



**Western Cape
Government**

Cultural Affairs and Sport



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
Ikhomishoni yeNkcubeko YeNtshona Koloni



Annual Report
2016/2017

CONTENTS

PART A: GENERAL INFORMATION	3
1. PUBLIC ENTITY'S GENERAL INFORMATION	4
2. LIST OF ABBREVIATIONS/ACRONYMS	5
3. FOREWORD ON BEHALF OF CHAIRPERSON	6
4. ACCOUNTING AUTHORITY'S OVERVIEW	7
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY	9
6. STRATEGIC OVERVIEW	10
6.1. Vision	10
6.2. Mission	10
6.3. Values	10
7. LEGISLATIVE AND OTHER MANDATES	11
8. ORGANISATIONAL STRUCTURE	14
PART B: PERFORMANCE INFORMATION	15
1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES	16
2. SITUATIONAL ANALYSIS	16
2.1. Service Delivery Environment	16
2.2. Organisational Environment	16
2.3. Key Policy Developments and Legislative Changes	17
2.4. Strategic Outcome Oriented Goals	17
3. PERFORMANCE INFORMATION BY PROGRAMME / ACTIVITY/ OBJECTIVE	17
4. REVENUE COLLECTION	20
4.1. Capital Investment	20
PART C: GOVERNANCE	21
1. INTRODUCTION	22
2. PORTFOLIO COMMITTEES (if applicable)	22
3. EXECUTIVE AUTHORITY	22
4. THE WESTERN CAPE CULTURAL COMMISSION	23
5. RISK MANAGEMENT	30
6. INTERNAL CONTROL UNIT	30
7. INTERNAL AUDIT AND AUDIT COMMITTEES	31
8. COMPLIANCE WITH LAWS AND REGULATIONS	32
9. FRAUD AND CORRUPTION	32

10.	MINIMISING CONFLICT OF INTEREST	33
11.	CODE OF CONDUCT	34
12.	HEALTH, SAFETY AND ENVIRONMENTAL ISSUES	34
13.	COMPANY/BOARD SECRETARY (if applicable)	34
14.	SOCIAL RESPONSIBILITY	34
15.	AUDIT COMMITTEE REPORT	35
	PART D: HUMAN RESOURCE MANAGEMENT	37
1.	HUMAN RESOURCE OVERSIGHT STATISTICS	38
	PART E: FINANCIAL INFORMATION	39
1.	REPORT OF THE EXTERNAL AUDITOR	40
2.	ANNUAL FINANCIAL STATEMENTS	45
3.	STATEMENT OF FINANCIAL POSITION	45
4.	STATEMENT OF FINANCIAL PERFORMANCE	46
5.	STATEMENT OF CHANGES IN NET ASSETS	47
6.	CASH FLOW STATEMENT	48
7.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS	49
8.	ACCOUNTING POLICIES	50
9.	NOTES TO THE ANNUAL FINANCIAL STATEMENTS	58

PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Western Cape Cultural Commission
REGISTRATION NUMBER (if applicable):	Not applicable
PHYSICAL ADDRESS:	3 rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
POSTAL ADDRESS:	Private Bag X 9067 Cape Town, 8001
WCCC SECRETARIAT	Mr Thandwa Ntshona
TELEPHONE NUMBER:	027 021 483 9714
FAX NUMBER:	027 021 483 9711
EMAIL ADDRESS:	Thandwa.Ntshona@westerncape.gov.za
WEBSITE ADDRESS:	www.westerncape.gov.za
EXTERNAL AUDITORS:	Auditor-General South Africa Century City Cape Town, 8000
BANKERS:	Nedbank

2. LIST OF ABBREVIATIONS/ACRONYMS

AGSA	Auditor - General of South Africa
MEC	Member of Executive Council
BBBEE	Broad Based Black Economic Empowerment
CEO	Chief Executive Officer
CFO	Chief Financial Officer
PFMA	Public Finance Management Act
TR	Treasury Regulations
MTEF	Medium Term Expenditure Framework
SMME	Small, Medium and Micro Enterprises
AA	Accounting Authority
D: ERM	Directorate Enterprise Risk Management, Department of the Premier
DCAS	Department of Cultural Affairs and Sport
WCCC	Western Cape Cultural Commission
PAA	Public Audit Act
FMPPI	Framework for Managing Programme Performance Information
DTPW	Department of Transport and Public Works
ERM	Enterprise Risk Management
ERMCOM	Enterprise Risk Management Committee

3. FOREWORD ON BEHALF OF CHAIRPERSON



It gives me great pleasure to present the Western Cape Cultural Commission's Annual Report for 2016/2017. The Commission's mandate is prescribed by the Western Cape Cultural Commission and Cultural Councils Act, 1998. The service which the Commission is mandated to perform is that of a statutory body that advises the Minister on the preservation, promotion and development of arts and culture in the communities it represents.

The promotion and preservation of culture as a nation building concept is fundamental in building democracy. You can only begin the reconstruction and development of a society if you give people back their self-respect and dignity.

During the year under review, in addition to having achieved all of its targets, the Commission registered three new cultural councils; hosted various activities and funded cultural events of the registered cultural councils. During the year, the Commission bid farewell to Mr Moshe Apleni and Ms Roxanne Davids, who both resigned as Members. We thank Mr Apleni and Ms Davids for their dedicated support and invaluable contribution to the success of the Commission. As a result of the resignations, the Commission for most of the year only had seven Members which placed a strain on its activities. Meetings had to be re-scheduled and members were assigned to two sub-committees in order to ensure that it would be quorate and that its obligations to the communities were met.

I hereby acknowledge the assistance of the Accounting Authority, Ms Jane Moleleki for her guidance and support, the officials of the Department of Cultural Affairs and Sport for the diligent execution of their duties and my fellow Commission Members for their support and professional manner of conducting business which have contributed immensely to the successes achieved by the Western Cape Cultural Commission.

In a democratic South Africa, culture should help the general public resolve conflicts that could arise from the individual identification with cultural groups, as well as promoting democracy and national unity. The Commission aspires to contribute to the promotion of culture in this role.

A handwritten signature in black ink, appearing to read 'Chuma Fani', with a long horizontal line extending to the right.

Chuma Fani

On behalf of Chairperson: Western Cape Cultural Commission

31 May 2017

4. ACCOUNTING AUTHORITY'S OVERVIEW



The Western Cape Cultural Commission (WCCC) is a Schedule 3 Public Entity and operates within the parameters of the Western Cape Cultural Commission and Cultural Councils Act, Act 14 of 1998. It is a statutory body and resides within the Department of Cultural Affairs and Sport (DCAS). The aims of the WCCC are to preserve, promote and develop culture in the Western Cape in accordance with a policy determined by the MEC. Its operations are aligned to its five-year strategic plan as well as its annual performance plan. The mission of the WCCC is to provide an enabling environment that allows communities an opportunity to share, practice and exhibit their cultural capital. The purpose of this report is to communicate the activities of the WCCC for the financial year 2016/17.

General financial review

During the year under review, two members resigned due to other commitments and a public process facilitated by the Standing Committee for Arts, Culture and Education commenced to fill the vacancies. Despite the current economic challenges, water restrictions and social conditions, the facilities were maintained at acceptable standards for users. Safety for users is of paramount importance and the WCCC has secured the services of a security company at two of its facilities, namely Okkie Jooste and Groot Drakenstein.

Currently the WCCC has 29 registered Cultural Councils. Training sessions focusing on governance and operational requirements were facilitated for the councils to ensure greater compliance as prescribed by the Registration and De-registration of Cultural Councils Policy. This is to address the lack of understanding of the context within which government operates that can result in people not benefitting from services aimed at the fraternity.

In our quest to improve our services to our clients, an electronic booking system for the seven cultural facilities is being finalised for testing. This will afford users an opportunity to access the booking system at any time.

Spending trends

Programme / activity / objective	2016/2017			2015/2016		
	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	3 534	4 032	(498)	2 772	3 453	681
Total	3 534	4 032	*(498)	2 772	3 453	*(681)

* The over expenditure relates to GRAP 23: Services in Kind adjustment made for salaries (R526 000) related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCCC, Note 12.

An allocation of R420 000 from voted funds was transferred from DCAS to the WCCC to execute its mandate for the 2016/17 financial year. The allocation of funds was effectively managed in accordance with applicable financial prescripts.

Capacity constraints and challenges facing the Public Entity

The administrative support is executed by departmental officials as the Public Entity does not employ full-time staff.

Supply chain management

No unsolicited bid proposals were entered into for the year under review.

SCM processes and systems are in place to ensure compliance to laws and regulations.

The resignation of two members resulted in the WCCC not being fully constituted and this impacted decision-making.

Outlook/Plans for the future to address financial challenges

The multi-usage of the space available at the facilities is to be explored.

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 acknowledge the role and support of our Minister, Ms Anroux Marais, for her strategic direction and guidance, our partners in other government spheres as well as civil society.



Jane Moleleki

Accounting Authority: Western Cape Cultural Commission

31 May 2017

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY

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

- All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General.
- The annual report is complete, accurate and free of any omissions.
- The annual report has been prepared in accordance with the guidelines regarding the annual report as issued by National Treasury.
- The Annual Financial Statements (Part E) have been prepared in accordance with the Public Finance Management Act, 1999 (Act 1 of 1999) section 55(1)(d) and section 28.2 of the National Treasury regulations standards applicable to the Public Entity.
- The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.
- The accounting authority is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
- The external auditors are engaged to express an independent opinion regarding the annual financial statements.

In our opinion, the annual report fairly reflects the operations, the performance information and the financial affairs of the Public Entity for the financial year ended 31 March 2017.

Yours faithfully



Jane Moleleki
Accounting Authority: Western Cape Cultural Commission
31 May 2017



Chuma Fani
On behalf of Chairperson: Western Cape Cultural Commission
31 May 2017

6. STRATEGIC OVERVIEW

6.1 Vision

Effectively contribute to the growth and development of a dynamic cultural environment in a unified Western Cape.

6.2 Mission

To preserve, promote and develop culture in the Western Cape through:

- the registration and de-registration of cultural councils;
- the provision of financial assistance to registered cultural councils;
- the control, management, development and maintenance of moveable and immovable property placed under its supervision by the Provincial Minister; performing other tasks and functions assigned by the Provincial Minister; and
- advising the Provincial Minister on policy.

6.3 Values

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

7. LEGISLATIVE AND OTHER MANDATES

The Western Cape Cultural Commission was established by the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act 14 of 1998). The WCCC was listed as a Schedule 3, part C Provincial Public Entity on 1 June 2001 in terms of the Public Finance Management Act, 1999 (Act 1 of 1999).

7.1 Constitutional mandates

Section	Description
Constitution of the Republic of South Africa, 1996	
Section 30: Language and culture	The Western Cape Cultural Commission (WCCC) 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 WCCC 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 WCCC cooperates with all spheres of government in the execution of its mandate.
Schedule 4: Functional Areas of Concurrent National and Provincial Legislative Competence	The WCCC works closely with the national Department of Arts and Culture and associated organs of state regarding concurrent arts, culture and heritage matters.
Section 195: Basic values and principles governing public administration	Department of Cultural Affairs and Sport (DCAS) officials responsible executing the mandate of the WCCC 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.
Constitution of the Western Cape, 1997 (Act 1 of 1998)	
Section 70	Provincial legislation must provide for the establishment and reasonable funding, within the Province's available resources, of a cultural council or councils for a community or communities in the Western Cape sharing a common cultural and language heritage. DCAS has oversight of the WCCC regarding the implementation of the legislation that was promulgated for this purpose. The Western Cape Cultural Commission, one of the provincial Public Entities for which DCAS is responsible, is tasked with the registration of and support to registered cultural councils.

7.2 Legislative mandates

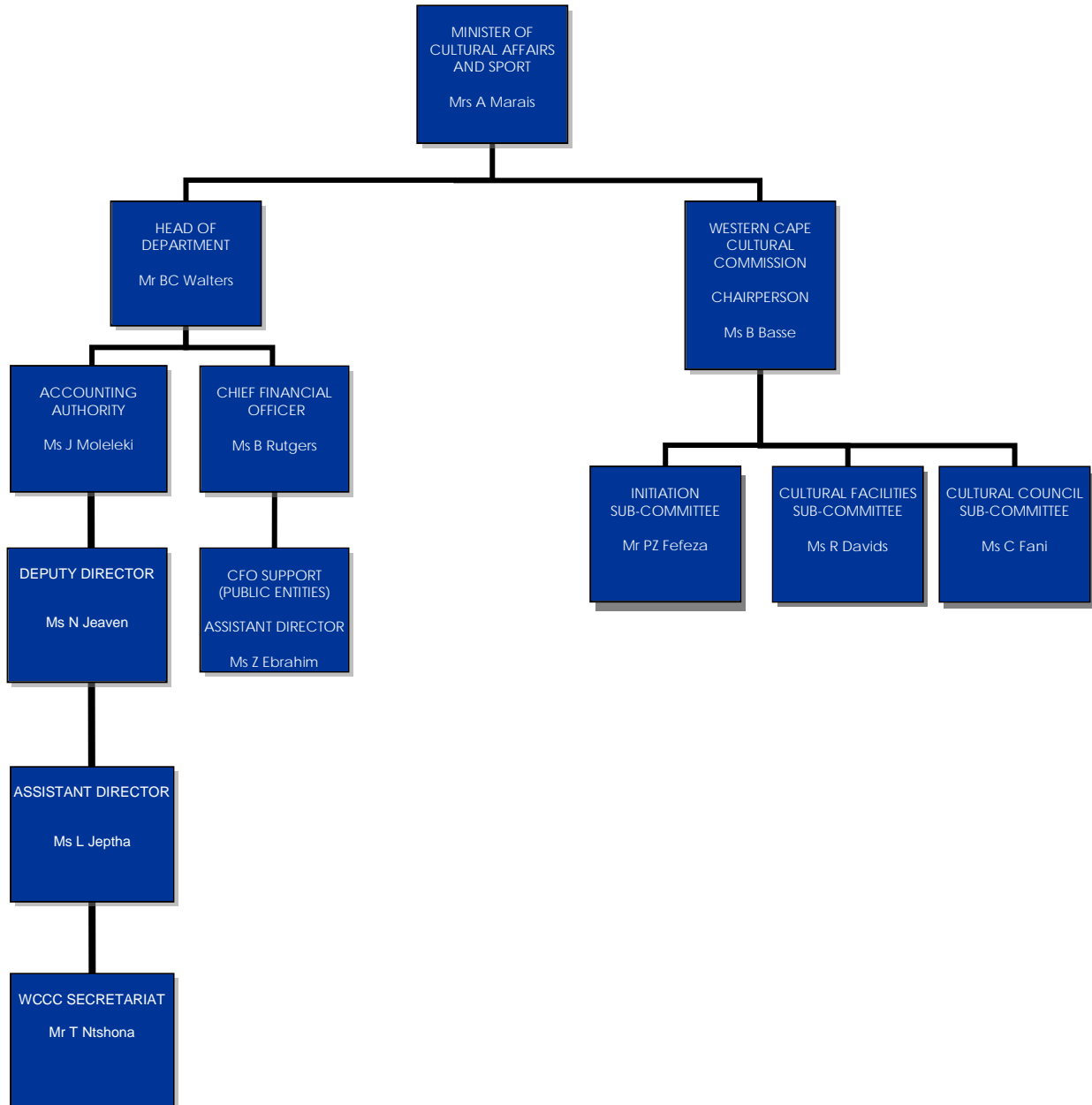
Legislation	Reference	Key Responsibilities of the WCCC
Western Cape Cultural Commission and Cultural Councils Act, 1998	Act 14 of 1998	The aims of the Western Cape Cultural Commission are to preserve, promote and develop culture in the Western Cape, in accordance with a policy determined by the MEC [member of the (provincial) Executive Committee – provincial Minister]. The mandate of the WCCC is to advise the MEC on the preservation, promotion and development of arts and culture in the Western Cape.
Public Finance Management Act, 1999	Act 1 of 1999	The WCCC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Promotion of Administrative Justice, 2000	Act 3 of 2000	This Act: <ul style="list-style-type: none"> • sets out the rules and guidelines that administrators must follow when making decisions; • requires administrators to inform people about their right to review or appeal and their right to request reasons; • requires administrators to give reasons for their decisions; and • gives members of the public the right to challenge the decisions of administrators in court.
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"> • compile a manual that explains to members of the public how to lodge an application for access to information that the body holds; and • appoint an information officer to consider requests for access to information held by the body.

7.3 Policy mandates

The Investment Framework Policy and Guidelines provides the Western Cape Cultural Commission with a sound investment framework that supports an efficient and effective cash management system. Other policies which guide operations are described below.

Policies	Description
Code of Conduct for the WCCC Members	The primary purpose of the Code is to promote exemplary conduct so that the WCCC has credibility.
Registration and De-registration of Cultural Councils' Policy	To give effect to the principle of respecting, nurturing, upholding and protecting cultural diversity in the Western Cape and South Africa as a whole by registering and deregistering cultural councils.
The Cultural Facilities Usage Policy	The Accounting Authority of the Public Entity must manage revenue economically and effectively by developing and implementing appropriate process to provide for the identification, collection, recording, reconciliation and safeguard information about revenue.
WCCC Delegations	Delegation of powers issued by the Accounting Officer in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999 (PFMA).
Materiality Framework	The Accounting Authority must develop and agree on a framework of acceptable levels of materiality and significance with the relevant Executive Authority in consultation with external auditors.
Fraud Prevention Plan	This policy provides response mechanisms to report investigate and resolve incidents of fraud.
Remuneration of Members	To provide a framework for the payment of members of the Western Cape Cultural Commission nominated to attend conferences, events, meetings and workshops.
Western Cape Initiation Framework	This framework provides guidance on the cultural practice of initiation to local cultural organisations, municipalities and other authorities.

8. ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs the necessary audit procedures on the performance information to provide limited assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with no material findings being reported under the 'Predetermined Objectives' heading in the 'Report on other legal and regulatory requirements' section of the auditor's report.

Refer to page 40 of the Report of the Auditors Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1 Service delivery environment

Given the economic and social realities in South Africa today, it becomes prudent for the WCCC to harness the ideals, enthusiasm and energy of the youth and to navigate this energy in making meaningful contributions to improving society.

During the period under review, concerted efforts were made to increase the utilisation of facilities and diversify the usage thereof. In an ever changing environment, it necessitates a review of systems and practices and to embrace those technological advances available. This has prompted the commencement of working sessions around the feasibility of an electronic system for booking facilities and a review of the Revenue and Usage Policy.

To increase revenue, the process of dual usage was explored and boardrooms were upgraded for smaller groups without impacting on other users.

2.2 Organisational environment

In terms of section 13 of the Western Cape Cultural Commission and Cultural Councils Act, Act 14 of 1998, staff members of the Department of Cultural Affairs and Sport are responsible for the administrative work of the WCCC. The Commission's Secretariat is located within the DCAS arts and culture component. The CFO's support unit assists with procurement and payments related to members and activities of the WCCC. Plenary and Committee meetings of the Commission take place on a quarterly basis. The Commission's committees (Initiation, Cultural Facilities and Cultural Councils) make recommendations for consideration and approval by the WCCC Plenary.

During the year under review two members of the Commission – Moshe Apleni and Roxanne Davids – resigned. This resulted in the Commission not being constituted as prescribed in legislation

and a request was made to the Standing Committee to call for nominations of individuals to serve for the remaining term.

2.3 Key policy developments and legislative changes

The Revenue and Usage Policy was reviewed and the name was changed to The Cultural Facilities Usage Policy. Changes to the booking process were introduced, with the fundamental change being that reservations are to be made and payment calculated according to the areas to be utilised rather than according to the number of persons.

2.4 Strategic Outcome Orientated Goals

Strategic Goal	To promote, develop and transform cultural activities in the Western Cape
Goal Statements	<ul style="list-style-type: none"> • Elevate the utilisation of cultural facilities by the inhabitants of the Western Cape • Promote cultural connectedness through dialogue with cultural councils • Promote social inclusivity

The facilities provide an opportunity for the WCCC to contribute to increasing wellness by bringing people into safe and tranquil environments where they could learn, explore and interact across all divides in a non-threatening environment.

3. PERFORMANCE INFORMATION BY PROGRAMME / ACTIVITY / OBJECTIVE

PROGRAMME

Western Cape Cultural Commission

DESCRIPTION

The WCCC strives to facilitate broader community participation in its activities through affording communities access to the cultural facilities and providing platforms for cultural interaction. It seeks to provide knowledge and insight, which will create greater tolerance of and respect for the diverse cultures and practices within communities. Furthermore, these interactions will create opportunities for exchange and mutual understanding of the cultural practices and permutations as expressed within communities. This is achieved through the provision of activities which are inclusive and embracing of cultural diversity.

The Western Cape Cultural Commission has three performance areas as prescribed by the Western Cape Cultural Commission and Cultural Councils Act, Act 14 of 1998. These areas determine the functions of the Commission, namely:

- to control, manage, develop and maintain movable and immovable property (including the seven cultural facilities placed under its management);
- to manage the registration and deregistration of cultural councils; and
- to advise the MEC on how best to achieve the mandate of the Commission.

The trend in income generated through users of the facilities over time has prompted innovative thinking around the usage and practices at the facilities. The possibility of dual usage and reducing cumbersome processes were evaluated, giving rise to the notion of introducing an electronic booking system, which is at an advanced stage as the preliminary work has been completed by teams from both the CEI component and DCAS.

Closer working relations were forged with the DTPW, who invested largely in the health and safety aspects at the facility in Oudtshoorn. Ceilings were installed in the hall to reduce the risk of exposure to the asbestos roof and additional lighting was installed at the premises.

The events hosted by the WCCC included the Heritage Day celebrations in Clanwilliam on 24 September 2017, which were done in collaboration with the department and cultural councils in the region. The event highlighted dance through the ages and how this could be used to create social cohesion and tolerance in a non-threatening and inclusive manner.

Capacity-building sessions were held at Melkbos (24 - 25 November 2016) and the Schoemanspoort facility (9 - 10 February 2017) for organisations to assist with the functioning of the facilities and to instil good practices within their respective organisations.

3.1 Strategic objectives

Programme/activity/objective:					
Strategic Objectives Indicator	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement for 2016/2017	Comment on deviations
To advise on the preservation, promotion and development of arts and culture through plenary meetings and activities to enhance social inclusion.	14	18	24	6	As members were new and within the first year of their term, additional meetings were held for members to gain insight into the tasks associated with their roles and responsibilities

3.2 Key performance indicators, planned targets and actual achievements

Programme/activity/objective:							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement	Comment on deviations
Number of events to improve access and promote networking, social inclusion and cultural connectedness	3	3	3	3	3	None	
Number of facilities upgraded and maintained to ensure suitability and safety for users	7	7	7	7	7	None	
Number of plenary, subcommittee and strategic meetings to advise the Minister	17	14	14	8	14	6	As members were new and within the first year of their term, additional meetings were had for members to gain insight into the tasks associated with their roles and responsibilities

The events hosted by the WCCC in collaboration with the Department ensured that opportunities were created for diverse communities to learn and share their intellectual capital and to experience the cultural landscape within the province.

The improvements and maintenance done at the facilities focussed on improving the comfort and safety levels of users, whilst improving the overall experience at the facilities. The installation of a cooling system in the Schoemanspoort hall will enable users to conduct their activities without being impacted on by weather conditions. The refurbishing of the ablution facilities at Groot Drakenstein as well as the replacement of water pipes and the setting up of a boardroom at the facility is geared to making the facilities more comfortable. Furthermore, given the water crisis in the Province, signage encouraging water-saving measures at the facility are clearly displayed. In addition, pool covers have been procured

and all showers are to be fitted with water-saving shower heads. This will contribute to water-saving without inconveniencing users.

Strategy to overcome areas of under performance

All planned targets were achieved as set out for the 2016/17 financial year.

Changes to planned targets

None

Linking performance with budgets

Programme/ activity/ objective	2016/2017			2015/2016		
	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	3 534	4 032	(498)	2 772	3 453	681
Total	3 534	4 032	*(498)	2 772	3 453	*(681)

* The over expenditure relates to GRAP 23: Services in Kind adjustment made for salaries (R526 000) related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCCC, Note 12.

An allocation of R420 000 from voted funds was transferred from DCAS to the WCCC to execute its mandate for the 2016/17 financial year. The allocation of funds was effectively managed in accordance with applicable financial prescripts.

4. REVENUE COLLECTION

Sources of revenue	2016/2017			2015/2016		
	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
Other Operating Income	2 880	2 032	848	2 235	2 131	104
Transfer	420	420	-	384	384	-
Interest Income	234	234	-	153	253	(100)
Total	3 534	2 686	848	2 772	2 768	4

The under collection is mainly due to a decrease in the utilisation of Cultural Facilities for the period under review.

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 on 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.

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

2. PORTFOLIO COMMITTEES (if applicable)

The committees of the Provincial Parliament that have oversight of the WCCC 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	
Date of Hearing	Matter Under Consideration
13 October 2016	Annual Report discussion on DCAS and its Entities
25 November 2016	DCAS Vote on 13 adjustments
8 March 2017	DCAS briefing on 1 ST , 2 ND and 3 RD QPRs for 2016/2017
15 March 2017	Discussion on Vote 13 Budget

3. EXECUTIVE AUTHORITY

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

Quarterly Performance Report	29 July 2016, 31 October 2016, 31 January 2017, 28 April 2017
In-year Monitoring Report	29 July 2016, 31 October 2016, 31 January 2017, 28 April 2017

4. THE WESTERN CAPE CULTURAL COMMISSION

The importance and purpose of the Commission

The legislative mandate of the Western Cape Cultural Commission is to preserve, promote and develop culture in the Western Cape in accordance with the Western Cape Cultural Commission and Cultural Councils Act, Act 14 of 1998.

The WCCC, amongst others:

- a) considers the registration and deregistration of cultural councils;
- b) controls, manages, develops and maintains movable or immovable property placed under its supervision; and
- c) performs such other functions as the Provincial Minister may assign to the Commission.

The role of the Commission

Within its available resources, the Cultural Commission may give assistance to a cultural council or councils as established under the Act, by:

- a) subsidising culturally related projects, research and conferences as from time to time determined by the Provincial Minister, and for which a cultural council or council have applied;
- b) promoting and co-ordinating national and international intercultural contact; and
- c) providing information to preserve, promote and develop culture.

Board Charter

The Western Cape Cultural Commission does not have a formal charter but is guided by the Western Cape Cultural Commission and Cultural Councils Act (Act 14 of 1998).

Composition of the Commission as appointed for the term 30 September 2015 to 30 September 2018:

Name	Designation (In terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List of entities)	Other Committees or Task Teams (e.g. Audit committee/ Ministerial task team)	No. of Meetings attended
Moshe Phumzile Apleni	Deputy Chairperson	30 September 2015	19 January 2017	B. Polsci (History, Politics, Philosophy). General management/ Leadership/Marketing.	Literary Arts; Humanities (History, Art, cultural history, culture). Involvement of youth in culture.	None	Former Western Cape representative at NAC	3
Bulelwa Basse	Chairperson	30 September 2015	N/A	Computer literacy.	Performing Arts; Literary Arts; Humanities (History, Art, cultural history, culture). Involvement of youth in culture.	None	None	7
Johann Crous	Member: Cultural Council Committee	30 September 2015	N/A	Higher Diploma in Education of Arts. Diploma in Dramatic Arts. Diploma in Textile Design. 1 yr. Business Studies Course. Photography.	Literary Arts; Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Fundraising for cultural programmes.	None	None	6
Roxanne Davids	Chairperson: Cultural Facility Committee	30 September 2015	17 May 2016	LLB (UNISA) In progress; Diploma in Art Direction and Graphic Design; Leap year certificate (2007); Matric certificate.	Involvement of youth in culture. Cultural Industries. Sport – chess.	None	None	None

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List of entities)	Other Committees or Task Teams (e.g. Audit committee/ Ministerial task team)	No. of Meetings attended
Chuma Fani	Chairperson: Cultural Council Committee	30 September 2015	N/A	B Admin. Public Admin (Honours).	Performing Arts; Involvement of youth in culture; Promotion of culture through media.	None	None	7
Patrick Zoyisile Fefeza	Chairperson: Initiation Committee	30 September 2015	N/A	BA (History Anthropology) Post Grad. Diploma (Museums/ Heritage Studies (UWC).	Literary Arts; Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Cultural Industries.	None	None	8
Wilma Josephine Kindo	Member: Cultural Council Committee	30 September 2015	N/A	Diploma, Library and Information Science (UWC).	Literary Arts Humanities (History, Art, cultural history, culture). Involvement of youth in culture.	None	None	8
Anthony Le Fleur	Member: Cultural Facility Committee	30 September 2015	N/A	President of Griqua National Conference. President of Choir Association. Board member of NKC.	Humanities (History, Art, cultural history, culture). Involvement of youth in culture; Cultural Industries; Performing Arts.	None	None	7
John Cornelius Witbooi	Member: Cultural Facility Committee	30 September 2015	N/A	Educator; National leader of Witbooi Nama clan. National chairperson of the working committee for the Khoe and the Bushman.	Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Management of cultural facilities. Nama culture.	None	None	1

THE FOLLOWING PERSONS SERVE ON THE INITIATION REFERENCE COMMITTEE TO THE WCCC TOGETHER WITH THE WCCC MEMBER								
Name	Designation (In terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List of entities)	Other Committees or Task Teams (e.g. Audit committee/ Ministerial task team)	No. of Meetings attended
Lizo Dani	Member: Initiation Committee	1 July 2016	N/A	Matric 1984 NTC (Mechanical Engineering). Apprenticeship Trade Diploma. Certificate in Training Instructor. Computer Theory. Project management	Cultural Development (Initiation). Costume Making. Project coordination.	None	None	2
Zukile Jama	Member: Initiation Committee	1 July 2016	N/A	PhD Linguistics, UCT, 2007. MA in African Languages, UCT, 1995. BA Honours in African Languages, Unisa 1988. BA majoring in History Vista University PE 1985.	Language and Culture. Career oriented language teaching. Second language teaching. Social research. African Literature.	None	None	4
Mbombi Mazinyo	Member: Initiation Committee	1 July 2016	N/A	First Aid Training. Fire management training	Traditional leadership.	None	None	4
M. Nongalaza	Member: Initiation Committee	1 July 2016	N/A	First Aid Training. Fire management training	Traditional leadership.	None	None	4
Neho Ponoane	Member: Initiation Committee	1 July 2016	N/A	Community worker	Community liaison officer.	None	None	3
Thabang Sebetoane	Member: Initiation Committee	1 July 2016	N/A	Matric 1998	Sotho traditional leadership.	None	None	3

Committees

Committee	Number of meetings held	Number of members	Name of members
Plenary Session	3	8	Phumzile Moshe Apleni Bulelwa Basse Johann Crous Chuma Fani Patrick Zoyisile Fefeza Anthony Le Fleur John Cornelius Witbooi Wilma Josephine Kindo
Cultural Councils	4	4	Johann Crous Chuma Fani Wilma Josephine Kindo Bulelwa Basse
Cultural Facilities	4	5	Phumzile Moshe Apleni Bulelwa Basse Anthony Le Fleur Wilma Kindo Patrick Fefeza

Committee	Number of meetings held	Number of members	Name of members
Initiation reference committee to the WCCC	3	7	Duly elected WCCC member: Patrick Zoyisile Fefeza Members co-opted onto the Initiation reference committee: Zukile Jama M. Nongalaza Thabang Sebetoane Mbombi Mazinyo Lizo Dani Neho Ponoane

Remuneration of Commission 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 R437.00 per hour, the Deputy Chairperson's rate is R308.00 per hour and the members' rate is R268.00 per hour.

Name	Remuneration (R'000)	Other allowance (R'000) (T+S)	Other reimbursements	Total (R'000)
Apleni, Phumzile Moshe	4	0	N/A	4
Davids Roxanne	0	0	N/A	0
Basse, Bulelwa	11	2	N/A	13
Crous, Johann	7	1	N/A	8
Fani, Chuma	8	3	N/A	11
Fefeza, Patrick Zoyisile	11	0	N/A	11
Kindo Wilma Josephine	8	0	N/A	8
Le Fleur, Anthony*	8	36	N/A	44
Witbooi, John Cornelius	2	1	N/A	3

* The WCCC member resides in the Eden region; therefore, traveling and accommodation costs are comparatively higher.

Reference committee to the WCCC on initiation

Name	Remuneration (R'000)	Other allowance (R'000) (T+S)	Other reimbursements	Total
Sebetoane Thabang	4	3	N/A	7
Nongalaza Mzwandile	9	2	N/A	11
Mazinyo Mbombi	5	0	N/A	5
Dani Lizo	8	10	N/A	18
Ponoane Neho	7	3	N/A	10
Jama Zukile	6	1	N/A	7
Total	98	62		160

Other allowances include accommodation and traveling cost.

5. RISK MANAGEMENT

The Accounting Authority (AA) for the Entity 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 provides a centralised strategic support service to the Entity.

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

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

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

Impact on institutional performance

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

6. INTERNAL CONTROL UNIT

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to ensure that control activities in place are effective, efficient and transparent and that they are improved when required. To achieve this, quarterly key control meetings are held with the Auditor-General and the Minister. This is an ongoing process to ensure that the WCCC maintain their clean audit status.

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 will be applied 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 Entity. It assists the Entity to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Governance, Risk Management and Control processes. The following key activities are performed in this regard:

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

The following assurance engagement was approved in the 2016/17 Internal Audit Plan:

- Western Cape Cultural Facilities

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

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

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

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

8. COMPLIANCE WITH LAWS AND REGULATIONS

Systems, policies and processes are in place to ensure compliance with laws and regulations. The Audit Committee has reviewed the Public Entities processes for compliance with legal and regulatory provisions.

9. FRAUD AND CORRUPTION

Fraud and corruption represent significant potential risks to the Entity's assets and can negatively impact on service delivery efficiency and the Entity's reputation. The Western Cape Government (WCG) adopted an Anti-Corruption Strategy which confirms the Province's zero tolerance stance towards fraud and corruption.

In line with this strategy the Department is committed to zero-tolerance with regard to corrupt or fraudulent activities, whether internal or external, and vigorously pursues and prosecutes, by all legal means available, any parties who engage in such practices or attempt to do so. The Public Entity applies the same principle of zero tolerance as the same guiding frameworks are applied.

The Department has an approved Fraud Prevention Plan and a Fraud Prevention Implementation Plan which gives effect to the Fraud Prevention Plan. These plans are applicable to the WCCC.

Various channels for reporting allegations of fraud and corruption exist and these are described in detail in the Provincial Anti-Corruption Strategy and the Departmental Fraud 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 generating statistics for the Province and the Department.

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

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

10. MINIMISING CONFLICT OF INTEREST

WCCC 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 conflict of interest where owners or directors of companies are also public servants in the Western Cape. This is done by providing information from PERSAL about public servants who are registered as owners or directors of companies. The Entity ensures that such persons possess Remunerative Work Outside the Public Service approval letters prior to doing business with them.

The Commission has not found any conflict of interest with any business concluded with suppliers. If such a conflict was to be discovered, the matter would be treated as a fraudulent

Supply Chain Management activity and, after a due diligence investigation, the supplier would be identified as a 'non-preferred' service provider.

11. CODE OF CONDUCT

The Code of Conduct policy is distributed to all members annually and is implemented by the Public Entity whereby all the members are obliged to sign and operate within the parameters of their assigned roles and responsibilities. The members of the Western Cape Cultural Commission sign a Declaration of Interest form prior to each meeting.

12. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The policy implemented by DCAS incorporates the WCCC.

13. COMPANY/BOARD SECRETARY (if applicable)

Not applicable to the Public Entity.

14. SOCIAL RESPONSIBILITY

Not applicable to the Public Entity.

15. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2017.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38(1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.13. 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 of its responsibilities as contained therein (we have not reviewed changes in accounting policies and practices).

The Effectiveness of Internal Control

In line with the PFMA and Treasury Regulations, Internal Audit provides the Audit Committee and Management with reasonable assurance that the internal controls are adequate and effective. This is achieved by an approved risk-based internal audit plan, Internal Audit assessing the adequacy of controls mitigating the risks and the Audit Committee monitoring implementation of corrective actions.

The following internal audit work was completed during the year under review for the Entity:

- Western Cape Cultural Facilities

In-Year Management and Monthly/Quarterly Report

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

Evaluation of Financial Statements

The Audit Committee has not yet reviewed annual financial statements and will provide commentary subsequent to the relevant meeting.

Compliance

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

Performance Information

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

Auditor General's Report

We have reviewed the Public Entity's implementation plan for audit issues raised in the prior year and we are satisfied that the matters have been adequately resolved.

The Audit Committee concurs and accepts the conclusions of the external auditor on the annual financial statements and is of the opinion that the audited annual financial statements be accepted and read together with the report of the auditor.



Ameen Amod

Chairperson of the Audit Committee
Western Cape Cultural Commission
11 August 2017

PART D: HUMAN RESOURCE MANAGEMENT

1. HUMAN RESOURCE OVERSIGHT STATISTICS

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

PART E: FINANCIAL INFORMATION

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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Western Cape Cultural Commission set out on pages 45 to 67, which comprise statement of financial position as at 31 March 2017, and the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget information with actual information for the year then ended, 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 Cultural Commission as at 31 March 2017, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP), the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and section 15(5) of the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act No. 14 of 1998) (WCCCA).

Basis for opinion

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

Responsibilities of the accounting authority for the financial statements

5. 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.
6. In preparing the financial statements, the accounting authority is responsible for assessing the Western Cape Cultural Commission'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

7. 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.
8. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this report.

Report on the audit of the annual performance report

Introduction and scope

9. 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 strategic objectives presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
10. 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.
11. 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 strategic objective presented in the annual performance report of the entity for the year ended 31 March 2017:

Selected strategic objective	Pages in annual performance report
Strategic objective: The preservation, promotion and development of arts and culture through cultural management and cultural facilities, and the initiation reference group.	18-22

12. 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.

13. I did not raise any material findings on the usefulness and reliability of the reported performance information for the following strategic objective:

Strategic objective: The preservation, promotion and development of arts and culture through cultural management and cultural facilities, and the initiation reference group

Other matter

14. I draw attention to the matter below.

Achievement of planned targets

15. Refer to the annual performance report on pages 18 to 20 for information on the achievement of planned targets for the year and explanations provided for the overachievement of a number of targets.

Report on audit of compliance with legislation

Introduction and scope

16. 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.
17. I did not identify any instances of material non-compliance in respect of the compliance criteria for the applicable subject matters.

Other information

18. The Western Cape Cultural Commission's 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 strategic objectives presented in the annual performance report that have been specifically reported in the auditor's report.
19. 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.
20. 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 strategic objectives presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of 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 thereon. I did not identify any significant deficiencies in internal control.

