



**Western Cape  
Government**

Cultural Affairs and Sport



Western Cape Language Committee

Wes-Kaapse Taalkomitee

IKomiti yeeLwimi yeNtshona Koloni



**Annual Report**  
2016/2017

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## **PART A: GENERAL INFORMATION**

## 1. PUBLIC ENTITY'S GENERAL INFORMATION

<b>REGISTERED NAME:</b>	Western Cape Language Committee
<b>REGISTRATION NUMBER (if applicable):</b>	n/a
<b>PHYSICAL ADDRESS:</b>	Protea Assurance Building Greenmarket Square Cape Town
<b>POSTAL ADDRESS:</b>	Private Bag X9067 Cape Town 8000
<b>TELEPHONE NUMBER/S:</b>	027 483 9671
<b>FAX NUMBER:</b>	027 483 9673
<b>EMAIL ADDRESS:</b>	Jane.Moleleki@westerncape.gov.za
<b>WEBSITE ADDRESS:</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>EXTERNAL AUDITORS:</b>	Auditor-General of South Africa
<b>BANKERS:</b>	Nedbank
<b>COMPANY/ BOARD SECRETARY</b>	n/a

## 2. LIST OF ABBREVIATIONS/ACRONYMS

AFS	Annual Financial Statement
AGSA	Auditor-General of South Africa
BBBEE	Broad Based Black Economic Empowerment
CFO	Chief Financial Officer
DCAS	Department of Cultural Affairs and Sport
DoP	Department of the Premier
ERM	Enterprise Risk Management
ERMCOM	Enterprise Risk Management Committee
GRAP	Generally Recognised Accounting Practice
King III	King Report on Corporate Governance
MEC	Member of Executive Council
MTEF	Medium Term Expenditure Framework
NTPSRMF	National Treasury Public Sector Risk Management Framework
PanSALB	Pan South African Language Board
PERSAL	Personal Salary System
PFMA	Public Finance Management Act
SASL	South African Sign Language
SMME	Small Medium and Micro Enterprises
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
TR	Treasury Regulations
WCCC	Western Cape Cultural Commission
WCG	Western Cape Government
WCLC	Western Cape Language Committee

### 3. FOREWORD BY THE CHAIRPERSON



*"If you talk to a man in a language he understands, that goes to his head. If you talk to him in his language, it goes to his heart"* – these are the words of our late President, Nelson Mandela. His words speak to what we should strive to attain within the Western Cape and the broader South African society.

The Western Cape Language Committee's (WCLC) period under review ended on a vibrant note. On 10 February 2017, we welcomed three new members to our committee to reach our required number of members as specified by the Western Cape Provincial Languages Act, 1998 (Act 13 of 1998).

The Language Committee places emphasis on the 'Rights to a language' and the 'Right of a language', and these notions have become topical issues in the Western Cape Province in recent times. As we work to find solutions to our never-ending language matters, we find that new challenges await us at every corner especially with regards to our strategy regarding the promotion of the previously marginalised languages such as Xhosa, South African Sign Language and the Khoe and San languages. The Language Committee and the Language Unit of the Department responded strategically to these challenges by developing literature to address these matters. The Committee also focused on an initiative whereby deaf women who attend state clinics should be afforded the opportunity to speak or sign in their mother tongues to a healthcare practitioner.

In closing, on behalf of the WCLC I would like to convey our appreciation to the department and Mr Quintus Van der Merwe, who retired at the end of February 2017, for all the assistance and support in our endeavours to improve and maintain the standards and targets we have set for ourselves.

A handwritten signature in black ink, appearing to read 'JW Koopman', written in a cursive style.

**Mr JW Koopman**

**Chairperson: Western Cape Language Committee  
31 May 2017**

## 4. ACCOUNTING AUTHORITY'S OVERVIEW



The Western Cape Language Committee (WCLC) is a public entity which falls under the Department of Cultural Affairs and Sport (DCAS). It 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) and is established in terms of the Western Cape Provincial Languages Act (Act 13 of 1998). Its operations are aligned to its five-year strategic plan as well as its annual performance plan.

### General financial review of the public entity

During the year under review the Language Committee directed its focus to the core mandate assigned to them and monitored the implementation of the Language Policy in all the Western Cape Government departments. The Committee corresponded with four provincial departments that do not have fully functioning language units or practitioners and emphasised the execution of the provincial language policy.

The Language policy advocates for the advancement of the historically disadvantaged indigenous languages used by the people of the Western Cape, such as South African Sign Language (SASL). For the year under review, the Language Committee developed a video on SASL awareness. The video was distributed in September during deaf awareness month. A budget of R46 000 was earmarked for the production, however, the video was sponsored, which led to the funds (R46 000) being redirected.

### Spending trends

Programme/ activity/ objective	2016/17			2015/16		
	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	255	734	(479)	246	776	(530)
<b>Total</b>	<b>255</b>	<b>734</b>	<b>*(479)</b>	<b>246</b>	<b>776</b>	<b>(530)</b>

*\*The over expenditure relates to the GRAP 23: Services in Kind adjustment made for salaries paid by the Department of Cultural Affairs and Sport of R526 000 related to the financial management staff of the Public Entity. The actual saving is therefore R46 000. Further detail is explained in the Annual Financial Statements of the WCLC, Note 9.*

**Capacity constraints and challenges facing the public entity**

No capacity constraints were experienced during the year under review.

**Discontinued activities / activities to be discontinued**

No activities were discontinued during the year under review.

**New or proposed activities**

No new or proposed activities.

**Requests for roll over of funds**

In terms of Section 5.3 (3) of the Public Finance Management Act, the public entity may not accumulate surpluses unless prior return approval of the National Treasury has been obtained. To this end the Accounting Authority requested approval to retain surplus funds relating to the 2016/17 financial year for the amount of **R46 000**. The surplus resulted, as the SASL project the amount was budget for, was sponsored. The roll over funds will be used for the following:

- (a) Reprinting of Nama language booklet – R15 000.
- (b) Reprinting of multilingual government specific terminology booklet – R20 000.
- (c) Reprinting of language policy booklets – R11 000.

**Supply chain management**

SCM processes and systems are in place to ensure compliance with SCM prescripts.

**All concluded unsolicited bid proposals for the year under review**

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

**Whether SCM processes and systems are in place**

SCM processes and systems are in place.

**Challenges experienced and how they were resolved**

No challenges experienced for the year under review.

**Audit report matters during the previous year and how they would be addressed**

The entity received a clean audit report.

**Outlook/Plans for the future to address financial challenges**

Not applicable

**Events after the reporting date**

No events after the reporting date.

**Economic Viability**

Not applicable

**Acknowledgement/s or Appreciation**

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



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



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**Jane Moleleki**  
**Accounting Authority**  
**Western Cape Language Committee**  
**Date: 31 May 2017**

## 5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY

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

- All information and amounts disclosed in the Annual Report is consistent with the Annual Financial Statements audited by the Auditor General.
- The Annual Report is complete, accurate and 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 GRAP standards applicable to the public entity.
- The Accounting Authority is responsible for the preparation of the Annual Financial Statements and for the judgements made in this information.
- The Accounting Authority is responsible for establishing, and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the Annual Financial Statements.
- The external auditors are engaged to express an independent opinion on the Annual Financial Statements.

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

Yours faithfully



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**Accounting Authority**

**Jane Moleleki**

**Date: 31 May 2017**



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**Chairperson: Western Cape Language Committee**

**JW Koopman**

**31 May 2017**

## **6. STRATEGIC OVERVIEW**

### **6.1 Vision**

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

### **6.2 Mission**

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

### **6.3 Values**

Integrity, accountability, competence, responsiveness, caring, innovation.

## 7. LEGISLATIVE AND OTHER MANDATES

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

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

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

### 7.1 Legislative mandates

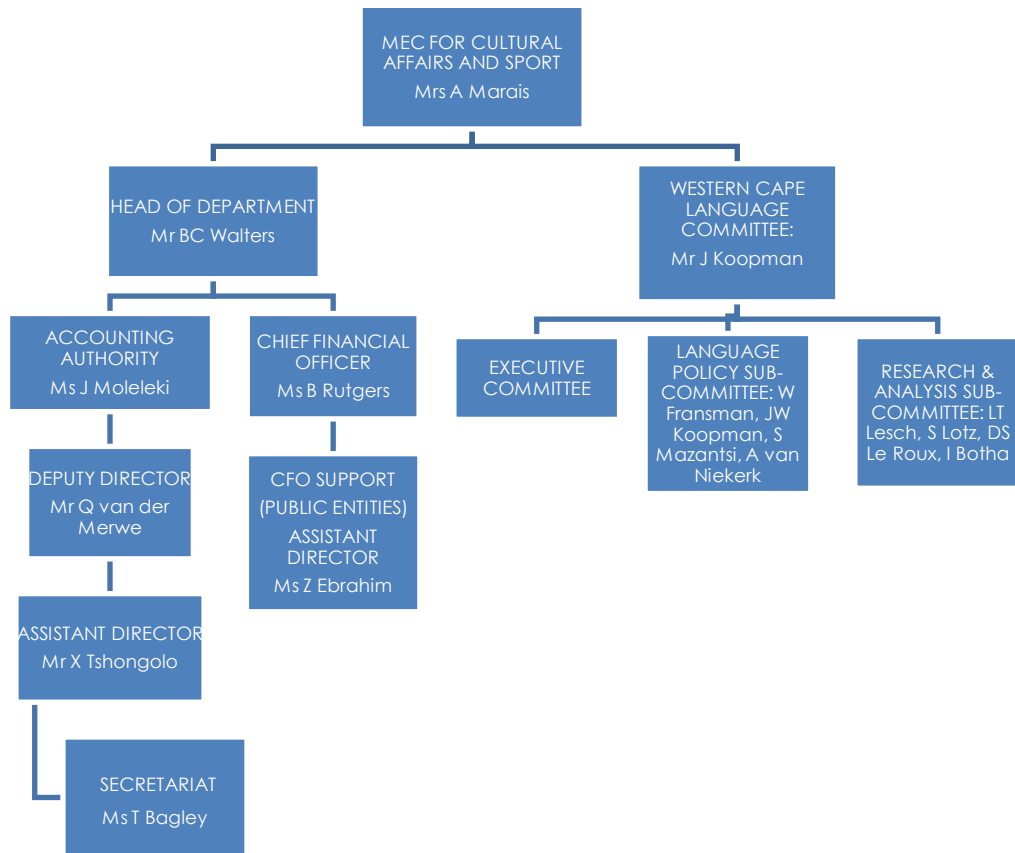
Legislation	Reference	Key Responsibilities of the WCLC
Public Finance Management Act, 1999	Act 1 of 1999	The WCLC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Pan South African Language Board Act, 1995	Act 59 of 1995 (section 8(a))	The Pan South African Language Board Act, 1995 provides for provincial language committees (PLCs) to be established by PanSALB, or for PanSALB to recognise an existing PLC as a PanSALB provincial language committee. PanSALB reports on the WCLC's work as the work of its PLC for the Western Cape. The WCLC provides PanSALB with advice on language matters in the Western Cape.
Western Cape Provincial Languages Act, 1998	Act 13 of 1998 (Western Cape)	<p>The WCLC must, among other things:</p> <ul style="list-style-type: none"> <li>• monitor the use of Afrikaans, English and isiXhosa by the Western Cape Government;</li> <li>• make recommendations to the Provincial Minister and the Provincial Parliament on proposed or existing legislation, practice and policy dealing directly or indirectly with language in the Western Cape;</li> <li>• actively promote the principle of multilingualism;</li> <li>• actively promote the development of previously marginalised indigenous languages;</li> <li>• advise the Provincial Minister and the Western Cape Cultural Commission on language matters in the Province, and</li> <li>• advise PanSALB on language matters in the Western Cape.</li> </ul>

Legislation	Reference	Key Responsibilities of the WCLC
Use of Official Languages Act, 2012	Act 12 of 2012	<p>Every national government department, national public entity and national public enterprise must:</p> <ul style="list-style-type: none"> <li>• formulate a language policy which identifies at least three official languages that it will use for government purposes;</li> <li>• stipulate how it will effectively communicate with members of the public whose language of choice is South African Sign Language or an official language that is not one of the languages that the department, public entity or public enterprise has identified in its language policy; and</li> <li>• promote parity of esteem and equitable treatment of official languages of the Republic, as well as facilitate access to its services and information.</li> </ul> <p>The national Minister responsible for language matters may establish intergovernmental forums on the use of official languages to coordinate, align and monitor the implementation of language policies.</p>
South African Language Practitioners' Council Act, 2014	Act 8 of 2014	When the South African Language Practitioners' Council Act is established, it will have the power, among other things, to register and accredit language practitioners, to put a code of conduct in place, and to regulate language practice.

## 7.2 Policy mandates

Policy	Description
National Language Policy Framework (2003)	This policy provides a national framework for the application of the provisions of the Constitution and legislative mandates to all organs of state, including the Western Cape Language Committee. It also sets out principles and implementation strategies to be followed.
Western Cape Language Policy (published in the <i>Provincial Gazette</i> as PN 369/2001 of 27 November 2001)	The WCLC is obliged to monitor the implementation of this policy.
South African Sign Language Framework, 2015	The environment demands we expand beyond the three official languages and include the South African Sign Language. This necessitated the development of the Sign Language framework to contain operational boundaries.

## 8. ORGANISATIONAL STRUCTURE



## **PART B: PERFORMANCE INFORMATION**



## 1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General of South Africa currently performs the necessary audit procedures on the performance information to provide 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 and other legal and regulatory requirements in the relevant section of the auditor's report.

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

## 2. SITUATIONAL ANALYSIS

### 2.1. Service Delivery Environment

The Language Committee continued to monitor the language landscape against the background of two language-related Acts, the Use of Official Languages Act, 2012 (Act 12 of 2012) and the South African Language Practitioners' Council Act, 2014 (Act 8 of 2014). Almost all national departments and public entities submitted language policies in order to adhere to the provisions of the Acts, although the Acts do not directly affect the operations of the Committee. The Language Committee maintains a good working relationship with the provincial office of the PanSALB for a collaborative approach to language issues in and/or affecting the Province.

### 2.2. Organisational Environment

The Language Committee had three vacancies which were successfully filled. The new members attended their first meeting on 10 February 2017.

In view of the fact that one of the members is deaf, it is necessary to arrange for South African Sign Language interpreting at all meetings.

### 2.3. Key policy developments and legislative changes

There have been no policy developments or legislative changes for the year under review, however the South African Sign Languages framework was developed to best cater for the needs of the deaf communities of the Western Cape. The Language Committee continued to monitor progress with language policies being submitted for comments by national departments and national public entities.

### 2.4. Strategic outcome-oriented goals

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

All goals as set out in the Annual Performance Plan were met by the Committee.

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

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

**Programme:** Western Cape Language Committee

**Description of each objective**

The Western Cape Language Committee continued to monitor the Language Policy of the Western Cape and to raise awareness pertaining to multilingualism. The aim of this Committee is to promote the use of the three official languages of the Western Cape, namely Afrikaans, Xhosa and English. The Western Cape Languages Act, 1998 (Act 13 of 1998) specifies that the committee should be representative of the official languages in the province inclusive of Sign language. It is thereby important to ensure that a person conversant with sign language be appointed on the committee. During the year under review the chairperson of the committee is deaf and sign language interpretation services was provided at all the planned meetings. Despite the resignation of the chairperson on 10 February 2017, the Deaf continued to be well represented in the Language Committee with several experts on SA Sign Language.

September is known as international deaf awareness month. A video on SASL was produced and circulated to promote Sign Language. The Committee together with the department hosted a deaf awareness workshop at Paarl Hospital in November 2016.

In the year under review, the committee implemented the findings of the survey conducted in the previous year. Relevant departments were informed of the recommendations and encouraged to implement it. The departments appointed language coordinators which attend and participate in the Western Cape Provincial Language Forum. This forum consists of language practitioners employed by provincial department and municipalities. The forum meets quarterly and attends to language matters as well as development of terminology.

The Language Committee continued to provide advice to PanSALB and the Provincial Minister. The provincial director attends all plenary meetings of the committee. Meetings were held on 11 May 2016, 10 August 2016, 30 November 2016 and 10 February 2017. The two sub-committees had joint meetings on 23 June 2016 and 10 August 2016. These meetings also serve as a platform for PanSALB to inform the committee of development both provincially and nationally.

**Strategic objectives**

Programme/activity/objective:					
Strategic objectives	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement for 2016/2017	Comment on deviations
Monitor and advise on the implementation of the Western Cape Language Policy	10	8	8	-	None

## Key performance indicators, planned targets and actual achievements

Programme/activity/objective							
Performance Indicator	Actual Achievement 2013/2014	Actual Achievement 2014/2015	Actual Achievement 2015/2016	Planned Target 2016/2017	Actual Achievement 2016/2017	Deviation from planned target to Actual Achievement for 2016/2017	Comment on deviation
Number of annual surveys/ awareness campaign that monitor the implementation of the Western Cape Language Policy	1	3	2	2	2	-	-
Publish Annual Report for the WCLC	1	1	1	1	1	-	-
Advise the MEC, Western Cape Cultural Commission and the Pan South African Language Board on language matters via reports and discussions during quarterly plenary meetings	4*	10*	6	6	6	-	-

\*This figure includes additional sub-committee meetings

### Strategy to overcome areas of under performance

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

### Changes to planned targets

No changes were made during the year under review.

## Linking performance with budgets

Programme/activity/ objective	2016/17			2015/2016		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Goods and services	255	734	(479)	246	776	(530)
<b>Total</b>	<b>255</b>	<b>734</b>	<b>(479)</b>	<b>246</b>	<b>776</b>	<b>*(530)</b>

\*The over expenditure relates to GRAP 23: Services in Kind adjustment made for salaries of R526 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCLC, Note 9.

## 4. REVENUE COLLECTION

Sources of revenue	2016/2017			2015/2016		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Transfer payment	255	788	(533)	246	790	(544)
<b>Total</b>	<b>255</b>	<b>788</b>	<b>*(533)</b>	<b>246</b>	<b>790</b>	<b>(544)</b>

\*The over collection relates to GRAP 23: Services in Kind adjustment made for salaries of R526 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCLC, Note 9.

### 4.1. Capital investment

Not applicable.

## **PART C: GOVERNANCE**

## 1. INTRODUCTION

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

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

## 2. STANDING COMMITTEES

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

Standing Committee on Cultural Affairs and Sport and Public Accounts Committee meetings	
Date of Hearing	Matter Under Consideration
13 October 2016	Annual Report discussion on DCAS and its Entities
25 November 2016	DCAS Vote 13 Adjustments
8 March 2017	DCAS briefing on 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> QPRs for 2016/2017
15 March 2017	Discussion on Vote 13 Budget

## 3. EXECUTIVE AUTHORITY

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

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

## 4. WESTERN CAPE LANGUAGE COMMITTEE

### 4.1 Importance and purpose

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

### 4.2 Committee's responsibilities

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

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

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

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

### Board charter

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

### Composition of the Western Cape Language Committee

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings attended
I Botha	Member	01 November 2015	N/A	Hons: Journalism, BA politics	Communication, tourism, editor, reporter, teacher	N/A	Language Policy Sub- committee	4
W Fransman	Deputy Chairperson	01 November 2015	N/A	ND: Laboratory Technology	Published poet; author of short stories; radio and stage writer; storyteller; facilitator of creative writing processes	N/A	Research Sub- committee	3
JW Koopman	Chairperson (as from 10/02/2017)	01 November 2015	N/A	B.Ed. (Hons), DE III (Education), ACE FET Maths	Teacher, SASL specialist	N/A	Research Sub- committee	6
Dr DS Le Roux	Member	01 November 2015	N/A	Dtech Drama, MA Drama, Hoër Diploma in Opvoedkunde, Hons B Dram, B Dram	Afrikaans literature, arts, drama, festival organiser	N/A	Language Policy Sub- committee	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
Prof M Ralarala	Chairperson	01 November 2015	June 2016	D Litt (African Languages); MA (African Languages); BA Honours; Post graduate Diploma: Applied Language Studies; Higher Diploma in Education	Institutional Language Coordinator: Cape Peninsula University of Technology; language development; Coordinator of the development of multilingual course materials (including multimedia materials) in collaboration with subject experts	N/A	Research Sub-committee	1
S Lotz	Chairperson (until 10/02/2017)	01 November 2015	February 2017	Introduction to Information Security Short Course at UNISA 2015, National Certificate in Payroll Administration 2014, HI Hopes (Early Intervention	Communal, SASL (deaf), SASL theatre,	SA Sing Language	Language Policy Sub-committee	4

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee / Ministerial task team)	No. of Meetings attended
				Programme) 2011, Creative Minds Computer training and De la Bat School for the Deaf, Worcester				
S Mazantsi	Member	01 November 2015	N/A	BA Communication Science and Post Graduate Diploma in Advertising and Media Studies	Author, consultancy, translator, poetry	N/A	Research Sub- committee	5
A van Niekerk		01 November 2015	N/A	BA degree in Linguistics, BA (Hons) degree in Linguistics (currently studying), Sign Language Proficiency Interview Rater and 3L Summer School in Sign Linguistics	SA Sign Language	N/A	Research and analysis Sub- committee	2

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
LT Lesch		01 November 2015	N/A	BA (Language and Culture), BA Hons (African Languages – in process)	African languages development, culture	N/A	Language Policy Sub- committee	5
Dr M Yoyo	Member	10/02/2017	N/A	PhD Afrikaans	Lecturer, Xhosa lexicography, language boards	N/A	Research Sub- committee	1
N Nyembezi	Member	10/02/2017	N/A	MA: Public Admin	Legislative, creative writing, media, networking	N/A	Language Policy Sub- committee	1
F Allie	Member	10/02/2017	N/A	B Soc Sc	Communal, advocacy, communication	N/A	Language Policy Sub- committee	1

## Committees

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

### Remuneration of board 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 R 412 per hour, the Deputy Chairperson's rate is R 279 per hour and the rate for members is R 236 per hour. Remuneration for work done is calculated per hour according to the amounts specified in the circular.

Name	Remuneration	Other allowance	Other re-imbursments	Total
I Botha	4	2	0	6
W Fransman	3	1	0	4
JW Koopman	7	1	0	8
Dr DS Le Roux	5	2	0	7
Prof M Ralarala	2	0	0	2
S Lotz	5	0	0	5
S Mazantsi	5	1	0	6
A van Niekerk	1	1	0	2
LT Lesch	4	1	0	5
Dr M Yoyo	1	0	0	1
N Nyembezi	1	1	0	2
F Allie	1	0	0	1
<b>Total</b>	<b>39</b>	<b>10</b>	<b>0</b>	<b>49</b>

Other allowances include travelling cost.

## 5. RISK MANAGEMENT

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

In compliance with the National Treasury PSRMF and to further embed risk management within the Department, the Western Cape Government (WCG) has adopted an ERM Policy Statement which sets out the WCG's overall intention with regard to ERM. The WCLC is a public entity of DCAS and adopted the same policy to manage risk. The Department adopted an ERM Policy for the period 2016/17 – 2017/18, and an ERM Strategy and Implementation Plan for 2016/17, approved by the AO on 15 April 2016. The ERM Implementation Plan gave effect to the

departmental ERM Policy and Strategy and outlines the roles and responsibilities of management and staff in embedding risk management in the department.

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

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

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

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

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

## **6. INTERNAL CONTROL UNIT**

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to ensure that the control activities in place are effective, efficient and transparent and updated when necessary. To achieve this, quarterly key control meetings were held with the Auditor-General, programme managers of the Department of Cultural Affairs and Sport and the Provincial Minister as well as the Accounting Authority for the Western Cape Language Committee. This is an ongoing process to ensure that the Committee obtains clean audits.

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

## **7. INTERNAL AUDIT AND AUDIT COMMITTEES**

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

The following key activities are performed in this regard:

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

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

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

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

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

## 8. COMPLIANCE WITH LAWS AND REGULATIONS

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

## 9. FRAUD AND CORRUPTION

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

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

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

Once fraud or corruption is confirmed after completion of an investigation, the relevant employee who participated in these acts is subjected to a disciplinary hearing. In all such

instances, the WCG representative initiating the disciplinary proceedings is required to recommend dismissal of the employee concerned. Where prima facie evidence of criminal conduct is detected, a criminal matter is reported to the South African Police Services.

#### **10. MINIMISING CONFLICT OF INTEREST**

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

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

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

#### **11. CODE OF CONDUCT**

The policy implemented by DCAS incorporates the Western Cape Language Committee.

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

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

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

#### **13. COMPANY /BOARD SECRETARY**

Not applicable to this entity.



#### **14. SOCIAL RESPONSIBILITY**

Not applicable to this entity.

## **15. AUDIT COMMITTEE REPORT**

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

### **Audit Committee Responsibility**

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

### **The Effectiveness of Internal Control**

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

The areas for concern and improvement will be completed by the Audit Committee subsequent to the fourth quarter meeting and evaluation of financial statements.

### **In-Year Management and Monthly/Quarterly Report**

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

### **Evaluation of Financial Statements**

The Audit Committee has not yet reviewed Annual Financial Statements and will provide commentary subsequent to the relevant meeting.

### **Auditor's Report**

The Audit Committee has reviewed the Department's implementation plan for audit issues raised in the previous year and we are satisfied that the matters have been adequately resolved. Further commentary will be provided subsequent to the final audit report.



**Ameen Amod**

**Chairperson of the Audit Committee**

**Western Cape Language Committee**

**Date: 11 August 2017**

## **PART D: HUMAN RESOURCES INFORMATION**

## **INTRODUCTION**

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

## **PART E: FINANCIAL INFORMATION**

## Report of the auditor-general to Western Cape Provincial Parliament on the Western Cape Language Committee

### Report on the audit of the financial statements

#### Opinion

1. I have audited the financial statements of the Western Cape Language Committee set out on pages 43 to 62, which comprise statement of financial position as at 31 March 2017, and the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget information with actual information for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Language Committee as at 31 March 2017, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP), the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and section 19(5) of the Western Cape Provincial Languages Act, 1998 (Act No. 13 of 1998) (WCPLA).

#### Basis for opinion

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

#### Responsibilities of the accounting authority for the financial statements

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

disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless there is an intention either to liquidate the entity or to cease operations, or there is no realistic alternative but to do so.

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

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

#### Report on the audit of the annual performance report

##### **Introduction and scope**

9. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected strategic objectives presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
10. My procedures address the reported performance information, which must be based on the approved performance planning documents of the entity. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
11. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected strategic objective presented in the annual performance report of the entity for the year ended 31 March 2017:

Selected strategic objective	Pages in annual performance report
Strategic objective: To monitor and advise on the implementation of the Western Cape Language Policy	17-18

12. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

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

Strategic objective: To monitor and advise on the implementation of the Western Cape Language Policy

**Other matter**

14. I draw attention to the matter below.

**Achievement of planned targets**

15. Refer to the annual performance report on pages 17 to 18 for information on the achievement of planned targets for the year and explanations provided for the overachievement of a number of targets.

**Report on audit of compliance with legislation**

**Introduction and scope**

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



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

#### Other information

18. The Western Cape Language Committee's accounting authority is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected strategic objectives presented in the annual performance report that have been specifically reported in the auditor's report.
19. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
20. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected strategic objectives presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed on the other information obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.

#### Internal control deficiencies

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

*Auditor – General*

Cape Town

31 July 2017



**AUDITOR - GENERAL  
SOUTH AFRICA**

*Auditing to build public confidence*

## **Annexure – auditor-general's responsibility for the audit**

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

### **Financial statements**

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

### Communication with those charged with governance

3. I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also confirm to the accounting authority that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and where applicable, related safeguards.



