



**Western Cape
Government**

Cultural Affairs and Sport



ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape



Annual Report
2016/2017

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PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME	Heritage Western Cape
LEGAL FORM OF ENTITY	Public Entity
NATURE OF BUSINESS AND PRINCIPAL ACTIVITIES	To identify, protect, conserve, manage and promote the heritage resources environment in the Western Cape.
REGISTRATION NUMBER	n/a
PHYSICAL ADDRESS	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town 8001
POSTAL ADDRESS	Private Bag X 9067 Cape Town 8000
TELEPHONE NUMBER/S	021 483 9598
FAX NUMBER	021 483 9845
EMAIL ADDRESS	ceoheritage@westerncape.gov.za
WEBSITE ADDRESS	www.hwc.org.za
EXTERNAL AUDITORS	Auditor-General of South Africa
BANKERS	Nedbank and ABSA

2. LIST OF ABBREVIATIONS/ACRONYMS

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
APM	Archaeology, Palaeontology and Meteorites Committee
BAR	Basic Assessment Report
BELCOM	Built Environment and Landscapes Committee
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CMF	Conservation Management Framework
CMP	Conservation Management Plan
CoCT	City of Cape Town
CPD	Continuing Professional Development
DCAS	Department of Cultural Affairs and Sport
D:ERM	Directorate Enterprise Risk Management, Department of the Premier
EE	Employment Equity
EIA	Environmental Impact Assessment
EIR	Environmental Impact Report
EPWP	Expanded Public Works Programme
ERM	Enterprise Risk Management
ERMCOM	Enterprise Risk Management Committee
EXCO	Executive Committee
GRAP	Generally Recognised Accounting Practice
HIMS	Heritage Information Management System
HOMS	Heritage Officers Meetings
HWC	Heritage Western Cape
IACOM	Impact Assessment Committee
IGIC	Inventories, Grading and Interpretations Committee
IMS	Information Management System
KINGIII	King Report on Corporate Governance, 2009
MEC	Member of the (Provincial) Executive Council
MPRDA	Mineral and Petroleum Resources Development Act, 2002
MTEF	Medium-Term Expenditure Framework
NEMA	National Environmental Management Act, 1998
NHRA	National Heritage Resources Act, 1999
PAIA	Promotion of Access to Information Act, 2000
PERSAL	Personnel Salary System
PFMA	Public Finance Management Act, 1999
PN	Provincial Notice
RWOPS	Remunerative Work Outside the Public Service
SAHRA	South African Heritage Resources Agency
SAHRIS	South African Heritage Resources Information System
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SITA	State Information Technology Agency
TR	Treasury Regulations
WCG	Western Cape Government

3. FOREWORD BY THE CHAIRPERSON



Dr Antonia Malan
Chairperson of the Council of Heritage Western Cape

I would like to start by warmly thanking the previous Chairperson, Council and Committee members for staying on for an extra four months of duty. The extension of the term of office of the previous Council provided the opportunity to the new leadership of HWC to interface with each other. The new Council was appointed in October 2016. I am pleased to report that our Council membership for the next three years is as committed, professional, enthusiastic and hard-working as the previous one. We welcome lots of younger faces and energy, and rely on some older stalwarts to provide continuity and invaluable institutional memory.

Policies and Regulations are the backbone of efficient and effective management and we continue to develop best practice over a range of issues and across our historical, architectural, cultural and archaeological sectors. The demands are often led by litigation in the built environment, among other factors in response to increased development and the growth of civic activism. The number of Heritage Conservation Bodies registering with HWC is growing. Our vision is to promote public awareness and heritage education in general, and it is perhaps not common knowledge that our meetings are open to the public – space is the main constraint.

It is a matter of pride that we manage our financial affairs so carefully, receiving a clean audit for the 2016/17 financial year. However, a constant cause for concern is the continuing fact that we labour under limited human resources due to the global economic turmoil. These are compounded by the ever increasing demands to implement the mandate of HWC. The majority of cases that come to HWC for decisions are Grade III resources. It was hoped that the City of Cape Town would be delegated full responsibility for managing local heritage resources, but the final details are still being negotiated. This means that time that should be spent on provincial heritage matters, public awareness / outreach, and empowerment of rural municipalities, is limited.

Nevertheless, as past Chair of the Inventories, Grading and Interpretations Committee (IGIC), I am pleased to say that the number of approved municipal and rural Heritage Surveys and Inventories is slowly growing, and each report provides an example and incentive to others. As each municipality in the Western Cape succeeds in identifying its local heritage resources, and eventually develops the capacity to manage them, we can invest more in our primary role as a Provincial Heritage Resources Authority. As one of only two fully-functioning PHRAs in the country, the Council of SAHRA continues to call on HWC to assist with their plans to create or strengthen other PHRAs.

Finally, HWC can only operate successfully because of the dedicated staff that underpins it. Sincere thanks are extended to staff on behalf of Council. We must also thank the HOD, Mr Brent Walters and Minister, Ms Anroux Marais, for their willingness to promote HWC.



Dr Antonia Malan
Chairperson Heritage Western Cape

31 May 2017

4. CHIEF EXECUTIVE OFFICER'S OVERVIEW



Mr Mxolisi Dlamuka
Chief Executive Officer of Heritage Western Cape

Introduction

Heritage Western Cape's mandate to identify, protect, conserve, manage and promote heritage resources is undoubtedly a daunting task if one considers the nature of the diverse heritage that is within the Province. Adding to this challenge is the growing interest towards the use of heritage to build social inclusion and the responsibility of integrating principles of heritage conservation with planning and spatial development. This has necessitated that HWC Council and its committees respond swiftly and host additional meetings in order to deal with the increasing number of heritage related applications. In order to ensure that HWC Council and committees take decisions that are in line with the legislative mandate, there has been an increase in the frequency of site visits, particularly where applications are of a controversial nature and there are objections from interested and affected parties.

New Council and its Committees

During the year under review, the term of the previous Council expired on 31 October 2016, after it had been extended by the Minister for additional three months. The current council was appointed for a term of three years with effect from 1 November 2016. Once Council was inaugurated it held its first meeting where committees and committee chairpersons were appointed.

Processing of Applications

The processing of heritage applications is one of the major functions of HWC. Council has developed a framework of delegation in order to ensure that some of its work is performed by committees. The following committees are fully constituted and functional: Archaeology, Palaeontology and Meteorites Committee (APM); Built Environment and Landscapes Committee (BELCom); Inventories, Grading and Interpretation Committee (IGIC), Impact Assessment Committee (IACom); Appeals Committee; and Heritage Operational Meetings (HOMS). The year under review has witnessed an increase by 15% in the number of heritage applications that were processed by Committees, with a total number of 2356 applications processed by HWC. The role of HOMS became evident as approximately 75% of all applications were processed by this committee.

Public Participation

The importance of public participation in the processing of heritage applications was emphasised by the Western Cape High Court. While HWC implemented public participation processes through the provision of the National Heritage Resources Act, the court found it to be insufficient and not fully compliant with the Promotion of Administrative Justice Act. HWC has developed draft regulations on public participation. Such regulations will be consulted extensively throughout the Western Cape.

World Heritage Site matters

With the enlisting of the Early Farmsteads of the Cape Winelands and the Emergence of Modern Humans to the tentative list of World Heritage Sites, HWC has managed the process of the

development of the Integrated Conservation Management Plans (ICMPs). The ICMP for the Emergence of Modern Humans has been finalised.

Due to the growing interests in the evolution of modern humans in South Africa, particularly since the discovery of Homo Naledi, the Emergence of Modern Humans nomination dossier is receiving priority with regards to the preparation of a full nomination to UNESCO. The Department of Cultural Affairs and Sport has made available additional funding in order to enable HWC to establish a Management Authority, in terms of the World Heritage Convention Act, and write a nomination dossier to the World Heritage Committee.

New Provincial Heritage Sites

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

- Portions 72 and 73 of the Farm Blomboschfontein 459 in the Hessequa Local Municipality. The sites within the Blomboschfontein Nature Reserve are deemed to be of high archaeological significance, within the contexts of both Later Stone Age and Middle Stone Age research; and
- The Old Granary Complex, situated on erf 177447 in the Cape Town metropolitan area, was declared in respect of its architectural significance.

Spending Trends

Programme /activity /objective	2015/2016			2016/2017		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Goods and services	2 966	3 583	*(617)	2 606	3 305	(699)

* The over expenditure is mainly related to the GRAP 23 adjustments made for salaries (employee cost: R526 000) of the financial management staff pertaining to services in-kind received from the department.

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

Supply Chain Management

HWC awarded two contracts to service providers who went through competitive bidding as SCM processes are in place to ensure compliance to laws and regulations.

Appreciation

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



Mr Mxolisi Dlamuka
Chief Executive Officer
Heritage Western Cape
31 May 2017

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

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

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

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

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

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

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

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

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

In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the public entity for the financial year ended 31 March 2017.

Yours faithfully



Chief Executive Officer

Mr Mxolisi Dlamuka

31 May 2017



Chairperson of the Council of Heritage Western Cape

Dr Antonia Malan

31 May 2017

6. STRATEGIC OVERVIEW

6.1. Vision

To celebrate, treasure, maintain and nurture the diverse urban and rural heritage resources of the people of the Western Cape by promoting pride in both tangible and intangible heritage, particularly among the previously marginalised.

6.2. Mission

By establishing, implementing and maintaining an effective integrated heritage resources management strategy in the Western Cape, we will ensure systematic identification, conservation, protection and promotion of heritage resources for all communities for present and future generations.

6.3. Values

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

7. LEGISLATIVE AND OTHER MANDATES

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

- To promote good governance at all levels;
- To empower civil society to nurture and conserve the heritage resources so that they may bequeathed to future generations;
- To lay down general principles for governing heritage resources management throughout the Western Cape; and
- To introduce an integrated system for the identification, assessment and management of heritage resources in the province in terms of the National Heritage Resources Act, No. 25 of 1999 and its regulations.

Constitutional Mandates

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

Legislative mandates

National Legislation	Reference	Description
Public Finance Management Act, 1999	Act 1 of 1999	The Public Finance Management Act (PFMA): <ul style="list-style-type: none"> regulates financial management in national and provincial governments, listed or unlisted public entities, constitutional institutions and provincial legislatures. ensures that all revenue, expenditure, assets and liabilities of these institutions are managed efficiently and effectively; and defines the responsibilities of persons entrusted with financial management in these bodies.
Promotion of Access to Information Act, 2000	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things, HWC and every other public and private body must: <ul style="list-style-type: none"> compile a manual that explains to members of the public how to lodge an application for access to information that the body holds; and appoint an information officer to consider requests for access to information held by the body.
Promotion of Administrative Justice Act, 2000	Act 3 of 2000	This Act: <ul style="list-style-type: none"> sets out the rules and guidelines that administrators must follow when making decisions; requires administrators to inform people about their right to review or appeal and their right to request reasons; requires administrators to give reasons for their decisions; and gives members of the public the right to challenge the decisions of administrators in court.
Protection of Personal Information Act, 2013	Act 4 of 2013	This Act places a responsibility in institutions to ensure the following: <ul style="list-style-type: none"> To promote the protection of personal information processed by public and private bodies; To introduce certain conditions so as to establish minimum requirements for the processing of personal information. <p>As HWC does collect personal information in the processing of applications the POPI Act will need to be complied with.</p>
Cultural Institutions Act, 1998	Act 119 of 1998	HWC must liaise and cooperate with nationally declared cultural institutions regarding arts, culture and heritage matters.
Cultural Promotion Act, 1983	Act 35 of 1983	This legislation was assigned to the Western Cape and DCAS is responsible for complying with the provisions of the Act.
Cultural Affairs Act (House of Assembly), 1989	Act 65 of 1989	This legislation was assigned to the Western Cape and DCAS is responsible for complying with the provisions of the Act.

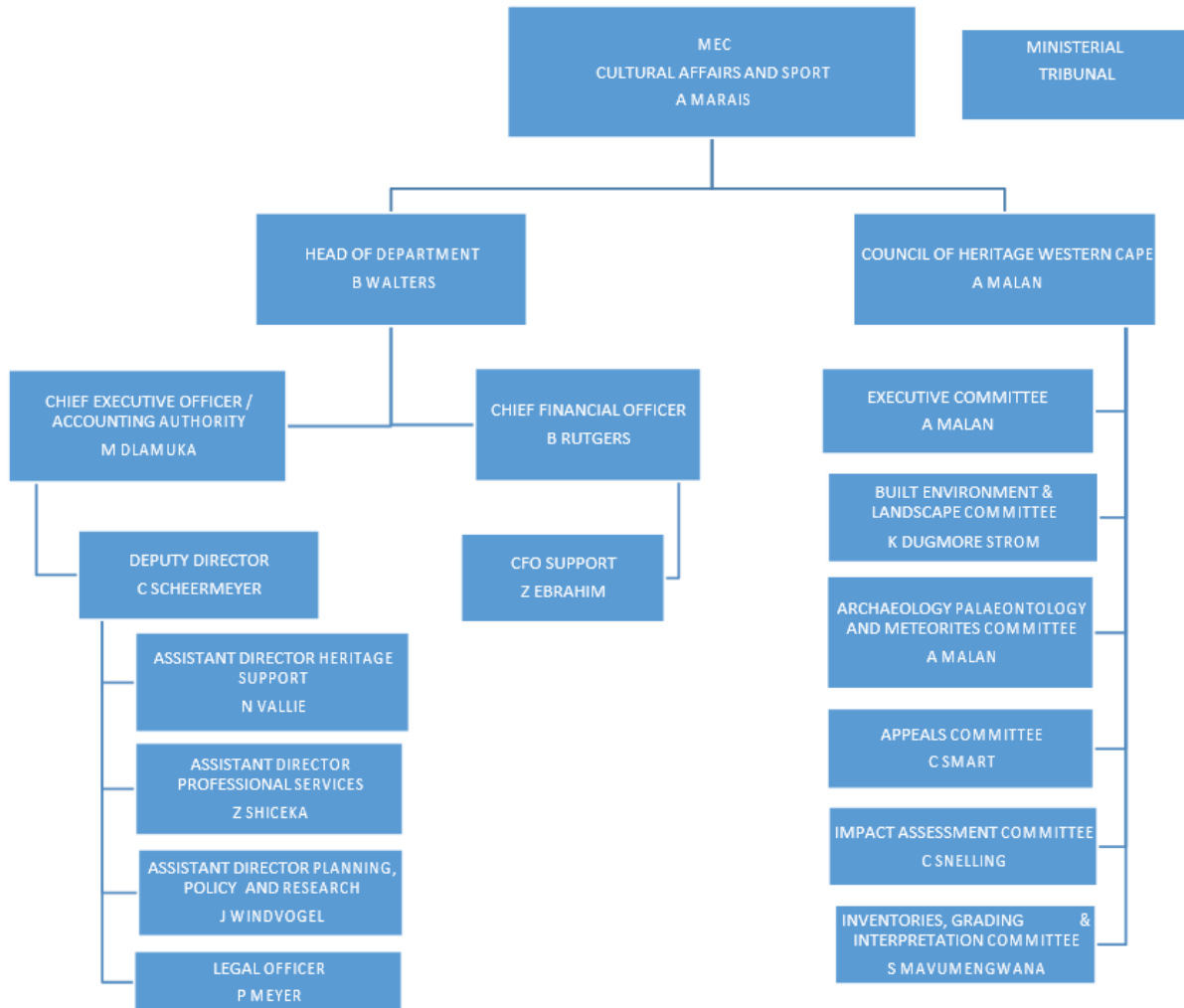
National Legislation	Reference	Description
National Heritage Resources Act, 1999	Act 25 of 1999	<p>DCAS provides HWC, as the provincial heritage resources authority for the Western Cape, with personnel and other shared financial and administrative support to execute and administer its legal mandate.</p> <p>DCAS oversees the nomination of a Western Cape provincial representative, preferably a member of the Council of Heritage Western Cape, to sit on the Council of the South African Heritage Resources Agency.</p> <p>DCAS also ensures that the MEC appoints a Council for HWC – the provincial heritage resources authority appointed in terms of the NHRA.</p> <p>DCAS also assists the MEC when appeals have been lodged with him or her against decisions of HWC.</p>
World Heritage Convention Act, 1999	Act 49 of 1999	<p>DCAS is responsible for appointing a Western Cape provincial representative to sit on the South African World Heritage Advisory Committee.</p> <p>The Department is also responsible for complying with the provisions of the Act and the World Heritage Convention regarding the nominations of potential sites for the South African Tentative List, and the nomination of sites on the South African Tentative List for the attention of UNESCO's World Heritage Committee.</p>
Provincial Legislation	Reference	Description
Western Cape Cultural Commissions and Cultural Councils Act, 1998	Act 14 of 1998 (Western Cape)	<p>This Act establishes the Western Cape Cultural Commission (WCCC) to, among other things, consider the registration and deregistration of cultural councils representing communities sharing a common cultural and language heritage. The WCCC may also make recommendations on the following:</p> <ul style="list-style-type: none"> • the visual, performing and literary arts • the natural and human sciences • cultural history • the cultural awareness and cultural involvement of youth. <p>DCAS has oversight of the WCCC and provides the Commission with administrative and financial support.</p>
Western Cape Heritage Resource Management Regulations	PN 336 of 25 October 2002, PN 298 of 29 August 2003, PN 212 of November 2004, PN 106 of 31 March 2005. PN 7497/2015 of September 2015	

Case law

Court Case	Reference	Impact on Heritage Western Cape
<i>Louis Johannes Raubenheimer v the Trustees of the Hendrik Johannes Bredenkamp Trust and Others</i>	Western Cape High Court case no. 10228/04	The judgment deals with the inadmissibility of a late appeal as well as the importance of authenticity and integrity; the irrelevance of romantic and sentimental attachment to heritage that has lost significance; and the need to demonstrate how one's rights are affected by the issuing of a permit one is opposed to.
<i>Top Performers (Pty) Ltd v Minister of Cultural Affairs and Recreation</i>	Western Cape High Court case no. 5591/05	This judgment had a profound impact on the appeal processes of the tribunals appointed by the MEC in terms of section 49 of the National Heritage Resources Act, 1999, read with Regulation 12 of PN 336 of 2003. DCAS and the MEC took corrective steps to ensure fair administrative processes and make provision for the admission of new evidence into the record of a tribunal process, as well as better compliance with the rules of natural justice in terms of the <i>audi alteram partem maxim</i> .
<i>The Chairpersons' Association v Minister of Arts and Culture [2007] SCA 44 (RSA)</i>	Supreme Court of Appeal case no. 25/2006	This judgment sets out what constitutes adequate consultation with local communities and other stakeholders in respect of proposed changes to geographical names. DCAS and the Western Cape Provincial Geographical Names Committee established by the MEC are important role players in the implementation of the relevant legislation, especially with respect to the facilitation of consultation with stakeholders and communities. They must take this judgment into account in the processes and procedures they use to manage proposed changes to geographical names.
<i>Qualidental Laboratories v Heritage Western Cape [2007] SCA 170 (RSA)</i>	Supreme Court of Appeal case no. 647/06	This judgment confirmed the powers conferred on the MEC and Heritage Western Cape to impose conditions on a development in terms of section 48 of the National Heritage Resources Act, 1999.
<i>South African Heritage Resources Agency v the Arniston Hotel Property (Pty) Ltd and One Other</i>	Western Cape High Court case no. 5446/2006	The judgment deals with the matter of work approved under the National Building Regulations prior to the institution of a formal protection in terms of the NHRA and issues of validity of a notice of provisional protection.
<i>Willows Properties (Pty) Ltd v Minister of Cultural Affairs and Sport</i>	Western Cape High Court case no. 13521/08	The applicant filed an urgent application in the High Court to compel the MEC to make a decision or, alternatively, to issue the Record of Decision in respect of an appeal lodged with the MEC in terms of section 49 of the National Heritage Resources Act, 1999, read with regulation 12(7) of PN 336 of 2003. The impact of the judgment on DCAS is that it must ensure that tribunals issue Records of Decision in good time. Corrective measures have been implemented.

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

8. ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION

1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 67 to 71 the Auditors Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1 Service Delivery Environment

The removal of the statue of Cecil John Rhodes at the University of Cape Town triggered the interest of national and international stakeholders with regards to the future of the statue. HWC was inundated with numerous enquiries about the future of the statue. The processing of the removal application has prompted greater appetite to heritage, issues of representation and memorialisation.

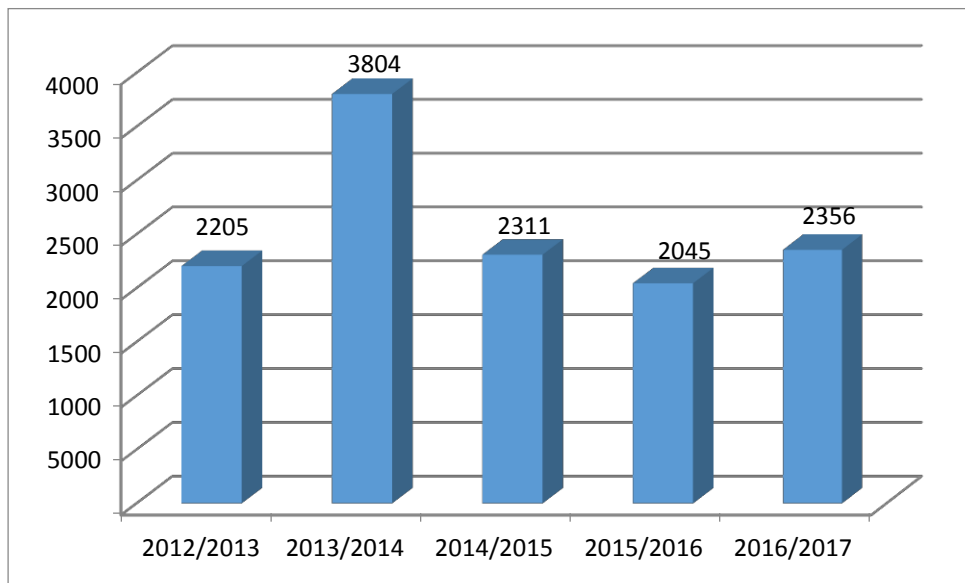
In the case involving Mr Peter Gees and HWC, the Supreme Court of Appeal confirmed that HWC may impose conditions in terms of section 48 in a permit for demolition of an existing structure older than 60 years in terms of section 34(1) of the NHRA. This has emphasised and strengthened HWC's approach to the appropriateness of future developments when considering total demolitions, and alterations and additions to buildings older than 60 years. However, HWC has to ensure sufficient heritage context, demonstrating significance exists in making such decisions.

In May 2016 the Western Cape High Court found that the HWC's public participation process did not comply with the Promotion of Administrative Justice Act (PAJA). The application was brought by interested and affected parties in Piketberg who had not been consulted during the permit process since they were not registered as a Conservation Body in terms of section 25(1)(b) of the National Heritage Resources Act (NHRA). The court judgment compelled HWC to extend public participation processes beyond registered Conservation Bodies to all those with a bona-fide interest in the application. HWC is in the process of developing a public participation policy which complies with PAJA.

2.1.1 Summary of applications, heritage reports and enquiries

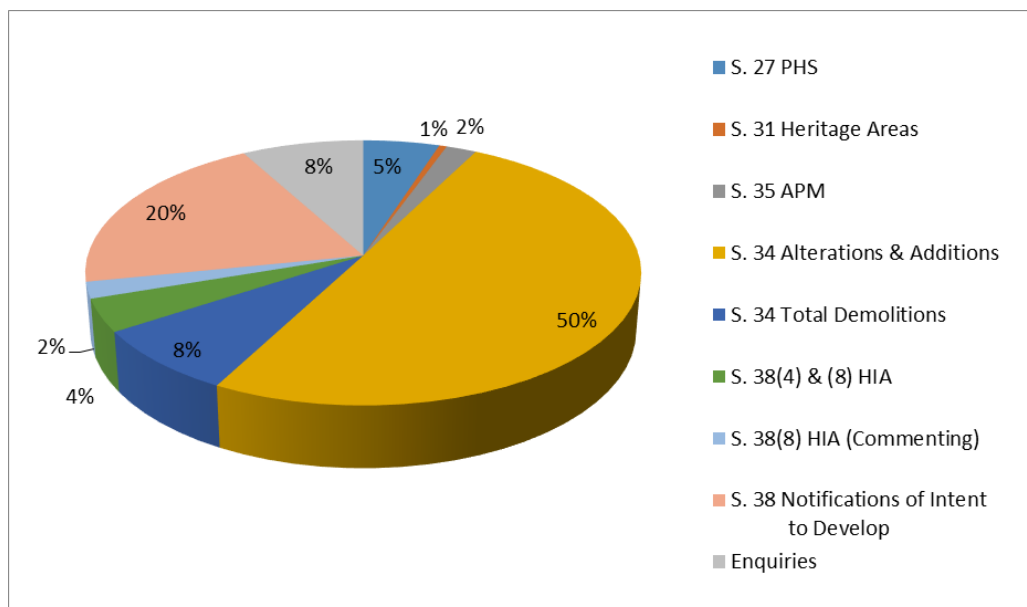
While the NHRA provides for a variety of activities to be undertaken by a provincial heritage resources authority, the bulk of the work of HWC still comprises the processing of applications under the terms of Chapter II of the Act. The number of applications processed

during the course of the year amounted to 2356, and increased from, 2045 received in the previous financial year. Please see the chart below.



Number of applications received by HWC

Of the 2356 applications received by HWC, 122 were applications made pertaining to the management of Provincial Heritage Sites. Forty-one permit applications for the excavation or research of archaeological or palaeontological sites or objects were received. The bulk of applications pertained to development applications and those related to alterations and additions or total demolition to structures older than 60 years in terms of the NHRA.

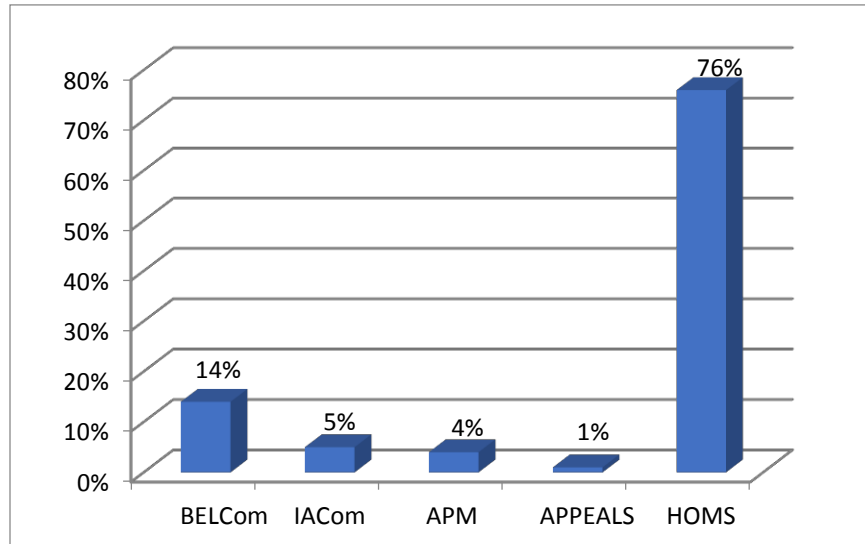


Types of applications received by HWC

2.1.2 Processing of applications by HWC Committees

Applications to HWC are processed by the following committees: Archaeology, Palaeontology and Meteorites (APM); Built Environment and Landscapes Committee (BELCom); Inventories, Grading and Interpretation Committee (IGIC), Impact Assessment Committee (IACom); Appeals Committee; and Heritage Operational Meetings (HOMS).

The graph below illustrates how many applications were processed by each committee.



Summary of applications processed by HWC

2.1.3 Internal appeals process

Section 49 of the NHRA empowers HWC to establish the Appeals Committee. During the financial year under review, a total of 20 appeal applications were lodged with the Appeals Committee. Less than one percent of appeals related to building and development issues that HWC perceived not to have made an appropriate decision. Of the appeal applications, 75% were upheld in support of the original decision making committee. This demonstrates the extent to which decisions taken by committees are based on sound legal and heritage principles.

2.1.4 Appeals to Ministerial Tribunal

If any member of the public or an applicant is not satisfied with decision of the Appeals Committee, they have an opportunity to escalate their appeal to the Minister in terms of section 38(6) and 49 of the NHRA. The Minister is empowered to establish an Independent Tribunal consisting of three experts having expertise regarding the matter. In the financial year five appeals were under review by the Ministerial Tribunal. These appeals were upheld in favour of HWC.

2.1.5 Other activities involving local government

Over the past financial years HWC has been negotiating with the CoCT to determine the legal manner in which the management of heritage resources would be most appropriately delegated. Since the CoCT may be the first local municipality to take on functions in terms of the NHRA, negotiations have been protracted while aiming to reach consensus on key heritage management issues. The matter is still under consideration by both parties.

HWC has initiated discussions with the Drakenstein Municipality, with the view to delegate the management of heritage resources as empowered by the NHRA. Delegations to local municipalities would be an immensely positive result for the future management of heritage resources as it would allow for more effective local management of grade III heritage resources.

HWC has received many requests from municipalities for input in terms of the heritage requirements for their Spatial Development Frameworks (SDF). Responses were sent to municipalities informing them that any provisions in the SDFs regarding Heritage Protection Overlay Zones (HPOZs) does not comply with the NHRA and these HPOZs would have to be established as heritage areas and administered in terms of the NHRA and not in terms of the Town Planning Scheme. HWC and municipalities are required to establish Heritage Areas as well as Heritage Registers. HWC is drafting regulations in terms of Section 30(8) and 31(7) of the NHRA to establish the process required in order to comply with these sections of the NHRA.

2.1.6 Digitisation and Information Management

The website (www.hwc.org.za) has enabled HWC to provide updated information to the public on its application processes. The website provides information on frequently asked questions such as how to apply for different kinds of permits and what information HWC requires. The website provides a mechanism through which any member of the public can report a heritage crime. The website also provides an interactive map of all the registered Conservation Bodies areas of interest as well as their contact details. Its interface also allows HWC to respond to controversial matters in time by providing space to release media statements and general notices. These real time responses, in particular in the use of HWC's Facebook and Twitter accounts have allowed HWC to respond to information regarding illegal works reported by members of the public, which it otherwise may not have been alerted to. It also strives to improve on its service delivery by responding to questions and concerns by members of the public in regard to compliance processes.

HWC has concluded the development phase of Heritage Information Management System (HIMS). The system will allow for the online applications in respect of section 34 applications. Preparations are underway to formally launch the system with a phase that would allow for transition from its paper-based system to online application system.

2.2. Organisational environment

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

The functions of the organisation are overseen by a Council consisting of 11 members who are specialists in the fields of architecture, town and regional planning, urban planning, archaeology, social history and law. A new Council appointed by the Minister assumed office on 1 November 2016, where after new committees were also appointed. The term of office of the present Council and its committees expires on 31 October 2019.

To enable Heritage Western Cape to fulfil its various legislative responsibilities, it has established various committees that are responsible for considering applications and making decisions regarding the management of heritage resources in the Western Cape. These are listed in the graph above. Such committees have been legally delegated authority to make decisions as required by the NHRA.

2.2.1 Consideration of inventories of the national estate

HWC has been working with local authorities to finalise a number of inventories during this financial year including the Stellenbosch Rural Heritage Survey Phase 11A, the George Heritage Asset Register and the Tulbagh Church Street Inventory. The submission of inventories is important for a number of reasons. They form the basis for identification and formal protection of sites in terms of Part 1 of Chapter II of the NHRA and, because they grade sites, assist HWC and local government to understand the relative values of heritage resources. With regard to the latter, the submission of inventories has greatly assisted the organisation with the grading of former national monuments and their subsequent marking with badges indicating their status as provincial heritage sites. Importantly, the purpose of an inventory is to show the presence of heritage resources within physical space. This serves to harmonise relations between development and heritage conservation.

2.2.2 Declaration of Provincial Heritage Sites

During this financial year, the following sites were declared as Provincial Heritage Sites:

- Portions 72 and 73 of the Farm Blomboschfontein 459 in the Hessequa Local Municipality. The sites within the Blomboschfontein Nature Reserve are deemed to be of high archaeological significance, within the contexts of both Later Stone Age and Middle Stone Age research. Coastal environments, located at the interface of two major ecosystems, namely marine and terrestrial, provide unique advantages for the investigation of past human behaviour. Blombos Cave, situated adjacent to the Blomboschfontein Nature Reserve, was declared a Provincial Heritage Site and is nominated by UNESCO as a World Heritage site. Blomboschfontein Nature Reserve also serves as part of the buffer- zone for Blombos Cave.

- The Old Granary Complex, situated on erf 177447 in the Cape Town metropolitan area, was declared in respect of its architectural significance. The building known as The Old Granary was constructed in the early 1800's and is, in part, the work of recognised master craftsmen of the time, Anton Anreith, who was responsible for the pediment and statues of Neptune and Britannia. The front portion of the building contains elements of major architectural and aesthetic significance. The property represents a rare historical record of largely undisturbed development and use over a major length of time. It initially served as a dwelling house after which it was purchased by the British colonial government for use as a Customs House, probably because of its proximity to the Castle, where the original customs house was located. Subsequently the use was changed to that of a Granary or grain store.
- The Council of HWC granted provisional protection to heritage resources situated on farm 24, Lemoenshoek, Barrydale, in order to investigate the potential Grade II significance of the "Pagoda" or "Stupa" and labyrinth situated on the property. Research on the significance of the Pagoda is continuing.

2.3. Key policy developments and legislative changes

2.3.1 Policy development

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

- Levying of Fees Policy;
- Heritage Inspectors Policy; and
- Remuneration of Council and its Committees Policy

2.3.2 Legal matters

2.3.2.1 Criminal Charges

During the financial year under review HWC has not instituted any new criminal charges. The following criminal charges that were initiated during the 2015/2016 financial year are still being investigated by the South African Police Services (SAPS):

- The Blue Mountain Lodge in Montagu;
- Homestead Park, Provincial Heritage Site in Oranjezicht, Cape Town;
- "Juno", Provincial Heritage Site in Paarl; and
- The Drostdy, Provincial Heritage Site in Swellendam

Discussions have been held with the National Prosecuting Authority (NPA) regarding the progress on prosecutions in heritage cases. HWC has engaged with the environmental branch of Department of Environmental Affairs and Development Planning (DEADP) in order to obtain benefit of their experience in spearheading prosecuting in environmental cases.

2.3.2.2 Review of City of Cape Town's decision granting authorisation for tall building at 100 Buitengracht Street, Cape Town

HWC has joined with the Bo-Kaap Residence and Ratepayers Association to review the decision of the City of Cape Town to permit a large scaled and high bulk building which is abutted by two Provincial Heritage Sites (Church Square and a portion of Bo-Kaap) and is partially within a Heritage Protection Overlay Zone (HPOZ). HWC considers that the proposed development will have an inordinately negative impact on heritage resources.

2.3.2.3 Legal action against HWC

The Western Cape Heritage Council has been cited as the Third Defendant in a matter before the North Gauteng High Court, by a company known as Midnight Storm Investments 170 under case number 22365/15. The matter has been ongoing since 2015. A Trial date has been set for 7 November 2017.

The matter is sub-judice.

2.4 Strategic outcome oriented goals

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

Strategic Outcome-Orientated Goal	To protect, conserve and manage the heritage resources of the Western Cape.
Goal Statement	To protect, conserve and manage the heritage resources of the Western Cape for the present and future generations.

3. PERFORMANCE INFORMATION BY PROGRAMME/ ACTIVITY/ OBJECTIVE

Programme: Heritage Western Cape

To establish and maintain an integrated heritage resources management system in the Western Cape through Heritage Western Cape, the Provincial Heritage Resources Authority.

Strategic Objective: Establishment and maintenance of an integrated heritage resources management system in the Western Cape.

Programme/activity/objective					
Strategic objective	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 establish and maintain an integrated heritage resources management system in the Western Cape	100	92	106	14	Additional meetings were held to process an unexpected increase in number and complexity of applications.

Key performance indicators, planned targets and actual achievements

Programme/activity/objective							
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 for 2016/2017	Comment on deviations
Number of scheduled meetings of the Council and its Executive Committee to implement the NHRA	11	8	9	8	8	-	
Number of scheduled meetings of the committees to make decisions on applications to implement the NHRA	38	36	40	36	43	7	Additional meetings were held to process an unexpected increase in number and complexity

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 Achieveme	Comment on deviations
							of applications.
Number of meetings of the staff to make decisions on applications as per delegations from the Council to implement the NHRA	46	47	46	44	50	6	Additional meetings were held to process an unexpected increase in number and complexity of applications.
Number of scheduled meetings of the committee that considers surveys and applications for formal protection	-	-	5	4	5	1	Additional meetings were held to process an unexpected increase in number and complexity of applications.

Strategy to overcome areas of under performance

The entity achieved all its planned targets.

Changes to planned targets

No indicators have been changed during the year under review.

Linking performance with budgets

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

Programme /activity /objective	2016/2017			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	2 966	3 583	(617)	2 606	3 305	(699)
Total	2 966	3 583	*(617)	2 606	3 305	(699)

* The over expenditure is mainly related to the GRAP 23 adjustments made for salaries (employee cost: R526 000) of the financial management staff pertaining to services in-kind received from the department.

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

4. Revenue Collection

Sources of revenue	2016/2017			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
Transfers and subsidies	1 800	3 000	1 200	1 590	2 270	680
Other operating cost	694	1 328	634	720	1 207	487
Interest income	472	472	0	296	351	55
Total	2 966	4 800	1 834	2 606	3 828	1 222

* The over collection on revenue is due to:

- the GRAP 23 adjustment made for salaries (Donations service in-kind: R526 000) of the financial management staff pertaining to services in-kind received from the department; and
- the additional transfer payment (R1,2m) received from the Department for the World Heritage Nomination Dossier.

From 1 January 2014 HWC commenced collection of fees for the processing of applications. This followed a submission for approval to the MEC of Finance. The schedule of fees charged is as follows:

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

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

4.1. Capital investment

Not applicable

PART C: GOVERNANCE

1. INTRODUCTION

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

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

2. PORTFOLIO COMMITTEES

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

Standing Committee on Cultural Affairs and Public Accounts	
Date of Hearing	Matter Under Consideration
20 August 2016	Update on the Heritage Resources Management at the De Novo School
31 August 2016	Briefing by the Department on Heritage Western Cape on the role and structure of the entity
13 October 2016	Annual Report Discussion
25 November 2016	DCAS Vote 13 Adjustments
8 March 2017	DCAS briefing on 1st, 2nd and 3rd QPRs for 2016/2017
15 March 2017	Discussion on Vote 13 Budget

3. EXECUTIVE AUTHORITY

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

Quarterly Performance Report	31 July 2016, 31 October 2016, 31 January 2017 and 30 April 2017.
In-year Monitoring Report	31 July 2016, 31 October 2016, 31 January 2017 and 30 April 2017.

4. THE HERITAGE WESTERN CAPE COUNCIL

Introduction

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

The role of the Council is as follows:

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

Board Charter

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

Composition of the Council 2013 and 2016

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
Ms Laura Robinson	Chairperson	1 September 2013	31 October 2016	B. Architecture	Heritage and policy formulation; architecture and cultural landscape; town and regional planning; sites related to intangible heritage	Cape Town Partnership	EXCO and IGIC	11
Ms Sarah Winter	Member	1 September 2013	31 October 2016	BA Archaeology, Anthropology; Masters in City and Regional Planning	Heritage law and policy formulation; cultural landscapes; town and regional planning; archaeology;	n/a	EXCO and BELCOM	16

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
					sites related to intangible heritage; documentation of heritage; database			
Mrs Mary Leslie	Member	1 September 2013	31 October 2016	Masters in Archaeology	Scientific and natural heritage; heritage law and policy formulation; archaeology; documentation of heritage and database	n/a	EXCO, APM and IACOM	18
Dr Piet Classen	Member	1 September 2013	31 October 2016	BSc Eng (Civil); M (TRP); Dphil (Town and	Heritage law and policy formation; architecture;	n/a	EXCO and IACOM	14

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
				Regional Planning)	town and regional planning; promotion and interpretation of, and education about heritage resources; scientific and natural heritage			
Dr Antonia Malan	Member	1 September 2013	31 October 2016	PHD in Archaeological Records and Inventory; BA Hons. in Archives, Architecture and Archaeology	Heritage law and policy formation; architecture; cultural landscape; sites related to intangible heritage;	n/a	EXCO, IGIC and Appeals	15

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
					documentation of heritage and database; promotion and interpretation of, and education about heritage resources			
Ms Maureen Wolters	Member	1 September 2013	31 October 2016	BA Architecture	Architecture; documentation of heritage and database	n/a	IGIC	3
Ms Quahnita Samie	Member	1 September 2013	31 October 2016	BTech: Town and Regional Planning (cum	Heritage law and policy formation; cultural landscape; town and regional planning; sites	n/a	IACOM and IGIC	12

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
				laude); ND: Town and Regional Planning, Planning and Geometrics;	related to intangible heritage; documentation of heritage and database; promotion and interpretation of, and education about heritage resources			
Mr Julian Kritzinger	Member	1 September 2013	31 October 2016	LLM Advanced Company Law; LLM Law on International	Architecture; documentation of heritage and database	n/a	-	0

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
				Business Transactions; LLB International Mercantile Law; BA International Relations; Diploma des Etudes de la langue Francaise				
Mr Rowen Ruiters	Member	1 September 2013	31 October 2016	BTech: Architectural Technology; BTech: Project Management ND: Architectural Technology	Architecture	n/a	BELCOM and IGIC	21

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
Mr Sipiwo Mavumengwana	Member	1 September 2013	31 October 2016	Dipl. Marketing Management;	Architecture; cultural landscape; town and regional planning; archaeology (rock art paintings); palaeontology; meteorites; sites related to intangible heritage; documentation of heritage and database.	Western Cape Liquor Authority	IACOM	18

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
Dr Lita Webley	Member	1 September 2013	31 October 2016	PHD Archaeology; MA Archaeology; BA; BA Hons;	Heritage law and policy formation; architecture; archaeology; palaeontology; sites related to intangible heritage; documentation of heritage and database; promotion and interpretation of, and education	n/a	APM	16

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
					about heritage resources			
Mr Ignatius de Swardt	Member	1 September 2013	31 October 2016	MA in Cultural History (cum laude); BA Hons. History; BA African Studies	Architecture; documentation of heritage and database	n/a	IGIC	9
Ms Maureen Wicomb	Member	1 September 2013	31 October 2016	ND: Business Skills;	Documentation of heritage and database; promotion and interpretation of, and education about heritage resources.	n/a	-	1

Composition of the current Council, 2016 to 2019

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
Dr Antonia Malan	Member Chairperson	1 November 2016	31 October 2019	PHD in Archaeological Records and Inventory; BA Hons. in Archives, Architecture and Archaeology	Heritage law and policy formation; architecture; cultural landscape; sites related to intangible heritage; documentation of heritage and database; promotion and interpretation of, and education about heritage resources	n/a	EXCO, IGIC and Appeals	11
Ms Quahnita Samie	Member	1 November 2016	31 October 2019	MPhil Conservation of the Built Environment (in process); BTech: Town and Regional	Heritage law and policy formation; cultural landscape;	n/a	IACOM and IGIC	1

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
				Planning (cum laude); ND: Town and Regional Planning, Planning and Geometrics.	town and regional planning; sites related to intangible heritage; documentation of heritage and database; promotion and interpretation of, and education about heritage resources			
Mr Rowen Ruiters	Member	1 November 2016	31 October 2019	BTech: Architectural Technology; BTech: Project Management ND: Architectural Technology	Architecture	n/a	BELCOM and IGIC	6

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
Mr Siphiwo Mavumengwana	Member	1 November 2016	31 October 2019	Dipl. Marketing Management;	Architecture; cultural landscape; town and regional planning; archaeology (rock art paintings); palaeontology; meteorites; sites related to intangible heritage; documentation of heritage and database; promotion and interpretation of, and education about heritage resources; scientific and natural heritage	Western Cape Liquor Authority	IACOM	8

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
Ms Corlie Smart	Member	1 November 2016	31 October 2019	Attorney of Heritage and Planning Law	Heritage and policy formulation;	n/a		3
Mr Chris Snelling	Member	1 November 2016	31 October 2019	Heritage Practitioner	Architecture; documentation of heritage and database	n/a	IACOM	8
Ms Karin Strom Dugmore	Member	1 November 2016	31 October 2019	Heritage Practitioner	Architecture; documentation of heritage and database	n/a	Exco.	4
Mr Graham Jacobs	Member	1 November 2016	31 October 2019	Heritage Practitioner	Architecture; documentation of heritage and database	n/a	BELcom	7
Ms Katherine Dumbrell	Member	1 November 2016	31 October 2019	Professional Heritage Consultant	Architecture; documentation of	n/a	IGIC	3

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
					heritage and database			
Dr Rolf Annas	Member	1 November 2016	31 October 2019	Heritage Practitioner	Promotion, interpretation and education of heritage resources. Involved in documentation of Heritage Sites and databases.	n/a	I GIC	2
Ms Joline Young	Member	1 November 2016	31 October 2019	Senior researcher/writer and editor	Heritage law and policy formation	n/a	IACOM	5
Dr Stephen Townsend	Member	1 November 2016	2 November 2016	PhD (built Environment/Town Planning)	Law of conservation, town planning, spatial development, architecture.	n/a	n/a	1

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	End of term date/ date of resignation	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No of Meetings attended
Dr Stephanus Le Roux	Member	1 November 2016	15 March 2017	CEO: Suidoosterfees Spatial Development	Drama	n/a	IGIC	1

Council and Committees 2013-2016

Committee	No. of meetings held	No. of members	Name of members
Council	4	13	Ms Laura Robinson (Chairperson) Mrs Mary Leslie Ms Sarah Winter Dr Antonia Malan Dr Piet Claassen Dr Lita Webley Ms Maureen Wolters Ms Maureen Wicomb Ms Quahnita Samie Mr Siphiso Mavumengwana Mr Rowen Ruiters Mr Julian Kritzing Mr Ignatius de Swardt
EXCO	5	5	Ms Laura Robinson (Chairperson) Mrs Mary Leslie Ms Sarah Winter Dr Antonia Malan Dr Piet Claassen
BELCOM	15	7	Ms Sarah Winter (Chairperson) Ms Belinda Mutti Mr Rowen Ruiters Mr Stuart Hermansen Mr Graham Jacobs Mr Mike Scurr Mr Peter Buttgens
IACOM	16	10	Ms Cindy Postlethwayt (Chairperson) Dr Piet Claassen Mr Quinton Lawson Mr Tim Hart

Committee	No. of meetings held	No. of members	Name of members
			Mr Frik Vermeulen Mr Siphiwo Mavumengwana Ms Corlie Smart Mrs Mary Leslie Ms Quahnita Samie Mr Chris Snelling Mr Steven Walker Dr Lita Webley
APM	9	8	Mrs Mary Leslie (Chairperson) Dr Lita Webley Dr John Pether Ms Harriet Cliff Dr Jayson Orton Mr John Gribble Dr Mariagrazia Galimberti Dr Ragna Redelstorff (appointed in August 2015)
Appeal	13	4	Mr Richard Summers (Chairperson) Dr Antonia Malan Dr Nicolas Baumann Mr Trevor Thorold
IGIC	5	8	Dr Antonia Malan (Chairperson) Dr Stephen Townsend Ms Laura Robinson Ms Quahnita Samie Mr Ignatius de Swardt Mr Rowen Ruiters Mr Stefan de Kock Ms Maureen Wolters

Council and Committees 2016-2019

Council & Committee	No. of meetings held	No. of members	Name of members
Council	4	14	Dr Antonia Malan (Chairperson) Mr Sipiwo Innocent Mavumengwana Mr Chris Snelling Ms Corlie Smart Ms Karen Dugmore Strom Mr Rowen Ricardo Ruiters Mr Ignatius Petrus de Swardt Ms Quahnita Samie Mr Graham Jacobs Ms Katherine Dumbrell Dr Rolf Annas Dr Daniel Stefanus le Roux Ms Joline Young Dr Stephen Townsend (resigned 29 October 2016)
EXCO	5	5	Dr Antonia Malan (Chairperson) Mr Sipiwo Innocent Mavumengwana Ms Corlie Smart Mr Chris Snelling Ms Karen Dugmore Strom
BELCOM	15	9	Ms Karen Dugmore Strom (Chairperson) Mr Graham Jacobs Mr Peter Buttgens Mr Mike Scurr Mr Mayiji Nyikosa Ms Janine De Waal Ms Elize Joubert Mr Gaarith Williams Ms Belinda Jane Mutti

Council & Committee	No. of meetings held	No. of members	Name of members
IACOM	16	10	Mr Chris Snelling (Chairperson) Mr Siphiso Innocent Mavumengwana Ms Joline Young Mr Frik Vermeulen Mr Steven Walker Prof Fabio Todeschini Mr Guy Thomas Ms Natasha Higgitt Ms Cecilene Muller Mr Andrew Hall
APM	9	8	Dr Antonia Malan (Chairperson) Dr Ragna Redelstorff Dr Lita Webley Dr Mariagrazia Galimberti Ms Cecilene Muller Dr Jayson David John Orton Mr John Gribble Mr Steven Walker
Appeal	13	4	Ms Corlie Smart (Chairperson) Mr Rowen Ruiters Dr Nicholas Baumann Mr Tseliso Leshoro

IGIC	5	8	Mr Sipiwo Innocent Mavumengwana (Chairperson) Mr Ignatius Petrus de Swardt Ms Quahnita Samie Ms Katherine Dumbrell Dr Rolf Annas Dr Daniel Stefanus le Roux Mr Stefan de Kock
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Council & Committee	No. of meetings held	No. of members	Name of members
			Ms Jenna Lavin Ms Fowzia Achmat Ms Terry-Jo Throne

Remuneration of members

The service benefit packages for office-bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's Council rate is R485 per hour and the Chairperson per sub-committee is R424 per hour the rate for members is R294 per hour.

Surname and Initial		Remuneration R'000	Other allowances(T&S) R'000	Total R'000
Achmat	F	5	0	5
Annas	R	12	3	15
Baumann	N	11	0	11
Buttgens	P	40	0	40
Claassen	P	27	6	33
De Kock	S	10	9	19
De Swardt	I	16	30	46
De Waal	J	16	2	18
Dugmore-Strom	K	30	1	31
Dumbrell	K	7	5	12
Galimberti	M	11	1	12
Hall	A	7	0	7
Hart	T	16	2	18
Hermansen	S	21	6	27
Jacobs	G	49	11	60
Joubert	E	11	0	11
Lawson	Q	16	2	18
Lavin	J	3	0	3
Le Grange	L	7	0	7
Le Roux	D	4	1	5
Leshoro	T	5	0	5
Leslie	M	37	7	44
Malan	A	44	0	44
Mavumengwana	S	42	27	69
Muller	C	16	0	16
Mutti	B	29	22	51
Nyikosa	M	8	2	10
Orton	J	13	3	16
Postlethwayt	C	25	2	27
Redelstorff	R	0	1	1
Robinson	L	19	0	19
Ruiters	R	35	0	35
Samie	Q	19	0	19
Scurr	M	44	2	46
Smart	C	15	5	20
Snelling	C	41	1	42
Summers	R	10	0	10
Thomas	G	11	1	12
Thorold	T	6	1	7

Surname and Initial		Remuneration R'000	Other allowances(T&S) R'000	Total R'000
Throne	T	4	0	4
Todeschini	F	11	0	11
Townsend	S	9	0	9
Van Graan	A	2	0	2
Vermeulen	F	30	1	31
Walker	S	14	0	14
Webley	L	29	3	32
Wicomb	M	2	5	7
Williams	G	12	0	12
Winter	S	37	0	37
Wolters	M	4	4	8
Young	J	14	2	16
		906	168	1074

5. RISK MANAGEMENT

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

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

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

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

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

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

6. INTERNAL CONTROL UNIT

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

7. INTERNAL AUDIT AND AUDIT COMMITTEES

Internal Audit provides management with independent, objective assurance and consulting services designed to add value and to continuously improve the operations of the Department. It assists the Department to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Governance, Risk Management and Control processes.