Auditor – General

Cape Town

31 July 2017



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

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 selected strategic 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 the 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 the 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 Western Cape Cultural Commission’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 the auditor’s report. However, future events or conditions may cause an entity to cease operating 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.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Statement of Financial Position as at 31 March 2017

	Note(s)	2017 R '000	2016 R '000
Assets			
Current Assets			
Cash and cash equivalents	3	2 905	4 138
Receivables from exchange transactions	4	100	119
		3 005	4 257
Total Assets		3 005	4 257
Liabilities			
Current Liabilities			
Payables from exchange transactions	5	860	766
Total Liabilities		860	766
Net Assets		2 145	3 491
Accumulated surplus		2 145	3 491

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Statement of Financial Performance

	Note(s)	2017 R '000	2016 R '000
Revenue			
Revenue from exchange transactions			
Fees from facilities	6	1 468	1 583
Interest income	7	234	253
Insurance income	8	38	10
Total revenue from exchange transactions		1 740	1 846
Revenue from non-exchange transactions			
Other income from non - exchange transactions	9	526	538
Transfers and subsidies received	10	420	384
Total revenue from non-exchange transactions		946	922
Total revenue	6	2 686	2 768
Expenditure			
Audit fees	12	(118)	(84)
General expenses	13	(3 743)	(3 242)
Members fees	14	(98)	(66)
Transfer and subsidies paid	15	(60)	(60)
Debt impairment	16	(13)	-
Total expenditure		(4 032)	(3 452)
Deficit for the year		(1 346)	(684)

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Statement of Changes in Net Assets

	Accumulated surplus R '000	Total net assets R '000
Balance at 01 April 2015	4 175	4 175
Changes in net assets		
Deficit for the year	(685)	(685)
Total changes	(685)	(685)
Opening balance as previously reported	3 490	3 490
Adjustments		
Correction of errors	1	1
Balance at 01 April 2016 as restated*	3 491	3 491
Changes in net assets		
Deficit for the year	(1 346)	(1 346)
Total changes	(1 346)	(1 346)
Balance at 31 March 2017	2 145	2 145

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Cash Flow Statement

	Note(s)	2017 R '000	2016 R '000
Cash flows from operating activities			
Receipts			
Cash receipts		1 932	1 977
Interest income		234	253
		<u>2 166</u>	<u>2 230</u>
Payments			
Cash paid		<u>(3 399)</u>	<u>(2 747)</u>
Net cash flows from operating activities	17	<u>(1 233)</u>	<u>(517)</u>
Net increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		<u>4 138</u>	<u>4 655</u>
Cash and cash equivalents at the end of the year	3	<u>2 905</u>	<u>4 138</u>

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
	R '000	R '000	R '000	R '000	R '000	

Statement of Financial Performance

Revenue

Revenue from exchange

Transactions

Service charges	-	-	-	-	-	
Royalty income	-	-	-	-	-	
Fees from facilities	1 800	-	1 800	1 468	(332)	23.1
Interest income	100	134	234	234	-	
Other income - Rollover	2 614	(1 534)	1 080	-	(1 080)	23.2
Other income -insurance	-	-	-	38	38	23.3
Total revenue from exchange transactions	4 514	(1 400)	3 114	1 740	(1 374)	

Revenue from non-exchange transactions

Transfers and subsidies received	420	-	420	420	-	
Other income from non-exchange transactions	-	-	-	526	526	23.4
Total revenue from non-exchange transactions	420	-	420	946	526	
Total revenue	4 934	(1 400)	3 534	2 686	(848)	

Expenditure

Members fees	(113)	15	(98)	(98)	-	
Transfer and subsidies paid	(250)	190	(60)	(60)	-	
Debt impairment	-	-	-	(13)	(13)	
Audit fees	(270)	152	(118)	(118)	-	
General expenses	(4 301)	1 043	(3 258)	(3 743)	(485)	23.5
Total expenditure	(4 934)	1 400	(3 534)	(4 032)	(498)	
Deficit	-	-	-	(1 346)	(1 346)	

Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement

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

Timing difference

Operating	(1 346)
-----------	---------

Entity difference

Operating	-
Actual Amount in the Statement of Financial Performance	(1 346)

During the year under review, a budget adjustment was made from R4, 934m to R3,534m. A total reduction of R1.4m. Refer to note 23 for detail.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Accounting Policies

1. 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 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the Entity; and
- the cost or fair value of the item can be measured reliably.

Property, plant and equipment are initially recognised at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired at no cost, or for a nominal cost, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost), unless the fair value of neither the asset received nor the asset given up is reliably measurable. If the acquired item is not measured at fair value, its cost is measured at the carrying amount of the asset given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Major spare parts and stand by equipment which are expected to be used for more than one period are included in property, plant and equipment. In addition, spare parts and stand by equipment which can only be used in connection with an item of property, plant and equipment are accounted for as property, plant and equipment.

Revaluations are made with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus. The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

Subsequent to initial measurement property, plant and equipment are carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on a straight line basis over their expected useful lives to their estimated residual value.

Property, plant and equipment is carried at revalued amount, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are made with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus. The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited in revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Per annum
Computers and computer software	33,3%
Vehicles	20%
Equipment	25%

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

Reviewing the useful life of an asset on an annual basis does not require the Entity to amend the previous estimate; unless expectations differ from the previous estimate.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognised in surplus or deficit; unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item. Such a difference is recognised in surplus or deficit when the item is derecognised.

Compensation from third parties for an item of property, plant and equipment that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

1.4 Financial instruments

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

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

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

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

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

Classification

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

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

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

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

Initial measurement of financial assets and financial liabilities

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

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

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

- 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.

Fair value measurement considerations

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

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

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

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

Financial assets measured at cost:

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

Derecognition

Financial assets

The Entity derecognises financial assets using trade date accounting.

The Entity derecognises a financial asset only when:

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

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

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

Financial liabilities

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

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

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

1.5 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.6 Revenue from exchange transactions

Recognition

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

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

Measurement

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

Interest, royalties and dividends

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

1.7 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.

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.

1.8 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.

1.9 Comparative figures

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

1.10 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).

1.11 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.

1.12 Budget information

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

The approved budget covers the fiscal period from 2016/04/01 to 2017/03/31.

The budget for the economic entity includes all the entities approved budgets under its control.

The annual financial statements and the budget are 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.

1.13 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.

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.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

1.14 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.

1.15 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.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017	2016
	R '000	R '000
2. NEW STANDARDS AND INTERPRETATIONS		
2.1 Standards and interpretations effective and adopted in the current year		
In the current year, the Entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:		
Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 2 (as amended 2016): Cash Flow Statements	01 April 2016	The impact of the amendment is not material.
• GRAP 24 (as amended 2016): Presentation of Budget Information in Financial Statements	01 April 2016	The impact of the amendment is not material.
• GRAP 14 (as amended 2016): Events after the reporting Period	01 April 2016	The impact of the amendment is not material.
• GRAP 12 (as amended 2016): Inventories	01 April 2016	The impact of the amendment is not material.
• GRAP 13 (as amended 2016): Leases	01 April 2016	The impact of the amendment is not material.
• GRAP 19 (as amended 2016): Provisions, Contingent Liabilities and Contingent Assets	01 April 2016	The impact of the amendment is not material.
• GRAP 21 (as amended 2016): Impairment of Non-cash-generating Assets	01 April 2016	The impact of the amendment is not material.
• GRAP 23 (as amended 2016): Revenue from Non-exchange Transactions	01 April 2016	The impact of the amendment is not material.
• GRAP 25 (as amended 2016): Employee Benefits	01 April 2016	The impact of the amendment is not material.
• GRAP 26 (as amended 2016): Impairment of Cash-generating Assets	01 April 2016	The impact of the amendment is not material.
• GRAP 31 (as amended 2016): Intangible Assets	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.
• GRAP 18 (as amended 2016): Segment Reporting	01 April 2016	The impact of the amendment is not material.
• GRAP 17 (as amended 2016): Property, plant and Equipment	01 April 2016	The impact of the amendment is not material.
• GRAP 1 (as amended 2016): Presentation of Financial Statements	01 April 2016	The impact of the amendment is not material.
• GRAP 3 (as amended 2016): Accounting Policies, Change in Accounting Estimates and Errors	01 April 2016	The impact of the amendment is not material.
• GRAP 9 (as amended 2016): Revenue from Exchange Transactions	01 April 2016	The impact of the amendment is not material.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

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 2017 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 108: Statutory Receivables	No effective date	The impact of the amendment is not material.
• GRAP 34: Separate Financial Statements	No effective date	The impact of the amendment is not material.
• GRAP 36: Investments in Associates and Joint Ventures	No effective date	The impact of the amendment is not material.
• GRAP 35: Consolidated Financial Statements	No effective date	The impact of the amendment is not material.
• GRAP 37: Joint Arrangements	No effective date	The impact of the amendment is not material.
• GRAP 20: Related Parties	No effective date	The impact of the amendment is not material.
• GRAP 110: Living and Non-living Resources	No effective date	The impact of the amendment is not material.
• GRAP 38: Disclosure of Interests in Other Entities	No effective date	The impact of the amendment is not material.
• GRAP 32: Service Concession Arrangements: Grantor	No effective date	The impact of the amendment is not material.
• GRAP 109: Accounting by Principals and Agents	No effective date	The impact of the amendment is not material.

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

Bank balances	2 905	4 138
---------------	-------	-------

Credit quality of cash at bank and short term deposits, excluding cash on hand

Cash and cash equivalents comprise cash and short-term, highly liquid investments that are held with registered banking institutions with maturities of three months or less and that are subject to significant interest rate risk. The carrying amount of these assets approximates to their fair value

4. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Receivables	111	115
Allowance for Doubtful Debt	(13)	-
Accrued interest	2	4
	<u>100</u>	<u>119</u>

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017 R '000	2016 R '000
--	----------------	----------------

Receivables are classified at amortised cost. The fair value of receivables transactions approximates their fair value.

The decrease is due to debtors paying for the use of facilities in advance.

5. PAYABLES FROM EXCHANGE TRANSACTIONS

Trade payables	124	407
Income received in advanced	736	359
	<u>860</u>	<u>766</u>

Payables are classified at amortised cost. The fair value of payables transactions approximates their fair value

6. FEES FROM FACILITIES

Rental income	<u>1 468</u>	<u>1 583</u>
---------------	--------------	--------------

There has been a decrease in the utilisation of the cultural facilities during the current year.

7. INTEREST INCOME

Interest received	<u>234</u>	<u>253</u>
-------------------	------------	------------

The decrease is due to less reserves available in the current year. -.

8. OTHER INCOME

Insurance claims	<u>38</u>	<u>10</u>
------------------	-----------	-----------

The increase is due to minor repairs done at the facilities such as the repair of a burst geyser at Groote Drakenstein and repairs to the ceiling at Melkbos

9. OTHER INCOME FROM NON-EXCHANGE TRANSACTIONS

Donation: services in kind	<u>526</u>	<u>538</u>
----------------------------	------------	------------

For the detail on the donation: services in kind refer to the narrative on note 12

10. TRANSFERS AND SUBSIDIES RECEIVED

Transfer received	<u>420</u>	<u>384</u>
-------------------	------------	------------

The increase is for the additional committee established e.g. Initiation committee

11. PROPERTY PLANT AND EQUIPMENT

Additions	145	63
Disposals	<u>(145)</u>	<u>(63)</u>
	<u>-</u>	<u>-</u>

To ensure effective asset management, this function is centralised within the department (DCAS). For the year under review, assets were transferred to the Department of Cultural Affairs and Sports. Grap 17, Property plant and equipment (derecognition of assets) was applied to account for the effect of the donation at carrying value as at the 31 March 2017. The effect of the donated assets is included in the deficit.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017 R '000	2016 R '000
12. AUDIT FEES		
External audit	118	84
13. GENERAL EXPENSES		
Advertising	-	12
Bank charges	9	7
Consulting and professional fees	33	2
Consumables stores	188	153
Donations	145	63
Entertainment	54	44
Courier and deliver services	8	2
Printing, stationery and publications	46	34
Subscriptions	30	8
Travel and subsistence	89	83
Equipment less than R5000	12	26
Uniforms and protective clothing	23	23
Property expense	1 963	1 643
Employee costs: services in kind	526	538
Seminars	5	-
Linen and soft furnishing	-	68
Maintenance, repairs and running costs	612	536
	3 743	3 242

Advertising:

2015/16

Signage boards erected at the various facilities to make the facility name visible to the public

Consulting and professional fees:

Altimax appointed for training on Caseware and to assist with the mapping of the 2015/16 annual financial statements.

Consumables:

The increase is due to detergent replenished at the cultural facilities.

Donations:

During the year the facilities purchased chairs, tables, grinders, jigsaw, microwave, projector screen and brush cutter. These assets were donated to the department to be included on their asset register.

Courier and delivery service:

Increase in documentation sent to members

Printing, stationery and publications:

Purchasing of the booking forms and white printing paper as well as, printing of the Annual Report and Annual Performance Plan.

Subscriptions:

The increase is due to the purchasing of Caseware licences (software used to compile annual financial statements).

Equipment less than R5000:

During the year less tools were purchased for the facilities.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017	2016
	R '000	R '000
Property Expense:		
Employee costs: Services in kind:		
Officials of the Department of Cultural Affairs and Sport fulfil the executive and administrative functions associated with the Western Cape Cultural Commission. 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 amounts disclosed therefore represent the services in kind provided by the finance team only.		
Seminars:		
The master of ceremony paid for heritage day celebration held in Clanwilliam		
Linen and soft furnishing:		
The expenditure was incurred in 2015/16 for the purchase of mattresses at Schoemanspoort cultural facility.		
14. MEMBERS FEES		
Apeleni, P	4	6
Basse, B	11	11
Boezak, WA	-	3
Cross, J	7	-
Croux, J	-	6
Dani, LC	8	3
Davids, R	-	5
Fani, C	8	6
Fefeza, P	11	8
Jama, Z	6	-
Kindo, W	8	6
Le Fleur, A	8	8
Mazinyo, M	5	-
Nongalaza, MG	9	-
Ponoane, NG	7	-
Sebgoane, ATM	4	-
Van Reede, C	-	1
Witbooi, JC	2	3
	98	66
15. TRANSFERS AND SUBSIDIES		
Cultural Councils	60	60
16. DEBT IMPAIRMENT		
Debt impairment	13	-

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017	2016
	R '000	R '000
17. CASH USED IN OPERATIONS		
Deficit	(1 346)	(684)
Adjustments for:		
Debt impairment	13	-
Changes in working capital:		
Receivables from exchange transactions	6	(115)
Payables from exchange transactions	94	282
	<u>(1 233)</u>	<u>(517)</u>

During the 2016 financial year safety and security was overstated by R1 000. This resulted in a decrease in the deficit and trade payables. This however has no effect on the Cash flow statement.

18. COMMITMENTS

Authorised operational expenditure

Approved and contracted

• Groot Drakenstein: Distinctive Choice security	543	-
• Okkie Jooste: Distinctive Choice security	533	-
• Bien Donne: Paarl AC Rottweiler	3	-
• Melkbos Cultural centre: ADT	4	-
• Melkbos Oppiesee: ADT	4	-
	<u>1 087</u>	<u>-</u>

Not yet contracted for and authorised

• Groot Drakenstein: Distinctive Choice security	-	774
• Okkie Jooste: Distinctive Choice security	-	713
• Okkie Jooste: Immex Waste Management	209	-
	<u>209</u>	<u>1 487</u>

Total operational commitments

Already contracted for but not provided for	1 087	1 487
Not yet contracted for and authorised	209	-
	<u>1 296</u>	<u>1 487</u>

This expenditure will be financed from

Total commitments

Authorised operational expenditure	<u>1 296</u>	<u>1 487</u>
------------------------------------	--------------	--------------

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017	2016
	R '000	R '000

19. RELATED PARTIES

Relationships	
Primary funders	Department of Cultural Affairs and Sport
Strategic partner	Western Cape Language Committee
Strategic partner	Heritage Western Cape

Officials of the Department of Cultural Affairs and Sport in the Western Cape fulfil the executive and administrative functions associated with the Western Cape Cultural Commission.

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

Related party transactions

Income received from related party transactions

Department of Cultural Affairs and Sport	420	384
--	-----	-----

20. PRIOR PERIOD ERRORS

Expenditure:

Safety and security was overstated during the 2015/16 financial year

The correction of the error results in adjustments as follows:

Statement of financial position

Safety and security	-	1
---------------------	---	---

Statement of financial performance

Trade Payables	-	1
----------------	---	---

Asset Note:

During the 2015/16 financial year the Property Plant and Equipment note was omitted. To ensure comparability the comparative figure is included. Please refer to note 11 for the disclosure detail.

21. 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 2017, 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 R 35 893 higher / lower.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

Figures in Rand thousand

Credit risk

- Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to the Entity.
- The Entity has adopted a policy of only dealing with creditworthy parties.
- Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The Entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counterparty.
- 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.

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	Current	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms Cash in current banking institutions	-	2 905	-	-	-	-
Payables - Extended credit terms	-	(124)	-	-	-	-
Net amount	-	2 781	-	-	-	-
Past due but not provided for	-	-	-	-	-	-

Financial instrument	2017	Current	Due in 1 - 30 days	Due in 31 – 60 days	Due in 61 - 90 days	Due in 91+ days	Total
Trade and other receivables - Exchange		17	7	4	12	71	111
Total		17	7	4	12	71	111

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

Figures in Rand thousand

Financial instrument 2016	Current	Due in 1 - 30 days	Due in 31 - 60 days	Due in 61 - 90 days	Due in 91+ days	Total
Trade and other receivables - Exchange	88	1	-	4	22	115
Total	88	1	-	4	22	115

22. IRREGULAR EXPENDITURE

Add: Irregular Expenditure - current year	242	-
Less: Amounts condoned	(242)	-
	<u>-</u>	<u>-</u>

Details of irregular expenditure – current year

Trigon travel	Disciplinary steps taken/criminal proceedings An informal session regarding the cost containment measures were conducted to all officials in the component.	2
Edgeline Medical Products	An informal session regarding compliance towards local content procedures and processes was conducted with all officials in the component.	239
NG Skin traders	An informal session regarding compliance towards procurement procedures and processes was facilitated by the CFO support team with the facility managers.	1
		<u>242</u>

Details of irregular expenditure condoned

	Condoned by (condoning authority)	
Trigon travel	Accounting Authority	2
Edgeline Medical Products	Accounting Authority	239
NG Skin traders	Accounting Authority	1
		<u>242</u>

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

2017 R '000	2016 R '000
----------------	----------------

23. BUDGET DIFFERENCES

Material differences between budget and actual amounts

Budget Adjustment

During the 2016/17 financial year the budget was adjusted from R4,934m to R3, 534m. A total reduction of R1.4m.

This is mainly due to two reasons, firstly Safety and Security being over budgeted in the 2016/17 budget as the Entity entered into a two (2) year contract with the appointed service provider for the period 1 July 2016 - 30 June 2018. Secondly a need was identified for the installation of palisade fencing at the cultural facilities. The Department of Public Works however indicated that due to their work load, the process will only commence during the 2017/18 financial year.

23.1 Fees from Facilities

Decrease in utilisation at the cultural facilities for the year under review

23.2 Other income - Roll over

Other income: Investment account that was closed during the 2015/16 financial year, funds to be utilised for repairs and maintenance of the cultural facilities.

23.3 Other operating income

Other income: insurance received from claims for repairs and maintenance (repairs to sliding door at the facilities).

23.4 Other income from non - exchange transactions

Non exchange transactions: GRAP 23 donation/employee cost adjustment made for services in-kind received from the Department of Cultural Affairs and Sport. Refer to note 9 and 13 for detail.

23.5 Expenditure

General expenses: The over expenditure is due to Employee Cost -service in kind. Refer to note 12 for detail



URhulumente weNtshona Koloni

ImiCimbi yeNkcubeko
nezemiDlalo



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
Ikhomishoni yeNkcubeko YeNtshona Koloni



INgxelo yoNyaka
2016/2017

IZIQULATHO

ICANDELO A: IINKCUKACHA JIKELELE..... 3

1. IINKCUKACHA-GABALALA ZEQUMRHU LIKARHULUMENTE4

2. ULUDWE LWEZISHUNQULELO/LWEZIFINYEZO5

3. IMBULAMBETHE ENIKEZWA EGAMENI LIKASIHLO 6

4. ISISHWANKATHELO SEGOSA ELINIKA INGXELO 7

5. INGXELO YOXANDUVA NOKUQINISEKISWA KWENGXELO YONYAKA 9

6. ISISHWANKATHELO ESICWANGCISIWEYO 10

 6.1. Umbono 10

 6.2. Umnqophiso 10

 6.3. Iimpawu zentsulungeko 10

7. AMAGUNYA OMTHEHO NAMANYE 11

8. UBUME BEQUMRHU 14

ICANDELO B: IINKCUKACHA ZOMSEBENZI 15

1. INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO EZICWANGCISWE KWANGAPHAMBILI .. 16

2. UKUHLAHLLELWA KWEEMEKO 16

 2.1. Imeko yonikezelo lweenkonzo 16

 2.2. Imeko yequmrhu 16

 2.3. Uphuhliso olungundoqo lomgaqo-nkqubo notshintsho 17

 2.4. Iinjongo ezijolise kwiziphumo ezicwangcisiweyo 17

3. IINKCUKACHA ZOMSEBENZI NGOKWENKQUBO/NGOKOMSEBENZI / NGOKWENJONGO 17

4. UKUQOKELELWA KWENGENISO 20

 4.1. Utyalo-mali kunikezelo lweenkonzo 20

ICANDELO C: ULAWULO 21

1. INTSHAYELELO... 22

2. IKOMITI ZESEBE(ukuba zikhona) 22

3. ISIGQEBA ESINEGUNYA 22

4. IKOMITI YENKCUBEKO YENTSHONA KOLONI 23

5. ULAWULO LOMNGCIPHEKO 30

6. ICANDELO LOLAWULO LWANGAPHAKATHI 30

7. UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI 31

8. UKUTHOTYELWA KWEMITHETHO NEMIGAQO 32

9. URHWAPHILIZO NOBUQHOPHOLOLO 32

10. UKUNCIPHISA UKUBA NEDOLO 33

11.	UMGAQO WOKUZIPHATHA	34
12.	IMIBA YEMPILO, UKHUSELEKO NOKUSINGQONGILEYO	34
13.	UNOBHALA WENKAMPANI/WEBHODI (ukuba ukhona)	34
14.	UXANDUVA ELUNTWINI	34
15.	INGXELO YEKOMITII YOPHICOTHO-ZINCWADI	35
ICANDELO D: ULAWULO LWEZABASEBENZI		37
1.	IINKCUKACHA-MANANI ZOBeko-LISO KULAWULO LWEZABASEBENZI	38
ICANDELO E: IINKCUKACHA ZEMALI		39
1.	INGXELO YOMPHICOTHI-ZINCWADI WANGAPHANDLE	40
2.	IINKCAZO-MALI ZONYAKA	41
3.	IINGXELO YOBUME BEZIMALI	46
4.	IINGXELO YOKUSEBENZA KWEEMALI	47
5.	INGXELO YOTSHINTSHO KWIIASETHI EZISHIYEKILEYO	48
6.	INKCAZO YOKUSETYENZISWA KWEMALI	49
7.	INGXELO YOTHELEKISO LWEBHAJETHI NEZONA MALI ZISETYENZISIWEYO	51
8.	IMIGAQO-NKQUBO YOKUCHAZA NGEEMALI	52
9.	AMANQAKU NGEENGXELO ZEMALI ZONYAKA	59

ICANDELO A: IINKCUKACHA JIKELELE

1. IINKCUKACHA JIKELELE ZEQUMRHU LIKARHULUMENTE

IGAMA ELIBHALISIWEYO:	IKomiti yeNkcubeko yeNtshona Koloni
INOMBOLO YOBHALISO (ukuba ikhona):	Ayikho
IDILESI YENDAWO ELIKULO: Building	Umgangatho wesi-3, eProtea Assurance Greenmarket Square eKapa, 8001
IDILESI YEPOSI:	Private Bag X 9067 Cape Town, 8001
UNOBHALA WE-WCCC	Mnu Thandwa Ntshona
INOMBOLO YOMNXEBA:	027 021 483 9714
INOMBOLO YEFEKSI:	027 021 483 9711
IDILESI YE-IKUCANZIBELI:	Thandwa.Ntshona@westerncape.gov.za
IDILESI YEWEBHUSAYITHI:	www.westerncape.gov.za
ABAPHICOTHI-ZINCWADI BANGAPHANDLE:	UMphicothi-zincwadi Jikelele woMzantsi Afrika Century City Cape Town, 8000
IBHANKI:	Nedbank

2. ULUDWE LWEZISHUNQULELO/LWEZIFINYEZO

AGSA	UMphicothi-zincwadi Jikelele woMzantsi Afrika
MEC	UMphathiswa wePhondo
BBBEE	UPhuhliso olunatyisiweyo lwabaMnyama kwezoQoqosho
CEO	IGosa eliLawulayo eliyiNtloko
CFO	IGosa lezeMali eliyiNtloko
PFMA	UMthetho woLawulo lweziMali zikaRhulumente
TR	IMigaqo kaNondyabo
MTEF	ISikhokelo seNkcitho-mali yeLixa eliPhakathi
SMME	Amashishini aphakathi namancinane
AA	UGunyaziwe onoXanduva
D: ERM	ISebe loLawulo loMngcipheko woShishino, iSebe leNkulumbuso
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
WCCC	IKomishini yeNkcubeko yeNtshona Koloni
PAA	UMthetho woPhicotho-zincwadi zikaRhulumente
FMPPI	ISikhokelo seeNkcukacha zoLawulo lweeNkqubo zokuSebenza
DTPW	ISebe lezoThutho neMisebenzi yoLuntu
ERM	ULawulo loMngcipheko kwezoShishino
ERMCOM	IKomiti yoLawulo loMngcipheko kwezoShishino

3. IMBULAMBETHE EGAMENI LIKASIHLOLO



Kuyandichulumancisa ukuba ndithi thaca le Ngxelo yoNyaka yeKomiti yeNkcubeko yeNtshona Koloni's yonyaka ka-2016/2017. Umsebenzi weKomishini uchazwe nguMthetho weKomishini yeNkcubeko naMabhunga eNkcubeko weNtshona Koloni, 1998. Inkoni enikezelwa yiKomishini kukuba liqumrhu likarhulumente elicebisa uMphathiswa malunga nolondolozo, uphakamiso nophuhliso lobugcisa nenkcubeko kwiindawo ezihlala uluntu ezimelwe kule komishini.

Ukuphakamisa nokulondolozisa inkcubeko njengengqiqo yokwakha isizwe kubalulekile kakhulu ekwakheni idemokhrasi. Ungaqalisa ukwakha nokuphuhlisa uluntu xa ulunika isidima salo nentlonipho yaso.

Kulo nyaka siwuphononongayo, ngaphezu kokuba siziphumeze zonke iithagethi zethu, iKomishini ibhalise amabhunga enkcubeko amathathu amatsha; yasindleka iziganeko eziliqela yaze yaxhasa ngezimali imisitho yenkcubeko yeekhansili zenkcubeko ezibhalisiweyo. Apha enyakeni, iKomishini iye yabhabhayisa uMnu Moshe Apleni noNksz Roxanne Davids, abthe bayeka ukusebenza njengaMalungu. Siyambulela uMnu Apleni noNksz Davids ngenkxaso yabo engagungqiyo nendima ebalulekileyo abatthe bayidlala kwimpumelelo yeKomishini. Ngenxa yokuyeka kwabo, iKomishini ixesha elininzi enyakeni besinaMalungu assixhenxe kuphela, nto leyo ethe yabeka uxinzelelo kwimisebenzi yayo. Ezinye iintlanganiso kuye kwafuneka ukuba zihleliswe ze amalungi afakwa kwiikomitana ezimbini ukuqinisekisa ukuba ziyayenza ikhoram yaye indima yayo noxanduva iyaluphumeza eluntwini.

Ndibuela uncedo lweGosa eliNika iNgxelo, uNksz Jane Moleleki ngesikhokelo sakhe nangenkxaso yamagosa eSebe leMicimbi yeNkcubeko neMidlalo ngokwenza umsebenzi wawo ngendlela efanelekileyo kunye namanye amalungu eKomishini endisebenza nawo ngenkxaso yawo nangokwenza umsebenzi wawo ngobuchhule, no leyo ethe yanegalelo elikhulu kwimpumelelo yeKomiti yeNkcubeko yeNtshona Koloni.

KuMzantsi Afrika wedemokhrasi, inkcubeko ifanele ukunceda uluntu ngokubanzi ukuba lusombulule ungqzulwano olunokuthi luvuke ngenxa yokuba abantu bezihlanganisa namaqela athile enkcubeko yaye ifanele ukuxhasa idemokhrasi nobumbano lwesizwe. IKomishini inomnqweno wokuba negalelo ekuphakanyisweni kwenkcubeko ekudlaleni le ndima.

Chuma Fani

Egameni likaSihlalo weKomiti yeNkcubeko yeNtshona Koloni

31 kuCanzibe 2017

4. IMBULAMBETHE YEGOSA ELINIKA INGXELO

IKomiti yeNkcubeko yeNtshona Koloni (WCCC) liqumrhu loluntu eliphantsi kweSebe leMicimbi yeNkcubeko neMidlalo (DCAS). Lichazwe kwi-PFMA njengequmrhu elikushedyuli 3 kwaye lisebenza phantsi



UMthetho weKomishini yeNkcubeko naMabhunga eNkcubeko weNtshona Koloni, uMthetho 14 ka-1998. Liqumrhu likarhulumente yaye liphantsi kweSebe leMicimbi yeNkcubeko neMidlalo (DCAS). Umsebenzi we-WCCC kukulondoloza, ukuphakamisa nokuphuhlisa inkcubeko eNtshona Koloni ngokomgaqonkqubo oxelwe nguMphathiswa wePhondo. Imisebenzi yayo

ihambelana nesicwangciso seminyaka emihlanu kunye nesicwangciso sokusebenza sonyaka. Indima ye-WCCC kukubonelela ngemeko evumela uluntu ukuba lube nethuba lokwabelana, ukwenza nokubonisa isakhono sabo senkcubeko. Injongo yale ngxelo kukuchaza ngemisebenzi ye-WCCC yonyaka-mali ka-2016/17.

Uphononongo lwezimali gabalala

Kulo nyaka siwuphononongayo, amalungu amabini aye abeka phantsi iintambo ngenxa yezinye izibophelelo anazo. Kuye kwaqalwa inkqubo yoluntu yokufaka amanye amalungu kwezi zithuba eyenziwe yiKomiti yeSebe yobuGcisa, iNkcubeko neMfundo. Noxa kukho imingeni ekhoyo ngoku yoqoqosho, ukunqongophala kwamanzi neemeko zentlalo, izibonelelo ziye zamenteyinwa zakwimigangatho eyamkelekileyo ukuze zisetyenziswe luluntu. Ukhulo lwabasebenzisi bezi zibonelelo lubaluleke kakhulu yaye i-WCCC iye yaqesha iinkonzo zenkampani yokhuseleko esebenza kumaziko ayo amabini, iOkkie Jooste neGroot Drakenstein.

Ngoku iWCCC inaMabhunga eNkcubeko abhalisiweyo angama-29. Kuye kwaququzelelwa iiseshoni zoqeqesho ebezixile kulawulo nemiqathango yokusebenza ebezi lungiselelwe amabhunga ukuqinisekisa ukuthotyelwa kwemigaqo ekuMgaqonkqubo woBhaliso nokuBhangiswa kwaMabhunga eNkcubeko. Oku kwenzelwe ukunceda kwimo yokungaqondwa kwendlela urhulumente asebenza ngayo enokukhokelela ekubeni abantu bangazuzi kwiinkonzo ezijoliswe kumaqela abo.

Kwizamo zokuphucula iinkonzo yeeklayenti zethu, inkqubo yokubhukisha yekhompyutha yamaqumrhu enkcubeko asixhenxe iyagqityezelwa ukuze ivavanywe na. Oku kuza kwenza ukuba abasebenzisi beenkonzo zamabhunga enkcubeko bakwazi ukubhukisha nanini na.

Indlela ekuchithwe ngayo imali

Inkqubo/ umsebenzi/ Injongo	2016/2017			2015/2016		
	Ibhajethi	Eyona nkcitho	Inkcitho egqithisileyo/ engaphantsi	Ibhajethi	Eyona nkcitho	Inkcitho egqithisileyo/ engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Impahla neenkono	3 534	4 032	(498)	2 772	3 453	681
Iyonke	3 534	4 032	*(498)	2 772	3 453	*(681)

** Inkcitho egqithisileyo ibhekisa kwiGRAP 23: Uhlehlengiso kwiinkonzo ezenziwe kwimivuzo zeR526 000 lolwabasebenzi becandelo lezemali beli Qumrhu likaRhulumente. linkcukacha ezithe vetshe zicaciswe kwiiNngxelo zeZimali zoNyaka zeWCCC, Nowuthi 12.*

Isabelo-mali esingama-R420 000 esisuka kwiimali ezivotelweyo siya sahlawulwa sisuka kwi-DCAS saya kwi-WCCC ukuze yenze umsebenzi wayo wonyakamali ka-2016/17. Ezi mali ziye zalawulwa ngokwemiqathago yeemali ebekiweyo.

Imiqobo yokusebenza nemingeni ejongene neli qumrhu likarhulumente

Umsebenzi weofisi wenziwa ngamagosa esebe nanjengokuba eli Qumrhu likaRhulumente lingaqeshanga abasebenzi abasebenza isigxina.

Ulawulo lokuthengwa kwezinto zequmrhu

Akukho ziphakamiso zingamenywanganga ziye zamkelwa kulo nyaka uphononongwayo.

linkqubo ze-SCM zikhona zikhona ukuqinisekisa ukuthotyelwa kwemithetho nemiqathango.

Ukuyeka kwamalungu amabini kwenze ukuba i-WCCC ingabi namalungu apheleleyo kwze oko kwanefuthe ekuthathweni kwezigqibo.

Inkangeleko/Izicwangciso zexa elizayo zokujongana nemiceli-mngeni

Kuza kujongwa ukuba wokusetyenziswa kwezithuba ezikhoyo kumaqumrhu.

mibulelo/Izincomo

Xa ndivala, ndifuna ukunika ingqalelo umsebenzi owenziwe nguMphicothi-Jikelele woMzantsi Afrika owenze uphicotho lweengxelo zemali zonyaka neenkukacha zendlela esisebenze ngayo. Ndibulela neKomiti yoPhicotho ethe yasinika izimvo ezibalulekileyo ngeengxelo zemali zonyaka nendima yazo kubekoliso kunyaka wonke kwiziphumo zemali nezingezozemali zequmrhu. Ekugqibeleni, ndithanda ukubulela umphathiswa wethu, uNksz Anroux Marais ngobunkokeli bakhe obukrelekrele kunye namahlakani ethu akwamanye amacandelo karhulumente noluntu ngokubanzi.



Jane Moleleki

IGosa eIINika INgxelo: IKomiti yeNkcubeko yeNtshona Koloni

31 kuCanzibe 2017

5. INGXELO YOXANDUVA NENGINISEKISO YOCHANEXO LWEENKCUKACHA

Ngokolwazi lwam nakoko ndikholelwa kuko, ndiqinisekisa oku kulandelayo:

- Zonke iinkcukacha neemali ezichazwe kwingxelo yoNyaka zizizo ngokweNgxelo yeMali yoNyaka ephicothiweyo nguMphicothi-zincwadi Jikelele.
- Ingxelo yoNyaka igqibelele, ichanekile kwaye akukho zinto zikhutshiweyo.
- Ingxelo yoNyaka ilungiswe ngokwezikhokelo ezikwingxelo yoNyaka njengoko zikhutshwe nguNondyebo weSizwe.

Iingxelo zemali zonyaka (ICANDELO E) zilungiswe kulandelwa

UMthetho woLawulo lweziMali zikaRhulumente, 1999,1999 (Umthetho 1 ka-1999) icandelo 55(1)(d) necandelo 28.2 lemiqathango yesebe likaNondyebo weSizwe esebenza kuwo onke aMaqumrhu kaRhulumente.

- IGosa eliNika iNgxelo linoxanduva lokwenza amalungiselelo eengxelo zemali zonyaka nakwizimvo ezinikezwe malunga nezo nkcukacha.
- IGosa eliNika iNgxelo linoxanduva lokuseka nokuphumeza inkqubo yolawulo lwangaphakathi olwenzelwe ukubonelela ngesiqinisekiso esifanelekileyo ngokunyaniseka nokuthembeka kweenkcukacha zomsebenzi, iinkcukacha zezabasebenzi neeNgxelo zeMali zoNyaka.
- Abaphicothi-zincwadi bangaphandle bayabandakanywa ukuvakalisa uluvo lwabo oluzimeleyo ngeNgxelo zeMali zoNyaka.

Ngokoluvo lwethu, le ngxelo yoNyaka ibonakalisa imisebenzi, iinkcukacha zomsebenzi, nemicimbi yemali, the iinkcukacha zokusebenza yeQumrhu likaRhulumente lonyakamali ophele ngowe-31 kweyoKwindla 2017.

Ozithobileyo



Jane Moleleki

IGosa eliNika iNgxelo: IKomiti yeNkcubeko yeNtshona Koloni
31 kuCanzibe 2017



Chuma Fani

Egameni loSihlalo weKomiti yeNkcubeko yeNtshona Koloni
31 kuCanzibe 2017

6. ISISHWANKATHELO ESICWANGCISIWEYO

6.1 Umbono

Ukwenza igalelo ngokufezekileyo kuhlumo nophuhliso lwenkcubeko kwindawo ezahlukeneyo kwiNtshona Koloni emanyeneyo.

6.2 Umnqophiso

Ukugcina, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni ngezi zinto zilandelayo:

- ukubhalisa nokucinywa kwamabhunga enkcubeko;
- isibonelelo soncedo lwezemali kumabhunga enkcubeko abhalisiweyo;
- ulawulo, uphuhliso nolondolozo lwepropati enokufuduswa nengenakufuduswa lubekwe phantsi kweliso layo nguMphathiswa wePhondo;
- ukwenza eminye imisebenzi enikwe nguMphathiswa wePhondo
- nokucebisa uMphathiswa wePhondo ngomgaqo-nkqubo.

6.3 Iinqobo

Imfezeko, uxanduva, isakhono, imibono emitsha, ukuphendula nokukhathala.

7. AMAGUNYA OMTHETHO NAMANYE

Ikomiti yeNkcubeko yeNtshona Koloni yasekwa ngokoMthetho weKomishini yeNkcubeko naMabhunga eNkcubeko weNtshona Koloni, , 1998 (uMmthetho 14 ka-1998). Icandelo C lamaqumrhu oluntu ephondo ngomhla woku-1 kweyeSilimela 2001 UMthetho woLawulo lweziMali zikaRhulumente, 1999 (uMthetho 1 ka-1999).

7.1 Izigunyaziso zoMgaqo-siseko

Icandelo	Ingcaciso
UMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996	
Icandelo 30: Ulwimi nenkcubeko	IKomishini yeNkcubeko yeNtshona Koloni iququzelela amathuba ukwenzela abantu baseNtshona Koloni baxhamle amalungelo abo enkcubeko bathethe neelwimi zabo beyenza le nto ngeenkqubo neeprojekthi iKomishini enikezela ngazo nezixhasayo.
Icandelo 31: INkcubeko, iNkolo neelwimi zoLuntu	I-WCCC kunyanzelekile ukuba iqinisekise iinkqubo zayo neeprojekthi, ihlonipha iyantlukwano ngokwenkcubeko kubantu baseNtshona Koloni.
Icandelo 41: Imithetho-siseko karhulumente wentsebenziswano nobudlelane boorhulumente	I-WCCC isebenzisana nawo onke anqanaba karhulumente ekufezekiseni kakuhle umyalelo osemthethweni wayo.
IShedyuli 4: linkalo zomsebenzi owenziwayo ongokweMithetho yeSizwe neyePhondo	I-WCCC isebenzisana neSebe lezoBugcisa neNkcubeko likazwelonke namanye amaqumrhu karhulumente ngokubhekisele kwimiba ehambelanayo yobugcisa, inkcubeko nezinto ezililifa lemveli.
Icandelo195: Iimpawu zentsulungeko neenqobo ezilawula ulawulo lukarhulumente	Amagosa eSebe leMicimbi yeNkcubeko neMidlalo (DCAS) anoxanduva lokwenza imisebenzi yolawulo ukufezekisa indima ye-WCCC kufuneka aqinisekise ukusetyenziswa kwezixhobo ngendlela esulungekileyo, enoqoqosho nesebenza ngokufanelekileyo. Iinkqubo zikarhulumente kufuneka zibe neziphumo eziphezulu ngezona ndleko ziphantsi.
UMgaqo-siseko weNtshona Koloni, 1997 (uMthetho 1 ka-1998)	
Icandelo 70	Umthetho wePhondo kunyanzelekile ubonelele ngengxowa-mali efanelekileyo ngemithombo kaRhulumente waseNtshona Koloni efumanekayo yebhunga lenkcubeko okanye amabhunga ukwenzela abantu ekuhlaleni okanye uluntu kwiphondo ababelana ngenkcubeko efanayo nelifa lolwimi. I-DCAS ilawula i-WCCC ngokusingise ekufezikisweni komthetho owamiselwa oku. IKomishini yeNkcubeko yeNtshona Koloni, neyilelinye lamaqumrhu oluntu aluxanduva lwe-DCAS, inikwe umsebenzi wokubhalisa, ukuwanceda abhalise, nokuxhasa amabhunga enkcubeko abhalisiweyo.