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

*Auditor - General*

Cape Town

31 July 2017

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2017

### 2. ANNUAL FINANCIAL STATEMENTS

2.1 Statement of Financial Position as at 31 March 2017	Note(s)	2017 R '000	2016 R '000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	314	329
<b>Total Assets</b>		<b>314</b>	<b>329</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables from exchange transactions	4	-	69
<b>Total Liabilities</b>		<b>-</b>	<b>69</b>
<b>Net Assets</b>		<b>314</b>	<b>260</b>
Accumulated surplus		314	260

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2017

### 2.2 Statement of Financial Performance

	Note(s)	2017 R '000	2016 R '000
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Interest income	5	20	19
<b>Total revenue from exchange transactions</b>		<b>20</b>	<b>19</b>
<b>Revenue from non-exchange transactions</b>			
Other income from non-exchange transactions	6	526	538
Transfers and subsidies received	7	242	233
<b>Total revenue from non-exchange transactions</b>		<b>768</b>	<b>771</b>
<b>Total revenue</b>		<b>788</b>	<b>790</b>
<b>Expenditure</b>			
Audit fees	8	(73)	(60)
General Expenses	9	(622)	(690)
Members fees	10	(39)	(26)
<b>Total expenditure</b>		<b>(734)</b>	<b>(776)</b>
<b>Surplus for the year</b>		<b>54</b>	<b>14</b>

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2017

### 2.3 Statement of Changes in Net Assets

	Accumulated surplus	Total net assets
	R '000	R '000
<b>Balance at 01 April 2015</b>	<b>246</b>	<b>246</b>
Changes in net assets		
Surplus for the year	14	14
Total changes	14	14
<b>Balance at 01 April 2016</b>	<b>260</b>	<b>260</b>
Changes in net assets		
Surplus for the year	54	54
Total changes	54	54
<b>Balance at 31 March 2017</b>	<b>314</b>	<b>314</b>

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2017

### 2.4 Cash Flow Statement

	Note(s)	2017 R '000	2016 R '000
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Cash receipts		242	233
Interest income		20	19
		<u>262</u>	<u>252</u>
<b>Payments</b>			
Cash paid		(277)	(227)
<b>Net cash flows from operating activities</b>	11	<b>(15)</b>	<b>25</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		329	304
<b>Cash and cash equivalents at the end of the year</b>	3	<b>314</b>	<b>329</b>

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2017

### 2.5 Statement of Comparison of Budget and Actual Amounts

#### Budget on Cash Basis

	Approved budget	Adjustments	Final budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
	R '000	R '000	R '000	R '000	R '000	
<b>Statement of Financial Performance</b>						
<b>Revenue</b>						
<b>Revenue from exchange transactions</b>						
Interest income	13	-	13	20	7	14.1
<b>Revenue from non-exchange transactions</b>						
Other income from non-exchange transactions	-	-	-	526	526	14.2
Transfers and subsidies received	242	-	242	242	-	
<b>Total revenue from non-exchange transactions</b>	<b>242</b>	<b>-</b>	<b>242</b>	<b>768</b>	<b>526</b>	
<b>Total revenue</b>	<b>255</b>	<b>-</b>	<b>255</b>	<b>788</b>	<b>533</b>	
<b>Expenditure</b>						
Members fees	(49)	-	(49)	(39)	10	14.3
Audit fees	(55)	-	(55)	(73)	(18)	14.4
General expenses	(151)	-	(151)	(622)	(471)	14.5
<b>Total expenditure</b>	<b>(255)</b>	<b>-</b>	<b>(255)</b>	<b>(734)</b>	<b>(479)</b>	
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>54</b>	
<b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>54</b>	
<b>Reconciliation (must be disclosed if actuals not on comparable basis to budget)</b>						
<b>Basis difference</b>						
Operating				54		
<b>Timing difference</b>						
Operating				-		
<b>Entity difference</b>						
Operating				-		
<b>Actual Amount in the Statement of Financial Performance</b>				<b>54</b>		



## **2.6 Accounting Policies**

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### **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 financial statements, are disclosed below.

#### **1.1 Going concern assumption**

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

#### **1.2 Significant judgements and sources of estimation uncertainty**

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

#### **Receivables**

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

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

#### **Allowance for impairment**

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

#### **1.3 Financial instruments**

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

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

## **2.6 Accounting Policies**

### **1.3 Financial instruments (continued)**

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

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

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

#### **Classification**

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

<b>Class</b>	<b>Category</b>
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:

<b>Class</b>	<b>Category</b>
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

## **2.6 Accounting Policies**

### **1.3 Financial instruments (continued)**

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financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial

amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility in the case of a financial asset.

#### **Fair value measurement considerations**

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

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

#### **Gains and losses**

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

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

#### **Impairment and uncollectibility of financial assets**

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

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

Financial assets measured at amortised cost:

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

## **2.6 Accounting Policies**

### **1.3 Financial instruments (continued)**

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

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

#### **Financial assets measured at cost:**

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

#### **Derecognition**

##### **Financial assets**

The entity derecognises financial assets using trade date accounting. The entity derecognises a financial asset only when:

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

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

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

##### **Financial liabilities**

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

## **2.6 Accounting Policies**

### **1.3 Financial instruments (continued)**

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

### **1.4 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.

### **1.5 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

## **Western Cape Language Committee**

Annual Financial Statements for the year ended 31 March 2017

### **2.6 Accounting Policies**

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

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the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

##### **Conditional grants and receipts**

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

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

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

##### **Services in-kind**

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

#### **1.6 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.

#### **1.7 Comparative figures**

No comparative figures have been reclassified in the current year.

#### **1.8 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.

## **2.6 Accounting Policies**

### **1.8 Expenditure (continued)**

#### **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).

### **1.9 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.

### **1.10 Budget information**

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

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

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

The financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

### **1.11 Related parties**

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

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

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

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

## **2.6 Accounting Policies**

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### **1.12 Events after reporting date**

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

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

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

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

### **1.13 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 Language Committee

Annual Financial Statements for the year ended 31 March 2017

### Notes to the Annual Financial Statements

## 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:

<b>Standard/Interpretation:</b>	<b>Effective date: Years beginning on or after</b>	<b>Expected impact:</b>
GRAP 2 (as amended 2016): Cash Flow Statements	01 April 2016	The impact of the amendment is not material.
GRAP 24 (as amended 2016): Presentation of Budget Information in Financial Statements	01 April 2016	The impact of the amendment is not material.
GRAP 14 (as amended 2016): Events after the reporting period	01 April 2016	The impact of the amendment is not material.
GRAP 12 (as amended 2016): Inventories	01 April 2016	The impact of the amendment is not material.
GRAP 13 (as amended 2016): Leases	01 April 2016	The impact of the amendment is not material.
GRAP 19 (as amended 2016): Provisions, Contingent Liabilities and Contingent Assets	01 April 2016	The impact of the amendment is not material.
GRAP 21 (as amended 2016): Impairment of Non- cash-generating Assets	01 April 2016	The impact of the amendment is not material.
GRAP 23 (as amended 2016): Revenue from Non- exchange Transactions	01 April 2016	The impact of the amendment is not material.
GRAP 25 (as amended 2016): Employee Benefits	01 April 2016	The impact of the amendment is not material.
GRAP 26 (as amended 2016): Impairment of Cash- generating Assets	01 April 2016	The impact of the amendment is not material.
GRAP 31 (as amended 2016): Intangible Assets	01 April 2016	The impact of the amendment is not material.
GRAP 104 (as amended 2016): Financial Instruments	01 April 2016	The impact of the amendment is not material.
GRAP 18 (as amended 2016): Segment Reporting	01 April 2016	The impact of the amendment is not material.
GRAP 17 (as amended 2016): Property, plant and equipment	01 April 2016	The impact of the amendment is not material.

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2017

### Notes to the Annual Financial Statements

## 2. New standards and interpretations (continued)

GRAP 1 (as amended 2016): Presentation of Financial Statements	01 April 2016	The impact of the amendment is not material.
GRAP 3 (as amended 2016): Accounting Policies, Change in Accounting Estimates and Errors	01 April 2016	The impact of the amendment is not material.
GRAP 9 (as amended 2016): Revenue from Exchange Transactions	01 April 2016	The impact of the amendment is not material.

### 2.2 Standards and interpretations issued, but not yet effective

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

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

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2017

### Notes to the Financial Statements

	2017 R '000	2016 R '000
<b>3. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Bank balances	314	329
<b>Credit quality of cash at bank and short term deposits, excluding cash on hand</b>		
Cash and cash equivalents comprise cash and short-term, highly liquid investments that are held with registered banking institutions with maturities of three months or less and that are subject to insignificant interest rate risk, the carrying amount of these assets approximates to their fair value.		
<b>4. Payables from exchange transactions</b>		
Trade payables	-	69
Payables are classified at amortised cost. The carrying amount of payables transactions approximates their fair value		
<b>5. Interest Income</b>		
Interest received	20	19
<b>6. Other income from non-exchange transactions</b>		
Donation: services in kind	526	538
Services in kind refer to note 9		
<b>7. Transfers and subsidies received</b>		
Transfer received	242	233
Increase is linked to members annual tariff increase.		
<b>8. Audit fees</b>		
External audit	73	60

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2017

### Notes to the Financial Statements

	2017 R '000	2016 R '000
<b>9. General expenses</b>		
Advertising	-	14
Bank charges	2	1
Consulting and professional fees	12	60
Entertainment	17	18
Printing and publications	26	45
Printing and stationery	-	4
Software expenses	18	-
Subscriptions and membership fees	-	2
Travel and subsistence	21	8
Employee cost: services in kind	526	538
	<b>622</b>	<b>690</b>

#### Advertising:

2016

Promoting the trilingual terminology booklet and WCLC policy.

#### Consulting and professional fees:

2016

The expense is as a result of a survey that was conducted regarding the utilisation of the three official languages in the Western Cape. The survey was outsourced to professional consultants.

2017

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

#### Printing and publication:

2016

The entity printed trilingual terminology booklet and the WCLC policy booklet in addition to the annual report and the annual performance plan.

#### Software expenses:

Caseware licencing purchased for the compilation of the annual financial statements.

#### Travel and subsistence:

Additional meetings were held which increased the travel and subsistence.

#### Employee cost: Services in kind:

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

## Western Cape Language Committee

Annual Financial Statements for the year ended 31 March 2017

### Notes to the Financial Statements

	2017 R '000	2016 R '000
<b>10. Members fees</b>		
Allie, F	1	-
Barker, M	-	1
Botha, I	4	2
Chetty, Prof. R	-	2
Fransman, W	3	3
Koopman, J	7	2
Le Roux, Dr. N	6	2
Lesch, L	5	2
Lotz, S	4	2
Mazantsi S	5	2
Nyembezi, N	1	-
Olivier, M (Chair)	-	2
Ralarala, Prof. M	-	3
Ralazana, M Theys, H	1	-
Van Niekerk, A	-	1
Yoyo, M	1	2
	1	-
	<b>39</b>	<b>26</b>

### 11. Cash (used in) generated from operations

Surplus	54	14
<b>Changes in working capital:</b>		
Payables from exchange transactions	(69)	11
	<b>(15)</b>	<b>25</b>

### 12. Related parties

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

#### Nature of relationship

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

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

#### Related party transactions

##### Income received from related parties

Department of Cultural Affairs and Sport	242	233
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### **13. Risk management**

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

#### **Liquidity risk**

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

#### **Sensitivity analysis**

At 31 March 2017, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, the surplus for the year would have been R 3 798 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 summarised as follows:

#### **Financial assets**

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

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

## Cash flow interest rate risk

Financial instrument	Due in less than one year	Due in one to two years	Due in three to four years	Due after five years
Normal credit terms Cash in current banking institutions	314	-	-	-
Payables – Extended credit terms	-	-	-	-
Net amount	314	-	-	-
Past due but not provided for	-	-	-	-

## 14. Budget differences

### Material differences between budget and actual amounts

#### 14.1 Interest

The variance is due to interest rate increase from 5.5% to 6.5% during the year under review.

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

The variance is due to GRAP 23 donation/employee cost adjustment made for services in-kind received from the Department of Cultural Affairs and Sport. Refer to note 6 and 9 for detail.

#### 14.3 Members fees

The variance is due to Meetings that are budgeted for a full 8 hour day but sometimes lasted for less than 8 hours.

#### 14.4 Audit fees

Audit fees was under budgeted for in the current year not taking into account the discontinuation of the rebate previously received from National Treasury.

#### 14.5 General expenses

The variance is due to GRAP 23 donation/employee cost adjustment made for services in-kind received from the Department of Cultural Affairs and Sport. Refer to note 9.





## ISIQULATHO

### ICANDELO A: IINKCUKACHA JIKELELE

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2.	ULUHLU LWEZIFINYEZO /LWEZISHUNQULELO	4
3.	IMBULAMBETHE KASIHLO	5
4.	ISISHWANKATHELO SEGOSA ELINIKA INGXELO	6
5.	INGXELO YOXANDUVA NOKUQINISEKISA UKUCHANEKA KWENGXELO	9
6.	ISISHWANKATHELO ESICWANGCISIWEYO	10
6.1	Umbono	10
6.2	Umnqophiso	11
6.3	Iimpawu zentsulungeko	11
7.	AMAGUNYA OMTHETHO NAMANYE	11
8.	UBUME BESEBE	13

### ICANDELO B: IINKCUKACHA ZOMSEBENZI

		<b>14</b>
1.	IINGXELO YOMPHICOTHI-ZINCWADI: IINJONGO EZICWANGCISWE MBILI	15
2.	UKUHLAHLLELWA KWEMEKO	15
2.1	Imeko yokunikezelwa kweenkonzo	15
2.2	Imeko yeziko	15
2.3	Uphuhliso olungundoqo lomgaqo-nkqubo notshintsho	15
2.4	Iinjongo ezijolise kwiziphumo ezicwangcisiweyo	15
3.	IINKCUKACHA ZOMSEBENZI NGOKWENKQUBO / NGOKOMSEBENZI / NGO	16
4.	UKUQOKELELWA KWEMALI	18
4.1	Utyalo-mali olukhulu	18

### ICANDELO C: ULAWULO LUKARHULUMENTE

		<b>19</b>
1.	INTSHAYELELO	20
2.	IIKOMITI ZESEBE (ukuba zikhona)	20
3.	ISIGQEBA ESINEGUNYA	20
4.	IKOMITI YEELWIMI YENSHONA KOLONI	20
5.	ULAWULO LOMNGCIPHEKO	27
6.	ICANDELO LOLAWULO LWANGAPHAKATHI	28
7.	UPHICOTHO LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI	29
8.	UKUTHOBELA IMITHETHO NEMIGAQO	30
9.	URHWAPHILIZO NOBUQHOPHOLOLO	30
10.	UKUNCIPHISA UKUBA NEDOLO NORHWAPHILIZO	31
11.	UMGAQO WOKUZIPHATHA	31
12.	IMIBA YEMPILO, UKHUSELEKO NOKUSINGQONGILEYO	32
13.	UNOBHALA WENKAMPANI/WEBHODI (UKUBA UKHO)	32
14.	UXANDUVA KULUNTU	32
15.	INGXELO YEKOMITII YOPHICOTHO-ZINCWADI	32

### ICANDELO D: ULAWULO LWEZABASEBENZI

		<b>34</b>
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### ICANDELO E: IINKCUKACHA ZEMALI

1.	INGXELO YOMPHICOTHI-ZINCWADI JIKELELE	37
2.	IINKCAZO-MALI ZONYAKA	43

**ICANDELO A:**

**IINKCUKACHA-JIKELELE**

## 1. IINKCUKACHA-JIKELELE ZEZIKO LIKARHULUMENTE

<b>IGAMA ELIBHALISIWEYO:</b>	IKomiti yeeLwimi yeNtshona Koloni
<b>IGAMA ELIBHALISWE NGALO (ukuba likhona):</b>	n/a
<b>IDILESI YENDAWO ELIKULO:</b>	Protea Assurance Building Greenmarket Square Cape Town
<b>IDILESI YEPOSI:</b>	Private Bag X9067 Cape Town 8000
<b>INOMBOLO YOMNXEBA:</b>	027 483 9671
<b>INOMBOLO YEFEKSI:</b>	027 483 9673
<b>IDILESI YE-IMEYILI:</b>	Jane.Moleleki@westerncape.gov.za
<b>IDILESI YEWEBHUSAYITHI:</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>ABAPHICOTHI-ZINCWADI BANGAPHANDLE:</b>	UMphicothi-zincwadi Jikelele woMzantsi Afrika
<b>IBHANKI ELIYISEBENZISAYO:</b>	Nedbank
<b>UNOBHALA WENKAMPANI/WEBHODI</b>	n/a

## 2. ULUHLU LWEZIFINYEZO /LWEZISHUNQULELO

AFS	liNkcazo-mali zoNyaka
AGSA	UMphicothi-zincwadi Jikelel woMzantsi Afrika
BBBEE	Broad Based Black Economic Empowerment
CFO	IGosa lezemali eliyiNtloko
DCAS	ISEbe leMicimbi yeNkcubeko neMidlalo
DoTP	ISEbe leNkulumbuso
ERM	ULawulo loMngcipheko
ERMCOM	IKomiti yoLawulo loMngcipheko
GRAP	Indela yocwangciso-mali eVunyiweyo
King III	INGxelo kaKing yoLawulo oluManyanisiweyo
MEC	ILunga leBhunga (lePhondo) loLawulo
MTEF	ISikhokelo seNkcitho-mali yeXesha eliPhakathi
NTPSRMF	ISikhokelo sikaNondyebo weSizwe soLawulo loMngcipheko lwaMacandelo kaRhulumente
PanSALB	IBhodi yeeLwimi zoMzantsi Afrika
PERSAL	ISistimu yokuHlawulwa kweMivuzo yaBasebenzi
PFMA	UMthetho woLawulo lweMali kaRhulumente
SASL	ULwimi lokuThetha ngeZandla loMzantsi Afrika
SMME	Amashishini amancinane, aphakathi namakhulu
SCM	ULawulo lweNtengo
SCOPA	IKomiti yePalamente yeeMali zikaRhulumente yePalamente
TR	Imigaqo kaNondyebo
WCCC	IKomishini yeNkcubeko yeNtshona Koloni
WCG	URhulumente weNtshona Koloni
WCLC	IKomiti yeeLwimi yeNtshona Koloni

## 1. IMBULAMBETHE KASIHLO



*"Ukuba uthetha nomntu ngolwimi aluqondayo, oko ukuthethayo kungena engqondweni yakhe. Ukuba uthetha ngolwimi lwakhe, oko kuya ngqo entliziyweni yakhe." La ngamazwi katata osele walandulelayo eli uMongameli uNelson Mandela. Amazwi akhe athetha ngento esimele ukuyiphumeza eNtshona Koloni nakuMzantsi Afrika wonke.*

Isithuba esiphantsi kophononongo ngoku seKomiti yeeLwimi yeNtshona Koloni siphela ngenowuthi ephezulu. Ngowe-10 kweyoMdumba 2017, siye samkela amalungu amathathu kwikomiti yethu ukuze sifikelele kwinombolo efunekayo yamalungu njengoko ichaziwe kuMthetho weLwimi wePhondo leNtshona Koloni, 1998 (uMthetho 13 ka-1998).

IKomiti yeeLwimi igxininisa 'kuMalungelo kulwimi' kunye 'naMalungelo olwimi', yaye ezi ngqiqo ziyimiba esematheni kwiPhondo leNtshona Koloni mvanje. Njengoba sisebenzela ukufumana izisombululo kwimiba yeelwimi yethu engapheliyo, sifumanisa ukuba imingeni emitsha isilindile kwindawo yonke ingakumbi kumba wesicwangciso sethu sokuphakamisa iilwimi ezazihlelekile ngaphambili ezifana nesiXhosa, uLwimi lokuThetha ngeZandla loMzantsi Afrika kunye neelwimi zesiKhoe neSan. IKomiti yeeLwimi neYunithi yeeLwimi yeSebe iye yajongana nale mingeni ngokuthi iphuhlise uncwadi lokuhoya le miba. IKomiti iye yagxininisa nakwiphulo apho amakhosikazi angevayo ngeendlebe ahamba kwiikliniki zikarhulumente athe anikwa ithuba lokuba athethe ngezandla kunye nomntu osebenza kwiziko lezempilo.

Xa ndigqibezela, egameni leWCLC, ndingathanda ukuvakalisa umbulelo wethu kwiSebe nakuMnu Quintus Van der Merwe, othathe umhlalaphantsi ekupheleni kukakweyoMdumba 2017, ngoncedo lwabo nenkxaso yabo kwimizamo yethu yokuphucula nokugcina imigangatho neethagethi ebesizibekele zona.

**Mnu JW Koopman**

**USihlalo: IKomiti yeelwimi yeNtshona Koloni  
31 kuCanzibe 2017**

#### 4. ISISHWANKATHELO SEGOSA ELINIKA INGXELO



IKomiti yeeLwimi yeNtshona Koloni (WCLC) liziko likarhulumente eliphantsi kweSebe leMicimbi yeNkcubeko neMidlalo (DCAS). Ibhaliwe njengoShedyuli 3, kwicandelo C seZiko likaRhulumente lephondo ngomhla wo-1 kweyeSilimela 2001 ngokoMthetho iPublic Finance Management Act, ka-1999 (uMthetho 1 ka-1999) kwaye isungulwe ngokoMthetho weLwimi wePhondo leNtshona Koloni (uMthetho 13 ka-1998). Ukusebenza kwawo kuhambelana nesicwangciso-qhinga seminyaka emihlanu kwakunye nesicwangciso sokusebenza sonyaka.

#### Uphononongo gabalala lweemali zeli ziko likarhulumente

Kulo nyaka uphononongwayo, iKomiti yeeLwimi iye yagxininisa kumsebenzi ongundoqo ewunikiweyo ukuba iwenze yaze yabeka iliso kumiselo loMgaqo-nkqubo weLwimi kuwo onke amasebe kaRhulumente aseNtshona Koloni. Ikomiti iye yasebenzisana namasebe ephondo amane angenaziyunithi zeelwimi okanye oosozilwimi abasebenza ngokupheleleyo yaze yagxininisa ekuphonyezweni komgaqo-nkqubo weelwimi wephondo.

UMgaqo-nkqubo weLwimi ugxininisa ukuba kukhuliswe iilwimi zemveli ezazihlelekile ngaphambili ezisetyenziswa ngabantu baseNtshona Koloni, ezifana noLwimi lokuThetha ngeZandla lwaseMzantsi Afrika (South African Sign Language (SASL)). Kulo nyaka uphononongwayo, iKomiti yeeLwimi yenze ividiyo eyazisa abantu ngeSASL. Le vidiyo yasasazwa ngokweyoMsintsi ngenyanga yokwazisa malunga nokungeva ngeendlebe. Kwabekelwa bucala ibhajethi eyiR46 000 ukuvelisa ezi vidiyo, kodwa ke saye safumana inkxasomali yoveliso saze ke olo lwabiwomali (R46 000) salusa kwezinye izinto.

#### Indlela ekuchithwe ngayo imali

Inkqubo/umsebenzi/ injongo	2016/17			2015/16		
	Ibhajethi	Eyona nkcitho	Inkcitho egqithisileyo/engaphantsi	Ibhajethi	Eyona nkcitho	Inkcitho egqithisileyo/engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Izinto neenkonziso	255	734	(479)	246	776	(530)
<b>Zizonke</b>	<b>255</b>	<b>734</b>	<b>*(479)</b>	<b>246</b>	<b>776</b>	(530)

*\*Inkcitho egqithisileyo ibhekisa kwiGRAP 23: Uhlenga-hlengiso kwiinkonziso ezenziwe kwimivuzo yeSebe leMicimbi yeNkcubeko neMidlalo yemali engama-R526 000 lolwabasebenzi becandelo lezemali beli Ziko likaRhulumente. Imali eyongiweyo iyonke ngama-R46 000. Iinkcukacha ezithe vetshe zicaciswe kwiiNgxelo zeZimali zoNyaka ze-WCLC, phaya kuNowuthi 9.*

#### Imiqobo yokusebenza neningeni ejongene neli ziko likarhulumente

Akukho miqobo yakusebenza ekuthe kwagaganwa nayo kulo nyaka uphononongwayo.

#### Imisebenzi eyekisiweyo / imisebenzi eza kuyekiswa

Akukho misebenzi iyekisiweyo kulo nyaka uphononongwayo.

### **Imisebenzi emitsha okanye ephakanyisiweyo**

Akukho misebenzi mitsha okanye ephakanyisiweyo.

### **Izicelo zemali emayidluliselwe kunyaka olandelayo**

NgokweCandelo 5.3 (3) lePublic Finance Management Act, iziko likarhulumente alinakukwazi ukumana lishiyekelwa yimali ngaphandle kokuba lifumene imvume ebhaliweyo yeCandelo likaNondyebo leSizwe. Ukuza kuthi ga ngoku, iGosa eliNika iNgxelo licee imvume ukuba ligcine imali enento yokwenza nonyaka-mali ka-2016/17 esisixamali esingama-**R46 000**. Le ntsalela yenzeke ngenxa yeprojekthi yeSASL ebibhajethelwe le mali yaze yafumana inkxasomali. Le mali ishiyekileyo iza kusetyenziselwa oku kulandelayo:

- (a) Ukuprintwa kwakhona kwencwadana yolwimi lwesiNama – R15 000.
- (b) Ukuprintwa kwakhona kwencwadana yesigama sikarhulumente esingeelwimi ngeelwimi – R20 000.
- (c) Ukuprintwa kwakhona kweencwadana zogaqonkqubo weelwimi – R11 000.

### **Ulawulo lokuthengwa kwezinto zeziko**

Sinazo iinkqubo ze-SCM ukuqinisekisa ukuba siyayithobela imigaqo ye-SCM.

### **Zonke iziphakamiso ezingenileyo ebezingamenywanga kulo nyaka uphononongwayo**

Akukho ziphakamiso zingamenywanga ziye zamkelwa kulo nyaka uphononongwayo.

### **Ukujonga ukuba ingana iinkqubo ze-SCM zikhona na**

Iinkqubo ze-SCM zikhona.

### **Imingeni ekuye kwajongwana nayo nendlela esonjululwe ngayo**

Akukho mingeni ekuye kwahlanganwa nayo kulo nyaka uphononongwayo.

### **Imiba yeengxelo zophicotho yonyaka ophelileyo nendlela eza kuhoywa ngayo**

Iziko lifumene ingxelo yophicotho engenamakhwiniba.

### **Inkangeleko/Izicwangciso zexa elizayo zokujongana nemingeni yemali**

Ayikho imingeni

### **Imisitho eza kubanjwa emva komhla woniko-ngxelo**

Akukho misitho iya kubanjwa emva komhla woniko-ngxelo.

### **Ukumelana nezozoqoqosho**

Akungeni ndawo apha.

### **Imibulelo/Izincomo**

Kwelokuqukumbela, ndifuna ukunika ingqalelo umsebenzi owenziwe nguMphicothi-Jikelele woMzantsi Afrika owenze uphicotho lweengxelo zemali zonyaka neenkukacha zendlela esisebenze ngayo. Ndibulela neKomiti yoPhicotho ethe yasinika izimvo ezibalulekileyo ngeengxelo zemali zonyaka nendima yazo kubekoliso kunyaka wonke kwiziphumo zemali nezingezozemali zeziko.

Xa ndishwankathela ndingathanda ukuvakalisa umbulelo kumphathiswa wethu, uNksz Anroux Marais ngobunkokeli bakhe obukrelekrele kunye namahlakani ethu akwamanye amacandelo karhulumente noluntu ngokubanzi.



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**Jane Moleleki**  
**IGosa eliNika iNgxelo**  
**IKomiti yeLwimi yeNtshona Koloni**  
**Umhla: 31 kuCanzibe 2017**



## 5. INGXELO YOXANDUVA NOKUQINISEKISA UKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi lwam nakoko ndikholelwa kuko, ndiqinisekisa oku kulandelayo:

- Zonke iinkcukacha neemali ezichazwe kwingxelo yoNyaka zizizo ngokweNgxelo yeMali yoNyaka ephicothiweyo nguMphicothi-zincwadi Jikelele.
- Ingxelo yoNyaka igqibelele, ichanekile kwaye akukho zinto zikhutshiweyo.
- Ingxelo yoNyaka ilungiswe ngokwezikhokelo ezikwingxelo yoNyaka njengoko zikhutshwe nguNondyebo weSizwe.
- IiNngxelo zeMali zoNyaka (icandelo E) ilungiswe ngokwemigangatho yeGRAP esebenza kwiziko likarhulumente.
- IGosa eliNika iNngxelo linoxanduva lokwenza amalungiselelo eengxelo zemali zonyaka nakwizimvo ezinikezwe malunga nezo nkcukacha.
- IGosa eliNika iNngxelo linoxanduva lokuseka nokuphumeza inkqubo yolawulo lwangaphakathi olwenzelwe ukubonelela ngesiqinisekiso esifanelekileyo ngokunyaniseka nokuthembeka kweenkcukacha zomsebenzi, iinkcukacha zezabasebenzi neeNngxelo zeMali zoNyaka.
- Abaphicothi-zincwadi bangaphandle bayabandakanywa ukuvakalisa uluvo lwabo oluzimeleyo ngeeNngxelo zeMali zoNyaka.

Ngokulwazi lwethu, le ngxelo yoNyaka ibonakalisa imisebenzi, iinkcukacha zomsebenzi, iinkcukacha zezabasebenzi nemicimbi yemali yeKomiti yeelWimi yeNtshona Koloni kunyaka-mali ophela ngomhla wama-31 kweyoKwindla 2017.

Ozithobileyo



**IGosa eliNika iNngxelo**

**Jane Moleleki**

**Umhla: 31 kuCanzibe 2017**



**USihlalo: IKomiti yeelWimi yeNtshona Koloni**

**JW Koopman**

**31 kuCanzibe 2017**

## 6. ISISHWANKATHELO ESICWANGCISIWEYO

### 6.1 Umbono

Ukuxhotyiswa kwabo bonke abantu baseNtshona Koloni ngokolwimi; ukukhuthazwa kokunikwa kwesidima somntu ngokuhlonela iilwimi zabanye nokukhuthaza ukuthethwa kweelwimi ezininzi.

