



**Western Cape
Government**

Cultural Affairs and Sport



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



Annual Report
2017/2018

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PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Western Cape Cultural Commission
REGISTRATION NUMBER (if applicable):	Not applicable
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BANKERS:	Nedbank

2. LIST OF ABBREVIATIONS/ACRONYMS

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

3. FOREWORD BY THE CHAIRPERSON



Beyond Talent: "The Journey Begins with Us"

Africa Month Commemoration is upon us, once again, and we have the opportunity to reflect on what it means to truly be African...

This, being an individual and collective exercise for many of us, recalls moments of both pride and challenge. The pride of embracing our entire African identity, and the challenge of often having to dispel the notion of "either" or the "other" within definitions of who we believe we are.

This intrinsic need to unravel the depths of our distinctiveness has inspired us, as the Western Cape Cultural Commission (WCCC), to drive home the mandate to preserve, promote and develop culture in all its facets.

Mindful of the duty to contribute to nation building, the WCCC places operational value on its efforts to fulfil its mandate, through the three committees:

- The Cultural Councils Committee, which is tasked with the registration and deregistration of Cultural Councils, as well as recommending assistance to those who seek financial aid for projects, research and conferences.
- The Facilities Committee, which provides continuous input regarding the control, management, maintenance and development of the seven cultural facilities.
- The Initiation Reference Committee, which commits to the analysis of the traditional initiation practice in order to ensure a safe and enabling environment conducive to a safe rite of passage.

This year also commemorates the Nelson Mandela centenary celebrations, which encapsulates the spirit of service epitomised by Madiba. It was apt for the housing body of the WCCC, The Department of Cultural Affairs and Sport, to mark this year's Cultural Affairs Awards, held on 3 March 2018, with a theme inspired by the kind of servitude displayed by the former statesman, who once mused: "...*Cultural performances have the ability to transport us to dreams...*" This affirms that, indeed, culture is the backbone of society.

In his closing address at the awards, Guy Redman, Chief Director of Cultural Affairs, painted a compelling picture with words, wherein he drove the idea of Ubuntu as a catalyst to the creation of socially connected communities, where titles are not important things that bind us – nor keep us apart. According to Guy "People's ideas are what drive us... The journey begins with us, to improve the social fabric of our country through history, language and culture. It is evident: ours is not to entertain, but to play a pivotal social role in reconciling the idea of what it is like to be human."

Though this Commission has come to the end of its term, much groundwork has been established for the incoming WCCC, with considered revision of current policies.

I, as the WCCC Chairperson, have been privileged to work with such impassioned cultural thought-leaders who, with their unique leadership qualities and through much counsel, have challenged me to address the strategic overhaul still *required* by the Cultural Councils, the WCCC and the Department of Cultural Affairs and Sport, as a housing body.

On behalf of the WCCC, our sincere gratitude to all the Departmental staff and stakeholders, who have made a contribution towards the efforts of the WCCC. It has been an honour to serve the cultural communities of the Western Cape for the last three years.

Many of the founders of the cultural councils use their own resources, to selflessly serve the disenfranchised communities which they themselves occupy; to offer some form of resolve in advocating a culturally inclusive mission that seeks to showcase an assortment of talents – from different backgrounds - in the Western Cape.

May this become the inspiration for all South Africans, to become active citizens who endorse a culture of a socially inclusive generation – who celebrate diversity and “difference”, so that the concept of being “this” or the “other” rather becomes more of a human experience – as Africans, than of politics of melanin, which, in context, is a legitimate public conversation.

And to echo the sentiments of Cultural Affairs and Sport Minister Anroux Marais, in her keynote address at the Cultural Affairs Awards of 2018: Our political landscape is shifting... We need to make proactive efforts to enhance the lives within our communities - in response to the sense of hopelessness that resounds from them.

As I exit the WCCC, to return, unreservedly, to what - for the longest time – have been dubbed the “trenches”: My mission is to continue to contribute toward a cultural economy, wherein we can pitch identity and inclusivity at all civil society, the public and private sector. Where more cultural spaces are both created and discovered within our townships, to underpin Africanism as a bottom-line to Corporate South Africa – and for it to become a unique selling point to the world....

This *mission is* possible...Because we are the human capital to invest in it. The earlier we come to this realisation, the sooner we can harvest the return on investment. Because Africa is the root of things displayed in our intellectual property... Our language... Music, poetry, dance moves, dress-code, hairstyles – and even the signature of our laughter...

I know this, because the legacy of this precious heritage of ours is patented in the better parts of our collective voice, heart and soul...It’s genius beyond talent!

Yours in nation-building



Bulelwa Basse
Chairperson
Western Cape Cultural Commission
31 May 2018

4. ACCOUNTING AUTHORITY OVERVIEW



The Western Cape Cultural Commission (WCCC) is a Schedule 3 public entity and operates within the parameters of the Western Cape Cultural Commission and Cultural Councils Act, Act 14 of 1998. It is a statutory body and resides within the Department of Cultural Affairs and Sport.

The aims of the WCCC are to preserve, promote and develop culture in the Western Cape, in accordance with a policy determined by the MEC. Its operations are aligned to its five-year strategic plan as well as its annual performance plan.

The mission of the WCCC is to provide an enabling environment that allows communities an opportunity to share, practice and exhibit their cultural capital. The purpose of this report is to communicate the activities of WCCC for the financial year 2017/18.

General financial review

During the year under review, vacancies that arose were filled. Despite the current economic challenges, water restrictions, and social conditions, the facilities were maintained at acceptable standards for users. Safety for users are of paramount importance and the services of a security company at two of its facilities namely Okkie Jooste and Groot Drakenstein continued. Provision of security measures were made at all the facilities. These include the installation of alarm systems and the services of armed response.

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

In our quest to improve our services to our clients an electronic booking system for the seven cultural facilities was finalised for testing. This will enable users to access the booking system at any time.

Spending trends

Programme/ activity/objective	2017/2018			2016/2017		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Goods and services	4 186	4 713	(527)	3 534	4 032	(498)
Total	4 186	4 713	*(527)	3 534	4032	*(498)

**The over expenditure relates to GRAP 23: Services in Kind adjustment made for salaries of R545 790.96 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCCC, Note 12.*

An allocation of R 1 183 250 from voted funds was transferred from DCAS to the WCCC to execute its mandate for the 2017/18 financial year. The allocation of funds was effectively managed in accordance with applicable financial prescripts.

Capacity constraints and challenges facing the public entity

The administrative support is executed by departmental officials as the public entity does not employ full time staff.

Supply chain management

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

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

Challenges and resolution

Resignation of two members resulted in the WCCC not being fully constituted. Minister Anroux Marais therefore appointed four new members during the year under review.

Addressing financial challenges

Multi-usage of the space available at the facilities will be explored.

Appreciation

In conclusion I would like to acknowledge the work of the Auditor-General South Africa, who conducted an audit of the annual financial statements and performance information. I extend my appreciation to the Audit Committee that provided a critical appraisal of the annual financial statements and its oversight role throughout the year relating to the financial and non-financial results of the entity.

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



Jane Moleleki
Accounting Authority
Western Cape Cultural Commission
31 May 2018

5. Statement of Responsibility and Confirmation of Accuracy

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

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

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

Yours faithfully



Jane Moleleki
Accounting Authority
Western Cape Cultural Commission
31 May 2018



Bulelwa Basse
Chairperson
Western Cape Cultural Commission
31 May 2018

6. STRATEGIC OVERVIEW

6.1. Vision

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

6.2. Mission

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

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

6.3. Values

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

7. LEGISLATIVE AND OTHER MANDATES

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

7.1. Constitutional mandates

Section	Description
Constitution of the Republic of South Africa, 1996	
Section 6 (3), (4) and (5): Language	The Western Cape Government must, by legislative and other measures, regulate and monitor its use of official languages. All official languages must enjoy parity of esteem and must be treated equitably. The WCLC, in collaboration with the Department of Cultural Affairs and Sport (DCAS), is responsible for monitoring and evaluating the implementation of the Western Cape Provincial Language Policy, adopted in 2005, and must report to the Western Cape Provincial Parliament on this mandate at least once a year. DCAS has oversight of the WCLC and provides the Committee with administrative and financial support.
Section 30: Language and culture	The Western Cape Cultural Commission (WCCC) facilitates opportunities for the people of the Western Cape to exercise their language and cultural rights through the programmes and projects that it presents and supports.
Section 31: Cultural, religious and linguistic communities	The WCCC must ensure that its programmes and projects respect the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and intergovernmental relations	The WCCC cooperates with all spheres of government in the execution of its mandate.
Schedule 4: Functional Areas of Concurrent National and Provincial Legislative Competence	The WCCC works closely with the national Department of Arts and Culture and associated organs of state regarding concurrent arts, culture and heritage matters.
Section 195: Basic values and principles governing public administration	The Department of Cultural Affairs and Sport (DCAS) officials who are responsible for executing the mandate of the WCCC must ensure the efficient, economic and effective use of resources. Programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.
Constitution of the Western Cape, 1997 (Act 1 of 1998)	
Section 70	Provincial legislation must provide for the establishment and reasonable funding, within the Province's available resources, of a cultural council or councils for a community or communities in the Western Cape sharing a common cultural and language heritage. DCAS has oversight of the WCCC regarding the implementation of the legislation that was promulgated for this purpose. The Western Cape Cultural Commission, one of the provincial public entities for which DCAS is responsible, is tasked with the registration of, and support to, registered cultural councils.

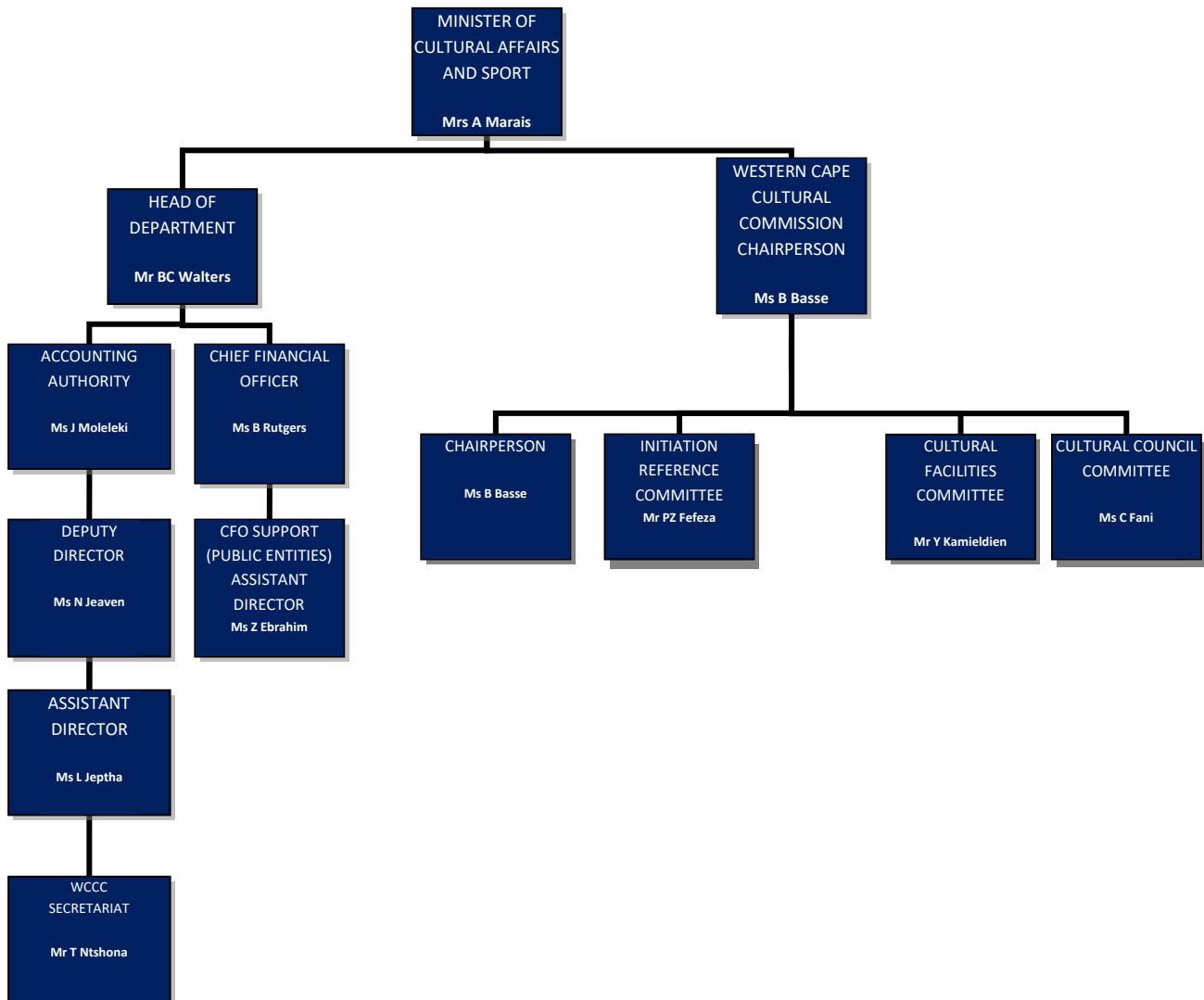
7.2. Legislative mandates

Legislation	Reference	Key Responsibilities of the WCCC
Western Cape Cultural Commission and Cultural Councils Act, 1998	Act 14 of 1998	The aims of the Western Cape Cultural Commission are to preserve, promote and develop culture in the Western Cape, in accordance with a policy determined by the MEC [member of the (provincial) Executive Committee – provincial Minister]. The mandate of the WCCC is to advise the MEC on the preservation, promotion and development of arts and culture in the Western Cape.
Public Finance Management Act, 1999	Act 1 of 1999	The WCCC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Promotion of Administrative Justice, 2000	Act 3 of 2000	This Act: <ul style="list-style-type: none"> • sets out the rules and guidelines that administrators must follow when making decisions; • requires administrators to inform people about their right to review or appeal and their right to request reasons; • requires administrators to give reasons for their decisions; and • gives members of the public the right to challenge the decisions of administrators in court.
Promotion of Access to Information Act, 2000	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things, DCAS and every other public and private body must: <ul style="list-style-type: none"> • compile a manual that explains to members of the public how to lodge an application for access to the information that the body holds; and • appoint an information officer to consider requests for access to information held by the body.

7.3. Policy mandates

Policies	Description
Code of Conduct for the WCCC Members	The primary purpose of the Code is to promote exemplary conduct so that the WCCC has credibility.
Registration and De-registration of Cultural Councils Policy	To give effect to the principle of respecting, nurturing, upholding and protecting cultural diversity in the Western Cape and South Africa as a whole by registering and deregistering cultural councils.
The Cultural Facilities Usage Policy	The Accounting Authority of the public entity must manage revenue economically and effectively by developing and implementing appropriate process to provide for the identification, collection, recording, reconciliation and safeguard information about revenue.
WCCC Delegations	Delegation of powers issued by the Accounting Officer in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999 (PFMA).
Materiality Framework	The Accounting Authority must develop and agree on a framework of acceptable levels of materiality and significance with the relevant Executive Authority in consultation with external auditors.
Fraud Prevention Plan	This policy provides response mechanisms to report investigate and resolve incidents of fraud.
Revised Policy on Payment of Conferences, Projects, Meetings and Workshops	To provide a framework for the payment of members of the Western Cape Cultural Commission nominated to attend conferences, events, meetings and workshops.
Initiation Framework and Protocol 2014	This framework provides guidance on the cultural practice of initiation to local cultural organisations, municipalities and other authorities

8. ORGANISATIONAL STRUCTURE



PART B: PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 42 of the Auditors Report, published as Part E: Financial Information.

2. SITUATIONAL ANALYSIS

2.1. Service Delivery Environment

The facilities create self-expression and holistic development opportunities for our communities. The facilities are affordable and are frequented by people from all walks of life. However, we are mindful that as a result of the imbalance between inflation and the income generated we cannot break even. Great appreciation is expressed by the users of our facilities, who themselves are not exempt from the social challenges faced by their communities.

During the year under review the WCCC faced challenges on many fronts. The social and economic demands of communities have resulted in the Okkie Jooste facility bearing the impact of community dissatisfaction. Staff had to deal with a very volatile situation when they had to deal with arson and theft at the facility. This unprecedented situation has highlighted the need for closer cooperation with role players in the Jonkershoek Valley, the Jonkershoek Steering Committee, the Department of Transport and Public Works and the Department of Community Safety in an effort to understand the broader issues in the area.

The electronic booking system was tested internally with the aim of finding an innovative solution to ensuring service delivery to clients. Teething problems were identified which necessitated changes in policy and practice. These were managed through closer cooperation with the Cel component, the developers of the electronic booking system and the units within the department.

The department is amending the business case for the diverse usage of the facilities to ensure the sustainability of these tranquil spaces for clients.

The drought resulted in the WCCC having to reprioritise the budget and maintenance plan in order to implement water saving measures at all the facilities.

2.2. Organisational environment

In terms of section 13 of the Western Cape Cultural Commission and Cultural Councils Act, no 14 of 1998, staff members of the Department of Cultural Affairs and Sport are responsible for the administrative work of the WCCC. The Commission's Secretariat is located within the DCAS Arts and Culture component. The CFO's support unit assists with procurement and payments related to members and activities of the WCCC.

The Minister of Cultural Affairs and Sport appointed four (4) new members which ensured that the Commission operated as stipulated in the Western Cape Cultural Commission and Cultural Councils Act, no 14 of 1998.

Job opportunities are also created through the cultural facilities as unemployed youth are placed in the EPWP and the Young Patriots Programmes. This affords youth an opportunity to acquire marketable skills.

As stipulated in the Annual Performance Plan of the WCCC, the Plenary meetings took place on a quarterly basis while the meetings of the Cultural Council Committee and the Cultural Facilities Committee were held biannually. The WCCC has co-opted persons to form the initiation reference committee that advises the Minister on issues pertaining to the initiation rites of passage. The Initiation Reference Committee held an annual meeting where they reported on the outcomes of the past winter initiation season and planned for the summer initiation season. The recommendations made by the WCCC Committees were tabled for consideration and approved at the Plenary sessions.

2.3. Key policy developments and legislative changes

The introduction of the electronic booking system has necessitated an amendment to the Cultural Facilities Usage Policy in order to align the new booking system to the policy.

2.4. Strategic Outcome Oriented Goals

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

3. PERFORMANCE INFORMATION BY PROGRAMME/ACTIVITY/ OBJECTIVE

PROGRAMME

Western Cape Cultural Commission

DESCRIPTION

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

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

Water saving measures

The WCCC contributes to increased wellness and the reduction of social ills within communities through the provision of safe and tranquil environments at the cultural facilities and facilitating opportunities for dialogue amongst diverse groupings. The WCCC has responded to the demands of the water crisis by introducing water saving measures at all the facilities. Showerheads were replaced with water saving alternatives and water storage tanks were installed at the Schoemanspoort facility. Users of the facilities were also educated on the importance of saving water through information brochures and posters.

Maintenance at the facilities

The WCCC does not only places emphasis on the aesthetic value and location of the facilities but is equally concerned about the health and safety of users. Our services are shaped cognisant of clients with disabilities also using the facilities.

The Okkie Jooste facility was handed over to the Department of Public Works and Transport (DPWT) on 18 January 2018 for maintenance. This is part of our maintenance plan and the facility will be closed from February to September 2018. Bi-weekly meetings are held with the construction team, DTPW, DCS, DCAS as well as the security at the premises to ensure that work progresses as planned and challenges are addressed and communicated timeously. Upgrades were also identified for Bien Donne Manor House and Koekenaap Cultural Facility. The Manor House was declared a Heritage Site and upgrades have to be done within the framework of the National Heritage Resources Act. A formal application has been submitted to Heritage Authorities and work will commence if approved. Daily maintenance and upgrades continue at the facilities. Melkbos Cultural Centre has had all the wooden chalet doors replaced with aluminium doors which are more resistant to the harsh coastal conditions. The chalets were painted inside and new curtains and bedcovers were provided.

Equal treatment of diverse cultures

The WCCC recognises the diverse cultures within the province and ensures that all are treated equally. It is against this backdrop that the programmes embarked upon are inclusive and reflective of the cultural landscape in the Province.

The events hosted by the Cultural Councils committee of the WCCC in collaboration with the Department created opportunities for diverse communities to learn and share their intellectual capital and experience the cultural landscape of the Province. Heritage Day was celebrated in Saldanha Bay through the collaborative efforts of the WCCC, DCAS, the municipality, the cultural councils and Transnet. These activities allow diverse communities to experience each other's cultures collectively. The WCCC also facilitated a weekend dance workshop for youth from three primary schools in the Simondium and Klappmuts area, as well as an organisational training workshop that featured presentations by the Department of Social Development and the National Lotteries Commission. The WCCC assists the Department by means of its programmes with the promotion, development and preservation of arts and culture, while being mindful of broader provincial priorities. The decision to prioritise Saldanha and Klappmuts is in keeping with the vision of a Whole of Society Approach (WOSA) to improving people's lives. This approach is built on partnerships with citizens, civil society, business and other spheres of government in the province and beyond. The WCCC continues its quest to bring people together to interact within safe environments and to extend our services to other groups.

3.1. Strategic objectives

Programme/activity/objective					
Strategic Objectives Indicator	Actual Achievement 2016/2017	Planned Target 2017/18	Actual Achievement 2017/18	Deviation from planned target to Actual Achievement for 17/18	Comment on deviations
Number of meetings and activities to enhance social inclusion	24	19	20	1	Due to the Induction meeting for the 4 newly elected members. This ensured a constituted Commission.

3.2. Key performance indicators, planned targets and actual achievements

Programme/activity/objective							
Performance Indicator	Audited/Actual Performance			Planned Target 2017/18	Actual Achievement 2017/18	Deviation from planned target to Actual Achievement for 2017/18	Comment on deviations
	Actual Achievement 2014/15	Actual Achievement 2015/16	Actual Achievement 2016/17				
Number of events to improve access and promote networking, social inclusion and cultural connectedness	3	3	3	3	3	None	n/a
Number of facilities upgraded and maintained to ensure suitability and safety for users	7	7	7	7	7	None	n/a
Number of plenary, subcommittee and strategic meetings to advise the Minister	14	14	8	9	10	1	Due to the Induction meeting for the 4 newly elected members. This ensured a constituted Commission.

Strategy to overcome areas of under performance

All planned targets were achieved as set out for the 2017/18 financial year.

Changes to planned targets

None

Linking performance with budgets

Spending trends

Programme/activity/objective	2017/2018			2016/2017		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Goods and services	4 186	4 713	(527)	3 534	4 032	(498)
Total	4 186	4 713	*(527)	3 534	4032	*(498)

**The over expenditure relates to GRAP 23: Services in Kind adjustment made for salaries of R545 790.96 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCCC, Note 12.*

An allocation of R 1 183 250 from voted funds was transferred from DCAS to the WCCC to execute its mandate for the 2017/18 financial year. The allocation of funds was effectively managed in accordance with applicable financial prescripts.

4. REVENUE COLLECTION

Sources of revenue	2017/2018			2016/2017		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Other Operating Income	2823	2467	356	2 880	2 032	848
Transfer	1183	1 183	0	420	420	-
Interest Income	180	180		234	234	-
Total	4 186	3 830	356	3 534	2 686	848

4.1. Capital investment

Not Applicable

PART C: GOVERNANCE

1. INTRODUCTION

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

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

2. PORTFOLIO COMMITTEES (if applicable)

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

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

3. EXECUTIVE AUTHORITY

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

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

4. THE WESTERN CAPE CULTURAL COMMISSION

The importance and purpose of the Commission

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

The WCCC amongst others:

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

The role of the Commission is as follows:

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

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

Board Charter

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

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

Name	Designation (In terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ ministerial task team)	No. of Meetings attended
Basse Bulelwa	Chairperson	30 September 2015	n/a	Computer literacy	Performing Arts; Literary Arts; Humanities (History, Art, cultural history, culture). Involvement of youth in culture	None	None	8
Crous Johann	Deputy Chairperson (elected on 23 August 2017 at Plenary meeting) Member: Cultural Council Committee	30 September 2015	n/a	Higher Diploma in Education of Arts. Diploma in Dramatic Arts. Diploma in Textile Design. 1 yr. Business Studies Course. Photography	Literary Arts; Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Fundraising for cultural programmes	None	None	6
Fani Chuma	Chairperson: Cultural Council Committee	30 September 2015	n/a	B Admin Public Admin (Honours)	Performing Arts; Involvement of youth in culture; Promotion of culture through media	None	None	6
Fefeza Patrick Zoyisile	Chairperson: Initiation Committee	30 September 2015	n/a	BA (History Anthropology) Post Grad. Diploma (Museums/ Heritage Studies (UWC)	Literary Arts; Humanities (History, Art, cultural history, culture). Involvement of youth in culture Cultural Industries	None	None	5
Kindo Wilma Josephine	Member: Cultural Council Committee	30 September 2015	n/a	Diploma, Library and Information Science (UWC)	Literary Arts Humanities (History, Art, cultural history, culture). Involvement of youth in culture	None	None	5

Name	Designation (In terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ministerial task team)	No. of Meetings attended
Le Fleur Anthony	Member: Cultural Facility Committee	30 September 2015	n/a	President of Griqua National Conference. President of Choir Association. Board member of NKC	Humanities (History, Art, cultural history, culture). Involvement of youth in culture; Cultural Industries; Performing Arts	None	None	6
Witbooi John Cornelius	Member: Cultural Facility Committee	30 September 2015	n/a	Educator; National leader of Witbooi Nama clan. National chairperson of the working committee for the Khoe and the Bushman	Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Management of cultural facilities. Nama culture	None	None	2
Kamaldien Yazeed	Chairperson: Cultural Facility Committee	17 May 2017	n/a	Degree in Journalism (CPU), Post Grad Dipl: Media Management (Rhodes), Film making and Photography Course	Freelance journalist, documentary and photo exhibition producer, production manager, radio presenter	Member of the International Association of Religion Journalists, Board member of the Association for Visual Arts, writing about culture, heritage and the arts		5
Mobbs John Bernard	Member: Cultural Council Committee	17 May 2017	n/a	BA, Secondary Teacher's Dipl (UWC), B.Ed.(UNISA), M.Ed. Cum Laude(UPE), Teacher's Higher Bilingual Certificate, D.Ed.(UPE), Certificate in Marketing and Marketing Research(UNISA), Project Management	Performing Arts, Literary Arts, involvement in youth culture, cultural industries, enhancement of multi-culturalism in South Africa	DD Health, CEO DP Marais TB Hospital, Consultant Educational Research, Vice Rector of Southern Cape Teacher's Training College, Chairperson of		6

Name	Designation (In terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ministerial task team)	No. of Meetings attended
				(UCT)		SANTA Provincial and National.		
Le Roux Daniel Stephanus	Member: Cultural Facility Committee	17 May 2017	n/a	Dtech Drama (Technikon Pretoria), MA Drama (UP), Higher Dipl Ed (US), Hons BDrama (US)	Performing Arts, Literary Arts, Humanities, involvement of youth in culture, cultural industries, visual arts	Member of the WC Language Committee, WC Provincial Geographical Place Name Committee, Heritage WC. Afrikaans Language Board		6
Beukes Edwill Roland	WCCC Member The member withdrew his appointment acceptance	17 May 2017	May 2017	Nat Diploma: Financial Management (N6)	Accountant Involvement in youth in culture	Various executive member roles on the Griqua Christian Youth Society		N/A
THE FOLLOWING PERSONS SERVE ON THE INITIATION REFERENCE COMMITTEE OF THE WCCC TOGETHER WITH THE WCCC MEMBERS								
Dani Lizo	Member: Initiation Committee	1 July 2016	n/a	NTC (Mechanical Engineering). Apprenticeship Trade Diploma. Certificate in Training Instructor. Computer Theory. Project management	Cultural Development (Initiation) Costume Making Project coordination	None	None	0
Jama Zukile	Member: Initiation Committee	1 July 2016	n/a	- PhD Linguistics, UCT, 2007. - MA in African Languages, UCT, 1995 - BA Honours in African	Language and Culture Career oriented language teaching. Second language teaching	None	None	1

Name	Designation (In terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ ministerial task team)	No. of Meetings attended
				Languages, Unisa 1998 - BA majoring in History Vista University PE 1985	Social research African Literature			
Mazinyo Mbombi	Member: Initiation Committee	1 July 2016	n/a	- First Aid Training - Fire management training	Traditional leadership	None	None	1
Nongalaza Mzwandile	Member: Initiation Committee	1 July 2016	n/a	- First Aid Training - Fire management training	Traditional leadership	None	None	1
Ponoane Neho	Member: Initiation Committee	1 July 2016	n/a	- Community worker	Community liaison officer	None	None	1
Sebetoane Thabang	Member: Initiation Committee	1 July 2016	n/a	- Matric 1998	Sotho traditional leadership	None	None	1

Committees

Committee	No. of meetings held	No. of members	Name of members
Plenary Session	4	10	Basse Bulelwa Crous Johann Fani Chuma Fefeza Patrick Zoyisile Le Fleur Anthony Witbooi John Cornelius Kindo Wilma Josephine Kamaldien Yazeed Mobbs John Bernard Le Roux Daniel Stephanus
Cultural Councils	2	5	Fani Chuma CrousJohann Kindo Wilma Josephine Basse Bulelwa Mobbs John Bernard
Cultural Facilities	2	5	Kamaldien Yazeed Basse Bulelwa Le Fleur Anthony Witbooi John Cornelius Le Roux Daniel Stephanus

<p>Initiation reference committee to the WCCC</p>	<p>1</p>	<p>6</p>	<p>Duly elected WCCC member: Fefeza Patrick Zoyisile</p> <p>Members co-opted onto the Initiation reference committee: Jama Zukile Nongalaza Mzwandile Sebetoane Thabang Mazinyo Mbombi Ponoane Neho</p>
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Remuneration of Commission members

The service benefit packages for office bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's rate is R461.00 per hour, the Deputy Chairperson's rate is R324.00 per hour and the rate for members is R282.00 per hour.

Name	Remuneration (R'000)	Other allowance (R'000)	Other re-imbursments	Total (R'000)
Basse, Bulelwa	9	1	n/a	10
Crous, Johann	6	1	n/a	7
Fani, Chuma	6	2	n/a	8
Fefeza, Patrick Zoyisile	6	0	n/a	6
Kindo Wilma Josephine	5	0	n/a	5
Le Fleur, Anthony*	6	32	n/a	38
Witbooi, John Cornelius	2	2	n/a	4
Kamaldien Yazeed	3	1	n/a	4
Mobbs John Bernard	5	2	n/a	7
Le Roux Daniel Stephanus	5	2	n/a	7
Beukes Edwill Roland	0	0	n/a	0
Sub total	53	43	0	96

Reference committee to the WCCC on Initiation:

Name	Remuneration (R'000)	Other allowance (R'000)	Other re-imbursments	Total
Sebetoane Thabang	2	1	n/a	3
Nongalaza Mzwandile	2	0	n/a	2
Mazinyo Mbombi	2	0	n/a	2
Dani Lizo	0	0	n/a	0
Ponoane Neho	2	1	n/a	3
Jama Zukile	1	0	n/a	1
Sub total	9	2	0	11
Total	62	45	0	107

Other allowances include accommodation and traveling costs.

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

5. RISK MANAGEMENT

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

In compliance with the National Treasury PSRMF and to further embed risk management within the Entity, the Western Cape Government (WCG) has adopted an ERM Policy Statement which sets out the WCG's overall intention with regard to ERM. The Entity adopted an ERM Policy for 2016/17 to 2017/18 that was approved by the AO on 15 April 2016. The ERM Strategy and Implementation Plan for 2017/18 was approved by the AO on 28 April 2017. The ERM Implementation Plan gave effect to the departmental ERM Policy and Strategy and outlines the roles and responsibilities of management and staff in embedding risk management in the Entity.

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

The Department established an Enterprise Risk Management and Ethics Committee (ERMECO) to assist the AO in executing his responsibilities relating to risk management. The Committee operated under a Terms of Reference for 2017/18 to 2018/19 that was approved by the AO on 31 March 2017. ERMECO evaluated the effectiveness of the mitigating strategies implemented to address the risks of the entity and recommended further action where relevant.

The Social Cluster Audit Committee provided the independent oversight of the Entity's system of risk management. The Audit Committee was furnished with Quarterly ERM progress reports and the entities risk profiles and registers to execute their independent oversight role. The Audit Committee's evaluation of the risk management process was in relation to the progress of implementation of the ERM Implementation Plan and risks faced by the Entity and their relevant risk response/treatment strategies.

Impact on institutional performance

Progress was made in embedding risk management and raising the risk maturity level within the Entity, and this in turn has contributed to favourable departmental performance.

6. FRAUD AND CORRUPTION

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

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

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

Various channels for reporting allegations of fraud, theft and corruption exist and these are described in detail in the Provincial Anti-Fraud and Corruption Strategy and the Departmental Fraud and Corruption Prevention Plan. Each allegation received by the Provincial Forensic Services (PFS) Unit is recorded in a Case Management System which is used as a management tool to report on progress made with cases relating to the Department and to generate statistics for the Province and Department.

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

Once fraud, theft or corruption is confirmed after the completion of an investigation, an 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 the 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.

7. INTERNAL AUDIT AND AUDIT COMMITTEES

Internal Audit provides management with independent, objective assurance and consulting services designed to add value and to continuously improve the operations of the Entity. It assists the Entity to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Governance, Risk Management and Control processes. The following key activities are performed in this regard:

- Assess and make appropriate recommendations for improving the governance processes in achieving the Department's objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process;
- Assist the Accounting 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 following assurance engagements were approved in the 2017/18 Internal Audit Plan:

- Arts and Culture: Initiation
- Performance Monitoring and Reporting
- Transfer Payments

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 (1 st term)	n/a	7
Mr Mervyn Burton	CA(SA); CFP; B Compt (Hons); B Compt;	External	n/a	01 January 2015 (2 nd term)	2 nd term expired 31 December 2017	5
Ms Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	External	n/a	01 January 2016 (2 nd term)	n/a	7
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
Mr Kerry Larkin	B Compt; ND FIS; FIIASA CIA; CRMA; CCSA	External	n/a	01 January 2018 (1 st term)	n/a	2

8. AUDIT COMMITTEE REPORT

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

Audit Committee Responsibility

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

The Effectiveness of Internal Control

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

In-Year Management and Monthly/Quarterly Reports

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

Evaluation of Financial Statements

The Audit Committee has:

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

Compliance

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

Provincial Forensics Services

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

Performance Information

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

Report of the Auditor-General South Africa

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

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

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

Appreciation

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



Ameen Amod

Chairperson of the Audit Committee

Western Cape Cultural Commission

Date: 31 July 2018

PART D: HUMAN RESOURCE MANAGEMENT

1. HUMAN RESOURCE OVERSIGHT STATISTICS

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

PART E: FINANCIAL INFORMATION

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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Western Cape Cultural Commission set out on pages 48 to 74, which comprise statement of financial position as at 31 March 2018, the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended 31 March 2018, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Cultural Commission as at 31 March 2018, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and section 15(5) of the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act No.14 of 1998) (WCCCA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. I am independent of the entity in accordance with the International Ethics Standards Board for Accountants' *Code of ethics for professional accountants* (IESBA code) and the ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Accounting Authority for the financial statements

6. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
7. In preparing the financial statements, the accounting authority is responsible for assessing the Western Cape Cultural Commission's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going

concern basis of accounting unless there is an intention either to liquidate the entity or to cease operations, or there is no realistic alternative but to do so.

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

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

Report on the audit of the annual performance report

Introduction and scope

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

Strategic Objective	Pages in the annual performance report
The preservation, promotion and development of arts and culture through cultural councils, management of cultural facilities, and the initiation reference committee.	19 - 21

13. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
14. I did not raise any material findings on the usefulness and reliability of the reported performance information for the following objective:
- The preservation, promotion and development of arts and culture through cultural councils, management of cultural facilities, and the initiation reference committee

Other matters

Achievement of planned targets

15. Refer to the annual performance report on pages 19 to 21 for information on the achievement of planned targets for the year and explanations provided for the overachievement of a number of targets.

Report on the audit of compliance with legislation

Introduction and scope

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

Other information

18. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected objectives presented in the annual performance report that have been specifically reported in this auditor's report.
19. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

20. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected objectives presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
21. If, based on the work I have performed, I conclude that there is a material misstatement in this other information; I am required to report that fact.

Internal control deficiencies

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

Auditor - General

Cape Town

31 July 2018



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

3. I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

4. I also confirm to the accounting authority that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and, where applicable, related safeguards.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Statement of Financial Position as at 31 March 2018

	Note(s)	2018 R '000	2017 R '000
Assets			
Current Assets			
Cash and cash equivalents	3	1 831	2 905
Receivables from exchange transactions	4	127	100
		1 958	3 005
Total Assets		1 958	3 005
Liabilities			
Current Liabilities			
Payables from exchange transactions	5	696	860
Total Liabilities		696	860
Net Assets		1 262	2 145
Accumulated surplus		1 262	2 145

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Statement of Financial Performance

	Note(s)	2018 R '000	2017 R '000
Revenue			
Revenue from exchange transactions			
Fees from facilities	6	1 786	1 468
Interest income	7	180	234
Other income from exchange transactions	8	135	38
Total revenue from exchange transactions		2 101	1 740
Revenue from non-exchange transactions			
Other income from non - exchange transactions	9	546	526
Transfers and subsidies received	10	1 183	420
Total revenue from non-exchange transactions		1 729	946
Total revenue		3 830	2 686
Expenditure			
Audit fees	12	(153)	(118)
General expenses	13	(4 468)	(3 743)
Members fees	14	(62)	(98)
Transfers and subsidies paid	15	(30)	(60)
Debt impairment	16	-	(13)
Total expenditure		(4 713)	(4 032)
Deficit for the year		(883)	(1 346)

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Statement of Changes in Net Assets

	Accumulated surplus R '000	Total net assets R '000
Balance at 01 April 2016	3 491	3 491
Changes in net assets		
Deficit for the year	(1 346)	(1 346)
Total changes	(1 346)	(1 346)
Balance at 01 April 2017	2 145	2 145
Changes in net assets		
Deficit for the year	(883)	(883)
Total changes	(883)	(883)
Balance at 31 March 2018	1 262	1 262

Cash Flow Statement

	Note(s)	2018 R '000	2017 R '000
Cash flows from operating activities			
Receipts			
Cash receipts		3 077	1 932
Interest income		180	234
		<u>3 257</u>	<u>2 166</u>
Payments			
Cash paid		(4 331)	(3 399)
Net cash flows from operating activities	17	<u>(1 074)</u>	<u>(1 233)</u>
Net decrease in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		2 905	4 138
Cash and cash equivalents at the end of the year	3	<u>1 831</u>	<u>2 905</u>

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget R '000	Adjustments R '000	Final Budget R '000	Actual amounts on comparable basis R '000	Difference between final budget and actual R '000	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Fees from facilities	1 600	186	1 786	1 786	-	
Interest income	250	(70)	180	180	-	
Other income -Investment Acc	1 503	(582)	921	-	(921)	23.1
Other income from exchange transactions	-	116	116	135	19	23.2
Total revenue from exchange transactions	3 353	(350)	3 003	2 101	(902)	
Revenue from non-exchange transactions						
Transfers and subsidies received	383	800	1 183	1 183	-	
Other income from non- exchange transactions	-	-	-	546	546	23.3
Total revenue from non- exchange transactions	383	800	1 183	1 729	546	
Total revenue	3 736	450	4 186	3 830	(356)	
Expenditure						
Members fees	(134)	71	(63)	(62)	1	
Transfer and subsidies paid	(180)	150	(30)	(30)	-	
Audit fees	(113)	(40)	(153)	(153)	-	
General expenses	(3 309)	(631)	(3 940)	(4 468)	(528)	23.4
Total expenditure	(3 736)	(450)	(4 186)	(4 713)	(527)	
Deficit	-	-	-	(883)	(883)	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	(883)	(883)	

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
	R '000	R '000	R '000	R '000	R '000	
Reconciliation (must be disclosed if actuals not on comparable basis to budget)						
Timing difference						
Operating				(883)		
Entity difference						
Operating				-		
Actual Amount in the Statement of Financial Performance				(883)		

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Accounting Policies

1. Presentation of Annual Financial Statements

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

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

All figures have been rounded to the nearest thousand.