7.2 Izigunyaziso zemithetho

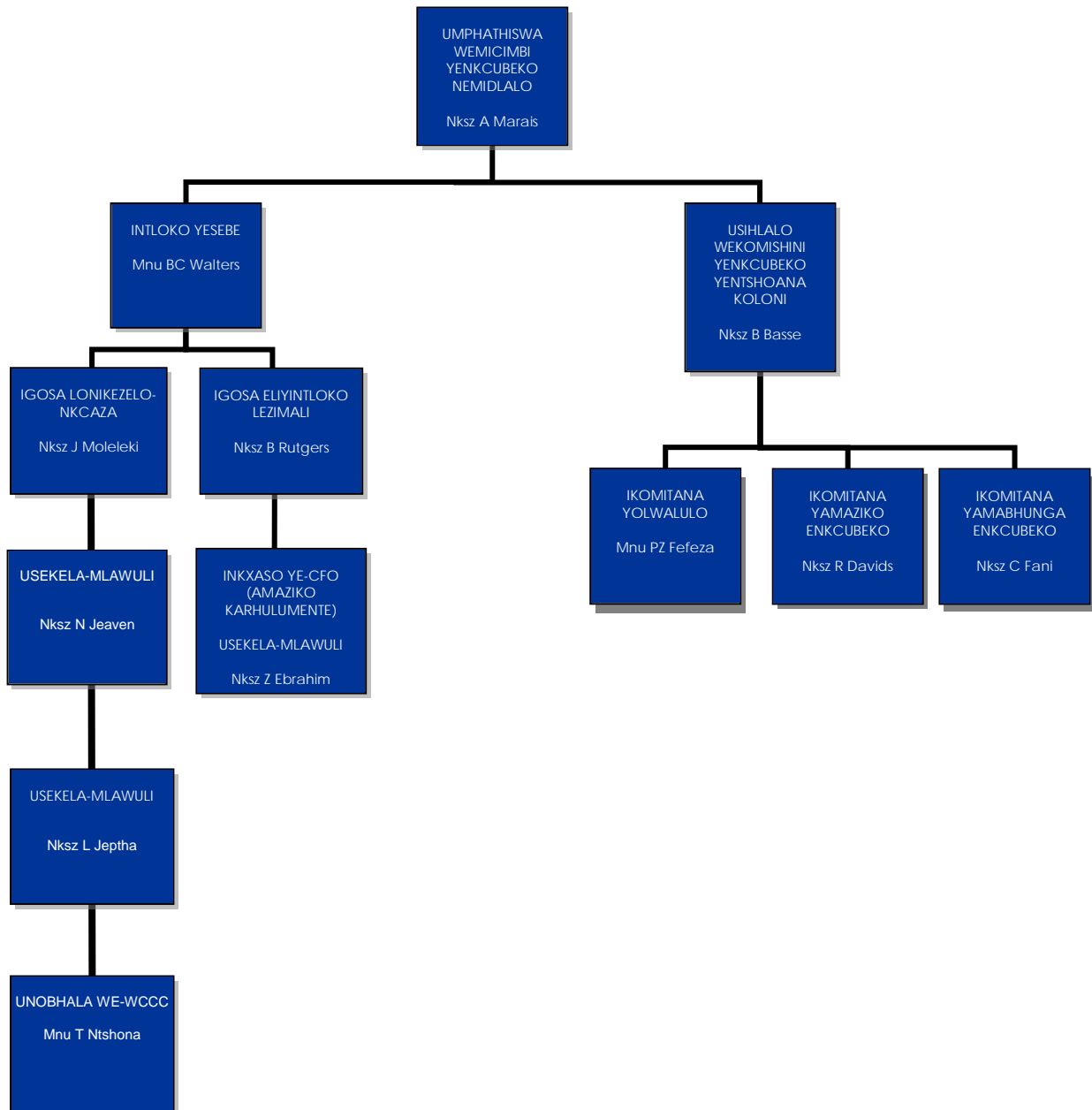
Umthetho	Isalathiso	Uxanduva olungundoqo lweWCCC
UMthetho weKomishini yeNkcubeko naMabhunga eNkcubeko weNtshona Koloni, 1998	UMthetho 14 ka-1998	Iinjongo zeKhomishini yeNkcubeko yaseNtshona Koloni kukugcina, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni ngokomgaqonkqubo oqinisekiswe liLungu leBhunga loLawulo [ilungu (lephondo)] leKomiti yoLawulo – umphathiswa wephondo]. Umyalelo osemthethweni weKomishini yeNkcubeko yaseNtshona Koloni kukucebisa ngokugcinwa, ukukhuthazwa nokuphuhliswa kobugcisa nenkcubeko eNtshona Koloni.
UMthetho woLawulo lweziMali zikaRhulumente, 1999	UMthetho 1 ka-1999	I-WCCC ingenisa ingxelo yekota neyonyaka ngezinto ezenzileyo inike nenkcazo-mali ephicothiweyo ngokusekelwe kwiithagethi zesicwangciso sokusebenza sonyaka sonyaka-mali ngamnye.
UMthetho woKhuthazo loLawulo loBulungisa, 2000	UMthetho 3 ka-2000	Lo Mthetho: <ul style="list-style-type: none"> • ubeka imigaqo nezikhokelo ekufuneka zilandelwe xa kuthathwa izigqibo; • unyanzelisa ukuba abalawuli bazise uluntu ngelungelo labo lokuphonononga okanye lokubhena nelokufuna izizathu; • unyanzelisa ukuba abalawuli banike izizathu zezigqibo zabo; yaye • unika uluntu ilungu lokucela umngeni kwizigqibo zabalawuli kwinkundla yomthetho.
UMthetho woKhuthazo loFikelelo kwiiNkcukacha, 2000	UMthetho 2 ka-2000	Lo Mthetho uphumeza ilungelo lokukwazi ukufikelela kwiirekhodi ezikurhulumente, kumaqumrhu karhulumente nezikumaqumrhu abucala. Phakathi kwezinye izinto, iDCAS kunye naliphi na elinye iqumrhu likarhulumente okanye labucala: <ul style="list-style-type: none"> • lokwenza imanyuwli ecacisela abantu ngendlela yokufaka isicelo sokufumana iinkcukacha ezikwelo qumrhu; kunye • nokutyumba igosa leenkcukacha eliza kuqwasela izicelo zokufumana iinkcukacha ezikwiqumrhu.

7.3 Izigunyaziso zomgaqo-nkqubo

UMgaqo-nkqubo weSikhokelo soTyalo-mali neZikhokelo zenza iKomishini yeNkcubeko yeNtshona Koloni ibe nesikhokelo sotyalo-mali esifanelekileyo esixhasa inkqubo yolawulo lwemali esulungeklileyo nesebenzayo. Eminye yemigaqo-nkqubo esisikhokelo sokusebenza ichazwe apha ngezantsi.

Imigaqo-nkqubo	Ingcaciso
Indlela yokuziphatha kwamalungu e-WCCC	Eyona njongo ingundoqo yeKhowudi kukukhuthaza umzekelo wokuziphatha ofanelekileyo ukubonisa ukuthembeka kwe-WCCC.
UMgaqo-nkqubo wokuBhaliswa nokuCinywa kwamaBhunga eNkcubeko	Ukunika ifuthe kumthetho-siseko wokuhlonipha, ukukokosa, ukuqinisekisa nokukhuselaiinkcubeko ezahlukeneyo eNtshona Koloni nakuMzantsi Afrika uphela ngokubhalisa nokucima amabhunga enkubeko.
UMgaqo-nkqubo weNgeniso noSetyenziso	IGosa elinoXanduva lequmrhu loluntu kufuneka lilawule ingeniso ngokoqoqosho nangokufanelekileyo ngokuthi livelise ze lisebenzise iinkqubo ezifanelekileyo zokuqaphela, ukuqokelela, ukurekhoda, ukulungelelanisa nokukhusela iinkcukacha zengeniso.
Uniko-gunya lwe-CCC	Igunya elinikwa liGosa elinoXanduva ngokwecandelo 44(1) nelama44(2) loMthetho woLawulo lweziMali zikaRhulumente, 1999 (PFMA).
Isikhokelo soBaluleko	IGosa elinoXanduva kufuneka lenze ze livumelane ngesikhokelo somgangatho owamkelekileyo wokusebenza nonentsingiselo noGunyaziwe oLawulayo lithethana nabaphicothi-zincwadi bangaphandle.
UMgaqo-nkqubo wokuThintela uBuqhetseba	Lo mgaqo-nkqubo ubonelela ngeendlela zokuxela uphando nokusombulula izehlo zobuqhetseba.
Ukuhlawulwa kwaMalungu	Ukubonelela ngesikhokelo sokuhlululwa kwamalungu eKomishini yeNkcubeko yeNtshona Koloni atyunjelwe ukuzimasa inkomfa, imisitho, iintlanganiso namacweyo.
Isikhokelo soLwaluko seNtshona Koloni	Esi sikhokelo sibonelela ngomkhombandlela ngesiko lolwaluko kwimibutho yenkcubeko yommandla, koomasipala nakwabanye oogunyaziwe.

8. UBUME BEQUMRHU



ICANDELO B: IINKCUKACHA ZOMSEBENZI

1. INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO EZICWANGCISWE KWANGAPHAMBILI

Yi-AGSA ngoku ephicotha iinkcukacha zokusebenza ukunikeza ingqinisekiso engephi malunga nophicotho-zimali. Isiphumo sophicotho-zincwadi ngeenkukacha zomsebenzi owenziweyo ezithelekiswa neenjongo ezimiselweyo sifakiwe kwingxelo yabalawuli, kwaye akukho bugwenxa bufunyanisiweyo phantsi kwesihloko sengxelo "ngeeNjongo eziMiselweyo" kwi ngxelo *ngeminye imimiselo yemithetho* yengxelo yomphicothi-zincwadi.

Jonga kwiphepha 40 ukufumana i ngxelo yoMphicothi-zincwadi wangaPhandle, epapashwe njengeSiqendu E: iinkcukacha zeMali.

2. UKUHLAHLLELWA KWEEMEKO

2.1 Imo yonikezelo lweenkonzo

Xa kujongwa iimeko zoqoqosho nezentlalo eMzantsi Afrika namhlanje, ibubulumko into yokuba iWCCC ihlupheze iingcinga, imibono namandla olutsha yaye ijolise la mandla ekubeni olu lutsha lube negalelo elilulutho ekuphuculeni uluntu.

Kwesi sithuba siphononongwayo, kwenziwe imizamo yokunyusa ukusetyenziswa kwamaqumrhu yaye kuvunyelwe ukuba asetyenziselwe izinto ezahlukileyo. Kwimeko-bume ehlala itshintsha, kufuneka kumana kusenziwa uphononongo lweenkqubo nezinto ezenziwayo kunye nokuvumel iinkqubo zeteknoloji ezikhoyo ngoku. Oku kwenze ukuba kuqalwe iiseshoni ezijonga ukusetyenziswaa kwenkqubo yekhompyutha yamaqumrhu okubhukisha kunye nophononongo loMgaqonkqubo weNgeniso noSetyenziso.

Ukunyusa ingeniso, kuye kwaqwalaselwa usetyenziso lwenkqubo embolo-mbini ze amagumbi eentlanganiso aphuculwa ukulungiselela amaqela amancinci kungachathazelwanga abanye abasebenzisi.

2.2 Imo yequmrhu

Ngokwecandelo 13 weKomishini yeNkcubeko naMabhunga eNkcube weNtshona Koloni, uMthetho 14 ka-1998, abasebenzi beSebe leMicimbi yeNkcubeko neMidlalo ngabo abenza umsebenzi weofisi weWCCC. Unobhala weKomishini ukwicandelo lobugcisa nenkcubeko le-DCAS. Iyunithi yenkxaso yeGosa eliyiNtloko leMali incedisa ngeentengo neentlawulo zamalungu nezimisebenzi ye-WCCC. Iintlanganiso zeKomishini nezeeKomiti ziyabanjwawa qho ngekota. IiKomiti zeKomishini (EyoIwaluko, eyaMaziko eNkcubeko neyaMabhunga eNkcubeko) zenza izindululo zoqwalaselo nolwamkelo kwiNtlanganiso ye-WCCC.

Kulo nyaka siwuphononongayo amalungu amabini eKomishini – uMoshe Apleni noRoxanne Davids – baye bayeka. Oku kukhokelele ekubeni iKomishini ingabi namalungu apheleleyo

njengoko kuxeliwe kumthetho. Kuye kwenziwa isicelo kwiKomiti esiSigxina ukuba yenze izicelo sokutyunjwa kwabantu ukuba bagqibezele isithuba esishiyekileyo.

2.3 Iinguqu eziphambili zotshintsho kumgaqo-nkqubo nakuwiso-mthetho

UMgaqo-nkqubo weNgeniso noSetyenziso uye waphononongwa laze igama latshintshwa yanguMgaqo woSetyenziso lwaMaqumrhu eNkcubeko. Kuye kwaqaliswa ngotshintsho kwinkqubo yokubhukisha, olona tshintsho lungundoqo ikukuba oovimba bemali neentlawulo mazibalwe ngokwemimandla, zingabalwa ngokwenani labantu.

2.4 Iinjongo ezijolise kwiziphumo ezicwangcisiweyo

Injongo yesicwangciso sokusebenza	Kukukhuthaza, ukuphuhlisa nokwenza iinguqu kwimicimbi yenkcubeko eNtshona Koloni.
Inkcazo yenjongo	<ul style="list-style-type: none"> Ukunyusa izinga lokusetyenziswa kwamaqumrhu enkcubeko luluntu lweNtshona Koloni Ukukhuthaza umanyano lwezenkcubeko ngokuthethana namabhunga enkcubeko; kwakunye Nokukhuthaza ukubandakanyeka koluntu.

La maqumrhu enkcubeko anikeza ithuba lokuba i-WCCC ibe negalelo ekunyuseleni impilo nentlalontle ngokuzisa abantu kwiimo ekhuselekileyo nezolileyo apho banokufunda, bafumanise ze banxibelelane nabantu beentlanga ngeentlanga kwindawo engoyikisiyo.

3. IINKCUKACHA ZOKUSEBENZA NGOKWENKQUBO / NGOKOMSEBENZI / NGOKWENJONGO

INKQUBO

IKomiti yeNkcubeko yeNtshona Koloni

INKCAZELO

I-WCCC izama ukuba lonke uluntu lubandakanyele kwizinto ezenzayo ngokuthi yenze ukuba bakwazi ukufikelela kumaqumrhu enkcubeko nokubonelela ngamaqonga okuncokola ngenkcubeko. Izama ukunikeza ulwazi nengcaciso eya kunceda ukuba abantu bakwazi ukunyamezelana baye bahloniphe iinkcubeko zabo ezahlukileyo kwiindawo abahlala kuzo. Ngaphezu koko, ezi ncoko ziya kudla amathuba okuxelelana ngeenkcubeko nokuqondana kwizinto ezenziwayo kwinkcubeko nganye yoluntu. Oku kwenziwa ngokwenza imisitho ebandakanya zonke iinkcubeko.

IKomishini yeNkcubeko yeNtshona Koloni igxile kwiinkalo ezintathu njengoko zimiselwe nguMthetho weKomishini yeNkcubeko naMabhunga eNkcube weNtshona Koloni, uMthetho 14 ka-1998. Ezi nkalo zimisela imisebenzi yeKomishini eyile:

- ulawulo, uphuhliso nolondolozo lwepropati enokufuduswa nengenakufuduswa; (kubandakanya amaziko enkcubeko asixhenkxe aphantsi kolawulo lwayo);
- ulawulo lokubhalisa nokucinywa kwamabhunga enkcubeko; kwakunye
- nokucebisa uMEC malunga neendlela zokufeza uxanduva lweKomishini.

Isiqhelo kwingeniso evela kubasebenzisi bezibonelelo ezikumaziko yenze ukuba kucingwe amacebo amatsha okusebenzisa ezi zibonelelo. Kuye kwaphononongwa ukuwasebenzisa ngandlela-mbini nokucutha iinkqubo ezisokolisayo, nto leyo ekhokelele ekubeni kuziwe nenkqubo yokubhukisha ngekhompyutha esele ihambele phambene kakhulu ngoba umsebenzi wokuqala sele ugqityiwe ngamaqela ase-CEI nawe-DCAS.

Kuye kwakhiwa ubudlelwane neDTPW, ethele yatyala imali eninzi kwimpilo nokhuseleko kwiziko eliseOudtshoorn. Kwafakwa iisilingi eholweni ukucutha ukuba abantu bangachatshazelwa yiasbhestosi eseluphahleni kongezw nezibane kweli ziko.

Iziganeko ezisindlekwe yi-WCCC zibandakanya imibhoyozo yoSuku lweLifa leMveli (Heritage Day) ebiseClanwilliam ngowe-24 KweyoMsintsi 2017, eyenziwe kunye nesebe kunye naMabhunga eNkcubeko ommandla. Kwesi siganeko kuboniswe umdaniso weminyaka eyahlukileyo kwanokuba ingasetyenziswa njani ukuhlanganisa uluntu nokunyamezelana koluntu ngendlela engothusiyi nebandakanya wonke ubani.

Kwabanjwa iiseshoni zoxhobiso eMelkbos (24 - 25 kweyeNkanga 2016) nakwiziko laseSchoemanspoort (9 - 10 kweyoMdumba 2017) kusenzelwa imibutho ukuncedisa ukusebenza kwamaziko nokufaka umoya wokusebenza kakuhle kwimibutho.

3.1 Iinjongo ezicwangcisiweyo

Inkqubo / umsebenzi / Injongo:					
Isalathisi seenjongo ezicwangcisiweyo	Okona kuphunyeziweyo 2015/2016	Ithagethi eplaniweyo 2016/2017	Okona kuphunyeziweyo 2016/2017	Ukujika kwithagethi eplaniweyo nokona kuphunyeziweyo ku-2016/2017	Izimvo ngonxaxho
Ukucebisa ngezolondolozo, ukhuthazo nophuhliso lwezobugcisa nenkcubeko kusetyenziswa iintlanganiso nemicimbi yokukhuthaza ubandakanyeko loluntu.	14	18	24	6	Nanjengokuba amalungu ebesematsha yaye ekunyaka wawo wokuqala, kuye kwabanjwa iintlanganiso zamalungu ezongezelelekileyo ukubaqhelanisa nemisebenzi yabo kunye noxanduva lwabo.

3.2 Izalathisi zokusebenza ezingundoqo, iithagethi eziplaniweyo nokona kuphunyeziweyo

Inkqubo / umsebenzi / Injongo:							
Isalathisi sokusebenza	Okona kuphunyaziwe yo 2013/2014	Okona kuphunyaziwe yo 2014/2015	Okona kuphunyaziwe yo 2015/2016	Ithagethi eplaniweyo 2016/2017	Okona kuphunyaziwe yo 2016/2017	Ukujika kwithagethi eplaniweyo nokona kuphunyaziwe yo 2016/2017	Izimvo ngonxaxho
Inani lemisitho yokuphucula ufikeleleko, nokukhuthaza, uthungelwano, ubandakanyo lomntu wonke entlalweni nolwamkelo lwentlalo ngokwe nkucubeko	3	3	3	3	3	Akukho	
Inani lamaziko aphuculweyo nabephantsi kolondolozo ukuqinisekisa ukufaneleka nokhuseleko lwabo bawasebenzisayo	7	7	7	7	7	Akukho	
Inani leentlanganiso zocwangciso, zeekomitana nezeqhingana lokusebenza ukulungiselela ukucebisa uMphathiswa	17	14	14	8	14	6	Nanjengokuba amalungu ebesematsha yaye ekunyaka wawo wokuqala, kuye kwabanjwa iintlanganiso zamalungu ezongezelelekile yo ukubaqhelanisa nemisebenzi yabo kunye noxanduva lwabo.

Iziganeko ezisindlekwe yi-WCCC isebenzisana neSebe ziye zaqinisekisa ukuba kudalwa amathuba okuba uluntu lweentlanga ngeentlanga lufunde iinkcubeko zabanye yaye lukhe lufumane amava enkucubeko eyahluka-hlukileyo ekhoyo kwiphondo.

Uphuculo nokumenteyinwa kwamaziko luye lwagxininisa kubuntofontofo nokhuseleko lwabasebenzisi bamaziko, ngeli lixa kuphuculwa indlela umntu aziva xa ekula maziko. Ukufakelwa kwesistimu yomoya wokupholisa ubushushu kwiholo laseSchoemanspoort kuza kuqinisekisa ukuba abasebenzisi bamaziko benza imisebenzi yabo bengachatshazelwanga yimozulu. Ukulungiswa kwezibonelelo zokuhlamba eGroot Drakenstein nokutshintshwa koophayiphu bamanzi nokufakelwa kwegumbi leentlanganiso, zonke ezo zinto zenzelwe

ukuba kusebenzeke kamnandi kumaziko. Ngaphezu koko, njengokuba kukho ingxaki yokunqongophala kwamanzi kwiPhondo, kuxhonywe iimpawu ngokucacileyo ezikhuthaza ukongiwa kwamanzi. Ukongeza koku, kuthengwe iikhava zeepuli zokudada yaye zonke iishawa kufuneka zifakelwe izixhobo zokonga amanzi. Oku kuza kuba negalelo ekongweni kwamanzi kungakhange kwaphazanyiswa abasebenzisi bamaziko.

Isicwangciso sokuhlangabezana nokungafezwa kwemisebenzi

Zonke iithagethi ebeziphaniwe ebezibekelwe unyaka-mali ka-2016/17 ziphonyezwe.

Utshintsho kwilithagethi eziphaniweyo
Alukho

Ukuxulumanisa umsebenzi neebhajethi

Inkqubo/ umsebenzi/ Injongo	2016/2017			2015/2016		
	Ibhajethi	Eyona nkcitho	Inkcitho egqithisileyo/engaphantsi	Ibhajethi	Eyona nkcitho	Inkcitho egqithisileyo/engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Izinto neenkonzelo	3 534	4 032	(498)	2 772	3 453	681
Iyonke	3 534	4 032	*(498)	2 772	3 453	*(681)

* Inkcitho egqithisileyo inento yokwenza neGRAP 23: Ukunyuka kwemivuzo nma-eR526 000 kokwabasebenzi becadelo lolawulo lwemali beli iziko likaRhulumente. Ezinye iinkcukacha zicaciswe kwiiNgxelo zeMali zoNyaka zeWCCC, Nowuthi 12.

Ulwabelo olungama-R420 000 olusuka kwiimali ezivotelweyo iye yahlawulwa isuka kwi-DCAS isiya kwi-WCCC ukuze yenze umsebenzi wayo wonyaka-mali ka-2016/17. Ulwabiwo lwemali lwenziwe ngempumelelo kulandelwa imiqathango yemali.

4. UKUQOKELELWA KWEMALI

Imithombo yengeniso	2016/2017			2015/2016		
	Inggqikelelo	Isixamali esiqokelelweyo	Uqokelelo (Olugqithisileyo)/olungaphantsi	Inggqikelelo	Isixamali esiqokelelweyo	Uqokelelo (Olugqithisileyo)/olungaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Enye imali yokusebenza	2 880	2 032	848	2 235	2 131	104
Inflawulo	420	420	-	384	384	-
Inzala yengeniso	234	234	-	153	253	(100)
Iyonke	3 534	2 686	848	2 772	2 768	4

Ingeniso engeninzanga yenziwe kukuhla kokusetyenziswa kwamaziko eNkcubeko kwesi sithuba siphantsi kophononongo.

4.1 Utyalo-mali kunikezelo lweenkonzo

Alwenziwa.

ICANDELO C: ULAWULO

1. INTSHAYELELO

Ulawulo lwamaziko lubandakanya iinkqubo ekulawulwa ngazo aMaziko kaRhulumente nendlela ekuqinisekiswa ngayo ukuba la maziko anika inkcazelo. Ngaphezu kwemiqathango yemithetho esekelwe kwimithetho evumela ukusebenza kweZiko likaRhulumente noMthetho weNkampani, ulawulo lweZiko likaRhulumente lulandela imigaqo yoMtetho wolawulo lwezimali zikaRhulumente (PFMA) kunye nemigaqo-siseko yeNgxelo kaKing yoLawulo lwaMaziko kaRhulumente.

Le ngxelo inika amagqabantshintshi oLawulo lweQumrhu.

2. IKOMITI ZOMSEBENZI (ukuba zikhona)

Iikomiti zePalamente yePhondo ezibeka iliso kwi-WCCC zezi: yiKomiti yeSebe yeMicimbi yeNkcubeko neMidlalo, neKomiti yeeMali zikaRhulumente (PAC).

Iintlanganiso zeKomiti yeSebe yeMicimbi yeNkcubeko neMidlalo neyeemali zikaRhulumente	
Umhla weNtlanganiso	Umba oQwalaselwayo
13 kweyeDwarha 2016	Ingxoxo ngeNgxelo yoNyaka ye-DCAS namaziko ayo
25 kweyeNkanga 2016	Uhlengahlengiso kwiVoti 13 ye-DCAS
8 kweyoKwindla 2017	Inkcazelo ye-DCAS nge-QPRs eyoku-1, eyesi-2 neyesi-3 zika-2016/2017
15 kweyoKwindla 2017	Ingxoxo ngeBhajethi kaVoti 13

3. ISIGQEBA ESINAMAGUNYA

Iingxelo ezisibhozo zemali nezo zingezizo iinkcukacha zeMali zingeniswe kwisiGqeba esisemaGunyeni kulo nyaka uphononongwayo:

Ingxelo yokuSebenza yeKota	29 kweyeKhala 2016, 31 kweyeDwarha 2016, 31 kweyoMqungu 2017, 28 kuTshazimpuzi 2017
Ingxelo yoBekosweni yoNyaka	29 kweyeKhala 2016, 31 kweyeDwarha 2016, 31 kweyoMqungu 2017, 28 kuTshazimpuzi 2017

4. IKOMITI YENKCUBEKO YENTSHONA KOLONI

Ukubaluleka kweKomishini nenjongo yayo:

Umyalelo osemthethweni weKhomishini yeNkcubeko yaseNtshona Koloni kukugcina, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni ngokoMthetho weKomishini yeNkcubeko naMabhunga eNkcubeko weNtshona Koloni, uMthetho14 ka-1998.

Phakathi kwezinye izinto i-WCCC yenza oku:

- a) Iqwalasela ukubhaliswa nokucinywa kwamabhunga enkcubeko;
- b) Ilawula, iphuhlise ze ilondoloze izinto ezinokufuduswa nezingena kufunduswa eziphantsi kwayo kwaye
- c) yenza neminye imisebenzi enokuyinikwa nguMphathiswa wePhondo.

Indima yeKomishini

Ngokwemithombo enayo, iKomishini yeNkcubeko inganceda ibhunga lenkcubeko okanye amabhunga njengoko oku kumiselwe nguMthetho, ngokwenza oku:

- a) ngokuxhasa ngemali iiprojekthi ezinxulumene nenkcubeko, uphando neenkomfa, amaxesha ngamaxesha ngokokubona koMphathiswa wePhondo, xa ibhunga lenkcubeko lifake isicelo;
- b) Ukukhuthaza nokuququzelela uqhagamshelwano phakathi kweenkcubeko kwisizwe nakwihlabathi, kunye
- c) nokunikeza iinkcukacha ukulondoloza, ukukhuthaza nokuphuhlisa ezenkcubeko.

ITshatha yeBhodi

IKomishini yeNkcubeko yaseNtshona Koloni ayinatshata imiselwe ngokusesikweni kodwa ihamba ngokwesikhokelo soMthetho weKomishini yeNkcubeko namabhunga eNkcubeko weNtshona Koloni (uMthetho 14 ka-1998).

Amalungu eKomishini atyunjelwe isithuba sowe-30 kweyoMsintsi 2015 ukuya ku-30 kweyoMsintsi 2018:

Igama	Isikhundla (ngokoBume beBhodi yeZiko lIkaRhulumente)	Umhla wotyumbo	Umhla wokuyeka	Izifundo	Iinkalo zobungcall	Ukuba nguMlawuli kwiiBhodi (dwellisa amaqumrhu)	Ezinye iKomiti okanye aMaqela okuSebenza akuwo (umz: IKomiti yoPhicotho /Iqela lokusebenza loMphathiswa)	Inani leeNtlanganiso eziziNyasiweyo
Moshe Phumzile Apleni	USekela-Sihlalo	30 kweyoMsintsi 2015	19 KweyoMqungu 2017	B. Polsci (History, Politics, Philosophy). General management/ Leadership/Marketing.	Ubugcisa obulinganiswayo Ezoncwadi, ezeMBali, ubugcisa, imbali yenkubeko, inkubekoUlutsha nenkcubeko	Abukho	Wayemele iNtshona Koloni kwiNAC	3
Bulelwa Basse	USihlalo	30 kweyoMsintsi 2015	N/A	Computer literacy.	Ubugcisa obulinganiswayo Ezoncwadi, ezeMBali, ubugcisa, imbali yenkubeko, inkubekoUlutsha nenkcubeko	Abukho	Azikho	7
Johann Crous	Ilungu: Ikomiti yaMabhunga eNkcubeko	30 kweyoMsintsi 2015	N/A	Higher Diploma in Education of Arts. Diploma in Dramatic Arts. Diploma in Textile Design. 1 yr. Business Studies Course. Photography.	Literary Arts; Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Fundraising for cultural programmes.	Abukho	Azikho	6
Roxanne Davids	USihlalo: Ikomiti yaMaqumrhu eNkcubeko	30 kweyoMsintsi 2015	17 KuCanzibe 2016	LLB (UNISA) In progress; Diploma in Art Direction and Graphic Design;	Ulutsha nenkcubeko Imidlalo -- itshesi	Abukho	Azikho	Azikho

Igama	Isikhundla (<i>ngokoBume beBhodi yeZiko lIkaRhulumente</i>)	Umhla wotyumbo	Umhla wokuyeka	Izifundo	Iinkalo zobungcall	Ukuba nguMlawuli kwilBhodi (dwellisa amaqumrhu)	Ezinye IiKomiti okanye aMaqela okuSebenza akuwo (umz: IKomiti yoPhicotho /Iqela lokusebenza loMphathiswa)	Inani leNtlanganiso eziziNyasiweyo
				Leap year certificate (2007); Matric certificate.				
Chuma Fani	USihlalo: Ikomiti yaMabhunga eNkcubeko	30 kweyoMsintsi 2015	N/A	B Admin. Public Admin (Honours).	Ubugcisa bemidlalo; Ubandakanyo lokutsha kwezenkcubeko Ukhuthazo lwezenkcubeko ngemijelo yeendaba	Abukho	Azikho	7
Patrick Zoyisile Fefeza	USihlalo: Ikomiti yoLwaluko	30 kweyoMsintsi 2015	N/A	BA (History Anthropology) Post Grad. Diploma (Museums/ Heritage Studies (UWC).	Literary Arts; Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Cultural Industries.	Abukho	Azikho	8
Wilma Josephine Kindo	Ilungu: Ikomiti yaMabhunga eNkcubeko	30 kweyoMsintsi 2015	N/A	Diploma, Library and Information Science (UWC).	Literary Arts Humanities (History, Art, cultural history, culture). Involvement of youth in culture.	Abukho	Azikho	8
Anthony Le Fleur	Ilungu: Ikomiti yaMaqumrhu eNkcubeko	30 kweyoMsintsi 2015	N/A	President of Griqua National Conference. President of Choir Association. Board member of NKC.	Humanities (History, Art, cultural history, culture). Involvement of youth in culture; Cultural Industries; Performing Arts.	Abukho	Azikho	7
John Cornelius Witbooi	Ilungu: Ikomiti yaMaqumrhu eNkcubeko	30 kweyoMsintsi 2015	N/A	Educator; National leader of Witbooi Nama clan. National Chairperson of the working committee for the Khoe and the Bushman.	Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Management of cultural facilities. Nama culture.	Abukho	Azikho	1

ABA BANTU BALANDELAYO BANGAMALUNGU EKOMITI YOKUBONISANA NGOLWALUKO YE-WCCC KUNYE NAMALUNGU E-WCCC								
Igama	Isikhundla (ngokoBume beBhodi yeZiko IlkaRhulumente)	Umhla wotyumbo	Umhla wokuyeka	Izifundo	Iinkalo zobungcall	Ukuba nguMlawuli kwilBhodi (dwelisa amaqumrhu)	Ezinye iKomiti okanye aMaqela okuSebenza akuwo (umz: iKomiti yoPhicotho /Iqela lokusebenza loMphathiswa)	Inani leeNtlanganiso eziziNyasiweyo
Lizo Dani	Ilungu: Ikomiti yoLwaluko	1 kweyeKhala 2016	N/A	Matric 1984 NTC (Mechanical Engineering). Apprenticeship Trade Diploma. Certificate in Training Instructor. Computer Theory. Project management	Uphuhliso lwenkcubeko (ulwaluko). Umthungi Umnxulumanisi weeprojekthi	Abukho	Azikho	2
Zukile Jama	Ilungu: Ikomiti yoLwaluko	1 kweyeKhala 2016	N/A	PhD Linguistics, UCT, 2007. MA in African Languages, UCT, 1995. BA Honours in African Languages, Unisa 1988. BA majoring in History Vista University PE 1985.	Ulwimi nenkcubeko Ufundisa ezeelwimi Ezoncwadi	Abukho	Azikho	4
Mbombi Mazinyo	Ilungu: Ikomiti yoLwaluko	1 kweyeKhala 2016	N/A	First Aid Training. Fire management training	Inkokeli kweZemveli	Abukho	Azikho	4
M. Nongalaza	Ilungu: Ikomiti yoLwaluko	1 kweyeKhala 2016	N/A	First Aid Training. Fire management training	Inkokeli kwezemveli	Abukho	Azikho	4
Neho Ponoane	Ilungu: Ikomiti yoLwaluko	1 kweyeKhala 2016	N/A	Itshantliziyo lezabahlali	Igosa lonxulumaniso nabahlali	Abukho	Azikho	3
Thabang Sebetoane	Ilungu: Ikomiti yoLwaluko	1 kweyeKhala 2016	N/A	Matriki 1998	Inkokelelo yezemveli zabesuthu	Abukho	Azikho	3

Iikomiti

Ikomiti	Inani leentlanganiso ezibanjweyo	Inani lamalungu	Amagama amalungu
Iintlanganiso	3	8	Phumzile Moshe Apleni Bulelwa Basse Johann Crous Chuma Fani Patrick Zoyisile Fefeza Anthony Le Fleur John Cornelius Witbooi Wilma Josephine Kindo
Aabhunga eNkcubeko	4	4	Johann Crous Chuma Fani Wilma Josephine Kindo Bulelwa Basse
AMaziko eNkcubeko	4	5	Phumzile Moshe Apleni Bulelwa Basse Anthony Le Fleur Wilma Kindo Patrick Fefeza

Ikomiti	Inani leentlanganiso ezibanjweyo	Inani lamalungu	Amagama amalungu
IKomiti yeeNgcebiso ngezolwaluko ye-WCCC	3	7	<p>Ilungu elityunjweyo le-WCCC: Patrick Zoyisile Fefeza</p> <p>Amalungu ongeziweyo kwikomiti yokubonisana ngoLwaluko: Zukile Jama M. Nongalaza Thabang Sebetoane Mbombi Mazinyo Lizo Dani Neho Ponoane</p>

Ukuhlawulwa kwaMalungu eKomishini

Iiphakheji zentlawulo zamalungu asezikhundleni zamaqumrhu karhulumente namanye amaziko zimiselwa nguMphathiswa wezeMali kwaye zichazwe kwiSetyhula kaNondyebo wePhondo. Usihlalo uhlawulwa ama-R437.00 ngeyure, ireyithi kaSekela-Sihlalo ngama-iR308.00 ngeyure ze amalungu ahlawulwe ama-R268.00 ngeyure.

Igama	Intlawulo (R'000)	Esinye Isibonelelo-mali (R'000) (T+S)	Ezinye Iimbuyekezo	Iyonke (R'000)
Apleni, Phumzile Moshe	4	0	N/A	4
Davids Roxanne	0	0	N/A	0
Basse, Bulelwa	11	2	N/A	13
Crous, Johann	7	1	N/A	8
Fani, Chuma	8	3	N/A	11
Fefeza, Patrick Zoyisile	11	0	N/A	11
Kindo Wilma Josephine	8	0	N/A	8
Le Fleur, Anthony*	8	36	N/A	44
Witbooi, John Cornelius	2	1	N/A	3

* Eli lungu leWCCC lihlala kwingingqi yase-Eden: ngako oko iindleko zokuhamba ziphezulu kunezabanye.

IKomiti yeeNgcebiso ngezolwaluko ne-WCCC

Igama	Intlawulo (R'000)	Esinye Isibonelelo-mali (R'000) (T+S)	Ezinye Iimbuyekezo	Iyonke
Sebetoane Thabang	4	3	N/A	7
Nongalaza Mzwandile	9	2	N/A	11
Mazinyo Mbombi	5	0	N/A	5
Dani Lizo	8	10	N/A	18
Ponoane Neho	7	3	N/A	10
Jama Zukile	6	1	N/A	7
Bebonke	98	62		160

Ezinye iintlawulo zibandakanya indawo yokulala neendleko zokuhamba.

5. ULAWULO LWEMINGCIPHEKO

IGosa elinoXanduva (AA) lequmrhu linoxanduva lokumilisela uLawulo loMngcipheko (ERM) ngokweSikhokelo soLawulo loMngcipheko sikaNondyebo weSizwe (PSRMF) neseCandelo loLawulo loMngcipheko (D: ERM) kwiSebe leNkulumbuso elibonelela ngeenkonzo zenkxaso ezimanyanisiweyo kwiQumrhu.

Ukuthobela i-PSRMF kwanokulawula umngcipheko kwiQumrhu, uRhumente weNtshona Koloni (WCG) uphumeze iNkcazo yoMgaqo-nkqubo we-ERM emisela injongo ephangaleleyo yolawulo lwe-WCG ngokusingise kwi-ERM. IQumrhu liphumeze uMgaqo-nkqubo we-ERM wesithuba sika- 2016/17 ukuya ku-2017/18 kunye nesicwangciso seERM nesoMiselo sika-2016/17, eziphunyezwe liGosa elinoXanduva ngowe-15 kuTshazimpuzi 2016. ISicwangciso sokuSebenza se-ERM sizalisekise uMgaqo-nkqubo we-ERM neQhinga lokuSebenza kwaye sichaza indima noxanduva lolawulo nelabasebenzi abasebenza ngolawulo lomngcipheko kwiQumrhu.

IQumrhu lihlole imingcipheko ephambili esenokuba nemiphumela ekufezekisweni kweenjongo zalo, ngokweqhinga lokusebenza nakwinqanaba lenkqubo, ngokulinganayo. Imingcipheko ihleliwe ngokusekelwe kubungakanani bathuba nemiphumela (elilifa nevelayo) kwaye kuvunyelenwe ngamanyathelo ongenelelo ongezelelweyo ukucutha umngcipheko ube kwinqanaba elamkelekileyo. Kuphawulwe imingcipheko emitsha nevelayo kwinkqubo zovavanyo lwekota.

IKomiti yoPhicotho-zincwadi yeKlasta yezeNtlalo ikwabeka iliso kwinkqubeko yolawulo lwemingcipheko njengenxalenye yophononongo lwekota ngekota lweSebe.

Ifuthe ekusebenzeni kweziko

Kubekho inkqubela eninzi kulawulo lwemingcipheko kunyakamali ka-2016/17. Kubekho inkqubela entle ekulawuleni imingcipheko nasekunyuseni izinga lokugada imingcipheko kwiSebe; oku kube luncedo olukhulu kwindlela isebe elithe laqhuba kakuhle ngayo.

6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva lweGosa eliNika iNgxelo ukuqhubeka lihlole livavanya ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo ekhoyo iyasebenza, inempumelelo kwaye ayifihli nto kwaye ihlengahlengiswa rhoqo xa kuyimfuneko. Ukuphumeza oku, iintlanganiso zolawulo oluphambili zekota noMphicothi-zincwadi Jikelele, noMphathiswa. Le yinkqubo eqhubekayo ukuqinisekisa ukuba i-WCCC ifumana uphicotho-zincwadi olungenachaphaza

ISebe lenze iSicwangciso soLawulo saNgaphakathi esicacisa ngesicwangciso esikwizinga eliphezulu somiselo lweenkqubo zolawulo lwesebe kwimisebenzi yalo engundoqo. Esi sicwangciso siza kusebenza nakweli Qumrhu.