Icandelo	Uxanduva olungqalileyo lweKomiti yeelwimi yeNtshona Koloni ukuQinisekisa ukuHambelana neMithetho
<b>UMgaqo-siseko waseMzantsi Afrika ka-1996</b>	
Icandelo 6(3) nele-(4): Ulwimi	IKomiti yeelwimi yeNtshona Koloni (WCLC) ngokwemithetho neminye imiqathango, kufuneka ilawule kwaye ihlole ukusetyenziswa kweelwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zilingane kwaye kufuneka zithathwe ngokulinganayo. I-WCLC, nentsebenziswano neSebe leMicimbi yeNkcubeko nemiDlalo (DCAS), linoxanduva lokuhlola nokuvavanya ukuphunyezwa koMgaqo-nkqubo weelwimi zePhondo leNtshona Koloni, owamkelwe ngo-2005, kwaye kufuneka inike ingxelo kwiNdlu yowiso-mthetho yePhondo leNtshona Koloni ngokwegunya layo kanye ngonyaka ubuncinane, nokuxhasa iKomiti ngenkxaso yezolawulo nezimali.
Icandelo 30: Ulwimi neNkcubeko	I-WCLC iququzelela amathuba okuba abantu baseNtshona Koloni basebenzise amalungelo eelwimi zabo nenkcubeko yabo ngokweenkqubo neprojekthi abazenzayo nabazixhasayo.
Icandelo 31: Uluntu olunenkubeko, iinkolo neelwimi	I-WCLC kufuneka iqinisekise ukuba iinkqubo neprojekthi ziyazihlonela iinkcubeko ezahlukeneyo zabantu baseNtshona Koloni.
Icandelo 41: Imimiselo yorhulumente onentsebenziswano nonxibelelwano lweenkalo zikarhulumente ezisebenzisanayo	I-WCLC isebenzisana nazo zonke iinkalo zikarhulumente ukusebenza ngokwemisebenzi yabo.
IsiCwangciso sesi-4: Iindawo ezisebenzayo zokubanako kweMithetho ukusebenza ngaxesha-nye eyeSizwe neyePhondo	Umgaqo-nkqubo weelwimi nokulawulwa kweelwimi ezisemthethweni kukuba amalungiselelo eCandelo lesi-6 loMgaqo-siseko lithetha ngokuhambelana nemithetho yeNdlu yoWiso-mthetho yePhondo leNtshona Koloni: <ul style="list-style-type: none"> <li>I-WCLC isebenza kunye neSebe leMicimbi yeNkcubeko lesizwe nemibutho enxulumene norhulumente kwimiba yolwimi.</li> </ul>
Icandelo le-195: Inqobo zentsulungeko nemimiselo esisiseko elawula ulawulo lukarhulumente	Amagosa e-DCAS anoxanduva lokusebenza ngokwesigunyaziso kwaye i-WCLC kufuneka iqinisekise ukuba izibonelelo zisetyenziswa ngokufanelekileyo, ngendlela enoqoqosho nangempumelelo. Iinkqubo ezenziwa kwicandelo likarhulumente kufuneka zenze kuxhamle uninzi ngendlela exabisa kancinci.
<b>Umgaqo-siseko waseNtshona Koloni, 1997 (Umthetho 1 ka-1998)</b>	
Icandelo 5	Amacandelo achaphazela i-WCLC ngala: <ol style="list-style-type: none"> <li>Iilwimi ezisemthethweni iAfrikansi, IsiNgesi nesiXhosa mazisetyenziswe; yaye</li> <li>Ezi lwimi kufuneka zibekwe kumgangatho olinganayo.</li> </ol>

	<p>I-WCLC kufuneka ihlole ukusetyenziswa koLwimi lweAfrikansi, IsiNgesi nesiXhosa eNtshona Koloni.</p> <p>I-WCLC kufuneka kwakho iphumeze imiqathango esebenzayo neqinisekileyo eza kunceda kuphakanyiswe isimo nokuqhubela phambili ukusetyenziswa kweelwimi zaseNtshona Koloni apho isidima sazo nokusetyenziswa kwazo kwakufudula kungabonakali.</p>
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## 6.2 Umnqophiso

Ukuhlola ukusetyenziswa kweelwimi ezintathu ezisemthethweni zaseNtshona Koloni; ukuhlola ukuphunyezwa koMgaqo-nkqubo weelwimi zaseNtshona Koloni; nokucebisa uMphathiswa wePhondo [ilungu (lePhondo) leBhunga lesiGqeba] elinikwe umsebenzi wokujongana nemiba yolwimi neBhodi yeeLwimi zaseMzantsi Afrika (PanSALB) kwimiba yeelwimi echaphazela iphondo.

## 6.3 Iimpawu zentsulungeko

Ukunyaniseka, ukuba noxanduva, ukuzinikela emsebenzini, ukwazi ukuphendula ukukhathala nokuza nemibono emitsha.

## 7. AMAGUNYA OMTHETHO NAMANYE

IKomiti yeeLwimi yeNtshona Koloni (WCLC) isekwe ngokoMthetho weelwimi zePhondo leNtshona Koloni, ka-1998 (uMthetho we-13 ka-1998). I-WCLC ihlelwe kwiCandelo lesi-3, icandelo C leziko loluntu lephondo ngomhla woku-1 kweyeSilimela ngowama-2001 ngokoMthetho woLawulo lweMali kaRhulumente, ka-1999 (uMthetho woku-1 ka-1999).

### 7.1 Izigunyaziso zoMthetho

Umthetho	Isalathisi	Uxanduva oluphambili lwe-WCLC
UMthetho woLawulo lweMali kaRhulumente, 1999	UMthetho 1 ka-1999	I-WCLC ingenisa iingxelo rhoqo ngekota nangonyaka ngomsebenzi abawenzileyo neengxelo zemali eziphicothiweyo ngokubhekisele kwiinjongo ezicwangcisiweyo ekujoliswe kuzo kunyaka-mali ngamnye.
UMthetho weBhodi yeeLwimi yoMzantsi Afrika, 1995	UMthetho 59 ka-1995 (icandelo 8(a))	UMthetho weBhodi yeeLwimi zaseMazantsi e-Afrika, ka-1995 ubonelela iKomiti yeeLwimi yePhondo (ii-PLC) ukuba isekwe yiPanSALB, okanye iPanSALB inike ingqalelo kwekhoyo i-PLC njengeKomiti yeeLwimi yephondo yePanSALB. IPanSALB inika ingxelo ngomsebenzi we-WCLC njengomsebenzi we-PLC yeNtshona Koloni. I-WCLC ibonelela iPanSALB ngeengcebiso kwimiba yolwimi eNtshona Koloni.

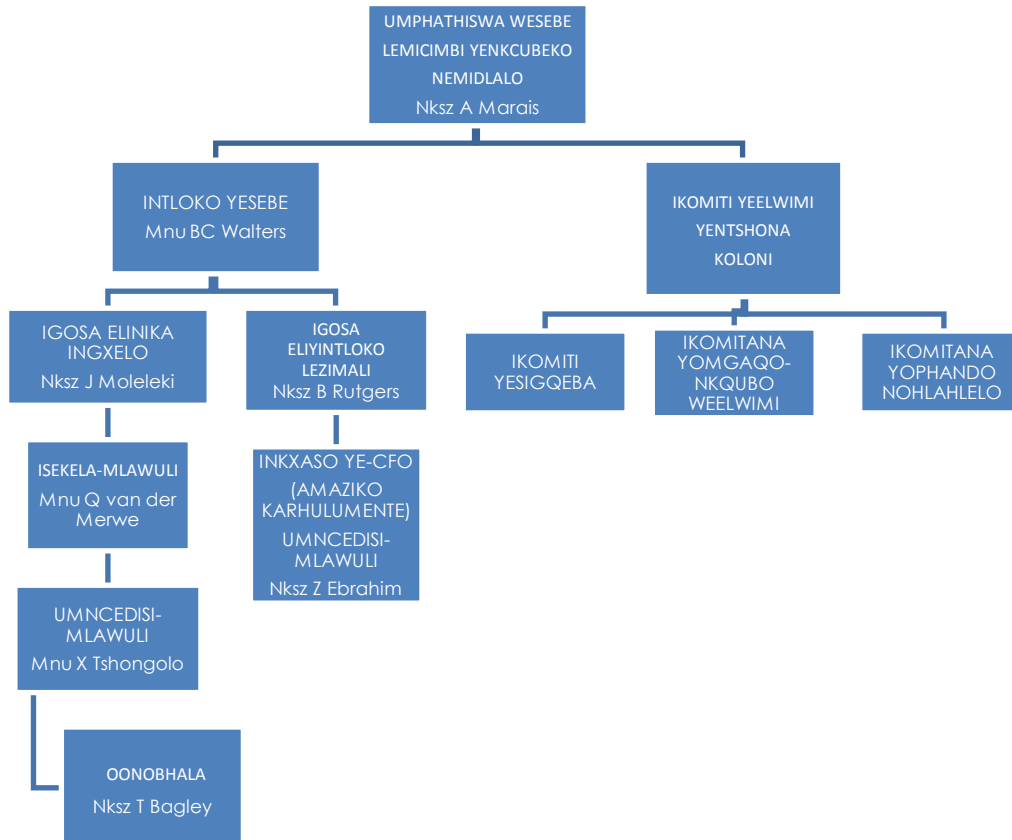
Umthetho	Isalathisi	Uxanduva oluphambili lwe-WCLC
UMthetho weLwimi weNtshona Koloni, 1998	UMthetho 13 ka-1998 (weNtshona Koloni)	I-WCLC, phakathi kwezinye izinto, kufuneka: <ul style="list-style-type: none"> <li>Ibek"esweni ukusetyenziswa kolwimi lweAfrikansi, lwesiNgesi nolwesiXhosa nguRhulumente weNtshona Koloni;</li> <li>yenze izindululo kuMphathiswa wePhondo nakwiNdlu yoWiso-mthetho yePhondo ngayo nayiphi na imithetho ecetywayo okanye ekhoyo, izenzo nomgaqo-nkqubo ochaphazela iilwimi zeNtshona Koloni;</li> <li>ikhuthaze ingqiqo yosetyenziso lwelwimi ezininzi;</li> <li>ikhuthaze ukuphuhliswa kweelwimi ebezifudula zihlelelekile;</li> <li>ukucebisa uMphathiswa wePhondo neKomisihini yeNkcubeko eNtshona Koloni ngemiba ephathelele neelwimi kwiPhondo; kunye</li> <li>nokucebisa iPanSALB ngemiba ephathelele neelwimi eNtshona Koloni.</li> </ul>
UMthetho wokuSetyenziswa kweelwimi eziseMthethweni, 2012	UMthetho 12 ka-2012	Isebe ngalinye likarhulumente wesizwe, iziko loluntu lesizwe neshishini likarhulumente wesizwe kufuneka: <ul style="list-style-type: none"> <li>lenze umgaqo-nkqubo wolwimi ochaza malunga neelwimi ezisemthethweni ezintathu eliza kuzisebenzisa ngokweenjongo zikarhulumente;</li> <li>lichaze ukuba liza kunxibelelana njani noluntu olusebenzisa ulwimi lokuThetha ngezandla okanye olunye ulwimi olusemthethweni olungelulo olusetyenziswa lisebe, liziko loluntu okanye lishishini likarhulumente oluchazwe kumgaqo-nkqubo walo wolwimi; kunye</li> <li>nokukhuthaza ukuhlonelana ngendlela elinganayo nokuthathwa ngokulinganayo kweelwimi ezisemthethweni, kunye nokuququzelela ukufikelela kwiinkonzo nakwiinkcukacha zabo.</li> </ul> <p>UMphathiswa wesizwe onoxanduva lwemiba yeelwimi unokuseka amaqonga eengxoxo oorhulumente abasebenzisanayo ngokusetyenziswa kweelwimi ezisemthethweni ukuququzelela, ukulungelelanisa nokuhlola ukuphunyezwa kwemigaqo-nkqubo yolwimi.</p>
UMthetho weBhunga looSozilwimi woMzantsi Afrika, 2014	UMthetho 8 ka-2014	Xa sele imiselwe UMthetho weBhunga looSozilwimi woMzantsi Afrika uza kuba namandla okuba, phakathi kwezinye izinto, ibhalise ze yamkele ngokuselungelweni oosozilwimi, ibeke indlela yokusebenza koosozilwimi nemigaqo elawula icandelo lezeelwimi.

## 7.2 Izigunyaziso zomgaqo-nkqubo

Umgqaqo-nkqubo	Inkcazelo
Isikhokelo soMgaqo-nkqubo woLwimi weSizwe (ka-2003)	Lo mgqaqo-nkqubo ubonelela ngesakhelo sesizwe sezicelo zamalungiselelo ezigunyaziso zoMgaqo-siseko nezomthetho kuzo zonke iinkalo zikarhulumente, kuquka neKomiti yeeLwimi yeNtshona Koloni. Ikwabeka imithetho-siseko nokuphunyezwa kwezicwangciso ekufuneka zilandelwe.

Umgaqo-nkqubo	Inkcazelo
UMgaqo-nkqubo weelwimi weNtshona Koloni (upapashwe kwiGazethi yePhondo njenge-PN 369/2001 yomhla wama-27 kweyeNkanga 2001)	I-WCLC Inyanzeleke ihlole ukumiselwa kwalo mgaqo-nkqubo.
Isikhokelo soLwimi Lwabantu abathetha ngeZandla lwaseMzantsi Afrika, 2015	Imeko iyasinyanzelisa ukuba sinabe sidlule ngaphaya kweelwimi ezintathu ezisemthethweni ze sibandakanye uLwimi Lwabantu abathetha ngeZandla lwaseMzantsi Afrika. Oku kuye kwafunisa ukuba senze isakhelo soLwimi lokuThetha ngeZandla ukuze sibeke imida yokusebenza.

## 8. UBUME BESEBE



# ICANDELO B:

## IINKCUKACHA ZOMSEBENZI

## INGXELO YOMPICOTHI-ZINCWADI: IINJONGO EZICWANGCISWE KWANGAPHAMBILI

UMphicothi-zincwadi Jikelele woMzantsi Afrika wenza imigaqo efanelekileyo yophicothi-zincwadi kwiinkcukacha zomsebenzi ukuqinisekisa ngokugqitywa kophicotho-zincwadi. Ukugqitywa kophicotho-zincwadi ngomsebenzi kuthelekiswa “neeNjongo eziCwangciswa kwaNgaphambili” ziqukise kwingxelo yabalawuli, kukho izinto ezifunyanisiweyo ezichazwe phantsi kwesihloko seenjongo ezicwangciswa kwangaphambili kwiNngxelo zecandelo leminyane imithetho neemfuno zomthetho kwingxelo yoMphicothi-zincwadi.

Jonga kwiNngxelo yengxelo yoMphicothi zincwadi, epapashwe kwicandelo E: linkcukacha zeMali.

## 2. UKUHLAHLLELWA KWEMEKO

### 2.1. Imeko yokunikezelwa kweenkonzo

IKomiti yeeLwimi iqhubekile nokubeka iliso kwindlela ulwimi oluqhuba ngayo xa kuthelekiswa neMithetho emibini yeelwimi, UMthetho woSetyenziso lweelwimi eziseMthethweni, 2012 (uMthetho 12 ka-2012) noMthetho weBhunga looSozilwimi woMzantsi Afrika, 2014 (uMthetho 8 ka-2014). Phantse onke amasebe esizwe namaziko karhulumente aye angenisa imigaqo-nkqubo yeelwimi ukuthobela imiqathango yale Mithetho, nangona le mithetho ingachaphazeli ngqo imisebenzi yekomiti. IKomiti yeeLwimi igcine ubudlelwane obuhle neofisi yephondo yePanSALB yokusebenzisana kwimiba yeelwimi echaphazela iPhondo.

### 2.2. Imeko yeziko

IKomiti yeeLwimi ibinezithuba ezithathu ezithe zazaliswa ngempumelelo. Amalungu amatsha aye azimasa iintlanganiso yawo yokuqala ngomhla we-10 kweyoMdumba 2017.

Kuba elinye ilungu lingeva ngeendlebe, kunyanzelekile ukuba kwenziwe amalungiselelo okuba kubekho itoliki ethetha ngezandla kuzo zonke iintlanganiso.

### 2.3. Uphuhliso olungundoqo lomgaqo-nkqubo notshintsho kwimithetho

Akukho phuhliso lwamigaqonkqubo okanye lutshintsho kwimithetho lwenzekileyo kulo nyaka uphononongwayo, kambe isakhelo seeLwimi zabantu abathetha ngezandla siye saphuhlisa ukulungiselela abantu abangevayo ngeendlebe baseNtshona Koloni. IKomiti yeeLwimi iqhubekile nokubeka iliso kwimigaqonkqubo yeelwimi engenisiwayo ukuba kufakwe izimvo ngayo, engeniswa ngamasebe esizwe nangamaziko karhulumente esizwe.

### 2.4. Iinjongo ezijolise kwiziphumo ezicwangcisiweyo

Iinjongo ecwangcisiweyo yeWCLC kukuhlola nokuphumeza uMgaqo-nkqubo weelwimi weNtshona Koloni nokunika iingcebiso ukuququzelela ukuphunyezwa kwale njongo.

Zonke iinjongo ebezimiselwe ngokweSicwangciso sokuSebenza soNyaka ziphunyeziwe yiKomiti.

<b>Injongo yokuQala (1) ejolise kwiziphumo ezicwangcisiweyo</b>	Ukuhlola ukuphunyezwa koMgaqo-nkqubo weelwimi weNtshona Koloni
<b>Ingxelo yeNjongo</b>	Ukuququzelela ukuhlolwa kwempumelelo malunga neenjongo zoMgaqo-nkqubo woLwimi kuRhulumente weNtshona Koloni nokubonelela ngeengcebiso ezifanelekileyo.

### 3. IINKCUKACHA ZOMSEBENZI NGOKWENKQUBO /NGOKOMSEBENZI/NGOKWENJONGO

**Inkqubo:** IKomiti yeeLwimi yeNtshona Koloni

#### **Inkcazelo yenjongo nganye**

IKomiti yeeLwimi yeNtshona Koloni iqhubekile nokubekesweni uMgaqo-nkqubo weeLwimi weNtshona Koloni nokwazisa ngeelwimi ezininzi. Injongo yale Komiti kukukhuthaza ukusetyenziswa kweelwimi ezintathu ezisemthethweni zeNtshona Koloni, ezizezi, iAfrikansi, isiXhosa nesiNgesi. UMthetho weeLwimi weNtshona Koloni, 1998 (Umthetho 13 ka-1998) uyaxela ukuba ikomiti mayimele zonke iilwimi zephondo kubandakanywa noLwimi lokuThetha ngeZandla. Kubalulekile ke ngoko, ukuqinisekisa ukuba umntu okwaziyo ukuthetha ngezandla atyunjwe kwikomiti. Kulo nyaka uphononongwayo usihlalo wekomiti ngumntu ongevayo ngeendlebe yaye kuye kwabonelelwa ngotoliko lweelwimi zezandla kuzo zonke iintlanganiso ebezicwangcisiwe. Noxa usihlalo eye wabeka phantsi iintambo ngomhla we-10 kweyoMdumba 2017, abantu abangevayo ngeendlebe baye baqhubeka bamelwa kwiKomiti yeeLwimi ziingcali zoLwimi lokuThetha ngeZandla lwaseMzantsi Afrika.

KweyoMsintsi waziwa njengenyanga yokwazisa uluntu malunga nokungeva ngeendlebe. Kuye kwaveliswa ividiyo ye-SASL yaze yayasazwa kuluntu ukuphakamisa uLwimi lokuThetha ngeZandla, Ikomiti kunye nesebe ziye zasindleka iwekhishophu yokwazisa uluntu malunga nokungeva ngeendlebe kwisibhedlele sasePaarl kweyeNkanga 2016.

Kulo nyaka uphicothwayo, iKomiti iye yaziphumeza iziphumo ezivele nophando obe lwenziwe kunyaka-mali udlulileyo. Amasebe achaphazelekayo aziswa ngeziphakamiso nezindululo zolo phando aza akhuthazwa ukuba aziphumeze. La masebe aqashe abaququzeleli bolwimi nabathatha inxaxheba kwiForum yeeLwimi yePhondo leNtshona Koloni. Le forum iqulethe oosozilwimi abaqeshwe ngamasebe ephondo nangoomasipala. Iforum idibana qho ngekota ijongane nemiba yeelwimi nophuhliso lwesigama.

IKomiti yeeLwimi iqhubekile nokucebisa iPanSALB noMphathiswa wePhondo. Umlawuli wephondo uyazizimasa zonke iintlanganiso zekomiti. Iintlanganiso ziye zabanjwa ngowe-11 kuCanzibe 2016, 10 kweyeThupha 2016, 30 kweyeNkanga 2016 nange-10 kweyoMdumba 2017. Iikomitanana eimbini ziye zazidibanisa iintlanganiso zazo ngowe-23 kweyeSilimela 2016 nangomhla we-10 kweyeThupha 2016. Ezi ntlanganiso zikwaliqonga lokuba iPanSALB yazise ikomiti ngezinto ezintsha ezenzekayo kwiphondo nakwisizwe.

#### **Iinjongo ezicwangcisiweyo**

<b>Inkqubo/umsebenzi/injongo:</b>					
<b>Iinjongo ezicwangcisiweyo</b>	<b>Okona kuPhunyeziweyo ngowama-2015/2016</b>	<b>Iithagethi ebipianiwe ngo2016/2017</b>	<b>Okona kuPhunyeziweyo ngowama-2016/2017</b>	<b>Ukunxaxha koko kujoliswe kuko kokona kuPhunyeziweyo ngowama- for 2016/2017</b>	<b>Izimvo ngonxaxho</b>
Ukubeka esweni nokucebisa ngokuphunyezwa koMgaqo-nkqubo weeLwimi weNtshona Koloni	10	8	8	-	Azikho



**Izalathisi zomsebenzi ongundoqo, iithagethi ebeziplaniwe nokona kuphunyeziweyo**

Inkqubo/umsebenzi/injongo							
Isalathisi somsebenzi	Okona kuphunyeziweyo ngowama-2013/2014	Okona kuphunyeziweyo ngowama-2014/2015	Okona kuPhunyeziweyo ngowama-2015/2016	Iithagethi ebiplaniwe ngo2016/2017	Okona kuphunyeziweyo ngowama-2016/2017	Ukuxaxha koko kujoliswe kuko kokona kuPhunyeziweyo ngowama-2016/2017	Izimvo ngonxaxho
Inani lophando/lama phulo okwazisa uluntu ngonyaka abek' esweni ukuphunyezwa koMgaqo-nkqubo weelwimi weNtshona Koloni	1	3	2	2	2	-	-
Ukupapashwa kwengxelo yoNyaka yeWCLC	1	1	1	1	1	-	-
Ukucebisa uMphathiswa wePhondo, iKomishini yeNkcubeko yeNtshona Koloni neBhodi yeelwimi yoMzantsi Afrika ngemiba yeelwimi ngokweengxelo neengxoxo ezihlalelwa kwiintlanganiso zekota	4*	10*	6	6	6	-	-

\*Eli nani libandakanya iintlanganiso zeekomitana ezongezelelekileyo

**Isicwangciso sokulwa imiba yokusebenza nganeno kunokuba bekufanelwe**

Eli ziko lifikelele kuzo zonke izalathisi zokusebenza ebezicwangcisiwe kulo nyaka uphonoongwayo.

**Utshintsho kwiithagethi ebekujoliswe kuzo**

Akukho tshintsho lwenziweyo kulo nyaka uphantsi kophonoongwayo.

**Ukuxulumanisa umsebenzi nebhajethi**

Inkqubo/umsebenzi/injongo	2016/17			2015/2016		
	Ibhajethi	Eyona nkcitho	Ukuchitha (ngaphezulu) / nganeno	Ibhajethi	Eyona nkcitho	Ukuchitha (ngaphezulu) / nganeno
	R'000	R'000	R'000	R'000	R'000	R'000
Izinto nenkonzo	255	734	(479)	246	776	(530)
<b>Zizonke</b>	<b>255</b>	<b>734</b>	<b>(479)</b>	<b>246</b>	<b>776</b>	<b>*(530)</b>

\*Inkcitho egqithisileyo inento yokwenza neGRAP 23: Ukunyuka kwemivuzo ngeR526 000 kokwabasebenzi becandele lolawulo lwemali beli iZiko likaRhulumente. Ezinye iinkcukacha zicaciswe kwiNgxelo zeMali zoNyaka ze-WCLC, Nowuthi 9.

## 4. UKUQOKELELWA KWENGENISO

Imithombo yengeniso	2016/2017			2015/2016		
	Inggikelelo	isixamali esiqokelelwe yo	Uqokelelo (Olugqithisileyo) /olungaphantsi	Inggikelelo	isixamali esiqokelelwe yo	Uqokelelo (Olugqithisileyo) /olungaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Ukugqithiselwa kweentlawulo	255	788	(533)	246	790	(544)
<b>Iyonke</b>	<b>255</b>	<b>788</b>	<b>*(533)</b>	<b>246</b>	<b>790</b>	<b>*(544)</b>

\*Uqokelelo olugqithisileyo lunento yokwenza neGRAP 23: Ukunyuka kwemivuzo ngeR526 000 kokwabasebenzi becandelo lolawulo lwemali beli iZiko likaRhulumente. Ezinye iinkcukacha zicaciswe kwiiNgxelo zeMali zoNyaka ze-WCLC, Nowuthi 9.

### 4.1. Utyalo-mali olukhulu

Alukho.

# ICANDELO C:

## ULAWULO LUKARHULUMENTE

## 1. INTSHAYELELO

Ulawulo lukarhumente, nolawulo lomngcipheko kunye nokusebenza imimiselo oko kuzintsika ezintathu ezisebenza kunye ukuze kuqinisekiswa ukuba iziko likaRhulumente liyazifezekisa iinjongo zalo. Ukusebenza ngokwemigaqo-nkqubo yeZiko likaRhulumente, imimiselo, imithetho nemimiselo nemisela ulawulo lukarhulumente oluluqilima nolwaziwa njengesiseko esisiso sempumelelo yeZiko likaRhulumente.

Le ngxelo inika konke okumalunga nenkqubo zolawulo zikarhulumente ezimiselwe iziko likaRhulumente.

## 2. IIKOMITI ZESEBE

Iikomiti zePalamente yePhondo eziye zongamela i-WCLC yiKomiti eSisigxina yeMicimbi yeNkcubeko neMidlalo, neKomiti yeeMali zikaRhulumente (PAC).

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

## 3. ISIGQEBA ESINEGUNYA

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

<b>Ingxelo yokuSebenza yeKota</b>	31 kweyeKhala 2016, 31 KweyeDwarha 2016, 31 kweyoMqungu 2017 nange-30 kuTshazimpuzi 2017.
<b>Ingxelo yoBekosweni yoNyaja</b>	31 kweyeKhala 2016, 31 KweyeDwarha 2016, 31 kweyoMqungu 2017 nange-30 kuTshazimpuzi 2017.

## 4. IKOMITI YEELWIMI YENTSHONA KOLONI

### 4.1 Ukubaluleka kwayo nenjongo yayo

Zonke iilwimi ezisemthethweni kufuneka zifane kwaye ziphathwe ngokulinganayo. IKomiti yeElwimi yeNtshona Koloni, ngentsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo, linoxanduva lokuhlola nokuvavanya ukuphunyezwa koMgaqo-nkqubo weElwimi weNtshona Koloni kwaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Koloni kanye ngonyaka ubuncinane.

## **4.2 Uxanduva lweKomiti**

Ikomiti inoxanduva lokukhuthaza ukusetyenziswa kweelwimi ezintathu ezisemthethweni zePhondo, ezizezi, iAfrikansi, isiXhosa nesiNgesi. Kwenziwe iSicwangciso sokuSebenza soNyaka esichaza injongo ecwangcisiweyo nezalathisi zokusebenza.

## **4.3 Indima yekomiti ingolu hlobo:**

Umthetho weLwimi wePhondo leNtshona Koloni, ka-1998, uthi i-WCLC mayenze oku, phakathi kwezinye izinto:

- ihlole ukusetyenziswa kweAfrikansi, isiNgesi nesiXhosa nguRhulumente weNtshona;
- yenze izindululo kuMphathiswa wePhondo nakwiPalamente yePhondo ngomthetho ocetywayo okanye okhoyo, izenzo nomgaqo-nkqubo ojongene ngqo okanye ngendlela engekho ngqo nolwimi eNtshona Koloni;
- ikhuthaze ingqiqo yokusetyenziswa kweelwimi ezininzi;
- ikhuthaze ukuphuhliswa kweelwimi ebezifudula zingasiwa so;
- ukucebisa uMphathiswa wePhondo neKomishini yeNkcubeko yeNtshona Koloni ngemiba
- ephathelele nolwimi kwiPhondo; kunye
- nokucebisa iPanSALB ngemiba yolwimi eNtshona Koloni.

## Itshatha yeBhodi

IKomiti yeeLwimi yeNtshona Koloni ayinawo umqulu osemthethweni kodwa inikwa isikhokelo nguMthetho weLwimi wePhondo leNtshona Koloni (uMthetho 13 ka-1998).