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

1.1 Going concern assumption

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

1.2 Significant judgements and sources of estimation uncertainty

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

Receivables

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

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

Allowance for impairment

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

1.3 Property, plant and equipment

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

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

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

Property, plant and equipment are initially recognised at cost.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

1.3 Property, plant and equipment (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Item	Per annum
Computers and computer software	33,3%

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

1.3 Property, plant and equipment (continued)

Vehicles	20%
Equipment	25%

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

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

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

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

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

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

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

1.4 Financial instruments

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

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

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

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

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

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Annual Financial Statements for the year ended 31 March 2018

1.4 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
Cash and cash equivalents	Financial asset measured at amortised cost

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

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

Initial measurement of financial assets and financial liabilities

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

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

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

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

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

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 201

1.4 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:

1.4 Financial instruments (continued)

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

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

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

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

Financial liabilities

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

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

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

1.5 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

1.5 Commitments (continued)

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

1.6 Revenue from exchange transactions

Recognition

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

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

Measurement

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

Interest, royalties and dividends

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

1.7 Revenue from non-exchange transactions

Recognition

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

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

Measurement

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

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

Conditional grants and receipts

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

1.7 Revenue from non-exchange transactions (continued)

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

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

Services in-kind

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

1.8 Translation of foreign currencies

Foreign currency transactions

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

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

1.9 Comparative figures

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

1.10 Expenditure

Financial transactions in assets and liabilities

Debts are written off when identified as irrecoverable. Debts written off are limited to the amount of savings and /or under spending of appropriated funds. The write off occurs at year end or when funds are available. No provision is made for irrecoverable amounts but amounts are disclosed as a disclosure note.

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

Fruitless and Wasteful expenditure

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

Irregular expenditure

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

Transfers and subsidies

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

1.11 Accumulated surplus

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

1.12 Budget information

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

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

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

1.13 Related parties

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

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

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

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

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

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

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

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

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

1.14 Events after reporting date

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

1.14 Events after reporting date (continued)

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

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

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

1.15 Value-added Tax (VAT)

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

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

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

2.1 Standards and interpretations effective and adopted in the current year

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

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 1 (as amended 2016): Presentation of Financial Statements	01 April 2016	The impact of the amendment is not material.
• GRAP 2 (as amended 2016): Cash Flow Statements	01 April 2016	The impact of the amendment is not material.
• GRAP 3 (as amended 2016): Accounting Policies, Change in Accounting Estimates and Errors	01 April 2016	The impact of the amendment is not material.
• GRAP 9 (as amended 2016): Revenue from Exchange Transactions	01 April 2016	The impact of the amendment is not material.
• GRAP 12 (as amended 2016): Inventories	01 April 2016	The impact of the amendment is not material.
• GRAP 14 (as amended 2016): Events after the reporting Period	01 April 2016	The impact of the amendment is not material.
• GRAP 17 (as amended 2016): Property, Plant and Equipment	01 April 2016	The impact of the amendment is not material.
• GRAP 19 (as amended 2016): Provisions, Contingent Liabilities and Contingent Assets	01 April 2016	The impact of the amendment is not material.
• GRAP 23 (as amended 2016): Revenue from Non-exchange Transactions	01 April 2016	The impact of the amendment is not material.
• GRAP 24 (as amended 2016): Presentation of Budget Information in Financial Statements	01 April 2016	The impact of the amendment is not material.
• GRAP 104 (as amended 2016): Financial Instruments	01 April 2016	The impact of the amendment is not material.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

2.2 Standards and interpretations issued, but not yet effective

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

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 34: Separate Financial Statements	No effective date	Unlikely there will be a material impact
• GRAP 35: Consolidated Financial Statements	No effective date	Unlikely there will be a material impact
• GRAP 36: Investments in Associates and Joint Ventures	No effective date	Unlikely there will be a material impact
• GRAP 37: Joint Arrangements	No effective date	Unlikely there will be a material impact
• GRAP 38: Disclosure of Interests in Other Entities	No effective date	Unlikely there will be a material impact
• GRAP 110 (as amended 2016): Living and Non-living Resources	01 April 2020	Unlikely there will be a material impact
• GRAP 20: Related parties	01 April 2019	Unlikely there will be a material impact
• GRAP 32: Service Concession Arrangements: Grantor	No effective date	Unlikely there will be a material impact
• GRAP 108: Statutory Receivables	01 April 2019	Unlikely there will be a material impact
• GRAP 109: Accounting by Principals and Agents	No effective date	Unlikely there will be a material impact

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	1 831	2 905
Credit quality of cash at bank and short term deposits, excluding cash on hand		
Cash and cash equivalents comprise cash and short-term, highly liquid investments that are held with registered banking institutions with maturities of three months or less and that are subject to significant interest rate risk. The carrying amount of these assets approximates to their fair value.		
4. Receivables from exchange transactions		
Receivables	137	111
Accrued interest	2	2
Allowance for doubtful debt	(12)	(13)
	<u>127</u>	<u>100</u>
Receivables are classified at amortised cost. The fair value of receivables transactions approximates their fair value.		
5. Payables from exchange transactions		
Trade payables	13	124
Income received in advanced	683	736
	<u>696</u>	<u>860</u>
Payables are classified at amortised cost. The fair value of payables transactions approximates their fair value		
6. Fees from facilities		
Rental income	1 786	1468
The increase in rental income is mainly due to increased marketing of the facilities to communities via various channels such as the distribution of adverts. In addition to this, the Western Cape Government Departments opted for the facilities as meeting or strategic planning venues due to the cost containment measures issued by National Treasury.		
7. Interest income		
Interest received	180	234

The decrease is due to less reserves available in the year under review.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
8. Other income from exchange transactions		
Bad debt recovered	1	-
Insurance claims	18	38
Rental income: Staff accommodation	116	-
	<u>135</u>	<u>38</u>

Insurance claim:

Less claims were instituted compared to the previous financial year.

Rental received: Staff accommodation

Rental received from staff occupying staff accommodation at facilities.

9. Other income from non-exchange transactions

Donation: services in kind	<u>546</u>	<u>526</u>
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For the detail on the donation: services in kind refer to the narrative on note 13

10. Transfers and subsidies received

Transfer received	<u>1 183</u>	<u>420</u>
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Included in the transfers and subsidies is an amount of R800 000 received from Provincial Treasury via the Department of Cultural Affairs and Sport to pay for outstanding municipal accounts for water usage in respect of the Melkbos Cultural facility. The account is related to additional water meters which were not known to the Entity. The matter has been resolved.

11. Property Plant and Equipment

Additions	146	145
Disposals	(146)	(145)
	<u>-</u>	<u>-</u>

To ensure effective asset management, this function is centralised within the department (DCAS). For the year under review, assets were transferred to the Department of Cultural Affairs and Sports. Grap 17, Property plant and equipment (derecognition of assets) was applied to account for the effect of the donation at carrying value as at the 31 March 2018. The effect of the donated assets is included in the deficit.

12. Audit fees

External audit	<u>153</u>	<u>118</u>
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The variance is mainly due to the average tariff increase of 6%.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
13. General expenses		
Bank charges	8	9
Consulting and professional fees	-	33
Consumable stores	132	188
Courier and delivery services	1	8
Donations	146	145
Employee costs: services in kind	546	526
Entertainment	47	54
Equipment less than R5000	2	12
Linen and soft furnishing	263	-
Maintenance, repairs and running costs	228	612
Printing, stationery and publications	39	46
Property expense	2 914	1 963
Seminars	-	5
Software licence renewal	17	30
Travel and subsistence	93	89
Uniforms and protective clothing	32	23
	4 468	3 743

Consulting and professional fees:

2016/17

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

Consumables:

2017/18

The decrease is due to less gas purchased at the cultural facilities.

Employee costs: Services in kind:

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

Linen and soft Furnishing:

2017/18

During the year the entity purchased curtains for various facilities.

Maintenance, repairs and running cost:

2017/18

The Entity purchased less detergents, laundry services, gardening tools, fire protection equipment and furniture during the year under review compared to the previous year.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
13. General expenses (continued)		
Property Expense:		
2017/18		
The increase is due to an amount of R800 000 received from Provincial Treasury via the Department of Cultural Affairs and Sport to pay for outstanding municipal accounts for water usage in respect of the Melkbos Cultural facility. The account is related to additional water meters which were not known to the Entity. The matter has been resolved.		
Software Licence renewal:		
2017/18		
Only Caseware licences (software used to compile annual financial statements) were purchased in the year under review compared to the previous year that included the renewal of Pastel Accounting licences as well.		
14. Members fees		
Apleni, P	-	4
Basse, B	9	11
Crous, J	6	7
Dani, L	-	8
Fani, C	6	8
Fefeza, P	6	11
Jama, Z	2	6
Kamaldien, Y	3	-
Kindo, W	5	8
Le Fleur, A	6	8
Le Roux, N	5	-
Mazinyo, M	2	5
Mobbs, JB	4	-
Nongalaza, MG	2	9
Ponoane, NG	2	7
Sebgoane, A	2	4
Witbooi, J	2	2
	62	98
2017/18		
Decrease in number of meetings held during the year under review.		
15. Transfers and subsidies		
Cultural Councils	30	60
2017/18		
Decrease in number of applications received from cultural organisations.		
16. Debt impairment		
Debt impairment	-	13

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
17. Cash used in operations		
Deficit	(883)	(1 346)
Adjustments for:		
Debt impairment	-	13
Changes in working capital:		
Receivables from exchange transactions	(27)	6
Payables from exchange transactions	(164)	94
	(1 074)	(1 233)
18. Commitments		
Authorised operational expenditure		
Approved and contracted		
• Groot Drakenstein: Distinctive Choice Security	159	574
• Okkie Jooste: Distinctive Choice Security	160	562
• Bien Donne: Paarl Ac Rottweiler	4	3
• Melkbos Cultural Centre: ADT Security	4	5
• Melkbos Oppiesee: ADT Security	4	5
	331	1 149
Not yet contracted for and authorised		
• Okkie Jooste: Immex Waste Management	-	209
	331	1 358
Total operational commitments		
Approved and contracted	331	1 149
Not yet contracted for and authorised	-	209
	331	1 358
This expenditure will be financed from		
Total commitments		
Authorised operational expenditure	331	1 358

Refer to note 20 for the detail on the change in the 2016/17 Commitments.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

	2018 R '000	2017 R '000
19. Related parties		
Relationships		
Primary Funder		Department of Cultural Affairs and Sport
Strategic Partner		Western Cape Language Committee
Strategic Partner		Heritage Western Cape
<p>The Department of Cultural Affairs and Sport (DCAS) provides accommodation to Western Cape Cultural Commission to execute their admin and finance operations.</p>		
Related party transactions		
Income received from related parties		
Department of Cultural Affairs and Sport	1 183	420
<p>Included in the transfers and subsidies is an amount of R800 000 received from Provincial Treasury via the Department of Cultural Affairs and Sport to pay for outstanding municipal accounts for water usage in respect of the Melkbos Cultural facility. The account is related to additional water meters which were not known to the Entity. The matter has been resolved.</p>		
20. Prior period errors		
Commitments:		
Safety and security commitments were understated during the 2016/17 financial year		
The correction of the error results in adjustments as follows:		
Groot Drakenstein: Distinctive Choice Security	-	31
Okkie Jooste: Distinctive Choice Security	-	29
Melkbos Cultural Centre: ADT Security	-	1
Melkbos Oppieesee: ADT Security	-	1
Total	-	62

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

Figures in Rand thousand

21. Risk management

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

Liquidity risk

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

Sensitivity analysis

At 31 March 2018, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R 29 576 higher / lower.

Credit risk

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

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

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

Maximum exposure to credit risk

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

Market risk

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

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.

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

Figures in Rand thousand

21. Risk management (continued)

Cash flow interest rate risk

Financial instrument	Current	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms Cash in current banking institutions	-	1 831	-	-	-	-
Payables - Extended credit terms	-	(13)	-	-	-	-
Net amount	-	1 818	-	-	-	-
Past due but not provided for	-	-	-	-	-	-

Financial instrument 032018	Current	Due in 1 - 30 days	Due in 31 - 60 days	Due in 61 - 90 days	Due in 90+ days	Total
Trade and other receivables - Exchange	45	3	3	20	66	137
Total	45	3	3	20	66	137

Financial instrument 032017	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade and other receivables - Exchange	17	7	4	12	71	111
Total	17	7	4	12	7	111

22. Irregular expenditure

Add: Irregular Expenditure - current year	-	242
Less: Amounts condoned	-	(242)
	-	-

Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2018

Notes to the Annual Financial Statements

2018	2017
R '000	R '000

23. Budget variances

Material variances between budget and actual amounts

Budget Adjustment

During the 2017/18 financial year the budget was adjusted from R3,736m to R4,186m.
A total increase of R450 000.

The increase is due to WCCC's obligation to pay the outstanding municipal accounts to the City of Cape Town.

23.1 Other income - Roll over

Other income: Cash reserves included in the budget to fund repairs and maintenance of the cultural facilities.

23.2 Other operating income

Other income: Insurance claims instituted for the replacement of burst geysers at Melkbos and Groot Drakenstein cultural facilities which was not anticipated and therefore not budgeted for during the year under review.

23.3 Other income from non - exchange transactions

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

23.4 General expense

General expenses: The over expenditure is due to Employee Cost -service in kind. Refer to note 13 for detail



**URhulumente
weNtshona Koloni**

ImiCimbi yeNkcubeko
nezemiDlalo



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



INgxelo yoNyaka
2017/2018

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ISIGABA A: IINKCUKACHA JIKELELE

1. IINKCUKACHA JIKELELE ZEQUMRHU LIKARHULUMENTE

IGAMA LOBHALISO:	IKhomishoni yeNkcubeko yeNtshona Koloni
INOMBOLO YOBHALISO (ukuba ikhona):	Ayikho
IDILESI YENDAWO:	3 rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
IDILESI YEPOSI:	Private Bag x 9067 Cape Town 8001
OONOBHALA BEKHOMISHONI YENKCUBEKO YENTSHONA KOLONI	Mnu Thandwa Ntshona
INOMBOLO YOMNXEBA/II:	+27 21 483 9714/9672
INOMBOLO YEFEKSI:	+27 21 483 9711
I-IMEYILI:	Thandwa.Ntshona@westerncape.gov.za
IWEBHUSAYITHI:	www.westerncape.gov.za
Abaphicothi-zincwadi baNgaphandle:	Umphicothi-zincwadi Jikelele eMzantsi Afrika Century City, Cape Town, 8000
IIBHANKI:	Nedbank

2. ULUHLU LWEZISHUNQULELI MAGAMA/IZIFINYEZO

AGSA	Umpicothi-zincwadi Jikelele eMzantsi Afrika
MEC	Ilungu leBhunga leSebe loMbuso eliLawulayo
BBBEE	Uxhotyiso ngeZakhono zoQoqosho oluSekelwe Phezu kwaBantsundu ngokuBanzi
CEO	IGoa leSebe loMbuso eliyiNtloko
CFO	IGosa leZimali eliyiNtloko
PFMA	Umthetho woLawulo lweZimali zikaRhulumente
TR	Imimiselo kaNondyebo
MTEF	Isikhokelo seNkcitho-mali yeXesha eliPhakathi eNyakeni
SMME	Iziphath' amandla zeNkcaza kuMashishini athengisa ngemiyinge
AA	emiNcinane kunye neMiyinge emiKhulu
D: ERM	ULawulo loMngcipheko kushishino lweQela laBongameli, iSebe leNkulumbuso
DCAS	ISebe lemiCimbi yeNkcubeko neZemidlalo
WCCC	IKhomishini yeNkcubeko yeNtshona Koloni
PAA	Umthetho woPhicotho-zincwadi kaRhulumente
FMPPI	Isikhokelo soLawulo lweNkqubo yeNkcazelo yokuHamba koMsebenzi
DTPW	ISebe leZothutho neMisebenzi yoLuntu
ERM	ULawulo loMngcipheko kuMashishini
ERMECO	ULawulo loMngcipheko waMashishini kunye neKomiti yeeNqobo eziSesikweni
Cel	Iziko lokuVeliswa kweZinto Ezintsha
WOSA	Indlela yoBuchule oBusetyenziswa luLuntu ngokupheleleyo
DoCS	ISebe loKhuseleko loLuntu

3. INTSHAYELELO KASHHLALO



Okungaphaya kweSiphiwo: "Umkhomba-ndlela uqala kuthi"

Inyanga yeSikhumbuzo saseAfrika seyifikile kwakhona kwaye sifumana ithuba lokubonakalisa ukuba ingaba kuthetha ukuthina na ukuba ngumAfrika ngokwenene.

Oku, kusikhumbuza amaxesha abalulekileyo emiceli-mngeni esayifumanayo neqhayiya lethu nanjengokuba uninzi lwethu silu luntu olunentsebenziswano ngokuhlangeneyo. Iqhayiya lokwamkela ukuchongwa kwethu njengamaAfrika ngokupheleleyo, kunye nomceli-mngeni wokuthi ngalo lonke ixesha kufuneke siphelise ingcinga yokusebenzisa intandabuzo "yokuthingaza" xa sinika ingcaciso yokuba sikholelwa ekubeni singobani na.

Le yimfuneko yemvelo yokucacisa ngobunzulu bokukhuthazeka ngumahluko wethu, njengeKhomishoni yeNkcubeko yeNtshona Koloni (WCCC), sibuyisela ekhaya isigunyaziso solondolozo, ukukhuthaza nophuhliso lwenkcubeko kuzo zonke iinkalo.

Ingqiqo yokwenziwa kwalo msebenzi kukuba negalelo ekwakheni isizwe, iinqobo zokwenziwa kwemisebenzi yeenzame zokufezekisa isigunyaziso sayo kwiindawo zeKhomishoni yeNkcubeko yeNtshona Koloni, ngokusetyenziswa kwezi komiti zintathu:

- IKomiti yaMabhunga eNkcubeko, nomsebenzi wayo ilubhaliso kwakhona lwaMabhunga eNkcubeko, kwanokucebisa ukunika uncedo kwabo bacela inkxaso-mali yokuqalisa iiprojekthi, uphando kunye nokubanjwa kweenkomfa.
- IKomiti yaMaziko, nenika izimvo rhoqo malunga nokuphatha, ulawulo, ukulungiswa nokuphuhliswa kwamaziko asixhenxe eNkcubeko. Ukuqalisa iKomiti yoGqithiselo kwamanye amaziko, nesebenza ngokuzinikezela ekwenzeni uhlalutyo lokwenziwa komsebenzi wesithethe solwaluko ngokusesikweni ukuqinisekisa isimo sendawo evumelana noko esikhuselekileyo nesifanelekileyo.

Lo nyaka ukwasikhumbuza imibhiyozo yeminyaka yomfuziselo kaNelson Mandela, ngentumekelelo ka Madiba yokunikezela ngeenkonzo ngokwasemoyeni. Ibiyinjongo yeSigqeba seZindlu seKhomishini yeNkcubeko yeNtshona Koloni (WCCC), iSebe lemiCimbi yeNkcubeko neZemidlalo ukuqwalasela amabhaso emiCimbi yeNkcubeko kulo nyaka, awayenikezelwa ngomhla we-3 kweyoKwindla 2018, ngomxholo owawunika inkuthazo ngenxa yemisebenzi emihle eyabonakaliswa yindonda yoMbuso kwixesha langaphambili, owathi ngenye imini wadanduluka wathi: "imisebenzi yeNkcubeko inentumekelelo yokusikhokelela ekufezekiseni amaphupha wethu..." oku kuqinisekisa ukuthi, ngokunyanisekileyo, inkcubeko ngumfuziselo wokomeleza uluntu.

Kwintetho yakhe yokugqibela ngomhla kukhutshwa kwamabhaso, uGuy Redman, uMongameli oyiNtloko wemiCimbi yeNkcubeko, wazoba umfanekiso ngepeyinti onesinyanzeliso ngala mazwi, wayephembelela uBuntu njenge ntsika yobumbano kuluntu ngokumanyeneyo, apho singamanyaniswa ngamagama esibizwa ngawo wobunganga – engasenzi nantsalu. Ngokwa le Ndoda "iingcinga zabantu zizo ezi sishukumisayo...Umkhombandlella uqala khuthi, ukuze siphucule intlalo yoluntu lwelizwe lethu ngembali yamandulo, inkcubeko neelwimi. Obo bungqina bokuba: eyethu ayikokuyolisa, kodwa kukudlala indima ebalulekileyo yobuntu kuluntu lwethu ukubuyisa isidima zokuzikisa ukucinga ukuba ingaba yintoni na ubuntu."

Le Khomishoni seyifikelele esiphelweni sexesha layo eofisini, ummiselo womsebenzi osisiseko ekufuneka wenziwe yiKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) ezakuthatha izihlangu zayo sele ulungiselelwe, ngengqiqo yokuhlolwa kwemigaqo-nkqubo esetyenziswayo.

Mna, njengoSihlalo weKhomishoni yeNkcubeko yeNtshona Koloni, ndifumene ithuba lokusebenza neenkohlakali ezinengqiqo yenkcubeko nezinentumekelelo, ngokukhokela kwazo ngokukhethekileyo bandinike umceli-mngeni wokwenza intetho yesicwangciso buchule ngokupheleleyo nesiyimfuneko kuMabhunga eNkcubeko, iKhomishoni yeNkcubeko yeNtshona Koloni, iSebe lemiCimbi yeNkcubeko neZemidlalo njengeSigqeba sendlu.

Egameni leKhomishoni yeNkcubeko (WCCC), sinombulelo ongazenzisiyo kubo bonke abasebenzi beSebe nakubaqeshwa namahlakani, abathe banegalelo kwiinzame zeKhomishoni yeNkcubeko (WCCC). Ibikunik'imbeko ukusebenzela uluntu lwenkcubeko lwaseNtshona Koloni iminyaka emithathu egqithileyo.

Uninzi lwabaseki bamabhunga enkcubeko basebenzisa izinto zabo eziluncedo, ukubonelela ngeenkono ngokuzinikezela kwiindawo zasekuhlaleni ezingathintweni nabahlala kuzo nabo; ukubonelela ngohlobo oluthile lwesi sombululo sokuba ngumlomo wokuphumeza umnqophiso woku bonakalisa iziphiso ezohlukeneyo – zabantu abasuka kwiinkalo zeenkubeko ezohlukeneyo ngokumanyeneyo – kwelase Ntshona Koloni.

Inga oku kungeza inkuthazo kubo bonke abemi baseMzantsi Afrika, babengabemi abanentumekelelo yenkcubeko yokuba bahlale beyimbumba yamanyama nakwizizukulwana zexesha elizayo – babhiyozele utshintsho “ngokwahlukeneyo”, ukuze ingqiqo yokuthiyana amagama ibengamava obuntu njengamaAfrika, kunezopolitiko zasemelanin, neyinthetho yomhla nezolo eluntwini.

Ukuvakalisa kwakhona ngoluvo lukaMphathiswa Anroux Marais wemiCimbi yeNkcubeko neZemidlalo, ngenqaku eliphambili lentetho yakhe kuMabhaso emiCimbi yeNkcubeko ngo-2018: Imbonakalo yethu yezopolitiko iyaphambuka... Kufuneka senze iinzame ezisebenzayo ukuphucula ubomi babantu kwiindawo zethu zasekuhlaleni – ukuze siphendule ngokweemfuno zabo nanjengokuba sebephelelwe ngamathemba oko kungalukhulu kubo.

Njengokuba ndiphuma kwiKhomishoni yeNkcubeko yeNtshona Koloni (WCCC), ndibuyele ngokukhululekileyo, entweni – elona xesha lide – njengokuba ndisebenze “ngokuzinikezela”: Umnqophiso wam kukuqhubela phambili ngegalelo lam kwezoqoqosho lweNkcubeko, nalapho sinokuthi sichonge ngokuhlengeneyo kulo lone uluntu ngokubanzi, kwiziko laseburhulumenteni nakwela bucala. Apho kudaleka khona imityhi yezenkcubeko nalapho ipuma khona kwiindawo zethu ezisezilokishini, sixhasa ubuAfrika njengesiseko sokuManyanisa abemi baseMzantsi Afrika – ukuze ubeyindawo yorhwebo enkqenqeka phambili kwiilabathi liphela... Lo mnqophiso ungenzeka...Ngenxa yokuba thina singundoqo kutyalo-mali lwayo. Ngokusebenzisa le ngqiqo kuselithuba, siyakuthi sivune esikulimileyo kwimbuyekezo yotyalo-mali. Nanjengokuba iAfrika ingumnombo wezinto ezibonakaliswa kwizinto zobutyebi belizwe lethu ezilixabiso...uLwimi lwethu...uMculo, imibongo, iintshukumo ezohlukeneyo zomdaniso, isinxibo, iindlela zokuhombisa iinwele zethu – kwanendlela esihleka ngayo. Ndikwazi kakuhke oku, ngenxa yokuba ilifa lethu lemVeli elibalulekileyo ekuthetheni kwethu ngazwinye ngokumanyeneyo, ngokwentliziyo nangokwasemphefumleni...Sisiphiso sengqiqo nesithe kratya kune siphiso!

Owenu ekwakheni iSizwe,



Bulelwa Basse
USihlalo
IKhomishoni yeNkcubeko yeNtshona Koloni
31 KuCanzibe 2018

4. UMFANEKISO WEMBONO YEZIPHATH' AMANDLA ZENKCAZO



IKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) idweliswe kuLudwe lweNkqubo 3, njengequmrhu likarhulumente lephondo kwaye isebenza kwimida yeKhomishoni yeNkcubeko noMthetho waMabhunga eNkcubeko eNtshona Koloni, uMthetho 14 ka-1998. Sisigqeba esimiselwe ngokusemthethweni seSebe lemiCimbi yeNkcubeko neZemidlalo.

Injongo yayo kukugcina, ukukhuthaza, nokuphuhlisa inkcubeko eNtshona Koloni, ngokuhambelana nomgaqo-nkqubo omiselwe nguMphathiswa (MEC). Imisebenzi yayo imanyaniswa nesicwangciso buchule seminyaka emihlanu kwanesicwangciso sokuhamba komsebenzi sonyaka.

Umnqophiso weKhomishoni yeNkcubeko yeNtshona Koloni kukubonelela ngesimo esihambelana nokufumana kwabantu basekuhlaleni ithuba lokwabelana, ukusebenzisana nokwenza umboniso wenzuzo yabo yenkcubeko. Injongo yale ngxelo lunxibelelwano lwemisebenzi eyenziwa yiKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) ngemiNyaka-mali yango-2017/18.

Ukuhlolwa kwezimali jikelele

Ngexesha lonyaka ophantsi kohlolo, kwazaliswa izithuba zemisebenzi eyathi yavela. Ngaphandle nje kwemiceli-mngeni ekhoyo yezozoqoqosho, ukunyinwa kwamanzi neemeko zoluntu, amaziko agcinwa ngokwemigangatho eyamkelekileyo yabantu abawasebenzisayo. Ukhuseleko lwabantu aba zisebenzisayo lubaluleke kakhulu kwaneenkonzoz zenkampani yokhuseleko kumaziko wabo amabini ukuwabiza, iOkkie Jooste naseGroot Drakenstein lusaqhubeka. Kwenziwa ulungiselelo lokuthatha amanyathelo okhuseleko kuwo onke amaziko. Oku kuquka ukufakelwa kwezixhobo zokuhlab'ikhwelo ngexesha lesehlo songxamiseko neenkonzoz zokhuseleko ezixhotyisiweyo.

Okwangoku iKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) ibhalise aMabhunga eNkcubeko angama-29. Ukubanjwa kweeseshini zoqeqesho lwamabhunga ezigqalise kwiimfuneko zolawulo nokwenziwa kwemisebenzi yamabhunga ukuqinisekisa ukuthobela imimiselo yoMgaqo-nkqubo woBhaliso nokuCinywa kwakhona kwaMabhunga eNkcubeko asele ebhalisile. Ukusilela kokuqonda ngokuqulathwe kwimisebenzi karhulumente nokuthi kube neziphumo zokuba bangabinako ukufumana inzuzo zeenkonzoz ezijolise kwiindawo zasekuhlaleni.

Ukugqityezelwa kwesicelo sethu sokuphuculwa kweenkonzo zethu kubaxhasi bethu zokusetyenziswa kwenkqubo yokubhukisha esebenza ngekhompyutha kumaziko asixhenxe enkubeko okwathi nako kwagqityeziswa ukuvavanywa. Oku kuyakuba luncedo kubasebenzisi bazo babe nokufikelela kwinkqubo yokubhukisha ngalo naliphina ixesha.

Indlela yokusetyenziswa kweMali

Inkqubo/ umsbenzi/Injongo	2017/2018			2016/2017		
	Uqingqo- mall	Eyona Nkcitho- mall	(Egqithisileyo)/Inkcitho- mall eNganeno	Uqingqo- mall	Eyona Nkcitho- mall	(Egqithisileyo)/Inkcitho- mall eNganeno
	R'000	R'000	R'000	R'000	R'000	R'000
Iimpahla kunye neeNkonzo	4 186	4 713	(527)	3 534	4 032	(498)
Inani lilonke	4 186	4 713	*(527)	3 534	4032	*(498)

**Inkcitho-mali egqithisileyo inxulumene neGRAP 23: Uhlengahlengiso olwenziweyo lweenkonzo zeSisa zeMivuzo ehlawulwe liSebe leMicimbi yeNkcubeko neZemidlalo lwama-R545 790.96 olunxulumene nabasebenzi bolawulo lwezimali zeQumrhu likaRhulumente linkcukacha ezithe vetshe zicaciswe kwiiNgxelo zeMali zoNyaka zoKhomishini yeNkcubeko yeNtshona Koloni, inqaku 12.*

Ulwabiwo-mali lwe-R1 183 250 olusuka kwiimali ezivotelweyo lwatshinrshelwa ukusuka kwiSebe lemiCimbi yeNkcubeko neZemidlalo (DCAS) ukuya kwiKhomishini yeNkcubeko yeNtshona Koloni (WCC) ukulungiselela ukufezekisa isigunyanziso sayo ngeminyaka-mali yango2017/18. Ulwabiwo-mali lwalawulwa ngokufanelekileyo ngokwemiyalelo yezimali esetyenziswayo.

Iingxaki zezakhono nemiceli-mngeni kwiqumrhu likarhulumente

Amagosa eSebe anika inkxaso kulawulo nanjengokuba iqumrhu lingaqeshi basebenzi besigxina.

Ulawulo lwesixokelelwano sabasebenzi

Akukho zibongozo zezicelo eifakiweyo ngexesha langonyaka ophantsi kohlobo

Ukulungiselelwa kweenkqubo zeSCM nemigaqo yokuqinisekisa ukuthobela imithetho nemimiselo.

Isisombululo neMiceli-mngeni

UMgaqo-siseko weKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) zange ufezekiswe ngokupheleleyo ngenxa yokurhoxa kwamalungu amabini. Ngoko ke, uMphathiswa Anroux Marais watyumba amalungu amane ngexesha langonyaka ophantsi kohlobo.

Ukuchaza ngemiceli-mngeni yezimali

Kuyakuthi kuhlolwe ukusetyenziswa kweendawo ezikhoyo zamaziko awohlukeneyo

Umbulelo

Xa ndiphetha Ndinombulelo ngomsebenzi owenziwe nguMphicothi-zincwadi Jikelele eMzantsi Afrika, othe wakhokela uphicotho-zincwadi lweengxelo zemali zonyaka neenkukacha zokuhamba komsebenzi. Ndibulela kakhulu kwakhona kwiKomiti yoPhicotho-zincwadi nethe yabonelela ngokwenza intelekelelo yexabiso ebalulekileyo yeengxelo zemali zonyaka kunye nokudlala indima yongamelo apha enyakeni kwiziphumo zezimali nezingezizo ezezimali zequmrhu.

Xa ndiphetha, ndinombulelo ongazenzisiyo ngenkxaso nendima edlalwa nguMphathiswa, uNksz Anroux Marais ngokhokelo nesicwangciso buchule sakhe, nawo onke amalungu wethu entsebenziswano nakwamanye amaziko ase burhulumenteni kunye noluntu ngokupheleleyo.



Jane Moleleki
IGosa elinika ingxelo
IKhomishoni yeNkcubeko yeNtshona Koloni
31 kuCanzibe 2018

5. INKCAZELO YOKUTHATHA UXANDUVA NOKUQINISEKISA UKUCHANEKA KWENGXELO YONYAKA

Ngokolona lwazi nenkolelo yam, ndiqinisekisa oku kulandelayo:

- Zonke iinkcukacha nezixa-mali ezichazwe kwiNgxelo yoNyaka ziyavumelana neengxelo zemali zonyaka eziphicothwe nguMphicothi-zincwadi Jikelele.
- INgxelo yoNyaka igqityezelwe, ichanekile kwaye ayinazo naziphina iziphoso.
- Ingxelo yoNyaka ilungiselelwe ngokuhambelana nezikhokelo ezikwingxelo yonyaka ekhutshwe nguNondyebo kaZwelonke.
- Ingxelo zeMali zoNyaka (isiGaba E) zilungiselelwe ngokuhambelana noMthetho ka-1999 woLawulo lweZimali zikaRhulumente (uMthetho 1 ka-1999) icandelo 55(1) (d) necandelo 28.2 lemigangatho esetyenziswa liqumrhu likarhulumente ngokwemimiselo kaNondyebo kaZwelonke.
- Uxanduva lweZiphath'amandla ezinika inkcazo lulungiselelo lweengxelo zemali zonyaka kunye nezigqibo ezithathiweyo malunga nezi nkcukacha.
- Uxanduva lweZiphath'amandla zenkcazo kukumiselwa, nokuphunyezwa kwenkqubo yolawulo lwangaphakathi nethe yayilwa ukunika isiqinisekiso esivakalayo sombulelo kunye nentembeko yeenkcukacha zendlela yokwenziwa komsebenzi, inkcazelo ngezolawulo lwezabasebezi neengxelo zemali zonyaka.
- Kubandakanywa nabaphicothi-zincwadi bangaphandle ukunika izimvo zabo ezizodwa malunga neengxelo zemali zonyaka.

Ngokwembono yethu, ingxelo yonyaka ibonakalisa ukuhamba ngokufanelekileyo komsebenzi iinkcukacha zokuhamba komsebenzi, kunye nemicimbi yezimali zequmrhu likarhulumente ekupheleni konyaka-mali ngomhla wama-31 kweyoKwindla 2018.

Owenu oNyanisekileyo



Jane Moleleki
IGosa elinika ingxelo
IKhomishoni yeNkcubeko yeNtshona Koloni
31 KuCanzibe 2018



Bulelwa Basse
USihlalo
IKhomishoni yeNkcubeko yeNtshona Koloni
31 kuCanzibe 2018

6. UMFANEKISO WEMBONAKALO YESICWANGCISO-BUCHULE

6.1. Umbono

Ukuba negalelo elisebenzayo ekukhuleni nakuphuhliso lwezoqoqosho lwesimo sendawo enenkubeko ekhethekileyo ngokukodwa nango kumanyeneyo eNtshona Koloni.

6.2. Umnqophiso

Ukugcina, ukukhuthaza nokuphuhlisa inkubeko eNtshona Koloni ngokwenza oku:

- ukubhalisa kunye nokucinywa kwakhona kwamabhunga ezenkcubeko asele ebhalisile;
- ulungiselelo loku bonelelwa ngenkxaso-mali kwamabhunga ezenkcubeko asele ebhalisile;
- ukuphatha, ulawulo, uphuhliso kunye nokugcinwa kweempahla zecandelo ezihanjiswayo nezingena kuhanjiswayo eziphantsi kongamelo lukaMphathiswa wePhondo;
- ukwenza eminye imisebenzi kunye neenkonzo ezizodwa ezimiselwe nguMphathiswa wePhondo; kunye
- nokucebisa uMphathiswa wePhondo malunga noMgaqo-nkqubo.

6.3. Iinqubo

Ubulungisa, Uxanduva, Ukumelana noKhuphiswano, Ukuphendula ngoKweemfuno, Ubuchule bokuVeliswa kweZinto eZintsha kunye neNkathalo.

7. UWISO-MITHETHO NEZINYE IZIGUNYAZISO

IKhomishoni yeNkcubeko yeNtshona Koloni yamiselwa yiKhomishoni yeNkcubeko yeNtshona Koloni kunye noMthetho ka-1998 waMabhunga eNkcubeko (uMthetho 14 ka-1998) I-Khomishoni yeNkcubeko yeNtshona Koloni (WCCC) yafakwa kuludwe lwenkqubo 3, lwequmrhu likarhulumente lesiGaba C ngomhla woku-1 kweyeSilimela 2001 ngokoMthetho ka-1999 woLawulo lweZimali zikaRhulumente (uMthetho 1 ka-1999).