7. UPHICOTHO LWANGAPHAKATHI NEEKOMITI ZOPHICOTHU-ZINCWADI

Uphicotho-zincwadi lwangaphakathi lunika ingqinisekiso yokuba luzimele, aluthathi cala yaye luneenkonzelo eziyilelwe ukongeza intsulungeko nokuphuculwa okuqhubayo kwemisebenzi yequmrhu. Linceda iQumrhu ukuba lifezekise iinjongo zalo ngokuzisa indlela ecwangcisiweyo nelungelelanisiweyo nefanelekileyo ukuhlola nokuphucula ukusebenza kweenkqubo zoLawulo olunempumelelo, uLawulo loMngcipheko nenkqubo zokuLawula. Kwenziwe le misebenzi ingundoqo ilandelayo ngokusingise koku:

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

Uthethwano ngesiqinisekiso soLawulo lamaQumrhu oLuntu lwaphunyezwa kwiSicwangciso soPhicotho-zincwadi lwangaPhakathi lwango-2016/17 koku:

- Amaziko eNkcubeko aseNtshona Koloni

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

- Umsebenzi wophicotho-zincwadi ngaphakathi;
- Umsebenzi wophicotho-zincwadi ngaphandle (owenziwa nguMphicothi-zincwadi Jikelele woMzantsi Afrika - AGSA);
- Unikezo-nkcazo nonikezo-ngxelo lwesebe;
- Imigaqonkqubo yokuchaza ngeemali yesebe;
- Uphononongo lolawulo lweAGSA nengxelo yophicotho
- Ulawulo lokusemngciphekweni kwisebe;
- Ulawulo lwaNgaphakathi;
- Iinjongo ezicwangciswe kwangaphambili;
- Indlela zokuziphatha noPhando lwasenkundleni.

Le theyibhile ingezantsi idandalazisa iinkcukacha ezifunekayo zamalungu ekomiti yophicotho-zincwadi:

Igama	Izifundo	Wanga-phakathi okanye ngaphandle	Ukuba ngowanga phakathi, isikhundla sakhe kwisebe	Umhla wotyumbo	Umhla wokuyeka	Inani leeNtlang aniso eziziNyasi-weyo
Mnu Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (HONS)	Ngaphandle	N/A	01 KweyoMqungu 2016	N/A	8
Mnu Mervyn Burton	CA(SA); CFP; B Compt (Hons); B Compt	Ngaphandle	N/A	01 KweyoMqungu 2015 (Okwesi-2)	N/A	8
Ms Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; Bcompt	Ngaphandle	N/A	01 KweyoMqungu 2016 (Okwesi-2)	N/A	8
Mnu Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc	Ngaphandle	N/A	01 KweyoMqungu 2016 (Okwesi-2)	N/A	8

8. UKUTHOBELA IMITHETHO NEMIGAQO

linkqubo, imigaqo-nkqubo neendlela zokwenza zikhona ukuqinisekisa ukuthotyelwa kwemithetho nemigaqo. IKomiti yoPhicotho-zincwadi iwaphononongile aMaqumrhu kaRhulumente ukujonga ukuba ayithobele na imigaqo nemithetho.

9. URHWAPHILIZO NOBUQHOPHOLOLO

Urhwaphilizo nobuqhophololo zinobungozi kakhulu kwiasethi zequmrhu yaye zingenefuthe elibi ekuhanjsweni kweenkonzo ngendlela efanelekileyo nakwigama lequmrhu. Urhulumente weNtshona Koloni wamkele isiCwangciso sokuLwa uRhwaphilizo esiqinisekisa ukungahambelani kwaphela kwePhondo norhwaphilizo nobuqhophololo.

Ukuhambelana nesi sicwangciso, iSebe lizinikezele ekunganyamezelini imisebenzi yobuqhophololo neyorhwaphilizo, noba yeyangaphakathi okanye yeyangaphandle yaye lowo wenze oko, okanye ozama ukwenza oko, liyamlandela ngamandla ze limtshutshise lisebenzisa zonke iindlela zomthetho ezikhoyo. Eli qumrhu nalo lisebenzisa kwale miqathango minye yokunganyamezeli ubuqhophololo norhwaphilizo njengesikhokelo.

URhulumente waseNtshona Koloni (WCG) wamkele indlela yokulwa norhwaphilizo eqinisekisa ukuba iqhinga lokulwa ubuqhetseba norhwaphilizo luphela nya kwiPhondo. ISebe linesiCwangciso sokuNqanda uBuqhetseba esivunyiweyo kunye nesokuSebenzisa uNqando loBuqhetseba esithelela kwiSicwangciso sokuNqanda uBuqhetseba. Ezi zicwangciso ke zikwasebenza nakwi-WCCC.

Iitshaneli ezahluka-hlukeneyo zikhona ukuchaza izityholo zobuqhetseba norhwaphilizo kwaye zichazwe ngokubanzi kwiQhinga lokuLwa uBuqhetseba kwiPhondo nakwiSicwangciso sokuNqanda uBuqhetseba kumaQumrhu karhulumente. Isityholo ngasinye sifikela kwiNkonzo yoPhando yePhondo (PFS) ze irekhodwe kwiSistim yoLawulo lwaMatyala esetyenziswa njengesixhobo solawulo sokukhupha ingxelo ngenkqubela eyenziweyo ngamatyala anxulumene neSebe ze kunikwe neenkukacha-manani zePhondo neSebe.

Bayabakhusela abasebenzi ababe ngoontamnani babo barhanelwa ngobuqhetseba, urhwaphilizo nobusela amasela ukuba kutshiwo ukuba abazi kuchazwa (i.e. kuchazwe ngokumiselweyo, e.g. kwenziwe ngokunyanisekileyo). Ngokusingise koku kwaphunyezwa uMgaqonkqubo wokuXela ophangaleleyo ngomhla wama-24 KweyoMdumba 2016 ukunika isikhokelo kubasebenzi sendlela yokuvakalisa inkxalabo yabo ngendlela yolawulo efanelekileyo, umntu omiselwe oko ku-WCG okanye amaziko angaphandle, apho kuthi kungabikho kuthandabuzeka ukuba ngenene inokuba kwenzekile oko kuxelwayo kwi-WCG. Nabani na ofuna ukuba iinkukacha zakhe zigcinwe ziyimfihlo abe efuna ukuxela izenzo zobuqhetseba, ubusela norhwaphilizo, uyakuzuzisa oko, kwaye kufuneka ingxelo leyo yenziwe ngabo siqu, iinkukacha zabo zigcinwa ziyimfihlo ngulowo baxela kuye.

Kusakube ubuqhetseba okanye urhwaphilizo luqinisekisiwe emva kophando, umsebenzi ochaphazelekayo ufakwa kwinkqubo yoluleko. Ngawo onke amaxesha anjalo, igosa le-WCG elichophele inkqubo yoluleko kufuneka liphakamise ukuba agxothwe lowo msebenzi. Xa kukho ubungqina obuphathekayo bolwaphulo-mthetho, isenzo solwaphulo-mthetho sixelwa kwiNkonzo yesiPolisa yoMzantsi Afrika.

10. UKUNCIPHISA UKUNGQUBANA KWEZINTO ZOMSEBENZI NEZABUCALA

I-WCCC iqinisekisa ukuba akukho luchaphazeleko ngokuthi iqinisekise ukuba bonke abaniki-zinkonzo abangabhaliswanga kuvimba wabaniki-zinkonzo weNtshona Koloni/ weSizwe bagcwalisa ifomu yokuDiza uChaphazeleko (WCBD4 form).

UNondyebo wePhondo uncedisa amaqumrhu ukuba acuthe umngcipheko wochaphazeleko apho abasebenzi barhulumente eNtshona Koloni bakwangabalawuli beenkampani. Oku kwenziwa ngofumana iinkukacha zabasebenzi bakarhulumente abakwabhaliswe njengabalawuli beenkampani zabucala kwiPERSAL. Iqumrhu liye liqinisekise ukuba abo basebenzi banesigunyaziso sokwenza umsebenzi ngaphambi kokuqhuba ushishino nabo.

IKomishini ayikafumani luchaphazeleko nakweyiphi na imisebenzi yalo eliyenze nabaniki-zinkonzo. Ukuba uchaphazeleko lunokufumaneka, umba lowo ungathathwa njengolawulo lweentengo olunobuqhophololo kwaye, emva kophando, umniki-zinkonzo angathathwa “njengongafanelekanga”.

11. INDLELA YOKUZIPHATHA

Umgaqo wendlela yokuziphatha unikwa abasebenzi qho ngonyaka yaye uyamiselwa liqumrhu apho onke amalungu enyanzelekile ukuba atyikitye kwaye athobele umgaqo wokuziphatha ngokusingise kwindima yawo noxanduva lwawo. Amalungu eKomiti yeNkcubeko yeNtshona Koloni asayina ifomu yokuChaza iZinto eziBachaphazelayo phambi kwentlanganiso nganye.

12. IMIBA YEMPILO, YOKHUSELEKO NEYOKUSINGOONGILEYO

Umgaqo-nkqubo osetyenziswa yi-DCAS ubandakanya ne-WCCC.

13. UNOBHALA WENKAMPANI/WEBHODI (UKUBA UKHONA)

Akekho kweli iQumrhu likaRhulumente.

14. UXANDUVA KULUNTU

Alukho kweli iQumrhu likaRhulumente.

15. INGXELO YEKOMITII YOPHICOTHU-ZINCWADI

Kuluchulumanco kuthi ukunikezela ngengxelo yonyakamali ophela ngowama-31 KweyoKwindla 2017.

Uxanduva lweKomiti yoPhicotho

IKomiti yoPhicotho iyachaza ukuba iwezile umsebenzi wayo oxelwe kwiCandelo 38 (1) (a) (ii) loMthetho woLawulo lweziMali zikaRhulumente nakwiMiqathango kaNondyebo 3.1.13. IKomiti yoPhicotho-zincwadi ikwanika ingxelo yokuba yamkele iindlela ezizo zokwenza umsebenzi nezisemthethweni njengezo eziyiTshatha yeKomiti yoPhicotho-zincwadi, nelawula imicimbi yayo ngokuhambelana nemigqaliselo kwaye yenza uxanduva lwayo njengoko luqulathwe apha. (asikaphononongi utshintsho kwimigaqonkqubo yokuchaza nokusebenza ngeemali).

Ukuphumelela kweenkqubo zoLawulo lwaNgaphakathi

Ngokuhambelana ne-PFMA neMiqathango kaNondyebo, uPhicotho lwaNgaphakathi lunikeza iKomiti yoPhicotho naBalawuli ngesiqinisekiso esivakalayo sokuba iinkqubo zolawulo zangaphakathi zanele yaye ziyasebenza. Oku kuphunyezwa ngesicwangciso esamkelweyo sophicotho ukwanela kweenkqubo zolawulo ezinqanda imingcipheko kunye neKomiti yoPhicotho ebeka iliso kumiselo lwamanyathelo okulungisa izinto ekufuneka zilungisiwe.

Kuye kwagqitywa lo msebenzi weQumrhu wophicotho-zincwadi kulo nyaka siwuphononongayo:

- Amaziko eNkcubeko aseNtshona Koloni

Ingxelo zoLawulo lwaPhakathi eNyakeni nezeNyanga/zeKota

IQumrhu linike ingxelo ngenyanga nangekota kuNondyebo wePhondo ngokweemfuno zePFMA.

Ukuvavanywa kweNngxelo zeeMali Zonyaka

IKomiti yoPhicotho ayikaziphononongi iNngxelo zeeMali zoNyaka yaye iya kuphinde inike izimvo zayo kwintlanganiso elandelayo efanelekileyo

Uthotyelo-migaqo

IKomiti yoPhicotho-zincwadi iziphononongile iinkqubo zeQumrhu zokuthobela izimiso zomthetho.

Iinkcukacha zokusebenza

IKomiti yoPhicotho-zincwadi iziphononongile zeenjongo ebesele zibekiwe ezixelwe kwiiNngxelo zokuSebenza zeeKota.

Ingxelo yoMphicothi-zincwadi Jikelele

Sisiphononongile isicwangciso somiselo seSebe semiba yophicotho ebiphakanyiswe kunyaka odlulileyo yaye yanelisekile kuba le micimbi ilungisiwe.

IKomiti yoPhicotho-zincwadi iyangqina yaye yamkela izimvo zomphicothi-zincwasi wangaphandle ngeengxelo zemali zonyaka yaye inouvo lokuba iingxelo zemali zonyaka mazamkelwe ze zifundwe nengxelo yomphicothi-zincwadi.



Ameen Amod

USihlalo weKomiti yoPhicotho-zincwadi
IKomiti yeNkcubeko yeNtshona Koloni
11 KkweyeThupha 2017

ICANDELO D: ULAWULO LWEZABASEBENZI

1. IINGXELO-MANANI ZOBEKOLISO KULAWULO LWEZABASEBENZI

Ezi ngxelo-manani zichaziwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ICANDELO E: IINKCUKACHA ZEMALI

Ingxelo yoMphicothi-Zincwadi Jikelele eya kwiPalamente yeNtshona Koloni emalunga neKomiti yeNkcubeko yeNtshona Koloni

Ingxelo ngophicotho lweengxelo zemali

Uluvo

1. Ndiziphicothile iinkcazo zemali zekomishini yeNkcubeko yeNtshona Koloni ezibekwe kumaphepha 45 ukuya ku-67, eziqulethe iingxelo yobume bezimali ngowe-31 kweyoKwindla 2017, neengxelo zokusebenza kweemali, inkcazo ngeenguqu kwimpahla yexabiso engaquki zimfanelo, inkcazo yemiqukuqelo yemali esesandleni kunye nenkcazo yothelekiso lohlahlo-mali nezixa-mali ezisetyenzisiweyo ebudeni bonyaka oye waphela, ngokunjalo namanqaku, aquka isishwankathelo semigaqo-nkqubo ebalulekileyo yokunikwa kwengxelo nezinye iinkcukacha zeengcaciso.
2. Ngokolwam uluvo, kuyo nonke imiba nakuzo zonke izigaba, iingxelo zemali zeKomiti yeeLwimi yeNtshona Koloni ziveza konke okufanele ukuba ziyakuveza ngendlela efanelekileyo ukususela ngowe-31 kweyoKwindla 2017, nendlela eqhube ngayo ngokwezimali nemali ezingenileyo neziphumileyo ngonyaka ophelileyo yaye zibhale ngokwenkqubo yeMigangatho yoCwangciso-mali Jikelele yoMzantsi Afrika yeGRAP), iimfuno zoMthetho woLawulo lweziMali zikaRhulumente woMzantsi Afrika, 1999 (uMthetho Nomb. 1 ka-1999) (PFMA) necandelo 15(5) loMthetho weKomishini yeNkcubeko naMabhunga eNkcubeko, 1998 (Umthetho Nomb. 14 ka-1998) (WCCCA).

Isiseko soluvo

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

Uxanduva lweGosa eliNika iNgxelo kwiingxelo zemali

5. IGosa eliNika iNgxelo linoxanduva lokwenza ingxelo efanelekileyo yenkcazo zemali ngokuhambelana neMigangatho yaseMzantsi Afrika yeMisebenzi yoBalo-mali eQwalaselwayo Jilelele neemfuno zoMthetho waseMzantsi Afrika oyi-PFMA nangokweenkqubo zolawulo zangaphakathi njengeGosa eliNika iNgxelo ezingenamakhwiniba nezingenazimpazamo, nokuba kungenxa yobuqhophololo okanye ngempazamo.
6. Xa lisenza ezi ngxelo zeemali, iGosa eliNika iNgxelo linoxanduva lokuvavanya ukukwazi kweKomiti yeeLwimi yeNtshona Koloni ukuqhubeka, liveze yonke imiba exhalabisayo lisebenzisa isiseko sobalo-zimali ngaphandle kokuba kukho injongo ekhoyo yokuvala iziko okanye ukuyeka umsebenzi owenziwayo okanye akho ndlela yimbi ngaphandle kokwenza njalo.

Uxanduva lweGosa eliNika iNgxelo kwiingxelo zemali

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

Ingxelo yophicotho lwengxelo yomsebenzi wonyaka

Intshayelelo nomhlaba

9. Ngokuhambelana noMthetho woPhicotho-zincwadi zikaRhulumente woMzantsi Afrika, 2004 (uMthetho Nomb. 25 ka-2004) (PAA) nangokwesaziso jikelele esikhutshiweyo, Ndinoxanduva lokunika ingxelo koku ndikufumanisileyo kwiinkcukacha zomsebenzi ezichaziweyo ndizithelekisa neenjongo ezicwangcise kwangaphambili ngeenjongo ezikhethiweyo ezibekwe kwingxelo yomsebenzi wonyaka, ukungahambelani nomthetho nolawulo lwangaphakathi. Injongo yovavanyo lwam ibikukuchonga izinto ezifunyenweyo njengoko kuchazwe phantsi kwesihlokwane ngasinye kodwa ingekuko ukuqokelela ubungqina ukucacisa isiqinisekiso sale micimbi. Ngoko ke, Andivezi uluvo okanye isiphelo kule micimbi.
10. Iinkqubo zam zichaza ngeenkukacha zokusebenza ezixeliweyo, ekufuneka zisekelwe kumaxwebhu ocwangciso okusebenza eziko. Andivavanyanga ukugqibelela nokufaneleka kwezalathisi zokusebenza ezikumaxwebhu ocwangciso. Iinkqubo zam azifikeleli kwiinkcukacha ezongezelekileyo okanye iingxelo ngezcwangciso zokusebenza ezisacetywayo neenkukacha zamaxesha asezayo ezisenoba zibandakanyiwe njengenxalenye yeenkcukacha ekunikwe iingxelo ngazo. Ngoko ke, izimvo zam azingeni kule miba.
11. Ndiye ndavavanya ukuba lulutho nokuthembakala kweenkcukacha zokusebenza ezichaziweyo ndilandela inkqubo ephuhlise kulandelwa isakhelo solawulo lomsebenzi nesokunika ingxelo, njengoko ichaziwe kwisaziso-gabalala, kule njongo icwangcisiweyo ilandelayo exelwe kwingxelo yokusebenza yonyaka yeziko yonyaka ophela ngowe-31 KweyoKwindla 2017:

Injongo ecwangcisiweyo ekhethiweyo	Amaphepha kwingxelo yokusebenza yonyaka
Injongo ecwangcisiweyo: Ulondolozo, uphakamiso nophuhliso lobugcisa nenkcubeko ngolawulo lwenkcubeko namaziko enkcubeko neqela lokubonisana ngolwaluko	18 – 20

12. Ndenze imisebenzi yokujonga ukuba ingaba iinkcukacha zokusebenza ezixeliweyo

zichazwe ngendlela eyiyo na kwanokuba umsebenzi wenziwe ngendlela efanayo na naleyo ikumaxwebhu ochwangciso okusebenza. Ndenze neminye imisebenzi yokujonga ukuba ingaba izalathisi neethagethi ziyalinganiseka na yaye ziyangena na kumsebenzi wazo ndaze ndavavanya ukuchaneka kweenkcukacha zokusebenza ezixeliweyo ukujonga ukuba zinyanisekile na yaye ziphelele na.

13. Andikhange ndifumanise ziphene ekusebenzisekeni nasekuchanekeni kweenkcukacha zokusebenza ezixeliweyo kule njongo icwangcisiweyo ilandelayo:

Injongo ecwangcisiweyo: Ulondolozo, uphakamiso nophuhliso lobugcisa nenkcubeko ngolawulo lwenkcubeko namaziko enkcubeko neqela lokubonisana ngolwaluko

Omnye umba

14. Ndicela ukuba kukhe kujongwe lo mba ungezantsi.
15. Ukuphunyezwa kweethagethi ebeziplaniwe. Jonga kwingxelo yokusebenza yonyaka kumaphepha 8-20 iinkcukacha ngokuphunyezwa kweethagethi ebeziplaniwe zonyaka kunye neengcaciso ngokuphumeza ngokugqithisileyo iithagethi eziliqela.

Ingxelo ngophicotho lokuthotyelwa kwemithetho

Intshayelelo nomhlaba

16. NgokwePAA nangokwesaziso jikelele esikhutshiweyo, ndinoxanduva lokunika ingxelo koku ndikufumanisileyo kwiinkcukacha zomsebenzi ezichaziweyo ndizithelekisa neenjongo ezicwangciswe kwangaphambili ngeenjongo ezikhethiweyo ezibekwe kwingxelo yomsebenzi wonyaka, ukungahambelani nomthetho nolawulo lwangaphakathi. Injongo yovavanyo lwam ibikukuchonga izinto ezityalwayo eziziasethi njengoko kuchazwe phantsi kwesihlokwana ngasinye kodwa ingekuko ukuqokelela ubungqina ukucacisa isiqinisekiso sale micimbi.
17. Akukhange kubekho naziphi na izinto ezifumanekileyo ezibonakeleyo kwiinkcukacha zomsebenzi ezinento yokwenza nokuthotyelwa kwemiqathango kumsebenzi ezichaziweyo kule njongo.

Ezinye iinkcukacha

18. IGosa loNikezo-Nkcaza leKomiti yeNkcubeko yeNtshona linoxanduva lwezinye iinkcukacha. Ezinye iinkcukacha zibandakanya iinkcukacha ezikwingxelo yonyaka. Ezinye iinkcukacha azibandakanyi iingxelo zemali, ingxelo yoMphicothi-ziNcwadi nezo njongo zicwangcisiweyo zichongiweyo zikwingxelo yokusebenza yonyaka eziye zaxelwa kwingxelo yoMphicothi-ziNcwadi.
19. Uluvo lwam ngeengxelo zemali nezinto endizifumanisileyo kwiinkcukacha zokusebenza ezixeliweyo nothotyelo lwemithetho alungeni kwezinye iinkcukacha yaye andinikanga luvo lophicotho okanye nasiphi isiqinisekiso sale micimbi.

20. Malunga nophicotho lwam, uxanduva lwam kukufunda ezinye iinkcukacha, yaye xa ndisenza njalo ndijonga ukuba iinkcukacha ezi ziyahambelana okanye azihambelani na neengxelo zemali neenjongo ezicwangcisiweyo ezikhethiweyo ezichazwe kwingxelo yokusebenza yonyaka, okanye ulwazi lwam endilufumene kuphicotho, okanye kukho into engahlanganiyo na. Kusekelwe kumsebenzi endiwenzileyo, endiwufumene phambi komhla wale ngxelo yoMphicothi-zinCwadi, ukuba kuye kwafumaniseka ukuba kukho ukungadibani kweenkcukacha, ndinyanzekile ukuba ndiyixele loo nto.

Izinto ezishotayo kwiinkqubo zolawulo lwangaphakathi

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

Auditor - General

EKapa

31 kweyeKhala 2017



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Isihlomelo– uxanduva loMphicothi-zincwadi Jikelele kuphicotho

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

Iingxelo zemali

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

Unxibelelwano nabo banikwe umsebenzi wolawulo

3. Ndiyanxibelelana neGosa eliNika iNngxelo malunga phakathi kwezinye izinto, ubungakanani bophicotho nexesha eliza kuthathwa ukwenza uphicotho nexesha eliza kwenziwa ngalo nezimvo ezifunyanisiweyo ezingundoqo kubandakanywa izinto

ezishotayo ezingundoqo kwiinkqubo zolawulo zangaphakathi endiye ndizibone xa ndisenza uphicotho.

4. Ndiye ndiqinisekise neGosa eliNika iNgxelo ukuba ndithobele yonke imiqathango yentsulungeko emalunga nenkululeko yaye ndichaze bonke ubudlelwane obukhoyo neminye imiba echaphazelekayo enokuba nefuthe ekukhululekeni kwam, yaye apho kufanelekileyo manyathelo okhuselo achaphazelekayo.

IKomiti yeNkcubeko yeNtshona Koloni

Iingxelo zemali zonyaka ophele ngowama-31 kweyoKwindla 2017

Iingxelo yobume bezimali ngowe-31 kweyoKwindla 2017

	linowuthsi	2017 R '000	2016 R '000
liaseithi			
liaseithi ezikhoyo ngoku	3		
Imali nezinye izinto ezifana nemali	4	2 905	4 138
limali ezifunyenweyo kushishino lonaniselwano		100	119
		3 005	4 257
liaseithi zizonke		3 005	4 257
Amatyala			
Amatyala akhoyo			
lindleko kushishino lonaniselwano	5		
Amatyala ewonke		860	766
liaseithi ezishiyekileyo		860	766
Imali eseleyo		2 145	3 491
		2 145	3 491

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophele ngowama-31 kweyoKwindla 2017

lingxelo yokusebenza kweemali

	linowuthsi	2017 R '000	2016 R '000
Ingeniso			
Ingeniso kushishino lonaniselwano		1 468	1 583
limali yemirhumo yamaziko	6	234	253
Ingeniso yenzuzo	7	38	10
Ingeniso yeinshorensi	8	<u>1 740</u>	<u>1 846</u>
Ingeniso iyonke kushishino lonaniselwano			
Ingeniso engenzekanga ngenxa yonaniselwano		526	538
Enye ingeniso engenzekanga ngenxa yonaniselwano	9	420	384
limali ezidluliselweyo neenkxasomali ezifunyenweyo	10	<u>946</u>	<u>922</u>
Ingeniso iyonke engenzekanga ngenxa yonaniselwano		<u>2 686</u>	<u>2 768</u>
Ingeniso iyonke	6		
Inkcitho		(118)	(84)
lintlawulo zophicotho	12	(3 743)	(3 242)
lindleko ngokubanzi	13	(98)	(66)
lintlawulo zamalungu	14	(60)	(60)
Udluliselo nenkxasomali ehlawulweyo	15	(13)	-
limali ebekelwe ityala	16	<u>(4 032)</u>	<u>(3 452)</u>
Inkcitho iyonke		<u>(1 346)</u>	<u>(684)</u>
limali eshotayo yonyaka			

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophele ngowama-31 kweyoKwindla 2017

Ingxelo yoTshintsho kwiasethi ezishiyekileyo

	Intsalela ekhoyo R '000	liasethi ezishiyekileyo R '000
Ibhalansi ngowe-01 KuTshazimpuzi 2015		
Utshintsho kwiasethi ezishiyekileyo	4 175	4 175
Imali eshotayo yonyaka		
Utshintsho lulonke	<u>(685)</u>	<u>(685)</u>
Ibhalansi yokuvula ebichaziwe kwixa elidlulileyo	<u>(685)</u>	<u>(685)</u>
Uhlengahlengiso	3 490	3 490
Ulungiso lweempazamo		
Ibhalansi ngowe-01 KuTshazimpuzi 2016 njengoko iphinde yaxelwa*	1	1
Utshintsho kwiasethi ezishiyekileyo	<u>3 491</u>	<u>3 491</u>
Imali eshotayo yonyaka		
Utshintsho lulonke	<u>(1 346)</u>	<u>(1 346)</u>
Ibhalansi nge-31 KweyoKwindla 2017	<u>(1 346)</u>	<u>(1 346)</u>
	<u>2 145</u>	<u>2 145</u>

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophele ngowama-31 kweyoKwindla 2017

Inkcazo yokusetyenziswa kwemali

	linowuthsi	2017 R '000	2016 R '000
Imali esebenzileyo kwimisebenzi eyenziwayo			
Efunyenweyo			
Imali efunyenweyo		1 932	1 977
Ingeniso yenzuzo		234	253
		2 166	2 230
lintlawulo			
Imali ehlawulweyo		(3 399)	(2 747)
Imali eseleyo kwesebenzileyo kwimisebenzi eyenziwayo	17	(1 233)	(517)
Ukunyuka/(ukuhla) kwimali nezinye izinto ezifana nemali			
Imali nezinye izinto ezifana nemali ekuqaleni konyaka		(1 233)	(517)
		4 138	4 655
Imali nezinye izinto ezifana nemali ekupheleni konyaka	3	2 905	4 138

IKomiti yeNkcubeko yeNtshona Koloni

Iingxelo zemali zonyaka ophela ngowama-31 kweyoKwindla 2017

Iingxelo Yothelekiso lweBhajethi Nezona Mali Zisetyenzisliweyo

Ibhajethi ngokweKheshi

	Ibhajethi eyamkelweyo	Uhlenga- hlengiso	Ibhajethi yokugqibela	Ezona mali xa zithelekiswa nezinye	Uahluko phakathi kwebhajethi yokugqibela neyiyeyona	Isalathiso
	R '000	R '000	R '000	R '000	R '000	
Ingeniso yokusebenza kwemali						
Ingeniso						
Ingeniso kushishino						
Ionaniselwano						
lindleko zenkonzo	-	-	-	-	-	
Ingeniso yeeroyalithi	-	-	-	-	-	
Imali esuka kusetyenziso lwamaziko	1 800	-	1 800	1 468	(332)	23.1
Ingeniso yenzuzo	100	134	234	234	-	
Enye ingeniso – yonyaka ophelileyo	2 614	(1 534)	1 080	-	(1 080)	23.2
Enye ingeniso -inshorensi	-	-	-	38	38	23.3
Ingeniso iyonke esuka kushishino	4 514	(1 400)	3 114	1 740	(1 374)	
Ionaniselwano						
Ingeniso esuka kushishino olungelolwananiselwano						
Imali ezidluliselweyo neenkxasomali ezifunyenweyo	420	-	420	420	-	
Enye ingeniso esuka kushishino olungelolwananiselwano	-	-	-	526	526	23.4
Ingeniso iyonke esuka kushishino olungelolwananiselwano	420	-	420	946	526	
Ingeniso iyonke	4 934	(1 400)	3 534	2 686	(848)	
Inkcitho						
lintlawulo zamalungu	(113)	15	(98)	(98)	-	
Udluliselo nenkxasomali ehlawulweyo	(250)	190	(60)	(60)	-	
Imali ebekelwe ityala	-	-	-	(13)	(13)	
lintlawulo zophicotho	(270)	152	(118)	(118)	-	
lindleko ngokubanzi	(4 301)	1 043	(3 258)	(3 743)	(485)	23.5
Inkcitho iyonke	(4 934)	1 400	(3 534)	(4 032)	(498)	
Imali eshotayo	-	-	-	(1 346)	(1 346)	
Eyona Mali xa iThelekiswa eXelwe kwiBhajethi neNgxelo yoThelekiso-zimali	-	-	-	(1 346)	(1 346)	
Uhlanganiso (Iwezona mali olungahambelanani nebhajethi maluchazwe)						
Uahluko wexesha						
Imali yokusebenza				(1 346)		
Uahluko weQumrhu						
Imali yokusebenza				-		
Eyona Mali ekwiNgxelo yoKusebenza kweMali				(1 346)		

Kulo nyaka siwuphononongayo, uhlangahlengiso lwebhajethi lusuke kuma-R4, 934 ezigidi ukuya kuma-R3,534 ezigidi. Luhlile nge-R1.4 sezigidi

Jonga inqaku 23 ukufumana iinkcukacha.

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophela ngowama-31 kweyoKwindla 2017

Imigaqo-nkqubo yeenkcazo-mali

1. UKUCHAZWA KWEENGXELO ZEEMALI ZONYAKA

Inkcazo zemali zilungiswe ngokuhambelana nemigangatho ebizwa ngokuba yiMigangatho yoCwangciso-mali Jikelele (GRAP), eyakhutshwa yiBhodi yeMigangatho yoBalo-Zimali ilandela iCandelo 91(1) loMthetho woLawulo lweziMali zikaRhulumente (Umthetho 1 ka-1999).

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

Onke amanani asiwe kwiwaka elikufuphi.

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

1.1 Ukuthatha ngokuba iqumrhu liqhuba kakuhle ngokwasezimalini

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

1.2 Izigqibo ezingundoqo nemithombo yeengqikelelo engaqinisekiswa

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

Iimali ezityalwa iqumrhu

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

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

Ukuvumela ukuhla kwexabiso leeasethi

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

1.3 Ipropati, iplanti nezixhobo zokusebenza

Ipropati, iplanti nezixhobo zokusebenza zii-asethi ezimiyo eziphathekayo (kubandakanya ii-asethi eziyinfrastraktsha) ezigcinelwe ukusetyenziswa ukuvelisa nokunika iimpahla okanye iinkonzo, ukurentisa kwabanye, okanye kwimisebenzi yolawulo, kwaye kulindeleke ukuba zisetyenziswe iminyaka.

Ixabiso lento yepropati, yeplanti nelesixhobo sokusebenza lichazwa njenge-asethi:

- xa kusengenzeka ukuba ingenelo yoqoqosho okanye inkonzo ehambelana nayo iza kungena kwiqumrhu; yaye
- indleko okanye ixabiso lento leyo lisenokulinganiswa ngokuthembekileyo.

Ipropati, iplanti nesixhobo sokusebenza zichazwa ngokwendleko.

Ixabiso lento yepropati, yeplanti neyesixhobo sokusebenza yiprayisi yokuthengwa kwayo kwakunye nezinye iindleko zeasethi leyo kwindawo efuneka nesimo esifanelekileyo ukuba ibe nokwenza umsebenzi wayo ngokwendlela elungiselelwe yona ngabaphathi. Izaphulelo neembuyiselo-mali ziyatsalwa ukufika kwixabiso.

Xa i-asethi ifunyenwe mahala, okanye ngexabiso eliphantsi, indleko leyo iba lixabiso layo ukususela ngomhla ebhaliswe ngawo.

Xa into yepropati, yeplanti neyesixhobo sokusebenza ifunwa ngotshintshiselwano nge-asethi engeyomali okanye nge-asethi eyimali, okanye ngazo zombini, i-asethi leyo ilinganiswa ngexabiso elifanelekileyo (indleko), ngaphandle kokuba ixabiso elifanelekileyo le-asethi efunyenweyo okanye ekunikiswe ngalo lilinganiswa ngokuthembakeleyo. Ukuba into leyo ifunyenweyo ayilinganiseki ngexabiso elifanelekileyo layo, ixabiso layo lilinganiswa ngelaleyo kunikiswe ngayo.

Xa iikomponenti ezibalulekileyo zepropati, zeplanti nezesixhobo sokusebenza zibudala bahlukeneyo, zibalwa njengezinto ezahlukileyo (iikomponenti ezingundoqo) zepropati, zeplanti nezesixhobo sokusebenza.

Ixabiso libandakanya ixabiso lokufunwa kwento leyo yepropati, yeplanti nesixhobo sokusebenza nexabiso elongezelelweyo ukufaka ikomponenti leyo, okanye lokuyisevisa. Ukuba ixabiso lokufaka enye lifakiwe kwixabiso lekomponenti yepropati, yeplanti neyesixhobo sokusebenza, ixabiso lekomponenti etshintshiweyo alibalwa.

Iipati ezingundoqo nezixhobo zokusebenza ezimi ndawonye nekulindeleke ukuba zisetyenziswe iminyaka ziyabandakanywa kwipropati, iplanti nakwisixhobo sokusebenza. Ngaphezu koko, iiphathi nezixhobo zokusebenza ezimi ndawonye ezisebenza kuphela xa zikonekthwe kwipropati, iplanti nakwisixhobo sokusebenza eso zibalwa njengepropati, iplanti nesixhobo.

Impinda yohlolo lwexabiso yenziwa iyenziwa ngendlela yokuba ixabiso lingahluki kwelo linokubekwa xa kujongwa ixabiso ekupheleni kwesithuba sokunikeza ingxelo.

Nakuphi ukunyuka kwixabiso leasethi, ngenxa yempinda yohlolo kufakwa kwintsalela yokuphindwa kohlobo. Ukunyuka kubhalwa njengentsalela okanye imali eshotayo ngohlobo lokuba kujike ukuhla kwexabiso ngenxa yokuphindwa kohlobo ukuze libe nexabiso elifanayo nelo lidlulileyo lentsalela okanye imali eshotayo.

Nakuphi ukuhla kwixabiso leasethi, ngenxa yempinda yohlolo kubhalwa njengentsalela okanye imali eshotayo kwisithuba sangoku. Ukuhla kufakwa kwintsalela yohlolo kungene kwintsalela yekhredithi ekhoyo kwintsalela yohlolo lwalo asethi.

Emva kolinganiso lokuqala, ipropati, iplanti nezixhobo zokusebenza zigcinwa ngendleko ethabatha ukuhla wexabiso naziphi ezinye iilahleko.

Ipropati, iplanti nezixhobo zokusebenza zehliswa ngesiseko esingajikiyo xa kujongwa uthotho lwazo nexabiso lazo eliseleyo.

Ipropati, iplanti nezixhobo zokusebenza zigcinwa ngexabiso eliphinde lahlolwa lomhla wokuphindwa kohlobo ze kuthatyathwe ixabiso lokuhla wazo neelahleko ezibe khona. Impinda yohlolo lwexabiso yenziwa iyenziwa ngendlela yokuba ixabiso lingahluki kwelo linokubekwa xa kujongwa ixabiso ekupheleni kwesithuba sokunikeza ingxelo.

Ixesha lokusebenziseka kwezinto zepropati, iplanti nesixhobo sokusebenza zihlolwe ngolu hlobo lulandelayo:

Into	Ngonyaka
likhompyutha neenkqubo	
zeekhompyutha	33,3%
Izithuthi	20%
Izixhobo	25%

Ixabiso elisaseleyo, ukuba lulutho nendlela yokwehlisa ixabiso kweasethi nganye okuphononongiweyo ekupheleni kwesithuba ngasinye sonikezo-ngxelo kuyachazwa. Ukuba kulindeke okwahlukileyo kuqikelelo oludlulileyo, olo tshintsho luxelwa luxelwa njengotshintsho kwingqikelelo yonikezo-nkcaza.

Ukuphonononga ukuba lulutho kweasethi qho ngonyaka akufunisi ukuba iQumrhu litshintshe iingqikelelo zangaphambili; ngaphandle kokuba kulindeleke izinto ezahlukileyo kwezo zoqikelelo oludlulileyo.

Inxalenye nganye yeayithemu yepropati, iplanti nezixhobo zokusebenza enxabiso elikhulu xa ithelekiswa neendleko zizonke zeayithemu yehliselwa ixabiso yodwa.

Ukuhla kwexabiso kwisithuba ngasinye kubhalwa njengentsalela okanye imali eshotayo; ngaphandle kokuba kufakiwe kwixabiso lenye iasethi.

Iayithemu zepropati, iplanti nezixhobo zokusebenza ziyacinywa xa iasethi leyo ilahliwe okanye kunikiswe ngayo okanye xa kungasekho nzuzo inokwenziwa kuyo.

Inzuzo okanye ilahleko eyenzeke ngenxa yokucinywa kweayithenu yepropati, iplanti nezixhobo zokusebenza ixelwa njengomahluko phambi kwenethi yayo nexabiso layo. Lo mahluko ubhalwa njengeS njengentsalela okanye imali eshotayo xa loo ayithemu icinywa.

Imbuyekezo esuka kwelinye iqela yeayithemu yepropati, iplanti nezixhobo zokusebenza ebulungiselelwe imali, ebulahlekile okanye ebincanyiwe ibhalwa njengentsalela okanye imali eshotayo xa loo mbuyekezo ifunyenwe.

1.4 Izixhobo zexabiso leeasethi

Izixhobo zexabiso leeasethi yeziko zihlelwa njengeeasethi zemali okanye njengamatyala.

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

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

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

Amatyala ahlawulwayo ngamatyala eemali, ngaphandle kwamatyala exesha elifutshane ahlawulwa ngokwemiqathango yesiqhelo yokuhlawula amatyala.

Ukubekwa ngokwezintlu

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

Uhlobo

Okufunyenweyo kushishino lonaniselwano
Imali nezinye izinto ezifana nemali

Uluhlu

Iasethi eyimali ebalwa ngentlawulo yezavunge
Iasethi eyimali ebalwa ngentlawulo yezavunge

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

Uhlobo

Iindleko kushishino lonaniselwano

Uluhlu

Iasethi eyimali ebalwa ngentlawulo yezavunge

Ubalo lokuqala lweeasethi ezizimali namatyala eemali

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

Iziko libala zonke ezinye iiasethi ezizimali namatyala azimali ngexabiso lawo.