## Ubume beKomiti yeeLwimi yeNtshona Koloni

Igama	Isikhundla (ngokoBume beBhodi yeZiko likaRhulumente)	Umhla wotyumbo	Umhla wokuyeka	Izifundo	Ubungcali	Ukuba nguMlawuli kwiiBhodi (dwelisa amaqumrhu)	Ezinye iiKomiti okanye aMaqela okuSebenza akuwo (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leeNtlanganiso eziziNyasiweyo
I Botha	Ilungu	01 kweyeNkanga 2015	N/A	Hons: Journalism, BA politics	Unxibelelwano, ukhenketho, umhleli, intatheli, utitshala	N/A	Ikomitana yoMgaqo-nkqubo wezeeLwimi	4
W Fransman	USekela-sihlalo	01 kweyeNkanga 2015	N/A	ND: Laboratory Technology	Yimbongi epapashe imibongo; umbhali wamabali amafutshane; umbhali wamabali oonomathotholo naweqonga; umbalisi-mabali; umququzeleli wokubhala	N/A	Ikomitana yoPhando	3

Igama	Isikhundla (ngokoBume beBhodi yeZiko likaRhulumente)	Umhla wotyumbo	Umhla wokuyeka	Izifundo	Ubungcali	Ukuba nguMlawuli kwiiBhodi (dwelisa amaqumrhu)	Ezinye iiKomiti okanye aMaqela okuSebenza akuwo (umzi: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leeNtlanganiso eziziNyasiweyo
					usebenzisa izakhono.			
JW Koopman	USihlalo (ukususela ngowe-10/02/2017)	01 kweyeNkanga 2015	N/A	B.Ed. (Hons), DE III (Education), ACE FET Maths	Utitshala, ingcali yeSASL	N/A	Ikomitana yoPhando	6
Gqr DS Le Roux	Ilungu	01 kweyeNkanga 2015	N/A	Dtech Drama, MA Drama, Hoër Diploma in Opvoedkunde, Hons B Dram, B Dram	Uncwadi lweAfrikaans. ubugcisa, idrama, umququzeleli weefestivali	N/A	Ikomitana yoMgaqo-nkqubo wezeeLwimi	6
Njing M Ralarala	USihlalo	01 kweyeNkanga 2015	June 2016	D Litt (African Languages); MA (African Languages); BA Honours; Post graduate Diploma: Applied Language Studies; Higher Diploma in Education	Umququzeleli woLwimi kwiZiko: eCape Peninsula University of Technology; uphuhliso lolwimi; Umququzeleli wezixhobo zokufundisa iilwimi ezininzi (kuquka nezixhobo zamajelo amaninzi) ngentsebenziswan o	N/A	Ikomitana yoPhando	1

Igama	Isikhundla (ngokoBume beBhodi yeZiko likaRhulumente)	Umhla wotyumbo	Umhla wokuyeka	Izifundo	Ubungcali	Ukuba nguMlawuli kwiiBhodi (dwelisa amaqumrhu)	Ezinye iiKomiti okanye aMaqela okuSebenza akuwo (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leeNtlanganiso eziziNyasiweyo
					neengcali zezifundo			
S Lotz	USihlalo (de kube ngowe-10/02/2017)	01 kweyeNkanga 2015	kweyoMdumba 2017	Introduction to Information Security Short Course at UNISA 2015, National Certificate in Payroll Administration 2014, HI Hopes (Early Intervention Programme) 2011, Creative Minds Computer training and De la Bat School for the Deaf, Worcester	Uluntu, SASL (abangevayo), SASL imidlalo yeqonga,	liiwimi zokuThetha ngeZandla zaseMzantsi Afrika	Ikomitana yoMgaqo-nkqubo wezeeLwimi	4
S Mazantsi	Ilungu	01 kweyeNkanga 2015	N/A	BA Communication Science and Post Graduate Diploma in Advertising and Media Studies	Umbhali, ukushishina, uguqulo-lwimi, imibongo	N/A	Ikomitana yoPhando	5



Igama	Isikhundla (ngokoBume beBhodi yeZiko likaRhulumente)	Umhla wotyumbo	Umhla wokuyeka	Izifundo	Ubungcali	Ukuba nguMlawuli kwiiBhodi (dwelisa amaqumrhu)	Ezinye iiKomiti okanye aMaqela okuSebenza akuwo (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leeNtlanganiso eziziNyasiweyo
A van Niekerk		01 kweyeNkanga 2015	N/A	BA degree in Linguistics, BA (Hons) degree in Linguistics (usayenza), Sign Language Proficiency Interview Rater and 3L Summer School in Sign Linguistics	Iilwimi zokuThetha ngeZandla zaseMzantsi Afrika	N/A	Ikomitana yoPhando noHlahlelo	2
LT Lesch		01 kweyeNkanga 2015	N/A	BA (Language and Culture), BA Hons (African Languages – usayenza)	Uphuhliso lweelwimi zesintu, inkcubeko	N/A	Ikomitana yoMgaqo-nkqubo wezeeLwimi	5
Gqr M Yoyo	Ilungu	10/02/2017	N/A	PhD Afrikaans	Umhlohli, ileksikhografi yesiXhosa, iibhodi zeelwimi	N/A	Ikomitana yoPhando	1
N Nyembezi	Ilungu	10/02/2017	N/A	MA: Public Admin	Ezomthetho, ukubhala ngengqiqo, amajelo eendaba, uthungelwano	N/A	Ikomitana yoMgaqo-nkqubo wezeeLwimi	1

Igama	Isikhundla (ngokoBume beBhodi yeZiko likaRhulument e)	Umhla wotyumbo	Umhla wokuyeka	Izifundo	Ubungcali	Ukuba nguMlawuli kwiiBhodi (dwelisa amaqumrhu )	Ezinye iiKomiti okanye aMaqela okuSebenza akuwo (umz: iKomiti yoPhicotho /iqela lokusebenza loMphathiswa)	Inani leeNtlanganiso eziziNyasiwey o
F Allie	Ilungu	10/02/2017	N/A	B Soc Sc	Uluntu, ukwazisa, unxibelelwano	N/A	Ikomitana yoMgaqo- nkqubo wezeeLwimi	1

## likomiti

Ikomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
Ikomitana yoPhando noHlahlelo	1	5	W Fransman, JW Koopman, S Mazantsi, A van Niekerk
Ikomitana yoMgaqo-nkqubo wezeLwimi	1	4	LT Lesch, S Lotz, DS Le Roux, I Botha

## Ukuhlawulwa kwamalungu e-WCLC

Kukonke okuzuzwayo ngomsebenzi ngabo baziziphatha-mandla nokweminye imithetho namanye amaziko kuchazwa nguMphathiswa wezeMali kwiSetyhula kaNondyabo wePhondo. Umlinganiselo kaSihlalo ngama-R412 ngeyure, okaSekela-sihlalo ngama-R279 ngeyure ze amalungu ibe ngama-R236 ngeyure. Intlawulo yomsebenzi owenziweyo ubalwa ngeyure ngokwezixamali ezixelwe kwisetyhula.

Igama	Inlawulo	Enye inkxasomali	Enye imbuyekezo	Bebonke
I Botha	4	2	0	6
W Fransman	3	1	0	4
JW Koopman	7	1	0	8
Gqr DS Le Roux	5	2	0	7
Prof M Ralarala	2	0	0	2
S Lotz	5	0	0	5
S Mazantsi	5	1	0	6
A van Niekerk	1	1	0	2
LT Lesch	4	1	0	5
Gqr M Yoyo	1	0	0	1
N Nyembezi	1	1	0	2
F Allie	1	0	0	1
<b>Bebonke</b>	<b>39</b>	<b>10</b>	<b>0</b>	<b>49</b>

Enye inkxaso-mali ibandakanya iindleko zokuhamba.

## 5. ULAWULO LOMNGCIPHEKO

Onegunya lokunika ingxelo (AA) yeZiko loLuntu uthatha uxanduva lokuphumeza ulawulo lokusemngciphekweni loShishino (ERM) ngokweSakhelo solawulo lokusemngciphekweni kwiCandelo likaRhulumente likaNondyabo weSizwe (PSRMF) neCandelo lolawulo lokusemngciphekweni loShishino (D:ERM) kwiSebe leNkulumbuso (DoTP) ubonelela ngeenkonzo zenkxaso ecwangcisiweyo kwiZiko loLuntu.

Ngokuhambelana neSakhelo solawulo lokusemngciphekweni kwiCandelo likaRhulumente likaNondyabo weSizwe (PSRMF) nokuqhubela phambili ulawulo lokusemngciphekweni kwiQumrhu loluntu, uRhulumente weNtshona Koloni (WCG) wamkele uMgaqo-nkqubo we-ERM ochaza phandle iinjongo ziphela ze-WCG malunga ne-ERM. Iziko loluntu lithathele kulo isicwangciso-qhinga se-ERM esiphunyezwe ligosa elinika ingxelo sesithuba sika-2016/17 –

2017/18, kunye nesicwangciso sokuphumeza se-ERM sika-2016/17, esamkelwa yi-AO nge-15 kuTshazimpuzi 2016. Isicwangciso soMiselo se-ERM nesiqalileyo ukusetyenziswa ngumgaqo-nkqubo we-WCG REM nesicwangciso-qhinga se-ERM seziko loluntu sichaza indima nenxaxheba ethathwa lulawulo nabasebenzi ukulawula umngcipheko kwiZiko loLuntu.

IKomiti yeeLwimi yeNtshona Koloni ihlole imingcipheko ebalulekileyo nenokuthi ibe nobuzaza ekuphunyezweni kweenjongo zombini zesicwangciso-qhinga nezo zomngcipheko weenkqubo, kokwekota nganye. Imingcipheko iqwalaselwe ngokohlobo eyenzeka ngayo nomonakalo owenzayo (ezenzekelayo neyenziwayo) nezinye izinto ezithomalalisayo ekuvunyelenwe ngazo ukucutha umngcipheko ude uye kumgangatho ovumelekileyo. Imingcipheko emitsha okanye evelayo iqatshelwe kuhlolo ngokwekota.

ISebe lisungule iKomiti yoLawulo lweZiko eliseMngciphekweni (ERMCO) ukuncedisana negosa elinika ingxelo ukuba likwazi ukusebenza imisebenzi elinoxanduva lwayo nemalunga nolawulo lomngcipheko. IKomiti isebenza ngaphantsi kwemiqathango yokusebenza ephunyezwe liGosa elinika iNgxelo ngowe-30 kweyoKwindla 2016. I-ERMCO iphonononge ikakhulu izicwangciso zongenelelo eziye zamiselwa ukujongana nemingcipheko yeSebe yaze yandulula ezinye iintshukumo apho kuyimfuneko. Esi sicwangciso sinye kwanala manyathelo omiselo asebenza ngokufanayo nakwiKomiti yeeLwimi yeNtshona Koloni.

IKomiti yoPhicotho yeKlasta yeMicimbi yeZoluntu ikwabeka iliso kwinkqubo yolawulo lwemingcipheko ngokuzimeleyo njengenxalenye yophononongo lwekota lweKomiti yeeLwimi yeNtshona Koloni.

#### **Ifuthe ekusebenzeni kweziko:**

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

## **6. ICANDELO LOLAWULO LWANGAPHAKATHI**

Luxanduva lweGosa eliNika iNgxelo ukuqhubeka lihlola livavanya ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo ekhoyo iyasebenza, inempumelelo kwaye ayifihli nto kwaye ihlengahlengiswa rhoqo xa kuyimfuneko. Ukuphumeza oku, iintlanganiso zolawulo oluphambili zekota noMphicothi-zincwadi Jikelele, nabalawuli benkqubo beSebe leMicimbi yeNkcubeko neMidlalo noMphathiswa wePhondo. Le yinkqubo eqhubekayo ukuqinisekisa ukuba iSebe lifumana uphicotho-zincwadi olungenachaphaza.

ISebe lenze iSicwangciso soLawulo saNgaphakathi esicacisa ngesicwangciso esikwizinga eliphezulu somiselo lweenkqubo zolawulo lwesebe kwimisebenzi yalo engundoqo. Esi sicwangciso siyasebenza nalapha kwiZiko eli.

## **7. UPHICOTHO LWANGAPHAKATHI NEEKOMITI ZOPHICOTHO-ZINCWADI**

Uphicotho-zincwadi lwangaphakathi lubonelela ngolawulo lweenkonzo ezizimeleyo, zesiqinisekiso esineenjongo nezokunika iingcebiso esenzelwe ukongeza ixabiso nokuphucula imisebenzi yekomiti. Luncedisa ikomiti ukufezekisa iinjongo ngokuza neendlela eziqhuba kakuhle nezilungileyo ukuvavanya nokuphucula impumelelo yoLawulo, uLawulo lweMingcipheko neNkqubo zoLawulo.

Kwenziwa le misebenzi ilandelayo ngolu phicotho:

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

**Ikomiti yoPhicotho imiselwa njengesigqeba sobeko-liso, esibeka iliso ngokuzimeleyo, ulawulo lwemingcipheko neenkqubo zolawulo zekomiti, ezibandakanya ubekoliso kunye noxanduva olumalunga nezi zinto zilandelayo:**

- Umsebenzi wophicotho-zincwadi ngaphakathi;
- Umsebenzi wophicotho-zincwadi ngaphandle (owenziwa nguMphicothi-zincwadi Jikelele waseMzantsi Afrika - AGSA);
- Unikezo-nkcazo nonikezo-ngxelo nge-WCLC;
- Imigaqo-nkqubo yocwangciso-mali yequmrhu;
- Uphononongo lolawulo lweAGSA nengxelo yophicotho;
- Uphononongo lokubekwa kweliso kwi-WCLC apha enyakeni;
- Ulawulo lokusemngciphekweni kwi-WCLC;
- Ulawulo lwaNgaphakathi;
- Iinjongo ezicwangciswe kwangaphambili;
- Iindlela zokuziphatha noPhando lwasenkundleni.

Le theyibhile ingezantsi idandalazisa iinkcukacha ezifunekayo zamalungu ekomiti yophicotho:

Igama	Izifundo	Wangaphakathi okanye ngaphandle	Ukuba ngowanga phakathi, isikhundla sakhe kwisebe	Umhla wotyumbo	Umhla wokuyeka	Inani leeNtlanganiso eziziNyasiweyo
Mnu Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (HONS)	Ngaphandle	Akanaso	01 kweyoMqungu 2016	Awukho	8
Mnu Mervyn Burton	CA(SA); CFP; B Compt (Hons); B Compt;	Ngaphandle	Akanaso	01 kweyoMqungu 2015 (Ityeli lesi-2)	Awukho	8
Nksz Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	Ngaphandle	Akanaso	01 kweyoMqungu 2016 (Ityeli lesi-2)	Awukho	8
Mnu Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc	Ngaphandle	Akanaso	01 kweyoMqungu 2016 (Ityeli lesi-2)	Awukho	8

## 8. UKUTHOBELA IMITHETHO NEMIGAQO

Iinkqubo, imigaqo-nkqubo neendlela zokwenza zikhona ukuqinisekisa ukuthotyelwa kwemithetho nemigaqo.

## 9. URHWAPHILIZO NOBUQHOPHOLOLO

Urhulumente weNtshona Koloni wamkele isiCwangciso sokuLwa uRhwaphilizo esiqinisekisa ukungahambelani kwaphela kwePhondo norhwaphilizo nobuqhophololo. Ukuhambelana nesicwangciso, iKomiti yeLwimi yeNtshona Koloni izinikele ekunganyamezelini izinto ezinento yokwenza norhwaphilizo nobuqhophololo, noba bobangaphakathi okanye bobangaphandle, yaye nawaphi na amaqela achaphazeleka kurhwaphilizo nobuqhophololo ayalandelwa ze atshutshiswe kusetyenziswa zonke iinkqubo zemithetho.

ISebe leMicimbi yeNkcubeko neMidlalo lineSicwangciso sokuLwa uRhwaphilizo neSicwangciso soMiselo sokuNqanda uRhwaphilizo esiphumeza isiCwangciso sokuLwa uRhwaphilizo. IKomiti yeLwimi yeNtshona Koloni yamkela yaze yamisela isicwangciso esiphuhlise lisebe.

Abasebenzi abasebenzela iofisi ye-WCLC abachaze ukurhaneleka kwezenzo zobuqhophololo, zorhwaphilizo nezokweba bakhuselekile ukuba udizo olo ludizo olukhuselweyo (ukutsho oko, luyahambelana nemiqathango yomthetho, umzekelo, lenziwe kungekho ntiyo). Kulo mba, kwenziwa uMgaqo-nkqubo wokuKhusela aBadizi waze wamkelwa ngowe-24 KweyoMdumba 2016 ukunikeza izikhokelo kubasebenzi ukuba benze njani xa befuna ukuchaza iinkxalabo zabo kubaphathi, abantu abanikwe loo msebenzi yiWCG okanye kumaziko angaphandle, apho kukho izizathu ezibambekayo ezithi amatyala okanye ukuziphatha kakubi kwenzeka ngaphakathi kwiWCG. Ithuba lokungaziwa linikwa nabani na ofuna ukuchaza izenzo zobuqhophololo, zobusela nezorhwaphilizo kwaye ukuba benze njalo, amagama abo agcinwa eyimfihlo ngumntu abamchazeleyo.

Xa ubuqhophololo norhwaphilizo sele buqinisekisiwe emva kokuba uphando lugqityiwe, umsebenzi othathe inxaxheba kwezo zenzo uza kululekwa. Kuyo yonke loo miba, ummeli we-WCG oqhuba iinkqubo zoluleko kuza kufuneka acebise ukugxothwa kwaloo msebenzi uchaphazelekayo. Ngeli xesha ubungqina besenzo solwaphulomthetho bufunyanisiwe, umba wolwaphulo-mthetho uza kuchazwa kwiNkonzo yamaPolisa aseMzantsi Afrika.

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

I-WCLC iqinisekisa ukuba akukho dolo ngokunyanzelisa ukuba abantu bachaze oko bakwenzayo (ifomu ye-WCBD4) iyafumaneka kuye nabani na ongabhaliwanganga kwiiNkcukacha zababoneleli ngeenkono yeNtshona Koloni.

UNondyebo wePhondo uncedisa amaqumrhu anciphise ukuba nedolo apho abanini nabalawuli beenkampani besebenzela urhulumente weNtshona Koloni. Oku kwenziwa ngokubonelela ngeenkukacha zePERSAL (Inkqubo yokuHlawulwa kwabasebenzi) malunga nabasebenzi bakarhulumente ababhaliswe njengabanini okanye abalawuli beenkampani. Iziko liqinisekisa ukuba abo bantu bafumana ileta yokuba bangawenza umsebenzi ohlawulwayo ongaphandle komsebenzi wabo (RWOPS) phambi kokwenza umsebenzi.

Iziko alikafumani mntu wenza idolo kubaboneleli beenkonzo. Ukuba elo dolo belifunyanisiwe, umba ubuza kuthathwa njengomsebenzi woLawulo lwezibobenelo zokusebenza ezinobuqhophololo, emva kophando umboneleli weenkono ebeza kuthathwa "njengongazokhethwa" ukuba ngumboneleli weenkono.

## **11. UMGAQO WOKUZIPHATHA**

Umgqo-nkqubo ophunyezwe yi-DCAS uquka neKomiti yeLwimi yeNtshona Koloni.

Umgqo wendlela yokuziphatha unikwa abasebenzi qho ngonyaka. Kuye kubanjwe neeseshoni zokunikeza ulwazi ukuxoxa ngokuqulethwe ngulo mgqo wendlela yokuziphatha

nendlela omawumiselwe ngayo. Ngaphezu koko, imanyuwali yengcaciso yeKomishoni yeeNkonzo zikaRhulumente ngomiselo lo mgaqo wendlela yokuziphatha inikezwe bonke abasebenzi.

## **12. IMIBA YEMPILO, UKHUSELEKO NOKUSINGQONGILEYO**

I-DCAS ibonelela iKomiti yeeLwimi yeNtshona Koloni ngeeofisi, ngoko ke, umgaqo-nkqubo omiselwe yi-DCAS uyayichaphazela nekomiti.

## **13. UNOBHALA WENKAMPANI/WEBHODI**

Akekho kweli ziko.

## **14. UXANDUVA KULUNTU**

Alukho kweli ziko.

## **15. INGXELO YEKOMITI YOPHICOTHO-ZINCWADI**

Kuluchulumanco kuthi ukunikezela ngengxelo yonyaka-mali ophela ngowama-31 kweyoKwindla 2017.

### **Uxanduva lweKomiti yoPhicotho**

Ikomiti yoPhicotho iyachaza ukuba iwenzile umsebenzi wayo oxelwe kwiCandelo 38 (1) (a) (ii) lomthetho iPublic Finance Management Act nakwiMiqathango kaNondyebo 3.1.13. IKomiti yoPhicotho-zincwadi ikwanika ingxelo yokuba yamkele iindlela ezizo zokwenza umsebenzi nezisemthethweni njengezo eziyiTshatha yeKomiti yoPhicotho-zincwadi, nelawula imicimbi yayo ngokuhambelana nemigqaliselo kwaye yenza uxanduva lwayo njengoko luqulathwe apha.

### **Ukuphumelela kweNkqubo zoLawulo lwaNgaphakathi**

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

Imiba exhalabisayo kunye nophuculo, ezo zinto ziya kugqityezelwa yiKomiti yoPhicotho emva kwentlanganiso yekota yesine nasemva kovavanyo lweengxelo zeemali.



### **Ulawulo lonyaka neeNgxelo zeNyanga/ zeKota zokwenziwa kwemisebenzi**

IQumrhu linike ingxelo ngenyanga nangekota kuNondyabo wePhondo ngokweemfuno ze-PFMA.

### **Ukuvavanywa kweeNgxelo zeeMali Zonyaka**

Ikomiti yoPhicotho ayikaziphononongi iiNgxelo zeeMali zoNyaka yaye iya kuphinde inike izimvo zayo kwintlanganiso elandelayo efanekileyo.

### **Ingxelo yoMphicothi-ziNcwadi**

Ikomiti yoPhicotho isiphononongile isicwangciso somiselo seSebe semiba yophicotho ebiphakanyiswe kunyaka odlulileyo yaye yanelisekile kuba le micimbi ilungisiwe. Ezinye izimvo esinazo sakuzinikeza emva kokuphuma kwengxelo yokugqibela yophicotho.

**Ameen Amod**  
**USihlalo weKomiti yoPhicotho**  
**IKomiti yeLwimi yeNtshona Koloni**  
**Umhla: 11 kweyeThupha 2017**

**ICANDELO D:**

**ULAWULO  
LWEZABASEBENZI**

## **1. INTSHAYELELO**

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

**ICANDELO E:**

**IINKCUKACHA ZEMALI**

# Ingxelo yoMphicothi-zincwadi Jikelele eya kwiPalamente yePhondo yeNtshona Koloni engeKomiti yeeLwimi yeNtshona Koloni

## Ingxelo yophicotho lweenkcazo-mali

### Uluvo

1. Ndiziphicothile iinkcazo-mali zeKomiti yeeLwimi yeNtshona Koloni ezikumaphepha 44 ukuya kutsho kwelama-49, eziquka Ingxelo yobume bemali ukuza kuma ngomhla wama-31 kweyoKwindla 2017, ingxelo yokusetyenziswa kwemali, yotshintsho kwii-asethi ingxelo yokusetyenziswa kwemali nengxelo yokuthelakiswa kwezona mali nezabiweyo kunyaka ophelayo, kunye namanqaku achaza ngeengxelo zemali kubandakanywa isishwankankathelo semigaqo-nkqubo engundoqo yenkcazo-mali.
2. Ngokolwam uluvo, kuyo nonke imiba nakuzo zonke izigaba, iingxelo zemali zeKomiti yeeLwimi yeNtshona Koloni ziveza konke okufanele ukuba ziyakuveza ngendlela efanelekileyo ukususela ngowe-31 kweyoKwindla 2017, nendlela eqhube ngayo ngokwezimali nemali ezingenileyo neziphumileyo ngonyaka ophelileyo yaye zibhale ngokwenkqubo yeSouth African Standards of Generally Recognised Accounting Practice (Imigangatho yoMzantsi Afrika yeGRAP), iimfuno zomthetho iPublic Finance Management Act of South Africa, 1999 (uMthetho Nomb. 1 ka-1999) (PFMA) necandelo 19(5) loMthetho weLwimi wePhondo leNtshona Koloni, 1998 (uMthetho Nomb. 13 ka-1998) (WCPLA).

### Isiseko soluvo

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

### Uxanduva lweGosa eliNika iNgxelo kwiingxelo zemali

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

## Uxanduva loMphicothi-zincwadi Jikelele kuphicotho lweenkcazo-mali

7. Uxanduva lwam kukuvakalisa uluvo ngezi nkcazo-mali ngokubhekisele kuphicotho lwam malunga nokuba ingaba iingxelo zemali azinazinto zingahlanganiyo ezisenokwenziwa bubuqhophololo okanye impazamo, nokukhupha ingxelo yoMphicothi-zincwadi ebandakanya uluvo lwam. Isiqinisekiso esifanelekileyo sisiqinisekiso esisemgangathweni ophezulu kodwa asiyogaranti yokuba kuphicotho olwenziweyo kulandelwa imigangatho yehlabathi i-International Standards on Auditing (ISAs) luya kuthi qho lukwazi ukuchonga iziphene ezikhoyo. Iziphene zingenziwa bubuqhophololo okanye impazamo yaye zithathelwa ingqalelo, ukuba zinokuthi zibe nefuthe kwizigqibo zoqoqosho zabasebenzisi-ziko ezithathwe kulandelwa ezo ngxelo zemali.
8. Enye inkcazelo yoxanduva lwam lophicotho lweengxelo zemali lubandakanywe kwisihlomelo sale ngxelo.

### Ingxelo ngophicotho lwengxelo yomsebenzi wonyaka

#### Intshayelelo neskowuphu

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

Injongo ecwangcisiweyo ekhethiweyo	Amaphepha kwingxelo yokusebenza yonyaka
Injongo ecwangcisiweyo: Ukubeka iliso nokucebisa ngomiselo loMgaqo-inkqubo weLwimi weNtshona Koloni	17-18

12. Ndenze imisebenzi yokujonga ukuba ingaba iinkcukacha zokusebenza ezixeliweyo zichazwe ngendlela eyiyo na kwanokuba umsebenzi wenziwe ngendlela efanayo na naleyo ikumaxwebhu ochwangciso okusebenza. Ndenze neminye imisebenzi yokujonga ukuba ingaba izalathisi neethagethi

ziyalinganiseka na yaye ziyangena na kumsebenzi wazo ndaze ndavavanya ukuchaneka kweenkcukacha zokusebenza ezixeliweyo ukujonga ukuba zinyanisekile na yaye ziphelele na.

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

Injongo ecwangcisiweyo: Ukubeka iliso nokucebisa ngomiselo loMgaqo-nkqubo weelwimi weNtshona Koloni.

### **Omnye umba**

14. Ndicela ukuba kukhe kujongwe lo mba ungezantsi.

### **Ukuphunyezwa kweethagethi beziplaniwe**

15. Jonga kwingxelo yokusebenza yonyaka kwiphepha 15 iinkcukacha ngokuphunyezwa kweethagethi ebeziplaniwe zonyaka kunye neengcaciso ngokuphumeza ngokugqithisileyo iithagethi eziliqela.

### **Ingxelo ngophicotho lokuthobela imithetho**

### **Intshayelelo neskowuphu**

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

### **Ezinye iinkcukacha**

18. IGosa eliNika iNngxelo leKomiti yeelwimi yeNtshona Koloni linoxanduva lwezinye iinkcukacha. Ezinye iinkcukacha zibandakanya iinkcukacha ezikwingxelo yonyaka. Ezinye iinkcukacha azibandakanyi iingxelo zemali, ingxelo yoMphicothi-ziNcwadi nezo njongo zicwangcisiweyo zichongiweyo zikwingxelo yokusebenza yonyaka eziye zaxelwa kwingxelo yoMphicothi-ziNcwadi.
19. Uluvo lwam ngeengxelo zemali nezinto endizifumanisileyo kwiinkcukacha zokusebenza ezixeliweyo nothotyelo lwemithetho alungeni kwezinye iinkcukacha yaye andinikanga luvo lophicotho okanye nasiphi isiqinisekiso sale micimbi.
20. Malunga nophicotho lwam, uxanduva lwam kukufunda ezinye iinkcukacha, yaye xa ndisenza njalo ndijonga ukuba iinkcukacha ezi ziyahambelana okanye azihambelani na neengxelo zemali neenjongo ezicwangcisiweyo ezikhethiweyo

ezichazwe kwingxelo yokusebenza yonyaka, okanye ulwazi lwam endilufumene kuphicotho, okanye kukho into engahlanganiyo na. Kusekelwe kumsebenzi endiwenzileyo, endiwufumene phambi komhla wale ngxelo yoMphicothi-zincwadi, ukuba kuye kwafumaniseka ukuba kukho ukungadibani kweenkcukacha, ndinyanzekile ukuba ndiyixele loo nto.

### Izinto ezinqongopheleyo kwiinkqubo zolawulo lwangaphakathi

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

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## Isihlomelo – uxanduva loMphicothi-zincwadi Jikelele kuphicotho

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

### Iingxelo zemali

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

## Unxibelelwano nabo banikwe umsebenzi wolawulo

3. Ndiyanxibelelana neGosa eliNika iNgxelo malunga phakathi kwezinye izinto, ubungakanani bophicotho nexesha eliza kuthathwa ukwenza uphicotho nexesha eliza kwenziwa ngalo nezimvo ezifunyanisiweyo ezingundoqo kubandakanywa izinto ezishotayo ezingundoqo kwiinkqubo zolawulo zangaphakathi endiye ndizibone xa ndisenza uphicotho.
4. Ndiye ndiqinisekise neGosa eliNika iNgxelo ukuba ndithobele yonke imiqathango yentsulungeko emalunga nenkululeko yaye ndichaze bonke ubudlelwane obukhoyo neminye imiba echaphazelekayo enokuba nefuthe ekukhululekeni kwam, yaye apho kufanelekileyo manyathelo okhuselo achaphazelekayo.

