCAS) ukuze ifezekise isigunyaziso sayo. Izakugcina intsebenziswano kunye namaziko emfundo ephakamileyo, amasebe ephondo namanye amaziko eelwimi ukufezekisa iinjongo zayo.

Ngokwembonakalo yokutshintsha kwentshukumo yabantu abazalwayo, abaphilayo nababhubhayo, iKomiti yeeLwimi yeNtshona Koloni isakuqhubela phambili ngokunika iingcebiso kuMphathiswa nakumasebe ephondo malunga nomgaqo-nkqubo wolwimi nemicimbi enxulumene neelwimi.

**2.2. Imeko yokunikezelwa kweenkonzo**

Esona sigunyaziso singundoqo seKomiti yeeLwimi yeNtshona Koloni kukubek'iswelibukhali ekusetyenzisweni kwazo zontathu iilwimi ezisesikweni eNtshona Koloni. Uxanduva lokuqwalasela kwesindululo soMthetho weelwimi, uMthetho ka-2012 wokuSetyenziswa kweelwimi eziSesikweni (uMthetho 12 ka-2012). Lo mthetho usetyenziswa kuwo wonke amasebe ePhondo leNtshona Koloni. Umgqo-nkqubo weelwimi weNtshona Koloni uchaza ngokusetyenziswa koLwimi lweZandla eMzantsi Afrika kwaneelwimi ezingathathelwa ngqalelo kwiphondo. Kuthathwe amanyathelo okulungiselela uphuhliso loLwimi lweZandla kunye noLwimi lwamaKkholi namaSan eMzantsi Afrika.

**2.3 Isimoesebenza phantsi kwaso iKomiti**

IKomiti yeeLwimi ayiphosisanga maseko ngeenzame zayo zokuqinisekisa ukumela ngokupheleleyo zonke iilwimi ezithethwa kwiphondo. IKomiti iza kuluthathela ingqalelo uLwimi lokuthetha ngezandla i-SASL ngokufanayo nezinye iilwimi eMzantsi Afrika kwanokutolikwa kwalo ziitoliki zangaphandle eziqeshwayo za zifuneka ezintlanganisweni zonke.

**2.4. Uphuhliso lwemigaqo-nkqubo engundoqo neenguqu zomthetho**

Zange kubekho phuhliso lomgaqo-nkqubo lwenziweyo okanye utshintsho kuwiso-mithetho ngonyaka ophantsi kohlolo

**2.5. Iinjongo ezisekelwe kwisiphumo seqhinga lokusebenza**

Injongo ecwangcisiweyo yeKomiti yeeLwimi yeNtshona Koloni (WCLC) kukuqwalasela ukuphunyezwa komgao-nkqubo weelwimi eNtshona Koloni nokunika iingcebiso kuMphathiswa malunga nokufezekisa le njongo.

Eyona miba ingundoqo kujoliswe kuyo nanjengokuba ikhankanywe kwiSicwangciso seqhinga sokusebenza soNyaka ifezekisiwe yiKomiti.

<b>Injongo esekelwe kwisiphumo seqhinga lokusebenza 1</b>	Ukuqwalasela nokuphumeza uMgaqonkqubo weelwimi eNtshona Koloni
<b>Inkcazelo yeNjongo</b>	Ukukhuthaza ukubek'iswelibukhali ekufezekisweni kwenjongo zoMgaqonkqubo weelwimi kuRhulumente weNtshona Koloni, nokunika iingcebiso ezifanelekileyo malunga noku.

**3. IINKCUKACHA ZOMSEBENZI NGOKWENKQUBO / UMSEBENZI/ INJONGO**

**3.1 Inkqubo/umsebenzi/injongo**

IKomiti yeeLwimi yeNtshona Kkoloni ifezekise isigunyaziso sayo esingundoqo; umz. ukuqwalasela ukusetyenziswa kwazo zontathu iilwimi ezisetyenziswa ngokusesikweni kwiphondo, noLwimi lweZandla eMzantsi Afrika . Ibonakalise iinzame zayo ukuqinisekisa ukunuswa kwezinga loLwimi lweZandla eMzantsi Afrika lube semgangathweni kwaye lube nesidima kwiphondo. Oku kwenziwa ngxsha lonyaka-mali ngokubanjwa kweenkqubo ezohlukeneyo zemfundiso ngokuqonda kwanodliwano-ndlebe nabantu basekuhlaleni abazizithulu. IKomiti yeeLwimi yeNtshona Koloni ngentsebenziswano neQela leeLwimi leSebe lemiCimbi yeNkcubeko neZemidlalo (DCAS) neZiko leZithulu kuZwelonke (NID) babamba uMhla wokuQonda neMfundiso malunga noLwimi lweZandla kwisiKolo seZithulu esibizwa gokuba yiDe la Bat eWorcester ngomhla we-5 kweyomNga 2017.. Esi siganeko semfundiso nokuqonda saphakamisa ukubaluleka kolwimi lwezandla nokuchazela abantu ababekhona ngokwamkela nokubahlonipha abantu abazizithulu.Kwashicilelwa izibhengezo ezixhonyiweyo kunye neencwadana zasasazwa kwesi siganeko ukulungiselela ukuba zisetyenziswe kwixesha elizayo. IKomiti yeeLwimi yeNtshona Koloni yahlaziya yaza yashicilela incwadana yoLwimi lweZandla esele isetyenziswa eMzantsi Afrika.. Incwadana yesiNama nayo seyiguqulelwe esiXhoseni.

Kwabanjwa iintlanganiso zeKomiti ngomhla we-10 kuCanzibe 2017, 30 kweyeThupha 2017, 29 kweyoMsintsi 2017 nangomhla we-7 kweyoMdumba 2018. Ezi Komiti zimbini zabamba intlanganiso ngokuhlangeneyo ngomhla we-12 kweyeKhala 2017. Eyona njongo ingundoqo yokubanjwa kwezi ntlanganiso kukunika iingcebiso kuMphathiswa onoxanduva lweSebe lemiCimbi yeNkcubeko neZemidlalo malunga nokusetyenziswa kwazo zontathu iilwimi ezisesikweni kwiphondo kwanophuhliso lweelwimi ebezingathathelwa ngqalelo ngaphambili noLwimi lweZandla eMzantsi Afrika.

**Iinjongo ezicwangcisiweyo**

<b>Inkqubo /umsebenzi/injongo:</b>					
<b>Iinjongo eziCwangcisiweyo</b>	<b>Okona kuFezekisiweyo 2016/2017</b>	<b>Pisi.Joliso esiCwangcisiweyo 2017/2018</b>	<b>Okona kuFezekisiweyo 2017/2018</b>	<b>Unxaxho kwisijoliso esicwangcisiweyo kokona kufezekisweyo ngo 2017/2018</b>	<b>Izimvo ngonxaxho</b>
Iinani lamaphulo ongenelelo okuqwalasela nokunika iingcebiso zokuphunyezwa koMgaqonkqubo weelwimi eNtshona Koloni	9	8	8	-	

**Izalathisi zokuhamba komsebenzi ezingundoqo, izijoliso ezicetyiweyo kunye nezona zifezekisiweyo**

Isalathisi sokuHamba komsebenzi wenkqubo		Okuphicothiweyo/Owona msebenzi wenziweyo			Izalathisi zokuHamba koMsbenzi oCetyiweyo 2017/18	Unxaxho kwisijoliso esicetyiweyo kokona kufezekisiweyo ngo- 2017/2018	Izimvo ngonxaxho
		2014/15	2015/16	2016/17			
1.1	Inani leentlole ezenziweyo ngonyaka /iipojekthi zalandelelo /imikhankaso yoqwalaselo lokuphunyezwa koMgaqo-nkqubo weLwimi eNtshona Koloni	3	2	2	1	-	NA
1.2	Ukupapashwa kweNgxelo yoNyaka yeKomiti yeLwimi yeNtshona Koloni	1	1	1	1	-	NA
1.3	Ukunika iingcebiso kuMphathiswa (MEC), kwiKomiti yeNkcubeko yeNtshona Koloni nakwiBhodi yeLwimi yoMzantsi Afrika iPan malunga nemicimbi yeelwimi ngokunika iingxelo nokubamba iintlanganiso ngexesha leengxoxo zekomiti ngekota.	10	6	6	6	-	NA

**Isicwangciso-qhinga sokuhlangabezana nemiba yokungahambi kakuhle kwemisebenzi**

Ngexesha lonyaka ophantsi kohlolo iqumrhu lafezekisa zonke izalathisi zokuhamba komsebenzi njengokuba zicwangcisiwe.

**Utshintsho kokujoliswe kuko**

Akukho tshintsho lwenziweyo ngexesha lonyaka ophantsi kohlolo.

**Ukunxibelelanisa indlela yokusebenza nohlalo lwabiwo-mali** Ngexesha lonyaka ophantsi kohlolo iKomiti yeLwimi yeNtshona Koloni imanyanise eyona misebenzi ingundoqo noqingqo-mali olutshintshelweyo liSebe leMicumbi yeNkcubeko neMidlalo.

Inkaubo/umsebenzi/ijongo	2017/2018			2016/2017		
	Uqingqo-mali	Eyona nkcitho-mali	(Egqithisileyo)/ nkcitho enganeno	Uqingqo-mali	Eyona nkcitho-mali	(Egqithisileyo)/ Inkcitho enganeno
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Iimpahla kunye neenkono</b>	274	819	(546)	255	734	(479)
<b>Inani lilonke</b>	<b>274</b>	<b>819</b>	<b>*(546)</b>	<b>255</b>	<b>734</b>	<b>(479)</b>

\*Inkcitho-mali egqithisileyo inxulumene neGRAP 23:: Uhlengahlengiso olwenziweyo lweenkonzo zeSisa zeMivuzo ehlawulwe liSebe leMicimbi yeNkcubeko neZemidlalo lwama-R545 790.96 olunxulumene nabasebenzi bolawulo lwezimali zeQumrhu likaRhulumente

**4. Ukuqokelelwa kweNgeniso**

Iintsusa zengeniso	2017/2018			2016/2017		
	Uqikelelo	Esona sixa-mali siqokelelweyo	(Egqithisileyo)/ Inqokelela enganeno	Uqikelelo	Esona sixa-mali siqokelelweyo	(egqithisileyoover)/ Inqokelela enganenoCollection
	R'000	R'000	R'000	R'000	R'000	R'000
Intlawulo yotshintshelo	221	221	-	242	788	(533)
Ezinye iinzuzo	53	564	(511)	13	-	-
<b>Inani lilonke</b>	<b>274</b>	<b>785</b>	<b>(511)</b>	<b>255</b>	<b>788</b>	<b>(533)</b>



\*Uqokelelo olugqithisileyo lunxulumene neGRAP 23:: Uhlehlengiso olwenziweyo lwama-R545 790.26 lweenkonzo zeSisa zokuhlululwa kweMivuzo ezinxulumene nabasebenzi bolawulo lwezimali zeQumrhu likaRhulumente. Iinkcukacha ezithe vetshe zicacisiwe kwiiNgxelo zeMali zoNyaka zeKomiti yeeLwimi neNkcubeko yeNtshona Koloni (WCLC), iNqaku 9.

#### 4.1 Utyalo-mali olungundoqo

Alukho

### ICANDELO C: ULAWULO

#### 1. Intshayelelo

Ukongeza kwiimfuneko zowiso-mithetho ezisekelwe kumthetho ohambelana nequmrhu likarhulumente, noMthetho olawulwa ukusebenza kweenkampani, ulawulo lwamaqumrhu ngokunxulumene namaziko aseburhulumenteni asebenzisa umyalelo woMthetho woLawulo lwezimali zikaRhulumente. (PFMA) nosetyenziswa ngokuhambelana nemithetho-siseko ekwiNgxelo kaKing yoLawulo lweQumrhu. IPalamente, iSigqeba soLawulo negosa elinika ingxelo likarhulumente zinoxanduxa lolawulo lwequmrhu.

#### 2. IIKOMITI ZEPALAMENTE

IiKomiti zePalamente yePhondo esisegunyeni longamelo lweKomiti yeeLwimi yeNtshona Koloni (WCL) ziiKomiti eziseSikhundleni kwiMicimbi yeNkcubeko neMidlalo kunye neKomiti yeeAkhawunti zaseburhulumenteni (PAC).

IKomiti yePalamente yeSebe leMicimbi yeNkcubeko neMidlalo neentlanganiso zeKomiti yeeAkhawunti zaseburhulumenteni	
Umhla womanyelo-zimvo zoluntu	Umba usashukuxwayo
2/11/17	Ingxoxo malunga neNgxelo yoNyaka 2016/17
24/11/17	Ulungelolaniso lolwabiwo-mali eNtshona Koloni

#### 3. ABASEMAGUNYENI OLAWULO

Ngexesha lonyaka ophantsi kohlolo kwangeniswa iingxelo ezisibhozo zenkcazelo ngezimali kunye nezingezo zezimali kwiZiphath'amandla zeSebe loMbuso.

<b>Ingxelo yokuhamba komsebenzi ngekota</b>	31 kweyeKhala 2017, 31 kweyeDwarha 2017, 31 kweyoMqungu 2018 nangowa 30 kuTshazimpuzi 2018.
<b>Ingxelo yobekolisi yaphakathi enyakeni</b>	31 kweyeKhala 2017, 31 kweyeDwarha 2017, 31 kweyoMqungu 2018 nango 30 kuTshazimpuzi 2018.

#### 4. IKOMITI YEELWIMI YENTSHONA KOLONI

##### Intshayelelo

- Zonke iilwimi zisetyenziswa ngokusesikweni kufuneka zichwayite iparity? Kwaye kufuneka zisetyenziswe ngokulinganayo. Ikomiti yeeLwimi yeNtshona Koloni, ngentsebenziswano kunye neSebe leMicimbi yeNkcubeko neMidlalo, inoxanduva lokuqwalaselwa nokuvavanya ukufezekiswa koMgaqo-nkqubo weLwimi eNtshona Koloni kwaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Koloni malunga nesi sigunyaziso ubincinane Kanye ngonyaka.
- Ikomiti inoxanduva lokukhuthaza ukusetyenziswa lwazo zontathu iilwimi ezisesikweni kwiPhondo, ukuzibiza isiBhulu, isiXhosa nesiNgesi. Isicwangciso soNyaka sokusebenza ngoNyaka sibalula inongo ecwangcisiweyo nezalathiso zokuhamba zokwenziwa komsebenzi.

##### Indima edlalwa yiKomiti ihamba ngolu hlobo:

UMthetho wewLwimi zePhondo leNtshona Koloni ka-1998, unika inkcazelo yokuba phakathi kwezinye izinto iKomiti yeeLwimi yeNtshona Koloni kufuneka yenze oku:

- ukuqwalasela ukusetyenziswa kweAfrikansi, isiNgesi nesiXhosa kuRhulumente weNtshona Koloni;
- ukwenza izindululo kuMphathiswa wePhondo nakwiPalamente yePhondo ngowiso-mthetho olucetyiweyo okanye oseluseetyenziswayo, ukwenziwa kwemisebenzi kunye nomgaqo-nkqubo ohlangabezana ngokuthe ngqo okanye ngokungathanga ngqo omalunga neelwimi eNtshona Koloni;
- ukukhuthaza ngokusebenzayo umthetho-siseko wokusetyenziswa kwazo zonke iilwimi;

- ukukhuthaza ngokusebenzayo uphuhliso lweelwimi zethu ezazingathathelwa ngqalelo ngaphambili;
- ukunika iingcebiso kuMphathiswa nakwiKhomishini yeNkcubeko yeNtshona Koloni ezimalunga neelwimi kwiphondo; nokucebisa iPanSALB ngemiba yeelwimi eNtshona Koloni.

### ***Ithatha yeBhodi***

IKomiti yeelwimi yeNtshona Koloni ayinalo iphepha lenkcazelo ngokusesikweni kodwa ikhokelwa nguMthetho weelwimi zePhondo leNtshona Koloni (uMthetho 13 ka-1998).

### ***Ukwakhiwa kweKomiti***

<b>Igama</b>	<b>Isikhundla (ngokwemiqat hango in terms of the Public Entity Board structure)??</b>	<b>Umhla wokonyulwa</b>		<b>Iziqinisekiso zeMfundo</b>	<b>Umsbenzi wobalasele</b>	<b>Abaonam eli beBhodi (Uluhlu lwamaqu mrhu)</b>	<b>Ezinye iiKomiti okanye amaqaal emisebenzi (umz. iKomiti yophicotho - zinzwadi/iqela lemisebenzi likaMphathiswa)</b>	<b>Inai leentlang aniso ezizinyasi weyo</b>
JW Koopman	USihlalo	01 KweyeNkanga 2015.10 WatyunjwanjengoSihlalo February 2017	N/A	B.Ed. (Hons), DE III (Education), ACE FET Maths	Ingcaphephe, kwezohloho SASL	N/A	N/A	8
S Mazantsi	USekhela Sihlalo	01 KweyeNkanga 2015	N/A	BA Communication Science and Post Graduate Diploma in Advertising and Media Studies	Umbhali, umcebisi wangaphandle.UMguquleli, imbongi Author, consultant, translator, poetry	N/A	N/A	8
DS Le Roux	Member	01 KweyeNkanga 2015	N/A	Dtech Drama, MA Drama, Higher Diploma in Education, Hons B Drama, B Drama	Afrikaans literature, arts, drama, festival organiser	N/A	N/A	7
LT Lesch	Ilungu	01 KweyeNkanga 2015	N/A	BA (Language and Culture), BA Hons African Languages, MA (African Languages in process)	African languages development, culture	N/A	N/A	6
M Yoyo	Ilungu	10 KweyeMdu mba 2017	N/A	PhD Afrikaans	Lecturer, Xhosa lexicography,	N/A	Language boards	6
N Nyembezi	Ilungu	10 KweyeMdu mba 2017	N/A	MA: Public Admin	Legislative, creative writing, media, networking	N/A	N/A	7

Igama	Isikhundla (ngokwemiqathango in terms of the Public Entity Board structure)??	Umhla wokonyulwa		Iziqinisekiso zeMfundo	Umsbenzi wobalasele	Abaonameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaqeal emisebenzi (umz. iKomiti yophicotho - zicwadi/iqela lemisebenzi likaMphathiswa)	Inai leentlanganiso ezizinyasiweyo
F Allie	Ilungu	10 KweyeMdu mba 2017	N/A	B Soc sc	Advocacy, communication	N/A	N/A	6
A Van Niekerk	Ilungu	1 KweyeNkanga 2015	7 August 2017	BA degree in Linguistics, BA (Hons) degree in Linguistics.	SA Sign Language, Language Proficiency	N/A	N/A	2
Lotz	USekela Sihlalo	1 KweyeNkanga 2015	03 KuCanzibe 2017	National Certificate in Payroll Administration 2014	SA Sign Language, Computer literacy	N/A	N/A	4
I Botha	Ilungu	1 KweyeNkanga 2015	11 KweyeKhalala 2017	Hons B Journalism	English teaching	N/A	N/A	4
W Fransman	Ilungu	1 KweyeNkanga 2015	29 August 2017	ND: Laboratory Technology	Published author and poet	N/A	N/A	3

#### liKomiti

IKomiti	Inai eizibanjiweyo	Inani lamalungu	Amagama wamalungu
IKomiti yohlalutyo kunye noPhando	1	5	W Fransman, JW Koopman, S Mazantsi, A van Niekerk
IKomiti yoMgaqo-nkqubo weLwimi	1	4	LT Lesch, S Lotz, DS Le Roux, I Botha

#### Inlawulo yamalungu eKomiti

liphakeji zokuhlululwa kwabasebenzi base-ofisini ngokomthetho othile namanye amaziko zichazwa nguMphathiswa weZimali kwaye zicaciswa kwiSetyhula kaNondyabo wePhondo wePhondo. Iqondo lentlawulo kaSihlalo ngama-R435 ngeyure, USekela Sihlalo ama-R294 ngeyure namalungu ahlululwa R249 ngeyure, Inlawulo yomsebenzi owenziweyo ibalwa ngokweyure ngokuhambelana nezixa-mali ezikhankanywe kwiSetyhula.

Igama	Inlawulo	Ezinye izibonelelo	Ezinye iimbuyekezo	Inani lionke
I Botha	0	0	0	0
W Fransman	1	0	0	1
JW Koopman	9	1	0	1
DS Le Roux	5	3	0	8
S Lotz	0	0	0	0
S Mazantsi	6	2	0	8

A van Niekerk	0	0	0	0
LT Lesch	5	1	0	6
M Yoyo	4	2	0	6
N Nyembezi	5	3	0	8
F Allie	5	1	0	6
<b>Itotali</b>	<b>40</b>	<b>3</b>	<b>0</b>	<b>53</b>

## 5. ULAWULO LOMNGCIPHEKO

IziPhath'amandla zeNkcaza (AA) zinoxanduva lokuphumeza uLawulo loMngcipheko waMashishini (ERM) ngokweSikhokelo soLawulo loMngcipheko seZiko likaNondyebo sikaZwelonke (PSRMF) noLawulo loMngcipheko woShishino lweQela laBongameli D: ERM) kwiSebe leNkulumbuso (DoP) libonelela ngeenkonzozo zenkxaso ngokumanyeneyo kwiSebe.

Ngokuthobela iSikhokelo soLawulo loMngcipheko seZiko likaRhulumente (PSRMF) kwanozinziso lolawulo lomngcipheko ngokubanzi kwiSebe nakuMaqumrhu walo asebuRhulumenteni, uRhulumente weNtshona Koloni (WCG) wamkele inkcazelo yoMgaqo-nkqubo we ERM nochaza injongo kaRhulumente weNtshona Koloni ngokupheleleyo malunga neERM. IKomiti yeeLwimi yeNtshona Koloni liqumrhu likaRhulumente weSebe lemiCimbi yeNkcubeko neZemidlalo kwaye naye wamkeke kwalo mgaqo-nkqubo ufanayo wolawulo lomngcipheko. ISebe lamkele uMgaqo-nkqubo weERM ngo-2016/17 – 2017/18, nesiCwangciso-buchule seERM nesiCwangciso sokuwuFezekisa sango-2016/17, nesavunyelwa liGosa elinika ingxelo leSebe leMicimbi yeNkcubeko neMidlalo ngomhla wama-28 kuTshazimpuzi 2017. Isicwangciso sokuphumeza saba nefuthe kuMgaqo-nkqubo weSebe nesiCwangciso buchule esichaza iindima ezidlalwayo kunye noxanduva lwabaphathi bolawulo kwisebe.

IKomiti yeeLwimi yeNtshona Koloni yenza uhlalutyo lwemingcipheko enenstingiselo nenokuba nefuthe ekufezekisweni kweenjongo nemigqaliselo yayo, ngokweendlela ezimbini eyesicwangciso buchule nakumgangatho wenkqubo, rhoqo ngekota. Imingcipheko yabekwa njengemiba ephambili ngokusekelwe phezu kokuba isenokubakhona kwanefuthe layo (ngokwemvelo nanjengentsalela) kwavunyelwana ngendlela ezongezelelweyo zokunciphisa imingcipheko ngokwemigangatho eyamkelekileyo. Ngexesha leenkqubo zohlolo olwenziwa ngekota kwabonakala ukuvela kwemingcipheko emitsha/esaqalisayo.

ISebe lamisela iKomiti yoLawulo loMngcipheko kuMashishini neeNqobo ngokuSesikweni (ERMCO) ukunceda iGosa elinika ingxelo ekufezekiseni uxanduva lwalo olunxulumene nolawulo lomngcipheko. IKomiti yasebenza phantsi kwemiqathango ngo-2017/18 – 2018/19 ngokuvunyelwa liGosa elinika ingxelo ngomhla wama-31 kweyoKwindla 2017. I-ERMCO yenza uvavanyo lokusebenza kwezicwangciso zobuchule bokunciphisa imingcipheko ezasetyenziswayo ukuchaza ngemingcipheko kwisebe nokucebisa ukuthathwa kwamanye amanyathelo apho kuyimfuneko.

IKomiti yoPhicotho-zincwadi yeSixokelelwano soLuntu yabonelela ngokwenza ungamelo ngokuzimela kwinkqubo esetyenziswa kwiSebe yolawulo lomngcipheko. IKomiti yoPhicotho-zincwadi yafumana iingxelo ngekota malunga nenkqubela phambili ye-ERM nenkcazelo ngemingcipheko kwisebe nokudlala indima yongamelo ngabo babhalisileyo. Uvavanyo olwenziwa yiKomiti yoPhicotho lwenkqubo yolawulo lomngcipheko lwalunxulumene nenkqubela yokuphunyezwa kweSicwangciso seERM nemingcipheko eyafunyanwa yiKomiti yeeLwimi yeNtshona Koloni kwanendlela abahlangabezana ngayo nemingcipheko/ubuchule bokuluphelisa.

- **Ifuthe lokuhamba komsebenzi weziko:**

Kuthe kwabakho inkqubela phambili ebonakalayo kulawulo lomngcipheko ngeminyaka-mali yango-2017/18. Inkqubela phambili eyenziweyo ekuzinziseni ulawulo lomngcipheko nokwandisa imigangatho yokupheliswa komngcipheko kwiQumrhu; oku kamva kwaba negalelo lokwenziwa kwemisebenzi yeKomiti yeeLwimi yeNtshona Koloni ngendlela efanelekileyo nencumisayo.

## 6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva lweGosa elinika ingxelo ukuhlolwa rhoqo nokwenziwa kovavanyo lolawulo lwangaphakathi ukuqinisekisa ukwenziwa ngokufanelekileyo kwemisebenzi yolawulo, ngempumelelo nangokungafihlisiyo kwanokuhlaziywa kwalo xa kuyimfuneko. Ukufezekisa oku, kwabanjwa iintlanganisano zekota yonyaka kunye noMphicothi-zincwadi Jikelele, abaphathi benkqubo beSebe leMicimbi yeNkcubeko neMidlalo noMphathiswa wePhondo kwaneGosa elinika ingxelo zeKomiti yeeLwimi yeNtshona Koloni. Le yinkqubo eqhubeka rhoqo ukuqinisekisa ukuba iKomiti ifumana uphicotho-zincwadi olusulungekileyo.

ISebe layila iSicwangciso-buchule soLawulo lwaNgaphakathi kunye nesiCwangciso sengcaciso yocwangciso olukumgangatho opezulu wokuphunyezwa kolawulo lwangaphakathi ngokwemisebenzi yalo engundoqo. Esi siCwangcisosobuchule sikwasetyenziswa liQumrhu.

## 7. IIKOMITI ZOPHICOTHO NEZOPHICOTHO-ZINCWADI LWANGAPHAKATHI

Uphicotho-zincwadi lwaNgaphakathi lubonelela ngolawulo ngokuzimela, isiqinisekiso senjongo kunye nababoneleli ngeenkono bangaphandle ukwenzela ukongeza ixabiso nokuphuculwa rhoqo kwemisebenzi yeKomiti. Luncedisa iQumrhu ekuphumezeni iinjongo zalo ngokusebenzisa indlela yobuchule benkqubo yoluleko, ukuvavanya nokuphucula ukusebenza koLawulo, uLawulo loMngcipheko kunye neenkqubo zoLawulo. Luncedisa iQumrhu ekuphumezeni iinjongo zalo ngokusebenzisa indlela yobuchule benkqubo yoluleko ukuvavanya nokuphucula ukusebenza koLawulo, uLawulo loMngcipheko neenkqubo zoLawulo.

Malunga noku kwenziwa le misebenzi ingundoqo ilandelayo:

- Ukuhlalutya nokwenza izindululo ezifanelekileyo zokuphucula iinkqubo zolawulo ukufezekisa iinjongo zeSebe;
- Ukwenza uvavanyo lokusebenza nokufaneleka kwaknokuba negalelo ekuphuculweni kwenkqubo yolawulo lomngcipheko;
- Ukunceda igosa elinika inkcaza ekugcineni ulawulo olufanelekileyo nolusebenzayo ngokuvavanya olo hlobo lolawulo lusetyenziswayo ukuqwalasela ukufaneleka nokusebenza kwalo, nokwenza izindululo zokwandisa okanye ukuphucula ulawulo.

IKomiti yoPhicotho yamiselwa njengesigqeba songamelo, esihlola ulawulo ngokuzimela, ulawulo lomngcipheko neenkqubo zeKomiti, kuquka uqwalaselo kunye noxanduva olunxulumene nokulawulo

- Umsebenzi woPhicotho-zincwadi lwaNgaphakathi ;
- Umsebenzi woPhicotho-zincwadi lwaNgaphandle (lwenziwa nguMphicothi-zincwadi Jikelele waseMzantsi Afrika – AGSA);
- Ingxelo nokunika inkcaza kweKomiti yeeLwimi yeNtshona Koloni;
- Imigaqo-nkqubo yeNkcaza yeKomiti yeeLwimi yeNtshona Koloni;
- Ukuhlolwa kwabaphathi bolawulo beAGSA kunye nengxelo yophicotho-zincwadi
- Ukuhlolwa koQwalaselo loMsebenzi weKomiti yeeLwimi yeNtshona Koloni
- Ulawulo loMngcipheko kwiKomiti yeeLwimi yeNtshona Koloni;
- Ulawulo lwaNgaphakathi;
- Iinjongo ezimiselwe kwangaphambili;
- Iinqobo ezisesikweni nophando lwamatyala asenkundleni.