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

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

Ubalo olulandelwayo lweeasethi ezizimali namatyala eemali

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

- Izixhobo zexabiso leeasethi ngexabiso
- Izixhobo zexabiso leeasethi ngentlawuloyezavenge
- Izixhobo zexabiso leeasethi ngeendleko

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

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

Izinto ezithathelwa ingqalelo kwixabiso leeasethi

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

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

Iinzuzo neelahleko

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

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

Ukuhla kwexabiso leeasethi nokungaqokeleleki kweeasethi ezizimali

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

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

Iiasethi zibalwa ngentlawulo yezavenge:

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

Ukuba kwisithuba esilandelayo ubungakanani bokuhla kwexabiso lelahleko yeeasethi buyehla yaye oko kuhla kudityaniswa nesiganeko esenzeke emva kokubonwa kokuhla kwexabiso leeasethi, ukubonwa

kwangaphambili kokuhla kwexabiso lelahleko yeeasethi kubuyiswa umva ngokuthi kuhlengahlengiswe iakhawunti enguvimba. Ubuyiso-mvo alukhokeleli kwimali yeasethi eba ngaphezulu kwimali eyintlawulo yezavenge ukuba ukuhla kwexabiso leeasethi bekungabonwanga ngomhla wokuhla kwexabiso leeasethi ethe yabuyiswa umva ngalo. Ixabiso lobuyiso lwayo libonwa kwimali eseleyo okanye eshotayo.

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

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

Ukususa

Iiasethi ezizimali

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

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

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

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

Amatyala eemali

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

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

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

1.5 Izibophelelo

Iiyithemu zihlelwa njengezibonelelo xa iziko lizibophelele kushishino lwexa elizayo oluza kukhokelela ekuphumeni kwemali.

Kufuneka kunikwe inkcazelo xa kwenziwe izibophelelo zeekhontrakthi ezingaziwayo.

Izibophelelo ekufuneka zichaziwe ukuze kunikwe iinkcaza ecacileyo kuuneka zibhalwe njengenowuthi kwiingxelo zemali ukuba le miqathango mibini ithe yathotyelwa:

- Iikhontrakthi kufuneka zibe azinakucinywa okanye ziya kucinywa ngeendleko ezinkulu (umzekelo, iikhontrakthi zokumenteyinwa kweekhompyutha okanye izakhiwo); kananjalo

- Ezo khontrakthi kufuneka zibe nento yokwenza nento engenye engengomsebenzi karhulumente weQumrhu elo – ngoko ke, izibophelelo zemivuzo yeekhontrakthi zengqesho okanye zokuhlawula iigranti zabantu abangaphangeliyo azinakufakwa.

1.6 Ingeniso kushishino lonaniselwano

Ingqalelo

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

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

Ubalo

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

Inzuzo, iiroyalthi nezahlulo

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

1.7 Ingeniso engenzekanga ngenxa yonaniselwano

Ingqalelo

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

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

Ubalo

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

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

Iigranti neemali ezinemiqathango

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

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

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

Iinkonzo ezinikezwa mahala

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

1.8 Uququlo lweemali zangaphandle

Ushishino ngemali yangaphandle

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

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

1.9 Amanani othelekiso

Apho kuyimfuneko, amanani othelekiso aphinda ahlelwa ukuhambelana notshintsho lwenkcazelo yalo nyaka.

1.10 Inkcitho

Ushishino lwemali ngeeasethi namatyala

Amatyala ayasuswa xa ebonwa njengangenakuhlawuleka. Amatyala asuswayo aphelela kwisixa-mali sokonga kunye/ okanye inkcitho engeneno yeemali ebezibalelwe. Ukususwa kwenzeka ekupheleni konyaka okanye xa iimali zihlawulwe okanye xa iimali zikhona. Akukho sibonelelo senziwayo sezixa-mali ezingakwaziyo ukuhlawuleka kodwa izixa-mali ziyachazwa njengenqaku elichazwayo.

Zonke ezinye iilahleko zibonwa xa ugunyaziso lunikezelwe ukuze luqwalaselwe ngelo xesha.

Inkcitho engenanjongo neyimosharha

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

Inkcitho engafanelekanga

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

Imali ezihlawulweyo neenkxasomali

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

1.11 Imali eseleyo

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

1.12 linkcukacha ngebhajethi

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

Ibhajethi eyamkelweyo ikhavarisha isithuba semali sika2016/04/01 ukuya ku2017/03/31.

Ibhajethi yeziko loqoqosho ibandakanya zonke iibhajethi zamaziko ezamkelweyo eziphantsi kwalo.

Iingxelo zemali nebhajethi zikwisiseko esinye sobalomali, ngoko ke, utholekiso nezixamali eziibhajethiweyo zesithuba sonikezo-ngxelo zibandakanyiwe kwiingxelo yotholekiso lwebhajethi neZona Mali.

1.13 Amaqela esisebenzisana nawo

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

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

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

Lushishino okanye uthengiselwano namaqela anobudlelwane oluthi lwenziwe ngokukhululekileyo okanye olungenziwa kushishino lwesiqhelo oluthi luchazwe.

1.14 Iziganeko ezenzeka emva komhla wonikezelo-ngxelo

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

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

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

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

1.15 Irhafu-ntengo (VAT)

Iziko linikwe imvume yokuba lingabhaliseleli VAT. Kambe ke, ukuba kukho inkxasomali efunyenweyo efunisa ukuba liziko libhaliseleli VAT, eso sicelo siya kufakwa.

IKomiti yeNkcubeko yeNtshona Koloni

Iingxelo zemali zonyaka ophela ngowama-31 kweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

	linowuthsi	2017 R '000	2016 R '000
2. IMIGANGATHO EMITSHA NOTOLIKO			
2.1 Imigangatho notoliko eyamkelweyo neqale ukusebenza kulo nyaka			
Kulo nyaka, iziko lamkele le migangatho ilandelayo notoliko lwayo eqale ukusebenza kulo nyakamali nelungele iindawo esebenza kuzo:			
Umsebenzi/Utoliko:	Umhla wokusebenza: Unyaka oqala okanye osemva kwe-	Ifuthe elilindelekileyo:	
• GRAP 2 (eyenziwe izilungiso ngo-2016): Inkcazo yokusetyenziswa kweemali	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 24 (eyenziwe izilungiso ngo-2016): Ukuchazwa kwebhajethi linkcukacha ngeNgxelo zeMali	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 14 (eyenziwe izilungiso ngo-2016): Iziganeko ezisemva kwesithuba sonikezo-ngxelo	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 12 (eyenziwe izilungiso ngo-2016): Izinto zeequmruhu	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 13 (eyenziwe izilungiso ngo-2016): Izinto ezirentwayo	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 19 (eyenziwe izilungiso ngo-2016): Izibonelelo, Amatyala neeAsethi	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 21 (eyenziwe izilungiso ngo-2016): Ulungiselelo lokuhla kwexabiso leeasethi	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 23 (eyenziwe izilungiso ngo-2016): Ingeniso kushishino olungenaniselwano	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 25 (eyenziwe izilungiso ngo-2016): Okuxhanyulwa ngabasebenzi	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 26 (eyenziwe izilungiso ngo-2016): Ulungiselelo lweeAsethi ezingaNgenisi Mali	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 31 (eyenziwe izilungiso ngo-2016): Iiasethi ezingaphathekiyo	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 104 (eyenziwe izilungiso ngo-2016): Iiasethi eziyimali	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 18 (eyenziwe izilungiso ngo-2016): Unikezo-ngxelo ngokwezintlu	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 17 (eyenziwe izilungiso ngo-2016): Ipropati, iplanti nezixhobo	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 1 (eyenziwe izilungiso ngo-2016): Ukuchazwa kweNgxelo zeMali	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 3 (eyenziwe izilungiso ngo-2016): Imigaqonkqubo yokuchaza ngeemali, Utshintsho kuBalozimali, Iingqiqelelo neeMpazamo	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	
• GRAP 9 (eyenziwe izilungiso ngo-2016): Ingeniso yonaniselwano	01 KuTshazimpuzi 2016	Izilungiso azinafuthe	

IKomiti yeNkcubeko yeNtshona Koloni

Iingxelo zemali zonyaka ophele ngowama-31 KkweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

2.2 Imigangatho ekhutshiweyo notoliko, kodwa engekasebenzi

Iqumrhu alikayisebenzisi le migangatho ilandelayo notoliko lwayo ethe yapapashwa yaye isisinyanzelo kwisithuba sonikezo-ngxelo sequmrhu esiqala phambi okanye emva 01 kuTshazimpuzi 2017 okanye kwezilandelayo:

Umsebenzi/Utollko:	Umhla wokusebenza: Unyaka oqala okanye osemva kwe-	Ifuthe elilindelekileyo:
• GRAP 108: Iimali ezityalwa iqumrhu ngokusemthethweni	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe
• GRAP 34: IiNgxelo zeMali ezahluliweyo	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe
• GRAP 36: Utyalomali kwiMibutho neMifela-ndawonye	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe
• GRAP 35: IiNgxelo zeMali ezihlanganisiweyo	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe
• GRAP 37: Amalungiselelo entsebenziswano	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe
• GRAP 20: Amaqela esinobudlelwane nawo	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe
• GRAP 110: Imithombo ephilayo nengaphiliyo	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe
• GRAP 38: Ukuchazwa kweZinto aBantu ezibaHlanganisa namanye amaqumrhu	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe
• GRAP 32: Amalungiselelo oBonelelo kwiiNkonzo: Umnikezi- Granti	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe
• GRAP 109: Ukunikezwa kwengxelo ngaBaphathi neeArhente	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe

3. IMALI NEZINYE IZINTO EZIFANA NEMALI

Iimali nezinye izinto ezifana nemali ziqulethe:

libhalansi zebhanki	2 905	4 138
---------------------	-------	-------

Ubunjani bekhredithi yemali esebhankini neediphozithi zexesha elifutshane ngaphandle kwemali ekhoyo

Iimali nezinye izinto ezifana nemali zibandakanya imali eyikheshi kunye notyalomalo olunokujikwa ngokukhawuleza lube yimali esebhankini ebhaliswe ngokusemthethweni enokuba nenzala yeeenyanga ezintathu okanye ngaphantsi engenamingcipheko mikhulu yereyithi yenzala, ixabiso lezi asethi libulingana nexabiso lezo asethi.

4. IZINTO EZIHLAWULWAYO XA KUSHISHINWA

Ezifunyenweyo	111	115
Isibonelelo seTyala eliThandabuzekayo	(13)	-
Inzala ekhulileyo	2	4
	100	119

IKomiti yeNkcubeko yeNtshona Koloni

Iingxelo zemali zonyaka ophele ngowama-31 kweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

	2017 R '000	2016 R '000
--	----------------	----------------

Imali efunyenweyo ihlelwa ngeendleko ezinesaphulelo. Ixabiso leemali ezifunyenweyo lihambelana nexabiso leeasethi.

Ukuhla kwenziwa kukuba abatyali behlawulele amaziko phambi kokuwasebenzisa.

5. IINDLEKO KUSHISHINO LONANISELWANO

Iindleko zorhwebo	124	407
Ingeniso enikezwe phambi kokuba ifunyanwe	736	359
	<u>860</u>	<u>766</u>

Iindleko zihlelwa ngokweendleko ezinesaphulelo. Ixabiso leemali ezifunyenweyo lihambelana nexabiso leeasethi.

6. IMALI ESUKA KUSETYENZISO LWAMAZIKO

Ingeniso yerenti	<u>1 468</u>	<u>1 583</u>
------------------	--------------	--------------

Kuhlile ukusetyenziswa kwamaqumrhu enkcubeko kulo nyaka.

7. INGENISO YENZUZO

Inzuzo efunyenweyo	<u>234</u>	<u>253</u>
--------------------	------------	------------

Ukuhla kwenziwe kukuhla koovimba abakhoyo kulo nyaka.

8. ENYE INGENISO

Amabango einshorensi	<u>38</u>	<u>10</u>
----------------------	-----------	-----------

Ukunyuka kwenziwe kukulungiswa kwezinto ezingephi okufana nokulungiswa kwegiza eyagqabhukayo eGroote Drakenstein nakwisilingi eMelkbos.

9. ENYE INGENISO ENGENZEKANGA NGENXA YONANISELWANO

Amalizo: iinkonzo ezinikezwa mahala	<u>526</u>	<u>538</u>
-------------------------------------	------------	------------

Ngeenkukacha zamalizo: iinkonzo ezinikezwa mahala jonga inkcazelo kunowuthi 12

10. IIMALI EZIDLULISELWEYO NEENKXASOMALI EZIFUNYENWEYO

Iimali ezifunyenweyo	<u>420</u>	<u>384</u>
----------------------	------------	------------

Ukunyuka kwenziwe yikomiti eyongezelelweyo emiselweyo, umz, Ikomiti yoLwaluko

11. IPROPATI, IPLANTI NEZIXHOBO

Izongezelelo	145	63
izinto ekunikezwe ngazo	(145)	(63)
	<u>-</u>	<u>-</u>

Ukuqinisekisa ulawulo ngempumelelo lweeasethi, lo msebenzi wenziwa ngaphakathi kwisebe (DCAS). Kulo nyaka uphononongwayo, iiasethi ziye zadluliselwa kwiSebe leMicimbi yeNkcubeko neMidlalo. I-Grap 17, ipropati, iplanti nezixhobo (ukucinywa kweeasethi) iye yasetyenziswa ukufumana amalizo ngexabiso lawo ukususela ngowe-31 KweyoKwindla 2017. Isiphumo sezo asethi zamalizo sibandakanywe kwimali eshotayo.

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophele ngowama-31 kweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

	2017 R '000	2016 R '000
12. IINTLAWULO ZOPHICOTHU		
Uphicotho lwangaphandle	118	84
13. IINDLEKO NGOKUBANZI		
lintengiso	-	12
lindleko zebhanki	9	7
lindleko zeeNgcali	33	2
livenkile zezinto	188	153
Amalizo	145	63
Ulonwabo	54	44
linkonzo zokuhanjiswa nokuziswa kwezinto kumaziko	8	2
Ukuprinta, izinto zokubhala nokupapasha	46	34
Imirhumo kumaziko	30	8
Ukuhamba nenkxasomali	89	83
Izixhobo ezingaphantsi kweR5000	12	26
Iyunifomu neempahla zokhuseleko	23	23
lindleko zepropati	1 963	1 643
lindleko zabasebenzi: iinkonzo ezinikezwa mahala	526	538
Iisemina	5	-
Ilineni nefenitshalana	-	68
Ukumenteyina, ukulungisa neendleko zokusebenza	612	536
	3 743	3 242

lintengiso:

2015/16

Kuye kwaxhonywa iibhodi eziPhawula iNdawo leyo kumaziko aliqela ukwenzela ukuba igama leziko libonakale kuluntu

lindleko zeengcali:

Kwaqeshwa iAltimax ukuqeqesha ngeCaseware nokuncedisa ngokubonisa ngendlela yokwenza iingxelo zemali zonyaka zika-2015/16.

Izinto ezithengiweyo:

Oku kwenziwe kukuthengwa kwezinto zococo kumaqumrhu enkcubeko.

Amalizo:

Apha enyakeni amaziko athenge izitulo, iitafile, iigrayinda, ijigsaw, imakroweyivu, iprojektha nebrashikhatha. Ezi asethi ziye zanikwa isebe ukuba lizifake kwirejista yeeasethi.

linkonzo zokuhanjiswa kwezinto zequmrhu:

Linyukile inani lamaxwebhu athunyelwe kumalungu

Ukuprinta, izinto zokubhala nopapasho:

Ukuthengwa kweefomu zokubhuka kunye nokuprinta ingxelo yonyaka neSicwangciso sokuSebenza soNyaka.

Imirhumo kuMaziko:

Ukunyuka kwenziwe kukuthengwa kweelayisenisi zeCaseware (isisitimu yekhompyutha yokuqulunqa iingxelo zemali zonyaka).

Izixhobo ezingaphantsi kweR5000:

Apha enyakeni akuthengwanga zixhobo zininzi kumaziko.

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophele ngowama-31 KweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

	2017 R '000	2016 R '000
Iindleko zePropati:		
Iindleko zabasebenzi: linkonzo ezinikezwa mahala:		
Amagosa eSebe leMicimbi yeNkcubeko neMidlalo enza umsebenzi wolawulo nowefisi ohlangene neKomiti yeeLwimi yeNtshona Koloni. Abasebenzi besebe abaxhasa iZiko likaRhulumente babandakanya iGosa eLongamele iZimali, uMlawuli woBugcisa neNkcubeko, abasebenzi abenza imisebenzi kuloo macandelo kunye neqela lolawulo leZimali elijongene neli ziko elixhasa iGosa eLongamele iZimali. Ngeli lixa abasebenzi abenza imisebenzi kuloo macandelo naBaphathi abaPhezulu besenza imisebenzi emibini, iqela lolawulo leZimali lisebenzela ngokupheleleyo iZiko likaRhulumente. Ngenxa yemisebenzi emibini eyenziwa ngaba basebenzi bakhankanyiweyo, kunzima ukwaba ixesha elinikwa aMaziko kaRhulumente. Ngenxa yoko, iinkonzo ezinikezwa mahala ezininto yokwenza nemivuzo yabo azikwazi kubalwa kakuhle. Ngoko ke, iintlawulo zinikezwa kuphela abasebenzi abasebenzela icandelo lezemali abaxhasa iGosa eliyiNtloko lezeMali ekudlaleni indima yakhe njengeGosa eliyiNtloko lezemali kwiZiko likaRhulumente nakwiSebe. Imali exeliweyo ngoko ke, imele iinkonzo ezinikezwa mahala ezinikezwa ngabasebenzi becandelo lezemali kuphela.		
Iisemina:		
Umbhexeshi womsitho wahlawulelwa umsitho wokubhiyozela usuku lwelifa lemveli eClanwilliam		
Ilineni nefenitshalana:		
Le nkcitho yenziwe ngo-2015/16 ukuthenga oomatrasi beziko lenkcubeko laseSchoemanspoort.		
14. IINTLAWULO ZAMALUNGU		
Apeleni, P	4	6
Basse, B	11	11
Boezak, WA	-	3
Cross, J	7	-
Croux, J	-	6
Dani, LC	8	3
Davids, R	-	5
Fani, C	8	6
Fefeza, P	11	8
Jama, Z	6	-
Kindo, W	8	6
Le Fleur, A	8	8
Mazinyo, M	5	-
Nongalaza, MG	9	-
Ponoane, NG	7	-
Sebgoane, ATM	4	-
Van Reede, C	-	1
Witbooi, JC	2	3
	98	66
15. IIMALI EZIDLULISIWEYO NENKXASOMALI		
AMabhunga eNkcubeko	60	60
16. IIMALI EBKELWE ITYALA		
Imali ebekelwe ityala	13	-

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophela ngowama-31 kweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

	2017 R '000	2016 R '000
17. IMALI ESETYENZISWE KWIMISEBENZI	(1 346)	(684)
Imali eshotayo	13	-
Uhlengahlengiso loku:	6	(115)
Imali ebekelwe ityala	94	282
Utshintsho kwimali yokusebenza:	<u>(1 233)</u>	<u>(517)</u>
Imali efunyenweyo kushishino lonaniselwano		
lindleko kushishino lonaniselwano		
<p>Kunyakamali ka-2016, kugqithiswe ngeR1 000 kwinkcazelo yemali yokhuselo nokhuseleko. Oku kukhokelele ekuhlени kwemali eshotayo nakwiindleko zorhwebo. Oku kambe akunafuthe kwiNkcazo yokusetyenziswa kwemali.</p>		
18. IZIVUMELWANO NEENTLAWULO ZAZO		
Inkcitho yokuSebenza eGunyazisiweyo		
Yamkelwa kwaze kwakhutshwa ikhontrakthi		
• Groot Drakenstein: Distinctive Choice security	543	-
• Okkie Jooste: Distinctive Choice security	533	-
• Bien Donne: Paarl AC Rottweiler	3	-
• Melkbos Cultural centre: ADT	4	-
• Melkbos Oppiesee: ADT	4	-
	<u>1 087</u>	<u>-</u>
Engekanikezwa khontrakthi nengekagunyaziswa		
• Groot Drakenstein: Distinctive Choice security	-	774
• Okkie Jooste: Distinctive Choice security	-	713
• Okkie Jooste: Immex Waste Management	209	-
	<u>209</u>	<u>1 487</u>
lintlawulo zeekhontrakthi zizonke		
Esele zikhontrakthiwe kodwa ezingekenziwa	1 087	1 487
Ezingekanikezwa khontrakthi nezingekagunyaziswa	209	-
	<u>1 296</u>	<u>1 487</u>
Le nkcitho iza kuhlawulwa ngezi mali:		
likhontrakthi zizonke		
Inkcitho yokuSebenza eGunyazisiweyo	<u>1 296</u>	<u>1 487</u>

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophela ngowama-31 kweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

	2017 R '000	2016 R '000
--	----------------	----------------

19. AMAQELA ESINOBUDELELWANE NAWO

Esinobudlelwane nalo	ISebe leMicimbi yeNkcubeko
Umxhasi-mali ongundoqo	neMidlalo
Ihlakani esisebenza nalo	IKomiti yeeLwii yeNtshona Koloni
Ihlakani esisebenza nalo	Icandelo leLifa leMveli leNtshona Koloni

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo eNtshona Koloni enze imisebenzi yolawulo enento yokwenza neKomiti yeeLwimi yeNtshona Koloni.

Iziko lisebenzisa iifisi zeSebe leMicimbi yeNkcubeko neMidlalo yaye liyakwazi ukusebenzisa iiasethi zalo kunye neenkonzozokhuseleko ezibonelelwa liSebe loKhuseleko loLuntu.

Ushishino namaqela esinobudlelwane nawo

Ingeniso efunyenwe kushishino neqela esinobudlelwane nalo

ISebe leMicimbi yeNkcubeko neMidlalo	420	384
--------------------------------------	-----	-----

20. IIMPAZAMO ZANGAPHAMBII

Inkcitho:

ukhuselo nokhuseleko belubaxiwe kunyakamali ka-2015/2016

Ulungiso lwale mpazamo lukhokelele kolu hlengahlengiso lulandelayo:

Iingxelo yobume bezimali

Ukhuselo nokhuseleko	-	1
----------------------	---	---

Iingxelo yokusebenza kweemali

Iindleko zorhwebo	-	1
-------------------	---	---

Inqaku ngeAsethi:

Kunyakamali ka-2015/2016 inqaku ngepropati, iplanti nezixhobo zange ifakwe. Ukuinisekisa uthelekiso, kubandakanywe amanani othelekiso. Jonga inqaku 11 ngeenkukacha zenkcazelo.

21. ULAWULO LWEMINGCIPHEKO

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

Umngcipheko wokuhlawulwa kwamatyala

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

Ukuhlelwa kokuba buthathaka

Ngowe-31 KweyoKwindla 2017, ukuba amaqondo enzala kwizixhobo zexabiso leeasethi zeqondo elitshintshayo ebeyi-1% ngaphezulu/ngaphantsi ze nalo lonke olunye utshintsho lufumaneke luzinzile, ingeniso yerhafu edlulileyo yalo nyaka ngeyiyi-R 35 893 ngaphezulu/ngaphantsi.

IKomiti yeNkcubeko yeNtshona Koloni

Iingxelo zemali zonyaka ophela ngowama-31 kweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

Amanani ngeERandi naMawaka

Umngcipheko wetyala

- Umngcipheko wetyala ubhekisa kumngcipheko wokuba elinye iqela lingathobeli imiqathango yekhontrakthi ze oko kukhokelele kwilahleko yezimali kwiziko.
- Iziko lamkele umgaqonkqubo wokusebenza kuphela namaqela akwaziyo ukuhlawula amatyala parties.
- Umngcipheko wetyala ubandakanya kuphela iidiphozithi zeemali, izinto ezihambelana neemali, izixhobo zexabiso leeasethi nabatyali borhwebo.
- Khange kudlulwe kwikhredithi kwesi sithuba sonikezo-ngxelo, yaye abalawuli abalindelanga lahleko ngenxa yokungabikho kwentsebenzo kumaqela eliwasebenzisayo.

Ukujongana nomngcipheko omkhulu wetyala

- Umngcipheko wetyala kwimarike wamatyala nemali engenayo uphelele kuphela kweza mali zixelwe kwiphepha elichaza ngeentsalela.

Umngcipheko wemarike

- Iziko alinamngcipheko yemarike, kuba kunyanzelekile ukuba lihlawule abatyala kwiintsuku ezingama-30 zokufumana i-invoysi ngokwemiqathango yecandelo likanondyebo neye-PFMA.
- **Umngcipheko weqondo lenzala**
- Iingxelo yomngcipheko wequmrhu iquka iimali-mboleko zeqondo elimisiweyo nelijikajikayo kunye nemincono yebhanki ebonakalisa iqumrhu kumngcipheko weqondo lenzala yexabiso elifikelelekayo kunye nomngcipheko weqondo lenzala yokusetyenziswa kwemali kwaye ingashwankathelwa ngale ndlela ilandelayo:

Iiasethi ezizimali

- Urhwebo nezinye iimali ezityalwa iziko zikwiqondo elimisiweyo. Abalawuli balawula umngcipheko weqondo lenzala ngokwenza uthethathethwano kumaqondo oxhamlo kwiimalimboleko zeqondo elijikajikayo kuze apho kukho imfuneko kusetyenziswe iimali-mboleko zeqondo elimisiweyo.
- Abalawuli kwakhona banomgaqo-nkqubo ozinzisa ingeniso yeemalimboleko ze-asethi ezinengeniso ehlawulekayo kumatyala.

Umngcipheko weqondo lenzala yokusetyenziswa kwemali

Isixhobo seasethi ezizimali	Elangoku	Ehlawulwa ngaphantsi konyaka	Ehlawulwa kwiminyaka emibini	Ehlawulwa kwiminyaka emithathu	Ehlawulwa kwiminyaka emine	Ehlawulwa
Isithuba sohlawulo sesiqhelo - Imali esebhankini	-	2 905	-	-	-	-
Iindleko - Isithuba esongeziweyo sentlawulo	-	(124)	-	-	-	-
Imali eseleyo Emayihlawulwe kodwa engalungiselelwanga	-	2 781	-	-	-	-
	Eyangou	Efuneka kwiintsuku eziyi 1- 30	Efuneka kwiintsuku eziyi-31 - 60	Efuneka kwiintsuku eziyi-61 - 90	Efuneka kwiintsuku eziyi-91+	Iyonke
Iimali eziziasethi	2017					
Urhwebo nezinye imali - Unaniselwano Iyonke		17	7	4	12	71
		17	7	4	12	71
						111
						111

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophele ngowama-31 kweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

Amanani ngeeRandi naMawaka

Isixhobo seMali 2016	Ngoku	Kwiintsuku eziyi-1 - 30	Kwiintsuku ezingama-31 - 60	Kwiintsuku ezingama- 61 - 90	Kwiintsuku ezingama- 91+	Iyonke
Urhwebo nezinye iimali - Unaniselwano	88	1	-	4	22	115
<i>Iyonke</i>	88	1	-	4	22	115

22. INKCITHO ENGAFANELEKANGA

Ngaphezulu: Inkcitho – kulo nyaka	242	-
Ngaphantsi: Iimali ezamkelweyo	(242)	-
	<u>-</u>	<u>-</u>

Iinkcukacha zenkcitho engafanelakanga – kulo nyaka

	Amanyathelo oluleko athathiweyo/iinkqubo zeenkundla zomthetho	
Trigon travel	Iseshoni engekho sikweni malunga nokulawulwa kweendleko ibanjwe nabasebenzi becandelo	2
Edgeline Medical Products	Iseshoni engekho sikweni malunga nothotyelo lweenkqubo zekhontenti yengingqi ibanjwe nabo bonke asebenzi becandelo.	239
NG Skin traders	Iseshoni engekho sikweni malunga nothotyelo lweenkqubo zokuthenga izinto zequmrhu yenziwe liqela lenxaso likaCFO kunye neemanejala zamaziko.	1
		<u>242</u>

Iinkcukacha zenkcitho eyamkelweyo

	Yamkelwe ngu (ugunyaziwe owamkelayo)	
Trigon travel	IGosa loNikezo-Nkcaza	2
Edgeline Medical Products	IGosa loNikezo-Nkcaza	239
NG Skin traders	IGosa loNikezo-Nkcaza	1
		<u>242</u>

IKomiti yeNkcubeko yeNtshona Koloni

lingxelo zemali zonyaka ophela ngowama-31 kweyoKwindla 2017

Amanqaku ngeengxelo zemali zonyaka

23.UMAHLUKO KWIBHAJETHI

Uahluko wemali phakathi kwebhajethi nezona mali zisetyenzisiweyo

Uhlengahlengiso lwebhajethi

Kunyaka-mali ka-2016/17 ibhajethi yahlengahlengiswa ukusuka kuma-R4,934 ezigidi ukuya kuma-R3, 534 ezigidi. Ihle nge-R1.4 yesigidi.

Oku kwenzeka ngenxa yezizathu ezibini, okokuqala ukhuselo nokhuseleko luye lwabhajethelwa ngokugqithisileyo kwibhajethi ka-2016/17 nanjengoko iqumrhu liye langena kwikhontrakthi yeminyaka emibini (2) nomboneleli-nkonzo otyunjiweyo yesithuba sika-1 kweyeKhala 2016 - 30 kweyeSilimela 2018. Okwesibini, kwachongwa isidingo sokuba kufakwe ucingo lwephaliseyidi kumaqumrhu enkcubeko. ISebe leMisebenzi kaRhulumente lachaza ukuba ngenxa yomsebenzi walo omninzi, oku kuya kuqala kunyaka-mali ka-2017/18.

23.1 Iimali ezirhunyelwa amaqumrhu

Kuhlile ukusetyenziswa kwamaqumrhu enkcubeko kulo nyaka uphononongwayo.

23.2 Enye ingeniso – Imali suka kunyaka ophelileyo

Enye ingeniso: lakhawunti yotyalomali eyavalwa kunyaka-mali ka-2015/2016, imali eya kusetyenziselwa ukulungisa izibonelelo okanye amaqumrhu enkcubeko.

23.3 Enye imali yokusebenza

Enye ingeniso: I-inshorensi engena ngenxa yamabango okulungiswa kwezinto (ukulungiswa kwamacango asilayidayo akumaqumrhu).

23.4 Enye ingeniso engenzekanga ngenxa yonaniselwano

Loo mahluko wenziwe luhlengahlengiso lweendleko zamalizo/zabasebenzi kwiGRAP 23 olwenzelwa iinkonzo ezinikezwa mahala ezifunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga inqaku 9 nele-13 ukufumana iinkcukacha.

23.5 Inkcitho

Iindleko ngokubanzi: Loo mahluko wenziwe luhlengahlengiso lweendleko zaBasebenzi zamalizo. Jonga inqaku 12 ukufumana iinkcukacha



**Wes-Kaapse
Regering**

Kultuursake en Sport



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
Ikhomishoni yeNkcubeko YeNtshona Koloni



Jaarverslag
2016/2017

INHOUDSOPGAWE

DEEL A: ALGEMENE INLIGTING	4
1. ALGEMENE INLIGTING VAN OPENBARE ENTITEIT.....	5
2. LYS VAN AFKORTINGS/AKRONIEME	6
3. VOORWOORD NAMENS VOORSITTER	7
4. OORSIG VAN REKENKUNDIGE GESAG.....	8
5. STAAT VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAATHEID.....	10
6. STRATEGIESE OORSIG.....	11
6.1 Visie.....	11
6.2 Missie.....	11
6.3 Waardes.....	11
7. WETGEWENDE EN ANDER MANDATE.....	12
8. ORGANISATORIESE STRUKTUUR	15
DEEL B: PRESTASIE-INLIGTING	16
1. VERSLAG VAN OUDITEUR-GENERAAL: VOORAFBEPAAALDE DOELWITTE	17
2. SITUASIE-ANALISE	17
2.1 Diensleweringomgewing.....	17
2.2 Organisatoriese omgewing.....	17
2.3 Sleutel-beleidsontwikkeling en wetgewende veranderinge.....	18
2.4 Strategiese uitkomsgerigte doelwitte.....	18
3. PRESTASIE-INLIGTING PER PROGRAM / AKTIWITEIT/ DOELWIT	18
4. INVORDERING VAN INKOMSTE	21
4.1 Kapitale Beleggings.....	21
DEEL C: BEHEER	22
1. INLEIDING	23
2. PORTEFEULJEKOMITEES.....	23
3. UITVOERENDE GESAG.....	23
4. WES-KAAPSE KULTUURKOMMISSIE	24
5. RISIKOBESTUUR	32
6. EENHEID VIR INTERNE BEHEER	32
7. INTERNE OUDIT EN OUDITKOMITEES	33

8.	VOLDOENING AAN WETTE EN REGSVEREISTES	34
9.	BEDROG EN KORRUPSIE	34
10.	BEPERKING VAN KONFLIK VAN BELANGE	35
11.	GEDRAGSKODE	36
12.	GESONDHEID-, VEILIGHEID- EN OMGEWINGSKWESSIES	36
13.	VOORSITTER VAN MAATSKAPPY / RAAD	36
14.	SOSIALE VERANTWOORDELIKHEID	36
15.	OUDITKOMITEEVERSLAG	37
DEEL D: MENSLIKE HULPBONBESTUUR		39
1.	MENSLIKEHULPBRONOORSIGSTATISTIEKE	40
DEEL E: FINANSIËLE INLIGTING		41
1.	VERSLAG VAN DIE EKSTERNE OUDITEUR	42
2.	FINANSIËLE JAARSTATE	46
3.	STAAT VAN FINANSIËLE POSISIE	48
4.	STAAT VAN FINANSIËLE PRESTASIE	49
5.	STAAT VAN VERANDERINGS IN NETTO BATES	50
6.	KONTANTVLOEISTAAT	51
7.	VERGELYKENDE STAAT VAN BEGBROTING EN WERKLIKE BEDRAE.....	52
8.	REKENINGKUNDIGE BELEIDE	53
9.	AANTEKENINGE BY DIE FINANSIËLE JAARSTATE	62

DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING VAN OPENBARE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Kultuurkommissie
REGISTRASIENOMMER (waar van toepassing):	Nie van toepassing
STRAATADRES:	3de Vloer, Protea Assuransiegebou Groentemarkplein Kaapstad, 8001
POSADRES:	Privaatsak X 9067 Kaapstad, 8001
WKKK SEKRETARIAAT:	Mnr Thandwa Ntshona
TELEFOONNOMMER:	027 021 483 9714
FAKSNOMMER:	027 021 483 9711
E-POSADRES:	Thandwa.Ntshona@westerncape.gov.za
ADRES VAN WEBWERF:	www.westerncape.gov.za
EKSTERNE OUDITEURS:	Ouditeur-generaal van Suid-Afrika Century City Kaapstad, 8000
BANKIERS:	Nedbank

2. LYS VAN AFKORTINGS / AKRONIEME

AERB	Algemeen Erkende Rekenkundige Praktyk
BBSEB	Breëbasis Swart Ekonomiese Bemagtiging
D: ORB	Direktoraat Ondernemings- en Risikobestuur, Departement van die Premier
DKES	Departement van Kultuursake en Sport
DVOW	Departement van Vervoer en Openbare Werke
HFB	Hoof Finansiële Beamppte
HUB	Hoof Uitvoerende Beamppte
KMMO	Klein, Medium en Mikro-ondernemings
LUR	Lid van die Uitvoerende Raad
MTUR	Mediumtermynuitgaweraamwerk
OGSA	Ouditeur-generaal van Suid-Afrika
OOW	Openbare Ouditwet
ORB	Ondernemingsrisikobestuur
RG	Rekeningkundige Gesag
ORBKOM	Ondernemingsrisikobestuurskomitee
RBPI	Raamwerk vir die Bestuur van Programprestasie-inligting
TR	Tesourieregulasies
WKKK	Wes-Kaapse Kultuurkommissie
WOFB	Die Wet op Openbare Finansiële Bestuur

3. VOORWOORD NAMENS VOORSITTER




Dit is vir my baie aangenaam om die Jaarverslag van die Wes-Kaapse Kultuurkommissie van 2016/17 aan te bied. Die Kommissie se mandaat word deur die Wes-Kaapse Kultuurkommissie en Wet op Kultuurrade, 1998 voorgeskryf. Die diens waaarvoor die Kommissie die mandaat het, is dié van 'n statutêre liggaam wat die Minister adviseer aangaande die bewaring, bevordering en ontwikkeling van kuns en kultuur in die gemeenskappe wat dit verteenwoordig.

Die bevordering en bewaring van kultuur as 'n nasieboukonsep is fundamenteel in die bou van die demokrasie. Jy kan alleenlik begin om 'n gemeenskap te rekonstrueer en te ontwikkel indien jy aan mense hulle selfrespek en waardigheid teruggee.

Tydens die oorsigjaar het die Kommissie nie net al sy doelwitte bereik nie, maar ook drie nuwe kultuurrade geregistreer, verskeie aktiviteite aangebied en kulturele gebeurtenisse van die geregistreeerde kultuurrade befonds. Gedurende hierdie jaar het die kommissie afskeid geneem van mnr Moshe Apleni en me Roxanne Davids, wat beide as lede bedank het. Ons wil graag mnr Apleni en me Davids bedank vir hulle toegewyde ondersteuning en uiters waardevolle bydrae tot die sukses van die Kommissie. As gevolg van die bedankings, moes die kommissie vir die grootste gedeelte van die jaar net met sewe lede klaarkom – wat sy aktiviteite gestrem het. Vergaderings moes herskeduleer word en lede is aan twee subkomitees toegedeel om te verseker dat dit aan kworumvereistes voldoen en dat dit sy verpligtinge teenoor die gemeenskappe kon nakom.

Hiermee erken ek dan ook die bystand van die Rekeningkundige Gesag, me Jane Moleleki, vir haar leiding en ondersteuning, die beamptes van die Departement van Kultuursake en Sport vir die getroue uitvoer van hulle pligte, asook die ondersteuning van my medekommissielede en die professionele wyse waarop hulle sake gedoen het. Dit het 'n reuse bydrae gelewer tot die sukses wat die Wes-Kaapse Kultuurkommissie behaal het.

In 'n demokratiese Suid-Afrika behoort kultuur die algemene publiek te help om konflikte wat sou kon ontstaan uit individuele identifikasie met kultuurgroepe op te los, asook om demokrasie en nasionale eenheid te bevorder. Die Kommissie strewende daarna om by te dra tot die bevordering van kultuur in hierdie rol.



Chuma Fani

nms. Die Voorsitter: Wes-Kaapse Kultuurkommissie

31 Mei 2017

4. OORSIG DEUR REKENINGKUNDIGE OWERHEID

Die Wes-Kaapse kultuurkommissie (WKKK) is 'n Skedule 3 Openbare Entiteit en opereer binne die parameters van die Wes-Kaapse Kultuurkommissie en Wet op Kultuurrade, Wet 14 van 1998. Dit is 'n statutêre liggaam en resorteer onder die Departement van Kultuursake en Sport (DKES). Die doelstellings van die WKKK is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, ooreenkomstig 'n beleid bepaal deur die LUR. Sy werksaamhede is gekoppel aan sy strategiese vyfjaarplan sowel as sy jaarlikse prestasieplan. Die missie van die WKKK is om 'n bemagtigende omgewing te voorsien wat aan gemeenskappe die geleentheid bied om hulle kulturele kapitaal te deel, te beoefen en ten toon te stel. Die doel van hierdie verslag is om die aktiwiteite van die WKKK vir die boekjaar 2016/17 te kommunikeer.



Algemene finansiële oorsig

Gedurende die oorsigjaar het twee lede bedank as gevolg van ander verpligtinge, en 'n openbare proses wat gefasiliteer is deur die Staande Komitee vir Kuns, Kultuur en Onderwys is in werking gestel om die vakatures te vul. Ten spyte van huidige ekonomiese uitdagings, waterbeperkings en maatskaplike toestande, is die fasiliteite vir gebruikers onderhou teen aanvaarbare standaarde. Die veiligheid van verbruikers is van uiterste belang en die WKKK het die dienste verkry van 'n sekuriteitsmaatskappy by twee van sy fasiliteite, naamlik Okkie Jooste en Groot Drakenstein.

Tans het die WKKK 29 geregistreerde Kultuurrade. Opleidingsessies wat fokus op beheer- en bedryfsvereistes is gefasiliteer vir die rade om groter voldoening te bewerkstellig in ooreenstemming met die voorskrifte van die Beleid vir die Registrasie en Deregistrasie van Kultuurrade. Dit is om aandag te gee aan die gebrek aan begrip van die konteks waarin die regering opereer, wat daartoe kan lei dat mense nie voordeel trek uit dienste wat vir die broederskap bedoel is nie.