EKapa  
31 kweyeKhala 2017

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## IKomiti yeLwimi yeNtshona Koloni

Iingxelo zeMali zonyaka ophela ngowama-31 kweyoKwindla 2017

### 2. IINKCAZO-MALI ZONYAKA

	<b>Amaqaku</b>	<b>2017 R '000</b>	<b>2016 R '000</b>
<b>Iiasethi</b>			
<b>Iiasethi ezikhoyo</b>			
Imali nezinye izinto ezifana nemali	3	314	329
<b>Iiasethi zizonke</b>		<b>314</b>	<b>329</b>
<b>Amatyala</b>			
<b>Amatyala akhoyo</b>			
Izinto ezihlawulwayo xa kushishinwa	4	-	69
<b>Amatyala ewonke</b>		<b>-</b>	<b>69</b>
<b>Iiasethi ezishiyekayo emva kotsalo</b>		<b>314</b>	<b>260</b>
Imali eshiyekileyo		314	260

## **IKomiti yeLwimi yeNtshona Koloni**

Iingxelo zeMali zonyaka ophela ngowama-31 kweyoKwindla 2017

### **2. IINKCAZO-MALI ZONYAKA**

	<b>2017</b>	<b>2016</b>
	<b>R '000</b>	<b>R '000</b>
<b>Amangaku</b>		

**IKomiti yeelwimi yeNtshona Koloni**

Iingxelo zeMali zonyaka ophela ngowama-31 kweyoKwindla 2017

**2. IINKCAZO-MALI ZONYAKA**

	Amangaku	2017 R '000	2016 R '000
<b>Ingeniso</b>			
<b>Ingeniso yonaniselwano</b>			
Ingeniso yenzuzo	5	20	19
<b>Ingeniso iyonke yonaniselwano</b>		<b>20</b>	<b>19</b>
<b>Ingeniso engenzekanga ngenxa yonaniselwano</b>			
Enye ingeniso engenzekanga ngenxa yonaniselwano	6	526	538
limali neenkxaso-mali ezifunyenweyo	7	242	233
<b>Ingeniso iyonke engenzekanga ngenxa yonaniselwano</b>		<b>768</b>	<b>771</b>
<b>Ingeniso iyonke</b>		<b>788</b>	<b>790</b>
<b>Inkcitho</b>			
lintlawulo zophicotho	8	(73)	(60)
lindleko ngokubanzi	9	(622)	(690)
lintlawulo zamalungu	10	(39)	(26)
<b>Inkcitho iyonke</b>		<b>(734)</b>	<b>(776)</b>
<b>Intsalela yonyaka</b>		<b>54</b>	<b>14</b>

**IKomiti yeelwimi yeNtshona Koloni**

Iingxelo zeMali zonyaka ophela ngowama-31 kweyeKwindla 2017

**2.1 Ingxelo yoTshintsho iiasethi ezishiyekayo emva kotsalo**

<b>iiasethi</b>	<b>Intsalela</b>	<b>Itotali</b>
	<b>ekhulileyo</b>	<b>yeeasethi</b>
	<b>R '000</b>	<b>R '000</b>
<b>Ibhalansi ngowokuqala wokuQala kuTshazimpuzi 2015</b>	<b>246</b>	<b>246</b>
Utshintsho kwiiAsethi ezishiyekayo emva kotsalo		
Intsalela yonyaka	14	14
Utshintsho lulonke	14	14
<b>Ibhalansi ngowokuQala kuTshazimpuzi 2016</b>	<b>260</b>	<b>260</b>
Utshintsho kwiiasethi ezishiyekayo emva kotsalo		
Intsalela yonyaka	54	54
Utshintsho lulonke	54	54
<b>Ibhalansi ngowama-31 kweyoKwindla 2017</b>	<b>314</b>	<b>314</b>

**IKomiti yeelwimi yeNtshona Koloni**

Iingxelo zeMali zonyaka ophela ngowama-31 kweyeKwindla 2017

**2.2 Inkcazo yokusetyenziswa kwemali**

	<b>Amanqaku</b>	<b>2017 R '000</b>	<b>2016 R '000</b>
<b>Ukusetyenziswa kwemali kwimisebenzi eyenziweyo</b>			
Imali efunyenweyo			
Imali eyikheshi		242	233
Ingeniso yenzuzo		20	19
		<u>262</u>	<u>252</u>
<b>Iimali ezihlawulweyo</b>			
Imali ehlawulweyo		(277)	(227)
<b>Imali engenayo sele zitsaliwe ezinye iimali yemisebenzi</b>	<b>11</b>	<b>(15)</b>	<b>25</b>
<b>Ukunyuka/(ukwehla) kwemali nezinye izinto ezifana nemali</b>			
Imali nezinye izinto ezifana nemali ekuqaleni konyaka		(15)	25
		<u>329</u>	<u>304</u>
<b>Imali nezinye izinto ezifana nemali ekupheleni konyaka</b>	<b>3</b>	<b>314</b>	<b>329</b>

**IKOMITI YEELWIMI YENTSHONA KOLONI**

ILINGXELO ZEMALI ZONYAKA OPHELA NGOWE-31 KWEYOKWINDLA 2017

**2.3 Ingxelo yothelekiso nezona mali zisetyenziseweyo**

**Ibhajethi yeMali eziNkoko**

	<b>Ibhajethi eyamkelweyo</b>	<b>Uhlengiso Ibhajethi yokuGqibela</b>			<b>Ezona mali xa zithelekiswa</b>	<b>Umdluko phakathi kwebhajethi yokugqibela neyiyeyona</b>	<b>Isalathiiso</b>
	<b>R '000</b>	<b>R '000</b>	<b>R '000</b>	<b>R '000</b>	<b>R '000</b>		
<b>Ingxelo yokuSebenza kweMali</b>							
<b>Ingeniso</b>							
<b>Ingeniso yonaniselwano</b>							
Ingeniso yenzuzo	13	-	<b>13</b>	20	<b>7</b>	14.1	
<b>Ingeniso engenzekanga ngenxa yonaniselwano</b>							
Enye ingeniso engenzekanga ngenxa yonaniselwano	-	-	-	526	<b>526</b>	14.2	
Iimali neenkxasomali ezifunyenweyo	242	-	<b>242</b>	242	-		
<b>Ingeniso iyonke engenzekanga ngenxa yonaniselwano</b>	<b>242</b>	-	<b>242</b>	<b>768</b>	<b>526</b>		
<b>Ingeniso iyonke</b>	<b>255</b>	-	<b>255</b>	<b>788</b>	<b>533</b>		
<b>Inkcitho</b>							
Iintlawulo zamalungu	(49)	-	<b>(49)</b>	(39)	<b>10</b>	14.3	
Iintlawulo zophicotho	(55)	-	<b>(55)</b>	(73)	<b>(18)</b>	14.4	
Iindleko ngokubanzi	(151)	-	<b>(151)</b>	(622)	<b>(471)</b>	14.5	
<b>Inkcitho iyonke</b>	<b>(255)</b>	-	<b>(255)</b>	<b>(734)</b>	<b>(479)</b>		
<b>Imali eseleyo</b>	-	-	-	<b>54</b>	<b>54</b>		
<b>Eyona Mali xa iThelekiswa eXelwe kwiBhajethi kunye neNngxelo yoThelekiso</b>	-	-	-	<b>54</b>	<b>54</b>		

**Utthelekiso-zimali (Iwezona mali olungahambelanani nebhajethi maluchazwe)**

**Umdluko wesiseko**

Imali yokusebenza 54

**Umdluko wexesha**

Imali yokusebenza -

**Umdluko weziko**

Imali yokusebenza -

**Eyona Mali ekwiNngxelo yokuSebenza kweMali** 54



## **IKomiti yeelwimi yeNtshona Koloni**

lingxelo zeMali zonyaka ophela ngowama-31 kweyoKwindla 2017

Amanqaku kwiiNgxelo zeMali zoNyaka

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

Iinkcazo zemali zilungiswe ngokuhambelana nemigangatho ebizwa ngokuba yiStandards of Generally Recognised Accounting Practice (GRAP), eyakhutshwa yiBhodi yeMigangatho yoBalo-mali ilandela iCandelo 91 (1) lomthetho iPublic Finance Management Act (uMthetho 1 ka-1999).

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

Onke amanani asiwe kwiwaka elikufuphi.

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

#### **1.1 Ukuthatha ngokuba iziko lime kakuhle ngokwasezimalini**

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

#### **1.2 Izigqibo ezingundoqo nemithombo yeengqikelelo engaqinisekiswa**

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

#### **Iimali ezityalwa kwiziko**

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

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

#### **Ukuvumela ukuhla kwexabiso leeasethi**

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

#### **1.3 Izixhobo zezimali**

Izixhobo zexabiso leeasethi yeziko zihlelwa njengeeasethi zemali okanye njengamatyala.

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

## **IKomiti yeelwimi yeNtshona Koloni**

lingxelo zeMali zonyaka ophela ngowama-31 kweyoKwindla 2017

Amanqaku kwiiNgxelo zeMali zoNyaka

### **1.3 Izixhobo zezimali (ziyaqhuba)**

Iindleko zonatyiso lokuhlulwa kwetyala leasethi eyimali okanye ityala eliyimali bubungakanani beasethi eziyimali okanye ityala eliyimali ekuqaleni xa kuthatyathwe iintlawulo, kudityaniswe okanye kuthatyathwe iintlawulo zezavenge kulandelwa iinkqubo yenzala yawo nawuphi umahluko phakathi kwemali yokuqala nexabiso lotyalo-mali, naxa kuthatyathwe iimali ezihlileyo (ngqo okanye ngokusetyenziswa kweakhawunti yeealawensi) yokuhla kwexabiso leasethi okanye ukungakwazeki kokuhlulwa kwetyala.

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

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

#### **Ukubekwa ngokwezintlu**

Iziko linezi ntlobo zeeasethi eziyimali (iintlobo nezintlu) njengoko zibonisiwe ngaphambili kwingxelo yobume bezimali okanye kumanqaku ayo:

#### **Uhlobo**

Imali nezinye izinto ezifana nemali

#### **Uluhlu**

Iasethi eyimali ebalwa ngentlawulo yezavenge

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

#### **Uhlobo**

Izinto ezihlawulwayo xa kushishinwa

#### **Uluhlu**

Ityala eliyimali elibalwa ngentlawulo yezavenge

#### **Ubalo lokuqala lweeasethi ezizimali namatyala eemali**

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

Iziko libala zonke ezinye iiasethi ezizimali namatyala azimali ngexabiso lawo.

Iziko liqala livavanye imboleko-mali engenanzala ukuba ingaba iyimboleko-mali nyhani na. Ngexabiso lokuqala, iziko lihlela imboleko-mali engenanzala ngokwezintlu zayo neekhawunti zoluhlu ngalunye ngokwahlukileyo. Iziko lichaza ngolu luhlu lwemboleko-mali engenanzala:

- eyinzuzo yoluntu ngokweSakhelo soKwenziwa kweeNkcazo-mali, apho ililo elikhuphe loo mboleko-mali; okanye
- Ingeniso engeyeyaniselwano, ngokweMiqathango yeGRAP kwiNgeniso engenzekanga ngenxa yoniselwano (lihafu neemali ezihlawuliweyo), apho ililo elingumzuzi wemboleko-mali.

#### **Ubalo olulandelawyo lweeasethi ezizimali namatyala eemali**

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

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

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

## **IKomiti yeelwimi yeNtshona Koloni**

lingxelo zeMali zonyaka ophela ngowama-31 kweyoKwindla 2017

Amanqaku kwiiNgxelo zeMali zoNyaka

Inflawulo yezavenge yeasethi eyimali okanye ityala eliyimali bubungakanani beasethi eyimali okanye ityala eliyimali ibalwa ngokweeasethi zokuqala ngaphandle kwentlawulo zamatyala, kunye okanye kudityaniswe okanye kuthatyathwe iintlawulo zezavenge kulandelwa iinkqubo yenzala yawo nawuphi umahluko phakathi kwemali yokuqala nexabiso lotyalo-mali, ngqo okanye ngokusetyenziswa kweakhawunti yeealawensi yokuhla kwexabiso leeasethi okanye ukungaqokeleleki xa iyiasethi eyimali.

### **Izinto ezithathelwa ingqalelo kwixabiso leeasethi**

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

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

### **Iinzuzo neelahleko**

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

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

### **Ukuhla kwexabiso leeasethi nokungaqokeleleki kweeasethi ezizimali**

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

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

Iiasethi zibalwa ngentlawulo yezavenge:

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

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### **1.3 Izixhobo zezimali (ziyaqhuba)**

Ukuba kwisithuba esilandelayo ubungakanani bokuhla kwexabiso lelahleko yeeasethi buyehla yaye oko kuhla kudityaniswa nesiganeko esenzeke emva kokubonwa kokuhla kwexabiso leeasethi, ukubonwa kwangaphambili kokuhla kwexabiso lelahleko yeeasethi kubuyiswa umva ngokuthi kuhlenga-hlengiswe iakhawunti enguvimba. Ubuyiso-mvo alukhokeleli kwimali yeasethi eba ngaphezulu kwimali eyintlawulo yezavenge ukuba ukuhla kwexabiso leeasethi bekungabonwanga ngomhla wokuhla kwexabiso leeasethi ethe yabuyiswa umva ngalo. Ixabiso lobuyiso lwayo libonwa kwimali eseleyo okanye eshotayo.

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

#### **Iiasethi zibalwa ngeendleko:**

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

#### **Ukususa**

##### **Iiasethi ezizimali**

Iziko lisusa iiasethi ezizimali ubalo-mali lorhwebo. Iziko lisusa iiasethi eyimali kuphela xa:

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

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

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

##### **Amatyala eemali**

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

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### **1.3 Izixhobo zexabiso leeasethi (ziyaqhuba)**

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

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

### **1.4 Ingeniso yonaniselwano**

#### **Ingqwalasela**

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

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

#### **Ubalo**

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

#### **Inzuzo, iiroyalthi nezahlulo**

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

### **1.5 Ingeniso engenzekanga ngenxa yonaniselwano**

#### **Ingqwalasela**

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

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

#### **Ubalo**

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

Ukuba kuthe ngenxa yothengiselwano olungelolwananiselwano, iziko labona iasethi, likwabona nengeniso ehambelana nalo mali yeasethi ebalwa ngokwexabiso leeasethi lomhal wokufunyanwa kwazo, ngaphandle kokuba kufuneka kuqwalaselwe netyala. Ityala kufuneka liqwalaselwe ze libalwe njengeyona ngqikelelo yemali ekufuneka ihlawule ityala ngomhla wonikezo-ngxelo, yaye imali

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yokunyuka kweeasethi ezishiyekayo emva kotsalo, ukuba ikhona, ibonwa njengengeniso. Xa ityala licuthiwe kakhulu, kuba kubekho iasethi ehlawulelwa okanye kwaneliswe imiqathango ethile, imali yokuhla kwetyala ibonwa njengengeniso.

### **Iigranti neemali ezinemiqathango**

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

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

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

### **Iinkonzo ezinikezwa mahala**

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

## **1.6 Uguqulo lweemali zangaphandle**

### **Ushishino ngemali yangaphandle**

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

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

## **1.7 Amanani othelekiso**

Akukho manani othelekiso ahlenga-hlengisiweyo kulo nyaka uphethweyo.

## **1.8 Inkcitho**

### **Ushishino lwemali ngeeasethi namatyala**

Amatyala ayasuswa xa ebonwa njengangenakuhlaluleka. Amatyala asuswayo aphelela kwisixa-mali sokonga kunye/ okanye inkcitho engeneno yeemali ebezibalelwe. Ukususwa kwenzeka ekupheleni konyaka okanye xa iimali zihlawulwe okanye xa iimali zikhona. Akukho sibonelelo senziwayo sezixa-mali ezingakwaziyo ukuhlawuleka kodwa izixa-mali ziyachazwa njengenqaku elichazwayo. Zonke ezinye iilahleko zibonwa xa ugunyaziso lunikezelwe ukuze luqwalaselwe ngelo xesha.

### **Inkcitho engenanjongo neyimosharha**

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

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### **Inkcitho engafanelekanga**

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

### **Imali ezihlawulweyo neenkxaso-mali**

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

#### **1.9 Imali eshiyekileyo**

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

#### **1.10 linkcukacha ngebhajethi**

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

Ibhajethi eyamkelweyo ikhavarisha isithuba semali sika-2016/04/01 ukuya ku-2017/03/31.

Ibhajethi yeziko loqoqosho ibandakanya zonke iibhajethi zamaziko ezamkelweyo eziphantsi kwalo.

lingxelo zemali nebhajethi zikwisiseko esinye sobalomali, ngoko ke, uthelekiso nezixamali eziibhajethiweyo zesithuba sonikezo-ngxelo zibandakanyiwe kwiNgxelo yothelekiso lwebhajethi neZona Mali.

#### **1.11 Amaqela esisebenza nawo**

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

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

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

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

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### **1.12 Iziganeko emva komhla wonikezo-ngxelo**

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

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

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

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

### **1.13 Irhafu-ntengo (VAT)**

Iziko linikwe imvume yokuba lingayibhalisele i-VAT. Kambe ke, ukuba kukho inkxaso-mali efunyenweyo efunisa ukuba iziko libhalisele i-VAT, eso sicelo siya kufakwa.

## **2. Imigangatho emitsha notoliko**

### **2.1 Imigangatho notoliko eyamkelweyo neqale ukusebenza kulo nyaka**

Kulo nyaka, iziko lamkele le migangatho ilandelayo notoliko lwayo eqale ukusebenza kulo nyaka-mali nelungele iindawo esebenza kuzo:

<b>Umsebenzi/Utoliko:</b>	<b>Umhla obekiweyo wokuqala ukusebenza: Unyaka oqala okanye osemva</b>	<b>Ifuthe elilindelekileyo:</b>
GRAP 2 (njengoko yenziwe izilungiso 2016): lingxelo zokuSetyenziswa kweMali	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 24 (njengoko yenziwe izilungiso 2016): Ukuchazwa kweBhajethi linkcukacha ezikwiingxelo zeMali	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 14 (njengoko yenziwe izilungiso 2016): Iziganeko ezisemva kwesithuba sonikezo-ngxelo	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 12 (njengoko yenziwe izilungiso 2016): Izinto zeziko	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 13 (njengoko yenziwe izilungiso 2016): Izinto ezirentwayo	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 19 (njengoko yenziwe izilungiso 2016): Izibonelelo, Amatyalane neeAsethi ezinokuba khona	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 21 (njengoko yenziwe izilungiso 2016): Ukuhla kwexabiso leeasethi ezingangenisi mali	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 23 (njengoko yenziwe izilungiso 2016): Ingeniso kushishino olungelolwananiselwano	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 25 (njengoko yenziwe izilungiso 2016): Iinzuzo zabasebenzi	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.



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GRAP 26 (njengoko yenziwe izilungiso 2016): Ukuhla kwexabiso leeasethi ezingenisa iimali	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 31 (njengoko yenziwe izilungiso 2016): Iiasethi ezingaphathekiyo	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 104 (njengoko yenziwe izilungiso 2016): Izixhobo zexabiso leeasethi	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 18 (njengoko yenziwe izilungiso 2016): Unikezo-ngxelo ngokwezintlu	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 1 (njengoko yenziwe izilungiso 2016): Ukuchazwa kweeNgxelo zeMali	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 3 (njengoko yenziwe izilungiso 2016): Imigaqonkqubo yoBalo-zimali, Utshintsho kuBalo-zimali, Iingqikelelo neeMpazamo	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 9 (njengoko yenziwe izilungiso 2016): Ingeniso yonaniselwano	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.
GRAP 17 (njengoko yenziwe izilungiso 2016): Ipropati, iplanti nezixhobo	01 kuTshazimpuzi 2016	Izilungiso azinafuthe.

## IKomiti yeelwimi yeNtshona Koloni

lingxelo zeMali zonyaka ophela ngowama-31 KweyeKwindla 2017

### Amanqaku eeNgxelo zeMali

**2017**  
**R '000**                      **2016**  
**R '000**

#### 2.2 Imigangatho ekhutshiweyo notoliko, kodwa engekasebenzi

Iziko alikayisebenzisi le migangatho ilandelayo notoliko lwayo ethe yapapashwa yaye isisinyanzelo kwisithuba sonikezo-ngxelo seziko esiqala phambi okanye emva komhla woku-01 kuTshazimpuzi 2017 okanye kwizithuba zexesha elizayo:

Umsebenzi/Utoliko:	Umhla obekiweyo wokuqala ukusebenza: Unyaka oqala okanye osemva	Ifuthe elilindelekileyo:
GRAP 108: Iimali ezityalwa iziko ngokusemthethweni	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.
GRAP 34: IiNgxelo zeMali ezahluliweyo	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.
GRAP 36: Utyalo-mali kwiMibutho neMifela-ndawonye	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.
GRAP 35: IiNgxelo zeMali ezihlanganisiweyo	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.
GRAP 37: Amalungiselelo entsebenziswano	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.
GRAP 20: Amaqela esinobudlelwane nawo	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.
GRAP 110: Imithombo ephilayo nengaphiliyo	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.
GRAP 38: Ukuchazwa kweZinto aBantu ezibaHlanganisa namanye amaziko	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.
GRAP 32: Amalungiselelo oBonelelo kwiiNkonzo: Umnikezi-Granti	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.
GRAP 109: Ukunikezwa kweeNgxelo ngaBaphathi neeArhente	Akho mhla ubekiweyo wokuqala ukusebenza	Izilungiso azinafuthe.

#### 3. Imali nezinye izinto ezifana nemali

Imali nezinye izinto ezifana nemali ziqulethe:

libhalansi zebhanki

314

329

#### Ubunjani bekhredithi yemali esebhankini neediphozithi zexesha elifutshane ngaphandle kwemali ekhoyo

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

**IKomiti yeelwimi yeNtshona Koloni**

Iingxelo zeMali zonyaka ophela ngowama-31 KweyeKwindla 2017

**Amanqaku eeNgxelo zeMali**

	2017 R '000	2016 R '000
<b>4. Izinto ezihlawulwayo xa kushishinwa</b>		
Iimali zorhwebo ezihlawulweyo	-	69
lintlawulo zihlelwa ngentlawulo yezavenge. Ixabiso leentlawulo libulingana nexabiso leeasethi		
<b>5. Ingeniso yenzuzo</b>		
Inzuzo efunyenweyo	20	19
<b>6. Enye ingeniso engenzekanga ngenxa yonaniselwano</b>		
Amalizo: iinkonzo ezinikezwa mahala	526	538
Iinkonzo ezinikezwa mahala Jonga kwinqaku 9		
<b>7. Iimali neenkxasomali ezifunyenweyo</b>		
Iimali esuka kwisebe efunyenweyo	242	233
Ukunyuka kuhlangele nokunyuka kweemali zamalungu.		
<b>8. Iintlawulo zophicotho</b>		
Uphicotho lwangaphandle		

## IKomiti yeelwimi yeNtshona Koloni

ingxelo zeMali zonyaka ophela ngowama-31 KweyeKwindla 2017

### Amanqaku eeNgxelo zeMali

	2017 R '000	2016 R '000
<b>9. lindleko ngokubanzi</b>		
lintengiso	-	14
lindleko zebhanki	2	1
lindleko zeeNgcali	12	60
Ulonwabo	17	18
Ukuprinta nokupapasha	26	45
Ukuprinta nezixhobo zokusebenza	-	4
lindleko zeeprogram zekhomyutha	18	-
lindleko zobulungu	-	2
limali zokuhamba nezenkxaso-mali	21	8
lindleko zabasebenzi: iinkonzo ezinikezwa mahala	526	538
	<b>622</b>	<b>690</b>

#### lintengiso:

2016

Ukwazisa incwadana yesigama elwimi-ntathu nomgaqo-nkqubo we-WCLC.

#### lindleko zeeNgcali:

2016

Ezi ndleko zenzeka ngenxa yophando-zimvo olwenziwe malunga nokusetyenziswa kweelwimi ezintathu ezisemthethweni eNtshona Koloni. Olu phando-zimvo lweenziwa ziingcali zangaphandle.

2017

Kwatyunjwa ingcali yoLwimi lokuThetha ngeZandla ukuba ize kutolikela uSihlalo ezintlanganisweni.

#### Ukuprinta nokupapasha:

2016

Iziko laprinta incwadana yesigama elwimi-ntathu nencwadana yomgaqo-nkqubo we-WCLC ngaphezu kwengxelo yonyaka nesicwangciso sokusebenza sonyaka.

#### lindleko zeeprogram zekhomyutha:

Kuthengwe ilayisenisi yeCaseware yokuqulunqa iingxelo zemali zonyaka.

#### limali zokuhamba nezenkxaso-mali:

Kuye kwabanjwa iintlanganiso ezongezelelekileyo ezithe zanyusa imali yokuhamba neyenkxasomali.

#### lindleko zabasebenzi: iinkonzo ezinikezwa mahala:

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo enza umsebenzi wolawulo noweofisi ohlangene neKomiti yeelwimi yeNtshona Koloni. Abasebenzi besebe abaxhasa iZiko likaRhulumente babandakanya iGosa eLongamele iZimali, uMlawuli: woBugcisa neNkcubeko, abasebenzi abenza imisebenzi kuloo macandelo kunye neqela lolawulo leZimali elijongene neli ziko elixhasa iGosa eLongamele iZimali. Ngeli lixa abasebenzi abenza imisebenzi kuloo macandelo naBaphathi abaPhezulu besenza imisebenzi emibini, iqela lolawulo lezimali lisebenzela ngokupheleleyo iZiko likaRhulumente. Ngenxa yemisebenzi emibini eyenziwa ngaba basebenzi bakhankanyiweyo, kunzima ukwaba ixesha elinikwa aMaziko kaRhulumente. Ngenxa yoko, iinkonzo ezinikezwa mahala ezininto yokwenza nemivuzo yabo azikwazi kubalwa kakuhle. Ngoko ke, iintlawulo zinikezwa kuphela abasebenzi abasebenzela icandelo lezemali abaxhasa u-CFO ekudlaleni indima yakhe njenge-CFO kwiZiko likaRhulumente nakwiSebe. Imali exeliweyo ngoko ke, imele iinkonzo ezinikezwa mahala ezinikezwa ngabasebenzi becandelo lezemali kuphela.

## **IKomiti yeelwimi yeNtshona Koloni**

lingxelo zeMali zonyaka ophela ngowama-31 KweyeKwindla 2017

### **Amanqaku eeNgxelo zeMali**

	<b>2017 R '000</b>	<b>2016 R '000</b>
<b>10. Iintlawulo zamalungu</b>		
Allie, F	1	-
Barker, M	-	1
Botha, I	4	2
Chetty, Prof. R	-	2
Fransman, W	3	3
Koopman, J	7	2
Le Roux, Dr. N	6	2
Lesch, L	5	2
Lotz, S	4	2
Mazantsi S	5	2
Nyembezi, N	1	-
Olivier, M (Usihlalo)	-	2
Ralarala, M (Njing.)	-	3
Ralazana,	1	-
M Theys, H	-	1
Van Niekerk, A	1	2
Yoyo, M	1	-
	<b>39</b>	<b>26</b>

### **11. Imali (esetyenziswe) efunyenwe kwimisebenzi**

Imali eseleyo	54	14
<b>Utshintsho kwimali yokusebenza:</b>		
Izinto ezihlawulwayo xa kushishinwa	(69)	11
	<b>(15)</b>	<b>25</b>

### **12. Amaqela esisebenza nawo**

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

#### **Ubudlelwane**

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

Iziko lisebenzisa iiofisi zeSebe leMicimbi yeNkcubeko neMidlalo yaye liyakwazi ukusebenzisa iiasethi zalo kunye neenkonzco zokhuseleko ezibonelelwa liSebe loKhuseleko loLuntu.

#### **Ushishino namaqela esisebenza nawo**

#### **Ingeniso efunyenwe kwimibutho enxulumeneyo**

ISebe leMicimbi yeNkcubeko neMidlalo	242	233
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### **13. Ulawulo lwemingcipheko**

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

#### **Umngcipheko wokuhlawulwa kwamatyala**

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

#### **Ukuhlelwa kokuba buthathaka**

Ngomhla wama-31 kweyoKwindla 2017, ukuba amaqondo enzala kwizixhobo zexabiso leeasethi zeqondo elitshintshayo ebeyi-1% ngaphezulu/ngaphantsi ze nalo lonke olunye utshintsho lufumaneke luzinzile, ingeniso yerhafu edlulileyo yalo nyaka ngeyiyi-R 3 798 ngaphezulu/ngaphantsi.

#### **Umngcipheko wetyala**

Umngcipheko wetyala ubhekisa kumngcipheko wokuba elinye iqela lingathobeli imiqathango yekhontrakthi ze oko kukhokelele kwilahleko yezimali kwiziko. Iziko lamkele umgaqo-nkqubo wokusebenza kuphela namaqela akwaziyo ukuhlawula amatyala.

Umngcipheko wetyala ubandakanya kuphela iidiphozithi zeemali, izinto ezihambelana neemali, izixhobo zexabiso leeasethi nabatyali borhwebo. Iziko lifaka imali imali kuphela kwiibhanki ezinkulu ezikumgangatho wekhredithi ophezulu yaye lisebenza nebhanki enye.

Khange kudlulwe kwikhredithi kwesi sithuba sonikezo-ngxelo, yaye abalawuli abalindelanga lahleko ngenxa yokungabikho kwentsebenzo kumaqela eliwasebenzisayo.

Ukujongana nomngcipheko omkhulu wetyala

Eli qumrhu alinawo umngcipheko worhwebo, kufuneka lihlawule abatyala iimali yaye iimali ezityalwa iziko zizixamali ezikwiphapha elichaza ngeentsalela kuphela.

#### **Umngcipheko wemarike**

Iziko alinamingcipheko yemarike, kuba kunyanzelekile ukuba lihlawule abatyala kwiintsuku ezingama-30 zokufumana i-invoysi ngokwemiqathango yecandelo likanondyebo neye-PFMA.

#### **Umngcipheko weqondo lenzala**

Ingxelo yomngcipheko wequmrhu iquka iimali-mboleko zeqondo elimisiweyo nelijika-jikayo kunye nemincono yebhanki ebonakalisa iqumrhu kumngcipheko weqondo lenzala yexabiso elifikelekayo kunye nomngcipheko weqondo lenzala yokusetyenziswa kwemali kwaye ingashwankathelwa ngale ndlela ilandelayo:

#### **liasethi eziyimali**

Urhwebo nezinye iimali ezityalwa iziko zikwiqondo elimisiweyo. Abalawuli balawula umngcipheko weqondo lenzala ngokwenza uthetha-thethwano kumaqondo oxhamlo kwiimalimboleko zeqondo elijikajikayo kuze apho kukho imfuneko kusetyenziswe iimalimboleko zeqondo elimisiweyo

Abalawuli kwakhona banomgaqo-nkqubo ozinzisa ingeniso yeemalimboleko ze-asethi ezinengeniso ehlawulekayo kumatyala.