The following key activities are performed in this regard:

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

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

- Internal Audit function;
- External Audit function (Auditor General of South Africa -AGSA);
- Departmental Accounting and reporting;
- Departmental Accounting Policies;
- Review of AGSA management and audit report;

- Review of Departmental In year Monitoring;
- Departmental Risk Management;
- Internal Control;
- Pre-determined objectives;
- 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.

9. FRAUD AND CORRUPTION

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

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

Employees that provide administrative support to the HWC who blow the whistle on suspicions of fraud, corruption and theft are protected if the disclosure is a protected disclosure (i.e. meets statutory requirements e.g. was made in good faith). In this regard a transversal Whistle-blowing Policy was approved on 24

February 2016 to provide guidelines to employees on how to raise concerns with the appropriate line management, specific designated persons in the WCG or external institutions, where they have reasonable grounds for believing that offences or improprieties have been or are being perpetrated within the WCG. The opportunity to remain anonymous is afforded to any person who would like to report acts of fraud, theft and corruption and should they do so in person, their identities are kept confidential by the person to whom they are reporting.

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

10. MINIMISING CONFLICT OF INTEREST

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

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

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

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

11. CODE OF CONDUCT

The policy implemented by DCAS incorporates the HWC.

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

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

12. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

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

13. COMPANY /BOARD SECRETARY (IF APPLICABLE)

Not Applicable

14. SOCIAL RESPONSIBILITY

Not Applicable

15. AUDIT COMMITTEE REPORT

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 51 (1) (a) of the Public Finance Management Act and Treasury Regulation 27.1. The Audit Committee also reports that it has adopted an appropriate formal Terms of Reference, has regulated its affairs in compliance with these Terms and has discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

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

In-Year Management and Monthly/Quarterly Reports

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

Evaluation of Financial Statements

The Audit Committee has:

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

Compliance

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

Provincial Forensics Services

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

Performance Information

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

Report of the Auditor-General South Africa


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

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

The Audit Committee commends the Entity for maintaining an unqualified audit opinion.

Appreciation

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



Ameen Amod
Chairperson of the Audit Committee
Heritage Western Cape
11 August 2017

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

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

2. HUMAN RESOURCE OVERSIGHT STATISTICS

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

PART E: FINANCIAL INFORMATION

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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Heritage Western Cape set out on pages 73 to 94, 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 Heritage Western Cape 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 Provincial Heritage Resources Authority Regulations, 2002 (Provincial Notice No. 336 of 2002) (PHRAR).

Basis for opinion

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

Emphasis of matter

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

Uncertainty relating to future outcome of litigation

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

Responsibilities of the accounting authority for the financial statements

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

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

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

Report on the audit of the annual performance report

Introduction and scope

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

13. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected 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: Management of an integrated heritage resource management system in the Western Cape	27-28

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

Other matter

16. I draw attention to the matter below.

Achievement of planned targets

17. Refer to the annual performance report on pages 27 to 28 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

18. 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.
19. I did not identify any instances of material non-compliance in respect of the compliance criteria for the applicable subject matters.

Other information

20. The Heritage Western Cape'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.

21. 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.
22. 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

23. 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 Heritage Western Cape'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 the 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.

2. ANNUAL FINANCIAL STATEMENTS

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

INDEX	PAGE
Statement of Financial Position	73
Statement of Financial Performance	74
Statement of Changes in Net Assets	75
Cash Flow Statement	76
Statement of Comparison of Budget and Actual Amounts	77
Accounting Policies	78
Notes to the Annual Financial Statements	85

HERITAGE WESTERN CAPE

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	6 363	5 846
Inventories	4	123	123
Receivables from exchange transactions	5	110	103
Receivables from non-exchange transactions	6	1 200	680
		7 796	6 752
Total Assets		7 796	6 752
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	12	171
Unspent conditional grants and receipts	8	555	570
		567	741
Total Liabilities		567	741
Net Assets		7 229	6 011
Accumulated surplus		7 229	6 011

HERITAGE WESTERN CAPE

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			
Heritage application fees	9	787	669
Interest received	10	472	351
Total revenue from exchange transactions		1 259	1 020
Revenue from non-exchange transactions			
Other income from non - exchange transactions	11	526	538
Utilisation of conditional grant	12	15	-
Transfers and subsidies received	13	3 000	2 270
Total revenue from non-exchange transactions		3 541	2 808
Total revenue		4 800	3 828
Expenditure			
Audit fees	14	(81)	(55)
Consulting and professional fees	15	(1 273)	(1 337)
General expenses	16	(1 322)	(1 195)
Members fees	17	(906)	(718)
Total expenditure		(3 582)	(3 305)
Surplus for the year		1 218	523

HERITAGE WESTERN CAPE

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	5 488	5 488
Changes in net assets		
Surplus for the year	523	523
Total changes	523	523
Balance at 01 April 2016	6 011	6 011
Changes in net assets		
Surplus for the year	1 218	1 218
Total changes	1 218	1 218
Balance at 31 March 2017	7 229	7 229

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Cash Flow Statement

		2017	2016
	Note(s)	R '000	R '000
Cash flows from operating activities			
Receipts			
Cash received		3 265	2 259
Interest income		467	356
		<u>3 732</u>	<u>2 615</u>
Payments			
Cash paid to suppliers and employees		(3 215)	(2 430)
Net cash flows from operating activities	18	<u>517</u>	<u>185</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		5 846	5 661
Cash and cash equivalents at the end of the year	3	<u>6 363</u>	<u>5 846</u>

The cash flow statement for 2015/16 had to be adjusted to exclude accruals. Please refer to Prior Period Error note 22.

HERITAGE WESTERN CAPE

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						
Heritage application fees	700	-	700	787	87	
Interest income	250	222	472	472	-	
Total revenue from exchange transactions	950	222	1 172	1 259	87	
Revenue from non-exchange transactions						
Transfer revenue						
Conditional grant	950	(956)	(6)	15	21	24.1
Other income from non-exchange transactions	-	-	-	526	526	24.1
Transfers and subsidies received	1 800	-	1 800	3 000	1 200	24.1
Total revenue from non-exchange transactions	2 750	(956)	1 794	3 541	1 747	
Total revenue	3 700	(734)	2 966	4 800	1 834	
Expenditure						
Members fees	(840)	(66)	(906)	(906)	-	
Audit fees	(100)	19	(81)	(81)	-	
General Expenses	(2 760)	781	(1 979)	(2 595)	(616)	24.2
Total expenditure	(3 700)	734	(2 966)	(3 582)	(616)	
Surplus before taxation	-	-	-	1 218	1 218	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	1 218	1 218	
Reconciliation						
Basis difference						
Operating				1 218		
Timing difference						
Operating				-		
Entity difference						
Operating				-		
Actual Amount in the Statement of Financial Performance				1 218		

During the year under review, a budget adjustment was made from R3, 700m to R2, 966m. A total reduction of R 734 000. Refer to note 24 for more detail.

HERITAGE WESTERN CAPE

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 Financial instruments

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

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

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

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

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

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Accounting Policies

1.3 Financial instruments (continued)

Classification

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

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

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

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

Initial measurement of financial assets and financial liabilities

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

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

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

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

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

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Accounting Policies

1.3 Financial instruments (continued)

Fair value measurement considerations

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

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

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

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

Financial assets measured at cost:

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

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Accounting Policies

1.3 Financial instruments (continued)

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

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

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

Financial liabilities

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

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

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

1.4 Inventories

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

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

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

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

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

1.5 Contingent Liabilities

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

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

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Accounting Policies

1.6 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.7 Revenue from exchange transactions

Recognition

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

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

Measurement

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

Interest, royalties and dividends

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

1.8 Revenue from non-exchange transactions

Recognition

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

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

Measurement

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

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

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Accounting Policies

1.8 Revenue from non-exchange transactions (continued)

Conditional grants and receipts

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

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

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

Services in-kind

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

1.9 Translation of foreign currencies

Foreign currency transactions

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

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

1.10 Comparative figures

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

1.11 Expenditure

Fruitless and Wasteful expenditure:

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

Irregular expenditure

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

Transfers and subsidies

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

1.12 Accumulated surplus

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

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Accounting Policies

1.13 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.

1.14 Related parties

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

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.

1.15 Events after reporting date

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

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

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

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

1.16 Value-added Tax (VAT)

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

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

2017 R '000	2016 R '000
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2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

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

Standard/ Interpretation: Years beginning on or after	Effective date:	Expected impact:
<ul style="list-style-type: none"> • GRAP 2 (as amended 2016): Cash Flow Statements amendment is not material. 	01 April 2016	The impact of the
<ul style="list-style-type: none"> • GRAP 24 (as amended 2016): Presentation of Budget Information in Financial Statements 	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> • GRAP 14 (as amended 2016): Events after the reporting period 	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> • GRAP 12 (as amended 2016): Inventories amendment is not material. 	01 April 2016	The impact of the
<ul style="list-style-type: none"> • GRAP 13 (as amended 2016): Leases amendment is not material. 	01 April 2016	The impact of the
<ul style="list-style-type: none"> • GRAP 19 (as amended 2016): Provisions, Contingent Liabilities and Contingent Assets 	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> • GRAP 21 (as amended 2016): Impairment of Non-cash-generating Assets 	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> • GRAP 23 (as amended 2016): Revenue from Non-exchange Transactions 	01 April 2016	The impact of the
<ul style="list-style-type: none"> • GRAP 25 (as amended 2016): Employee Benefits amendment is not material. 	01 April 2016	The impact of the
<ul style="list-style-type: none"> • GRAP 26 (as amended 2016): Impairment of Cash-generating Assets 	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> • GRAP 31 (as amended 2016): Intangible Assets amendment is not material. 	01 April 2016	The impact of the
<ul style="list-style-type: none"> • GRAP 104 (as amended 2016): Financial Instruments amendment is not material. 	01 April 2016	The impact of the
<ul style="list-style-type: none"> • GRAP 18 (as amended 2016): Segment Reporting amendment is not material. 	01 April 2016	The impact of the
<ul style="list-style-type: none"> • GRAP 17 (as amended 2016): Property, plant and equipment 	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> • GRAP 1 (as amended 2016): Presentation of Financial Statements 	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> • GRAP 3 (as amended 2016): Accounting Policies, Change in Accounting Estimates and Errors 	01 April 2016	The impact of the amendment is not material.
<ul style="list-style-type: none"> • GRAP 9 (as amended 2016): Revenue from Exchange Transactions 	01 April 2016	The impact of the amendment is not material.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

2.2 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2017 or later periods:

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

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017 R '000	2016 R '000
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	199	481
Short-term deposits	6 164	5 365
	<u>6 363</u>	<u>5 846</u>
Credit quality of cash at bank and short term deposits, excluding cash on hand		
Cash and cash equivalents comprise cash and short-term, highly liquid investments that are held with registered banking institutions with maturities of three months or less and that are subject to insignificant interest rate risk. The carrying amount of these assets approximates to their fair value		
4. Inventories		
Inventory	123	123
Inventory consists of ceramic tiles used to identify heritage sites. These tiles are distributed free of charge.		
5. Receivables from exchange transactions		
Trade debtors	90	88
Accrued interest	20	15
	<u>110</u>	<u>103</u>
6. Receivables from non-exchange transactions		
Other receivables from non-exchange revenue	1 200	680
Additional transfer payment to be received from the department (DCAS) for the World Heritage Nomination Dossier to be entered into in the 2017/18 financial year.		
7. Payables from exchange transactions		
Trade payables	12	170
Accrued expenses	-	1
	<u>12</u>	<u>171</u>
Payables are classified at amortised cost. The carrying amount of payables transactions approximates their fair value		
8. Unspent conditional grants		
Unspent conditional grants and receipts comprises of:		
Unspent conditional grant - Lotto Funding	555	570
Conditional grant received from Lotto funding for the Baboon Point Conservation Management Plan project.		
9. Heritage application fees		
Heritage application fees	787	669
The increase is due to application price increase from R300 to R330		

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017 R '000	2016 R '000
10. Interest income		
Interest received	472	351
The increase is linked to the increase in reserves		
11. Other income from non-exchange transactions		
Donation: services in kind	526	538
Services in kind refer to the narrative on note 16		
12. Utilisation of conditional grant		
Utilisation of conditional grant	15	-
13. Transfers and subsidies received		
Transfers and subsidies received	3 000	2 270
14. Audit fees		
External audit	81	55
15. Consulting and professional fees		
Consulting and professional fees	1 273	1 337
Development and Implementation of a Heritage Information System (HIMS).		
16. General expenses		
Advertising	77	62
Bank charges	3	2
Computer services	18	-
Entertainment	166	101
Courier services	-	2
Printing and stationery	50	64
Subscriptions and membership fees	-	1
Travel and subsistence	172	203
Equipment <R5 000	-	2
Legal fees	290	188
Honoraria	-	32
Employee cost: services in kind	526	538
Learning and support material	5	-
Venue expenses	15	-
	1 322	1 195

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017 R '000	2016 R '000
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16. General expenses (continued)

Computer services:

Caseware licencing purchased for the compilation of the annual financial statements

Printing and stationery:

Expenditure for printing and stationery and printing and publications has been combined for the current and prior year.

Prior year figures as disclosed in 2015/16 are:

- Printing and Publication R56 000

- Printing and Stationery R9 000 (adjusted to R8 000 - refer to prior period error note 22)

Travel and subsistence:

The decrease is due to less members travelling from outside Cape Town to attend meetings compared to 2015/16

Legal fees:

Legal fees incurred mainly for the P Gees vs Provincial Minister of Cultural Affairs and Sport and Others case dealt with during the year under review.

Employee cost: services in kind:

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

Entertainment:

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

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Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017 R '000	2016 R '000
17. Members fees		
Achmat, F	5	-
Annas, R	12	-
Baumann, N	11	12
Buttgens, P	40	25
Claassen, Dr P	27	41
De Kock, S	10	6
De Swardt, I	16	11
De Waal, J	16	-
Dugmore, K	30	-
Dumbrell, K	7	-
Galimbert, M	11	11
Hall, A	7	-
Hart, T	16	20
Hermansen, S	21	16
Jacobs, G	49	29
Joubert, E	11	-
Kritzinger, J	-	3
Lawson, Q	16	19
Lavin, J	3	-
Le Grange, L	7	-
Le Roux, D	4	-
Leshoro, T	5	-
Leslie, M	37	54
Malan, Dr A	44	29
Mavumengwana, S	42	30
Muller, C	16	-
Mutti, B	29	27
Nyikosa, M	8	-
Orton, J	13	8
Postletwayt, C	25	37
Robinson, L	19	26
Ruiters, R	35	37
Samie, Q	19	35
Scurr, M	44	25
Smart, C	15	20
Snelling, C	41	26
Summers, R	10	11
Thomas, G	11	-
Thorold, T	6	13
Throne, T	4	-
Todeschini, F	11	-
Townsend, S	9	6
Van Graan, A	2	-
Vermeulen, F	30	27
Walker, S	14	10
Webley, L	29	38
Wicomb, M	2	6
Williams, G	12	-
Winter, S	37	50
Wolters, M	4	10
Young, J	14	-
	906	718

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017 R '000	2016 R '000
18. Cash generated from operations		
Surplus	1 218	523
Adjustments for:		
Movements in provisions	-	(50)
Changes in working capital:		
Receivables from exchange transactions	(7)	(84)
Other receivables from non-exchange transactions	(520)	(680)
Payables from exchange transactions	(159)	(94)
Unspent conditional grants and receipts	(15)	570
	517	185
19. Commitments		
Authorised operational expenditure		
Approved and contracted		
• Business Connexion: Database development	2 262	2 632
• African Web Science: Website hosting	-	14
• Archaeo -Adventures: CMP for Early Cape Farmsteads	636	-
	2 898	2 646
Approved but not yet contracted		
• Eco Africa Environmental Consultants (Pty) Ltd: CMP for Human Origins	-	890
• Archaeo -Adventures: CMP for Early Cape Farmsteads	-	680
	-	1 570
Total operational commitments		
• Already contracted for but not provided for	2 898	2 646
• Not yet contracted for and authorised	-	1 570
	2 898	4 216
This expenditure will be financed from:		
Total commitments		
Authorised operational expenditure	2 898	4 216

20. Contingent liabilities

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

This relates to a court case that was lodged at the North Gauteng High Court. The case relates to a decision that was taken by HWC not to approve the planned upmarket housing development, rezoning and subdivision rights to a property which is a Provincial Heritage Site. HWC is cited as a 3rd Defendant. The owners have issued summons to recover the costs they have expended on the land as they allege that the declaration limits their property rights and should be seen as a constructive expropriation. The trial was postponed and is now set down to take place on 7 November 2017. HWC, together with other Defendants, is defending the matter. If claim succeeds HWC's liability is estimated at R8.2 million.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

	2017 R '000	2016 R '000
21. Related parties		
Relationships		
Primary funders		Department of Cultural Affairs and Sport
Strategic partner		Western Cape Language Committee
Strategic partner		Western Cape Cultural Commission
Nature of relationship		
Officials of the Department of Cultural Affairs and Sport in the Western Cape fulfil the executive and administrative functions associated with the Heritage Western Cape.		
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 parties		
Department of Cultural Affairs and Sport	3 000	2 270
22. Prior period errors		
During the 2017 financial period management discovered that the general expense disclosure was over stated on printing and publication by R 1 000. However this did not affect the total general expenditure disclosed.		
The Cashflow statement of 2015/16 was adjusted during the 2017 financial as it incorrectly included accrual income.		
The correction of the error(s) results in adjustments as follows:		
Notes to the annual financial statements		
General expense: Printing and stationery	-	(1)
Cash flow statement		
Cash flow from operating activities		
Cash received	-	(675)
Cash paid	-	675
	<u>-</u>	<u>-</u>

23. Risk management

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

Liquidity risk

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

Sensitivity analysis

At 31 March 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 75 505 higher/lower.

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

Figures in Rand thousand

23. Risk management (continued)

Credit risk

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

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

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

Maximum exposure to credit risk

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

Market risk

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

Interest rate risk

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

Financial assets

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

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

Cash flow interest rate risk

Financial instrument	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms: Cash in current banking institutions	6 363	-	-	-	-
Payables - Extended credit terms	(12)	-	-	-	-
Net amount	6 351	-	-	-	-
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		2	-	-	-	88	90
Trade and other receivables - Non Exchange		1 200	-	-	-	-	1 200
Total		1 202	-	-	-	88	1 290

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	-	-	-	-	88
Trade and other receivables – Non Exchange		680	-	-	-	-	680

HERITAGE WESTERN CAPE

Annual Financial Statements for the year ended 31 March 2017

Notes to the Annual Financial Statements

Total	768	-	-	-	-	768
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24. Budget differences

Material differences between budget and actual amounts

Budget Adjustment:

During the 2016/17 financial year a budget adjustment was made from R3, 700m to R2, 966m. A total reduction of R734 000. This is mainly due to the conditional grant received from the National Lotteries Commission for the Baboon Point Conservation Management Plan which was over budgeted for in the 2016/17 budget, as the scope of the project extends over a number of years and not in one year as initially projected.

24.1 Other income

Conditional grant received from National Lottery Commission for the Baboon Point Conservation Management Plan. Due to changes in the implementation plan the first tranche received could not be spent which resulted in the balance of the funding not being received.

Exchange transactions: GRAP 23 donation/employee cost adjustment made for services in-kind received from the Department of Cultural Affairs and Sport. Refer to note 16 for detail.

Non-exchange transactions: Transfer payment due by DCAS to fund the cost of writing the World Heritage Nomination Dossier.

24.2 General expense

The variance is mainly due to the conditional grant received for the Baboon point conservation management plan not being utilised during the year under review.



**URhulumente
weNtshona Koloni**
ImiCimbi yeNkcubeko
nezemiDlalo



ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape



INgxelo yoNyaka
2016/2017

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ICANDELO A: IINKCUKACHA JIKELELE

1. IINKCUKACHA ZEQUMNUHU LOLUNTU

IGAMA ELIBHALISIWEYO	ILifa leMveli neNtshona Koloni
UHLOBO LWEQUMURHU NGOKOMTHETHO	IQumrhu loLuntu
UHLOBO LOMSEBENZI NEMISEBENZI ENGUNDOQO	Ukuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza izinto ezililifa lemveli eNtshona Koloni
INOMBOLO YOBHALISO	n/a
IDILESI YENDAWO	KuMgangatho 3, kwiSakhiwo iProtea Assurance Greenmarket Square eKapa 8001
IDILESI YEPOSI	Private Bag X 9067 Cape Town 8000
IINOMBOLO ZOMNXEBA	021 483 9598
INOMBOLO YEFEKSI	021 483 9845
IDILESI YE-IMEYILE	ceoheritage@westerncape.gov.za
IWEBHUSAYITHI	www.hwc.org.za
ABAPHICOTHI-ZINCWADI BANGAPHANDLE IIBHANKI	UMphicothi-zincwadi jikelele woMzantsi Afrika Nedbank noABSA

2. ULUHLU LWEZIFINYEZO/LWEZISHUNQULELO

AFS	liNkcazo-mali zoNyaka
AGSA	UMphicothi-zincwadi woMzantsi Afrika
APM	IKomiti yezeArkhivoloji, iPaliyontoloji neeMithiyorayithi
BAR	INgxelo yoHlolo esiSiseko
BELCOM	IKomiti yezolwakhiwo neMbonakalo-mhlaba
CEO	IGosa loLawulo eliyiNtloko
CFO	IGosa lezeMali eliyiNtloko
CMF	ISikhokelo soLawulo loLondolozo
CMP	ISicwangciso soLawulo loLondolozo
CoCT	ISixeko saseKapa
CPD	UPhuhliso oluSesikweni oluQhubayo
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
D:ERM	ICandelo lezoLawulo loMngcipheko, iSebe leNkulumbuso
EE	Ingqesho ngokulinganayo
EIA	UHlolo lweMpembelelo kwiNdalo esiNgqongileyo
EIR	INgxelo yeMpembelelo kwiNdalo esiNgqongileyo
EPWP	INkqubo yeMisebenzi yoLuntu eyaNdisiweyo
ERM	ULawulo loMngcipheko
ERMCOM	IKomiti yoLawulo loMngcipheko
EXCO	IKomiti yeSigqeba esiLawulayo
GRAP	Inkqubo yoCwangciso-mali Jikelele
HIMS	INkqubo yoLawulo lweNkcukacha zeLifa leMveli
HOMS	liNtlanganiso zaMagosa ezeLifa leMveli
HWC	ILifa leMveli leNtshona Koloni
IACOM	IKomiti yoHlolo lweMpembelelo
IGIC	IKomiti Inventories, Grading and Interpretations Committee
IMS	INkqubo yoLawulo lweNkcukacha
KINGIII	INgxelo kaKing ngoLawulo oluManyanisiweyo, 2009
MEC	ILungu leBhunga leSigqeba soLawulo (lePhondo)
MPRDA	UMthetho woPhuhliso lweMithombo yeziMbiwa nePetroliyam,
MTEF	2002
NEMA	ISikhokelo seNkcitho yeXesha eliPhakathi elimisiweyo UMthetho wolawulo lokusiNgqongileyo, 1998
NHRA	UMthetho weMithombo yeLifa leMveli weSizwe, 1999
PAIA	Promotion of Access to Information UMthetho, 2000

PERSAL	Inkqubo yeMivuzo yaBasebenzi bakaRhulumente
PFMA	UMthetho woLawulo lweziMali zikaRhulumente, 1999
PN	ISaziso sePhondo
RWOPS	Inlawulo yoMsebenzi ngaPhandle kweNkonzo kaRhulumente
SAHRA	IQumrhu lezeLifa leMveli loMzantsi Afrika
SAHRIS	INkqubo yeeNkcukacha zezeLifa leMveli yoMzantsi Afrika
SCM	ULawulo lweeNtengo
SCOPA	IKomiti eJongene nokuSetyenziswa kweMali kaRhulumente
SITA	I-Arhente yeeNkcukacha ngoBugcisa kaRhulumente
TR	IMigaqo kaNondyabo
WCG	URhulumente weNtshona Koloni

3. IMBULAMBETHE KASIHLO



Gqr Antonia Malan
USihlalo weBhunga leLifa leMveli leNtshona Koloni

Ndingathanda nje ukuqala ngokwenza umbulelo ongazenzisiyo kuSihlalo wangaphambili, kwiBhunga nakuMalungu eKomiti ngokuvuma ukuhlala ixesha elongezelelweyo leenyanga ezine. Ukwandiswa kwexesha leBhunga langaphambili kube luncedo kwiinkokeli ezintsha zeLifa leMveli leNtshona Koloni kube kulinike ithuba lokuziqhelanisa nomsebenzi nokwazana njengamalungu equmrhu elinye. IBhunga elitsha limiselwe kwinyanga yeDwarha 2016. Ndichulumncile ke ukwazisa ukuba siza kusebenza ngokuzimisela, ngokuchubekileyo, ngokuzinikela nanzima kule minyaka mithathu siyisikelweyo njengoko bebesenza njalo abebengaphambi kwethu. Siyawamkela amalungu amatsha nasenamandla, sibulela nokuba sinamagqala apha aza kusinceda ngamava.

Imigaqo-nkqubo neMigaqo ngumqolo wolawulo olucikizekileyo, olusulungekileyo nolufezekileyo kwaye kwangaloo moya mnye asiyekanga ukwenza iinkqubo ezisebenza ngcono kwimiba eyahlukeneyo kuwo onke amacandelo ezembali, ezobungcali bolwakhiwo, ezenkcubeko nawe-arkhiyoloji. Ukunyuka komsebenzi wethu ubukhulu becala bukhokelwa zizimangalo namabango ngokwasemthethweni kwimiba ephathelene nezolwakhiwo, phakathi kwezinye izinto, eziphenjelelwa luphuhliso kwamaqhawe kwimiba yezokuhlala. Inani leeBhodi zoLondolozo lweLifa leMveli ezibhalise kwiLifa leMveli leNtshona Koloni linyuka ngokunyuka. Umbono wethu ke kukwazisa banzi nokufundisa uluntu ngezelifa lemveli noxa ke mhlawumbi ingenguye wonke umntu owaziyo ukuba iintlanganiso zethu zivuleleke kuye wonke ubani – umhlaba yeyona nto ingumngeni.

Sinanto sizingca ngayo ke eyindlela enemfezeko esiyilawula ngayo imibandela yethu yezimali nekhokelele ekubeni sifumane ingxelo yophicotho-zincwadi engenachaphaza kunyaka-mali wama-2016/17. Nangona kunjalo, akusiphathi kakuhle ukuhlala sisebenza phantsi koxinzelelo ngenxa yesimo sezoqoqosho esingazinzanga ehlabathini. Le meko yenziwa nangakumbi ziimfuno ezandayo zokuphumeza umsebenzi elabelwe wona iLifa leMveli leNtshona Koloni. Uninzi lwamatyala athunyelwa kwiLifa leMveli leNtshona Koloni ukuba ithathe izigqibo ngawo zizixhobo zikaGreyidi III. Besinethemba lokuba luza kuphoswa emagxeni eSixeko saseKapa uxanduva lwemithombo yezelifa lemveli zommandla kodwa kusaboniswa malunga noku, iinkcukacha azikaphumi. Oku kuthetha ukuba ixesha engelichithwa kwezelifa lemveli zephondo, ukwazisa nokufundisa uluntu nokuxhobisa oomasipala basemaphandleni, kuyaqhwalala.

Nangona kunjalo, njengoSihlalo wezintlu, ukugreyida nokutolika (IGIC) wangaphambili, ndichulumncile kukuba inani eliphunyeziweyo loPhando lwezeLifa leMveli nezintlu emaphandleni lithe chu ukukhula, kwaye ngxelo nganye inika umzekelo kwiinkqubo

ezilandelayo. Ngokuyeye umasipala ngamnye eNtshona Koloni ephumelela ukuchonga imithombo elilifa lemveli, kwanokuyeye esiba nako ukuzilawulela ngokwakhe, sakuba nako ukugxila kowona msebenzi wethu ungundoqo njengoGunyaziwe weMithombo yeLifa leMveli lePhondo. Njengeny kwezimbini ii-PHRA ezisebenza ngokupheleleyo kweli lizwe, iBhunga leSAHRA lithe gqolo ukucela uncedo kwilifa leMveli leNtshona Koloni kwinquleqhu yalo yokuqulunqa izicwangciso zokwakha okanye ukomeleza ezinye iiarhente zephondo zemithombo yelifa lemveli, ii-PHRA.

Okokugqibela, umsebenzi weLifa leMveli leNtshona Koloni uyimpumelelo ngenxa yamagosa karhulumente azinikeleyo emsebenzini wawo. Ndivakalisa imibulelo ke ngoko kubo bonke abasebenzi egameni leli Bhunga. Siyayibulela iNtloko yeSebe, uMnu Brent Walters noMphathiswa uNksz Anroux Marais, ngokuba nentumekelelo yokukhuthaza ilifa leMveli leNtshona Koloni.



Gqr. Antonia Malan
USihlalo weLifa leMveli leNtshona Koloni
31 kuCanzibe 2017

4. AMAGQABANTSHINTSHI EGOSA LOLAWULO ELIYINTLOKO



Mnu Mxolisi Dlamuka

IGosa loLawulo eliyiNtloko leLifa leMveli leNtshona Koloni

Intshayelelo

Uxanduva lweLifa leMveli leNtshona Koloni kukuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza ezelifa lemveli ngumsebenzi onzima xa kuthathelwa ingqalelo uhlobo obanzi ngalo umba wezelifa lemveli eNtshona Koloni. Ukongeza kulo mngeni kukukhula komdla wokusetyenziswa kwelifa lemveli ukwakha ukubandakanywa koluntu kwakunye noxanduva lokuthathela ingqalelo imigqaliselo yolondolozo lwelifa lemveli kwiiplani zolwakhiwo nophuhliso. Oku kunyanzelise ukuba iBhunga leLifa leMveli leNtshona Koloni neekomiti zayo zisabele ngokukhawuleza zibambe iintlanganiso ezongezelelweyo ukuhlangabezana nenani elikhulayo lezicelo ezinento yokwenza nelifa lemveli. Ukuqinisekisa ukuba iBhunga leLifa leMveli leNtshona Koloni neekomiti zenza izigqibo ezisemthethweni ngokoxanduva lwazo, linyukile inani lotyelelo kwiindawo ezililifa lemveli, ingakumbi apho kukho izicelo ezixoxisayo nezibheni ezivela kumaqela achaphazelekayo.

IBhunga elitsha neekomiti zalo

Kulo nyaka uphantsi kophononongo, iBhunga langaphambili liphelelwe ngomhla wama-31 kweyeDwarha 2016, emva kokuba beliye landiselwa ixesha lokusebenza nguMphathiswa isithuba seenyanga ezintathu. IBhunga elimiyo ke limiselwe isithuba siminyaka emithathu ukususela ngomhla woku-01 kweyeNkanga 2016. Emva kokuba lifungisiwe libe nentlanganiso yalo yokuqala nalapho liye lamisela iikomiti noosihlalo bazo.

Ukuqwalaselwa kwezicelo

Ukuqwalaselwa kwezicelo zelifa lemveli ngomnye wemisebenzi ephambili yeLifa leMveli leNtshona Koloni. IBhunga lenze isikhokelo ukuqinisekisa ukuba eminye yemisebenzi yayo yenziwa ziiKomiti. Kumiselwe ezi komiti zilandelayo: iKomiti ye-Arkhivoloji, iPaliyontoloji neeMithiyorayithi (APM); iKomiti yezolwakhiwo neMbonakalo-mhlaba (BELCom); iKomiti yezintlu, uBeko ngokoMgangatho noToliko (IGIC), iKomiti yoHlolo lweMpembelelo (IACom); iKomiti yeziBheni; neeNtlanganiso zokuSebenza kwezeLifa leMveli (-HOMS). Kulo nyaka kunikwa ingxelo yawo zinyuke ngomyinge ongange-15% izicelo zelifa lemveli eziye zaqwalaselwa ziiKomiti, zingama-2356 zizonke izicelo eziye zaqwalaselwa yiLifa leMveli leNtshona Koloni. Indima ye-HOMS iyabonakala njengoko ingama-75%iezicelo eziye zaqwalaselwa yile komiti.

Intatho-nxaxheba yoluntu

Ixabiso lentatho-nxaxheba yoluntu ekusetyenzweni kwezicelo zelifa lemveli liqinisekise yiNkundla ePhakamileyo yeNtshona Koloni. Ngeli xa iHWC ibe neenkqubo zentatho-nxaxheba yoluntu isebenzisa uMthethi iNational Heritage Resources UMthetho, inkundla ukufumanise oku kungonelanga kwaye kungahambelani ngokupheleleyo noMthetho iPromotion of Administrative Justice UMthetho. ILifa leMveli leNtshona Koloni iqulunqe imigaqo yentatho-nxaxheba yoluntu. Kuza kuthethwana noluntu ngokubanzi ngale migaqo

kwiNtshona Koloni iphela.

Imiba yeeendawo ezililifa lemveli ehlabathini

Ukufakwa kwe-Early FarNksteads yeCape Winelands kwakunye ne-Emergence of Modern Humans kuluhle lweendawo ezisenkuba ziindawo ezililifa leMveli leHlabathi, iHWC ilawule uphuhliso lweZicwangciso zoLondolozo oluManyanisiweyo (ICMPs). ICMP ye-Emergence of Modern Humans iququjelwe.

Ngenxa yokunyuka komdla ekuguqukeni kweentsalela zomntu eMzantsi Afrika, ingakumba emva kokufunyanwe kweHomo Naledi, ukutyunjwa kwe-Emergence of Modern Humans kubekwe phambili ngokusingise kumalungiselo kotyumbo oluza kuthunyelwa kwi-UNESCO. ISebe leMicimbi yeNkcubeko neMidlalo libonelele ngenkxaso-mali eyongezelelweyo ukuze ilifa leMveli leNtshona Koloni imisele uGunyaziwe woLawulo, ngokoMthetho weNgqungquthela yezeLifa leMveli yeHlabathi ukuze yenze utyumbo oluya kwiKomiti yezeLifa leMveli yeHlabathi.

Indawo ezililifa leMveli zePhondo ezintsha

Kulo nyaka wale ngxelo kukhutshwe umpoposho wokuba ezi ndawo zilandela njengeeNdawo ezililifa leMveli:

- Izahlulo 72 no-73 eziyinxalenye yeFama yeBlomboschfontein 459 kuMasipala waseHessequa. Iindawo ezikuMyezo woLondolozo weNdalo waseBlomboschfontein zithathwa ngokuba zibalulekile kwezearkhiyoloji, Later Stone Age neMiddle Stone Age; kwakunye
- NeOld Granary Complex, ekwisiza 177447 eKapa kummango womasipala ombaxa, ipoposhwe ngenxa yobutyebi bezobungcali bolwakiwo.

Indlela ehambe ngayo inkcitho

Inkqubo/ uMsebenzi/ injongo	2015/2016			2016/2017		
	Ibhajethi	Inkcitho eyenziweyo	Inkcitho (Engaphezulu)/ engaphantsi	Ibhajethi	Inkcitho eyenziweyo	Inkcitho (Engaphezulu)/ engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Iimpahla neenkonziso	2 966k	3 583	*(617)	2 606	3 305	(699)

* Inkcitho engaphezulu imalunga nolungelelaniso lweGRAP 23 olwenziwe kwimivuzo (indleko ngoMsebenzi: R526 000) yabasebenzi bolawulo-mali ngokusingise kwiinkonziso zesisa ezifunyenwe kwiSebe.

Inkxaso-mali efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo isetyenziselwe ukuhlawulela inkcitho kwimisebenzi yeLifa leMveli leNtshona Koloni, njengoko bekumele.

Ulawulo lwentengo

ILifa leMveli linike iikhontrakthi ezimbini kubaniki-zinkonziso kulandelwa inkqubo yoniko-maxabiso njengoko kumiselwe yi-SCM ukuqinisekisa ukuthotyelwa kwemithetho nemigaqo.

Umbulelo

Xa ndiqukumbela ndingathanda ukubulela uMphathiswa weMicimbi yeNkcubeko neMidlalo ngokunika isikhokelo nangenkxaso yakhe kweli qumrhu. Ndikwathanda ukubulela iKomiti

yoPhicotho-zincwadi namanye amaqumrhu uvavanyo nophengululo olubalulekilyo kumsebenzi weLifa leMveli leNtshona Koloni unyaka lo wonke.



Mnu Mxolisi Dlamuka

IGosa loLawulo eliyiNtloko

ILifa leMveli leNtshona Koloni

31 kuCanzibe 2017

5. INGXELO YOXANDUVA NOKUQINISEKISWA KWENGXELO YONYAKA

Ngokolwazi lwam nenkolelo, ndiqinisekisa oku kulandelayo:

Zonke iinkcukacha neemali ezivezwe kwingxelo yonyaka zihambalena neeNkcazo-mali zoNyaka eziphicothwe nguMphicothi-zincwadi Jikelele.

Ingxelo yoNyaka igqityiwe, ichanekile kwaye akukho nayiphi na into engafakwanga.

Ingxelo yoNyaka ilungiselelwe ngokuhambelana nezikhokelo zengxelo yonyaka njengoko zikhutshwe nguNondyebo weSizwe.

Iinkcazo-mali zoNyaka (ICandelo E) zilungiswe ngokuhambelana nemigangatho yeGRAP esetyenziswa kwiqumnuhu loluntu.

Ugunyaziso lobalo-mali lunoxanduva lokulungiselela inkcazo-mali zonyaka kunye nezigwebo ezenziwe kwezo nkcukacha.

Ugunyaziwe onika ingxelo unoxanduva lokumisela, kunye nokuphumeza inkqubo yolawulo lwangaphakath olwenzelwe ukunikezela ngesiqinisekiso esinengqiqo ekunyanisekeni nasekuthembakaleni kwiinkcukacha zomsebenzi, iinkcukacha zemcimbi yabasebenzi kunye neenkcazo-mali zonyaka.

Abaphicothi-zincwadi bangaphandle babopheleleke ekuvezeni uluvo oluzimeleyo kwiincwazo-mali zonyaka.

Kuluvo lwethu, ingxelo yonyaka ichaphazela ngokungenamkhethe imisebenzi, iinkcukacha zomsebenzi, iinkcukacha zemcimbi yabasebenzi kunye nemicimbi yemali yequmrhu loluntu kunyaka-mali ophele ngowama-31 kweyoKwindla 2017.

Ozithobileyo



IGosa loLawulo eliyiNtloko

Mnu Mxolisi Dlamuka
31 Canzibe 2017



USihlalo weBhunga leLifa leMveli leNtshona Koloni

Gqr. Antonia Malan
31 kuCanzibe 2017

6. ISISHWANKATHELO SESICWANGCISO

6.1 Umbono

Kukubhiyozela, ukuxabisa ukugcina nokukhuthaza imithombo yelifa lemveli eyahlukeneyo yasezidolophini nasezilalini kubantu baseNtshona Koloni ngokukhuthaza ukuzingca kwilifa lemveli eliphathekayo nelingaphathekiyo, ngokukodwa kwabo bebefudula behlelekile.

6.2 Umnqophiso

Ngokuseka, ukuphumeza nokusebenzagcina ubuchule bolawulo lwemithombo esebenzayo nedibeneyo eNtshona Koloni, siza kuqinisekisa ukuqatshelwa, ukulondolozwa, ukukhuselwa nokukhuthazwa kwemithombo yelifa lemveli kubo bonke abantu ukuze kuxhamle izizukulwana sangoku nezisezayo.

6.3 Iimpawu zentsulungeko

Imfezeko, inkathalo, uxanduva, intsulungeko, ukudala, nokusabela iimfuno

7. AMAGUNYA OMTHEHO NAMANYE

ILifa leMveli leNtshona Koloni (HWC), uShedyuli 3C iQumrhu loLuntu, libhekiselele kwigunya lolawulo apho umsebenzi walo uwonke usekelwe njengobophelelayo ngokwezi zinto zilandelayo:

- Ukukhuthaza ulawulo olululo kuwo onke amanqanaba;
- Ukuxhobisa imibutho yasekuhlaleni ekukhuliseni nasekulondolozeni imithombo yelifa lemveli ukuze ihlale ikhona kwisizukulwana ezisezayo;
- Ukondlala imithetho ebanzi ngokulawula abalawuli bemithombo yelifa lemveli kuyo yonke iNtshona Koloni; kunye
- Nokuveza inkqubo edibeneyo yokubonakalisa, ulondolozo, ukukhusela, ukukhuthaza kunye nolawulo lwemithombo yelifa lemveli kweli phondo ngokomthetho iNational Heritage Resources UMthetho, No. 25 we-1999 kunye nemigaqo yawo.

Izigunyaziso zoMgaqo-siseko

Icandelo	Uxanduva oluthe ngqo lweLifa leMveli eNtshona Koloni
UMgaqo-siseko weRhiphablikhi yoMzantsi Afrika, 1996	
ICandelo 24(b)(ii): Ezendalo	ILifa leMveli leNtshona Koloni kufuneka, ngokomthetho namanye amanyathelo, ulawule uze wongamele ukuphakanyiswa kolondolozo lweziseko zelifa eNtshona Koloni. Oku akunakwenziwa ngendlela engafaniyo nayo nayiphina imithetho ejongene naMalungelo oLuntu. INgxelo yonyaka yale njongo kufuneka ingeniswe kwiPalamente yePhondo yaseNtshona Koloni.
ICandelo 31: Inkubeko, inkolo neelwimi zoluntu	ILifa leNtshona Koloni kufuneka liqinisekise ukuba iinkqubo zayo neprojekthi lizithathela ingqalelo ukwehlukana ngokwenkcubeko yabemi baseNtshona Koloni.
ICandelo 41: Imithetho-siseko karhulumente osebenzisana yobudlelane bamasebe ngamasebe	ILifa leMveli leNtshona Koloni lisebenzisana nawo onke amanqanaba achaphazelekayo aphantsi korhulumente. Isebenza ngokukodwa ngokusondeleleneyo neSebe leMicimbi yeNkcubeko neMidlalo laseNtshona Koloni (DCAS). I-Arhente yeMithombo yeLifa leMveli loMzantsi Afrika (SAHRA) noomasipala baseNtshona Koloni.
IShedyuli 4A: Iinkalo zemiebenzi eyenziwayo ezifanayo kwimithetho yesizwe neyephondo	ILifa leMveli leNtshona Koloni lisebenzisana ne-Arhente yezeLifa leMveli yoMzantsi Afrika ngokusingise kwimiba yezelifa lemveli ingakumbi iNdawo eziliLifa leMveli zeSizwe eziseNtshona Koloni.

Icandelo		Uxanduva oluthe ngqo lweLifa leMveli eNtshona Koloni
UMgaqo-siseko weRhiphablikhi yoMzantsi Afrika, 1996		
ICandelo 195: Iimpawu zentsulungeko ezingundoqo kuye nemigaqo-nkqubo elawula abasebenzi bakarhulumente	195:	Amagosa asebenza kwiLifa leMveli leNtshona Koloni kufuneka athobele amalungiselelo ecandelo 195 enika ingcaciso ngemigaqo yentsulungeko yedemokhrasi nemithetho-siseko yolawulo lukarhulumente. ICandelo 195(1)(b) lithi mayiphakame ibe nocikizeko, uqoqosho nophunyezo olufezekileyo indlela yokusetyenziswa kwemithombo. Oku kuthetha ukuba iinkqubo ezenziwayo kumacandelo oluntu kufuneka abe nenzuzo egqibeleleyo kodwa ngelona xabiso lisezantsi.
UMgaqo-siseko weNtshona Koloni, 1997		
ICandelo 81		ILifa leMveli leNtshona Koloni kufuneka liphumeze imigaqo-nkqubo ukukhuthaza nokugcina ubulunga boluntu beNtshona Koloni, iingakumbi ngokusingise kukhuselo nolondolozo kwemveli yembali, imbali yenkcubeko nemveli yobungcali bezolwakhiwo yeNtshona Koloni ukulungiselela isizukulwana esimiyu nesangoNkso. ILifa leMveli leNtshona Koloni kufuneka lithobele imigaqo-nkqubo ethile ukufeza oku.

Amagunya omthetho namanye

UMthetho weSizwe	Isalathiso	Ingcaciso
UMthetho woLqulo lweziMali zikaRhulumente, 1999	UMthetho 1 ka-1999	UMthetho iPublic Finance Management UMthetho (PFMA): <ul style="list-style-type: none"> umisa imigaqo yokulawulwa kwemali kurhulumente wesizwe nakowephondo, kumaquMnuhu karhulumente akuluhlu, kumaziko ezomgaqo-siseko nakwizindlu zowiso-mthetho zamaphondo. uqinisekisa ukuba yonke ingeniso, inkcitho, ii-asethi neemfanelo zala maziko zilawulwa ngokusulungekileyo nangokufanelekileyo; ze uchaze umsebenzi wabathwaliswe uxanduva lokulawula imicimbi yemali kwaba bachaziweyo.
UMthetho woKhuthazo loFikelelo kwiiNkcukacha, 2000	UMthetho 2 ka-2000	Lo Mthetho uvula ithuba lokuba ubani abe nelungelo lokufumana oko kubhaliweyo kugcinwe ngurhulumente, amaziko karhulumente nabantu abangasebenzi phantsi korhulumente. Phakathi kwezinye izinto, iLifa leMveli leNtshona Koloni kunye nawo nawuphina umntu ozisebenzelayo nabo basebenza phantsi korhulumente kufuneka: <ul style="list-style-type: none"> kuhlanganiswe incwadi leyo iza kucacisela amalungu oluntu ukuba ungasifaka njani isicelo sokuba ukwazi ukufumana ulwazi olo lubanjwe ngumntu othile; kwaye kuqeshwe umntu oza kujongana nolwazi ukuba ajongane ngqo nezicelo zokufumana ulwazi olo lubanjwe ngumntu othile.
UMthetho woKhuthazo loLawulo loBulungisa, 2000	UMthetho 3 ka-2000	Lo Mthetho: <ul style="list-style-type: none"> Ubonakalisa imiqathango nemithetho leyo kufuneka ilandelwe ngabalawuli xa bethatha izigqibo; ufunisa ukuba abalawuli bazise abantu ngelungelo labo lokuhlola okanye babhene ukuze bafumane amalungelo okucela izizathu; abalawuli banikezele ngezizathu ngezizigqibo abazithathileyo; kwaye abalawuli banike uluntu ilungelo lokubhenela enkundleni xa bengavumelani nezizigqibo zomlawuli.

UMthetho weSizwe	Isalathiso	Ingcaciso
UMthetho woKhuselo lweNkcukacha zoMntu, 2013	UMthetho 4 ka-2013	Lo Mthetho ubeka uxanduva kumaziko ukuqinisekisa oku kulandelayo: <ul style="list-style-type: none"> • Ukukhusela iinkcuakacha zabantu ezisezandleni zamaquMnuhu oluntu nawabucala; • Ukwenza imiqathango yokusetyenzwa kweenkcukacha zabantu. Njengoko ke iHWC iqokelela iinkcukacha zabantu ukusebenza izicelo kufuneka ithobele uMthetho iPOPI UMthetho.
UMthetho wamaZiko eNkcubeko, 1998	UMthetho 119 ka-1998	ILifa leMveli leNtshona Koloni kufuneka iqhagankshelane kwaye isebenzisane namaziko enkubeko achazwe njengawesizwe ngokusingise kwimiba yezobugcisa, inkubeko nelifa lemveli.
UMthetho woKhuthazo lweNkcubeko, 1983	UMthetho 35 ka-1983	Lo mthetho wanikelwa kwiNtshona Koloni kwaye i-DCAS inoxanduva lokuthobelana nezimiso zalo Mthetho.
UMthetho weMicimbi yeNkcubeko (Indlu yoWisomthetho), 1989	UMthetho 65 ka-1989	Lo mthetho wanikelwa kwiNtshona Koloni kwaye i-DCAS inoxanduva lokuthobelana nezimiso zalo Mthetho.
UMthetho weMithombo yeLifa leMveli weSizwe, 1999	UMthetho 25 ka-1999	I-DCAS ibonelela iLifa leMveli leNtshona Koloni, njengogunyaziwe wezinto ezililifa lemveli zephondo eNtshona Koloni, nangabasebenzi kwakunye nezemali nenxaso yemisebenzi ye-ofisi ukufeza nokulawula uxanduva lweli quMnuhu. I-DCAS ilawula utyumbo lommeli wephondo, nekunqweneleka ukuba ibe lilungu leBhunga leLifa leMveli leNtshona Koloni, ukuba lihlale kwiBhunga le-Arhente yezeLifa leMveli yoMzantsi Afrika. I-DCAS ikwaqinisekisa ukuba uMphathiswa umisela iBhunga leHWC – ugunyaziwe wezinto ezililifa lemveli wephondo omiselwa ngokwe-NHRA. I-DCAS ikwancedisa uMEC ukuthatha izigqibo xa kukho izibhenzo ezifakiweyo ngakwiHWC.