In ons strewe om ons dienste aan ons kliënte te verbeter, is 'n elektroniese besprekingstelsel vir die sewe kultuurfasiliteite in sy finale stadium om getoets te word. Dit sal aan gebruikers 'n geleentheid bied om die besprekingstelsel te eniger tyd te gebruik.

Bestedingstendense

Program / aktiwiteit / doelwit	2016/2017			2015/2016		
	Begroting	Werklike Uitgawes	Oor-/onder- besteding	Begroting	Werklike Uitgawes	Oor-/onder- besteding
	R'00)	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	3 534	4 032	(498)	2 772	3 453	681
Totaal	3 534	4 032	*(498)	2 772	3 453	*(681)

* Die oorspandering hou verband met AERP 23 Dienste in natura aanpassings wat vir salarisse gemaak is (R526 00000) in verband met die Finansiëlebestuurspersoneel van die openbare entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK, Aantekening 12.

'n Toekenning van R420 000 van bewilligde fondse is oorgedra van die DKES na die WKKK om sy mandaat vir die 2016/17 boekjaar uit te voer. Die toekenning van fondse is doeltreffend bestuur in ooreenstemming met toepaslike finansiële voorskrifte.

Kapasiteitsbeperkings en uitdagings wat die openbare entiteit in die gesig staar

Die administratiewe ondersteuning kom van departementele beamptes aangesien die openbare entiteit nie oor voltydse personeel beskik nie.

Verkrygingslynbestuur

Geen ongevraagde bodvoorstelle is in ag geneem vir die oorsigjaar nie.

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

Die bedanking van twee lede het veroorsaak dat die WKKK nie ten volle gekonstitueer was nie en dit het besluitneming beïnvloed.

Vooruitsigte/Planne vir die toekoms om finansiële uitdagings die hoof te bied

Die multigebruik van beskikbare ruimte by die fasiliteite moet ondersoek word.

Waardering

Ten besluite wil ek graag die werk van die Ouditeur-generaal van Suid-Afrika erken wat 'n audit van die finansiële jaarstate en prestasie-inligting uitgevoer het. Ek spreek ook my waardering uit aan die Ouditkomitee wat 'n kritiese evaluering van die finansiële jaarstate voorsien het en ook vir hulle toesighoudende rol regdeur die jaar oor die finansiële en nie-finansiële resultate van die entiteit. Ten besluite wil ek graag erkenning verleen aan die rol en ondersteuning van ons minister, me Anroux Marais, vir haar strategiese rigtinggewing en leiding, aan ons vennote in ander regeringsafdelings sowel as aan die burgerlike samelewing.



Jane Moleleki

Rekeningkundige Owerheid, Wes-Kaapse Kultuurkommissie

31 Mei 2017

5. STAAT VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAAKTHEID VAN DIE JAARVERSLAG

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

- Alle inligting en bedrae soos geopenbaar in die jaarverslag is in ooreenstemming met die finansiële jaarstate soos deur die ouditeur-generaal geoudit.
- Die jaarverslag is volledig, akkuraat en vry van enige weglatings.
- Die jaarverslag is voorberei in ooreenstemming met die riglyne vir die jaarverslag soos uitgegee deur Nasionale Tesourie.
- Die Finansiële Jaarstate (Deel E) is voorberei in ooreenstemming met die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) artikel 55(1) artikel 559(1)(d) en artikel 28.2 van die Nasionale Tesourieregulasiestandaarde, soos van toepassing op die openbare entiteit.
- Die rekeningkundige beamppte is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die uitsprake wat in hierdie inligting gemaak is.
- Die rekeninkundige owerheid is verantwoordelik vir die vestiging en implementering van 'n interne kontrolestelsel wat ontwerp is om redelike versekering te verskaf aangaande die integriteit en betroubaarheid van die prestasie-inligting, die inligting aangaande menslike hulpbronne en die finansiële jaarstate.
- Die eksterne ouditeure is verbind tot die uitspraak van 'n onafhanklike opinie oor die finansiële jaarstate.

Volgens my mening is die jaarverslag 'n redelike weergawe van die operasies, die prestasie-inligting en die finansiële sake van die openbare entiteit vir die finansiële jaar eindigend 31 Maart 2017.

Die uwe



Jane Moleleki
Rekeningkundige Owerheid, Wes-Kaapse Kultuurkommissie
31 Mei 2017



Chuma Fani

Namens die Voorsitter: Wes-Kaapse Kultuurkommissie
31 Mei 2017

6. STRATEGIESE OORSIG

6.1 Visie

Om doeltreffend by te dra tot die groei en ontwikkeling van 'n dinamiese kultuur-omgewing in 'n verenigde Wes-Kaap.

6.2 Missie

Om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel deur:

- die registrasie en deregistrasie van kultuurrade;
- die voorsiening van finansiële bystand aan geregistreerde kultuurrade;
- die beheer, bestuur, ontwikkeling en onderhoud van roerende en onroerende eiendom wat deur die Provinsiale Minister onder sy toesig geplaas,
- die uitvoering van ander take en funksies deur die Provinsiale Minister toegeken; en
- advies aan die Provinsiale Minister aangaande beleidsake.

6.3 Waardes

Integriteit, verantwoordbaarheid, bevoegdheid, responsiwiteit, innovasie en sorgsaamheid

7. WETGEWENDE EN ANDER MANDATE

Die Wes-Kaapse Kultuurkommissie (WKKK) is gevestig deur die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, 1998 (Wet 14 van 1998). Die WKKK is gelys as 'n Skedule 3, Deel C Provinsiale Openbare Entiteit op 1 Junie 2001 ingevolge die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999).

7.1 Grondwetlike mandate

Afdeling	Beskrywing
Die Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 30: Taal en kultuur	Die Wes-Kaapse Kultuurkommissie (WKKK) fasiliteer geleenthede vir die mense van die Wes-Kaap om hulle taal en kultuurregte uit te oefen deur middel van die programme en projekte wat hy verteenwoordig en ondersteun.
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	Die WKKK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking in die Wes-Kaap respekteer.
Artikel 41: Beginsels van samewerkende regering en interregeringsverhoudings	Die WKKK werk met alle sferes van die regering saam in die uitvoering van sy mandaat.
Skedule 4: Funkisionele Areas van konkurrente Nasionale en Provinsiale wetgewende bevoegdheid	Die WKKK werk nou saam met die nasionale Departement van Kuns en Kultuur en geassosieerde staatsliggame oor die stand van kuns, kultuur en erfenissake.
Artikel 195: Basiese waardes en beginsels ten grondslag aan die openbare administrasie	Departement van Kultuursake en Sportbeambptes (DKES) verantwoordelik vir die uitvoering van die mandaat van die WKKK moet die doeltreffende, ekonomiese en doeltreffende gebruik van bronne verseker. Programme deur die openbare sektor onderneem, moet maksimum voordele teen die laagste moontlike koste lewer.
Die Grondwet van die Wes-Kaapprovinsie, 1997 (Wet 1 van 1998)	
Afdeling 70	Provinsiale wetgewing moet voorsiening maak vir die vestiging, en redelike befondsing, binne die Provinsie se beskikbare bronne, van 'n kultuurraad of -rade in die Wes-Kaap wat 'n gemeenskaplike kultuur en taalerfenis deel. DKES het toesig oor die WKKK wat betref die implementering van die wetgewing wat vir hierdie rede gepromulgeer is. Die Wes-Kaapse Kultuurkommissie, een van die provinsie se openbare entiteite waarvoor DKES verantwoordelik is, is getaak met die registrasie van en ondersteuning aan geregistreerde kultuurrade.

7.2 Wetgewende mandate

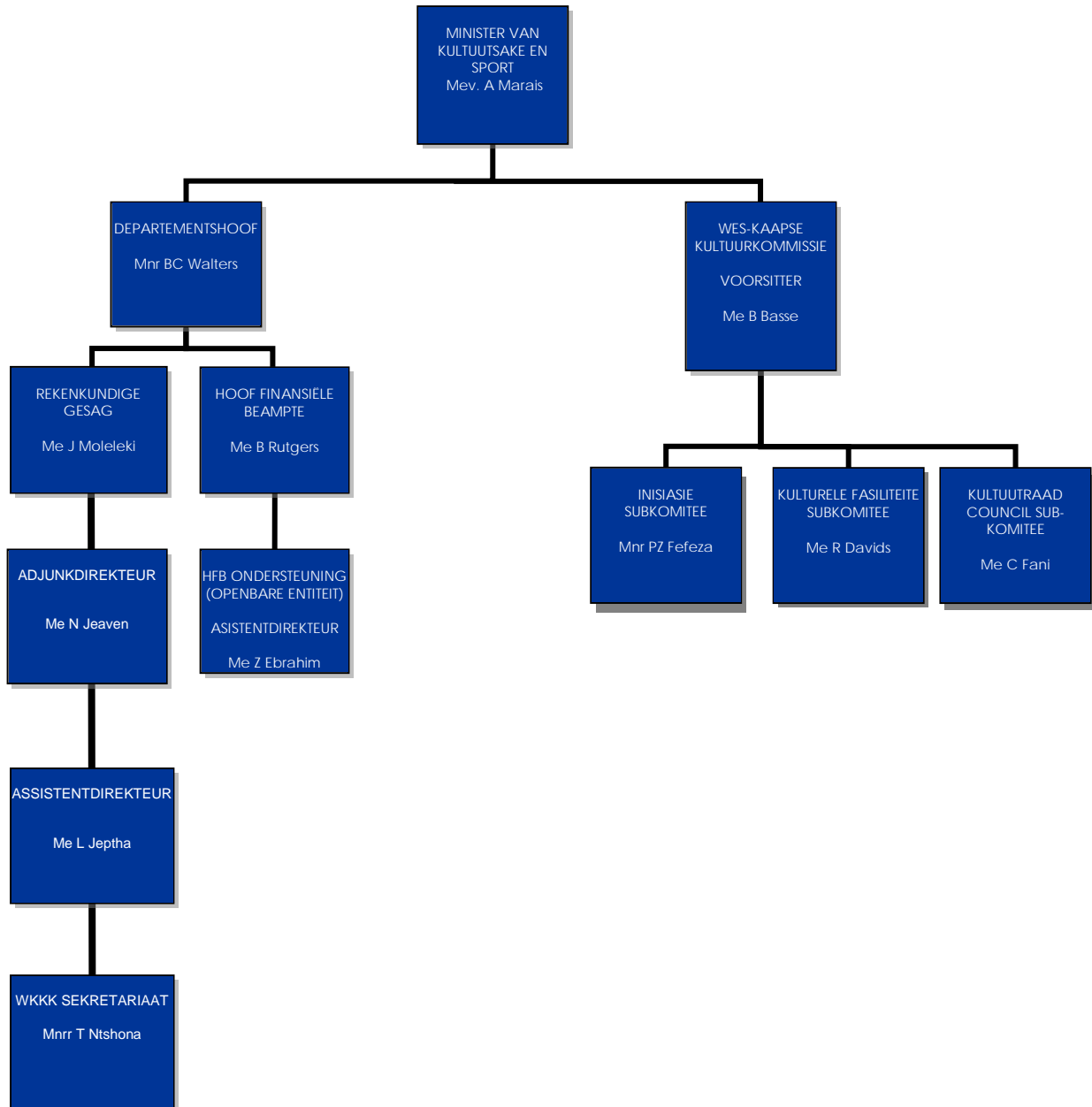
Wetgewing	Verwysing	Sleutelverantwoordelkhede van die WKKK
Wes-Kaapse Kultuurkommissie en Wet op Kultuurrade, 1998	Wet 14 van 1998	Die doelstellings van die WKKK is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, ooreenkomstig 'n beleid bepaal deur die LUR [lid van die (provinsiale) Uitvoerende Komitee – provinsiale Minister]. Die mandaat van die WKKK is om die LUR te adviseer oor die bewaring, bevordering en ontwikkeling van kuns en kultuur in die Wes-Kaap.
Die Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	Die WKKK lê kwartaallikse en jaarlikse verslae voor aangaande sy prestasiewering sowel as geouditeerde finansiële state gebaseer op die strategiese, objektiewe jaarlikse doelwitte vir elke finansiële jaar.
Wet op die Bevordering van Administratiewe Geregtheid, 2000	Wet 3 van 2000	Hierdie Wet <ul style="list-style-type: none"> • stel die reëls en riglyne op wat deur administrateurs gevolg moet word by die neem van besluite; • en bepaal dat administrateurs mense sal inlig aangaande hulle reg op hersiening of appèl en hulle reg om redes te versoek; • verwag dat administrateurs redes vir hulle besluite sal verskaf; en • aan lede van die publiek die reg verleen om die besluite van administrateurs in die hof te betwis.
Die Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie Wet gee uitvoering aan die reg om toegang tot rekords wat gehou word deur die staat, regeringsinstellings en privaat liggame. DKES en enige ander openbare en privaat liggaam moet, onder andere, <ul style="list-style-type: none"> • 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek te rig om toegang te verkry tot inligting waaroor die liggaam beskik; en • 'n inligtingsbeampte aanstel om versoeke vir toegang tot inligting wat deur die liggaam gehou word, te oorweeg.

7.3 Beleidsmandate

Die Beleggingsraamwerkbeleid en Riglyne voorsien die Wes-Kaapse Kultuurkommissie van 'n behoorlike beleggingsraamwerk wat 'n doeltreffende en effektiewe kontantbestuurstelsel ondersteun. Ander beleide wat werksaamhede rig word hieronder beskryf.

Beleid	Beskrywing
Gedragkode vir WKKK-lede	Die primêre doel van die Kode is om voorbeeldige gedrag te bevorder sodat die WKKK geloofwaardigheid kan hê.
Die registrasie en deregistrasie van kultuurrade se beleid	Om uitvoering te gee aan die beginsel daarvan om kulturele diversiteit in die Wes-Kaap en in Suid-Afrika as geheel te respekteer, te voed, te handhaaf en te beskerm deur kultuurrade te registreer en te deregistreer.
Die Beleid vir die Gebruik van Kulturele Fasiliteite	Die Rekenkundige gesag van die openbare entiteit moet inkomste ekonomies en effektief bestuur deur voorsiening te maak vir die identifikasie, versameling, vaslegging, rekonsiliasie en beskerming van inligting oor inkomste.
WKKK-delegasies	Delegering van magte uitgereik deur die Rekenkundige Beampte ingevolge artikel 44(1) WN 44(2) van die Wet op Openbare bestuur, 1999 (WOFB).
Materialiteitsraamwerk	Die Rekenkundige Gesag moet ooreenkom oor 'n raamwerk van aanvaarbare vlakke van wesenlikheid en betekenisvolheid en dit ontwikkel saam met die betrokke uitvoerende gesag in konsultasie met eksterne ouditeure.
Bedrogvoorkomingsplan	Hierdie beleid verskaf responsmeganismes om gevalle van bedrog te rapporteer, te ondersoek en op te los.
Vergoeding van lede	Om 'n raamwerk te voorsien vir die vergoeding van lede van die Wes-Kaapse Kultuurkommissie wat genomineer is om konferensies, gebeure, vergaderings en werksinkels by te woon.
Wes-Kaapse Inisiasieraamwerk	Hierdie raamwerk verskaf leiding oor die kulturele praktyk van inisiasie aan plaaslike kultuurorganisasies, munisipaliteite en ander gesaghebbendes.

8. ORGANISATORIESE STRUKTUUR



DEEL B: PRESTASIE-INLIGTING

1. VERSLAG VAN DIE OUDITEUR-GENERAAL: VOORAFBEPAALE DOELWITTE

Die Ouditeur-generaal van Suid-Afrika voer tans die nodige ouditprosedure uit op die prestasie-inligting om redelike gerusstelling in die vorm van 'n ouditgevolgtrekking te verskaf. Die ouditgevolgtrekking oor die prestasie gemeet aan voorafbepaalde doelwitte word ingesluit by die verslag aan die bestuur, met geen wesenlike bevindings, wat verskyn onder die opskrif van 'Voorafbepaalde Doelwitte' in die verslag en ander geregtelike en regulatoriese vereistes in die betrokke afdeling van die ouditeursverslag nie.

Verwys na bladsy 42 van die Ouditeursverslag, gepubliseer as Deel E: Finansiële inligting.

2. SITUASIE-ANALISE

2.1 Diensleweringsomgewing

Gegee die ekonomiese en maatskaplike realiteite in Suid-Afrika vandag, word dit verstandig vir die WKKK om die ideale, entoesiasme en energie van die jeug in te span en om hierdie energie te rig sodat betekenisvolle bydraes om die gemeenskap te verbeter gemaak kan word.

Gedurende die oorsigperiode is gesamentlike pogings aangewend om die benutting van fasiliteite en die diversiteit daarvan te vergroot. In 'n immer veranderende omgewing word dit noodsaaklik dat stelsels en praktyke hersien word en dat die tegnologiese vordering aangegryp moet word. Dit het aanleiding gegee tot die aanvang van werksessies aangaande die lewensvatbaarheid van 'n elektroniese stelsel vir bespreking van fasiliteite en 'n hersiening van die Beleid op Inkomste en Verbruik.

Om inkomste te vermeerder, is die proses van dubbele benutting ondersoek en raadsale is opgegradeer vir gebruik deur kleiner groepies sonder om ander gebruikers te steur.

2.2 Organisasoriese omgewing

Ingevolge artikel 13 van die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, Wet 14 van 1998, is personelede van die Departement van Kultuursake en Sport verantwoordelik vir die administratiewe werk van die WKKK. Die Kommissie se Sekretariaat val binne die DKES se kuns en kultuur-komponent. Die HFB se ondersteuningseenheid help met die verkryging en betalings t.o.v. lede en aktiwiteite van die WKKK. Voltallige en Komiteevergaderings van die Kommissie vind kwartaalliks plaas. Die komitees van die Kommissie (Inisiasie, Kulturele Fasiliteite en Kultuurrade) doen aanbevelings vir oorweging en goedkeuring deur die Voltallige WKKK.

Tydens die oorsigjaar het twee lede van die Kommissie bedank – Moshe Apleni en Roxanne Davids. Dit het veroorsaak dat die Kommissie nie soos voorgeskryf in die wetgewing gekonstitueer was nie en 'n versoek is gerig tot die Staande Komitee om nominasies te versoek om vir die res van die termyn te dien.

2.3 Sleutel-beleidsontwikkelings en wetgewende veranderings

Die Inkomste- en-gebruiksbeleid is hersien en die naam is verander na die Gebruiksbeleid vir Kultuurfasiliteite. Verandering in die besprekingsproses is bygevoeg, waarvan die fundamentele verandering was dat besprekings gemaak moet word en betaling bereken moet word volgens die areas wat benut gaan word, eerder as volgens die aantal persone.

2.4 Strategiese uitkomsgerigte doelwitte

Strategiese doelwit	Om kultuuraktiwiteite in die Wes-Kaap te bevorder, te ontwikkel en te transformeer
Doelstellings	<ul style="list-style-type: none">• Beklemtoon die benutting van kultuurfasiliteite deur die inwoners van die Wes-Kaap• Bevorder kulturele konektiwiteit deur dialoog met kultuurrade• Bevorder sosiale inklusiwiteit

Die fasiliteite bied aan die WKKK die geleentheid om by te dra tot toenemende wellewendheid deur mense te bring na 'n veilige en rustige omgewing waar hulle binne 'n nie-bedreigende omgewing en oor alle grense heen met mekaar kan reageer.

3. PRESTASIE-INLIGTING PER PROGRAM/ AKTIWITEIT/ DOELWIT

PROGRAM

Wes-Kaapse Kultuurkommissie

BESKRYWING

Die WKOD strewende daarna om breër gemeenskapsdeelname by sy aktiwiteite te betrek deur aan gemeenskappe toegang te veleen tot kulturele aktiwiteite en platforms vir kulturele interaksie te voorsien. Dit poog om kennis en insig te verskaf, wat groter verdraagsaamheid van en respek vir diverse kulture en praktyke binne die gemeenskappe sal skep. Verder sal hierdie soorte interaksie geleenthede skep vir die uitruil en beter begrip van die kulturele praktyke en permutasies soos dit binne die gemeenskappe uitdrukking kry. Dit word bereik deur die voorsiening van aktiwiteite wat inklusief is en kulturele diversiteit bevorder.

Die Wes-Kaapse Kultuurkommissie het drie prestasieareas soos voorgeskryf deur die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, Wet 14 van 1998. Hierdie areas bepaal die funksies van die Kommissie, naamlik:

- om roerende en onroerende eiendom (met inbegrip van die sewe kultuurfasiliteite) te kontroleer, te bestuur, te ontwikkel en te handhaaf;
- om die registrasie en deregistrasie van kultuurrade te hanteer; en

- om die LUR te adviseer oor wat die beste manier is om die mandaat van die Kommissie na te kom.

Die tendens in inkomste oor die tyd heen wat gegeneer word deur mense wat die fasiliteite gebruik, het meegebring dat innoverend gedink moet word oor die gebruik en praktyke by die fasiliteite. Die moontlikheid van dubbele gebruik en die uitskakeling van omslagtige prosesse is geëvalueer, en het die gedagte laat ontstaan van 'n elektroniese besprekingstelsel, wat op 'n gevorderde stadium is, aangesien die aanvangswerk deur spanne van die CEI-komponent en DKES voltooi is.

Nouer werksverhoudings is gesmee met die RBPPI, wat grootliks belê het in die gesondheids- en veiligheidsaspekte by die fasiliteit te Oudtshoorn. Plafonne wat die risiko van die asbesdak kan verminder, is in die saal geïnstalleer en addisionele beligting is op die terrein aangebring.

Van die funksies wat deur die WKKK aangebied is, het ingesluit die Erfenisdagvierings in Clanwilliam op 24 September 2017, wat in samewerking met die departement en kultuurade in die streek plaasgevind het. Die geleentheid het dans deur die eeue in die soeklig geplaas en dit kon gebruik word om sosiale samehorigheid en verdraagsaamheid in 'n nie-bedreigende en inklusiewe manier te skep.

Kapasiteitsbousessies is gehou te Melkbos (24 - 25 November 2016) en by die Schoemanspoort-fasiliteit (9 - 10 Februarie 2017) sodat organisasies kon bystand verleen met die funksionering van die fasiliteite en met die inskerping van goeie praktyke binne hulle onderskeie organisasies.

3.1 Strategiese doelwitte

Program/aktiwiteit/doelwit:					
Aanduider van strategiese doelwitte	Werklike prestasie 2015/2016	Bepaalde teiken 2016/2017	Werklike prestasie 2016/2017	Afwyking van beplande teiken tot werklike prestasie vir 2016/17	Kommentaar oor afwykings
Om te adviseer oor die bewaring, bevordering en ontwikkeling van kuns en kultuur deur voltallige vergaderings en aktiwiteite om sosiale samehorigheid te bevorder.	14	18	24	6	Aangesien lede nuut en binne die eerste jaar van hulle termyn was, is addisionele vergaderings vir lede belê om beter insig te verkry in die take wat met hulle rolle en verantwoordelikhede geassosieer word.

3.2 Sleutel-prestasieaanduiders, beplande teikens en werklike prestasie

Program/aktiwiteit/doelwit:							
Prestasie-aanduider	Werklike Prestasie 2013/2014	Werklike Prestasie 2014/2015	Werklike Prestasie 2015/2016	Beplande Telken 2016/2017	Werklike prestasie 2016/2017	Afwyking van beplande telken tot werklike prestasie vir 2016/17	Kommentaar oor afwykings
Aantal funksies om toegang te verbeter en netwerking, sosiale samehorigheid en kulturele konnektiwiteit te bevorder	3	3	3	3	3	Geen	
Getal fasiliteite wat opgegradeer en onderhou is om geskiktheid en veiligheid vir gebruikers te verseker	7	7	7	7	7	Geen	
Getal voltallige, subkomitee- en strategiese vergaderings om Minister te adviseer	17	14	14	8	14	6	Aangesien lede nuut en binne die eerste jaar van hulle termyn was, is addisionele vergaderings vir lede belê om beter insig te verkry in die take wat met hulle rolle en verantwoordelikhede geassosieer word.

Die funksies wat aangebied is deur die WKKK in samewerking met die Departement het verseker dat geleenthede geskep is vir diverse gemeenskappe om hulle intellektuele kapitaal te ontdek en te deel en om die kulturele landskap binne die provinsie te beleef.

Die verbeterings en onderhoud gedoen aan die fasiliteite het daarop gefokus om die gerief- en veiligheidsvlakke van gebruikers te verbeter terwyl die algehele ervaring van die fasiliteite verbeter is. Die installering van 'n verkoelingstelsel in die Schoemanspoort-saal sal gebruikers in staat stel om hulle aktiwiteite te beoefen sonder dat weerstoestande hulle affekteer. Die opknapping van die ablusiefasiliteite te Groot Drakenstein sowel as die vervanging van waterpype en die inrig van 'n raadskamer by die fasiliteit sal die fasiliteite meer gerieflik

maak. Verder, met die oog op die waterkrisis in die Provinsie, word kennisgewings aangaande waterbesparingsmaatreëls by die fasiliteit duidelik vertoon. Daarbenewens is swembadbedekkings aangeskaf en alle storte is met waterbesparende stortkoppe toegerus. Dit sal bydra tot waterbesparing sonder om gebruikers te verontrief.

Strategie om areas wat onderpresteer het te verbeter

Alle beplande teikens wat vir die 2016/17- boekjaar in die vooruitsig gestel is, is bereik.

Veranderings aan beplande teikens

Geen

Skakeling van prestasie met begrotings

Program/aktiwiteit/doelwit	2016/2017			2015/2016		
	Begroting	Werklike Uitgawes	(Oor-/onderbesteding)	Begroting	Werklike Uitgawes	(Oor-/onderbesteding)
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	3 534	4 032	(498)	2 772	3 453	681
Totaal	3 534	4 032	*(498)	2 772	3 453	*(681)

* Die oorspanning hou verband met GRAP 23: Dienste in natura aanpassings wat vir salarisse gemaak is (R526 00000) in verband met die Finansiëlebestuurpersoneel van die openbare entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK, Aantekening 12.

'n Toekenning van R420 000 van bewilligde fondse is oorgedra van DKES na die WKKK om sy mandaat vir die 2016/17 boekjaar uit te voer. Die toekenning van fondse is doeltreffend bestuur in ooreenstemming met toepaslike finansiële voorskrifte.

4. INVORDERING VAN INKOMSTE

Bronne van inkomste	2016/2017			2015/2016		
	Skatting	Werklike Bedrag Ingevorder	Oor-/onderverhaling	Skatting	Werklike Bedrag Ingevorder	Oor-/onderverhaling
	R'000	R'000	R'000	R'000	R'000	R'000
Ander bedryfsinkomste	2 880	2 032	848	2 235	2 131	104
Oorplasing	420	420	-	384	384	-
Rente-inkomste	234	234	-	153	253	(100)
Totaal	3 534	2 686	848	2 772	2 768	4

Die onderinvordering is hoofsaaklik as gevolg van die afname in benutting van kultuurfasiliteite vir die oorsigperiode.

4.1 Kapitale belegging

Nie van toepassing

DEEL C: BEHEER

1. INLEIDING

Korporatiewe beheer beliggaam prosesse en stelsels waarvolgens openbare entiteite bestuur, beheer en verantwoordelik gehou word. Benewens die wetsvereistes wat op 'n openbare entiteit se bemagtigende wetgewing en op die Maatskappywet gebaseer is, word korporatiewe beheer t.o.v. die openbare entiteite toegepas volgens die voorskrifte van die Wet op Openbare Finansiële Bestuur

Hierdie verslag gee 'n oorsig van die beheer wat in die entiteit ingebed is.

2. PORTEFEULJEKOMITEES (waar van toepassing)

Die komitees van die Provinsiale Parlement wat toesig hou oor die WKKK is: Die Staande Komitee oor Kultuursake en Sport en die Openbarerekeningekomitee (ORK).

Die Staande Komitee oor Kultuursake en Sport en die Openbarerekeningekomitee	
Datum van Verhoor	Saak onder Oorweging
13 Oktober 2016	Bespreking van Jaarverslag van DKES en sy entiteite
25 November 2016	DKES stem oor 13 aanpassings
8 Maart 2017	DKES inligtingsessie op 1 ^{STE} , 2 ^{DE} en 3 ^{DE} QPRs for 2016/2017
15 Maart 2017	Bespreking van Begroting 13

3. UITVOERENDE GESAG

Agt verslae oor finansiële en nie-finansiële inligting is voorgelê deur die Uitvoerende Gesag gedurende die oorsigjaar.

Kwartaallikse Prestasleverslag	29 Julie 2016, 31 Oktober 2016, 31 Januarie 2017 en 28 April 2017
Tussentydse Moniteringsverslag	29 Julie 2016, 31 Oktober 2016, 31 Januarie 2017 en 28 April 2017

4. WES-KAAPSE KULTUURKOMMISSIE

Die belangrikheid en doel van die Kommissie

Die Wetgewende mandaat van die Wes-Kaapse Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel ooreenkomstig die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, Wet 14 van 1998.

Die WKKK doen, onder andere, die volgende:

- a) oorweeg die registrasie en deregistrasie van kultuurrade;
- b) kontroleer, bestuur, ontwikkel en handhaaf roerende en onroerende eiendom wat onder sy toesig val; en
- c) voer sodanige ander funksies uit as wat die Provinsiale Minister aan die kommissie mag toeken.

Die rol van die Kommissie

Die Kultuurkommissie mag, binne sy beskikbare bronne, bystand verleen aan 'n kultuurraad of rade soos bepaal onder die wet, deur:

- a) kultuurverwante projekte, navorsing en konferensies te subsidieer soos wat dit van tyd tot tyd deur die Provinsiale Ministert bepaal word, en waarvoor 'n kultuurraad of raad aansoek gedoen het.
- b) nasionale en internasionale interkulturele kontak te bevorder en te koördineer; en
- c) inligting te voorsien om kultuur te bewaar, te bevorder en te ontwikkel.

Raad se grondwet

Die Wes-Kaapse Kultuurkommissie het nie 'n formele grondwet nie, maar word gerig deur die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade (Wet 14 van 1998).

Samestelling van die Kommissie wat aangestel is vir die termyn 30 September 2015 tot 30 September 2018:

Naam	Benoeming (t.o.v. die Openbare Entitelsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad se direkteurskappe (Lys van entitelte)	Ander komitees en taakspanne (Bv. Ouditkomitee/Ministeriële Taakspan)	Aantal vergaderings bygewoon
Moshe Phumzile Apleni	DAdjunkvoorsitter	30 September 2015	19 Januarie 2017	B.Polsci (Ges. Politiek, Filosofie). Algemene bestuur/Leierskap/Bemarking	Woordkuns Geesteswetenskappe (Gesiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur	Geen	Voormalige Wes-Kaapse verteenwoordiger by NKK	3
Bulelwa Basse	Voorsitter	30 September 2015	N.v.t.	Rekenaargeletterdheid.	Toonkunste; Woordkunste; Geesteswetenskappe (Gesiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur	Geen	Geen	7
Johann Crous	Lid: Kultuurraadkomitee	30 September 2015	N.v.t.	HOD, Kuns. Diploma in Dramatiese Kunste Diploma in Tekstielontwerp 1 jaar Kursus in Besigheidstudies Fotografie	Woordkunste; Menslike Wetenskappe (Gesiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur Fondsinsameling vir kultuurprogramme	Geen	Geen	6

Naam	Benoeming (t.o.v. die Openbare Entiteltsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad se direkteurskappe (Lys van entitelte)	Ander komitees en taakspanne (Bv. Ouditkomitee/Ministeriële Taakspan	Aantal vergaderings bygewoon
Roxanne Davids	Voorsitter: Kultuurfasiliteitskomitee	30 September 2015	17 Mei 2016	LLB (UNISA) aan die gang; Diploma in Kunsrigting en Grafiese Ontwerp Skrikkeljaarsertifikaat (2007) Matrieksertifikaat	Betrokkenheid van jeug by kultuur Kulturele industrieë Sport - skaak	Geen	Geen	Geen
Chuma Fani	Voorsitter: Kultuurraadkomitee	30 September 2015	N.v.t.	B Admin. Openbare Admin. (Honneurs)	Toonkunste Betrokkenheid van jeug by kultuur; Bevordering van kultuur deur media	Geen	Geen	7
Patrick Zoyisile Fefeza	Voorsitter: Inisiasiekomitee	30 September 2015	N.v.t.	BA (Geskiedenis Antropologie Nagraads) Diploma (Museums/ Erfenisstudies (UWK).	Woordkuns; Woordkuns; Menslike Wetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur Kulturele industrieë	Geen	Geen	8
Wilma Josephine Kindo	Lid: Kultuurraadkomitee	30 September 2015	N.v.t.	Diploma, Biblioteekkunde en Inligtingwetenskap (UWK)	Woordkuns; Menslike Wetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur	Geen	Geen	8
Anthony Le Fleur	Lid: Kultuurfasiliteitskomitee	30 September 2015	N.v.t.	President Griekwa Nasionale Konferensie President van koorvereniging Raadslid van NKC	Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur; Kulturele bedrywe Toonkuns	Geen	Geen	7

Naam	Benoeming (t.o.v. die Openbare Entitelingsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad se direkteurskappe (Lys van entitelte)	Ander komitees en taakspanne (Bv. Ouditkomitee/Ministeriële Taakspan)	Aantal vergaderings bygewoon
John Cornelius Witbooi	Lid: Kultuurfasiliteitskomitee	30 September 2015	N.v.t.	Opvoeder: Nasionale leier van Witbooi Nama-stam Nasionale voorsitter van die werkskomitee vir die Khoe en die Boesmans	Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur Bestuur van kulturele fasiliteite Nama-kultuur	Geen	Geen	1

DIE VOLGENDE PERSONE DIEN OP DIE INISIASIEVERWYSINGSKOMITEE VAN DIE WKKK SAAM MET DIE WKKK-LID								
Naam:	Benoemling (t.o.v. die Openbare Entiteitsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebled van Kundigheid	Raad se Direkteurskappe (Lys van entiteite)	Ander Komitees en Taakspanne (Bv. Ouditkomitee/Ministeriële Taakspan	Aantal vergaderings bygewoon
Lizo Dani	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	Matriek 1984 NTS (Meganiese Ingenieurswese) Vakleerlingskap-diploma Sertifikaat Opleidingsinstrukteur Rekenaarteorie Projekbestuur	Kultuurontwikkeling (Inisiasie) Kostuumvervaardiging Projekkoördinasie	Geen	Geen	2
Zukile Jama	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	PhD Linguistiek, UK, 2007. MA in Afrikatale UK 1995 BA Honn in Afrikatale Unisa, 1988 BA Geskiedenis hoofvak Vista Universiteit, PE 1985	Taal en Kultuur Beroepsgerigte taalonderwys Tweedetaalonderrig Maatskaplike navorsing Afrika- Letterkunde	Geen	Geen	4
Mbombi Mazinyo	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	Noodhulpopleiding Brandbetrydingsopleiding	Tradisionele Leierskap	Geen	Geen	4
M. Nongalaza	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	Noodhulpopleiding Brandbetrydingsopleiding	Tradisionele leierskap	Geen	Geen	4
Neho Ponoane	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	Gemeenskapswerker	Gemeenskapskakeelbeampte	Geen	Geen	3
Thabang Sebetoane	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	Matriek 1998	Sotho tradisionele leierskap	Geen	Geen	3

Komitees

Komitee	Aantal Vergaderings gehou	Getal lede	Name van Lede
Voltallige sessie	3	8	Phumzile Moshe Apleni Bulelwa Basse Johann Crous Chuma Fani Patrick Zoyisile Fefeza Anthony Le Fleur John Cornelius Witbooi Wilma Josephine Kindo
Kultuurrade	4	4	Johann Crous Chuma Fani Wilma Josephine Kindo Bulelwa Basse
Kultuurfasiliteite	4	5	Phumzile Moshe Apleni Bulelwa Basse Anthony Le Fleur Wilma Kindo Patrick Fefeza

Komitee	Aantal vergaderings gehou	Getal lede	Name van Lede
Inisiasieverwysingskomitee van die WKKK	3	7	Behoorlik-verkose WKKK-lid: Patrick Zoyisile Fefeza Lede wat gekoöpteer is tot die Inisiasieverwysingskomitee: Zukile Jama M. Nongalaza Thabang Sebetoane Mbombi Mazinyo Lizo Dani Neho Ponoane

Vergoeding van Kommissielede

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander inrigtings word gedefinieer deur die Minister van Finansies en beskryf in 'n Provinsiale Tesourie-omsendbrief. Die Voorsitter se tarief is R437.00 per uur, die Ondervoorsitter s'n is R308.00 per uur en die tarief vir lede is R268.00 per uur.

Naam	Vergoeding (R'000)	Ander toelaes (R'000) (R+V)	Ander terugbetalings	Totaal (R'000)
Phumzile Moshe Apleni	4	0	N.v.t.	4
Davids Roxanne	0	0	N.v.t.	0
Basse, Bulelwa	11	2	N.v.t.	13
Crous, Johann	7	1	N.v.t.	8
Fani, Chuma	8	3	N.v.t.	11
Fefeza, Patrick Zoyisile	11	0	N.v.t.	11
Kindo Wilma Josephine	8	0	N.v.t.	8
Le Fleur, Anthony*	8	36	N.v.t.	44
Witbooi, John Cornelius	2	1	N.v.t.	3

* Die WKKK-lid woon in die Eden-streek; daarom is reis- en verblyfkostes betreklik hoër.

Inisiasieverwysingskomitee van die WKKK

Naam	Vergoeding (R'000)	Ander toelaes (R'000) (R+V)	Ander terugbetalings	Totaal
Sebetoane Thabang	4	3	N.v.t.	7
Nongalaza Mzwandile	9	2	N.v.t.	11
Mazinyo Mbombi	5	0	N.v.t.	5
Dani Lizo	8	10	N.v.t.	18
Ponoane Neho	7	3	N.v.t.	10
Jama Zukile	6	1	N.v.t.	7
Totaal	98	62		160

Ander toelaes sluit in reis- en verblyfkostes.

5. RISIKOBESTUUR

Die Rekeningkundige Gesag (RG) vir die Entiteit neem verantwoordelikheid vir die implementering van Ondernemingsrisikobestuur (ORB) ooreenkomstig die Nasionale Tesourie Openbare Sektor Risikobestuursraamwerk (NTOSRBR) en die Direkoraat Ondernemingsrisikobestuur (D:ORB) in die Departement van die Premier (DvP) verskaf 'n gesentraliseerde strategiese ondersteuningsdiens aan die entiteit.

Ter voldoening aan die Nasionale Tesourie (OSRBR) en om risikobestuur verder in te bed binne die entiteit, het die Wes-Kaapse Regering (WKR) 'n ORB-beleid aanvaar wat die WKR se oorhoofse bedoeling t.o.v. ORB uiteensit. Die Entiteit het 'n ORB-strategie aangeneem vir die periode 2016/17 tot 2017/18 en 'n ORB-strategie en implementeringsplan vir 2016/17, goedgekeur deur die RG op 15 April 2016. Die ORB-implementeringsplan het uitvoering gegee aan die departementele ORB-beleid en Strategie en stippel die rolle en verantwoordelikhede uit van bestuur en personeel vir die vestiging van risikobestuur in die entiteit.

Die entiteit het betekenisvolle risiko's op 'n kwartaallikse basis geassesseer wat 'n impak kon hê op die verwesenliking van sy kwartaallikse doelstellings, strategies sowel as op programvlak. Risiko's is geprioritiseer op grond van die waarskynlikheid en impak (inherent en residueel), en addisionele temperings waarop ooreengekom is om risiko's tot aanvaarbare vlakke te verminder. Nuwe ontluikende risiko's is geïdentifiseer gedurende die kwartaallikse hersieningsprosesse.

Die Maatskaplike Kluster Ouditkomitee het verder die risikobestuursproses onafhanklik gemonitor as deel van sy kwartaallikse oorsig van die Departement.

Impak op institusionele prestasie

Daar was aansienlike vordering met die bestuur van risiko's tydens die 2016/17 boekjaar. Goeie vordering is gemaak om risikobestuur in te bed en die risiko-rypheidsvlak binne die entiteit te verhoog, en dit het weer tot gunstige departementele prestasie bygedra.