7.1. Izigunyaziso zoMgaqo-siseko

iCandelo	Ingcaciso
UmGaqo-siseko weRiphabliki yoMzantsi Afrika, 1996	
Icandelo 6(3), (4) nele (5): uLwimi	URhulumente weNtshona Koloni kufuneka, amisele ngokuthabatha amanyathelo nezinye izigunyaziso kwaye aqwalasele nokusetyenziswa kweLwimi zethu ngokusesikweni. Zonke iLwimi ezisetyenziswa ngokusesikweni kufuneka zichwayitele ukuxatyiswa kwazo ngokuzithemba kwaye kufuneka zisetyenziswe ngokulinganayo. IKomiti yeeLwimi yeNtshona Koloni, ngentsebenzizwano kunye neSebe lemiCimbi yeNkcubeko neZemidlalo, inoxanduva lokubek'isw'elibukhali nokuvavanya ukufezekiswa koMgaqo-nkqubo weLwimi eNtshona Koloni, owathi wamkelwa ngo-2005, kwanokunika ingxelo kwiPalamente yePhondo leNtshona Koloni malunga nesi sigunyaziso ubuncinane kanye ngonyaka. ISebe lemiCimbi yeNkcubeko neZemidlalo (DCAS) lenze ungamelo kwiKomiti yeeLwimi yeNtshona Koloni (WCLC) ngokubonelela iKomiti ngenkxaso-mali kunye nolawulo.
Icandelo 30: Ulwimi neNkcubeko	IKhomishoni yeNkcubeko yeNtshona Koloni iququzelela amathuba okusetyenziswa kolwimi lwenkobe ngabantu baseNtshona Koloni ukuze basebenzise amalungelo wabo enkubeko ngokusebenzisa iinkqubo kunye neeprojekthi ezixhaswa yiKomiti
Icandelo 31: lindawo zasekuhlaleni zeNkcubeko, ezenkolo kunye nezo soolwimi.	IKomiti yeeLwimi yeNtshona Koloni (WCLC) kufuneka iqinisekise ukuba iinkqubo kunye neeprojekthi zayo zihlonipha iinkcubeko ezohlukeneyo zabantu baseNtshona Koloni.
Icandelo 41: Imithetho-siseko yentsebenzizwano karhulumente kunye nonxulumano lwangaphakathi eburhulumenteni.	IKhomishoni yeNkcubeko yeNtshona Koloni (WCC) isebenzisana nawo onke amalungu aseburhulumenteni ekufezekiseni isigunyaziso sayo.
Uludwe lweNkqubo 4: lindawo ekusetyenzwa kuzo zokuMelana noKhuphiswano loWiso-mithetho lwePhondo kunye noZwelonke ngaxeshanye	IKhomishoni yeNkcubeko yeNtshona Koloni isebenzisana ngokumanyeneyo neSebe leMisebenzi yoBugcisa neNkcubeko kuzwelonke lihlangene namanye amalungu ase burhulumenteni ngemicimbi enxulumene nomsebenzi wobugcisa, inkcubeko kunye nelifa lemveli.
Icandelo 195: Iinqobo ezi sisiseko kunye nemithetho-siseko yolawulo lwaseburhulumenteni.	Uxanduva lwamagosa eSebe lemiCimbi yeNkcubeko neZemidlalo kukufezekisa isigunyaziso seKomiti yeNkcubeko yeNtshona Koloni kwano kuqinisekisa ukusetyenziswa koqoqosho, izinto eziluncedo ngobuchule nangokufanelekileyo. Iinkqubo eziqalise kwiziko lika rhulumente kufuneka zibe neenzuzo ezininzi ngexabiso eliphantsi kangangoko.
Umgaqo-siseko weNtshona Koloni, ka-1997 (Umthetho 1 ka-1998)	
Icandelo 70	Uwiso-mithetho lwePhondo kufuneka lubonelele iziko elimisiweyo ngoncedo lwengxowa-mali efanelekileyo, kubutyebi obukhoyo kwiphondo, bebhunga okanye amabhunga enkubeko kwindawo okanye kwiindawo zasekuhlaleni ezinembono efanayo yelifa lemveli yenkcubeko okanye yolwimi olusetyenziswayo eNtshona Koloni. ISebe lemiCimbi yeNkcubeko neZemidlalo (DCAS) lenze ungamelo kwiKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) malunga nokuphunyenwa kowiso-mithetho olwathi lwabhengezwa ukulungiselela le njongo. IKhomishini yeNkcubeko yeNtshona Koloni, elinye lamaqumrhu karhulumente wephondo loxanduva lweSebe lemiCimbi yeNkcubeko neZemidlalo, nelinikwa umsebenzi wokubhalisa nokuxhasa amabhunga enkubeko.

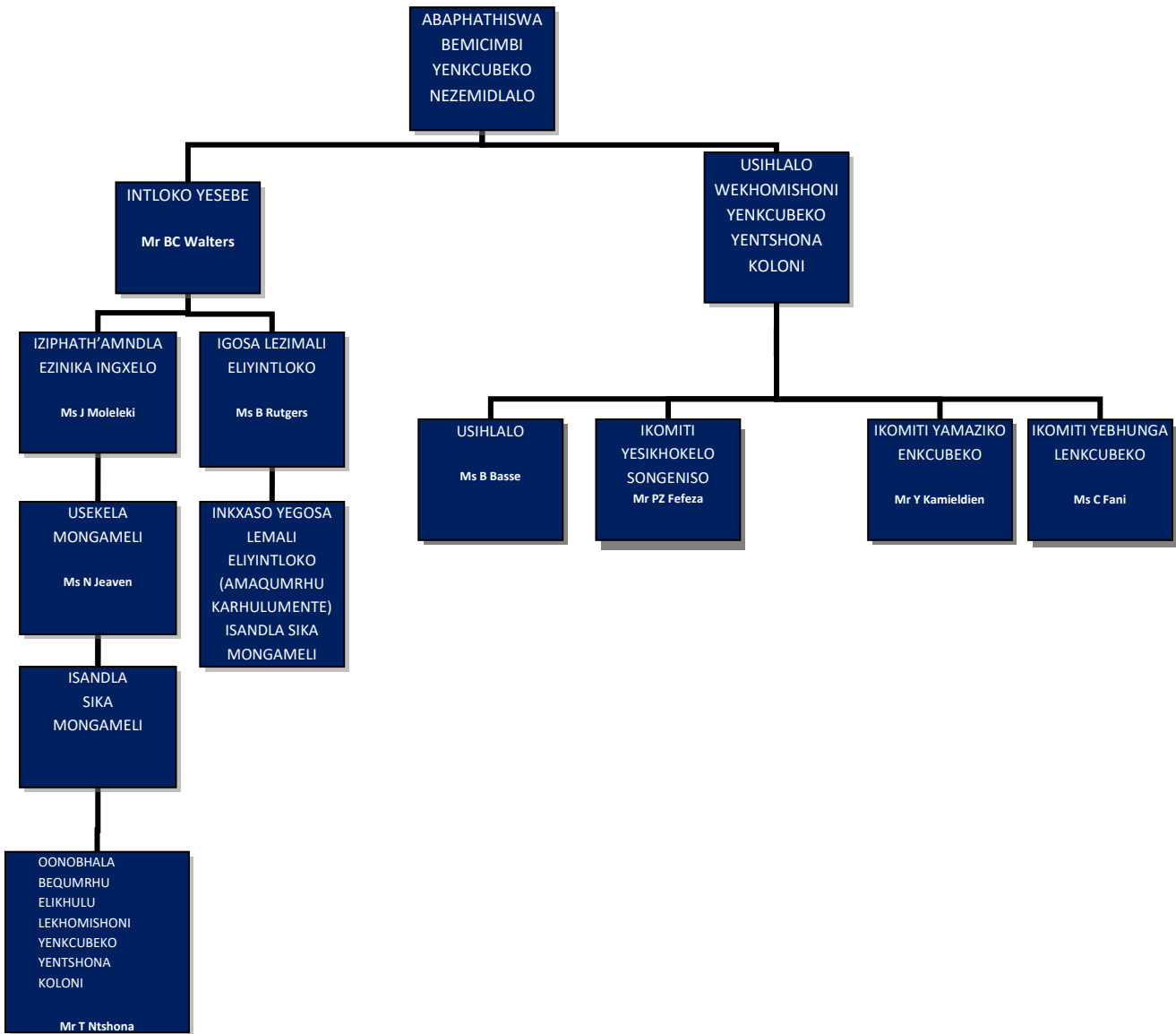
7.2. Izigunyaziso zowiso-mithetho

Uwiso-mithetho	Isalathiso	Uxanduva olunguNdoqo lweKhomishoni yeNkcubeko yeNtshona Koloni
UMthetho ka-1998 weKhomishoni yeNkcubeko yeNtshona Koloni	UMthetho 14 ka-1998	Injongo yeKhomishoni yeNkcubeko yeNtshona Koloni kukugcina, ukukhuthaza nokuphuhlisa inkcubeko yeNtshona Koloni, ngokuhambelana nomgaqo-nkqubo omiselwe nguMphathiswa (MEC) [ilungu leKomiti yeSebe loMbuso (kwiphondo) – uMphathiswa wePhondo]. Isigunyaziso seKomiti yeNkcubeko yeNtshona Koloni kukunika iingcebiso kuMphathiswa malunga ngokugcinwa, ukukhuthaza nokuphuhlisa umsebenzi wobugcisa kunye nenkcubeko eNtshona Koloni.
UMthetho ka-1999 woLawulo lweZimali zikaRhulumente	UMthetho 1 ka-1999	IKhomishoni yeNkcubeko yeNtshona Koloni ingenisa iingxelo zonyaka ngekota ezimalunga nokuhamba komsebenzi kunye neengxelo zemali eziphicothiweyo ezisekelwe phezu kwezijoliso zonyaka zeenjongo ezicwangcisiweyo ngomnyaka-mali ngamnye.
Ukukhuthaza uLawulo loBulungisa, 2000	UMthetho 3 ka-2000	<p>Lo Mthetho:</p> <ul style="list-style-type: none"> • umisela imithetho kunye nezikhokelo ekufuneka zilandelwe ngabaphathi bolawulo xa bethatha izigqibo; • Abaphathi bolawulo kufuneka bachazele abantu malunga nelungelo labo lokuhlola okanye lokwenza isibheni kwane lungelo labo lokufuna ukwazi izizathu; • kufuneka abolawulo banike izizathu zezigqibo abazithathileyo; kunye • nokunika amalungu oluntu ilungelo lokuphikisana nezigqibo zabolawulo enkundleni.
UMthetho ka-2000 wokufikelela kuLwazi	UMthetho 2 ka-2000	<p>Lo mthetho unika ukusetyenziswa kwelungelo lokufikelela kwiinkcukacha ezigciniweyo ngabo mbuso, amaziko ase burhulumenteni kunye namalungu abucala. Phakathi kwezinye izinto, iSebe lemiCimbi yeNkcubeko neZemidlalo (DCAS) namanye amaqela ase burhulumentu namalungu abucala kufuneka:</p> <ul style="list-style-type: none"> • ahlangisele incwadi yokufundisa enika ingcaciso kumalungu oluntu malunga nokufaka izingcinga zokufikelela kulwazi olugcinwe liqela; kunye • nokonyula igosa elinika iinkcukacha zokuqwalasela izingcinga zokufikelela kulwazi olugcinwe liqela.

7.3 Izigunyaziso zomgaqo-nkqubo

Imgaqo-nkqubo	Ingcaciso
Umthetho wokuZiphatha waMalungu eKhomishoni yeNkcubeko yeNtshona Koloni	Eyona njongo yalo Mthetho wokuZiphatha kukukhuthaza indlela yokuziphatha njengomzekelo ukuze iKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) ifumane amanqaku entembeko ngokukholisayo.
Umgqaqo-Nkqubo wokubhaliswa nokuCinywa kwaMabhunga eNkcubeko asele ebhalisile	Ukuqalisa ukusetyenziswa komthetho-siseko wentlonipho, ukukhulisa, ukuxhasa nokukhusela iinkcubeko ezohlukeneyo eNtshona Koloni naseMzantsi Afrika uphela ngokubhaliswa nokucinywa kwamabhunga enkucubeko awaye bhalisile.
Umgqaqo-nkqubo wokuSetyenziswa kwaMaziko eNkcubeko	Iziphath'amandla zeNkcazo zeQumrhu likarhulumente kufuneka zilawule ingeniso ngokoqoqosho nangokusebenzayo ngokuphuhlisa nokufezekisa inkqubo efanelekileyo yokunceda ekuchongeni, ukuqokelela, ukushicilelwa kwelizwi, uxolelwaniso nokukhuselwa kolwazi olumalunga nengeniso.
IQela laBathunywa beKhomishini yeNkcubeko yeNtshona Koloni	Ukunikezelwa kwegunya leGosa leNkcazo ngokwecandelo 44(1) nela 44(2) loMthetho ka-1999, woLawulo lweZimali zikaRhulumente (PFMA).
Isikhokelo semiba eFunyanisiweyo	Iziphath'amandla zeNkcazo kufuneka ziphuhlise kwaye zivumelane ngesikhokelo semigangatho eyamkelekileyo yezinto ezifunyanisiweyo nentsingiselo yoko kunye nabaseMagunyeni beSebe loMbuso eliLawulayo ngokuhlangeneyo nabaphicothi-zincwadi bangaphandle.
IsiCwangiso sokuThintela uRhwaphilizo noBuqhophololo	Lo Mgaqo-nkqubo ubonelela ngeendlela zobuchule bokuphendula ngokweemfuno zengxelo, ukuphanda nokusombulula izehlo zobuqhophololo.
Ukuhlolwa koMgaqo-nkqubo weNtlawulo yeeNkomfa, iiProjekthi, iintlanganiso neeNdibano zoCweyo.	Ukubonelela ngesikhokelo sentlawulo kumalungu eKhomishoni yeNkcubeko yeNtshona Koloni athe onyulelwa ukuzimasa iinkomfa, iziganeko, iintlanganiso neendibano zocweyo.
Isikhokelo sokuNgeniso noMthetho oMisiweyo wango-2014	Esi sikhokelo sibonelela ngemiyalelo yokwenziwa kwemisebenzi yenkcubeko yongeniso kwimibutho yenkcubeko yasekuhlaleni, koomasipala nakwezinye iziphath'amandla.

8. UKWAKHIWA KOMBUTHO



ISIGABA B: INKCAZELO NGOKUHAMBA KOMSEBENZI

1. INGXELO YOMPHICOTHI-ZINCWADI JIKELELE: IINJONGO EZIMISELWE KWANGAPHAMBILI

NguMphicothi-zincwadi Jikelele waseMzantsi Afrika ngoku owenza uphicotho ngokusebenzisa iinkqubo ezifunekayo zophicotho olumalunga nenkcazelo yokuhamba komsebenzi, ukunika isiqinisekiso somda wokugqibezela kwakhe uphicotho. Ukugqityezelwa kophicotho lomsebenzi owenziweyo ngokweenjongo ezimiselwe kwangaphambili kuqukwa kwingxelo yabaphathi bolawulo, kungekho miba yengxelo efumanekileyo malunga "neeNjongo eZimiselwe kwaNgaphambili" kwisihloko sengxelo nezinye iimfuneko zemimiselo ngokusemthethweni kwicandelo elifanelekileyo lengxelo yomphicothi-zincwadi.

Jonga kwiphepha lama-42 leNgxelo yoMphicothi-zincwadi, epapashwe kwisiGaba E: iNkcazelo ngeZimali

2. UHLALUTYO LWESIMO SENDAWO

2.1. Isimo soHanjiso lweeNkonzo

Amaziko anika amathuba ophuhliso olungcwalisekileyo kwiindawo zethu zasekuhlaleni. Amaziko ayafikeleleka ngokwexabiso kwaye ngalo lonke ixesha kuphuma kungena abantu abasuka kuzo zonke iindawo. Kananjalo, ngokwengcinga zethu malunga nokungabikho kozinzo phakathi kokunyuka kwamaxabiso nemivuzo ngenxa yokwanda kwemali yemivuzo asinakuzohlula ngokulinganayo. Abasebenzisi bamaziko wethu bavakalisa umbulelo wabo omkhulu, kwanabo bengakhululekanga kwimiceli-mngeni yasekuhlaleni efunyanwa ngabantu kwiindawo zokuhlala.

Ngexesha langonyaka ophantsi kohlolo iKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) yafumana imiceli-mngeni kwiinkalo zonke. Iimfuneko zoqoqosho nezoluntu kwiindawo zasekuhlaleni zaba neziphumo zokuba iziko laseOkkie Jooste lithwale umthwalo wefuthe lokungoneliseki kwabantu basekuhlaleni. Abasebenzi kwafuneka ukuba bahlangabezane nemeko engalindelakanga yotshintsho olukhawulezileyo nalapho kwafuneka ukuba bathathe amanyathelo malunga nobusela kunye notshiso oluqhubekayo kwiziko. Le meko ingalindelekanga yabonakalisa imfuneko yentsebenziswano ngokuhlangeneyo namahlakani adlala indima aseJonkers Valley, iKomiti eSesikhundleni yaseJonkershoek Valley, iSebe leZothutho neMisebenzi yoLuntu kwaneSebe loKhuseleko loLuntu ngenzame yokuqonda ngemiba echaphazela lo mmandla ngokubanzi.

Kwenziwa uvavanyo lwangaphakathi lwenkqubo yokubhukisha ngenjongo yokufumana isisombululo esitsha ukuqinisekisa ubobenelo ngeenkonzo kubaxhasi. Kwachongwa iingxakana ezisa qalisayo nokwabangela imfuneko yotshintsho kumgaqo-nkqubo nakwindlela yokwenziwa kwemisebenzi. Oku kwalawuleka ngenxa yentsebeziswano ngokumanyeneyo nelungu leZiko lokuVeliswa kweZinto eZintsha (Cel), nabayili benkqubo yokubhukisha ngekhompyutha namaqela akwiSebe.

ISebe lilungisa umba woshishino lokusetyenziswa kwamaziko ngeendlela ezohlukeneyo ukuqinisekisa ukugcinakala kwezi ndawo zizolileyo zabaxhasi.

Imbalela yaba nesiphumo sokuba iKhomishoni yeNkcubeko ibeke phambili umba woqingqo-mali nesiwangciso sokulungisa ukuphumeza amanyathelo olondolozo lwamanzi kuwo onke amaziko.

2.2 Isimo soMbutso

Ngowecandelo 13 leKhomishoni yeNkcubeko yeNtshona Koloni noMthetho 14 ka-1998 waMabhunga eNkcubeko, amalungu angabaqeshwa beSebe lemiCimbi yeNkcubeko neZemidlalo banoxanduva lomsebenzi wolawulo lweKhomishoni yeNkcubeko yeNtshona Koloni (WCCC). IKhomishoni yooNobhala beQumrhu elikhulu limiselwe kwilungu leSebe lemiCimbi yeNkcubeko neZemidlalo (DCAS) nelo Msebenzi woBugcisa neNkcubeko. IQela lenkxaso leGosa leZimali eliyiNtloko (CFO) lixhasa ukuthengwa neentlawulo ezinxulumene namalungu kwane misebenzi yeKhomishoni yeNkcubeko yeNtshona Koloni (WCCC).

UMphathiswa wemiCimbi yeNkcubeko neZemidlalo wonyula amalungu amane (4) ukuqinisekisa ukuba iKhomishoni isebenza njengokuba kuchaziwe yiKhomishoni yeNkcubeko yeNtshona Koloni noMthetho 14 ka-1998, wamaBahunga eNkcubeko.

Kwadaleka namathuba emisebenzi ngenxa yamaziko enkubeko nanjengokuba ulutsha olungaphangeliyo lufakwa kwi-EPWP nakwiiNkqubo zeePatriyothi zoLutsha. Oku kunika ulutsha ithuba lokufumana izakhono zomsebenzi kwezorhwebo.

Nanjengokuba kuchaziwe kwisiCwangciso sokuHamba koMsebenzi soNyaka seKhomishoni yeNkcubeko yeNtshona Koloni (WCCC), ukubanjwa kweendibano zengxoxo rhoqo ngekota ngethuba iintlanganiso zaMabhunga eNkcubeko neKomiti yaMaziko eNkcubeko zazibanjwa kabini ngonyaka. IKhomishoni yeNkcubeko yeNtshona Koloni ikhethe abantu abasuka kwikomiti yesalathiso solwaluko nenika iingcebiso kuMphathiswa malunga nemiba yendawo elungele lo msebenzi wolwaluko. IKomiti yeSalathiso soNgeniso yabamba intlanganiso ebanjwa kanye ngonyaka apho banika ingxelo yeziphumo zexesha lonyaka lolwaluko kubusika obuphelileyo benza ulungiselelo lolwaluko lwexesha lasehlotyeni. Izindululo ezenziwayo ziiKomiti zeKhomishoni yeNkcubeko yeNtshona Koloni zandlalwa ngaphambili ukulungiselela ukuthatha izigqibo kwaye zavunyelwa kwiNdibano yeNgxoxo.

2.3 Uphuhliso lomgaqo-nkqubo ongundoqo notshintsho lowiso-mithetho

Ukuqalisa kokusetyenziswa kwenkqubo yeencwadana zezixhobo ezisebenza ngombane kwabangela imfuneko yokulungiswa koMgaqo-nkqubo waMaziko eZenkcubeko ukuwamanyanisa nenkqubo entsha yomgaqo-nkqubo wokubhukisha.

2.4 Iziphumo zoBuchule eziSekelwe kwiiNjongo

Injongo eCwangcisiweyo	Ukukhuthaza, ukuphuhlisa nokwenza utshintsho kwimisebenzi yenkcubeko eNtshona Koloni
Inkcazelo yeNjongo	<ul style="list-style-type: none">• Ukunyusa izinga nokusetyenziswa kwamaziko enkubeko ngabantu abahlala eNtshona Koloni• Ukukhuthaza unxibelelwano lwenkcubeko ngokubamba iingxoxo namabhunga enkubeko kwano;• Ukukhuthaza umanyano phakathi koluntu.

3. INKCAZELO NGOKUHAMBA KOMSEBENZI NGOKWENKQUBO/UMSEBENZI/INJONGO

INKQUBO

I-Khomishoni yeNkcubeko yeNtshona Koloni

INGCACISO

IKhomishoni yeNkcubeko yeNtshona Koloni isebenza ngemiba emithathu ngokommiselo weKhomishoni yeNkcubeko yeNtshona Koloni kunye noMthetho waMabhunga eNkcubeko, uMthetho 14 ka-1998. Le miba iqwalasela imisebenzi yeKhomishoni, ukuyibiza:

- ukuphatha, ulawulo, uphuhliso nokugcinwa kweempahla zecandelo ezihanjiswayo kunye nezi ngenakuhanjiswa (oku kuquka ulawulo lwamaziko enkubeko asixhenxe);
- ulawulo lokubhaliswa nokuCinywa kwaMabhunga eNkcubeko asele ebhalisile
- ukucebisa uMphathiswa (MEC) ngobona buchule bokufezekisa isigunyaziso seKhomishoni.

Amanyathelo okulondoloza Amanzi

I-Khomishoni yeNkcubeko yeNtshona Koloni inegalelo lokwandisa ukuba sempilweni nokuncitshiswa kwezigulo ezihlasela uluntu kwiindawo zasekuhlaleni ngokubonelela ngesimo seendawo ezikhuselekileyo nezi zolileyo kumaziko enkubeko nokuququzelela amathuba okubanjwa kweengxoxo phakathi kwamaqela asuka kwiinkalo ezohlukeneyo. IKhomishini yeNkcubeko yeNtshona Koloni lphendule ngokweemfuno zoluntu malunga neengxaki zamanzi ngokwazisa ngeendlela zoku londoloza amanzi kuwo onke amaziko. Endaweni yokusetyenziswa kweeshawari kwasetyenziswa ezinye iindlela zokulondoloza amanzi kunye nokufakelwa kwamatanki okugcina amanzi kwiziko laseSchoemanspoort. Kwafundiswa nabasebenzisi bamaziko ngokubaluleka kolondolozo lwamanzi ngokusebenzisa iincwadana nezibhengezo ezixhonyiweyo ezinika ulwazi.

Ukulungiswa kwamaziko

IKhomishoni yeNkcubeko yeNtshona Koloni igxininisa kwixabiso elikholisayo kunye neendawo ekumiswe kuzo amaziko kodwa inenxalabo nokhathalelo ngokulinganayo ngempilo kunye nokhuseleko lwabantu abawa sebenzisayo. Amaziko wethu akhiwe angumfuziselo ofanelekileyo kwabo bakhubazekileyo basebenzisa la maziko

Iziko laseOkkie Jooste lanikezelwa kwiSebe leZothutho neMisebenzi yoLuntu (DPWT) ngomhla we-18 KweyoMqungu 2018 ukuze lilungiswe. Le yinxalenye yesicwangciso sethu solungiso kwaye iziko lizakuvalwa ukususela kweyoMdumba ukuya KweyoMsintsi 2018. Ukubanjwa kweentlanganiso kabini ngeveki neqela lokhwakha, iSebe leZothutho neMisebenzi yoLuntu (DTPW), iSebe loKhuseleko loLuntu (DCS), iSebe lemiCimbi yeNkcubeko neZemidlalo (DCAS), kwano khuseleko kwizakhiwo ukuqinisekisa ukuqhubela phambili komsebenzi ocwangcisiweyo nokuchaza ngemiceli-mngeni nokuxoxa ngayo kuselithuba. Ukuchongwa kolungiso lweziko leNkcubeko laseBien Donne Monor House nelase Koekenaap. IManor House yabhengezwa njengeNdawo yeLifa leMveli kwaza kwafuneka ukuba iphuculwe ngokwesikhokelo soMthetho woButyebi beLiFifa leMveli kaZwelonke. Kufakwe isicelo ngokusesikweni kwiZiphath'amandla zeLifa leMveli kwano msebenzi uzakuqalisa ukuba kufumaneka imvume yoko. Ukulungiswa nokuphuculwa kwamaziko mihla yonke kusaqhubeka. Iziko leNkcubeko laseMelkbos lali namacango amawenziwe ngemithi angamaplanga nathi atshintshwa endaweni yawo kwafakwa amacango ealuminiumu nangawona womeleleyo kwiimeko zenkqwithela ezingakunxweme. Izindlu zokuhlala zokuchitha iholide zapeyintwa ngaphakathi kwafakwa neekhethini ezintsha kwanelineni yokuhombisa ibhedi.

Ukuphathwa ngokulinganayo kweenkcubeko ezohlukeneyo

IKhomishoni yeNkcubeko yeNtshona Koloni yamkela iinkcubeko ezohlukeneyo kwiphondo kwano kuqinisekisa ukuphathwa kwazo ngokulinganayo. Kwaqaliswa iinkqubo zokuhlangabezana nale ngxaki ngokumanayeneyo nezibonakalisa umfanekiso wembonakalo yenkcubeko kwiPhondo.

Iziganeko ezakhokelwa yikomiti yaMabhunga eNkcubeko yeKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) zadala amathuba kubantu beendawo ezohlukeneyo zasekuhlaleni ukufunda ngokwabelana ngengqiqo yobulumko namava embonakalo yenkcubeko kwiPhondo. Usuku lweLifa leMveli lwabhiyozelwa eSaldanha Bay ngeenzame zentsebenziswano neKhomishoni yeNkcubeko yeNtshona Koloni (WCCC), iSebe lemiCimbi yeNkcubeko neZemidlalo (DCAS), oomasipala, amabhunga enkubeko noTransnet. Le misebenzi ivumelama nokufumana amava kwabantu beenkcubeko ezohlukeneyo ngokumanyeneyo. IKhomishoni yeNkcubeko yeNtshona Koloni yaququzelela indibano yocweyo yomdaniso wolutsha olusuka kwizikolo ezithathu zamabanga aphantsi ezikummandla waseSimondium naseKlapmuts, kwane ndibano yocweyo yoqeqesho lombutho owenza imiboniso kwiSebe loPhuhliso loLuntu neKhomishoni yeLotho. IKhomishoni yeNkcubeko yeNtshona Koloni incedisana neSebe kwiinkqubo zalo zokukhuthaza, uphuhliso nolondolozo lomsebenzi wobugcisa nenkcubeko, ngethuba kubekwa phambili imiba yephondo ngokubanzi. Isigqibo sokubeka phambili iSaldanha neKlapmuts sesokugcina imbono yeNdlela yoBuchule obuSetyenziswa luLuntu ngokuBanzi (WOSA) bokuphucula ubomi babantu. Obu buchule busetyenziswayo kukudala intsebenziswano nabemi, oosamashishini namanye amalungu aseburhulumenteni kwiphondo nangokungaphezulu. IKhomishoni yeNkcubeko yeNtshona Koloni isaqhubela phambili ngesicelo sayo sokuhlenganisa abantu ngothetha-thethwano kwiindawo ezikhuselekileyo nokwandisa ubonelelo ngeenkonzo zethu kwamanye amaqela ngokubanzi.

3.1 Iinjongo eziCwangcisiweyo

Inkqubo/umsebenzi/injongo					
Isalathisi seeNjongo zesiCwangciso-buchule	Okona kuFezekisiweyo 2016/2017	IsiJoliso esiCwangcisiweyo 2017/18	Okona kuFezekisiweyo Actual Achievement 2017/18	Unxaxho kwisiJoliso esicwangcisiweyo kokona kuFezekisiweyo ngo-17/18	Uluvo lonxaxho
Inani lemisebenzi kunye neziganeko zokwandisa umanyano loluntu	24	19	20	1	Ngenxa yokubanjwa kwentlanganis o yokubekwa esikhundleni kwamalungu amatsha ama-4. Oku kwaqinisekisa iKhomishini enoMgaqo-siseko

3.2. Izalathisi zokuhamba komsebenzi ezingundoqo, izijoliso ezicwangcisiweyo nokona kufezekisiweyo

Inkqubo/umsebenzi/Injongo							
		Eziphicothiweyo/Owona Msebenzi weNziweyo					
Isalathisi sokuHamba koMsebenzi	Okona kufezekisiweyo 2014/15	Okona kufezekisiweyo 2015/16	Okona kufezekisiweyo 2016/17	Isijoliso esicwangcisiweyo target	Okona kufezekisiweyo 2017/18	Unxaxho kwisijoliso esicwangcisiweyo kokona kufezekisiweyo for 2017/18	Uluvo lonxaxho
Inani leziganeko zokuphucula ukufikelela nokukhuthaza intsebenziswano ngomnatha wothungelwano, ukubandakanya uluntu kunye noqhagamshelwano lwenkcubeko.	3	3	3	3	3	Alikho	n/a
Inani lamaziko aphuculiweyo nalungisiweyo ukuqinisekisa ukukheseleka nokufaneleka kwawo ekusetyenzisweni ngabantu.	7	7	7	7	7	Alikho	n/a
Inani eliphelileyo, leentlanganiso zesicwangciso-buchule sekomiti ephantsi kwenye ukunika iingcebiso kuMphathiswa.	14	14	8	9	10	1	Ngenxa yokubanjwa kwentlanganis o yokubekwa esikhundleni kwamalungu ama-4 amatsha. Oku kwaqinisekisa iKhomishini enoMgaqo-siseko.

IsiCwangciso-buchule sokuHlangabezana neMiba yokuNgahambi kaKuhle kweMisebenzi

Zonke izijoliso ezicwangcisiweyo zafezekiswa njengokuba kuchaziwe ngeminyaka-mali yango-2017/18.

Utshintsho kwizijoliso ezicwangcisiweyo

Alukho

Unxulumano lokwenziwa komsebenzi kunye noqingqo-mali

lindlela zokuSetyenziswa kwemali

Inkqubo/umsebenzi/Injongo	2017/2018			2016/2017		
	Uqingqo-mali	Eyona Nkcitho-mali	(Egqithisileyo)/Inggokelela eNganeno	Uqingqo-mali	Eyona Nkcitho-mali	(Egqithisileyo)/Inkckho-mali eNganeno
	R'000	R'000	R'000	R'000	R'000	R'000
Iimpahla kunye neeNkonzo	4 186	4 713	(527)	3 534	4 032	(498)
Inani lilonke	4 186	4 713	*(527)	3 534	4032	*(498)

**Inkcitho-mali egqithisileyo inxulumene neGRAP 23: Ukwenziwa kohlengahlengiso lwama-R545 790, 96 lwemivuzo ngokunxulumene yabasebenzi bolawulo lwezimali zeQunrhu likaRhulumente. Iinkcukacha ezongezelelweyo zicaciswe kwiNgxelo yeZimali yoNyaka yeKomiti yeNkcubeko yeNtshona Koloni (WCCC), Inqaku 12.*

Ulwabiwo-Mali lwe R1 183 250 lweemali ezivotelweyo lwatshintshelwa ukusuka kwiSebe lemiCimbi yeNkcubeko (DCAS) ukuya kwiKhomishoni yeNkcubeko yeNtshona Koloni (WCCC) ukufezekisa isigunyaziso sayo sangomnyaka-mali wama-2017/18.

Ulwabiwo-mali lwalawulwa ngokufanelekileyo ngokuhambelana nemimiselo esetyenziswayo yezimali.

4. UKUQOKELELWA KWENGENISO

Iintsusa zeNgeniso	2017/2018			2016/2017		
	Uqikelelo	Esona Sixa-mali siQokelelweyo	(Egqithisileyo)/Inggokelela eNganeno	Uqikelelo	Esona Sixa-mali siQokelelweyo	(Egqithisileyo)/Inggokelela eNganeno
	R'000	R'000	R'000	R'000	R'000	R'000
Ezinye iinzuzo zokwenziwa kwemisebenzi	2823	2467	356	2 880	2 032	848
Utshintshelo	1183	1 183	0	420	420	-
Inzuzo yengeniso	180	180		234	234	-
Inani lilonke	4 186	3 830	356	3 534	2 686	848

4.1. Utyalo-mali oluNgundoqo

Alukho

ISIGABA C: ULAWULO

1. INTSHAYELELO

Ulawulo lwequmrhu luqulathe iinkqubo nemigaqo elawula amaqumrhu karhulumente, apethwe ngayo nafanele ukuba anike inkcazo. Ukongeza kwiimfuneko zowiso-mithetho ngokwesiseko somthetho ohambelana nequmrhu, noMthetho weeNkampani, ulawulo lwequmrhu ngokunxulumene namaqumrhu karhulumente lusetyenziswa ngokwemiyalelo yoMthetho woLawulo lweZimali zikaRhulumente (PFMA) nosebenza ngaxeshanye nemithetho-siseko equlathwe kwiNgxelo kaKing III yoLawulo lweQumrhu.

Le ngxelo ibonakalisa umfanekiso wemboanakalo yolawulo olusetyenziswa kwiqumrhu.

2. IIKOMITI EZISESIKHUNDLENI (ukuba zikhona)

IiKomiti zePalamente yePhondo leNtshona Koloni zenza ungamelo kwiKhomishoni yeNkcubeko yeNtshona Koloni, ziiKomiti eziSesikhundleni kwimiCimbi yeNkcubeko neZemidlalo, neyeAkhawunti ZeZimali zikaRhulumente (PAC)

IKomiti eseSikhundleni kwiSebe lemiCimbi yeNkcubeko neZemidlalo	
Umhla wengxoxo yoluleko	Umba oPhakanyiswayo
2 KweyeNkanga 2017	Ingxoxo yeNgxelo yoNyaka malunga neSebe lemiCimbi yeNkcubeko neZemidlalo namaQumrhu walo.
24 KweyeNkanga 2017	Uhlengahlengiso lweVoti 13 yeSebe lemiCimbi yeNkcubeko neZemidlalo (DCAS)
7 KweyoKwindla 2018	Ingxoxo ngoQingqo-mali lweVoti- 13

3. IZIPHATH'AMANDLA ZESEBE LOMBUSO ELILAWULAYO

Ukungeniswa kweengxelo ezisibhozo zenkcazelo ngezimali nezingezo zezimali kwiZiphath'amandla zeSebe loMbuso eliLawulayo ngexesha lonyaka ophantsi kohlolo

Ingxelo yokuHamba koMsebenzi ngekota	31 Kweyekhala 2017, 31 KweyeDwarha 2017, 31 KweyoMqungu 2018, 30 KuTshazimpunzi 2018
Ingxelo yoQwalaselo lokwenziwa komsebenzi ngonyaka	31 Kweyekhala 2017, 31 KweyeDwarha 2017, 31 KweyoMqungu 2018, 30 KuTshazimpunzi 2018

4. IKHOMISHONI YENKCUBEKO YENTSHONA KOLONI

Ukubaluleka kunye nenjongo yeKhomishoni

Isigunyaziso sowiso-mithetho seKhomishoni yeNkcubeko yeNtshona Koloni kukugcina, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni, ngokoMthetho 14 ka-1998, wamaBhunga eNkcubeko yeNtshona Koloni.

Phakathi kwezinye izinto IKhomishoni yeNkcubeko yeNtshona Koloni (WCCC):

- a) iqwalasela ukubhaliswa nokucinywa kwamabhunga enkcubeko asele ebhalisile;
- b) ilawula, iphathe, iphuhlise kunye nokugcina iimpahla ezihanjiswa nezingena kuhanjiswa ziphantsi kweliso elibukhali; kwano
- c) kwenza eminye imisebenzi emiselwe nguMphathiswa kwiKhomishoni.

Indima edlalwa yiKhomishoni ihamba ngolu hlobo:

IKhomishoni yeNkcubeko ibonelelo ngenkxaso ngezinto zayo ezilundedo, kwibhunga lenkcubeko okanye kumabhunga ngokuphantsi koMthetho, ngokuthi

- a) libonelele ngenkxaso-mali iiprojekthi ezinxulumene nenkcubeko, ukwenziwa kophando neenkomfa ngelo xesha zithe zamiselwa nguMphathiswa wePhondo, nalapho lithe iBhunga leNkcubeko okanye iBunga lithe lafaka isicelo soko;
- b) likhuthaza nokulungelelanisa uqhagamshelwano lweenkcubeko ezohlukeneyo kuZwelonke nakwiHlabathi liphela; noku
- c) libonelele ngolwazi lokugcina, ukukhuthaza nokuphuhlisa inkcubeko

IPhepha laMalungelo weBhodi

IKhomishoni yeNkcubeko yeNtshona Koloni ayinalo iphepha lamalungelo ngokusesikweni kodwa ikhokelwa nguMthetho weKhomishoni yeNkcubeko yePhondo leNtshona Koloni (uMthetho 13 ka-1998).