UMthetho weSizwe	Isalathiso	Ingcaciso
UMthetho weNgqungquthela yezeLifa leMveli yeHlabathi, 1999	UMthetho 49 ka-1999	<p>I-DCAS inoxanduva lokumisela ummeli weNtshona Koloni ukuba ahlale kwiKomiti yeeNgcebiso ngezeLifa leMveli yeHlabathi yoMzantsi Afrika.</p> <p>ISebe likwanoxanduva lokuthobelana nezimiso zoMthetho neNgqungquthela yezeLifa leMveli yeHlabathi ngokusingise ekutyumbeni iindawo ezinokuba ziindawo zelifa lemveli ukwenza uLuhlu loMzantsi Afrika, kwakunye nokutyumba iindawo kuLuhlu loMzantsi Afrika emazithathelwe ingqalelo yiKomiti yeLifa leMveli yeHlabathi ye-UNESCO.</p>
UMthetho wePhondo	Isalathiso	Ingcaciso
UMthetho weKomishini yeNkcubeko namabhunga eNkcubeko weNtshona Koloni, 1998	UMthetho 14 ka-1998 (weNtshona Koloni)	<p>Lo Mthetho umisele iKomishini yeNkcubeko yeNtshona Koloni (WCCC) ukuba, phakathi kwezinye izinto, ithathele ingqalelo ukubhaliswa nokucinywa kwamabhunga enkcubeko amele uluntu olwabelana ngenkcubeko neelwimi. I-WCCC isenokwenza iziphakamiso koku:</p> <ul style="list-style-type: none"> • ubugcisa obubonwayo, baseqongeni noboncwadi • kwinzulu-lwazi yemveli neyoluntu • kwimbali yenkcubeko • ukwazisa ngezenkcubeko nokubandakanya ulutsha. <p>I-DCAS inoxanduva lokubeka iliso kwi-WCCC kwanokuyibonelela ngemisebenzi ye-ofisi nangenkxaso-mali.</p>
IMigaqo yoLawulo lweMlthombo yeLifa leMveli yeNtshona Koloni	PN 336 sowama-25 kweyeDwarha 2002, PN 298 sowama-29 kweyeThupha 2003, PN 212 kweyeNkanga 2004, PN 106 sowama- 31 kweyoKwindla 2005. PN 7497/2015 kweyoMsintsi 2015	

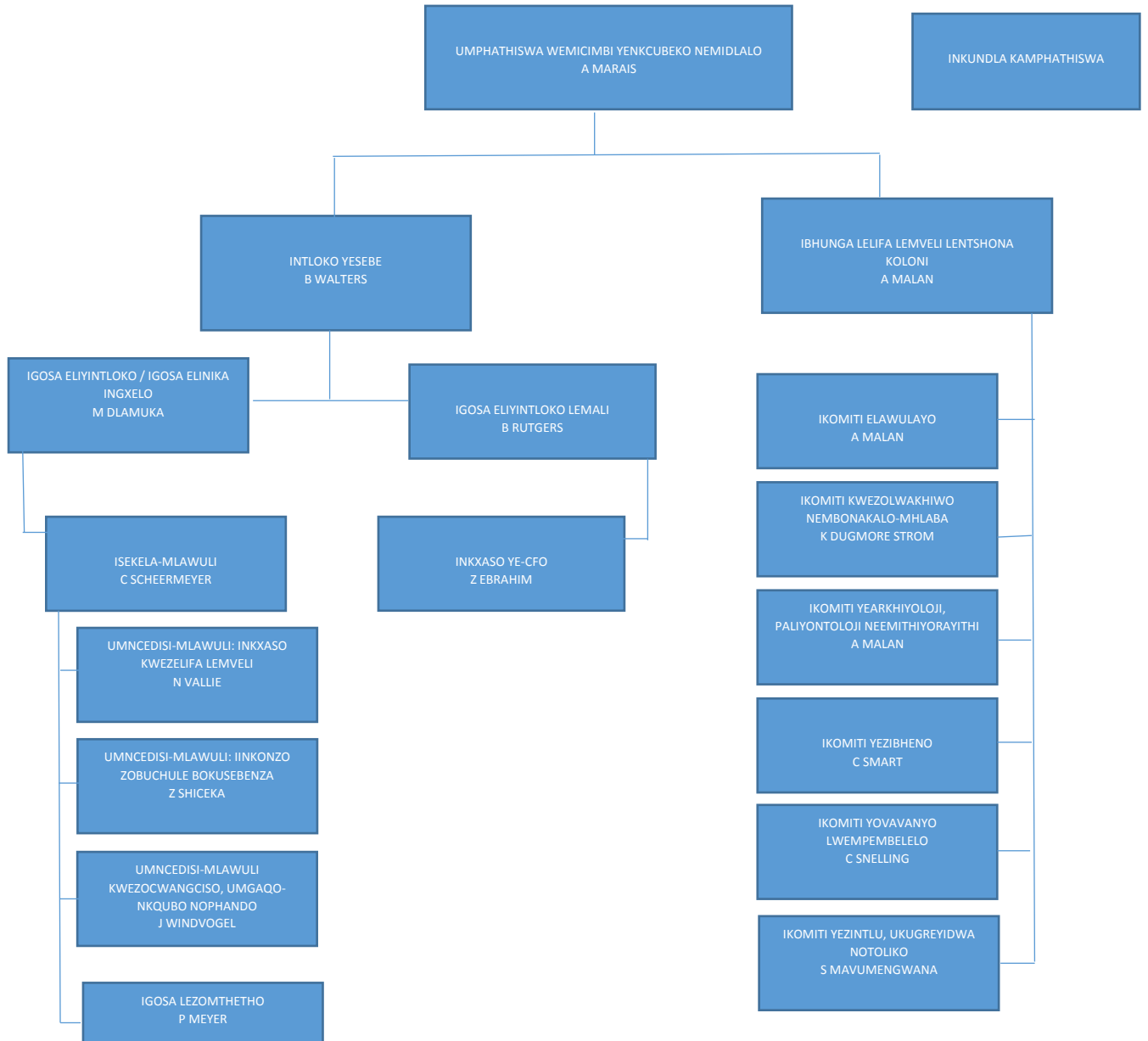
Izigwebo zenkundla

Ityala lenkundla	Isalathiso	Impembelelo yeLifa leMveli leNtshona
<i>Louis Johannes Raubenheimer v the Trustees of the HenGqrik Johannes Bredenkamp Trust nabanye</i>	Ityala leNkundla ePhakamileyo eNtshona Koloni nomb. 10228/04	Esi sigwebo simalunga nokungaphatheki kakuhle kwesibheni esifakwe emva kwexesha nokubaluleka kokunyaniseka nentsulungeko; ukungangeni kweenkcukacha ezayanyaniswa nento yelifa lemveli esele yalahlekelwa yintsingiselo; kwakunye nesidingo sokubonisa indlela achaphazeleka ngayo amalungelo omntu ngokukhutshwa kwemvume ecelwa umngeni.
<i>Top Performers (Pty) Ltd v uMphathiswa wePhondo weMicimbi yeNkcubeko noLonwabo</i>	Ityala leNkundla ePhakamileyo eNtshona Koloni nomb. 5591/05	Esi sigwebo sinempembelelo enkulu kwiinkqubo zezibheni zeenkundla ezizodwa (tribunals) ezinyulwe liLungu leSigqeba soLawulo ngokwecandelo lama-49 loMthetho wooVimba beLifa leMveli beSizwe, we-1999, ofundwa kunye noMmiselo we-12 wePN 336 wama-2003. IDCAS neLungu leSigqeba soLawulo bathathe amanyathelo okulungisa ukuqinisekisa malunga neenkqubo zolawulo ezinobulungisa, ukwenza isibonelelo sokwamkelwa kobungqina obutsha kwirekhodi yeenkqubo zolawulo, ukwenza isibonelelo ekwamkelweni kobungqina obutsha kwirekhodi yenkqubo yenkundla eyodwa, kunye nokuthobela ngendlela engcono imigaqo yezobulungisa besiqhelo ngokweaudi alteram patem maxim (ukugweba ityala usakuba umamele ingcaciso yamacala omabini).

Ityala lenkundla	Isalathiso	Impembelelo yeLifa leMveli leNtshona
<i>Chairpersons' Association v uMphathiswa weNkcubeko [2007] SCA 44 (RSA)</i>	Ityala leNkundla ePhakamileyo yeZibheno nomb 25/2006	Esi sigwebo simisela oko kuthathwa njengothethwano olufanelekileyo noluntu namanye amaqumrhu ngokusingise kwiinguqu kumagama eengingqi. I-DCAS neKomiti yamaGama eeNgingqi yePhondo leNtshona Koloni emiselwe nguMEC zenza indima ephambili ekuphumezeni imithetho efanelekileyo, ingakumbi ngokusingise ekuququzeleleni uthethwano namaquMnuhu noluntu oluchaphazelekayo. Kufuneka ke ngoko esi sigwebo zisithathele ingqalelo kwinkqubo neendlela ezizisebenzisayo ukulawula iinguqu kumagama eengingqi.
<i>Qualidental Laboratories v iLifa leMveli leNtshona Koloni [2007] SCA 170 (RSA)</i>	INkundla ePhakamileyo yeziBheno inombolo yetyala 647/06	Esi sigwebo singqina amagunya anikwa iLungu leBhunga loLawulo kunye neLifa leMveli leNtshona Koloni ukuze kunyanzeliswe imiqathango ethile kwezophuhliso ngokwecandelo 48 loMthetho weMithombo yeLifa leMveli leSizwe, ka-1999.
<i>Arhente yeMithombo yeLifa leMveli loMzantsi Afrika v the Arniston Hotel Property (Pty) Ltd nomnye</i>	INkundla ePhakamileyo yeNtshoni Koloni inombolo yetyala 5446/2006	Esi sigwebo simalunga nombamba woMsebenzi ophunyezwe phantsi kweMigaqo yezeZakhiwo yeSizwe ngaphambi kokumiselwa kokhuselo ngokwe-NHRA nemiba yokufaneleka kwesaziso sokhuselo lwethutyana.
<i>Willows Properties (Pty) Ltd v uMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo</i>	INkundla ePhakamileyo yeNtshoni Koloni inombolo yetyala 13521/08	Umenzi-sicelo ufake isicelo esingxamisekileyo kwiNkundla ePhakamileyo ukunyanzelisa iLungu leBhunga eliLawulayo ukuba lenze isigqibo okanye, kungenjalo, akhuphe okuBhaliweyo phantsi okusiSigqibo ngokumalunga nesibheno esifakwe kwiLungu leBhunga eliLawulayo ngokwecandelo lama49 loMthetho weMithombo yeLifa leMveli leSizwe, we-1999, ofundwa kunye nommiselo 12(7) we-PN 336 wama-2003. Impembelelo yesi sigwebo kwi-DCAS kukuba kufuneka iqinisekise ukuba iinkundla ezizodwa zikhupha okusiSigqibo esiBhalwe phantsi ngexesha elifanelekileyo. Sele ephunyeziwe amanyathelo okulungisa.

Ityala lenkundla	Isalathiso	Impembelelo yeLifa leMveli leNtshona
<p><i>Waenhuiskrans Arniston Ratepayers Association nabanye v Verreweide EiendoNksontwikkeling (EdNks) Bpk nabanye 1926/2008 [2009] ZAWCHC 181.</i></p>	<p>INkundla ePhakamileyo yeNtshona Koloni inombolo yetyala 1926/2008</p>	<p>INkundla ithathela ingqalelo umba wokuba ingaba i-Arhente yezeLifa leMveli yoMzantsi Afrika okoanye iLifa leMveli leNtshona Koloni zinoxanduva lweendawo ezililifa lemveli ezibekwe kuMgangatho 1 yisiSAHRA ngokwecandelo 35 nelama-36 loMthetho iNational Heritage Resources Act, 1999. INkundla ifumanise ukuba, kwiimeko ezinjalo, iSAHRA yiyo enoxanduva. Oku kuchaphazela iHWC kuba kufuneka iSebe libonelele ngoncedo lwezoMthetho iLifa leMveli leNtshona Koloni ukutolika umthetho, kwaye kufuneka liqinisekise ukuba uMthetho weLifa leMveli usebenza ngokwamagunya owanikayo.</p>
<p><i>Peter Gees v uMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo, eNtshona Koloni, uSihlalo weGunya elizimeleyo lezibheno, iLifa leMveli leNtshona koloni, iSixeko sasekapa, City Bowl Ratepayers & Residents' Association</i></p>	<p>ICandelo leNtshona Koloni leNkundla ePhakamileyo yoMzantsi Afrika inombolo yetyala 6205/2015</p>	<p>INkundla ingqine ukuba, ngaphandle kweenyaniso kweli tyala ezahlukileyo kwityala leQualidental, imfuno yeemeko ikwimida yoMthetho weMithombo yeLifa leMveli leSizwe wowe-1999 kwaye iyahambelana nesikimu sisonke salo Mthetho. limeko zingafunwa ngemvume yokuphelisa ibutho elikhoyo elingaphezulu kweminyaka engama-60 ngokwecandelo lama-34(1) lalo Mthetho.</p>
<p><i>IKomiti yeLifa leMveli yasePiketberg noMnye v Liebco Vleishandelaars EdNks Bpk nabanye (ILifa leMveli leNtshona Koloni, ingqina lesibini)</i></p>	<p>ICandelo leNtshona Koloni leNkundla ePhakamileyo yoMzantsi Afrika inombolo yetyala 1103 2016</p>	<p>Isicelo sokuqwalaselwa ngokutsha kwesigqibo seKomiti yeSimo sezendalo esiNgqongileyo neMbonakalo-mhlaba (BELCom) yeLifa leMveli leNtshona Koloni. IBELCom ikhuphe isigunyaziso sokudilizwa kwesakhiwo esikwisiza 207 ePiketberg. IKomiti yezeLifa leMveli yasePiketberg ifake isicelo kwiNkundla ePhakamileyo ukuba siqwalaselwe ngokutsha esi sigqibo njengoko ingathotyelwanga iPAJA. INkundla ithathele ingqalelo umgaqo weLifa leMveli leNtshona Koloni ofunisa ukuba ithethane nabachaphazelekayo ababhalisweyo kuphela ze yasingqina eso sigqibo, njengoko eso sigqinbo sichaphazela uluntu ngokubanzi, ngako oko bekufuneka kuthethwane noluntu ngokubanzi. Oku kuthetha ukuba umfakisicelo kufuneka enze isibhengezo sesiphakamiso ukuze uluntu ngokubanzi luvakalise izimvo zalo.</p>

8. UBUME BEQUMRHU



ICANDELO B: IINKCUKACHA ZOMSEBENZI

1. INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO EZIMISELWEYO

UMphicothi-zincwadi Jikelele woMzantsi Afrika umisele iinkqubo ezifanelekileyo zokuphicotha iincwadi kwiinkcukacha zoMsebenzi ukuphumeza isiqinisekiso esifanelekileyo ngendlela yokugqibela uphicothozincwadi. Ukugqityezelwa koPhicotho-zincwadi kwindlela yokusebenza ngokuchaseneyo nenjongo ezimiswe kwangaphambili ziqukiwe kwingxelo eya kubaphathi, zingekho ezibambekayo nezo zixeliweyo phantsi kweNjongo ezimiselweyo kwangaphambili nezikhokela iNgxelo kwezinye inkalo zomthetho kunye nezinye izinto ezifunekayo ezilawula icandelo le ngxelo yomphicothi-zincwadi.

Jonga kwiphepha lama-74 kuya kuma-79 leNgxelo yoMphicothi-zincwadi, epapashwe kwiCandelo E: liNkcukacha zeMali.

2. UKUHLAHELELWA KWEMEKO

2.1 Imeko yokunikezelwa kweenkonzo

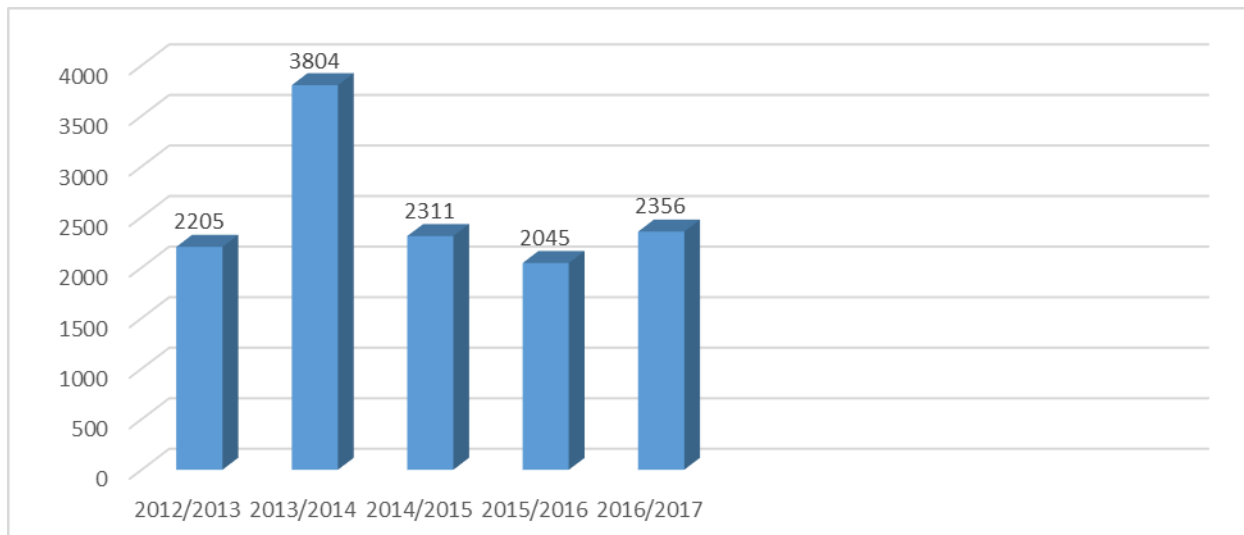
Ukususwa komfanekiso oqingqiweyo kaCecil John Rhodes kwiYunivesithi yasekapa kuchukumise umdla wamahalakani entsebenziswano kwisizwe nakumazwe ngamazwe ngokusingise kwikamva lalo mfanekiso uqingqiweyo. Indlela yokususwa kwaso ichukumise umdla kwizinto ezililifa lemveli, kwimiba yomelo neyezikhumbuzo.

Kwityala likaMnu Peter Gees aneLifa leMveli leNtshona Koloni, iNkundla yeZibheni ePhakamileyo liqinisekise ukuba iHWC isenokubeka umiqathango ngokwecandelo 48 kwisigunyaziso sokudliza isakhiwo esidala ngaphezu kweminyaka engama-60 ngokwecandelo 34(1) le-NHRA. Oku kugxininisa ze komeleze indlela yokusebenza yeLifa leMveli leNtshona Koloni kwintsulungeko yophuhliso kumaxesha azayo xa kuthathelwa ingqalelo ukudilizwa ngokupheleleyo kwesakhiwo, nokwenza izilungiso nezongezelelo kwizakhiwo ezidala ngeminyaka engama-60. Nangona kunjalo, iLifa leMveli leNtshona Koloni kufuneka iqinisekise isimo esifanelekileyo sokuba lilifa kwemveli kwazo, ibonise ngokusulungekileyo intsingiselo emiyo ukwenza izigqibo ezinjalo.

Kwinyanga kaCanzibe 2016 iNkundla ePhakamileyo yeNtshona Koloni ifumanise ukuba inkqubo yothethwano noluntu yeLifa leMveli leNtshona Koloni ayihambelani noMthetho iPromotion of Administrative Justice Act (PAJA). Isimangalo sasifakwe ngamaqela anomdla nachaphazelekayo asePiketberg nekungazange kuthethwane nawo ngelixa kukhutsha isigunyaziso ngenxa yokuba ayengabhaliswanga njengeeBhodi zoLondolozo ngokwecandelo 25(1)(b) loMthetho iNational Heritage Resources Act (NHRA). Inkundla iye yanyazelisa iLifa leMveli leNtshona Koloni ukuba iyandise inkqubo yayo yothethwano ibandakenye neeBhodi zoLondolozo ezingabhaliswanga xa isicelo sichaphazela nabantu bemveli yendawo leyo. ILifa leMveli leNtshona Koloni iqulunqa umgaqo-nkqubo wothethwano noluntu ohambelana nePAJA.

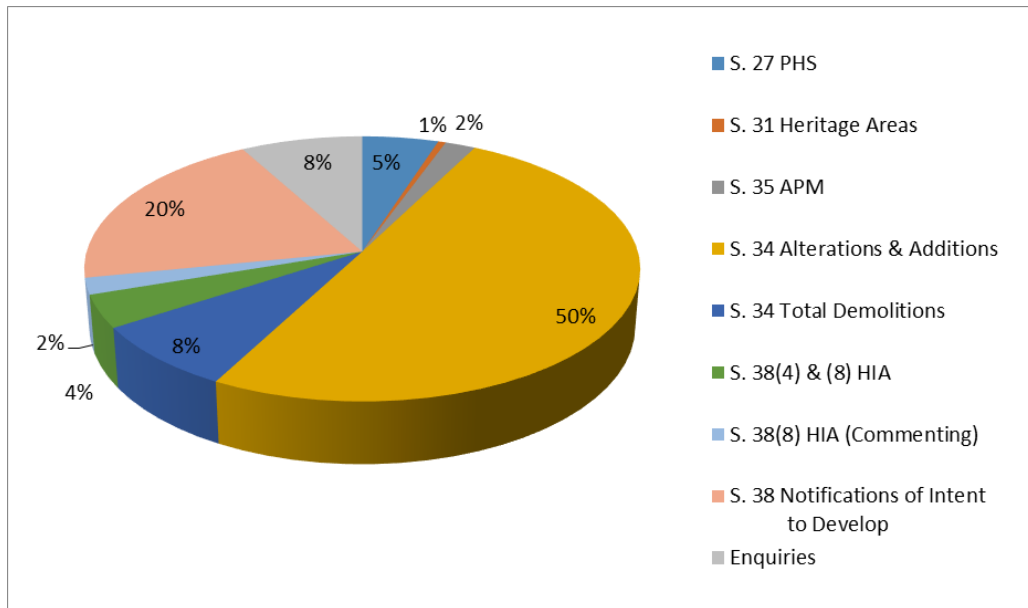
2.1.1 Ukushwankathelwa kwezicelo, iingxelo zelifa lemveli nemibuzo efunyenweyo

Nangona i-NHRA iphumeza imisebenzi eyahlukileyo ukuba yenziwe ngabasemagunyeni kwimithombo yelifa lemveli lePhondo, uMsebenzi omninzi weLifa leMveli leNtshona Koloni usaquka nangoku inkqubo yokujongwa kwezicelo ngokuphathelele kwiSahluko 11 soMthetho. Inani lezicelo ekusetyenzwe ngazo kulo nyaka zibalelwa kuma-2356, zinyuke ukususela kuma-2045 ebefunyenwe kunyaka-mali ophelileyo. Jonga apha ngezantsi.



Inani lezicelo ezifunyenwe yiLifa leMveli leNtshona Koloni

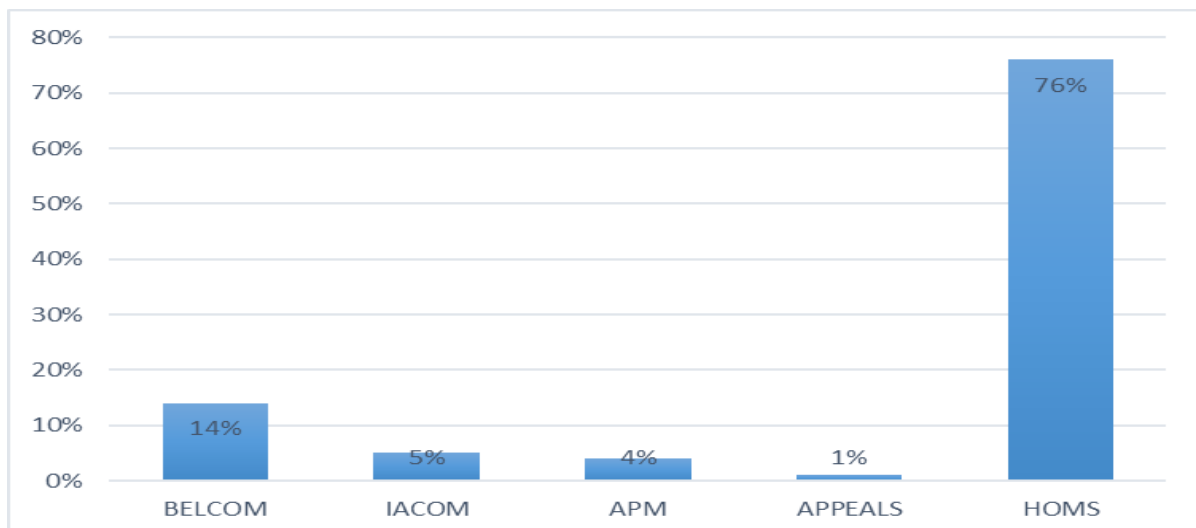
Kwizicelo ezingama-2356 ezifunyenwe yiLifa leMveli leNtshona Koloni, i-122 zizicelo ezenziwe ezimalunga nokulawulwa kweNdawo zeLifa leMveli lePhondo. Izicelo zezigunyaziso ezingamashumi amane ananye zokugromba okanye zophando lwe-akhiyoloji okanye lweendawo zepalaeontology okanye zokuchaswa kwezicelo ezifunyenweyo. Uninzi lwezicelo ezimalunga nophuhliso kwakunye nezo zokwenza izilungiso nezongezo okanye ukudilizwa ngokupheleleyo kwezakhiwo ezidala ngaphezu kweminyaka engama-60 ngokwe-NHRA.



Iintlobo zezicelo ezifunyenwe liLifa leMveli leNtshona Koloni

2.1.2 Ukusetyenzwa kwezicelo ziiKomiti zeLifa leMveli leNtshona Koloni

Izicelo kwiHWC zisetyenzwa zezi komiti ziilandelayo: Akhiyoloji, paliyontoloji neemithiyorayithi (APM); iKomiti yeSimo sezoLwakhiwo neMbonakalo-mhlaba (BELCom; iKomiti yezintlu, uBeko Mgangathweni noToliko (IGIC), iKomiti yoHlolo lweMpembelelo (AICom) iKomiti yeZibheno; naziNtlanganiso zeMisebenzi yezelifa leMveli (-HOMS). Le garaphu ingezantsi ibonisa inani lezicelo ezisetyenzwe yikomiti nganye.



Isishwankathelo sezicelo ezisetyenzwe yi-HWC

2.1.3 Inkqubo yezibheno yangaphakathi

ICandelo 49 le-NHRA livumela iLifa leMveli leNtshona Koloni ukuba imisele iKomiti yeZibheno. Kunyaka-mali ekunikwa ingxelo yawo, zizibheno ezingama-20 ezifakwe kwiKomiti yeZibheno. Ngaphantsi kwepesenti enye ibe zizibheno ezimalunga nemiba yolwakhiwo nophuhliso ebekuthathwa ngokuba iLifa leMveli leNtshona Koloni ayenzanga zigqibo zifanelekileyo. Ngama-75% ezibheno ezithe azaphumelela nekufumaniseke ukuba izigqibo zekomiti zezifanelekileyo. Oku bubungajina bokuba uninzi lwezigqibo zisekelwe kumthetho nakwimigqaliselo yezelifa lemveli.

2.1.4 IZibheno kwiNkundla kaMphathiswa

Xa kuthe nawuphi na umntu okanye umfaki-sicelo akaneliseka sisigqibo seKomiti yeZibheno, lowo mntu unethuba lokudlulisela usubheno sakhe kuMphathiswa ngokwecandelo 38(6) nelama-49 le-NHRA. UMphathiswa unamagunya okumisela iNkundla eZimeleyo eyenziwa ziingcali ezintathu kumba ophethweyo. Kulo nyaka-mali zihlanu izibheno ezichotshelwe yiNkundla kaMphathiswa. Ezo zibheno ke iziphumelele iLifa leMveli leNtshona Koloni.

2.1.5 Eminye omisebenzi ebandakanya umasipala

Kule minyaka idlulileyo iHWC ibithethana ne-CoCT ukufumanisa ngendlela esemthethweni yokunikezela ngolawulo wezelifa lemveli. Kuba iCoCT ingangumasipala wokuqala ukwenza lo Msebenzi ngokwe-NHRA, uthethwano lwasungulwa ngenjongo zokuvumelana ngemiba ephambili yolawulo lwezelifa lemveli. Kusathethwana ngalo mba ngala maquMnuhu omabini.

ILifa leMveli leNtshona Koloni iqalise uthethwano noMasipala waseGqirakwenstein, ngeenjongo zokumnika uxanduva lokulawula ezelifa lemveli ngokwamalungiselelo eNHRA. Ukunikela koomasipala kuya kuba neziphumo ezihle kakhulu kwikamva lolawulo lwezinto ezililifa lemveli njengoko oko kuza kuvumela ulawulo olululo ekuhlaleni lwezinto ezililifa lemveli ezikumgangathoIII.

ILifa leMveli leNtshona Koloni ifumene izicelo ezininzi koomasipala ukuba ivakalise uluvo lwayo ngezidingo zelifa lemveli kwiSikhokelo soPhuhliso loMhlaba (SDF). Iimpendulo zithunyelwe ke koomasipala ukubazisa ukuba nawuphi na amalungiselelo kwiiSDF ngokusingise kwiiHeritage Protection Overlay Zones (HPOZs) akahambelani ne-NHRA kwaye ezi HPOZ kuza kufuneka zimiselwe njengeendawo ezililifa lemveli nezilawulwa ngokweNHRA hayi ngokweSikimi soCwangciso lweeDolophi. ILifa leMveli leNtshona Koloni noomasipala kufuneka bamisele iNdawo ezililifa lemveli kwakunye neeRejista zelifa lemveli. ILifa leMveli leNtshona Koloni iqulunqa imigaqo ngokwecandelo 30(8) necandelo 31(7) leNHRA ukumisela inkqubo efunekayo ukuthobela la macandelo eNHRA.

2.1.6 Ukufaka ekhompuyutheni nolawulo lweenkcukacha

Iwebhusayithi (www.hwc.org.za) ibangele ukuba iLifa leMveli leNtshona Koloni ibe nako

ukunika uluntu iinkcukacha ezintsha ngezicelo zabo. Le webhusayithi inika iimpendulo zemibuzo evamise ukubuzwa ngabantu efana nendlela yokufaka isicelo sezigunyaziso ezahlukeneyo kwakunye neenkukacha ezifunwa yiLifa leMveli leNtshona Koloni. Le webhusayithi ikwanika indlela yokuxela naluphi na uhlonbo lolwaphulo-mthetho welifa lemveli. Ikwandisa iinkcukacha ngeenkalo zeeBhodi zoLondolozo ezibhalisiweyo nangeenkukacha zoqhagaNkshelwano zazo. Ikwanceda iLifa leMveli leNtshona Koloni ukuba iphendule kwimiba exoxisayo kwangexesha ngokuba nendlela yokukhupha inqaku leendaba nokwenza izaziso. Ezi mpendulo zifumaneka kwangexesha, ingakumbi ngokusebenzisa uFeyisibhuku noThwitha weLifa leMveli leNtshona Koloni zanceda eli qumrhu ukuba linike iinkcukacha ngemisebenzi engekho mthethweni exeliweyo luluntu nebingenakwaziwa ukuba. Ikwazama ukuphucula unikezelo lweenkonzo ngokuphendula kwimibuzo nakwiinkxalabo zoluntu ngeenkqubo zokuthotyelwa komthetho.

ILifa leMveli leNtshona Koloni isiququmbele isigaba sophuhliso lweNkqubo yoLawulo lweNkcukacha zeLifa leMveli (HINKS). Le nkqubo iza kunceda ekwenziweni kwezicelo ngekhompuyutha ngokusingise kwizicelo zecandelo 34. Kungoku nje kwenziwa amalungiselelo ukwazisa ngokusesikweni le nkqubo enesigaba esilungiselelwe utshintsho ukusuka kwinkqubo yephepha ukuya kweyekhompuyutha.

2.2. Ubume bequmrhu

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

Imisebenzi yeli qumrhu yonganyelwe liBhunga elinamalungu ali-11 azingcali ekuzobeni iiplani zokwakha, abacwangcisi beedolophi nemimandla, abacwangcisi beendawo zasezidolophini, ii-archaeology, imbali yentlalo nemthetho. IBhunga elitsha elaqeshwa ngu-MEC laza laqala ukusebenza ngomhla woku-1 kweyeNkanga 2016; nalapho emva koko kuye konyulwa iikomiti ezintsha. Ixesha lokusebenza kule ofisi leeBhunga elikhoyo kunye neekomiti zalo liphela ngomhla wama-31 kweyeDwarha 2019.

Ukuze iLifa leMveli leNtshona Koloni lifezekise uninzi loxanduva lwalo lolawulo, limisele iikomiti ezininzi ezinoxanduva lokuqwalasela izicelo kunye nokwenza izigqibo ngokubhekiselele kulawulo lwelifa lemveli leNtshona Koloni. Ezi komiti zidweliswe kule grafu ingentla. Ezo komiti ke zithunywe ngokomthetho ukuba zenze izigqibo njengoko kumiselwe yi-NHRA.

2.2.1 Ukuthathelwa ingqalelo koluhlu lwempahla yesizwe

Kulo nyaka-mali ILifa leMveli leNtshona Koloni ibisebenzisana noomasipala ukuququmbela izintlu kubandakanya iSigaba 11A soPhando weLifa leMveli lePhandle leStellenbosch, iRejista yee-Asethi eziliLifa leMveli yaseGeorge neTulbagh Church Street Inventory. Ukufakwa kwezintlu kubalulekile. Kususiseko sokuchonga nesokukhusela iindawo ngokuka-Part 1 weSahluko II se-NHRA, kwaye zikwabeka emgangathweni iidawo, zancedisa iLifa leMveli leNtshona Koloni nomasipala ukuqonda ixabiso lento elilifa lemveli. Ngokusingise koku, ukufakwa kwezintlu kuncede eli quMnuhu ngokubeka emgangathweni iimonyumenti zesizwe zexa langaphambili nokwenziwa

kwazo neebheji ezibonisa isimo sazo sokuba ziindawo ezililifa lemveli. Okubalulekileyo, injongo yezintlu kukubonisa ubukho bento elilifa lemveli kwindawo leyo. Oku kunceda ukuqondana phakathi kophuhliso nokuthathela ingqalelo ilifa lemveli.

2.2.2 Ukuchazwa kweendawo ezililifa lemveli zephondo

Kulo nyaka-mali ezi ndawo zilandelayo zichazwe njengeNdawo eziliLifa leMveli zePhondo:

- Inxalenye 72 nenxalenye 73 yeFarm Blomboschfontein 459 kuMasipala waseHessequa. Iindawo ezingaphakathi kwiBlomboschfontein Nature Reserve zithathwa njengezichumileyo zizinto ze-akhiyoloji, ngokusingise kuphando lweLiXa leLitye laMva neLiXa leLitye laPhakathi. Indalo engqonge unxweme, phakathi kwee-ekhosistim eziphambili, ezaselwandle nezasemhlabeni, zinika ithuba elikhethekileyo lokuphanda ngeendlela zokuziphatha kwabantu zakudala. UMqolomba waseBlombos, omelene neBlomboschfontein Nature Reserve, uchazwe njengeNdawo eliLif aleMveli yePhondo kwaye ityunjwe yi-UNESCO njengeNdawo eliLif aleMveli yeHlabathi. I-Blomboschfontein Nature Reserve ikwathathwa njengenxalenye yoMqolomba waseBlombos.
- I-Old Granary Complex, kwisiza 177447 kummandla womasipala ombaxa weKapa, icalhazwe ngenxa yobutyebi bayo ngezobungcaliki bolwakhiwo. Isakhiwo esaziwa ngokuba yiThe Old Granary yakhiwa ekuqaleni kwiminyaka yoo-1800 kwaye iyinxalenye yoMsebenzi weengcali eziphambili zelo xesha, u-Anton Anreith, owayenoxanduva lwemifanekiso eqingqiweyo yeNeptune neBritannia. Inxalenye yomphambili uneempawu zoMsebenzi wobugcisa bolwakhiwo ophambili kwanentsingiselo yobugcisa. Le propati ngumfuziselo wembali engakaphazanyiswa luphuhliso ubukhulu becala nakukusetyenziswa ixesha elide. Yayisaya kuba yindawo yokuhlala neyathi emva kamva yathengwa ngurhulumente wobukoloniyali beBritane ukuba ayisebenzise njengeNdawo yeZithethe, mhlawumbi ngenxa yokuba kufutshane kwayo kwiNqaba apho indawo yezithethe yayikho ngaphambili. Emva koko uMsebenzi wayo waguqulelwa ekubeni yiGranary okanye indawo yokugcina imbewu.
- IBhunga leHWC linike ukhuselo lwexeshana kwizinto ezililifa lemveli ezikwifama 24, Lemoenshoek, eBarrydale, ukuze kuphandwe ngentsingiselo yoMgangatho II "yePagoda" okanye "iStupa" nombona okwipropati leyo. Uphando ngentsingiselo yePagoda luyaqhuba.

2.3. Ukwenziwa kwemigaqo-nkqubo engundoqo neenguqu kwimithetho

2.3.1 Ukwenziwa kwemigaqo-nkqubo

Kulo nyaka-mali iBhunga lenze izilungiso kule migaqo ilandelayo:

- I-Levying of Fees Policy;
- I-Heritage Inspectors Policy; kunye
- NeRemuneration of Council and its Committees Policy

2.3.2 Imicimbi yomthethos

2.3.2.1 Amatyala olwaphulo-mthetho

Kunyaka-mali ekunikwa ingxelo yawo iLifa leMveli leNtshona Koloni ayikhange imangalele mntu. La matyala alandelayo abefakwe kunyaka-mali wama-2015/2016 asaphandwa yiNkonzo yeSipolisa yoMzantsi Afrika (SAPS):

- I-Blue Mountain Lodge eMontagu;
- I-Homestead Park, iNdawo eliLifa leMveli e-Oranjezicht, eKapa;
- "Juno", iNdawo eliLifa leMveli yePhondo ePaarl; kwakunye
- Ne-The Gqrostdy, iNdawo eliLifa leMveli yePhondo eSwellendam

Kubanjwe iingxoxo neGunya-bantu lezoTshutshiso leSizwe (NPA) malunga nenkqubela kumatyala ezelifa lemveli. ILifa leMveli leNtshona Koloni ithethene necandelo lezendalo esingqongileyo leSebe leMicimbi yeNdalo esiNgqongileyo noCwangciso loPhuhliso (DEADP) ukufumana ulwazi ngamava alo ukukhokela amatyala ezendalo esingqongileyo.

2.3.2.2 Ukuqwalaselwa ngokutsha kwesigqibo seSixeko seKapa sokugunyazisa izakhiwo ezide kwanamba 100 kwiSitalato iBuitengracht, eKapa

ILifa leMveli leNtshona Koloni ingenele kwiBo-Kaap Residence and Ratepayers Association malunga nesigqibo seSixeko seKapa sokugunyazisa ukwakhiwa kwesakhiwo esikhulu eside kwindawo ezimbini ezilifa lemveli zePhondo (Church Square nenxalenye yeBo-Kaap) kwaye oku kungene nakwixalenye yeHeritage Protection Overlay Zone (HPOZ). ILifa leMveli leNtshona Koloni ikholelwa ukuba olu lwakhiwa luza kuba nempembelelo embi kwizinto ezililifa lemveli.

2.3.2.3 Amatyala ebekwe wona iHWC

IBhunga leLifa leMveli leNtshona koloni lichazwe njengommangalelwa wesithathu kwityala elifakwe kwiNkundla ePhakamileyo yoMntla-Gouteng, esifakwe yinkampani eyaziwa ngokuba Midnight Storm Investments 170, inombolo yetyala ithi 22365/15. Eli tyala lisusela kunyaka wama-2015. Umhla woviwo lwalo ngowe-07 kweyeNkanga 2017. Umba usesenkundleni ke ngoko.

2.4 Iziphumo ezisekelwe kwiinongo zeqhinga lokusebenza

Isiphumo esisekelwe kwiinjongo zeqhinga lokusebenza leLifa leMveli leNtshona Koloni kukubhexesha kwaye lilawule iinkqubo zokuzisa iinguqu kubumbe belifa lemveli lePhondo leNtshona Koloni. Oku kubandakanya ukuchongwa, ukulondolozwa, ukukhuselwa, ukukhuthazwa, nokushicilelwa kunye nokulawulwa kwayo yomibini imithombo ephathekayo nengaphathekiyo yelifa lemveli njengoko kuchaziwe kuMthetho weMithombo yeLifa leMveli weSizwe, onguNomb. 25 yowe-1999.

Iziphumo ezisekelwe kwiqhinga	Ukukhusela, ukulondoloza kunye nokulawula imithombo yelifa lemveli lweNtshona Koloni.
Inkcazo yenjongo	Ukukhusela, ukulondoloza kunye nokulawula imithombo yelifa lemveli eNtshona Koloni ukunikezela kulutsha lwangoku nesizukulwana esizayo.

3. IINKCUKACHA ZOMSEBENZI OWENZIWA YINKQUBO/ UMSEBENZI/ INJONGO

Inkqubo: ILifa leMveli leNtshona Koloni

Ukuzinzisa nokugcina inkqubo edibeneyo yolawulo lwemithombo yelifa lemveli eNtshona Koloni, ngabaseMagunyeni kwiMthombo leLifa leMveli lePhondo.

Injongo yeqhinga lokusebenza: Ukuseka nokugcina inkqubo yolawulo oludibeneyo yelifa lemveli eNtshona Koloni ngelifa leMveli leNtshona Koloni.

Inkqubo/uMsebenzi/injongo					
Injongo yeqhinga lokusebenza	Okokuyimpumelelo 2015/2016	Injongo ezicwangcisiweyo 2016/2017	Okokuyimpumelelo 2016/2017	Ukuphambuka kwiinjongo ezicwangcisiweyo ukuya kokuphunyaziweyo	Izathu zokuphambuka
Kukuseka nokugcina inkqubo yolawulo lwemithombo yelifa lemveli ngokudibeneyo eNtshona Koloni	100	92	106	14	Intlanganiso ezongezelekileyo zibanjiwe ukwenzela ukujongana nenani elandayo nelingalindelekanga lwezicelo.

Imisebenzi eyenziweyo engundoqo, ebekujoliswe kuko nokwenziweyo

Inkqubo/uMsebenzi/injongo							
Umsebenzi owenziwayo	Okuphunyeziweyo 2013/2014	Okuphunyeziweyo 2014/2015	Okuphunyeziweyo 2015/2016	Ebekucwangcisiwe 2016/2017	Okuphunyeziweyo 2016/2017	Ukuphambuka kwiinjongo ezicwangcisiweyo ukuya kokuphunyeziweyo 2016/2017	Izizathu zokuphambuka
Inani leentlanganiso ezicwangcisiweyo zeBhunga kunye neKomiti yeSigqeba salo ukuze kuphunyezwe i-NHRA	11	8	9	8	8	-	
Inani leentlanganiso ezicwangcisiweyo zeekomiti zokwenza izigqibo malunga nezicelo zokuphumeza	38	36	40	36	43	7	Inflanganiso ezongezelekileyo zibanjiwe ukwenzela ukujongana nenani elandayo nelingalindelekan ga lwezicelo.

Inkqubo/uMsebenzi/injongo							
Umsebenzi owenziwayo	Okuphunyeziweyo 2013/2014	Okuphunyeziweyo 2014/2015	Okuphunyeziweyo 2015/2016	Ebekucwangcisiwe 2016/2017	Okuphunyeziweyo 2016/2017	Ukuphambuka kwiinjongo ezicwangcisiweyo ukuya kokuphuny	Izizathu zokuphambuka
Inani leentlanganiso zabasebenzi zokwenza izigqibo malunga nezicelo ngakubameli abaphuma kwiBhunga ukuze kuphunyezwe i-NHRA	46	47	46	44	50	6	Intlanganiso ezongezelekileyo zibanjiwe ukwenzela ukujongana nenani elandayo
Inani leentlanganiso ezicwangcisiweyo zekomiti ezinika ingqwalasela uphando kunye nezicelo ukwenzela ukhuseleko olusemthethweni	-	-	5	4	5	1	Intlanganiso ezongezelekileyo zibanjiwe ukwenzela ukujongana nenani elandayo nelingalindeleka ngalwezicelo

Iqhinga lokuhlangabezana nokungafezwa kwemisebenzi

IquMnuhu liyifezile yonke imisebenzi yalo ebicwangcisiwe.

Iinguqu kobekujoliswe kuko

Akukho zinguqu kwinjongo ezicwangcisiweyo kulo nyaka kunikwa ingxelo yawo.

Ukulungelelanisa umsebenzi nohlahlo-mali

Zonke imisebenzi ilungelelaniswe ngqo nohlahlo-mali nanjengoko kunjalo kwi-APP.

Uhlahlo-mali luyahambelana nentlanganiso zokuxhasa iKomiti zeLifa leMveli leNtshona Koloni.

Inkqubo/uNkxelo/benzi/injongo	2016/2017			2015/2016		
	Ibhajethi	Inkcitho eyenziweyo	Inkcitho (Engaphezulu)	Ibhajethi	Inkcitho eyenziweyo	(Inkcitho (Engaphezulu))
	R'000	R'000	R'000	R'000	R'000	R'000
Impahla neenkonzelo	2 966	3 583	(617)	2 606	3 305	(699)
Iyonke	2 966	3 583	*(617)	2 606	3 305	(699)

* Inkcitho engaphezulu ibhekiselela kulungelelaniso lweGRAP 23 olwenzelwe imivuzo (iindleko zabasebenzi: R526 000) yabasebenzi bolawulo lwemali ngokusingise kwimisebenzi yesisa efunyanwe kwisebe.

Imali efunyenwe kwi-DCAS yasetyenziselwa ukuhlawula inkcitho ephathelele kwimisebenzi yeLifa leMveli leNtshona Koloni, ngokwenjongo.

4. Ukuqokelelwa kwengeniso

Imithombo yengeniso	2016/2017			2015/2016		
	Inggqokelelo	Imali eqokelelweyo	Inggqokelela engaphezulu/ (enganeno)	Inggqokelelo	Imali eqokelelweyo	Inggqokelela engaphezulu/ (enganeno)
	R'000	R'000	R'000	R'000	R'000	R'000
Uweliselo-mali nezibonelelo	1 800	3 000	1 200	1 590	2 270	680
Enye inkcitho yokusebenza	694	1 328	634	720	1 207	487
Inzala yengeniso	472	472	0	296	351	55
Iyonke	2 966	4 800	1 834	2 606	3 828	1 222

* Inggqokelela engaphaya yengeniso ibhekiselele koku:

- ulungelelaniso lweGRAP 23 olwenzelwe imivuzo (iminikelo yesisa: 526 000) yabasebenzi bolawulo lwemali ngokusingise kwimisebenzi yesisa efunyanwe kwisebe; kwakunye
- naluweliselo-mali elongezelelweyo (R1,2m) olufunyenwe kwiSebe ukwenza iSiphakamiso seLifa leMveli leHlabathi.

Ukususela ngomhla wo-01 kweyoMqungu 2014 iLifa leMveli leNtshona Koloni iqalisile nokuqokelela imirhumo yokusetyenzwa kwezicelo. Oku kulandele ukufakwa kwesi siphakamiso ukuba siphunyezwe nguMphathiswa wePhondo wezemali. Ishedyuli yemirhumo ebizwayo imi ngolu hlobo:

Umyinge	Uhlobo lwesicelo	Icandelo le-NHRA
R 330	Imvume	Icandelo 48 neSahluko II (lingabandakanywanga icandelo 38)
R 330	Isaziso ngophuhliso olucetywayo	Icandelo 38(1) & (8)
R 200	Isibheni	Icandelo 49
R1 100	Uhlolo lwempembelelo kwilifa lemveli	Icandelo 38(2), (3) & (8)

Inkqubo yokuqokelelwa kwentlawulo ibekelwe bucala ngokubhekiselele ekuphonyezweni kwepolisi liBhunga leziko.

4.1. Utyalo-mali olukhulu

Alukho.

ICANDELO C: ULAWULO

1. INTSHAYELELO

ULawulo loMngcipheko noThotyelo lwemithetho ziintsika ezintathu ezisebenzisanayo ezinjongo ikukuqinisekisa ukuba iQumrhu liyazizalisekisa iinjongo zalo. Ukuhamba ngokwemigaqo-nkqubo neenkqubo ezifanelekileyo, imithetho nemimiseloephumela kuLawulo olomeleleyo nolucikizekileyo kuthathwa njengondoqo okhokelela kwimpumelelo yeQumrhu.

Le ngxelo inika amagqabantshintshi oLawulo kwiQumrhu.

2. IIKOMITI ZESEBE

Iikomiti zePalamente yePhondo ezongamele iLifa leMveli leNtshona Koloni yiKomiti yePalamente ejongene neMicimbi yeNkcubeko neMidlalo neKomiti yee-Akhawunti zikaRhulumente (SCOPA):

IKomiti yePalamente yeMicimbi yeNkcubeko nee-Akhawunti zikaRhulumente	
Umhla woviwo	Umhla woviwo
20 kweyeThupha 2016	Ingxelo ngolawulo lwezinto ezililifa lemveli kwisikolo iDe Novo School
31 kweyeThupha 2016	Ingxelo emfuntshane eyenziwe liSebe ngendima yequmrhu iLifa lemveli leNtshona Koloni
13 kweyeDwarha	Ingxoxo ngeNgxelo yoNyaka
25 kweyeNkanga	Ulungelelaniso kwiVoti 13 ye-DCAS
8 kweyoKwindla 2017	Ingxelo emfutshane ye-DCAS yokuqala, yesibini neyesithathu QPRs zowama-
15 kweyoKwindla	lingxoxo ngebhajethi yeVoti 13

3. ISIGQEBA ESINEGUNYA

UGunyaziwe oLawulayo ulufezekisile uxanduva lokongamela ngokubeka esweni imali noko kungadityaniswa nongwazi ngezezimali ngeli xesha lokwenziwa kwamavandlakanya. Ezi ngxelo zilandelayo zifakiwe ngenjongo yokongamela:

Ingxelo yokwenziwe ngekota	31 kweyeKhala 2016, 31 kweyeDwarha 2016, 31 kweyoMqungu 2017 nowama--30 kuTshazimpuzi 2017.
Ingxelo yokubeka iliso yaphakathi enyakeni	31 kweyeKhala 2016, 31 kweyeDwarha 2016, 31 kweyoMqungu 2017 nowama--30 kuTshazimpuzi 2017.

4. IBHUNGA LELIFA LEMVELI LENTSHONA KOLONI

Intshayelelo

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

Indima yeBhunga yile ilandelayo:

IBhunga lilo elisemagunyeni nelithatha izigqibo kwimicimbi yepolisi nazo zonke iindawo ezenza izigqibo ngokuphathelele kwiNHRA naleyo ingazithumelanga ikomiti zayo, abasebenzi okanye oomasipala.

ITshatha yeBhodi

ILifa leMveli leNtshona Koloni alinayo itshatha esesikweni, ikhokelwa nguMthetho weMlthombo yeLifa leMveli (uMthetho 25 ka-1999).