6. EENHEID VIR INTERNE BEHEER

Dit is die verantwoordelikheid van die Rekeningkundige Gesag om interne kontroles deurlopend te beheer en te evalueer om seker te maak dat die kontroleaktiwiteite wat in plek is, doeltreffend en deursigtig is en soos nodig bygewerk word. Om dit te bereik, is kwartaallikse sleutelkontrolevergaderings met die Ouditeur-generaal en die Minister gehou. Dit is 'n deurlopende proses om te verseker dat die WKKK sy skoonouditstatus behou.

Die Departement het 'n Interne Kontrolestrategie en Plan saamgestel wat 'n hoëvlakplan oor die implementering van interne kontrole binne sy kernfunksies uitstippel. Hierdie strategie sal ook op die entiteit van toepassing wees.

7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit voorsien bestuur met onafhanklike, objektiewe versekerings- en raadplegende dienste om waarde toe te voeg tot die werkings van die entiteit en dit algaande te verbeter. Dit moet die entiteit help om sy doelwitte te bereik deur 'n sistematiese, gedissiplineerde benadering om die effektiwiteit van bestuur-, risikobestuur- en beheerprosesse te evalueer en te verbeter. Die volgende sleutelaktiwiteite word in hierdie verband uitgevoer:

- Assesseer en maak gepaste aanbevelings vir die verbetering van die beheerprosesse ter bereiking van die doelwitte van die departement;
- Evalueer die genoegsaamheid en doeltreffendheid, en dra by tot die verbetering van die risikobestuurproses;
- Verleen bystand aan die Rekeningkundige Gesag in die handhawing van doeltreffende en effektiewe beheer deur daardie kontrole te evalueer t.o.v. hulle doeltreffendheid en effektiwiteit, en deur aanbevelings vir bevordering en verbetering te maak.

Die volgende versekeringsverbintenisse is goedgekeur soos per die 2016/17 Interne Ouditplan:

- Wes-Kaapse Kultuurfasiliteite

Die Ouditkomitee is ingestel as 'n toesighoudende liggaam, wat onafhanklike toesig oor beheer, risikobestuur en beheerprosesse in die Departement verskaf, wat verantwoordelikhede insluit ten opsigte van die volgende:

- Interne Ouditfunksie;
- Eksterne Ouditfunksie (Ouditeur-generaal van Suid-Afrika – (OGSA));
- Departementele rekeningkunde en verslaggewing;
- Departementele rekeningkundige beleide;
- Hersiening van OGSA se bestuurs- en auditverslag;
- Oorsig van departementele tussentydse monitering;
- Departementele risikobestuur;
- Interne Beheer;
- Voorafbepaalde doelwitte;
- Etiek en forensiese ondersoeke.

Die onderstaande tabel verskaf relevante inligting oor die ouditkomiteelede:

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Aantal vergaderings bygewoon
Mnr Ameen Amod	MBA, GIO, CGAP, CRMA; BCOM (HONS)	Ekstern	N.v.t.	01 Januarie 2016	N.v.t.	8
Mnr. Mervyn Burton	B.Compt; B.Compt (Hons); CA(SA);CFB.	Ekstern	N.v.t.	01 Januaie 2015 (2de termyn)	N.v.t.	8
Me Judy Gunther	B.Compt; Meesters in Kosteberekening; CIA; AGA, CRMA;	Ekstern	N.v.t.	01 Januarie 2016 (2de termyn)	N.v.t.	8
Mnr Francois Barnard	MCom (Belast.); OR(SA);Na-graadse Dipl. in Ouditkunde; STR BCompt (Hon.); BProc	Ekstern	N.v.t.	01 Januarie 2016 (2de termyn)	N.v.t.	8

8. VOLDOENING AAN WETTE EN REGULASIES

Stelsels, beleide en prosesse is in plek om voldoening aan wette en regulasies te verseker. Die Ouditkomitee het die openbare entiteite se prosesse nagegaan vir voldoening aan wets- en regulatoriese bepalings.

9. BEDROG EN KORRUPTIE

Bedrog en korrupsie stel aansienlike potensiale risiko's aan die Bates van die entiteit en kan 'n negatiewe uitwerking hê op effektiewe dienslewering en die entiteit se reputasie. Die Wes-Kaapse Regering (WKR) het 'n antikorrupsiestrategie aanvaar wat die Provinsie se standpunt van geen verdraagsaamheid teenoor bedrog en korrupsie bevestig.

In ooreenkoms met hierdie strategie is die departement verbind tot geen verdraagsaamheid t.o.v. korrupste of bedrieglike aktiwiteite, hetsy intern of ekstern, en vervolg enige partye wat daaraan skuldig is of dit probeer, heftig en op enige wettige manier. Die openbare entiteit pas dieselfde beginsel van geen verdraagsaamheid toe aangesien dieselfde raamwerk van toepassing is.

Die Departement beskik oor 'n goedgekeurde Bedrogvoorkoming en -implementeringsplan wat uitvoering gee aan die Bedrogvoorkomingsplan. Hierdie planne is van toepassing op die WKKK.

Verskeie kanale vir die rapportering van bewerings van bedrog en korrupsie bestaan en dit word in detail in die Provinsiale Antikorrupsiestrategie en die Departementele Bedrogvoorkomingsplan beskryf. Elke bewering wat ontvang word deur die Provinsiale Forensiese Eenheid word in 'n gevallebestuurstelsel opgeteken, wat aangewend word as 'n bestuursinstrument om verslag te doen van die vordering wat gemaak is met gevalle ten opsigte van die Departement en wat statistiek vir die Provinsie en die Departement genereer.

Ons beskerm werknemers wat fluitjie blaas oor vermoedens van bedrog, korrupsie en diefstal indien die bekendmaking 'n beskermde bekendmaking is (d.w.s. aan staturêre vereistes voldoen, d.w.s. in goeder trou gemaak is). In hierdie verband is 'n transversale Fluitjie-blaasbeleid op 24 Februarie 2016 goedgekeur om riglyne te verskaf aan werknemers oor hoe om bekommernis oor die geskikte lynbestuur, spesifieke aangewese persone in die WKR of eksterne inrigtings aanhangig te maak, waar daar redelike gronde bestaan om te glo dat misdrywe of onbehoorlikhede binne die WKR gepleeg is of gepleeg word. Die geleentheid om anoniem te bly, word gebied aan enige persoon wat dade van bedrog, diefstal en korrupsie wil rapporteer en indien hulle dit persoonlik doen, word hulle identiteite vertroulik gehou deur die persoon aan wie hulle rapporteer.

Wanneer bedrog of korrupsie bevestig word na 'n ondersoek afgehandel is, word die betrokke werknemer wat aan hierdie dade aandadig was, onderwerp aan 'n dissiplinêre verhoor. In al sulke gevalle word daar van die WKR-vertegenwoordiger wat die dissiplinêre stappe inisieer, verwag om aan te raai dat die betrokke werknemer ontslaan word. Waar prima facie getuienis van kriminele gedrag opgemerk word, word 'n kriminele saak by die Suid-Afrikaanse Polisiediens aangemeld.

10. BEPERKING VAN KONFLIK VAN BELANGE

Die WKKK verseker dat daar geen konflik van belange bestaan nie deur daarop aan te dring dat 'n Verklaring van Belange (WCBD4-vorm) verkry word van elke verskaffer wat nie op die Wes-Kaapse Voorsienersdatabasis / Sentrale Voorsienersdatabasis geregistreer is nie.

Provinsiale Tesourie staan entiteite by om die risiko van konflik van belange te beperk waar eienaars of direkteure van maatskappye ook staatsdiensamptenare in die Wes-Kaap is. Dit word gedoen deur inligting te verskaf van PERSAL aangaande staatsdienspersoneel wat geregistreer is as eienaars of direkteure van maatskappye. Die entiteit verseker dat sodanige

persone in besit is van 'n brief van goedkeuring vir besoldigde werk buite die Staatsdiens (BWBS) voordat daar met hulle sake gedoen word.

Die Kommissie het geen konflik van belang gevind by enige sake wat met verskaffers gedoen is nie. Indien sodanige konflik ontdek sou word, sal die saak hanteer word as 'n bedrieglike verkrygingslynbestuursaktiwiteit en, na 'n omsigtigheidsondersoek, sal die verskaffer as 'n nievoorkeurdienstvoorsiener geïdentifiseer word.

11. GEDRAGSKODE

Die gedragskodebeleid word jaarliks onder alle lede versprei en word geïmplementeer deur die openbare entiteit by wie alle lede verplig is om in te teken en te werk binne die parameters van hulle toegekende rolle en verantwoordelikhede. Die lede van die Wes-Kaapse Kultuurkommissie teken 'n Verklaring van Belange-vorm voor elke vergadering.

12. GESONDHEID, VEILIGHEID- EN OMGEWINGSKWESSIES

Die beleid soos deur die DKES geïmplementeer, inkorporeer die WKKK.

13. VOORSITTER VAN MAATSKAPPY/RAAD

Nie van toepassing op die openbare entiteit nie.

14. SOSIALE VERANTWOORDELIKHEID

Nie van toepassing op die openbare entiteit nie.

15. OUDITKOMITEEVERSLAG

Hiermee bied ons graag ons verslag vir die finansiële jaar eindigend op 31 Maart 2017 aan.

Ouditkomiteeverantwoordelikhede

Die Ouditkomitee rapporteer dat dit sy verantwoordelikhede wat spruit uit artikel 38 (1) (a) (ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 3.1.13 nagekom het. Die Ouditkomitee rapporteer ook dat dit gepaste formele opdragte aanvaar het (op 11 September 2013 goedgekeur) as sy Ouditkomitee-opdragte, sy sake gereguleer het ter voldoening aan hierdie voorwaardes en al sy verantwoordelikhede nagekom het soos dit daarin verskyn. (Ons het nie die veranderinge in rekeningkundige beleide en praktyke hersien nie.)

Die Effektiviteit van Interne Kontrole

In ooreenstemming met die WOFB en Tesourieregulasies, verskaf die interne oudit aan die Ouditkomitee en Bestuur redelike versekering dat die interne kontrole voldoende en effektief is. Dit is bereik deur 'n goedgekeurde risikogebaseerde interne ouditplan, waar Interne Oudit die genoegsaamheid van kontrole assesseer wat die risiko's temper en die Ouditkomitee die implementering van korrektiewe optrede moniteer.

Die volgende interne ouditwerk is gedurende die jaar onder oorsig vir die entiteit voltooi:

- Wes-Kaapse Kultuurfasiliteite

Tussentydse bestuur en maandelikse/kwartaallikse verslag

Die departement het maandeliks en kwartaalliks aan die Provinsiale Tesourie verslag gedoen, soos vereis deur die WOFB.

Evaluering van Finansiële State

Die Ouditkomitee het nog nie finansiële jaarstate hersien nie en sal kommentaar lewer na die betrokke vergadering.

Nakoming

Die Ouditkomitee het die entiteite se prosesse nagegaan vir voldoening aan wets- en regulatoriese bepalings.

Prestasie-inligting

Die Ouditkomitee het die inligting oor voorafbepaalde doelwitte soos gerapporteer in die kwartaallikse prestasieverslag hersien.

Verslag van die Ouditeur-generaal

Ons het die openbare entiteit se implementeringsplan vir ouditkwessies wat in die vorige jaar aangemeld is, , en is tevrede dat die kwessies voldoende opgelos is.

Die Ouditkomitee gaan daarmee akkoord en aanvaar die gevolgtrekkings van die eksterne ouditeur oor die finansiële jaarstate en is van mening dat geouditeerde finansiële jaarstate aanvaar word en saamgelees word met die verslag van die ouditeur.



Mnr Ameen Amod

Voorsitter van die Ouditkomitee
Wes-Kaapse Kultuurkommissie
11 Augustus 2017

DEEL D: MENSLIKEHULPBRONBESTUUR

1. MENSLIKEHULPBRONOORSIGSTATISTIEKE

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

DEEL E: FINANSIËLE INLIGTING

Verslag van die ouditeur-generaal van die Wes-Kaapse Provinsiale Parlement oor die Wes-Kaapse Kultuurkommissie

Verslag aangaande die oudit van die finansiële state

Mening

1. Ek het die finansiële state van die Wes-Kaapse Kultuurkommissie, soos uiteengesit op bladsy 42 tot 70, geoudit. Dit sluit in die staat van die finansiële posisie soos op 31 Maart 2017, en die staat van finansiële prestasie, staat van veranderinge in netto bates, die kontantvloeistaat en die staat van vergelyking van begrote inkomste en inligting met werklike inligting vir die jaar wat toe geëindig het, sowel as die aantekeninge by die finansiële state, wat 'n opsomming van betekenisvolle rekeningkundige beleide insluit.
2. Na my mening verteenwoordig die finansiële state in alle wesenlike aspekte, 'n billike weergawe van die finansiële posisie van die Wes-Kaapse Kultuurkommissie soos op 31 Maart 2017, en sy finansiële prestasie en kontantvloei vir die jaar wat toe geëindig het in ooreenstemming met die Suid-Afrikaanse Standaarde van Algemeen-erkende Rekeningkundige Praktyk (SA standarde van AERP), die vereistes van die Wet op Openbare Finansiële Bestuur van Suid-Afrika (Wet 1 van 1999) (WOFB) en artikel 15(5) van die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, 1998 (Wet no. 14 van 1998) (WKKK-wet).

Basis vir mening

3. Ek is onafhanklik van die entiteit ooreenkomstig die Internasionale Etiese Standaarderaad vir Rekenmeesters se etiese kode en die etiese vereistes wat betrekking het op my oudit in Suid-Afrika. Ek het my ander etiese verantwoordelikhede voltooi in ooreenkoms met hierdie vereistes en die IESRR-kode.
4. Ek glo dat die ouditgetuie wat ek verkry het voldoende en gepas is om 'n basis vir my ouditmening te vorm.

Rekeningkundige gesag se verantwoordelikheid vir die finansiële state

5. Die rekeningkundige gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state ooreenkomstig die SA Standaarde vir AERP en die vereistes van die WOFB en vir sodanige interne kontrole as wat die rekeningkundige gesag as noodsaaklik ag vir die voorbereiding van finansiële state wat vry is van wesenlike wanvoorstellings hetsy as gevolg van bedrog of foute.
6. Met die voorbereiding van die finansiële state, is die rekeningkundige gesag verantwoordelik vir die assessering van die Wes-Kaapse Kultuurkommissie se vermoë om as 'n lopende saak voort te gaan, om sake wat verband hou met die lopende saak bekend te maak om die lopendesaakbeginsel van rekeningkunde te gebruik tensy daar 'n bedoeling is om die entiteit te likwedeer of om werkzaamhede te staak, of indien daar geen wesenlike alternatief is as om dit te doen nie.

Ouditeur-generaal se verantwoordelikhede vir die audit van die finansiële state

7. My doelstellings is om redelike sekerheid te verkry dat die finansiële state as geheel vry is van wesenlike wanvoorstellings, hetsy as gevolg van bedrog of foute, en om 'n ouditeursverslag uit te reik wat my opinie insluit. Redelike versekering is 'n hoë vlak van versekering, maar is geen waarborg dat 'n audit wat uitgevoer is ooreenkomstig die Internasionale Auditstandaarde altyd 'n wesenlike wanvoorstelling sal bespeur as dit voorkom nie. Wanvoorstellings kan voorkom as gevolg van bedrog of as 'n fout en word as wesenlik beskou indien, individueel of in totaal, dit redelikerwys verwag kan word om die ekonomiese besluite van gebruikers te beïnvloed wat op die basis van hierdie finansiële state geneem is.
8. 'n Verdere beskrywing van my verantwoordelikhede t.o.v. die ouditering van die finansiële state word ingesluit in die bylae van hierdie verslag.

Verslag van die audit van die jaarlikse prestasieverslag

Inleiding en omvang

9. In ooreenstemming met die Openbare Ouditwet van Suid-Afrika, 2004 (Wet no. 25 van 2004) (OOW) en die algemene kennisgewing daarvolgens uitgereik, het ek die verantwoordelikheid om verslag te lewer van wesenlike bevindings oor die gerapporteerde prestasie-inligting teen voorafbepaalde doelwitte vir gekeurde doelwitte aangebied in die jaarlikse prestasieverslag. Ek het prosedures uitgevoer om bevindings te identifiseer maar nie om bewyse te versamel om versekering uit te druk nie.
10. My prosedures is gerig op die gerapporteerde prestasie-inligting, wat gebaseer moet wees op die goedgekeurde prestasiebeplanningsdokumente van die entiteit. Ek het nie die volledigheid en toepaslikheid van die prestasieaanduiders soos in die beplanningsdokumente ingesluit, geëvalueer nie. My prosedures het ook nie enige openbaarmakings of bewerings ingesluit wat verband hou met beplande prestasie-strategieë en inligting ten opsigte van toekomstige periodes wat ingesluit kan word as deel van die gerapporteerde prestasie-inligting nie. Dienooreenkomstig sluit my bevindinge nie hierdie sake in nie.
11. Ek het die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer ooreenkomstig die kriteria soos ontwikkel van die prestasiebestuur en rapporterende raamwerk, soos gedefinieer in die algemene kennisgewing, vir die volgende gekose strategiese doelwit wat in die jaarlikse prestasieverslag van die entiteit vir die jaar eindigend 31 Maart 2017 aangebied word.

Geselekteerde strategiese doelwit	Bladsye in jaarlikse prestasieverslag
Strategiese doelwit: Die bewaring, bevordering en ontwikkeling van kuns en kultuur deur kulturele bestuur en kulturele fasiliteite, en die inisiasieverwysingsgroep	18 – 20

12. Ek het prosedures uitgevoer om te bepaal of die gerapporteerde prestasie-inligting behoorlik weergegee is en of die prestasie konsekwent was met die goedgekeurde prestasiebeplanningsdokumente. Ek het verdere prosedures uitgevoer om te bepaal of die aanduiders en verwante teikens meetbaar en relevant was, en het die betroubaarheid van die

gerapporteerde prestasie-inligting geassesseer om vas te stel of dit geldig, akkuraat en volledig was.

13. Ek het geen wesenlike bevindings oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting vir die geselekteerde program verklaar nie.

Strategiese doelwit: Die bewaring, bevordering en ontwikkeling van kuns en kultuur deur kulturele bestuur en kulturele fasiliteite, en die inisiasieverwysingsgroep.

Ander sake

- 14 Ek vestig die aandag op die onderstaande aangeleentheid.

Bereiking van beplande teikens

15. Ek verwys u na die jaarlikse prestasieverlag op bladsy 18 - 20 vir inligting aangaande die bereiking van die beplande teikens vir die jaar en verklarings wat aangebied is vir die oorprestasie van 'n aantal teikens.

Verslag oor die audit van voldoening aan wetgewing

Inleiding en omvang

16. In ooreenstemming met die WOO en die algemene kennisgewing ingevolge daarvan het ek 'n verantwoordelikheid om wesenlike bevindings oor die voldoening van die entiteit aan spesifieke kwessies in sleutelwetgewing te rapporteer. Ek het prosedures uitgevoer om bevindings te identifiseer maar nie om getuie in te win om versekering uit te druk nie.
17. Ek het nie enige gevalle van wesenlike nie-voldoening ten opsigte van die voldoeningkriteria vir die toepaslike aangeleenthede geïdentifiseer nie.

Ander inligting

18. Die Wes-Kaapse Kultuurkommissie se rekenpligtige gesag is verantwoordelik vir die ander inligting. Die ander inligting behels die inligting wat in die jaarverslag ingesluit is. Die ander inligting sluit nie die finansiële state, die ouditeursverslag en daardie geselekteerde strategiese doelwitte soos aangebied in die jaarlikse prestasieverlag in wat spesifiek in die ouditeursverslag gerapporteer is nie.
19. My mening oor die finansiële state en bevindings aangaande die gerapporteerde prestasie-inligting en voldoening aan wetgewing dek nie die ander inligting nie en ek spreek nie 'n auditmening of enige vorm van versekeringgevolgtrekking daaroor uit nie.
20. Met betrekking tot my audit is dit my verantwoordelikheid om die ander inligting te lees en, sodoende, te oorweeg of die ander inligting wesenlik verskil van die finansiële state en die geselekteerde strategiese doelwitte soos in die jaarlikse prestasieverlag weergegee, en of my kennis uit die audit verkry, of andersins skyn om wesenlik verdraai te wees. Indien ek tot die gevolgtrekking kom, op grond van die werk wat ek gedoen het oor die ander inligting wat verkry is voor die datum van hierdie ouditeursverslag, dat daar 'n wesenlike wanvoorstelling van hierdie ander inligting is, word van my verwag om daardie feit te rapporteer.

Interne kontrolegebreke

21. Ek het interne kontrole met betrekking tot my oudit van die finansiële state oorweeg, prestasie-inligting en voldoening aan toepaslike wetgewing gerapporteer, maar my doelwit was nie om enige vorm van versekering daaroor uit te spreek nie. Ek het geen betekenisvolle gebreke in interne kontrole geïdentifiseer nie.

Auditor - General

Kaapstad

31 Julie 2017



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylae – ouditeur-generaal se verantwoordelikheid vir die audit

1. As deel van 'n audit in ooreenkoms met die Internasionale Ouditstandaarde (IOS'e), oefen ek professionele oordeel uit en handhaaf professionele skeptisisme regdeur my audit van die finansiële state, en die prosedures wat uitgevoer is op gerapporteerde prestasie-inligting vir geselekteerde strategiese doelwitte en oor die entiteit se voldoening met betrekking tot die geselekteerde onderwerpe.

Finansiële State

2. Addisioneel tot my verantwoordelikheid vir die audit van die finansiële state soos beskryf in die ouditeursverslag, het ek ook die volgende verpligtinge
 - identifikasie en assessering van die risiko's van wesenlike wanvoorstelling van die finansiële state, hetsy as gevolg van bedrog of foutering, ontwerp en uitvoering van auditprosedures in respons op daardie risiko's, en die verkryging van auditgetuienis wat voldoende en gepas is om 'n basie vir my mening te verskaf. Die risiko om 'n wesenlike wanvoorstelling as gevolg van bedrog nie te bespeur nie is hoër as vir een wat uit foutering ontstaan het, aangesien bedrog samespanning, vervolging, doelbewuste weglatings, wanvoorstellings, of die ignorering van interne kontrole mag insluit.
 - die verkryging van 'n begrip van interne kontrole relevant tot die audit om auditprosedures te ontwerp wat gepas is vir die omstandighede, maar nie vir die doel van die uitdrukking van 'n mening oor die doeltreffendheid van die entiteit se interne kontrole nie.
 - evaluering van die geskiktheid van rekeningkundige beleide wat gevolg is en die redelikheid van rekeningkundige skattings en verwante openbaarmakings wat deur die rekenpligtige gesag gemaak is
 - om 'n gevolgtrekking te maak oor die geskiktheid van die rekenpligtige gesag se gebruik van die lopendesaaik-basis van rekeningkunde in die voorbereiding van die finansiële state om ook 'n gevolgtrekking te maak, gebaseer op die auditgegewens verkry, of 'n wesenlike verskil bestaan m.b.t. gebeurtenisse of toestande wat aansienlike twyfel kan werp op die Wes-Kaapse Kultuurkommissie se vermoë om as 'n lopende saak voort te bestaan. Indien ek tot die gevolgtrekking kom dat 'n wesenlike onsekerheid bestaan, word van my verwag om in my ouditeursverslag aandag te vestig op verwante openbaarmakings in die finansiële state aangaande die wesenlike onsekerheid of, indien sodanige openbaarmakings nie voldoende is nie, om my mening oor die finansiële state te modifiseer. My gevolgtrekkings is gebaseer op die inligting wat tot my beskikking is op die datum van die ouditeursverslag. Toekomstige gebeure of toestande mag egter veroorsaak dat 'n entiteit ophou om as 'n lopende saak te funksioneer.
 - evaluering van die algehele aanbieding, struktuur en inhoud van die finansiële state, met inbegrip van die openbaarmakings, en of die finansiële state die onderliggende transaksies en gebeurtenisse verteenwoordig op 'n wyse wat billike aanbieding verwesenlik.

Kommunikasie met diegene wat met beheer te doen het

3. Ek kommunikeer met die rekenpligtige gesag aangaande die beplande omvang en tydsberekening van die audit, o.a., en betekenisvolle auditbevindings, wat insluit betekenisvolle gebreke in interne kontrole wat ek gedurende my audit identifiseer.

4. Ek bevestig ook aan die rekenkundige gesag dat ek voldoen het aan relevante etiese vereistes aangaande onafhanklikheid, en kommunikeer alle verhoudings en ander kwessies wat redelikerwys beskou kan word as dat dit my onafhanklikheid, waar van toepassing, ver-wante voorsorgmaatreëls kan beïnvloed.

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Staat van Finansiële Posisie soos op 31 Maart 2017

	Aantekening(e)	2017 R '000	2016 R '000
Bates			
Huidige bates			
Kontant en kontantekwivalente	3	2 905	4 138
Debiteure van uitruiltransaksies	4	100	119
		3 005	4 257
Totale Bates		3 005	4 257
Laste			
Bedryfslaste			
Krediteure uit valutatransaksies	5	860	766
Totale laste		860	766
Netto Bates		2 145	3 491
Opgehoopte Fondse		2 145	3 491

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Staat van Finansiële Prestasie

	Aantekening(e)	2017 R '000	2016 R '000
Inkomste			
Inkomste uit valutatransaksies			
Gelde uit fasiliteite	6	1 468	1 583
Rente-inkomste	7	234	253
Assuransie-inlomste	8	38	10
Totale inkomste uit valutatransaksies		1 740	1 846
Inkomste uit nievalutatransaksies			
Ander inkomste van nievalutatransaksies	9	526	538
Oordragte en subsidies ontvang	10	420	384
Totale inkomste uit nievalutatransaksies		946	922
Totale inkomste	6	2 686	2 768
Uitgawes			
Ouditgelde	12	(118)	(84)
Algemene uitgawes	13	(3 743)	(3 242)
Ledegeld	14	(98)	(66)
Oordragte en subsidies betaal	15	(60)	(60)
Skuldwaardedaling	16	(13)	-
Totale uitgawe		(4 032)	(3 452)
Tekort vir die jaar		(1 346)	(684)

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Staat van Veranderings in Netto Bates

	Opehoopte surplus R '000	Totaal netto bates R '000
Balans op 01 April 2015	4 175	4 175
Veranderinge in netto bates		
Tekort vir die jaar	(685)	(685)
Totale veranderinge	<u>(685)</u>	<u>(685)</u>
Openingsbalans soos voorheen gerapporteer	3 490	3 490
Aanpassings		
Regstelling van foute	1	1
Balans op 01 April 2016 soos hergestateer*	3 491	3 491
Veranderinge in netto bates		
Tekort vir die jaar	(1 346)	(1 346)
Totale veranderinge	<u>(1 346)</u>	<u>(1 346)</u>
Balans op 31 Maart 2017	<u>2 145</u>	<u>2 145</u>

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Kontantvloeistaat

	Aantekening(e)	2017 R '000	2016 R '000
Kontantvloei van bedryfsaktiwiteite			
Ontvangste			
Kontantontvangste		1 932	1 977
Rente-inkomste		234	253
		<u>2 166</u>	<u>2 230</u>
Betalings			
Kontant betaal		<u>(3 399)</u>	<u>(2 747)</u>
Kontantvloei van bedryfsaktiwiteite	17	<u>(1 233)</u>	<u>(517)</u>
Netto toename/(afname) in kontant en kontantekwivalente			
Kontant en kontantekwivalente aan begin van die jaar		<u>4 138</u>	<u>4 655</u>
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>2 905</u>	<u>4 138</u>

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Vergelykende staat van begroting en werklike bedrae

Begroting op kontantbasis

	Goedgekeurde Begroting	Aanpassings	Finale begroting	Werklike bedrae op verglyk basis	Verskil tussen finale begroot en werklike	Verwysing
	R'000	R'000	R'000	R'000	R'000	
Staat van Finansiële Prestasie						
Inkomste						
Inkomste van valutatransaksies						
Diensgelde	-	-	-	-	-	
Tantieme-inkomste	-	-	-	-	-	
Gelde van fasiliteite	1 800	-	1 800	1 468	(332)	23.1
Rente-inkomste	100	134	234	234	-	
Ander inkomste - oorgedra	2 614	(1 534)	1 080	-	(1 080)	23.2
Ander inkomste - versekering	-	-	-	38	38	23.3
Totale inkomste van valutatransaksies	4 514	(1 400)	3 114	1 740	(1 374)	
Inkomste uit nie-valutatransaksies						
Oordragte en subsidies ontvang	420	-	420	420	-	
Ander inkomste van nie-valutatransaksies	-	-	-	526	526	23.4
Totale inkomste van nie-valutatransaksies	420	-	420	946	526	
Totale inkomste	4 934	(1 400)	3 534	2 686	(848)	
Uitgawes						
Ledegeld	(113)	15	(98)	(98)	-	
Oordragte en subsidies betaal	(250)	190	(60)	(60)	-	
Skuld-waardedaling	-	-	-	(13)	(13)	
Ouditgelde	(270)	152	(118)	(118)	-	
Algemene uitgawes	(4 301)	1 043	(3 258)	(3 743)	(485)	23.5
Totale	(4 934)	1 400	(3 534)	(4 032)	(498)	
uitgawetekort	-	-	-	(1 346)	(1 346)	
Werklike bedrag op vergelykende basis soos in die begroting aangebied en werklike vergelykende staat	-	-	-	(1 346)	(1 346)	
Rekonsiliasie (moet geopenbaar word indien werklike syfers nie op verglykende basis met begroting is nie)						
Tydsverskille						
Bedryf				(1 346)		
Entiteitsverskille						
Bedryf				-		
Werklike bedrag in die staat van finansiële Prestasie				(1 346)		

Gedurende die oorsigjaar is 'n begrotingswysiging aangebring van R4,934m tot R3,534m 'n Totale vermindering van R1,4m. Verwys na aantekening 23 vir besonderhede.

Wes-Kaapse Kultuurkommissie

Finansiële Jaaarstate vir die jaar eindigend 31 Maart 2017

Rekeningkundige Beleid

1. AANBIEDING VAN FINANSIËLE JAARSTATE

Die finansiële jaarstate is voorberei ooreenkomstig die Standaarde van Algemeen Erkende Rekeningkundige Praktyk (AERP) uitgegee deur die Raad vir Rekeningkundige Standaarde ooreenkomstig artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999).

Hierdie finansiële jaarstate is voorberei op 'n aanwasgrondslag van rekeningkunde en is in ooreenstemming met die historiese kostekonvensie as die grondslag van meting, tensy anders gespesifiseer. Hulle word in Suid-Afrikaanse Rand weergegee.

Aalle bedrae is afgerond tot die naaste duisend.

'n Opsomming van die betekenisvolle rekeningkundige beleide, wat konsekwent toegepas is in die voorbereiding van hierdie finansiële jaarstate, word hieronder geopenbaar.

1.1 Lopendesakaaname

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

1.2 Betekenisvolle uitsprake en bronne van skattingsonsekerheid

Die entiteit maak beramings en aannames aangaande die toekoms. Die rekeningkundige beramings wat ontstaan, sal, per definisie, selde ooreenstem met die verwante werklike resultate. Beramings en uitsprake word deurlopend geëvalueer en gebaseer op historiese ervaring en ander faktore, en sluit in verwagtings van toekomstige gebeurtenisse wat geoordeel word redelik te wees onder die omstandighede. Die beramings en aannames wat 'n aansienlike risiko loop om 'n wesenlike aanpassing te veroorsaak aan die drabedrae van bates en laste binne die volgende finansiële jaar word hieronder bespreek.

Debiteure

Die entiteit assesser sy debiteure vir waardedaling aan die einde van elke verslagperiode. Wanneer bepaal moet word of 'n waardeverminderingsverlies in surplus of tekort aangeteken moet word, besluit die entiteit of daar merkbare data bestaan wat 'n meetbare afname in die geraamde toekomstige kontantvloed van 'n finansiële bate aandui.

Die waardedalingvir debiteure word bereken op 'n portefeuljebasis, gebaseer op historiese verliesratio's, aangepas vir nasionale en bedryfspesifieke ekonomiese toestande en ander aanduiders teenwoordig op die verslagdatum wat met wanbetalings op die portefeulje korreleer. Hierdie jaarlikse verliesratio's word toegepas op leningbalanse in die portefeulje en afgeskaal tot die beraamde verliesverskyningsperiode.

Beraming vir waardedaling

'n Beraming vir die waardedaling van debiteure word gemaak wanneer dit nie meer waarskynlik is dat die volle bedrag geïnsal word nie. Die voorsiening vir waardedalingskuld sal bereken word op handelsdebiteure alleenlik. Die totale waardedalingvoorsiening van die entiteit sal bereken word óf per individuele skuldenaar óf ten minste per risikokategorie.

1.3 Eiendom, aanleg en toerusting

Eiendom, aanleg en toerusting is tasbare bedryfsbates (met insluiting van infrastruktuurabates) wat gehou word vir gebruik in die produksie of verskaffing van goedere of dienste, om aan ander te verhuur, of vir administratiewe doeleindes, en dit word verwag dat dit vir meer as een verslagperiode gebruik sal word.

Die koste van 'n item van eiendom, aanleg en toerusting word as 'n bate erken:

- wanneer dit moontlik is dat die ekonomiese voordele of dienspotensiaal wat met die transaksie verbind word na die entiteit sal vloei; en
- die koste of billike waarde van die item betroubaar gemeet kan word.

Eiendom, aanleg en toerusting word aanvanklik teen koste erken.

Die koste van 'n item van eiendom, aanleg en toerusting is die aankoopprys en ander kostes wat daaraan geheg word om die bate na die terrein en toestand te bring wat nodig is daarvoor om dit te bedryf op die wyse wat deur die bestuur beoog is. Handelsafslag en kortings word afgetrek om by die koste uit te kom.

Waar 'n bate verkry word teen geen koste nie, of teen nominale koste, is die koste die billike waarde daarvan soos op die datum van verkryging.

Waar 'n item van eiendom, aanleg of toerusting verkry word in ruil vir 'n nie-monetêre bate of monetêre bates, of 'n kombinasie van die twee bates, word die bate wat verkry is aanvanklik gemeet teen billike waarde (die koste), tensy die billike waarde van die bate ontvang of die bate wat opgegee is, betroubaar gemeet kan word. Waar die verkreeë item nie gemeet word teen billike waarde nie, word die koste daarvan gemeet teen die drabedrag van die bate wat opgegee is.

Wanneer betekenisvolle komponente van 'n eiendoms-, aanleg- en toerustingsitem verskillende bruikbaarheidsleuens het, word hulle verreken as afsonderlike items (hoofkomponente) van eiendom aanleg en toerusting.

Kostes sluit in koste wat aanvanklik aangegaan is om 'n item van eiendom, aanleg of toerusting te verkry of te konstrueer en kostes agterna aangegaan om by te voeg of deel daarvan te vervang of dit te versien. Indien 'n vervangingskoste erken word in die drakoste van 'n item van eiendom, aanleg of toerusting, word die drabedrag van die vervangde deel onterken.

Belangrike onderdele en bystandstoerusting wat na verwagting vir meer as een periode gebruik sal word, word ingesluit by eiendom, aanleg en toerusting. Daarbenewens word onderdele en bystandstoerusting wat alleenlik gebruik kan word in verband met 'n item van eiendom, aanleg en toerusting verreken as eiendom, aanleg en toerusting.

Herwaardasies word met genoegsame reëlmaat gedoen sodat die drabedrag nie wesenlik verskil van dit wat bepaal sou word deur billike waarde aan die einde van die verslagperiode te gebruik nie.

Enige toename in 'n bate se drabedrag, as gevolg van 'n herwaardasie word direk tot 'n herwaardasiesurplus gekrediteer. Die toename word erken in surplus of tekort tot die mate dat dit 'n herwaardasievermindering van dieselfde bate wat voorheen in surplus of tekort erken is, omkeer.

Enige afname in 'n bate se drabedrag, as gevolg van 'n herwaardasie, word erken in surplus of tekort in die huidige periode. Die afname word direk gedebiteer tot 'n herwaardasiesurplus tot die mate van enige kredietbalans wat bestaan in die herwaardasiesurplus met betrekking tot daardie bate.

Na die aanvanklike meting word eiendom, aanleg en toerusting gedra teen koste minus geakkumuleerde depresiasie en enige benadelingsverliese.

Eiendom, aanleg en toerusting word op 'n reguitlynbasis gedepresieer oor hulle verwagte bruikbare leeftyd tot hulle beraamde residuele waarde.

Eiendom, aanleg en toerusting word gedra die hergewaardeerde bedrag, wat die billike waarde teen die datum van herwaardering is minus enige geakkumuleerde depresiasie daarna en gevolglik geakkumuleerde depresiasieverliese. Re-evaluerings word met genoegsame reëlmaat gedoen sodat die drabedrag nie wesenlik verskil van dit wat bepaal sou word deur billike waarde aan die einde van die verslagperiode te gebruik nie.

Enige toename in 'n bate se drabedrag, as gevolg van 'n herwaardasie word direk tot 'n herwaardasiesurplus gekrediteer. Die toename word erken in surplus of tekort tot die mate dat dit 'n herwaardasievermindering van dieselfde bate wat voorheen in surplus of tekort erken is, omkeer.

Enige afname in 'n bate se drabedrag, as gevolg van 'n herwaardasie, word erken in surplus of tekort in die huidige periode. Die afname word direk gedebiteer tot 'n herwaardasiesurplus tot die mate van enige kredietbalans wat bestaan in die herwaardasiesurplus met betrekking tot daardie bate.

Die bruikbare leeftyd van items van eiendom, aanleg en toerusting is as volg geassesseer:

Item	Per jaar
Rekenaars en rekenaarsagteware	33,3%
Voertuie	20%
Toerusting	25%

Die reswaarde, bruikbare leeftyd en depresiësiemetode van elke bate word aan die einde van elke verslagdatum hersien. Indien die verwagtings verskil van vorige beramings, word die verandering verreken as 'n verandering in rekenkundige beraming.

Die hersiening van die bruikbare leeftyd van 'n bate op 'n jaarlikse basis vereis nie dat die entiteit die vorige beraming moet wysig nie; tensy verwagtings van die vorige beraming verskil.

Enige deel van 'n item van eiendom, aanleg en toerusting met 'n koste wat betekenisvol is ten opsigte van die koste van die item word afsonderlik gedepreësieer.

Die depresiësiëskoste vir elke periode word in surplus of tekort erken, tensy dit ingesluit is in die drabedrag van 'n ander bate.

Items van eiendom, aanleg en toerusting word onderken wanneer van 'n item ontslae geraak word of wanneer daar geen verdere ekonomiese voordele of dienspotensiaal van die gebruik van die bate verwag kan word nie.

Die wins of verlies as gevolg van die onderkenning van 'n item van eiendom, aanleg en toerusting word bepaal as die verskil tussen die netto beskikkingsopbrengs, indien enige, en die drabedrag van die item. Sodanige verskil word erken in surplus of tekort wanneer die item onderken word.

Kompensasie van derdepartye vir 'n item van eiendom, aanleg en toerusting wat in waarde verminder het, verloor is of opgegee is word erken in surplus of tekort wanneer die kompensasie ontvangbaar word.

1.4 Finansiële instrumente

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

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

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die bate of las gemeet word by aanvanklike erkenning minus belangrike terugbetalings, plus of minus die kumulatiewe amortisering deur gebruikmaking van die effektiewe rentemetode van enige verskil tussen die aanvanklike bedrag en die volwasse bedrag, en minus enige vermindering (direk of deur gebruik van 'n toelaagrekening) vir waardedaling of onkollekteerbaarheid.

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

Lenings wat betaalbaar is, is finansiële laste, anders as korttermynkrediteure op normale kredietterme.

Klassifikasie

Die entiteit het die volgende soorte finansiële bates (klasse en kategorie) soos gereflekteer op die staat van die finansiële posisie of in die meegaande aantekeninge.

Klas

Ontvangbares van valutatransaksies

Kontant en kontantekwivalente

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

Klas

Krediteure uit valutatransaksies

Kategorie

Finansiële bate gemeet teen geamortiseerde koste

Finansiële bate gemeet teen geamortiseerde koste

Kategorie

Finansiële las gemeet teen geamortiseerde koste

Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit meet 'n finansiële bate en finansiële las, anders as daardie daaropvolgende maatreëls teen billike waarde, aanvanklik teen sy billike waarde plus transaksiekoste wat direk toegeskryf kan word aan die verkryging of die uitreiking van die finansiële bate of finansiële las.