Ukwakhiwa kweKhomishoni njengetyunjelwe ukusebenza ixesha ukususela: ngomhla wama-30 KweyoMsintsi 2015 – 30 KweyoMsintsi 2018

Igama	Isikhundla (ngokwaKhiwa kweBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhixa Date resigned	IziQinisekiso zeMfundo	Umsebenzi woBalaselo	Iqela laBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iKomiti okanye amaQela eMisebenzi (umz.: IKomiti yoPhicot ho-zincwadi / IQela leMisebenzi yoLawulo)	Inani leentlanga niso ezizinyasweyo
Basse Bulelwa	USihlalo	30 KweyoMsintsi 2015	n/a	Ubuchule bolwazi lwekhompyutha	Ubuchule boMsebenzi woBugcisa waseQongeni. Ubuchule boBugcisa bokuFunda nokuBhala. Izinto eziNxulumene neNdalo nemiCimbi yaBantu (Imbali,	Alikho	Alikho	8

Igama	Isikhundla (ngokwaKhiwa kweBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhixa Date resigned	IziQinisekiso zeMfundo	Umsebenzi woBalaselo	Iqela laBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iKomiti okanye amaQela eMisebenzi (umz.: IKomiti yoPhicot ho-zincwadi / IQela leMisebenzi yoLawulo)	Inani leentlanganiso ezizinyasiweyo
					Umsebenzi wobugcisa, imbali, ngenkcubeko, inkcubeko inkcubeko). Ukubandakanya ukutshanya kwezeNkcubeko.			
Crous Johann	USekela Sihlalo wonyulwanga wama- 23 KweyeThupha 2017 kwiNtlanganiso yeNgxoxo ILungu: IKomiti yeBhunga leNkcubeko	30 KweyoMsimsi 2015	n/a	Higher Diploma in Education of Arts. Diploma in Dramatic Arts. Diploma in Textile Design. 1 yr. Business Studies Course. Photography	Umsebenzi wobugcisa boBucule bokuFundanokuBhalal izinto eziNxulumene neNdalo nemiCimbi yaBantu (Imbali, uMsebenzi wobugcisa, imbali, ngenkcubeko, inkcubeko). Ukubandakanya ulutshakwinkcubeko. Ukunyusalingxowa-mali yeenkqubo zenkcubeko.	Alikho	Alikho	6
Fani Chuma	USihlalo: IKomiti yeBhunga leNkcubeko	30 KweyoMsimsi 2015	n/a	B Admin Public Admin (Honours)	Ubuchule boMsebenzi wobugcisa waseQongeni Ukubandakanya ulutshakwezenkcubeko Ukukhuthazainkcubeko ngokusebenzisa uBugcisa bokuFundanokuBhalala	Alikho	Alikho	6

Igama	Isikhundla (ngokwaKhiwa kweBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhixa Date resigned	IziQinisekiso zeMfundo	Umsebenzi woBalaselo	Iqela laBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iKomiti okanye amaQela eMisebenzi (umz.: IKomiti yoPhicot ho-zincwadi / IQela leMisebenzi yoLawulo)	Inani leentlanganiso ezizinyasiweyo
					aMaphephandaba;			
Fefeza Patrick Zoyisile	USihlalo: IKomiti yoLwaluko	30 KweyoMsi ntsi 2015	n/a	BA (History Anthropology) Post Grad. Diploma (Museums/ Heritage Studies (UWC)	Izinto eziNxulumen e neNdalo nemiCimbi yaBantu (Imbali, Umsebenzi wobugcisa, imbali, ngenkcubeko, inkcubeko). Ukubandakanya ulutsha kwezenkcubeko Ukubandakanya ulutsha kushishino lwezenkcubeko	Alikho	Alikho	5
Kindo Wilma Josephine	ILungu: IKomiti yeBhunga leNkcubeko	30 KweyoMsi ntsi 2015	n/a	Diploma, Library and Information Science (UWC)	Ubuchule bobugcisa bokuFundanokuBhala Izinto eziNxulumen e neNdalo nemiCimbi yaBantu (Imbali, Umsebenzi woBugcisa, imbali, ngenkcubeko, inkcubeko). Ukubandakanya ulutsha kwezenkcubeko	Alikho	Alikho	5
Le Fleur Anthony	ILungu: IKomiti yeZiko leNkcubeko	30 KweyoMsi ntsi 2015	n/a	UMongameli weNkomfayaMagrikwa kuZwelonke. UMongameli woManyano lweKwayari . ILungu leBhodi	Izinto eziNxulumen e neNdalo nemiCimbi yaBantu ((Imbali, Umsebenzi woBugcisa,	Alikho	Alikho	6

Igama	Isikhundla (ngokwaKhiwa kweBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhixa Date resigned	IziQinisekiso zeMfundo	Umsebenzi woBalaselo	Iqela laBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iKomiti okanye amaQela eMisebenzi (umz.: IKomiti yoPhicot ho-zincwadi / IQela leMisebenzi yoLawulo)	Inani leentlanganisozizinyasiweyo
				yeNKC	imbali, ngenkcubeko, inkcubeko). Ukubandakanya ulutsha kushishino lwezenkcubeko Ubuchule boMsebenzi woBugcisa waseQongeni			
Witbooi John Cornelius	ILungu: IKomiti yeZiko leNkcubeko	30 KweyoMsimntsi 2015	n/a	Umhloholi: INkokheli yesiDuko samaNama kuZwelonke. Usihlalo weKomiti eSebenzelayamaKhoynabathwa	Izinto eziNxulumene neNdalo nemiCimbi yaBantu (Imbali, Umsebenzi wobugcisa, imbali, ngenkcubeko, inkcubeko). Ukubandakanya ulutsha kwezenkcubeko ULawulo lwamaziko enkubeko. Nama culture	Alikho	Alikho	2
Kamaldeen Yazeed	USihlalo: IKomiti yeZiko leNkcubeko	17 KuCanzibe 2017	n/a	Degree in Journalism (CPUT), Post Grad Dipl: Media Management (Rhodes), Film making and Photography Course	Umchola-choli weendabazoZimeleyo, ushicilelo lwamabali kamabonakude nomququzel eli.. womboniso wamafoto, umphathi wemveliso, umsasazi kanomathoth	ILungu loManyano lweHlabathi lwaBacholibeNdabazeNkolo ilLungu leBhodi yoManyano loMsebenzi woBgcisa bokuZoba, ukubhala iincwadi ngenkcubeko, ilifa		5

Igama	Isikhundla (ngokwaKhiwa kweBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhixa Date resigned	IziQinisekiso zeMfundo	Umsebenzi woBalaselo	Iqela laBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iKomiti okanye amaQela eMisebenzi (umz.: IKomiti yoPhicot ho-zincwadi / IQela leMisebenzi yoLawulo)	Inani leentlanganiso ezizinyasiweyo
					olo	lemveli nomsebenzi wobugcisa		
Mobbs John Bernard	ILungu: IKomiti yeBhunga leNkcubeko	17 KuCanzibe 2017	n/a	BA, Secondary Teacher's Dipl (UWC), B.Ed.(UNISA), M.Ed. Cum Laude(UPE), Teacher's Higher Bilingual Certificate, D.Ed.(UPE), Certificate in Marketing and Marketing Research(UNISA), Project Management (UCT)	Ubuchule boMsebenzi woBugcisa waseQongeni. Ubuchule boMsebenzi woBugcisa waseQongeni Ukubandakanya ulutsha kwezenkcubeko ukubandakanya ulutsha kushishino lwezenkcubeko, ukwandiswa kokusetyenziswa kweenkcubeko ezohlukeneyo eMzantsi Afrika	DD Health, CEO DP Marais TB Hospital, Consultant Educational Research, Vice Rector of Southern Cape Teacher's Training College, Chairperson of SANTA Provincial and National.		6
Le Roux Daniel Stephanus	ILungu: IKomiti yeZiko leNkcubeko	17 KuCanzibe 2017	n/a	Dtech Drama (Technikon Pretoria), MA Drama (UP), Higher Dipl Ed (US), Hons BDrama (US)	Ubuchule boMsebenzi woBugcisa waseQongeni, Izinto eziNxulumene neNdalo nemiCimbi yaBantu. Ukubandakanya ulutsha kushishino lwezenkcubeko, Amashishini enkcubeko, Umsebenzi woBugcisa bokuZoba	ILungu leKomiti yeeLwimi yeNtshona Koloni, Igama leNdawo ekuhlalayo kuyo Abantu. IKomiti yeLifa lemVeli yeNtshona Koloni. IBhodi yoLwimi lwesiBhulu. Indawo ekuhlalayo kuyo		6

Igama	Isikhundla (ngokwaKhiwa kweBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhixa Date resigned	IziQinisekiso zeMfundo	Umsebenzi woBalaselo	Iqela laBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iKomiti okanye amaQelama eMisebenzi (umz.: IKomiti yoPhicot ho-zincwadi / IQela leMisebenzi yoLawulo)	Inani leentlanganisozizinyasiweyo
						abantu. Igama leNdawo yeLifa leMveli yeNtshona Koloni		
Beukes Edwill Roland	ILungu leKomishoni yeNkcubeko yeNtshona Koloni (WCCC) Ilungu larhoxisa imvume yalo yokonyulwa	17 KuCanzibe 2017	17 KuCanzibe 2017	Nat Diploma: ULawulo lweZimali (N6)	IGosa eliNika iNgxelo Ukubandakanya ulutshakwezenkcubeko	Iindima ezohlukene ezidlalwa liGosa leSigqeba soMbuso kuManyano loLutsha lwaMarhikwa lweNkonzo yaMakrestu		N/A
ABA BANTU BALANDELAYO BASEBENZELA IKOMITI YESALATHISO SONGENISO KWIKOMITI YENKCUBEKO YENTSHONA KOLONI KUNYE NAMALUNGU EKOMITI YENKCUBEKO YENTSHONA KOLONI								
Dani Lizo	ILungu: IKomiti yeSalathiso soNgeniso	1 KweyeKhala 2016	n/a	NTC (Mechanical Engineering). Ixesha lokuba nguMfundisofundela isiqinisekiso sobuchule obuthile beMfundo kwezoRhwebo. Isiqinisekiso sokuba nguMfundisi kwezoQeqesho. Ithiyori yenkcazelo ngeKhompyutha. ULawulo lweProjekthi	Uphuhliso lweNkcubeko (ukuNgena) uQuquzelelo lweProjekthi yokwenziwa kweZinxibo	Alikho	Alikho	0

Igama	Isikhundla (ngokwaKhiwa kweBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokurhixa Date resigned	IziQinisekiso zeMfundo	Umsebenzi woBalaselo	Iqela laBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iKomiti okanye amaQela eMisebenzi (umz.: IKomiti yoPhicot ho-zincwadi / IQela leMisebenzi yoLawulo)	Inani leentlanganiso ezizinyasiweyo
Jama Zukile	Ilungu: IKomiti yeSalathiso soNgeniso	1 KweyeKhala 2016	n/a	<ul style="list-style-type: none"> - PhD Linguistics, UCT, 2007. - MA in African Languages, UCT, 1995 - BA Honours in African Languages, Unisa 1998 - BA majoring in History Vista University PE 1985 	Umsebenzi wobugcisa osekelwe phezu kweLwimi neNkcubeko yokuhlola ulwimi oluthile. Ukuhlohla ulwimi lwesibini kuphando lweencwadi zoLuntu lwaseAfrica	Alikho	Alikho	1
Mazinyo Mbombi	Ilungu: IKomiti yeSalathiso soNgeniso	1 KweyeKhala 2016	n/a	<ul style="list-style-type: none"> - Uqeqesho loncedo loKuqala - Uqeqesho loLawulo lweMililo 	Ubunkokheli kwiZithethe	Alikho	Alikho	1
Nongalaza Mzwandile	Ilungu: IKomiti yeSalathiso soNgeniso	1 KweyeKhala 2016	n/a	<ul style="list-style-type: none"> - Uqeqesho loncedo loKuqala - Uqeqesho loLawulo lweMililo 	Ubunkokheli kwiZithethe	Alikho	Alikho	1
Ponoane Neho	Ilungu: IKomiti yeSalathiso soNgeniso	1 KweyeKhala 2016	n/a	<ul style="list-style-type: none"> - Umsebenzi wasekuhlaleni 	IGosa loNxibelelwanoluntu lwasekuhlaleni	Alikho	Alikho	1
Sebetoa ne Thabang	Ilungu: IKomiti yeSalathiso soNgeniso	1 KweyeKhala 2016	n/a	<ul style="list-style-type: none"> - IBanga leShumi 1998 	Ubunkokheli kwiSithethe sabeSuthu	Alikho	Alikho	1

Iikomiti

Iikomiti	Inani leentlanganisozibanjweyo	Inani lamalungu	Amagama wamalungu
Iindibano zeNgxoxo	4	10	Basse Bulelwa Crous Johann Fani Chuma Fefeza Patrick Zoyisile Le Fleur Anthony Witbooi John Cornelius Kindo Wilma Josephine Kamaldien Yazeed Mobbs John Bernard Le Roux Daniel Stephanus
AmaBunga eNkcubeko	2	5	Fani Chuma CrousJohann Kindo Wilma Josephine Basse Bulelwa Mobbs John Bernard
AmaZiko eNkcubeko	2	5	Kamaldien Yazeed Basse Bulelwa Le Fleur Anthony Witbooi John Cornelius Le Roux Daniel Stephanus
IKhomishoni yeNkcubeko yeNtshona Kokoloni yeSalathiso soNgeniso	1	6	Ukonyulwa ngokufanelekileyo kwelungu leKhomishoni yeNkcubeko yeNtshona Koloni: Fefeza Patrick Zoyisile Amalungu atyunjwe kwiKomiti yeSalathiso soNgeniso: Jama Zukile Nongalaza Mzwandile

			Sebetoane Thabang Mazinyo Mbombi Ponoane Neho
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Ukuhlawulwa kwamalungu eKhomishoni

Iphakeji zokuhlawulwa kwabasebenzi base-ofisini ngokomthetho othile namanye amaziko zichazwa nguMphathiswa weZimali kwaye zicaciswa kwiSetyhula kaNondyebo wePhondo lqondo lentlawulo kaSihlalo ngama-R461.00 ngeyure, USekela Sihlalo ama-R324.00 ngeyure namalungu ahlawulwa R282.00 ngeyure.

Igama	Intlawulo (R'000)	Ezinye Izibonelelo (R'000)	Ezinye Iimbuyekezo	Inani lilonke (R'000)
Basse, Bulelwa	9	1	n/a	10
Crous, Johann	6	1	n/a	7
Fani, Chuma	6	2	n/a	8
Fefeza, Patrick Zoyisile	6	0	n/a	6
Kindo Wilma Josephine	5	0	n/a	5
Le Fleur, Anthony*	6	32	n/a	38
Witbooi, John Cornelius	2	2	n/a	4
Kamaldien Yazeed	3	1	n/a	4
Mobbs John Bernard	5	2	n/a	7
Le Roux Daniel Stephanus	5	2	n/a	7
Beukes Edwill Roland	0	0	n/a	0
Isixa senani lilonke	53	43	0	96

IKomiti yoNgeniso yeKhomishini yeNkcubeko yeNtshona Koloni:

Igama	Intlawulo (R'000)	Ezinye Izibonelelo (R'000)	Ezinye Iimbuyekezo	Inani lilonke
Sebetoane Thabang	2	1	n/a	3
Nongalaza Mzwandile	2	0	n/a	2
Mazinyo Mbombi	2	0	n/a	2
Dani Lizo	0	0	n/a	0
Ponoane Neho	2	1	n/a	3
Jama Zukile	1	0	n/a	1
Isixa senani lilonke	9	2	0	11
Inani lilonke liphelele	62	45	0	107

Ezinye izibonelelo ziquka indawo yokuhlala neendleko zokuthatha uhambo.

**Amalungu weKomitu yeNkcubeko yeNtshona Koloni ahlala kummandla wase Eden, okuthetha ukuthi iindleko zokuthatha uhambo nendawo yokuhlala okwethutyana zikwixabiso eliphezulu.*

5. ULAWULO LOMNGCIPHEKO

IziPhath'amandla zeNkcazo (AA) zinoxanduva lokuphumeza uLawulo loMngcipheko waMashishini (ERM) ngokweSikhokelo soLawulo loMngcipheko seZiko likaNondyebo sikaZwelonke (PSRMF). IQela laBongameli loLawulo loMngcipheko woShishino (D: ERM) kwiSebe leNkulumbuso (DotP) libonelela ngeenkono zenkxaso ngokumanyeneyo kwiSebe.

Ngokuthobela iSikhokelo soLawulo loMngcipheko seZiko likaRhulumente (PSRMF) kwano zinziso lolawulo lomngcipheko ngokubanzi kwiSebe nakuMaqumrhu walo asebuRhulumenteni, uRhulumente weNtshona Koloni (WCG) wamkele iNkcazelo yoMgaqo-nkqubo we ERM nochaza injongo kaRhulumente weNtshona Koloni ngokupheleleyo malunga neERM. Iqumrhu lamkela inkcazelo yomgaqo-nkqubo weERM ochaza ngokubanzi ngenjongo kaRhulumente weNtshona Koloni malunga ngo-2016/17 ukuya ku-2017/18 nowavunyelwa ngoku semthethweni liGosa elinika iNkcazo ngomhla we-15 kuTshazimpunzi 2016. IsiCwangciso soBuchule nokuphunyezwa seERM sango 2017/18 savunyelwa iGosa elinika iNkcazo ngomhla wama-28 kuTshazimpunzi 2017. Isicwangciso sokuPhunyezwa kweERM saqalisa ukusetyenziswa komgaqo-nkqubo weERM kwiSebe noBuchule obubonakalisa uxanduva neendima ezidlalwa ngabaphathi bolawulo nabaqeshwa ekulungiseleleni unkuncitshiswa komngcipheko.

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

ISebe lamisela iKomiti yoLawulo loMngcipheko kuMashishini neeNquobo ngokuSesikweni (ERMECO) ukunceda iZiphath'amandla zeNkcazo ekufezekiseni uxanduva lwakhe olunxulumene nolawulo lomngcipheko. Ikomiti yasebenza phantsi kwemiqathango ngo-2017/18 – 2018/19 ngokuvunyelwa liGosa elinika inkcazo ngomhla wama-31 kweyokwindla 2017. I-ERMCO yenza uvavanyo lokusebenza kwezicwangciso zobuchule bokunciphisa imingcipheko ezasetyenziswayo ukuchaza ngemingcipheko kwisebe nokucebisa ukuthathwa kwamanye amanyathelo apho kuyimfuneko.

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

Ifuthe lokuhamba koMsebenzi weZiko

Kwabakho inkqubela phambili yolawulo lokunciphisa umngcipheko nokuchaza ngokwanda komgangatho womngcipheko kwiQumrhu, kwaye oku kwaba negalelo ekusebenzi kakuhle kwesebe.

6. URHWAPHILIZO NOBUQHOPHOLOLO

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

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

ISebe livumele ngokusemthethweni isiCwangciso sokuThintela ubuQhophololo ngoRhwaphilizo kwanesiCwangciso sokuFezekisa ukuThintela uBuqhingana nesinika ukusetyenziswa kwesiCwangciso soThintelo loBuqhingana. Ezi zicwangciso zisetyenziswa nguRhulumente weNtshona Koloni (WCG).

Kukho imijelo eyohlukeneyo yokunika iingxelo zamatyala obuqhingana, ubusela noworhwaphilizo kwaye icaciswe kakuhle kwisiCwangciso sePhondo sokuThintela uBuqhingana noRhwaphilizo kwiPhondo. nakwisiCwangciso seSebe soThintelo loBuqhingana nobuQhophololo. Isityholo ngasinye esifunyenweyo liQela leeNkonzo zoPhando lwaMatyala aseNkundleni (PFS) eNtshona Koloni sigcinwa sibhaliwe kuluhlu lwamatyala kwiNkqubo yoLawulo lwaMatyala esetyenziswa njengesixhobo sokunika ingxelo yenkqubela phambili eyenziweyo ngamatyala anxulumene neSebe nokuqulunqa ubalo lwamanani kwiPhondo nakwiSebe.

Abaqeshwa abahlab'ikhwelo malunga nokunakana izezo zobuqhingana, ubusela noworhwaphilizo bayakhuselwa ukuba inkcazelo efumanekileyo kufuneka ingachazwanga apho isuka khona (i.e. iimfuneko zomthetho (oko kuthetha ukuthi, ichazwe ngentembeko umz. ichazwe ngentembeko). Malunga noku, uMgaqo-nkqubo onqamlezileyo waBahlab'ikhwelo ukubonelela ngezikhokelo kubaqeshwa sokubanako ukuchaza ngemiba exhalabisayo kubaphathi bolawulo abafanelekileyo, abantu abathile abonyuliweyo kuRhulumente weNtshona Koloni (WCG) okanye kumaziko angaphandle, apho banezizathu ezivakalayo zamagunya okukholelwa ekubeni amatyala olwaphulo-mthetho okanye iziphoso ziyatshutshiswa kuRhulumente weNtshona Koloni (WCG). Ukunikwa ithuba lokungachazwa kwegama liyafumaneka kuye nawuphina umntu onqwenela ukunika ingxelo yezenzo zobuqhingana, ubusela norhwaphilizo kwaye ukuba umntu uthe waya ngokwakhe ubuqu, igama lakhe ligcinwe njengemfihlelo ngulowo kufakwe kuye ingxelo leyo.

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

7. IIKOMITI ZOPHICOTHU-ZINCWADI NEZOPHICOTHU-ZINCWADI LWANGAPHAKATHI

Uphicotho-zincwadi lwaNgaphakathi lubonelela ngolawulo ngokuzimela, isiqinisekiso senjongo kunye nababoneleli ngeenkono bangaphandle ukwenzela ukongeza ixabiso nokuphuculwa rhoqo kwemisebenzi yeQumrhu. Luncedisa iQumrhu ekuphumezeni iinjongo zalo ngokusebenzisa indlela yobuchule benkqubo, neyoluleko ukuvavanya nokuphucula ukusebenza koLawulo, uLawulo loMngcipheko kunye neeNkqubo zoLawulo. Luncedisa iQumrhu ekuphumezeni iinjongo zalo ngokusebenzisa indlela yobuchule benkqubo, neyoluleko, ukuvavanya nokuphucula ukusebenza koLawulo, uLawulo loMngcipheko kunye neeNkqubo zoLawulo. Malunga noku kwenziwa le misebenzi ingundoqo ilandelayo:

- Ukuhlalutya nokwenza izindululo ezifanelekileyo zokuphucula iinkqubo zolawulo ukufezekia iinjongo zeSebe;
- Ukwenzela uvavanyo lokusebenza nokufaneleka kwaknokuba negalelo ekuphuculweni kwenkqubo yolawulo lomngcipheko;
- Ukuncedisa iGosa leNkcaza ekugcineni ulawulo olufanelekileyo nolusebenzayo, nokuqalisa izindululo zolwandiso nenkqubela phambili.

Kwaphunyezwa ezi ngxoxo zoqinisekiso zilandelayo zesiCwangciso soPhicotho-zincwadi lwangaphakathi lwango-2017/18:

- Umsebenzi woBugcisa kunye neNkcubeko: Ungeniso
- Ukuqwalaselwa kokuhamba komsebenzi kunye nokuNika iNgxelo
- Iintlawulo zoThsintshelo

IKomiti yoPhicotho-zincwadi imiselwe njengebhodi yongamelo, neyenza ungamelo lolawulo ngokuzimela ngokwayo, ulawulo lomngcipheko neenkqubo zokuphatha kwiSebe, eziquka ungamelo kunye noxanuva olunxulumene noku:

- Umsebenzi woPhicotho-zincwadi lwaNgaphakathi;
- Umsebenzi wophicotho-zincwadi lwangaphandle (Umpicothi-zincwadi Jikelele eMzantsi Afrika);
- Ukunika iNkcaza nenGxelo kwiSebe;
- Imigaqo-nkqubo yokuNika iNkcaza kwiSebe;
- Ukuhlolwa kolawulo lweAGSA kunye nengxelo yophicotho-zincwadi;
- Ukuhlolwa koQwalaselo loNyaka kwiSebe;
- ULawulo loMngcipheko kwiSebe;
- ULawulo lwangaphakathi;
- Iinjongo ezimiselwe kwangaphambili;
- Iinqobo ezisezikweni kunye nophando lwaseNkundleni

Umhla wokonyulwa

Uluhlu olulapha ngezantsi luchaza iinkcukacha ezinxulumene nenkcazelo efanelekileyo yamalungu ekomiti yophicotho zincwadi:

IGAMA	Iziqinisekiso zenkcazelo yokulungela umsebenzi othile	Ngaphakathi okanye Ngaphandle	Ukuba ungaphakathi, isikhundla sakho kwiSebe	Umhla wokonyulwa	Umhla wokurhoxa	Inani Leentlanganiso ezizinyasiweyo
Mnu Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (HONS)	Ngaphandle	n/a	01 KweyoMqungu wama-2016 01 January 2016 (1 st term)	n/a	7
Mnu Mervyn Burton	CA(SA); CFP; B Compt (Hons); B Compt;	Ngaphandle	n/a	01 KweyoMqungu wama-2015 0 (2 nd)	2 nd ukuphelelwa lixesha 31 KweyoMnga 2017	5
Nksz Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	Ngaphandle	n/a	01 KweyoMqungu wama-2016 (2 nd ixesha elimisiweyo)	n/a	7
Mnu Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc	Ngaphandle	n/a	01 KweyoMqungu wama-2016 (2 nd ixesha elimisiweyo)	n/a	8
Mnu Kerry Larkin	B Compt; ND FIS; FIISA CIA; CRMA; CCSA	Ngaphandle	n/a	01 KweyoMqungu wama-2018 (1 st xesha elimisweyo)	n/a	2

8. INGXELO YEKOMITI YOPHICOTHO-ZINCWADI

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

Uxanduva lweKomiti yoPhicotho-zincwadi

I-Komiti yoPhicotho-zincwadi inika ingxelo yokuba ithobela uxanduva lwayo lwe--Candelo 51(1)(a) loMthetho woLawulo lweZimali zikaRhulumente noMmiselo kaNondyabo ongu-27.1. I-Komiti yoPhicotho-zincwadi inika ingxelo yokuba yamkele imigaqo efanelekileyo nese mgangathweni ngokusesikweni njenge Phepha laMalungelo leKomiti yoPhicotho, imisele imicimbi yayo ngokuthobela eli Phepha laMalungelo kwaye iwenzile wonke umsebenzi wayo njengokuba kuchazwe apha.

U-Lawulo lwangaPhakathi oluSebenzayo

I-Qumrhu libonelelwa ngeeNkonzo liSebe lemiCimbi yeNkcubeko neZemidlalo kwaye akukho ngxelo yakusilela ifumanekileyo yolawulo lwangaphakathi kumgangatho weQumrhu.

Iingxelo zoLawulo lokuhamba komsebenzi ngenyanga/ngekota

I-Komiti yoPhicotho-zincwadi yanelisekile luhlobo kwano kuqulathwe kwiingxelo zokuhamba komsebenzi nolawulo ezifumaneka ngeekota okanye ngonyaka ophantsi kohlolo nezikhutshwe Ziziphath' amandla eziNika iNkcazo zeQumrhu ngokweMimiselo kaNondyabo kuZwelonke noMthetho woLawahlulo lweNgeniso.

Ukuhlolwa kweNngxelo zeMali

I-Komiti yoPhicotho-zincwadi yenze oku:

- Ukuhlola nokubamba iingxoxo yeeNngxelo zeMali zoNyaka eziphicothiweyo kwanokuba ziqukwe kwiNngxelo yoNyaka, ihlangene noMphicothi-zincwadi Jikelele eMzantsi Afrika (AGSA) neGosa leNkcazo;
- Ukuhlolwa kweNngxelo yoLawulo yoMphicothi-zincwadi Jikelele (AGSA) nempendulo yabaPhathi boLawulo malunga noko;
- Ukuhlolwa kotshintsho kwimigaqo-nkqubo yokunika inkcazo nokwenziwa kwemisebenzi njengokuba kuchaziwe kwiiNngxelo zeMali zoNyaka;
- Ukuhlolwa kohlengahlengiso lweziphumo zophicotho-zincwadi lweQumrhu;

Ukuthobela

I-Komiti yoPhicotho-zincwadi izihloliwe iinkqubo zeQumrhu zokuthobela imimiselo memithetho emisiweyo.

Iinkonzo zoPhando lwaMatyala aseNkundleni

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

Inkcazelo yokuHamba koMsebenzi

I-Komiti yoPhicotho-zincwadi ihlola inkcazelo yeenjongo ezimiselwe kwangaphambili njengokuba zichaziwe kwiNngxelo yoNyaka.

Ingxelo yoMphicothi-zincwadi Jikelele eMzantsi Afrika


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

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

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

Umbulelo

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



Ameen Amod

USihlalo weKomiti yoPhicotho-zincwadi

IKhomishoni yeNkcubeko yeNtshona Koloni

Umhla: 31 kweyeKhala 2018

ISIGABA D: ULAWULO LWEZABASEBENZI

1. UBALO-MANANI LONGAMELO LWEZABASEBENZI

Olu balo-manani luchazwe kwiNgxelo yoNyaka yeSebe lemiCimbi yeNkcubelo neZemidlalo

ISIGABA E: INKCAZELO NGEZIMALI

Ingxelo yoMphicothi-zincwadi ngeKhomishoni yeNkcubeko yeNtshona Koloni kwiPalamente yePhondo leNtshona Koloni

Ingxelo yophicotho lwenkcazelo ngezimali

Uluvo

1. Ndilwenzile uphicotho-zincwadi lweengxelo zeMali zeKhomishini yeNkcubeko yeNtshona Koloni olubonakaliswa kumaphepha 49 ukuya kwela-74, eziqulathe ingxelo yobume bezimali ukususela ngomhla wama-31 kweyoKwindla ngo-2018, ingxelo yokusetyenziswa kwemali, ingxelo yotshintsho kwimpahla zecandelo eziseleyo neengxelo zemali engenayo nephumayo kwanengxelo yothelekiso loqingqo-mali nezona zixa-mali zokuphela konyaka, ngomhla wama-31 kweyoKwindla 2018, namanqaku eengxelo zemali, kuquka isishwankathelo sentsingiselo yemigaqo-nkqubo yenkcazo.
2. Ngokoluvo lwam, iingxelo zemali zichazwe ngokufanelekileyo, ngokunxulumene nazo zonke iinkalo, nemeko yezimali yeKhomishoni yeNkcubeko yeNtshona Koloni ukususela ngomhla wama--31 kweyoKwindla ngo-2018, nokusetyenziswa kwemali kunye nemali engenayo nephumayo ekupheleni konyaka ngokuhambelana neMigangatho yoKwenziwa kweMisebenzi yokuNika iNkcaza eYamkelekileyo ngokuBanzi yeGRAP, iimfuneko zoMthetho ka-1999 woLawulo lweZimali zikaRhulumente waseMzantsi Afrika, (uMthetho 1 ka-1999) (PFMA), necandelo 15(5) loMthetho ka-1998, weKhomishoni yeNkcubeko yeNtshona Koloni (uMthetho No. 14 ka-1998) (WCCCA)

Isiseko soluvo

3. Ndikhokele uphicotho-zincwadi lwam ngokweMigangatho yeHlabathi yoPhicotho-zincwadi (ISAs). Uxanduva lwam loPhicotho-zincwadi phantsi kwale migangatho lucaciswa ngokuthe vetshe kwisiqendu sengxelo yoxanduva lomphicothi-zincwadi jikelele kule ngxelo yiphicotho.
4. Ndimele iSebe ngokuhambelana neBhodi yeeAkhawunti eziSengangathweni ngokuseSikweni yokusetyenziswa *koMthetho wokwenziwa ngobuchule komsebenzi we-akhawunti zoBalo-mali (umthetho weIESBA)* neemfuneko zeenqobo zolawulo ezibalulekileyo kuphicotho-zincwadi lwam eMzantsi Afrika. Ndilufezekisile olunye uxanduva lwam ngokwezi mfuneko kunye nomthetho weendlela zokuziphatha ngokusesikweni weIESBA.
5. Ndiyakholelwa ukuba ubungqina bophicotho-zincwadi endilufumeneyo buqulathe ngokwaneleyo nangokufanelekileyo ukunika isiseko soluvo lwam.

Uxanduva lweZiphath' amandla zeNkcazo yeengxelo zemali

6. Uxanduva lweziphath' amandla zenkcazo lulungiselelo nokuchaza iingxelo zemali ngokufanelekileyo ngokuhambelana neNdlela yokuNika iNgxelo eyaMkelweyo ngokuBanzi yeMigangatho yeGRAP yaseMzantsi Afrika kunye neemfuneko zePFMA kwanolawulo lwangaphakathi nanjengokuba iziphath' amandla zenkcazo zimisele ukuba kuyimfuneko ukulungiselela iingxelo zemali ezingenaziphoso, nokuba kungenxa yobuqhinga okanye impazamo.
7. Ngokulungiselela iingxelo zemali, iziphath' amandla zenkcazo zinoxanduva lokuhlalutya ukubanako weKhomishoni yeNkcubeko yeNtshona Koloni ukuqhubeka ngenkxalabo

esoloko ikhona yokwenziwa komsebenzi, ukuchaza, ngemiba enxulumene nenkxalabo nokusetyenziswa kwesiseko senkxalabo ekhoyo kwinkcazo ngaphandle kokuba kukho injongo yokuthengisa iimpahla zeshishini lequmrhu ukuze kuhlawulwe amatyala okanye ukurhoxisa imisebenzi, okanye akukho ndlela iyenye inokusetyenziswa kodwa kufuneka kwenziwe ngolo hlobo.

Uxanduva loMphicothi-zincwadi jikelele lokuphicotha iingxelo zemali

8. Iinjongo zam kukufumana isiqinisekiso esifanelekileyo malunga nokuba ingaba iingxelo zemali azinaziphoso ngokupheleleyo kusini na, nokuba kungenxa yobuqhinga okanye impazamo, kwanokunika ingxelo yomphicothi-zincwadi equka imbono yam. Isiqinisekiso esifanelekileyo sesikumgangatho ophezulu, kodwa isithembiso sesokuba uphicotho-ncwadi olwenziwe ngokuhambelana neMigangatho yeHlabathi yoPhicotho-zincwadi (ISA) luyakuhlala luzifumanisa iziphoso xa zikhona. Iziphoso kwiingxelo zisenokubakho ngenxa ngenxa yobuqhinga okanye impazamo kwaye ziqwalaselwa njenge zifumanekileyo ukuba, umntu okanye ngokuzihlanganisela, basenokuthi ngokwengqiqo yabo kulindeleke ukuba babe nefuthe ekuthatheni izigqibo kwezozoqoqosho abalwenzileyo ngokwesiseko sezi ngxelo zemali.
9. Ingcaciso ethe vetshe yoxanduva lwam loPhicotho-zincwadi zeengxelo zemali siqukwe kwisihlomelo esikule ngxelo yophicotho.

Ingxelo yophicotho lwenkcazelo yokuhamba koMsebenzi ngoNyaka

Uqwalaselo lwemo kunye neNtshayelelo

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

Injongo eCwangcisiweyo	Amaphepha akwingxelo yokuhamba komsebenzi yoNyaka
Ukulondoloza, ukukhuthaza nophuhliso lweNkcubeko nemisebenzi yobugcisa ngokusebenzisana namaBhunga enkcubeko, ulawulo lwamaziko enkcubeko, nekomiti yezalathiso yenkqubo yongeniso.	19 - 21

13. Ndisebenzise iinkqubo zengqiqo yokuqonda ukuba ingaba ingxelo yeenkcukacha ezifumanekileyo zokuhamba komsebenzi zichazwe ngokufanelekileyo kwanokuba umsebenzi ungqinelana namaxwebhu esicwangciso sokwenziwa komsebenzi esivunyiweyo. Ndisebenzise kwanezinye iinkqubo ezongezelelweyo ukufumana ingqiqo yokuba ingaba izalathiso nezijoliso ezinxulumene nazo kwenziwe umlinganiselo wazo ngokufanelekileyo, uhlalutyo lokufaneleka kwengxelo efumanekileyo yokwenziwa komsebenzi ukufumanisa ukuba ingaba zilungile ngokusemthethweni, zichanekile kwaye zigqityezelwe.
14. Andibanga nasiphakamiso semiba efunyanisiweyo ekusetyenzisweni okuluncedo nakwintembeko yengxelo yokuhamba komsebenzi ngale njongo ilandelayo:
- Ukulondoloza, ukukhuthaza nokuphuhlisa umsebenzi wobugcisa neNkcubeko ngokusebenzisa amabhuga enkcubeko, abaphathi bolawulo lwamaziko enkcubeko, nokuqaliswa kwekomiti yesikhokelo songeniso.

Eminye imiba

Ukufezekiswa kwezijoliso ezicwangcisiweyo

15. Jonga kumaphepha 19 ukuya kuma-21 ukufumana inkcazelo yokufezekisiweyo kwizijoliso ezicwangcisiweyo zonyaka nengcaciso yokuphunyezwe ngokugqithisileyo kwenani lezijoliso.

Ingxelo yophicotho lokuthobela uviso-mithetho

Uqwalaselo lwemo kunye nentshayeleyo

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

Ezinye iinkcukacha

18. IZiphath'amandla ezinika iNkcazo zinoxanduva lwezinye iinkcukacha. Ezinye iinkcazelo ziquka ulwazi olufakwe kwingxelo yonyaka. Olunye ulwazi olufumanekileyo aluquki zingxelo

zemali, ingxelo yomphicothi-zincwadi neenjongo ezikhethekileyo nezichazwe kwingxelo yokuhamba komsebenzi ngonyaka nokuchaziweyo kule ngxelo yomphicothi-zincwadi.

19. Imbono yam malunga neengxelo zemali nemiba efunyanisiweyo kulwazi lokwenziwa komsebenzi nokuthobela uwiso-mithetho aluqulathi ezinye iinkcukacha kwaye andiniki luvo lophicotho-zincwadi okanye nabuphina ubungqina besiqinisekiso soko.
20. Ngokunxulumene nophicotho-zincwadi endilwenzileyo, uxanduva lwam kukufunda olunye ulwazi kwaye, ngokwenza njalo, ndisebenzisa ingqiqo yokuba ingaba ezinye iinkcukacha azingqinelani kusinina neengxelo zezimali neenjongo ezikhethiweyo ezichaziwe kwingxelo yokuhamba komsebenzi ngonyaka, okanye ulwazi lwam lophicotho-zincwadi olufumaneke kwangaphambili, okanye olubonakala ngathi luyimpazamo.
21. Ukuba lusekelwe phezu komsebenzi endiwenzileyo, wenkcazelo eyenye efumaneke kwangaphambili komhla wengxelo yomphicotho-zincwadi, Ndigqibezela ngelithi, kukho isiphoso esikhoyo kwiingxelo zemali kwezinye iinkcukacha ezifunyenweyo, kwaye kufuneka ndinike ingxelo yoko.

Iintsilelo kulawulo lwangaphakathi

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

Cape Town

31 KweyeKhala 2018



A U D I T O R - G E N E R A L
S O U T H A F R I C A

Auditing to build public confidence

Isihlomelo – Uxanduva loMphicothi-zincwadi Jikelele kuphicotho

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

lingxelo zeMali

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

Uqhagamshelwano nabomsebenzi wolawulo

3. Ndiyanxibelelana neZiphath'amandla zeNkcazo, phakathi kwezinye izinto ezimalunga nexesha lophicotho elimisiweyo nokufunyanisiweyo kuphicotho-zincwadi, kuquka naziphina iziphoso zentsilelo kulawulo lwangaphakathi endithe ndazichonga ngethuba ndisenza uphicotho.
4. Ndikwaqinisekisa kwigosa leSigqeba leNkcazo okokuba ndiye ndathobela iimfuneko ngokusesikweni ezimalunga nokukhululeka kwam, ndabuchaza bonke ubudlelwane bethu kwaneminye imicimbi esenokuba inempembelelo enokucingelwa njengomqobo ongandenza ndizive ndikhululekile, nokhuseleko apho kuyimfuneko.

Ikhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31
KweyoKwindla 2018

Ingxelo yeMeko yeZimali ukususela ngomhla wama-31 KweyoKwindla 2018

		2018 R '000	2017 R '000
Iimpahla zecandelo			
Iimpahla zecandelo zangoku	3	1 831	2 905
Imali eseSandleni neZinto eZilingana neMali ngeXabiso Ezifumanekayo zisuka kutshintshelo-mali lonwaniselwano	4	<u>127</u>	<u>100</u>
		1 958	3 005
Inani leeMpahla zeCandelo lilonke		1 958	3 005
Ezingamatyala			
Amatyala wangoku			
Ezihlawulelwayo zisuka kutshinthsele lonaniselwano	5	<u>696</u>	<u>860</u>
Ezingamatyala zizonke		696	860
Iimpahla zecandelo eziseleyo		1 262	2 145
Iintsalela yemali ehlanganiselweyo		<u>1 262</u>	<u>2 145</u>

IKhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31
KweyoKwindla 2018

Inkcazelo ngokuSetyenziswa kweMali

	Inqaku(ama)	2018 R '000	2017 R '000
Ingeniso			
Ingeniso esuka kutshintshelo lonaniselwano			
Imirhumo esuka kumaziko	6	1 786	1 468
Inzuzo yengeniso	7	180	234
Ezinye iinzuzo ezisuka kutshintshelo lonaniselwano	8	135	38
Ingeniso esuka kutshintshelo lonaniselwano iyonke		2 101	1 740
Ingeniso esuka kutshintshelo olungelolwananiselwano			
Ezinye iinzuzo ezisuka kutshintshelo olungelolwananiselwano	9	546	526
Utshintshelo neZibonelelo ezifunyenweyo	10	1 183	420
Ingeniso esuka kutshintshelo olungelolwananiselwano iyonke		1 729	946
Ingeniso iyonke		3 830	2 686
Inkcitho-mali			
Imirhumo yoPhicotho-zincwadi	12	(153)	(118)
Iindleko zesiqhelo	13	(4 468)	(3 743)
Imirhumo yaMalungu	14	(62)	(98)
Utshintshelo nezibonelelo ezihlawuliweyo	15	(30)	(60)
Ukunciphisa amatyala t	16	-	(13)
Inkcitho-mali iyonke		(4 713)	(4 032)
Intsilelo kwimali enganeno ngonyaka		(883)	(1 346)

IKhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31
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Inkcazelo ngoTshintsho kwiiMpahla zeCandelo eziSeleyo

	Intsalela yeMali eHlangani selweyo	Iimpahla zicandelo ezisele yo zizonke
	R '000	R '000
Umncono osebhankini ngomhla woku-01 kuTshazimpunzi 2016 Utshintsho kwiiMpahla zicandelo eziseleyo	3 491	3 491
Intsilelo kwimali enganeno ngonyaka	(1 346)	(1 346)
Utshintsho lulonke	(1 346)	(1 346)
Umncono osebhankini ngomhla woku-01 kuTshazimpunzi 2017 Utshintsho kwiiMpahla zicandelo eziseleyo	2 145	2 145
Intsilelo kwimali enganeno ngonyaka	(883)	(883)
Inkcitho-mali iyonke	(883)	(883)
Umncono osebhankini ngomhla wama-31 kweyoKwindla 2018	1 262	1 262

IKhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31
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Inkcazelo yeMali eNgenanyo nePhumayo

	Inqaku(ama)	2018 R '000	2017 R '000
Imali engenayo nephumayo esuka kwimisebenzi eyenziwayo			
Ezifunyenweyo			
Imali efunyenweyo		3 077	1 932
Inzuzo yengeniso		180	234
		<u>3 257</u>	<u>2 166</u>
Iintlawulo			
Imali ehlawulilweyo		(4 331)	(3 399)
Intsalela kwimali engenayo nephumayo esuka kwimisebenzi eyenziwayo	17	(1 074)	(1 233)
Ukuncipha kwemali eyintsalela kwimali nakwizinto ezilingana nemali ngexabiso		(1 074)	(1 233)
Imali kunye nezinto ezilingana nemali ngenxabiso ekuqaleni konyaka		2 905	4 138
Imali kunye nezinto ezilingana nemali ngenxabiso ekupheleni konyaka	3	1 831	2 905

Ikhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Inkcazelo yoThelekiso loQingqo-mali neZona Zixa-mali

UQingqo-mali

ngokweMali eKhoyo	Uqingqo-mali oluvuny elweyo	Uhlengahlengiso kuQingqo-mali lokuGqibela Ezona Zixa-mali zoThelekiso				Uahluko Phakathi koQingqo-mali olugqibela nezona zixa-mali	Isalathiso
	R '000	R '000	R '000	R '000	R '000		

Inkcazelo ngokuSetyenziswa kweMali

Ingeniso

Ingeniso esuka kutshintshelo lonaniselwano

Imirhumo esuka kumaziko	1 600	186	1 786	1 786	-	
Inzuzo yeNgeniso	250	(70)	180	180	-	
Ezinye iinzuzo -I-Akhawunti yoTyalo-mali	1 503	(582)	921	-	(921)	23.1
Ezinye iinzuzo ezisuka kutshintshelo lonaniselwano	-	116	116	135	19	23.2

Ingeniso esuka kutshintshelo lonaniselwano iyonke

3 353 (350) 3 003 2 101 (902)

Ingeniso esuka kutshintshelo olungelolwananiselwano

Utshintshelo neZibonelelo ezifunyenweyo	383	800	1 183	1 183	-	
Ezinye iinzuzo ezisuka kutshintshelo olungelolwananiselwano	-	-	-	546	546	23.3

Ingeniso esuka kutshintshelo olungelolwananiselwano

383 800 1 183 1 729 546

Ingeniso iyonke

3 736 450 4 186 3 830 (356)

Inkcitho-mali

Imirhumo yaMalungu	(134)	71	(63)	(62)	1	
Utshintshelo neZibonelelo eZihlawuliweyo	(180)	150	(30)	(30)	-	

Ikhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Inkcazelo yoThelekiso loQingqo-mali neZona Zixa-mali

Imirhumo yoPhicotho-zincwadi	(113)	(40)	(153)	(153)	-	
Iindleko zesiQhelo	(3 309)	(631)	(3 940)	(4 468)	(528)	23.4
Inkcitho-mali iyonke	(3 736)	(450)	(4 186)	(4 713)	(527)	
Instilelo kwimali eNganeno	-	-	-	(883)	(883)	
Esona Sixa-mali soThelekiso njengokuba Sichazwe kuQingqo-mali nakwingxelo yoLona Thelekiso	-	-	-	(883)	(883)	

Ikhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Inkcazelo yoThelekiso loQingqo-mali neZona Zixa-mali

Uqingqo-mali ngokweMali eKhoyo

	Uqingqo- mali olwamkelw eyo	Uhlengahlengiso	loQingqo-mali lokuGqibela	Ezona Zixa-mali zoThelekiso	Umahluko Phakathi koqingqo- mali lokugqibel a nezona zixa-mali I	Isalathiso
	R '000	R '000	R '000	R '000	R '000	
Uxolelwaniso (kufuneka kuchazwe ukuba isiseko sothelekiso lwezona zixa- mali aluhlangani noqingqo-mali))						
Umahluko weXesha Ukwenziwa kwemisebenzi					(883)	
Umahluko weQumrhu Ukwenziwa kwemisebenzi					-	
Esona Sixa-mali kwiNkcazelo yokuSetyenziswa kweMali					(883)	

IKhomishoni yeNkcubeko yeNtshona Koloni

lingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Imigaqo-nkqubo yokuNika iNkcazo

1. Inkcazelo yeeNgxelo zeMali zoNyaka

lingxelo zemali zonyaka zilungiselelwe ngokwemigangatho esebenzayo neVunyelweyo yoKwenziwa kweMisebenzi yokuNika iNkcazo ngokuBanzi (GRAP), neyakhutshwa yiBhodi yeMigangatho yokuNika iNkcaza kunye neCandelo 91(1) loMthetho woLawulo lweZimali zikaRhulumente (uMthetho 1 ka-1999).

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

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

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

1.1 Ingqikelelo yokuhamba kakuhle kwemisebenzi

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

1.2 Izigqibo ezinentsingiselo neentsusa zoqikelelo olungaqinisekiswa

Iqumrhu lenza uqikelelo nokucingekayo lziphumo zoqikelelo lokunika inkcazo ziuyakuthi zinike ingcaciso engenakufane ilingane nezona ziphumo zonxulumano. Uqikelelo nezigqibo zovavanya olwenziwa rhoqo kwaye lusekelwe phezu kwamava embali yexesha lamandulo, kuquka okulindelekileyo kwiziganelo zexesha elizayo nekukhokelwa ekubeni zezifanelekileyo phantsi kwezi meko. Uqikelelo nokucingekayo kunentsingiselo yomngcipheko kwixixa-mali ezikhutshiweyo zempahla zecandelo nezilityala kwixesha leminyaka-mali emihlanu elandelayo zicaciswe apha ngezantsi.

Ezifunyenweyo

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

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

Imbuyekezo yomonakalo

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

Isakhiwo, oomathsini nezixhobo zokusebenza ziimpahla ezingezozangoku eziphathekayo (kuquka izakhiwo zecandelo) ezigcinelwe ukusetyenziselwa imveliso okanye uhanjiso lweenkonzo neempahla, ukuqeshisa kwabanye, iinjongo zolawulo kwaye kulindeleke ukuba zisetyenziswe ngamaxesha awohlukeneyo okunika ingxelo.

Ixabiso lempahla yesakhiwo, umatshini nezixhobo zokusebenza ziqwalaselwa njengempahla yecandelo xa:

- Kusenokwenzeka okokuba iinzuzo zoqoqosho lwexesha elizayo okanye iinkonzo ezinokubakhona ezinxulumene nolo luhlu lwezinto ziyakuthi zingene kwiqumrhu; kwa

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- nokulinganiselwa kwexabiso elifanelekileyo lempahla yecandelo.

Isakhiwo, umatshini nezixhobo zokusebenza ziqwalaselwa gokwexabiso.

1.3 Isakhiwo, oomatshini nezixhobo zokusebenza (isaqhubeka)

Ixabiso loluhlu lwezinto zesakhiwo, oomatshini nezixhobo zokusebenza zilixabiso lentengiso nezinye iindleko ezibalelwa njengeziza neempahla zecandelo kwindawo yazo zikwimeko efunekayo ukuze zisetyenziswe ngendlela abaphathi bolawulo abalindele ukuba zisetyenziswe ngayo. Izophulelo zentengiso nezaphulelo zemali zithatyathwa ukufikwa kwazo ngokwexabiso.

Apho kuthe kwathengwa impahla yecandelo ngaphandle kwendleko, okanye ngexabiso lesiqhelo, indleko yayo lixabiso layo elifanelekileyo ukususela ngomhla wokufumaneka kwayo.

Apho uluhlu lwezinto zesakhiwo, oomatshini nezixhobo zokusebenza zifumaneka kwiimpahla zecandelo ezisuka kutshintshelo olungelolwamali okanye iimpahla eziyimali, okanye ukuhlanganiselwa kweempahla eziyimali nezingeyomali, impahla efunanekileyo ilinganiselwa ngexabiso elifanelekileyo (indleko), ngaphandle kokuba ixabiso lyo elifanelekileyo lempahla efunyenweyo nokuba inikezelwe umlinganiselo wayo ungenziwa ngokufanelekileyo. Ukuba kuluhlu lwezinto ezifumanekileyo akwenziwanga mlinganiselo ngexabiso elifanelekileyo, indleko yayo iyakuba sisixa-mali esikhutshiweyo salo mpahla inikezelweyo.

Ukuba amalungu oluhlu lweempahla esakhiwo, oomatshini nezixhobo zokusebenza asebenza ngendlela eluncedo ebomoni, zibalelwa kuluhlu lweempahla ezizodwa (amalungu abalulekileyo) zesakhiwo, oomatshini nezixhobo zokusebenza.

Iindleko ziquka iindleko ezenziwe kwasekuqaleni zokufumana okanye zokwakha uluhlu lwezinto zesakhiwo, oomatshini nezixhobo zokusebenza nalapho kwenziwa iindleko kamva ukongeza, ukufakela elinye ilungu laso okanye ukusihlaziya ngokutsha. Ukuba indleko yokufakela elinye ilungu iqwalaselwe kwisixa-mali esikhutshiweyo sokuhlulwa ukufakelwa kwalo asithathelwa ngqalelo.

Awona malungu makhulu nabalulekileyo nezixhobo zokusebenza ezisoloko zikhona nekulindeleke ukuba zisetyenziswe ixesha elingaphezulu kwelinye aqakwa kwisakhiwo, oomatshini nezixhobo zokusebenza. Ukongeza, amalungu awodwa afakelwayo nezixhobo zokusebenza ezisoloko zikhona nezinokusetyenziswa kuphela ngokunxulumene noluhlu lwezinto zesakhiwo, oomatshini nezixhobo zokusebenza kwaye zithathelwa uxanduva lokunika inkcazo ngazo njengesakhiwo, oomatshini nezixhobo zokusebenza.

Ukuxatyiswa kwakhona kwenziwa rhoqo ngokwaneleyo kangangokuba isixa-mali esikhutshiweyo singabinamahluko kwimpahla leyo ibinokumiselwa ngexabiso elifanelekileyo ekupheleni kwexesha lokunika ingxelo.

Nakuphina ukwanda kwisixa-mali esikhutshiweyo sempahla yecandelo, ngesiphumo sokuxatyiswa kwakhona, sitsalwa ngokuthe ngqo kwimali eyintsalela yokuxatyiswa kwakhona. Ukwanda kuqatshelwa kwimali eyintsalela okanye intsilelo yemali enganeno kude ifikelele ebuyiselweni umva kokuncipha koxatyiso kwakhona kwempahala efanayo neyangaphambili neyaqwalaselwa kwimali eyintsalela nenstilelo kwimali engenayo.

Nakuphina ukuncipha kwisixa-mali esikhutshiweyo, ngesiphumo sokuxatyiswa kwakhona, kuqatshelwa kwimali eyintsalela okanye intsilelo yemali enganeno kwixesha langoku. Ukuncipha kutsalwa ngokuthe ngqo kuxatyiso kwakhona lwemali eyintsalela ukuya kufikelela nakweyiphina imali elityala eshekileyo engekahlawulwa yoxatyiso kwakhona kwimali eyintsalela ngokunxulumene nempahla leyo yecandelo.

Ukwenziwa ngokulandelelanayo komlinganiselo wesakhiwo, oomatshini nezixhobo zokusebenza ubasisixa-mali sokuhlulwa kwexabiso ngendleko enganeno kwehlanganiselweyo kwanazo naziphina iilahleko.

Isakhiwo, oomatshini nezixhobo zokusebenza kuhlulwa amaxabiso wazo ngokwesiseko esicacileyo zokusebenza nokuba luncedo kwazo ngokoqikelelo lwexabiso elishekileyo.

Isakhiwo, oomatshini nezixhobo zokusebenza siba sisixa-mali sokunikwa kwexabiso lazo kwakhona, nesilixabiso

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elifanelekileyo ngomhla wokwenziwa koxatyiso lwazo nokunganeno kwayo nayiphina imali yokuthotywa kwexabiso ehlanganiselweyo kamva kwaneelahleko zomonakalo owenzeka kuzo kamva. Ukuxatyiswa kwakhona kwenziwa rhoqo ngokwaneleyo njengezixa-mali ezikhutshwayo ezithi zingabinamahluko kwimpahla ibinoumiselwa ngexabiso

elifanelekileyo ekupheleni kwexesha lokunika ingxelo

Ukwanda kwisixa-mali esikhutshiweyo sempahla yecandelo, ngesiphumo soxatyiso kwakhona, sitsalwa ngokuthe ngqo kwimali eyintsalela yokuxatyiswa kwakhona. Ukwanda kuqwalaselwa kwimali eyintsalela okanye intsilelo yemali enganeno ukuya kufikelela ekubeni ibuyiselwe umva kuncitshiso lokutyatyiswa kwakhona kwempahla efanayo eyathi ngaphambili yaqwalaselewa kwimali eyintsalela okanye intsilelo kwimali enganeno.

Nakuphina ukuncipha kwisixa-mali sempahla esikhutshiweyo, ngenxa yesiphumo sokuxatyiswa kwakhona, kuqwalaselwa kwimali eyintsalele okanye intsilelo yemali enganeno yexesha langoku. Ukuncipha kutsalwa kuxatyiso kwakhona lwemali eyintsalela ukuya kufikelela nakweyiphipina imali eshekileyo engehahlawulwa kuxatyiso kwakhona lwemali eyintsalela ngokunxulumene nempahla yecandelo.

Ukusetyenziswa koluhlu lwezinto eziluncedo ebomini zesakhiwo, oomatshini nezixhobo zokusebenza zihlalutywe ngoku hlobo lulandelayo:

Uluhlu lwezinto

likhomyutha noluhlu lwezinto ezifakwa kwikhompyutha

Ngonyaka

33,3%

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1.3 Isakhiwo, oomatshini nezixhobo zokusebenza (isaqhubeka)

Izithuthi	20%
Izixhobo zokusebenza	25%

Ixabiso eliyintsalelo, ukusetyenziswa kobuchule bokuthotywa kwexabiso nokusetyenziswa kwaso okuluncedo ebomini kuhlolwa ekupheleni kwexesha ngalinye lokunika ingxelo. Ukuba obekulindlekile kwahlukile kuqikelelo lwangaphambili, utshintsho luthathwa njengoloqikelelo lokuthatha uxanduva lokunika inkcazelo.

Xa kuhlolwe ukusebenza okuluncedo kwempahla yecandelo rhoqo ngonyaka akunyanzelekanga ukuba iqumrhu lenze ulungiso loqikelelo lwangaphambili; ngaphandle kokuba obekulindlekile kwahlukile kuqikelelo lwangaphambili.

Ilungu ngalinye lesakhiwo, oomatshini nezixhobo zokusebenza ezinexabiso elinentsingiselo ngokunxulumene nendleko yoluhlu lwezinto iyonke ixabiso layo lithotywa ngokukodwa.

Intlawulo yokuthoba ixabiso kwixesha ngalinye iqwalaselwa kwimali eyinstalel okanye kwintsilelo yemali enganeno; ngaphandle kokuba iqukwe kwisixa-mli esikhutshiweyo sempahla eyenye yecandelo.

Uluhlu lwezinto zesakhiwo, oomatshini nezixhobo azithathelwa ngqallelo xa impahla yecandelo itshitshisiwe okanye akukho zinzuzo zoqoqosh ziyakuthi zifumaneke okany ubonelelo ngenonzo olunokubakhona nolulindlekileyo ekusetyenzisweni kwempahla leyo yecandelo.

Inzuzo okanye ilahleko yokungaqwalaselwa koluhlu lwezinto zesakhiwo, oomatshini nezixhobo zokusebenza zimiselwa njengomahluko Phakathi kokwenziwa kwenkqubo yokutshithiswa kwazo xa zizonke, ukuba zikhona kwanesixa-mali esikhutshiweyo. Umahluko onjalo uqwalaselwa kwimali eyintsalela okanye intsilelo yemali enganeno.

Imbuyekezo esuka kwamanye amaqela oluhlu lwezinto zesakhiwo, oomatshini nezixhobo zokusebenza ezathi zonakala, zalahleka okanye zanikezelwa ziqwalaselwa njengemali eyintsalela okanye intsilelo yemali enganeno xa kufumaneka imbuyekezo.

1.4 Izixhobo zempahla zecandelo eziyimali

Izixhobo zeempahla zecandelo eziyimali zihlelwa njengeziyimali okanye ezingamatyala.

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

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

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

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

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1.4 Izixhobo zempahla zecandelo eziyimali (zisaqhubeka)

Ukuhlelwa

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

Uhlelo

Ezifunyenweyo ezisuka kutshintshelo lonaniselwano

Udidi

Imai nezinto ezilingana memali ngaxabiso
Umlinganiselo wempahla elityala eliyimali

ngokuhlisa ixabiso

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

Uhlelo

Ezihlawulelwayo ezisuka kutshintshelo lonaniselwano
ixabiso

Udidi

Umlinganiselo wempahla elityala eliyimali ngokuhlisa

Ukwenziwa kwesiseko somlinganiselo wokuqala wempahla zecandelo eziyimali nezingamatyala ayimali

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

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

Okokuqala iqumrhu lihlalutya imvume yemeko yemboleko-mali kumalungu walo nee-akhawunti nelungu ngalinye ngokwahlukeneyo. Kuqwalaselo lokuqala, iqumrhu lihlalutya imali-mboleko yesivumelwano njengalinye lamalungu alo kunye nee-akhawunti kwilingu ngalinye ngokwahlukeneyo. Iqumrhu linika inkcazelo ngenxalenye yalo mali-mboleko yesivumelwano

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

Ukwenziwa komlinganiselo weempahla zecandelo eziyimali nezingamatyalal ayimali ngokulandelelanayo

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

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

Zonke iimpahla zecandelo eziyimali zilinganiselwa ngokuhlisa ixabiso okanye indleko, ngokuxhomekeke kuhlolo lomonaakalo wazo.

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

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1.4 Izixhobo zempahla yecandelo eziyimali (isaqhubeka)

Ukuqwalasela umlinganiselo wexabiso elifanelekileyo

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

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

Iinzuzo neeLahleko

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

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

Umonakalo nokungabina kuqokelelwa kweempahla zecandelo eziyimali

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

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

Ukwenziwa komlinganiselo weempahla eziyimali ngokwexabiso ngokwehlisa ixabiso:

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

siqwalaselwa kwimali eyintsalela okanye kwintsilelo yemali enganeno.

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Ukuba kwixesha elilandelayo, isixa-mali selahleko yomonakalo siye sancipha ngokunxulumene nenjongo yesiganeko esenzeka emveni kokuqwalasela umonakalo, i-ilahleko yomonakalo eqwalaselwe kwangaphambili, ibuyiselwa umva ngokuhlengahlengisa i-akhawunti yesibonelelo. Ukubuyiselwa umva akubina siphumo kwisixa-mali esikhutshiweyo sempahla eziyimali egqithisileyo kunelo belinokwehliswa ngalo xa kukho umonakalo ongaqwalaselwanga kwangaphambili ngomhla wokubuyiselwa umva komonakalo. Isixa-mali esibuyiselwe umva siqwalaselwa kwimali eyintsalela okanye kwintsilelo yemali enganeno. Apho kukho umonakalo kwiimpahla eziyimali ngokusetyenziswa kwe-akhawunti yesibonelelo, isixa-mali esiyilahleko siqwalaselwa kwimali eyintsalela okanye kwintsilelo yemali enganeno kwiindleko zemisebenzi eyenziwayo. Xa amatyala alolu hlobo ecinyiwe, ukucinywa kwawo kwenziwa ngokwe akhawunti yesibonelelo. Ukulinganiselwa kweempahla yecandelo eyimali ngokwexabiso:

1.4 Izixhobo zempahla zecandelo eziyimali (ziyaqhubeka)

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

Ezingamkelwanga iimpahla zecandelo eziyimali

Iqumrhu lizamkela iimpahla eziyimali ngokunika inkcazelo ngomhla worhwebo.

Iqumrhu alizamkeli iimpahla eziyimali kuphela xa:

- amalungelo esigqibo sesivumelwano semali engenayo nephumayo esuka kwimpahla eziyimali eziphelelwe lixesha lokuyihlawula, zihlawulwa ngokupheleleyo okanye zirhoxiswe;
- iqumrhu lenza utshintshelo lwayo yonke imingcipheko kwelinye iqela ngokulandelelanayo namawonga okuba ngumnini wempahla eziyimali; okanye
- ngaphandle kokuba iqumrhu lifumana imingcipheko emimizi namawonga okuba ngumnini wempahla eziyimali, litshintshela ulawulo lwempahla kwelinye iqela neliyakuthi nalo libenako ukuthengisa iimpahla kwelinye iqela lesithathu elinganxulunano nalo, kwaye linelungelo lokwenza oko ngokwenene ngaphandle kwemfuneko yokuphikisana nezithintelo ezongezelelweyo malunga notshintshelo. Kwimeko elolu hlobo, iqumrhu:
 - lithe alizamkela iimpahla zecandelo;
 - lingazamkelenga iimpahla eziyimali; kwaye lamkela/lingamkeli ngokukodwa naliphina ilungelo nezibophelelo ezenziweyo okanye ezigciniweyo zotshintshelo.

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

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

Iimpahla zecandelo ezingamatyala ayimali

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

Unaniselwano oluomahluko omkhulu phakathi komntu obolekayo nombokisi ngemali elityala ngamaxesha wokulihlawula libalwa njengelahlukileyo kwelona tyala lemali-mboleko lingundoqo kwenziwe elinye ityala eliyimali elitsha.

Ngokufanayo, ukulungiselelwa ngokubanzi kwamaxesha okuhlawula ityala lemali elikhoyo okanye inxalenye yalo libalwa njengelinhloko kwelona tyala lemali lingundoqo nalapho kuqwalaselwa ityala elitsha lemali.

Umahluko phakathi phakathi kwesixa-mali esikhutshiweyo semali elityala (okanye ukucinywa kwenxalenye yetyala

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eliyimali) okanye lithsintshelwe kwelinye iqela kwaye lihlawulelwe, kuquka naziphina iimpahla zecandelo ezingeyomali ezitshintshelweyo okanye ezingamatyala, zamnkekwa kwimali eyintsalela okanye intsilelo yemali enganeno. Nawaphima amatyala alahliweyo, axolelweyo okanye athathwa njengawotshintshelo olungelolwananiselwano abalwa ngokweMigangatho yeGRAP kwiNgeniso yoTshintshelo olungelolwananiselwano (lirhafu noTshintshelo)

1.5 Izibophelelo

Iimpahla ezihlelwa njengeze zibophelelo kuxa iqumrhu lenze isivumelwano sokuzibophelela kutshintshelo lwexesha elizayo oluyakuthi lubenesiphumo semali engenayo nephumayo.

Kufuneka kwenziwe izibhengezo malunga nezibophelelo ezinga mnkelekanga zekontrakta.

Apho kuyimfuneko ukwenziwa kwesibhengezo sesibophelelo sesivumelwano ukufezekisa inkcazelo efanelekileyo nekufuneka sichazwe kwinqaku leengxelo zemali, ukuze kufezekiswe zombini ezi ndidi zohlelo zilndelayo:

- Izivumelwano zekontrakta akufanelekanga kurhoxiswa okanye zirhoxiswe kuphela ngokwendleko enentsingiselo (umzekelo, iikontrakta zeenkonzozo zekhompyutha okanye ezokulungisa izakhiwo) kwaye;
- Izivumelwano zekontrakta kufuneka zinxulumane nento ethile ngaphandle kwemisebenzi karhulumente yesiqhelo eyenziwa liqumrhu – Ngoko ke, izibophelelo zemivuzo ezinxulumene nekontrakta zengqesho okanye izibophelelo zenzuzo yokhuseleko loluntu ezingaqukwanga.

1.6 Ingeniso esuka kutshintshelo

olungelolwananiselwano

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

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

Umlinganiselo

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

Inzala, imali ebhatalwa kumnini wempahla ngethuba isetyenziswa nezahlulo

Inzala yamkelwa, kwimali eyintsalela okanye intsilelo yemali enganeno, ngobuchule obusebenzayo beqondo lenzala

1.7 Ingeniso esuka kuTshintshelo olungelolwananiselwano

Ukwamkelwa

Ukwanda kobonelelo ngoncedo olusuka kutshintshelo olungelolwananiselwano lwamkelwa njenge ngeniso, ngaphandle kokuba kufikele ekubeni elo tyala lamkelwe kwangendlela efanayo yokungena nokuphuma kwemali. Nanjengokuba iqumrhu lisamkela isivumelwano sangoku ngokukhululekileyo esamkelwe njengesilityala ngokunxulumene nemali enganayo nephumayo esuka kutshintshelo olungelolwananiselwano nolwamkelwa njengolwempahla yecandelo, linciphisa isixa-mali esikhutshiweyo setyalala elamkelweyo kwaye lirhoxise isixa-

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mali sengeniso ngokulinganayo nokuncitshiswa kwalo.

Umlinganiselo

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

Xa kuthe kwenza, ngenxa yesiphumo sotshintshelo olungelolwaniselwano, iqumrhu libenokwamkela impahla zecandelo, likwamkela nengeniso elinganayo nesixa-mali somlinganiselo wempahla ngokwexabiso layo elifanelekileyo ngomhla wokufumaneka kwalo, ngaphandleni kokuba kuyimfuneko ukuba lamkele impahla elityala. Apho ityala kufuneka lamkelwe liyaku linganiselwa ngolona qikelelo lufanelekileyo lwesixa-mali esifunekayo sokuhlawula ityala ngomhla wokunika ingxelo, kwanesixa-mali sokwanda kweempahla zecandelo eziseleyo,

ukuba zikhona, zamkelwa njenge ngeniso. Xa ityala lithe lancitshiswa kamva, ngenxa yokwenzeka kwesehlo sokuhlawula irhafu okanye zikwimo efanelekileyo, ukuncitshiswa kwsixa-mali esilityala kwamkelwa njenge ngeniso.

Ezifunyenweyo neminikelo enemiqathango

Ingeniso efumanekileyo esuka kwiminikelo enemiqathango, izipho nengxowa-mali yenkxaso zamkelwa njenge ngeniso ukuya kufikelela ekubeni iqumrhu lithobeleanane nazo naziphina iinqobo, iimeko okanye izibophelelo eziqukathwe kwisivumelwano ityala lwamkelwa xa kufikelele ekubeni iinqobo, iimeko okanye izibophelelo zithe azafezekiswa.

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

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

Iinkonzo zesisa

Abantu ababonelela ngeenkonzo zesisa kumaqumrhu, ngaphandle kwentlawulo, kodwa benokufumana imivuzo yenkuthazo. Abasebenzi bolawulo lwezimali zikaRhulumente babonelela ngenkxaso enxabiso kwiqumrhu ekufezekiseni iinjongo zalo. Inkonzo yobonelelo isenokulinganiselwa ngokufanelekileyo kwaye yamkelwa kwinkcazelo yokusetyenziswa kwemali ize ibhengezwe kumanqaku eengxelo zemali.

1.8 Ukuguqulwa kweemali zamanye amazwe

Utshintshelo lweemali zamanye amazwe

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

Ukwehla kotshintshelo kwimali yamanye amazwe kucaciswa ngokweqondo lotshintshelo olulawulayo ngomhla wotshintshelo.

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

1.9 Amanani othelekiso

Apho kuyimfuneko, amanani othelekiso aye ahlelwa kwakhona ukuze angqinelane notshintsho lwenkcazelo yalo nyaka sikuwo.

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1.10 Inkcitho-mali

Utshintshelo-mali lweempahla zecandelo nezilityala

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

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

Inkcitho-mali engenzaZiqhamo nengaFanelekanga

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

Inkcitho engafanelekanga

Inkcitho-mali engafanelekanga yamkelwa? Njengencitho kwinkcazelo yokusetyenziswa kwemali. Ukuba inkcitho ayinaxolelo kwiZiziphath'amandla ezifanelekileyo ithathwa njengempahla yecandelo kude kufike ixesha lokufumaneka kwayo kwakhona okanye icinnywe njengenakuphinda ifumaneke kwakhona.

Utshintshelo nezibonelelo

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

1.11 Intsalela yemali ehlanganiselweyo

Imali eyintsalela ehlanganiselweyo ibonakalisa umahluko kwimpahla eziseleyo neenani leempahla zizonke kwane zingamatyala zequmrhu ngokupheleleyo. Nayiphina imali eyintsalela nentsilelo yemali enganeno ebonakele ngexesha elithile langonya-mali zibalityala lemali esebhankini/ibhalwe njengetyala kwimali eyintsalela ehlanganiselweyo/intsalelo yemali enganeno Uhlangahlengiso lwangonyaka odlulileyo, ngokunxulumene nemivuzo nenkcitho-mali, ebhalwe njengetyala/imali esebhankini kwimali eyintsalela ehlanganiselweyo xa kwenziwe uhlangahlengiso lokuqwalasela okwenziweyo.

1.12 Inkcazelo ngoQingqo-mali

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

Uqingqo-mali olwamkelweyo luncedo ngexesha lexesha lemali ukususela ngo-2017/04/01 ukuya ku-2018/03/31.

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

1.13 Amaqela onxulumano

Iqela lonxulumeneyo ngumntu okanye iqumrhu elinako ukuphatha okanye ululawula elinye iqela ngokumanyeneyo, okanye ukwenza imisebenzi enentsingiselo enfuth kwelinye iqela, okanye

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lingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Imigaqo-nkqubo yokuNika iNkcazo

ngokuphendulelekileyo, okanye iqumrhu elinegunya lolawulo lwesiqhelo okanye ngokuhlangeneyo.

Ulawulo lolona lunamandla kulawulo lwemigaqo-nkqubo yokwenziwa kwemisebeni nezimali zemqurhu ukuze

kufumaneke iinzuzo zemisbenzi yalo

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

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

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

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

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

Iqumrhu likhululelwe ekubhengezeni iimfuneko ezinxulumene notshintshelo lweqela ukuba oko kwenzeka ngotshintshelo ngokunxulumene nobonelelo ngeenkonzo zesiqhelo kunye/okanye umxhasi/umamkeli ngokwemigaqo nemimiselo kwaye akukho inganeno okanye ingaphezulu kwefanelekileyo kunaleyo yengqiqo yalo yokulindelekileyo kwiqumrhu malunga nokulwamkela xa lihlangabezana nelo qumrhu liodwa okanye umntu okwiimeko ezifanayo kwnemigaqo nemimiselo zikwiimida yokwenziwa kweisebenzi yesiqhelo emiselwa ngokwesigunyaziso ngokusemthethweni lelo qumrhu linika ingxelo.

Xa iqumrhu likhululelwe ekwenzeni isibhengezo ngokuhambelana noku kungentla, isebe linika inkcazelo ebhaliweyo malunga nohlobo lotshintshelo olwenziweyo kwaneemali ezinxulumene nemincono eshekileyo, ukunceda abasebenzisi beengxelo zemali zequmrhu babe nokuqonda ngefuthe lotshintshelo olwenziweyo phakathi kwamaqela onxulumano kwiingxelo zalo zemali zonyaka.

1.14 Iziganeko emva komhla wokunika ingxelo

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

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

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

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

1.15 Irhafu eyongezelelwa kwiXabiso

Iqumrhu likhululelwe ukuba libhalisele irhafu. Kananjalo ukuba kukho nayipha ingxowa-mali yenkxaso efumanekileyo apho kuyimfuneko ukubhalisa kwi rhafu njengoMthengisi woBonelela ngeenkonzo, isicelo esinjalo siyakuthi sifakwe.

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AmaNqaku kwiiNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
2. Imigangatho eMitsha noToliko		
2.1 Ukusebenza kweMigangatho nokwamkelwa koSetyenziso loToliko kulo nyaka sikuwo		
Kulo nyaka, iqumrhu lamkele le migangatho ilandelayo notoliko olusebenzayo kulo nyaka-mali sikuwo nefanelekileyo kwimisebenzi yalo:		
Imigangatho/uToliko:	Umhla wokusebenza	Ifuthe elilindelekileyo
	Iminyaka eqala	
	okanye emva kwe	
<ul style="list-style-type: none"> • GRAP 1 (njengolungiso 2016): Inkcazelo ngeNgxelo zeMali • GRAP 2 (njengolungiso 2016): Iingxelo ngeMali eNgenayo nePhumayo • GRAP 3 (njengolungiso 2016): Imigaqo-nkqubo yokuNika iNkcazo, uTshintsho kuQikelelo lweNkcazo neZiphoso • GRAP 9 (njengolungiso 2016): Ingeniso esuka kuTshintshelo loNaniselwano • GRAP 12 (as amended 2016): Uvimba • GRAP 14 (njengolungiso 2016): Iingxelo emva kwexesha lokunika iNgxelo • GRAP 17 (njengolungiso 2016): Isakhiwo, oomatshini nezixhobo zokusebenza • GRAP 19 (njengolungiso 2016): Ulungiselelo, iiMpahla eziNgamatyala eziNokubakhona neeMpahla eziNokubakhona • GRAP 23 (njengolungiso 2016): Ingeniso esuka uTshintshelo oluNgelolwananiselwano • GRAP 24 (njengolungiso 2016): Inkcazelo yeNkcukacha zoQingqo-mali lweeNgxelo zeMal • GRAP 104 (njengolungiso 2016): Izixhobo zempahla yecandelo 	<ul style="list-style-type: none"> 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 01 KuTshazimpunzi 2016 	<ul style="list-style-type: none"> Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi. Ifuthe lolungiso alisebenzi.

Ikhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

AmaNqaku kwiiNgxelo zeMali zoNyaka

2. Imigangatho eMitsha noToliko (isaqhubeka)

2.2 Imigangatho notoliko oluphunyeziweyo kodwa lungekasetyenziswa okwangoku

Iqumrhu alikayisebenzisi le migangatho nolu toliko lulandelayo, neyapapashwa yaza yagunyaziswa kwiqumrhu ngamaxesha okunika inkcazo ekuqaleni okanye emva komhla woku-1 KuTshazimpunzi 2018 okanye ngamaxesha amva:

Umgangatho/Utoli	Umhla wokusebenza: Iminyaka eqala okanye emva kwe	Ifuthe elilindelekileyo:
• GRAP 34: Iingxelo zeMali eZizodwa	Akukho mhla wokuqalisa	Ifuthe lolungiso alisebenzi
• GRAP 35: Iingxelo zeMali eziManyanisiwey	Umhla wokuqalisa awukho	Ifuthe lolungiso alisebenzi
• GRAP 36: Utyalo-mali kwiMibutho yoManyano kunye naMahlakani eNtsebenziswano	Akukho mhla wokuqalisa	Ifuthe lolungiso alisebenzi
• GRAP 37: Amalungiselelo ngoKuhlangeneyo	Akukho mhla wokuqalisa	Ifuthe lolungiso alisebenzi
• GRAP 38: Ukubhengezwa kweNgeniso kwaManye amaqumrhu	Akukho mhla wokuqalisa	Ifuthe lolungiso alisebenzi
• GRAP 110 (njengolungiso? 2016): Izinto eZiphilayo neZingaphiliyo	01 KuTshazimpunzi 2020	Ifuthe lolungiso alisebenzi
• GRAP 20: Amaqela oNxulumano	01 KuTshazimpunzi 2019	Ifuthe lolungiso alisebenzi
• GRAP 32: Amalungiselelo eSivumelwano soBonelelo ngeNkonzo: Umnikeli	Akukho mhla wokuqalisa	Ifuthe lolungiso alisebenzi
• GRAP 108: Ezifumaneke ngokuseMthethweni	01 KuTshazimpunzi 2019	Ifuthe lolungiso alisebenzi
• GRAP 109: Inkcazo esuka kwiiArhente nakuBaphathi abaziintloko mhla weeArhente	Akukho mhla wokuqalisa	Ifuthe lolungiso alisebenzi

Ikhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
3. Imali nezinto ezilinga nemali ngexabiso ziqulathe oku:		
Imincono esebhankini	1 831	2 905

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

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

4. Ezifumanekileyo kuTshintshelo lonaniselwano

Ezifunyenweyo	137	111
Inzuzo eyongezelelweyo	2	2
Isibonelelo setyala elithandabuzisayo	(12)	(13)
	127	100

Ezifunyenweyo zihlelwa ngokwehliswa kwexabiso. Ixabiso elifanelekileyo lotshintshelo olufumanekileyo luthethelelelwa kwixabiso lazo elifanelekileyo.

5. Ezihlawulewayo ezisuka kutshintshelo lonaniselwano

Ezihlawulewayo kwezorhwebo	13	124
Inzuzo efumaneke ngaphambi kwexesha	683	736
	696	860

Ezihlawulewayo zihlelwa ngokwehliswa kwexabiso. Ixabiso elifanelekileyo lotshintshelo olufumanekileyo luthethelelelwa kwixabiso lazo elifanelekileyo.

6. Imirhumo esuka kuMaziko

Inzuzo yerhafu	1 786	1468
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Ukwanda kwinzuzo yerhafu kubangelwa ngakumbi kukwanda kwentengiso yokrhwebo lamaziko kubantu basekuhlaleni ngokusetyenziswa kwemijelo eyohlukeneyo enjngokusasaza izaziso. Ukongeza koku, amaSebe kaRhulumente waseNtshona Koloni akhetha maziko njengeendawo zokubamba intlanganiselo okanye ukwenziwa kwezicwangciso zobuchule ngenxa yemilinganiselo equlathw kwiindleko zikaNondyabo kaZwelonke.

7. Ingeniso yeNzuzo

Inzuzo efunyenweyo	180	234
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Ukuncipha kubangelwa kukunqongophala koovimba abakhoyo ngexesha lonyaka ophantsi kohlolo.

Ikhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
8. Ezinye inzuzo ezisuka kutshintshelo lonaniselwano		
Ukufumaneka kwakhona kwemali elityala ebingabhataleki kakuhle	1	-
Amabango e-inshurnesi	18	38
Inzuzo yeRhafu: Indawo yokuhlala yabaqeshwa	116	-
	<u>135</u>	<u>38</u>

Ibango le-inshurensi:

Kwafakwa amabango angeneno xa kuthelekiswa nonyaka-mali oldulileyo.

Irhafu efunyenweyo: Indawo yokuhlala yabaqeshwa

Irhafu efumaneke kubaqeshwa abasebenzisa amaziko eendawo zokuhlala zabasebenzi

9. Ezinye iinzuzo ezisuka kutshintshelo olungelolwananiselwano

Umnikelo: iinkonzo zesisa	<u>546</u>	<u>526</u>
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Iinkcukacha malunga nomnikelo: iinkonzo zesisa zicaciswa kwinqaku 13

10. Utshintshelo nezibonelelo ezifunyenweyo

Utshintshelo olufunyenweyo	<u>1 183</u>	<u>420</u>
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Ukongeza kutshintshelo nezibonelelo sisixa-mali sama-Khulu asibhozo amawaka erandi (R800 000) esufunyenwe kuNondyebo wePhondo ngokugqitha kwiSebe lemiCimbi yeNkcubeko neZemidlalo sokuhlalwa ii-akhawunti zikamasipala zemali ezingekahlawulwa zokusetyenziswa kwamanzi ingakumbi kwiziko leNkcubeko laseMelkbos. I-akhawunti inxulumene nokufakelwa kweemitha zamanzi ezongezelelweyo nokwakungaziwayo liQumrhu. Lomba sele usonjululwe

11. Isakhiwo, ooMatshini neZixhobo zokuSebenza

Ezongezelweyo	146	145
Ezithshithsisiweyo	(146)	(145)
	<u>-</u>	<u>-</u>

Ukuqinisekisa ulawulo olufanelekileyo lweempahla zecandelo, lo msebenzi wenziwa kwisebe lemiCimbi yeNkcubeko neZemidlalo (DCAS). Ngonyaka ophantsi kohlolo, iimpahla zecandelo zatshintshelwa kwiSebe lemiCimbi yeNkcubeko neZemidlalo. IGrap 17, izixhobo noomatshini beziko (ezingamkelwanga) zasetyenziswa kwii-akhawunti yokusetyenziswa kweminikelo yesixa-mali ukususela ngomhla wama-31 KweyoKwindla 2018. Grap 17, Ukusetyenziswa kweemphala zecandelo zomnikelo kuqukwe kwintsilelo yemali enganeno.