Ukwakhiwa kweBhunga 2013 nowama-2016

Igama	Isikhundla (ngokuphathelele kwiiBhodi yeQumrhu likaRhulumente)	Umhla aqeshwe ngawo	Umhla wokuyeka umsebenzi	Iziqinisekiso zembali	Iinkalo zezakhono	Abakwizikhundla zokuLawula kwiiBhodi ezingezinye (Dwelisa amaqumrhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo: ikomiti ephicotha)	Inani leentlanganiso ayileyo kuzo
Nksz Laura Robinson	USihlalo	1 kweyoMsi ntsi 2013	31 kweyeDw arha 2016	B. Architecture	Ezelifa lemveli nokwenziwa kwemigaqo- nkqubo; ezolwakhiwo nembonakalo- mhlaba, ucwangciso lweedolophu, indawo ezililifa lemveli	Cape Town Partnership	EXCO ne-IGIC	11
Nksz Sarah Winter	Ilungu	1 kweyoMsi ntsi 2013	31 kweyeDw arha 2016	BA Archaeolo gy, Anthropolo gy; Masters in City and Regional Planning	Ezelifa lemveli nokwenziwa kwemigaqo- nkqubo; ezolwakhiwo nembonakalo- mhlaba, ucwangciso lweedolophu;	n/a	EXCO neBELCOM	16

Igama	Isikhundla (ngokuphathelele kwiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	AbakwiZikhundla zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo: ikomiti ephicotha iincwadi /Iqela	Inani leentlanganiso ayileyo ku:
					Iindawo ezililifa lemveli; ukushicilelwa kwezelifa lemveli; oovimba			
Nksz Mary Leslie	Ilungu	1 kweyoMsin-tsi 2013	31 kweyeDwarha 2016	Masters in Archaeology	Ubunzululwazi nemveli yezelifa lemveli; umthetho wezelifa lemveli nokwenziwa kwemigaqo-nkqubo; akhiyoloji; ukushicilelwa kwezelifa lemveli; oovimba	n/a	EXCO, APM ne-IACOM	18

Igama	Isikhundla (ngokuphathelele kwiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	Abakwizikhundla zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo: ikomiti ephicotha iincwadi /Iqela	Inani leentlanganiso ayileyo ku:
Gqr. Piet Claassen	Ilungu	1 kweyoMsinisi 2013	31 kweyeDwarha 2016	BSc Eng (Civil); M (TRP); Dphil (Town and Regional Planning)	Umthetho wezelifa lemveli nokwenziwa kwemigaqo-nkqubo; ubungcali bezolwakhiwo; Ucwangciso lweedolophu; ukukhuthazwa nokutolikwa nokufundisa ngezelifa lemveli; ubunzululwazi nemveli yezelifa lemveli	n/a	EXCO ne-IACOM	14

Igama	Isikhundla (ngokuphathelele kwiBhodi yequMnuu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zembali	Iinkalo zezakhono	Abakwizikhundla zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurmhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo: ikomiti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlangani so ayileyo kuzo
Gqr. Antonia Malan	Ilungu	1 kweyoMsint si 2013	31 kweyeDwarha 2016	PHD in Archaeological Records and Inventory; BA Hons. in Archives, Architecture and Archaeology	Umthetho wezelifa lemveli nokwenziw a kwemigqo- nkqubo; ubungcali bezolwakhi wo; imbonakal o-mhlaba; landscape ; sites related to intangible heritage;	n/a	EXCO, IGIC neZibheno	15

Igama	Isikhundla (ngokuphathel ele kwiBhodi yequMnuu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	AbakwiZikhundla zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo: ikomiti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlanga niso ayileyo kuzo
					Ukushicilelwa kwezelifa lemveli noovimba; ukukhuthaza nokutolika nokufundisa ngezelifa lemveli			
Nksk Maureen Wolters	Ilungu	1 kweyoMsintsi 2013	31 kweyeDwarha 2016	BA Architecture	Ubungcali bezolwakhiwo; ukushicilelwa kwezelifa lemveli noovimba	n/a	IGIC	3

Igama	Isikhundla (ngokuphathel ele kwiBhodi yequmnuu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zembali	Iinkalo zezakhono	Abakwizikhundla zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo: iKomiti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlanga niso ayileyo kuzo
Nksk Quahnita Samie	Ilungu	1 kweyoMsintsi 2013	31 kweyeDwarha 2016	BTech: Town and Regional Planning (cumclaud); ND: Town and Regional Planning, Planning and Geometrics;	Umthetho wezelifa lemveli nokwenziwa kwemigaqo- nkqubo; imbonakalo- mhlaba; ucwangciso lweedolophu; iindawo ezililifa lemveli; ukushicilelwa kwezelifa lemveli noovimba; ukukhuthaza nokutolika nokufundisa ngezelifa lemveli	n/a	IACOM ne IGIC	12

Igama	Isikhundla (ngokuphathel ele kwibhodi yequmnuu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zembali	Iinkalo zezakhono	Abakwizikhundla zokuLawula kwibhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo: iKomiti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlanga niso ayileyo kuzo
Mnu Julian Kritzinger	Ilungu	1 kweyoMsintsi 2013	31 kweyeDwarha 2016	LLM Advanced Company Law; LLM Law on International	Ubungcali ngezowakhiwo, ukushicilelwa kwezelifa lemveli noovimba	n/a	-	0
Mnu Rowen Ruiters	Ilungu	1 kweyoMsintsi 2013	31 kweyeDwarha 2016	BTech: Architectur al Technology; BTech: Project Manageme nt ND: Architectur al Technology	Ubungcali ngezowakhiwo	n/a	BELCOM ne-IGIC	21

Igama	Isikhundla (ngokuphathel ele kwiBhodi yequMnuu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	Abakwizikhu ndla zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe ayileyo kuzo uxanduva (umzekelo: ikomiti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlanganiso
Mnu Sipiwo Mavumengwana	Ilungu	1 kweyoMsintsi 2013	31 kweyeDwarha 2016	Dipl. Marketing Management	Ubungcali ngezolwakhi wo; imbonakalo- mhlaba; ucwangciso lweedoloph u; akhiyoloji (ubugcisa belitye); paliyontoloj; iimithiyorayit hi; iindawo ezililifa lemveli; ukushicilelwa kwezelifa lemveli noovimba.	Western Cape Liquor Authority	IACOM	18

Igama	Isikhundla (ngokuphathelele e kwibhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zembali	Iinkalo zezakhono	Abakwizikhundla a zokuLawula kwiibhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iikomiti okanye Amaqela anikwe uxanduva (umzekelo: ikomiti ephicotha iincwadi /Iqela lokusebenza likaMphathisw	Inani leentlanganiso ayileyo kuzo
Gqr. Lita Webley	Ilungu	1 kweyoMsintsi 2013	31 kweyeDwarha 2016	PHD Archaeology; MA Archaeology; BA; BA Hons;	Umthetho wezelifa lemveli nokwenziwa kwemigaqo- nkqubo; ubugcisa ngezolwakhiwo; akhiyoloji; palaeontology ; iindawo ezililifa lemveli; ukushicilelwa kwezelifa lemveli noovimba; ukukhuthaza nokufundisa	n/a	APM	16

Igama	Isikhundla (ngokuphathelele kwiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	Abakwizikhundla zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo: ikomiti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlanganiso ayileyo kuzo
					ingezinto ezililifa lemveli			
Mnu Ignatius de Swardt	Ilungu	1 kweyoMsintsi 2013	31 kweyeDwarha 2016	MA in Cultural History (cum laude); BA Hons. History; BA African Studies	Ubugcali ngezowakhi wo; ukushicilelwa kwezelifa lemveli noovimba	n/a	IGIC	9

Igama	Isikhundla (ngokuphathelele kwiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	Abakwizikhundla zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo: ikomiti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlanganiso ayileyo kuzo
Nksz Maureen Wicomb	Ilungu	1 kweyoMsintsi 2013	31 kweyeDwarha 2016	ND: Business Skills;	Ukushicilelwa a kwezelifa lemveli noovimba; ukukhuthaza a nokutolika nokufundisa ngezelelifa lemveli;	n/a	-	1

Ukhwakhiwa kweBhunga elimiyo, 2016 ukuya kowama- 2019

Igama	Isikhundla (ngokuphathelele kwiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka umsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	AbakwiZi khundla zokuLawu la kwiiBhodi ezingezin ye (Dwelisa amaqurh u)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo:ikomit i ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlang aniso ayileyo kuzo
Gqr. Antonia Malan	Ilungu Usihlalo	1 kweyeNkanga 2016	31 kweyeDwarha 2019	PHD in Archaeological Records and Inventory; BA Hons. in Archives, Architecture and Archaeology	Umthetho wezelifa lemveli nokwenziwa kwemigaqo-nkqubo; ubungcali bezolwakhiwo; imibonakalo-mhlaba; iindawo ezililifa lemveli; ukushicilelwa kwezelifa lemveli; ukukhuthaza nokutolika nokufundisa ngezelifa lemveli	n/a	EXCO, IGIC neZibheno	11

Igama	Isikhundla (ngokuphathelele kwiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka umsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	AbakwiZi khundla zokuLawu la kwiiBhodi ezingezin ye (Dwelisa amaqurh u)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo:ikomiti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlang aniso ayileyo kuzo
Nksz Quahnita Samie	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	MPhil Conservation of the Built Environment (in process); BTech: Town and Regional Planning (cum laude); ND: Town and Regional Planning, Planning and Geometrics.	Umthetho wezelifa lemveli nokwenziwa kwemigaqo-nkqubo; imbonakalo-mhlaba; Ucwangciso lweedolophu; iindawo ezililifa lemveli, ukushicilelwa kwezelifa lemveli noovimba; ukushicilelwa kwezelifa lemveli; ukukhuthaza nokutolika nokufundisa ngezelifa lemveli	n/a	IACOM neIGIC	1

Igama	Isikhundla (ngokuphathelele kwiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka umsebenzi	Iziqinisekiso zembali	Iinkalo zezakhono a	Abakwizikhu ndla zokuLawula kwiiBhodi ezingezinye (Dwelisa maqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo:iko miti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlang aniso ayileyo kuzo
Mnu Rowen Ruiters	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	BTech: Architectural Technology; BTech: Project Management ND: Architectural	Ubungcali ngezolwakhiwo	n/a	BELCOM ne- IGIC	6
Mnu Siphiwo Mavumengwana	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	Dipl. Marketing Management;	Ubungcali ngezolwakhiwo; imbonakalo-mhlaba; ucwangciso lweedolopji; akhiyoloji (imizobo ematyeni; paliyontoloji neemithiyorayithi; iindawo ezililifa lemveli; ukushicelelwa kwezilifa lemveli noovimba; ukukhuthaza nokutolika nokufundisa ngezilifa lemveli; ubunzulwazi nemveli yezilifa lemveli	Western Cape Liquor Authority	IACOM	8

Igama	Isikhundla (ngokuphathelele e kwiiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	AbakwiZikhundla a zokuLawula kwiiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo:iko miti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlang aniso ayileyo kuzo
Nksz Corlie Smart	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	Attorney of Heritage and Planning Law	Ilifa lemveli nokwenziwa kwemigaqo- nkqubo	n/a		3
Mnu Chris Snelling	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	Umsebenzi kwezelifa lemveli	Ubungcali ngezolwakhiwo; ukushicilelwa kwezelifa lemveli	n/a	IACOM	8
Nksz Karin Strom Dugmore	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	Umsebenzi kwezelifa lemveli	Ubungcali ngezolwakhiwo; ukushicilelwa kwezelifa lemveli noovimba	n/a	Exco.	4

Igama	Isikhundla (ngokuphathelele kwiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	AbakwiZikhundla a zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo:iko miti ephicotha iincwadi /Iqela lokusebenza likaMphathiswa)	Inani leentlang aniso ayileyo kuzo
Mnu Graham Jacobs	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	Umsebenzi kwezelifa lemveli	Ubungcali ngezowakhiwo; ukushicilelwa kwezelifa lemveli noovimba	n/a	BELcom	7
Nksz Katherine Dumbrell	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	Professional Heritage Consultant	Ubungcali ngezowakhiwo; ukushicilelwa kwezelifa lemveli noovimba	n/a	IGIC	3
Gqr Rolf Annas	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	Itshantliziyo kwezelifa leMveli	Ukukhuthaza nokutolika nokufundisa ngezelifa lemveli; ukushicilelwa kwezelifa lemveli noovimba	n/a	IGIC	2

Igama	Isikhundla (ngokuphathelele kwiBhodi yequmrhu loluntu)	Umhla aqeshwe ngawo	Umhla wokuyeka uMsebenzi	Iziqinisekiso zemfundo	Iinkalo zezakhono	AbakwiZikhundla a zokuLawula kwiBhodi ezingezinye (Dwelisa amaqurhu)	Ezinye iiKomiti okanye Amaqela anikwe uxanduva (umzekelo:iko miti ephicotha iincwadi /Iqela lokusebenza)	Inani leentlang aniso ayileyo kuzo
Nks Joline Young	Ilungu	1 kweyeNkanga 2016	31 kweyeDwarha 2019	Umphandi oyintloko/umbhali nohleli	Umthetho wezelifa lemveli nokwenziwa kwemigaqo- nkqubo	n/a	IACOM	5
Gqr Stephen Townsend	Ilungu	1 kweyeNkanga 2016	2 kweyeNkanga 2016	PhD (built Environment/Town Planning)	Umthetho wolondolozo; ucwangciso lweedolophu, uphuhliso lwemihlaba	n/a	n/a	1
Gqr Stephanus Le Roux	Ilungu	1 kweyeNkanga 2016	15 kweyoKwindla 2017	CEO: Suidoosterfees Spatial Development	Umdlalo weqonga	n/a	IIGIC	1

Ibhunga neekomiti 2013-2016

likomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
IBhunga	4	13	Nks Laura Robinson (uSihlalo) Nks Mary Leslie Nks Sarah Winter Gqr Antonia Malan Gqr Piet Claassen Gqr Lita Webley Nks Maureen Wolters Nks Maureen Wicomb Nks Quahnita Samie Mnu Siphwo Mavumengwana Mnu Rowen Ruiters Mnu Julian Kritzing Mnu Ignatius de Swardt
EXCO	5	5	Nks Laura Robinson (uSihlalo) Nks Marry Leslie Nks Sarah Winter Gqr Antonia Malan Gqr Piet Claassen

likomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
BELCOM	15	7	Nks Sarah Winter (uSihlalo) Nks Belinda Mutti Mnu Rowen Ruiters Mnu Stuart Hermansen Mnu Graham Jacobs Mnu Mike Scurr Mnu Peter Buttgens
IACOM	16	10	Nks Cindy Postlethwayt (uSihlalo) Gqr Piet Claassen Mnu Quinton Lawson Mnu Tim Hart
			Mnu Frik Vermeulen Mnu Siphiso Mavumengwana Nksz Corlie Smart Nksz Mary Leslie Nksz Quahnita Samie Mnu Chris Snelling Mnu Steven Walker Gqr Lita Webley

likomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
APM	9	8	Nks Mary Leslie (uSihlalo) Gqr. Lita Webley Gqr. John Pether Nks Harriet Cliff Gqr. Jayson Orton Mnu John Gribble Gqr. Mariagrazia Galimberti Gqr. Ragna Redelstorff (ungene kweyeThupha 2015)
Izibheno	13	4	Mnu Richard Summers (uSihlalo) Gqr. Antonia Malan Gqr. Nicolas Baumann Mnu Trevor Thorold
IGIC	5	8	Gqr. Antonia Malan (uSihlalo) Gqr. Stephen Townsend Nksz Laura Robinson Nksz Quahnita Samie Mnu Ignatius de Swardt Mnu Rowen Ruiters Mnu Stefan de Kock Nks Maureen Wolters

Ibhunga neekomiti 2016-2019

likomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
IBhunga	4	14	Gqr. Antonia Malan (Usihlalo) Mnu Siphiso Innocent Mavumengwana Mnu Chris Snelling Nksz Corlie Smart Nksz Karen Dugmore Strom Mnu Rowen Ricardo Ruiters Mnu Ignatius Petrus de Swardt Nksz Quahnita Samie Mnu Graham Jacobs Nksz Katherine Dumbrell Gqr. Rolf Annas Gqr Daniel Stefanus le Roux Nks Joline Young Gqr Stephen Townsend (ulahle 29 KweyeDwarha 2016)
EXCO	5	5	Gqr. Antonia Malan (uSihlalo) Mnu Siphiso Innocent Mavumengwana Nksz Corlie Smart Mnu Chris Snelling Nksz Karen Dugmore Strom

likomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
BELCOM	15	9	Nksz Karen Dugmore Strom (Usihlalo) Mnu Graham Jacobs Mnu Peter Buttgens Mnu Mike Scurr Mnu Mayiji Nyikosa Nksz Janine De Waal Nks Elize Joubert Mnu Gaarith WilliaNks Nks Belinda Jane Mutti
IACOM	16	10	Mnu Chris Snelling (Usihlalo) Mnu Siphwo Innocent Mavumengwana Nksz Joline Young Mnu Frik Vermeulen Mnu Steven Walker Prof Fabio Todeschini Mnu Guy Thomas Nks Natasha Higgit Nks

likomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
APM	9	8	Gqr. Antonia Malan (Usihlalo) Gqr Ragna Redelstorff Gqr. Lita Webley Gqr. Mariagrazia Galimberti Nksz Cecilene Muller Gqr. Jayson David John Orton Mnu John Gribble Mnu Steven Walker
Izibheno	13	4	Nksz Corlie Smart (Usihlalo) Mnu Rowen Ruiters Gqr. Nicholas Baumann Mnu Tseliso Leshoro
IGIC	5	8	Mnu Siphiso Innocent Mavumengwana (Usihlalo) Mnu Ignatius Petrus de Swardt Nksz Quahnita Samie Nksz Katherine Dumbrell Gqr. Rolf Annas Gqr Daniel Stefanus le Roux Mnu Stefan de Kock Nksz Jenna Lavin Nksz Fowzia Achmat Nksz Terry-Jo Throne

Ukuhlawulwa kwamalungu

liphakheji zentlawulo zamalungu asezikhondleni zamaqumrhu karhulumente namanye amaziko zimiselwa nguMphathiswa wezeMali kwaye zichazwe kwiSetyhula kaNondyebo wePhondo. Usihlalo uhlawulwa ama-R485 ngeyure, usekela-sihlalo uhlawulwa ama-R392 ngeyure ze amalungu ahlawulwe ama-R294 ngeyure.

Igama nefani		Inflawulo R'000	Ezinye izibonelelo (T&S) R'000	Iyonke R'000
Achmat	F	5	0	5
Annas	R	12	3	15
Baumann	N	11	0	11
Buttaens	P	40	0	40
Claassen	P	27	6	33
De Kock	S	10	9	19
De Swardt	I	16	30	46
De Waal	J	16	2	18
Dugmore-Strom	K	30	1	31
Dumbrell	K	7	5	12
Galimberti	M	11	1	12
Hall	A	7	0	7
Hart	T	16	2	18
Hermansen	S	21	6	27
Jacobs	G	49	11	60
Joubert	E	11	0	11
Lawson	Q	16	2	18
Lavin	J	3	0	3
Le Grange	L	7	0	7
Le Roux	D	4	1	5
Leshoro	T	5	0	5
Leslie	M	37	7	44
Malan	A	44	0	44
Mavumengwana	S	42	27	69
Muller	C	16	0	16
Mutti	B	29	22	51
Nyikosa	M	8	2	10
Orton	J	13	3	16
Postlethwayt	C	25	2	27
Redelstorff	R	0	1	1
Robinson	L	19	0	19
Ruiters	R	35	0	35
Samie	Q	19	0	19
Scurr	M	44	2	46
Smart	C	15	5	20
Snelling	C	41	1	42
Summers	R	10	0	10
Thomas	G	11	1	12
Thorold	T	6	1	7

Igama nefani		Inflawulo R'000	Ezinye izibonelelo (T&S) R'000	Iyonke R'000
Throne	T	4	0	4
Todeschini	F	11	0	11
Townsend	S	9	0	9
Van Graan	A	2	0	2
Vermeulen	F	30	1	31
Walker	S	14	0	14
Webley	L	29	3	32
Wicomb	M	2	5	7
WilliaNks	G	12	0	12
Winter	S	37	0	37
Wolters	M	4	4	8
Young	J	14	2	16
		906	168	1074

5. ULAWULO LOMNGCIPHEKO

Abalawuli abasemagunyeni (AA) beKomiti yeelwimi yeNtshona Koloni bathatha uxanduva lokuphumeza amaShishini kuLawulo loMngcipheko (ERM) ngokungqinelana noNondyebo weSizwe kwiCandelo loLuntu neNkqubo yolawulo lomngcipheko (PSRMF). Umphathi wamashishini nolawulo lomngcipheko (D:ERM) kweSebe leNkulumbuso (DotP) linikezela ngenkonzo yenkxaso enobuchule kweli sebe.

Ukuthobela uNondyebo weSizwe PSRMF nokulandela ulawulo lomngcipheko kwiSebe, uRhulumente weNtshona Koloni (WCG) wamkele inkcazo yoMgaqo-nkqubo we-ERM nocacisa ngokuzimisela kweWCG ngokusingise kwi-ERM. ISebe lamkele uMgaqo-nkqubo we-ERM kunyaka-mali 2016/17, ophunyezwe yi-OA ngomhla we-15 kuTshazimpuzi 2016. ISicwangciso sokuSebenzisa i-ERM sibangele ukusebenza koMgaqo-nkqubo we-ERM neQhinga lokuSebenza kwaye kucacisa indima noxanduva lwabalawuli nabasebenzi malunga nolawulo lomngcipheko kwiSebe.

ISebe lihlole imingcipheko enokuchaphazela ukufezwa kweenjongo zequmrhu, kwiqhinga lokusebenza nakwiinkqubo, rhoqo ngekota. Izinto ezingumngcipheko ziye zabekwa phambili kuluhlu lwezinto ezifun ingqwalasela ngkusekelwe kumathuba wokwenzeka kwazo nakwimpembelelo yazo (ezililifa nezivelayo) kwaye kuye kwavunyelwana ngeendlela zongenelelo ukucutha imingcipheko ibe kwiqondo elamkelekileyo. Imingcipheko emitsha/evelayo itha yaqatshelwa ngelixa lweenkqubo zohlolo onbelusenziwa ngekota.

ISebe limisele iKomiti yoLawulo loMngcipheko (ERMCO) ukunceda i-AO ukwenza umsebenzi wayo ngokusingise kulawulo lomngcipheko. IKomiti isebenza phantsi kwemiqathango yokusebenza ephunyezwe yi-AO ngomhla wama-30 kweyoKwindla 2016. I-ERMCO ihlole intsulungeko yamaqhinga okungenelela ukuhlangabezaba nezomngcipheko kwisiebe ze yenzai iziphakamiso ngamanyeathelo afanelekileyo apho kuyimfuneko.

IKomiti yoPhicotho-zincwadi yeKlasta yezeNtlalo ibeka iliso ngokuzimeleyo kwiinkqubo zolawulo lomngcipheko njengenxalenye yobeko-liso lwekota kwiSebe.

Kubekho inkqubela emandla kulawulo lwezomngcipheko kunyaka-mali wama-2016/17. Inkqubela entle yenziwe kulawulo lomngcipheko nasekuqwalaseleni iqondo lawo kwiSebe; oku kwenze igalelo elibalulekileyo ekusebenzeni kwesebe.

6. ICANDELO LOLAWULO LWANGAPHAKATHI

Luxanduva lweGosa eliNika iNgxelo ukuluvavanya nokuluhlola rhoqo ulawulo lwangaphakathi ukuqinisekisa izinto ekufuneka zenziwe zenziwa ngokufezekileyo, ngocikizeko kwaye akukho nto ifihlwayo ze luhlaziywe xa kuyimfuneko. Ukufezekisa oku, kubanjwe iintlanganisano ezingundoqo zolawulo zeekota noMphicothi-zincwadi Jikelele, abaphathi beenkqubo zeSebe leMicimbi yeNkcubeko neMidlalo noMphathiswa wePhondo. Le yinkqubo eqhutywayo ukuqinisekisa ukuba iHWC ifumanai ingxelo zophicotho-zincwadi olungenachaphaza.

7. UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI

Uphicotho-incwadi lwangaphakathi lunika ingqinisekiso yokuba luzimele, aluthathi cala yaye luneenkonzole 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 iziphakamiso ezifanelekileyo zokuphucula iinkqubo zolawulo ekuzalisekiseni iinjongo zesebe;
- ukuphonononga ukwanela nempumelelo kwakunye negalelo ekuphuculeni inkqubo yokulawula umngcipheko;
- ukunceda iGosa elinoXanduva ukugcina ulawulo olusulungekileyo neenkqubo zolawulo zisebenzayo ngokuphonononga iinkqubo zolawulo ukuqinisekisa impumelelo nemfezeko yazo, angokwenza izindululo zophuculo.

IKomiti yoPhicotho-zincwadi isekwe njengebhodi yolawulo, ibonelele ngolawulo oluzimeleyo kwezolawulo, ulawulo lomngcipheko neendlela zokulawula kwiQumrhu, kuquka ulawulo noxanduva koku kulandelayo:

- Umsebenzi wophicotho-zincwadi lwangaphakathi;
- Umsebenzi woPhicotho-zincwadi Lwangaphandle (uMphicothi-zincwadi Jikelele waseMzantsi Afrika - AGSA);
- Ucwangciso-mali lwesebe noniko-ngxelo;
- Imigaqo-nkqubo yocwangciso-mali yeSebe;
- Ukuqwalaselwa kolawulo lweAGSA neengxelo zophicotho;
- Ukuqwalasela ubeko-liso lwaphakathi enyakeni lwesebe;
- ULawulo loMngcipheko lweSebe;
- ULawulo lwangaPhakathi;

- linjongo ezimiselweyo;
- Ukuziphatha nophando lwasekundleni.

Itheyibhile engezantsi inika iinkcukacha ngamalungu ekomiti yophicotho-zincwadi:

Igama	Imfundo	Ngaphakathi okanye ngaphandle	Ukuba ngaphakathi, isikhundla kwisebe	Umhla wokuqeshwa	Umhla wokulahla	Inani leentlangano ezizinyasi
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 (ikota)	N/a	8
Nksz Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	Ngaphandle	N/a	01 kweyoMqungu 2016 (ikota yesibini)	N/a	8
Mnu Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc	Ngaphandle	N/a	01 kweyoMqungu 2016 (ikota yesibini)	N/a	8

8. UKUTHOTYELWA KWEMITHETHO NEMIGAQO

Iisistimu, imigaqo-nkqubo neenkqubo zikhona ukuqinisekisa ukuthotyelwa kwemithetho nemigaqo.

9. URHWAPHILIZO NOBUQHOPHOLOLO

URhulumente weNtshona Koloni (WCG) wamkele iQhinga lokuChasa uRhwaphilizo ukuqinisekisa ukuba iPhondo alinalo nesuntsu lobuqhetsebao norhwaphilizo. Ngokuhambela neli qhinga iHWC izibophelele ekunqandeni urhwaphilizo nobuqhetseba norhwaphilizo, ngaphakathi nangaphandle, kwaye oko kulandelelwa ngazo zonke iindlela zasemthethweni

ezikhoyo, nabani ozibandakanya nokwenza imisebenzi enjalo.

ISebe leMicimbi yeNkcubeko neMidlalo liphumeze iSicwangciso sokuThintela uRhwaphilizo kwakunye neSicwangciso sokuSebenzisa eso sithinethelo. ILifa leMveli leNtshona Koloni isamkele isicwangciso sokuphumeza oku esenziwe liSebe.

Abasebenzi abenza imisebenzi ye-ofisi yeHWC abathi badize izikrokro zorhwaphilizo, ubuqhetseba nobusela bakhuselekile xa oko bekwenza ngendlela emiselweyo (i.e. ukuthobela imithetho emiselweyo, e.g. bekwenza oko ngentembeko). Ngokusingise koku kuphunyezwe uMgaqo-nkqubo wokuDiza ngowama-24 kweyoMdumba 2016 ukunika isikhokelo sokwenza oku kubasebenzi kuze bakwenze oko kumagosa olawulo afanelekileyo, kubantu abamiselweyo kwiWCG okanye kumaziko angaphandle, xa kukholeleka ngaphandle kwamathandabuzo ukuba zikhona izezo zolwaphulo-mthetho kwiWCG. Xa umntu oxela izezo zorhwaphilizo, ubuqhophololo nobusela engafuni kwaziwa kuyahlonitshwa oko, iinkcukacha zabo zigcinwa ziyimfihlo ngulowo baxela kuye.

Kusakube ubuqhetsebe okanye urhwaphilizo luqinisekisiwe emva kophando, umsebenzi ochaphazelekayo ufakwa kwinkqubo yoluleko. Ngawo onke amaxesha anjalo, igosa leWCG elichophele inkqubo yoluleko kufuneka liphakamise ukuba agxothwe lowo msebenzi. Xa kukho ubungqina obuphathekayo bolwaphulo-mthetho, izezo solwaphulo-mthetho sixelwa kwiNkonzo yesiPolisa yoMzantsi Afrika.Kulo nyaka uhloolwayo, akukho matyala achaziweyo eliQumrhu.

10. UKUNCIPHISA UKUBA NEDOLO

ILifa leMveli leNtshona Koloni iqinisekisa ukuba akukho luchaphazeleko ngokuba nedolo ngokuthi iqinisekise ukuba bonke abaniki-zinkonzo bagcwalisa ifomu yokuDiza uChaphazeleko (WCBD4 form) kwanokuba babhalisile kuVimba wabaNiki-zinkonzo weNtshona Koloni/kuVimba wabaNiki-zinkonzo oManyanisiweyo I.

UNondyebo wePhondo unceda amasebe namaqumrhu ukuba acuthe umngcipheko wochaphazeleko apho abanini okanye abalawuli beenkampani bakwangabasebenzi boRhulumente weNtshona Koloni. Oku kwenziwa ngofumana iinkcukacha zabasebenzi bakarhulumente abakwabhaliswe njengaphalawuli beenkampani zabucala kwiPERSAL (Personnel Salary System). ILifa leMveli leNtshona Koloni iye liqinisekise ukuba abo basebenzi banesigunyaziso soko iRemunerative Work Outside the Public Service (RWOPS) ngaphambi kokuqhuba ushishino nabo.

ILifa leMveli leNtshona Koloni ayikafumani luchaphazeleko nakweyiphi na imisebenzi yalo eliyenze nabanikizinkonzo. Ukuba uchaphazeleko lunokufumaneka, umba lowo ungathathwa njengolawulo lweentengo olunobuqhophololo kwaye, emva kophando, umniki-zinkonzo angathathwa njengongafanelekanga.

Ngokuphathelele kwinkqubo eyenziwe yiLifa leMveli leNtshona Koloni ngokwe-NHRA, umngcipheko wokubandakanyeka obhalisiweyo uyinto eba kwii-ajenda zeBhunga neekomiti zalo. Imiba ebhaliswe ngamalungu kuqutyiswana nayo ngokwesibonelelo esifanelekileyo 'seMithetho yoNqwanqwado kunye neNdlela yokuziphatha kwiiNtlanganiso zeBhunga leLifa leMveli leNtshona Koloni' sequmrhu, xa kukho nawuphi na umngcipheko wokubandakanyeka kwaza kwathathwa inyathelo ngakuloo mba ubhalwe emizuzwini phantsi komba ofanelekileyo wolo shishino.

11. UMGAQO WOKUZIPHATHA

Umgqaqo-nkqubo osetyenziswa yi-DCAS ukwasebenza nakwiLifa leMveli leNtshona Koloni.

Umgqaqo wokuziphatha unikwa wonke umsebenzi rhoqo ngonyaka. Iiseshini zokunika iinkcukacha ziyenziwa ukuxoxa ngomxholo womgqaqo wokuziphatha nangendlela omele ukusetyenziswa ngawo. Ngaphezu koko abasebenzi banikwa imanyuwali yengcaciso yeKomishini yaBasebenzi bakaRhulumente malunga nkusetyenziswa kwalo mgqaqo.

Ngaphezu koko, amalungu eBhunga leLifa leMveli leNtshona Koloni anyanzelekile ukuba atyikitye kwaye athobele umgqaqo qokuziphatha ngokusingise kuxanduva lwawo.

12. IMIBA YEMPILO, UKHUSELEKO NOKUSINGQONGILEYO

I-DCAS ibonelela iLifa leMveli leNtshona Koloni ngeeofisi zokusebenzela, ngako oko imigqaqo-nkqubo esetyenziswa yi-DCAS iyasebenza nakwiLifa leMveli leNtshona Koloni.

13. UNOBHALA WENKAMPANI/WEBHODI (UKBA KHONA)

Akungeni oku apha.

14. UXANDUVA ELUNTWINI

Akungeni oku apha.

15. INGXELO YEKOMITI YOPHICOTHO-ZINCWADI

Siyavuya ukunika ingxelo yethu yonyaka-mali ophela ngowama-31 kweyoKwindla yowama2017.

Uxanduva lweKomiti yoPhicotho-zincwadi

INgxelo yoPhicotho-zincwadi ihambelana noxanduva oluchazwe kwiCandelo 51 (1) (a) loMthetho woLwulo lweziMali zikaRhulumente nakwiMigqaqo kaNondyebo 27.1. IKomiti yoPhicotho-zincwadi ikwanika ingxelo ukuba yamkele iMiqathango efanelekileyo, imicimbi yayo iyilawule ngokwale iMiqathango kwaye umsebenzi wayo ngokupheleleyo.

Ukusebenza kolawulo lwangaphakathi

IQumrhu lifumana iinkonzo zoku kwiSebe leMicimbi yeNkcubeko neMidlalo kwaye akukho kungathotyelwa kwamiqathango kuxeliweyo kwinqanaba leli Qumrhu.

Iingxelo zolawulo phakathi enyakeni nezenyanga/zekota

Ikomiti yoPhicotho-zincwadi yanelisekile ngumxholo nomgangatho weengxelo zekota zaphakathi enyakeni zolawulo nazezomsebenzi owenziwayo kunyaka ekunikwa ingxelo yawo nguGunyaziwe oLawulayo weli Qumrhu ngokweMigqaqo kaNondyebo noMthetho iDivision of Revenue Act.

Ukuvavanywa kweenkcazo-mali

IKomiti yoPhicotho-zincwadi yenze oku:

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

Uthotyelo-migaqo

IKomiti yoPhicotho-zincwadi izivavanyile iinkqubo zeQumrhu zokuthobela izimiso zomthetho.

Iinkonzo zophando lwaseNkundleni zephondo

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

Iinkcukacha zokweNziwa komsebenzi

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

Ingxelo yoMphicothi-zincwasi wangaPhandle woMzantsi Afrika

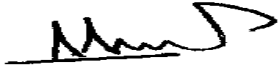
Sisivavanye rhoqo ngekota isicwangciso sokusebenza seli Qumrhu ukulandelela imiba yophicotho ebiphakanyiswe ngaphambili. IKomiti yoPhicotho-zincwadi idibene ne-AGSA ukuqinisekisa ukuba akukho miba ibiphakanyisiwe luphicotho ingasonjululwanga. Amanyathelo olungiso lobekufunyanisiwe yi-AGSA abekwe esweni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

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

IKomiti yoPhicotho-zincwadi iyalincoma eli Qumrhu ngokugcina irekhodi yalo yophicotho-zincwadi olungenachaphaza.

Umbulelo

IKomiti yoPhicotho-zincwadi inqwenela ukuvakalisa umbulelo wayo kuBaphathi beQumrhu, kuMphicothi-zincwadi Jikelele woMzantsi Afrika nakwiSebe likaRhulumente weNtshona Koloni lweMisebenzi eManyanisiweyo ngentsebenziswano nangeenkukacha abazinikileyo ukuze sibe nako ukwenza le ngxelo.



Ameen Amod
USihlalo weKomiti yoPhicotho-zincwadi
ILifa leMveli leNtshona Koloni
11 kweyeThupha 2017

ICANDELO D: ULAWULO LWEZABASEBENZI

1. INTSHAYELELO

Abasebenzi baqeshwa liSebe leMicimbi yeNkcubeko neMidlalo, kwaye iinkcukacha ezifanelekileyo ziyavela kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

2. ULAWULO LWEENKCUKACHA-MANANI LWEZABASEBENZI

Ezi nkcukacha-manani zikwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ICANDELO E: IINKCUKACHA ZEMALI

Ingxelo ngophicotho lweenkcazo-mali

Uluvo

1. Ndiziphicothile iinkcazo zemali zeLifa leMveli leNtshona Koloni ezikwiphepha lama-80 ukuya kwelama-113, eziquka inkcazo yobume bemali ukususela ngowama-31 kweyoKwindla yowama-2017, inkcazo ngendlela esetyenziswe ngayo imali, inkcazo yeengququ kwii-asethi zizonke, ingxelo yemali ezinkozo kunye nenkcazo yothelekiso lohlahlo-lwabiwo-mali kunye nesixa-mali sonyaka ephele ngelo xesha, kunye namanqakwana, aquka usishwankathelo semigaqo-nkqubo kunye nezinye iinkcukacha ezicacisayo.
2. Ngokoluvo lwam, iinkcazo zemali zenziwe ngokufanelekileyo, kuzo zonke izinto, imeko yemali yeLifa leMveli leNtshona Koloni ukususela ngowama-31 kweyoKwindla yowama-2016 kunye nokusetyenziswa kwemali kunye nemali ezinkozo kunyaka ophele ngoko, ihambelana neMigangatho yaseMzantsi Afrika yeGRAP kunye neemfuno zePFMA nePHRAR (SA Standards of GRAP), imimiselo yoMthetho woLwulo lweziMali zikaRhulumente of South Africa, 1999 (UMthetho No. 1 ka-1999) (PFMA) necandelo 15(5) leMigaqo iProvincial Heritage Resources Authority Regulations, 2002 (iSaziso sePhondo No. 336 sowama-2002) (PHRAR).

Isiseko soluvo

3. Andiyinxalenye yequmrhu kanye ngomgaqo wamazwe ngamazwe i-International Ethics Standards Board for Accountants' Code wokuziphatha malunga nobungcali bocwangciso-mali (IESBA code) nangokwezimiso zokuziphatha ezihambelana nophicotho lwam eMzantsi Afrika. Ndilufezile uxanduva lwam lokuziphatha ngokwale migqaliselo ye-IESBA.
4. Ndikholelwa ukuba ubungqina bophicotho endibufumeneyo banele ukunika uluvo lwam.

Emakuthathelwe ingqalelo

5. Makuthathelwe ingqalelo lo mba ungezantsi. Uluvo lwam aluguquki ngenxa yalo mba.

Ukungazinzi okumayela neziphumo zetyala ezisalindiweyo

6. Njengoko kuchaziwe kwinqaku 20 leenkcazo-mali, iqumrhu eli liziphendulela enkundleni balunga nebango elenziwa ngenxa yesigqibo salo sokukhaba isicelo sokuphuhliswa kwendawo echazwe njengeyindawo elilifa lemveli. Akunakwazeka ke okwangoku ukuba inkundla iza kugqiba ngelithini na kwaye akukho malungiselelo angenziwayo malunga noku kwiinkcazo-mali.

Uxanduva lwegosa elilawulayo kwiinkcazo-mali

7. Abasemagunyeni abanoxanduva lokulungiselela nokuthi thaca ngokungenamkhethe iinkcazo zemali ngokuhambelana neSA Standards of GRAP, iifundo zePFMA kunye nolo lawulo lwangaphakathi njengoko ugunyaziwe olawulayo emisele kuyimfuneko ukuvumela ukulungiselelwa kweenkcazo zemali ezivulelekileyo ekubeni zingachazwa ngendlela eyiyo, nokuba kungobuqhetseba.
8. Ukulungiselela iinkcazo-mali, igosa elinoxanduva limelwe ngimsebenzi wokuhlola ukubanako kweHWC ukuqhuba nomsebenzi wayo, lidize, njengoko kufanele, imiba emalunga nenkxalabo ekhoyo kwaye lisebenzise leyo nkxalabo njengesiseko sokuthatha uxanduva ngaphandleni kokuba lineenjongo zokulitshutshisa iqumrhu okanye zokuliyekisa ukusebenza, okanye xa kungekho ndlela yimbi koko ikukwenza ngolo hlobo.

Uxanduva lomphicothi-zincwadi jikelele lokuphicotha iinkcazo-mali

9. Iinjongo zam kukufumana inqiniseko efanelekileyo malunga nokuba ingaba iinkcazo-mali azina zimpazamo na, enokuba kungenxa yobuqhetseba okanye yempazamo na, kwanokukhupha ingxelo yophicotho ebamdakanya uluvo lwam. Inqiniseko efanelekileyo ke yekwinqanaba eliphezulu, kodwa ayisosiqinisekiso sokuba uphicotho olwenziwe ngokwe-International Standards on Auditing (ISAs) lwakusoloko lufumanisa lutenxo xa lukhona. Utenxo lusenokuvela kwizenzo zobuqhetseba okanye ngempazamo kwaye oko kuthathwa njengemathiriyeli ukuba, nganye okanye ngokomyinge, kusenokuba nefuthe kwizigqibo zoqoqosho lwabasebenzisi ezisekelwe kwezi nkcazo-mali.
10. Ingcaciso engakumbi malunga noxanduva lwam kuphicotho lweenkcazo-mali ibandakanywe kwisihlomelo sale ngxelo.

Ingxelo yophicotho lwengxelo yokusebenza yonyaka

Intshayelelo nomxholo

11. Ngokuhambelana noMthetho waseMzantsi Afrika woPhicotho-zincwadi kaRhulumente, wowama-2004 (uMthetho 25 ka-2004) (PAA) kunye nesaziso jikelele esikhutshwe ngokuhambelana nawo, ndinoxanduva lokwenza ingxelo ngezinto endizifumeneyo kwinkcukacha zomsebenzi ezichaziweyo ezichasene neenjongo ezimiseliweyo zeenjongo ezinobuchule ezikhethiweyo ezivezwe kwingxelo yomsebenzi wonyaka. Ndisebenzise imigaqo ukufumanisa iziphumo kodwa ndingakwenzeli oko ukufumanisa ubungqina.
12. Iindlela zam zokusebenza zithathela ingqalelo ingxelo yomsebenzi owenziweyo, nekufuneka usekelwe kumaxwebhu ocwangciso aphunyeziweyo equmrhu eli. Andikuhlolanga ukugqibelela nokufaneleka kwemisebenzi emiselweyo ekumaxwebhu ezicwangciso. Iindlela zam zokusebenza azidlulelanga kwizingqinisiso okanye uzibophelelo kumaqhingana okwenziwa komsebenzi neenkukacha ngokusingise kwixa elizayo ezisenokubandakanywa njengeenkukacha zomsebenzi owenziweyo. Njengoko kumele, endikufumanisileyo akudluleli kule miba.

13. Ndikuhlolile ukusebenziseka nokuthembeka kweenkcukacha zomsebenzi owenziweyo ngokwemigqaliselo ethathwa kulawulo lokwenziwa komsebenzi nesikhokelo sokunika ingxelo, njengoko kuchaziwe kwisaziso, ukulungiselela ezi njongo zeqhingha lokusebenza zikhethiweyo ezichazwe kwingxelo yokusebenza yonyaka yeli qumrhu yonyaka ophele ngowama-31 kweyoKwindla 2017:

Injongo yeqhingha lokusebenza ekhethiweyo	Amaphepha kwingxelo yokusebenza yonyaka
Injongo yeqhingha lokusebenza: Ukulawulwa kwenkqubo yolawulo lwezinto ezililifa lemveli ezimanyanisiweyo eNtshona Kolonin	32-33

14. Ndisebenzise imigaqo ukufumanisa ukuba ingaba zibekwe ngendlela eyiyo na inkcukacha zomsebenzi owenziweyo kwanokuba umsebenzi lowo uyahambelana na nokukumaxwebhu ezicwangciso. Ndikwasebenzise imigaqo engakumbi ukufumanisa ukuba ingaba imisebenzi nokujoliswe kuko kuyalinganiseka na kwanokuba kuyahambelana na, ze ndahlola nokuthembeka kweenkcukacha zomsebenzi ekunikwe ingxelo yawo ukufumanisa ukuba ingaba zinyanisile na, zichanekile kwanokuba ziphelele kusini na.
15. Andifumanisa nto ityhulu malunga nokusebenziseka nokuthembeka kweenkcukacha zokusebenza ezichaziweyo zezi njongo zeqhingha lokusebenza zilandelayo:
- Injongo yeqhingha lokusebenza: Ukulawulwa kwenkqubo yolawulo lwezinto ezililifa lemveli ezimanyanisiweyo eNtshona Kolonin.

Omnye umba

16. Makuthathelwe ingqalelo lo mba ungezantsi.

Ukufezwa kokujoliswe kuko

17. Jonga kwingxelo yomsebenzi wonyaka kwiphepha 27 ukuya 28 ukufumana iinkcukacha ngokufezwa kobekujoliswe kuko kulo nyaka kwakunye neenkcazelo ezinikiweyo ukwenza ngaphezu kwenani ebelimiselwe.

Ingxelo ngophicotho lokuthotyelwa kwemithetho nemigaqo

Intshayelelo nomxholo

18. Ngokwe-PAA nesaziso esikhutshwe ngokwemiqathango yoku ndinoxanduva lokunika ingxelo ngendikufumanisileyo malunga nokuthotyelwa kwemithetho nemigaqo liqumrhu ngokusingise kwimiba ethile kwemithetho engundoqo. Ndisebezise imigqaliselo ukufumanisa ubugwenxa engaba bukhona kodwa hayi ukufumana ubungqina bokuxhasa ingqiniseko.
19. Andiqaphelanga nayiphi na into yokungathotyelwa kwemithetho nemigaqo nfokusingise kuthotyelo lweendlela ezimiselweyo kwimiba ekungayo.

Ezinye iinkcukacha

20. Igosa elinoxanduva leLifa leMveli leNthona Kolini linoxanduva lweenkcukacha ezingezinye. Iinkcukacha ezingezinye zibandakanya iinkcukacha ezikwingxelo yonyaka. Iinkcukacha ezingezinye azibandakanyi iinkcazo-mali, ingxelo yomphicothi-zincwadi kwakunye neenjongo zeqhinga lokusebenza ezikhethiweyo ezichazwe kwingxelo yomsebenzi wonyaka ezichazwe ngokukodwa kwingxelo yomphicothi-zincwadi.
21. Uluvo lwam ngeenkcazo-mali nendikufumanisileyo kwiinkcukacha zomsebenzi ezinikiweyo nasekuthotyelweni kwemigaqo akuzibandakanyi iinkcukacha ezingezinye kwaye andiniki luvo lophicotho okanye naluphi na uhlobo loqinisekiso ngako oko.
22. Ngokusingise kuphicotho lwam, uxanduva lwam kukufunda iinkcukacha kwakunye, ngokwenjenjalo, nokuthathela ingqalelo ukuba ingaba iinkcukacha ezingezinye azihambelani neenkcazo-mali kwakunye neenjongo zeqhinga lokusebenza ezichazwe kwingxelo yokwenziwa komsebenzi kusini na, okanye ulwazi lwam endilufumene kuphicotho, okanye ukufumanisa okubonakala ngathi akuchanekanga. Ukuba, ngokusekelwe kumsebenzi endiwenzileyo kwiinkcukacha ezingezinye ezifunye ngaphambi komhla wolu phicotho, ndigqiba kwelokuba kukhona okungabekwanga ngendlela kwezi nkcukacha zingezinye, ndinyanzelekile ukuba ndikuxele oko.

Unxaxho kulawulo lwangaphakathi

23. Ulawulo lwangaphakathi ndilubone lunxulumene nophicotho-zincwadi lwam lweenkcazo zemali, ingxelo yomsebenzi wonyaka kunye nokuthobela ulawulo; nangona kunjalo injongo yam ibingekuko ukufumana ingqinisekiso. Nadifumanisanga nto ityhulu kulawulo lwangaphakathi.

Auditor – General

EKapa

31 kweyeKhala 2017



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Isihlomelo – uxanduva lomphicothi-zincwadi jikelel kuphicotho

1. Njengexalenye yophicotho ngokwe-ISAs, ndigweba ngokusesikweni kwaye ndinika uluvo lobungcali kuphicotho lwam lweenkcazo-mali, nakwimiaoqo esetyenzisiweyo kwiinkcukacha zomsebenzi ezixeliweyo zeenjongo zeqhinga lokusebenza nasekuthobeleni imigaqo kwequmrhu ngokusingise kwimiba ekungayo.

linkcazo-mali

2. Ngaphezu koxanduva lwam kuphicotho lweenkcazo-mali njengoko kuchziwe kwingxelo yomphicothi, ndikwanoxanduva loku:
 - ukuchonga nokuhlola ukungalungelelani kweenkcaza zeenkcazo-mali enokuba kungenxa yobuqhetseba okanye ngempazamo na, ukuyila nokwenza imigaqo yophicotho ehlangabezana naloo mingcipheko, kwakunye nokufumana ubugqina bophicotho obaneleyo nobufanelekileyo ukuseka uluvo lwam. Umngcipheko wokungakubhaqi ukungalungelelani kweenkcaza ngenxa yobuqhetseba ungaphezu kwalowo wempazamo, njengoko ubuqhetseba busenikubandakanya ungquzulwano, ukufoja, ushiyelelo, ukungalungelelani kweenkcaza, okanye ukuphanjwa kolawulo lwangaphakathi
 - ukuqonda ulawulo lwangaphakathi oluhambelana nophicotho ukuze kuyilwe imigaqo efanelekileyo ngokwemeko leyo, kdwa hayi ngezizathu zokunika uluvo ngentsulungeko yolawulo lwangaphakathi lwequmrhu
 - ukuhlola ukufaneleka kwemigaqo yocwangciso-mali esetyenziswayo kwakunye nokufaneleka kweengqikelelo zocwangciso-mali nezingqinisiso ezenziwe ngabalawuli.
 - ukugqiba ngokufanelak kokusetyenziswa kwenkxalabo yabalawulo ngokusekelwe kumalungiselo ocwangciso-mali xa kulungiselelwa iinkcazo-mali. Ndikwagqiba ngokusekelwe kubungqina bophicotho obufunyenweyo, enokuba kukho ukungaqiniseki malunga nokuba iLifa leMveli leNtshona Koloni linako na ukuqhuba ngomsebenzi walo. Ukuba ndigqiba kweloku kukho ukungaqiniseki, ndinyanzelekile ukuba ndithathele ingqalelo ingxelo yomphicothi-zincwadi kwizingqinisiso ezifanelekileyo kwiinkcazo-mali malunga nokungaqiniseki ngeenkcaza okanye, ukuba ezo zingqinisiso azifanelekanga, ukuphucula uluvo lwam ngeenkcazo-mali. Izigqinbo zam zisekelwe kwiinkcukacha endizifumeneyo ngomhla wokunika ingxelo yophicotho. Nangona kunjalo, izinto ezisenokwenzeka nesimo esinoguquka zingadala ukuba eli qumrhu liyeke ukusebenza njengenkxalabo emiyo
 - ukuhlola ukuxelwa, ubume nomongo weenkcazo-mali, kubandakanya izingqinisiso, kwanokuba ingaba iinkcazo-mali ziyahambelana na neetransekshini ezenziweyo nemisitho ngendlela ehambelana nokuchaza kwazo ngokufanelekileyo.

Uqhagamshelwano nabanoxanduva lolawulo

3. Ndiqhagamshelana nabaphathi ngokusingise, phakathi kwezinye izinto, nezicwangciso nexesha lokwenziwa kophicotho nentsingiselo yokufunyaniswe luphicotho, kubandakanya naluphi na unxaxho kulawulo lwangaphakathi endiluphawuleyo ngelixa lophicotho lwam.
4. Ndikwaqinisekisa kubaphathi ukuba ndiyithobele imigqaliselo yokuziphatha efanelekileyo ngokusingise ekuzimeleni kwam, ndikwaqhagamshelana nabo malunga nalo naluphi na unxibelelwa kwakunye nemiba engeminye esenokuchaphazela ukuzimela kwam kwakunye nangeendlela zokukhusela oko.