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

Die entiteit assesser eers of die substansie van 'n konsessionêre lening in werklikheid 'n lening is. Teen aanvanklike erkenning ontleed die entiteit 'n konsessielening in sy samestellende dele en verreken elke komponent afsonderlik. Die entiteit gee rekenskap van daardie deel van 'n konsessielening wat as volg is:

- 'n sosiale voordeel ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State, waar dit die uitreiker van die lening is, of
- nievaluta-inkomste, ooreenkomstig die Standaard van AERP vir Inkomste van Nievaluta-transaksies (Belastings en Oordragte), waar dit die ontvanger van die lening is.

Daaropvolgende meting van finansiële bates en finansiële laste

Die entiteit meet alle finansiële bates en finansiële laste na aanvanklike erkenning deur die volgende kategorieë te gebruik:

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

Alle finansiële bates gemeet teen geamortiseerde koste, of koste, is onderhewig aan 'n waardeverminderingshersiening.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die bate of las gemeet word by aanvanklike erkenning minus belangrike terugbetalings, plus of minus die kumulatiewe amortisering deur gebruikmaking van die effektiewe rentemetode van enige verskil tussen die aanvanklike bedrag en die volwasse bedrag, en minus enige vermindering (direk of deur gebruik van 'n toelaagrekening) vir waardedaling of onkollekteerbaarheid.

Oorwegings vir meting van billike waarde

Die beste voorbeeld van billike waarde is gekwoteerde pryse in 'n aktiewe mark. Indien die mark vir 'n finansiële instrument nie aktief is nie, stel die entiteit billike waarde vas deur 'n waardasietegniek te gebruik. Die doelwit van die gebruik van 'n waardasietegniek is om vas te stel wat die transaksieprys sou gewees het op die metingsdatum. Waardasietegnieke sluit in die gebruik van onlangse armlengte-marktransaksies tussen kundige, gewillige partye, indien beskikbaar, verwysing na die huidige billike waarde van 'n ander instrument wat substansieel dieselfde is, verdiskonteerde kontantvloei-analise en opsieprysmodelle. Indien daar 'n waardasietegniek is wat algemeen gebruik word deur markdeelnemers om die instrument se prys te bepaal en daardie tegniek homself bewys het om betroubare skattings van pryse te verskaf soos behaal in werklike marktransaksies, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak maksimum gebruik van markinsette en vertrou so min as moontlik op entiteit-spesifieke insette. Dit sluit in alle faktore wat markdeelnemers sou oorweeg in die vasstelling van 'n prys en is konsekwent met aanvaarde ekonomiese metodes vir prysvasstelling van finansiële instrumente. Van tyd tot tyd kalibreer die entiteit die waardasietegniek en toets hy dit vir geldigheid deur pryse van enige huidige waarneembare marktransaksie in dieselfde instrument (d.i. sonder modifisering of herverpakking) of gebaseer op enige beskikbare waarneembare markdata te gebruik.

Korttermyn debiteure en krediteure word nie verdiskonteer nie waar die aanvanklike kredietperiode toegeken of ontvang in ooreenkoms is met terme in die openbare sektor gebruik, hetsy deur gevestigde praktyke of wetgewing.

Winste en verliese

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

Vir finansiële bates en finansiële laste gemeet teen geamortiseerde koste of koste, word 'n wins of verlies erken in surplus of tekort wanneer die finansiële bate of finansiële las ont erken word of verswak is, of deur die geamortiseringsproses.

Waardedaling en oninbaarheid van finansiële bates

Die entiteit assesseer aan die einde van elke verslagperiode of daar enige objektiewe getuienis is dat 'n finansiële bate of groep of finansiële bates verswak is.

Vir bedrae verskuldig aan die entiteit, aansienlike finansiële probleme van die debiteur, die moontlikheid dat die debiteur bankrotskap kan binnegaan en versuim van betalings, word alles beskou as aanduidings van waardedaling.

Finansiële bate gemeet teen geamortiseerde koste:

Indien daar enige objektiewe getuienis is dat 'n waardedalingsverlies van finansiële bates teen geamortiseerde koste aangegaan is, word die waarde van die verlies bereken as die verskil tussen die bate se drabedrag en die huidige waarde van geraamde toekomstige kontantvloeï (uitgesluit toekomstige kredietverliese wat nie aangegaan is nie) verdiskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word verminder deur 'n toelaerekening. Die bedrag van die verlies word in surplus of verlies erken.

Indien die bedrag van die waardedalingverlies in 'n daaropvolgende periode verminder en sodanige vermindering objektief verbind kan word met 'n gebeure wat voorgekom het nadat die waardedaling erken is, word die vorige erkende waardedalingverlies teruggedra deur die toelaerekening te wysig. Die omkering gee nie aanleiding tot 'n drabedrag van die finansiële bate wat meer is as wat die geamortiseerde koste sou wees indien die waardedalingnie erken is op die datum waarop dit omgekeer is nie. Die bedrag van die verlies word in surplus of verlies erken.

Waar finansiële bates waardedaling ondergaan deur die gebruik van 'n toelaerekening, word die bedrag van die verlies binne bedryfskoste in surplus of verlies erken. Wanneer sodanige bates afgeskryf word, word die afskrywings gemaak teen die betrokke toelaerekening. Daaropvolgende verhaling van bedrae wat voorheen afgeskryf is, word gekrediteer teen bedryfskoste.

Finansiële bates teen koste gemeet

Indien daar objektiewe getuienis is dat 'n waardedalingsverlies aangegaan is op 'n belegging in 'n residuele belang wat nie gemeet is op billike waarde nie omdat billike waarde nie betroubaar gemeet kan word nie, word die bedrag van die waardedalingsverlies gemeet as die verskil tussen die drabedrag van die finansiële bate en die huidige waarde van beraamde toekomstige kontantvloeï wat verdiskonteer word teen die huidige markwaarde van die opbrengskoers van 'n soortgelyke finansiële bate. Sulke waardedalingsverliese word nie omgekeer nie.

Onterkenning

Finansiële bates

Die entiteit erken finansiële bates deur gebruik te maak van handelsdatarekeningkunde.

Die entiteit ont erken 'n finansiële bate alleenlik wanneer:

- die kontraktuele regte op die kontantvloeï van die finansiële bate verval, vereffen of kwytgeskeld word;
- die entiteit substansieel al die risiko's en belonings van eienaarskap van die finansiële bate aan 'n ander party oordra; of
- die entiteit, ten spyte daarvan dat dit sommige betekenisvolle risiko's en belonings van eienaarskap behou het, beheer van die bate oorgedra het na 'n ander party wat die praktiese vermoë besit om die bate in geheel aan 'n onverwante derde party te verkoop, en daardie vermoë eensydig kan uitoefen sonder om addisionele beperkings op die oordrag te plaas. In hierdie geval sal die entiteit:
 - die bate ont erken, en
 - enige regte en verpligtings wat in die oordrag geskep of behou is afsonderlik erken.

]Die drabedrag van die oorgedrade bate word toegeken tussen die regte en verpligtinge wat behou word en dié wat oorgedra word op die basis van hulle relatiewe billike waardes op die oordragdatum. Regte en verpligtinge wat nuut geskep is, word teen hulle billike waardes op daardie datum, bereken. Enige verskil

tussen die vergoeding ontvang en die bedrae erken en ontferk word in surplus of verlies in die periode van oordrag erken.

Met ontferking van 'n finansiële bate in sy geheel, word die verskil tussen die drabedrag en die som van die vergoeding ontvang in surplus of tekort erken.

Finansiële laste

Die entiteit verwyder 'n finansiële las (of deel daarvan) van sy staat van finansiële posisie wanneer dit uitgewis word – d.i. wanneer die verpligting in die kontrak uitgevoer of gekanselleer word, verval of kwytgeskeld word.

By die uitruil tussen 'n bestaande lener en die uitlener van skuldinstrumente met wesenlik verskillende voorwaardes, word dit verreken as dat dit die oorspronklike finansiële verpligting uitgewis het en 'n nuwe finansiële las word erken. Insgelyks word 'n wesenlike modifikasie van die voorwaardes van 'n bestaande finansiële las of deel daarvan verreken as dat dit die oorspronklike finansiële las uitgewis het en 'n nuwe finansiële las erken het.

Die verskil tussen die drabedrag van 'n finansiële las (of deel daarvan) wat uitgewis of oorgedra is na 'n ander party en waar die vergoeding betaal is, wat enige niekontant bates oorgedra het of laste aangeneem het, word as surplus of tekort erken. Enige laste wat kwytgeskeld word, vergewe word of opgeneem word deur 'n ander entiteit deur middel van 'n nievalutatransaksie word verreken in ooreenstemming met Inkomste van nievalutatransaksies (Belastings en Oordragte) met die standaard van die AERP.

1.5 Verpligtinge

Items word geklassifiseer as verpligtinge wanneer 'n entiteit sigself verbind het tot toekomstige transaksies wat normaalweg sal uitloop op die uitvloei van kontant.

Openbaarmakings word vereis t.o.v. onerkende kontraktuele verpligtinge.

Verpligtinge waarvoor openbaarmaking nodig is om 'n billike verteenwoordiging te kry, moet openbaargemaak word in 'n aantekening by die finansiële state, indien aan albei die volgende kriteria voldoen word:

- Kontrakte moet niekanselleerbaar wees of slegs kanselleerbaar wees teen betekenisvolle koste (byvoorbeeld kontrakte vir rekenaardienste of gebouinstandhoudingsdienste); en
- Kontrakte moet verband hou met iets anders as die roetine, gewone, staatbesigheid van die entiteit – daarom word salarisverpligtinge m.b.t. werknemerskontrakte of maatskaplike sekuriteitsvoordeelverpligtinge uitgesluit.

1.6 Inkomste uit valutatransaksies

Erkenning

Inkomste word erken wanneer daar moontlik toekomstige ekonomiese voordele of dienspotensiaal uit die entiteit sal vloei en wanneer die inkomstebedrag betroubaar gemeet kan word, en aan spesifieke kriteria voldoen is vir die entiteit se aktiwiteite. Inkomste uit die lewering van dienste word in surplus of tekort erken in verhouding tot die stadium van voltooiing van die transaksie teen die verslagdatum.

'n Uitruiltransaksie is een waarin die entiteit bates of dienste ontvang, of laste uitwis, en direk ongeveer gelyke waarde (primêr in die vorm van goedere, dienste of bates) aan die ander party in ruil gee.

Meting

Inkomste word gemeet teen die billike waarde van die vergoeding ontvang of ontvangbaar. Die bedrag word nie gereken as betroubaar gemeet totdat alle gebeurlikhede m.b.t. die transaksie opgelos is nie.

Belasting, tantieme en dividende

Rente word erken, in surplus of verlies, deur die effektiewerentekoersmetode te gebruik.

1.7 Inkomste uit nievalutatransaksies

Erkenning

'n Invloei van bronne van 'n nievalutatransaksie wat as 'n bate erken is, sal erken word as inkomste, behalwe tot die mate dat 'n las ook ten opsigte van dieselfde invloei erken word.

As die entiteit voldoen aan 'n teenwoordige verpligting wat erken is as 'n las ten opsigte van 'n invloei van bronne van 'n nievalutatransaksie erken as 'n bate, verlaag dit die drabedrag van die las wat erken is en erken dit 'n bedrag van inkomste gelyk aan daardie verlaging.

Meting

Inkomste van 'n nievalutatransaksie word gemeet aan die bedrag van die toename in netto bates deur die entiteit erken.

Wanneer, a.g.v. 'n nievalutatransaksie die entiteit 'n bate erken, erken dit ook inkomste ekwivalent aan die bedrag van die bate gemeet teen sy billike waarde op die verkrygingsdatum, behalwe as dit ook 'n las moet erken. Waar 'n las erken moet word, sal dit gemeet word aan die beste skatting van die bedrag wat nodig is om die verpligting te vereffen teen die verslagdatum, en die bedrag van die toename in netto bates, indien enige, wat as inkomste erken word. Wanneer 'n las daarna verminder word, omdat die belasbare gebeurtenis plaasvind of 'n voorwaarde nagekom word, word die bedrag van die vermindering in die las erken as inkomste.

Voorwaardelike toekennings en ontvangste

Inkomste ontvang van voorwaardelike toekennings, donasies en befondsing word erken as inkomste tot die mate wat die entiteit voldoen het aan enige van die kriteria, voorwaardes of verpligtinge wat in die ooreenkoms bevat word. Vir sover nie aan die kriteria, voorwaardes en verpligtinge voldoen is nie, word 'n las erken.

Rente op beleggings verdien, word hanteer in ooreenstemming met toekenningsvoorwaardes. Indien dit betaalbaar is aan die gewer word dit aangeteken as deel van die las, en indien nie, word dit erken as rente verdien in die staat van finansiële prestasie.

Toekennings wat die entiteit kompenseer vir uitgawes aangegaan word erken as surplus of tekort op 'n sistematiese basis in dieselfde periodes waarin die uitgawes erken word.

Dienste in natura

Dienste in natura is dienste verskaf deur individue aan entiteite, sonder enige koste, maar mag onderhewig wees aan bepalings. Finansiëlebestuurspersoneel van 'n openbar entiteit verskaf waardevolle ondersteuning aan die entiteit met die bereiking van sy doelwitte. Die diens wat verskaf word kan betroubaar gemeet word en daarom word dit erken in die staat van finansiële prestasie en openbaar gemaak in die aantekeninge tot die finansiële state.

1.8 Oordrag van buitelandse geldeenhede

Transaksies met buitelandse geldeenhede

'n Transaksie met 'n buitelandse geldeenhede word aangeteken op aanvanklike erkenning in Rand, deur op die buitelandse geldeenhede se bedrag die druk-wisselkoers toe te pas tussen die funksionele geldeenhede en die buitelandse geldeenhede op die dag van die transaksie.

Transaksies wat in vreemde geldeenhede aangedui word, word oorgedra teen die heersende wisselkoers op die transaksiedatum Monetêre items wat in vreemde geldeenhede aangedui word, word oorgedra teen die heersende wisselkoers op die transaksiedatum. Winste of verliese wat tydens die oordrag ontstaan, word ingeskryf as surplus/tekort.

1.9 Vergelykende syfers

Waar nodig, is vergelykende syfers hergeklassifiseer om ooreen te stem net veranderinge in aanbieding in die huidige jaar.

1.10 Uitgawes

Finansiële transaksies in bates en laste

Skulde word afgeskryf wanneer dit as onverhaalbaar geïdentifiseer is. Skulde wat afgeskryf word, word beperk tot die bedrae gespaar en/of die onderspandering van toegewysde fondse. Die afskrywings vind plaas teen jaareinde of wanneer fondse beskikbaar is. Geen voorsiening word gemaak vir onverhaalbare bedrae nie, maar bedrae word geopenbaar as 'n openbaarmakingsaantekening.

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

Vrugtelose en verkwistende uitgawes

Vrugtelose en verkwistende uitgawes word as 'n bate erken in die staat van finansiële posisie tot sodanige tyd as wat die uitgawe van die verantwoordelike persoon ingevorder is, of afgeskryf word as onverhaalbaar in die staat van finansiële prestasie.

Onreëlmatige uitgawes

Onreëlmatige uitgawes word erken as uitgawes in die staat van finansiële prestasie. Indien die uitgawe nie gekondoneer word deur die relevante gesag nie, word dit behandel as 'n bate tot dit verhaal is of as oninbaar afgeskryf is.

Oordragte en subsidies

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

1.11 Opgehoopte surplus

Die opgehoopte surplus verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige surplusse of tekorte wat gedurende 'n spesifieke finansiële jaar gerealiseer is, word gekrediteer/gedebiteer teen geakkumuleerde surplus/tekort. Aanpassings van die vorige jaar, met betrekking tot inkomste en uitgawe, word gedebiteer/gekrediteer teen geakkumuleerde surplus wanneer terugskouende wysigings gemaak word.

1.12 Begrotingsinligting

Die goedgekeurde begroting word voorberei op 'n aanwasbasis en word verteenwoordig deur ekonomiese klassifikasie gekoppel aan prestasieuitkomsdoelwitte.

Die goedgekeurde begroting dek die fiskale periode van 2016/04/01 tot 2017/03/31.

Die begroting vir die ekonomiese entiteit sluit in al die entiteite onder sy beheer se goedgekeurde begrotings.

Die jaarlikse finansiële state en die begroting is op dieselfde basis vir verrekening, en dus is die begrote bedrae vir die verslagperiode ingesluit by die staat van vergelyking van begrote en werklike bedrae.

1.13 Verwante partye

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

Die bestuur is daardie persone wat verantwoordelik is vir beplanning, rigtinggewing en beheer van die aktiwiteite van die entiteit, met insluiting van diene wat belas is met die beheer van die entiteit, ooreenkomstig wetgewing, in instansies waar hulle sodanige funksies moet uitvoer,

Nouerverwante lede van 'n persoon word geag as daardie familieledes wat verwag kan word om die bestuur te beïnvloed of deur hulle beïnvloed te word in hulle omgang met die entiteit.

Slegs transaksies met verwante partye nie op armlengte of nie in die gewone gang van die besigheid nie word geopenbaar.

1.14 Gebeurtenisse na die verslagdatum

Gebeurtenisse na die verslagdatum is daardie gebeure, gunstig sowel as ongunstig, wat plaasvind tussen die verslagdatum en die datum waarop die finansiële state vir uitreiking gemagtig word. Twee soorte gebeure kan geïdentifiseer word:

- dié wat getuienis verskaf van toestande wat geheers het tydens die verslagdatum (gewysigde gebeurtenisse na die verslagdatum); en
- dié wat aanduidend is van toestande wat ontstaan het na die verslagdatum (nie-aanpassende gebeure na die verslagdatum).

Die entiteit sal die bedrag wat in die finansiële state erken is, wysig om wysigende gebeure na die verslagdatum te reflekteer sodra die gebeure plaasgevind het.

Die entiteit sal die aard van die gebeure en 'n skatting openbaar van die finansiële effek of 'n verklaring dat sodanige skatting nie gemaak kan word t.o.v. alle wesenlike nie-aanpasbare gebeure, waar nie-openbaarmaking die ekonomiese besluite van gebruikers wat geneem is op grond van die finansiële state sou kon beïnvloed.

1.15 Belasting op toegevoegde waarde (BTW)

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

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

2017
R '000

2016
R '000

2. NUWE STANDAARDE EN INTERPRETASIES

2.1 Standaarde en interpretasies wat effektief is en aanvaar is in die huidige jaar

In die huidige jaar het die entiteit die volgende standarde en interpretasies aanvaar wat effektief is vir die huidige boekjaar en relevant is vir sy werksaamhede:

Standaardinterpretasie	Effektiewe datum: Jare beginnende op of na	Verwagte impak:
• AERP 2 (soos gewysig 2016): Kontantvloeistate	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 24 (soos gewysig 2016) Aanbieding van Begrotingsinligting in Finansiële State	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 14 (soos gewysig 2016). Gebeure na die verslag-Periode	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 12 (soos gewysig 2016): Inventarisse	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 13 (soos gewysig 2016) Verhurings	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 19 (soos gewysig 2016): Bepalings, Gebeurlikheid	01 April 2016	Impak van die AERP 13 (soos gewysig 2016) aanpassing is nie wesenlik nie
• AERP 21 (soos gewysig 2016): Benadeling van nie-kontant-erkende bates	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 23 (soos gewysig 2016): Inkomste van nievaluta-nie-valutatransaksies	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 25 (soos gewysig 2016): Werknemersvoordele	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 26 (soos gewysig 2016): Benadeling van kontant-generende bates	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 13 (soos gewysig 2016): Ontasbare bates	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 104 (soos gewysig 2016): Finansiële instrumente	01 April 2016	Die impak van die AERP 13 (soos gewysig) aanpassing is nie wesenlik nie
• AERP 18 (soos gewysig 2016): Segmentverslag	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 17 (soos gewysig 2016): Eiendom, aanleg en Toerusting	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 1 (soos gewysig 2016): Aanbieding van finansiële State	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 13 (soos gewysig 2016): Rekeningkundige beleide. Verandering in rekeningkundige skattings en foute	01 April 2016	Impak van die aanpassing is nie wesenlik nie
• AERP 9 (soos gewysig 2016): Inkomste van valuta-Transaksies	01 April 2016	Impak van die aanpassing is nie wesenlik nie

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

2.2 Standaard en interpretasies uitgereik, maar nog nie effektief nie

Die entiteit het nog nie die volgende standaard en interpretasies toegepas nie, wat gepubliseer is en verpligtend is vir die entiteit se rekeningkundige periodes beginnende op of na 01 April 2017 of latere periodes.

Standaard / Interpretasie	Effektiewe datum: Jare beginnende op of na	Verwagte impak:
• EARP 108: Statutêre debiteure	Geen effektiewe datum	Impak van die aanpassing is nie weselik nie
• AERP 34 : Aparte finansiële state	Geen effektiewe datum	Impak van die aanpassing is nie weselik nie
• AERP 36 : Beleggings in geassosieerdes en gesamentlike ondernemings	Geen effektiewe datum	Impak van die aanpassing is nie weselik nie
• AERP 35: Gekonsolideerde finansiële state	Geen effektiewe datum	Impak van die aanpassing is nie weselik nie
• AERP 37: Gesamentlike reëlings	Geen effektiewe datum	Impak van die aanpassing is nie weselik nie
• AERP 20: Verwante partye	Geen effektiewe datum	Impak van die aanpassing is nie verweselik
• AERP 110: Lewende en nie-lewende hulpbronne	Geen effektiewe datum	Nie Impak van die aanpassing is nie weselik nie
• AERP 38: Openbaarmaking van belange in ander entiteite	Geen effektiewe datum	Impak van die aanpassing is nie weselik nie
• AERP 32: Dienskonsessiereëlings: Verlener	Geen effektiewe datum	Impak van die aanpassing is nie weselik nie
• AERP 109 : Rekeningkunde deur prinsipale en agente	Geen effektiewe datum	Impak van die aanpassing is nie weselik nie

3. KONTANT EN KONTANTEKWIVALENTE

Kontant en kontantekwivalente bestaan uit:

Bankbalanse	2 905	4 138
-------------	-------	-------

Kredietwaarde van kontant by bank en korttermyn deposito's, met uitsluiting van kontant op hande

Kontant en kontantekwivalente sluit in kontant en korttermyn, hoogs likiede beleggings wat by geregistreerde bankinrigtings gehou word met termyne van drie maande of minder en wat onderhewig is aan 'n onbeduidende rentetariefrisiko, terwyl die drabedrag van hierdie bates na aan hulle billike waarde is. ...

4. DEBITEURE UIT VALUTATRANSAKSIES

Debiteure	111	115
Voorsiening vir slegte skulde	(13)	-
Opgelope rente	2	4
	<u>100</u>	<u>119</u>

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

	2017 R '000	2016 R '000
Debiteure word geklassifiseer teen geamortiseerde koste Die billike waarde van ontvangbare transaksies kom naby aan hulle billike waarde		
Die afname is toe te skryf aan debiteure wat vooruit betaal het vir die gebruik van fasiliteite.		
5. KREDITEURE UIT VALUTATRANSAKSIES		
Handelskrediteure	124	407
Inkomste vooruit ontvang	736	359
	<u>860</u>	<u>766</u>
Krediteure word geklassifiseer teen geamortiseerde koste. Die billike waarde van krediteuretransaksies kom naby aan hulle billike waarde		
6. GELDE VANAF FASILITEITE		
Rente-inkomste	<u>1 468</u>	<u>1 583</u>
Daar was 'n afname in die benutting van die kultuurfasiliteite gedurende die huidige jaar		
7. RENTE- INKOMSTE		
Rente ontvang	<u>234</u>	<u>253</u>
Die afname is te wyte aan minder reserwes beskikbaar in die huidige jaar. -.		
8. ANDER INKOMSTE		
Versekeringseise	<u>38</u>	<u>10</u>
Die toename kan toegeskryf word aan klein herstelwerk wat gedoen is by die fasiliteite soos die herstel van 'n gebarste geysers by Groot Drakenstein en herstelwerk aan die dak by Melkbos.		
9. ANDER INKOMSTE VAN nievalutatransaksies		
Donasies: dienste in natura	<u>526</u>	<u>538</u>
Vir die detail van die donasie: dienste in natura verwys na die verklaring by aantekening 12.		
10. OORDRAGTE EN SUBSIDIES ONTVANG		
Oordrag	<u>420</u>	<u>384</u>
Die toename is vir die addisionele komitee gestig bv. inisiëringskomitee		
11. EIENDOM, AANLEG EN TOERUSTING		
Byvoegings	145	63
Vervreemdings	(145)	(63)
	<u>-</u>	<u>-</u>

Om effektiewe batebestuur te verseker, is hierdie funksie gesentraliseer binne die departement (DKES). Vir die jaar onder oorsig, is bates oorgedra aan die Departement van Kultuursake en Sport. AERP 17, Eiendom, aanleg en toerusting (ontekening van bates) is toegepas om boek te hou van die donasie teen drawaarde soos op 31 Maart 2017. Die effek van die bates wat geskenk is, is ingesluit by die tekort.

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

	2017 R '000	2016 R '000
12. OUDITGELDE		
Eksterne Oudit	118	84
13. ALGEMENE UITGAWES		
Advertensies	-	12
Bankkoste	9	7
Konsultasie en professionele fooie	33	2
Verbruikswinkels	188	153
Donasies	145	63
Onthaal	54	44
Koerier- en afleweringdienste	8	2
Drukwerk, skryfbehoeftes en publikasies	46	34
Subskripsies	30	8
Reis en verblyf	89	83
Toerusting minder as R5000	12	26
Uniforms en beskermende drag	23	23
Eiendomsuitgawes	1 963	1 643
Werknemer kostes dienste in natura	526	538
Seminare	5	-
Linne en meubelment	-	68
Instandhouding, reperasies en lopende koste	612	536
	3 743	3 242

Advertensies

2015/16

Reklameborde is opgerig by verskeie fasiliteite om die fasiliteit se naam sigbaar te maak vir die publiek.

Konsultasie en professionele gelde

Altimax is aangestel vir opleiding op Caseware en om hulp te verleen met die kartering van die 2015/16 jaarlikse finansiële state.

Verbruikbare items

Die toename is die gevolg van die aanvulling van skoonmaakmiddel by die kultuurfasiliteite

Donasies

Gedurende die jaar het die fasiliteite stoele, tafels, slypers, 'n uitsnysaag, 'n mikrogolfoond, projektorskerm en borselsnyer aangekoop. Hierdie bates is geskenk aan die departement om ingesluit te word in hulle bateregister.

Koerier- en afleweringdienste

Toename in dokumentasie wat aan lede gestuur is.

Drukwerk, skryfbehoeftes en publikasies

Aankoop van besprekingsvorme en wit drukpapier sowel as die druk van die jaarverslag en jaarlikse prestasieplan.

Subskripsies

Die toename is te wyte aan die aankoop van Caseware-lisensies (sagteware wat gebruik word om finansiële jaarstate saam te stel).

Toerusting minder as R5000

Gedurende die jaar is minder gereedskap aangekoop vir die fasiliteite

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

	2017 R '000	2016 R '000
--	----------------	----------------

Eiendomsuitgawes

Werknemerskoste Dienste in natura

Beampes van die Departement Kultuursake en Sport vervul die uitvoerende en administratiewe funksies geassosieer met die Wes-Kaapse Kultuurkommissie. Departementele personeel wat die Publieke Entiteit ondersteun, sluit in die hoof finansiële beampte, Direkteur: Kuns en Kultuur, lynfunksie in die voorgemelde direktoraat sowel as 'n toegewyde finansiële bestuurspan wat die hoof finansiële beampte ondersteun. Terwyl lynfunksiepersoneel en senior bestuurders 'n tweekledige rol vervul, is die finansiële bestuurspan toegewy aan die openbare entiteit. As gevolg van die tweekledige rol wat deur meeste van die voorafgenoemde personeel uitgevoer word, is dit moeilik om die tyd gespandeer met die openbare entiteite proporsioneel toe te deel. Die resultaat hiervan is dat die dienste in natura verwant aan hulle salarisse nie betroubaar gemeet kan word nie. Daarom, is die erkenning slegs verwant aan die toegewyde finansiële span wat die HFB ondersteun in die uitvoering van haar rol as HFB van die openbare entiteit en die Departement. Die waardes stel daarom die dienste in natura voor wat deur die finansiële span alleen gelewer is.

Seminare:

Die seremoniemeester is betaal vir die erfenisdagviering in Clanwilliam

Linne en meubelering:

Die uitgawe is aangegaan in 2015/16 vir die aankoop van matrasse by die Schoemanspoort kultuurfasiliteit.

14. LEDEGELDE

Apeleni, P	4	6
Basse, B	11	11
Boezak, WA	-	3
Cross, J	7	-
Croux, J	-	6
Dani, LC	8	3
Davids, R	-	5
Fani, C	8	6
Fefeza, P	11	8
Jama, Z.	6	-
Kindo, W	8	6
Le Fleur, A	8	8
Mazinyo, M	5	-
Nongalaza, MG	9	-
Ponoane, NG	7	-
Sebgoane, ATM	4	-
Van Reede, C	-	1
Witbooi, JC	2	3
	98	66

15. OORDRAGTE EN SUBSIDIES

Kultuurrade	60	60
-------------	----	----

16. SKULDWAARDEDALING

Skuldwaardedaling	13	-
-------------------	----	---

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

	2017 R '000	2016 R '000
17. KONTANT GEBRUIK IN BEDRYF		
Tekort	(1 346)	(684)
Aanpassings vir:		
Skuldwaardedaling	13	-
Veranderings in bedryfskapitaal:		
Debiteure uit vakutatransaksies	6	(115)
Krediteure uit valutatransaksies	94	282
	<u>(1 233)</u>	<u>(517)</u>
<p>Gedurende die 2016 boekjaar is veiligheid en sekuriteit oorstateer met R1 000. Die resultaat hiervan was 'n afname in die tekort en handelskrediteure. Dit het egter geen effek op die kontantvloeietaat nie.</p>		
18. VERPLIGTINGE		
Gemagtigde operasionele uitgawe		
Goedgekeur en gekontrakteer		
• Groot Drakenstein: Distinctive Choice sekuriteit	543	-
• Okkie Jooste: Distinctive Choice sekuriteit	533	-
• Bien Donne: Paarl AC Rottweiler	3	-
• Melkbos Kultuursentrum: ADT	4	-
• Melkbos Oppiesee: ADT	4	-
	<u>1 087</u>	<u>-</u>
Nog nie gekontrakteer en gemagtig nie		
• Groot Drakenstein: Distinctive Choice sekuriteit	-	774
• Okkie Jooste: Distinctive Choice sekuriteit	-	713
• Okkie Jooste: Immex afvalbestuur	209	-
	<u>209</u>	<u>1 487</u>
Totale operasionele verpligtinge		
Alreeds gekontrakteer, maar nie voor voorsien nie	1 087	1 487
Nog nie gekontrakteer en gemagtig nie	209	-
	<u>1 296</u>	<u>1 487</u>
Hierdie besteding sal gefinansier word van		
Totale verpligtinge		
Gemagtigde bedryfsuitgawe	<u>1 296</u>	<u>1 487</u>

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

	2017 R '000	2016 R '000
--	----------------	----------------

19. VERWANTE PARTYE

Verhoudings

Primêre befonders

Strategiese vennoot

Strategiese vennoot

Departement van Kultuursake en Sport

Wes Kaapse Taalkomitee

Heritage Western Cape

Beamptes van die Departement Kultuursake en Sport in die Wes-Kaap vervul die uitvoerende en administratiewe funksies geassosieer met die Wes-Kaapse Taalkomitee.

Die entiteit gebruik die akkommodasie van die Departement van Kultuursake en Sport en het toegang tot die gebruik van hulle bates en sekuriteitsdiens soos verskaf deur die Departement van Gemeenskapsveiligheid.

Verwante partytransaksies

Inkomste ontvang van verwante partytransaksies

Departement van Kultuursake en Sport

420

384

20. FOUTE UIT VORIGE TYDPERKE

Uitgawes:

Veiligheid en sekuriteit is oorstateer gedurende die 2015/16 finansiële jaar.

Die regstelling van die fout veroorsaak die volgende aanpassings:

Staat van finansiële posisie

Veiligheid en sekuriteit

-

1

Staat van finansiële prestasie

Handelskrediteure

-

1

Bate nota:

Gedurende die 2015/16 finansiële jaar is die eiendom-, aanleg- en toerustingnota uitgelaat. Om vergelykbaarheid te verseker, is die vergelykende syfers ingesluit. Verwys na nota 11 vir die openbaarmakingsdetail.

21. RISIKOBESTUUR

Die entiteit se aktiwiteite stel dit bloot aan 'n verskeidenheid finansiële risiko's: bemarkingsrisiko (billikewaarderentekoersrisiko, kontantvloei rentekoersrisiko), kredietrisiko en likiditeitsrisiko.

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom soos dit betaalbaar word nie. Ingevolge sy leenvereistes verseker die entiteit dat voldoende fondse beskikbaar is om verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande balanse van krediteur rekening is verskuldig binne 30 dae van die verslagdatum.

Sensitiwiteitsontleding

Op 31 Maart 2017, indien die rentekoerse op veranderlike koers finansiële instrumente 1% hoër/laer sou wees, met al die ander veranderlikes konstant, sou nabelastingwinst vir die jaar R35 893 hoër/laer gewees het.

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

Syfers in duisend rand

Kredietrisiko

- Kredietrisiko verwys na die risiko dat die teenparty sal wanprestee op sy kontraktuele verpligtinge wat uitloop op finansiële verlies vir die entiteit.
- Die entiteit het 'n beleid ontwikkel om slegs met kredietwaardige partye te onderhandel.
- Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer kontant alleenlik by belangrike banke met hoë kwaliteit kredietrekords en beperk blootstelling aan enige enkel teenparty.
- Geen kredietbeperkings is oorskry gedurende die verslagperiode nie en bestuur verwag geen verliese deur nieprestasie van hierdie teenpartye nie.
- Maksimum blootstelling aan kredietrisiko
- Die entiteit se blootstelling aan kredietrisiko ten opsigte van lenings en debiteure is beperk tot die bedrae op die balansstaat.

Markrisiko

- Die entiteit is nie aan markrisiko blootgestel nie, aangesien dit onder verpligting is om krediteure binne 30 dae te betaal na 'n faktuur ontvang is, soos vereis deur tesourievereistes en die WOFB.

Rentekoersrisiko

- Die entiteit se risikoprofiel bestaan uit vasgestelde en swewendekoerslenings en bankbalanse wat die entiteit aan billikewaarde-rentekoers en kontantvloei-rentekoersrisiko blootstel en kan as volg opgesom word:

Finansiële bates

- Handels- en ander debiteure teen 'n vasgestelde koers. Die bestuur beheer rentekoersrisiko deur voordelige koerse te onderhandel oor swewendekoerslenings en waar dit moontlik is, vastekoerslenings te gebruik.
- Bestuur het ook 'n beleid oor die balansering van die rente op batelings met die rente betaalbaar op laste.

Kontantvloei-rentekoersrisiko

Finansiële instrument	Lopend	Verskuldig in minder as as een jaar	Verskuldig in een tot twee jaar	Verskuldig in twee tot drie jaar	Verskuldig in drie tot vier jaar	Verskuldig na vyf jare
normale krediet terme kontant in huidige bank instellings debiteure - uitgebreide krediet Terme	-	2 905	-	-	-	-
Netto bedrag betaalbaar maar nie Voor voorsien nie	-	2 781	-	-	-	-

Finansiële instrument	2017	Lopend	Betaalbaar in 1-30 dae	Betaalbaar in 31 - 60 dae	Betaalbaar in 61 - 90 dae	Betaalbaar in 91+ dae	Totaal
Handels- en ander debiteure - Ruil.			17	7	4	12	71
Totaal			17	7	4	12	71

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

Syfers in rand duisend

Finansiële instrument 2016	Lopend	Betaalbaar in 1 – 30 dae	Betaalbaar in 31 – 60 dae	Betaalbaar in 61 – 90 dae	Betaalbaar in 91+ dae	Totaal
Handels- en ander debiteure -	88	1	-	4	22	115
Totaal	88	1	-	4	22	115

22. ONREËLMATIGE BESTEDING

Plus: Onreëlmatige besteding – m.b.t. huidige jaar

Minus: Bedrae gekondoneer

242	-
(242)	-
-	-

Besonderhede van onreëlmatige uitgawe – m.b.t. huidige jaar

Trigon reise	Dissiplinêre stappe geneem/ kriminele prosesse 'n Informele sessie met betrekking tot die koste beheermatreëls is gedoen met alle beamptes in die komponent.	2
Edgeline mediese produkte	'n Informele sessie met betrekking tot nakoming van plaaslike inhoudprosedures en prosesse is gedoen met alle beamptes in die komponent.	239
NG Skin handelaars	'n Informele sessie met betrekking tot nakoming van plaaslike verkrygingsprosedures en -prosesse is gefasiliteer deur die HFB ondersteuningspan met die fasiliteitsbestuurders.	1
		242

Besonderhede van onreëlmatige besteding gekondoneer

Trigon reise	Gekondoneer deur (kondoneringsoutoriteit) Rekeningkundige owerheid	2
Edgeline mediese produkte	Rekeningkundige owerheid	239
NG Skin handelaars	Rekeningkundige owerheid	1
		242

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2017

Aantekeninge by die finansiële jaarstate

23. BEGROTINGSVERSKILLE

Wesentliche verskille tussen begrote en werklike bedrae

Begrotingsaanpassing

Gedurende die 2016/17 finansiële jaar is die begroting aangepas van R4,934m tot R3,534m. 'n Totale vermindering van R1,4m.

Dit is hoofsaaklik as gevolg van twee redes. Eerstens deur oorbegroting van veiligheid en sekuriteit in die 2016/17-begroting aangesien die entiteit 'n tweejaarkontrak (2-jaarkontrak) gesluit het met die aangestelde diensverskaffer vir die periode 1 Julie 2016 – 30 Junie 2018. Tweedens is 'n behoefte geïdentifiseer vir die installering van 'n pallisadeheining by die kultuurfasiliteite. Die Departement van Openbare Werke het egter aangedui dat weens hulle werkslading, die proses slegs 'n aanvang sal neem gedurende die 2017/18 finansiële jaar.

23.1 Gelde vanaf fasiliteitie

Daar was 'n afname in die gebruik van die kultuurfasiliteite vir die oorsigjaar.

23.2 Ander inkomste – oorgedra

Ander inkomste: Beleggingsrekening wat gesluit is gedurende die 2015/16-boekjaar, fondse om aangewend te word vir herstel- en instandhoudingswerk by die kultuurfasiliteite.

23.3 Ander bedryfsinkomste

Ander inkomste: Versekering ontvang van eise vir herstel- en onderhoudswerk (herstel van skuifdeur by die fasiliteite).

23.4 Ander inkomste van nievalutatransaksies

nie-valutatransaksies: AERP 23 donasie/werknemerskosteaanpassing gemaak vir dienste in natura ontvang van die Departement van Kultuursake en Sport. Verwys na aantekening 9 en 13 vir besonderhede.

23.5 Uitgawes

Algemene uitgawes: Die oorspandering is te wyte aan werknemerskoste - diens in natura. Verwys na aantekening 12 vir besonderhede.

The Secretariat
Western Cape Cultural Commission
Protea Assurance Building, Greenmarket Square, Cape Town, 8000
Postal Address: Private Bag X9067, Cape Town, 8001
tel: +27 483 9714 fax: +27 21 483 9711
Email: Thandwa.Ntshona@westerncape.gov.za

IMicimbi ye-Ofisi
Ikhomishoni yeNkcubeko yeNtshona Koloni
Kwisakhiwo iProtea Assurance, eGreenmarket Square, eKapa, 8000
Idilesi yePosi: Private Bag X9067, Cape Town, 8001
umnxeba: +27 483 9714 ifeksi: +27 21 483 9711
i-imeyile: Thandwa.Ntshona@westerncape.gov.za

Die Sekretiaat
Wes-Kaapse Kultuurkommissie
Protea Assuransie Gebou, Groentemarkplein, Kaapstad, 8000
Posadres: Privaatsak X9067, Kaapstad, 8001
tel: +27 483 9714 faks: +27 21 483 9711
e-pos: Thandwa.Ntshona@westerncape.gov.za



**Western Cape
Government**

Cultural Affairs and Sport

PR187/2017 - ISBN: 978-0-621-45567-0