12. Imirhumo yoPhicotho-zincwadi

Uphicotho-zincwadi lwaNgaphandle	<u>153</u>	<u>118</u>
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Unxaxho lubangelwa ngakumbi kukwanda komyinge ophakathi woluhlu lwamaxabiso nge-6%.

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lingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
13. Inkcitho-mali yeSiqhelo		
lindleko ezitsalwa yibhanki	8	9
Imirhumo yabacebisi bangaphandle neyamagcisa omsebenzi othile	-	33
livenkile ezisetyenziswayo	132	188
linkozno zokuhambisa imiyalezo okanye iincwadi ezithunyelweyo	1	8
Iminikelo	146	145
lindleko zabaqeshwa: iinkonzo zesisa	546	526
Ezolonwabo	47	54
Izixhobo zokusebenza ezinganeno kwa Mawaka amahlanu erandi (kwe-R5000)	2	12
Iimpahla zelineni nokufakwa kwefenitshala ezincinane	263	-
Ukugcinwa, ukulungiswa neendleko zokusebenza	228	612
Upapasho, iZinto zokuBhala naMaphepha noShicilelo	39	46
lindleko zeSakhiwo	2 914	1 963
lingxoxo zabaFundi nooTitshala	-	5
Ukuhlaziywa ngokutsha kwamaphepha-mvume oLuhlu lweZinto eziFakwa kwiKhompyutha	17	30
Ukuthatha uhambo nezidlo	93	89
Iyunifom neempahla zokhuseleko	32	23
	4 468	3 743

Imirhumo yaBacebisi baNgaphandle nabaNobuchule Bomsebenzi othile: 2016/17

Ukutyunjwa kukaAltimax ukulungiselela uqeqesho lweCaseware nokuncedisa ekuyileni iingxelo zemali zonyaka zango-2015/16.

Ezisetyenziswayo

2017/18

Ukunciphisa kungenxa yokuthengwa kwerhasi enganeno kumaziko enkucubeko.

lindleko zomqeshwa: linkonzo zesisa:

Amagosa eSebe lemiCimbi yeNkcubeko neZemidlalo afezekisa imisebenzi yolawulo neyeQumrhu eliphethayo enxulumene neKhomishoni yeNkcubeko yeNtshona Koloni. Abasebenzi beSebe abaxhasa iQumrhu likaRhulumente baquka iGosa leZimali eliyiNtloko, uMongameli: INkcubeko noMsebenzi woBugcisa, abasebenza neQela laBongameli abakhankanywe kwangaphambili kwaneqela loLawulo lweZimali elisebenza ngokuzinikezela ukuxhasa iGosa leZimali eliyiNtloko. Ngethuba abasebenzi naBaphathi aBakhulu boLawulo befezekisa ukudlala kwabo iindima ngokuphindeneyo, iqela loLawulo lweZimali lisebenza ngokuzinikezela kwiQumrhu likaRhulumente. Ngenxa yokudlala iindima ezimbini koninzi lwabasebenzi abakhankanyiweyo, kunzima ukwahlula ukuchitha ixesha namaQumrhu kaRhulumente. Okubalulekileyo, ubonelelo ngenkonzo yesisa olunxulumene nemivuzo yabo alunakulinganiselwa ngokuthembekileyo. Ngoko ke, ukuqwalaselwa kunxulumene kuphela neqela lezimali elisebenza ngenkuthalo nelixhasa iGosa leZimali eliyiNtloko (CFO) ekuphumezeni indima yakhe njenge Gosa leZimali eliyiNtloko (CFO) kwiQumrhu likaRhulumente nakwiSebe. Isixa-mali esichaziweyo sibonakalisa iinkonzo zesisa ezibonelelwa liqela lezimali kuphela.

Iimpahla zelineni nokufakwa kwefenitshala ezincinane:

2017/18

Kulo nyakamali eliqumrhu lithenge imidiyadiya kumaziko ahlukahlukeneyo.

Ukugcinwa, ukulungiswa neendleko zokwenziwa komsebenzi:

2017/18

Iqumrhu lathenga izicocisi ezinhaneno, iinkonzo zokuhlunjwa kweempahla, izixhobo zesitiya, izixhobo zokhuseleko emlilweni nefenitshala ngexesha lonyaka xa kuthelekiswa nonyaka odlulileyo.

IKhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
13. Iindleko zesiqhelo (zisaqhubeka)		
Indleko yeSakhiwo:		
2017/18		
Ukwanda kwabangelwa sisixa-mali sama-R800 000 esufunyenwe kuNondyebo wePhondo ngokugqitha kwiSebe lemiCimbi yeNkcubeko neZemidlalo sokuhlawula ii-akhawunti zikamasipala zemali ezingekahlawulwa zokusetyenziswa kwamanzi ingakumbi kwiziko leNkcubeko laseMelkbos. I-akhawunti inxulumene nokufakelwa kweemitha zamanzi ezongezelelweyo nokwakungaziwayo liQumrhu. Lo mba sele usonjululwe.		
Ukuhlaziywa ngokutsha kwaMaphepha-mvume wezixhoxo zekhompyutha:		
2017/18		
Ngamaphepha-mvume eCaseware kuphela (ukusetyenziswa koluhlu lwezinto ezifakwa kwiKhompyutha ukuhlenganisela iingxelo zemali zonyaka) athengwayo ngonyaka ophantsi kohlolo xa kuthelekiswa nonyaka odlulileyo nokwathi kwaqukwa kwanokuhlaziywa ngokutsha kwamaphepha-mvume oBalo ngePastel.		
14. Imirhumo yaMalungu		
Apleni, P	-	4
Basse, B	9	11
Crous, J	6	7
Dani, L	-	8
Fani, C	6	8
Fefeza, P	6	11
Jama, Z	2	6
Kamaldien, Y	3	-
Kindo, W	5	8
Le Fleur, A	6	8
Le Roux, N	5	-
Mazinyo, M	2	5
Mobbs, JB	4	-
Nongalaza, MG	2	9
Ponoane, NG	2	7
Sebgoane, A	2	4
Witbooi, J	2	2
	62	98
2017/18		
Ukuncipha kweenani leentlanganiselo ezibanjiweyo ngexesha lonyaka ophantsi kohlolo.		
15. Utshintshelo nezibonelelo		
AmaBhunga eNkcubeko	30	60
2017/18		
Ukuncipha kwenani lezicelo ezifakiweyo ezisuka kwimibutho yenkcubeko		
16. Umonakalo wamatyala		
Umonakalo wamatyala	-	13

IKhomishoni yeNkcubeko yeNtshona Koloni

lingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
17. Imali esetyenziswe kwimisebenzi eyenziwayo		
Intsilelo yemali enganeno	(883)	(1 346)
Uhlengahlengiso	-	13
Io: Umonakalo wamatyala		
Utshintsho kweyona nzuzo engundoqo yokwenziwa kwemisebenzi:		
Ezifunyenweyo ezisuka kutshintshelo lonaniselwano	(27)	6
Ezihlawulelwayo ezisuka kutshintshelo lonaniselwano	(164)	94
	(1 074)	(1 233)
18. Izibophelelo		
Inkcitho-mali yokwenziwa kwemisebenzi egunyazisiweyo		
Ezifumene imvume nekontrakta		
• Groot Drakenstein: Distinctive Choice Security	159	574
• Okkie Jooste: Distinctive Choice Security	160	562
• Bien Donne: Paarl Ac Rottweiler	4	3
• Melkbos Cultural Centre: ADT Security	4	5
• Melkbos Oppiesee: ADT Security	4	5
	331	1 149
Akukabikho kontrakta kwaye ayikagunyaziswa		
• Okkie Jooste: uLawulo lweNkunkuma lakwa Immex	-	209
Izibophelelo zokwenziwa kwemisebenzi zizonke	331	1 149
Ezifumene imvume nekontrakta		
Akukabikho kontrakta kwaye ayikagunyaziswa	-	209
	331	1 358
Le nkcitho-mali izakufumaneka kwi		
Izibophelelo ziZonke		
Inkcitho-mali yokwenziwa kwemisebenzi ngokusemthethweni	331	1 358
Jonga kwinqaku lama-20 ukufumana iinkcukacha zotshintsho kwiziBophelelo zango-2016/17.		

Ikhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

	2018 R '000	2017 R '000
19. Amaqela oNxulumano		
Ubudlelwane		
Umxhasi onguNdoqo		ISebe lemiCimbi yeNkcubeko neZemidlalo
Ilungu leNtsebenziswano Ecwangcisiweyo		IKomiti yeeLwimi yeNtshona Koloni
Ilungu leNtsebenziswano Ecwangcisiweyo		ILifa leMveli laseNtshona Koloni
<p>ISebe lemiCimbi yeNkcubeko neZemidlalo (DCAS) libonelela iKhomishini yeNkcubeko yeNtshona Koloni ngendawo yokusebenzela ukuze lifezekise imisebenzi yalo yolawulo neyezimali.</p>		
Utshintshelo lwamaqela oNxulumano		
Iinzuzo ezifunyenweyo ezisuka kumaqela onxulumano		
ISebe lemiCimbi yeNkcubeko neZemidlalo	1 183	420
<p>Okuqokwe kuthintshelo nezibonelelo sisixa-mali sama-R800 000 esifunyenwe kuNondyabo wePhondo ngokugqitha kwiSebe lemiCimbi yeNkcubeko neZemidlalo sokuhlawula ii-akhawunti zemali yokusetyenziswa kwamanzi ezingekahlawulwa koomasipala ingakumbi kwiziko leNkcubeko laseMelkbos. I-Akhawunti inxulumene neemeta zamanzi ezongezelelweyo neza zingaziwa liQumrhu. Lo mba sele usonjululwe.</p>		
20. Iimpazamo zexesha langaphambili		
Izibophelelo:		
Izibophelelo zokhuselo nokhuseleko zange zichazwe ngokwaneleyo ngeninyaka-mali yango-2016/17.		
Ukulungiswa kwempazamo kwakhokelela kuhlengahlengiso oluhamba golu hlobo:		
Groot Drakenstein: Distinctive Choice Security	-	31
Okkie Jooste: Distinctive Choice Security	-	29
Iziko leNkcubeko lase Melkbos: ADT Security	-	1
Melkbos Oppiesee: ADT Security	-	1
Inani lilonke	-	62

IKhomishoni yeNkcubeko yeNtshona Koloni

lingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

Amanani ngokwamawaka eeRanti

21. Ulawulo loMgcipheko

Imisebenzi eyenziwa liqumrhu ilibeka emingciphekweni emininzi yezimali: umngcipheko wezorhwebo (umngcipheko okwiqondo lenzala ekwixabiso elifanelekileyo, umgcpheko wemali engenayo nephumayo), umngcipheko wokuzifaka ematyaleni nomngcipheko wokungabinamali yokuhlawula amatyala.

Umgcipheko wokungabinamali yokuhlawula amatyala

Umgcipheko wokungabinamali yokuhlawula amatyala bubungozi apho iqumrhu lithi lingabinako ukuhlawula amatyala ayimali nanjengokuba efikelela kwixesha lokuhlawulwa kwawo. Ngokweemfuneko zemboleko, iqumrhu liqinisekisa ukuba kukho imali ngokwaneleyo uhlangabezana nezibophelelo zalo ezilindelekileyo nezingalindelekanga zezimali. Zonke ii-akhawunti zemincono ehlawulelwayo iphelelwa lixesha lokuhlawula kwiintsuku ezingama-30 zomhla wokunika ingxelo.

Uhlalutyo lobuthathaka

Ngomhla wama-31 kweyoKwindla 2018, ukuba amaqondo enzala lwezixhobo eziyimali zonxaxho abengagezulu/ngangeno nge-1% ngethuba lonke olunye unxaxho lungabonakalisi tshinxtho, imali eyintsalela ngonyaka ibifanele ukuba ngaphezulu/nganeno kwama-R29 576.

Umngcipheko wetyala

Umgcipheko wetyala ubhekisela kwingozi yokuba elinye iqela libenokusilela kwizibophelelo zesivumelwano sekontrakta nokuba nesisphumo sehlahleko yezimali kwiqumrhu.

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

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

Ukubasemngciphekweni wamatyala ngokugqithisileyo

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

Umngcipheko weZorhwebo

Iqumrhu alifumani mngcipheko kwezorhwebo, ngenxa yokuba kuyimfuneko kulo ukuhlawula abatyalwayo kwiintsuku ezingama-30 kufunyenwe i-invoyisi ngokwemfuneko yemimiselo kaNondyebo kunye noLawulo lweZimali zikaRhulumente.

Umngcipheko womlinganiselo wetyala

Ingcaciso yomngcipheko wetyala uqulathe iimali-mboleko ezinotshintsho nomlinganiselo osisigxina kunye nemincono esebhankini nokuthi kubeke iqumrhu kumngcipheko womlinganiselo wenzala ofanelekileyo nomngcipheko womyinge wemali engenayo nephumayo kwaye ishwankathelwa ngolu hlobo lulandelayo:

Iimpahla zeCandelo eZiyimali

Urhwebo kunye nezinye iimpahla ezifumanekayo zikumyinge womlinganiselo osisigxina. Abaphathi balawula umgcpheko womyinge wenzala ngokuthethathethana malunga nemilinganiselo eyinzuzo kwii-mali mboleko ezitshintsha-tshintshayo nalapho kunokwenzeka kusetyenziswe iimali-mboleko zemilinganiselo esisigxina.

Abaphathi bolawulo bakwanomgaqo-nkqubo wokuzinzisa inzala yeemali-mboleko zempahla zecandelo nalapho kuhlawulwa inzala kwezingamatyala.

IKhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

Amanani ngokwamawaka eRanti

21. Ulawulo loMgcipheko (Iusaqhubeka) Umgcipheko

womlinganiselo wenzala yemali engenayo nephumayo

IsiXhobo seZimali	Ezangoku	Ekufuneka ahlawulwe ixesha elingaphansti konyaka omnye	Ekufuneka ahlawulwe kwixesha leminyaka emibini	Ekufuneka ahlawulwe kwixesha leminyaka emibini ukuya kwemithathu	Ekufuneka ahlawulwe kwixesha leminyaka emithathi ukuya kwemine	Ekufuneka ahlawulwe a ahlawulwe emveni kweminyaka aka emihlanu
Amaxesha okuhlawula ityala lesiqhelo	-	1 831	-	-	-	-
Imali ekhoyo esebhankini Ezihlawulewayo kumaziko – Ukwandiswa kwamaxesha okuhlawula ityala	-	(13)	-	-	-	-
Isixa-mali esiSeleyo	-	1 818	-	-	-	-
Aselephelwe lixesha lokuhlawulwa kodwa kungeko lungiselelo	-	-	-	-	-	-
Izixhobo zecandelo eziyimali 032018		Okwangoku	Ekufuneka ahlawulwe kusuku 1-30	Ekufuneka ahlawulwe kwiintsuku ezingam-31 –	Ekufuneka ahlawulwe kwiintsuku ezingam-90+	Inani lilonke
Urhwebo neZinye eziFunyeweyo - Utshintshelo Inani lilonke		45	3	3	20	66
		45	3	3	20	66
						137

IKhomishoni yeNkcubeko yeNtshona Koloni

Iingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

Amanani ngokwamawaka eRanti

Izixhobo zecandelo eziyimali 032017 Awangoku kusuku olu-1-30	Ekufuneka ahlawulwe kwiintsu ku ezingam a-31-60	kufuneka ahlawulwe kwiintsu ku ezingam a-61-90	Ekufuneka ahlawulwe kwiintsu ku ezingam ma - 90+	Inani lilonke		
Urhwebo neZinye eziFunyenweyo - Utshintshelo Inani lilonke	17	7	4	12	7	111

22. Inkcitho engafanelekanga

Ukongeza: Inkcitho-mali engafanelekanga – kulonyaka	-	242
Enganeno: Izixa-mali zoxolelo	-	(242)
	-	-

IKhomishoni yeNkcubeko yeNtshona Koloni

lingxelo zeMali zoNyaka ekupheleni koNyaka ngomhla wama-31 KweyoKwindla 2018

Amanqaku kwiiNgxelo zeMali zoNyaka

	2018	2017
	R '000	R '000
23. Unxaxho loQingqo-mali		
Unxaxho Phakathi kokufunyanisiweyo nezona zixaxho mali zoHlengahlengiso loQingqo-mali		
Ngexesha leminyaka-mali yango-2017/18 kwahlengahlengiswa uqingqo-mali ukusuka kwi-R3, 736m ukuya kwi-R4, 186m. Ukwanda ngama-R450 000 inani lilonke. Ukwanda kwabangelwa sisibophelelo seKhomishini yeNkcubeko yeNtshona Koloni sokuhlawula ii-akhawunti zemali eseleyo zikamasipala wesiXeko saseKapa.		
23.1 Ezinye iinzuzo – Egqithiselelweyo		
Ezinye iinzuzo: Imali ekhoyo egciniweyo equkwa kuqingqo-mali lengxowa-mali yokulungiswa nokugcinwa kwezinto zamaziko enkcubeko.		
23.2 Ezinye iinzuzo zokwenziwa kwemisebenzi		
Ezinye iinzuzo: Amabango e-inshurensi amiselwe ukulungiswa kwezifudumezi zamanzi ashushu ezigqabhukileyo kumaziko enkcubeko aseMekbos naseGroot Drakenstein nanjengokuba oko kwakungalindelekanga zange kubekho qingqo-mali lubekelwe bucala ukulungiselela oko ngexesha lonyaka ophantsi kohlolo.		
23.3 Ezinye iinzuzo ezisuka kutshintshelo olungelolwananiselwano		
Utshintshelo olungelolwananiselwano; Uhlengahlengiso lweGRAP 23 yendleko yomnikelo/yomqeshwa olwenziwe kwiinkonzo zesisa ezifunyenwe kwiSebe lemiCimbi yeNkcubeko neZemidlalo. Jonga kwinqaku 9 nele 13 ukufumana iinkcukacha ezithe vetshe.		
23.4 Inkcitho-mali yeSiqhelo		
Inkcitho-mali yeSiqhelo: Inkcitho-mali egqithisileyo yenzeka ngenxa yeendleko zabaqeshwa - kwiinkonzo zesisa. Jonga kwinqaku 13 ukufumana iinkcukaca ezithe vetshe.		



Wes-Kaapse
Regering

Kultuursake en Sport



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



Jaarverslag
2017/2018

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DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING VAN OPENBARE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Kultuurkommissie
REGISTRASIENOMMER (waar van toepassing):	Nie van toepassing
STRAATADRES:	3de Vloer, Protea Assuransiegebou Groentemarkplein Kaapstad, 8001
POSADRES:	Privaatsak X 9067 Kaapstad 8001
WKKK SEKRETARIAAT	Mnr Thandwa Ntshona
TELEFOONNOMMERS:	+27 21 483 9714/9672
FAKSNOMMER:	+27 21 483 9711
E-POSADRES:	Thandwa.Ntshona@westerncape.gov.za
ADRES VAN WEBWERF:	www.westerncape.gov.za
EKSTERNE OUDITEURS:	Ouditeur-generaal Suid-Afrika Century City, Kaapstad, 8000
BANKIERS:	Nedbank

2. LYS VAN AFKORTINGS / AKRONIEME

BBSEB	Breëbasis Swart Ekonomiese Bemagtiging
D: ORB	Direktoraat: Ondernemingsrisikobestuur
DGV	Departement van Gemeenskapsveiligheid
DKES	Departement van Kultuursake en Sport
DVOW	Departement van Vervoer en Openbare Werke
HFB	Hoof- Finansiële Beamppte
HGB	Helegemeenskapsbenadering
HUB	Hoof Uitvoerende Beamppte
KMMO	Klein, Medium en Mikro-ondernemings
LUR	Lid van die Uitvoerende Raad
MTUR	Mediumtermynuitgaweraamwerk
OGSA	Ouditeur-generaal van Suid-Afrika
OOW	Openbare Ouditwet
ORB	Ondernemingsrisikobestuur
ORBEK	Ondernemingsrisikobestuur en Etiese Komitee
RBPP	Raamwerk vir die Bestuur van Programprestasie-inligting
RG	Rekenpligtige Gesag
SEI	Sentrum vir E-innovasie
TR	Tesourieregulasie
WKKK	Wes-Kaapse Kultuurkommissie
WOFB	Wet op Finansiële Bestuur

3. VOORWOORD DEUR DIE VOORSITTER



Ver by talent verby: "Die reis begin by ons"

Afrikamaand-viering is op ons, weer 'n keer, en ons het die geleentheid om na te dink oor wat dit beteken om waarlik 'n Afrikaan te wees ...

Terwyl dit vir baie van ons 'n individuele en gesamentlike oefening is, word oomblikke van trots sowel as uitdagings voor die gees geroep – die trots om ons hele Afrika-identiteit te omhels, en die uitdaging om dikwels die idee van óf die een óf die ander te verwerp binne definisies van wie ons glo ons is.

Hierdie intrinsieke behoefte om die dieptes van ons uniekheid te ontrafel het ons, as die Wes-Kaapse Kultuurkommissie (WKKK), geïnspireer om die mandaat om kultuur te bewaar, te bevorder en in al sy fasette te ontwikkel en te laat insink.

Terwyl die WKKK deeglik bewus is van sy plig om by te dra tot nasiebou, plaas dit bedryfswaarde op sy pogings om sy mandaat te vervul deur drie komitees, naamlik:

- die Kultuurradekomitee, wat die opdrag het om Kultuurrade te registreer en te deregistreer, sowel as om bystand aan te beveel vir diegene wat finansiële hulp vir projekte, navorsing en konferensies benodig;
- die Fasiliteitekomitee wat voortdurend insette lewer aangaande die beheer, bestuur, onderhoud en ontwikkeling van sewe kultuurfasiliteite; en
- die Inisiasieverwysingskomitee, wat aandag skenk aan die ontleding van die tradisionele inisiasiepraktyk om 'n veilige en bemagtigende omgewing te verseker wat bevorderlik sal wees vir 'n veilige deurgangreis.

Die jaar herdenk ook die Nelson Mandela eeufeesvierings, wat die gees van diens, soos beliggzaam deur Madiba, vasvang. Dit was gepas vir die behuisingliggzaam van die WKKK, die Departement van Kultuursake en Sport, om vanjaar se Kultuursaketoekennings, wat op 3 Maart 2018 plaasgevind het, te eien met 'n tema geïnspireer deur die soort diensvaardigheid wat kenmerkend was van die voorgenoemde staatsman, wat op 'n keer gemyster het dat *Kultuuruitvoerings die vermoë het om ons na drome weg te voer...* Dit bevestig dat kultuur inderdaad die ruggraat van die gemeenskap is.

In sy afsluitingsrede tydens die toekennings, het Guy Redman, Hoofdirekteur van Kultuursake, 'n kragtige prentjie met woorde geskets, waarin hy die idee propageer van Ubuntu as 'n katalisator vir die skep van sosiaalverbonde gemeenskappe, waar titels nie belangrike dinge is wat ons saambind – of ons afsonderlik hou nie. Volgens Guy is dit die idees van mense wat ons aanpor. Die reis begin by ons, wat die sosiale boublokke van ons land deur geskiedenis, taal en kultuur verbeter. Dit is klaarblyklik dat dit nie vir ons is om te vermaak nie, maar om 'n sleutelrol te vervul in die versoening van die idee oor hoe dit moet wees om menslik te wees.

Alhoewel die Kommissie aan die einde van sy termyn gekom het, is baie grondliggende werk vir die inkomende WKKK met weldeurdagte hersiening van bestaande beleide gedoen.

Dit was my voorreg, as WKKK Voorsitter, om met sulke begeesterde denkende kultuurleiers saam te werk – mense wat met hulle unieke leierskapkwaliteite en met baie beraadslaging, my uitgedaag het om die strategiese herbouing aan te pak, wat steeds deur die Kultuurrade, die WKKK en die Departement van Kultuursake en Sport as behuingsliggaam vereis word.

Namens die WKKK ons opregte dank aan alle Departementele personeel en belanghebbendes wat 'n bydrae gemaak het tot die pogings van die WKKK. Dit was 'n eer om die kultuurgemeenskappe van die Wes-Kaap vir die afgelope drie jaar te kon dien.

Baie van die stigters van die kultuurrade gebruik hulle eie bronne, om onselfsugtig die gemeenskappe wat van stemreg vrygestel is waarvan hulle deel uitmaak, te dien; om 'n soort oplossing te bied deur 'n kultureel inklusiewe sending te propageer wat 'n verskeidenheid van talente – van verskillende agtergronde – in die Wes-Kaap wil vertoon.

Mag dit die inspirasie wees vir alle Suid-Afrikaners, om aktiewe burgers te word wat 'n kultuur van 'n sosiaal-inklusiewe geslag ondersteun – wat diversiteit en “andersheid” ondersteun, sodat die konsep om aan “hierdie” of “die ander” te behoort eerder meer van 'n menslike ervaring sal word – as Afrikane, eerder as melanien-politiek, wat in konteks 'n legitieme openbare gesprek is.

En om die sentimente van Kultuursake en van Anroux Marais, Minister van Kultuursake en Sport te herhaal, soos sy in haar programrede by die Kultuursaketoekennings van 2018 dit gestel het, ons politieke landskap is aan die skuif. Ons moet proaktief daarna strew om die lewens in ons gemeenskappe te verbeter in reaksie op die gevoel van hopeloosheid wat van hulle uitgaan.

Soos ek die WKKK verlaat om, sonder terughouding, terug te keer na wat – vir 'n lang tyd – bekend gestaan het as die “loopgrawe”, is dit my missie om voortdurend by te dra tot 'n kulturele ekonomie, waarin ons identiteit en inklusiwiteit kan verskans by alle burgerlike, openbare en private sektore, waar meer kulturele ruimtes geskep en ontdek word binne ons townships, om Afrikanisme as grondslag vir Korporatiewe Suid-Afrika te vestig – en sodat dit 'n unieke verkooppunt vir die wêreld kan word ...

Hierdie missie is moontlik omdat ons die menslike kapitaal uitmaak wat daarin belê moet word. Hou gouer ons tot hierdie besef kom, hou gouer sal ons die wins op die belegging kan oes. Want Afrika is die wortel van die dinge wat in ons intellektuele eiendom geopenbaar word ... ons taal ..., musiek, poësie, dansbewegings, kleredragkode, haarstyle – en selfs die handtekening van ons gelag ...

Ek weet dit, omdat die erflating van hierdie kosbare erfenis van ons gepatenteer is in die beste dele van ons gesamentlike stem, hart en siel ... dit is genialiteit wat talent oortref!

Uwe, in nasiebou,



Bulelwa Basse
Voorsitter
Wes-Kaapse Kultuurkommissie
31 Mei 2018

4. OORSIG DEUR REKENPLIGTIGE GESAG



Die Wes-Kaapse kultuurkommissie (WKKK) is 'n Skedule 3 openbare entiteit en opereer binne die parameters van die Wes-Kaapse Kultuurkommissie en Wet op Kultuurrade, Wet 14 van 1998. Dit is 'n statutêre liggaam en ressorteer onder die Departement van Kultuursake en Sport (DKES).

Die doelstellings van die WKKK is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, ooreenkomstig 'n beleid bepaal deur die LUR. Sy werksaamhede is gekoppel aan sy strategiese vyfjaarplan sowel as sy jaarlikse prestasieplan.

Die missie van die WKKK is om 'n bemagtigende omgewing te voorsien wat aan gemeenskappe die geleentheid bied om hulle kulturele kapitaal te deel, te beoefen en ten toon te stel. Die doel van hierdie verslag is om die aktiwiteite van die WKKK vir die 2017/18-boekjaar te kommunikeer.

Algemene finansiële oorsig

Gedurende die oorsigjaar is vakatures wat ontstaan het, gevul. Ten spyte van huidige ekonomiese uitdagings, waterbeperkings en maatskaplike toestande, is die fasiliteite vir gebruikers gehandhaaf teen aanvaarbare standarde. Die veiligheid van verbruikers is van die uiterste belang en die WKKK het die dienste van 'n sekuriteitsmaatskappy by twee van sy fasiliteite, naamlik Okkie Jooste en Groot Drakenstein verkry. Voorsiening is gemaak vir sekuriteitsmaatreëls by al die fasiliteite. Dit sluit in die installering van alarmstelsels en die dienste van gewapende reaksie.

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

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

Bestedingstendense

Program/aktiwiteit/doelwit:	2017/2018			2016/2017		
	Begroting	Werklike Uitgawes	(Oor-/onder-besteding)	Begroting	Werklike Uitgawes	(Oor-/onder-besteding)
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	4 186	4 713	(527)	3 534	4 032	(498)
Totaal	4 186	4 713	*(527)	3 534	4032	*(498)

* Die oorspandering hou verband met AARP 23: Dienste in Natura -aanpassings wat vir salarisse gemaak is (R545 790.96) hou verband met die Finansiëlebestuurpersoneel van die openbare entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK, Aantekening 12.

'n Toekenning van R1 183 250 van bewilligde fondse is oorgedra van DKES na die WKKK om sy mandaat vir die 2017/18-boekjaar uit te voer. Die toekenning van fondse is doeltreffend bestuur in ooreenstemming met toepaslike finansiële voorskrifte.

Kapasiteitsbeperkings en uitdagings wat die openbare entiteit in die gesig staar

Die administratiewe ondersteuning kom van departementele beamptes aangesien die openbare entiteit nie voltydse personeel in diens geneem het nie.

Verkrygingslynbestuur

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

Verkrygingslynbestuur-prosesse en -stelsels is in plek om voldoening aan wette en regulasies te verseker.

Uitdagings en oplossings

Die bedanking van twee lede het veroorsaak dat die WKKK nie ten volle gekonstitueer was nie. Minister Anroux Marais het dus vier lede gedurende die oorsigjaar aangestel.

Die aanpak van finansiële uitdagings

Die veelvuldige gebruik van beskikbare ruimte by die fasiliteite sal ondersoek word.

Waardering

Ten slotte wil ek graag die werk van die Ouditeur-generaal van Suid-Afrika erken wat 'n audit van die finansiële jaarstate en prestasie-inligting uitgevoer het. Ek spreek ook my waardering uit teenoor die Ouditkomitee, wat 'n kritiese evaluering van die finansiële jaarstate voorsien het, en ook vir hulle toesighoudende rol regdeur die jaar t.o.v. die finansiële en nie-finansiële resultate van die entiteit.

Ek wil ook graag erkenning verleen aan die rol en ondersteuning van ons Minister, me Anroux Marais, vir haar strategiese rigtinggewing en leiding, sowel as aan ons vennote in ander regeringsafdelings en in die burgerlike samelewing.



Jane Moleleki
Rekenpligtige Gesag
Wes-Kaapse Kultuurkommissie
31 Mei 2018

5. STAAT VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAATHEID

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

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

Volgens ons mening is die jaarverslag 'n redelike weergawe van die operasies, die prestasie-inligting en die finansiële sake van die openbare entiteit vir die finansiële jaar eindigend 31 Maart 2018.

Die uwe



Jane Moleleki
Rekenpligtige Gesag
Wes-Kaapse Kultuurkommissie
31 Mei 2018



Bulelwa Basse
Voorsitter
Wes-Kaapse Kultuurkommissie
31 Mei 2018

6. STRATEGIESE OORSIG

6.1. Visie

Dra doeltreffend by tot die groei en ontwikkeling van 'n dinamiese kulturomgewing in 'n verenigde Wes-Kaap.

6.2. Missie

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

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

6.3. Waardes

Integriteit, verantwoordelikheid, bevoegdheid, reageerbaarheid, innovering en sorgsaamheid

7. WETGEWENDE EN ANDER MANDATE

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

7.1. Grondwetlike mandate

Afdeling	Beskrywing
Die Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 6(3) en (4) en (5): Taal	Die Wes-Kaapse Regering moet, deur middel van wetgewende en ander maatreëls, sy gebruik van amptelike tale reguleer en monitor. Alle amptelike tale moet gelykheid van aansien geniet en gelykwaardig hanteer word. Die WTKK, in samewerking met die Departement van Kultuursake en Sport, (DKES), is verantwoordelik daarvoor om die implementering van die Wes-Kaapse Taalbeleid, soos aangeneem in 2005, te monitor en te evalueer en moet ten minste een keer per jaar aan die Provinsiale Wetgewer oor hierdie mandaat verslag doen. Die DKES hou toesig oor die WTKK en voorsien die Komitee met administratiewe en finansiële ondersteuning.
Artikel 30: Taal en kultuur	Die Wes-Kaapse Kultuurkommissie (WKKK) fasiliteer geleenthede vir die mense van die Wes-Kaap om hulle taal en kultuurregte uit te oefen deur middel van die programme en projekte wat hy verteenwoordig en ondersteun.
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	Die WKKK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking in die Wes-Kaap respekteer.
Artikel 41: Beginsels van samewerkende regering en interregeringsverhoudings	Die WKKK werk met alle sferes van die regering saam in die uitvoering van sy mandaat.
Skedule 4: Funkisionele Areas van konkurrente Nasionale en Provinsiale wetgewende bevoegdheid	Die WKKK werk nou saam met die nasionale Departement van Kuns en Kultuur en geassosieerde staatsliggame oor die stand van kuns, kultuur en erfenissake.
Artikel 195: Basiese waardes en beginsels ten grondslag van die openbare administrasie	Die Departement van Kultuursake en Sport (DKES) se beamptes wat verantwoordelik is vir die uitvoer van die mandaat van die WKKK moet die doeltreffende, ekonomiese en effektiewe gebruik van bronne verseker. Programme deur die openbare sektor onderneem, moet maksimum voordele teen die laagste moontlike koste lewer.
Die Grondwet van die Wes-Kaapprovinsie, 1997 (Wet 1 van 1998)	
Artikel 70	Provinsiale wetgewing moet voorsiening maak vir die vestiging, en redelike befondsing, binne die Provinsie se beskikbare bronne, van 'n kultuurraad of -rade vir 'n gemeenskap of gemeenskappe in die Wes-Kaap wat 'n gemeenskaplike kultuur en taalerfenis deel. DKES het toesig oor die WKKK wat betref die implementering van die wetgewing wat vir hierdie rede gepromulgeer is. Die Wes-Kaapse Kultuurkommissie, een van die provinsie se openbare entiteite waarvoor DKES verantwoordelik is, is getaak met die registrasie van en ondersteuning aan geregistreerde kultuurrade.

7.2. Wetgewende mandate

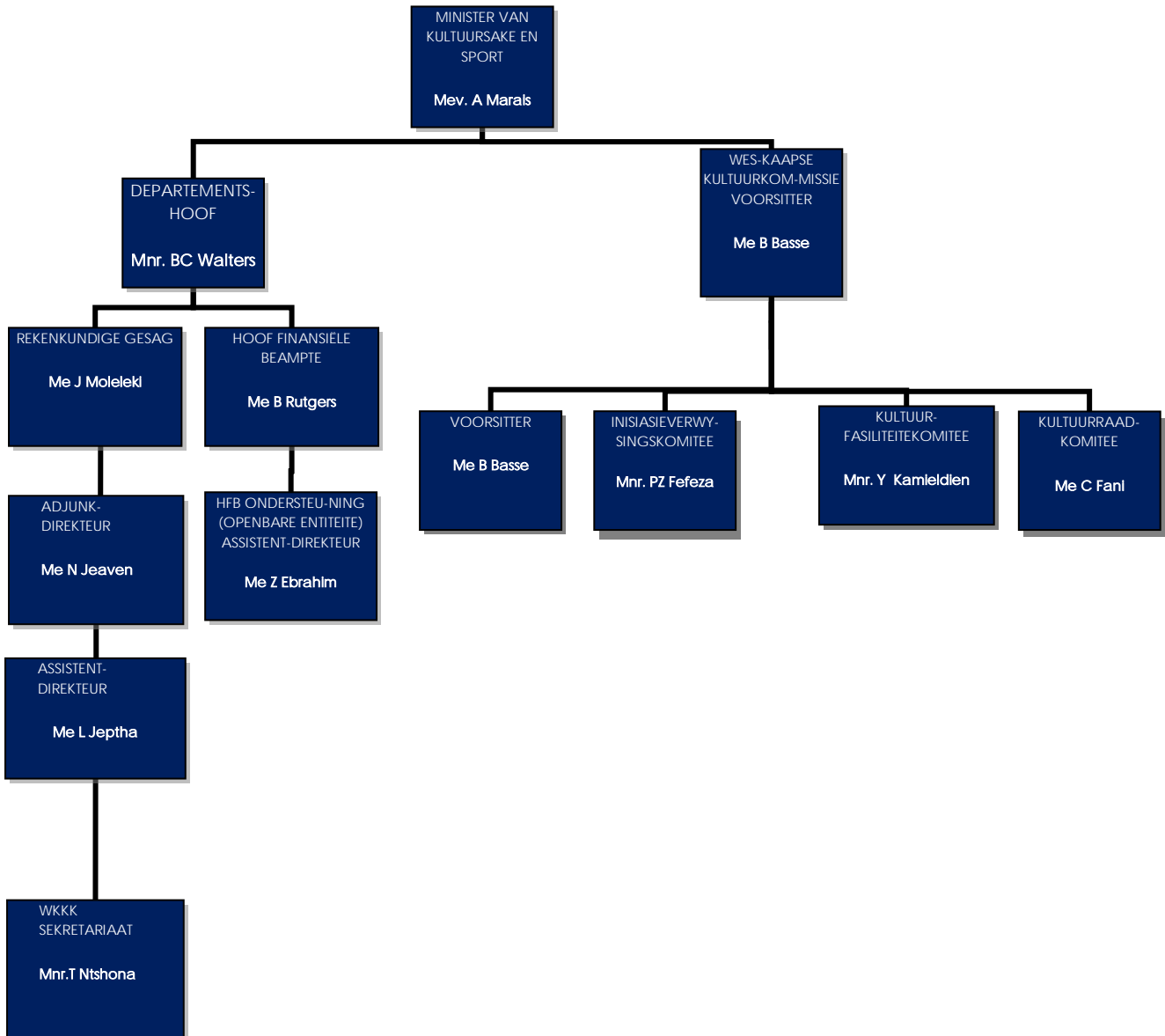
Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKKK
Wes-Kaapse Kultuurkommissie en Wet op Kultuurrade, 1998	Wet 14 van 1998	Die doelstellings van die Wes-Kaapse Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, ooreenkomstig 'n beleid bepaal deur die LUR [Lid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

7.3. Beleidsmandate

Beleide	Beskrywing
Gedragkode vir WKKK-lede	Die primêre doel van die Kode is om voorbeeldige gedrag te bevorder sodat die WKKK geloofwaardigheid kan hê.
Die registrasie en deregistrasie van kultuurrade se beleid	Om uitvoering te gee aan die beginsel daarvan om kulturele diversiteit in die Wes-Kaap en in Suid-Afrika as geheel te respekteer, te voed, te handhaaf en te beskerm deur kultuurrade te registreer en te deregistreer.
Die Beleid vir die Gebruik van Kulturele Fasiliteite	Die Rekenpligtige gesag van die openbare entiteit moet inkomste ekonomies en effektief bestuur deur 'n gepaste proses te ontwikkel om voorsiening te maak vir die identifikasie, versameling, vaslegging, rekonsiliasie en beskerming van inligting oor inkomste.
WKKK-delegasies	Delegering van magte uitgereik deur die Rekeningkundige Beampte ingevolge artikel 44(1) WN 44(2) van die Wet op Openbare Bestuur, 1999 (WOFB).
Wesentlikheidsraamwerk	Die Rekenpligtige Owerheid moet ooreenkom oor 'n raamwerk van aanvaarbare vlakke van wesentlikheid en betekenisvolheid en dit ontwikkel saam met die betrokke uitvoerende gesag in konsultasie met eksterne ouditeure.
Bedrogvoorkomingsplan	Hierdie beleid verskaf reaksiemeganismes om gevalle van bedrog te rapporteer, te ondersoek en op te los.
Hersiene Beleid aangaande Betaling vir Konferensies, Projekte, Vergaderings en Werkswinkels	Om 'n raamwerk te voorsien vir die vergoeding van lede van die Wes-Kaapse Kultuurkommissie wat genomineer is om konferensies, gebeure, vergaderings en werkswinkels by te woon.
Inisiasieraamwerk en Protokol 2014	Hierdie raamwerk verskaf leiding oor die kulturele praktyk van inisiasie aan plaaslike kultuurorganisasies, munisipaliteite en ander gesaghebbendes.