2. INKCAZO-MALI ZONYAKA

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

ISALATHISI	PAGE
INkcazo yeSimo seMali	81
INkcazo yokuSebenza kweMali	82
INkcazo yoTshintsho kwii-Asethi ziZonke	83
INkcazo yeMali eziiNkozo	84
Inkcazo yoThelekiso loHlahlo-mali nemiyinge	85
IMigaqo yoCwangciso-mali	86
Amanqaku kwiiNkcazo-mali zoNyaka	98

ILIFA LEMVELI LENTSHONA KOLONI

liNkcazo-mali zoNyaka ophele ngowama-31 kweyoKwindla 2017

Inkcazo yesimo semali ukususela kowama-31

	Note(s)	2017 R '000	2016 R '000
li-asethi			
Imali eziinkozo nokufana nayo	3	6 363	5 846
Uluhlu lwempahla	4	123	123
Izinto ezifunyenwe kwii transekshini zotshintshiselwano	5	110	103
Izinto ezifunyenwe kwii transekshini	6	1 200	680
		7 796	6 752
Itotali yee-asethi		7 796	6 752
Amatyala			
Amatyala amiyo			
Okuhlululwe ngeetransekshini zotshintshiselwano	7	12	171
Isibonelo-mali esingasetyenziswanaga	8	555	570
		567	741
Amatyala ewonke		567	741
li-asethi zizonke		7 229	6 011
Intsalela efunyenweyo		7 229	6 011

ILIFA LEMVELI LENTSHONA KOLONI

INkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

INkcazo yokuSebenza kweMali

	Note(s)	2017 R '000	2016 R '000
INgeniso			
Imirhumo yezicelo zelifa lemveli	9	787	669
Inzala efunyenweyo	10	472	351
Itotali yengeniso yeetransekshini zotshintshiselwano		1 259	1 020
Ingeniso yeetransekshini ezingezotshintshiselwano			
Ukusetyenziswa kwezibonelelo-malil	12	15	-
Uweliselo-mali nezibonelelo ezifunyenweyo	13	3 000	2 270
Itotali yengeniso yeetransekshini		3 541	2 808
Itotali yengeniso		4 800	3 828
Inkcitho			
lindleko ngeenqcali zangaphandle	15	(1 273)	(1 337)
lindleko ezingezinye	16	(1 322)	(1 195)
lindleko ngamalungu	17	(906)	(718)
Itotali yenkcitho		(3 582)	(3 305)
Intsalela yonyaka		1 218	523

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

INkcazo yoTshintsho kwii-Asethi ziZonke

	Intsalela	Iiaseti
	R '000	R '000
Ibhalansi 01 kuTshazimpuzi 2015	5 488	5 488
Utshintsho kwii-asethi zizonke		
Intsalela yonyaka	523	523
Itotali yotshintsho	523	523
Ibhlansi 01 kuTshazimpuzi 2016	6 011	6 011
Utshintsho kwii-asethi zizonke		
Intsalela yonyaka	1 218	1 218
Itotali yee-asethi	1 218	1 218
Ibhalansi 31 kweyoKwindla 2017	7 229	7 229

ILIFA LEMVELI LENTSHONA KOLONI

liNkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

Inkcazo yeMali eziiNkozo

	2017	2016
linowuthsi	R '000	R '000
Imali eziiinkozo efunyenweyo	3 265	2 259
Ingeniso yenzala	467	356
	<u>3 732</u>	<u>2 615</u>
lintlawulo		
Imali eziiinkozo ehlawulwe abaniki-zinkonzo	(3 215)	(2 430)
Iyonke imali eziiinkozo evela kwimisebenzi eyenziwayo 18	<u>517</u>	<u>185</u>
Ukuvuka kwenethi kwimali eziiinkozo nokulinaana navo	517	185
Imali eziiinkozo nokulingana nayo ekuqaleni konyaka	5 846	5 661
Imali eziiinkozo nokulingana nayo ekuqaleni konyaka 3	<u>6 363</u>	<u>5 846</u>

Inkcazo yemali eziiinkozo yonyaka wama-2015/16 ilungelelanisiwe ukuze ingabandakanyi okufunyenweyo. Nceda ujonge kwinqaku 22 lempazamo yelixa langaphambili.

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophela kowama-31 kweyoKwindla 2017

Inkcazo yokuThelekisa uHlahlo-malil neMiyinge

Uhlahlo-mali ngokusekelwe kwimali eziinkozo

	Ibhajethi eyamkelweyo	Uhlanga- hlengiso	Ibhajethi yokugqibela	Ezona mali xa zithelekiswa nezinye	Umahluko phakathi kwebhajethi yokugqibela neyiyeyona	Isalathiso
	R '000	R '000	R '000	R '000	R '000	

-

Inkcazo yokusebenza kwemali

zotshintshiselwano

Imigbume yezicelo zelifa lomali	700	-	700	787	87	
Ingeniso yenzala	250	222	472	472	-	
Itotali yengeniso evela kwiitransekshini	950	222	1 172	1 259	87	

Ingeniso yeetransekshini

Ingeniso yoweliselo-mali

Iibonelelo mali	950	(956)	(6)	15	21	24.1
Enye engeniso evela	-	-	-	526	526	24.1
kwiitransekshini	1 800	-	1 800	3 000	1 200	24.1
Itotali yengeniso veetransekshini	2 750	(956)	1 794	3 541	1 747	
Itotali yengeniso	3 700	(734)	2 966	4 800	1 834	

Inkcitho

Iindleko zophicotho	(100)	19	(81)	(81)	-	
Enye inkcitho	(2 760)	781	(1 979)	(2 595)	(616)	24.2
Itotali yenkcitho	(3 700)	734	(2 966)	(3 582)	(616)	
Intsalela ngaphambi kwerhafu	-	-	-	1 218	1 218	
Umyinge ngokusekelwe kuthlekiso olukuhlahlo- mali nenkcazo yothlekiso	-	-	-	1 218	1 218	

Ulungelaneliso

Umahluko osisiseko

Okusebenzayo 1 218

Ilixalixaliso lomahluko

Okusebenzayo -

Umahluko wequmrhu

Okusebenzayo -

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophele kowama-31 kweyoKwindla 2017

**Umyinge kwinkcazo
yokusebenza**

1 218

Kunyak ekunikwa ingxelo yawo, ulungelelaniso lohlahlo-mali lusuke kuma-R3, 700m ukuya kuma-R2, 966m. Kuthotywe ngama-R 734 000. Jonga kwinqaku 24 ngezinye iinkcukacha.

ILIFA LEMVELI LENTSHONA KOLINI

IiNkcazo-mali zoNyaka ophela 31 kweyoKwindla 2017

Imigaqo yocwangciso-mali

1. Ukwandlalwa kweNkcazo-mali zoNyaka

Iinkcazo-mali zonyaka zilungiselelwe ngokwemigqaliselo yeMigangatho yoCwangciso-mali Jikelele Practice (GRAP), kubandakanya naluphi na uphicotho, izikhokelo, ezikhutshwe yibhodi i-Accounting Standards Board ngokweCandelo 91(1) loMthetho woLawulo lweziMali zikaRhulumente (uMthetho 1 ka-1999), nangokweMigaqo kaNondyabo ekhutshwe ngokoMthetho.

Ezi nkcazo-mali zilungiselelwe ngokusekelwe kwimigqaliselo yocwangciso-mali kwaye kusetyenziswe inkcitho yelixa elingaphambili ukwenza isiseko sophicotho, ngaphandle kwalapho kuchazwe ndlela yimbi. Zandlalwe ngokweRandi yoMzantsi Afrika.

Yonke imiyinge isondezwe kwiwaka elikufutshane nayo.

Isishwankathelo socwangciso-mali, nesisetyenzisiweyo ukulungiselela ezi nkcazo-mali, ichaziwe apha ngezantsi.

1.1 Uqikelelo lwenkxalabo emiyo

Ezi nkcazo-mali zilungiselelwe ngokusekelwe kobekulindelekile okukuba iqumrhu liza kuqhuba nokusebenza iinyanga ezili-12 ezilandelayo.

1.2 Ulungelelaniso olungundoqo kwakunye nezinto iingqikelelo ezisekelwe kuzo

Eli qumrhu lenze uqikelelo kunye noringelo olunento yokwenza nexesha elizayo. Into eza kukhokelela kuqikelelo iza kuba, yinkcazelo, ukungenzeki rhoqo okulingana nezona ziphumo zinxulumeneyo. Uqikelelo kunye nokwenza isigqibo kusoloko kuvavanywa kwaye kusekelwe kwimbali yamava kunye nezinye izinto, kubandakanywa izinto eziqikelelwayo zezehlo zexesha elizayo ekukholeleka ukuba zezengqiqo phantsi kweemeko ezithile. Uqikelelo nokucingela okunomngcipheko obonakalayo wokwenza ulungiso olubonakalayo kwizixa-mali ezifunyenweyo zee-asethi namatyala kunyaka-mali olandelayo kuxoxwe ngazo apha ngezantsi.

Okufunyenweyo

Iqumrhu lihlola umonakalo kwizinto elizifumeneyo ekupheleni konyaka. Ukufumanisa ukuba ingaba ilahleko yomonakalo lowo imele ibhalwe kwintsalela okanye kwintsilelo na, iqumrhu lenza izigqibo malunga nokuba ingaba kukho iinkcukacha ezibonisa ukwehla okulinganisekayo kwiingqikelelo zokuhamba kwemali eziinkozo kwii-asethi eziyimali.

Umonakalo kwizinto ezifunyenweyo ubalwa ngokusekelwe kwipotifoliyo, kwizinga lelahleko yangaphambili, ulungelelaniso lwesizwe nesimo sezoqoqosho secandelo kwakunye nezinye izinto ezichaziweyo ngomhla woniko-ngxelo ezingahambelaniyo nepotifoliyo. Izinga lale lahleko lisetyenziswa kwiibhalansi kwipotifoliyo ze zinyukele kwilixa loqikelelo lwelahleko ebingalindelwanga.

ILIFA LEMVELI LENTSHONA KOLINI

liNkcazo-mali zoNyaka ophela 31 kweyoKwindla 2017

Imigaqo yocwangciso-mali

Izibonelelo zeendleko

Uqikelelo lwendleko lwezinto ezifunyenweyo lwenziwe xa kuqokelelwa isixa mali ngokupheleleyo ingekuko ukuba kunokwenzeka. Isibonelelo setyala siza kubalwa kwizinto ezifunyenweyo zorhwebo kuphela. Isibonelelo sendleko sisonke sequmrhu siza kubalwa mhlawumbi ngumbolekisi-mali omnye okanye abambalwa ngokodidi lomngcipheko.

1.3 izixhobo zemali

Izixhobo zemali zequmrhu zahlulwe ngokuba zii-asethi eziyimali okanye ngamatyala.

Isixhobo semali yiyo nayiphi na ikhontrakthi enyusa imali yequmrhu namatyala okanye inzala yelinye iqumrhu.

Iindleko ze-asethi eyimali okanye ityala lemali ngumyinge elingamswa ngawo i-asethi eyimali okanye ityala ekuhlawulweni kwalo, okanye ekusetyenzisweni kwemethodi yenzala yawo nawuphi na umahluko phakathi kowona myinge wokuqala netyala elimiyo, kwakunye nakuphi na ukucuthwa (ngqo okanye nge-akhawunti yesibonelelo) kwendleko okanye ukungafumaneki kwayo.

Umngcipheko wezinga lenzala wexabiso elifanelekileyo okanye imali eziinkozo eza kulandela isixhobo semali iza kunyuka isehla ngenxa yokungazinzi kwezinga lenzala emakethi.

Iimali-mboleko ngamatyala ayimali, ngaphandle kokuhlulwa kwixesha elifutshane ngemiqathango yesiqhelo yoniko-matyala.

1.3 Izixhobo zemali (ziyaqhuba)

Ucalulo

Eli qumrhu linezi ntlobo zilandelayo zocalulo lwee-asethi eziyimali (uhlobo neendidi) njengoko kuchaziwe ekuqaleni kwiinkcazo zesimo semali okanye kumanqaku azo:

Uhlobo

Okufunyenwe kwiitransekhshini zotshintshiselwano

Okufunyenwe kwiitransekhshini ezingezozotshintshiselwano

Imali eziinkozo nokulingana nayo

Udidi

li-asethi eziyimali zilinganiswa ngeendleko

li-asethi eziyimali zilinganiswa ngeendleko

li-asethi eziyimali zilinganiswa ngeendleko

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Eli qumrhu linezi ntlobo zilandelayo zamatyala email (uhlobo neendidi njengoko kuchaziwe ekuqaleni kwiinkcazo zesimo semali okanye kumanqaku azo:

Uhlobo

Okuhlululwa kwiitransekhshini zotshintshiselwano

Udidi

Amatyala ayimali alinganiswa ngeendleko

Imilinganiselo yee-asethi eziyimali namatyala ayimali

Iqumrhu i-asethi eyimali netyala eliyimali liyilinganisa ngexabiso elifanelekileyo lentengo yokufunyanwa okanye yokukhutshwa kwe-asethi eyimali okanye ityala eliyimali.

Iqumrhu i-asethi eyimali netyala eliyimali lilinganisa ngexabiso elifanelekileyo.

Iqumrhu liqala lijonge ukuba ingaba imali-mboleko yimali-mboleko na ngenene. Ekuchazeni oko, iqumrhu liphicotha isimo semali-mboleko leyo kwiikhomponenti zephathi ze liqwalasele ikhomponentin ganye ngokwahlukileyo. Iqumrhu lithatha uxanduva lwalo khomponenti eyenzelwe imali-mboleko:

- yayayanyanise nengenelo yoko ngokusekelwe kwiSikhokelo soCwangciso lweeNkcazo-mali, xa iyiyo ekhupha imali-mboleko; okanye
- ingeniso engeyotshintshiselwano, ngokweMigqaliselo yeGRAP kwingeniso yeetransekhshini ezingezozotshintshiselwano (IiRhafu noWeliselo-mali), xa ililo elifumana imali-mboleko.

Ulinganiso lwee-asethi eziyimali namatyala ayimali

Iqumrhu ii-asethi eziyimali namatyala ayimali liwalinganisa emva kokuwachaza lisebenzisa ezi khathagori zilandelayo:

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

Zonke iiasethi eziyimali ezibalwa ngentlawulo yezavenge, okanye ngeendleko, zixhomekele kuphononongo lwazo.

Indleko ebuyiselwayo ye-asethi eyimali okanye ityala eliyimali sisixa-mali apho i-asethi eyimali okanye ityala eliyimali lithi lilinganiswe kumbulelo wokuqala kuthatyathwe iintlawulo ezinkulu, kudityanise okanye kuthatyathwe imbuyiselo eqokelelweyo kusetyenziswa indlela yenzala esebenzayo yawo nawuphi na umahluko phakathi kwesixa-mali sokuqala kunye nesokwenyani, kuphinde kuthatyathwe nayiphi na into ecuthiweyo (ngokuthe ngqo okanye ngokusebenzisa ii-akhawunti yesibonelelo) ukwenzela usilelo okanye engakwaziyo ukuqokeleleka kwimeko ye-asethi eziyimali.

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1.3 Izixhobo zemali (ziyaqhuba)

lingqwalasela zomlinganiselo

wexabiso elifikelelekayo

Ubungqina obububo bexabiso elifikelelekayo ngamaxabiso aqikelelwayo kwimarike esebenzayo. Ukuba imarike ayisebenzeli isixhobo semali, iqumrhu limisela ixabiso elifikelelekayo lisebenzisa iqhinga lokwenza ixabiso. Injongo yokusebenzisa iqhinga lokwenza ixabiso kukumisela ukuba beliza kuba yimalini ixabiso lentengiselwano ngomhla womlinganiselo kutshintsho lobude baloo nkalo ikhuthazwe kukuqatshelwa kwendlela eqhelekileyo. Amaqhinga okwenza ixabiso kubandakanywa uthengiselwano lorhwebo lobude benkalo obutsha phakathi kobaziwayo, amaqela anomdla, ukuba akhona, isalathiso kwixabiso elifikelelekayo elikhoyo lesinye isixhobo esibonwa sifana, uhlalutyo lwemali ezinkozo ethotyweyo kunye neendlela zokukhetha ukwenza amaxabiso. Ukuba kukho iqhinga lokwenza ixabiso eliqheleke lisetyenziswa ngabathathi-nxaxheba borhwebo ekunikeneni isixhobo ixabiso lize elo qhinga libonakaliswe ukuba linikezela uqikelelo oluthembakeleyo elifumaneka kolona thengiselwano lorhwebo, iqumrhu liyalisebenzisa elo qhinga. Iqhinga elikhethiweyo lokwenza ixabiso lenza ukusetyenziswa kakhulu kwamagalelo orhwebo lize lixhomekeke kancinci kangako linako kumagalelo athile equmrhu. Idibanisa zonke izinto ezinokuqatshelwa ngabathathi-nxaxheba borhwebo ekwenzeni ixabiso kwaye izinze kwiindlela zoqoqosho olwamkelekileyo lokwenza amaxabiso ezixhobo zemali. Ngokwamaxesha, eli qumrhu lilungisa iqhinga lokwenza ixabiso lize lilivavanye ukwenzela ukuba semthethweni kokusetyenziswa kwamaxabiso kuyo nayiphi na intengiselwano yorhwebo lwangoku olubonakalayo kwisixhobo esifanayo (okkt. Ngaphandle kokutshintsha okanye ukuphinda kupakishwe) okanye ngokusekelwe kuye nawuphi na uvimba weenkukacha worhwebo onokuhlolwa okhoyo.

Izinto ezifunyenweyo okanye ezihlawulweyo zexesha elifutshane azithotyelwa xabiso apho ixesha letyala elinikezelweyo okanye elifunyenweyo lokuqala lingaguququkiyo lisetyenziswe kwiziko likarhulumente, nokuba kungemisebenzi emiselweyo okanye ulawulo.

Inzuzo nelahleko

Ingenelo okanye ilahleko zokutshintsha kwexabiso elifanelekileyo kwii-asethi eziyimali okanye kumatyala ayimali alinganiswa ngexabiso eliyimali zichazwa kwintsalela okanye kwinstilelo.

Ii-asethi eziyimali namatyala ayimali alinganiswa nge-amortised cost okanye ixabiso, ingenelo okanye ilahleko zichazwa kwintsalela okanye kwintsilelo xa i-asethi eyimali okanye ityala eliyimali zingachazwa okanye zonakele, okanye ngenkqubo ye-amortisation.

Umonakalo nokungabi nakufunyanwa kwe-asethi eyimali

Rhoqo ngonyaka iqumrhu lihlola ukuba ingaba bukhona na ubungqina bokuba i-asethi eyimali okanye iqela lee-asethi eziyimali zonakele.

Kwizixa-mali ezityalwa liqumrhu, ubunzima obubonakalayo bezimali bezinto ezifumanekayo, kucingeleka ukuba into efumanekayo iza kungabi namali kwaye neentlawulo eziqhelekileyo zonke zizalathiso eziqwalaselwayo zendleko.

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li-asethi eziyimali ezilinganiswa nge-amortised cost:

Ukuba kukho ubungqina belahleko yomonakalo kwii-asethi eziyimali ezilinganiswa nge-amortised cost, umyinge welahleko ulinganiswa ngomahluko phakathi komyinge nexabiso eliqikelelweyo kwimali eziinkozo (ngaphandle kweelahleko ezisalindelekileyo) ezingabalwanga kwinzala yee-asethi eziyimali. Umyinge wexabiso le-asethi liyacuthwa ngokungqalileyo okanye ngokusebenzisa i-akhawunti ye-alawensi. Umyinge welahleko uchazwa njengentsalela okanye intsilelo.

Ukuba kwilixa elizayo umyinge welahleko yomonakalo wehlile kwaye ukwehla oko kwenzeke emva kokuba umonakalo uchaziwe, ilahleko esele ichaziwe ibuyiselwa umva ngokungqalileyo okanye ngokulungelelanisa i-akhawunti ye-alawensi. Ubuyiso-mva olo aludali myinge we-asethi eyimali ungaphezu kwalowo ngowungowe-amortised cost womonakalo ongachazwanga ngomhla wobuyiso-mva lomonakalo. Umyinge wokubuyisa umba uchazwa njengentsalela okanye intsilelo.

Apho ii-asethi eziyimali zisilela khona ngokusetyenziswa kwe-akhawunti yesibonelelo, isixa-mali sendleko sibonwa njengentsalela kwiindleko ezisetyenziswayo. Xa ii-asethi eziyimali ezinjalo eziyimali zisusiwe, oko kususwa kwenziwa ngokuchasene ne-akhawunti yesibonelelo efanelekileyo. Imbuyiselo elandelayo yezixa-mali ebezisusiwe ngaphambili zinikezelwa ngokuchasene neendleko zokusebenza.

li-asethi eziyimali ezilinganiswa ngexabiso:

Ukuba kukho ubungqina bokuba ilahleko yomonakalo yenzekile kutyalo-mali kwinzala engalinganiswa ngexabiso elifanelekileyo kuba ixabiso lalo lungena kulinganiswa ngokuthembakeleyo, umyinge welahleko yomonakalo ulinganiswa njengomahluko phakathi kwexabiso le-asethi eyimali nexabiso elimiyo lengqikelelo kwimali eziinkozo engabalwanga ngezinga lemakethi elimiyo lengeniso ye-asethi yemali ekwafana nayo. Ilahleko zolungiso ezinjalo azibuyiswa mva.

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1.3 Izixhobo zemali (ziyaqhuba)

Ukungachazwa

ii-asethi eziyimali

Iqumrhu alizichazi ii-asethi eziyimali lisebenzisa iingxelo-mali. Iziko lisusa iasethi eyimali kuphela xa:

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

Ixabiso le-asethi eweliselwayo lifakwa phakathi kwamalungelo okanye izibophelelo nezo ziweliselweyo ngokusekelwe kwixabiso layo elifanelekileyo ngomhla woweliselo. Amalungelo amatsha nezibophelelo zilinganiswa ngexabiso elifanelekileyo ngomhla lowo. Nawuphi na umahluko phakathi kokufunyenweyo nexabiso lako ezichazwiweyo nezingachazwa uchazw kwintsalelo okanye intsilelo kwilixa elo loweliselo.

Xa ingachazwanga i-asethi eyimali iphela, umahluko phakathi kwexabiso noko kufunyenweyo uchazwa njengentsalela okanye intsilelo.

Amatyala ayimali

Iqumrhu liyawasusa amatyala ayimali (oknaye inxalenye yetyala eliyimali) kwinkcazo yesimo semali yayo xa licinyiwe — i.e. xa isibophelelo esichazwe kwisivumelwano sikhululwa, sicinywa, sipheliswa lixesha okanye siyekiswa.

Utshintshiselwano phakathi kombokwa nombokisi wedebt instruments olunemiqathango eyahlukileyo luthathwa njengolucima ityala eliyimali langaphambili ze kwamkelwe ityala eliyimali elitsha. Ngokukwafana, ulungiso kwimiqathango yetyala eliyimali elimiyo okanye kwinxalenye yalo lithathwa njengelicinyiweyo elo langaphambili ze lichazwe njengetyala eliyimali elitsha.

Uahluko phakathi kwexabiso letyala eliyimali (okanye inxalenye yetyala eliyimali) elicinyiweyo okanye eliweliselwe kwelinye iqumrhu elithathwa ngokuba lihlawulwe, kubandakanya nee-asethi ezingeyomali eziweleselweyo okanye amatyala enziweyo, uchazwa njengentsalela okanye intsilelo. Nawaphi na amatyala ayekisiweyo, afumene uxolelo okanye athathwe lelinye iqumrhu neetransekshini ezingezozotshintshiselwano athathelwa ingqalelo ngokweMigqaliselo yeGRAP kwingeniso

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yeetransekshini ezingezozotshintshiselwano (IiRhafu noWeliselo).

1.4 Uluhlu lwempahla

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

Kamva uluhlu lweempahla lulinganiselwa kwixabiso elisezantsi kunye nexabiso eliqinisekisiweyo eliseleyo.

Uluhlu lwempahla lulinganiselwa kwixabiso elisezantsi kunye nexabiso lokubuyiselwa langoku apho kuye kwafuneka kwenzeke oku;

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

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

1.5 Amatyala elixa likaxakeka

Uqikelelo lwamatyala elixa likaxakeka lwenziwa xa iqumrhu linesibophelelo esikhoyo esisemthethweni ngenxa yezehlo zangaphambili, kunokwenzeka ukuba ukuphuma kwemithombo kuza kufuneka kulungise isibophelelo, kwaye uqikelelo oluthembekileyo lwesixa-mali sesibophelelo singenziwa. Amatyala elixa likaxakeka akachazwa. Ezamaxa kaxakeka zichazwa kwinqaku 20.

1.6 Izibophelelo

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

Kufuneka zichazwe izibophelelo kwiitransekshini ezingachazwanga.

Isibophelelo ekufuneka sichaziwe ukubonisa elona xabiso kufuneka zichazwe kumanqaku eenkcazo-mali, ukuba oku kulandelayo kufikelelwe:

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

1.7 Ingeniso yeetransekshini ezingezozotshintshelwano

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Inggalelo

Ingeniso ichazwa xa isenokuba nengenelo yezoqoqosho okanye kukho inkonzo eza kungena kwiqumrhu naxa umyinge unokulinganiswa ngokuthembakeleyo, kwaye kukho indlela elandelweyo liqumrhu. Ingeniso yeenkonzo ichazwa kwintsalela okanye kwintsilelo ekuphethweni kwetransekshini ngomhla woniko-ngxelo.

litransekshini zotshintshiselwano yileyo elithi iqumrhu luifumana ii-asethi, iinkonzo okanye libe netyala kuyo, ze linike ixabiso elikwalingana noko likufumeneyo (iimpahla, iinkonzo okanye ukusetyenziswa kwee-asethi) kulowo kutshintshiselwana naye.

Ubalo

Ingeniso ilinganiswa ngexabiso elifanelekileyo loko kufunyenweyo. Umyinge awuthathwa njengonolinganiswa ngokuthembakeleyo de kuququunjelwe yommke into emalunga netransekshini leyo.

Inzala, izabelo nezahlulo

Inzala ichazwa, kwintsalela okanye kwintsilelo, kusetyenziswa imethodi yezinga lenzala.

1.8 Ingeniso kwii-transekshini ezingezozotshintshiselwano

Ukuchazwa

Ukungena kokusuka kwii-transekshini ezingezozotshintshiselwano okuchazwe njengee-asethi kuthathwa njengengeniso, ngaphandle kokuba netyala likwalingana nayo.

Njengoko iqumrhu likwanelisa okusemthethweni okuchazwa njengetyala ngokusingise kokufunyenwe kwii-transekshini ezingezozotshintshiselwano okuthathwa njenge-asethi, liphungula ixabiso letyala ze lichaze umyinge wengeniso olingana nophungulo olo.

Umlinganiselo

Ingeniso esuka kwii-transekshini ezingezozotshintshiselwano kulinganiswa nomyinge wokunyuka kwe-asethi echazwe liqumrhu. Xa, ngenxa yokungenziwa kwe-transekshini ezingezozotshintshiselwano, iqumrhu lichaza ii-sethi, likwachaza nengeniso ekwalingana nayo xa ilinganiswa ngexabiso elifanelekileyo ngaloo mhla wokufunyanwa kwayo, ngaphandle kokuba kukwafuneka ichazwe njengetyala. Xa kufuneka kuchazwe ityala lilinganisa nengqikelelo eyiyo ukuhlawula elo tyala ngomhla woniko-ngxelo, nangomyinge wokunyuka kwe-asethi, ukuba ukhona, ethathwa njengengeniso. Xa ityala licuthiwe, ngenxa yezerhafu mhlawumbi okanye imeko efunisa oko, umyinge ekucuthwe ngawo uthathwa njengengeniso.

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1.8 Ingeniso yeetransekshini

ezingezozotshintshelwano (ziyaqhuba) Izibonelelo-mali ezinemiqathango ezifunyenweyo

Ingeniso efunyenwe kwizibonelelo-ma li ezinemiqathango, kwiminikelo nenkxaso-mali zichazwa njengeniso kangangokuba iqumrhu lithobele nawuphi na umqathango okanye izibonelelo kwizivumelwano. Xa imiqathango ingathotyelwanga oko kuye kuchazwe njengeetyala.

Inzala efunyenweyo kutyalo-mali iphathwa njengesibonelelo-mali esinemiqathango. Ukuba ihlawulwa kumgranti irekhodwa irekhodwa njengeetyala, kungenjalo ichazwa njengenzala efunyenweyo kwinkcazo yokusebenza kwemali.

Izibonelelo-mali ezihlawula iqumrhu ngeendleko zalo zichazwa kwintsalela okanye kwintsilelo ngokusekelwe kwinkqubo esebenzayo kwakuloo nyaka ethe yenzeka kuwo inkcitho leyo.

Iminikelo yesisa

Iminikelo yesisa ziinkonzo ezifunyenwe kumaqumrhu, ngaphandle kwentlawulelo, kodwa ezilawulwa ngemithetho emisiweyo. Abasebenzi bequmrhu banika inkxaso ebalulekileyo ukuba lifeze iinjongo elimiselwe zeona. Inkonzo enikiweyo isenokulinganiswa ngokuthembekileyo, ngako oko ichazwa kwinkcazo yokusebenza kwemali nakumanqaku eenkcazo-mali.

1.9 Iitransekshini zeemali zamanye amazwe

Ukutshintshwa kweemali zamanye amazwe

Iitransekshini yeemali zamanye amazwe ichazwa nokweRandi, ngokusebenzisa imiyinge yotshintsho-mali phakathi kwemali esetyenziswayo nemali yelinye ilizwe ngaloo mhla wetransekshini leyo.

Iitransekshini eziyiminikelo yemali yamanye amazwe ziyaguqulwa ngexabiso loguqulo-mali ngaloo mhla wetransekshini. Iimali eziyiminikelo yemali yamanye amazwe ziyaguqulwa ngexabiso loguqulo-mali ngomhla woniko-ngxelo. Ingeniso okanye ilahleko eyenzeka kuguqulo-mali ihlawulwa ngentsalela/ngentsilelo.

1.10 Ukuthelekiswa kwemiyinge

Xa kuyimfuneko, ukuthelekiswa kwemiyinge kucalulwe ngokutsha ukuze kuhambelane neenguqu ezichazwe kunyaka omiyo.

1.11 Inkcitho

Inkcitho engenanzuzo neyilahleko:

Inkcitho engenanzuzo neyilahleko ichazwa njenge-asethi kwinkcazo yokusebenza kwemali de

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Ieyo nkciitho ibuyiswe ngulowo unoxanduva lwayo okanye icinywe njengengafumanekiyo kwinkcazo yokusebenza kwemali.

Inkciitho engekho mgaqweni

Inkciitho engekho mgaqweni ichazwa njengenkcitho kwinkcazo yokusebenza kwemali. Ukuba inkciitho leyo ayifumananga xolelo kosemagunyeni iphathwa njege-asethi de ibuyiswe okanye icinywe njengengafumanekiyo.

Uweliso nezibonelelo

Uweliselo-mali nezibonelelo zichazwa njengendleko xa kugunyaziswe ukuba luhlawulwe kwisistimu (ungadlulanga umhla wama31 kweyoKwindla kunyaka ngamnye).

1.12 Intsalela efunyenweyo

Intsalela efunyenweyo imele umahluko wenethi phakathi kwetotali yee-asethi namatyala ewonke equmrhu. Nayiphi na intsalela nentsilelo yonyaka-mali inikwa/itsalwa kwintsalela efunyenweyo/kwintsilelo. Ulungelelaniso lonyaka ongaphambili, ngokusingise kwingeniso nakwinkciitho, zitsalwa/zifakwa kwintsalela efunyenweyo xa kwenziwe ulungelelaniso olusekelwe kwilixa elidlulileyo.

1.13 linkcukacha zohlahlo-mali

Uhlahlo-mali oluphunyeziweyo lulungiselelwa ngokusekelwe kunyuko-maxabiso oluchazwa lualulo loqoqosho ngokusekelwe kwimisebenzi eyenziwayo.

Uhlahlo-mali oluphunyeziweyo lolonyaka-mali wama-2016/04/01 ukuya kowama-2017/03/31.

Uhlahlo-mali lwequmrhu libandakanya zonke iimali ezabiweyo eziphunyeziweyo zequmrhu eziphantsi kolawulo lwalo.

Iinkcazo-mali zonyaka nohlahlo-mali zicwangciswa ngokufanayo ngako oko uthlekiso lwemiyinge yohlahlo-mali yelixa lonikongxelo lubandakanyiwe kwinkcazo yothelekiso lohlahlo-mali nemiyinge ekhutshiweyo.

1.14 Amahlakani entsebenziswano

Ihlakani lentsebenziswano ngumntu okanye iqumrhu onako ukuhlawula okanye ukungenela ulawulo lelinye iqumrhu, okanye enze ifuthe elibonakalayo kwelinye iqumrhu, okanye oko kwenziwe kuye, okanye naliphi na iqumrhu elimele kulawulwa ngokufanayo, okanye lingenele ulawulo.

Abalawuli ngabantu abanoxanduva locwangciso, ukunika umkhombandlela nokulawula imisebenzi yequmrhu, kubandakanya abo banikwe uxanduva lolawulo lwequmrhu ngokomthetho, xa kufuneka

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Imigaqo yocwangciso-mali

benze imisebenzi enjalo.

Ilingu losapho athathwa ngokuba asenokuba nefuthe, okanye bafuthelwe, kubalawuli baseneza umsebenzi wabo.

Ziitransekhshini namaqumrhu entsebenziswano akufuphi kuphela ezithi zichazwe kumsebenzi wequmrhu.

1.15 Okwenziwe emva komhla wokuvala

Imisetho eyenziwa emva kokuvala yileyo, ekhuthazwayo nengakhuthazwayo, yenzeka phakathi kwelixa lokunika ingxelo nelokukhutshwa kweencazo-mali ezigunyazisiweyo. Mibini imizekelo yale misitho enobalulwa:

- Ileyo inika ubungqina beemeko ezikhkelele koko ngelixa loniko-ngxelo (imisitho elungelelanisiweyo emva komhla woniko-ngxelo) kwakunye
- naleyo ibonisa iimeko ezithe zavela emva komhla woniko-ngxelo (imisitho engalungelelaniswayo emva komhla woniko-ngxelo)

Iqumrhu liza kulungelelanisa imiyinge echazwe kwiinkcazo-mali ukubonisa ulungelelaniso lwemisitho eyenziwe emva komhla woniko-ngxelo xa kuthe oko kwenzeka.

Iqumrhu liza kuchaza uhlono lwemisitho neengqikelelo zemali echaphazelekayo okanye inkcaza ethi ingqikelelo ayinakwenziwa ngokusingise kwimisebenzi engenakulungelelaniswa, xa ukungakuxeli oko kusenokuba nefuthe kwizigqibo zoqoqosho ezenziwayo ngokusekelwe kwiinkcazo-mali.

1.16 Irhafu-ntengo (VAT)

Iqumrhu likhutshiwe ukubhalisela i-VAT. Nangona kunjalo, ukuba iqumrhu lifuman isibonelelo-mali esifunisa ukuba libhalisele iVAT, lakusenza isicelo esinjalo.

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Amanqaku kwiinkcazo-mali zoNyaka

2017	2016
R '000	R '000

2. Imigqaliselo emitsha nophicotho

2.1 Imigqaliselo nophicotho nefunyenwe kunyaka omiyo

Kunyaka omiyo, iqumrhu lamkele le migqaliselo ilandelayo nophicotho olusebenza kunyaka-mali omiyo noluhambelana nomsebenzi walo:

Standard/ Interpretation: wokusebenza:	Umhla	Ifuthe elilindelekileyo:
Unyaka oqala okanye emva		
<input type="checkbox"/> GRAP 2 (as amended 2016): Cash Flow Statements kotshintsho akunafuthe.	01 Tshazimpuzi 2016	Ukwenziwa
<input type="checkbox"/> GRAP 24 (as amended 2016): Presentation of Budget Information in Financial Statements	01 Tshazimpuzi 2016 01 Tshazimpuzi 2016	Ukwenziwa Ukwenziwa
<input type="checkbox"/> GRAP 14 (as amended 2016): Events after the reporting period		
<input type="checkbox"/> GRAP 12 (as amended 2016): Inventories kotshintsho akunafuthe.	01 Tshazimpuzi 2016	Ukwenziwa
<input type="checkbox"/> GRAP 13 (as amended 2016): Leases akunafuthe.	01 Tshazimpuzi 2016	Ukwenziwa kotshintsho
<input type="checkbox"/> GRAP 19 (as amended 2016): Provisions, Contingent Liabilities and Contingent Assets	01 Tshazimpuzi 2016 01 Tshazimpuzi 2016	Ukwenziwa Ukwenziwa
<input type="checkbox"/> GRAP 21 (as amended 2016): Impairment of Non-cash- generating Assets	01 Tshazimpuzi 2016	Ukwenziwa kotshintsho akunafuthe.
<input type="checkbox"/> GRAP 23 (as amended 2016): Revenue from Non- exchange TransUMthethoions		
<input type="checkbox"/> GRAP 25 (as amended 2016): Employee Benefits kotshintsho akunafuthe.	01 Tshazimpuzi 2016	Ukwenziwa
<input type="checkbox"/> GRAP 26 (as amended 2016): Impairment of Cash- generating Assets	01 Tshazimpuzi 2016	Ukwenziwa kotshintsho akunafuthe.
<input type="checkbox"/> GRAP 31 (as amended 2016): Intangible Assets kotshintsho akunafuthe.	01 Tshazimpuzi 2016	Ukwenziwa
<input type="checkbox"/> GRAP 104 (as amended 2016): Financial Instruments kotshintsho akunafuthe.	01 Tshazimpuzi 2016	Ukwenziwa

ILIFA LEMVELI LENTSHONA KOLONI

liNkcazo-mali zoNyaka ophela 31 kweyoKwindla

<input type="checkbox"/>	GRAP 18 (as amended 2016): Segment Reporting	01 Tshazimpuzi 2016	Ukwenziwa
kotshintsho akunafuthe.			
<input type="checkbox"/>	GRAP 17 (as amended 2016): Property, plant and equipment	01 Tshazimpuzi 2016	Ukwenziwa
kotshintsho akunafuthe.			
<input type="checkbox"/>	GRAP 1 (as amended 2016): Presentation of Financial Statements	01 Tshazimpuzi 2016	Ukwenziwa
kotshintsho akunafuthe.			
<input type="checkbox"/>	GRAP 3 (as amended 2016): Accounting Policies, Change in Accounting Estimates and Errors	01 Tshazimpuzi 2016	Ukwenziwa
kotshintsho akunafuthe.			
<input type="checkbox"/>	GRAP 9 (as amended 2016): Revenue from Exchange TransUMthethoions	01 Tshazimpuzi 2016	Ukwenziwa
kotshintsho akunafuthe.			

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IiNkcazo-mali zoNyaka ophela 31 kweyoKwindla

Amanqaku kwiiNkcazo-mali zoNyaka

2. New standards and interpretations (continued)

2.2 Imigqaliselo emitsh nophicotho ekhutshiweyo, kodwa engekasebenzi

Iqumrhu aliyisebenzisanga le migqaliselo nophicotho ilandelayo, epapashiweyo kwaye ingumthetho kwilixa locwangciso lwequmrhu ususela ngomhla wo-01 Tshazimpuzi 2017 okanye ngaphambi kwawo okanye emva koko:

Utoliko:	Umhla	Ifuthe elilindelekileyo:
wokusebenza:		
Iminyaka eqala okanye esemva		
<input type="checkbox"/> GRAP 108: Statutory Receivables akunafuthe.	Awukho umhla	Ukwenziwa kotshintsho
<input type="checkbox"/> GRAP 34: Seperate Financial Statements akunafuthe.	Awukho umhla	Ukwenziwa kotshintsho
<input type="checkbox"/> GRAP 36: Investments in Associates and Joint Ventures kotshintsho akunafuthe.	Awukho umhla	Ukwenziwa
<input type="checkbox"/> GRAP 35: Consolidated Financial Statements akunafuthe.	Awukho umhla	Ukwenziwa kotshintsho
<input type="checkbox"/> GRAP 37: Joint Arrangements akunafuthe.	Awukho umhla	Ukwenziwa kotshintsho
<input type="checkbox"/> GRAP 20: Related Parties akunafuthe.	Awukho umhla	Ukwenziwa kotshintsho
<input type="checkbox"/> GRAP 110: Living and Non-living Resources akunafuthe.	Awukho umhla	Ukwenziwa kotshintsho
<input type="checkbox"/> GRAP 38: Disclosure of Interests in Other Entities akunafuthe.	Awukho umhla	Ukwenziwa kotshintsho
<input type="checkbox"/> GRAP 32: Service Concession Arrangements: Grantor kotshintsho akunafuthe.	Awukho umhla	Ukwenziwa
<input type="checkbox"/> GRAP 109: Accounting by Principals and Agents kotshintsho akunafuthe.	Awukho umhla	Ukwenziwa

ILIFA LEMVELI LENTSHONA KOLONI

liNkcazo-mali zoNyaka ophela 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

	2017 R '000	2016 R '000
Imali eziinkozo nokufana nayo inezi zinto:		
libhalansi zebhanki	199	481
lidipozithi zexesha elifutshane	6 164	5 365
	6 363	5 846

ICredit quality yemali eziinkonzo esebhankini neeshort term deposits, ngaphandle kwemali esesandleni

Imali eziinkozo nokufana nayo yenziwa yikheshi nayishort-term, ihighly liquid investments ezisebhankini ebhalisiweyo nevuthwa kwiinyanga ezintathu okanye ngaphantsi koko zisemngciphekweni ngokusingise kwinzala. Ixabiso lezi asethi lilingana nexabiso elifanelekileyo lazo

4. Uluhlu lweempahla

Uluhlu lwempahla	123	123
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Uluhlu lwempahla luquka ithayili zomgangatho ezisetyenziswe ukubonakalisa iindawo zelifa lemveli. Ezi thayili zisasazwa ngaphandle kwentlawulo.

5. Ezifunyenwe ngeetranskshini zotshintshiselwano

Trade debtors	90	88
Inzala efunyenweyo	20	15
	110	103

6. Ezifunyenwe ngeetranskshini ezingezozotshintshiselwano

Ezinye ezifunyenwe ngeetranskshini ezingezozotshintshiselwano	1 200	680
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Additional transfer payment to be received from the department (DCAS) for the World Heritage Nomination Dossier to be entered into in the 2017/18 financial year.

7. Ezihlawulwe ngeetransekshini zotshintshiselwano

Trade payables	12	170
Accrued expenses	-	1
	12	171

Okuhlulwayo kucalulwa nge-amortised cost. Imiyinge yokuhlulwa ngeetransekshini iqikelela ixabiso elifanelekileyo

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

	2017 R '000	2016 R '000
8. Izibonelelo-mali ezinemiqathango ezingachithwanga		
Isibonelelo-mali esingachithwanga nezifunyenweyo zibandakanya oku:		
Isibonelelo-mali esingachithwanga – Inkxaso-mali yeLotto	<u>555</u>	<u>570</u>
Isibonelelo-mali esifunyenewe kwiLotto funding seprojekthi yeSicwangciso solawulo loLondolozo lweBaboon Point.		
9. Iintlawulo zezicelo zeLifa leMveli		
Iintlawulo zezicelo zelifa lemveli	<u>787</u>	<u>669</u>
Ukunyuka kungenxa yokunyuka kwexabiso lokwenza izicelo ukusuka kuma-R300 ukuya kuma-R330		

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

	2017 R '000	2016 R '000
10. Umvuzo wenzala		
Inzala efunyenweyo	472	351
Ukunyuka kungenxa yokunyuka kwaleyo iselugcinweni		
11. Ingeniso engenye yeetransekshini ezingezozotshintshelwano		
Izipho: iminikelo yesisa	526	538
Ukuva banzi ngeenkonzo zesisa jonga kwinqaku 16		
12. Utilisation of conditional grant		
Ukusetyenziswa kwezibonelelo-mali ezinemiqathango	15	-
13. Uweliselo-mali nezibonelelo ezifunyenweyo		
Uweliselo-mali nezibonelelo ezifunyenweyo	3 000	2 270
14. Imirhumo zophicotho-zincwadi		
Uphicotho-zincwadi lwangaphandle	81	55
15. Iintlawulo zokucetyiswa nezobungcali		
Iintlawulo zokucetyiswa nezobungcali	1 273	1 337
UPhuhliso noPhunyezo lweSistimu yeeNkcukacha zeLifa leMveli (HIMS).		
16. Iinkcitho ngokubanzi		
Ubhenqezo	77	62
Imirhumo vebhanki	3	2
Iinkonzo zekhompuvutha	18	-
Ulonwabo	166	101
Iinkonzo zecourier	-	2
Ukuprinta nezokubhalela	50	64

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IiNkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

	2017 R '000	2016 R '000
Iindleko zemirhumo nobulunau	-	1
Uhambo nezibonelelo	172	203
Izixhobot <R5 000	-	2
Iintlawulo zomthetho	290	188
Ukuwonaa	-	32
Iindleko kubasebenzi: iinkonzo zesisa	526	538
Imathiriveli vokufuna nokuxhasa	5	-
Iindawo neendleko	15	-
	1 322	1 195

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IiNkcazo-mali zoNyaka ophela 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

2017 R '000	2016 R '000
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16. Iindleko ngokubanzi (ziyaqhuba)

Iinkonzo zekhompuyutha:

Kuthengwe ilayisenisi yecaseware yokwenza iinkcazo-mali zonyaka

Ukuprinta nezokubhalela:

Inkcitho yokuprinta nakwezokubhalela nokupapashiweyo idityanisiwe kulo nyaka-mali. Imiyinge yonyaka odluliyo echazwe kowama-2015/16 yile ilandelayo:

- Ukuprinta nokupapasha R56 000

- Ukuprinta nezokubhalela R9 000 (ilungelaliniswe kwiR8 000 – jonga kwinqaku 22 langaphambili)

Uhambo nezibonelelo:

Ukwehla kungenxa yamalungu ambalwa athe aba neehambo eziya ngaphandle kweKapa xa kuthelekiswa nonyaka wama-2015/16

Iintlawulo zezomthetho:

Iintlawulo zezomthetho zezo zeP Gees vs noMphathiswa weMicimbi yeNkcubeko neMidlalo wePhondo kwakunye namanye amatyala ekuhlangatyezenwe nawo kunyaka ekunikwa ingxelo yawo.

Iindleko kubasebenzi: iinkonzo zesisa:

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo benza imisebenzi yolawulo neye-ofisi yeKomishini yeNkcubeko yeNtshona Koloni. Abasebenzi beSebe abanika inkxaso kwiQumrhu loLuntu babandakanya iGosa loLawulo-mali eliyiNtloko, uMlawuli waMaziko oLondolozo lweMwali, iLifa leMveli namaGama eeNdawo, uMlawuli wezoBugcisa neNkcubeko, ababhathi kula macandelo olawulo achaziweyo kwakunye neqela lolawulo-mali. Ngenxa yobumbaxa bemisebenzi eyenziwa ngala magosa achaziweyo, kunzima ukuchitha ixesha elininzi kumaQumrhu oLuntu. Umnikelo owayamene nemivuzo yawo awukwazi kubalwa ngokuthembakeleyo. Ngako oko okana kuchazwayo kokusingise kwinkxaso engagungqiyo yeqela le-CFO ukwenza indima yeCFO kwiQumrhu loLuntu nakwiSebe. Ngako oko ixabiso limele inkonzo yesisa enikezelwa liqela lezemali kuphela.

Ulonwabo:

Inguqu yenzeka ngenxa yokwanda kwenani leentlanganiso ezibanjiweyo kulo nyaka uhlolwayo luthelakiswa nolonyaka ophelileyo.

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IiNkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

	2017 R '000	2016 R '000
17. Imirhumo yamalungu		
Annas, R	12	-
Baumann, N	11	12
Buttaens, P	40	25
Claassen, Gar P	27	41
De Kock, S	10	6
De Swardt, I	16	11
De Waal, J	16	-
Duamore, K	30	-
Dumbrell, K	7	-
Galimbert, M	11	11
Hall, A	7	-
Hart, T	16	20
Hermansen, S	21	16
Jacobs, G	49	29
Joubert, E	11	-
Kritzinaer, J	-	3
Lawson, Q	16	19
Lavin, J	3	-
Le Grange, L	7	-
Le Roux, D	4	-
Leshoro, T	5	-
Leslie, M	37	54
Malan, Gar A	44	29
Mavumenawana, S	42	30
Muller, C	16	-
Mutti, B	29	27
Nvikosa, M	8	-
Orton, J	13	8
Postletiwavt, C	25	37
Robinson, L	19	26
Ruiters, R	35	37
Samie, Q	19	35
Scurr, M	44	25
Smart, C	15	20
Snellina, C	41	26
Summers, R	10	11
Thomas, G	11	-
Thorold, T	6	13
Throne, T	4	-
Todeschini, F	11	-
Townsend, S	9	6
Van Graan, A	2	-
Vermeulen, F	30	27
Walker, S	14	10
Webley, L	29	38
Wicomb, M	2	6
WilliaNks, G	12	-
Winter, S	37	50
Wolters, M	4	10
Young, J	14	-
	906	718

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liNkcazo-mali zoNyaka ophela 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

	2017 R '000	2016 R '000
18. Imali eyenzeke kwimisebenzi		
Ulunaelelaniso loku:		
linquau kwizibonelelo	-	(50)
linquau kwinkunzi:		
Ezifunvenwe kwiitransekshini zotshintshiselwano	(7)	(84)
Eznye ezifunvenwe kwiitransekshini ezinaezozotshintshiselwano	(520)	(680)
Ezihlawulwe kwiitransekshini zotshintshiselwano	(159)	(94)
Isibonelelo esingasetyenziswanga	(15)	570
	517	185
19. Izibophelelo		
Inkcitho yokusebenza egunyazisiweyo		
Ephunyeziweyo ze yanikwa ngekhontrakthi		
<input type="checkbox"/> Business Connexion: Database development	2 262	2 632
<input type="checkbox"/> African Web Science: Website hostina	-	14
<input type="checkbox"/> Archaeo -Adventures: CMP for Early Cape FarNksteads	636	-
	2 898	2 646
Ezivunyiweyo kodwa ezingekasebenzi		
<input type="checkbox"/> Eco Africa Environmental Consultants (Pty) Ltd: CMP for Human Origins	-	890
<input type="checkbox"/> Archaeo -Adventures: CMP for Early Cape FarNksteads	-	680
	-	1 570
Itotali yezibophelelo zokusebenza		
<input type="checkbox"/> Already contracted for but not provided for	2 898	2 646
<input type="checkbox"/> Not yet contracted for and authorised	-	1 570
	2 898	4 216
Iindleko ziza kuhlululwa ngemali ephuma kwezi zinto:		
Itotali yezibophelelo		
Inkcitho yokusebenza egunyazisiweyo	2 898	4 216
20. Amatyalala exesha likaxakeka		

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

Oku kumalunga netyala elifakwe kwiNkundla ePhakamileyo yoMntla-Gauteng. Ityala limalunga nesigqibo se-HWC sokungaphumezi isicelo se-upmarket housing development, rezoning and subdivision

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

	2017 R '000	2016 R '000
rights kwipropati esiSiza esiliLifa leMveli. ILifa leMveli leNtshona Koloni ingummangalelwa wesithathu. Abanikazi bayo bakhuphe umsila wengwe wokuba kubuyiswe iindleko zabo abazichithe ukulungisa le ndawo ngokusingise kwiinkcitho zezolwakhiwo. Ityala limiselwe umhla we-7. I-HW kunye nabanye abatyholwa kunye nayo bayazikhusela kweli tyala. Ukuba ibango lommandali liyaphumelela, iHWC yoba netyala eliqikelelwa kwi-R8.2 yezigidi.		