#### Umngcipheko weqondo lenzala yokusetyenziswa kwemali

<b>Isixhobo sexabiso leeasethi</b>	Ehlawulwa kwisithuba esi-ngaphantsi konyaka	Ehlawulwa ngonyaka okanye emibini	Ehlawulwa ngeminyaka emithathu okanye emine	Ehlawulwa emva kweminyaka emihlanu
Isithuba sohlawulo sesiqhelo - Imali esebhankini	314	-	-	-
Iimali ezihlawulwayo – isithuba esongeziweyo	-	-	-	-
Imali eseleyo	314	-	-	-
Imali efanele ukuhlawulwa kodwa engabonelelwanga	-	-	-	-

#### 14. Umahluko kwibhajethi

##### Umahluko wemali phakathi kwebhajethi nezona mali zisetyenzisiweyo

##### 14.1 Inzala

Loo mahluko wenziwe kukunyuka kweqondo lenzala ukusuka kwi-5.5% ukuya kwi-6.5% kulo nyaka uphononongwayo.

##### 14.2 Enye ingeniso engenzekanga ngenxa yonaniselwano

Loo mahluko wenziwe luhlenga-hlengiso lweendleko zamalizo/zabasebenzi kwiGRAP 23 olwenzelwa iinkonzo ezinikezwa mahala ezifunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga kwinqaku 6 nele-9 ngeenkukacha.

##### 14.3 lintlawulo zamalungu

Loo mahluko wenziwe zintlanganiselo ezibhajethelwe usuku olupheleleyo lweeyure ezisi- 8 kodwa ngelinye ixesha zingafiki kwezo yure zisi-8.

##### 14.4 lintlawulo zophicotho

Iintlawulo zophicotho zinikwe ibhajethi enganelanga kulo nyaka kungathathelwanga ngqalelo isaphulelo esasifunyenwe kwiSebe likaNondyebo leSizwe.

##### 14.5 lindleko ngokubanzi

Loo mahluko wenziwe luhlengahlengiso lweendleko zamalizo/zabasebenzi kwiGRAP 23 olwenzelwa iinkonzo ezinikezwa mahala ezifunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Jonga kwinqaku 9.



**Wes-Kaapse  
Regering**

Kultuursake en Sport



Western Cape Language Committee

Wes-Kaapse Taalkomitee

IKomiti yeeLwimi yeNtshona Koloni



...ans, English, Khoi-San, Ndebele, Pedi, SA Sign Language,  
...o, Swati, Tsonga, Tswana, Venda, Xhosa, Zulu, Afrikaans,  
...ish, Khoi-San, Ndebele, Pedi, SA Sign Language, Sotho, Swat  
...nga, Tswana, Venda, Xhosa, Zulu, Afrikaans, English, Khoi-San  
...bele, Pedi, SA Sign Language, Sotho, Swati, Tsonga, Tswana,  
...da, Xhosa, Zulu, Afrikaans, English, Khoi-San, Ndebele, Pedi,  
... Sign Language, Sotho, Swati, Tsonga, Tswana, Venda, Xhosa,  
..., Afrikaans, English, Khoi-San, Ndebele, Pedi, SA Sign Langua  
...kaans, English, Khoi-San, Ndebele, Pedi, SA Sign Language,  
...ho, Swati, Tsonga, Tswana, Venda, Xhosa, Zulu, Afrikaans,  
...ish, Khoi-San, Ndebele, Pedi, SA Sign Language, Sotho, Swat  
...nga, Tswana, Venda, Xhosa, Zulu, Afrikaans, English, Khoi-San

**Jaarverslag**  
2016/2017



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## **DEEL A: ALGEMENE INLIGTING**

## 1. PUBLIEKE ENTITEIT SE ALGEMENE INLIGTING

<b>GEREGISTREERDE NAAM:</b>	Wes-Kaapse Taalkomitee
<b>REGISTRASIENOMMER (indien toepaslik):</b>	N.v.t.
<b>FISIESE ADRES:</b>	Protea Assuransie-gebou Groentemarkplein Kaapstad
<b>POSADRES:</b>	Privaat Sak X9067 Kaapstad 8000
<b>TELEFOONNOMMER(S):</b>	027 483 9671
<b>FAKSNOMMER :</b>	027 483 9673
<b>E-POSADRES:</b>	jane.moleleki@westerncape.gov.za
<b>ADRES VAN WEBWERF:</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>EKSTERNE OUDITEURS:</b>	Ouditeur-generaal van Suid-Afrika
<b>BANKIERS:</b>	Nedbank
<b>MAATSKAPPYSEKRETARIS / RAADSEKRETARIS</b>	N.v.t.

## 2. LYS VAN AFKORTINGS/AKRONIEME

FJS	Finansiële Jaarstate
OGSA	Ouditeur-generaal van Suid-Afrika
BGSEB	Breedgebaseerde Swart Ekonomiese Bemagtiging
HFB	Hoof- Finansiële Beampte
DKSS	Departement van Kultuursake en Sport
DvdP	Departement van die Premier
ORB	Ondernemingsrisikobestuur
ORBKOM	Ondernemingsrisikobestuurskomitee
AERP	Algemeen Erkende Rekeningkundige Praktyk
King III	King-verslag oor Korporatiewe Bestuur
LUR	Lid van die Uitvoerende Raad
MTBR	Mediumtermynbestedingsraamwerk
NTOSRBR	Nasionale Tesourie se Openbaresektor-risikobestuursraamwerk
PanSAT	Pan-Suid-Afrikaanse Taalraad
PERSAL	Personeelsalarisstelsel
WOFB	Wet op Openbare Finansiële Bestuur
SAGT	Suid-Afrikaanse Gebaretaal
KMMO	Klein, Medium en Mikro-ondernemings
VKB	Verskaffingskettingbestuur
SKOOR	Staande Komitee oor Openbare Rekeninge
TR	Tesourieregulasies
WKKK	Wes-Kaapse Kultuurkommissie
WKR	Wes-Kaapse Regering
WTK	Wes-Kaapse Taalkomitee

### 3. VOORWOORD DEUR DIE VOORSITTER



"As jy met 'n man in 'n taal praat wat hy verstaan, gaan dit na sy kop toe. As jy met hom in sy taal praat, gaan dit na sy hart toe" – dit is die woorde van ons oorlede president Nelson Mandela. Sy woorde gee uitdrukking aan dit waarna ons moet streef om binne die Wes-Kaap en die breër Suid-Afrikaanse samelewing te bereik.

Die Wes-Kaapse Taalkomitee (WKTK) se oorsigtydperk het op 'n lewenskragtige noot geëindig. Op 10 Februarie 2017 het ons drie nuwe lede in ons komitee verwelkom om ons vereiste getal lede te bereik soos deur die Wes-Kaapse Provinsiale Taalwet van 1998 (Wet 13 van 1998) gespesifiseer word.

Die Taalkomitee plaas beklemtoon die 'Reg op 'n taal' en die 'Regte van 'n taal', en hierdie opvattinge het in onlangse tye aktuele aangeleenthede in die Provinsie Wes-Kaap geword. Terwyl ons werk om oplossings te vind vir ons nimmereindigende taalsake, vind ons dat daar nuwe uitdagings om elke hoek en draai op ons wag, veral met betrekking tot ons strategie ten opsigte van die bevordering van die voorheen gemarginaliseerde tale soos Xhosa, Suid-Afrikaanse Gebaretaal en die Khoe- en San-tale. Die Taalkomitee en die Taaleenheid van die Departement het strategies op hierdie uitdagings gereageer deur die ontwikkeling van letterkunde om hierdie sake te hanteer.

Ten slotte spreek ek graag namens die WKTK ons waardering uit teenoor die Departement en teenoor mnr. Quintus van der Merwe, wat aan die einde van Februarie 2017 afgetree het, vir al die hulp en ondersteuning in ons pogings om die standaarde en doelwitte wat ons vir onself gestel het te verbeter en te handhaaf.

**Mnr JW Koopman**



**Voorsitter: Wes-Kaapse Taalkomitee**

**31 Mei 2017**

#### 4. OORSIG DEUR REKENPLIGTIGE GESAG



Die Wes-Kaapse Taalkomitee (WKTK) is 'n openbare entiteit wat onder die Departement van Kultuursake en Sport (DKES) ressorteer. Dit is ingevolge die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) op 1 Junie 2001 as 'n Bylae 3, Deel C- provinsiale openbare entiteit gelys en is ingevolge die Wes-Kaapse Provinsiale Talewet (Wet 13 van 1998) tot stand gebring. Sy werksaamhede is in ooreenstemming met sy strategiese vyfjaarplan sowel as met sy jaarlikse prestasieplan.

##### Algemene finansiële oorsig van die openbare entiteit

Gedurende die oorsigjaar het die Taalkomitee sy fokus gerig op die kernmandaat wat aan hulle toegewys is en die implementering van die Taalbeleid in al die Wes-Kaapse Regeringsdepartemente gemoniteer. Die Komitee het gekorrespondeer met vier provinsiale departemente wat nie ten volle funksionerende taaleenhede of -praktisyns het nie en het die uitvoering van die provinsiale taalbeleid beklemtoon.

Die Taalbeleid doen voorspraak vir die bevordering van die histories benadeelde inheemse tale wat deur die mense van die Wes-Kaap gebruik word, soos Suid-Afrikaanse Gebaretaal (SASL). Vir die oorsigjaar het die Taalkomitee 'n video met die oog op SAGT-bewusmaking ontwikkel. Die video is in September gedurende Dowebeewustheidsmaand versprei. 'n Begroting van R46 000 is vir die produksie geormerk, maar is geborg, wat daartoe gelei het dat die fondse (R46 000) herlei word.

##### • Bestedingstendense van die openbare entiteit

Program/aktiwiteit/ doelstelling	2016/17			2015/16		
	Begroting	Werklike Uitgawes	(Oor-) /Onder- besteding	Begroting	Werklike Uitgawes	(Oor-) /Onder- besteding
	R000	R000	R000	R000	R000	R000
Goedere en dienste	255	736	(479)	246	776	530
<b>Totaal</b>	<b>255</b>	<b>736</b>	<b>*(479)</b>	<b>246</b>	<b>776</b>	(530)

*\*Die oorbesteding hou verband met AERP 23: Dienste in natura-aansuiwering gemaak vir salarisse van R526 000 wat verband hou met die finansiëlebestuurspersoneel van die Openbare Entiteit. Meer besonderhede word verduidelik in die Finansiële Jaarstate van die WKTK, Aantekening 9.*

- **Kapasiteitsbeperkings en uitdagings waarmee die openbare entiteit te kampe het**  
Geen kapasiteitsbeperkings is gedurende die oorsigjaar ervaar nie.
- **Gestaakte aktiwiteite/aktiwiteite wat gestaak sal word**  
Geen aktiwiteite is gedurende die oorsigjaar gestaak nie.
- **Nuwe of voorgestelde aktiwiteite**  
Geen nuwe of voorgestelde aktiwiteite nie.
- **Versoek vir oordra van fondse**  
Ingevolge artikel 5.3 (3) van die Wet op Openbare Finansiële Bestuur mag die openbare entiteit nie surplusse ophoop nie tensy goedkeuring vooraf van die Nasionale Tesourie verkry is. Die Rekenpligtige Gesag het goedkeuring versoek om surplusfondse ten bedrae van R46 000 met betrekking tot die 2016/17- finansiële jaar te behou. Die surplus het ontstaan aangesien die SAGT-projek waarvoor die bedrag begroot was, geborg is. Die oorgedraagde fondse sal vir die volgende gebruik word:
  - (a) Herdruk van Namataalboekie – R15 000.
  - (b) Herdruk van meertalige boekie met regeringspesifieke terminologie – R20 000.
  - (c) Herdruk van taalbeleidsboekies – R11 000.
- **Verskaffingskettingbestuur**  
VKB-prosesse en -stelsels is in plek om voldoening aan die VKB-voorskrifte te verseker.
- **Alle afgehandelde ongevraagde bodvoorstelle vir die oorsigjaar**  
Geen ongevraagde bodvoorstelle is gedurende die oorsigjaar aangegaan nie.
- **Of VKB-prosesse en -stelsels in plek is**  
VKB-prosesse en -stelsels was in plek.
- **Uitdagings wat ervaar is en hoe dit opgelos is**  
Geen uitdagings is gedurende die oorsigjaar ervaar nie.
- **Ouditverslagaangeleenthede gedurende die vorige jaar en hoe dit die hoof gebied word**  
Die entiteit het 'n skoon ouditverslag ontvang.
- **Vooruitskouing/planne vir die toekoms om finansiële uitdagings die hoof te bied**  
Nie van toepassing nie
- **Gebeure ná die verslagdoeningsdatum**  
Geen gebeure ná die verslagdoeningsdatum nie.
- **Ekonomies lewensvatbaarheid**  
Nie van toepassing nie
- **Erkenning(s) of Waardering**  
Ten slotte wil ek graag erkenning gee vir die werk van die Ouditeur-Generaal Suid-Afrika, wat 'n oudit van die finansiële jaarstate en prestasie-inligting uitgevoer het. Ek spreek my waardering uit teenoor die Ouditkomitee, wat 'n kritiese evaluering van die finansiële jaarstate voorsien het en vir die toesighoudende rol wat hulle regdeur die jaar gespeel het wat betref die finansiële en niefinansiële resultate van die entiteit.

Ten slotte, bedank ek graag ons Minister, me Anroux Marais, vir haar strategiese rigting en leiding, sowel as ons vennote in die ander regeringsfere en die burgerlike samelewing.



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**Jane Moleleki**  
**Rekenpligtige Gesag**  
**Wes-Kaapse Taalkomitee**  
**Datum: 31 Mei 2017**



## 5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAAKHEID VAN DIE JAARVERSLAG

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

- Alle inligting en bedrae wat in die Jaarverslag openbaar gemaak is, 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 opgestel ooreenkomstig die riglyne wat deur die Nasionale Tesourie uitgegee is.
- Die Finansiële Jaarstate (Deel E) is opgestel ooreenkomstig die Standaard van AERP wat op die openbare entiteit van toepassing is.
- Die Rekenpligtige Gesag is verantwoordelik vir die opstel van die Finansiële Jaarstate en vir die oordeelsbesluite wat in hierdie inligting gemaak is.
- Die Rekenpligtige Gesag is verantwoordelik vir die totstandbrenging en implementering van 'n stelsel van interne beheer wat bedoel is om redelike gerusstelling oor die integriteit en betroubaarheid van die prestasie-inligting, die menslikehulpbron-inligting en die Finansiële Jaarstate te voorsien.
- Die eksterne ouditeure word aangestel om 'n onafhanklike mening oor die Finansiële Jaarstate uit te spreek.

Na ons mening is die finansiële state 'n redelike weerspieëling van die bedrywighede, die prestasie-inligting, die menslikehulpbron-inligting en die finansiële sake van die openbare entiteit vir die finansiële jaar geëindig 31 Maart 2017.

Die uwe



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**Rekenpligtige Gesag**

**Jane Moleleki**

**Datum: 31 Mei 2017**



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**Voorsitter: Wes-Kaapse Taalkomitee**

**JW Koopman**

**31 Mei 2017**

## 6. STRATEGIESE OORSIG

### 6.1 Visie

Die bemagtiging van alle mense van die Wes-Kaap deur middel van taal, die versterking van menswaardigheid deur wedersydse respek vir taal en die bevordering van veeltaligheid.

### 6.2 Missie

Om die gebruik van die drie amptelike tale van die Wes-Kaap te monitor; om die implementering van die Wes-Kaapse Taalbeleid te monitor; en om die Provinsiale Minister verantwoordelik vir taalsake en die Pan-Suid-Afrikaanse Taalraad (PanSAT) oor taalsake in die provinsie of wat die provinsie raak te adviseer.

### 6.3 Waardes

Integriteit, verantwoordbaarheid, bevoegdheid, responsiwiteit, sorgsaamheid, innovasie.

## 7. WETGEWENDE EN ANDER MANDATE

Die Wes-Kaapse Taalkomitee (WTK) is deur die Wes-Kaapse Provinsiale Talewet, 1998 (Wet 13 van 1998) tot stand gebring. Die WTK is op 1 Junie 2001 ingevolge die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) as 'n Bylae 3, Deel C- provinsiale openbare entiteit gelys.

Artikel	Direkte Verantwoordelikheid van die Wes-Kaapse Taalkomitee om Voldoening te Verseker
<b>Grondwet van die die Republiek van Suid-Afrika, 1996</b>	
Artikel 6(3) en (4): Taal	Die WTK moet, deur wetgewing en ander maatreëls, sy gebruik van amptelike tale meet, reguleer en monitor. Alle amptelike tale moet gelykheid van aansien geniet en billik behandel word. Die WTK, in samewerking met die Departement van Kultuursake en Sport, is daarvoor verantwoordelik om die implementering van die Wes-Kaapse Taalbeleid, wat in 2005 aangeneem is, te monitor en te evalueer, en moet ten minste een keer per jaar aan die Provinsiale Wetgewer oor hierdie mandaat verslag doen. Die DKSS hou toesig oor die WTK en voorsien die komitee van administratiewe en finansiële ondersteuning.
Artikel 30: Taal en kultuur	Die WTK 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: Kultuur-, godsdienst- en taalgemeenskappe	Die WTK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap respekteer.
Artikel 41: Beginsels van regering van samewerking en interregeringsbetrekkinge	Die WTK werk met alle sferes van die regering saam in die uitvoering van sy mandaat.
Bylae 4: Funkionele Gebiede van Konkurrente Nasionale en Provinsiale Wetgewende Bevoegdheid	Taalbeleid en die reël van amptelike tale in die mate waarin die bepalinge van artikel 6 van die Grondwet uitdruklik wetgewende bevoegdheid aan die Wes-Kaapse Provinsiale Wetgewer verleen: <ul style="list-style-type: none"><li>Die WTK werk nou saam met die nasionale Departement van Kuns en Kultuur en verwante staatsinstellings rakende taalbeleidsaangeleenthede.</li></ul>

Artikel	Direkte Verantwoordelikheid van die Wes-Kaapse Taalkomitee om Voldoening te Verseker
Artikel 195: Basiese waardes en beginsels wat openbare administrasie beheers	DKSS-beamptes verantwoordelik vir die uitvoering van die mandaat van die WKTk moet die doelmatige, ekonomiese en doeltreffende gebruik van hulpbronne verseker. Programme wat deur die openbare sektor onderneem word, moet die maksimum voordele teen die laagste moontlike koste lewer.
Grondwet van die Wes-Kaap, 1997 (Wet 1 van 1998)	
Artikel 5	<p>Die toepaslike bepalings vir die doeleindes van die WKTk is:</p> <p>(a) die amptelike tale, Afrikaans, Engels en isiXhosa, moet gebruik word; en</p> <p>(b) hierdie tale geniet gelyke status.</p> <p>Die WKTk moet die gebruik van Afrikaans, Engels en isiXhosa in die Wes-Kaap monitor.</p> <p>Die WKTk moet ook praktiese en positiewe maatreëls implementeer wat kan bydra tot die verhoging van die status en gebruik van daardie inheemse tale van die Wes-Kaap waarvan die status en gebruik geskiedkundig verminder is.</p>

### Wetgewende mandate

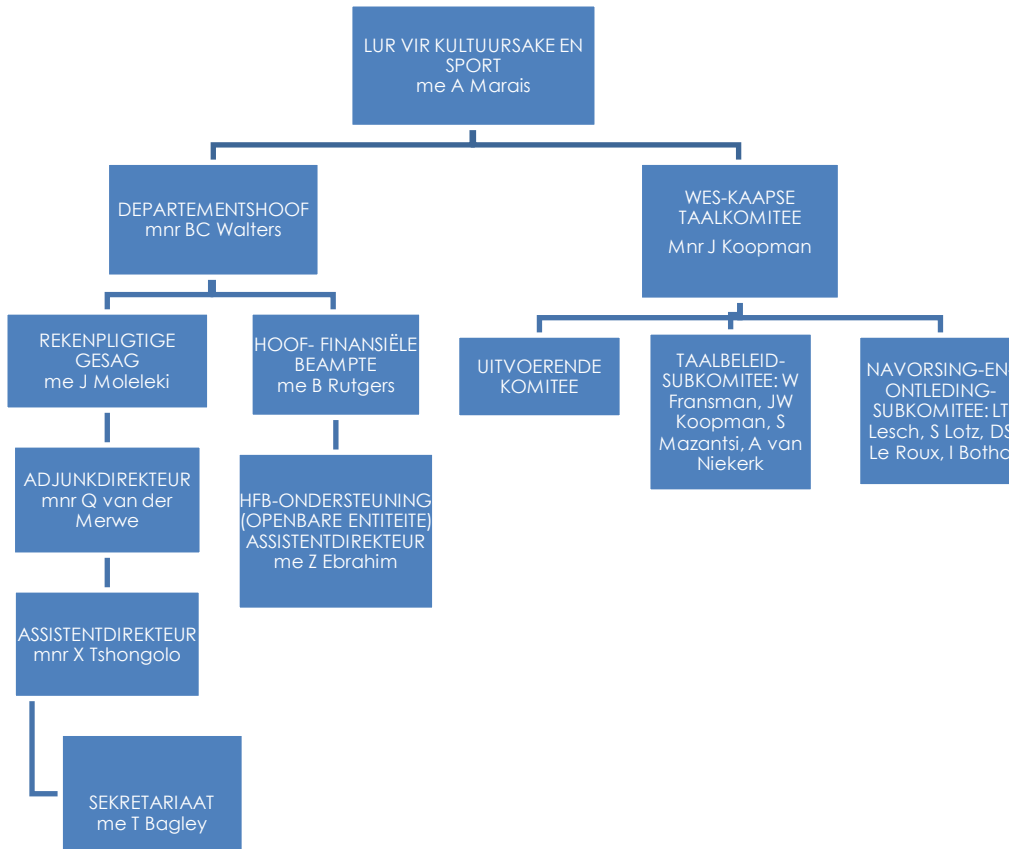
Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKTk
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	Die WKTk lê kwartaalike en jaarlikse verslae voor aangaande sy prestasiewering en geouditeerde finansiële state gebaseer op die strategiese, objektiewe jaarlikse doelwitte vir elke finansiële jaar.
Wet op die Pan-Suid-Afrikaanse Taalraad, 1995	Wet 59 van 1995 (artikel 8(a))	Die Wet op die Pan-Suid-Afrikaanse Taalraad, 1995, maak voorsiening dat provinsiale taalkomitees (PTK's) deur PanSAT tot stand gebring kan word, of vir PanSAT om 'n bestaande PTK as 'n provinsiale taalkomitee te erken. PanSAT doen verslag oor die werk van die WKTk as die werk van sy PTK vir die Wes-Kaap. Die WKTk voorsien PanSAT van advies oor taalsake in die Wes-Kaap.
Wes-Kaapse Provinsiale Talewet, 1998	Wet 13 van 1998 (Wes-Kaap)	<p>Die WKTk moet, onder andere:</p> <ul style="list-style-type: none"> <li>• die gebruik van Afrikaans, Engels en isiXhosa deur die Wes-Kaapse Regering monitor.</li> <li>• aanbevelings aan die Provinsiale Minister en die Provinsiale Parlement doen oor voorgestelde of bestaande wetgewing, praktyk en beleid wat direk of indirek op taal in die Wes-Kaap betrekking het;</li> <li>• aktief die beginsel van veeltaligheid bevorder;</li> <li>• aktief die ontwikkeling van voorheen gemarginaliseerde inheemse tale bevorder;</li> <li>• die Provinsiale Minister en die Wes-Kaapse Kultuurkommissie oor taalsake in die Provinsie adviseer; en</li> <li>• PanSAT oor taalsake in die Wes-Kaap adviseer.</li> </ul>

Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKTK
Wet op Gebruik van Amptelike Tale, 2012	Wet 12 van 2012	<p>Elke nasionale regeringsdepartement, nasionale openbare entiteit en nasionale openbare onderneming moet:</p> <ul style="list-style-type: none"> <li>• 'n taalbeleid formuleer wat ten minste drie amptelike tale identifiseer wat hy vir regeringsdoeleindes sal gebruik;</li> <li>• uiteensit hoe hy doeltreffend met lede van die publiek sal kommunikeer wie se voorkeurtaal Suid-Afrikaanse Gebaretaal of 'n amptelike taal is wat nie een van die tale is wat daardie departement, openbare entiteit of openbare onderneming in sy taalbeleid geïdentifiseer het nie; en</li> <li>• gelykheid van aansien en billike behandeling van amptelike tale van die Republiek bevorder, asook toegang tot sy dienste en inligting fasiliteer.</li> </ul> <p>Die nasionale Minister verantwoordelik vir taalsake mag interregeringsforums stig vir die gebruik van amptelike tale om die implementering van taalbeleide te koördineer, in ooreenstemming te bring en te monitor.</p>
Wet op die Raad vir Suid-Afrikaanse Taalpraktisyns, 2014	Wet 8 van 2014	Wanneer die Wet op die Suid-Afrikaanse raad vir Taalpraktisyns tot stand gebring is, sal dit die bevoegdheid hê om, onder andere, taalpraktisyns te registreer en te akkrediteer, om 'n gedragskode in plek te stel en om taalpraktyk te reguleer.

### Beleidsmandate

Beleid	Beskrywing
Nasionale Taalbeleidsraamwerk (2003)	Hierdie beleid verskaf aan alle staatsinstellings 'n nasionale raamwerk vir die toepassing van die bepalings van die Grondwet en wetgewende mandate, met inbegrip van die Wes-Kaapse Taalkomitee. Dit sit ook beginsels en implementeringstrategieë wat gevolg moet word uiteen.
Wes-Kaapse Taalbeleid (in die Provinsiale Koerant as PN 369/2001 van 27 November 2001 gepubliseer)	Die WKTK is verplig om die implementering van hierdie beleid te monitor.
Raamwerk vir Suid-Afrikaanse Gebaretaal, 2015	Die omgewing vereis dat ons uitbrei na meer as die drie amptelike tale en Suid-Afrikaanse Gebaretaal insluit. Dit het die ontwikkeling van die Raamwerk vir Suid-Afrikaanse Gebaretaal genoodsaak om bedryfsgrense te omvat.

## 8. ORGANISATORIESE STRUKTUUR



## **DEEL B: PRESTASIE INLIGTING**

## 1. OUDITEURSVERSLAG: VOORAFBEPAALE DOELSTELLINGS

Die Ouditeur-generaal van Suid-Afrika voer tans die nodige ouditprosedures op die prestasie-inligting uit om redelike gerusstelling in die vorm van 'n ouditgevolgtrekking te verskaf. Die ouditgevolgtrekking oor die prestasie gemeet aan voorafbepaalde doelstellings word in die verslag aan die bestuur ingesluit, en wesenlike bevindings word onder die opskrif van "Voorafbepaalde Doelstellings" onder die afdeling wetlike en regulatoriese vereistes in die toepaslike afdeling die ouditeursverslag gerapporteer.

Raadpleeg die Verslag van die Ouditeur-generaal, wat gepubliseer is as Deel E: Finansiële Inligting.

## 2. SITUASIE-ANALISE

### 2.1. Diensleweringomgewing

Die Taalkomitee het voortgegaan om die taallandskap te monitor teen die agtergrond van twee taalverwante wette, die Wet op die Gebruik van Amptelike Tale, 2012 (Wet 12 van 2012) en die Wet op die Suid-Afrikaanse Raad vir taalpraktisyne, 2014 (Wet 8 van 2014). Bykans alle nasionale departemente en openbare entiteite het taalbeleide ingedien ten einde aan die bepalings van die wette te voldoen, hoewel die wette nie die bedrywighede van die Komitee regstreeks geraak het nie. Die Taalkomitee handhaaf 'n goeie werkverhouding met die provinsiale kantoor van PanSAT met die oog op 'n gesamentlike benadering tot taalkwessies in en/of wat die provinsie raak.

### 2.2 Organisasoriese Omgewing

Die Taalkomitee het drie vakatures gehad wat suksesvol gevul is. Die nuwe lede het hul eerste vergadering op 10 Februarie 2017 bygewoon.

In die lig van die feit dat een van die lede doof was, was dit nodig om tolking in Suid-Afrikaanse Gebaretaal by alle vergaderings te reël.

### 2.2. Sleutelbeleidsontwikkelings en wetgewingsveranderinge

Daar was geen beleidsontwikkelings of wetlike veranderinge vir die oorsigjaar nie, maar die Suid-Afrikaanse Gebaretaalraamwerk is ontwikkel om ten beste vir die behoeftes van die Dowe gemeenskappe van die Wes-Kaap voorsiening te maak. Die Taalkomitee het steeds vordering gemoniteer met taalbeleide wat vir kommentaar deur die nasionale departemente en nasionale openbare entiteite ingedien word.

### 2.3. Strategiese uitkomsgeoriënteerde doelwitte

Die strategiese doelstelling van die WKTK is om die implementering van die Wes-Kaapse Taalbeleid te monitor en advies te gee om die bereiking van hierdie doelwit te fasiliteer.

Alle doelwitte soos in die Jaarlikse Prestasieplan uiteengesit, is deur die Komitee verwesenlik.