Igama	Isiqinisekiso seMundo	Abangaphandle okanye Ngaphakathi	Isithuba somsebenzi sangaphakathi kwisebe	Umhla wokubekwa esikhenudleni	Umhla wokuRhoxa	Inani leentlanganiso ezibanjiweyo
Mnu Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (HONS)	Ngaphandle	N/a	01 KweyoMqungu 2016 (1 <sup>st</sup> ixesha elimisiweyo )	N/a	7
Mnu Mervyn Burton	CA(SA); CFP; B Compt (Hons); BCompt;	Ngaphandle	N/a	01 KweyoMqungu 2015 (2 <sup>nd</sup> ixesha elimisiweyo )	N/a	5
Nksz Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	Ngaphandle	N/a	01 KweyoMqungu 2016 (2 <sup>nd</sup> ixesha elimisiweyo )	N/a	7
Mnu Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc	Ngaphandle	N/a	01 KweyoMqungu 2016 (2 <sup>nd</sup> ixesha elimisiweyo )	N/a	8
Mnu Kerry Larkin	B Compt; ND FIS; FIIASA CIA; CRMA; CCSA	Ngaphandle	N/a	01 KweyoMqungu 2018 (1 <sup>st</sup> ixesha elimisiweyo )	N/a	2

## 8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

linkqubo, imigaqo-nkqubo nendlela ezisetyenziswayo sezilungiselelwe ukuqinisekisa ukuthobela imithetho nemimiselelo

## 9. URHWAPHILIZO NOBUQHOPHOLOLO

Urhwaphiliso nobuqhophololo bubonakalisa imingcipheko enokubakhona kwiimpahla zeQumrhu kwaye lunganempembelelo engafanelekanga kuhanjiso lweenkonzo ngokufanelekileyo nakwigama leQumrhu.

URhulumente waseNtshona Koloni (WCG) wamkele iSicwangciso-buchule sokutshitshisa uBuqhingha noRhwaphiliso nesiqinisekisa ukunga zinyamezeli kwephondo kwaphela izezo zobuqhophololo, ubusela nobuqhingha. Ngokuhambelana nesiSwangciso-buchule iSebe lizibophelele ekubeni lingamelani kwaphela nazo naziphina izezo zenkohlakalo, ubuqhingha okanye naziphina ezinye izehlo zolwaphulo-mthetho, nokuba zenzeke ngaphakathi okanye ngaphandle, kwaye ligxinisa rhoqo ekubeni kutshutshiswe ngokusemthethweni nawaphina amaqela athi azibandakanye nezenzo ezilolu hlobo okanye ukuzama ukwenza njalo

ISebe livumele ngokusemthethweni isiSwangciso sokuThintela ubuQhophololo ngoRhwaphilizo kwanesiSwangciso sokuFezekisa ukuThintela uBuqhingha nesinika ukusetyenziswa kwesiSwangciso soThintelo loBuqhingha. Iqumrhu lixhasa ezi zicwangciso. Iqumrhu lano lixhasa ezi zicwangciso.

Kukho imijelo eyohlukeneyo yokunika iingxelo zamatyala obuqhingha, ubusela noworhwaphilizo kwaye icaciswe kakuhle kwisiSwangciso sePhondo sokunciphisa ukuba nedolo norhwaphilizo ePhondweni nakwiSicwangciso seSebe soThintelo loBuqhingha nobuQhophololo. Isityholo ngasinye esifunyenweyo liQela leeNkonzo zoPhando lwaMatyala aseNkundleni (PFS) eNtshona Koloni sigcinwa sibhaliwe kuluhlu lwamatyala kwiNkqubo yoLawulo lwaMatyala mesetyenziswa njengesixhobo sokunika ingxelo yenkqubela phambili eyenziweyo ngamatyala anxulumene neSebe nokuqulunqa ubalo lwamanani kwiPhondo nakwiSebe.

Abaqeshwa abahlab'ikhwelo malunga nokunakana izezo zobuqhingha, ubusela noworhwaphilizo bayakhuselwa ukuba inkcazelo efumanekileyo kufuneka ingachazwanga apho isuka khona (i.e. iimfuneko zomthetho (oko kuthetha ukuthi, ichazwe

ngentembeko umz. ichazwe ngentembeko). Malunga noku, uMgaqo-nkqubo onqamlezileyo waBahlab'ikhwelo ukubonelela ngezikhokelo kubaqeshwa sokubanako ukuchaza ngemiba exhalabisayo kubaphathi bolawulo abafanelekileyo, abantu abathile abonyulileyo kuRhulumente weNtshona Koloni (WCG) okanye kumaziko angaphandle, apho banezizathu ezivakalayo zamagunya okukholelwa ekubeni amatyala olwaphulo-mthetho okanye iziphoso ziyatshutshiswa kuRhulumente weNtshona Koloni (WCG). Ukunikwa ithuba lokungachazwa kwegama liyafumaneka kuye nawuphina umntu onqwenela ukunika ingxelo yezenzo zobuqhinga, ubusela norhwaphilizo kwaye ukuba umntu uthe waya ngokwakhe ubuqu, igama lakhe ligcinwe njengemfihlelo ngulowo kufakwe kuye ingxelo leyo.

Ukuba kuthe kwaqinisekiswa isenza sobuqhinga, ubusela okanye inkohlakalo emveni kokuba kugqityezelwe uphando, umqeshwa onxulumene nokuthatha inxaxheba kwezi zenzo uzakuthunyelwa kwingxoxo yoluleko. Kuzo zonke iimeko ezilolu hlobo, abameli bakarhulumente wePhondo leNtshona Koloni abakhokela inkqubo yoluleko kufuneka benze isindululo sokugxothwa komqeshwa ochaphazelekayo. Apho kufunyaniswe ubungqina obubambekayo besenzo solwaphulo-mthetho, isenzo esinjalo kufakwa ingxelo yaso kwiziko leeNkonzo zaMapolisa laseMzantsi Afrika.

#### **10. UKUNCIPHISA UKUBA NEDOLO NORHWAPHILIZO**

IKomiti yeLwimi yeNtshona Koloni iqinisekisa ukuba akukho mpikiswano yokungabini ngasonye ngokuqinisekisa ukuba bonke ababoneleli ngeenkono abangabhaliswanga kuvimba wabanikezela ngeenkono waseNtshona Koloni/weSizwe bagcwalisa ifomu Eechaza ukuchaphazeleka kwabo kwizinto ezidibanisa iKomiti neSebe. (WCBD4 form)

UNondyabo wePhondo unceda amaqumrhu ekunciphiseni umgqipeko weembambano zempikiswano yokungaboni ngasonye apho abanini okanye abongameli beenkampani nabo bengabaqeshwa bakarhulumente eNtshona Koloni. Oku kwenziwa ngokunika iinkcukacha ezisuka kwaPERSAL (Inkqubo yokuHlawulwa koMvuzo woMqeshwa) ezimalunga neenkukacha zabasebenzi abhalisileyo njengabanini okanye abongameli beenkampani. Iqumrhu liqinisekisa ukuba abantu abanjalo bafumana imvume ngokubhala incwadi yokuba banoMsebenzi obaHlawulayo ngaphandle kwiiNkonzo zikaRhulumente (RWOPS)phambi kokuba baqalise ukushishina nabo.

Iqumrhu alifumananga naluphina uhlobo lwempikiswano yokungaboni ngasonye kulo naluphina ushishino oluqhutywa nababoneleli ngeenkono. Ukuba bekunokufunyaniswa imbambano elolu hlobo, umba ololu hlobo uyakuthathwa njengobuqhinga kwisiXokelelwano seZabasebenzi kwaye, emveni kokwenziwa kophando ngenyameko, umboneleli ngeenkono uyakuchongwa njengo "ngafanelekanga kunikezelo ngeenkono".

#### **11. UMGAQO WOKUZIPHATHA**

Umgqo-nkqubo owaphunyezwa liSebe leMicimbi yeNkcubeko neMidlalo (DCAS) uquka iKomiti yeLwimi yeNtshona Koloni. Umthetho wokuziphatha usasazwa kubo bonke abasebenzi rhoqo ngonyaka. Kwabanjwa neentlanganiso zengxoxo malunga nokuqulathwe kumthetho wokuziphatha nendlela onokusetyenziswa ngayo. Ukongeza, kwasasazwa nencwadi yokufundisa yeKhomishini yeeNkonzo zikaRhulumente ukuphumeza ukusetyenziswa kwalo mthetho wokuziphatha.

#### **12. EZEMPILO, UKHUSELEKO NEMIBA YOKUSINGQONGILEYO**

leMicimbi yeNkcubeko neMidlalo libonelela iKomiti yeLwimi yeNtshona Koloni ngendawo ye-ofisi yokusebenzela, ngoko ke umgaqo-nkqubo ophunyezwe liSebe leMicimbi yeNkcubeko neMidlalo uyasetyenziswa yiKomiti.

#### **13. UNOBHALA WENKAMPANI/WEBHODI (UKUBA UKHONA)**

Akekho kweli qumrhu.

#### **14. UXANDUVA LOLUNTU**

Alukho kweli Qumrhu.

## 15. INGXELO YEKOMITI YOPHICOTHO-ZINCWADI

Sinochulumanco olukhulu ukunika ingxelo yethu yokuphela konyaka ngomhla wama-31 kweyo Kwindla ngo-2018.

### Uxanduva lweKomiti yoPhicotho-zincwadi

IKomiti yoPhicotho-zincwadi inika ingxelo yokuba ithobela uxanduva lwayo lwe-Candelo 51(1)(a) loMthetho woLawulo lweZimali zikaRhulumente noMmiselo kaNondyebo ongu-27.1 IKomiti yoPhicotho-zincwadi inika ingxelo yokuba yamkele imigaqo efanelekileyo nesemgangathweni ngokusesikweni njengeTshatha yeKomiti yoPhicotho-zincwadi, imisele imicimbi yayo ngokuthobela eliPhepha laMalungelo kwaye iwenzile wonke umsebenzi wayo njengokuba kuchazwe apha.

### ULawulo oluSebenzayo lwangaphakathi noMgcipheko kwezoshishino ngokubanzi (ERM)

IQumrhu libonelelwa ngeenkonzo liSebe leMicimbi yeNkcubeko neMidlalo kwaye akukho ngxelo yakusilela ifumanekileyo yolawulo lwangaphakathi kumgangatho weQumrhu.

### ULawulo lwaseNyakeni kunye neNgxelo yarhoqo ngeNyanga/neKota

I-Komiti yoPhicotho-zincwadi yanelisekile luhlobo kwano kuqulathwe kwiingxelo zokuhamba komsebenzi nolawulo ezifumaneka ngeekota ngonyaka ophantsi kohlolo nezikhutshwe liGosa elinika ingxelo zeQumrhu ngokweMimiselo kaNondyebo kuZwelonke noMthetho woLawahlulo lweNgeniso.

### Uvavanyo lweenkcazo-mali

I-Komiti yoPhicotho-zincwadi ithi:

- ukuhlola nokubamba iingxoxo yeeNgxelo zeMali zoNyaka eziphicothiweyo kwaanokuba ziqukwe kwiNgxelo yoNyaka, ihlangene noMphicothi-zincwadi Jikelele eMzantsi Afrika (AGSA) neGosa elinika ingxelo;
- ukuhlolwa kweNgxelo yoLawulo yoMphicothi-zincwadi Jikelele nempendulo yabaPhathi boLawulo malunga noko;
- Ukuhlolwa kotshintsho kwimigaqo-nkqubo yokunika inkcazo nokwenziwa kwemisebenzi njengokuba kuchaziwe kwiNgxelo zeMali zoNyaka;
- Ukuhlolwa kohlengahlengiso lweziphumo zophicotho-zincwadi lweQumrhu.

### Ukuthotyelwa kwemigaqo

IKomiti yoPhicotho-zincwadi izihloliwe iinkqubo zeQumrhu zokuthobela imimiselo memithetho emisiweyo.

### Iinkonzo zoPhando lwaMatyala aseNkundleni zePhondo

Iinkonzo zoPhando lwaMatyala aseNkundleni (PFS) yeNtshona Koloni isinike inkcazelo yobalo lwamanani. IKomiti yoPhicotho-zincwadi iQwalasela inkqubela phambili yeengxelo zePFS rhoqo ngekota. Akukho miba iziswe ngaphambili ekufuneka siyithathele ingqalelo nefuna ingxelo eyongezelelweyo yeKomiti yoPhicotho.

### Inkcazelo yokuhamba komsebenzi

IKomiti yoPhicotho-zincwadi ihlale inkcazelo yeenjongo ezimiselwe kwangaphambili njengokuba zichaziwe kwiNgxelo yoNyaka.

### Ingxelo yoMphicothi-zincwadi Jikelele eMzantsi Afrika

IKomiti yoPhicotho-zincwadi ihlale ngekota, isicwangciso semisebenzi yeQumrhu ukulungiselela imicimbi yophicotho ephakanyiswe ngonyaka odlulileyo. IKomiti yoPhicotho ifhalangene noAGSA ukuqinisekisa akukho miba ingasonjululwanga yophicotho olumiselweyo. Amanyathelo afanelekileyo wemiba ephakanyiswe nguAGSA aqwalaselwa yiKomiti yoPhicotho rhoqo ngekota.

I-Komiti yoPhicotho-zincwadi yamkela kwaye ivumelana nembono yoMphicothi-zincwadi Jikelele malunga neeNgxelo zeMali zoNyaka, kwaye inesicelo sokuba uPhicotho-zincwadi lweeNgxelo zeMali zoNyaka lwamkelwe kwaye lufundwe kunye nengxelo yoMphicothi-zincwadi Jikelele.

IKomiti yoPhicotho-zincwadi incoma iQumrhu ngokugcina uluvo lophicotho-zincwadi olusulungekileyo nolungena ziphoso.



**Umbulelo**

IKomiti yoPhicotho-zincwadi inqwenela ukuvakalisa umbulelo wayo omkhulu kumaGosa eQumrhu, kuMphicothi-zincwadi Jikelele eMzantsi Afrika nakwiSebe leQumrhu likaRhulumente eNtshona Koloni (WCG) ngentsebenziswano abasinike yona ukulungiselela ukuba sibenako ukhlanganisela le ngxelo.

**Ameen Amod****USihlalo weKomiti yoPhicotho-zincwadi****IKomiti yeeLwimi yeNtshona Koloni****31 kweyeKhala 2018**

**1. INTSHAYELELO**

Olu balo lwamanani luchazwe kwiNgxelo yoNyaka yeSebe lemiCimbi yeNkcubeko neZemidlalo.

**Ingxelo yoMphicothi-zincwadi Jikelele kwiPalamente yePhondo leNtshona Koloni ngeKomiti Yeelwimi yeNtshona Koloni:**

**Ingxelo yophicotho-zincwadi lweengxelo zemali**

**Uluvo**

1. Ndilwenzile uphicotho-zincwadi lweengxelo zeKomiti yeelwimi yeNtshona Koloni olubonakaliswa kwiphepha 3 ukuya kwiphepha 20, eziqulathe ingxelo yobume bezimali ukususela ngomhla wama-31 kweyoKwindla ngo-2018, ingxelo yokusetyenziswa kwemali, ingxelo yotshintsho kwimpahla zecandelo eziseleyo neengxelo zemali engenayo nephumayo kwanengxelo yothelekiso loqingqo-mali nezona zixa-mali zokuphela konyaka, ngomhla wama-31 kweyoKwindla 2018, namanqaku eengxelo zemali, kuquka isishwankathelo sentsingiselo yemigaqo-nkqubo yenkcaza.
2. Ngokoluvo lwam, iingxelo zemali zichazwe ngokufanelekileyo, ngokunxulumene nazo zonke iinkalo, imeko yemali yeKomiti yeelwimi yeNtshona Koloni ukususela ngomhla wama-31 kweyoKwindla ngo-2018, nokusetyenziswa kwemali kunye nemali engenayo nephumayo ekupheleni konyaka ngokuhambelana neMigangatho yoKwenziwa kweMisebenzi yokuNika iNkcaza eYamkelekileyo ngokuBanzi yeGRAP, iimfuneko zoMthetho ka-1999 woLawulo lweZimali zikaRhulumente eMzantsi Afrika, (uMthetho 1 ka-1999) (PFMA), necandelo 15 loMthetho ka-1998, weelwimi zePhondo leNtshona Koloni (uMthetho No. 13 ka-1998) (WCPLA)

**Isiseko soluvo**

3. Ndikhokele uphicotho-zincwadi lwam ngokweMigangatho yeHlabathi yoPhicotho-zincwadi (ISAs). Uxanduva lwam kule miqathango lucaciswa ngokuthe vetshe kwinkcazelo yoxanduva lomphicothi-zincwadi jikele kwisiqendu sengxelo yam yophicotho-zincwadi lwezimali.
4. Ndimele iSebe ngokuhambelana neBhodi yeeAkhawunti eziSengangathweni ngokuseSikweni wokusetyenziswa koMthetho ngokusesikweni wee-akhawunti zomsebenzi wobuchule (umthetho weESBA) kunye neemfuneko zeengqobo zolawulo ezibalulekileyo kuphicotho-zincwadi lwam eMzantsi Afrika. Ndilufezekisile olunye uxanduva lwam ngokwezi mfuneko kunye nomthetho wemikhwa yokuziphatha ngokusesikweni weESBA.5. Ndikholelwa ukuba ubungqina bophicotho-zincwadi endubufumeneyo bonaele kwaye bufanelekile ukuseka kubo uluvo lwam loPhicotho-zincwadi.

**Uxanduva lweGosa eliNika iNgxelo ngeenkcazo-mali**

5. Uxanduva lweziphath'amandla zenkcaza lulungiselelo nokuchaza iingxelo zemali ngokufanelekileyo ngokuhambelana neNdlela yokuNika iNgxelo eyaMkelweyo ngokuBanzi yeMigangatho yeGRAP yaseMzantsi Afrika kunye neemfuneko zePFMA kwanolawulo lwangaphakathi nanjengokuba iziphathamandla zenkcaza zimisele ukuba kuyimfuneko ukulungiselela iingxelo zemali ezingenaziphoso, nokuba kungenxa yobuqhinga okanye impazamo.
6. Ngokulungiselela iingxelo zemali, iziphath'amandla zenkcaza zinoxanduva lokuhlalutya ukubanako kweKomiti yeelwimi yeNtshona Koloni ukuqhubeka ngenkxalabo esoloko ikhona yokwenziwa komsebenzi, ukuchaza, ngemiba enxulumene nenkxalabo ekhoyo nokusetyenziswa kwesiseko senkxalabo ekhoyo kwinkcaza ngaphandle kokuba kukho injongo yokuthengisa iimpahla zeshishini lequmrhu ukuze kuhlululwe amatyala okanye ukurhoxisa imisebenzi, okanye akukho ndlela iyenye inokusetyenziswa kodwa kufuneke kwenziwe ngolo hlobo.

**Uxanduva loMphicothi-zincwadi jikelele lokuphicotha iingxelo zemali**

7. Iinjongo zam kukufumana isiqinisekiso esifanelekileyo malunga nokuba ingaba iingxelo zemali azinaziphoso ngokupheleleyo kusini na, nokuba kungenxa yobuqhinga okanye impazamo, kwanokunika ingxelo yomphicothi-zincwadi equka imbono yam. Isiqinisekiso esifanelekileyo sesikumgangatho ophezulu, kodwa isithembiso sesokuba uphicotho-ncwadi olwenziwe ngokuhambelana neMigangatho yeHlabathi yoPhicotho-zincwadi (ISA) luyakuhlala luzifumanisa iziphoso xa zikhona. Isiqinisekiso sam sesengqiqo ekumgangatho ophezulu, kodwa ndingena kuthembisa ukuba uphicotho-zincwadi olwenziweyo ngokumalunga neISAs luyakuthi luhlale lufumanisa iziphoso ezenziweyo xa zikhona. Iziphoso kwiingxelo zemali zisenokubakho ngenxa yobuqhinga okanye impazamo kwaye ziqwalaselwa njenge zesebe,

ukuba umntu okanye ngokuzihlanganisela, basenokuthi ngokwengqiqo yabo kulindeleke ukuba babenefuthe ekuthatheni izigqibo kwezoqoqosho abalwenzileyo ngokwesiseko sezi ngxelo zemali.

8. Ingcaciso ethe vetshe yoxanduva lwam lophicotho-zincwadi zeengxelo zemali iqukwe kwisihlomelo esikule ngxelo yomphicothi.

**Ingxelo ngophicotho-zincwadi lwengxelo yonyaka yokwenziwa komsebenzi**

**Intshayelelo nomda**

9. Ngokuhambelana noMthetho waseMzantsi Afrika woPhicotho-zincwadi kaRhulumente (Umthetho onguNomb. 25 wango-2004), (PAA) ukukhutshwa kwesaziso jikelele ngokwemigaqo yoko, uxanduva lwam kukunika ingxelo zokufunyanisiweyo kwiimpahla zecandelo kwingxelo yenkcazelo yokuhamba komsebenzi ngokuchasene neenjongo ebezike zakhankanywa kwangaphambili zeenkqubo ezikhethekileyo nokuchaziwe kwingxelo yokuhamba komsebenzi ngonyaka. Ndisebenzise iinkqubo ezifanelekileyo ukuchonga okufunyanisiweyo kodwa hayi ukuhlanganisela ubungqina bokunika isiqinisekiso.
10. Iinkqubo zam zichaza ngolwazi olufumanekileyo lwengxelo yokuhamba komsebenzi, nekufuneka zisekelwe phezu kolwamkelo lwamaxwebhu avunyelweyo esicwangciso sokwenziwa komsebenzi kwiSebe. Andilwenzanga uvavanyo lokugqibelela nokufaneleka kwezalathisi zokuhamba komsebenzi eziqulathwe kumaxwebhu esicwangciso. Iinkqubo zam azibanga nakufikelela nakweyiphina imiba ethe yachazwa okanye ukubanga amagunya anxulumene nezicwangciso buchule zokwenziwa komsebenzi kunye neenkukacha ezimalunga namaxesha azayo ezinokuthi ziqukwe njengenxalenye yale ngxelo ifumanekileyo yokuhamba kwemisebenzi. Malunga noku, ulwazi endilufumeneyo alufikeleli kule miba.
12. Ndilwenzile uvavanyo lokufaneleka nokuba nokusetyenziswa nokuthembeka kolwazi olufumanekileyo lokwenziwa komsebenzi ngokuhambelana noludwe loluhlu lolawulo lokwenziwa komsebenzi nesikhokelo sokunika ingxelo, njengokuba sicacisiwe kwisaziso jikelele, ukulungiselela le njongo ichongiweyo ilandelayo zilandelayo ichazwe kwinkcazelo yokuhamba komsebenzi ngonyaka kwiSebe ekupheleni konyaka ngomhla wam-31 kweyoKwindla 2018:

Injongo eCwangcisiweyo	Injongo eCwangcisiweyo
Ukuqwalasela nokunika iingcebiso malunga nokuphunyezwa komgaqo-nkqubo weeLwimi eNtshona Koloni.	21 – 22

13. Ndisebenzise iinkqubo zengqiqo yokuqonda ukuba ingaba ingxelo yeenkcukacha ezifumanekileyo zokuhamba komsebenzi zichazwe ngokufanelekileyo kwanokuba umsebenzi ungqinelana namaxwebhu esicwangciso sokwenziwa komsebenzi esivunyiweyo. Ndisebenzise kwanezinye iinkqubo ezongezelelweyo ukufumana ingqiqo yokuba ingaba izalathiso nezijoliso ezinxulumene nazo kwenziwe umlinganiselo wazo ngokufanelekileyo, uhlalutyo lokufaneleka kwengxelo efumanekileyo yokwenziwa komsebenzi ukufumanisa ukuba ingaba zilungile ngokusemthethweni, zichanekile kwaye zigqityezelwe.
14. Andibanga nasiphakamiso semiba efunyanisiweyo ekusetyenzisweni okuluncedo nakwintembeko yengxelo yokuhamba komsebenzi ngale njongo ilandelayo:
  - Ukuqwalasela ngeliso elibukhali ukuphunyezwa koMgaqo-nkqubo weeLwimi eNtshona Koloni

**Eminye imiba**

**Ukufezekiswa kwezijoliso ezicwangcisiweyo**

15. Jonga kwiphepha 21 ukuya kwiphepha 22 akwingxelo yokuhamba komsebenzi ngonyaka ukufumanisa okufezekisiweyo kwizijoliso ezicwangcisiweyo ngonyaka nengcaciao yokuphunyezwe ngokugqithisileyo okanye ngokunganeno kwenani lesijoliso.

## **Ingxelo yophicotho lokuthobela uwiso-mithetho**

Intshayelelo neskowupu

16. Ngokuhambela nePAA nesaziso jikelele esikhutshwe malunga noko, uxanduva lwam kukunika ingxelo yemiba efunyanisiweyo yokuthobela imithetho yeSebe emalunga nemiba ethile engundoqo yowiso-mithetho. Ndisebenzise iinkqubo zokuchonga okufunyanisiweyo kodwa hayi ukuhlanganisela ubungqina bokunika isiqinisekiso soko.
17. Andichonganga naziphina iimeko zokungathobelani nemithetho yemiba ethile yowiso-mithetho olungundoqo oluchazwe kwisaziso jikelele esikhutshwe ngokwemigaqo yePAA.

## **Ezinye iinkcukacha**

18. IGosa leNkcaza leSebe linoxanduva lwezinye iinkcukacha. Ezinye iinkcazelo ziquka ulwazi olufakwe kwingxelo yonyaka. Olunye ulwazi olufumanekileyo aluziquki zingxelo zemali, ingxelo yomphicoth-zincwadi neenjongo ezikhethekileyo nezichazwe kwingxelo yokuhambisa komsebenzi ngonyaka nokuchaziweyo kule ngxelo yomphicothi-zincwadi.
19. Imbono yam malunga neengxelo zemali nemiba efunyanisiweyo kulwazi lokwenziwa komsebenzi nokuthobela nowiso-mithetho aluqulathi ezinye iinkcukacha kwaye andiniki luvo lophicotho-zincwadi okanye nabuphina ubungqina besiqinisekiso soko.
20. Ngokunxulumene nophicotho-zincwadi endilwenzileyo, uxanduva lwam kukufunda olunye ulwazi kwaye, ngokwenza njalo, ndisebenzisa ingqiqo yokuba ingaba ezinye iinkcukacha azingqinelani kusinina neengxelo zezimali neenjongo ezikhethekileyo ezichaziweyo kwingxelo yokwenziwa komsebenzi ngonyaka, okanye ulwazi lwam lophicotho-zincwadi olufumaneka kwangaphambili, okanye olubonakala ngathi luyimpazamo.
21. Ukuba lusekelwe phezu komsebenzi endilwenzileyo wenkcazelo eyenye efumaneka kwangaphambili komhla wengxelo yomphicotho-zincwadi, Ndigqibezela ngelithi, kukho isiphoso esikhoyo kwiingxelo zemali kwezinye iinkcukacha ezifunyenweyo, kwaye kufuneka ndinike ingxelo yoko.

## **Iintsilelo kulawulo lwangaphakathi**

22. Ulawulo lwangaphakathi ndilufumanisa lufanelekile kuphicotho-zincwadi lwam lweengxelo zemali, ngokwengxelo yenkcazelo yokuhamba komsebenzi nokuthobela umthetho osetyenziswayo; kananjalo, injongo yam ayikokunika naluphina uhlobo lwesiqinisekiso malunga nalo. Andichonganga nayiphina intsingiselo yokusilela kulawulo lwangaphakathi

EKapa

31 kweyeKhala 2018



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## Isihlomelo-Uxanduva loMphicothi-zincwadi Jikelele kuphicotho

1. Njengexalenye yophicotho-zincwadi ngokuhambelana neISA, ndisebenzisa imiqathango yokwenziwa komsebenzi wobuchule bobugcisa kwaye ndibano kuthandabuza kulo lonke uphicotho lwam lweengxelo zemali, kwaneenkqubo ezisetyenziswayo kwingxelo efumanekileyo yokuhamba komsebenzi wokufezekisa iinjongo kwanokuthobela umthetho kwequmrhu malunga nemiba engundoqo echongiweyo.

### Iingxelo zemali

2. kongeza uxanduva lwam loMphicotho lweengxelo zemali njengokuba kuchaziwe kwingxelo yomphicothi-zincwadi, Ndikwa:
  - ukuchonga nokuhlalutya imingcipheko yemiba ekusenokwenzeka ukuba ayikhankanywanga kwiingxelo zemali nokuba kungenxa yobuqhinga okanye impazamo, ndihlanganisela ndisebenzise iinkqubo zophicotho ngokweemfuno zokuhlangabezana nemingcipheko enokuthi ivele, ndifumane nobungqina bophicotho olugqibeleleyo nolufanelekileyo ukunika isiseko soluvo lwam. Umgcipheko wokungabi nakuchonga imiba engachanekanga okubangelwa bubuqhethesaba ungaphezulu kunalowo ufumaneke ngempazamo, ngenxa yokuba ubuqhophololo busenokubandakanya ungquzulwano, ukuqhatha, ukwenza iziphoso ngabom, ukubhala ngokungachanekanga, okanye ukungananzwa kolawulo lwangaphakathi.
  - ndifumene ukuqonda ngolawulo lwangaphakathi olunxulumene nophicotho ukuze ndiyile iinkqubo ezifanelekileyo zophicotho nezilungele iimeko ezithile, kodwa hayi ngenjongo yokunika uluvo lokusebenza ngempumelelo kolawulo lwangaphakathi lwequmrhu.
  - Ndavavanya ukufaneleka kwemigaqo-nkqubo yokunika inkcaza nesetyenziswayo nengqiqo yoqikelelo lokunika inkcazo nokukhankanya nemiba echaphazelwe Ziziphath'amandla zoLawulo lokunika Inkcazo.
  - Ndathatha izigqibo malunga nokufaneleka kweZiphath'amandla eziNika iNkcaza ngokwesiseko senkxalabo ezisoloko zikhona zokunika inkcazelo kulungiselela lweengxelo zemali. Ndikwagqibezela ngeliithi, ngokusekelwe kubungqina bophicotho obufumanekileyo, nokuba kukho intandabuzo ekhoyo malunga nokufunyanisiweyo okunxulumene neziganeko okanye iimeko ezinokubangela ukuthandabuza ngokubanako kwequmrhu ukuqhubela phambili ngokwesiseko seenkxalabo ezisoloko zikhona. Xa ndithatha isigqibo sokuba kukho isiphoso kokufunyanisiweyo, kufuneka ndithathele ingqalelo kwingxelo yophicotho lwam ngokunxulumene nokubhenbgeziweyo kwiingxelo zemali malunga nokungaqiniseki ngokufunyanisiweyo kuphicotho okanye, ukuba iinkcazelo ezinjalo azingaqinelani, ndinokutshintsha uluvo lwam ngeengxelo zemali. Ukuthatha kwam izigqobo kusekelwe kulwazi endilufumeneyo ngomhla wokunika ingxelo yophicotho. Kankanjalo, iimeko nezehlo ezinjalo zingabangela ukuseilela kwingqikelelo yokuhamba kakuhle kwemisebenzi yequmrhu lingabinakuqhuba kakuhle.
  - ndavavanya yonke inkcazelo efumanekileyo, ubume nokuqulathwe kwiingxelo zemali, kuquka okubhengeziweyo, kwanokuab ingaba iinkcazelo ngezimali zibonakalisa zibonakalisa konk okwenziwe ngemali neziganeko ngendlela yokufezekisa inkcazelo eyamkelekileyo.