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

2017 R '000	2016 R '000
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21. Amaqumrhu entsebenziswano

Ubuhlakani

Umxhasi ongundoqo

neMidlalo Iqabane lentsebenzisano

Koli Iqabane lentsebenziswano

yeNtshona Koloni

ISebe leMicimbi yeNkcubeko

IKomiti yeeLwimi yeNtshona

IKomishini yeNkcubeko

Uhlobo lwentsebenziswano

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo enza imisebenzi yolawulo lwe-ofisi yeLifa leMveli leNtshona Koloni.

Iqumrhu lisebenzela kwisakhiwo seSebe leMicimbi yeNkcubeko neMidlalo kwaye lisebenzisa ii-asethi zalo kwakunye nokhuselo lweSebe lezoKhuseleko loLuntu.

Iitransekhshini namanye amahlakani entsebenziswano

Ingeniso efunyenwe kumaqabane entsebenziswano

ISebe leMicimbi yeNkcubeko neMidlalo

3 000

2 270

22. Iimpazamo zangaphambili

Kunyaka wama-2017 kufunyaniswe ukuba inkcazo yenkcitho ngokuphangaleleyo ichazwe ngaphezu koko kumele ephepheni nakupapasho nge-R 1 000. Nangona kunjalo oku akuchaphazelanga ukuchazwa kweinkcitho ngokuphangaleleyo.

Inkcazo-mali eziinkozo yowama-2015/16 elungelelaniswe ngowama-2017 ifakwe ngokungachanekanga kwingeniso. Ukulungiswa kweempazamo ngenxa yolungelelaniso kume ngolu hlobo

Amanqaku kwinkcazo-mali zonyaka

Inkcitho ngokuphangaleleyo: Ukuprinta nezokubhalela

-

(1)

Inkcazo yemali eziinkozo

Imali eziinkozo kwimisebenzi eyenziwayo

Imali efunyenweyo

-

(675)

Imali ehlawulweyo

-

675

<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophele 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

2017 R '000	2016 R '000
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23. Ulawulo lomngcipheko

Imisebenzi yequmrhu ilibeka emngciphekweni wezemali: umngcipheko wezemarike (umngcipheko kwinzala yexabiso elifanelekileyo, umngcipheko kwinzala yemali eziinkozo), umngcipheko kumatyala nomngcipheko kwimali ezinkonzo okanye ezo zinto zinokutshintsheka zibe yimali.

Umngcipheko wokuhlawulwa kwamatyala

Umngcipheko wokuhlawulwa kwamatyala ngumngcipheko wokuba iqumrhu lingawufezekisi umsebenzi walo ngokwasezimalini. Ngokusingise kwizidingo zokuboleka, iqumrhu liqinisekisa ukuba iimali ezifunekayo ziyafumaneka ukufeza uxanduva olufunisa imali. Zonke iikhawunti ezihlawulwayo zihlawulwa kwiintsuku ezingama-30 woniko-ngxelo.

Ukulelwa kokuba buthathaka

Ukuba ngomhla wama-31 kweyoKwindla 2017 inzala yefinancial instruments ibiku-1% ngaphezulu/ngaphantsi kuzo zonke ezinye iinkalo, intsalela yonyaka ngeyingama-R 75505 ngaphezulu/ngaphantsi

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophela 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka

Amanani ngokweeRandi

23. Ulawulo lomngcipheko

(Iuyaqhuba) Umngcipheko

kumatyala

Umngcipheko kumatyala usingise kumngcipheko wokuba elinye iqumrhu lingasifezi isivumelwano nto leyo ithi ikhokelele kwilahleko yemali yequmrhu.

Iqumrhu eli lamkele umgaqo-nkqubo wokulandelela isimo sokuphathwa kwamatyala ngamaqumrhu elisebenzisana nawo.

Umngcipheko kumatyala ubandakanya ukuvalelwa kwemali, okufana nemali, nderivative financial instruments nabanikimatyala. Iqumrhu lifaka imali eziinkozo kwiibhanki ezinkulu ezime kakuhle ngasematyaleni nakwiilimithi kunamanye amaziko.

Akukhi nyino olube ngaphaya kunyaka ekunikwa ingxelo yawo, kwaye abaphathi abalindelanga lahleko yokungenziwa kwemisebenzi ngala maqumrhu.

Ukujongana nomngcipheko omkhulu wetyala

Ukuba semathubeni omngcipheko wamatyala ngokusingise kwiimali-mboleko kwaye okufunyenweyo kunyinelwa kumyinge okumncono.

Umngcipheko wemarike

Iqumrhu alikho mathubeni omngcipheko wemarike ngenxa yokuba kufuneka liwahlawule kwiintsuku ezingama-30 amatyala alo kubaniki-zinkonzo njengoko kumiselwe kwimigaqo ye-PFMA.

Umngcipheko kwinzala

Iinkcukacha zomngcipheko kwinzala zequmrhu ubandakanya iimali-mboleko ezisisigxina nezitshintshayo kwakunye neebhalansi zebhanki ezibeka iqumrhu kwixabiso elifanelekileyo lenzala kwakunye nenzala kwimali eziinkozo kwaye oko kungashwankathelwa ngolu hlobo lulandelayo:

Ii-asethi eziyimali

Urhwebo nokunye okufumanekayo zikwixabiso lenzala elisisigxina. Abaphathi bayawalawula amaxabiso enzala ngokuthethana malunga nenzala yeemali-mboleko ezitshintshayo kwaye apho imeko ivumayo khona basebenzisa ixabiso lenzala elisisigxina.

Abaphathi banomgaqo-nkqubo wokulungelelanisa inzala kwiimali-mboleko nenzala ehlawulwa kumatyala.

Umngcipheko weqondo lenzala yemali ezinkozo

Isixhobo semali	Kufuneka ihlawulwe kunyaka omnye	Kufuneka ihlawulwe kwiminyaka emibini	Kufuneka ihlawulwe kwiminyaka emibini	ukuya kwemithathu	Kufuneka ihlawulwe kwiminyaka emithathu
------------------------	---	---------------------------------------	---------------------------------------	-------------------	---

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophela 31 kweyoKwindla 2017

ukuya kwemine

Amanqaku kwiiNkcazo-mali zoNyaka

kufuneka
ihlawulwe
e
kwiminyaka
emva
kweminyaka
emihlanu

Ikheshi esebhankini	6 363	-	-	-	-
Iintlawulo – amaxesha andisiweyo amatyala	(12)	-	-	-	-
Itotali yemali	6 351	-	-	-	-
Okuhlalulwayo kodwa okungabelwanga	-	-	-	-	-

Isixhobo semali	2017	Ngoku	Due in 1-30 days	Ihlawulwe kwiintsu ku 31-60	Ihlawulwe kwiintsu ku 61-90	Ihlawulwe kwiintsuku ku 91+	Iyonke
Izinto ezifunyenwe kwintengiselwano – yotshintshelwano lwetyala		2	-	-	-	88	90
		1 200	-	-	-	-	1 200
Izinto ezifunyenwe kwii transekshini ezingezozotshintshelwano		1 202	-	-	-	88	1 290
Itotalo							

Isixhobo semali	2016	Ngoku	Ihlawulwe kwiintsuku uku 1-30	Kwiintsuku 31-60	Kwiintsuku 61-90	Kwiintsuku u 91+	Iyonke
Izinto ezifunyenwe kwintengiselwano - yotshintshelwano lwetyala		88	-	-	-	-	-
Ushishino nezinye izinto ezifunyenweyo – ezingezozotshintshelwano		680	-	-	-	680	-
Itotali	768	-	-	-	768	-	-

24. Umahluko kuhlalo-mali

ILIFA LEMVELI LENTSHONA KOLONI

IiNkcazo-mali zoNyaka ophela 31 kweyoKwindla 2017

Amanqaku kwiiNkcazo-mali zoNyaka Umahluko phakathi kohlahlo-mali nemiyinge

Ulungelelaniso lohlahlo-mali:

Kunyaka-mali wama-2016/17 ulungelelaniso lohlahlo-mali lusuke kuma-R3, 700 ezigidi lwaya kuma-R2, 966 ezigidi. Lwehle ngama-R734 000. Oku kungenxa yesibonelelo-mali esinemiqathango ebesifunyenwe kwiKomishini yeeLottery yeSizwe ukwenza iSicwangciso soLawulo loLondolozo lweBaboon Point nesabelwe imali kunyaka waama-2016/17, njengoko lo msebenzi usandela kwiminyaka emininzi hayi kunyaka omnye njengoko kwakucwangcisiwe.

24.1 Enye ingeniso

Isibonelelo-mali esinemiqathango esifunyenwe kwiKomishini yeLottery yeSizwe neSicwangciso soLawulo loLondolozo lweBaboon Point. Ngenxa yeenguqu kwisicwangciso sokusebenzisa esi sicwangciso emali yokuqala efunyenweyo khange ibe nakusetyenziswa nto leyo ikhokelele ekubeni kubekho ibhalansi kwinkxaso-mali ebifunyenwe.

Iitransekhshini zotshintshiselwano: iminikelo/ iindleko kubasebenzi ze-GRAP 23 ezilungelelanisiweyo ngenkonzo ezinikelwe ngesisa liSebe leMicimbi yeNkcubeko neMidlalo. Jonga kwinqaku 16 ngeenkcukacha.

Iitransekhshini ezingezozotshintshiselwano: Uweliselo-mali lwe-DCAS lokuxhasa ukubhalwa kweWorld Heritage Nomination Dossier.

24.2 Inkcitho ngokubanzi

Umahluko ungenxa yesibonelelo-malki esinemiqathango seSicwangciso soLawulo loLondolozo seBaboon Point esingasetyenziswanga kulo nyaka.



Wes-Kaapse
Regering

Kultuursake en Sport



ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape



Jaarverslag
2016/2017

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DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING OOR OPENBARE ENTITEIT

GEREGISTREERDE NAAM	Erfenis Wes-Kaap
REGSVORM VAN ENTITEIT	Openbare entiteit
AARD VAN ONDERNEMING EN VERNAAMSTE AKTIWITEITE	Om die erfenishulpbronne-omgewing in die Wes-Kaap te identifiseer, beskerm, bewaar, bestuur en bevorder.
REGISTRASIENOMMER	N.v.t.
STRAATADRES	Derde verdieping, Protea Assuransie-gebou Groentemarkplein Kaapstad 8001
POSADRES	Privaatsak X9067 Kaapstad 8000
TELEFOONNOMMER	021 483 9598
FAKSNOMMER	021 483 9845
E-POSADRES	ceoheritage@westerncape.gov.za
WEBWERF	www.hwc.org.za
EKSTERNE OUDITEURE	Ouditeur-Generaal van Suid-Afrika
BANKIERS	Nedbank en ABSA

2. LYS VAN AFKORTINGS/AKRONIEME

AARP	Algemeen aanvaarde rekeningkundige praktyk
APM	Komitee vir Argeologie, Paleontologie en Meteoriete
BAV	Basiese assesseringsverslag
BBR	Bewaringbestuursraamwerk
BBP	Bewaringsbestuursplan
BELCOM	Komitee vir Beboude Omgewing en Landskappe
DB	Diensbillikheid
DKES	Departement van Kultuursake en Sport
D:ORB	Direktoraat Ondernemingsrisikobestuur, Departement van die Premier
ERMCOM	Komitee vir Ondernemingsrisikobestuur
EWK	Erfenis Wes-Kaap
FJ	Finansiële Jaarstate
HFB	Hoof- Finansiële Beampte
HIMS	Erfenis-inligtingsbestuurstelsel
HOMS	Erfenis- Operasionele Vergaderings
HUB	Hoof- Uitvoerende Beampte
IACOM	Komitee vir Impakbepaling
IBS	Inligtingsbestuurstelsel
IGIC	Komitee vir Inventarisse, Gradering en Vertolking
KING III	King-verslag oor Korporatiewe Beheer, 2009
LUR	Lid van die (Provinsiale) Uitvoerende Raad
MPRDA	Wet op die Ontwikkeling van Minerale- en Petroleumhulpbronne, 2002
MTUR	Mediumtermyn-uitgaweraamwerk
NEMA	Wet op Nasionale Omgewingsbestuur, 1998
NHRA	Wet op Nasionale Erfenishulpbronne, 1999
OGSA	Ouditeur-Generaal van Suid-Afrika
OIB	Omgewingsimpakbepaling
OIV	Omgewingsimpakverslag
ORB	Ondernemingsrisikobestuur
PAIA	Wet op die Bevordering van Toegang tot Inligting, 2000
PERSAL	Personeelsalarisstelsel
PFMA	Wet op Openbare Finansiële Bestuur, 1999
PK	Provinsiale kennisgewing
RWOPS	Besoldigde werk buite die staatsdiens
SAHRA	Suid-Afrikaanse Erfenishulpbronagentskap
SAHRIS	Suid-Afrikaanse Erfenishulpbron-inligtingstelsel
SITA	Staatsagentskap vir Inligtingstechnologie
SK	Stad Kaapstad
SKOOR	Staande Komitee oor Openbare Rekeninge
TR	Tesourieregulasies
UK	Uitvoerende Komitee
UOWP	Uitgebreide Openbarewerkeprogram
VKB	Voorsieningskanaalbestuur
VPO	Voortgesette professionele ontwikkeling
WKR	Wes-Kaapse Regering

3. VOORWOORD DEUR DIE VOORSITTER



Dr Antonia Malan
Voorsitter van die Raad van Erfenis Wes-Kaap

Ek wil begin deur die vorige Voorsitter, Raad en Komiteede hartlik te bedank dat hulle vir vier maande ekstra diens aangebly het. Die verlenging van die ampstermyn van die vorige Raad was 'n geleentheid vir die nuwe leierskap van EWK om met mekaar te skakel. Die nuwe Raad is in Oktober 2016 aangestel. Ek is bly om te sê dat ons Raad se lidmaatskap vir die volgende drie jaar net so toegewyd, professioneel, entoesiasies en hardwerkend soos die vorige een is. Ons verwelkom baie jonger gesigte en energie, en vertrou op 'n paar ouer staatmakers vir kontinuïteit en institusionele kennis wat van onskatbare waarde is.

Beleide en regulasies is die ruggraat van doeltreffende en effektiewe bestuur, en ons sal voortgaan om beste praktyk in verskeie werksaamhede en oor ons historiese, argitektoniese, kulturele en argeologiese sektore te ontwikkel. Die eise gaan dikwels gepaard met litigasie in die beboude omgewing, onder meer faktore in reaksie op toenemende ontwikkeling en die groei van burgerlike aktivisme. Die aantal liggame in erfenisbewing wat by EWK registreer, is aan die toeneem. Ons visie is om oor die algemeen openbare bewustheid en erfenis-opvoeding te bevorder, en dit is dalk nie algemene kennis dat ons vergaderings oop is vir die publiek nie – ruimte is die grootste beperking.

Ons is trots op die feit dat ons ons finansiële sake so omsigtig bestuur en 'n skoon oudit vir die 2016/17-boekjaar ontvang het. 'n Voortdurende bron van kommer is egter die feit dat ons met beperkte menslike hulpbronne werk, gegewe die wêreldwye ekonomiese skommeling. Dit word vererger deur die steeds groeiende eise om die mandaat van EWK te implementeer. Die meerderheid van gevalle wat vir besluitneming aan EWK voorgelê word, is Graad III-hulpbronne. Daar word gehoop dat volle verantwoordelikheid vir die bestuur van plaaslike erfenishulpbronne aan die Stad Kaapstad gedelegeer sal word, maar die finale punte word nog onderhandel. Dit beteken dat tyd wat aan provinsiale erfeniskwessies, openbare bewusmaking/uitreik, en die bemagtiging van landelike munisipaliteite bestee moet word, beperk is.

Nietemin, as die vorige voorsitter van die Komitee vir Inventarise, Gradering en Vertolking (IGIC), is ek bly om te sê dat die aantal goedgekeurde munisipale en landelike Erfenisopnames en Inventarise stadig toeneem, en elke verslag bied 'n voorbeeld en aansporing vir ander. Soos elke munisipaliteit in die Wes-Kaap daarin slaag om sy plaaslike erfenishulpbronne te identifiseer, en uiteindelik die kapasiteit ontwikkel om dit te bestuur, kan ons meer belê in ons primêre rol as 'n Provinsiale Erfenishulpbronnegesag (PHRA). As een van slegs twee ten volle funksionerende PHRA's in die land, doen SAHRA deurlopend 'n beroep op EWK om hulle te help met hul planne om ander PHRA's te skep of versterk.

Ten slotte, EWK kan slegs suksesvol funksioneer met die toegewyde personeel wat dit ondersteun. Namens die Raad word opregte dank teenoor die personeel uitgespreek. Ons moet ook die Departementshoof, mnr Brent Walters, en Minister, me Anroux Marais, bedank vir hulle bereidwilligheid om EWK te bevorder.



Dr Antonia Malan
Voorsitter Erfenis Wes-Kaap

31 Mei 2017

4. OORSIG VAN DIE HOOF- UITVOERENDE BEAMPTTE



Mnr Mxolisi Dlamuka

Hoof- Uitvoerende Beampte van Erfenis Wes-Kaap

Inleiding

Erfenis Wes-Kaap se mandaat om erfenishulpbronne te identifiseer, beskerm, bewaar, bestuur en bevorder is ongetwyfeld 'n ontsaglike taak as mens die aard van die diverse erfenis in hierdie provinsie in ag neem. Bykomend tot hierdie uitdaging is die groeiende belang in die benutting van erfenis om maatskaplike insluiting te bou, asook die verantwoordelikheid om beginsels van erfenisbewaring by beplanning en ruimtelike ontwikkeling te integreer. Dit het genoodsaak dat die Raad van EWK en sy komitees snel moes reageer en bykomende vergaderings moes belê om die toenemende aantal erfenis-verwante aansoeke te hanteer. Ten einde te verseker dat die EWK se Raad en komitees besluite neem wat in lyn is met die wetgewende mandaat, was daar 'n toename in die frekwensie van terreinbesoeke, veral waar aansoeke kontroversieel van aard was en waar besware van belangstellende en geaffekteerde partye ontvang is.

Nuwe Raad en sy komitees

Die termyn van die vorige jaar het gedurende die oorsigjaar op 31 Oktober 2016 verstryk nadat dit vir drie maande deur die Minister verleng is. Die huidige Raad is met ingang van 1 November 2016 vir 'n termyn van drie jaar aangestel. Nadat die Raad ingehuldig is, is die eerste vergadering gehou waartydens komitees en komiteevoorsitters aangestel is.

Verwerking van aansoeke

Die verwerking van erfenisaansoeke is een van EWK se belangrikste funksies. Die Raad het 'n raamwerk van delegasie ontwikkel om te verseker dat sekere pligte deur komitees uitgevoer word. Die volgende komitees is volledig ingestel en funksioneel: Komitee vir Argeologie, Paleontologie en Meteoriete (APM); Komitee vir Beboude Omgewing en Landskappe (BELCom); Komitee vir Inventarise, Gradering en Vertolking (IGIC); Komitee vir Impakbepaling (IACom); Appèlkomitee; en Erfenis- Operasionele Vergaderings (HOMS). In die oorsigjaar was daar 'n toename van 15% in die getal erfenisaansoeke wat deur komitees verwerk is, met 'n totale getal van 2 356 aansoeke wat deur EWK verwerk is. Die rol van HOMS het duidelik geword toe ongeveer 75% van alle aansoeke deur hierdie komitee verwerk is.

Openbare deelname

Die belangrikheid van openbare deelname in die verwerking van erfenisaansoeke is deur die Wes-Kaapse Hoër Hof beklemtoon. Terwyl EWK openbare deelnameprosesse deur die voorsiening van die Wet op Nasionale Erfenishulpbronne geïmplementeer het, het die hof bevind dat dit onvoldoende is en nie ten volle aan die Wet op die Bevordering van Administratiewe Geregtigheid voldoen nie. EWK het konsepregulasies oor openbare deelname saamgestel. Sodanige regulasies sal uitgebreid regdeur die Wes-Kaap gekonsulteer word.

Wêreld Erfenisterrein-aangeleenthede

Met die inskrywing van die 'Early Farmsteads of the Cape Winelands' en die 'Emergence of Modern Humans' op die tentatiewe lys van Wêrelderfenisterreine, het EWK die proses van die ontwikkeling van die Geïntegreerde Bewaringsbestuursplanne (GBBP'e) bestuur. Die GBBP vir

die 'Emergence of Modern Humans' is afgehandel.

As gevolg van die groeiende belangstelling in die evolusie van die moderne mens in Suid-Afrika, veral sedert die ontdekking van Homo Naledi, ontvang die 'Emergence of Modern Humans'-nominasiedossier prioriteit ten opsigte van die voorbereiding van 'n volledige benoeming aan Unesco. Die Departement van Kultuursake en Sport het bykomende fondse beskikbaar gestel om EWK in staat te stel om ingevolge die Wet op Wêrelderfeniskonvensie 'n Bestuursgesag te vestig wat 'n nominasiedossier aan die Wêrelderfeniskomitee sal rig.

Nuwe Provinsiale Erfenisterreine

Die volgende terreine is gedurende die oorsigjaar as Provinsiale Erfenisterreine verklaar:

- Gedeeltes 72 en 73 van die Plaas Blomboschfontein 459 in die Hessequa Plaaslike Munisipaliteit. Die terreine binne die Blomboschfontein Natuurreservaat word van hoë argeologiese belang geag, binne die kontekste van navorsing oor sowel die Latere Steentydperk as die Mid-Steentydperk; en
- Die Old Granary-kompleks, geleë op erf 177447 in die Kaapstad- metropolitaanse gebied, is as gevolg van die kompleks se argitektoniese belang verklaar.

Bestedingstendense

Program/ aktiwiteit/ doelwit	2015/2016			2016/2017		
	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	2 966	3 583	*(617)	2 606	3 305	(699)

* Die oorbesteding hou grotendeels verband met die AARP 23-aansuiwerings wat vir salarisse gedoen is (werknemerskoste: R526 000) van die finansiële bestuurspersoneel rakende dienste in natura wat van die departement ontvang is.

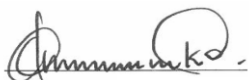
Die befondsing wat van die DKES ontvang is, is gebruik om uitgawes met betrekking tot die aktiwiteite van Erfenis Wes-Kaap te betaal, soos beoog.

Voorsieningskanaalbestuur

EWK het twee kontrakte toegeken aan diensverskaffers wat deur 'n mededingende bodproses gegaan het, aangesien prosesse van voorsieningskanaalbestuur in plek is om te verseker dat wetgewing en regulasies nagekom word.

Waardering

Ter afsluiting wil ek die Minister van Kultuursake en Sport bedank vir haar strategiese leidinggewing en ondersteuning aan die entiteit. Ek wil ook my dank uitspreek teenoor die Ouditkomitee en ander toesighoudende liggame wat 'n kritiese evaluering van EWK se prestasie deur die loop van die jaar uitgevoer het.



Mnr Mxolisi Dlamuka

Hoof Uitvoerende Beampte

Erfenis Wes-Kaap

31 Mei 2017

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

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

Alle inligting en bedrae wat in die jaarverslag bekendgemaak is, is in ooreenstemming met die finansiële jaarstate wat deur die Ouditeur-Generaal geoudit is.

Die jaarverslag is volledig, akkuraat en vry van enige weglatings. Die jaarverslag is opgestel in ooreenstemming met die riglyne vir die jaarverslag, soos uitgereik deur Nasionale Tesourie.

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

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

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

Die eksterne ouditeure is verbind om 'n onafhanklike mening oor die finansiële jaarstate te gee.

Na ons mening is die jaarverslag 'n redelike weergawe van die bedrywighede, die prestasie-inligting, die menslike hulpbronne-inligting en die finansiële sake van die openbare entiteit vir die boekjaar geëindig 31 Maart 2017.

Die uwe



Hoof- Uitvoerende Beampte

Mnr Mxolisi Dlamuka

31 Mei 2017



Voorsitter van die Raad van Erfenis Wes-Kaap

Dr Antonia Malan

31 Mei 2017

6. STRATEGIESE OORSIG

6.1. Visie

Om die uiteenlopende stedelike en landelike erfenishulpbronne van die mense van die Wes-Kaap te vier, te bewaar, in stand te hou en te koester deur 'n trots in tasbare én ontasbare erfenis te bevorder, veral onder voorheen gemarginaliseerdes.

6.2. Missie

Deur 'n doeltreffende, geïntegreerde bestuurstrategie vir erfenishulpbronne in die Wes-Kaap saam te stel, te implementeer en te handhaaf, sal ons die stelselmatige identifisering, bewaring, beskerming en bevordering van erfenishulpbronne vir huidige en toekomstige geslagte in al ons gemeenskappe verseker.

6.3. Waardes

Bevoegdheid, Sorgsaamheid, Aanspreeklikheid, Integriteit, Innovasie en Responsiwiteit.

7. WETGEWENDE EN ANDER MANDATE

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

- Bevordering van goeie korporatiewe beheer op alle vlakke;
- Bemagtiging van die burgerlike samelewing om die erfenishulpbronne te koester en te bewaar sodat dit aan toekomstige geslagte nagelaat kan word;
- Om algemene beginsels te bepaal vir bestuurtoesig oor Erfenishulpbronbestuur regoor die Wes-Kaap; en
- Instelling van 'n geïntegreerde stelsel vir die identifisering, assessering en bestuur van erfenishulpbronne in die provinsie ingevolge die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) en regulasies.

Grondwetlike mandate

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

Wetgewende mandate

Nasionale wetgewing	Verwysing	Beskrywing
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	Die Wet op Openbare Finansiële Bestuur (PFMA): <ul style="list-style-type: none"> • reguleer finansiële bestuur in nasionale en provinsiale regerings, genoteerde of ongenoteerde openbare entiteite, grondwetlike instellings en provinsiale wetgewers; • verseker dat alle inkomste, uitgawes, bates en laste van hierdie instellings doeltreffend en doelmatig bestuur word; en • definieer die verantwoordelikhede van persone aan wie die finansiële bestuur van hierdie liggame toevertrou is.
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie Wet gee uitvoering aan die reg om toegang te verkry tot rekords waaroor die staat, regeringsinstellings en privaat liggame beskik. EWK en elke ander openbare en privaat liggaam moet onder meer: <ul style="list-style-type: none"> • 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek in te dien vir toegang tot inligting waaroor die liggaam beskik; en • 'n inligtingsbeampte aanstel om aansoeke vir toegang tot inligting in besit van die liggaam te oorweeg.
Wet op die Bevordering van Administratiewe Geregtheid, 2000	Wet 3 van 2000	Hierdie Wet: <ul style="list-style-type: none"> • bepaal die reëls en riglyne wat administrateurs tydens besluitneming moet nakom; • vereis van administrateurs om mense in te lig oor hulle reg op hersiening of appèl en hul reg om redes aan te vra; • vereis van administrateurs om redes vir hulle besluite te gee; en • gee lede van die publiek die reg om die besluite van administrateurs in die hof te betwis.
Wet op die Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Hierdie Wet plaas 'n verantwoordelik op instellings om die volgende te verseker: <ul style="list-style-type: none"> • Bevordering van die beskerming van persoonlike inligting wat deur openbare en privaat liggame verwerk word; • Oplegging van sekere voorwaardes om minimumvereistes vir die verwerking van persoonlike inligting te stel. <p>Aangesien EWK persoonlike inligting tydens die verwerking van aansoeke insamel, moet daar aan die POPI-wet voldoen word.</p>
Wet op Kulturele Instellings, 1998	Wet 119 van 1998	EWK moet met nasionaal verklaarde kultuurinstellings skakel en saamwerk met betrekking tot kunste, kultuur- en erfenis-aangeleenthede.
Wet op Bevordering van Kultuur, 1983	Wet 35 van 1983	Hierdie wetgewing is aan die Wes-Kaap toegewys en die DKES is verantwoordelik om die bepalings van die Wet na te kom.
Wet op Kulturele Aangeleenthede (Volksraad), 1989	Wet 65 van 1989	Hierdie wetgewing is aan die Wes-Kaap toegewys en die DKES is verantwoordelik om die bepalings van die Wet na te kom.

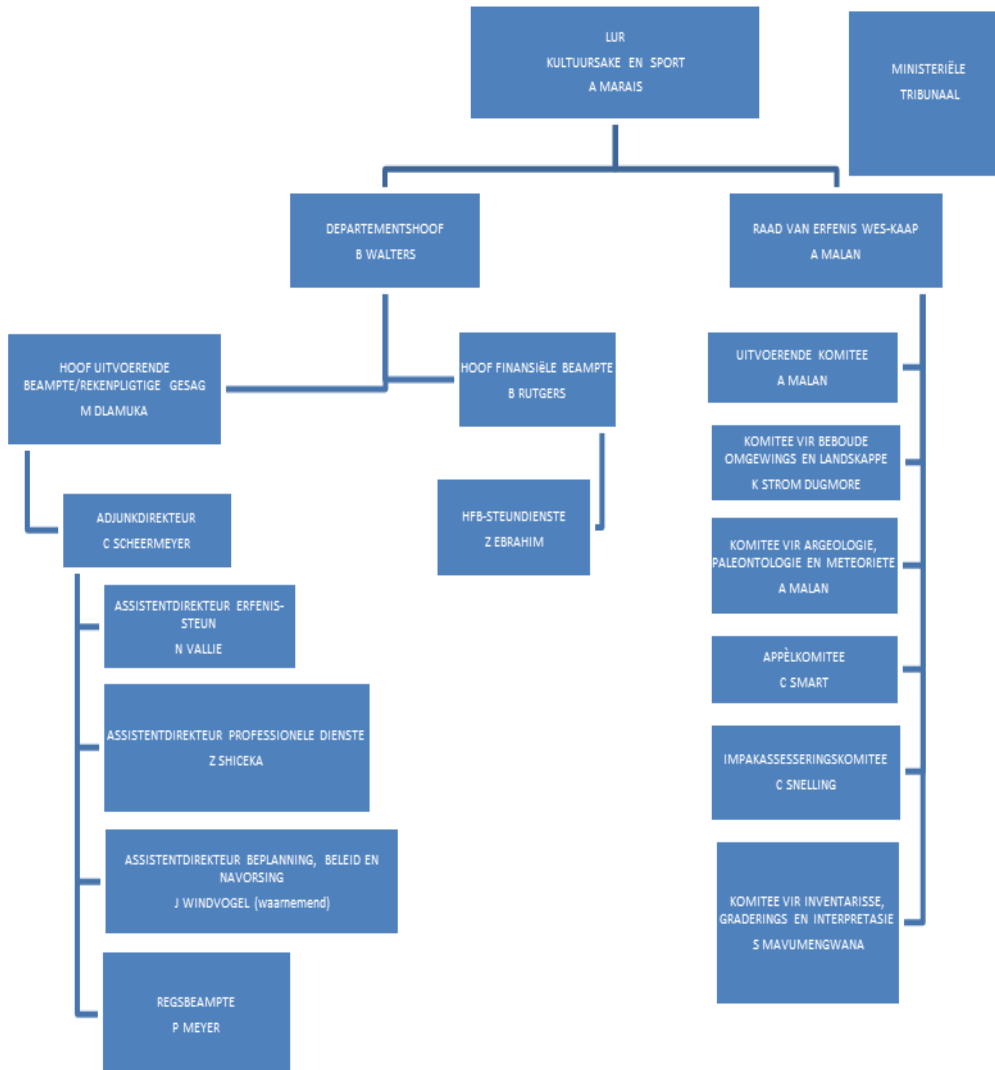
Nasionale wetgewing	Verwysing	Beskrywing
Wet op Nasionale Erfenishulpbronne, 1999	Wet 25 van 1999	<p>Die DKES voorsien EWK, as die provinsiale erfenishulpbronnegesag vir die Wes-Kaap, van personeel en ander gedeelde finansiële en administratiewe ondersteuning om sy wettlike mandaat uit te voer en te administreer.</p> <p>Die DKES hou toesig oor die benoeming van 'n Wes-Kaapse provinsiale verteenwoordiger, verkieslik 'n lid van die Raad van Erfenis Wes-Kaap, om op die Raad van die Suid-Afrikaanse Erfenishulpbronne-agentskap te dien.</p> <p>Die DKES verseker ook dat die LUR 'n Raad aanstel vir EWK – die provinsiale erfenishulpbronnegesag wat ingevolge die NHRA aangestel is.</p> <p>Die DKES lewer ook bystand aan die LUR met appëlle wat by hom of haar teen besluite van EWK ingedien word.</p>
Wet op Wêrelderfeniskonvensie, 1999	Wet 49 van 1999	<p>Die DKES is verantwoordelik vir die aanstelling van 'n Wes-Kaapse provinsiale verteenwoordiger om op die Suid-Afrikaanse Wêrelderfenis-advieskomitee te dien.</p> <p>Die departement is ook verantwoordelik vir nakoming van die bepalings van die Wet op die Wêrelderfenis-verdrag rakende die benoeming van potensiële terreine vir die Suid-Afrikaanse Tentatiewe Lys en vir die benoeming van terreine vir die Suid-Afrikaanse Tentatiewe Lys vir die aandag van Unesco se Wêrelderfeniskomitee.</p>
Provinsiale wetgewing	Verwysing	Beskrywing
Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998	Wet 14 van 1998 (Wes-Kaap)	<p>Hierdie Wet stel die Wes-Kaapse Kultuurkommissie (WKKK) in om onder meer oorweging te skenk aan die registrasie en deregistrasie van kultuurrade wat verteenwoordigend is van gemeenskappe wat 'n gemeenskaplike kultuur- en taalerfenis deel. Die WKKK kan ook aanbevelings maak oor:</p> <ul style="list-style-type: none"> • die visuele, uitvoerende en literêre kunste • die natuur- en lewenswetenskappe • kultuurgeskiedenis • die kultuurbewustheid en kultuurbetrokkenheid van die jeug. <p>Die DKES hou toesig oor die WKKK en verskaf administratiewe en finansiële ondersteuning aan die kommissie.</p>
Regulasies vir die Bestuur van Wes-Kaapse Erfenishulpbronne	PK 336 van 25 Oktober 2002, PK 298 van 29 Augustus 2003, PK 212 van November 2004, PK 106 van 31 Maart 2005. PK 7497/2015 van September 2015	

Regtelike beslissings

Hofsaak	Verwysing	Impak op Erfenis Wes-Kaap
<i>Louis Johannes Raubenheimer v die Trustees van die Hendrik Johannes Bredenkamp Trust en Ander</i>	Wes-Kaapse Hooggeregshof, saaknommer 10228/04	Die uitspraak handel oor die ontoelaatbaarheid van 'n appèl wat laat ingedien word asook die belangrikheid van outentisiteit en integriteit; die irrelevansie van romantiese en sentimentele gehegtheid aan erfenis wat nie meer van waarde is nie; en die behoefte om te demonstreeer hoe 'n mens se regte geraak word wanneer 'n permit waarteen jy gekant is, uitgereik word.
<i>Top Performers (Edms) Bpk v Minister van Kultuursake en Ontspanning</i>	Wes-Kaapse Hooggeregshof, saaknommer 5591/05	Hierdie uitspraak het 'n beduidende impak gehad op die appèlprosesse van die tribunale wat ingevolge artikel 49 van die Wet op Nasionale Erfenis-hulpbronne, 1999, saamgelees met regulasie 12 van PK 336 van 2003, deur die LUR aangestel is. Die DKES en die LUR het regstellende stappe ingestel om billike administratiewe prosesse te verseker en voorsiening te maak vir die opname van nuwe bewyse in die oorkonde van 'n tribunaalproses, asook om beter nakoming van die reëls van natuurlike geregtigheid ten opsigte van die regspreuk <i>audi alteram partem</i> te verseker.
<i>Die Voorsittersvereniging v Minister van Kuns en Kultuur [2007] HHA 44 (RSA)</i>	Hoogste Hof van Appèl, saaknommer 25/2006	Hierdie uitspraak het betrekking op voldoende raadpleging met plaaslike gemeenskappe en ander belanghebbendes met betrekking tot voorgestelde veranderinge aan geografiese name. Die DKES en die Wes-Kaapse Komitee vir Provinsiale Geografiese Name wat deur die LUR ingestel is, is belangrike rolspelers in die implementering van die betrokke wetgewing, veral met betrekking tot die fasilitering van oorlegpleging met belanghebbendes en gemeenskappe. Hulle moet in die prosesse en prosedures wat hulle gebruik om voorgestelde veranderinge aan geografiese name te bestuur, hierdie uitspraak in aanmerking neem.
<i>Qualidental Laboratories v Erfenis Wes-Kaap [2007] HHA 170 (RSA)</i>	Hoogste Hof van Appèl, saaknommer 25/2006	Hierdie uitspraak bevestig die magte wat aan die LUR en Erfenis Wes-Kaap verleen is om ingevolge artikel 48 van die Wet op Nasionale Erfenishulpbronne, 1999, voorwaardes ten opsigte van 'n ontwikkeling te stel.
<i>Suid-Afrikaanse Erfenishulpbronne-agentskap v die Amiston Hotel Property (Edms) Bpk en 'n Ander</i>	Wes-Kaapse Hooggeregshof, saaknommer 5446/2006	Die uitspraak handel oor die kwessie van werk wat kragtens die Nasionale Bouregulasies goedgekeur is voordat 'n formele beskerming kragtens die NHRA ingestel is, asook kwessies van die geldigheid van 'n kennisgewing van voorlopige beskerming.
<i>Willows Properties (Edms) Bpk v Minister van Kultuursake en Sport</i>	Wes-Kaapse Hooggeregshof, saaknommer 13521/08	Die aansoeker het 'n dringende aansoek by die Hooggeregshof ingedien om die LUR te dwing om 'n besluit te neem, of andersins om die Rekord van Besluitneming uit te reik ten opsigte van 'n appèl wat by die LUR ingedien is ingevolge artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, saamgelees met regulasie 12(7) van PK 336 van 2003. Die impak van die besluit op die DKES is dat dit moet verseker dat tribunale die Rekords van Besluitneming betyds uitreik. Regstellende stappe is geïmplementeer.

Hofsaak	Verwysing	Impak op Erfenis Wes-Kaap
<i>Waenhuiskrans Arniston Ratepayers Association en 'n Ander v Verweide Eiendomsontwikkeling (Edms) Bpk en Ander 1926/2008 [2009] ZAWKHH 181.</i>	Wes-Kaapse Hooggeregshof, saaknommer 1926/2008	Die Hof het oorweeg of die Suid-Afrikaanse Erfenishulpbrongagentskap of Erfenis Wes-Kaap jurisdiksie gehad het ten opsigte van terreine wat ingevolge artikel 35 en 36 van die Wet op Nasionale Erfenishulpbronne deur SAHRA as Graad I-terreine gegradeer is. Die Hof het bevind dat SAHRA in sulke gevalle jurisdiksie het. Die implikasie van hierdie hofuitspraak vir EWK is dat die departement regshulp aan Erfenis Wes-Kaap moet verleen om die wetgewing te interpreteer en dit moet verseker dat Erfenis Wes-Kaap binne sy wetgewende mandaat optree.
<i>Peter Gees v die Provinsiale Minister van Kultuursake en Sport, Wes-Kaap, die Voorsitter, Onafhanklike Appèltribunaal, Erfenis Wes-Kaap, die Stad Kaapstad, City Bowl Ratepayers' & Residents' Association</i>	Wes-Kaap Afdeling van die Hoë Hof van Suid-Afrika saaknommer 6205/2015	Die Hof het bevestig dat, ongeag dat die feite in hierdie saak verskil van dié in die Qualidental-saak, die oplegging van voorwaardes binne die raamwerk van die Wet op Nasionale Erfenishulpbronne van 1999 val en dat dit konsekwent is met die oorhoofse omvang van die Wet. Voorwaardes kan ingevolge artikel 34(1) van die Wet opgelê word in 'n permit vir die sloping van 'n bestaande struktuur ouer as 60 jaar.
<i>Piketberg Local Heritage Committee en Ander v Liebco Vleishandelaars Edms Bpk en Ander (Erfenis Wes-Kaap 2de verweerder)</i>	Wes-Kaap Afdeling van die Hoë Hof van Suid-Afrika saaknommer 1103/2016	Aansoek om hersiening van 'n besluit van EWK se Komitee vir Beboude Omgewing en Landskappe (BELCom). BELCom het toestemming verleen vir die sloping van 'n gebou op erf 207 Piketberg. Die Piketberg Erfeniskomitee het by die Hoë Hof aansoek gedoen om die besluit te hersien, aangesien die bepaling van PAJA nie nagekom is nie. Die Hof het EWK se huidige beleid wat aandui dat raadpleging slegs met geregistreerde bewaringsliggame moet geskied, oorweeg en beslis dat, aangesien die besluite wat geneem is die potensiaal het om lede van die publiek te raak, breër openbare raadpleging nodig is. Dit sal beteken dat daar van aansoekers vereis sal word om voorstelle vir kommentaar van die publiek te adverteer.

8. ORGANISATORIESE STRUKTUUR



DEEL B: PRESTASIE-INLIGTING

1. OUDITEURSVERSLAG: VOORAFBEPAALE DOELWITTE

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

Verwys na bladsy 67 van die Ouditeursverslag, gepubliseer as Deel E: Finansiële Inligting.

2. SITUASIE-ONTLEDING

2.1 Diensleweringsomgewing

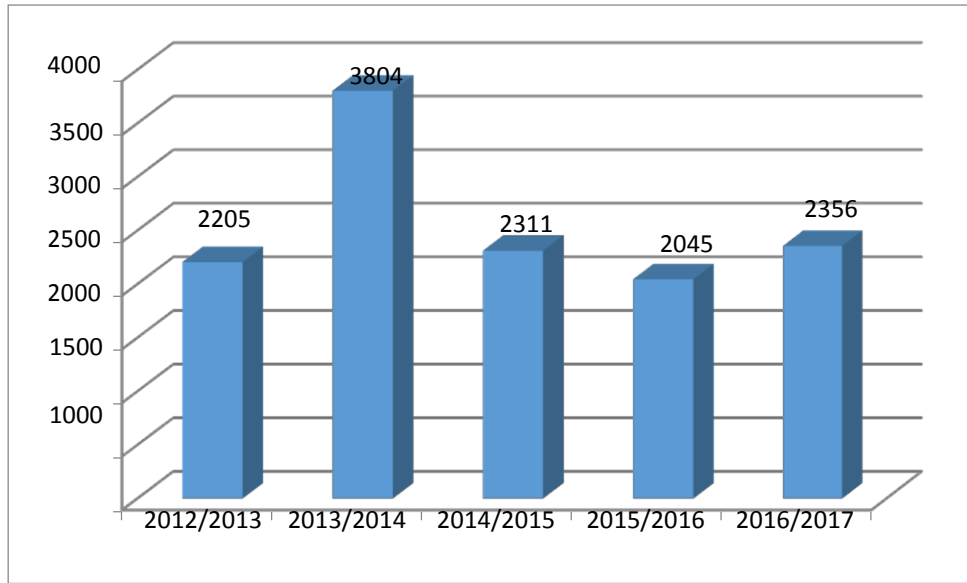
Die verwydering van die standbeeld van Cecil John Rhodes by die Universiteit Kaapstad het die belangstelling van nasionale en internasionale belanghebbendes oor die toekoms van die standbeeld gewek. EWK is oorstroom met talle navrae oor die toekoms van die standbeeld. Die verwerking van die aansoek om verwydering het aanleiding gegee tot 'n groter aptyt vir erfeniskwessies rakende verteenwoordiging en herdenking.

In die saak tussen mnr Peter Gees en EWK, het die Hoogste Hof van Appèl bevestig dat EWK ingevolge artikel 48 voorwaardes mag oplê in 'n permit vir sloping van 'n bestaande struktuur ouer as 60 jaar ingevolge artikel 34(1) van die NHRA. Dit het EWK se benadering tot die geskiktheid van toekomstige ontwikkelings waarvoor algehele slopings, en verbouings en aanbouings aan geboue ouer as 60 jaar oorweeg word, beklemtoon en versterk. Die EWK moet egter voldoende erfeniskonteks verseker en tydens sodanige besluitneming demonstreer dat beduidendheid bestaan.

Die Wes-Kaapse Hoë Hof het in Mei 2016 bevind dat EWK se openbare deelnameproses nie aan die Wet op die Bevordering van Administratiewe Geregtheid (PAJA) voldoen het nie. Die aansoek is ingedien deur belangstellende en geaffekteerde partye in Piketberg wat nie tydens die permitproses geraadpleeg is nie omdat hulle nie ingevolge artikel 25(1)(b) van die Wet op Nasionale Erfenishulpbronne (NHRA) as 'n Bewaringsliggaam geregistreer is nie. Die hofbevel het EWK verplig om openbare deelnameprosesse met slegs geregistreerde Bewaringsliggame uit te brei na almal wat 'n bona-fide belang in die aansoek het. EWK is tans besig om 'n beleid oor openbare deelname te ontwikkel wat aan PAJA voldoen.

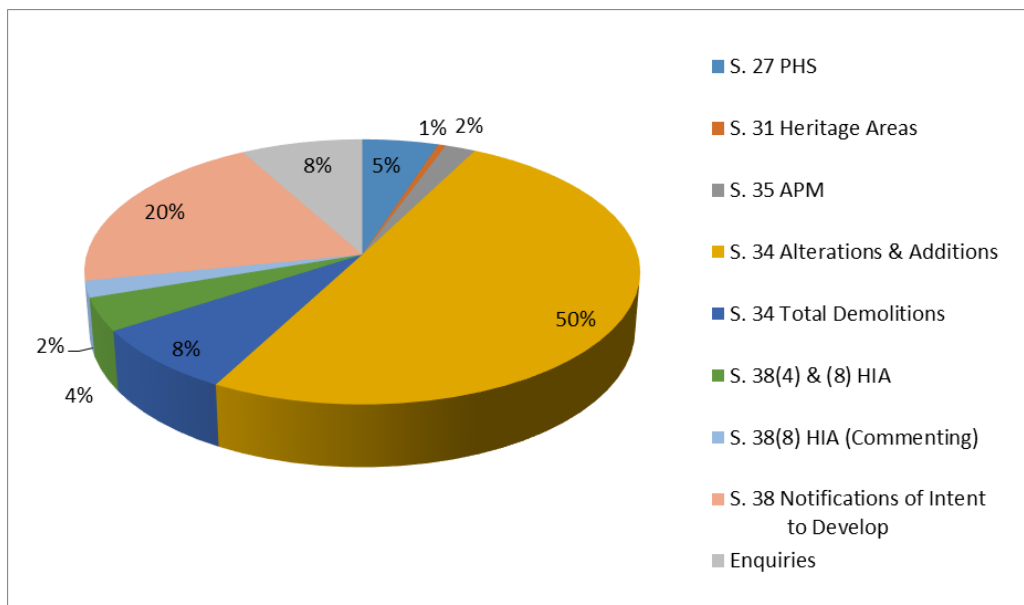
2.1.1 Opsomming van aansoeke, erfenisverslae en navrae

Alhoewel die NHRA bepaal dat 'n provinsiale erfenishulpbronowerheid 'n verskeidenheid aktiwiteite kan onderneem, bestaan die grootste gedeelte van EWK se werk steeds uit die verwerking van aansoeke ooreenkomstig hoofstuk II van die Wet. Die aantal aansoeke wat in die loop van die jaar verwerk is, het 2 356 beloop, wat meer is as die 2 045 wat in die vorige boekjaar ontvang is. Verwys asseblief na die grafiek wat volg.



Getal aansoeke deur EWK ontvang

Van die 2 356 aansoeke wat deur EWK ontvang is, het 122 aansoeke gehandel oor die bestuur van Provinsiale Erfenisterreine. Een en veertig permitaansoeke vir die opgrawing of navorsing van argeologiese of paleontologiese terreine of voorwerpe is ontvang. Die meerderheid het met ontwikkelingsaansoeke verband gehou, en dié wat betrekking het op verbouings en aanbouings of die sloping van strukture ouer as 60 jaar ingevolge die NHRA.

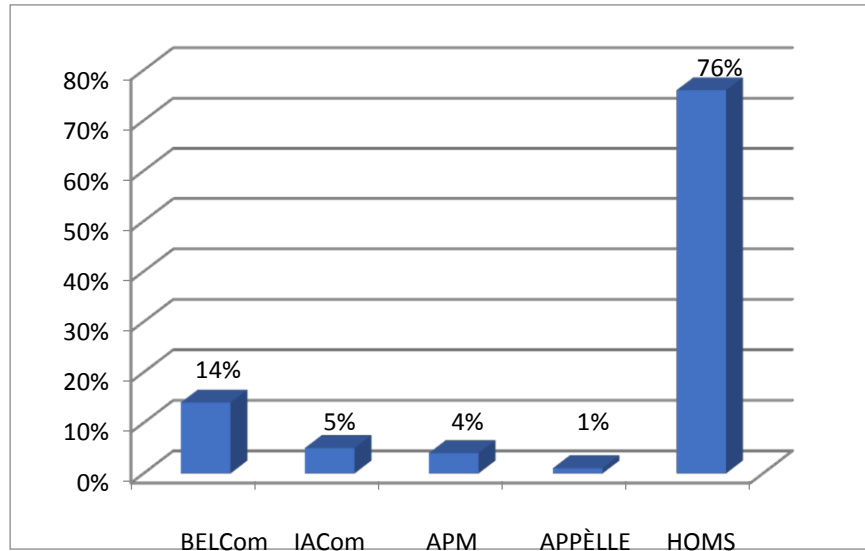


Tipes aansoeke wat deur EWK ontvang is

2.1.2 Verwerking van aansoeke deur EWK-komitees

Aansoeke aan EWK word deur die volgende komitees verwerk: Komitee vir Argeologie, Paleontologie en Meteoriete (APM); Komitee vir Beboude Omgewing en Landskappe (BELCom); Komitee vir Inventarise, Gradering en Vertolking (IGIC); Komitee vir Impakbepaling (IACom); Komitee vir Appèlle; en Erfenis- Operasionele Vergaderings (HOMS).

Die grafiek hier onder dui aan hoeveel aansoeke deur elke komitee verwerk is.



Opsomming van aansoeke wat deur EWK verwerk is

2.1.3 Interne appèlproses

Artikel 49 van die NHRA bemagtig EWK om die Appèlkomitee in te stel. Gedurende die boekjaar onder oorsig is altesaam 20 aansoeke om appèl by die Appèlkomitee aanhangig gemaak. Minder as een persent van appèlle het verband gehou met gebou- en ontwikkelings-kwessies waar daar gevoel is dat EWK nie 'n gepaste besluit geneem het nie. Uit die aansoeke om appèl is 75% gehandhaaf ter ondersteuning van die oorspronklike besluitneming van die komitee. Dit demonstreer die mate waarin besluite wat deur komitees geneem word, op toepaslike regs- en erfenisbeginsels gegrond is.