8. ORGANISATORIESE STRUKTUUR

R



DEEL B: PRESTASIE-INLIGTING

1. VERSLAG VAN DIE OUDITEUR-GENERAAL: VOORAFBEPAALE DOELWITTE

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

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

2. SITUASIE-ANALISE

2.1. Diensleweringomgewing

Die fasiliteite skep self-uitdrukking en holistiese ontwikkelingsgeleenthede vir ons gemeenskappe. Die fasiliteite is bekostigbaar en word besoek deur mense van alle vlakke van die samelewing. Ons is egter daarop bedag dat, as gevolg van die wanbalans tussen inflasie en die inkomste wat geskep is, ons nie gelyk kan breek nie. Groot waardering word uitgespreek deur die gebruikers van ons fasiliteite, wat self nie vry is van maatskaplike uitdagings wat hulle gemeenskappe moet trotseer nie.

Tydens die jaar onder oorsig het die WKKK baie uitdagings op baie fronte teëgekom. Die sosiale en ekonomiese vereistes van gemeenskappe het daartoe gelei dat die Okkie Jooste-fasiliteit moes deurloop onder die gemeenskap se ontevredenheid. Personeel moes 'n baie plofbare situasie hanteer toe hulle te doen gekry het met brandstigting en diefstal by hierdie fasiliteit. Hierdie sonderlinge situasie het die behoefte beklemtoon aan nouer samewerking met sleutelrolspelers in die Jonkershoekvallei, die Jonkershoek Bestuurskomitee, die Departement van Vervoer en Openbare Werke en die Departement van Gemeenskapsveiligheid om te poog om die breër kwessies in die gebied te verstaan.

Die elektroniese besprekingstelsel is intern getoets met die doel om 'n innoverende oplossing te vind wat dienslewering aan kliënte kan verseker. Tandekrymoeilikhede is geïdentifiseer wat veranderinge in beleid en praktyk genoodsaak het. Dit is hanteer deur nouer samewerking met die SEL-komponent, die ontwikkelaars van die elektroniese besprekingstelsel en die eenhede binne die departement self.

Die departement is besig om die sakebeleid vir die diverse gebruik van die fasiliteite te hersien om die volhoubaarheid van hierdie rustige terreine vir kliënte te verseker. Die droogte het veroorsaak dat die WKKK die begroting en onderhoudsplan moet herprioritiseer om waterbesparingsmaatreëls by al die fasiliteite te implementeer.

2.2. Organisasoriese Omgewing

Ingevolge artikel 13 van die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, Wet 14 van 1998, is personeellede van die Departement van Kultuursake en Sport verantwoordelik vir die administratiewe werk van die WKKK. Die Kommissie se Sekretariaat val binne die DKES se kuns-en-kultuur-komponent. Die HFB se ondersteuningseenheid help met die verkryging en betalings t.o.v. lede en aktiwiteite van die WKKK.

Die Minister van Kultuursake en Sport het vier (4) nuwe lede aangestel wat verseker het dat die Kommissie kon opereer soos bepaal in die Wes-Kaapse Kultuurkommissie en Wet op Kultuurrade, Wet no. 14 van 1998.

Werkseleenthede word ook deur die kulturele fasiliteite geskep namate werklose jongmense by die IPWP- en Jong Patriotte-programme betrek word. Dit bied aan die jeug 'n geleentheid om bemerkbare vaardighede te ontwikkel.

Soos bepaal in die Jaarlikse Prestasieplan van die WKKK, het die voltallige vergaderings op 'n kwartaallike basis plaasgevind terwyl die vergaderings van die Kultuurraadkomitee en die Kulturfasiliteitekomitee twee keer per jaar vergader het. Die WKKK het persone gekoöpteer om die inisiasieverwysingskomitee te vorm wat die Minister adviseer oor kwessies wat verband hou met die inisiasiedeurgangsrtes. Die Inisiasieverwysingskomitee het 'n jaarvergadering gehou waar hulle oor die afgelope winterinisiasieseisoen gerapporteer en vir die somerinisiasieseisoen beplan het. Die aanbevelings wat deur die WKKK-komitees gemaak is, is ter tafel gelê vir oorweging en goedgekeur deur die voltallige sessies.

2.3. Sleutelbeleidsontwikkelings en wetgewende veranderings

Die inleiding tot die elektroniese besprekingstelsel het 'n wysiging aan die Gebruikersbeleid van die Kulturfasiliteite genoodsaak, om die nuwe besprekingstelsel met die beleid in ooreenstemming te bring.

2.4. Strategiese Uitkomsgeoriënteerde Doelwitte

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

3. PRESTASIE-INLIGTING PER PROGRAM/ AKTIWITEIT/ DOELWIT

PROGRAM

Wes-Kaapse Kultuurkommissie

BESKRYWING

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

- om roerende en onroerende eiendom (met inbegrip van die sewe kultuurfasiliteite) te kontroleer, te bestuur, te ontwikkel en te handhaaf;
- om die registrasie en deregistrasie van kultuurrade te bestuur; en
- om die LUR te adviseer oor wat die beste manier is om die mandaat van die Kommissie na te kom.

Waterbesparingsbepalings

Die WKKK dra by tot verhoogde welsyn en die beperking van maatskaplike ewels binne die gemeenskap deur veilige en rustige omgewings by die kultuurfasiliteite te skep en om geleenthede vir gesprekvoering tussen diverse groepe te fasiliteer. Die WKKK het gereageer op die eise wat die waterkrisis stel deur waterbesparingsmaatreëls by alle fasiliteite in te stel. Stortkoppe is vervang met waterbesparende alternatiewe en waterbesparingstenks is geïnstalleer by die Schoemanspoort-fasiliteit. Gebruikers van die fasiliteite is ook onderrig in die belangrikheid van waterbesparing deur inligtingsbrojures en plakkate.

Instandhouding van die fasiliteite

Die WKKK plaas nie slegs klem op die estetiese waarde en ligging van die fasiliteite nie, maar is net so besorg oor die gesondheid en veiligheid van die gebruikers. Ons dienste is daarop bedag dat gestremde kliënte ook van die fasiliteite gebruik maak.

Die Okkie Jooste fasiliteit is op 18 Januarie 2018 aan die Departement van Vervoer en Openbare Werke (DVOW) vir onderhoud oorhandig. Dit is deel van ons onderhoudsplan en die fasiliteit sal gesluit wees van Februarie tot September 2018. Tweeweeklikse vergaderings word gehou met die konstruksiespan, sowel as die sekuriteit op die perseel om te verseker dat werk vorder soos beplan en dat uitdagings aandag kry en vroegtydig gekommunikeer word.

Opgraderings is ook geïdentifiseer vir Bien Donne Manor Huis en Koekenaap-kultuurfasiliteit. Die Manor Huis is verklaar as 'n Erfenisperseel en opgraderings is gedoen binne die raamwerk van die Nasionale Erfenis Hulpbronne Wet. 'n Formele aansoek is aan die Erfenisowerhede voorgelê en werk sal begin indien dit goedgekeur word. Daar word aangehou met daaglikse instandhouding en opgraderings by die fasiliteite. By Melkbos-kultuursentrum is al die hout chaletdeure vervang met aluminium-deure wat meer bestand is teen die toestande by die kus. Die chalets is binne-in geverf en nuwe gordyne en beddekens is voorsien.

Gelyke behandeling van diverse kulture

Die WKKK erken die diverse kulture binne die provinsie en verseker dat almal gelykwaardig behandel word. Teen hierdie agtergrond is die programme waaraan deelgeneem word inklusief en reflekteer die programme die kultuurlandskap van die Provinsie.

Die funksies wat aangebied is deur die WKKK in samewerking met die Departement het verseker dat geleenthede geskep is vir diverse gemeenskappe om hulle intellektuele kapitaal te ontdek en te deel en om die kulturele landskap binne die provinsie te beleef. Erfenisdag is gevier in Saldanhaabaai deur die gesamentlike pogings van die WKKK, die munisipaliteit, die kultuurrade en Transnet. Hierdie aktiwiteite laat diverse gemeenskappe toe om mekaar se kulture gesamentlike te ervaar. Die WKKK het ook 'n naweekdanswerkswinkel gefasiliteer vir die jeug van drie primêre skole in Simondium en in die Klapmuts-area, sowel as organisatoriese opleidingswerkswinkels wat bestaan het uit aanbiedings deur die Departement van Maatskaplike Ontwikkeling en die Nasionale Loterykommissie.

Die WKKK help die Departement deur middel van sy programme met die promosie, ontwikkeling en beskerming van kuns en kultuur, terwyl breër provinsiale prioriteite ook in berekening gebring word. Die besluit om Saldanha en Klapmuts te prioritiseer, bly by die visie van 'n Helegemeenskapsbenadering om mense se lewens te verbeter. Hierdie benadering is gebou op deelgenootskappe met burgers, burgerlike samelewing, besighede en ander sferes van regering in die provinsie en verder. Die WKKK gaan voort met sy streef om mense saam te bring om in veilige omgewings saam te werk en om ons dienste na ander groepe uit te brei.

3.1. Strategiese doelwitte

Program/aktiwiteit/doelwit					
Strategiese Doelwitte Aanduider	Werklike Prestasie 2016/2017	Beplande Teiken 2017/18	Werklike Prestasie 2017/18	Afwyking van beplande teiken tot werklike prestasie vir 17/18	Kommentaar oor afwykings
Aantal byeenkomste en aktiwiteite om sosiale insluiting te verbeter	24	19	20	1	As gevolg van die induksie-byeenkoms vir die 4 nuwe verkose lede. Dit het 'n gekonstitueerde Kommissie verseker.

3.2. Sleutelprestasieaanduiders, beplande teikens en werklike prestasie

Program/aktiwiteit/doelwit							
Prestasie-aanduider	Geoudteerde/Wesenlike prestasie			Beplande Teiken 2017/18	Werklike prestasie 2017/18	Afwyking van beplande teiken tot werklike prestasie vir 2017/18	Kommentaar oor afwykings
	Werklike Prestasie 2014/2015	Werklike Prestasie 2015/2016	Werklike Prestasie 2016/2017				
Aantal funksies om toegang te verbeter en netwerking, sosiale samehorigheid en kulturele verbondenheid te bevorder	3	3	3	3	3	Geen	N.v.t.
Getal fasiliteite wat opgegradeer en onderhou is om geskiktheid en veiligheid vir gebruikers te verseker	7	7	7	7	7	Geen	N.v.t.
Getal voltallige, subkomitee- en strategiese vergaderings om Minister te adviseer	14	14	8	9	10	1	As gevolg van die induksie-byeenkoms vir die 4 nuwe verkose lede. Dit het 'n gekonstitueerde Kommissie verseker.

Strategie om areas wat onderpresteer het te verbeter

Alle beplande teikens wat vir die 2017/18-boekjaar in die vooruitsig gestel is, is bereik.

Veranderings aan beplande teikens

Geen

Skakeling van prestasie met begrotings

Bestedingstendense

Program/aktiwiteit/doelwit	2017/2018			2016/2017		
	Begroting	Werklike Uitgawes	(Oor-/onder-besteding)	Begroting	Werklike Uitgawes	(Oor-/onder-besteding)
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	4 186	4 713	(527)	3 534	4 032	(498)
Totaal	4 186	4 713	*(527)	3 534	4 032	*(498)

* Die oorbesteding hou verband met GRAP 23: Dienste in Natura-aanpassings wat vir salarisse gemaak is (R545 790.96) hou verband met die Finansiëlebestuurpersoneel van die openbare entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK, Aantekening 12.

'n Toekenning van R1 183 250 van bewilligde fondse is oorgedra van DKES na die WKKK om sy mandaat vir die 2017/18-boekjaar uit te voer. Die toekenning van fondse is doeltreffend bestuur in ooreenstemming met toepaslike finansiële voorskrifte.

4. Invordering van inkomste

Bronne van Inkomste	2017/2018			2016/2017		
	Skatting	Werklike Bedrag Ingevorder	Oor-/onder-verhaling	Skatting	Werklike Bedrag Ingevorder	Oor-/onder-verhaling
	R'000	R'000	R'000	R'000	R'000	R'000
Ander bedryfsinkomste	2823	2467	356	2 880	2 032	848
Oorplasing	1183	1 183	0	420	420	-
Rente-inkomste	180	180		234	234	-
Totaal	4 186	3 830	356	3 534	2 686	848

4.1. Kapitale belegging

Nie van toepassing

DEEL C: BEHEER

1. INLEIDING

Korporatiewe beheer beliggaam prosesse en stelsels waarvolgens openbare entiteite bestuur, beheer en verantwoordelik gehou word. Addisioneel tot wetsvereistes gebaseer op 'n openbare entiteit se bemag-tigende wetgewing en op die Maatskappywet, word korporatiewe beheer ten opsigte van openbare entiteite toegepas deur die voorskrifte van die Wet op Openbare Finansiële Bestuur (WOFB) en dit loop in tandem met die beginsels soos vervat in die King 111-verslag oor Korporatiewe Beheer.

Hierdie verslag gee 'n oorsig van die Beheer wat in die Entiteit ingebed is.

2. PORTEFEULJekomitees (waar van toepassing)

Die komitee van die Provinsiale Parlement wat toesig oor die WKKK het, is die Staande Komitee oor Kultuursake en Sport, en die Komitee oor Openbare Rekeninge.

Die Staande Komitee oor Kultuursake en Sport en die Openbarerekeningekomitee	
Datum van Verhoor	Saak onder Oorweging
2 November 2017	Bespreking van Jaarverslag van DKES en sy entiteite
24 November 2017	DKES stem oor 13 aanpassings
7 March 2018	Bespreking van Begroting 13

3. UITVOERENDE GESAG

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

Kwartaallike Prestasieverslag	31 Julie 2017, 31 Oktober 2017, 31 Januarie 2018 en 30 April 2018
Tussentydse Moniteringsverslag	31 Julie 2017, 31 Oktober 2017, 31 Januarie 2018 en 30 April 2018

4. DIE WES-KAAPSE KULTUURKOMMISSIE

Die belangrikheid en doel van die Kommissie

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

Die WKKK doen, onder andere, die volgende:

- a) oorweeg die registrasie en deregistrasie van kultuurrade;

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

Die rol van die kommissie is soos volg:

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

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

Raad se grondwet

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

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

Naam	Benoeming (t.o.v. die Openbare Entiteitsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebled van Kundlgheid	Raad se Direkteurskappe (Lys van entitelte)	Ander Komitees of Taakspanne (bv.: Ouditkomitee / Ministeriële taakspan)	Aantal vergaderings bygewoon
Basse Bulelwa	Voorsitter	30 September 2015	N.v.t.	Rekenaargeletterdheid	Toonkunste; Woordkunste; Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur;	Geen	Geen	8
Crous Johann	Adjunkvoorsitter (verkies op 23 Augustus 2017 op Voltallige vergadering Lid van Kultuurraadkomitee	30 September 2015	N.v.t.	HOD, Kuns. Diploma in Dramatiese Kunste Diploma in Tekstielontwerp 1 jaar Kursus in Besigheidstudies Fotografie	Woordkunste; Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur Fondsinsameling vir kultuurprogramme	Geen	Geen	6
Fani Chuma	Voorsitter: Lid van Kultuurraadkomitee	30 September 2015	N.v.t.	B Admin. Openbare Admin. (Honneurs)	Toonkunste Betrokkenheid van jeug by kultuur; Bevordering van kultuur deur media	Geen	Geen	6
Fefeza, Patrick Zoyisile	Voorsitter: Inisiasiekomitee	30 September 2015	N.v.t.	BA (Geskiedenis Antropologie Nagraads) Diploma (Museums/ Erfenisstudies (UWK).	Woordkunste; Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur; Kulturele bedrywe	Geen	Geen	5

Naam	Benoeming (t.o.v. die Openbare Entiteitsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van Kundigheid	Raad se Direkteurskappe (Lys van entitelte)	Ander Komitees of Taakspanne (bv.: Ouditkomitee / Ministeriële taakspan)	Aantal vergaderings bygewoon
Kindo Wilma Josephine	Lid: Lid Kultuurraadkomitee	30 September 2015	N.v.t.	Diploma Biblioteekkunde en Inligtingwetenskap (UWK)	Woordkuns; Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur	Geen	Geen	5
Le Fleur, Anthony*	Lid: Kultuurfasiliteitskomitee	30 September 2015	N.v.t.	President Griekwa Nasionale Konferensie President van koorvereniging Raadslid van NKK	Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur; Kulturele bedrywe: Toonkuns	Geen	Geen	6
Witbooi John Cornelius	Lid: Kultuurfasiliteitskomitee	30 September 2015	N.v.t.	Opvoeder: Nasionale leier van Witbooi Nama-stam Nasionale voorsitter van die werkskomitee vir die Khoe en die Boesmans	Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur Bestuur van kulturele fasiliteite Nama-kultuur	Geen	Geen	2
Kamaldien Yazeed	Voorsitter: Kultuurfasiliteitskomitee	17 Mei 2017	N.v.t.	Graad in Joernalistiek (KPUT), Nagraadse dipl.: Mediabestuur (Rhodes), Film- en Fotografiekursus	Vryskut joernalis, dokumentêre en fotouitstalling, produseerder, produksiebestuurder, radioaanbieder	Lid van die Internasionale Vereniging van Godsdiensjoernaliste, Raadslid van die Vereniging vir Visuele Kunste, skryf aangaande kultuur, erfenis en die kunste		5

Naam	Benoeming (t.o.v. die Openbare Entiteitsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van Kundigheid	Raad se Direkteurskappe (Lys van entitelte)	Ander Komitees of Taakspanne (bv.: Ouditkomitee / Ministeriële taakspan)	Aantal vergaderings bygewoon
Mobbs John Bernard	Lid: Lid Kultuurraadkomitee	17 Mei 2017	N.v.t.	BA, Sekondêre Onderwysdiploma (UWK), B.Ed.(UNISA), M.Ed.)	Literêre Kunste, betrokke by jeugkultuur, kulturele bedrywe, bevordering van multikulturalisme in Suid-Afrika	DD Gesondheid, HUB DP Marais TB Hospitaal, Konsultant Onderwysnavorsing, Viserektor van Suid-Kaapse Onderwysopleidingskollege Suid-Kaap, Voorsitter van SANTA Provinsiaal en nasionaal		6
Le Roux Daniel Stephanus	Lid: Kultuurfasiliteitskomitee	17 Mei 2017	N.v.t.	D.Tech Drama (Technikon Pretoria), MA Drama (UP), Hoër Onderwysdiploma (US), Hons BDrama (US)		Lid van die WKTK, WK Provinsiale Geografiese Pleknamekomitee, Erfenis WK. Afrikaanse Taalraad		6
Beukes Edwill Roland	WKKK-lid Die lid het sy aanstellingsaanvaarding onttrek	17 Mei 2017	Mei 2017	Nat. Diploma: N6 Finansiële Bestuur	Rekeningkundige Betrokkenheid by jeug by kultuur;	Verskeie uitvoerende lid-rolle op die Griekwa Christelike Jeugvereniging		N.v.t.
DIE VOLGENDE PERSONE DIEN OP DIE INISIASIEVERWYSINGSKOMITEE VAN DIE WKKK SAAM MET DIE WKKK-LID								
Dani Lizo	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	NTS (Meganiese Ingenieurswese) Vakleerlingskap-handelsdiploma Sertifikaat	Kultuurontwikkeling (Inisiasie) Kostuumvervaardiging Projekkoördinasie	Geen	Geen	0

Naam	Benoeming (t.o.v. die Openbare Entiteitsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebled van Kundigheid	Raad se Direkteurskappe (Lys van entitelte)	Ander Komitees of Taakspanne (bv.: Ouditkomitee / Ministeriële taakspan)	Aantal vergaderings bygewoon
				Opleidingsinstrukteur Rekenaarteorie Projekbestuur				
Jama Zukile	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	- PhD Linguistiek, UK, 2007. - MA in Afrikatale UK 1995 - BA Honneurs in Afrikatale Unisa, 1998 - BA Geskiedenis hoofvak Vista Universiteit, PE 1985	Taal en Kultuur Beroepsgerigte taalonderwys Tweedetaalonderrig Maatskaplike navorsing Afrika-letterkunde	Geen	Geen	1
Mazinyo Mbombi	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	- Noodhulpopleiding - Brandbestrydingsopleiding	Tradisionele leierskap	Geen	Geen	1
Nongalaza Mzwandile	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	- Noodhulpopleiding - Brandbestrydingsopleiding	Tradisionele leierskap	Geen	Geen	1
Ponoane Neho	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	- Gemeenskapswerker	Gemeenskapskakeel-beampte	Geen	Geen	1
Sebetoane Thabang	Lid: Inisiasiekomitee	1 Julie 2016	N.v.t.	- Matriek 1998	Sotho tradisionele leierskap	Geen	Geen	1

Komitees

Komitee	Aantal vergaderings gehou	Aantal Lede	Name van Lede
Voltallige Sessie	4	10	Basse, Bulelwa Crous, Johann Fani, Chuma Fefeza, Patrick Zoyisile Le Fleur, Anthony* Witbooi, John Cornelius Kindo, Wilma Josephine Kamaldien, Yazeed Mobbs, John Bernard Le Roux, Daniel Stephanus
Kultuurrade	2	5	Fani, Chuma Crous, Johann Kindo, Wilma Josephine Basse, Bulelwa Mobbs, John Bernard
Kultuurfasiliteite	2	5	Kamaldien, Yazeed Basse, Bulelwa Le Fleur, Anthony* Witbooi, John Cornelius Le Roux, Daniel Stephanus

Inisiasieverwysingskomitee van die WKKK	1	6	Behoorlik-verkose WKKK-lid: Fefeza, Patrick Zoyisile Lede wat gekoöpteer is tot die Inisiasieverwysingskomitee: Jama, Zukile Nongalaza, Mzwandile Sebetoane, Thabang Mazinyo, Mbombi Ponoane, Neho
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Vergoeding van Kommissielede

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander inrigtings word gedefinieer deur die Minister van Finansies en beskryf in 'n Provinsiale Tesourie-omsendbrief. Die Voorsitter se tarief is R461.00 per uur, die Ondervoorsitter s'n is R324.00 per uur en die tarief vir lede is R282.00 per uur.

Naam	Vergoeding (R'000)	Ander toelaes (R'000)	Ander terugbetalings	Totaal (R'000)
Basse, Bulelwa	9	1	N.v.t.	10
Crous, Johann	6	1	N.v.t.	7
Fani, Chuma	6	2	N.v.t.	8
Fefeza, Patrick Zoyisile	6	0	N.v.t.	6
Kindo, Wilma Josephine	5	0	N.v.t.	5
Le Fleur, Anthony*	6	32	N.v.t.	38
Witbooi, John Cornelius	2	2	N.v.t.	4
Kamaldien, Yazeed	3	1	N.v.t.	4
Mobbs, John Bernard	5	2	N.v.t.	7
Le Roux, Daniel Stephanus	5	2	N.v.t.	7
Beukes, Edwill Roland	0	0	N.v.t.	0
Subtotaal	53	43	0	96

Inisiasieverwysingskomitee van die WKKK

Naam	Vergoeding (R'000)	Ander toelaes (R'000)	Ander terugbetalings	Totaal (R'000)
Sebetoane, Thabang	2	1	N.v.t.	3
Nongalaza, Mzwandile	2	0	N.v.t.	2
Mazinyo, Mbombi	2	0	N.v.t.	2
Dani, Lizo	0	0	N.v.t.	0
Ponoane, Neho	2	1	N.v.t.	3
Jama, Zukile	1	0	N.v.t.	1
Subtotaal	9	2	0	11
Totaal	62	45	0	107

Ander toelaes sluit reis- en verblyfkoste in.

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

5. RISIKOBESTUUR

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

Ter voldoening aan die Nasionale Tesourie (OSRBR) se vereistes en om risikobestuur verder binne die entiteit in te bed, het die Wes-Kaapse Regering (WKR) 'n ORB-beleidsverklaring aanvaar wat die WKR se oorhoofse bedoeling t.o.v. ORB uiteensit. Die Entiteit het 'n ORB-strategie aanvaar vir die periode 2016/17 tot 2017/18 wat op 15 April 2016 deur die RG goedgekeur is en 'n implementeringsplan vir 2017/18, wat op 28 April 2017 deur die RG goedgekeur is. Die ORB-implementeringsplan het uitvoering gegee aan die departementele ORB-beleid en strategie en stippel die rolle en verantwoordelikhede uit van bestuur en personeel vir die vestiging van risikobestuur in die entiteit.

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

Die Departement het 'n Ondernemingsrisikobestuurskomitee en 'n Etiekkomitee (D:ORBK) gestig om die Rekeningkundige Gesag by te staan in die uitvoering van sy verantwoordelikhede aangaande risikobestuur. Die Komitee is bedryf volgens 'n opdrag vir 2017/18 tot 2018/19 wat deur die RG goedgekeur is op 31 Maart 2017. Die ORBEK het die effektiwiteit van die temperende strategieë geëvalueer wat geïmplementeer is om die risiko's van die entiteit aan te pak en verdere aksie waar nodig aan te beveel.

Die Sosiale Kluster Ouditkomitee het die onafhanklike oorsig oor die Departement se risikobestuurstelsel verskaf. Die Ouditkomitee is van kwartaallikse ORB-vorderingsverslae en die entiteit se risikoprofiel en registers ter uitvoering van hulle onafhanklike oorsigrol voorsien. Die Ouditkomitee se evaluering van die risikobestuursproses het geskied in verhouding tot die vordering van die implementering van die ORB-implementeringsplan en risiko's wat die entiteit en die betrokke risiko-respons/behandelingstrategieë in die gesig staar.

Impak op institusionele prestasie

Goeie vordering is gemaak om risikobestuur in te bed en die risiko-rypheidsvlak binne die entiteit te verhoog, en dit het weer tot gunstige departementele prestasie bygedra.

6. BEDROG EN KORRUPSIE

Bedrog en korrupsie plaas aansienlike potensiele risiko's op die bates van die entiteit en kan 'n negatiewe uitwerking hê op effektiewe dienslewering en die entiteit se reputasie.

Die Wes-Kaapse Regering (WKR) het 'n antibedrog en -korrupsiestrategie aanvaar wat die Provinsie se standpunt van geen verdraagsaamheid teenoor bedrog, diefstal en korrupsie bevestig. Ooreenkomstig hierdie strategie is die Departement verbind tot geen verdraagsaamheid t.o.v. korrupte, bedrieglike of enige ander kriminele aktiwiteite, hetsy intern of ekstern nie, en enige partye wat aan sulke praktyke skuldig is of dit probeer, word heftig en op enige wettige manier vervolgt.

Die Departement beskik oor 'n goedgekeurde Bedrog- en Korrupsievoorkomingsplan en 'n Bedrogvoorkomingsimplementeringsplan wat uitvoering gee aan die voorkomingsplan. Hierdie planne is van toepassing op die WKKK.

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

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

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

7. INTERNE OUDIT EN OUDITKOMITEES

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

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

Die volgende versekeringsverbintenisse is goedgekeur soos per die 2017/18 Interne Ouditplan:

- Kuns en Kultuur: Inisiasie;
- Prestasiemonitering en Verslagdoening; en
- Oordragbetalings.

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

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

Die onderstaande tabel verskaf relevante inligting oor die ouditkomiteeëde:

Naam	Kwalifikasies	Intern of Ekstern	Indien Intern, Posisie in die Departement	Datum Aangestel	Datum Bedank	Getal Vergaderings Bygewoon
Mnr. Ameen Amod	MBA, GIO, CGAP, CRMA; BCOM (HONS)	Ekstern	N.v.t.	01 Januarie 2016 (1 ^{ste} kwartaal)	N.v.t.	7
Mnr. Mervyn Burton	BCompt; B.Compt (Hons); CA(SA); CFB.	Ekstern	N.v.t.	01 Januarie 2015 (2 ^{de} kwartaal)	2de kwartaal het op 31 Desember 2017 geëindig	5
Me Judy Gunther	CIA; AGA; CRMA; Meesters in Kosteberekening; BCompt;	Ekstern	N.v.t.	01 Januarie 2016 (2 ^{de} kwartaal)	N.v.t.	7
Mnr. Francois Barnard	MCom (Belast.); OR(SA); Na-graadse Dipl. in Ouditkunde; STR BCompt (Hon.); Bproc	Ekstern	N.v.t.	01 Januarie 2016 (2 ^{de} kwartaal)	N.v.t.	8
Mnr Kerry Larkin	BCompt; ND:FIS; CRMA; CCSA; CIA;	Ekstern	N.v.t.	01 Januarie 2018 (1 ^{ste} kwartaal)	N.v.t.	2

8. OUDITKOMITEEVERSLAG

Hiermee bied ons graag ons verslag vir die finansiële jaar eindigend op 31 Maart 2018 aan.

Ouditkomiteeverantwoordelikhede

Die Ouditkomitee rapporteer dat hy voldoen het aan sy verantwoordelikhede wat uit artikel 51 (1) (a) (ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 27.1 spruit. Die Ouditkomitee rapporteer ook dat dit gepaste formele opdragte as sy Ouditkomitee-opdragte aanvaar het, sy sake gereuleer het ter voldoening aan hierdie voorwaardes en al sy verantwoordelikhede nagekom het soos dit daarin verskyn.

Die Effektiviteit van Interne Kontrole

Die entiteit word versien deur die Departement van Kultuursake en Sport en geen gebreke t.o.v. interne beheer is op entiteitsvlak aangemeld nie.

Tussentydse bestuur- en maandelikse/kwartaallikse verslae

Die Ouditkomitee is tevrede met die inhoud en gehalte van die kwartaallikse tussentydse bestuur- en prestasieverslae gedurende die jaar uitgereik en onder hersiening van die Rekeningkundige Gesag van die Entiteit ingevolge die Nasionale Tesourieregulasies en die Wet op die Verdeling van Inkomste.

Evaluering van Finansiële State

Die Ouditkomitee

- het die geouditeerde Finansiële Jaarstate wat ingesluit moet word by die Jaarverslag met die Ouditeur-generaal van Suid-Afrika (OGSA) en die Rekenpligtige Beampte nagegaan en bespreek;
- het die Ouditeur-generaal se bestuursverslag en Bestuur se reaksie daarop nagegaan;
- het veranderinge aan rekeningkundige beleide en praktyke soos in die Finansiële Jaarstate genoem, nagegaan; en
- het wesenlike aanpassings wat uit die audit van die entiteit voortgespruit het, nagegaan.

Nakoming

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

Provinsiale Forensiese Dienste

Die Provinsiale Forensiese Dienste (PFD) het statistiek aan ons voorgelê. Die Ouditkomitee sal die vordering van die PFD-verslae op 'n kwartaallikse grondslag monitor. Daar is geen kwessies onder ons aandag gebring wat verdere verslaggewing aan die Ouditkomitee genoodsaak het nie.

Prestasie-inligting

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

Verslag van Ouditeur-generaal van Suid-Afrika


Die Ouditkomitee het, op 'n kwartaallikse basis die entiteit se implementeringsplan vir ouditkwessies wat in die voorafgaande jaar ter sprake gekom het, nagegaan. Die Ouditkomitee het vergader met die Ouditeur-generaal van Suid-Afrika om seker te maak dat daar geen onopgeloste kwessies is wat uit die regulatoriese audit voorgekom het nie. Korrektiewe optrede oor die gedetailleerde bevindings wat deur die OGSA opgehaal is word op 'n kwartaallikse basis deur die Ouditkomitee gemoniteer.

Die Ouditkomitee stem daarmee saam en aanvaar die Ouditeur-generaal se opinie aangaande die Finansiële Jaarstate, en stel voor dat die geouditeerde Finansiële Jaarstate aanvaar word en saamgelees word met hulle verslag.

Die Ouditkomitee loof die entiteit daarvoor dat hy 'n ongekwalifiseerde auditopinie gehandhaaf het met geen wesenlike bevindings nie.

Waardering

Die Ouditkomitee spreek graag sy waardering uit teenoor die Bestuur van die entiteit, die Ouditeur-generaal van Suid-Afrika en die WKR se Korporatiewe Versekeringstak vir die samewerking en inligting wat hulle verskaf het om ons in staat te stel om hierdie verslag saam te stel.



Mnr Ameen Amod
Voorsitter van die Ouditkomitee
Wes-Kaapse Kultuurkommissie
Datum: 31 Julie 2018

DEEL D: MENSLIKEHULPBRONBESTUUR

1. MENSLIHEHULPBRON-OORSIGSTATISTIEKE

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

DEEL E: FINANSIËLE INLIGTING

Verslag van die Ouditeur-generaal van die Wes-Kaapse Provinsiale Parlement aangaande die Wes-Kaapse Kultuurkommissie

Verslag aangaande die audit van die finansiële state

Mening

1. Ek het die finansiële state van die Wes-Kaapse Kultuurkommissie, soos uiteengesit op bladsy 48 - 74, geoudit, wat insluit die staat van die finansiële posisie soos op 31 Maart 2018, en die staat van finansiële prestasie, staat van veranderinge in netto bates, die kontantvloei staat en die staat van vergelyking van begrote en wesenlike bedrae vir die jaar wat toe geëindig het op 31 Maart 2018, sowel as die aantekeninge by die finansiële state, wat 'n opsomming van betekenisvolle rekeningkundige beleide insluit.
2. Na my mening verteenwoordig die finansiële state in alle wesenlike aspekte, 'n billike weergawe van die finansiële posisie van die Wes-Kaapse Kultuurkommissie soos op 31 Maart 2018, en sy finansiële prestasie en kontantvloei vir die jaar wat toe geëindig het in ooreenstemming met die Suid-Afrikaanse Standaard van Algemeen-aanvaarde Rekeningkundige Praktyk (SA standaard van AARP), die vereistes van die Wet op Openbare Finansiële Bestuur van Suid-Afrika (Wet 1 van 1999) (WOFB) en artikel 15(5) van die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, 1998 (Wet no. 14 van 1998) (WKKKW).

Basis vir mening

3. Ek het my audit gedoen ooreenkomstig die Internasionale Ouditstandaarde (ISA). My verantwoordelikhede onder daardie standaard word verder beskryf in die Ouditeur-generaal se verantwoordelikhede vir die audit van die finansiële state-afdeling van hierdie ouditeursverslag.
4. Ek is onafhanklik van die entiteit ooreenkomstig die Internasionale Etiese Standaarderaad vir Rekenmeesters se *Code of ethics for professional accountants* (IESRR-kode) en die etiese vereistes wat betrekking het op my audit in Suid-Afrika. Ek het my ander etiese verantwoordelikhede voltooi in ooreenkoms met hierdie vereistes en die IESRR-kode.
5. Ek glo dat die ouditgetuienis wat ek verkry het voldoende en gepas is om 'n basis vir my auditmening te vorm.

Rekenpligtige gesag se verantwoordelikheid vir die finansiële state

6. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state ooreenkomstig die SA Standaard vir AARP en die vereistes van die WOFB en vir sodanige interne kontrole as wat die rekenpligtige gesag as noodsaaklik beskou vir die voorbereiding van finansiële state wat vry is van wesenlike wanvoorstellings hetsy as gevolg van bedrog of foute.

7. Met die voorbereiding van die finansiële state, is die rekenpligtige gesag verantwoordelik vir die assessering van die Wes-Kaapse Kultuurkommissie se vermoë om as 'n lopende saak voort te gaan, om sake wat verband hou met die lopende saak bekend te maak om die lopendesaakbeginsel van rekeningkunde te gebruik tensy daar 'n bedoeling is om die entiteit te likwideer of om werksaamhede te staak, of indien daar geen wesenlike alternatief is as om dit te doen nie.

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

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

Verslag van die audit van die jaarlikse prestasieverslag

Inleiding en omvang

10. In ooreenstemming met die Openbare Ouditwet van Suid-Afrika, 2004 (Wet no. 25 van 2004) (OOW) en die algemene kennisgewing daarvolgens uitgereik, het ek die verantwoordelikheid om verslag te lewer van wesenlike bevindings oor die gerapporteerde prestasie-inligting teen voorafbepaalde doelwitte vir gekeurde doelwitte aangebied in die jaarlikse prestasieverslag. Ek het prosedures uitgevoer om bevindings te identifiseer maar nie om getuienis in te win om versekering uit te druk nie.
11. My prosedures is gerig op die gerapporteerde prestasie-inligting, wat gebaseer moet wees op die goedgekeurde prestasiebeplanningsdokumente van die entiteit. Ek het nie die volledigheid en toepaslikheid van die prestasieaanduiders soos in die beplanningsdokumente ingesluit, geëvalueer nie. My prosedures het ook nie enige openbaarmakings of bewerings ingesluit wat verband hou met beplande prestasiestrategieë en inligting ten opsigte van toekomstige periodes wat ingesluit kan word as deel van die gerapporteerde prestasie-inligting nie. Dienooreenkomstig sluit my bevindinge nie hierdie sake in nie.
12. Ek het die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer ooreenkomstig die kriteria soos ontwikkel van die prestasiebestuur en rapporterende raamwerk, soos gedefinieer in die algemene kennisgewing, vir die volgende gekose strategiese doelwit wat in die jaarlikse prestasieverslag van die entiteit vir die jaar eindigend 31 Maart 2018 aangebied word.

Strategiese Doelwit	Bladsye in jaarlikse prestasieverslag
Die bewaring, bevordering en ontwikkeling van kuns en kultuur deur kultuurrade, bestuur en kulturele fasiliteite, en die inisiasieverwysingskomitee.	19 - 21

13. Ek het prosedures uitgevoer om te bepaal of die gerapporteerde prestasie-inligting behoorlik weergegee is en of die prestasie konsekwent was met die goedgekeurde prestasiebeplanningsdokumente. Ek het verdere prosedures uitgevoer om te bepaal of die aanduiders en verwante teikens meetbaar en relevant was, en het die betroubaarheid van die gerapporteerde prestasie-inligting geassesseer om vas te stel of dit geldig, akkuraat en volledig was.
14. Ek het geen wesenlike bevindings oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting vir die volgende doelwit verklaar nie:
- Die bewaring, bevordering en ontwikkeling van kuns en kultuur deur kultuurrade, bestuur en kulturele fasiliteite, en die inisiasieverwysingskomitee

Ander sake

Bereiking van beplande teikens

15. Ek verwys u na die jaarlikse prestasieverslag op bladsy 21 - 24 vir inligting aangaande die bereiking van die beplande teikens vir die jaar en verklarings wat aangebied is vir die oorprestasie van 'n aantal teikens.