### Uqhagamshelwano nabomsebenzi wolawulo

1. Ndiyanxibelelana neGosa elinika ingxelo, phakathi kwezinye izinto ezimalunga nexesha loMphicotho elimisiweyo nokufunyanisiweyo kuphicotho-zincwadi, kuquka naziphina iziphoso zentsilelo kulawulo lwangaphakathi endithe ndazichonga ngethuba ndisenza uphicotho.
2. Ndikwaqinisekisa kwigosa elinika ingxelo okokuba ndiye ndathobela iimfuneko ngokusesikweni ezimalunga nokukhululeka kwam, ndabuchaza bonke ubudlelwane bethu kwaneminye imicimbi esenokuba inempembelelo enokucingelwa njengomqobo ongandenza ndizive ndikhululekile, nokhuseleko apho kuyimfuneko.

**IKomiti yeeLwimi yeNtshona Koloni**

Iingxelo zoNyaka zeMali ekhupheleni konyama ngomhla wama-31 kweyoKwindla 2018

<b>Inkcazelo ngeMeko yeZimali ukusukela ngomhla wama-31 kweyoKwindla 2018</b>	<b>2018</b>	<b>2017</b>
<b>Inqaku (ama)</b>	<b>R '000</b>	<b>R '000</b>
<b>li-asethi</b>		
<b>li-asethi zangoku</b>		
Imali ekhoyo nezinto ezilingana nemali ngexabiso	3	
<b>li-asethi zizonke</b>		
<b>li-asethi zecandelo eziseleyo</b>		
Intsalela yemali ehlanganiselweyo	280	314
	<b>280</b>	<b>314</b>
	<b>280</b>	<b>314</b>
	280	314

**IKomiti yeeLwimi yeNtshona Koloni**

lingxelo zeMali zoNyaka ekupheleni konyaka wama-31 kweyoKwindla 2018

**Ingxelo ngokusefyzeniswa kwemali**

		2018	2017
	Inqaku (ama)	R '000	R '000
<b>Ingeniso</b>			
<b>Ingeniso esuka kutshintshelo lonaniselwano</b>			
Inzuzo yeNgeniso	4	18	20
<b>Ingeniso esuka kutshintshelo lonaniselwano iyonke</b>		<b>18</b>	<b>20</b>
<b>Ingeniso esuka kutshintshelo olungelolwananiselwano</b>			
<b>Ingeniso yotshintshelo</b>			
Ezinye iinzuzo ezisuka kutshintshelo olungelolwananiselwano	5	546	526
Utshintshelo nezibonelelo ezifunyenweyo	6	221	242
<b>Ingeniso ezuka kutshintshelo olungelolwananiselwano iyonke</b>		<b>767</b>	<b>768</b>
<b>Ingeniso iyonke</b>		<b>785</b>	<b>788</b>
<b>Inkcitho</b>			
Imirhumo yophicotho-zincwadi	7	(95)	(73)
Iindleko zesiqhelo	8	(684)	(622)
Imirhumo yamalungu	9	(40)	(39)
<b>Inkcitho iyonke</b>		<b>(819)</b>	<b>(734)</b>
<b>(Intsilelo) intsalela yemali ngonyaka</b>		<b>(34)</b>	<b>54</b>



**IKomiti yeeLwimi yeNtshona Koloni**

Iingxelo zeZimali zoNyaka ekupheleni konyaka wama-31 kweyoKwindla 2018

**INkcazelo yoTshintsho kwiimpahla zeCandelo eziseleyo**

	<b>Intsalela yeMali eHlanganiselweyo</b>	<b>Iimpahla zecandelo eziseleyo zizonke</b>
	<b>R '000</b>	<b>R '000</b>
<b>Umncono oseBhankini ngomhla woku-01 kuTshazimpuzi 2016</b>		
Utshintsho kwiimpahla zecandelo eziseleyo	<b>260</b>	<b>260</b>
Imali eyintsalela ngonyaka	54	54
Utshintsho lulonke	<hr/> 54	<hr/> 54
<b>Umncono oseBhankini ukususela ngomhla woku-01 kuTshazimpuzi 2017</b>	<hr/> <b>314</b>	<hr/> <b>314</b>
Utshintsho kwiimpahla zecandelo eziseleyo	(34)	(34)
Intsalelo yemali enganeno ngonyaka		
Utshintsho lulonke	<hr/> (34)	<hr/> (34)
<b>Umncono osebhankini ngomhla wama-31 kweyoKwindla 2018</b>	<hr/> <b>280</b>	<hr/> <b>280</b>

**IKomiti yeeLwimi yeNtshona Koloni**

linkcazo-mali zonyaka ekupheleni konyaka wama-31 kweyoKwindla 2018

**Inkcazelo ngemali engenayo nephumayo**

	<b>2018</b>	<b>2017</b>
<b>Inqaku (ama)</b>	<b>R '000</b>	<b>R '000</b>
<b>Imali ephumayo nengenayo esuka kwimisebenzi eyenziwayo</b>		
<b>Ezifunyenweyo</b>		
limali ezikhoyo ezifunyenweyo	221	242
Inzuzo yengenziso	18	20
	<u>239</u>	<u>262</u>
<b>Iintlawulo</b>		
Imali ehlawuliweyo ekhoyo		
<b>Intsalela yemali engenayo nephumayo esuka kwimisebenzi eyenziwayo</b>	10 (273)	(277)
<b>Ukuncipha kwentsalela yemali kwizinto eziyimali nezilingana nemali ngexabiso</b>	<u>(34)</u>	<u>(15)</u>
Imali kuny enezinto ezilingana nemali ngexabiso		
<b>Imali nezinto ezilingana nemali ngexabiso ekupheleni konyaka</b>	3 (34)	(15)
		314329
	<u>280</u>	<u>314</u>

**IKomiti yeLwimi yeNtshona Koloni**

lingxelo zezimali zonyaka ekupheleni konyaka wama-31 kweyoKwindla 2018

**Inkcazelo yothelekiso loqingqo-mali kunye nezona Zixa-mali**

**Uqingqo-mali ngokweMali ekHoyo**

	Uqingqo-mali oluvunyelweyo	Uhlehlengiso	Uqingqo-mali lokugqibela	Ezona Zixa-mali ngokwesiseko sothelekiso	Umahluko phkathi koqingqo-mali lokugqibela nezona zixa-mali	Isalathiso
	R '000	R '000	R '000	R '000	R '000	

**Inkcazelo ngokuSetyenziswa kweMali**

**Ingeniso esuka kuTshintshelo  
lonaniselwano**

Inzuzo yeNgeniso	13	-	13	18	5	13.1
Ezinye iinzuzo zengeniso - (egqithiselweyo)						

	-	40	40	-	(40)	13.2
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**Ingeniso esuka kutshintshelo  
lonaniselwano iyonke**

	13	40	53	18	(35)	
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**Ingeniso esuka kutshintshelo  
olungelolwananiselwano**

Ezinye iinzuzo ezisuka kutshintshelo olungelolwananiselwano	-	-	-	546	546	13.3
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Utshintshelo nezibonelelo ezifunyenweyo	221	-	221	221	-	
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<b>Ingeniso esuka kutshintshelo olungelolwananiselwano</b>	<b>221</b>	<b>-</b>	<b>221</b>	<b>767</b>	<b>546</b>	
<b>Ingeniso iyonke</b>	<b>234</b>	<b>40</b>	<b>274</b>	<b>785</b>	<b>511</b>	
<b>Inkcitho-mali</b>						
Imirhumo yamalungu	(54)	14	<b>(40)</b>	(40)	-	
Imirhumo yophicotho-zincwadi	(72)	(25)	<b>(97)</b>	(95)	<b>2</b>	
Iindleko zesiqhelo	(108)	(29)	<b>(137)</b>	(684)	<b>(547)</b>	13.4
<b>Eyona Nkcitho-mali iyonke</b>	<b>(234)</b>	<b>(40)</b>	<b>(274)</b>	<b>(819)</b>	<b>(545)</b>	
<b>Imali eyintsalela</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34)</b>	<b>(34)</b>	
<b>Esona Sixa-mali kwinkcazelo yokusetyenziswa kwemali ngokwesiseko sothelekiso njengokuba sichaziwe kuqingqo-mali nakuxolelwaniso lwengxelo yolona Thelekiso</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34)</b>	<b>(34)</b>	
<b>((kufuneka kuchazwe ukuba isiseko sothelekiso lwezona zixa-mali aluhlangani noqingqo-mali)</b>						
<b>Umahluko oSisiseko</b>						
Ukwenziwa kwemisebenzi				(34)		
<b>Umahluko wexesha</b>						
Ukwenziwa kwemisebenzi				-		
<b>Umahluko wequmrhu</b>						
Ukwenziwa kwemisebenzi				-		
<b>Esona sixa-mali sikwinkcazelo yokusetyenziswa kwemali</b>				<b>(34)</b>		

## **Imigaqo-nkqubo yokuNika iNkcazo**

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### **1. Ukwandlalwa kweenkcazo-mali zoNyaka**

linkcazo-ma zonyaka zilungiselelwe ngokwemigangatho esebenzayo ye-GRAP), neyakhutshwa yiBhodi yeMigangatho yokuNika iNkcazo kunye neCandelo 91(1) loMthetho woLawulo lweZimali zikaRhulumente (uMthetho 1 ka-1999).

Ezi ngxelo zeMali zilungiselelwe ngokwesiseko sokukhula nokutshintsha kweendleko zemali ngokwamaxesha achaziweyo nesiseko somlinganiselo, ngaphandle kokuba zichazwe ngenye indlela. Zibonanaliswa ngokwexabiso leRanti yaseMzantsi Afrika.

Onke amanani ezimali azaliswe ukuya kwiwaka leeRandi (R'000).

Isishwankathelo esinentsingiselo yemigaqo-nkqubo yokunika inkcazo nesetyenziswa rhoqo kulungiselelo lwezi ngxelo zemali zonyaka, zichazwe alha ngezantsi.

#### **1.1 Ingqikelelo yokuhamba kakuhle kwemisebenzi Going concern assumption??**

Ezi ngxelo zemali zonyaka zilungiselelwe ngokusekelwe phezu kokulindelekileyo malunga nokuqhubela phambili kwequmrhu ekwenzeni imisebenzi yalo njengengqikelelo yokuhamba kakuhle kwemisebenzi ubuncinane kwiinyanga ezi-12 ezilandelayo.

#### **1.2 Izigqibo ezinentsingiselo neentsusa zoqikelelo olungaqinisekiswa**

Iqumrhu lenza uqikelelo nokucingelekayo Iziphumo zoqikelelo lokunika inkcazo ziyakuthi zinike ingcaciso engenakufane ilingane nezona ziphumo zoxulumano. Uqikelelo nezigqibo zovavanya olwenziwa rhoqo kwaye lusekelwe phezu kwamava embalu yexesha lamandulo, kuquka okulindelekileyo kwiziganelo zexesha elizayo nekukhokelwa ekubeni zezifanelekileyo phantsi kwezi meko. Uqikelelo nokucingelekayo kunentsingiselo yomngcipheko kwizixa-mali ezikhutshiweyo zempahla zecandelo nezilithyala kwixesha leminyaka-mali emihlanu elandelayo zicaciswe apha ngezantsi.

#### **Ezifunyenweyo**

Iqumrhu lihlola iimpahla zecandelo ezifumanekileyo ukujonga umonakalo rhoqo ekupheleni kwexesha lokunika ingxelo. Ukuqwalasela ilahleko eyenziwe ngumonakalo kwanokuba ungafakwa na kwincwadi yeenkcukacha ezigciniweyo zemali eyintsalela yentsilelo kwimali enganeno, iqumrhu lithatha isigqibo sokujonga ukubakhona kovimba weenkcukacha obonakalisa umlinganiselo wokuncipha kuqikelelo lweemali ezingenayo neziphumayo zeempahla zecandelo kwixesha elizayo.

Umonakalo kwezifunyenweyo ubalwa ngokwesiseko senkcazelo efunanekileyo, ngokwemilinganiselo yelahleko yangaphambili, ihlengahlengiswe ukulungiselela iimeko zoqoqosho loshishino nezinye izalathisi ezikhoyo ngomhla wokunika ingxelo nezihambelana nokusilela kwinkcazelo. Le milinganiselo yelahleko ngonyaka isetyenziswa kwimincino yemali-mboleko echaziweyo kwaye iyalinganiselwa kuqikelelo lwelahleko yexesha likaxakeka.

#### **Imbuyekezo yomonakalo**

Uqikelelo lomonakalo lwezifunyenweyo lwenziwa xa isixa-mali esiphelileyo singenakuphinda sifumaneki. Ulungiselelo lokuhla kwetyala luyakubalwa kuphela ngezifumaneki ngorhwebo lwequmrhu.. Ulungiselelo lwequmrhu lokuhla kwexabiso lilonke liyakubalwa ngokomntu obolekisa ngemali okanye ngokohlelo lomngcipheko ngamnye ubuncinane.

#### **1.3 Izixhobo eziyimali**

Izixhobo eziyimali zihlelwa njengeziyimali okanye ezingamatyala.

Isixhobo eyimali yiyo nayiphina ikontraka enyusa ixabiso lempahla yecandelo lequmrhu nempahla elityala okanye imali eyinzuzo yentsalel yelinye iqumrhu.

Ukwehliswa kwexabiso lempahla elityala okanye eyimali okanye ukuba netyala lemali-mboleko zilinganiselwa ngokobungakani bempahla yecandelo apho kuqalwa kuthatyathwe intlawulo, yokuqala, kudityanise okanye kuthatyathwe intlawulo enganeno yendleko ngokusebenzisa ubuchule benzala ekhoyo yawo nawuphina umahluko weso sixa-mali ekuqaleni nokwanda kwesixa-mali, kuthatyathwe naluphina uncitshiso (ngokuthe ngqo okanye ngokusebenzisa i-akhawunti yesibonelelo) ukulungiselela ukuhla kwexabiso okanye ungabinakufumaneka kwakhona.

Umngcipheko weqondo lenzala ngumngcipheko wexabiso elifanelekileyo okanye imali engenayo nephuma kwixesha elizayo yempahla zecandelo eziyimali nokuguquka kweqondo lenzala ngenxa yokutshintsha kwamaqondo enzala kwimarike yorhwebo.

limali-mboleko ezihlawulwayo ziimpahla zecandelo ezingamatyala, ngaphandle kokuhlawula amatyala ixeshana elifutshane okanye amaxesha esiqhelo okuhlawula ityala.

## Ukuhlelwa

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Iqumrhu linolu hlobo lweempahla zecandelo eziyimali (uhlelo kunye nodidi) njengokuba kubonakalisiwe kwinkcazelo yemeko yemali okanye kumanqaku oko:

### Uhlelo

Imali nezinto ezilingana memali ngaxabiso eziyimali

### Udidi

Ukulinganiselwa kokwehliswa kwexabiso lempahla zecandelo

Iqumrhu linezi ndidi zeempahla zamatyala ayimali zilandelayo (Uhlelo nodidi) njengokuba kubonakalisiwe kwinkcazelo yemeko yemalo okanye kumanqaku oko:

### Uhlelo

Ezihlawulelwayo ezisuka kutshintshelo lonaniselwano

### Udidi

Umlinganiselo wempahla elityala eliyimali ngokuhlisa ixabiso

## Ukwenziwa kwesiseko somlinganiselo wokuqala wempahla zecandelo eziyimali nezingamatyala ayimali

Iqumrhu lilinganisela impahla yecandelo eyimali neziyimali kwanezingamatyala ayimali, ngaphandle kwalawo alinganiselwa ngokulandelelanayo ngexabiso ezifanelekileyo, okokuqala kwixabiso lalo elifikelekayo kudityaniswe neendleko zitshintshelo nezineempawu zokuthengwa okanye ukukhutshwa kwempahla yecandelo elityala okanye yetyala eliyimali

Iqumrhu lilinganisela zonke ezinye iimpahla zalo eziyimali nezingamatyala ayimali kwasekuqaleni ngexabiso elifanelekileyo.

Okokuqala iqumrhu lihlalutya imvume yemeko yemboleko-mali kumalungu walo nee-akhawunti lelungu ngalinye ngokwahlukeneyo. Kuqwalaselo lokuqala, iqumrhu lihlalutya imali-mboleko yesivumelwano njengalinye lamalungu alo kunye nee-akhawunti kwilingu ngalinye ngokwahlukeneyo. Iqumrhu linika inkcazelo ngenxalenye yalo mali-mboleko yesivumelwano?? Iqumrhu linika inkcazelo malunga nombala wemvume yemeko yemboleko-mali eloku hlobo:

- Inzuzo yoluntu ngokweSikhokelo soLungiselelo lokuNika iNgxelo zeMali, apho libolekise ngemali-mboleko; okanye
- Ingeniso engeyoyaniselwano, ngokweMigangatho yeGRAP yeNgeniso esuka kuTshintshelo olungelolwananiselwano (lirhafi noTshintshelo), apho lithi lifumane imali-mboleko.

## Ukwenziwa komlinganiselo weempahla zecandelo eziyimali nezingamatyala ayimali

Iqumrhu lenza umlinganiselo wazo zonke iimpahla eziyimali nezingamatyala ayimali emveni koqatshelo lokuqala kusetyenziswa ezi ndidi zohlelo zilandelayo:

- Izixhobo zeempahla zecandelo eziyimali ngexabiso elifanelekeileyo.
- Izixhobo zecandelo eziyimali nokuhliswa kwexabiso lazo.
- Izixhobo zeempahla zecandelo eziyimali ezilixabiso

Zonke iimpahla zecandelo eziyimali zilinganiselwa ngokuhlisa ixabiso okanye indleko, ngokuxhomekeke kuhlobo lomona wazo.

Ukuhliswa kwexabiso lempahla elityala okanye eyimali okanye ukuba netyala lemali-mboleko kulinganiselwa ngokobungakani bempahla yecandelo apho kuqalwa kuthatyathwe intlawulo, yokuqala, kudityaniswe okanye kuthatyathwe intlawulo enganeno yendleko ngokusebenzisa ubuchule benzala ekhoyo yawo nawuphina umahluko weso sixa-mali sokuqala nokwanda kwesixa-mali, kuthatyathwe naluphina uncitshiso (ngokuthe ngqo okanye ngokusebenzisa i-akhawunti yesibonelelo) ukulungiselela ukuhla kwexabiso okanye ungabina kufumaneka kwakhona kwemali elityala.

### **1.3 Izixhobo zempahla yecandelo eziyimali (isaqhubeka)**

#### **Ukuqwalasela umlinganiselo wexabiso elifanelekileyo**

Obona bungqina bexabiso elifanelekileyo ngamaxabiso entelekelelo yeendleko kwimarike yorhwebo olusebenzayo. Ukuba imarike yorhwebo lwesixhobo sempahla eyimali asisebenzi kakuhle, iqumrhu limisela ixabiso elifanelekileyo ngokusebenzisa ubuchule bokuqikelela ixabiso. Injongo yokusebenzisa ubuchule bokuqikelelo lwexabiso kukumisela ixabiso lotshintshelo-mali lwangaphambili ngomhla wokwenziwa komlinganiselo wotshintshelo-mali olungelo lwaqhelaniso olukhuthazwa kukuqwalasela ukwenziwa kwemisebenzi yesiqhelo. Ubuchule bokuqikelela ixabiso kuquka ukusebenzisa utshintshelo lwemarike yorhwebo lwangoku olungelo lwaqhelaniso phakathi kokusele kolwazi olufumanekileyo, amaqela anomdla, ukuba akhona, isalathiso sexabiso langoku elifanelileyo lesinye isixhobo sempahla zecandelo eziyimali ezingenatshintsho ngokuzinzileyo ngendlela efanayo, uhlalutyo lwemali engenayo nephumayo yesaphulelo neendlela zokumisela amaxabiso. Ukuba kukho ubuchule bokuqikelela ixabiso busetyenziswa rhoqo ngabathathi-nxaxheba borhwebo umisela ixabiso lesixhobo sempahla eyimali nokubonakaliswa kobo buchule ukunika uqikelelo olufanelekileyo lwamaxabiso afunyenwe kolona tshintshelo-mali lorhwebo iqumrhu lisebenzisa obu buchle., Ubuchule bokusebenzisa uthelekelelo lwamaxabiso oluchongiweyo bubangela ukusetyenziswa kakhulu kwezimvo zorhwebo nokungaxhomekeki kakhulu kwizimvo zequmrhu. Lihlanganisa yonke imiba enokucingwa ngabaxhasi borhwebo yokumisela ixabiso ngokungqinelanayo neendlela ezamkelekileyo ezisetyenziswayo zoqoqosho ekunikeni ixabiso lezixhobo zempahla zecandelo eziyimali. Ngamaxesha athile, iqumrhu lenza ubalo lobuchule bokuqikelela ixabiso novavanya ukuze lusetyenziswe kumaxabiso awamkelekileyo nakulo naluphina utshintshelo olubonakalayo lorhwebo lwangoku kwangesixhobo sempahla esiyimali esifanayo (i.e. ngaphandle kokupakiswa kwakhona okanye ukulungiswa) okanye ngokusekelwe phezu kwawo nawuphina uvimba okhoyo weenkukacha zorhwebo.

Iimpahla zecandelo ezifunyenwe kwixesha elifutshane okanye ezihlawulelwayo azifumani saphulelo apho ixesha elifunyenweyo lokuhlawula ityala okanye olinikiweyo lingqinelana nemigaqo esetyenziswa kwiziko likarhulumente, nangomthetho omisiweyo okanye imisebenzi eyenziwayo.

#### **Iinzuzo neelahleko**

Inzuzo okanye ilahleko esuka kutshintsho lwexabiso elifanelekileyo lempahla eyimali okanye elityala eliyimali zilinganiselwa ngexabiso elifanelekileyo zamkelwe kwimali eyintsalela okanye kwintsilelo yemali enganeno.

Iimpahla zecandelo eziyimali nezingamatyala ayimali zilinganiselwa ngokuhlisa ixabiso okanye ngendleko enganeno, ilahleko okanye inzuzo ibonakala kwimali eyintsalela okanye kwintsilelo yemali enganeno xa iimpahla eziyimali nempahla zecandelo ezityala zingenakuphinda zifumaneke kwakhona okanye kukho umonakalo, okanye ngokusetyenziswa kwenkqubo yokuhliswa kwexabiso.

#### **Umonakalo nokungabina kuqokelelwa kweempahla zecandelo eziyimali**

Ekupheleni kwexesha ngalinye lokunika ingxelo iqumrhu lenza uhlalutyo lokuqwalasela ubungqina obubonakalayo bomonakalo kwimpahla eziyimali okanye kwiqela leempahla eziyimali zecandelo.

Izixa-mali ezingekahlawulwa kwiqumrhu, zibangela ubunzima kakhulu bokungena ematyaleni kwequmrhu apho lithi lingabinako ukuhlawula amatyala, iingxaki zemali zeempahla ezifunyenweyo, nalaphokunokwenza ukuba ezifumanekileyo zifikelele ekutshoneni nasekusileleni ukuhlawula amatyala wazo zizonke, ziqwalaselwa kwizalathisi zomanakalo

Ukwenziwa komlinganiselo weempahla eziyimali ngokwexabiso eliphantsi:

Ukuba kukho ubungqina obubonakalayo bomonakalo oyilahleko kwiimpahla eziyimali olinganiselwa ngokuhlisa kwexabiso ngokwexabiso lamatyala awenziweyo, umlinganiselo welahleko wenziwa njengomahluko phakathi kwesixa-mali seempahla nexabiso langoku loqikelelo lwemali engenayo nephumayo kwixesha elizayo (ngaphandle kweelahleko zamatyala angazange aphinde afumaneke) sesaphulelo seqondo lenzala ekhoyo yempahla eziyimali. Isixa-mali sempahla yecandelo siyancitshiswa ngokusetyenziswa kwe-akhawunti yesibonelelo. Isixa-mali selahleko siqwalaselwa kwimali eyintsalela okanye kwintsilelo yemali enganeno.

Ukuba kwixesha elilandelayo, isixa-mali selahleko yomonakalo siye sancipha ngokunxulumene nenjongo yesiganeko esenzeka emveni kokuqwalasela umonakalo, i-ilahleko yomonakalo eqwalaselwe kwangaphambili, ibuyiselwa umva ngokuhlengahlengisa i-akhawunti yesibonelelo. Ukubuyiselwa umva akubinasiphumo kwisixa-mali esikhutshiweyo sempahla eziyimali egqithisileyo kunelo belinokwehliswa ngalo xa kukho umonakalo ongaqwalaselwanga kwangaphambili ngomhla wokubuyiselwa umva komonakalo. Isixa-mali esibuyiselwe umva siqwalaselwa kwimali eyintsalela okanye kwintsilelo yemali enganeno.

Apho kukho umonakalo kwiimpahla eziyimali ngokusetyenziswa kwe-akhawunti yesibonelelo, isixa-mali esiyilahleko siqwalaselwa kwimali eyintsalela okanye kwintsilelo yemali enganeno kwiindleko zemisebenzi eyenziwayo. Xa amatyala alolu hlobo ecinyiwe, ukucinywa kwawo kwenziwa ngokwe akhawunti yesibonelelo. Ukufunyanwa kwakhona ngokulandelelanayo kwezixa-mali ebezicinyiwe ngaphambili zibalilityala ngokweendleko zokwenziwa komsebenzi.

Ukulinganiselwa kweempahla yecandelo eyimali ngokwexabiso:

Ukuba kukho injongo yobungqina bokuba kukho ilahleko yomonakalo kutyalo-mali lwenzala eyintsalela engalinganiselwanga ngexabiso elifanelekileyo ngenxa yokuba ixabiso layo elifanelekileyo lingenakulinganiselwa ngokuthembekileyo, ilahleko yesixa-mali somonakalo ilinganiselwa njenge njengomahluko phakathi kwesixa-mali esikhutshiweyo sempahla eziyimali nexabiso langoku loqikelelo lwexabiso lemali ephumayo nengenayo kwixesha elizayo yesophulelo seqondo langoku lokubuyiselwa kwempahla eyimali ngokufanayo. Iilahleko zomonakalo onjalo azibuyiselwa umva.

### **Ukucinywa kwee-asethi eziyimali**

Iqumrhu liyazicima iiasethi eziyimali ngokunika inkcazelo yomhla worhwebo.

Iqumrhu licima kuphela iiasethi eziyimali xa kuthe kwenzeka oku:

- Amalungelo esigqibo sesivumelwano semali engenayo nephumayo esuka kwimpahla eziyimali eziphelelwe lixesha lokuyihlawula, zihlawulwa ngokupheleleyo okanye zirhoxiswe
- Iqumrhu lenza utshintshelo lwayo yonke imingcipheko kwelinye iqela ngokulandelelanayo namawonga okuba ngumnini wempahla eziyimali; okanye
- ngaphandleni kokuba iqumrhu lifumana imingcipheko eminizi namawonga okuba ngumnini wempahla eziyimali, litshintshela ulawulo lwempahla kwelinye iqela neliyakuthi nalo libenako ukuthengisa iimpahla kwelinye iqela lesithathu elinganxulunano nalo, kwaye linelungelo lokwenza oko ngokwenene ngaphandle kwemfuneko yokuphikisana nezithintelo ezongezelelweyo malunga notshintshelo. Kwimeko elolu hlobo, iqumrhu liyazicima iiasethi ; ze lamkele hlukileyo naliphina ilungelo nezibophelelo ezenziweyo okanye ezigciniweyo zotshintshelo.

Isixa-mali esihlawuliweyo sotshintshelo lwempahla yecandelo eziyimali kwabelwana ngaso phakathi kwamalungelo okanye izibophelelo ezigciniweyo nezo zitshintshelweyo ngokwesiseko sonxulumano lwamaxabiso wazo ngomhla wokwenziwa kotshintshelo. Umlinganiselo wezibophelelo namalungelo amatsha wenziwa ngokwamaxabiso wazo afanelekileyo ngomhla wotshintshelo. Nawuphina umahluko uqwalaselwa kwaye wamkelwe kwimali eyintsalela okanye intsilelo yemali enganeno ngexesha lokwenziwa kotshintshelo.

Ngederecognition? yempahla eziyimali xa zizonke, umahluko phakathi kwesixa-mali esikhutshiweyo nenani elipheleleyo loqwalaselo olwenziweyo kwimali eyintsalela okanye intsilelo yemali enganeno

### **Amatyala emali**

Iqumrhu licima ityala eliyimali (okanye inxalenye yetyala eliyimali) kwingxelo yemeko yemali xa licinyiwe – oko kuthetha ukuthi, xa isibophelelo esenziweyo sesivumelwa sirhoxiswe, siyekisiwe, siphelwe lixesha okanye sincanyiwe.