<b>Strategiese Uitkomsgeoriënteerde Doelwit 1</b>	Moniteer die implementering van die Wes-Kaapse Taalbeleid
<b>Doelwitstelling</b>	Om die monitering van prestasie ten opsigte van die doelwitte van die Taalbeleid binne die Wes-Kaapse Regering te fasiliteer, en gepaste advies te verskaf.

### 3. PRESTASIE-INLIGTING PER PROGRAM/AKTIWITEIT/DOELSTELLING

**Program:** Wes-Kaapse Taalkomitee

#### **Beskrywing van elke doelstelling**

Die Wes-Kaapse Taalkomitee het voortgegaan om die Taalbeleid van die Wes-Kaap te monitor en bewustheid aangaande veeltaligheid te skep. Die doel van hierdie komitee is om die gebruik te bevorder van die drie amptelike tale van die Wes-Kaap, naamlik Afrikaans, Xhosa en Engels. Die Wes-Kaapse Talewet, 1998 (Wet 13 van 1998) spesifiseer dat die komitee moet verteenwoordigend moet wees van die amptelike tale van die provinsie, met inbegrip van Gebaretaal. Dit is dus belangrik om te verseker dat 'n persoon bekend is met Gebaretaal in die komitee aangestel word. Gedurende die oorsigjaar was die voorsitter van die komitee Doof en is Gebaretaaltolkdienste by al die beplande vergaderings voorsien. Ten spyte van die bedanking van die voorsitter op 10 Februarie 2017, is Dowe steeds goed verteenwoordig in die Taalkomitee, met verskeie kundiges op die gebied van Suid-Afrikaanse Gebaretaal.

September is bekend as internasionale Dowebeustheidsmaand. 'n Video oor SAGT is geproduseer en versprei om Gebaretaal te bevorder. Die komitee saam met die Departement het in November 2016 'n Dowebeustheidswerkswinkel by die Paarl-hospitaal aangebied.

'n Opname is in die vorige finansiële jaar gedoen en daar is bevind dat vier departemente nie ten volle funksionele taaleenhede of -koördineerders het nie. Die Komitee het die Departement geadviseer om met die vier departemente te korrespondeer en hulle aandag te vestig op die aanbevelings van die verslag. Die vier departemente is die Departement van Gemeenskapsveiligheid, Departement van Plaaslike Regering, Departement van Omgewingsake en die Departement van Ekonomiese Ontwikkeling. Drie departemente het taalkoördineerders aangestel, wat die Wes-Kaapse Provinsiale Taalforum bygewoon en daaraan deelgeneem het. Hierdie forum bestaan uit taalpraktisyns in diens van provinsiale departemente en munisipaliteite. Die forum vergader kwartaal en gee aandag aan taalsake sowel as die ontwikkeling van terminologie.

Die Taalkomitee het voortgegaan om advies aan PanSAT en die provinsiale Minister te voorsien. Die provinsiale direkteur woon alle volle vergaderings van die komitee by. Vergaderings is op 11 Mei 2016, 10 Augustus 2016, 30 November 2016 en 10 Februarie 2017 gehou. Die twee subkomitees het op 23 Junie 2016 en 10 Augustus 2016 gesamentlike vergaderings gehou. Hierdie vergaderings dien ook as 'n platform vir PanSAT om die komitee oor ontwikkelings provinsiaal sowel as nasionaal in te lig.

#### **Strategiese doelstellings**

<b>Program/aktiwiteit/doelstelling:</b>					
<b>Strategiese doelstellings</b>	<b>Werklike prestasie 2015/2016</b>	<b>Beplande teiken 2016/2017</b>	<b>Werklike prestasie 2016/2017</b>	<b>Afwyking van beplande teiken tot werklike prestasie vir 2016/2017</b>	<b>Kommentaar op afwykings</b>
Moniteer en adviseer oor die implementering van die Wes-Kaapse Taalbeleid	10	8	8	-	Geen



## Sleutelprestasieaanwysers, beplande teikens en werklike prestasies

Program/aktiwiteit/doelstelling							
Prestasie-aanwyser	Werklike prestasie 2013/2014	Werklike prestasie 2014/2015	Werklike prestasie 2015/2016	Beplande Teiken 2016/2017	Werklike Prestasie 2016/2017	Afwyking van beplande teiken tot werklike prestasie vir 2016/2017	Kommentaar op afwyking
Getal jaarlikse opnames/ bewusmakingsveldtogte wat die implementering van die Wes-Kaapse Taalbeleid moniteer	1	3	2	2	2	-	-
Publiseer Jaarverslag vir die WKTK	1	1	1	1	1	-	-
Adviseer die LUR, die Wes-Kaapse Kultuurkommissie en die Pan-Suid-Afrikaanse Taalraad oor taalsake deur middel van verslae en besprekings gedurende kwartaalike volle vergaderings	4*	10*	6	6	6	-	-

\*Hierdie syfer sluit bykomende subkomiteevergaderings in

### Strategie om gebiede van onderprestasie te oorkom

Die Entiteit het aan al die prestasieaanwysers behaal wat vir die oorsigjaar beplan is.

### Veranderinge aan beplande teikens

Geen veranderinge is gedurende die oorsigjaar aangebring nie.

## Koppeling van prestasie aan begrotings

Program/aktiwiteit/d oelstelling	2016/17			2015/2016		
	Begroting	Werklike Uitgawes	(Oor- /Onder- besteding	Begroting	Werklike Uitgawes	(Oor- /Onder- besteding
	R000	R000	R000	R000	R000	R000
Goedere en dienste	255	734	(479)	246	776	(530)
<b>Totaal</b>	<b>255</b>	<b>734</b>	<b>(479)</b>	<b>246</b>	<b>776</b>	<b>*(530)</b>

\*Die oorbesteding hou verband met AERP 23: Dienste in natura-aansuiwering gemaak vir salarisse van R526 000 wat verband hou met die finansiëlebestuurspersoneel van die Openbare Entiteit. Meer besonderhede word verduidelik in die Finansiële Jaarstate van die WKTK, Aantekening 9.

## 4. INKOMSTE-INVORDERING

Inkomstebronne	2016/2017			2015/2016		
	Raming	Werklike Bedrag Ingevorder	(Oor-)/Onder- invordering	Raming	Werklike Bedrag Ingevorder	(Oor-) /Onder- invordering
	R'000	R'000	R'000	R'000	R'000	R'000
Oordrag- betaling	255	788	(533)	246	790	(544)
<b>Totaal</b>	<b>255</b>	<b>788</b>	<b>(533)</b>	<b>246</b>	<b>790</b>	<b>*(544)</b>

\*Die oorinvordering hou verband met AERP 23: Dienste in natura-aansuiwering gemaak vir salarisse van R526 000 wat verband hou met die finansiëlebestuurspersoneel van die Openbare Entiteit. Meer besonderhede word verduidelik in die Finansiële Jaarstate van die WKTK, Aantekening 9.

### 4.1. Kapitaalbelegging

Nie van toepassing nie.

## **DEEL C: KORPORATIEWE BESTUUR**

## 1. INLEIDING

Korporatiewe Bestuur, Risikobestuur en Voldoening is drie pilare wat saam funksioneer om te verseker dat die Entiteit sy doelwitte bereik. Voldoening aan die Entiteit se beleide en prosedures, wette en regulasies wat uitloop op sterk en doeltreffende Korporatiewe Bestuur word as die sleutel tot die Entiteit se sukses beskou.

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

## 2. STAANDE KOMITEES

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

Vergaderings van die Staande Komitee oor Kultuursake en Sport en die Komitee oor Openbare Rekeninge	
Datum van Verhoor	Saak onder Oorweging
13 Oktober 2016	Jaarverslagbespreking oor DKSS en sy Entiteite
25 November 2016	DKSS-Begrotingspos 13-aansuiwering
8 Maart 2017	DKSS-inligtingsessie oor 1 <sup>e</sup> , 2 <sup>e</sup> en 3 <sup>e</sup> KPV's vir 2016/2017
15 Maart 2017	Bespreking van Begrotingspos 13-begroting

## 3. UITVOERENDE GESAG

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

<b>Kwartaalike Prestasieverlag</b>	31 Julie 2016, 31 Oktober 2016, 31 Januarie 2017 en 30 April 2017.
<b>In-jaar-moniteringsverlag</b>	31 Julie 2016, 31 Oktober 2016, 31 Januarie 2017 en 30 April 2017.

## 4. WES-KAAPSE TAALKOMITEE

### 4.1 Belangrikheid en doel

Alle amptelike tale moet gelykheid van aansien geniet en billik behandel word. Die Wes-Kaapse taalkomitee, in samewerking met die Departement van Kultuursake en Sport, is daarvoor verantwoordelik om die implementering van die Wes-Kaapse Taalbeleid te monitor en te evalueer, en moet ten minste een keer per jaar oor hierdie mandaat aan die Wes-Kaapse Provinsiale Parlement verslag doen.

### 4.2 Komitee se verantwoordelikhede

Die komitee is verantwoordelik vir die bevordering van die drie amptelike tale van die Provinsie, naamlik Afrikaans, isiXhosa en Engels. 'n Jaarlike Prestasieplan is ontwikkel wat die strategiese doelstelling en prestasieaanwysers spesifiseer.

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

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

- die gebruik van Afrikaans, Engels en isiXhosa deur die Wes-Kaapse Regering monitor;
- aanbevelings aan die Provinsiale Minister en die Provinsiale Parlement doen oor voorgestelde of bestaande wetgewing, praktyk en beleid wat direk of indirek op taal in die Wes-Kaap betrekking het;
- aktief die beginsel van veeltaligheid bevorder;
- aktief die ontwikkeling van voorheen gemarginaliseerde inheemse tale bevorder;
- die Provinsiale Minister en die Wes-Kaapse Kultuurkommissie oor taalsake in die Provinsie adviseer; en
- PanSAT oor taalsake in die Wes-Kaap adviseer.

### Raad se handves

Die Wes-Kaapse Taalkomitee (WTK) het nie 'n formele handves nie maar word deur die Wes-Kaapse Provinsiale Talewet, 1998 (Wet 13 van 1998) tot stand gebring.

### Samestelling van die Wes-Kaapse Taalkomitee

Naam	Benaming (ooreen-komstig die Openbare Entiteitsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van Kundigheid	Raads-direkteurskappe (lys entiteite)	Ander Komitees of Taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderings bygewoon
I Botha	Lid	1 November 2015	N.v.t.	Hons: Joernalistiek, BA Politiek	Kommunikasie, toerisme, redakteur, verslaggewer, onderwyser	N.v.t.	Taalbeleid-subkomitee	4
W Fransman	Ondervoorsitter	1 November 2015	N.v.t.	ND: Laboratorium-tegnologie	Gepubliseerde digter; skrywer van kortverhale; radio-en verhoogskrywer; fasiliteerder van kreatiewe skryfprosesse	N.v.t.	Navorsing-subkomitee	3
JW Koopman	Voorsitter (van 10/02/2017)	1 November 2015	N.v.t.	B.Ed (Hons), DO III (Opvoedkunde)GOS VOO Wiskunde	Onderwyser, SAGT-spesialis	N.v.t.	Navorsing-subkomitee	6
Dr DS Le Roux	Lid	1 November 2015	N.v.t.	Dtech Drama, MA Drama, Hoër Diploma in Opvoedkunde, Hons B Dram, B Dram	Afrikaanse letterkunde, die kunste, drama, fees-organiseerder	N.v.t.	Taalbeleid-subkomitee	6

Naam	Benaming (ooreen-komstig die Openbare Entiteitsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van Kundigheid	Raads-direkteurskappe (lys entiteite)	Ander Komitees of Taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderings bygewoon
Prof M Ralarala	Voorsitter	1 November 2015	Junie 2016	D Litt (Afrikatale); MA (Afrikatale); BA Honeurs; Nagraadse Diploma: Toegepaste Taalstudie; Hoëronderwys-diploma	Institusionele Taalkoördineerder: Kaapse Skiereiland-Universiteit van Tegnologie; taalontwikkeling; Koördineerder ontwikkeling van veeltalige kursusmateriaal (multimedia-materiaal ingesluit) in samewerking met vakkundiges)	N.v.t.	Navorsing-subkomitee	1
S Lotz	Voorsitter (tot 10/02/2017)	1 November 2015	Februarie 2017	Inleiding tot Inligtingsekurite it-kortkursus by UNISA 2015, Nasionale Sertifikaat in Betaalstaat-administrasie 2014, Hi Hopes (Vroeë-ingrypings-program) 2011, Creative Minds-rekenaar-opleiding en De la Bat-Skool vir Dowes, Worcester	Gemeenskap, SAGT (Doof), SAGT-teater	SA Gebaretaal	Taalbeleid-subkomitee	4

Naam	Benaming (ooreen-komstig die Openbare Entiteitsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van Kundigheid	Raads-direkteurskappe (lys entiteite)	Ander Komitees of Taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderings bygewoon
S Mazantsi	Lid	1 November 2015	N.v.t.	BA Kommunikasiekunde en Nagraadse Diploma in Reklame- en Mediastudie	Skrywer, konsultant, vertaler, digter	N.v.t.	Navorsing-subkomitee	5
A van Niekerk		1 November 2015	N.v.t.	BA-graad in Linguistiek, BA (Hons)-graad in Linguistiek (studeer tans daarvoor), Onderhoudgraad deerder Gebaretaalvaardigheid en 3L-Somerskool in Gebaretaal-linguistiek	SA Gebaretaal	N.v.t.	Navorsing-en-ontleding-subkomitee	2
LT Lesch		1 November 2015	N.v.t.	BA (Taal en Kultuur), BA Hons (Afrikatale – in proses)	Afrikataalontwikkeling, kultuur	N.v.t.	Taalbeleid-subkomitee	5
Dr M Yoyo	Lid	10/02/2017	N.v.t.	PhD Afrikaans	Dosent, Xhosa-leksikografie, taalrade	N.v.t.	Navorsing-subkomitee	1
N Nyembezi	Lid	10/02/2017	N.v.t.	MA: Publieke Admin	Wetgewing, kreatiewe skryfwerk, netwerking	N.v.t.	Taalbeleid-subkomitee	1



Naam	Benaming (ooreen-komstig die Openbare Entiteitsraad se struktuur)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van Kundigheid	Raads-direkteurskappe (lys entiteite)	Ander Komitees of Taakspanne (bv. Ouditkomitee/ Ministeriële taakspan)	Getal vergaderings bygewoon
F Allie	Lid	10/02/2017	N.v.t.	B Maatskaplike Wetenskap	Gemeenskap, voorspraak, kommunikasie	N.v.t.	Taalbeleid-subkomitee	1

## Komitees

Komitee	Getal vergaderings gehou	Getal lede	Naam van lede
Navorsing-en-ontleding-subkomitee	1	5	W Fransman, JW Koopman, S Mazantsi, A van Niekerk
Taalbeleid-subkomitee	1	4	LT Lesch, S Lotz, DS Le Roux, I Botha

## Vergoeding van raadslede

Die diensvoordeelpakkette vir ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies omskryf en in 'n omsendbrief van die Provinsiale Tesourie beskryf. Die Voorsitter se vergoedingstarief is R412 per uur, die Ondervoorsitter se tarief is R279 per uur en die tarief vir lede is R236 per uur. Vergoeding vir werk wat gedoen is, word per uur bereken volgens die bedrae wat in die omsendbrief gespesifiseer is.

Naam	Vergoeding	Ander toelae	Ander terugbetalings	Totaal
I Botha	4	2	0	6
W Fransman	3	1	0	4
JW Koopman	7	1	0	8
Dr DS Le Roux	5	2	0	7
Prof M Ralarala	2	0	0	2
S Lotz	5	0	0	5
S Mazantsi	5	1	0	6
A van Niekerk	1	1	0	2
LT Lesch	4	1	0	5
Dr M Yoyo	1	0	0	1
N Nyembezi	1	1	0	2
F Allie	1	0	0	1
<b>Totaal</b>	<b>39</b>	<b>10</b>	<b>0</b>	<b>49</b>

*Ander toelaes sluit reiskoste in.*

## 5. RISIKOBESTUUR

Die Rekenpligtige Beamppte (RB) aanvaar verantwoordelikheid vir implementering van Ondernemingsrisikobestuur (ORB), ooreenkomstig die Nasionale Tesourie se Bestuursrisikoraamwerk vir die Openbare Sektor (BRROS), en die Direkoraat Ondernemingsrisikobestuur (DORB) in die Departement van die Premier (DvdP) voorsien 'n gesentraliseerde strategiese ondersteuningsdiens aan die Departement.

Ter voldoening aan die Nasionale Tesourie se BRROS en ten einde risikobestuur verder in die Departement in te bed, het die Wes-Kaapse Regering (WKR) 'n ORB-beleidsverklaring aanvaar wat die WKR se algehele bedoeling wat betref ORB uiteensit. Die WKTK is 'n openbare entiteit van DKSS en het dieselfde beleid aanvaar om risiko te aanvaar. Die Departement het 'n ORB-beleid vir die tydperk 2016/17–2017/18 aanvaar, en 'n ORB-strategie en -Implementeringsplan vir 2016/17, wat op 15 April 2016 deur die RB goedgekeur is. Die ORB-implementeringsplan gee uitvoering aan die WKR se ORB-beleid en -strategie en sit die rolle en verantwoordelikhede van bestuur en personeel uiteen om risikobestuur in die Departement in te bed.

Die Wes-Kaapse Taalkomitee het op 'n kwartaallikse grondslag beduidende risiko's geëvalueer wat 'n impak op die bereiking van sy doelwitte en doelstellings kan hê, beide strategies en op 'n programvlak. Risiko's is geprioritiseer op grond van waarskynlikheid en impak (inherent en residueel), en daar is oor bykomende verligtingsmaatreëls ooreengekom om risiko's tot aanvaarbare vlakke te verlaag. Nuwe/ontwikkelende risiko's is gedurende die kwartaallikse oorsigprosesse geïdentifiseer.

Die Departement het ook 'n Ondernemingsrisikobestuurskomitee (ORBK) tot stand gebring om die RB in die uitvoering van sy verantwoordelikhede met betrekking tot risikobestuur by te staan. Die Komitee het gefunksioneer ooreenkomstig 'n Opdrag wat op 30 Maart 2016 deur die RB goedgekeur is. Die ORBK het hoofsaaklik die doeltreffendheid geëvalueer van die verligtingstrategieë wat geïmplementeer om met die risiko's van die Departement te handel en het verdere optrede aanbeveel waar van toepassing. Dieselfde struktuur en implementeringsreëling is op die Wes-Kaapse Taalkomitee van toepassing.

Die Ouditkomitee vir die Maatskaplike Kluster moniteer verder die risikobestuurproses onafhanklik as deel van sy kwartaallikse oorsig van die Wes-Kaapse Taalkomitee.

#### **Impak op institusionele prestasie:**

Daar was beduidende vordering met die bestuur van risiko's gedurende 2016/17- finansiële jaar. Goeie vordering is gemaak om risikobestuur in te bed en die risikowasdomvlak binne die Departement te verhoog; dit het op sy beurt tot gunstige departementele prestasie bygedra.

#### **6. INTERNEBEHEER-EENHEID**

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne beheermaatreëls deurlopend te beoordeel en te evalueer om te verseker dat die beheeraktiwiteite wat in plek is, doeltreffend en deursigtig is en bygewerk word soos nodig. Om dit te bereik, is sleutelbeheervergaderings kwartaalliks met die Ouditeur-generaal, programbestuurders van die Departement van Kultuursake en Sport en die Provinsiale Minister sowel as met die Rekenpligtige Gesag vir die Wes-Kaapse Taalkomitee gehou. Dit is 'n deurlopende proses om te verseker dat die Komitee skoon oudits verkry.

Die Departement het 'n Interne Beheerstrategie en -plan ontwerp wat 'n hoëvlakplan oor die implementering van interne beheer binne sy kernfunksies uiteensit. Hierdie strategie is ook op die Entiteit van toepassing.

## **7. INTERNE OUDIT EN OUDITKOMITEES**

Interne Oudit voorsien bestuur van onafhanklike, objektiewe gerusstellings- en konsultasiedienste wat ontwerp is om waarde toe te voeg en die bedrywigheede van die Komitee voortdurend te verbeter. Hulle staan die Komitee by om sy doelstellings te bereik deur 'n sistematiese, gedissiplineerde benadering te bring ten einde die doeltreffendheid van korporatiewe bestuurs-, risikobestuurs- en kontroleprosesse te evalueer en te verbeter.

Die volgende sleutelaktiwiteite word in hierdie verband uitgevoer:

- Evalueer en maak toepaslike aanbevelings vir die verbetering van die korporatiewe bestuursprosesse in die bereiking van die Departement se doelstellings;
- Evalueer die toereikendheid en doeltreffendheid en dra by tot die verbetering van die risikobestuursproses; en
- Staan die Rekenpligtige Gesag by met die instandhouding van doeltreffende en effektiewe beheermaatreëls deur sodanige beheermaatreëls te evalueer om hul doeltreffendheid en effektiwiteit te bepaal, en deur aanbevelings ter verbetering te ontwikkel.

**Die Ouditkomitee is as 'n toesighoudende liggaam tot stand gebring wat onafhanklike toesig oor korporatiewe bestuur, risikobestuur en kontroleprosesse in die Komitee voorsien, wat toesig oor en verantwoordelikheid met betrekking tot die volgende insluit:**

- Interne Ouditfunksie;
- Eksterne Ouditfunksie (Ouditeur-generaal van Suid-Afrika – OGSA);
- WTK-rekeningkunde en verslagdoening;
- WTK- Rekeningkundige Beleide;
- Oorsig van OGSA-bestuur en ouditeursverslag;
- Oorsig van WTK-In-Jaar-Monitering;
- WTK-risikobestuur;
- Interne Beheer;
- Voorafbepaalde doelstellings; en
- Etiek en Forensiese Ondersoeke.

Die tabel hieronder maak toepaslike inligting oor die lede van die ouditkomitee openbaar:

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum Bedank	Getal vergaderings by-gewoon
Mnr Ameen Amod	MBA, CIA, CGAP, CRMA; BCOM (HONS)	Ekstern	N.v.t.	1 Januarie 2016	N.v.t.	8
Mnr Mervyn Burton	GR(SA); CFP; BCompt (Hons); B Compt	Ekstern	N.v.t.	1 Januarie 2015 (2 <sup>e</sup> termyn)	N.v.t.	8
Me Judy Gunther	GIO; AGA; CRMA; MCom in Kosterekeningkunde; BCompt	Ekstern	N.v.t.	1 Januarie 2016 (2 <sup>e</sup> termyn)	N.v.t.	8
Mnr Francois Barnard	MComm (Belasting); GR(SA); Postgrad Diploma in Ouditkunde; CTA BCompt (Honeurs); BProc	Ekstern	N.v.t.	1 Januarie 2016 (2 <sup>e</sup> termyn)	N.v.t.	8

## 8. VOLDOENING AAN WETTE EN REGULASIES

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

## 9. BEDROG EN KORRUPISIE

Die Wes-Kaapse Regering (WKR) het 'n Antikorrupsiestrategie aanvaar wat die Provinsie se zeroverdraagsaamheid-standpunt teenoor bedrog en korrupsie bevestig. In ooreenstemming met hierdie strategie is die Wes-Kaapse Taalkomitee tot zeroverdraagsaamheid ten opsigte van bedrieglike aktiwiteite verbind, en spoor ywerig op enige wettige manier moontlik alle partye op wat by sulke praktyke betrokke is of poog om so iets te doen en vervolg hulle.

Die Departement van Kultuursake en Sport het 'n goedgekeurde Bedrogvoorkomingsplan en 'n Bedrogvoorkoming-implementeringplan wat uitvoering aan die Bedrogvoorkomingsplan gee. Die Wes-Kaapse Taalkomitee het die plan wat die Departement ontwikkel het, aanvaar en geïmplementeer.

Werknemers wat administratiewe steun aan die WKTK voorsien en fluitjieblasers is oor vermoedens van bedrog, korrupsie en diefstal word beskerm indien die openbaarmaking 'n beskermde openbaarmaking is (d.w.s. aan statutêre vereistes voldoen, bv. dat dit te goeder trou gemaak is). In hierdie verband is 'n dwarsliggende Fluitjieblaserbeleid op 24 Februarie 2016 goedgekeur om aan werknemers riglyne te voorsien oor hoe om probleme met die toepaslike lynbestuur, bepaalde aangewese persone in die WKR of eksterne instansies op te neem, indien hulle redelike gronde het om te glo dat oortredings of onbehoorlike gedrag binne die WKR gepleeg is of word. Die geleentheid om anoniem te bly, word gebied aan enige persoon wat handeling van bedrog, diefstal en korrupsie wil rapporteer, en indien hulle dit persoonlik wil doen, word hul identiteit vertroulik gehou deur die persoon by wie hulle dit aanmeld.

As bedrog of korrupsie eers ná voltooiing van 'n ondersoek bevestig is, word die betrokke werknemer wat aan hierdie handeling deelgeneem het, aan 'n dissiplinêre verhoor onderwerp. In al sulke gevalle word daar van die WKR-vertegenwoordiger wat die dissiplinêre verrigtinge geïnisieer het, vereis om ontslag van die betrokke werknemer aan te beveel. Indien prima facie-bewyse van kriminele gedrag opgespoor word, word 'n strafregtelike saak by die Suid-Afrikaanse Polisie aangemeld.

## **10. MINIMALISERING VAN BOTSING VAN BELANGE**

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

Die Provinsiale Tesourie staan entiteite by om die risiko van belangebotsings te verminder waar eienaars of direkteure van maatskappye ook staatsamptenare in die Wes-Kaap is. Dit word gedoen deur inligting te verskaf van PERSAL (Die Personeelsalarisstelsel) aangaande staatsamptenare wat as eienaars of direkteure van maatskappye geregistreer is. Die entiteit maak seker dat sodanige persone 'n goedkeuringsbrief vir Besoldigde Werk buite die Staatsdiens (BWBS) het voordat daar met hulle sake gedoen word.

Die entiteit het geen belangebotsing gevind by enige sake wat met verskaffers gedoen is nie. Indien sodanige botsing wel aan die lig sou kom, sal die aangeleentheid as 'n bedrieglike verskaffingskettingbestuursaktiwiteit beskou word en sal die verskaffer, ná 'n noulettendheidsondersoek, as 'n "nievoorkeur"-diensverskaffer geïdentifiseer word.

## **11. GEDRAGSKODE**

Die beleid wat deur die DKSS geïmplementeer word, inkorporeer die Wes-Kaapse taalkomitee.

Die gedragskode word jaarliks aan alle werknemers versprei. Inligtingsessies is ook gehou om die inhoud van die gedragskode te bespreek, asook hoe dit prakties geïmplementeer behoort te word. Hierbenewens is die Staatsdienskommissie se verduidelikende handleiding oor die praktiese implementering van die gedragskode aan personeel versprei.

## **12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES**

Die DKSS voorsien kantoorryimte aan die Wes-Kaapse Taalkomitee en die beleid wat deur die DKSS geïmplementeer word, is dus op die Komitee van toepassing.

### **13. MAATSKAPPYSEKRETARIS / RAADSEKRETARIS**

Nie op hierdie entiteit van toepassing nie.

### **14. MAATSKAPLIKE VERANTWOORDELIKHEID**

Nie op hierdie entiteit van toepassing nie.

### **15. OUDITKOMITEEVERSLAG**

Dit is vir ons 'n genoeg om ons verslag vir die finansiële jaar geëindig 31 Maart 2017 voor te lê.

#### **Verantwoordelikheid van Ouditkomitee**

Die Ouditkomitee rapporteer dat hy al sy verantwoordelikhede nagekom het wat voortspruit uit artikel 38(1)(a)(ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 3.1.13. Die Ouditkomitee rapporteer ook dat hulle 'n toepaslike formele opdrag as hul Ouditkomiteehandves aanvaar het, hul sake ter voldoening aan hierdie handves gereguleer het en al hul verantwoordelikhede afgehandel het wat daarin vervat is.

#### **Die Doeltreffendheid van Interne Beheer**

In ooreenstemming met die WOFB en die Tesourieregulasies voorsien Interne Oudit die Ouditkomitee en Bestuur van redelike gerusstelling dat interne beheermaatreëls toereikend en doeltreffend is. Dit word bereik deur 'n risikogebaseerde Interne Ouditplan, met Interne Oudit wat die toereikendheid evalueer van beheermaatreëls wat die risiko's verlig en die Ouditkomitee wat die implementering van regstellende optrede moniteer.

Die gebiede van kommer en verbetering sal deur die Ouditkomitee voltooi word ná die vierde kwartaal se vergadering en evaluering van die finansiële state.

#### **In-Jaar-Bestuur en Maandelikse/Kwartaallikse Verslag**

Die Departement het maandeliks en kwartaalliks aan die Tesourie gerapporteer soos deur die WOFB vereis word.

#### **Evaluering van Finansiële State**

Die Ouditkomitee het nog nie 'n oorsig van die Finansiële Jaarstate gedoen nie en sal ná die betrokke vergadering kommentaar lewer.

## **Ouditeursverslag**

Die Ouditkomitee het die Departement se implementeringsplan vir ouditaangeleenthede wat gedurende die vorige jaar geopper is, hersien en het hulle daarvan vergewis dat die kwessies toereikend opgelos is. Verdere kommentaar sal ná die finale ouditeursverslag voorsien word.

**Ameen Amod**  
**Voorsitter van die Ouditkomitee**  
**Wes-Kaapse Taalkomitee**  
**Datum: 31 Mei 2017**



## **DEEL D: MENSLIKEHULPBRONBESTUUR**

**1. INLEIDING**

Daar word oor hierdie statistiek in die Jaarverslag van die Departement van Kultuursake en Sport verslag gedoen.