2.1.4 Appèlle aan Ministeriële Tribunaal

Indien enige lid van die publiek of 'n aansoeker ontevrede is met 'n besluit van die Appèlkomitee, het hulle 'n geleentheid om ingevolge artikel 38(6) en 49 van die NHRA hulle appèl na die Minister te eskaleer. Die Minister is bemagtig om 'n Onafhanklike Tribunaal in te stel wat uit drie deskundiges met kundigheid oor die saak bestaan. Vyf appèlle is in die boekjaar deur die Ministeriële Tribunaal in hersiening geneem. Hierdie appèlle is ten gunste van EWK gehandhaaf.

2.1.5 Ander aktiwiteite wat plaaslike regering betrek

EWK het in die afgelope boekjare met die Stad Kaapstad onderhandel om te bepaal wat die wetlike manier sou wees waarop die bestuur van erfenishulpbronne mees gepas gedelegeer kan word. Aangesien die SK waarskynlik die eerste plaaslike munisipaliteit is om funksies ingevolge die NHRA te aanvaar, is onderhandelinge gerek terwyl daar gepoog is om konsensus oor belangrike erfenisbestuurskwessies te bereik. Die saak word steeds deur beide partye oorweeg.

EWK het samesprekings met Drakenstein Munisipaliteit begin die oog op die delegering van die bestuur van erfenishulpbronne, soos bemagtig deur die NHRA. Delegasies aan plaaslike munisipaliteite sal 'n uiters positiewe resultaat vir die toekomstige bestuur van erfenis-hulpbronne wees, aangesien dit voorsiening sal maak vir doeltreffender plaaslike bestuur van Graad III-erfenishulpbronne.

EWK het baie versoeke van munisipaliteite ontvang vir insette ten opsigte van die erfenis-vereistes vir hulle Ruimtelike Ontwikkelingsraamwerk (ROR). Terugvoer is aan munisipaliteite gestuur waarin hulle meegedeel is dat enige bepalings in die ROR rakende Erfenisbeskerming-ooregones (HPOZ's) nie aan die NHRA voldoen nie en dat hierdie HPOZ's as erfenisgebiede gevestig en ingevolge die NHRA geadministreer sal moet word, en nie die Stadsbeplanning-skema nie. EWK en munisipaliteite word vereis om Erfenisgebiede asook Erfenisregisters in te stel. EWK is besig om regulasies op te stel ingevolge artikel 30(8) en 31 (7) van die NHRA om die vereiste proses te bepaal om aan hierdie artikels van die NHRA te voldoen.

2.1.6 Digitalisering en Inligtingsbestuur

Die webwerf (www.hwc.org.za) het EWK in staat gestel om bygewerkte inligting oor sy aansoekprosesse aan die publiek te verskaf. Die webwerf verskaf inligting oor vrae wat dikwels gevra word, bv. hoe om vir verskillende soorte permitte aansoek te doen en watter inligting deur EWK vereis word. Die webwerf verskaf ook 'n meganisme waardeur enige lid van die publiek 'n erfenismisdad kan aanmeld. Die webwerf verskaf verder 'n interaktiewe kaart van alle geregistreerde bewaringsliggame se belangegebiede asook hulle kontakbesonderhede. Die koppelvlak stel EWK in staat om betyds op kontroversiële gevalle te reageer deur 'n ruimte te voorsien vir die vrystelling van mediaverklarings en algemene kennisgewings. Hierdie intydse reaksies, veral deur middel van EWK se Facebook- en Twitter-rekening, het EWK in staat gestel om te reageer op inligting rakende onwettige werksaamhede wat deur lede van die publiek aangemeld is, waarvan ons andersins moontlik nie bewus sou wees nie. Dit poog ook om dienslewering te verbeter deur te reageer op vrae en besorgdhede wat lede van die publiek oor nakomingsprosesse mag hê.

EWK het die ontwikkelingsfase van die Erfenis-inligtingsbestuurstelsel (HIMS) afgehandel. Die stelsel sal voorsiening maak vir aanlyn aansoeke met betrekking tot artikel 34-aansoeke. Voorbereidings is aan die gang om die stelsel formeel van stapel te stuur, met 'n fase wat die oorgang van 'n papiergebaseerde stelsel na 'n aanlyn-aansoekstelsel moontlik sal maak.

2.2. Organisasoriese omgewing

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

'n Raad van 11 lede wat spesialiste in argitektuur, stad- en streekbeplanning, stedelike beplanning, argeologie, maatskaplike geskiedenis en die regte is, hou toesig oor die funksies van die organisasie. 'n Nuwe Raad wat deur die Minister aangestel is, het op 1 November 2016 in diens getree, waarna nuwe komitees ook aangestel is. Die ampstermyn van die huidige Raad en sy komitees verstryk op 31 Oktober 2019.

Om Erfenis Wes-Kaap in staat te stel om sy onderskeie wetgewende verantwoordelikhede na te kom, is verskillende komitees gestig wat verantwoordelik is vir die oorweging van aansoeke en die neem van besluite betreffende die bestuur van erfenishulpbronne in die Wes-Kaap. Dit word in die grafiek hierbo uiteengesit. Sodanige komitees het wetlik gedelegeerde gesag om besluite te neem, soos vereis deur die NHRA.

2.2.1 Oorweging van inventarisse van die nasionale landgoed

EWK het gedurende hierdie boekjaar met plaaslike owerhede saamgewerk om 'n aantal inventarisse af te handel, insluitend die Stellenbosch Landelike Erfenisopname Fase 11A, die George Erfenis Bateregister en die Tulbagh Kerkstraat Inventaris. Die indiening van inventarisse is om verskeie redes belangrik. Dit vorm die basis vir identifisering en formele beskerming van terreine ingevolge deel 1 van hoofstuk II van die NHRA en, omdat dit terreine gradeer, help dit EWK en plaaslike regering om die relatiewe waardes van erfenishulpbronne te verstaan. Ten opsigte van laasgenoemde het die indiening van inventarisse die organisasie baie gehelp met die gradering van voormalige nasionale monumente en om dit daarna met kentekens wat die status as provinsiale erfenisterreine aandui, te merk. Bowenal is die doel van 'n inventaris om die teenwoordigheid van erfenishulpbronne binne 'n fisiese ruimte aan te toon. Dit dra daartoe by om verhoudinge tussen ontwikkeling en erfenisbewaring te harmoniseer.

2.2.2 Verklaring van Provinsiale Erfenisterreine

Die volgende terreine is gedurende die oorsigjaar as Provinsiale Erfenisterreine verklaar:

- Gedeeltes 72 en 73 van die Plaas Blomboschfontein 459 in die Hessequa Plaaslike Munisipaliteit. Die terreine binne die Blomboschfontein Natuurreservaat word van hoë argeologiese belang geag, binne die kontekste van navorsing oor sowel die Latere Steentydperk as die Mid-Steentydperk. Kusomgewings wat by die koppelvlak van twee groot ekosisteme, naamlik mariene en landelike ekosisteme, geleë is, bied unieke voordele vir navorsing oor vroeër menslike gedrag. Blombos-grot, geleë aanliggend aan die Blomboschfontein Natuurreservaat, is as 'n Provinsiale Erfenisterrein verklaar en is deur Unesco as 'n Wêrelderfenisgebied benoem. Blomboschfontein Natuurreservaat dien ook as deel van die buffersone vir Blombos-grot.

- The Old Granary-kompleks, geleë op erf 177447 in die Kaapstad- metropolitaanse gebied, is as gevolg van die kompleks se argitektoniese belang verklaar. Die gebou staan bekend as The Old Granary en is in die vroeë 1800's gebou. Dit is gedeeltelik die werk van die erkende meestervakman van die era, Anton Anreith, wat verantwoordelik was vir die voetstukke en standbeelde van Neptunus en Britannia. Die voorste gedeelte van die gebou bevat elemente van belangrike argitektoniese en estetiese betekenis. Die eiendom verteenwoordig 'n seldsame historiese rekord van grootliks ongestoorde ontwikkeling en gebruik oor 'n baie lang tydperk. Dit is aanvanklik as 'n woning gebruik, waarna dit deur die Britse koloniale regering gekoop is vir gebruik as 'n doeanehuis, waarskynlik vanweë die nabyheid van die Kasteel waar die oorspronklike doeanehuis geleë was. Daarna is die gebruik verander na dié van 'n graanskuur.
- Die Raad van EWK het voorlopige beskerming toegewys aan erfenishulpbronne geleë op plaas 24 Lemoenshoek, Barrydale, ten einde die potensiële Graad II-beduidendheid van die "Pagoda" of "Stupa" en labirint op die eiendom te ondersoek. Navorsing oor die beduidendheid van die Pagoda is aan die gang.

2.3. Belangrike beleidsontwikkelings en wetgewende veranderinge

2.3.1 Beleidsontwikkeling

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

- Beleid oor die Heffing van Fooie;
- Beleid oor Erfenisinspekteurs; en
- Beleid oor die Vergoeding van die Raad en sy Komitees

2.3.2 Regsaangeleenthede

2.3.2.1 Kriminele aanklagte

Die EWK het gedurende die boekjaar onder oorsig geen nuwe kriminele aanklagte ingestel nie. Die volgende kriminele aanklagte wat in die boekjaar 2015/2016 geïnisieer is, word deur die Suid-Afrikaanse Polisie (SAPD) ondersoek:

- Die Blue Mountain Lodge in Montagu;
- Homestead Park, Provinsiale Erfenisterrein in Oranjezicht, Kaapstad;
- "Juno", Provinsiale Erfenisterrein in die Paarl; en
- Die Drosty, Provinsiale Erfenisterrein in Swellendam

Samesprekings is met die Nasionale Vervolgingsgesag (NVG) gehou oor vordering met vervolging in erfenisgevalle. EWK het met die Tak Omgewing van die Departement van Omgewingsake en Ontwikkelingsbeplanning (DOOB) geskakel om te leer uit hul ervaring in die vervolging van omgewingsake.

2.3.2.2 Hersiening van die Stad Kaapstad se besluit om magtiging te gee vir 'n hoë gebou te Buitengrachtstraat 100, Kaapstad

EWK het saam met die Bo-Kaap Inwoners- en Belastingbetalersvereniging die besluit van die Stad Kaapstad hersien om 'n grootskaalse en hoë grootmaatgebou toe te laat wat grens aan twee Provinsiale Erfenisterreine (Kerkplein en 'n gedeelte van die Bo-Kaap) en gedeeltelik binne 'n Erfenisbeskermingsoorlegsones (HPOZ) geleë is. EWK is van mening dat die voorgestelde ontwikkeling 'n buitengewoon negatiewe impak op erfenishulpbronne sal hê.

2.3.2.3 Regsaksie teen EWK

Die Raad van Erfenis Wes-Kaap is gedagvaar as die derde verweerder in 'n saak voor die Noord-Gauteng Hoë Hof, deur 'n maatskappy bekend as Midnight Storm Beleggings 170 ingevolge saaknommer 22365/15. Die saak is sedert 2015 aan die gang. 'n Verhoordatum is vir 7 November 2017 gestel.

Hierdie saak is hangende.

2.4 Strategiese uitkomsgeoriënteerde doelstellings

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

Strategiese uitkomsgeoriënteerde doelstelling	Om die erfenishulpbronne van die Wes-Kaap te beskerm, bewaar en bestuur.
Doelstelling Verklaring	Om die erfenishulpbronne van die Wes-Kaap vir huidige en toekomstige geslagte te beskerm, bewaar en bestuur.

3. PRESTASIE-INLICHTING PER PROGRAM/ AKTIWITEIT/ DOELWIT

Programme: Erfenis Wes-Kaap

Om 'n geïntegreerde erfenishulpbron-bestuurstelsel in die Wes-Kaap deur Erfenis Wes-Kaap, die Provinsiale Erfenishulpbronowerheid te vestig en in stand te hou.

Strategiese doelwit: **Vestiging en instandhouding van 'n geïntegreerde bestuurstelsel vir erfenishulpbronne in die Wes-Kaap.**

Program/aktiwiteit/doelwit					
Strategiese doelwit	Werklike prestasie 2015/2016	Bepaalde teiken 2016/2017	Werklike prestasie 2016/2017	Afwyking van beplande teiken teenoor werklike prestasie vir 2016/2017	Kommentaar op afwykings
Om 'n geïntegreerde bestuurstelsel vir erfenis-hulpbronne in die Wes-Kaap te vestig en in stand te hou	100	92	106	14	Bykomende vergaderings is gehou om 'n onverwagte toename in die getal en kompleksiteit van aansoeke te verwerk.

Sleutelprestasie-aanwysers, beplande teikens en werklike prestasie

Program/aktiwiteit/doelwit							
Prestasie-aanwyser	Werklike prestasie 2013/2014	Werklike prestasie 2014/2015	Werklike prestasie 2015/2016	Bepaalde teiken 2016/2017	Werklike prestasie 2016/2017	Afwyking van beplande teiken teenoor werklike prestasie vir 2016/2017	Kommentaar op afwykings
Aantal geskeduleerde vergaderings van die Raad en sy uitvoerende bestuur om die NHRA te implementeer	11	8	9	8	8	-	
Aantal geskeduleerde vergaderings van die komitees om besluite te neem oor aansoeke om die NHRA te implementeer	38	36	40	36	43	7	Bykomende vergaderings is gehou om 'n onverwagte toename in die getal en kompleksiteit van aansoeke te verwerk.

Program/aktiwiteit/doelwit							
Prestasie-aanwyser	Werklike prestasie 2013/2014	Werklike prestasie 2014/2015	Werklike prestasie 2015/2016	Beplande teiken 2016/2017	Werklike prestasie 2016/2017	Afwyking van beplande teiken teenoor werklike prestasie vir 2016/2017	Kommentaar op afwykings
Aantal vergaderings van die personeel om besluite te neem oor aansoeke soos per die Raad se magtiging om die NHRA te implementeer	46	47	46	44	50	6	Bykomende vergaderings is gehou om 'n onverwagte toename in die getal en kompleksiteit van aansoeke te verwerk.
Aantal geskeduleerde vergaderings van die komitee wat opnames en aansoeke vir formele beskerming oorweeg	-	-	5	4	5	1	Bykomende vergaderings is gehou om 'n onverwagte toename in die getal en kompleksiteit van aansoeke te verwerk.

Strategie om gebiede van onderprestasie te oorkom

Die entiteit het al sy beplande teikens behaal.

Veranderinge aan beplande teikens

Geen aanwysers is gedurende die oorsigjaar verander nie.

Koppeling van prestasie aan begrotings

Alle aanwysers is volgens die JPP direk aan die begroting gekoppel. Die begroting is in lyn met die administratiewe ondersteuning van vergaderings van Erfenis Wes-Kaap se komitees.

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	2 966	3 583	(617)	2 606	3 305	(699)
Totaal	2 966	3 583	*(617)	2 606	3 305	(699)

* Die oorbesteding hou grotendeels verband met die AARP 23-aansuiwerings wat vir salarisse gemaak is (werknemerskoste: R526 000) van die finansiële bestuurspersoneel rakende dienste in natura wat van die departement ontvang is.

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

4. Inkomste-invordering

Inkomstebronne	2016/2017			2015/2016		
	Beraming	Werklike bedrag ingevorder	Oor-/Onderinvordering	Beraming	Werklike bedrag ingevorder	Oor-/Onderinvordering
	R'000	R'000	R'000	R'000	R'000	R'000
Oordragte en subsidies	1 800	3 000	1 200	1 590	2 270	680
Ander bedryfskoste	694	1 328	634	720	1 207	487
Rente-inkomste	472	472	0	296	351	55
Totaal	2 966	4 800	1 834	2 606	3 828	1 222

* Die oorinvordering van inkomste is as gevolg van:

- die AARP 23-aanpassing vir salarisse (skenking vir dienste in natura: R526 000) van die finansiële bestuurspersoneel rakende dienste in natura wat van die departement ontvang is; en
- die bykomende oordragbetaling (R1,2m) wat van die departement ontvang is vir die Wêreld Erfenis Nominasiedossier.

EWK het vanaf Januarie 2014 begin met die invordering van gelde vir die verwerking van aansoeke. Dit het gevolg op 'n voorlegging vir goedkeuring aan die LUR vir Finansies. Die skedule van gelde wat gehef word, is soos volg:

Bedrag	Tipe aansoek	Artikel van NHRA
R 330	Permit	Artikel 48 & hoofstuk II (artikel 38 uitgesluit)
R 330	Kennisgewing van voorneme om te ontwikkel	Artikels 38(1) & (8)
R 200	Appèlle	Artikel 49
R1 100	Erfenis-impakbepaling	Artikel 38(2), (3) & (8)

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

4.1. Kapitale belegging

Nie van toepassing nie

DEEL C: KORPORATIEWE BEHEER

1. INLEIDING

Korporatiewe beheer, risikobestuur en nakoming is drie pilare wat saamwerk met die doel om te verseker dat die entiteit sy oogmerke bereik. Nakoming van die entiteit se beleide en prosedures, wette en regulasies wat manifesteer in sterk en doeltreffende korporatiewe beheer, word beskou as die sleutelemente wat tot die entiteit se sukses bydra.

Hierdie verslag bied 'n oorsig van die korporatiewe beheer wat in die entiteit veranker is.

2. PORTEFEULJEKOMITEES

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

Staande Komitee oor Kultuursake en Openbare Rekeninge	
Datum	Saak vir oorweging
20 Augustus 2016	Bywerking oor die Erfenishulpbronbestuur by De Novo Skool
31 Augustus 2016	Inligtingsessie deur die departement oor Erfenis Wes-Kaap se rol en die entiteit se struktuur
13 Oktober 2016	Bespreking van Jaarverslag
25 November 2016	DKES Begrotingspos 13 – wysigings
8 Maart 2017	DKES inligtingsessie oor 1ste, 2de en 3de kwartaallike vorderingsverslae vir 2016/2017
15 Maart 2017	Bespreking oor Begrotingspos 13 se begroting

3. UITVOERENDE GESAG

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

Kwartaallike prestasieverslag	31 Julie 2016, 31 Oktober 2016, 31 Januarie 2017 en 30 April 2017.
In-jaar-moniteringsverslag	31 Julie 2016, 31 Oktober 2016, 31 Januarie 2017 en 30 April 2017.

4. DIE RAAD VAN ERFENIS WES-KAAP

Inleiding

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

Die rol van die Raad is soos volg:

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

Handves van die Raad

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

Samestelling van die Raad 2013 en 2016

Naam	Posbenaming (volgens die Openbare Entiteit se Raad- struktuur)	Datum aangestel	Einde van termyndatum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads- direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit- komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Me Laura Robinson	Voorsitter	1 September 2013	31 Oktober 2016	B. Argitektuur	Erfenis en beleids- formulering; argitektoniese en kulturele landskap; stads- en streek- beplanning; terreine verwant aan ontasbare erfenis	Kaapstad Vennootskap	BK en IGIC	11
Me Sarah Winter	Lid	1 September 2013	31 Oktober 2016	BA Argeologie, Antropologie; Meesters in Stads- en Streekbeplanning	Erfenisreg en beleidsformulering; kulturele landskap; stads- en streek- beplanning; argeologie; terreine verwant aan ontasbare erfenis; dokumentering van erfenis; databasis	N.v.t.	BK en BELCOM	16
Mev Mary Leslie	Lid	1 September 2013	31 Oktober 2016	Meesters in Argeologie	Wetenskaplike en natuurerfenis; erfenisreg en beleidsformulering; argeologie; dokumentering van erfenis en databasis	N.v.t.	EXCO, APM en IACOM	18

Naam	Posbenaming (volgens die Openbare Entiteit se Raad-struktuur)	Datum aangestel	Einde van termyn datum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Dr Piet Claassen	Lid	1 September 2013	31 Oktober 2016	BSc Eng (Siviel); M (TRP); D.Phil. (Stads- en Streek-beplanning	Erfenisreg en beleidsformulering; argitektuur; stads- en streek-beplanning; bevordering en vertolking van en opvoeding oor erfenishulpbronne; wetenskaplike en natuurerfenis	N.v.t.	BK en IACOM	14
Dr Antonia Malan	Lid	1 September 2013	31 Oktober 2016	PhD in Argeologiese Rekords en Inventaris; BA Hons. in Argiewe, Argitektuur en Argeologie	Erfenisreg en beleidsformulering; argitektuur; kulturele landskappe; terreine verwant aan ontasbare erfenis; dokumentering van erfenis en databasis; bevordering en vertolking van en opvoeding oor erfenishulpbronne	N.v.t.	BK, IGIC en Appèlle	15

Naam	Posbenaming (volgens die Openbare Entiteit se Raad-struktuur)	Datum aangestel	Einde van termyn datum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Me Maureen Wolters	Lid	1 September 2013	31 Oktober 2016	BA Argitektuur	Argitektuur; dokumentasie van erfenis en databasis	N.v.t.	IGIC	3
Me Quahnita Samie	Lid	1 September 2013	31 Oktober 2016	BTech: Stads- en Streek-beplanning (cum laude); ND: Stad- en Streek-beplanning, Beplanning en Geometrika;	Erfenisreg en beleidsformulering; kulturele land-skappe; stads- en streekbeplanning; terreine verwant aan ontasbare erfenis; dokumentering van erfenis en databasis; bevordering en vertolking van en opvoeding oor erfenishulpbronne	N.v.t.	IACOM en IGIC	12

Naam	Posbenaming (volgens die Openbare Entiteit se Raad- struktuur)	Datum aangestel	Einde van termyndatum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads- direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit- komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Mnr Julian Kritzinger	Lid	1 September 2013	31 Oktober 2016	LLM Gevorderde Maatskappyreg; LLM Internasionale Reg insake Saketransaksies; LL.B. Internasionale Handelsreg; BA Internasionale Verhoudinge; Diploma des Etudes de la langue Francaise	Argitektuur; dokumentasie van erfenis en databasis	N.v.t.	-	0
Mnr Rowen Ruiters	Lid	1 September 2013	31 Oktober 2016	BTech: Argitektoniese Tegnologie; BTech: Projekbestuur ND: Argitektoniese Tegnologie	Argitektuur	N.v.t.	BELCOM en IGIC	21

Naam	Posbenaming (volgens die Openbare Entiteit se Raad-struktuur)	Datum aangestel	Einde van termyn datum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Mnr Sphiwo Mavumengwana	Lid	1 September 2013	31 Oktober 2016	Dipl. Bemarkingsbestuur;	Argitektuur; kulturele landskap; stads- en streekbeplanning; argeologie (rotskuns-skilderstukke); paleontologie; meteoriete; terreine verwant aan ontasbare erfenis; dokumentering van erfenis en databasis.	Wes-Kaapse Drankowerheid	IACOM	18
Dr Lita Webley	Lid	1 September 2013	31 Oktober 2016	PhD Argeologie; MA Argeologie; BA; BA Hons;	Erfenisreg en beleidsformulering; argitektuur; argeologie; paleontologie; terreine verwant aan ontasbare erfenis; dokumentering van erfenis en databasis; bevordering en vertolking van en opvoeding oor erfenishulpbronne	N.v.t.	APM	16

Naam	Posbenaming (volgens die Openbare Entiteit se Raad-struktuur)	Datum aangestel	Einde van termyn datum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Mnr Ignatius de Swardt	Lid	1 September 2013	31 Oktober 2016	MA in Kultuur-geskiedenis (cum laude); BA Hons. Geskiedenis; BA Afrikastudies	Argitektuur; dokumentasie van erfenis en databasis	N.v.t.	IGIC	9
Me Maureen Wicomb	Lid	1 September 2013	31 Oktober 2016	ND: Sake-vaardighede;	Dokumentering van erfenis en databasis; bevordering en vertolking van en onderrig oor erfenishulpbronne	N.v.t.	-	1

Samestelling van huidige Raad, 2016 tot 2019

Naam	Posbenaming (volgens die Openbare Entiteit se Raad-struktuur)	Datum aangestel	Einde van termyn datum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Dr Antonia Malan	Lid Voorsitter	1 November 2016	31 Oktober 2019	PhD in Argeologiese Rekords en Inventaris; BA Hons. in Argiewe, Argitektuur en Argeologie	Erfenisreg en beleidsformulering; argitektuur; kulturele landskap; terreine verwant aan ontasbare erfenis; dokumentering van erfenis en databasis; bevordering en vertolking van en opvoeding oor erfenishulpbronne	N.v.t.	BK, IGIC en Appèlle	11
Me Quahnita Samie	Lid	1 November 2016	31 Oktober 2019	MPhil Bewaring van die Beboude Omgewing (tans besig); BTech: Stads- en Streek-Beplanning (cum laude); ND: Stads- en Streek-beplanning, Beplanning en Geometrika.	Erfenisreg en beleidsformulering; kulturele landskap; stads- en streek-beplanning; terreine verwant aan ontasbare erfenis; dokumentering van erfenis en databasis; bevordering en vertolking van en opvoeding oor erfenishulpbronne	N.v.t.	IACOM en IGIC	1

Naam	Posbenaming (volgens die Openbare Entiteit se Raad-struktuur)	Datum aangestel	Einde van termyn datum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Mnr Rowen Ruiters	Lid	1 November 2016	31 Oktober 2019	BTech: Argitektoniese Tegnologie; BTech: Projekbestuur ND: Argitektoniese Tegnologie	Argitektuur	N.v.t.	BELCOM en IGIC	6
Mnr Siphiso Mavumengwana	Lid	1 November 2016	31 Oktober 2019	Dipl. Bemarkingsbestuur	Argitektuur; kulturele landskap; stads- en streek-beplanning; argeologie (rotskuns-skilderstukke); paleontologie; meteoriete; terreine verwant aan ontasbare erfenis; dokumentering van erfenis en databasis; bevordering en vertolking van, en opvoeding oor erfenis-hulpbronne; wetenskaplike en natuurerfenis	Wes-Kaapse Drankowerheid	IACOM	8

Naam	Posbenaming (volgens die Openbare Entiteit se Raad-struktuur)	Datum aangestel	Einde van termyn datum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads-direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit-komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Me Corlie Smart	Lid	1 November 2016	31 Oktober 2019	Prokureur van Erfenis- en Beplanningsreg	Erfenis en beleidsformulering	N.v.t.		3
Mnr Chris Snelling	Lid	1 November 2016	31 Oktober 2019	Erfenispraktisyn	Argitektuur; dokumentasie van erfenis en databasis	N.v.t.	IACOM	8
Me Karin Strom Dugmore	Lid	1 November 2016	31 Oktober 2019	Erfenispraktisyn	Argitektuur; dokumentasie van erfenis en databasis	N.v.t.	UK	4
Mnr Graham Jacobs	Lid	1 November 2016	31 Oktober 2019	Erfenispraktisyn	Argitektuur; dokumentasie van erfenis en databasis	N.v.t.	BELCOM	7
Me Katherine Dumbrell	Lid	1 November 2016	31 Oktober 2019	Professionele Erfenis-konsultant	Argitektuur; dokumentasie van erfenis en databasis	N.v.t.	IGIC	3
Dr Rolf Annas	Lid	1 November 2016	31 Oktober 2019	Erfenispraktisyn	Bevordering en vertolking van, en opvoeding oor erfenishulpbronne. Betrokke by dokumentering van erfenisterreine en databasisse.	N.v.t.	IGIC	2

Naam	Posbenaming (volgens die Openbare Entiteit se Raad- struktuur)	Datum aangestel	Einde van termyn datum / datum van bedanking	Kwalifikasies	Gebied van kundigheid	Raads- direkteurskappe (lys die entiteite)	Ander komitees of taakspanne (bv. Oudit- komitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Me Joline Young	Lid	1 November 2016	31 Oktober 2019	Senior navorsers/skrywer en redakteur	Erfenisreg en beleidsformulering	N.v.t.	IACOM	5
Dr Stephen Townsend	Lid	1 November 2016	2 November 2016	PhD (Beboude Omgewing/ Stadsbeplanning)	Bewaringsreg, stadsbeplanning, ruimtelike ontwikkeling, argitektuur.	N.v.t.	N.v.t.	1
Dr Stephanus le Roux	Lid	1 November 2016	15 Maart 2017	HUB: Suidoosterfees Ruimtelike Ontwikkeling	Drama	N.v.t.	IGIC	1

Raad en Komitees 2013-2016

Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
Raad	4	13	Me Laura Robinson (Voorsitter) Mev Mary Leslie Me Sarah Winter Dr Antonia Malan Dr Piet Claassen Dr Lita Webley Me Maureen Wolters Me Maureen Wicomb Me Quahnita Samie Mnr Sipiwo Mavumengwana Mnr Rowen Ruiters Mnr Julian Kritzinger Mnr Ignatius de Swardt
UK	5	5	Me Laura Robinson (Voorsitter) Mev Mary Leslie Me Sarah Winter Dr Antonia Malan Dr Piet Claassen
BELCOM	15	7	Me Sarah Winter (Voorsitter) Me Belinda Mutti Mnr Rowen Ruiters Mnr Stuart Hermansen Mnr Graham Jacobs Mnr Mike Scurr Mnr Peter Buttgens

Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
IACOM	16	10	<p>Me Cindy Postlethwayt (Voorsitter)</p> <p>Dr Piet Claassen</p> <p>Mnr Quinton Lawson</p> <p>Mnr Tim Hart</p> <p>Mnr Frik Vermeulen</p> <p>Mnr Sipiwo Mavumengwana</p> <p>Me Corlie Smart</p> <p>Mev Mary Leslie</p> <p>Me Quahnita Samie</p> <p>Mnr Chris Snelling</p> <p>Mnr Steven Walker</p> <p>Dr Lita Webley</p>
APM	9	8	<p>Mev Mary Leslie (Voorsitter)</p> <p>Dr Lita Webley</p> <p>Dr John Pether</p> <p>Me Harriet Clift</p> <p>Dr Jayson Orton</p> <p>Mnr John Gribble</p> <p>Dr Mariagrazia Galimberti</p> <p>Dr Ragna Redelstorff (aangestel in Augustus 2015)</p>
Appèl	13	4	<p>Mnr Richard Summers (Voorsitter)</p> <p>Dr Antonia Malan</p> <p>Dr Nicolas Baumann</p> <p>Mnr Trevor Thorold</p>

Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
I GIC	5	8	Dr Antonia Malan (Voorsitter) Dr Stephen Townsend Me Laura Robinson Me Quahnita Samie Mnr Ignatius de Swardt Mnr Rowen Ruiters Mnr Stefan de Kock Me Maureen Wolters

Raad en Komitees 2016-2019

Raad & Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
Raad	4	14	Dr Antonia Malan (Voorsitter) Mnr Sphiwo Innocent Mavumengwana Mnr Chris Snelling Me Corlie Smart Me Karen Dugmore Strom Mnr Rowen Ricardo Ruiters Mnr Ignatius Petrus de Swardt Me Quahnita Samie Mnr Graham Jacobs Me Katherine Dumbrell Dr Rolf Annas Dr Daniel Stefanus le Roux Me Joline Young Dr Stephen Townsend (bedank op 29 Oktober 2016)
UK	5	5	Dr Antonia Malan (Voorsitter) Mnr Sphiwo Innocent Mavumengwana Me Corlie Smart Mnr Chris Snelling Me Karen Dugmore Strom
BELCOM	15	9	Me Karen Dugmore Strom (Voorsitter) Mnr Graham Jacobs Mnr Peter Buttgens Mnr Mike Scurr Mnr Mayiji Nyikosa Me Janine de Waal Me Elize Joubert Mnr Gaarith Williams Me Belinda Jane Mutti

Raad & Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
IACOM	16	10	Mnr Chris Snelling (Voorsitter) Mnr Siphiso Innocent Mavumengwana Me Joline Young Mnr Frik Vermeulen Mnr Steven Walker Prof Fabio Todeschini Mnr Guy Thomas Me Natasha Higgitt Me Cecilene Muller Mnr Andrew Hall
APM	9	8	Dr Antonia Malan (Voorsitter) Dr Ragna Redelstorff Dr Lita Webley Dr Mariagrazia Galimberti Me Cecilene Muller Dr Jayson David John Orton Mnr John Gribble Mnr Steven Walker
Appèl	13	4	Me Corlie Smart (Voorsitter) Mnr Rowen Ruiters Dr Nicholas Baumann Mnr Tseliso Leshoro

Raad & Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
IGIC	5	8	Mnr Sipiwo Innocent Mavumengwana (Voorsitter) Mnr Ignatius Petrus de Swardt Me Quahnita Samie Me Katherine Dumbrell Dr Rolf Annas Dr Daniel Stefanus le Roux Mnr Stefan de Kock Me Jenna Lavin Me Fowzia Achmat Me Terry-Jo Throne

Vergoeding van lede

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies bepaal en in 'n omsendbrief van die Provinsiale Tesourie uiteengesit. Die Voorsitter se Raadtarief is R485 per uur en die Voorsitter per subkomitee is R424 per uur. Die tarief vir lede is R294 per uur.

Van en voorletter		Vergoeding R'000	Ander toelaes (R&V) R'000	Totaal R'000
Achmat	F	5	0	5
Annas	R	12	3	15
Baumann	N	11	0	11
Buttgens	P	40	0	40
Claassen	P	27	6	33
de Kock	S	10	9	19
de Swardt	I	16	30	46
de Waal	J	16	2	18
Dugmore-Strom	K	30	1	31
Dumbrell	K	7	5	12
Galimberti	M	11	1	12
Hall	A	7	0	7
Hart	T	16	2	18
Hermansen	S	21	6	27
Jacobs	G	49	11	60
Joubert	E	11	0	11
Lawson	Q	16	2	18
Lavin	J	3	0	3
le Grange	L	7	0	7
le Roux	D	4	1	5
Leshoro	T	5	0	5
Leslie	M	37	7	44
Malan	A	44	0	44
Mavumengwana	S	42	27	69
Muller	C	16	0	16
Mutti	B	29	22	51
Nyikosa	M	8	2	10
Orton	J	13	3	16
Postlethwayt	C	25	2	27
Redelstorff	R	0	1	1
Robinson	L	19	0	19
Ruiters	R	35	0	35
Samie	Q	19	0	19
Scurr	M	44	2	46
Smart	C	15	5	20
Snelling	C	41	1	42
Summers	R	10	0	10
Thomas	G	11	1	12
Thorold	T	6	1	7

Van en voorletters		Vergoeding R'000	Ander toelaes (R&V) R'000	Totaal R'000
Throne	T	4	0	4
Todeschini	F	11	0	11
Townsend	S	9	0	9
van Graan	A	2	0	2
Vermeulen	F	30	1	31
Walker	S	14	0	14
Webley	L	29	3	32
Wicomb	M	2	5	7
Williams	G	12	0	12
Winter	S	37	0	37
Wolters	M	4	4	8
Young	J	14	2	16
		906	168	1074

5. RISIKOBESTUUR

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

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

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

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

Die Maatskaplike Kluster Ouditkomitee voer ook onafhanklik die monitering van die risiko-bestuursproses as deel van hul kwartaallikse oorsig van die departement uit.

Aansienlike vordering is gedurende die boekjaar 2016/17 met die bestuur van risiko's gemaak. Goeie vordering is gemaak met die verankering van risikobestuur en die verhoging van die risiko-volwassenheidsvlak in die departement; dit het op sy beurt tot gunstige departementele prestasie bygedra .

6. INTERNE KONTROLE-EENHEID

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

7. INTERNE OUDIT EN OUDITKOMITEES

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

Die volgende belangrike aktiwiteite word in hierdie verband uitgevoer:

- Evalueer en maak gepaste aanbevelings vir die verbetering van die bestuursprosesse ter bereiking van die departement se doelwitte;
- Evalueer die geskiktheid en doeltreffendheid van en dra by tot die verbetering van die risikobestuurproses;
- Verleen hulp aan die Rekenpligtige Beampte om doeltreffende en effektiewe kontroles te handhaaf deur daardie kontroles te evalueer om te bepaal hoe doeltreffend en effektief dit is, en deur aanbevelings vir versterking of verbetering te maak.

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

- Interne ouditfunksie;
- Eksterne ouditfunksie (die Ouditeur-Generaal van Suid-Afrika - OGSA);
- Departementele rekeningkunde en verslagdoening;
- Departementele rekeningkundige beleid;
- Hersiening van die OGSA se bestuurs- en ouditverslag;

- Hersiening van departementele in-jaar-monitering;
- Departementele risikobestuur;
- Interne kontrole;
- Voorafbepaalde doelwitte;
- Etiek en forensiese ondersoeke.

Die tabel hieronder verskaf toepaslike inligting oor lede van die Ouditkomitee:

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die departement	Datum aangestel	Datum bedank	Getal vergaderings bygewoon
Mnr Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (HONS)	Ekstern	N.v.t.	01 Januarie 2016	N.v.t.	8
Mnr Mervyn Burton	GR (SA); CFP; B Compt (Hons); B Compt	Ekstern	N.v.t.	01 Januarie 2015 (2de termyn)	N.v.t.	8
Me Judy Gunther	CIA; AGA; CRMA; Meesters in Koste-rekeningkunde; BCompt	Ekstern	N.v.t.	01 Januarie 2016 (2de termyn)	N.v.t.	8
Mnr Francois Barnard	MComm (Belasting); GR(SA); Nagraadse Diploma in Ouditkunde; CTA BCompt (Honneurs); BProc	Ekstern	N.v.t.	01 Januarie 2016 (2de termyn)	N.v.t.	8

8. NAKOMING VAN WETTE EN REGULASIES

Stelsels, beleide en prosesse is in plek om te verseker dat wetgewing en regulasies nagekom word.

9. BEDROG EN KORRUPTIE

Die Wes-Kaapse Regering (WKR) het 'n Anti-Korrupsiestrategie aanvaar, wat 'n bevestiging is van die provinsie se houding van zero toleransie teenoor bedrog en korrupsie. In ooreenstemming met hierdie strategie is EWK verbind tot zero-toleransie ten opsigte van korrupte of bedrieglike aktiwiteite, hetsy intern of ekstern, en vervolg met mening en deur middel van alle beskikbare geregtelike stappe enige partye wat by sulke praktyke betrokke is of poog om dit te doen.

Die Departement van Kultuursake en Sport het 'n Bedrogvoorkomingsplan en 'n Implementeringsplan vir Bedrogvoorkoming goedgekeur wat uitvoering gee aan die Bedrogvoorkomingsplan. EWK het die plan wat deur die departement ontwikkel is, aanvaar en geïmplementeer.

Werknemers wat administratiewe steun aan EWK verskaf en die fluitjie oor vermoedelike bedrog, korrupsie en diefstal blaas, word beskerm op voorwaarde dat die bekendmaking 'n beskermde bekendmaking is (d.w.s. voldoen aan statutêre vereistes, bv. ter goeder trou gedoen). In hierdie verband is 'n transversale Beleid oor Fluitjieblasers op 24 Februarie 2016 goedgekeur om riglyne aan werknemers te gee oor hoe om bekommernisse aan te meld by die geskikte lynbestuur, bepaalde aangewese persone in die WKR of eksterne instellings, waar hulle redelike gronde het om te glo dat oortredings of ongerymdhede 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 aanmeld en indien hulle dit in persoon wil doen, word hulle identiteit vertroulik gehou deur die persoon by wie hulle dit aanmeld.

Sodra bedrog of korrupsie na afloop van 'n ondersoek bevestig word, word die betrokke werknemer wat aan hierdie dade deelgeneem het aan 'n dissiplinêre verhoor onderwerp. In alle sodanige gevalle word daar van die WKR-vertegenwoordiger wat die dissiplinêre verrigtinge inisieer, verwag om die ontslag van die betrokke werknemer aan te beveel. Waar prima facie-bewys van kriminele optrede bespeur word, word 'n strafregtelike saak aan die Suid-Afrikaanse Polisie diens gerapporteer.

10. MINIMALISERING VAN BELANGEBOTSING

EWK verseker dat daar geen belangebotsing is nie deur toe te sien dat 'n Verklaring van Belange (WCBD4-vorm) ingedien word deur elke verskaffer wat nie op die Wes-Kaapse Verskaffersdatabasis/Sentrale Verskaffersdatabasis geregistreer is nie.

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

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

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

11. GEDRAGSKODE

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

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

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

12. GESONDHEID-, VEILIGHEID- EN OMGEWINGSKWESSIES

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

13. MAATSKAPPY-/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing nie.

14. MAATSKAPLIKE VERANTWOORDELIKHEID

Nie van toepassing nie.

15. VERSLAG VAN DIE OUDITKOMITEE

Ons bied met genoeg ons verslag aan vir die boekjaar wat op 31 Maart 2017 geëindig het.

Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee verklaar dat alle verantwoordelikhede nagekom is, soos bepaal deur artikel (51)(a) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 27.1. Die Ouditkomitee doen ook verslag dat 'n toepaslike, formele verwysingsraamwerk goedgekeur is, sy aangeleenthede ter nakoming van hierdie voorwaardes gereguleer is en alle verantwoordelikhede wat daarin vervat is, uitgevoer is.

Die doeltreffendheid van interne kontrole

Die entiteit word deur die Departement van Kultuursake en Sport bedien, en geen tekortkominge ten opsigte van interne kontrole op entiteitsvlak is aangemeld nie.

In-jaar bestuurs- en maandelikse/kwartaallikse verslae

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

Evaluering van finansiële state

Die Ouditkomitee het:

- die geouditeerde finansiële jaarstate wat by die jaarlikse verslag ingesluit moet word, met die Ouditeur-Generaal Suid-Afrika (OGSA) en die Rekenpligtige Gesag hersien en bespreek;
- die OGSA se Bestuursverslag en bestuur se reaksie daarop hersien;
- veranderinge aan rekeningkundige beleide en praktyke hersien, soos in die finansiële jaarstate aangeteken; en
- wesenlike wysigings voortspruitend uit die oudit van die entiteit hersien.

Nakoming

Die Ouditkomitee het die entiteit se prosesse vir nakoming van wetgewende en regulatoriese bepalings hersien.

Provinsiale forensiese dienste

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

Prestasie-inligting

Die Ouditkomitee het die inligting oor voorafbepaalde doelwitte, soos in die jaarverslag aangeteken, hersien.

Verslag van die Ouditeur-Generaal Suid-Afrika

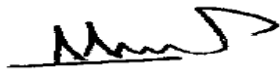
Die Ouditkomitee het op 'n kwartaallikse basis die entiteit se implementeringsplan vir ouditkwessies wat in die vorige jaar geopper is, hersien. Die Ouditkomitee het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies is wat uit die regulatoriese verslag voortspruit nie. Regstellende stappe oor die gedetailleerde bevindings wat deur die OGSA geopper is, word op 'n kwartaallikse basis deur die Ouditkomitee gemonitor.

Die Ouditkomitee stem ooreen met en aanvaar die Ouditeur-Generaal se mening oor die finansiële jaarstate en doen aan die hand dat hierdie geouditeerde finansiële jaarstate aanvaar word en met hulle verslag saamgelees word.

Die Ouditkomitee prys die entiteit vir die handhawing van 'n ongekwalfiseerde ouditmening.

Waardering

Die Ouditkomitee wil graag sy waardering uitspreek teenoor die bestuur van die entiteit, die Ouditeur-Generaal van Suid-Afrika en die WKR se tak Korporatiewe Versekering vir die samewerking en inligting wat hulle verskaf het om dit vir ons moontlik te maak om hierdie verslag saam te stel.



Ameen Amod
Voorsitter van die Ouditkomitee
Erfenis Wes-Kaap
11 Augustus 2017

DEEL D: MENSLIKE HULPBRONBESTUUR

1. INLEIDING

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

2. OORSIG VAN MENSLIKE HULPBRONSTATISTIEK

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

DEEL E: FINANSIËLE INLIGTING

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

Verslag van die oudit oor die finansiële state.

Mening

1. Ek het die finansiële state van Erfenis Wes-Kaap geoudit, soos op bladsy 73 tot 93 uiteengesit, bestaande uit die staat van finansiële posisie soos op 31 Maart 2017, en die staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloei staat en die staat van vergelyking van begrotingsinligting met werklike inligting vir die jaar toe geëindig, asook die aantekeninge tot die finansiële state, insluitend 'n opsomming van beduidende rekeningkundige beleide.
2. Na my mening is die finansiële state in alle wesenlike opsigte 'n billike aanbieding van die finansiële posisie van Erfenis Wes-Kaap soos op 31 Maart 2017, en die entiteit se finansiële prestasie en kontantvloeï vir die jaar toe geëindig, in ooreenstemming met die Suid-Afrikaanse Standaard vir Algemeen Aanvaarde Rekeningkundige Praktyk (SA Standaard vir AARP), die vereistes van die Suid-Afrikaanse Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999) (PFMA) en artikel 15(5) van die Regulasies vir Provinsiale Erfenishulpbronowerhede, 2002 (Provinsiale Kennisgewingnommer. 336 van 2002) (PHRAR).

Grondslag vir mening

3. Ek is onafhanklik van die entiteit, in ooreenstemming met die International Ethics Standards Board for Accountants se etiese kode vir professionele rekenmeesters (IESBA-kode) en die etiese vereistes wat betrekking het op my oudit in Suid-Afrika. Ek het my ander etiese verantwoordelikhede in ooreenstemming met hierdie vereistes en die IESBA-kode nagekom.
4. Ek glo dat die ouditbewyse wat ek bekom het, voldoende en gepas is om 'n grondslag vir my mening te bied.

Beklemtone van aangeleentheid

5. Ek vestig die aandag op onderstaande aangeleentheid: My mening ten opsigte van hierdie aangeleentheid het nie verander nie.

Onsekerheid oor toekomstige uitkoms van litigasie

6. Soos in aantekening 20 tot die finansiële state openbaar gemaak, is die entiteit die verweerder in 'n geregtelike eis as gevolg van 'n besluit wat geneem is om 'n aansoek vir die ontwikkeling van 'n verklaarde provinsiale erfenisterrein af te wys. Die uiteindelijke uitkoms van die aangeleentheid kan nie tans bepaal word nie en geen voorsiening vir enige aanspreeklikheid wat mag voortspruit is in die finansiële state gemaak nie.

Rekenpligtige gesag se verantwoordelikheid vir die finansiële state

7. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state ooreenkomstig die Suid-Afrikaanse Standaard vir AARP en die vereistes van die PFMA en vir sodanige interne kontrole wat deur die rekenpligtige nodig geag word vir die voorbereiding van finansiële state sonder wesenlike wanvoorstelling, hetsy weens bedrog of fout.
8. Tydens die opstel van die finansiële state is die rekeningkundige gesag verantwoordelik om te evalueer of Erfenis Wes-Kaap die vermoë het om as 'n lopende saak voort te gaan, om waar van toepassing aangeleenthede met betrekking tot 'n lopende saak openbaar te maak en die lopende-saak-grondslag van rekeningkunde toe te pas, tensy daar beoog word om die entiteit te likwedeer of om bedrywighede staak, of as daar geen realistiese alternatief is om dit te doen nie.

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

9. My oogmerk is om redelike versekering te verkry dat die finansiële state in die geheel vry is van wesenlike wanvoorstelling, hetsy weens bedrog of foute, en om 'n ouditeursverslag wat my mening insluit, uit te reik. Redelike versekering is 'n hoë vlak van versekering, maar is nie 'n waarborg dat 'n audit wat ooreenkomstig die Internasionale Standaard vir Ouditkunde (ISA) uitgevoer word, altyd 'n wesenlike wanvoorstelling sal opspoor as dit bestaan nie. Wanvoorstellings kan as gevolg van bedrog of foute ontstaan en word as wesenlik beskou as daar redelikerwys verwag kan word dat dit individueel of in totaal 'n invloed kan hê op die ekonomiese besluite wat op grond van hierdie finansiële state deur gebruikers geneem word.
10. 'n Verdere beskrywing van my verantwoordelikhede vir die audit van die finansiële state word in die bylae tot hierdie verslag ingesluit.

Verslag oor die audit van die jaarlikse prestasieverslag

Inleiding en omvang

11. Ingevolge die Wet op Openbare Oudit van Suid-Afrika, 2004 (Wet 25 van 2004) (PAA) en die algemene kennisgewing wat ingevolge daarvan uitgereik is, is dit my verantwoordelikheid om verslag te doen oor wesenlike bevindings t.o.v. die aangegewe prestasie-inligting teenoor voorafbepaalde doelwitte vir geselekteerde strategiese doelwitte wat in die jaarlikse prestasieverslag aangegee word. Ek het prosedures uitgevoer om bevindings te identifiseer, maar nie om bewyse in te samel om versekering te gee nie.
12. My prosedures word toegepas op die gerapporteerde prestasie-inligting wat op die goedgekeurde prestasiebeplanningsdokumente van die entiteit gegrond moet wees. Ek het nie die volledigheid en toepaslikheid van die prestasie-aanwysers wat in die beplanningsdokumente ingesluit is, geëvalueer nie. My prosedures het ook nie betrekking gehad op enige openbaarmakings of aannames oor beplande prestasie-strategieë en -inligting ten opsigte van toekomstige tydperke wat as deel van die gerapporteerde prestasie-inligting ingesluit kan word nie. My bevindinge is dus nie op hierdie aangeleenthede van toepassing nie.

13. Ek het die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer volgens die kriteria wat ontwikkel is uit die prestasiebestuurs- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing, vir die volgende gekose strategiese doelwit wat in die jaarlikse prestasieverlag van die entiteit vir die jaar geëindig 31 Maart 2017 aangebied word:

Gekose strategiese doelwit	Bladsye in jaarlikse prestasieverlag
Strategiese doelwit: Bestuur van 'n geïntegreerde bestuurstelsel vir erfenishulpbronne in die Wes-Kaap	27-28

14. Ek het prosedures uitgevoer om te bepaal of die gerapporteerde prestasie-inligting behoorlik aangebied is en of prestasie konsekwent met die goedgekeurde prestasie-beplanningsdokumente was. Ek het verdere prosedures uitgevoer om te bepaal of die aanwysers en verwante teikens meetbaar en toepaslik was, en het die betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer om te bepaal of dit geldig, akkuraat en volledig was.
15. Ek het nie enige wesenlike bevindings oor die bruikbaarheid en betroubaarheid van die gemelde prestasie-inligting vir die volgende strategiese doelwit aangehaal nie:
- Strategiese doelwit: Bestuur van 'n geïntegreerde bestuurstelsel vir erfenishulpbronne in die Wes-Kaap

Ander aangeleentheid

16. Ek vestig die aandag op onderstaande aangeleentheid:

Bereiking van beplande teikens

17. Verwys na die jaarlikse prestasieverlag op bladsy 27 en 28 vir inligting oor die bereiking van beplande teikens vir die jaar en verduidelikings wat verskaf is vir die oorbereiking van 'n aantal teikens.

Verslag oor oudit van nakoming van wetgewing

Inleiding en omvang

18. Ingevolge die PAA en die algemene kennisgewing wat kragtens daarvan uitgereik is, is dit my verantwoordelikheid om wesenlike bevindings oor die entiteit se nakoming van bepaalde aangeleenthede in sleutelwetgewing te rapporteer. Ek het prosedures uitgevoer om bevindings te identifiseer, maar nie om bewyse in te samel om versekering te gee nie.
19. Ek het nie enige gevalle van wesenlike nienakoming ten opsigte van die nakomingsvereistes vir die tersaaklike onderwerpe geïdentifiseer nie.