Unaniselwano oluomahluko omkhulu phakathi komntu obolekayo nombolekisi ngemali elityala ngamaxesha wokulihlawula libalwa njengelahlukileyo kwelona tyala lemali-mboleko lingundoqo kwenziwe elinye ityala eliyimali elitsha. Ngokufanayo, ukulungiselelwa ngokubanzi kwamaxesha okuhlawula ityala lemali elikhoyo okanye inxalenye yalo libalwa njengelomahluko kwelona tyala lemali lingundoqo nalapho kuqwalaselwa ityala elitsha lemali.

Umahluko phakathi phakathi kwesixa-mali esikhutshiweyo semali elityala (okanye ukucinywa kwenxalenye yetyala eliyimali) okanye lithshintshelwe kwelinye iqela kwaye lihlawulelwe, kuquka naziphina iimpahla zecandelo ezingeyomali ezitshintshelweyo okanye ezingamatyala, ziqwalaselwe? kwimali eyintsalela okanye intsilelo yemali enganeno. Nawaphima amatyala alahlweyo, axolelweyo okanye athathwa njengawotshintshelo olungelolwananiselwano abalwa ngokweMigangatho yeGRAP kwiNgeniso yoTshintshelo olungelolwananiselwano (lirhafu noTshintshelo).

#### **1.4 Ingeniso esuka kunaniselwano**

##### **Ukuthathela ingqalelo**

Ingeniso iqwalaselwa xa kusenokwenzeka kufumaneke iinzuzo zoqoqosho kwixesha elizayo okanye xa kunokwenzeka kubekho iinkonzo ezininzi kwiqumrhu naxa isixa-mali sengeniso sinokulinganiselwa ngentembeko, nokufezekisa udidi oluthile lwemisebenzi yequmrhu. Ingeniso yobonelelo ngeenkonzo iqwalaselwa kwimali eyintsalela okanye kwintsilelo yemali enganeno ngokwenqanaba lokugqityezelwa kotshintshelo ngomhla wokunika ingxelo.

Utshintshelo lonaniselwano yeyona ndlela iqumrhu lifumana ngayo iinkonzo nempahla zecandelo, okanye ukucinywa kwamatyala, nokunika intelekelelo yexabiso ngokulinganayo (ingakumbi ngokweempahla, iinkonzo okanye ukusetyenziswa kwempahla zecandelo) kwelinye iqela ngotshintshelo.

##### **Ukwenza umlinganiselo**



Umlinganiselo wengeniso wenziwa ngokwexabiso elifanelekileyo lwengqiqo efumanekileyo okanye iimpahla ezifumanekileyo. Isixa-mali asithathwa njengomlinganiselo ofanelekileyo kude kusonjululwe lonke utshintshelo lwemphala zecandelo ezinokubakhona.

## **Inzala, iiroyalthi nezahlulo**

Inzala iqwalaselwa, kwimali eyintsalela okanye intsilelo yemali enganeno, ngokusebenzisa ubuchule bokujonga iqondo lenzala.

### **1.5 Ingeniso esuka kutshintshelo olunelolwananiselwano**

#### **Ukuthathela ingqalelo**

Ukwanda kobonelelo ngoncedo oluska kutshintshelo olungelolwananiselwano lwankelwa njenge ngeniso, ngaphandle kokuba kufikele ekubeni ityala lamkelwe kwangendlela efanayo yokungena nokuphuma kwemali

Nanjengokuba iqumrhu lisamkela isivumelwano sangoku ngokukhululekileyo esamkelwe njengesilityala ngokunxulumene nemali enganayo nephumayo esuka kutshintshelo olungelolwananiselwano nolwamkelwa njengolwempahla yecandelo, linciphisa isixa-mali esikhutshiweyo setyalala elamkelweyo kwaye lirhoxise isixa-mali sengeniselo ngokulinganayo nokuncitshiswa kwalo.

#### **Umlinganselo**

Ingeniso esuka kutshintshelo olungelolwananiselwano lulinganiselwa ngokwanda kwesixa-mali seempahla zecandelo eziseleyo nezamkelwe liqumrhu.

Xa kuthe kwenza, ngenxa yesiphumo sotshintshelo olungelolwananiselwano, iqumrhu libenokwamkela impahla zecandelo, likwamkela nengeniso elinganayo nesixa-mali somlinganiselo wempahla ngokwexabiso layo elifanelekileyo ngomhla wokufumaneka kwalo, ngaphandle kokuba kuyimfuneko ukuba lamkele impahla elityala. Where a liability is required to be recognised it will be measured at the best. Apho ityala kufuneka lamkelwe liyaku linganiselwa ngolona qikelelo lufanelekileyo lwesixa-mali esifunekayo sokuhlawula ityala ngomhla wokunika ingxelo, kwanesixa-mali sokwanda kweempahla zecandelo eziseleyo, ukuba zikhona, zamkelwa njenge ngeniso. Xa ityala lithe lancitshiswa kamva, ngenxa yokwenzeka kweshelelo sokuhlawula irhafu okanye zikwimo efanelekileyo, ukuncitshiswa kwesixa-mali esilityala kwamkelwa njenge ngeniso.

#### **Ezifunyenweyo neminikelo enemiqathango**

Ingeniso efumanekileyo esuka kwiminikelo enemiqathango, izipho nengxowa-mali yenkxaso zamkelwa njenge ngeniso ukuya kufikelele ekubeni iqumrhu lithobeleane nazo naziphina iinqobo, iimeko okanye izibophelelo eziqulathwe kwisivumelwano. Ityala lwamkelwa?? xa kufikelele ekubeni iinqobo, iimeko okanye izibophelelo zithe azafezekiswa.

Ingeniso efumaneke kutyalo-mali ithathwa njengeye mimiselo yomnikelo. Ukuba iyahlawuleka kumnikeli igcinwa njengenxalenye yelityala kwaye ukuba akunjalo, yamkelwa njengenzala efumaneke kwinkcazelo yokusetyenziswa lwemali.

Iminikelo yembuyeko yeendleko zequmrhu yamkelwa kwimali eyintsalela okanye intsilelo yemali enganeno ngokwesiseko senkqubo ngamaxesho afanayo wokwamkelwa kweendleko.

#### **Inkonzo zesisa**

Abantu ababonelela ngeenkonzo zesisa kumaqumrhu, ngaphandle kwentlawulo, kodwa benokufumana imivuzo yenkuthazo. Interest earned on investments is treated in accordance with grant conditions. Abasebenzi bolawulo lwezimali zikaRhulumente babonelela ngenkxaso enexabiso kwiqumrhu ekufezekiseni iinjongo zalo. Inkonzo yobonelelo isenokulinganiselwa ngokufanelekileyo kwaye yamkelwa kwinkcazelo yokusetyenziswa kwemali ize ibhengezwe kumanqaku eengxelo zemali.

### **1.6 Uguqulelo lweemali zamanye amazwe**

#### **Utshintshelo lwemali yelinye ilizwe**

Utshintshelo lwemali yelinye ilizwe luyagcinwa, ngokwamkelwa kwalo kwasekuqaleni ngokweeRanti, ngokusebenzisa isixa-mali semali yelinye ilizwe esibonakalisa iqondo lotshintshelo eliphakathi kwemali yelinye ilizwe esetyenziswayo ngomhla wokwenziwa kotshintshelo.

Ukwehla kotshintshelo kwimali yamanye amazwe kucaciswa ngokweqondo lotshintshelo olulawulayo ngomhla wotshintshelo. Ukwehla kweqondo lezinto eziyimali kwimali zamanye amazwe kucaciswa ngokweqondo lotshintshelo olulawulayo ngomhla wokunika ingxelo. Inzuzo neelahleko zoguqulelo zihlawulwa ngowemali eyintsalele/intsilelo yemali enganeno.

### **1.7 Amanani othelekiso**

Akukho manani othelekiso ahleliweyo kwakhona kulo nyaka sikuwo.

## 1.8 Inkcitho-mali

### Utshintshelo-mali lwempahla zecandelo nezingamatyala

Amatyala acinywayo ngachongwe njengangena kuphinda afumaneke kwakhona. Aamatyala acinyiweyo anomlinganiselo kwisixa-mali semali egcinwe ebhankini kunye / okanye kwincitho-mali enganeno yeemali zolwabiwo. Ukucinywa kwao kwenzeka ekupheleni konyaka okanye xa kufumneke ingxowa-mali. Akukho lungiselelo lwenziweyo lwezixa-mali ezingena kuphinda zifumaneke kwakhona kodwa ezo zixa-mali zichazwa njengenqaku lesibhengezo.

Zonke ezinye iilahleko zamkelwa xa kufumaneke isigunyaziso soko ngokusemthethweni malunga nokwamkelwa kwazo.

### Inkcitho-mali engenziqhamo nengafanelekanga

Inkcitho-mali engafanelekanga nengenaziqhamo yamkelwa njengempahla yecandelo kwinkcazelo yokusetyenziswa kwemali kude kifikelele ekufumanekeni kwakhona kwenkcitho-mali esuka kumntu onoxanduva loko okanye ityala licinywe kwinkcazelo yokusetyenziswa kwemali njengelingena kuphinda lifumaneke kwakhona.

### Inkcitho engafanelekanga

Inkcitho-mali engafanelekanga yamkelwa? Njengencitho kwinkcazelo yokusetyenziswa kwemali. Ukuba incitho ayikho condoned? Ziziphath'amandla ezifanelekileyo ithathwa njengempahla yecandelo kude kufike ixesha lokufumaneke kwayo kwakhona okanye icinywe njengenakuphinda ifumaneke kwakhona.

### Utshintshelo nezibonelelo

Kwinkqubo esetyenziswayo utshintshelo nezibonelelo zamkelwa njengencitho xa kukhutshwe isigunyaziso sokugqibela sentlawulo yemali elityala (ngaphambi komhla wama-31 kweyokwindla enyakeni)

## 1.9 Intsalela

Imali eyintsalela ehlanganiselweyo ibonakalisa umahluko kwimpahla eziseleyo neenani leempahla zizonke kwane zingamatyala zequmrhu ngokupheleleyo. Nayiphina imali eyintsalela nentsilelo yemali enganeno ebonakele ngexesha elithile langonya-mali ifakelwa/ithatyathwe kwimali eyintsalela ehlanganiselweyo/intsalelo yemali enganeno Uhlengahlengiso lwangonyaka odlulileyo, ngokunxulumene nemivuzo nenkcitho-mali xa kujongwe intsalela/intsalelo. ehlanganiselweyo xa kwenziwe uhlangahlengiso olu-retrospective.

### 1.10 Inkcazelo ngoqingqo-mali

Uqingqo-mali olwamkelweyo lulungiselelwa ngokwemali eskhoyo esesandleni kwaye ibonakaliswa kukuhlelwa koqoqosho olunxulumene neenjongo zesiphumo sokuhamba komsebenzi.

Uqingqo-mali olwamkelweyo lunceda? Ngexesha lexesh leffiscal? Ukususela ngo-2017/04/01 ukuya ku-2018/03/31.

lingxelo zemali zonyaka niqingqo-mali azikho kwisiseko esifanayo sokunika inkcazo ngoko ke kuyakwenziwa uthlekiso lwezixa-mali zoqingqo-mali negxesha lokunika ingxelo njengokuba seliqukiwe kwiNdxelo yothelekiso loqingqo-mali nezona zixa-mali.

### 1.11 Amaqela onxulumano

Iqela lonxulumeneyo ngumntu okanye iqumrhu elinako ukuphatha okanye ululawula elinye iqela ngokumanyeneyo, okanye ukwenza imisebenzi enentsingiselo enfuth kwelinye iqela, okanye macala omanbini okanye iqumrhu elinegunya lolawulo lwesiqhelo okanye ngokuhlangeneyo.

Ulawulo lolona lunamandla kulawulo lwemigaqo-mkqubo yokwenziwa kwemisebenzi nezimali zemqurhu ukuze kufumaneke iinzuzo zemisebenzi yalo

Ulawulo ngokuhlangeneyo yindlela ekuvunyelweni ngayo yolawulo lolwahlulelwano kumsebenzi othile ngesivumelwano sokuzibophelela, lusebenza kuphela xa izigqibo ezithathiweyo ngokunxulumene nemisebenzi kwane sicwangciso buchule semali kufuneka imvume ngaphandle kokuzazisa kweqela lolwahlulelwano lolawulo (iventures).

Utshintshelo lweqela lonxulumano lutshintshelo lwezinto eziluncedo, iinkonzo okanye izibophelelo phakathi kwequmrhu elinika ingxelo nelo lonxulumano, nokuba kukho ixabiso elihlawulwayo.

Ifuthe elinentsingiselo ngamandla ekuthatheni inxaxheba kwizigqibo zequmrhu zomgaqo-nkqubo wezimali nokwenziwa kwemisebenzi, kodwa lingenalawulo kuloo migaqo-nkqubo.

Abaphathi bolawulo nabantu abanoxanduva lwesicwangciso, ukawulo lwemisebenzi ngokwabo yequmrhu, kuquka abaphathi bolawulo lwequmrhu ngokuhambelana nowiso-mithetho, kwiimeko apho kuyimfuneko ukuba benze le misebenzi.

Amalungu osapho anobudlelwane nomntu bathathwa njengamalungu olo sapho nekulindleleke ukuba babe nempembelelo, okanye baphenjelelwe ngabanye, abo baphathi bolawulo baphende imicimbi yabo kwiqumrhu.

Iqumrhu likhululelwe ekubhengezeni iimfuneko ezinxulumene notshintshelo lweqela ukuba oko kwenzeka ngotshintshelo ngokunxulumene nobonelelo ngeenkono zesiqhelo kunye/okanye umxhasi/umamkeli ngokwemigaqo nemimiselo kwaye akukho kunganeno okanye kungaphaya koncedo olufanelekileyo noluno kwamkeleka kwiqumrhu xa lihlanganbezana nelo qumrhu lilodwa okanye loo mntu, nokuqaphela iimeko ezingafaniyo ngokwemigaqo nemimiselo yesiqhelo yequmrhu elinika ingxelo ngokwesigunyaziso salo ngokusemthethweni.

Xa iqumrhu likhululelwe ekubhengezeni ngokuhambelana noku kungentla, isebe lichaza ulwazi lwengcaciso malunga nohlobo lotshintshelo olwenziweyo kwanemali yemincono eshekileyo, ukunceda abasebenzisi beengxelo zemali zequmrhu babenokucinga ngefuthe lotshintshelo olwenziweyo phakathi kwamaqela onxulumano kwiingxelo zalo zemali zonyaka.

### **1.12 Iziganeko emva kwexesha lokunika ingxelo**

Iziganeko emveni komhla wokunika ingxelo zezo ziganeko, zizo zombini kwezinyamezelekayo nezinganyamezelekiyo, nezithi zenzeke phakathi komhla wokunika ingxelo kwanomhla wokungeniswa kweengxelo zemali ngokusemthethweni. Zimbini iindini zeziganeko ezinothi zichongwe:

- Ezo zithi zinike ubungqina beemeko ezathi zakhona ngomhla wokunika ingxelo (ukuhlengahlengisa iziganeko emva komhla wokunika ingxelo); kwanokuba
- Naleyo ibonakalisa iimeko ezithi zivele emva komhla wokunika ingxelo (iziganeko ezingena kuhlengahlengiswa)

Iqumrhu liyakuthi lihlengahlengise isixa-mali esichongiweyo kwiingxelo zemali ukubonakalisa iziganeko zasemva zokuhlengahlengiswa emva komhla wokunika ingxelo xa kuthe kwenzeka isehlo.

Iqumrhu liyakuthi lichaze uhlobo lwesehlo esenzekileyo kwaye lenze uqikelelo lwefuthe lezimali okanye inkcazelo yokuba uqikelelo olunjalo alufanelanga kwenziwa ngokwempahla zecandelo neziganeko ezingena kuhlengahlengiswa, nalapho ukungachazwa kwazo kusenokuba nempembelelo kwizigqibo zoqoqosho zabasebenzisi bazo ngokwesiseko seengxelo zemali.

### **1.13 Irhafuntengo(VAT)**

Iqumrhu likhululelwe ukuba libhalisele iVAT. Kananjalo, ukuba kukho nayipha ingxowa-mali yenkxaso efanekileyo apho kuyimfuneko ukubhalisa kwiVAT njegomthengisi obonelela ngeenkono, isicelo esinjalo siya kuthi sifakwe.

**IKomiti yeeLwimi yaseNtshona Koloni**

lingxelo zeMali zoNyaka ekupheleni konyaka wama-31 kweyoKwindla 2018

**Amanqaku kwiiNgxelo zeMali zoNyaka**

	2018	2017
	R '000	R '000

**2. Imigangatho eMitsha nokutolikwa kwayo****2.1 Ukusebenza kwemigangatho nokwamkelwa kosetyenziso lotoliko kulo nyaka sikuwo**

Kulo nyaka, iqumrhu lamkele le migangatho ilandelayo notoliko olusebenzayo kulo nyaka-mali sikuwo nefanelekileyo kwimisebenzi yalo:

Umgangatho/Utoliko	Umhla wokusenzisa: Iminyaka eqala okanye emva kwe	Ifuthe elilindelekileyo
GRAP 1 (njengoko yenziwe <input type="checkbox"/> izilungiso2016): linkcazelo yeeNgxelo zeMali	01 kuTshazimpuzi 2016	Izilungiso azinafuthe
GRAP 2 (njengoko yenziwe <input type="checkbox"/> izilungiso2016): lingxelo zemali engenayo nephumayo	01 kuTshazimpuzi 2016	Izilungiso azinafuthe
GRAP 3 (njengoko yenziwe <input type="checkbox"/> izilungiso 2016):ImiGaqo-nkqubo yokuNika iNkcaza, Utshintsho kuQikelelo lweNkcaza neziphoso	01 kuTshazimpuzi 2016	Izilungiso azinafuthe
GRAP 9 (njengoko yenziwe <input type="checkbox"/> izilungiso 2016): Ingeniso esuka kutshintshelo loNaniselwano	01 kuTshazimpuzi 2016	Izilungiso azinafuthe
GRAP 12 (njengoko yenziwe <input type="checkbox"/> izilungiso2016): Uluhlu lweeMpahla	01 kuTshazimpuzi 2016	Izilungiso azinafuthe
<input type="checkbox"/> GRAP 14 (njengoko yenziwe	01 kuTshazimpuzi 2016	Izilungiso azinafuthe

izilungiso 2016): Iziganeko ezisemva kwesithuba soniko-ngxelo

GRAP 19 (njengoko yenziwe

- |  |                       |                       |
|--|-----------------------|-----------------------|
| <input type="checkbox"/> izilungiso 2016): Izibonelelo, Ezinobakhona<br>Amatyala neeAsethi ezinokuba khona | 01 kuTshazimpuzi 2016 | Izilungiso azinafuthe |
|--|-----------------------|-----------------------|

- |  |                       |                       |
|--|-----------------------|-----------------------|
| <input type="checkbox"/> GRAP 23 (njengolungiso 2016): Ingeniso esuka kutshintshelo<br>olungelolananiselwano | 01 kuTshazimpuzi 2016 | Izilungiso azinafuthe |
|--|-----------------------|-----------------------|

GRAP 24 (njengoko yenziwe

- |  |                       |                       |
|--|-----------------------|-----------------------|
| <input type="checkbox"/> izilungiso 2016): Ukuchazwa kweBhajethi<br>Inkcukacha ezikwiNgxelo zeMali | 01 kuTshazimpuzi 2016 | Izilungiso azinafuthe |
|--|-----------------------|-----------------------|

GRAP 104 (njengoko yenziwe

- |  |                       |                       |
|--|-----------------------|-----------------------|
| <input type="checkbox"/> izilungiso 2016): Iingxelo zeziMali | 01 kuTshazimpuzi 2016 | Izilungiso azinafuthe |
|--|-----------------------|-----------------------|

**IKomiti yeeLwimi yeNtshona Koloni**

lingxelo zeMali zoNyaka ekupheleni konyaka wama-31 KweyoKwindla 2018

**2. Imigangatho eMitsha noToliko (isaqhubekacontinued)**

**2.2 Imigangatho noToliko olukhutshiweyo, kodwa alukasetyenzi**

Iqumrhu alikayisebenzisi le migangatho ilandelayo notoliko, nepapashwe ngokwesigunyaziso samaxesha equmrhu okunika inkcaza ekqaleni okanye emva komhla woku-01 kuTshazimpuzi 2018 okanye ngamanye amaxesha alandelayo:

<b>Umgangatho/ Utoliko:</b>	<b>Umhla wokusbenza:</b>	<b>Ifuthe elilindelekileyo:</b>
	<b>Iminyaka eqala igqibele</b>	
	...	
<input type="checkbox"/> GRAP 34: lingxelo zemali ezizodwa	Akukho mhla ubekiweyo	Akubonakali ngathi kungabakho ifuthe elisebenzayo
<input type="checkbox"/> GRAP 35: lingxelo zemali ezimanyanisiweyo	Akukho mhla ubekiweyo	Akubonakali ngathi kungabakho ifuthe elisebenzayo
<input type="checkbox"/> GRAP 36: Utyalo-mali kwimibutho yomanyano kunye namahlakani entsebenziswanores	Akukho mhla ubekiweyo	Akubonakali ngathi kungabakho ifuthe elisebenzayo
<input type="checkbox"/> GRAP 37: Amalungiselelo ngokuhlangeneyo	Akukho mhla ubekiweyo	Akubonakali ngathi kungabakho ifuthe elisebenzayo
<input type="checkbox"/> GRAP 38: Ukubhengezwa kwempikiswano nokungaboni Ngasonye	Akukho mhla ubekiweyo	Akubonakali ngathi kungabakho ifuthe elisebenzayo
<input type="checkbox"/> GRAP 110: Izinto eziphilayo nezingaphiliyo	01 kuTshazimpuzi 2020	Akubonakali ngathi kungabakho ifuthe elisebenzayo
<input type="checkbox"/> GRAP 20: Amaqela onxulumano	01 kuTshazimpuzi 2019	Akubonakali ngathi kungabakho ifuthe elisebenzayo
<input type="checkbox"/> GRAP 32: Amalungiselelo esivumelwano sobonelelo ngeenkonzo Umnikeli	Akukho mhla ubekiweyo	Akubonakali ngathi kungabakho ifuthe elisebenzayo
<input type="checkbox"/> GRAP 108: Ezifumaneka ngokusemthethweni	01 kuTshazimpuzi 2019	Akubonakali ngathi kungabakho ifuthe elisebenzayo
<input type="checkbox"/> GRAP 109: Inkcaza esuka kwiiarhente nakubaphathi abaziintloko	Aukho mhla ubekiweyo	Akubonakali ngathi kungabakho ifuthe elisebenzayo

## **IKomiti yeeLwimi yeNtshona Koloni**

lingxelo zeMali zoNyaka ekupheleni koNyaka wama-31 KweyoKwindla 2018

### **Amanqaku kwiiNgxelo zeMali zoNyaka**

	<b>2018</b>	<b>2017</b>
	<b>R '000</b>	<b>R '000</b>

#### **3. Imali nezinto ezilinga nemali ngexabiso**

Imali nezinto ezilingana nemali ngexabiso ziqulathe oku:	280	314
Imincono esebhankini		

#### **Uhlobo lwetyala lemali esebhankini nemali ezifakwe ixeshana elifutshane, ngaphandle kwemali esesandleni**

Imali ekhoyo nezinto ezilingana nemali ngexabiso ziquka imali esesandleni neyexesha elifutshane, utyalo-mali lwentengiso yempahla yeshishini ukuhlawula amatyala olukwiqondo eliphezulu kumaziko ebhanki nathi nolukhula kwiinyanga ezintathi okanye nganeno nafumana umngcipheko weqondo lenzala enentsingiselo, isixa-mali esikhutshiweyo sezi mpahla sithelekelelwa kwixabiso lazo elifanelekileyo.

#### **4. Inzuzo yengeniso**

Inzuzo efumanekileyo	18	20
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#### **5. Ezinye iinzuzo ezisuka kutshintshelo olungelolwananiselwano**

Umnikelo: iinkonzo zesisa	546	526
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linkonzo sesisa zicaciswa ngokuthe vethse kwinqaku le-8

#### **6. Utshintshelo nezibonelelo ezifunyenweyo**

Utshintshelo olufunyenweyo	221	242
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## 7. Imirhumo yophicotho-zincwadi

Uphicotho-zincwadi lwangaphandle 95 73

Unxaxho lwenziwa kukwanda komyinge woluhlu lwerhafu nge-6%.

## 8. Iindleko zesiqhelo

Iindleko ezitsalwa yibhanki	2	2
Iinkomfa neengxoxo zabafundi notitshala	18	-
Umirhumo yabacebisi bangaphandle neyamagcisa omsebenzi othile	2	12
Iindleko yomqeshwa: iinkonzo zesisa	546	526
Ezolonwabo	17	17
Ushicilelo nopapaSho	68	26
Iindleko zekhompuyutha	17	18
Ukuthatha uhambo nezidlo	14	21
	<b>684</b>	<b>622</b>

## Iinkomfa neesemina

Ngexesha lonyaka ophatsi kohlolo iqumrhu labamba ingxoxo malunga nokuqonda ngolwimi lwezandla.

## Imirhumo yabacebisi bangaphandle nabomsebenzi wobugcisa:

2017

Ukuqeshwa komntu otolikela usihlalo xa kuhleli iintlanganiso.



**IKomiti yeeLwimi yeNtshona Koloni**

lingxelo zeMali zoNyaka ekupheleni konyaka wama-31 KweyoKwindla 2018

**Amanqaku kwiinkcazo-mali zoNyaka**

	2018	2017
	R '000	R '000
<b>8. Iindleko zesiqhelo (zisaqhubeka)</b>		
<b>Indleko yomqeshwa: linkonzo zesisa:</b>		
Amagosa eSebe leMicimbi yeNkcubeko neMidlalo afezekisa imisebenzi yolawulo enxulumene neKomiti yeeLwimi yeNtshona Koloni. Abasebenzi beSebe abaxhasa iQumrhu likaRhulumente baquka iGosa lezimali eliyiNtloko, uMlawuli: INkcubeko noMsebenzi woBugcisa, abasebenza neQela laBongameli abakhankanywe kwangaphambili kwaneqela loLawulo lweZimali elisebenza ngokuzinikezela ukuxhasa iGosa leZimali eliyiNtloko. Ngethuba abasebenzi naBaphathi aBakhulu boLawulo befezekisa ukudlala kwabo iindima ngokuphindeneyo, iqela loLawulo lwezimali lisebenza ngokuzinikezela kwiQumrhu likaRhulumente. Ngenxa yodlala iindima ezimbini koninzi lwabasebenzi abakhankanyweyo, kunzima ukwahlula ukuchitha ixesha namaQumrhu kaRhulumente. Okubalulekileyo, ubonelelo ngenkonzo yesisa olunxulumene nemivuzo yabo alunakulinganiselwa ngokuthembekileyo. Ngoko ke, ukuqwalaselwa kunxulumene kuphela neqela lezimali elisebenza ngenkuthalo nelixhasa lco ekuphumezeni indima yakhe njegeGosa lezimali eliyiNtloko kwiQumrhu likaRhulumente nakwiSebe. Isixa-mali esichaziweyo sibonakalisa iinkonzo zesisa ezibonelelwa liqela lezimali kuphela.		
<b>Ushicilelo nopapasho:</b>		
Ukwanda kwenziwa kukushicilelwa kweencwadana zesiNama ngexesha lonyaka ophantsi kohlolo.		
<b>Ihambo nezibonelelo:</b>		
Kulo nyaka-mali uhlalutywayo kuye kwarhoxa amalungu athile nto leyo ebangele ukuba yehle inhcitho yeehambo nezibonelelo xa kuthelekiswa nonyaka-mali odlulileyo		
<b>9. Imirhumo yamalungu</b>		
Allie, F	4	1
Botha, I	-	4
Fransman, W	1	3
Koopman, J	9	7
Le Roux, Dr. N	6	6
Lesch, L	5	5
Lotz, S	-	4
Mazantsi, S	6	5
Nyembezi, N	5	1
Ralarala, M	-	1
Van Niekerk, A	-	1
Yoyo, M	4	1
	<b>40</b>	<b>39</b>
<b>10. Imali esetyenziselwe ukwenziwa komsebenzi</b>		
(Intsilelo) imali eyintsalela	(34)	54
<b>Utshintsho kwikhaphitali yokusebenza:</b>		
Ezihlawulelwayo ezisuka kutshintshelo lonaniselwano	-	(69)
	<b>(34)</b>	<b>(15)</b>

**IKomiti yeeLwimi yeNtshona Koloni**

linkcazo-mali zoNyaka ekupheleni konyaka wama-31 kweyoKwindla 2018

**Amaqaku kwiinkcao-mali zoNyaka**

	<b>2018</b>	<b>2017</b>
	<b>R '000</b>	<b>R '000</b>

## 11. Okunxulumeneyo

Ubudlelwane

Umxhasi ophambili

ISebe leMicimbi yeNkcubeko neMidlalo

Ilungu leNtsebenziswano

IKhomishini yeNtshona Koloni

Ilungu leNtsebenziswano

ILifa leMveli leNtshona Koloni

ISebe leMicimbi yeNkcubeko neMidlalo (DCAS) libonelela iKomiti yeeLwimi yeNtshona Koloni ngendawo yokusebenzela ukuze ifezekise imisebenzi yayo yolawulo neyezimali.