Verslag oor die oudit van voldoening aan wetgewing

Inleiding en omvang

16. In ooreenstemming met die WOO en die algemene kennisgewing ingevolge daarvan het ek 'n verantwoordelikheid om wesenlike bevindings oor die voldoening van die entiteit aan spesifieke kwessies in sleutelwetgewing te rapporteer. Ek het prosedures uitgevoer om bevindings te identifiseer maar nie om getuienis in te win om versekering uit te druk nie.
17. Ek het geen bevindings oor voldoening aan die spesifieke kwessies in sleutel wetgewing opgehaal soos uiteengesit in die algemene kennisgewing uitgereik ingevolge die OOW nie.

Ander inligting

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

Interne kontrolegebreke

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

Kaapstad

31 Julie 2018



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylae – Ouditeur-generaal se verantwoordelikheid vir die audit

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

Finansiële State

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

Kommunikasie met diegene wat met beheer te doen het

3. Ek kommunikeer met die rekenpligtige gesag aangaande die beplande omvang en tydsberekening van die oudit, o.a., en betekenisvolle ouditbevindings, wat insluit betekenisvolle gebreke in interne kontrole wat ek gedurende my oudit identifiseer.
4. Ek bevestig ook aan die rekenpligtige gesag dat ek voldoen het aan relevante etiese vereistes aangaande onafhanklikheid, en kommunikeer alle verhoudings en ander kwessies wat redelikerwys beskou kan word as dat dit my onafhanklikheid, waar van toepassing, en verwante voorsorgmaatreëls kan beïnvloed.

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Staat van Finansiële Posisie soos op 31 Maart 2018

		2018	2017
	Aantekeninge	R'000	R'000
Bates			
Bedryfsbates			
Kontant en kontantekwivalente	3	1 831	2 905
Ontvangbares van valutatransaksies	4	127	100
		1 958	3 005
Totale Bates		1 958	3 005
Laste			
Bedryfslaste			
Krediteure uit valutatransaksies	5	696	860
Totale laste		696	860
Netto Bates		1 262	2 145
Opgehoopte surplus		1 262	2 145

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Staat van Finansiële Prestasie

	Aantekening(e)	2018 R'000	2017 R'000
Inkomste			
Inkomste uit ruilktransaksies			
Gelde van fasiliteite	6	1 786	1 468
Rente-inkomste	7	180	234
Ander inkomste van ruiltransaksies	8	135	38
Totale inkomste uit ruiltransaksies		2 101	1 740
Inkomste uit nieruiltransaksies			
Ander inkomste van nieruiltransaksies	9	546	526
Oordragte en subsidies ontvang	10	1 183	420
Totale inkomste uit nieruiltransaksies		1 729	946
Totale inkomste		3 830	2 686
Uitgawes			
Ouditgelde	12	(153)	(118)
Algemene uitgawes	13	(4 468)	(3 743)
Ledegeld	14	(62)	(98)
Oordragte en subsidies betaal	15	(30)	(60)
Skuldwaardedaling	16	-	(13)
Totale uitgawe		(4 713)	(4 032)
Tekort vir die jaar		(883)	(1 346)

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Staat van Veranderings in Netto Bates

	Opgehoopte Fondse	Totale netto bates
	R '000	R '000
Saldo o 1 April 2016	3 491	3 491
Verandering in netto bates		
Tekort vir die jaar	(1346)	(1346)
Totale veranderinge	<u>(1 346)</u>	<u>(1 346)</u>
Saldo op 1 April	2 145	2 145
2017 Verandering in netto bates		
Tekort vir die jaar	(883)	(883)
Totale veranderinge	<u>(883)</u>	<u>(883)</u>
Balans op 31 Maart 2018	<u>1 262</u>	<u>1 262</u>

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Kontantvloeistaat

	Aantekening(e)	2018 R'000	2017 R'000
Kontantvloei van operasionele aktiwiteite			
Ontvangste			
Kontantontvangste		3 077	1 932
Rente-inkomste		180	234
		<u>3 257</u>	<u>2 166</u>
Betalings			
Kontant betaal		<u>(4 331)</u>	<u>(3 399)</u>
Kontantvloei van bedryfsaktiwiteite	17	(1 074)	(1 233)
Netto afname in kontant en kontantekwivalente			
Kontant en kontantekwivalente aan begin van die jaar		2 905	4 138
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>1 831</u>	<u>2 905</u>

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Staat van Vergelyking van Begrote en Werklike Bedrae

	Goedge- keurde begroting	Aanpassings	Finale Begroting	Werklike bedrae op vergelyk- bare basis	Verskil tussen finale begr. en werklike	Verwysing
	R'000	R'000	R'000	R'000	R'000	
Staat van Finansiële Prestasie Inkomste						
Inkomste uit ruilktransaksies						
Gelde van fasiliteite	1 600	186	1 786	1 786	-	
Rente-inkomste	250	(70)	180	180	-	
Ander inkomste – Beleggings- rek.	1 503	(582)	921	-	(921)	23.1
Ander inkomste van ruil- transaksies	-	116	116	135	19	23.2
Totale inkomste uit ruilktransaksies	3 353	(350)	3 003	2 101	(902)	
4.2 Inkomste uit nie- ruilktransaksies						
Oordragte en subsidies ontvang	383	800	1 183	1 183	-	
Ander inkomste van nieruilktransaksies	-	-	-	546	546	23.3
Totale inkomste uit nie- ruilktransaksies	383	800	1 183	1 729	546	
Totale inkomste	3 736	450	4 186	3 830	(356)	
Uitgawes						
Ledegeld	(134)	71	(63)	(62)	1	
Oordragte en subsidies betaal	(180)	150	(30)	(30)	-	
Ouditgelde	(113)	(40)	(153)	(153)	-	
Algemene uitgawes	(3 309)	(631)	(3 940)	(4 468)	(528)	23.4
Totale uitgawe	(3 736)	(450)	(4 186)	(4 713)	(527)	
Tekort	-	-	-	(883)	(883)	
Werklike bedrag op vergelykende basis soos in die begroting aangebied en werklike vergelykende staat	-	-	-	(883)	(883)	

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Staat van Vergelyking van Begrote en Werklike Bedrae

Begroting op kontantbasis	Goedgekeurde begroting	Aanpassings	Finale Begroting	Werklike bedrae op vergelykbare basis	Verskil tussen finale begroting en werklike	Verwysing
	R'000	R'000	R'000	R'000	R'000	
Rekonsiliasie (moet geopenbaar word indien werklike syfers nie op vergelykende basis met begroting is nie)						
Tydsverskille						
Bedryf					(883)	
Entiteitsverskille						
Bedryf					-	
Werklike Bedrag in die Staat van Finansiële Prestasie					(883)	

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Rekeningkundige Beleid

1. Aanbieding van Finansiële Jaarstate

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

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

Aalle bedrae is afgerond tot die naaste duisend.

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

1.1 Lopendesakaaname

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

1.2 Betekenisvolle uitsprake en bronne van skattingsonsekerheid

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

Debiteure

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

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

Beraming vir waardedaling

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

1.3 Eiendom, aanleg en toerusting

Eiendom, aanleg en toerusting is tasbare bedryfsbates (met insluiting van infrastruktuur bates) wat gehou word vir gebruik in die produksie of verskaffing van goedere of dienste, om aan ander te verhuur, of vir administratiewe doeleindes, en dit word verwag dat dit vir meer as een verslagperiode gebruik sal word. Die koste van 'n item van eiendom, aanleg en toerusting word as 'n bate erken as:

- dit moontlik is dat toekomstige ekonomiese voordele of diensvoordele wat met hulle geassosieer word na die entiteit sal vloei: en
 - die koste of billike waarde van die item betroubaar gemeet kan word.
- Eiendom, aanleg en toerusting word aanvanklik teen koste erken.

Eiendom, aanleg en toerusting (voortgesit)

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

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

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

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

Kostes sluit in aanvangskostes om die item te verkry of om 'n item van aanleg, eiendom en toerusting te konstrueer en kostes daarna aangegaan om dit te vervang, om 'n gedeelte daarvan te vervang of dit te versien. Indien 'n vervangingswaarde erken is in die drabedrag van eiendom, aanleg en toerusting, word die drabedrag van die vervangde onderdeel ontteken.

Belangrike Onderdele en bystandstoerusting wat verwag word om vir meer as een periode gebruik te word, word ingesluit in eiendom, aanleg en toerusting. Daarbenewens word onderdele en bystandstoerusting wat slegs gebruik kan word in verband met 'n item van eiendom, aanleg en toerusting gereken as eiendom, aanleg en toerusting.

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

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

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

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

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

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

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

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

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

Item	Per jaar
Rekenaars en rekenaarsagteware	33,3%

1.3 Eiendom, aanleg en toerusting (voortgesit)

Voertuie	20%
Toerusting	25%

Die residuele waarde bruikbare leeftyd en depresiasie metode van elke bate word nagegaan aan die einde van elke verslagdoeningsperiode. Indien die verwagtings verskil van vorige beramings, word die verandering verreken as 'n verandering in rekenkundige beraming.

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

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

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

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

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

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

1.4 Finansiële instrumente

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

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

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

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

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

1.4 Finansiële instrumente (vervolg)

Klassifikasie

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

Klas	Kategorie
Debiteure van valutatransaksies	Finansiële bate gemeet teen
geamortiseerde koste. Kontant en kontantekwivalente	Finansiële bate gemeet teen
geamortiseerde koste	

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

Klas	Kategorie
Debiteure van valutatransaksies	Finansiële las gemeet teen geamortiseerde koste

Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit meet finansiële bates en finansiële laste, anders as daardie wat later teen billike waarde gemeet word, aanvanklik teen sy billike waarde plus transaksiekoste wat direk toeskryfbaar is aan die verkryging van die finansiële bate of finansiële las.

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

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

- 'n gemeenskapsvoordeel binne die Raamwerk vir die Voorbereiding en Voorlegging van Finansiële State is, waar dit die uitreiker van die lening is; of
- nieruiltransaksie-inkomste in ooreenstemming met die Standaard AARP oor Inkomste van Nie-?

Daaropvolgende meting van finansiële bates en finansiële laste

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

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

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

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

1.4 Finansiële instrumente (vervolg)

Billikewaarde-bepalingoorwegings

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

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

Winste en verliese

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

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

Waardedaling en oninbaarheid van finansiële bates

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

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

Finansiële bate gemeet teen geamortiseerde koste:

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

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

Finansiële bates word teen koste gemeet.

1.4 Finansiële instrumente (voortgesit)

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

Onterkenning

Finansiële bates

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

Die entiteit onderken 'n finansiële bate alleenlik wanneer:

- die kontraktuele regte van die kontantvloeï van die finansiële state verval, of betaal word of afgeskryf word;
- die entiteit tot 'n groot mate die risiko en belonings van eienaarskap van die finansiële bate dra of
- die entiteit, ten spyte daarvan dat sommige betekenisvolle risiko's en belonings van eienaarskap van die finansiële bate in geheel beheer oorgedra het van die bate na 'n ander party en die ander party het
In hierdie geval sal die entiteit:
 - die bate onderken, en
 - enige regte en verpligtings wat in die oordrag geskep of behou is afsonderlik erken.

Die drabedrag van die bate wat oorgedra is, word toegeken tussen die regte en verpligtinge wat behou word en dié wat oorgedra word op die basis van hulle relatiewe billike waardes op die oordragdatum. Regte en verpligtinge wat nuut geskep is, word teen hulle billike waardes op daardie datum, bereken. Enige verskil tussen die vergoeding ontvang en die bedrae erken en onderken word in surplus of verlies in die periode van oordrag erken.

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

Finansiële laste

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

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

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

1.5 Verpligtinge

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

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

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

1.5 Verpligtinge (vervolg)

- Kontrakte behoort niekanselleerbaar te wees of slegs gekanselleer te kan word teen aansienlike koste. (bv. Kontrakte vir rekenaar- of gebouinstandhoudingsdienste) ; en
- Kontrakte moet verband hou met iets anders as die roetine, gewone, staatbesigheid van die entiteit – daarom word salarisverpligtinge m.b.t. werknemerskontrakte of maatskaplike sekuriteitsvoordeelverpligtinge uitgesluit.

1.6 Erkenning van inkomste uit ruiltransaksies

Erkenning

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

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

Meting

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

Belasting, tantieme en dividende

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

1.7 Erkenning van inkomste uit nieruiltransaksies

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

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

Meting

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

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

Voorwaardelike toekennings en ontvangste

Inkomste ontvang van voorwaardelike toekennings, donasies en befondsing word erken as inkomste tot die mate dat die entiteit voldoen het aan enige van die kriteria, voorwaardes en verpligtinge vervat in die ooreenkoms. Tot die mate dat daar nie aan die kriteria, voorwaardes en verpligtinge voldoen is nie, word 'n las erken.

1.7 Inkomste uit nieruiltransaksies (vervolg)

Rente op beleggings verdien, word hanteer in ooreenstemming met toekenningsvoorwaardes. Indien dit betaalbaar is aan die gewer word dit aangeteken as deel van die las, en indien nie, word dit erken as rente verdien in die staat van finansiële prestasie.

Toekennings wat die entiteit kompenseer vir uitgawes aangegaan, word erken as surplus of tekort op 'n sistematiese basis in dieselfde periodes waarin die uitgawes erken word.

Dienste in natura

Dienste in natura is dienste verskaf deur individue aan entiteite, sonder enige koste, maar mag onderhewig wees aan bepalings. Finansiëlebestuurspersoneel van 'n openbare entiteit verskaf waardevolle ondersteuning aan die entiteit met die bereiking van sy doelwitte. Die diens wat verskaf word kan betroubaar gemeet word en daarom word dit erken in die staat van finansiële prestasie en openbaar gemaak in die aantekeninge tot die finansiële state.

1.8 Oordrag van buitelandse valuta

Buitelandse valutatransaksies

'n Transaksie met buitelandse valuta word aangeteken op aanvanklike erkenning in Rand, deur op die buitelandse geldeenheid se bedrag die druk-wisselkoers toe te pas tussen die funksionele geldeenheid en die buitelandse geldeenheid op die dag van die transaksie.

Transaksies wat in buitelandse valuta aangedui word, word oorgedra teen die heersende wisselkoers op die transaksiedatum. Monetêre items wat in vreemde valuta aangedui word, word oorgedra teen die heersende wisselkoers op die transaksiedatum. Winste of verliese wat tydens die oordrag ontstaan, word ingeskryf as surplus/tekort.

1.9 Vergelykende syfers

Waar nodig, is vergelykende syfers herklassifiseer om ooreen te stem met veranderinge in aanbieding in die huidige jaar.

1.10 Uitgawes

Finansiële transaksies in bates en laste

Skulde word afgeskryf wanneer dit as onverhaalbaar geïdentifiseer is. Skulde wat afgeskryf is word beperk tot die bedrag van besparings en/of onderspandering van toegekende fondse. Die afskrywing vind plaas teen jaareinde of wanneer fondse beskikbaar is. Geen voorsiening word gemaak vir onverhaalbare bedrae nie maar bedrae word openbaar gemaak as 'n openbaarmakingsaantekening.

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

Vrugtelose en verkwistende uitgawes

Vrugtelose en verkwistende uitgawes word as 'n bate erken in die staat van finansiële posisie tot sodanige tyd as wat die uitgawe van die verantwoordelike persoon ingevorder is, of afgeskryf word as onverhaalbaar in die staat van finansiële prestasie.

Onreëlmatige uitgawes

Onreëlmatige uitgawes word erken as uitgawes in die staat van finansiële prestasie. Indien die uitgawe nie gekondoneer word deur die relevante gesag nie, word dit behandel as 'n bate tot dit verhaal is of as oninbaar afgeskryf is.

Oordragte en subsidies

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

1.11 Opgehoopte surplus

Die opgehoopte surplus verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige surplusse of tekorte wat gedurende 'n spesifieke finansiële jaar gerealiseer is, word gekrediteer/gedebiteer teen geakkumuleerde surplus/tekort. Aanpassings van die vorige jaar, met betrekking tot inkomste en uitgawe, word gedebiteer/gekrediteer teen geakkumuleerde surplus wanneer terugskouende wysings gemaak word.

1.12 Begrotingsinligting

Die goedgekeurde begroting word voorberei op 'n aanwasbasis en word verteenwoordig deur ekonomiese klassifikasie gekoppel aan prestasie-uitkomsdoelwitte.

Die goedgekeurde begroting dek die fiskale periode van 2016/04/01 tot 2018/03/31.

Die jaarlikse finansiële state en die begroting is op dieselfde basis vir verrekening, en dus is die begrote bedrae vir die verslagperiode ingesluit in die staat van vergelyking van begrote en werklike bedrae.

1.13 Verwante partye

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

Beheer is die mag om die finansiële en operasionele beleide van 'n entiteit te beheer om voordele te verkry uit sy aktiwiteite.

Gesamentlike beheer is die beheer oor 'n aktiwiteit deur 'n bindende reëling waarvoor ooreengekom is, en bestaan slegs wanneer strategiese finansiële en bedryfsbesluite m.b.t. die aktiwiteit die eenparige goedkeuring van die partye wat beheer deel, (die ondernemers) vereis.

Verwante partytransaksies is 'n oordrag van bronne, dienste of verpligtinge tussen die verslaggewende entiteit en 'n verwante party, ongeag of daar 'n prys gehef word.

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

Die bestuur is daardie persone wat verantwoordelik is vir beplanning, rigtinggewing en beheer van die aktiwiteite van die entiteit, met insluiting van diegene wat belas is met die beheer van die entiteit, ooreenkomstig wetgewing, in instansies waar hulle sodanige funksies moet uitvoer,

Nouerverwante lede van die familie van 'n persoon word geag as daardie familieledes wat verwag kan word om die bestuur te beïnvloed of deur hulle beïnvloed te word in hulle omgang met die entiteit.

Die entiteit is vrygestel van vereistes vir openbaarmaking t.o.v. die verwante partytransaksies indien daardie transaksie binne normale voorsiener- en/of ontvangerverhoudings plaasvind op bepalinge en voorwaardes wat nie minder of meer gunstig is as wat redelik van die entiteit verwag kan word om te aanvaar nie, indien daar met daardie individuele entiteit of persoon sake gedoen word in dieselfde omstandighede en bepalinge en voorwaardes binne die normale bedryfparameters is as wat deur daardie verslaggewende entiteit se regsmandaat vasgestel is.

Waar die entiteit vrygestel is van die openbaarmakings ooreenkomstig bogenoemde, openbaar die entiteit oortelende inligting aangaande die aard van die transaksies en die verwante uitstaande balanse, om gebruikers van die entiteit se finansiële state in staat te stel om die effek van verwante partytransaksies op sy finansiële jaarstate te verstaan.

1.14 Gebeurtenisse na die verslagdatum

Gebeurtenisse na die verslagdatum is daardie gebeure, gunstig sowel as ongunstig, wat plaasvind tussen die verslagdatum en die datum waarop die finansiële state vir uitreiking gemagtig word. Twee soorte gebeure kan geïdentifiseer word:

- dié wat getuienis verskaf van toestande wat geheers het tydens die verslagdatum (gewysigde gebeurtenisse na die verslagdatum); en
- dié wat aanduidend is van toestande wat ontstaan het na die verslagdatum (nieaanpassende gebeure na die verslagdatum).

Die entiteit sal die bedrag wat in die finansiële state erken is, wysig om wysigende gebeure na die verslagdatum te reflekteer sodra die gebeure plaasgevind het.

Die entiteit sal die aard van die gebeure en 'n skatting openbaar van die finansiële effek of 'n verklaring dat sodanige skatting nie gemaak kan word t.o.v. alle wesenlike nieaanpassende gebeure, waar nie-openbaarmaking die ekonomiese besluite van gebruikers wat geneem is op grond van die finansiële state sou kon beïnvloed.

1.15 Belasting op toegevoegde waarde (BTW)

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

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Finansiële Jaarstate vir die jaar ge-ëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

2018
R'000

2017
R'000

2. Nuwe standaard en interpretasies

2.1 Standaard en interpretasies wat effektief is en aanvaar is in die huidige jaar

In die huidige jaar het die entiteit die volgende standaard en interpretasies aanvaar wat effektief is vir die huidige finansiële jaar en relevant is vir sy werksaamhede:

Standaard/Interpretasie:	Effektiewe datum: Jare beginnende op of na	Verwagte impak:
• AARP1 (soos gewysig 2016) :Aanbieding van finansiële state	1 April 2016	Die impak van die wysiging is nie weselik nie.
• AARP 2 (soos gewysig 2016): Kontantvloei-state	1 April 2016	Die impak van die aanpassing is nie weselik nie.
• AARP 3 (soos gewysig 2016): Rekeningkundige Beleide, Verandering in rekeningkundige ramings en foute	1 April 2016	Die impak van die wysiging is nie weselik nie.
• AARP 9 (soos gewysig 2016) : Inkomste van ruiltransaksies	1 April 2016	Die impak van die wysiging is nie weselik nie.
• AARP 12 (soos gewysig 2016) Inventarisse	1 April 2016	Die impak van die aanpassing is nie weselik nie.
• AARP 14 (soos gewysig 2016). Gebeure na die verslagperiode	1 April 2016	Die impak van die wysiging is nie weselik nie.
• AARP 17 (soos gewysig 2016) Eiendom, Aanleg en Toerusting	1 April 2016	Die impak van die wysiging is nie weselik nie.
• AARP 19 (soos gewysig 2016):Voorsienings, Voorwaardelike laste en Voorwaardelike bates	1 April 2016	Die impak van die wysiging is nie weselik nie.
• AARP 23 (soos gewysig 2016): Inkomste van nieruiltransaksies	1 April 2016	Die impak van die wysiging is nie weselik nie.
• AARP 24 (soos gewysig 2016):Aanbieding van begrotingsinligting in finansiële state	1 April 2016	Die impak van die wysiging is nie weselik nie.
• AARP 104 (soos gewysig 2016): Finansiële instrumente	1 April 2016	Die impak van die wysiging is nie weselik nie.

Aantekeninge by die Finansiële Jaarstate

2. Nuwe standaarde en interpretasies (vervolg)

2.2 Standaard en interpretasies uitgereik, maar nog nie effektief nie

Die entiteit het nog nie die volgende standaarde en interpretasies toegepas nie, wat gepubliseer is en verpligtend is vir die entiteit se rekeningkundige periodes beginnende op of na 1 April 2018 of latere periodes

Standaard/Interpretasie:	Effektiewe datum: Jare wat begin op of na	Verwagte impak:
• AARP 34 : Aparte Finansiële State	Geen effektiewe datum	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AERP 35: Gekonsolideerde Finansiële State	Geen effektiewe datum	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 36: Beleggings in Geassosieerdes en Gesamentlike Ondernemings	Geen effektiewe datum	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 37: Gesamentlike Reëlings	Geen effektiewe datum	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 38: Openbaarmaking van belange in ander entiteite	Geen effektiewe datum	Onwaarskynlik dat daar wesenlike impak sal wees
• AARP 110: (soos gewysig 2016) Lewende en nie-lewende bronne	1 April 2016	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 20: Verwante partye	1 April 2016	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 32: Dienskonsessiereëlings:	Geen effektiewe datum	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 108: Statutêre debiteure	1 April 2016	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AERP 109 : Rekeningkunde deur prinsipale en agente	Geen effektiewe datum	Onwaarskynlik dat daar 'n wesenlike impak sal wees

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Aantekeninge by die Finansiële Jaarstate

	2018 R'000	2017 R'000
3. Kontant en kontantekwivalente		
Kontant en kontantekwivalente bestaan uit:		
Bankbalanse	1831	2905

Kredietwaarde van kontant by bank en korttermyn deposito's, met uitsluiting van kontant op hande

Kontant en kontantekwivalente sluit in kontant en korttermyn, hoogs likiede beleggings wat by geregistreeerde bankinrigtings gehou word met termyne van drie maande of minder en wat onderhewig is aan 'n onbeduidende rentetariefrisiko, terwyl die drabedrag van hierdie bates na aan hulle billike waarde is. Die drabedrag van hierdie bates is na aan hulle billike waarde.

4. Ontvangbares van valutatransaksies

Debiteure	137	111
Opgelope rente	2	2
Voorsiening vir twyfelagtige skuld	(12)	(13)
	127	100

Debiteure word geklassifiseer teen geamortiseerde koste. Die billike waarde van ontvangbare transaksies kom naby aan hulle billike waarde.

5. Debiteute van ruiltransaksies

Handelskrediteure	13	124
Inkomste vooruit ontvang	683	736
	696	860

Krediteure word geklassifiseer teen geamortiseerde koste. Die billike waarde van krediteuretransaksies kom naby aan hulle billike waarde.

6. Gelde vanaf fasiliteite

Huurgeld	1786	1468
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Die toename in huurinkomste is hoofsaaklik as gevolg van 'n toename in bemerking van die fasiliteite aan gemeenskappe via verskillende kanale soos die verspreiding van advertensies. Hierbenewens het die Wes-Kaapse Regeringsdepartemente die fasiliteite gekies as lokale vir strategiese beplanningsvergaderings as gevolg van die kostebesparingsmaatreël wat deur die Nasionale Tesourie uitgereik is.

7. Rente-inkomste

Rente ontvang	180	234
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Die afname is te wyte aan minder reserwes beskikbaar in die verslagjaar.

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

	2018 R'000	2017 R'000
8. Ander inkomste van nieruiltransaksies		
Slegte skuld verhaal	1	-
Versekeringseise	18	38
Rente-inkomste Personeelakkommodasie	116	-
	135	38

Versekeringseise:

Minder eise is ingestel in vergelyking met die vorige finansiële jaar

Rente ontvang: Personeelakkommodasie

Huurgeld ontvang van personeel wat van die personeelakkommodasie by fasiliteite gebruik maak.

9. Ander inkomste van nieruiltransaksies

Donasies: dienste in natura	546	526
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Vir die detail van die donasie: dienste in natura verwys na die verklaring by aantekening 13.

10. Oordragte en subsidies ontvang

Oordrag ontvang	1 183	420
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Ingesluit in die oordragte en subsidies is 'n bedrag van R800 000 wat ontvang is van Provinsiale Tesourie via die Departement van Kultuursake en Sport om te betaal vir uitstaande munisipale rekeninge vir waterverbruik m.b.t. die Melkbos-kultuurfasiliteit. Die rekening hou verband met addisionele watermeters wat nie bekend was aan die entiteit nie.

Die kwessie is opgelos.

11. Eiendom, Aanleg en Toerusting

Byvoegings	146	145
Vervreemdings	(146)	(145)
	-	-

Om effektiewe batebestuur te verseker, is hierdie funksie gesentraliseer binne die departement (DKES). Vir die jaar onder oorsig, is bates oorgedra aan die Departement van Kultuursake en Sport. AARP 17, Eiendom, aanleg en toerusting (ontekening van bates) is toegepas om boek te hou van die donasie teen drawaarde soos op 31 Maart 2018. Die effek van die bates wat geskenk is, is ingesluit in die tekort.

12. Ouditgelde

Eksterne oudit	153	118
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Die variansie is hoofsaaklik as gevolg van 'n gemiddelde tariefverhoging van 6%.

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	2018 R'000	2017 R'000
13. Algemene uitgawes		
Bankkoste	8	9
Konsultasie en professionele gelde	-	33
.Verbruikswinkels	132	188
Koerier- en afleweringdienste	1	8
Donasies	146	145
Werknemerskoste dienste in natura	546	526
Onthaal	47	54
Toerusting minder as R5000	2	12
Linne en sagte afwerkings	263	-
Instandhouding, reperasies en lopende koste	228	612
Drukwerk, skryfbehoeftes en publikasies	39	46
Eiendomsuitgawes	2 914	1 963
Seminare	-	5
Sagtewarelisensievernuiwing	17	30
Reis en verblyf	93	89
Uniforms en beskermende drag	32	23
	4 468	3 743

Konsultasie en professionele gelde

2016/17

Altimax is aangestel vir opleiding op Caseware en om hulp te verleen met die kartering van die 2015/16 finansiële jaarstate.

Verbruikbare items

2017/18

Die vermindering is te wyte aan minder gas wat gekoop is by die kultuurfasiliteite.

Werknemerskoste: Dienste in natura:

Beamptes van die Departement Kultuursake en Sport vervul die uitvoerende en administratiewe funksies geassosieer met die Wes-Kaapse Kultuurkommissie. Departementele personeel wat die Publieke Entiteit ondersteun sluit in die Hoof Finansiële Beampte, Direkteur: Kuns en Kultuur, lynfunksie in die voorgemelde direktoraat, sowel as 'n toegewyde finansiële bestuurspan wat die hoof finansiële beampte ondersteun. Terwyl lynfunksiepersoneel en senior bestuurders 'n tweeledige rol vervul, is die finansiële bestuurspan toegewy aan die openbare entiteit. As gevolg van die tweeledige rol wat deur meeste van die voorafgenoemde personeel uitgevoer word, is dit moeilik om die tyd gespandeer met die openbare entiteite proporsioneel toe te deel.

Die resultaat hiervan is dat die dienste in natura verwant aan hulle salarisse nie betroubaar gemeet kan word nie. Daarom, is die erkenning slegs verwant aan die toegewyde finansiële span wat die HFB ondersteun in die uitvoering van haar rol as HFB van die openbare entiteit en die Departement. Die waardes stel daarom die dienste in natura voor wat deur die finansiële span alleen gelewer is.

Linne en sagte afwerkings

2017/18

Gedurende die jaar het die entiteit gordyne vir verskeie fasiliteite gekoop.

Instandhouding, herstelwerk en lopende koste

2017/18

Gedurende die jaar onder oorsig het die entiteit minder skoonmaakmiddels, wasdienste, tuinmaakapparate, brandbestrydingstoerusting en meubels as in die vorige jaar aangekoop.

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Aantekeninge by die Finansiële Jaarstate

	2018 R'000	2017 R'000
13. Algemene uitgawes (vervolg)		
Eiendomsuitgawes		
2017/18		
Die toename is die gevolg van 'n bedrag 'n bedrag van R800 000 wat ontvang is van Provinsiale Tesourie via die Departement van Kultuursake en Sport om te betaal vir uitstaande munisipale rekeninge vir waterverbruik m.b.t. die Melkbos-kultuurfasiliteit. Die rekening hou verband met addisionele watermeters wat nie bekend was aan die entiteit nie.		
Die kwessie is opgelos.		
Sagtewarelisensievernuiwing		
2017/18		
Slegs Caseware-lisensies (sagteware wat gebruik word om jaarlikse finansiële state saam te stel) is aangekoop in die jaar onder oorsig in vergelyking met die vorige jaar wat die hernuwing van die Pastel Rekeningkundelisenis ingesluit het.		
14. Ledegeld		
Apleni, P	-	4
Basse, B	9	11
Crous, J	6	7
Dani, L	-	8
Fani, C	6	8
Fefeza, P	6	11
Jama, Z.	2	6
Kamaldien, Y	3	-
Kindo, W	5	8
Le Fleur, A	6	8
Le Roux, N	5	-
Mazinyo, M	2	5
Mobbs, JB	4	-
Nongalaza, MG	2	9
Ponoane, NG	2	7
Sebgoane, A	2	4
Witbooi, J	2	2
	62	98
	30	60
15. Oordragte en subsidies		
Kultuurrade	30	60
2017/18		
Afname in aantal aansoeke ontvang van kultuurorganisasies		
16. Skuldwaardedaling		
Skuldwaardedaling	-	13

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

	2018 R'000	2017 R'000
17. Kontant gebruik in bedryf		
Tekort	(883)	(1 346)
Aanpassings vir:		
Skuldwaardedaling	-	13
Veranderings in bedryfskapitaal:		
Ontvangbares van valutatransaksies	(27)	6
Krediteure uit valutatransaksies	(164)	94
	<u>(1 074)</u>	<u>(1 233)</u>
18. Verpligtinge		
Gemagtigde bedryfsuitgawe		
Goedgekeur en gekontrakteer		
• Groot Drakenstein: Distinctive Choice Security	159	574
• Okkie Jooste: Distinctive Choice Security	160	562
• Bien Donne: Paarl AcRottweiler	4	3
• Melkbos Kultuursentrum: ADT Sekuriteit	4	5
• Melkbos Oppiesee: ADT Sekuriteit	4	5
	<u>331</u>	<u>1 149</u>
Nog nie gekontrakteer en gemagtig nie		
• Okkie Jooste Immes afvalbestuur	-	209
	<u>-</u>	<u>209</u>
Totale operasionele verpligtinge		
Goedgekeur en gekontrakteer	331	1 149
Nog nie gekontrakteer en gemagtig nie	-	209
	<u>331</u>	<u>1 358</u>
Hierdie besteding sal gefinansier word van		
Totale verpligtinge		
Gemagtigde bedryfsuitgawe	<u>331</u>	<u>1 358</u>

Verwys na nota 20 vir die detail oor die veranderinge in die 2016/17 Verpligtinge.

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Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

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

Verhoudings	
Primêre befondser	Departement van Kultuursake en Sport
Strategiese vennoot	Wes Kaapse Taalkomitee
Strategiese vennoot	Erfenis Wes-Kaap

Die Departement van Kultuursake en Sport (DKES) voorsien akkommodasie aan die Wes-Kaapse Kultuurkommissie om hul administratiewe en finansiële operasies in uit te voer.

Verwante partytransaksies

Inkomste ontvang van verwante partye

Departement van Kultuursake en Sport	1183	420
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Ingesluit in die oordragte en subsidies is 'n bedrag van R800 000 wat ontvang is van Provinsiale Tesourie via die Departement van Kultuursake en Sport om te betaal vir uitstaande munisipale rekeninge vir waterverbruik m.b.t. die Melkbos-kultuurfasiliteit. Die rekening hou verband met addisionele watermeters wat nie bekend was aan die entiteit nie.

Die kwessie is opgelos.

20. Foute uit vorige tydperk

Verpligtinge:

Veiligheid- en sekuriteitsverpligtinge is onderskat gedurende die 2016/17 finansiële jaar

Die regstelling van die fout veroorsaak die volgende aanpassings:

Groot Drakenstein: Distinctive Choice sekuriteit	-	31
Okkie Jooste: Distinctive Choice sekuriteit	-	29
Melkbos Kultuursentrum: ADT Sekuriteit	-	1
Melkbos Oppiesee: ADT Sekuriteit	-	1
Totaal	-	62

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Syfers in duisend rand

21. Risikobestuur

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

Likiditeitsrisiko

'n Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom soos wat dit verskuldig raak nie. In terme van sy leningsvereistes, verseker die entiteit dat fondse beskikbaar is om sy verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande kredietrekening is verskuldig binne 30 dae van die verslagdatum.

Sensitiwiteitsontleding

Op 31 Maart 2018, indien die rentekoerse op veranderlike koers finansiële instrumente 1% hoër/laer sou wees, met al die ander veranderlikes konstant, sou nabelastingwinst vir die jaar R35 576 hoër/laer gewees het.

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty sal wanprestee op sy kontraktuele verpligtinge wat uitloop op finansiële verlies vir die entiteit. Die entiteit het 'n beleid ontwikkel om slegs met kredietwaardige partye te onderhandel.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer kontant alleenlik by belangrike banke met hoë kwaliteit kredietrekords en beperk blootstelling aan enige enkel teenparty.

Geen kredietbeperkings is oorskry gedurende die verslagperiode nie en bestuur verwag geen verliese deur nieprestasie van hierdie teenpartye nie.

Maksimum blootstelling aan kredietrisiko

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

Markrisiko

Die entiteit is nie aan markrisiko blootgestel nie, aangesien dit onder verpligting is om krediteure te betaal binne 30 dae na 'n faktuur ontvang is, soos vereis deur tesourievereistes en die WOFB.

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vasgestelde en swewendekoerslenings en bankbalanse wat die entiteit aan billikewaarde-rentekoers en kontantvloei-rentekoersrisiko blootstel en kan as volg opgesom word:

Finansiële bates

Handels- en ander debiteure teen 'n vasgestelde koers. Die bestuur beheer rentekoersrisiko deur voordelige koerse te onderhandel oor swewendekoerslenings en waar dit moontlik is, vastekoerslenings te gebruik.

Bestuur het ook 'n beleid oor die balansering van die rente op batelings met die rente betaalbaar op laste.

Wes-Kaapse Kultuurkommissie

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Aantekeninge by die Finansiële Jaarstate

Syfers in duisend rand

21. Risikobestuur (vervolg)

Kontantvloei rentekoersrisiko

Finansiële instrument	Lopend	Verskuldig in minder as een jaar	Verskuldig in een tot twee jaar	Verskuldig in twee tot drie jaar	Verskuldig in drie tot vier jaar	Verskuldig na vyf jaar
Normale krediet terme.	-	1831	-	-	-	-
Kontant in huidige bankinstellings	-	(13)	-	-	-	-
Betaalbares – Uitgebreide kredietterme	-	-	-	-	-	-
Netto bedrag	-	1818	-	-	-	-
Verlede verskuldig maar nie voorsien	-	-	-	-	-	-

Finansiële instrument	Lopend	Verskuldig in 1 – 30 dae	Verskuldig in 31 - 60 dae	Verskuldig in 61 – 90 dae	Verskuldig in 90+ dae	Totaal
032018 Handels- en ander debiteure valuta	45	3	3	20	66	137
Totaal	45	3	3	20	66	137

Finansiële instrument 032017	Lopend	Verskuldig in 1–30 dae	Verskuldig in 31–60 dae	Verskuldig in 61–90 dae	Verskuldig in 90+ dae	Totaal
Handels- en ander debiteure valuta	17	7	4	12	71	111
Totaal	17	7	4	12	71	111

22. Ongereelde uitgawes

Plus: Onreëlmatige besteding – m.b.t. huidige jaar	-	242
Minus :Bedrae gekondoneer	-	(242)
	-	-

Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar geëindig 31 Maart 2018

Aantekeninge by die Finansiële Jaarstate

2018 R'000	2017 R'000
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23. Begrotingsvariansies

Wesenlike variansies tussen begrote en werklike bedrae

Begrotingsaanpassing

Gedurende die 2017/18 finansiële jaar is die begroting aangepas van R3,736m tot R4,186m. 'n Totale toename van R450 000.

Die toename is te wyte aan die WKKK se verpligting om die uitstaande munisipale rekeninge aan die Stad Kaapstad te betaal.

23.1 Ander inkomste – oogerol

Ander inkomste: Kontantreserwes ingesluit in die begroting om die herstelwerk en onderhoud aan die kultuurfasiliteite te befonds.

23.2 Ander bedryfsinkomste

Ander inkomste: Versekeringseise ingestel vir die vervanging van gebarste geysers by Melkbos en Groot Drakenstein Kultuurfasiliteite wat nie geantisipeer was nie en dus is daar nie daarvoor begroot gedurende die jaar onder oorsig nie.

23.3 Ander inkomste van nieruiltransaksies

Nieruiltransaksies: AARP 23 donasie/werknemerskosteaanpassing gemaak vir dienste in natura ontvang van die Departement van Kultuursake en Sport. Verwys na aantekening 9 en 13 vir besonderhede.

23.4 Algemene uitgawes

Algemene uitgawes: Die oorspandering is te wyte aan werknemerskoste – diens in natura. Verwys na aantekening 13 vir besonderhede.

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