Ander inligting

20. Erfenis Wes-Kaap se rekenpligtige gesag is verantwoordelik vir die ander inligting. Die ander inligting bestaan uit die inligting wat by die jaarverslag ingesluit is. Die ander inligting sluit

nie die finansiële state, die ouditeursverslag en die gekose strategiese doelwitte in wat in die jaarlikse prestasieverlag aangedui word en spesifiek in die ouditeursverslag gerapporteer is nie.

21. My mening oor die finansiële state en bevindings oor die gerapporteerde prestasie-inligting en nakoming van wetgewing dek nie die ander inligting nie, en ek spreek nie 'n auditmening of enige vorm van opsommende versekering daarvoor uit nie.
22. Wat my audit betref, is dit my verantwoordelikheid om die ander inligting te lees en sodoende te oorweeg of die ander inligting wesenlik onkonsekwent is met die finansiële state en die gekose strategiese doelwitte wat in die jaarlikse prestasieverlag aangebied word, of kennis wat ek in die audit opgedoen het, of wat andersins blyk 'n wesenlik wanvoorstelling te wees. Indien ek, op grond van die werk wat ek uitgevoer het op die ander inligting wat voor die datum van hierdie ouditeursverslag ingewin is, bevind dat daar 'n wesenlike wanvoorstelling van dié ander inligting is, word daar van my vereis om sodanige feit te rapporteer.

Tekortkominge in interne kontrole

23. Ek het interne kontrole van toepassing op my audit van die finansiële state, gerapporteerde prestasie-inligting en nakoming van tersaaklike wetgewing oorweeg; my doelwit was egter nie om enige vorm van versekering daarvoor te gee nie. Ek het nie enige beduidende tekortkominge 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 ooreenstemming met die ISA's, oefen ek professionele oordeel uit en handhaaf professionele skeptisisme in my audit van die finansiële state, en die prosedures wat uitgevoer word op gerapporteerde prestasie-inligting vir gekose strategiese doelwitte en van die entiteit se nakoming ten opsigte van die gekose aangeleenthede.

Finansiële state

2. Benewens my verantwoordelikheid vir die audit van die finansiële state soos in die ouditeursverslag beskryf:
 - identifiseer en evalueer ek ook die risiko's van wesenlike wanvoorstelling van die finansiële state, hetsy weens bedrog of foute, ontwerp en voer auditprosedures uit wat daardie risiko's aanspreek, en vind auditbewyse wat voldoende en geskik is om 'n grondslag vir my mening te bied. Die risiko om nie 'n wesenlike wanvoorstelling as gevolg van bedrog op te spoor nie, is hoër as vir een wat as gevolg van 'n fout voorkom, aangesien bedrog samespanning, vervalsing, opsetlike weglatings, wanvoorstelling, of die omverwerping van interne beheer kan behels.
 - kry ek 'n begrip van interne kontrole van toepassing op die audit daarop om auditprosedures te ontwerp wat onder die omstandighede geskik is, maar nie met die doel om 'n mening oor die doeltreffendheid van die entiteit se interne kontrole uit te spreek nie.
 - evalueer ek die geskiktheid van rekeningkundige beleide wat gebruik word en die billikheid van rekeningkundige skattings en verwante bekendmakings deur die rekenpligtige gesag
 - beslis ek oor die geskiktheid van die rekenpligtige gesag se gebruik van die lopende-saak-grondslag van rekeningkunde in die voorbereiding van die finansiële state. Ek beslis ook, op grond van die auditbewyse verkry, of 'n wesenlike onsekerheid bestaan oor gebeure of toestande wat beduidende twyfel kan wek oor Erfenis Wes-Kaap se vermoë om as 'n lopende saak voort te gaan. As ek beslis dat 'n wesenlike onsekerheid bestaan, word van my vereis om in my ouditeursverslag aandag te vestig op die verwante bekendmakings in die finansiële state oor die wesenlike onsekerheid of, indien sodanige bekendmakings onvoldoende is, om die mening op die finansiële state te wysig. My beslissings is gegrond op die inligting wat aan my beskikbaar is op die datum van die ouditeursverslag. Toekomstige gebeure of toestande kan egter veroorsaak dat die entiteit ophou om as 'n lopende saak bedryf te word.
 - evalueer ek die algehele aanbieding, struktuur en inhoud van die finansiële state, insluitend die bekendmakings, en of die finansiële state die onderliggende transaksies en gebeure voorstel op 'n wyse wat billike voorstelling verteenwoordig.

Kommunikasie met diegene aan wie korporatiewe beheer opgelê is

3. Ek kommunikeer met die rekenpligtige gesag oor onder meer die beplande omvang en tydsberekening van die audit en beduidende auditbevindings, insluitend enige beduidende tekortkominge in interne kontrole wat ek tydens my audit identifiseer.
4. Ek bevestig ook aan die rekenpligtige gesag dat ek aan die betrokke etiese vereistes met betrekking tot onafhanklikheid voldoen het, en kommunikeer alle verhoudinge en ander aangeleenthede wat redelikerwys beskou kan word as 'n invloed op my onafhanklikheid en, waar toepaslik, verwante vrywarings.

2. FINANSIËLE JAARSTATE

Die verslae en state hieronder uiteengesit bestaan uit die finansiële jaarstate wat aan die provinsiale wetgewer voorgelê

is: INDEKS	BLADSY
Staat van Finansiële Posisie	73
Staat van Finansiële Prestasie	74
Staat van veranderinge in netto bates	75
Kontantvloeistaat	76
Staat van vergelyking tussen begroting en werklike bedrae	77
Rekeningkundige beleide	78
Aantekeninge tot die finansiële jaarstate	85

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Staat van Finansiële Posisie soos op 31 Maart 2017

	Aant.	2017 R '000	2016 R '000
Bates			
Lopende bates			
Kontant en kontantekwivalente	3	6 363	5 846
Inventarisse	4	123	123
Ontvangbare rekeninge uit ruiltransaksies	5	110	103
Ontvangbare rekeninge uit nieruiltransaksies	6	1 200	680
		<u>7 796</u>	<u>6 752</u>
Totale bates		<u>7 796</u>	<u>6 752</u>
Laste			
Bedryfslaste			
Betaalbare rekeninge uit ruiltransaksies	7	12	171
Onbestede voorwaardelike toelaes en ontvangstes	8	555	570
		<u>567</u>	<u>741</u>
Totale laste		<u>567</u>	<u>741</u>
Netto bates		<u>7 229</u>	<u>6 011</u>
Opgelope oorskot		<u>7 229</u>	<u>6 011</u>

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Staat van Finansiële Prestasie

	Aant.	2017 R '000	2016 R '000
Inkomste			
Inkomste uit ruiltransaksies			
Erfenis-aansoekgelde	9	787	669
Rente ontvang	10	472	351
Totale inkomste uit ruiltransaksies		1 259	1 020
Inkomste uit nieruiltransaksies			
Ander inkomste uit nieruiltransaksies	11	526	538
Aanwending van voorwaardelike toelae	12	15	-
Oordragte en subsidies ontvang	13	3 000	2 270
Totale inkomste uit nieruiltransaksies		3 541	2 808
Totale inkomste		4 800	3 828
Uitgawes			
Ouditgelde	14	(81)	(55)
Raadgewende en professionele gelde	15	(1 273)	(1 337)
Algemene uitgawes	16	(1 322)	(1 195)
Ledegelde	17	(906)	(718)
Totale uitgawes		(3 582)	(3 305)
Oorskot vir die jaar		1 218	523

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Staat van Veranderinge in Netto Bates

	Opgelope oorskot	Totale netto bates
	R '000	R '000
Saldo op 01 April 2015	5 488	5 488
Veranderinge in netto bates		
Oorskot vir die jaar	523	523
Totale veranderinge	523	523
Saldo op 01 April 2016	6 011	6 011
Veranderinge in netto bates		
Oorskot vir die jaar	1 218	1 218
Totale veranderinge	1 218	1 218
Saldo op 31 Maart 2017	7 229	7 229

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Kontantvloeistaat

	Aantekening(e)	2017 R '000
Kontantvloei uit bedryfsaktiwiteite		
Ontvangste		
Kontant ontvang		3 265
Rente-inkomste		467
		<u>3 732</u>
Betalings		
Kontant aan verskaffers en werknemers betaal		(3 215)
Netto kontantvloei uit bedryfsaktiwiteite	18	<u>517</u>
Netto toename in kontant en kontantekwivalente		
Kontant en kontantekwivalente aan die begin van die jaar		5 846
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>6 363</u>

Die kontantvloeistaat vir 2015/16 moes aangepas word om oploping uit te sluit. Verwys asseblief na fout in vorige tydperk, aantekening 22.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Staat van vergelyking van begroting en werklike bedrae

Begroting op kontantbasis

	Goed-gekeurde begroting	Aan-suiwerings	Finale begroting	Werklike bedrae op vergelykbare basis	Verskil tussen finale begroting en werklik	Verwysing
	R '000	R '000	R '000	R '000	R '000	
Staat van finansiële prestasie						
Inkomste						
Inkomste uit ruiltransaksies						
Erfenis-aansoekgelde	700	-	700	787	87	
Rente-inkomste	250	222	472	472	-	
Totale inkomste uit ruiltransaksies	950	222	1 172	1 259	87	
Inkomste uit nieruiltransaksies						
Oordraginkomste						
Voorwaardelike toelae	950	(956)	(6)	15	21	24.1
Ander inkomste uit nieruiltransaksies	-	-	-	526	526	24.1
Oordragte en subsidies ontvang	1 800	-	1 800	3 000	1 200	24.1
Totale inkomste uit nieruiltransaksies	2 750	(956)	1 794	3 541	1 747	
Totale inkomste	3 700	(734)	2 966	4 800	1 834	
Uitgawes						
Ledegelde	(840)	(66)	(906)	(906)	-	
Ouditgelde	(100)	19	(81)	(81)	-	
Algemene uitgawes	(2 760)	781	(1 979)	(2 595)	(616)	24.2
Totale uitgawes	(3 700)	734	(2 966)	(3 582)	(616)	
Oorskot voor belasting	-	-	-	1 218	1 218	
Werklike bedrag op vergelykende basis soos aangebied in die begroting en werklike vergelykende staat	-	-	-	1 218	1 218	
Rekonsiliasie						
Basisverskil						
Bedryf				1 218		
Tydverskil						
Bedryf				-		
Entiteitsverskil						
Bedryf				-		
Werklike bedrag in die Staat van Finansiële Prestasie				1 218		

'n Begrotingsaansuiwering van R3,700m na R2,966m is in die oorsigjaar gedoen. 'n Totale vermindering van R734 000.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017
Verwys na aantekening 24 vir besonderhede.

ERFENIS WES-KAAP

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Rekeningkundige beleide

1. Voorlegging van Finansiële Jaarstate

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

Hierdie finansiële jaarstate is volgens 'n toevallingsgrondslag van rekeningkunde voorberei en stem ooreen met historiese-koste-konvensie as die basis van meting, tensy anders gespesifiseer. Syfers word in Suid-Afrikaanse rand aangebied.

Alle syfers is tot die naaste duisend afgerond.

'n Opsomming van die beduidende rekeningkundige beleide, wat konsekwent in die voorbereiding van hierdie finansiële jaarstate toegepas is, word hier onder bekendgemaak.

1.1 Lopende saak-aanname

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

1.2 Beduidende oordele en bronne van ramingsonsekerheid

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

Ontvangbare rekeninge

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

Die waardedaling vir ontvangbare rekeninge word op 'n portefeuljebasis bereken, gegrond op historiese verliesverhoudings, aangepas vir nasionale en bedryf-spesifieke ekonomiese toestande en ander aanwysers heersend op die verslagdatum wat met wanbetalings op die portefeulje korreleer. Hierdie jaarlikse verliesverhoudings word toegepas op leningsaldo's in die portefeulje en aangepas by die tydperk waarin die beraamde verlies voorkom.

Inagneming van waardedaling

'n Beraming vir die waardedaling van ontvangbare rekeninge word gedoen wanneer invordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir waardedalingskuld moet slegs op handel- ontvangbare rekeninge bereken word. Die totale waardedalingsvoorsiening van die entiteit sal per individuele debiteur of ten minste per risikokategorie bereken word.

1.3 Finansiële instrumente

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

'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 finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus terugbetaling van prinsipale, plus of minus die opgelope amortisasie met behulp van die effektiewe rente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of deur die gebruik van 'n toelaagrekening) vir waardedaling of nie-invorderbaarheid.

Rentekoersrisiko is die risiko dat die billike waarde of toekomstige kontantvloeï van 'n finansiële instrument as gevolg van verandering in die mark se rentekoerse sal wissel.

Lenings betaalbaar is finansiële laste, buiten korttermyn- betaalbare rekeninge op normale kredietvoorwaardes.

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1.3 Finansiële instrumente (vervolg)

Klassifikasie

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

Klas

Ontvangbare rekeninge uit ruiltransaksies
Ontvangbare rekeninge uit nieruiltransaksies
Kontant en kontantekwivalente

Kategorie

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

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

Klas

Betaalbare rekeninge uit ruiltransaksies

Kategorie

Finansiële las gemeet teen geamortiseerde koste

Aanvanklike meting van finansiële bates en finansiële laste

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

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

Die entiteit assesser eers of die wese van 'n vergunningslening wel 'n lening is. Met aanvanklike erkenning ontleed die entiteit 'n vergunningslening in sy komponentdele en gee van elke komponent afsonderlik rekenskap. Die entiteit gee rekenskap van daardie deel van 'n vergunningslening wat:

- 'n maatskaplike voordeel ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State is, waar dit die uitreiker van die lening is; of
- nieruilinkomste, in ooreenstemming met die Standaard van AARP oor Inkomste uit Nieruiltransaksies (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 ná aanvanklike erkenning deur middel van die onderstaande kategorieë:

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

Alle finansiële bates wat teen geamortiseerde koste, of koste gemeet word, is onderworpe aan 'n waardedalingshersiening.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las gemeet word by aanvanklike erkenning minus terugbetaling van prinsipale, plus of minus die opgelope amortisasie met behulp van die effektiewe rente-metode van enige verskil tussen die aanvanklike bedrag en die uitkeerbedrag, en minus enige vermindering (direk of deur die gebruik van 'n toelaagrekening) vir waardedaling of nie-invorderbaarheid in die geval van 'n finansiële bate.

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1.3 Finansiële instrumente (vervolg)

Oorwegings by die meting van billike waarde

Die beste bewys van billike waarde is gekwoteerde pryse in 'n aktiewe mark. Indien die mark vir 'n finansiële instrument nie aktief is nie, bepaal die entiteit billike waarde deur 'n waardasietegniek te gebruik. Die doel van die gebruik van 'n waardasietegniek is om te bepaal wat die transaksieprys sou gewees het op die metingsdatum in 'n ruil sonder bevoorregting gemotiveer deur normale bedryfsoorwegings. Waardasietegnieke sluit in die gebruik van onlangse marktransaksies sonder bevoorregting tussen kundige, gewillige partye, indien beskikbaar, verwysing na die heersende billike waarde van 'n ander instrument wat wesenlik dieselfde is, verdiskonteerde kontantvloei-ontleding en opsieprysbepalingsmodelle. Indien daar 'n waardasietegniek is wat algemeen deur markdeelnemers gebruik word om die prys van die instrument te bepaal en daar is bewys dat daardie tegniek betroubare ramings van pryse wat in werklike marktransaksies verkry is, verskaf, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak maksimum gebruik van markinsette en steun so min as moontlik op entiteit-spesifieke insette. Dit inkorporeer alle faktore wat markdeelnemers sou oorweeg by die vasstelling van 'n prys en is in ooreenstemming met aanvaarde ekonomiese metodologieë om pryse van finansiële instrumente te bepaal. Die entiteit kalibreer van tyd tot tyd die waardasietegniek en toets dit vir geldigheid met behulp van pryse van enige waarneembare heersende marktransaksies in dieselfde instrument (m.a.w. sonder wysiging of herverpakking) of gegrond op enige beskikbare waarneembare markdata.

Korttermyn- ontvangbare rekeninge en betaalbare rekeninge word nie verdiskonteer waar die aanvanklike krediettydperk toegestaan of ontvang konsekwent is met terme wat óf deur gevestigde praktyke óf deur wetgewing in die openbare sektor gebruik word nie.

Winste en verliese

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

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

Waardedaling en oninvorderbaarheid van finansiële bates

Die entiteit assesser aan die einde van elke verslagtydperk of daar enige objektiewe bewys is dat 'n finansiële bate of groep finansiële bates in waarde gedaal het.

Vir bedrae verskuldig aan die entiteit, word beduidende finansiële probleme met die ontvangbare rekening, waarskynlikheid dat die ontvangbare rekening bankrot sal speel en wanbetaling van betalings almal as aanwysers van waardedaling beskou.

Finansiële bates gemeet teen geamortiseerde koste:

Indien daar objektiewe bewys is dat 'n waardedalingsverlies op finansiële bates gemeet teen geamortiseerde koste gely is, word die bedrag van die verlies gemeet as die verskil tussen die bate se drabedrag en die heersende waarde van beraamde toekomstige kontantvloei (met uitsondering van toekomstige kredietverliese wat nie gely is nie) verdiskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word deur middel van 'n toelaagrekening verminder. Die bedrag van die verlies word in oorskot of tekort erken.

Indien die bedrag van die waardedalingsverlies in 'n daaropvolgende tydperk verminder en die vermindering objektief in verband gebring word met 'n gebeurtenis wat plaasgevind het nadat die waardedaling erken is, word die voorheen erkende waardedalingsverlies omgekeer deur 'n toelaagrekening aan te pas. Die omkering lei nie tot 'n drabedrag van die finansiële bate wat dit wat die geamortiseerde koste sou gewees het, oorskry nie, sou die waardedaling nie op die datum waarop die waardedaling omgekeer is, erken gewees het nie. Die bedrag van die omkering word in oorskot of tekort erken.

Waar finansiële bates se waarde gedaal het deur die gebruik van 'n toelaagrekening, word die bedrag van die verlies in oorskot of tekort binne bedryfsuitgawes erken. Wanneer sodanige finansiële bates afgeskryf word, word die afskrywing teen die betrokke toelaagrekening gedoen. Daaropvolgende invorderings van bedrae wat tevore afgeskryf is, word teen bedryfsuitgawes gekrediteer.

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1.3 Finansiële instrumente (vervolg) Finansiële bates gemeet teen koste:

Indien daar objektiewe bewys is dat 'n waardedalingsverlies gely is op 'n belegging in 'n residuele belang wat nie teen billike waarde gemeet word nie omdat die billike waarde daarvan nie betroubaar gemeet kan word nie, word die bedrag van die waardedalingsverlies gemeet as die verskil tussen die drabedrag van die finansiële bate en die heersende waarde van beraamde toekomstige kontantvloei, verdiskonteer teen die heersende markkoers van opbrengs vir 'n soortgelyke finansiële bate. Sodanige waardedalingsverliese word nie omgekeer nie.

Onterkenning

Finansiële bates

Die entiteit ontken finansiële bates deur middel van handelsdatumverrekening.

Die entiteit ontken 'n finansiële bate slegs wanneer:

- die kontraktuele regte op die kontantvloei uit die finansiële bate verstryk, gedelg word of kwytgeskeld word;
- die entiteit substansieel al die risiko's en belonings van eienaarskap van die finansiële bate na 'n ander party oordra; of
- die entiteit, ondanks die behoud van sommige beduidende risiko's en belonings van eienaarskap van die finansiële bate, beheer van die bate na 'n ander party oorgedra het en die ander party die praktiese vermoë het om die bate in sy geheel te verkoop aan 'n onverwante derde party, en daardie vermoë eensydig kan uitoefen en sonder die nodigheid om bykomende beperkings op die oordrag af te dwing. In hierdie geval:
 - ontken die entiteit die bate; en
 - erken afsonderlik enige regte en verpligtinge geskep of behou tydens die oordrag.

Die drabedrag van die bate oorgedra word toegeken tussen die regte of verpligtinge behou en dié oorgedra op die basis van hulle relatiewe billike waardes op die oordragdatum. Nuutgeskepte regte en verpligtinge word gemeet teen hulle billike waardes op daardie datum. Enige verskil tussen die vergoeding ontvang en die bedrae erken en ontken word in oorskot of tekort in die tydperk van die oordrag erken.

By ontkenning van 'n finansiële bate in sy geheel word die verskil tussen die drabedrag en die som van die vergoeding ontvang in oorskot of tekort erken.

Finansiële laste

Die entiteit verwyder 'n finansiële las (of 'n deel van 'n finansiële las) uit sy staat van finansiële posisie wanneer dit tenietgedoen word – m.a.w. wanneer die verpligting gespesifiseer in die kontrak aangesuiwer word, gekanselleer word, verstryk of kwytgeskeld word.

'n Ruiltransaksie tussen 'n bestaande lener en uitlener van skuldinstrumente met wesenlik verskillende voorwaardes word rekenskap van gegee as sou die oorspronklike finansiële las tenietgedoen wees en 'n nuwe finansiële las erken word. Op dieselfde wyse word 'n wesenlike wysiging van die voorwaardes van 'n bestaande finansiële las of 'n deel daarvan rekenskap van gegee as sou die oorspronklike finansiële las tenietgedoen wees en 'n nuwe finansiële las erken word.

Die verskil tussen die drabedrag van 'n finansiële las (of deel van 'n finansiële las) tenietgedoen of oorgedra na 'n ander party en die vergoeding betaal, met inbegrip van enige niekontantbates oorgedra of laste veronderstel, word in oorskot of tekort erken. Enige laste wat kwytgeskeld, vergewe of oorgeneem word deur 'n ander entiteit deur middel van 'n nieruiltransaksie word rekenskap van gegee ooreenkomstig die Standaard van AARP oor Inkomste uit Nieruiltransaksies (Belastings en Oordragte).

1.4 Inventarisse

Inventarisse word aanvanklik teen koste gemeet, behalwe waar inventarisse deur 'n nieruiltransaksie verkry word; die koste daarvan is dan die billike waarde soos op die datum van verkryging.

Daarom word inventarisse gemeet teen die laagste van koste en netto realiseerbare waarde.

Inventarisse word gemeet teen die laagste van koste en huidige vervangingskoste waar dit gehou word vir:

- verspreiding teen geen koste nie of teen 'n nominale bedrag; of
- verbruik in die produksieproses van goedere wat teen geen koste nie of teen 'n nominale bedrag versprei word.

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Netto realiseerbare waarde is die geskatte verkoopprijs in die gewone verloop van sake, min die geskatte koste van voltooiing en die geskatte koste wat nodig is om die verkoop, verruiling of verspreiding uit te voer.

1.5 Voorwaardelike laste

'n Skatting vir voorwaardelike laste word gemaak wanneer 'n entiteit 'n huidige regsverpligting as gevolg van gebeure in die verlede het, dit waarskynlik is dat 'n uitvloei van hulpbronne nodig sal wees om die verpligting na te kom, en 'n betroubare skatting van die verpligting gemaak kan word. Voorwaardelike laste word nie erken nie. Voorwaardelike laste word in aantekening 20 bekendgemaak.

1.6 Verpligtinge

Items word as verpligtinge geklassifiseer wanneer die entiteit sigself tot toekomstige transaksies wat normaalweg tot die uitvloei van kontant lei, verbind het.

Openbaarmakings word vereis ten opsigte van onerkende kontraktuele verbintenisse.

Verpligtinge waarvoor openbaarmaking nodig is om 'n billike voorstelling te gee, moet in 'n aantekening tot die finansiële state openbaar gemaak word indien albei die onderstaande kriteria nagekom word:

- Kontrakte moet niekanselleerbaar wees of slegs kanselleerbaar teen beduidende koste wees (byvoorbeeld, kontrakte vir rekenaar- of gebou-instandhoudingsdienste); en
- Kontrakte moet verband hou met iets buiten die roetine, bestendige, regeringsake van die entiteit – salarisverpligtinge wat met dienskontrakte of verpligtinge rakende maatskaplike sekerheid verband hou, is dus uitgesluit.

1.7 Inkomste uit ruiltransaksies

Erkenning

Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en wanneer die bedrag van inkomste betroubaar gemeet kan word, en spesifieke kriteria vir die entiteit se aktiwiteite nagekom is. Inkomste uit die lewering van dienste word erken as 'n oorskot of tekort in verhouding tot die stadium van afhandeling van die transaksie teen die verslagdatum.

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

Meting

Inkomste word gemeet teen die billike waarde van die vergoeding ontvang of ontvangbaar. Die bedrag word nie as betroubaar meetbaar beskou totdat alle gebeurlikhede in verband met die transaksie afgehandel is nie.

Rente, tantieme en dividende

Rente word in oorskot of tekort deur middel van die effektiewe-rentekoers-metode erken.

1.8 Inkomste uit nieruiltransaksies

Erkenning

'n Invloei van hulpbronne uit 'n nieruiltransaksie erken as 'n bate word as inkomste erken, behalwe in die mate waartoe 'n bate ook ten opsigte van dieselfde invloei erken word.

As die entiteit 'n huidige verpligting nakom wat erken word as 'n las ten opsigte van 'n invloei van hulpbronne uit 'n nieruiltransaksie wat as 'n bate erken word, verminder dit die drabedrag van die las wat erken is en erken 'n bedrag van inkomste gelyk aan daardie vermindering.

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Meting

Inkomste uit 'n nieruiltransaksie word gemeet teen die bedrag van die verhoging in netto bates wat deur die entiteit erken word.

Wanneer die entiteit as gevolg van 'n nieruiltransaksie 'n bate erken, erken dit ook inkomste gelykstaande aan die bedrag van die bate gemeet teen sy billike waarde op die datum van verkryging, tensy daar ook vereis word om 'n las te erken. Waar daar vereis word dat 'n las erken word, sal dit gemeet word teen die beste skatting van die bedrag wat nodig is om die verpligting op die verslagdatum te vereffen, en die bedrag van die toename in netto bates, indien enige, sal as inkomste erken word. Wanneer 'n las vervolgens verminder word omdat die belasbare gebeure plaasvind of 'n voorwaarde nagekom word, word die bedrag van die vermindering in die las as inkomste erken.

1.8 Inkomste uit nieruiltransaksies (vervolg)

Voorwaardelike toelaes en ontvangste

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

Rente wat op beleggings verdien word, word volgens toelaagvoorwaardes hanteer. As dit aan die toekenner betaalbaar is, word dit as deel van die las aangeteken en, indien nie, word dit as rente verdien in die staat van finansiële prestasie erken.

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

Dienste in natura

Dienste in natura is dienste wat kosteloos deur individue aan entiteite gelewer word, maar wat aan bepalinge onderworpe kan wees. Staatsdienspersoneel bied waardevolle ondersteuning aan die entiteit in die bereiking van sy doelwitte. Die diens wat gelewer word, kan betroubaar gemeet word en dus word dit in die staat van finansiële prestasie erken en in die aantekeninge tot die finansiële state openbaar gemaak.

1.9 Omskakeling van buitelandse valuta

Transaksies in buitelandse valuta

'n Transaksie in buitelandse valuta word aangeteken, met aanvanklike erkenning in rand, deur die koers vir kontantvaluta tussen die funksionele valuta en die buitelandse valuta op die datum van die transaksie op die bedrag van die buitelandse valuta toe te pas.

Transaksies wat in buitelandse valuta aangedui word, word omgeskakel teen die wisselkoers wat op die transaksiedatum heersend is. Monetêre items wat in buitelandse valuta aangedui word, word omgeskakel teen die wisselkoers wat op die verslagdatum heersend is. Winste of verliese wat uit transaksies voortspruit, word teen oorskot/tekort verreken.

1.10 Vergelykende syfers

Waar nodig, is vergelykende syfers weer geklassifiseer om te voldoen aan veranderinge in aanbieding in die lopende jaar.

1.11 Uitgawes

Vrugtelose en verkwistende uitgawes:

Vrugtelose en verkwistende uitgawes word in die staat van finansiële posisie as 'n bate erken tot tyd en wyl die uitgawe van die verantwoordelike persoon verhaal word of as onverhaalbaar in die staat van finansiële prestasie afgeskryf word.

Onreëlmatige uitgawes

Onreëlmatige uitgawes word as uitgawes in die staat van finansiële prestasie erken. Indien die uitgawe nie deur die betrokke gesag gekondoneer word nie, word dit as 'n bate beskou totdat dit verhaal word of as onverhaalbaar afgeskryf word.

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Oordragte en subsidies

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

1.12 Opgelope oorskot

Die opgelope oorskot verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige oorskotte en tekorte wat gedurende 'n spesifieke boekjaar realiseer, word teen opgelope oorskot/tekort gekrediteer/gedebiteer. Vorige-jaar-aansuiwerings wat met inkomste en uitgawes verband hou, word teen opgelope oorskot gedebiteer/gekrediteer wanneer retrospektiewe aansuiwerings gemaak word.

1.13 Begrotingsinligting

Die goedgekeurde begroting word op 'n toevallingsbasis voorberei en deur ekonomiese klassifikasie gekoppel prestasie-uitkomsdoelwitte aangebied.

Die goedgekeurde begroting dek die fiskale tydperk van 2016/04/01 tot 2017/03/31.

Die begroting vir die ekonomiese entiteit sluit al die entiteit se begrotings onder sy beheer in.

Die finansiële jaarstate en die begroting is op dieselfde basis van rekeningkunde en dus is 'n vergelyking met die begrote bedrae vir die verslagtydperk ingesluit by die Staat van Vergelyking van Begroting en Werklike Bedrae.

1.14 Verwante partye

'n Verwante party is 'n persoon of 'n entiteit met die vermoë om die ander party te beheer of gesamentlik te beheer, of om beduidende invloed op die ander party uit te oefen, of omgekeer, of 'n entiteit wat onderworpe is aan gemeenskaplike beheer, of gesamentlike beheer.

Bestuur is daardie persone verantwoordelik vir beplanning, leiding en beheer van die aktiwiteite van die entiteit, insluitend diegene wat getaak is met die korporatiewe beheer van die entiteit ingevolge wetgewing, in gevalle waar daar van hulle vereis word om sodanige funksies uit te voer.

Nabye familieledede van 'n persoon word beskou as daardie familieledede wat na verwagting die bestuur in hul handelinge met die entiteit beïnvloed of daardeur beïnvloed kan word.

Slegs transaksies met verwante partye wat nie met bevoorregting of wat nie in die gewone loop van sake is nie, word bekendgemaak.

1.15 Gebeure na die verslagdoeningsdatum

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

- gebeure wat bewys lewer van toestande wat op die verslagdatum bestaan het (wysigende gebeure na die verslagdatum); en
- gebeure wat aanduidend is van toestande wat na die verslagdatum ontstaan het (niewysigende gebeure na die verslagdatum).

Sodra die gebeure plaasvind, sal die entiteit die bedrag wat in die finansiële state erken word, wysig om wysigende gebeure na die verslagdatum te weerspieël.

Die entiteit sal die aard van die gebeure bekendmaak en 'n skatting van die finansiële uitwerking daarvan of 'n stelling dat sodanige skatting nie gemaak kan word ten opsigte van alle wesenlike niewysigende gebeure nie, waar niebekendmaking 'n invloed kan hê op die ekonomiese besluite wat op grond van die finansiële state deur gebruikers geneem word.

1.16 Belasting op Toegevoegde Waarde (BTW)

Die entiteit is van BTW-registrasie kwytgeskel. As enige fondse egter ontvang word wat vereis dat die entiteit as 'n BTW-handelaar moet registreer, sal sodanige aansoek ingedien word.

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Aantekeninge tot die Finansiële Jaarstate

2017
R '000

2016
R '000

2. Nuwe standaarde en interpretasies

2.1 Standaarde en interpretasies van toepassing en aanvaar in die lopende jaar

Die entiteit het in die lopende jaar die volgende standaarde en interpretasies aanvaar wat op die lopende boekjaar van toepassing is en met sy bedrywighede verband hou:

Standaard/interpretasie	Effektiewe datum: Jare wat begin op of na	Verwagte impak:
AARP 2 (soos gewysig 2016): Kontantvloei-state	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 24 (soos gewysig 2016): Voorlegging van begrotingsinligting in finansiële state	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 14 (soos gewysig 2016): Gebeure na die verslagdoeningstydperk	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 12 (soos gewysig 2016): Inventarisse	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 13 (soos gewysig 2016): Huurkontrakte	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 19 (soos gewysig 2016): Voorsienings, voorwaardelike laste en voorwaardelike bates	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 21 (soos gewysig 2016): Waardedaling in nie-kontantgenererende bates	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 23 (soos gewysig 2016): Inkomste uit nieruiltransaksies	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 25 (soos gewysig 2016): Werknemervoordele	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 26 (soos gewysig 2016): Waardedaling in kontantgenererende bates	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 31 (soos gewysig 2016): Ontasbare bates	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 104 (soos gewysig 2016): Finansiële instrumente	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 18 (soos gewysig 2016): Segmentverslagdoening	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 17 (soos gewysig 2016): Eiendom, aanleg en toerusting	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 1 (soos gewysig 2016): Aanbieding van finansiële state	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 3 (soos gewysig 2016): Rekeningkundige beleide, veranderinge in rekenkundige beramings en foute	01 April 2016	Die impak van die wysiging is nie wesenlik nie.
AARP 9 (soos gewysig 2016): Inkomste uit ruil-transaksies	01 April 2016	Die impak van die wysiging is nie wesenlik nie.

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Aantekeninge tot die Finansiële Jaarstate

2. Nuwe standaarde en interpretasies (vervolg)

2.2 Standaard en interpretasies uitgereik, maar nog nie van toepassing nie

Die entiteit het nie die volgende standaarde en interpretasies toegepas wat gepubliseer is en verpligtend is vir die entiteit se rekeningkundige tydperke wat op of na 01 April 2017 begin of vir later tydperke nie:

Standaard/interpretasie	Effektiewe datum: Jare wat begin op of na	Verwagte impak:
AARP 108: Statutêre ontvangbare rekeninge	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.
AARP 34: Afsonderlike finansiële state	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.
AARP 36: Beleggings in vennote en gesamentlike ondernemings	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.
AARP 35: Gekonsolideerde finansiële state	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.
AARP 37: Gesamentlike reëlings	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.
AARP 20: Verwante partye	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.
AARP 110: Lewende en nielewendende hulpbronne	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.
AARP 38: Bekendmaking van belange in ander entiteite	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.
AARP 32: Dienskonsessiereëlings: Toekenner	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.
AARP 109: Verrekening deur prinsipale en agente	Geen effektiewe datum nie	Die impak van die wysiging is nie weselik nie.

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Aantekeninge tot die finansiële jaarstate

	2017 R '000	2016 R '000
3. Kontant en kontantekwivalente		
Kontant en kontantekwivalente bestaan uit:		
Banksaldo's	199	481
Korttermyn-deposito's	6 164	5 365
	<u>6 363</u>	<u>5 846</u>
Kredietgehalte van kontant in die bank en korttermyn-deposito's, uitsluitend kontant voorhande		
Kontant en kontantekwivalente bestaan uit kontant en korttermyn-, hoogs likiede beleggings by geregistreerde bankinstellings met 'n vervaldatum van drie maande of minder en wat onderhewig is aan onbeduidende rentekoersrisiko. Die drabedrag van hierdie bates benader hulle billike waarde.		
4. Inventarisse		
Inventaris	<u>123</u>	<u>123</u>
Inventaris bestaan uit keramiekteëls wat gebruik word om erfenisterreine te identifiseer. Hierdie teëls word kosteloos versprei.		
5. Ontvangbare rekeninge uit ruiltransaksies		
Handelsdebiteure	90	88
Opgelope rente	20	15
	<u>110</u>	<u>103</u>
6. Ontvangbare rekeninge uit nieruiltransaksies		
Ander ontvangbare rekeninge uit nieruilinkomste	<u>1 200</u>	<u>680</u>
Bykomende oordragbetaling wat van die departement (DKES) ontvang sal word vir die Wêreld Erfenis Nominasiedossier wat in die boekjaar 2017/18 aangegaan sal word.		
7. Betaalbare rekeninge uit ruiltransaksies		
Handels- betaalbare rekeninge	12	170
Opgelope uitgawes	-	1
	<u>12</u>	<u>171</u>
Betaalbare rekeninge word teen gearmorteerde koste geklassifiseer. Die drabedrag van betaalbare transaksies benader die billike waarde daarvan.		
8. Onbestede voorwaardelike toelaes		
Onbestede voorwaardelike toelaes en ontvangstes bestaan uit:		
Onbestede voorwaardelike toelae - Lotto-fondse	<u>555</u>	<u>570</u>
Voorwaardelike toelae van Lotto-fondse ontvang vir die Baboon Point Conservation Management Plan-projek.		
9. Erfenis-aansoekgelde		
Erfenis-aansoekgelde	<u>787</u>	<u>669</u>
Die toename is as gevolg van 'n verhoging in die aansoekgelde van R300 na R330.		

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Aantekeninge tot die finansiële jaarstate

	2017 R '000	2016 R '000
10. Rente-inkomste		
Rente ontvang	472	351
Die toename is gekoppel aan die verhoging in reserwes.		
11. Ander inkomste uit nieruiltransaksies		
Skenking: dienste in natura	526	538
Dienste in nature verwys na die teks in aantekening 16		
12. Aanwending van voorwaardelike toelae		
Aanwending van voorwaardelike toelae	15	-
13. Oordragte en subsidies ontvang		
Oordragte en subsidies ontvang	3 000	2 270
14. Ouditgelde		
Eksterne oudit	81	55
15. Raadgewende en professionele gelde		
Raadgewende en professionele gelde	1 273	1 337
Ontwikkeling en implementering van 'n Erfenis-inligtingstelsel (HIMS).		
16. Algemene uitgawes		
Reklame	77	62
Bankkoste	3	2
Rekenaardienste	18	-
Onthaal	166	101
Koerierdienste	-	2
Drukwerk en skryfbehoeftes	50	64
Inskrywings en lidmaatskapsgelede	-	1
Reis en verblyf	172	203
Toerusting <R5 000	-	2
Regsgelde	290	188
Honoraria	-	32
Werknemer koste: dienste in natura	526	538
Leer-en-onderrig-ondersteuningsmateriaal	5	-
Lokaaluitgawes	15	-
	1 322	1 195

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Aantekeninge tot die finansiële jaarstate

2017	2016
R '000	R '000

16. Algemene uitgawes (vervolg)

Rekenaardienste:

Caseware-lisensiëring aangekoop vir die samestelling van die finansiële jaarstate.

Drukwerk en skryfbehoeftes:

Uitgawes vir drukwerk en skryfbehoeftes en drukwerk en publikasies is vir die lopende en vorige jaar gekombineer.

Syfers vir die vorige jaar, soos 2015/16 bekendgemaak, is:

- Drukwerk en Publikasies R56 000
- Drukwerk en Skryfbehoeftes R9 000 (gewysig na R8 000 - verwys na fout in vorige tydperk - aantekening 22)

Reis en verblyf:

Die afname is as gevolg van minder lede wat van buite Kaapstad reis om vergaderings by te woon, in vergelyking met 2015/16

Regsgelde:

Regsgelde aangegaan is grotendeels vir die saak van P Gees vs Provinsiale Minister van Kultuursake en Sport en Ander wat gedurende die oorsigjaar behandel is.

Werknemer koste: dienste in natura:

Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies wat met Erfenis Wes-Kaap verband hou. Departementele personeel wat die openbare entiteit ondersteun sluit die Hoof Finansiële Beampte, Direkteur: Museums, Erfenis en Geografiese Name, die lynfunksie in voorgemelde direktoraat asook 'n toegewyde finansiële bestuurspan wat die Hoof Finansiële Beampte ondersteun. Terwyl personeel in die lynfunksie en senior bestuurders 'n tweeledige rol vervul, is die finansiële bestuurspan toegewyd aan die openbare entiteit. As gevolg van die tweeledige rol wat deur die meeste van voorgemelde personeel vervul word, is dit moeilik om te bepaal hoeveel tyd aan die openbare entiteit bestee word. Gevolglik kan die diens in natura met betrekking tot hulle salarisse nie betroubaar gemeet word nie. Die erkenning hou dus slegs verband met die toegewyde finansiële span wat die HFB ondersteun in die uitvoering van haar rol as HFB van die openbare entiteit en die departement. Die bedrag aangeteken verteenwoordig dus die dienste in natura wat deur slegs die finansiële span gelewer word.

Onthaal:

Die afwyking is as gevolg van die toename in die aantal vergaderings wat in die oorsigjaar gehou is, in vergelyking met die vorige jaar.

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Aantekeninge tot die finansiële jaarstate

	2017 R '000	2016 R '000
17. Ledegelde		
Achmat, F	5	-
Annas, R	12	-
Baumann, N	11	12
Buttgens, P	40	25
Claassen, Dr P	27	41
De Kock, S	10	6
De Swardt, I	16	11
De Waal, J	16	-
Dugmore, K	30	-
Dumbrell, K	7	-
Galimbert, M	11	11
Hall, A	7	-
Hart, T	16	20
Hermansen, S	21	16
Jacobs, G	49	29
Joubert, E	11	-
Kritzinger, J	-	3
Lawson, Q	16	19
Lavin, J	3	-
Le Grange, L	7	-
Le Roux, D	4	-
Leshoro, T	5	-
Leslie, M	37	54
Malan, Dr A	44	29
Mavumengwana, S	42	30
Muller, C	16	-
Mutti, B	29	27
Nyikosa, M	8	-
Orton, J	13	8
Postletwayt, C	25	37
Robinson, L	19	26
Ruiters, R	35	37
Samie, Q	19	35
Scurr, M	44	25
Smart, C	15	20
Snelling, C	41	26
Summers, R	10	11
Thomas, G	11	-
Thorold, T	6	13
Throne, T	4	-
Todeschini, F	11	-
Townsend, S	9	6
Van Graan, A	2	-
Vermeulen, F	30	27
Walker, S	14	10
Webley, L	29	38
Wicomb, M	2	6
Williams, G	12	-
Winter, S	37	50
Wolters, M	4	10
Young, J	14	-
	906	718

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Aantekeninge tot die finansiële jaarstate

	2017 R '000	2016 R '000
18. Kontant voortgebring uit bedrywighede		
Oorskot	1 218	523
Aansuiwerings vir:		
Beweging in voorsienings	-	(50)
Veranderinge in bedryfskapitaal:		
Ontvangbare rekeninge uit ruiltransaksies	(7)	(84)
Ander ontvangbare rekeninge uit nieruiltransaksies	(520)	(680)
Betaalbare rekeninge uit ruiltransaksies	(159)	(94)
Onbestede voorwaardelike toelaes en ontvangstes	(15)	570
	517	185
19. Verpligtinge		
Gemagtigde bedryfsuitgawes		
Goedgekeur en uitbestee		
• Business Connexion: Databasisontwikkeling	2 262	2 632
• African Web Science: Bedryf van webwerf	-	14
• Archaeo-Adventures: CMP vir Early Cape Farmsteads	636	-
	2 898	2 646
Goedgekeur maar nog nie gekontrakteer nie		
• Eco Africa Environmental Consultants (Edms) Bpk: CMP vir menslike oorsprong	-	890
• Archaeo-Adventures: CMP vir Early Cape Farmsteads	-	680
	-	1 570
Totale operasionele verpligtinge		
• Reeds gekontrakteer maar nog nie voorsiening voor gemaak nie	2 898	2 646
• Nog nie gekontrakteer en gemagtig nie	-	1 570
	2 898	4 216
Hierdie uitgawes sal befonds word uit:		
Totale verpligtinge		
Gemagtigde bedryfsuitgawes	2 898	4 216

20. Voorwaardelike laste

MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER VAN KUNS EN KULTUUR en Ander, saaknommer 46055/15

Dit hou verband met 'n hofsak wat by die Noord-Gauteng Hoë Hof ingedien is. Die saak handel oor 'n besluit wat deur EWK geneem is om nie die beplande bomark-behuisingsontwikkeling, hersonering en onderverdelingsregte goed te keur vir 'n eiendom wat 'n Provinsiale Erfenisterrein is nie. **EWK word as 'n derde verweerder aangehaal.** Die eienaars het 'n dagvaarding uitgereik om die koste te verhaal wat hulle aan die grond bestee het, aangesien hulle voorhou dat die deklarasie hul eiendomsregte beperk en as 'n konstruktiewe onteining beskou moet word. Die verhoor is uitgestel en is nou geskeduleer om op 7 November 2017 plaas te vind. EWK, saam met die ander verweerders, staan die saak teë. As die eis slaag, word EWK se verpligting teen R8.2 miljoen beraam.

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Aantekeninge tot die finansiële jaarstate

	2017 R '000	2016 R '000
21. Verwante partye		
Verwantskappe		
Primêre befondsers	Departement van Kultuursake en Sport	
	Strategiese vennoot	Wes-Kaap
Taalkomitee	Strategiese vennoot	Wes-Kaap
Kultuurkommissie		
Aard van verwantskap		
Amptenare van die Departement van Kultuursake en Sport in die Wes-Kaap vervul die uitvoerende en administratiewe funksies wat met Erfenis Wes-Kaap verband hou.		
Die entiteit gebruik die ruimte van die Departement van Kultuursake en Sport en het toegang tot die gebruik van hulle bates en sekerheidsdiens wat deur die Departement van Gemeenskapsveiligheid voorsien word.		
Verwante party-transaksies		
Inkomste van verwante partye ontvang		
Departement van Kultuursake en Sport	3 000	2 270
22. Foute in vorige tydperk		
Bestuur het gedurende die 2017- finansiële tydperk ontdek dat die bekendmaking van die algemene uitgawes op drukwerk en publikasie met R1 000 ooraangegee is. Dit het egter nie die totale algemene uitgawes bekendgemaak geraak nie.		
Die kontantvloeistaat van 2015/16 is durende die 2017- finansiële tydperk aangepas omdat dit foutiewelik toevallingsinkomste ingesluit het. Die regstelling van die fout(e) het die volgende aansuiwerings tot gevolg:		
Aantekeninge tot die finansiële jaarstate		
Algemene uitgawe: Drukwerk en skryfbehoeftes	-	(1)
Kontantvloeistaat		
Kontantvloei uit bedryfsaktiwiteite		
Kontant ontvang	-	(675)
Kontant betaal	-	675
	<u>-</u>	<u>-</u>

23. Risikobestuur

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

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom wanneer dit verskuldig is nie. Ingevolge die leningsvereistes verseker die entiteit dat voldoende fondse beskikbaar is om verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande rekening betaalbaar, word binne 30 dae vanaf die verslagdatum betaal.

Sensitiwiteitsontleding

Op 31 Maart 2017, sou die rentekoerse op veranderlike-koers finansiële instrumente 1% hoër of laer gewees het en alle ander veranderlikes nog konstant was, sou die jaar se oorskot R 75 505 hoër/laer gewees het.

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Aantekeninge tot die finansiële jaarstate

Syfers in rand duisend

23. Risikobestuur (vervolg)

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty nie hulle kontraktuele verpligtinge sal nakom nie, wat tot 'n finansiële verlies vir die entiteit sal lei. Die entiteit het 'n beleid aanvaar waarvolgens slegs met kredietwaardige partye sake gedoen word.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer kontant slegs by groot banke met hoëgehalte-kredietwaardigheid en beperk blootstelling aan enige teenparty.

Geen kredietperke is gedurende die verslagtydperk oorskry nie en bestuur verwag nie enige verliese weens nieprestasie deur hierdie teenpartye nie.

Maksimum blootstelling aan kredietrisiko

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

Markrisiko

Die entiteit is nie aan markrisiko blootgestel nie, omdat krediteure binne 30 dae ná ontvangs van 'n rekening betaal moet word, soos deur die Tesourieregulasies en die PFMA vereis.

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vaste- en swewende koerslenings en banksaldo's wat die entiteit aan billike waarde rentekoersrisiko en kontantvloei-rentekoersrisiko blootstel, en kan soos volg opgesom word:

Finansiële bates

Handels- en ander ontvangbare rekeninge het 'n vaste rentekoers. Die bestuur hanteer rentekoersrisiko deur voordelige koerse vir swewende koerslenings te onderhandel en waar moontlik van vastekoerslenings gebruik te maak.

Die bestuur se beleid behels ook die balansering van die rente op batelings met die rente betaalbaar op laste.

Kontantvloei-rentekoersrisiko

Finansiële instrument	Verskuldig binne minder as een jaar	Verskuldig binne een tot twee jaar	Verskuldig binne twee tot drie jaar	Verskuldig binne drie tot vier jaar	Verskuldig ná vyf jaar
Normale kredietvoorwaardes: Kontant in huidige bankinstellings	6 363	-	-	-	-
Betaalbare rekeninge - Verlengde kredietterme	(12)	-	-	-	-
Nettobedrag	6 351	-	-	-	-
Reeds verskuldig maar nog nie voor voorsien nie	-	-	-	-	-

Finansiële instrument	2017	Lopend	Verskuldig in 1-30 dae	Verskuldig in 31-60 dae	Verskuldig in 61-90 dae	Verskuldig in 91+ dae	Totaal
Handels- en ander ontvangbare rekeninge - Ruil		Nieruil					
Handels- en ander ontvangbare rekeninge -		Totaal					

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

2	-							
Aantekeninge tot die finansiële jaarstate		-		-		-		1 200
	88							
	90							
		1 202		-		-		-
							88	1 290

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2017

Aantekeninge tot die finansiële jaarstate

Finansiële instrument	2016	Lopend	Verskuldig in 1-30 dae	Verskuldig in 31-60 dae	Verskuldig in 61-90 dae	Verskuldig in 91+ dae	Totaal
Handels- en ander ontvangbare rekeninge - Ruil	88	-	-	-	-	-	88
Handels- en ander ontvangbare rekeninge - Nieruil	680	-	-	-	-	-	680
Totaal	768	-	-	-	-	-	768

24. Begrotingsverskille

Wesenlike verskille tussen begroting en werklike bedrae

Begrotingsaansuiwering:

'n Begrotingsaansuiwering van R3,700m na R2,966m is in die boekjaar 2016/17 gedoen. 'n Totale vermindering van R734 000. Dit is hoofsaaklik weens die voorwaardelik toelae wat van die Nasionale Loterykommissie ontvang is vir Baboon Point se bewaringbestuursplan wat in die 2016/17-begroting oorbegroot is, aangesien die omvang van die projek oor 'n aantal jare strek en nie net in een jaar, soos aanvanklik geprojekteer nie.

24.1 Ander inkomste

Voorwaardelike toelae van Nasionale Loterykommissie ontvang vir die Baboon Point-bewaringbestuursplan. Weens veranderinge in die implementeringsplan, kon die eerste deel wat ontvang is, nie bestee word nie wat daartoe gelei het dat die saldo van die fondse nie ontvang is nie.

Ruiltransaksies: AARP 23 skenking/werknemerskoste-aanpassing gemaak vir in nature dienste van die Departement van Kultuursake en Sport ontvang. Verwys na aantekening 16 vir besonderhede.

Nieruiltransaksies: Oordragbetaling verskuldig deur DKES om die koste van die samestelling van die Wêreld Erfenis Nominasiedossier te befonds.

24.2 Algemene uitgawe

Die afwyking is grotendeels weens die voorwaardelik toelae wat vir die Baboon Point-bewaringbestuursplan ontvang is en nie gedurende die oorsigjaar benut is nie.

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Government**

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