### Utshintshelo lwamaqela oNxulumano

#### linzuzo ezifunyenweyo ezisuka kumaqela onxulumano

ISebe leMicimbi yeNkcubeko neMidlalo

221

## 12. Ulawulo loMgcipheko

Imisebenzi eyenziwa iqumrhu ilibeka emingciphekweni emininzi yezimali: umngcipheko wezorhwebo (umngcipheko okumlinganiselo wenzala ekwixabiso elifanelekileyo, umngcipheko wemali engenayo nephumayo), umngcipheko wokuzifaka ematyaleni nomngcipheko wokungabinamali yokuhlawula amatyala.

### Umngcipheko wokungabinamali yokuhlawula amatyala

Umngcipheko wokungabinamali yokuhlawula amatyala bubungozi apho iqumrhu lithi lingabinako ukuhlawula amatyala ayimali nanjengokuba efikelela kwixesha lokuhlawulwa kwawo. Ngokweemfuneko zemboleko, iqumrhu liqinisekisa ukuba kukho imali ngokwaneleyo uhlangabezana nezibophelelo zalo ezilindelekileyo nezingalindelekanga zezimali. Zonke iikhawunti ezineebhalansi ziphelelwa kwisithuba seentsuku ezingama-30 ukususela kumhla wokungeniswa kwawo.

### Uhlalutyo lobuthathaka

Ukususela ngomhla wama-31 kweyoKwindla 2018, imilinganiselo yenzala kwiqondo lonxaxho lwezixhobo eziyimali yabayi-1% ngaphezulu/nganeno kunezinye izinxaxho ebenzinganatshintsho, imali eyintsalela yongaka yaba yi-R2 887 ngaphezulu/nganeno.

### Umngcipheko wetyala

Umngcipheko wetyala ubhekisela kwingozi yokuba elinye iqela libenokusilela kwizibophelelo zesivumelwano sekontrakta nesisiphumo sehlahleko yezimali kwiqumrhu. Iqumrhu lamkele umgaqo-nkqubo wokusebenzisana namalungu afanele ukufumana amatyala.

Umngcipheko wamatyala uqulathe iimali ezifakwe ebhankini, izinto eziyimali nezilingana nayo ngexabiso, izixhobo zemali ezivela kwezinye kunye nababolekisa ngamatyala orhwebo. Iqumrhu lifaka imali kwibhanki ezinkulu kuphela nezinohlobo lwamatyala nemilinganiselo ekumgangatho ophezulu nakweliphina elinye ilungu lentsebenziswano.

Akukho milinganiselo yamatyala yagqithisayo ngexesha lokunika ingxelo, kwaye abolawulo abalindelanga naziphina ilahleko ezibangelwa kukungenziwa komsebenzi kakuhle ngala malungu asebenza namanye.

Ukuba semngciphekweni wamatyala ngokugqithisileyo

Ukubasemngciphekweni wamatyala kwequmrhu ngenxa yeemali-mboleko kunye nezifumanekileyo zinomlinganiselo kwizixa-mali ezikwiphapha elibonakalisa umncono.

### Umngcipheko woRhwebo

Iqumrhu alikho mngciphekweni worhwebo, ngenxa yokuba kufuneka lihlawule abo lithathe amatyala kubo kwithuba leentsuku ezingama-30 befumene i-invoyisi njengokuba kuyimfuneko yemimiselo kaNondyebo kunye noMthetho woLawulo lweZimali Zoluntu (PFMA).

Ubume bokuba semngciphekweni kwequmrhu buqulathe umlinganiselo weemali-mbokelo ezingenazizo kunye nezisisigxina nemincono esebhankini eluncedo kwiqumrhu ekufikeleleni kumngcipheko womlinganiselo wenzala okwixabiso elifanelekileyo kunye nomngcipheko womlinganiselo wenzala yemali engenayo kunye nephumayo onokushwankathelwa ngolu hlobo lulandelayo:

#### **Iisethi eziyimali**

Urhwebo kunye nezinye ezifumanekayo zingumlinganiselo osisigxina. Abaphathi balawula umngcipheko womlinganiselo wenzala ngokwenza uthethathethwano lwemilinganiselo eyinzuzo kumlinganiselo weemali-mboleko ezilengalengayo nalapho kunokwenzeka kusetyenziswe imilinganiselo ezinzileyo yemboleko-mali.

Abaphathi bolawulo nabo banomgaqo-nkqubo wokuzinzisa inzala kwiimali-mboleko zeempahla zecandelo nalapho kuhlululwa inzala yamatyala.

#### **Umngcipheko womlinganiselo wenzala yemali ephumayo ngengenayo**

	Ekulindeleke ukuba ingene kwixesha elingaphantsi konyaka omnye	Ekulindeleke ukuba ingene ukuya kwemibini ingene kwiminyaka kwemithathu D kwiminyaka emithathu ukuya kwemine	Ekulindeleke ukuba ingene kunyaka omnye Ekulindeleke ukuba ingene emibini ukuya kweminyaka emihlanu
<b>Isixhobo esiyimali</b>			
Ukuthatha ityala lesiqhelo imali ekhoyo esebhankini	280	-	-
Amaziko			
Ezihlawulelwayo – Ukwandisa ixesha lokuhlawula ityala	-	-	-
Isixa-mali sisonke	280	-	-
Ityala elingafumanenga lwabelo	-	-	-

### **13. Unxaxho kuqingqo-mali**

#### **Unxaxho lokufunyanisiweyo phakathi koqingqo-mali nezona zixa-mali**

##### **Uhlengahlengiso loqingqo-mali:**

Ngethuba leminyaka-mali yango 2017/18 uhhlengahlengiso loqingqo-mali lwenzlwa lwasukela kuma-R234 000 ukuya kufikelela kuma-R274 000. Eli linani elipheleleyo elibonakalisa ukwanda ngama-R40 000.

Oku kwakusetyenziswa ingakumbi kwimirhumo yophicotho-zincwadi nasekufundiseni ngokuqonda malunga noLwimi lweZandla eMzantsi Afrika (SASL)

#### **13.1 Inzuzo yengeniso:**

Unxaxho lubangelwa kukutshintsha-tshintsha komlinganiselo wenzala ukusuka kwi-6.5% ukuya kwi-5.9%.

### **13.2 Ezinye iinzuzo (ezigqithiselweyo):**

limali ezigqithiselweyo ukususela kuqingqo-mali lwango-2016/17 zasetyenziswa ingakumbi kwimirhumo yophicotho-zincwadi nasekufundiseni ngokuqonda malunga noLwimi lweZandla eMzantsi Afrika (SASL).

### **13.3 Ezinye iinzuzo ezivela kutshintshelo olungelolwananiselwano**

Unxaxho lubangelwa yiGRAP 23 yohlengahlengiso lweendleko zeenkono zesisu umqeshwa/umnikelo efunyenwe kwiSebe leMicimbi yeNkcubeko neZemidlalo eNtshona Koloni. Jonga kwinqaku le-5 nele- 8 ukuze ufumane iinkcukacha ezithe vetshe.

### **13.4 lindleko zesiqhelo**

Unxaxho lubangelwa yiGRAP 23 yohlengahlengiso lweendleko zeenkono zesisu umqeshwa/umnikelo efunyenwe kwiSebe leMicimbi yeNkcubeko neZemidlalo eNtshona Koloni. Jonga kwinqaku 8.





Wes-Kaapse  
Regering

Kultuursake en Sport



Western Cape Language Committee

Wes-Kaapse Taalkomitee

IKomiti yeeLwimi yeNtshona Koloni



Jaarverslag  
2017/2018



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## DEEL A: ALGEMENE INLIGTING

### ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Taalkomitee
REGISTRASIENOMMER (indien van toepassing):	n.v.t.
FISIESE ADRES:	Protea Assuransie-gebou Groentemarkplein Kaapstad 8000
POSADRES:	Privaatsak X9067 Kaapstad 8000
TELEFOONNOMMER/S:	021 483 9671
FAKSNOMMER:	021 483 9673
E-POSADRES:	jane.moleleki@westerncape.gov.za
WEBWERFADRES:	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
EKSTERNE OUDITEURE:	Ouditeur-Generaal van Suid-Afrika
BANKIERS:	Nedbank
MAATSKAPPY-/RAADSEKRETARIS	N.v.t.

## 1. LYS VAN AFKORTINGS/AKRONIEME

FJS	Finansiële Jaarstate
DKES	Departement van Kultuursake en Sport
DORB	Direktoraat Ondernemings- en Risikobestuur, Departement van die Premier
DvdP	Departement van die Premier
ORB	Ondernemingsrisikobestuur
ORBKOM	Ondernemingsrisiko-bestuurskomitee
AERP	Algemeen Erkende Rekeningkundige Praktyk
King III	King-Verslag oor Korporatiewe Bestuur, 2009
LUR	Lid van die (Provinsiale) Uitvoerende Raad
NTOSRBR	Nasionale Tesourie Openbare Sektor Risikobestuursraamwerk
PanSAT	Pan-Suid-Afrikaanse Taalraad
PERSAL	Personeelsalarisstelsel
WOFB	Wet op Openbare Finansiële Bestuur, 1999
PTK's	Provinsiale Taalkomitees
SAGT	Suid-Afrikaanse Gebaretaal
SKOOR	Staande Komitee oor Openbare Rekeninge
WKR	Wes-Kaapse Regering
WTK	Wes-Kaapse Taalkomitee

## 2. VOORWOORD DEUR DIE VOORSITTER



Johann Koopman

"Language is the road map of a culture, it tells you where its people come from and where they are going" - Rita Mae Brown

"Knowledge of languages is the doorway to wisdom" – Roger Bacon

"Language is the blood of the soul into which thoughts run and out of which they grow"- Oliver Holmes

Hierdie aanhalings versinnebeeld die wese van ons bestaan.

Gedurende die tydperk 2017/2018 het die lede van die Wes-Kaapse Taalkomitee, onder die Wes-Kaapse Provinsiale Talewet

(Wet 13 van 1998), in baie opsigte nader aan mekaar beweeg. Die jaar het begin met agt lede as gevolg van bedanking te wyte aan persoonlike en sakeredes. Die aantal lede het egter nie 'n negatiewe uitwerking op die komitee se prestasie gehad nie en ons het voortgegaan om ons mandaat te vervul.

Gedurende die jaar waaroor daar verslag gedoen word, het ons groot vordering gemaak met ons taalgebruikers van die gemeenskap van dowes en ons beplan om ons projekte uit te brei. Ons plaas ook gemarginaliseerde tale in die Wes-Kaap op die agenda. Tot op hede is die *Leer self Nama* boekies in Xhosa vertaal.

Die proses om nuwe lede aan te stel is begin. Laat my toe om die geleentheid te gebruik om my dank uit te spreek teenoor Mnr Jabaar Mohamed, Mnr Louis Serfontein en Me Fazeela Haffejee vir hul bereidwilligheid om by te dra tot die vervulling van ons mandaat. Hierdie lede het uitgebreide kennis en ondervining van Suid-Afrikaanse Gebaretaal en die behoeftes van die gemeenskap van dowes, asook van taalbeplanning en -ontwikkeling van Afrikaans en Engels. Daarbenewens hoop ons om binnekort ook 'n lid aan te stel om die Khoi- en Santale te verteenwoordig.

Nou, as 'n byna volledig toegeruste komitee, sien ons daarna uit om gedurende die res van ons termyn as komiteelede ons doelwitte te bereik. Daar is nog so baie om te verrig en so min tyd.

Ten slotte wil ek graag die Taaleenheid van die Departement van Kultuursake en Sport bedank vir die administratiewe hulp en algemene ondersteuning wat hulle deur die afgelope jaar aan die Komitee verskaf het. Dit was 'n uitdagende tydperk, maar ons is daartoe verbind om ons standaarde te handhaaf en te verbeter op die teikens wat ons vir ons gestel het.



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**Johann Koopman**  
**Voorsitter: Wes-Kaapse Taalkomitee**  
**31 Mei 2018**

### 3. OORSIG VAN DIE REKENPLIGTIGE GESAG



Die Wes-Kaapse Taalkomitee (WKTK) is sedert 1 Junie 2001 'n Skedule 3, Deel C-provinsiale openbare entiteit ooreenkomstig die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999). Dit is tot stand gebring ooreenkomstig die Wes-Kaapse Provinsiale Talewet (Wet 13 van 1998). Die Komitee staan onder leiding van die Minister as die Uitvoerende Gesag en doen verslag oor sy aktiwiteite deur die Hoof van die Departement van Kultuursake en Sport. Die aktiwiteite van die entiteit is in lyn met sy vyfjaarstrategiese plan, asook met sy jaarlikse prestasieplan.

Die Wes-Kaapse Taalkomitee het sy verbintenis tot die versekering van die gelyke status van die drie amptelike tale van die provinsie – Afrikaans, Engels en Xhosa - gedemonstreer. Gesamentlike pogings is aangewend om vernuwende benaderings te gebruik om die status van die voorheen gemarginaliseerde tale te verbeter en om burgers bewus te maak van die gebruik van Suid-Afrikaanse Gebaretaal as kommunikasie-middel. Voorbeelde van aktiwiteite wat hierdie diskoers kenmerk is die programme wat by die Skool vir Dowes aangebied is, die Gebaretaalplakkaat en die versnelde pogings om 'n dowe persoon in die komitee en Gebaretaaltolke by alle vergaderings en geleenthede teenwoordig te hê.

Ooreenkomstig Artikel 53(3) van die Wet op Openbare Finansiële Bestuur mag 'n entiteit nie oorskotte oploop tensy vooraf geskrewe goedkeuring van die Tesourie bekom is nie. Daar is goedkeuring verleen deur die Hoof van Openbare Finansies van die Provinsiale Tesourie in die Wes-Kaap vir die behoud van oorskotgelde ten bedrae van R46 000 vir die boekjaar 2016/17. Dit is toegeken vir die druk en vertaling van die Nama-boekie, die herdruk van die veeltalige regeringsterminologieboekie en die taalbeleidboekie. Die beskikbaarheid van hierdie hulpbronne is 'n tasbare voorbeeld van die Komitee se verbintenis tot veeltaligheid en die bevordering van gemarginaliseerde tale.

#### *Bestedingstendense*

Program/ aktiwiteit/ doelwit	2017/2018			2016/2017		
	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	274	819	(546)	255	734	(479)
<b>Totaal</b>	<b>274</b>	<b>819</b>	<b>*(546)</b>	<b>255</b>	<b>734</b>	<b>(479)</b>

*\*Die oorbesteding hou verband met die AERP 23: Dienste in natura-aanpassings ter waarde van R545 790.96 gemaak deur die Departement van Kultuursake en Sport vir salarisse vir die finansiële bestuurspersoneel van die openbare entiteit.*

- **Beperkings op kapasiteit en uitdagings vir die openbare entiteit**  
Geen beperkings op kapasiteit is gedurende die jaar onder beskouing ervaar nie.

- **Beëindigde aktiwiteite/aktiwiteite wat beëindig gaan word**  
Geen aktiwiteite is gedurende die jaar onder beskouing beëindig nie.
- **Nuwe of voorgestelde aktiwiteite**  
Geen nuwe of voorgestelde aktiwiteite nie.
- **Versoeke vir verlenging van gelde**  
Die begroting is gebruik vir die beoogde doel en geen gelde is verleng nie.
- **Voorsieningskanaalbestuur**  
VKB-prosesse en stelsels is in plek om voldoening aan VKB-voorskrifte te verseker.
- **Alle ongevraagde bodvoorstelle aanvaar vir die jaar onder beskouing**  
Geen ongevraagde bodvoorstelle is in die jaar onder beskouing aanvaar nie.
- **Of daar VKB-prosesse en stelsels in plek is**  
VKB-prosesse en stelsels is in plek.
- **Uitdagings wat ervaar is en hoe hulle opgelos is**  
Geen uitdagings is in die jaar onder beskouing ervaar nie.
- **Ouditverslagkwessies gedurende die vorige jaar en hoe hulle gehanteer is**  
Nog onder oorweging.
- **Vooruitsigte/Planne vir die toekoms om finansiële uitdagings te hanteer**  
Nie van toepassing
- **Gebeure na die verslagdoeningsdatum**  
Geen gebeure na die verslagdoeningsdatum.
- **Ekonomiese lewensvatbaarheid**  
Nie van toepassing
- **Erkenning of waardering**  
Ten slotte wil ek graag waardering uitspreek vir die werk van die Ouditeur-Generaal van Suid-Afrika, wat die finansiële jaarstate en prestasie-inligting geouditeer het. Ek verleen graag erkenning aan die Ouditkomitee vir hul kritiese beoordeling van die finansiële jaarstate en vir hul toesighoudende rol oor die finansiële en niefinansiële resultate van die entiteit deur die hele jaar.

Ten slotte wil ek graag ons Minister, Me Anroux Marais, bedank vir haar strategiese leiding, asook die Hoof van die Departement, Mnr Brent Walters, vir sy voortgesette ondersteuning en leierskap. Laastens my opregte waardering vir samewerking aan al ons ander regeringsfere en die burgerlike gemeenskap.




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Jane Moleleki  
Rekenpligtige Gesag  
Wes-Kaapse Taalkomitee  
31 Mei 2018

#### 4. Verklaring van verantwoordelikheid vir en bevestiging van akkuraatheid van die jaarverslag

Na die beste van my wete bevestig ek die volgende:

Al die inligting en bedrae wat in hierdie jaarverslag bekend gemaak word stem ooreen met die finansiële jaarstate wat deur die Ouditeur-Generaal geouditeer is.

Die jaarverslag is volledig, akkuraat en sonder enige weglatings.

Die jaarverslag is voorberei volgens die riglyne vir die jaarverslag soos uitgereik deur die Nasionale Tesourie.

Die Finansiële Jaarstate (Deel E) is voorberei volgens die AER-standaarde van toepassing op die openbare entiteit.

Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die beoordelings wat in hierdie inligting gemaak word.

Die rekenpligtige gesag is verantwoordelik vir die instelling en implementering van 'n stelsel van interne beheer wat ontwerp is om redelike versekering te bied omtrent die integriteit en betroubaarheid van die prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële jaarstate.

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

Na ons mening weerspieël die jaarverslag die werksaamhede, die prestasie-inligting, die inligting oor menslike hulpbronne en die finansiële sake van die openbare entiteit vir die boekjaar geëindig 31 Maart 2018 op billike wyse.

Die uwe



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Rekenpligtige Gesag

Jane Moleleki

31 Mei 2018



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Voorsitter van die Komitee

Johann W Koopman

31 Mei 2018

## **5. STRATEGIESE OORSIG**

### **5.1 Visie**

Die bemagtiging van al die mense van die Wes-Kaap deur taal, die versterking van menswaardigheid deur gemeenskaplike respek vir taal, en die bevordering van veeltaligheid.

### **5.2 Missie**

Om die gebruik van die drie amptelike tale van die Wes-Kaap te monitor; om die implementering van die Wes-Kaapse Taalbeleid te monitor; en om die Provinsiale Minister belas met taalaangeleenthede en die Pan-Suid-Afrikaanse Taalraad te adviseer oor taalaangeleenthede in die provinsie of wat die provinsie raak.

### **5.3 Waardes**

Sorgsaamheid, bevoegdheid, verantwoordbaarheid, integriteit, vernuwing en responsiwiteit.

## 6. WETGEWENDE EN ANDER MANDATE

### Grondwetlike mandate

Artikel	Direkte verantwoordelikheid van die Wes-Kaapse Taalkomitee om voldoening te verseker
<b>Grondwet van die Republiek van Suid-Afrika, 1996</b>	
Artikel 6(3), (4) en (5) Taal	Die WKTK moet, volgens wetgewing en ander maatreëls, die gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelykheid van aansien geniet en billik hanteer word. Die WKTK, in samewerking met die Departement van Kultuursake en Sport, is verantwoordelik daarvoor om die implementering van die Wes-Kaapse Taalbeleid, soos aangeneem in 2005, te monitor en te evalueer en moet ten minste een keer per jaar aan die Provinsiale Wetgewer oor hierdie mandaat verslag doen. Die DKES hou toesig oor die WKTK en voorsien die komitee van administratiewe en finansiële ondersteuning.
Artikel 30: Taal en kultuur	Die WKTK moet geleenthede vir die mense van die Wes-Kaap fasiliteer om hulle taal- en kultuurregte uit te oefen deur middel van die programme en projekte wat hy aanbied en ondersteun.
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	Die WKTK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap respekteer.
Artikel 41: Beginsels van samewerkende regering en interregeringsverhoudings	Die WKTK moet met al die sferes van die regering saamwerk in die uitvoering van sy mandaat.
Bylae 4: Funksionele Areas van Ooreenstemmende Nasionale en Provinsiale Bevoegdheid	Ten opsigte van die taalbeleid en die regulering van amptelike tale in die mate waartoe die bepalinge van artikel 6 van die Grondwet wetlike bevoegdheid aan die Wes-Kaapse Provinsiale Parlement verleen. Die WKTK werk nou saam met die nasionale Departement van Kuns en Kultuur en verwante staatsinstellings rakende taalbeleidsaangeleenthede.
Artikel 195: Basiese waardes en beginsels wat openbare administrasie beheer	DKES-amptenare verantwoordelik vir die uitvoering van die mandaat van die WKTK moet die doeltreffende, ekonomiese en doelmatige gebruik van hulpbronne verseker. Programme wat in die openbare sektor onderneem word moet maksimale voordele teen die laagste moontlike koste lewer.
<b>Grondwet van die Wes-Kaap, 1997 (Wet 1 van 1998)</b>	
Artikel 5	Vir die doel van die Wes-Kaapse Regering: <ul style="list-style-type: none"> <li>(a) die amptelike tale Afrikaans, Engels en Xhosa moet gebruik word; en</li> <li>(b) hierdie tale moet gelyke status geniet.</li> </ul> Die WKTK moet die gebruik van Afrikaans, Engels en Xhosa in die Wes-Kaap monitor. Die WKTK moet ook praktiese en positiewe maatreëls implementeer om te help om die status van die inheemse tale van die Wes-Kaap waarvan die status en gebruik histories verminder is te verhoog en hul gebruik te bevorder.

### Wetgewende mandate

Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKTK
Wet op Finansiële Bestuur, 1999	Wet 1 van 1999	Die WKTK lê kwartaal- en jaarlikse verslae voor oor sy prestasielewering en geouditeerde finansiële state gebaseer op die strategiese jaarlikse doelwitte vir elke boekjaar.
Wet op Gebruik van Amptelike Tale, 2012	Wet 12 van 2012	Hierdie Wet is spesifiek van toepassing op nasionale departemente, nasionale openbare entiteite en nasionale openbare ondernemings. Indien aspekte van die Wet 'n uitwerking op taalbeleid en -praktyk in die Wes-Kaap sou hê, sou die WKTK 'n mandaat hê om 'n rol te speel.
Wet op Pan-Suid-Afrikaanse Taalraad, 1995	Wet 59 van 1995	Die Wes-Kaapse Taalkomitee word deur die Pan-Suid-Afrikaanse Taalraad as sy provinsiale taalkomitee vir die Wes-Kaap erken. Dit adviseer PanSAT oor taalaangeleenthede in die provinsie.
Wes-Kaapse Provinsiale Talewet, 1998	Wet 13 van 1998	Die WKTK moet onder andere: <ul style="list-style-type: none"> <li>• die gebruik van Afrikaans, Engels en Xhosa deur die Wes-Kaapse Regering monitor;</li> <li>• aanbevelings by die LUR en die Provinsiale Parlement maak oor enige voorgestelde of bestaande wetgewing, praktyk en beleid wat taal in die Wes-Kaap raak;</li> <li>• die beginsel van veeltaligheid aktief bevorder;</li> <li>• die ontwikkeling van voorheen gemarginaliseerde inheemse tale bevorder;</li> <li>• die LUR en die Wes-Kaapse Kultuurkommissie oor taalaangeleenthede in die provinsie adviseer; en</li> <li>• PanSAT oor taalaangeleenthede in die Wes-Kaap adviseer.</li> </ul>
Wet op Suid-Afrikaanse Taalpraktisynsraad, 2014	Wet 8 van 2014	Wanneer die Suid-Afrikaanse Taalpraktisynsraad gevestig is, sal dit die mag hê om onder andere taalpraktisyns te registreer en te akkrediteer, om 'n gedragskode in plek te stel en om taalpraktyk te reguleer.

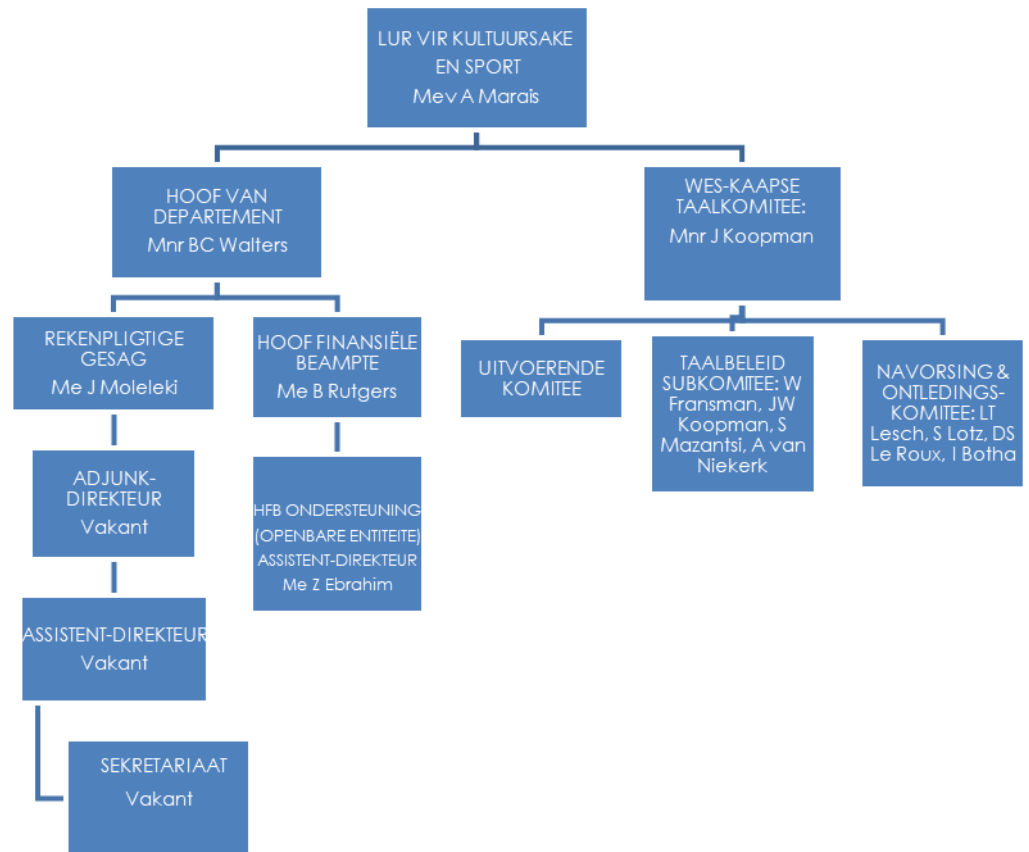


Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKTK
Wet op Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie Wet verleen uitwerking aan die reg om toegang te verkry tot dokumente wat deur die staat, regeringsinstellings en private instansies besit word. Onder andere moet DKES en elke ander openbare instansie: <ul style="list-style-type: none"> <li>• 'n handleiding opstel wat aan lede van die publiek verduidelik hoe om aansoek te doen om toegang tot inligting wat die instansie besit; en</li> <li>• 'n inligtingsampptenaar aanstel om aansoeke om toegang tot inligting wat deur die instansie besit word te oorweeg.</li> </ul>
Wet op Bevordering van Administratiewe Reg, 2000	Wet 3 van 2000	Hierdie Wet: <ul style="list-style-type: none"> <li>• verduidelik die reëls en riglyne wat administrateurs moet volg wanneer besluite geneem word;</li> <li>• vereis dat administrateurs mense moet inlig omtrent hul reg tot hersiening of appèl en hul reg om redes aan te vra;</li> <li>• vereis dat administrateurs redes vir hul besluite moet verskaf; en</li> <li>• gee lede van die publiek die reg om besluite van administrateurs in die hof te betwis.</li> </ul>

#### Beleidsmandate

Beleid	Beskrywing
Wes-Kaapse Taalbeleid (gepubliseer in die <i>Provinsiale Koerant</i> as PN 369/2001 van 27 November 2001)	Die WKTK is verplig om die implementering van die beleid te monitor.

## 7. ORGANISATORIESE STRUKTUUR



## DEEL B: PRESTASIE-INLIGTING

### LOUDITEURSVERSLAG: VOORAF BEPAALDE DOELWITTE

Die Ouditeur-Generaal van Suid-Afrika voer tans die nodige prosedures op die prestasie-inligting uit om redelike versekering te bied in die vorm van 'n ouditeursverslag. Die ouditeursbevinding oor die prestasie ten opsigte van vooraf bepaalde doelwitte is ingesluit by die verslag aan die bestuur, met geen wesenlike bevindings wat onder die opskrif "Vooraf Bepaalde Doelwitte" in die verslag en ander regulatoriese vereistes in die tersaaklike afdeling van die ouditeursverslag gemeld word nie.

Verwys na die Verslag van die Eksterne Ouditeur wat as Deel E: Finansiële Inligting gepubliseer word.

#### 1. ONTLEDING VAN OMSTANDIGHEDE

##### 1.1 Prestasie-omgewing

Die prestasie-omgewing van die Wes-Kaapse Taalkomitee word bepaal deur die Wes-Kaapse Provinsiale Talewet, 1998, en sluit ses hooffokusareas in:

- om toenemende uitwerking te verleen aan die gelyke status van die drie amptelike tale van die Wes-Kaap, naamlik Afrikaans, Xhosa en Engels;
- om die beginsel van veeltaligheid in the Wes-Kaap te bevorder;
- om die ontwikkeling van die gemarginaliseerde inheemse tale en Suid-Afrikaanse Gebaretaal te bevorder;
- om die gebruik van die drie amptelike tale deur die Wes-Kaap Regering te monitor;
- om die Minister oor taalaangeleenthede in of rakende die Wes-Kaap asook enige voorgestelde wetgewing, praktyk en beleid wat direk of indirek met taalaangeleenthede te doen het te adviseer; en
- om PanSAT, sy substrukture en die Wes-Kaapse Kultuurkommissie oor taalaangeleenthede in of rakende die Wes-Kaap te adviseer.

Ten einde aan sy mandaat te voldoen beplan die Wes-Kaapse Taalkomitee om voort te gaan om:

- die Wes-Kaapse Taalbeleid soos verduidelik in die implementeringsplan wat in die kosteberekeningsplan vervat is te monitor en daarvoor te adviseer;
- departemente en instellings van die Wes-Kaapse Regering deur die Minister van Kultuursake en Sport oor taalaangeleenthede te adviseer;
- die beginsel van veeltaligheid te bevorder;
- die werksverhouding met PanSat en ander provinsiale, nasionale en internasionale taalliggame en instellings te verbeter;
- die ontwikkeling van gemarginaliseerde inheemse tale en Suid-Afrikaanse Gebaretaal te bevorder gen einde bewustheid van hierdie tale onder die inwoners van die Wes-Kaap te bevorder;
- die Minister en PanSAT oor taalaangeleenthede in en rakende die Wes-Kaap te adviseer;
- alle tersaaklike belanghebbendes te raadpleeg en op die hoogte te bly van tersaaklike navorsing ten einde ingelig te bly oor taalaangeleenthede in of rakende die provinsie;
- vennootskappe te sluit om veeltaligheid in die Wes-Kaap te bevorder; en
- by te dra to sosiale insluiting deur toegang tot taal en goeie kommunikasie te verseker deur ondersteuning van vertaling en tolking in die drie amptelike tale van die provinsie.

Die Wes-Kaapse Taalkomitee sal met die DKES se komponent Taaldienste saamwerk om sy mandaat te vervul. Dit sal vennootskappe met tersiêre instellings, provinsiale departemente en ander taalinstellings handhaaf ten einde sy doelwitte te bereik.

In die lig van veranderende demografiese dinamiek sal die Wes-Kaapse Taalkomitee voortgaan om die Minister en provinsiale departemente van advies te voorsien rakende taalbeleid en taalverwante aangeleenthede.

## 1.2. Diensleweringomgewing

Die kernmandaat van die Wes-Kaapse Taalkomitee is om die gebruik van die drie amptelike tale van die Wes-Kaap te monitor. Die monitoringsverantwoordelikheid vind sy beslag in die kerntalwet, die Wet op Gebruik van Amptelike Tale, 2012 (Wet 12 van 2012). Hierdie wetgewing geld vir al die provinsiale departemente in die Wes-Kaapse Provinsie. Die Wes-Kaapse Taalbeleid gee uitdrukking aan die gebruik van Suid-Afrikaanse Gebaretaal en afnemende tale in die Provinsie. Daar is maatreëls in plek gestel om Suid-Afrikaanse Gebaretaal en die Khoi- en San-tale te ontwikkel.

## 1.3 Organisasoriese omgewing

Die Taalkomitee het sy poging om te verseker dat hy ten volle verteenwoordigend is van die tale wat in die provinsie gepraat word, versnel. Suid-Afrikaanse Gebaretaal ontvang dieselfde aandag van die komitee as ander tale en Gebaretaalvolking is vir die duur van al die vergaderings bekom.

## 1.4. Sleutelbeleidsontwikkelings en wetgewende veranderinge

Daar was geen beleidsontwikkelings of wetgewende veranderinge gedurende die jaar onder beskouing nie.

## 1.5. Strategies Geöriënteerde Doelwitte

Die strategiese doelwit van die WKTK is om die implementering van die Wes-Kaapse Taalbeleid te monitor en om advies aan die Minister te verskaf in die bereiking van die doelwit.

Die sleutelprestasië-areas soos in die Jaarlikse Prestasiëplan uiteengesit is deur die Komitee bereik.

<b>Strategiese Uitkomsgeöriënteerde Doelwit 1</b>	Moniteer die implementering van die Wes-Kaapse Taalbeleid
<b>Doelwitverklaring</b>	Om die monitoring van prestasie ten opsigte van die doelwitte van die Taalbeleid in die Wes-Kaapse Regering te fasiliteer, en om gepaste advies in hierdie verband te verskaf.

## 2. PRESTASIE-INLIGTING PER PROGRAM/AKTIWITEIT/DOELWIT

### 2.1 Program/aktiwiteit/doelwit

Die Wes-Kaapse Taalkomitee het sy kernmandaat vervul, d.w.s. om die gebruik van die drie amptelike tale en Suid-Afrikaanse Gebaretaal in die provinsie te monitor. Dit het sy pogings gerig op die versekering dat die status van Suid-Afrikaanse Gebaretaal in die provinsie verhoog word. Dit is gedoen deur verskillende bewusmakingsprogramme en samewerking met die gemeenskap van dowes gedurende die boekjaar. Die Wes-Kaapse Taalkomitee het op 5 Desember 2017 in vennootskap met die Taaleenheid van die Departement van Kultuursake en Sport (DKES) en die Nasionale Instituut vir Dowes (NID) 'n Gebaretaalbewusmakingsdag by die De la Bat Skool vir Dowes op Worcester aangebied. Hierdie bewusmakingsgeleentheid het die belangrikheid van gebaretaal beklemtoon en die deelnemers ingelig oor hoe hulle meer bedagsaam en respekvol teenoor die gemeenskap van dowes kan wees. Plakkate en pamflette is gedruk om tydens die geleentheid vir toekomstige gebruik versprei te word. Die Wes-Kaapse Taalkomitee het die bestaande Suid-Afrikaanse Gebaretaal-boekie bygewerk en herdruk. Die Nama-boekie is ook in Xhosa vertaal.

Die Komitee se voltallige vergaderings is op 10 Mei 2017, 30 Augustus 2017, 29 November 2017 en 7 Februarie 2018 gehou. Die twee subkomitees het gesamentlike vergaderings gehou op 12 Julie 2017 en 18 Oktober 2017. Die hoofdoel van die vergaderings is om die Minister verantwoordelik vir die Departement van Kultuursake en Sport te adviseer oor die gebruik van die drie amptelike tale asook die ontwikkeling van voorheen gemarginaliseerde tale en Suid-Afrikaanse Gebaretaal.

### *Strategiese doelwitte*

Program/aktiwiteit:					
Strategiese doelwitte	Werklike prestasie 2016/2017	Bepaalde teiken 2017/2018	Werklike prestasie 2017/2018	Afwyking van beplande teiken tot werklike prestasie vir 2017/2018	Kommentaar oor afwykings
Aantal intervensies om die implementering van die Wes-Kaap Taalbeleid te monitor en daaroor te adviseer	9	8	8	-	

*Sleutelprestasie-aanwysers, beplande teikens en werklike prestasies*

Programprestasie-aanwyser		Geouditeerde/Werklike prestasie			Beplande prestasie-aanwysers 2017/18	Afwyking van beplande teiken tot werklike prestasie vir 2017/2018	Kommentaar oor afwykings
		2014/15	2015/16	2016/17			
1.1	Aantal jaarlikse opnames/opvolgprojekte/bewusmakingsveldtogte wat die implementering van die Wes-Kaapse Taalbeleid moniteer	3	2	2	1	-	NVT
1.2	Publiseer Jaarverslag vir die WKTK	1	1	1	1	-	NVT
1.3	Adviseer die Minister, Wes-Kaapse Kultuurkommissie en PanSAT oor taalaangeleenthede d.m.v. verslae en besprekings gedurende kwartaalike voltallige en subkomiteevergaderings	10	6	6	6	-	NVT

*Strategie om areas van onderprestasie te verbeter*

Die entiteit het aan al die prestasieaanwysers soos beplan vir die jaar onder beskouing voldoen.

*Veranderinge aan beplande teikens*

Geen veranderinge is gedurende die jaar onder beskouing aangebring nie.

*Skaling van prestasie met begrotings*

Die Wes-Kaapse Taalkomitee het die sleutelprestasie-areas met die begroting wat deur die Departement van Kultuursake en Sport vir die boekjaar onder beskouing oorgedra is in lyn gebring.

Program/aktiwiteit/doelwit	2017/2018			2016/2017		
	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	274	819	(546)	255	734	(479)
<b>Totaal</b>	<b>274</b>	<b>819</b>	<b>*(546)</b>	<b>255</b>	<b>734</b>	<b>(479)</b>

*\*Die oorbesteding hou verband met die AERP 23: Dienste in natura-aanpassing gemaak vir salarisse betaal deur die Departement van Kultuursake en Sport van R545 790.96 in verband met die finansiële bestuurspersoneel van die openbare entiteit.*

### 3. Inkomsteverkryging

Bronne van inkomste	2017/2018			2016/2017		
	Skatting	Werklike bedrag verkry	(Oor-)/onder-verkryging	Skatting	Werklike bedrag verkry	(Oor-)/onder-verkryging
	R'000	R'000	R'000	R'000	R'000	R'000
Oordragbetaling	221	221	-	242	788	(533)
Ander inkomste	53	564	(511)	13	-	-
<b>Totaal</b>	<b>274</b>	<b>785</b>	<b>(511)</b>	<b>255</b>	<b>788</b>	<b>(533)</b>

*\*Die oorverkryging hou verband met AERP 23: Dienste in natura-aanpassing gemaak vir salarisse van R545 790.26 in verband met die finansiële bestuurspersoneel van die openbare entiteit. Verdere besonderhede word verduidelik in die Finansiële Jaarstate van die WKTK, Nota 9.*

#### 4.1 Kapitaalbelegging

Nie van toepassing

## DEEL C: BESTUUR

### 1. INLEIDING

Korporatiewe bestuur behels prosesse en stelsels waardeur openbare entiteite gerig, beheer en tot verantwoording gehou word. Benewens wetgewende vereistes gebaseer op 'n openbare entiteit se bemagtigende wetgewing en die Maatskappywet, word korporatiewe bestuur toegepas volgens die voorvereistes van die Wet op Openbare Finansiële Bestuur (WOFB) tesame met die beginsels vervat in die King-Verslag oor Korporatiewe Bestuur.

Die Parlement, die Uitvoerende Gesag en die Rekenpligtige Gesag van die openbare entiteit is verantwoordelik vir korporatiewe bestuur.

### 2. STAANDE KOMITEES

Die komitees van die Provinsiale Parlement wat toesig hou oor die WKTK is die Staande Komitees oor Kultuursake en Sport en oor Openbare Rekeninge (SKOOR).

Vergaderings van die Staande Komitees oor Kultuursake en Sport en Openbare Rekeninge	
Datum van vergadering	Saak onder oorweging
2/11/17	Bespreking van Jaarverslag 2016/17
24/11/17	WK Aansuiweringsbegroting

### 3. UITVOERENDE GESAG

Agt verslae oor finansiële en niefinansiële inligting is aan die Uitvoerende Gesag voorgelê gedurende die jaar onder beskouing.

Kwartaallikse Prestasieverlag	31 Julie 2017, 31 Oktober 2017, 31 Januarie 2018 en 30 April 2018.
Tussentydse Moniteringsverslag	31 Julie 2017, 31 Oktober 2017, 31 Januarie 2018 en 30 April 2018.

### 4. WES-KAAPSE TAALKOMITEE

#### *Inleiding*

- Al die amptelike tale moet gelyke status geniet en moet gelykwaardig behandel word. Die Wes-Kaapse Taalkomitee, in samewerking met die Departement van Kultuursake en Sport, is verantwoordelik vir die monitering en evaluering van die implementering van die Wes-Kaapse Taalbeleid en moet minstens een keer per jaar aan die Wes-Kaapse Provinsiale Parlement oor hierdie mandaat verslag doen.
- Die Komitee is verantwoordelik vir die bevordering van die drie amptelike tale van die Provinsie, naamlik Afrikaans, Xhosa en Engels. 'n Jaarlikse Prestasieplan wat die strategiese doelwitte en prestasieaanwysers aandui is ontwikkel.

#### *Die rol van die Komitee is soos volg:*

Die Wes-Kaapse Provinsiale Talewet, 1998, bepaal dat die WKTK onder andere die volgende moet doen:

- die gebruik van Afrikaans, Engels en Xhosa deur die Wes-Kaapse Regering moniteer;
- aanbevelings aan die Provinsiale Minister en die Provinsiale Parlement doen oor voorgestelde of bestaande wetgewing, praktyk en beleid wat direk of indirek verband hou met taal in die Wes-Kaap;
- die beginsel van veeltaligheid aktief bevorder;
- die ontwikkeling van voorheen gemarginaliseerde inheemse tale aktief bevorder;



- die Provinsiale Minister en die Wes-Kaapse Kultuurkommissie oor taalaangeleenthede in die Provinsie adviseer; en PanSAT oor taalaangeleenthede in die Wes-Kaap adviseer.

### *Raad se Grondwet*

Die Wes-Kaapse Taalkomitee het nie 'n formele grondwet nie, maar word gerig deur die Wes-Kaapse Provinsiale Talewet (Wet 13 van 1998).

### *Samestelling van die Komitee*

Naam	Benoeming ( <i>f.o.v. die openbare entiteit se struktuur</i> )	Datum aangestel	Datum bedank	Kwalifikasies	Area van kundigheid	Raadsdirektorskappe (Noem die entiteite)	Ander komitees of taakgroepe (bv. Ouditkomitee/ Ministeriële taakgroep)	Aantal vergaderings bygewoon
JW Koopman	Voorsitter	01 November 2015.10 Aangestel as voorsitter Februarie 2017	N.v.t.	B.Ed. (Hons), DE III (Onderwys), GSO VOO Wiskunde	Onderwyser, kundige in SAGT	N.v.t.	N.v.t.	8
S Mazantsi	Adjunkvoorsitter	01 November 2015	N.v.t.	BA Kommunikasiewetenskap en Nagraadse Diploma in Advertensie- en Mediastudies	Skrywer, konsultant, vertaler, digkuns	N.v.t.	N.v.t.	8
DS Le Roux	Lid	01 November 2015	N.v.t.	Dtech Drama, MA Drama, Hoër Diploma in Onderwys, Hons B Drama, B Drama	Afrikaanse letterkunde, kunste, drama, feesorganiseerder	N.v.t.	N.v.t.	7
LT Lesch	Lid	01 November 2015	N.v.t.	BA (Taal en Kultuur), BA Hons Afrikatale, MA (Afrikatale aan die gang)	Ontwikkeling van Afrikatale, kultuur	N.v.t.	N.v.t.	6
M Yoyo	Lid	10 Februarie 2017	N.v.t.	PhD Afrikaans	Dosent, Xhosa leksikograaf	N.v.t.	Taalrade	6
N Nyembezi	Lid	10 Februarie 2017	N.v.t.	MA: Publieke Admin	Wetgewing, kreatiewe skryfwerk, media, netwerking	N.v.t.	N.v.t.	7
F Allie	Lid	10 Februarie 2017	N.v.t.	B Soc sc	Bepoelings kommunikasie	N.v.t.	N.v.t.	6
A Van Niekerk	Lid	1 November 2015	7 Augustus 2017	BA in Linguistiek, BA (Hons) in Linguistiek	SAGT, taalvaardigheid	N.v.t.	N.v.t.	2
Lotz	Adjunkvoorsitter	1 November 2015	03 Mei 2017	Nasionale Sertifikaat in Betaalstaatsadministrasie 2014	SAGT, rekenaar-geletterdheid	N.v.t.	N.v.t.	4

Naam	Benoeming (f.o.v. die openbare entiteit se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Area van kundigheid	Raads-direktore-skappe (Noem die entiteite)	Ander komitees of taakgroepe (bv. Ouditkomitee/ Ministeriële taakgroep)	Aantal vergaderings byge-woon
I Botha	Lid	1 November 2015	11 Julie 2017	Hons B Joernalistiek	Onderrig van Engels	N.v.t.	N.v.t.	4
W Fransman	Lid	1 November 2015	29 Augustus 2017	ND: Laboratorium-tegnologie	Gepubliseerde skrywer en digter	N.v.t.	N.v.t.	3

### Komitees

Komitee	Aantal vergaderings gehou	Aantal lede	Name van lede
Navorsing en Ontledingssubkomitee	1	5	W Fransman, JW Koopman, S Mazantsi, A van Niekerk
Taalbeleidssubkomitee	1	4	LT Lesch, S Lotz, DS Le Roux, I Botha

### Vergoeding van Komiteeledede

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander organisasies word deur die Minister van Finansies bepaal en in 'n omsendbrief van die Provinsiale Tesourie beskryf. Die voorsitter se tarief is R435 per uur, die adjunkvoorsitter se tarief is R294 per uur en die tarief vir lede is R249 per uur. Vergoeding vir werk wat gedoen is word bereken per uur volgens die bedrae wat in die omsendbrief genoem word.

Naam	Vergoeding	Ander toelae	Ander terugbetalings	Totaal
I Botha	0	0	0	0
W Fransman	1	0	0	1
JW Koopman	9	1	0	1
DS Le Roux	5	3	0	8
S Lotz	0	0	0	0
S Mazantsi	6	2	0	8
A van Niekerk	0	0	0	0
LT Lesch	5	1	0	6
M Yoyo	4	2	0	6
N Nyembezi	5	3	0	8
F Allie	5	1	0	6
<b>Totaal</b>	<b>40</b>	<b>3</b>	<b>0</b>	<b>53</b>

## 5. RISIKOBESTUUR

Die Rekenpligtige Gesag (RG) neem verantwoordelikheid vir die implementering van Ondernemingsrisikobestuur (ORB) ooreenkomstig die Nasionale Tesourie Openbare Sektor Risikobestuursraamwerk (OSRBR) en die Direkoraat Ondernemingsrisikobestuur (D: ORB) in die

Departement van die Premier (DvdP) verskaf 'n gesentraliseerde ondersteuningsdiens aan die Departement.

In nakoming van die Nasionale Tesourie OSRBR en om risikobestuur verder in die Departement en sy openbare entiteite te vestig, het die Wes-Kaapse Regering (WKR) 'n ORB-beleidsverklaring wat die WKR se algemene bedoeling ten opsigte van ORB verduidelik, aanvaar. Die WKTK is 'n openbare entiteit van DKES en het ook die beleid aanvaar om risiko te bestuur. Die Departement het 'n ORB-Beleid vir 2016/17 – 2017/18 en 'n ORB-Strategie en Implementeringsplan vir 2016/17, soos deur die Rekenpligtige Beamppte van DKES op 28 April 2017 goedgekeur is, aanvaar. Die ORB-Implementeringsplan gee uitvoering aan die Departementele ORB-Beleid en -Strategie en stippel die rolle en verantwoordelikhede van die bestuur en personeel in die vestiging van risikobestuur in die Departement uit.

Die Wes-Kaapse Taalkomitee het aansienlike risiko's geassesseer wat 'n uitwerking op die bereiking van sy doelwitte en oogmerke kan hê, beide strategies en op programvlak, op 'n kwartaallikse basis. Risiko's is geprioritiseer op grond van waarskynlikheid en impak (inherent en residueel) en daar is besluit op bykomende versagting om risiko's tot aanvaarbare vlakke te verminder. Nuwe of ontwikkelende risiko's is gedurende die kwartaallikse hersieningsprosesse geïdentifiseer.

Die Departement het 'n Ondernemingsrisikobestuurs- en Etekkomitee (ORBEK) gestig om die Rekenpligtige Gesag in die uitvoering van haar verantwoordelikhede ten opsigte van risikobestuur by te staan. Die komitee het gefunksioneer volgens 'n Opdrag 2017/18 – 2018/19 wat 31 Maart 2017 deur die Rekenpligtige Gesag goedgekeur is. ORBEK het die doeltreffendheid van die versagtingstrategieë wat geïmplementeer is om die risiko's van die Departement te hanteer geëvalueer en verdere optrede waar nodig aanbeveel.

Die Sosiale Kluster- Ouditkomitee het onafhanklike oorsig oor die Departement se stelsel van risikobestuur verskaf. Die ouditkomitee is voorsien van kwartaallikse ORB-vorderingsverslae en Departementele risikoprofiel en registers om hul onafhanklike oorsigrol te kan vervul. Die Ouditkomitee se evaluering van die risikobestuursproses was in verband met die vordering van die implementering van die ORB-Implementeringsplan en risiko's wat die Wes-Kaapse Taalkomitee in die gesig staar en hul verwante risikoreaksie—hanteringstrategieë.

- **Uitwerking op institusionele prestasie:**

Daar was betekenisvolle vordering met die bestuur van risiko's gedurende die 2017/18 boekjaar. Daar was vordering met die vestiging van risikobestuur en verhoging van die risikorypheidsvlak van die entiteit; dit het weer op sy beurt bygedra tot gunstige WKTK-prestasie.

## 6. INTERNE BEHEERODIT

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne beheer deurlopend te assesser en te evalueer om te verseker dat die kontroleaktiwiteite in plek doeltreffend, doelmatig en deursigtig is en wanneer nodig bygewerk word. Om dit uit te voer is daar kwartaallike sleutelbeheervergaderings gehou met die Ouditeur-Generaal, programbestuurders van die Departement van Kultuursake en Sport en die Provinsiale Minister asook die Rekenpligtige Gesag vir die Wes-Kaapse Taalkomitee. Dit is 'n voortdurende proses om te verseker dat die Komitee skoon oudits bekom.

Die Departement het 'n interne Kontrolestrategie en –Plan ontwikkel wat 'n hoëvlakplan vir die implementering van interne beheer binne sy kernfunksies beskryf. Hierdie strategie geld ook vir die entiteit.

## 7. INTERNE OUDIT EN OUDITKOMITEES

Interne ouditering voorsien die bestuur van onafhanklike, objektiewe versekering en raadgevende dienste gerig op die byvoeging van waarde en om die werksaamhede van die Komitee deurlopend te verbeter. Dit help die Komitee om sy doelwitte te bereik deur 'n stelselmatige, gedissiplineerde benadering te bring om die doeltreffendheid van bestuurs-, risikobestuurs- en beheerprosesse te evalueer en te verbeter.

Die volgende sleutelaktiwiteite word in hierdie verband verrig:

- Assesseer en maak gepaste aanbevelings vir die verbetering van die beheerprosesse betrokke by die bereiking van die Departement se doelwitte;
- Evalueer die geskiktheid en doeltreffendheid van en dra by tot die verbetering van die risikobestuursproses;
- Help die Rekenpligtige Beampte met die handhawing van doeltreffende en doelmatige beheer deur die beheer te evalueer en die doeltreffendheid en doelmatigheid daarvan te bepaal, en deur die ontwikkeling van aanbevelings vir die bevordering en verbetering daarvan.

Die Ouditkomitee is gevestig as 'n oorsigliggaam wat onafhanklike oorsig oor bestuur, risikobestuur en kontroleprosesse van die Komitee verskaf, insluitende oorsig oor en verantwoordelikhede in verband met:

- Interne ouditfunksie;
- Eksterne ouditfunksie (Ouditeur-Generaal van Suid-Afrika - OGSA);
- WTK-rekeningkunde en verslagdoening;
- WTK-rekeningkundige beleide;
- Oorsig oor OGSA-bestuur en ouditverslag;
- Oorsig oor WTK tussentydse monitering;
- WTK-risikobestuur;
- Interne kontrole;
- Voorafbepaalde doelwitte;
- Etiek en forensiese ondersoeke.

Die volgende tabel verskaf tersaaklike inligting oor die Komiteelede:

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Aantal vergaderings bygewoon
Mnr Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (Hons)	Ekstern	N.v.t.	01 Januarie 2016 (1 <sup>ste</sup> termyn)	N.v.t.	7
Mnr Mervyn Burton	CA(SA); CFP; BCompt (Hons); BCompt;	Ekstern	N.v.t.	01 Januarie 2015 (2 <sup>de</sup> termyn)	N.v.t.	5
Me Judy Gunther	CIA; AGA; CRMA; Meesters in Kosteberekening; BCompt	Ekstern	N.v.t.	01 Januarie 2016 (2 <sup>de</sup> termyn)	N.v.t.	7
Mnr Francois Barnard	MComm (Belasting); CA(SA); Nagraadse Diploma in Ouditering; CTA BCompt (Hons); BProc	Ekstern	N.v.t.	01 Januarie 2016 (2 <sup>de</sup> termyn)	N.v.t.	8
Mnr Kerry Larkin	B Compt; ND FIS; FIASA CIA; CRMA; CCSA	Ekstern	N.v.t.	01 Januarie 2018 (1 <sup>ste</sup> termyn)	N.v.t.	2

## 8. VOLDOENING AAN WETTE EN REGULASIES

Stelses, beleide en prosesse is in plek om voldoening aan wette en regulasies te verseker.

## 9. BEDROG EN KORRUPSIE

Bedrog en korrupsie verteenwoordig aansienlike potensiële risiko's vir die Departement se bates en kan 'n negatiewe uitwerking op dienslewingsdoeltreffendheid en die Departement se reputasie hê.

Die Wes-Kaapse Regering (WKR) het 'n Antibedrog- en Korruptiestrategie aanvaar wat die Provinsie se zerotoleransiehouding ten opsigte van bedrog, diefstal en korrupsie bevestig. In lyn met hierdie strategie is die Wes-Kaapse Taalkomitee verbind tot zerotoleransie ten opsigte van korrupte of bedrieglike of enige ander kriminele aktiwiteite, hetsy intern of ekstern, en vervolg dit enige partye wat by sodanige praktyke betrokke is of probeer betrokke raak met alle mag op alle moontlike wetlike wyses.

Die Departement het 'n goedgekeurde Bedrog- en Korruptievoorkomingsplan en 'n Bedrogvoorkomingsimplementeringsplan wat uitwerking gee aan die Bedrogvoorkomingsplan. Die entiteit pas ook hierdie planne toe.

Daar bestaan verskillende kanale om bewerings van bedrog, diefstal en korrupsie aan te meld en dit word in besonderhede beskryf in die Provinsiale Antibedrog- en Korruptiestrategie en die Departementele Bedrog- en Korruptievoorkomingsplan. Elke bewering wat deur die Provinsiale Forensiese Dienste- (PFD) Eenheid ontvang word, word in 'n Gevallebestuurstelsel opgeteken wat gebruik word as 'n bestuursinstrument om vordering wat gemaak word met gevalle wat met die Departement verband hou te rapporteer en om statistieke in die Provinsie en Departement te genereer.

Werknemers wat administratiewe ondersteuning aan die WKTK verskaf wat die fluitjie blaas oor verdagte bedrog, korrupsie en diefstal word beskerm as die bekendmaking 'n beskermde bekendmaking is (d.w.s. dit voldoen aan statutêre vereistes, bv. dit is in goeder trou gedoen). In hierdie verband verskaf 'n transversale Fluitjieblaasbeleid riglyne aan werknemers oor hoe om bekommernis by die gepaste lynbestuur, spesifieke aangewese persone in die WKR of eksterne instellings aan te meld, waar hulle redelike gronde het om te glo dat oortredings of onbehoorlikhede binne die WKR plaasvind of plaasgevind het. Die geleentheid om naamloos te bly word aan enige persoon gebied wat voorvalle van bedrog, diefstal of korrupsie wil aanmeld en as hulle dit persoonlik wil doen, word hul identiteit vertroulik gehou deur die persoon by wie hulle dit aanmeld.

Wanneer bedrog, diefstal of korrupsie bevestig is na afhandeling van 'n ondersoek, word die betrokke werknemer wat aan die daede deelgeneem het aan 'n dissiplinêre verhoor onderwerp. In al sodanige gevalle is die WKR se verteenwoordiger wat die dissiplinêre optrede instel verplig om afdanking 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 diens aangemeld.

## **10. VERMINDERING VAN BELANGEBOTSING**

Die WKTK verseker dat daar geen belangebotsing is nie deur seker te maak dat 'n Verklaring van Belange (WCBD4-vorm) verkry word van elke verskaffer wat nie op die Wes-Kaapse Verskaffersdatabasis/Sentrale Verskaffersdatabasis geregistreeer is nie.

Provinsiale Tesourie help entiteite om die risiko van belangebotsing te verminder waar eenaars of direkteure van maatskappye ook staatsamptenare in die Wes-Kaap is. Dit word gedoen deur inligting te verskaf van PERSAL (die Personeelsalarisstelsel) oor staatsamptenare wat geregistreeer is as eenaars of direkteure van maatskappye. Die entiteit maak seker dat sodanige persone in besit is van 'n goedkeuringsbrief vir Besoldigde Werk Buite die Staatsdiens (BWBSD) voordat daar met hulle besigheid gedoen word.

Die entiteit het geen belangebotsing gevind tydens besigheid wat met verskaffers gedoen is nie. Indien so 'n botsing ontdek sou word, sou die saak beskou word as 'n oneerlike voorsieningskanaalbestuursaktiwiteit en na behoorlike ondersoek sou die verskaffer as 'n nievoorkeurdienersverskaffer geïdentifiseer word.

## **11. GEDRAGSKODE**

Die beleid wat deur DKES geïmplementeer word geld ook vir die Wes-Kaapse Taalkomitee. Die gedragskode word jaarliks onder alle personeellede versprei. Inligtingsessies is ook aangebied om die inhoud van die gedragskode en hoe dit prakties geïmplementeer moet word te bespreek. Daarbenewens is die Staatsdienskommissie se verduidelikende handboek oor die implementering van die gedragskode onder die personeel versprei.

## 12. GESONDHEIDS- VEILIGHEIDS- EN OMGEWINGSAANGELEENTHEDE

DKES voorsien die Wes-Kaapse Taalkomitee van kantoorruimte, daarom geld die beleid wat deur die DKES geïmplementeer word ook vir die Komitee.

## 13. MAATSKAPPY-/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing op hierdie entiteit.

## 14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing op hierdie entiteit.

## 15. OUDITKOMITEEVERSLAG

Ons bied met genoë ons verslag vir die boekjaar geëindig 31 Maart 2018 aan.

### **Verantwoordelikheid van die Ouditkomitee**

Die Ouditkomitee verklaar dat dit voldoen het aan al sy verantwoordelikhede volgens Artikel 51 (1) (a) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 27.1 Die Ouditkomitee verklaar ook dat dit gepaste formele opdragte as sy Ouditkomiteemagtigingsbrief aanvaar het, sy sake in ooreenstemming met die opdragte 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 daar is geen interne beheer tekortkominge op die Entiteit vlak gerapporteer nie.

### **Tussentydse Bestuurs- en Maandelikse/Kwartaallikse Verslae**

Die Ouditkomitee is tevrede met die inhoud en gehalte van die kwartaallikse Tussentydse bestuurs- en prestasieverlae wat tydens die oorsigjaar deur die Rekenpligtige Gesag van die Entiteit uitgereik is ingevolge die Nasionale Tesourie-regulasies en die Wet op die Verdeling van Inkomste.

### **Evaluering van Finansiële State**

Die Ouditkomitee het

- die geouditeerde Finansiële Jaarstate wat by die Jaarverslag ingesluit is met die Ouditeur-Generaal Suid-Afrika (OGSA) en die Rekenpligtige Beampte bespreek en dienoreenkomstig hersien;
- Die OGSA se Bestuursverslag en Bestuur se antwoorde daarop hersien;
- Veranderinge aan rekeningkundige beleide en praktyke soos in die Finansiële Jaarstate vermeld, hersien;
- Wesenlike aanpassings wat spruit uit die oudit van die Entiteit, hersien.

## **Voldoening**

Die Ouditkomitee het die Entiteit se prosesse wat gevolg is om voldoening aan wetlike en regulatoriese voorskrifte te verseker, hersien.

## **Provinsiale Forensiese Dienste**

Die Provinsiale Forensiese Dienste (PFS) het statistiek aan ons voorgelê. Die Ouditkomitee monitor die vordering van die PFS-verslae op 'n kwartaallikse basis. Geen sake is onder ons aandag gebring wat verdere verslagdoening deur die Ouditkomitee genoodsaak het nie.

## **Prestasie-inligting**

Die Ouditkomitee het die inligting oor voorafbepaalde doelwitte soos in die Jaarverslag verskaf, hersien.

## **Verslag van die Ouditeur-Generaal Suid-Afrika**

Die Ouditkomitee het die Entiteit se implementeringsplan vir ouditkwessies wat in die vorige jaar uitgelig is op 'n kwartaallikse basis hersien. Die Ouditkomitee het met die OGSA vergader om seker te maak daar is geen onopgeloste kwessies wat uit die regulatoriese oudit gespruit het nie. Regstellende stappe om die leemtes wat deur die breedvoerige bevindings van die OGSA uitgewys is, aan te spreek, word deur die Ouditkomitee op 'n kwartaallikse basis gemonitor.

Die Ouditkomitee stem in en aanvaar die gevolgtrekkings van die Ouditeur-Generaal oor die finansiële jaarstate en stel voor dat die geouditeerde finansiële jaarstate aanvaar en saam met die verslag van die Ouditeur-Generaal gelees word.

Die Ouditkomitee prys die Entiteit vir die handhawing van 'n ongekwalfiseerde ouditmening sonder wesenlike bevindings.

## **Waardering**

Die Ouditkomitee wil graag sy waardering teenoor die Bestuur van die Entiteit, die Ouditeur-Generaal Suid-Afrika en die WKR se Tak Korporatiewe Versekering betuig vir hul samewerking en die inligting wat hulle verskaf het om dit vir ons moontlik te maak om hierdie verslag op te stel.

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**Ameen Amod**  
**Voorsitter van die Ouditkomitee**  
**Wes-Kaapse Taalkomitee**  
**Datum: 31 Julie 2018**



## DEEL D: MENSLIKE-HULPBRONBESTUUR

### 1. INLEIDING

Hierdie statsitieke word in die Jaarverslag van die Departement van Kultuursake en Sport aangebied.

## DEEL F: FINANSIËLE BESTUUR

### Verslag van die ouditeur-generaal aan die Wes-Kaapse Provinsiale Parlement oor die Wes-Kaapse Taalkomitee

#### Verslag oor die audit van die finansiële state

##### Mening

1. Ek het die finansiële state van die Wes-Kaapse Taalkomitee soos uiteengesit op bladsye 32 tot 55, wat bestaan uit die staat van finansiële posisie soos op 31 Maart 2018, die staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloeistaat en die staat van vergelyking tussen die begroting en werklike bedrae vir die jaar geëindig 31 Maart 2018, asook die aantekeninge by die finansiële state, insluitende 'n opsomming van belangrike rekeningkundige beleide, nagegaan.
2. Na my mening is die state in alle wesenlike opsigte 'n billike aanbieding van die finansiële posisie van die Wes-Kaapse Taalkomitee soos op 31 Maart 2018 en sy finansiële prestasie en kontantvloei vir die jaar geëindig op daardie datum in ooreenstemming met die Standaarde van Algemeen Erkende Rekeningkundige Praktyk (AERP), die vereistes van die Wet op Openbare Finansiële Bestuur van Suid-Afrika, 1999 (Wet No. 1 van 1999) (WOFB) en artikel 15 van die Wes-Kaapse Provinsiale Talewet, 1998 (Wet No.13 van 1998) (WKPTW).

##### Basis vir mening

3. Ek het my audit in ooreenstemming met die Internasionale Standaarde vir Ouditering (ISO's) uitgevoer. My verantwoordelikhede volgens hierdie standaard word verder verduidelik in die afdeling oor die Ouditeur-Generaal se verantwoordelikhede vir die audit van die finansiële state van hierdie ouditeursverslag.
4. Ek is onafhanklik van die entiteit in ooreenstemming met die Internasionale Etiese Standaarderaad vir Rekenmeesters se etiese kode vir professionele rekenmeesters (IESRR-kode) en die etiese vereistes wat vir my audit in Suid-Afrika van belang is. Ek het my ander etiese verantwoordelikhede in ooreenstemming met die vereistes van die IESRR-kode nagekom.
5. Ek vertrou dat die auditbewyse wat ek bekom het voldoende en gepas is om as basis vir my mening te dien.

##### Verantwoordelikhede van Rekenpligtige Gesag vir die finansiële state

6. Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state in ooreenstemming met die Standaarde van AERP en die vereistes van die WOFB en enige interne beheer wat die Rekenpligtige Gesag nodig ag vir die voorbereiding van finansiële state wat sonder wesenlike wanvoorstellings is, hetsy as gevolg van bedrog of foute.
7. In die voorbereiding van die finansiële state is die Rekenpligtige Gesag verantwoordelik vir die assessering van die Wes-Kaapse Taalkomitee se vermoë om as 'n lopende onderneming voort te gaan en, indien van toepassing, aangeleenthede wat verband hou met 'n lopende onderneming aan die lig te bring met behulp van die lopende ondernemingsbasis van rekeningkunde, tensy daar 'n bedoeling is om die entiteit te likwideer of om sy werksaamhede te staak, of as daar geen alternatief is as om dit te doen nie.

##### Ouditeur-Generaal se verantwoordelikhede vir die ouditering van die finansiële state

8. My doelwit is om redelike versekering te bekom oor of die finansiële state as geheel vry van wanvoorstellings is, hetsy as gevolg van bedrog of foute, en om 'n ouditeursverslag vry te stel wat my mening bevat. Redelike versekering is 'n hoë vlak van versekering, maar is nie 'n waarborg dat 'n audit wat in ooreenstemming met die Internasionale Standaardse vir Ouditering (ISO's) uitgevoer is altyd 'n wesenlike wanvoorstelling sal bespeur as dit bestaan nie. Wanvoorstellings kan ontstaan as

gevolg van bedrog of foute en word as wesenlik beskou as daar verwag kan word dat hulle individueel of gesamentlik die ekonomiese besluite wat gebruikers op grond van die finansiële state neem, kan beïnvloed.

9. 'n Verdere beskrywing van my verantwoordelikhede vir die oudit van die finansiële state is ingesluit in die bylae tot hierdie verslag.

### *Verslag oor die oudit van die jaarlikse prestasieverlag*

#### **Inleiding en bestek**

10. In ooreenstemming met die Wet op Openbare Oudit van Suid-Afrika, 2004 (Wet No. 25 van 2004) (WOO) en die algemene kennisgewing wat daarvolgens uitgereik is, het ek 'n verantwoordelikheid om wesenlike bevindings oor die gerapporteerde prestasie-inligting teenoor vooraf bepaalde doelwitte vir geselekteerde doelwitte wat in die jaarlikse prestasieverlag aangebied word aan te meld. Ek het prosedures uitgevoer om bevindings te identifiseer, maar nie om bewyse te versamel om versekering uit te spreek nie.
11. My prosedures behandel die gerapporteerde prestasie-inligting, wat op die goedgekeurde prestasiebeplanningsdokumente van die entiteit gebaseer moet wees. Ek het nie die volledigheid en gepastheid van die prestasieaanwysers wat by die beplanningsdokumente ingesluit is geëvalueer nie. My prosedures het ook nie gestrek tot enige bekendmakings 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 wees nie. Gevolglik behels my bevindings nie hierdie aangeleenthede nie.
12. Ek het die nuttigheid en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer in ooreenstemming met die kriteria wat uit die prestasiebestuur en rapporteringsraamwerk ontwikkel is, soos beskryf in die algemene kennisgewing, vir die volgende geselekteerde doelwit wat in die jaarlikse prestasieverlag vir die entiteit vir die jaar geëindig 31 Maart 2018 aangebied is:

<b>Strategiese Doelwit</b>	<b>Bladsye in die jaarlikse prestasieverlag</b>
Om die implementering van die Wes-Kaapse Taalbeleid te monitor en daarvoor te adviseer	14 – 17

13. Ek het prosedures uitgevoer om te bepaal of die gerapporteerde prestasie-inligting behoorlik aangebied is en of die prestasie met die goedgekeurde prestasiebeplanningsdokument gestrook het. Ek het verdere prosedures uitgevoer om te bepaal of die aanwysers en verwante teikens meetbaar en tersaaklik was, en die betroubaarheid van die gerapporteerde inligting geassesseer om te bepaal of dit geldig, akkuraat en volledig was.
14. Ek het nie wesenlike bevindings oor die nuttigheid en betroubaarheid van die gerapporteerde prestasie-inligting vir die volgende doelwit bespeur nie:
- Om die implementering van die Wes-Kaapse Taalbeleid te monitor en daarvoor te adviseer

#### **Ander aangeleenthede**

##### **Bereiking van beplande doelwitte**

15. Verwys na die jaarlikse prestasieverlag op bladsye 14 tot 17 vir inligting oor die bereiking van beplande teikens vir die jaar en verduidelikings wat aangebied word vir die oorprestasie ten opsigte van 'n aantal teikens.

## *Verlag oor die oudit van nakoming van wetgewing*

### **Inleiding en bestek**

16. In ooreenstemming met die WOO en die algemene kennisgewing wat daarvolgens uitgereik is, het ek 'n verantwoordelikheid om wesenlike bevindings oor die entiteit se nakoming van spesifieke aangeleenthede in sleutelwetgewing aan te meld. Ek het prosedures uitgevoer om bevindings te identifiseer maar nie om bewyse te versamel om versekering uit te druk nie.
17. Ek het nie wesenlike bevindings aangemeld oor nakoming van die spesifieke aangeleenthede in sleutelwetgewing soos in die algemene kennisgewing wat volgens die WOO uitgereik is, verduidelik is nie.

### *Ander inligting*

18. Die Rekenpligtige Gesag is verantwoordelik vir die ander inligting. Die ander inligting bestaan uit die inligting wat in die jaarverslag ingesluit is. Die ander inligting sluit nie die finansiële state, die ouditeur se verslag en die geselekteerde doelwitte wat by die jaarlikse prestasieverlag ingesluit is wat spesifiek in hierdie ouditeursverslag gemeld is in nie.
19. My mening oor die finansiële state en bevindings oor die gerapporteerde prestasie-inligting en nakoming van wetgewing dek nie die ander inligting nie en ek spreek nie 'n ouditmening of enige vorm van versekeringsbeslissing daaroor uit nie.
20. Ten opsigte van my oudit is my verantwoordelikheid om die ander inligting te lees en te oorweeg of die ander inligting wesenlik teenstrydig is met die finansiële state en die geselekteerde doelwitte wat in die jaarlikse prestasieverlag aangebied word, of my kennis wat in die oudit bekom is, of andersins blykbaar wesenlik wanvoorgestel is.
21. Indien ek op grond van die werk wat ek verrig het aflei dat daar 'n wanvoorstelling in hierdie ander inligting bestaan, moet ek dit aanmeld.

### *Interne beheertekortkominge*

22. Ek het interne beheer van belang vir my oudit van die finansiële state, gerapporteerde prestasie-inligting en nakoming van toepaslike wetgewing oorweeg. My doel was egter nie om enige vorm van versekering daaroor uit te spreek nie. Ek het nie enige wesenlike tekortkominge in interne beheer geïdentifiseer nie.

*Auditor-General*



AUDITOR-GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

Kaapstad  
31 Julie 2018

## Bylae – Ouditeur-Generaal se verantwoordelikheid vir die oudit

1. As deel van 'n oudit in ooreenstemming met die ISO's pas ek professionele oordeel toe en handhaaf ek professionele skeptisisme deur my oudit van die finansiële state, en die prosedures wat uitgevoer word op gerapporteerde prestasie vir doelwitte en op die entiteit se nakoming ten opsigte van die geselekteerde onderwerpe.

### Finansiële state

2. Benewens my verantwoordelikheid vir die oudit van die finansiële state soos in hierdie ouditeursverslag, doen ek ook die volgende:
  - identifiseer en assesseeer die risiko's van wesenlike wanvoortelling van die finansiële state hetsy as gevolg van bedrog of foute, ontwerp ouditprosedures wat responsief is vir die risiko's en pas dit toe en bekom ouditbewyse wat voldoende en gepas is om 'n basis vir my mening te verskaf. Die risiko om nie 'n wesenlike wanvoorstelling as gevolg van bedrog te bespeur nie is groter as een as gevolg van foute, aangesien bedrog samespanning, vervalsing, doelbewuste weglatings, wanvoorstelling of die omverwerping van interne beheer kan behels.
  - verkry 'n begrip van interne beheer ten opsigte van die oudit ten einde ouditprosedures te ontwikkel wat gepas is in die omstandighede, maar nie vir die doel om 'n mening uit te spreek oor die doeltreffendheid van die entiteit se interne beheer nie.
  - evalueer die gepastheid van rekeningkundige beleide wat gebruik word en die redelikheid van rekeningkundige skattings en verwante openbaarmakings wat deur die Rekenpligtige Gesag gemaak word.
  - maak afleidings oor die gepastheid van die Rekenpligtige Gesag se gebruik van die lopende ondernemingbasis van rekeningkunde in die voorbereiding van die finansiële state. Ek maak ook afleidings op grond van die ouditbewyse wat bekom word of daar 'n wesenlike onsekerheid bestaan in verband met gebeure of omstandighede wat kan lei tot wesenlike twyfel oor die entiteit se vermoë om voort te gaan as 'n lopende onderneming. Indien ek aflei dat 'n wesenlike onsekerheid bestaan, moet ek in my ouditeursverslag die aandag vestig op die verwante bekendmakings in die finansiële state oor die wesenlike onsekerheid, of, as sodanige bekendmakings onvoldoende is, om die mening oor die finansiële state aan te pas. My afleidings word gebaseer op die inligting aan my beskikbaar op die datum van die ouditeursverslag. Toekomstige gebeure kan egter veroorsaak dat 'n entiteit ophou om as 'n lopende onderneming voort te bestaan.
  - die algemene aanbieding, struktuur en inhoud van die finansiële state evalueer, insluitende die bekendmakings, en of die finansiële state die onderliggende transaksies en gebeure aanbied op 'n wyse wat 'n billike aanbieding bereik.

### Kommunikasie met diegene wat met bestuur belas is

3. Ek kommunikeer met die Rekenpligtige Gesag oor onder andere die beplande bestek en tydsbeplanning van die oudit en wesenlike ouditbevindings, insluitende enige wesenlike tekortkominge in interne beheer, wat ek tydens my oudit identifiseer.
4. Ek bevestig ook aan die Rekenpligtige Gesag dat ek tersaaklike etiese vereistes ten opsigte van onafhanklikheid nagekom het, en kommunikeer alle verhoudings en ander aangeleenthede wat beskou kan word as om betrekking tot my onafhanklikheid te hê en, waar van toepassing, verwante voorsorg.

## Wes-Kaapse Taalkomitee

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

### Staat van Finansiële Posisie soos op 31 Maart 2018

		<u>2018</u>	<u>2017</u>
		<u>R '000</u>	<u>R '000</u>
	Kommentaar		
<hr/>			
<b>Bates</b>			
<b>Lopende bates</b>			
Kontant en kontantekwivalente	3	280	314
<b>Totale bates</b>			
<b>Netto bates</b>		<b>280</b>	<b>314</b>
Opgelope surplus		<u>280</u>	<u>314</u>
		280	314

**Wes-Kaapse Taalkomitee**

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

**Staat van Finansiële Prestasie**

		2018	2017
	Nota(s)	R '000	R '000
<b>Inkomste</b>			
<b>Inkomste van uitruijtransaksies</b>			
Rente-inkomste	4	18	20
<b>Totale inkomste van uitruijtransaksies</b>		<b>18</b>	<b>20</b>
<b>Inkomste van nie-uitruijtransaksies</b>			
<b>Oordraginkomste</b>			
Ander inkomste van nie-uitruijtransaksies	5	546	526
Oordragte en toelaes ontvang	6	221	242
<b>Totale inkomste van nie-uitruijtransaksies</b>		<b>767</b>	<b>768</b>
<b>Totale inkomste</b>		<b>785</b>	<b>788</b>
<b>Besteding</b>			
Ouditgelde	7	(95)	(73)
Algemene besteding	8	(684)	(622)
Ledegelde	9	(40)	(39)
<b>Totale besteding</b>		<b>(819)</b>	<b>(734)</b>
<b>(Tekort) surplus vir die jaar</b>		<b>(34)</b>	<b>54</b>

**Wes-Kaapse Taalkomitee**

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

**Staat van Veranderinge in Netto Bates**

	Opgelope surplus R '000	Totale netto bates R '000
<b>Balans op 01 April 2016</b>	260	260
Veranderinge in netto bates	54	54
Surplus vir die jaar	<hr/> 54	<hr/> 54
Totale veranderinge	<hr/> 314	<hr/> 314
<b>Balans op 01 April 2017</b>	(34)	(34)
Veranderinge in netto bates	<hr/> (34)	<hr/> (34)
Tekort vir die jaar	<hr/> (34)	<hr/> (34)
Totale veranderinge	<hr/> 280	<hr/> 280
<b>Balans op 31 Maart 2018</b>		



**Wes-Kaapse Taalkomitee**

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

**Kontantvloeistaat**

	<u>2018</u>	<u>2017</u>
Nota(s)	R '000	R '000
<b>Kontantvloei van bedryfsaktiwiteite</b>		
<b>Ontvangste</b>		
Kontantontvangste		
Rente-inkomste	221	242
	18	20
	<u>239</u>	<u>262</u>
<b>Betalings</b>		
Kontant betaal		
<b>Netto kontantvloei van bedryfsaktiwiteite</b>	10	
<b>Netto daling in kontant en kontantekwivalente</b>	<u>(273)</u>	<u>(277)</u>
Kontant en kontantekwivalente aan die begin van die jaar		
<b>Kontant en kontantekwivalente aan die einde van die jaar</b>	3 <u>(34)</u>	<u>(15)</u>
	<u>(34)</u>	<u>(15)</u>
	314329	
	<u>280</u>	<u>314</u>

Staat van Vergelyking van Begroting en Werklike Bedrae

Begroting op Kontantbasis

	Goed-gekeurde begroting	Aansuiwerings	Finale Begroting	Werklike bedrae op vergelykbare basis	Verskil tussen finale begroting en werklike	Verwysing
	R '000	R '000	R '000	R '000	R '000	

Staat van Finansiële Prestasie

Inkomste

Inkomste van uitruil-transaksies

Rente-inkomste	13	-	13	18	5	13.1
Ander inkomste - (verlenging)	-	40	40	-	(40)	13.2
<b>Totale inkomste van uitruil-transaksies</b>	<b>13</b>	<b>40</b>	<b>53</b>	<b>18</b>	<b>(35)</b>	

Inkomste van nie-uitruil-transaksies

Ander inkomste van nie-uitruiltransaksies	-	-	-	546	546	13.3
Oordragte en toelaes ontvang	221	-	221	221	-	
<b>Totale inkomste van nie-uitruiltransaksies</b>	<b>221</b>	<b>-</b>	<b>221</b>	<b>767</b>	<b>546</b>	

<b>Totale inkomste</b>	<b>234</b>	<b>40</b>	<b>274</b>	<b>785</b>	<b>511</b>	
<hr/>						
<b>Besteding</b>						
Ledegelde	(54)	14	(40)	(40)	-	
Ouditgelde	(72)	(25)	(97)	(95)	2	
Algemene uitgawes	(108)	(29)	(137)	(684)	(547)	13.4
<b>Totale besteding</b>	<b>(234)</b>	<b>(40)</b>	<b>(274)</b>	<b>(819)</b>	<b>(545)</b>	
<hr/>						
<b>Surplus</b>	-	-	-	(34)	(34)	
<b>Werklike Bedrag op Vergelykbare</b>	-	-	-	(34)	(34)	
<hr/>						
<b>Basis soos Aangebied in die</b>						
<b>Begroting en Werklike</b>						
<b>Vergelykbare Staat</b>						
<hr/>						
<b>Rekonsiliasie (moet bekend gemaak</b>						
<b>word indien nie op vergelykbare basis</b>						
<b>as begroting)</b>						
<hr/>						
<b>Basisverskil</b>						
In werking				(34)		
<b>Tydsverskil</b>						
In werking				-		
<b>Entiteitverskil</b>						
In werking				-		
<hr/>						
<b>Werklike Bedrag in die</b>				(34)		
<b>Staat van Finansiële</b>						
<b>Prestasie</b>						
<hr/>						

## **Wes-Kaapse Taalkomitee**

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

### **Rekeningkundige Beleide**

#### **1. Aanbieding van Finansiële jaarstate**

Die finansiële jaarstate is voorberei in ooreenstemming met die doeltreffende Standaard van Algemeen Erkende Rekeningkundige Praktyke (AERP), uitgereik deur die Rekeningkundige Standaarderad ooreenkomstig Artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999).

Die finansiële jaarstate is voorberei op 'n toevallingstelsel van rekeningkunde en is in ooreenstemming met geskiedkundige kostekonsensie as die basis vir meting, tensy anders gespesifiseer. Dit is in Suid-Afrikaanse Rand aangebied.

Al die syfers is tot die naaste duisend afgerond.

'n Opsomming van die wesenlike rekeningkundige beleide, wat konsekwent toegepas is in die voorbereiding van die finansiële jaarstate, word vervolgens bekend gemaak.

##### **1.1 Aannee van lopende onderneming**

Die finansiële jaarstate is voorberei op die verwagting dat die entiteit vir minstens die volgende 12 maande sal voortgaan om as 'n lopende onderneming te bestaan.

##### **1.2 Wesenlike beoordelings en bronne van skattingsonsekerheid**

Die entiteit maak skattings en aannames omtrent die toekoms. Die gevolglike rekeningkundige skattings sal by definisie selde gelyk wees aan die verwante werklike resultate. Skattings en beoordelings word deurlopend geëvalueer en is gebaseer op geskiedkundige ervaring en ander faktore, insluitende verwagtinge van toekomstige gebeure wat beskou word as redelik onder die omstandighede. Die skattings en aannames wat wesenlike risiko inhou om 'n wesenlike aanpassing van die deelnamewaardes van bates en laste binne die volgende boekjaar te veroorsaak, word vervolgens bespreek.

##### **Inbare skulde**

Die entiteit assesser sy inbare skulde vir waardedaling aan die einde van elke verslagdoeningstydperk. In die bepaling van of 'n waardedalingsverlies in surplus of tekort aangeteken moet word, maak die entiteit beoordelings omtrent of daar waarneembare data bestaan wat 'n meetbare vermindering in die geskatte toekomstige kontantvloeï van 'n finansiële bate aandui.

Die waardedaling vir inbare skulde word bereken op 'n portefeuljebasis, gebaseer op historiese verliesratio's, aangepas vir nasionale en industriespesifieke ekonomiese toestande en ander aanwysers teenwoordig teen die verslagdoeningsdatum wat ooreenstem met wanpresterings in die portefeulje. Die jaarlikse verliesratio's word toegepas op leningsbalanse in die portefeulje en na verhouding aangepas vir die geskatte tydperk van verlies.

##### **Voorsiening vir waardedaling**

Daar word 'n skatting gemaak vir die waardedaling van inbare skulde wanneer die invordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir waardedalingskuld moet net op handelsinvorderings bereken word. Die totale voorsiening vir waardedaling van die entiteit moet bereken word per individuele debiet of ten minste per risikokategorie.

##### **1.3 Finansiële instrumente**

Die finansiële instrumente van die entiteit word gekategoriseer as óf finansiële bates óf laste.

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

Die delgingskoste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word teen oorspronklike erkenning minus hooffterugbetalings, plus of minus die opgelope delgingskoste met behulp van die effektiewe rentemetode van enige verskil tussen die oorspronklike bedrag en die aflosbare bedrag, en minus enige vermindering (direk of deur die gebruik van 'n voorsieningsrekening) vir waardevermindering of oninbaarheid.

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

Lenings betaalbaar is finansiële laste, buiten korttermynlaste teen normale kredietvoorwaardes.

### **Klassifikasie**

Die entiteit het die volgende soorte finansiële bates (klasse en kategorieë) as wat op die staat van finansiële posisie of in die notas daarby gereflekteer word:

<b>Klas</b>	<b>Kategorie</b>
Kontant en kontantekwivalente	Finansiële bate gemeet teen delgingskoste

Die entiteit het die volgende soorte finansiële laste (klasse en kategorieë) as wat op die staat van finansiële posisie of in die notas daarby gereflekteer word:

<b>Klas</b>	<b>Kategorie</b>
Bedrae betaalbaar van uitrustingstransaksies	Finansiële laste gemeet teen delgingskoste

### **Aanvanklike meting van finansiële bates en finansiële laste**

Die entiteit meet 'n finansiële bate en 'n finansiële las, buiten dié wat daarna teen billike waarde gemeet word, aanvanklik teen sy billike waarde value plus transaksiekoste wat direk aan die verkryging of uitreiking van die finansiële bate of finansiële las toegeskryf kan word.

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

Die entiteit assesser eers of die aard van 'n vergunningslening inderdaad 'n lening is. Met aanvanklike erkenning analiseer die entiteit 'n vergunningslening in sy komponente en gee rekenskap van elke komponent afsonderlik. Die entiteit gee rekenskap vir 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
- nie-uitruilbare inkomste is ooreenkomstig die Standaard van AERP oor Inkomste uit Nie-uitruilbare Transaksies (Belastings en Oordragte), waar dit die ontvanger van die lening is.

### **Gevolgtrekkende meting van finansiële bates en finansiële laste**

Die entiteit meet alle finansiële bates en finansiële laste na aanvanklike erkenning met behulp van die volgende kategorieë:

- Finansiële instrumente teen billike waarde.
- Finansiële instrumente teen delgingskoste.
- Finansiële instrumente teen koste.

Alle finansiële bates gemeet teen delgingskoste of koste is onderhewig aan waardedalingherziening.

Die delgingskoste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word teen oorspronklike erkenning minus hoofsomterugbetalings, plus of minus die kumulatiewe delging met behulp van die effektiewe rentemetode van enige verskil tussen die oorspronklike bedrag en die termynbedrag, en minus enige vermindering (direk of deur die gebruik van 'n voorsieningsrekening) vir waardedaling of oninbaarheid in die geval van 'n finansiële bate.

## **Wes-Kaapse Taalkomitee**

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

### **Rekeningkundige Beleide**

#### **1.3 Finansiële instrumente (vervolg)**

##### **Billike waardemetingsoorwegings**

Die beste bewys van billike waarde is gekwoteerde pryse in 'n aktiewe mark. As die mark vir 'n finansiële instrument nie aktief is nie, bepaal die entiteit billike waarde met behulp van 'n waardasietegniek. Die doel van die gebruik van 'n waardasietegniek is om te bepaal wat die transaksieprys sou wees op die metingsdatum in 'n verruiling sonder bevoorregting gemotiveer deur normale bedryfsoorwegings. Waardasietegnieke sluit die gebruik van onlangse marktransaksies sonder bevoorregting tussen kundige, gewillige partye in, indien beskikbaar, verwysing na die heersende billike waarde van 'n ander instrument wat in wese dieselfde is, verdiskonteerde kontantvloei-ontleding en opsieprysbepalingsmodelle. As daar 'n waardasietegniek is wat algemeen deur markdeelnemers gebruik word om die instrument se prys te bepaal en daar is gedemonstreer dat die tegniek betroubare skattings van pryse in werklike marktransaksies kan verskaf, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak maksimale gebruik van markinsette en maak so min as moontlik staat op entiteitspesifieke insette. Dit sluit alle faktore in wat markdeelnemers sou oorweeg in die bepaling van 'n prys en in ooreenstemming is met aanvaarde ekonomiese metodologieë vir die bepaling van pryse van finansiële instrumente. Periodiek kalibreer die entiteit die waardasietegniek en toets dit vir geldigheid met behulp van pryse van enige waarneembare heersende marktransaksies in dieselfde (d.w.s. sonder modifikasie of herverpakking) of gebaseer op enige waarneembare markdata.

Korttermynontvangbare rekeninge en betaalbare bedrae word nie gediskonteer waar die aanvanklike krediettydperk toegestaan of ontvang ooreenstem met voorwaardes wat in die openbare sektor gebruik word nie, hetsy deur gevestigde praktyke of wetgewing.

##### **Winste en verliese**

'n Wins of verlies wat ontstaan uit 'n verandering in die billike waarde van 'n finansiële bate of 'n finansiële las gemeet teen billike waarde word erken in surplus of tekort.

Vir finansiële bates en finansiële laste gemeet teen delgingskoste of koste, word 'n wins of verlies erken in surplus of tekort wanneer die finansiële bate of finansiële las gede-erken of die waarde daarvan verminder word, of deur die delgingsproses.

##### **Waardedaling en oninbaarheid van finansiële bates**

Die entiteit assesser teen die einde van elke verslagdoeningstydperk of daar enige objektiewe bewyse is dat 'n finansiële bate of groep finansiële bates se waarde gedaal het.

Vir bedrae verskuldig aan die entiteit, word wesenlike finansiële probleme van die betaalbare rekeninge, waarskynlikheid dat die betaalbare rekening in bankrotskap kan gaan en nalating van betaling almal beskou as aanduidings van waardedaling.

Finansiële bates gemeet teen delgingskoste:

As daar objektiewe bewyse is dat 'n waardedalingverlies op finansiële bates gemeet teen delgingskoste voorgekom het, word die bedrag van die verlies gemeet as die verskil tussen die bate se drabedrag en die huidige waarde van geskatte toekomstige kontantvloei (uitsluitende toekomstige kredietverliese wat nie voorgekom het nie) gediskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word verminder deur die gebruik van 'n voorsorgrekening. Die bedrag van die verlies word erken in surplus of tekort.

Indien die bedrag van die waardedalingverlies in 'n volgende tydperk verminder en die vermindering objektief toegeskryf kan word aan 'n gebeurtenis wat plaasgevind het nadat die waardedaling erken is, word die waardedalingverlies omgekeer deur 'n voorsorgrekening aan te pas. Die omkering lei nie tot 'n drabedrag van die finansiële bate wat meer is as wat die delgingskoste sou wees as die waardedaling nie erken sou wees op die datum waarop die waardedaling omgekeer is nie. Die bedrag van die omkering word erken in surplus of tekort.

Waar finansiële bates se waarde verminder word deur die gebruik van 'n voorsorgrekening, word die bedrag van die verlies erken in surplus of tekort binne bedryfsuitgawes. Wanneer sulke finansiële bates afgeskryf word, word dit gedoen teen die betrokke voorsieningsrekening. Daaropvolgende herwinning van bedrae wat voorheen afgeskryf is, word gekrediteer teen bedryfsuitgawes.

Finansiële bates gemeet teen koste:

Indien daar objektiewe bewyse is dat 'n waardedaling voorgekom het by 'n belegging in 'n residubelang wat nie teen billike waarde gemeet is nie om dat die billike waarde daarvan nie betroubaar gemeet kan word nie, word die bedrag van die waardedaling gemeet as die verskil tussen die drabedrag van die finansiële bate en die huidige waarde van geskatte toekomstige kontantvloei gediskonteer teen die huidige markkoers van opbrengs vir 'n soortgelyke finansiële bate. Sodanige waardedalingverliese word nie omgekeer nie.

## **De-erkenning**

### **Finansiële bates**

Die entiteit de-erken finansiële bates met behulp van transaksiedatumrekeningkunde.

Die entiteit de-erken 'n finansiële bate net wanneer:

- die kontraktuele regte tot die kontantvloei van die finansiële bate verstryk, afgehandel is, of laat vaar is;
- die entiteit in wese al die risiko's en belonings van eienaarskap van die finansiële bate aan 'n ander party ordra; of
- die entiteit, ten spyte daarvan dat wesentliche risiko's en belonings van eienaarskap van die finansiële bate behou is, beheer oor die bate aan 'n ander party oorgedra het en die ander party die praktiese vermoë het om die bate in geheel aan 'n nieverwante derde party te verkoop, en in staat is om die vermoë eensydig en sonder om bykomende beperkings op die oordrag te plaas, uit te voer. In hierdie geval de-erken die entiteit die bate; en erken enige regte en verpligtinge geskep of behou in die oordrag apart.

Die drabedrag van die oorgedraagde bate word geplaas tussen die regte of verpligtinge wat behou word en dié wat oorgedra word op grond van hul billike waarde op die oordragdatum. Nuwe regte en verpligtinge word gemeet teen hul billike waarde op daardie datum. Enige verskil tussen die koopsom ontvang en die bedrae wat erken en de-erken is, word erken in surplus of tekort in die tydperk van die oordrag.

By de-erkenning van 'n finansiële bate in geheel word die verskil tussen die drabedrag en die koopsom wat ontvang is, word in surplus 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 vernietig is – d.w.s. wanneer die verpligting in die kontrak gespesifiseer afgelos, gekanselleer, verstryk of kwytskeld is.

'n Uitruiing tussen 'n bestaande lener en uitlener van skuldinstrumente met wesenlike verskillende voorwaardes word in rekening gebring as sou die oorspronklike finansiële las tenietgedoen wees en 'n nuwe finansiële las erken word. Op soortgelyke wyse word 'n wesenlike wysiging van die voorwaardes van 'n bestaande finansiële las of deel daarvan in rekening gebring 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) wat tenietgedoen of aan 'n ander party oorgedra is en die vergoederingsgeld wat betaal is, insluitende enige niekontant bates wat oorgedra is of laste wat aanvaar is, word erken in surplus of tekort. Enige laste wat deur 'n ander entiteit onthef, vergewe of aanvaar word deur middel van 'n nie-uitruiingstransaksie word in rekening gebring in ooreenstemming met die Standaard vir Inkomste van Nie-uitruiingstransaksies (Belastings en Oordragte).

#### **1.4 Inkomste van uitruiingstransaksies**

##### **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 daar aan spesifieke kriteria voldoen is vir die entiteit se aktiwiteite. Inkomste van die lewering van dienste word erken in surplus of tekort in verhouding tot die fase van voltooiing van die transaksie teen die verslagdoeningsdatum.

'n Uitruiingstransaksie is een waarin die entiteit bates of dienste ontvang, of verantwoordelikhede tenietgedoen word, en ongeveer gelyke waarde (hoofsaaklik in die vorm van goedere, dienste of gebruik van bates) direk aan die ander party in ruil gee.

##### **Meting**

Inkomste word gemeet teen die billike waarde van die betaling ontvang of betaalbaar. Die bedrag word nie beskou as meetbaar tot al die voorwaardes in verband met die transaksie opgelos is nie.

##### **Rente, tantieme en dividende**

Rente word erken, in surplus of tekort, met behulp van die effektiewe rentekoersmetode.

#### **1.5 Inkomste van nie-uitruiingstransaksies**

##### **Erkenning**

'n Invloeiing van hulpbronne van 'n nie-uitruiingstransaksie wat as 'n bate beskou word, sal as inkomste erken word, buiten in die mate waartoe 'n verantwoordelikheid ook erken word ten opsigte van dieselfde invloeiing.

Aangesien die entiteit voldoen aan 'n bestaande verpligting erken as 'n verantwoordelikheid ten opsigte van 'n invloeiing van hulpbronne van 'n nie-uitruiingstransaksie wat erken word as 'n bate, verminder dit die drabedrag van die erkende verantwoordelikheid en erken dit 'n bedrag van inkomste gelyk aan die vermindering.

##### **Meting**

Inkomste van 'n nie-uitruiingstransaksie word gemeet teen die bedrag van die toename in netto bates wat deur die entiteit erken word.

Wanneer die entiteit as gevolg van 'n nie-uitruiingstransaksie 'n bate erken, erken dit ook inkomste gelyk aan die bedrag van die bate gemeet teen sy billike waarde soos teen die datum van verkryging,



buiten as dit ook as 'n las erken moet word. Waar 'n las erken moet word, sal dit gemeet word as die beste skatting van die bedrag benodig om die verpligting na te kom teen die verslagdoeningsdatum, en die bedrag van die toename in netto bates, indien enige, as inkomste erken word. Wanneer 'n las daarna verminder word, omdat die belasbare voorval plaasvind of 'n voorwaarde bevredig is, word die bedrag van die vermindering in die las as inkomste erken.

### **Voorwaardelike toelaes en ontvangste**

Inkomste ontvang van voorwaardelike toelaes, donasies en befondsing word erken as inkomste in die mate waartoe die entiteit aan enige van die kriteria, voorwaardes of verpligtinge voldoen het soos vervat in die ooreenkoms. In die mate waartoe daar aan die kriteria, voorwaardes of verpligtinge voldoen is, word 'n las erken.

Rente verdien uit beleggings word behandel in ooreenstemming met toelaevoorraades. As dit aan die skenker betaalbaar is, word dit opgeteken as deel van die verantwoordelikheid en indien nie, word dit erken as rente verdien in die staat van finansiële prestasie.

Toelaes wat die entiteit vergoed vir uitgawes aangegaan word erken in surplus of tekort op 'n stelselmatige basis in dieselfde tydperke waarin die uitgawes erken word.

### **Dienste in natura**

Dienste in natura is dienste wat sonder koste deur individue aan entiteite verskaf word, maar kan aan bepalings onderhewig wees. Openbare entiteite se finansiële bestuurspersoneel verskaf waardevolle ondersteuning aan die entiteit in die bereiking van sy doelwitte. Die dienste wat verskaf word kan betroubaar gemeet word en word daarom in die staat van finansiële prestasie erken en in die notas by die finansiële state bekend gemaak.

## **1.6 Oorsetting van vreemde geldeenhede**

### **Transaksies in vreemde geldeenhede**

'n Transaksie in 'n vreemde geldeenhede word opgeteken met aanvanklike erkenning in Rand deur die wisselkoers tussen die funksionele geldeenhede en die vreemde geldeenhede op die datum van die transaksie toe te pas.

Transaksies in vreemde geldeenhede bepaal word oorgesit teen die wisselkoers geldig op die transaksiedatum. Monetêre items bepaal in vreemde geldeenhede word oorgesit teen die wisselkoers geldig op die verslagdoeningsdatum. Winste of verliese wat uit omsetting spruit word in rekening gebring teen surplus of tekort.

### **1.7 Vergelykende syfers**

Geen vergelykende syfers is in die huidige jaar herklassifiseer nie.

## **1.8 Uitgawes**

### **Finansiële transaksies in bates en laste**

Skulde word afgeskryf wanneer dit as oninbaar geïdentifiseer is. Skulde wat afgeskryf word, word beperk tot die bedrag van besparings en/of onderbesteding van toegewyste gelde. Afskrywing geskied teen jaareinde of wanneer gelde beskikbaar is. Geen voorsiening word gemaak vir oninbare bedrae nie, maar bedrae word bekend gemaak as 'n openbaarmakingsnota.

Alle ander verliese word erken wanneer magtiging vir die erkenning daarvan vergun is.

### **Vrugtelose en verkwistende uitgawes**

Vrugtelose en verkwistende uitgawes word erken as 'n bate in die staat van finansiële posisie totdat die uitgawe van die verantwoordelike persoon herwin is of dit of as oninbaar afgeskryf is in die staat van finansiële prestasie.

### **Onreëlmatige uitgawes**

Onreëlmatige uitgawes word erken as uitgawes in die staat van finansiële prestasie. As die uitgawe nie deur die betrokke gesag gekondoneer word nie, word dit as 'n bate behandel totdat dit herwin of as oninbaar afgeskryf word.

### **Oordragte en subsidies**

Oordragte en subsidies word erken as 'n uitgawe wanneer die finale magtiging vir betaling op die stelsel uitgevoer word (teen nie later as 31 Maart van elke jaar nie).

### **1.9 Opgelope surplus**

Die opgelope surplus 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 is, word gekrediteer/gedebiteer teen opgelop surplus/tekort. 'n Vorige jaar se aanpassing in verband met inkomste en uitgawes word gedebiteer/gekrediteer teen opgelope surplus wanneer retrospektiewe aanpassings gemaak word.

### **1.10 Begrotingsinligting**

Die goedgekeurde begroting word op kontantbasis voorberei volgens ekonomiese klassifikasie gekoppel aan prestasie-uitkomstedoelwitte.

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, daarom is 'n vergelyking met die begrote bedrae ingesluit by die staat van vergelyking van begrote en werklike bedrae.

### **1.11 Verwante partye**

'n Verwante party is 'n persoon of 'n entiteit met die vermoë om die ander party te beheer of gesamentlik te beheer, of om wesentliche invloed oor die ander party uit te oefen, of omgekeerd, of 'n entiteit wat onderhewig is aan algemene beheer of gesamentlike beheer.

Beheer is die mag om die finansiële en bedryfsbeleide van 'n entiteit te beheer ten einde voordele van sy aktiwiteite te bekom.

Gesamentlike beheer is die ooreengekome deel van beheer oor 'n aktiwiteit deur 'n bindende ooreenkoms, en bestaan net wanneer die strategiese finansiële en bedryfsbesluite in verband met die aktiwiteit die eenparige goedkeuring benodig van die partye wat die beheer deel (die ondernemendes).

'n Verwantepartytransasie is die oordrag van hulpbronne, dienste of verpligtinge tussen die verslaggewende entiteit en 'n verwante party, ongeag of 'n prys gevra word.

Wesentliche invloed is die mag om deel te neem aan die finansiële en bedryfsbeleidsbesluite van 'n entiteit, maar is nie beheer oor die beleide nie.

Bestuur is die persone verantwoordelik vir die beplanning, leiding en beheer van die aktiwiteite van die entiteit, insluitende diegene belas met die beheer van die entiteit ooreenkomstig wetgewing, in gevalle waar hulle sulke funksies moet vervul.

Naverwante lede van die familie van 'n persoon word beskou as die familielede wat verwag kan word om die bestuur in hul transaksies met die entiteit te beïnvloed of daardeur beïnvloed te word.

Die entiteit is vrygestel van bekendmakingsvereistes ten opsigte van verwantepartytransaksies indien die transaksie plaasvind binne normale verskaffer- en/of kliënt-/ontvangerverhoudings met bepalinge en voorwaardes nie meer of minder gunstig as wat redelik verwag kan word die entiteit sou moes aanvaar indien dit met die individuele entiteit of persoon onder dieselfde omstandighede sou onderhandel en bepalinge en voorwaardes binne die normale parameters is wat deur die verslaggewende entiteit se wetlike mandaat gevestig is.

Waar die entiteit vrygestel is van die bekendmaking in ooreenstemming met die voorafgaande, maak die entiteit verduidelikende inligting bekend omtrent die aard van die transaksies en die verwante uitstaande balanse, om gebruikers van die entiteit se finansiële state in staat te stel om verwantepartytransaksies op sy finansiële jaarstate te verstaan.

### **1.12 Gebeure na die verslagdoeningsdatum**

Gebeure na die verslagdoeningsdatum is die gebeure, beide gunstig en ongunstig, wat plaasvind tussen die verslagdoeningsdatum en die datum wanneer die finansiële state gemagtig word vir uitreiking. Twee soorte gebeure kan geïdentifiseer word:

- dié wat bewyse lewer van toestande wat teen die verslagdoeningsdatum bestaan het (en gebeure na die verslagdoeningsdatum aanpas); en
- dié wat aanduiding gee van toestande wat ontstaan het na die verslagdoeningsdatum (nie-aanpassingsgebeure na die verslagdoeningsdatum).

Die entiteit sal die aangepaste bedrag wat in die finansiële state erken word reflekteer na die verslagdoeningsdatum wanneer die gebeure plaasgevind het.

Die entiteit sal die aard van die gebeure en 'n skatting van sy finansiële uitwerking, of 'n verklaring dat sodanige skatting nie ten opsigte van al die wesenlike nie-aanpassingsgebeure gemaak kan word nie, bekend maak, waar niebekendmaking die ekonomiese besluite van gebruikers gebaseer op die finansiële state kan beïnvloed.

### **1.13 Belasting op toegevoegde waarde (BTW)**

Die entiteit is vrygestel van BTW-registrasie. Indien enige befondsing wat vereis dat die entiteit as 'n BTW-ondernemer moet registreer egter ontvang word, sal sodanige aansoek gedoen word.

**Wes-Kaapse Taalkomitee**

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

**Notas by die finansiële jaarstate**

2018	2017
R '000	R '000

**2. Nuwe standaarde en interpretasies**

**2.1 Standaarde en interpretasies effektief en aanvaar in die huidige jaar**

In die huidige jaar het die entiteit die volgende standaarde en interpretasies aanvaar wat effektief vir die huidige boekjaar is en wat van belang is vir sy werksaamhede:

Standaard/ Interpretasie:	Effektiewe datum: Jare beginnende op of na	Verwagte uitwerking
AERP 1 (soos gewysig 2016): Aanbieding van Finansiële State	01 April 2016	Die uitwerking van die amendement is nie wesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.
ERP 2 (soos gewysig 2016): Kontantvloeistate	01 April 2016	Die uitwerking van die amendement is nie wesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.
AERP 3 (soos gewysig 2016): Rekeningkundige Beleide, Verandering in Rekeningkundige Skattings en Foute	01 April 2016	Die uitwerking van die amendement is nie wesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.
AERP 9 (soos gewysig 2016): Inkomste van Uitrustingstransaksies	01 April 2016	Die uitwerking van die amendement is nie wesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.
AERP 12 (soos gewysig): Voorrade	01 April 2016	Die uitwerking van die amendement is nie wesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.
AERP 14 (soos gewysig 2016): Gebeure na die verslagdoeningstydperk	01 April 2016	Die uitwerking van die amendement is nie wesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.
AERP 19 (soos gewysig 2016): Bepalings, Voorwaardelike Laste en Voorwaardelike Bates	01 April 2016	Die uitwerking van die amendement is nie wesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.
AERP 23 (soos gewysig 2016): Inkomste van Nie-uitruitransaksies	01 April 2016	Die uitwerking van die amendement is niefesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.
AERP 24 (soos gewysig 2016): Aanbieding van Begrotinginligting in Finansiële State	01 April 2016	Die uitwerking van die amendement is nie wesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.
AERP 104 (soos gewysig 2016): Finansiële Instrumente	01 April 2016	Die uitwerking van die amendement is nie wesenlik nie. Die uitwerking van die amendement is nie wesenlik nie.

## Wes-Kaapse Taalkomitee

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

### 2. Nuwe standaarde en interpretasies (vervolg)

#### 2.2 Standaarde en interpretasies uitgereik, maar nog nie in werking nie

Die entiteit het nie die volgende standaarde en interpretasies toegepas nie, wat gepubliseer is en verpligtend is vir die entiteit se rekeningkundige tydperke beginnend op of na April 2018 of later tydperke:

Standaard/ Interpretasie:	Effektiewe datum:  Jare beginnend op of na	Verwagte uitwerking:
AERP 34: Aparte Finansiële state	Geen effektiewe datum nie	Wesenlike uitwerking onwaarskynlik
AERP 35: Gekonsolideerde Finansiële state	Geen effektiewe datum nie	Wesenlike uitwerking onwaarskynlik
AERP 36: Beleggings in Assosiate en Gesamentlike ondernemings	Geen effektiewe datum nie	Wesenlike uitwerking onwaarskynlik
AERP 37: Gesamentlike Reëlings	Geen effektiewe datum nie	Wesenlike uitwerking onwaarskynlik
AERP 38: Bekendmaking van Belange in Ander Entiteite	Geen effektiewe datum nie	Wesenlike uitwerking onwaarskynlik
AERP 110: Lewende en Nielewende Hulpbronne	01 April 2020	Wesenlike uitwerking onwaarskynlik
AERP 20: Verwante Partye	01 April 2019	Wesenlike uitwerking onwaarskynlik
AERP 32: Dienskonsessiereëlings: Toekenner	Geen effektiewe datum nie	Wesenlike uitwerking onwaarskynlik
AERP 108: Statutêre Ontvangbare Rekeninge	01 April 2019	Wesenlike uitwerking onwaarskynlik
AERP 109: Rekeningkunde deur Prinsipale en Agente	Geen effektiewe datum nie	Wesenlike uitwerking onwaarskynlik

## Wes-Kaapse Taalkomitee

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

### Notas by die Finansiële jaarstate

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	2018	2017
	R '000	R '000
<b>3. Kontant en kontantekwivalente</b>		
Kontant en kontantekwivalente bestaan uit:	280	314
Bankbalanse	<u>280</u>	<u>314</u>
<b>Kredietgehalte van kontant teen bank- en korttermyndeposito's, uitsluitende kontant voorhande</b>		
Kontant en kontantekwivalente bestaan uit kontant en korttermyn-, hoogs likiede beleggings wat gehou word by geregistreerde bankinstelings met looptye van drie maande of minder en wat onderhewig is aan geringe rentekoersrisiko, met die drabedrag van die bates benader tot hul billike waarde.		
<b>4. Rente-inkomste</b>		
Rente ontvang	18	20
	<u>18</u>	<u>20</u>
<b>5. Ander inkomste van nie-uitruiltransaksies</b>		
Donasie: dienste in natura	546	526
	<u>546</u>	<u>526</u>
Dienste in natura word verder verduidelik in nota 8.		
<b>6. Oordragte en subsidies ontvang</b>		
Oordrag ontvang	221	242

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## 7. Ouditgelde

Eksterne oudit	95	73
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Die afwyking is hoofsaaklik as gevolg van die gemiddelde tariefverhoging van 6%.

## 8. Algemene uitgawes

Bankkoste	2	2
Konferensies en seminare	18	-
Konsultasie- en professionele gelde	2	12
Werknemerskoste: dienste in natura	546	526
Vermaak	17	17
Drukwerk en publikasies	68	26
Sagteware-uitgawes	17	18
Reis en verblyf	14	21
	<b>684</b>	<b>622</b>

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### Konferensies en Seminare

Die entiteit het gedurende die jaar onder beskouing 'n gebaretaalbewusmakingseminaar gehou.

### Konsultasie- en professionele gelde:

2017

Gebaretaalkonsultant aangestel om gedurende vergaderings vir die voorsitter te tolk.



Notas by die Finansiële jaarstate

2018	2017
R '000	R '000

8. Algemene uitgawes (vervolg)

**Werknemerskoste: Dienste in natura:**

Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies verwant aan die Wes-Kaapse Taalkomitee. Departementele personeel wat die openbare entiteit ondersteun, sluit die Hoof- Finansiële Beampte, Direkteur: Kultuursake en Sport, lynfunksie in die genoemde direktoraat asook 'n toegewese Finansiële Bestuurspan wat die Hoof- Finansiële Beampte (HFB) ondersteun in. Terwyl lynfunksiepersoneel en Senior Bestuurders 'n dubbele rol vervul, is die finansiële bestuurspan aan die openbare entiteit toegewys. As gevolg van die dubbele rol vervul deur byna al die genoemde personeel, is dit moeilik om die tyd wat aan die openbare entiteite bestee word toe te deel. Gevolglik kan die dienste in natura in verband met hul salarisse nie betroubaar gemeet word nie. Daarom hou die erkenning net verband met die toegewese finansiële span wat die HFB in die uitvoer van haar rol as HFB van die openbare entiteit en die Departement ondersteun. Die bedrag wat bekend gemaak word verteenwoordig daarom net die dienste in natura wat deur die finansiële span verskaf word.

**Drukwerk en publikasie:**

Die toename is as gevolg van Nama-boekies wat gedruk is vir die jaar onder beskouing.

**Reis en verblyf:**

Gedurende die jaar onder beskouing het lede bedank wat gelei het tot 'n vermindering in die reis en verblyf teenoor die vorige boekjaar.

**9. Ledegelde**

Allie, F	4	1
Botha, I	-	4
Fransman, W	1	3
Koopman, J	9	7
Le Roux, Dr. N	6	6
Lesch, L	5	5
Lotz, S	-	4
Mazantsi, S	6	5
Nyembezi, N	5	1
Ralarala, M	-	1
Van Niekerk, A	-	1
Yoyo, M	4	1

	40	39
<b>10. Kontant gebruik in werksaamhede</b>		
(Tekort) surplus	(34)	54
<b>Veranderinge in bedryfskapitaal:</b>		
Betaalbare bedrae van uitrui-transaksies	-	(69)
	<b>(34)</b>	<b>(15)</b>

Wes-Kaapse Taalkomitee

Finansiële jaarstate vir die jaar geëindig 31 Maart 2018

Notas by die Finansiële jaarstate

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	2018	2017
	R'000	R'000
11. Verwante partye		

Verhoudings

Primêre befondser	Departement van Kultuursake en Sport
Strategiese vennoot	Wes-Kaapse Kutuurkommissie
Strategiese vennoot	Erfnis Wes-Kaap

Die Departement van Kultuursake en Sport (DKES) verskaf akkommodasie aan die Wes-Kaapse Taalkomitee om hul administratiewe en finansiële werksaamhede te verrig.

#### **Verwantepartytransaksies**

##### **Inkomste ontvang van verwante partye**

Departement van Kultuursake en Sport	221	242
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## **12. Risikobestuur**

Die entiteit se aktiwiteite stel dit bloot aan verskillende finansiële risiko's: markrisiko (billike waarde-rentekoersrisiko, kontantvloei-rentekoersrisiko), kredietrisiko en likiditeitsrisiko.

### **Likiditeitsrisiko**

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verantwoordelikhede na te kom wanneer hulle betaalbaar word nie. Ooreenkomstig sy leningsvereistes verseker die entiteit dat voldoende fondse beskikbaar is om verwagte en onverwagte finansiële verantwoordelikhede na te kom. Alle uitstaande rekeninge se betaalbare balanse is betaalbaar binne 30 dae van die verslagdoeningsdatum.

### **Sensitiwiteitsontleding**

As die rentekoerse op finansiële instrumente met wisselende koers teen 31 Maart 2018 1% hoër/laer was met al die ander veranderlikes konstant, sou die surplus vir die jaar R2 887 hoër/laer gewees het.

### **Kredietrisiko**

Kredietrisiko verwys na die risiko dat die teenparty in gebreke kan bly om sy kontraktuele verpligtinge na te kom en dit tot finansiële verlies vir die entiteit lei. Die entiteit het 'n beleid aanvaar om net met kredietwaardige partye sake te doen.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit belê kontant net by groot banke met hoë kredietwaardigheid en beperk blootstelling aan enige ander teenparty.

Geen kredietlimiete is gedurende die verslagdoenings tydperk oorskrei nie en die bestuur verwag nie verliese van swak prestasie van die teenparty nie.

Maksimale blootstelling aan kredietrisiko

Die entiteit se blootstelling aan kredietrisiko ten opsigte van lenings en betaalbare rekeninge is beperk tot die bedrae op die balansstaat.

### **Markrisiko**

Die entiteit is nie aan markrisiko blootgestel nie, aangesien dit verplig is om krediteure binne 30 dae na ontvangs van 'n faktuur te betaal soos vereis deur die tesourieregulasies en die WOFB.

Die entiteit se risikoprofiel bestaan uit lenings teen vaste en wisselende koers en bankbalanse wat die entiteit blootstel aan rentekoers teen billike waarde en kontantvloeiakoersrisiko en kan soos volg opgesom word:

### Finansiële bates

Handels- en ander betaalbare rekeninge is teen 'n vaste koers. Die bestuur beheer rentekoerse deur gunstige koerse te beding vir lenings op wisselende koers en waar moontlik deur lenings teen vaste koers te gebruik.

Die bestuur het ook 'n beleid om die rente op bateleninge te balanseer met die rente betaalbaar op laste.

#### Kontantvloeiarentekoersrisiko

Finansiële instrument	Betaalbaar in minder as een jaar	Betaalbaar in een tot twee jaar	Betaalbaar in twee tot drie jaar	Betaalbaar in drie tot vier jaar	Betaalbaar na vyf jaar
Normale kredietvoorwaardes Kontant in lopende bankinstellings	280	-	-	-	-
Betalbare rekeninge – Toegelate Verlengde kredietvoorwaardes	-	-	-	-	-
Netto bedrag	280	-	-	-	-
Agterstallig maar sonder voorsiening	-	-	-	-	-

### 13. Begrotingsafwykings

#### Wesentliche afwykings tussen begroting en werklike bedrae

##### Begrotingaansuiwering:

Gedurende die 2017/18 boekjaar is 'n begrotingaansuiwering gemaak van R234 000 tot R274 000. Dit is 'n totale verhoging van R40 000.

Dit is hoofsaaklik gebruik vir die bewusmakingsprojek vir Suid-Afrikaanse Gebaretaal (SAGT) en ouditgelde.

##### 13.1 Rente-inkomste:

Die afwyking is as gevolg wisseling in rentekoers van 6.5% tot 5.9% gedurende die jaar onder beskouing.

##### 13.2 Ander inkomste (verlenging):

Die verlenging van die begroting vir 2016/17 is hoofsaaklik gebruik vir die bewusmakingsprojek vir Suid-Afrikaanse Gebaretaal (SAGT) en ouditgelde.

##### 13.3 Ander inkomste van nie-uitruiltransaksies

Die afwyking is as gevolg van AERP 23-donasie/werknemerskoste-aanpassing gemaak vir dienste in natura ontvang van die Departement van Kultuursake en Sport. Verwys na notas 5 en 8 vir besonderhede.

##### 13.4 Algemene uitgawes

Die afwyking is as gevolg van AERP 23-donasie/werknemerskoste-aanpassing gemaak vir dienste in natura ontvang van die Departement van Kultuursake en Sport. Verwys na nota 8.



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