## DEEL E: FINANSIËLE INLIGTING

## **1. VERSLAG VAN DIE EKSTERNE OUDITEUR**

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

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

##### **Mening**

1. Ek het die finansiële state van die Wes-Kaapse Taalkomitee soos uiteengesit op bladsy 42 tot 57 geaudit, wat bestaan uit die staat van finansiële stand soos op 31 Maart 2017, die staat van finansiële prestasie, staat van veranderinge in netto bates, kontantvloeistaat en die staat van vergelyking van begrotingsinligting met werklike inligting vir die jaar wat op daardie datum geëindig het, asook die aantekeninge by die finansiële state, wat 'n opsomming van beduidende rekeningkundige beleide insluit.

##### **Grondslag vir mening**

2. Na my mening is die finansiële state in alle wesenlike opsigte 'n redelike weergawe van die finansiële stand van die Wes-Kaapse Taalkomitee op 31 Maart 2017, en van sy finansiële prestasie en kontantvloeï vir die jaar geëindig op daardie datum, in ooreenstemming met die Suid-Afrikaanse Standaard van Algemeen Erkende Rekeningkundige Praktyk (SA Standaard van AERP), en die vereistes van die Suid-Afrikaanse Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999) (WOFB) en artikel 1995) en van die Wes-Kaapse Provinsiale Talewet, 1998 (Wet No. 13 van 1998) (WKPTW).

##### **Grondslag vir mening**

3. Ek is onafhanklik van die entiteit ooreenkomstig die International Ethics Standards Board for Accountants se *Code of ethics for professional accountants* (IESBA-kode) en die etiese vereistes wat in Suid-Afrika op my audit van toepassing is. Ek het my ander etiese verantwoordelikhede ooreenkomstig hierdie vereistes en die IESBA-kode nagekom.
4. Ek is van mening dat die auditbewyse wat ek verkry het, toereikend en toepaslik is om 'n grondslag vir my mening te bied.

##### **Verantwoordelikheid van die rekenpligtige gesag vir die finansiële state**

5. Die rekenpligtige gesag is verantwoordelik vir die opstel en redelike weergawe van die finansiële state, ooreenkomstig die SA Standaard van AERP en die vereistes van die WOFB en vir sodanige interne beheer as wat die rekenpligtige gesag bepaal nodig is om die opstel moontlik te maak van finansiële state wat vry is van wesenlike wanvoorstelling, hetsy as gevolg van bedrog of foute.
6. By die opstel van die finansiële state is die rekenpligtige gesag daarvoor verantwoordelik om die Wes-Kaapse Taalkomitee se vermoë te evalueer om as 'n lopende saak voort te bestaan, met openbaarmaking, soos toepaslik, van aangeleenthede wat met 'n lopende saak verband hou en met gebruik van die lopendesaaigrondslag van rekeningkunde, tensy daar 'n bedoeling is om hetsy die entiteit te likwedeer of bedrywighede te staak, of daar geen ander realistiese alternatief is as om dit te doen nie.

## Verantwoordelikheid van die Ouditeur-generaal vir die oudit van die finansiële state

7. My doelstellings is om redelike gerusstelling daarvoor te verkry of die finansiële state in die geheel vry is van wesenlike wanvoorstelling, as gevolg van hetsy bedrog of foute, en om 'n ouditeursverslag uit te reik wat my mening insluit. Redelike gerusstelling is 'n hoë vlak van gerusstelling, maar is nie 'n waarborg dat 'n oudit wat ooreenkomstig die International Standards on Auditing (ISA's) uitgevoer is, altyd 'n wesenlike wanvoorstelling sal opspoor indien dit bestaan nie. Wanvoorstellings kan ontstaan uit bedrog of foute en word as wesenlik beskou indien daar redelikerwys verwag kan word dat dit, individueel of gesamentlik, die ekonomiese besluite van gebruikers wat op grond van die finansiële state geneem word, kan beïnvloed.
8. 'n Verdere beskrywing van my verantwoordelikhede vir die oudit van die finansiële state is in die aanhangsel by hierdie verslag ingesluit.

## Verslag oor die oudit van die jaarlikse prestasieverslag

### Inleiding en bestek

9. Ooreenkomstig die Suid-Afrikaanse Wet op Openbare Oudits, 2004 (Wet No. 25 van 2004) (WOO) en die algemene kennisgewing wat ingevolge daarvan uitgegee is, het ek 'n verantwoordelikheid om wesenlike bevindinge oor die gerapporteerde prestasie-inligting teenoor voorafbepaalde doelstellings vir geselekteerde strategiese doelstellings wat in die jaarlikse prestasieverslag aangebied word te rapporteer. Ek het prosedures uitgevoer om bevindinge te identifiseer maar nie om getuie in te samel om gerusstelling uit te spreek nie.
10. My prosedures handel met die gerapporteerde prestasie-inligting, wat op die goedgekeurde prestasiebepanningsdokumente van die entiteit gegrond moet wees. Ek het nie die volledigheid en toepaslikheid van die prestasie-aanwysers wat by die beplanningsdokumente ingesluit is, geëvalueer nie. My prosedures het ook nie enige openbaarmakings of bewerings ten opsigte van beplande prestasie-strategieë en inligting ten opsigte van toekomstige tydperke wat as deel van die gerapporteerde prestasie-inligting ingesluit kan word, gedek nie. Daarom dek my bevindinge nie hierdie aangeleenthede nie.
11. Ek die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer ooreenkomstig die maatstawwe wat uit die prestasiebestuurs- en verslagdoeningsraamwerk ontwikkel is, soos omskryf in die algemene kennisgewing, vir die volgende geselekteerde strategiese doelstelling wat in die jaarlikse prestasieverslag van die entiteit vir die jaar geëindig 31 Maart 2017 aangebied word:

Geselekteerde strategiese doelstelling	Bladsye in jaarlikse prestasieverslag
Strategiese doelstelling: Moniteer en adviseer oor die implementering van die Wes-Kaapse Taalbeleid	15-16

12. Ek het prosedures uitgevoer om te bepaal of die gerapporteerde prestasie-inligting behoorlik aangebied is en of prestasie in ooreenstemming met die goedgekeurde prestasiebepanningsdokumente was. Ek het verdere prosedures uitgevoer om te bepaal of die aanwysers en verwante teikens meetbaar en toepaslik was en het die betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer om te bepaal of dit geldig, akkuraat en volledig was.

13. Ek het geen wesenlik bevindinge oor die nuttigheid en betroubaarheid van die gerapporteerde prestasie-inligting vir die volgende strategiese doelstelling geopper nie:

- Strategiese doelstelling: Om die implementering van die Wes-Kaapse Taalbeleid te monitor en daarvoor te adviseer.

#### **Ander aangeleentheid**

14. Ek vestig die aandag op die aangeleentheid hieronder.

#### **Bereiking van beplande teikens**

15. Raadpleeg die jaarlikse prestasieverlag op bladsy 16 vir inligting oor die bereiking van die beplande teikens vir die jaar en vir verduidelikings vir oorprestasie ten opsigte van 'n aantal teikens.

### **Verslag oor oudit van voldoening aan wetgewing**

#### **Inleiding en bestek**

16. Ooreenkomstig die WOO en die algemene kennisgewing wat ingevolge daarvan uitgegee is, het ek 'n verantwoordelikheid om wesenlike bevindings oor voldoening deur die departement aan spesifieke aangeleenthede in sleutelwetgewing te rapporteer. Ek het prosedures uitgevoer om bevindings te identifiseer maar nie om getuienis in te samel om gerusstelling uit te spreek nie.

17. Ek het geen gevalle van wesenlike nievoldoening aan die voldoeningsmaatstawwe vir die toepaslike aangeleenthede geïdentifiseer nie.

#### **Ander inligting**

18. Die Wes-Kaapse Taalkomitee se rekenpligtige gesag is verantwoordelik vir die ander inligting. Die ander inligting bestaan uit die inligting wat in die jaarverslag ingesluit is. Die ander inligting sluit nie die finansiële state, die ouditeursverslag en daardie geselekteerde strategiese doelstellings in wat in die jaarlikse prestasieverlag aangebied is en wat spesifiek in die ouditeursverslag gerapporteer is nie.

19. My mening oor die finansiële state en bevindings oor die gerapporteerde prestasie-inligting en voldoening aan wetgewing dek nie die ander inligting nie en ek spreek nie 'n auditmening of enige vorm van gerusstellingsgevolgtrekking daarvoor uit nie.

20. Wat betref my oudit is my verantwoordelikheid om die ander inligting te lees en, deur dit te doen, te oorweeg of die ander inligting wesenlik nie in ooreenstemming is nie met die finansiële state en die geselekteerde strategiese doelwitte wat in die jaarlikse prestasieverlag aangebied word, of met my kennis wat in die oudit verkry is nie, of andersins lyk asof dit wesenlik wanvoorgestel is. Indien ek, op grond van die werk wat ek uitgevoer het op die ander inligting wat ek voor die datum van hierdie ouditeursverslag verkry het, ek tot die slotsom kom dat daar 'n wesenlike wanvoorstelling van hierdie ander inligting is, word daar van my vereis om daardie feit te rapporteer.

## Interne beheertekortkominge

21. Ek het interne beheer soos van toepassing op my oudit van die finansiële state, gerapporteerde prestasie-inligting en voldoening aan toepaslike wetgewing oorweeg; my oogmerk was egter nie om enige vorm van gerusstelling daaroor uit te spreek nie. Ek het geen beduidende tekortkominge in interne beheer geïdentifiseer nie.

Kaapstad  
31 Julie 2017



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## **Aanhangsel – Ouditeur-generaal se verantwoordelikheid vir die oudit**

1. As deel van 'n oudit ooreenkomstig die ISA's oefen ek professionele oordeel uit en handhaaf professionele skeptisisme dwarsdeur my oudit van die finansiële state, asook van die prosedures wat uitgevoer word op gerapporteerde prestasie-inligting vir geselekteerde strategiese doelwitte en op die entiteit se voldoening wat betref die gekose aangeleenthede.

### **Finansiële state**

2. benewens my verantwoordelikhede vir die oudit van die finansiële state soos in die ouditeursverslag beskryf is, doen ek ook die volgende:
  - ek identifiseer en evalueer die risiko's van wesentliche wanvoorstelling van die finansiële state, hetsy as gevolg van bedrog of foute, ontwerp en voer ek ouditprosedures uit wat responsief is vir daardie risiko's en verkry ek ouditbewyse wat toereikend en toepaslik is om 'n grondslag vir my mening te voorsien. Die risiko dat 'n wesentliche wanvoorstelling as gevolg van bedrog nie opgespoor sal word nie, is hoër as vir 'n wanvoorstelling wat die gevolg is van 'n fout, aangesien bedrog sameswering, vervalsing, doelbewuste weglatings, wanvoorstellings of die oorheersing van interne beheer kan behels.
  - ek verkry 'n begrip van interne beheer wat toepaslik is vir die oudit ten einde ouditprosedures te ontwerp wat in die omstandighede toepaslik is, maar nie vir die doel van die uitspraak van 'n mening oor die doeltreffendheid van die entiteit se interne beheer nie.
  - ek evalueer die toepaslikheid van rekeningkundige beleide wat gevolg is en die redelikheid van rekeningkundige ramings en verwante openbaarmakings wat deur die rekenpligtige gesag gemaak is.
  - ek maak gevolgtrekkings oor die toepaslikheid van die rekenpligtige gesag se gebruik van die lopendesaa grondslag van rekeningkunde in die opstel van die finansiële state. Ek maak ook gevolgtrekkings, op grond van die ouditbewyse, of 'n wesentliche onsekerheid bestaan met betrekking tot gebeure of omstandighede wat beduidende twyfel kan laat ontstaan oor die Wes-Kaapse Taalkomitee se vermoë om as 'n lopende saak voort te bestaan. Indien ek tot die slotsom kom dat 'n wesentliche onsekerheid bestaan, word daar van my vereis om in my ouditeursverslag die aandag op die verbandhoudende openbaarmakings in die finansiële state oor die wesentliche onsekerheid te vestig of, indien sodanige openbaarmakings onvoldoende is, die mening oor die finansiële state te modifiseer. My gevolgtrekkings is gebaseer op die inligting wat op die datum van die ouditeursverslag tot my beskikking is. Toekomstige gebeure of omstandighede kan egter veroorsaak dat 'n entiteit ophou om as 'n lopende saak te funksioneer.
  - ek evalueer die oorkoepelende aanbieding, struktuur en inhoud van die finansiële state, met inbegrip van die openbaarmakings, en of die finansiële state is die onderliggende transaksies en gebeure op 'n wyse weergee wat redelike weergawe bewerkstellig.



### **Kommunikasie met diegene verantwoordelik vir korporatiewe bestuur**

3. Ek kommunikeer met die rekenpligtige gesag oor, onder andere, die beplande omvang en tydsberekening van die oudit en beduidende ouditbevindinge, met inbegrip van enige beduidende tekortkominge in interne beheer wat ek gedurende my oudit identifiseer.
4. Ek bevestig ook aan die rekenpligtige gesag dat ek aan toepaslike etiese vereistes met betrekking tot onafhanklikheid voldoen het, en kommunikeer alle verhoudings en ander aangeleenthede wat redelikerwys gedink kan word dat dit 'n uitwerking op my onafhanklikheid kan hê en, waar van toepassing, verwante beskermingsmaatreëls.

## 2. FINANSIËLE JAARSTATE

### 2.1 Staat van Finansiële Stand soos op 31 Maart 2017

	Aant(e)	2017 R '000	2016 R '000
<b>Bates</b>			
<b>Bedryfsbates</b>			
Kontant en kontantekwivalente	3	314	329
<b>Totale Bates</b>		<b>314</b>	<b>329</b>
<b>Laste</b>			
<b>Bedryfslaste</b>			
Krediteure uit uitrustingstransaksies	4	-	69
<b>Totale Laste</b>		<b>-</b>	<b>69</b>
<b>Netto Bates</b>		<b>314</b>	<b>260</b>
Opgelope surplusse		314	260

## Wes-Kaapse Taalkomitee

Finansiële State vir die jaar geëindig 31 Maart 2017

### 2.2 Staat van Finansiële Prestasie

	Aant(e)	2017 R '000	2016 R '000
<b>Inkomste</b>			
<b>Inkomste uit uitruiltransaksies</b>			
Rente-inkomste	5	20	19
<b>Totale inkomste uit uitruiltransaksies</b>		<b>20</b>	<b>19</b>
<b>Inkomste uit nie-uitruiltransaksies</b>			
Ander inkomste uit nie-uitruiltransaksies	6	526	538
Oordragte en subsidies ontvang	7	242	233
<b>Totale inkomste uit nie-uitruiltransaksies</b>		<b>768</b>	<b>771</b>
<b>Totale inkomste</b>		<b>788</b>	<b>790</b>
<b>Uitgawes</b>			
<b>Ouditgelde</b>	8	(73)	(60)
Algemene Uitgawes	9	(622)	(690)
Ledegeld	10	(39)	(26)
<b>Totale uitgawes</b>		<b>(734)</b>	<b>(776)</b>
<b>Surplus vir die jaar</b>		<b>54</b>	<b>14</b>

## Wes-Kaapse Taalkomitee

Finansiële State vir die jaar geëindig 31 Maart 2017

### 2.3 Staat van Veranderinge in Netto Bates

	Opgehoopte surplus	Totale netto bates
	R '000	R '000
<b>Saldo op 1 April 2015</b>	<b>246</b>	<b>246</b>
Veranderinge in netto bates		
Surplus vir die jaar	14	14
Totale veranderinge	14	14
<b>Saldo op 1 April 2016</b>	<b>260</b>	<b>260</b>
Veranderinge in netto bates		
Surplus vir die jaar	54	54
Totale veranderinge	54	54
<b>Saldo op 31 Maart 2017</b>	<b>314</b>	<b>314</b>

**Wes-Kaapse Taalkomitee**

Finansiële State vir die jaar geëindig 31 Maart 2017

**2.4 Kontantvloeistaat**

	<b>Aant(e)</b>	<b>2017 R '000</b>	<b>2016 R '000</b>
<b>Kontantvloei uit bedryfsaktiwiteite</b>			
<b>Ontvangste</b>			
Kontantontvangste		242	233
Rente-inkomste		20	19
		<u>262</u>	<u>252</u>
<b>Betalings</b>			
Kontant betaal		(277)	(227)
<b>Netto kontantvloei uit bedryfsaktiwiteite</b>	<b>11</b>	<b>(15)</b>	<b>25</b>
<b>Netto styging/(daling) in kontant en kontantekwivalente</b>			
Kontant en kontantekwivalente aan die begin van die jaar		329	304
<b>Kontant en kontantekwivalente aan die einde van die jaar</b>	<b>3</b>	<b>314</b>	<b>329</b>

## Wes-Kaapse Taalkomitee

Finansiële State vir die jaar geëindig 31 Maart 2017

### 2.5 Staat van Vergelyking van Begrote en Werklike Bedrae

#### Begroting op kontantgrondslag

	Goed-gekeurde begroting	Aansuiwerings	Finale begroting	Werklike bedrae op vergelykbare grondslag	Verskil tussen finale begroting en werklik	Verwysing
	R '000	R '000	R '000	R '000	R '000	
<b>Staat van Finansiële Prestasie</b>						
<b>Inkomste</b>						
<b>Inkomste uit uitruiltransaksies</b>						
Rente-inkomste	13	-	13	20	7	14.1
<b>Inkomste uit nie-uitruiltransaksies</b>						
Ander inkomste uit nie-uitruiltransaksies					---	
Oordragte en subsidies ontvang	242	-	242	242	-	
<b>Totale inkomste uit nie-uitruiltransaksies</b>	<b>242</b>	<b>-</b>	<b>242</b>	<b>768</b>	<b>526</b>	
<b>Totale inkomste</b>	<b>255</b>	<b>-</b>	<b>255</b>	<b>788</b>	<b>533</b>	
<b>Uitgawes</b>						
Ledegeld	(49)	-	(49)	(39)	10	14.3
Ouditgelde	(55)	-	(55)	(73)	(18)	14.4
Algemene uitgawes	(151)	-	(151)	(622)	(471)	14.5
<b>Totale uitgawes</b>	<b>(255)</b>	<b>-</b>	<b>(255)</b>	<b>(734)</b>	<b>(479)</b>	
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>54</b>	
<b>Werklike Bedrag op Vergelykbare Grondslag soos Aangebied in die Staat van Vergelyking van Begrote en Werklike Bedrae</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>54</b>	
<b>Rekonsiliasie (moet openbaar gemaak word indien werklike bedrae nie vergeleke met begroting is nie)</b>						
<b>Basiese verskil</b>						
Bedryfs				54		
<b>Tydberekeningsverskil</b>						
Bedryfs				-		
<b>Entiteitverskil</b>						
Bedryfs				-		
<b>Werklike Bedrag in die Staat van Finansiële Prestasie</b>				<b>54</b>		

## **2.6 Rekeningkundige Beleide**

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### **1. Aanbieding van Finansiële Jaarstate**

Die finansiële jaarstate is opgestel ooreenkomstig die geldende Suid-Afrikaanse Standaard oor Algemeen Erkende Rekeningkundige Beleide (AERP), wat deur die Raad op Rekeningkundige Standaard kragtens artikel 91(1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999) uitgegee is.

Hierdie finansiële jaarstate is opgestel op 'n toevallingsgrondslag van rekeningkunde en is ooreenkomstig die historiesekostekonvensie as die metingsgrondslag, tensy daar anders gespesifiseer word. Dit word in Suid-Afrikaanse rand aangebied.

Alle bedrae is tot die naaste duisend afgerond.

'n Opsomming van beduidende rekeningkundige beleide, wat konsekwent in die opstel van hierdie finansiële state toegepas is, word hier onder openbaar gemaak.

#### **1.1 Lopendesaaiveronderstelling**

Hierdie finansiële state is opgestel op grond van die verwagting dat die entiteit vir ten minste die volgende 12 maande sal voortgaan om as 'n lopende saak te funksioneer.

#### **1.2 Beduidende oordele en bronne van ramingsonsekerheid**

Die entiteit maak ramings en veronderstellings oor die toekoms. Die gevolglike rekeningkundige ramings sal uiteraard selde aan die verwante werklike resultate gelyk wees. Ramings en oordele word voortdurend geëvalueer en word gegrond op historiese ondervinding en ander faktore, met inbegrip van verwagtinge oor toekomstige gebeure wat as redelik onder die omstandighede beskou word. Die ramings en veronderstellings wat beduidende risiko inhou dat dit binne die volgende finansiële jaar 'n wesentliche aansuiwering van die drabedrae van bates en laste sal veroorsaak, word hieronder bespreek.

#### **Debiteure**

Die entiteit evalueer sy debiteure vir waardedaling aan die einde van elke verslagdoeningstydperk. By die bepaling of 'n waardedalingsverlies in surplus of tekort aangeteken moet word, oefen die entiteit oordeel uit daaroor of daar waarneembaar data is wat op 'n meetbare daling in die geraamde toekomstige kontantvloeï vanaf 'n finansiële bate dui.

Die waardedaling vir debiteure word bereken op 'n portefeuljegrondslag, gegrond op historiese verliesverhoudings, aangesuiwer vir nasionale en bedryfspesifieke ekonomiese toestande en ander aanwysers op die verslagdoeningsdatum wat met wanbetalings in die portefeulje korreleer. Die jaarlikse verliesverhoudings word toegepas op leningsaldo's in die portefeulje en geskaleer na die geraamde verliesverskyningstydperk.

#### **Voorsiening vir waardedaling**

'n Raming vir die waardedaling van debiteure word gemaak wanneer verhalings van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir waardedalingskuld moet slegs op grond van handelsdebiteure bereken word. Die totale waardedalingsvoorsiening van die entiteit moet bereken word hetsy per individuele debiteure of ten minste per risikokategorie.

#### **1.3 Finansiële instrumente**

Die finansiële instrumente van die entiteit is as hetsy finansiële bates of finansiële laste gekategoriseer.

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

## **2.6 Rekeningkundige Beleide**

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

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las by aanvanklike erkenning gemeet word, minus hoofsomterugbetalings, plus of minus die kumulatiewe amortisasie met gebruik van die effektiewerentemetode of enige verskil tussen daardie aanvanklike bedrag en die vervalbedrag, en minus enige vermindering (regstreeks of onregstreeks deur die gebruik van 'n voorsieningsrekening) vir waardedaling of oninvorderbaarheid.

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

Lenings betaalbaar is finansiële laste, uitgesonderd korttermynkrediteure volgens normale kredietbepalings.

#### **Klassifikasie**

Die entiteit het die volgende tipes finansiële bates (klasse en kategorieë) wat as lynitems in die staat van finansiële stand of in die aantekeninge daarby aangebied word:

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

Die entiteit het die volgende tipes finansiële laste (klasse en kategorieë) wat as lynitems in die staat van finansiële stand of in die aantekeninge daarby aangebied word:

<b>Klas</b>	<b>Kategorie</b>
Krediteure uit uitrustransaksies	Finansiële las teen geamortiseerde koste gemeet

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

Die entiteit meet 'n finansiële bate en finansiële las, buiten dié wat daarna teen billike waarde gemeet word, aanvanklik teen die billike waarde plus transaksiekoste wat regstreeks aan die verkryging of uitgee van die finansiële bate of finansiële las toeskryfbaar is.

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

Die entiteit evalueer eers of die inhoud van 'n vergunningslening werklik 'n lening is. By aanvanklike erkenning ontleed die entiteit 'n vergunningslening in sy samestellende dele en doen rekeningkundige verantwoording vir elke onderdeel afsonderlik. Die entiteit doen rekeningkundige verantwoording vir daardie deel van 'n vergunningslening wat:

- 'n maatskaplike voordeel is ooreenkomstig die Raamwerk vir die Opstel en Aanbieding van Finansiële State, waar die entiteit die uitreiker van die lening is; of
- nie-uitrustinkomste is, ooreenkomstig die standaard van AERP oor Inkomste uit Nie-uitrustransaksies (Belastings en Oordragte), waar die entiteit die ontvanger van die lening is.

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

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

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



**2.6 Rekeningkundige Beleide**

Alle finansiële bates wat teen geamortiseerde koste gemeet is, of teen kosprys, is onderworpe aan 'n waardedalingsoorsig.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las by aanvanklike erkenning gemeet word, minus hoofsomterugbetalings, plus of minus die kumulatiewe amortisasie met gebruik van die effektiewerentemetode of enige verskil tussen daardie aanvanklike bedrag en die vervalbedrag, en minus enige vermindering (regstreeks of onregstreeks deur die gebruik van 'n voorsieningsrekening) vir waardedaling of oninvorderbaarheid in die geval van 'n finansiële bate.

**Oorwegings t.o.v. billikewaardemeting**

Die beste bewys van billike waarde is gekwoteerde pryse in 'n aktiewe mark. Indien die mark vir 'n finansiële instrumente nie aktief is nie, bepaal die entiteit billike waarde deur gebruik te maak van 'n waardasietegniek. Die oogmerk van die gebruik van 'n waardasietegniek is om te bepaal wat die transaksieprys op die metingsdatum sou gewees het in 'n armlengte-uitruiling wat deur normale bedryfsoorwegings gemotiveer is. Waardasietegnieke sluit in die gebruik van onlangse armlengtemarktransaksies tussen kundige, gewillige partye, indien beskikbaar, verwysing na die huidige billike waarde van 'n ander instrument wat wesenlik dieselfde is, gediskonteerde kontantvloei-ontleding en opsieprysbepalingsmodelle. Indien daar 'n waardasietegniek is wat algemeen deur markdeelnemers gebruik word om die prys van die instrument te bereken en daar bewys is dat die tegniek betroubare ramings lewer van pryse wat in werklike marktransaksies verkry word, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak die maksimum gebruik van markinsette en maak so min moontlik staaf op entiteitspesifieke insette. Dit sluit alle die faktore in wat die markdeelnemers sou oorweeg in die bepaling van 'n prys en is in ooreenstemming met aanvaarde ekonomiese metodologieë vir die prysbepaling van finansiële instrumente. Van tyd tot tyd kalibreer die entiteit die waardasietegniek en toets dit vir geldigheid met gebruik van pryse van enige waarneembare huidige marktransaksies van dieselfde instrument (d.w.s. sonder modifisering of herverpakking) of op grond van enige beskikbare waarneembare markdata.

Korttermyndebiteure en -krediteure word nie gediskonteer waar die aanvanklike krediettydperk wat toegestaan of ontvang is in ooreenstemming is met bepaling wat in die openbare sektor gebruik word nie, hetsy deur gevestigde praktyke of wetgewing.

**Winst en verliese**

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

Vir finansiële bates en finansiële laste wat teen geamortiseerde koste of kosprys gemeet word, word 'n wins of verlies in die surplus of tekort erken wanneer die finansiële bate of finansiële las onterken word of die waarde daarvan gedaal het, of deur die amortisasieproses.

**Waardedaling en oninvorderbaarheid van finansiële bates**

Die entiteit evalueer aan die einde van die verslagdoeningstydperk of daar enige objektiewe bewyse is dat daar waardedaling van 'n finansiële bate of groep finansiële bates was.

Vir bedrae wat aan die entiteit verskuldig is, word beduidende finansiële probleme van die debiteur, waarskynlikheid dat die debiteur insolvent sal raak en wanbetalings almal as aanduiders van waardedaling beskou.

Finansiële bates teen geamortiseerde koste gemeet:

Indien daar objektiewe bewyse is dat 'n waardedalingsverlies gely is op finansiële bates wat teen geamortiseerde koste gemeet is, word die bedrag van die verlies gemeet as die verskil tussen die bate se drabedrag en die huidige waarde van geraamde toekomstige kontantvloei (uitgesonderd toekomstige

## **2.6 Rekeningkundige Beleide**

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

kredietverliese wat nie aangegaan is nie), gediskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word verminder deur die gebruik van 'n voorsieningsrekening. Die bedrag van die verlies word in surplus of tekort erken.

Indien die waardedalingsbedrag in 'n daaropvolgende tydperk daal en die daling objektief verbind kan word aan 'n gebeurtenis wat plaasgevind het nadat die waardedaling erken is, word die voorheen erkende waardedalingsverlies omgeswaai deur 'n voorsieningsrekening aan te suiwer. Die omswaaiing het nie tot gevolg dat 'n drabedrag van die finansiële bate wat die geamortiseerde koste oorskry wat die geval sou gewees het indien die waardedaling nie erken sou gewees het op die datum waarop die waardedaling omgeswaai is nie. Die bedrag van die omswaaiing word in surplus of tekort erken.

Indien daar waardedaling van finansiële bates is deur die gebruik van 'n voorsieningsrekening, word die bedrag van die verlies in surplus of tekort binne bedryfsuitgawes erken. Indien sodanige finansiële bates afgeskryf word, word die afskrywing teen die betrokke voorsieningsrekening gemaak. Latere verhaling van bedrae wat voorheen afgeskryf is, word teen bedryfskoste gekrediteer.

#### **Finansiële bates teen kosprys gemeet**

Indien daar objektiewe bewyse is dat 'n waardedalingsverlies op 'n belegging gely is in 'n oorblywende belang wat nie teen billike waarde gemeet word nie omdat die billike waarde daarvan nie betroubaar gemeet kan word nie, word die bedrag van die waardedalingsverlies gemeet as die verskil tussen die drabedrag van die finansiële bate en die huidige waarde van die geraamde toekomstige kontantvloei, gediskonteer teen die huidige markopbrengskoers vir 'n soortgelyke finansiële bate. Sodanige waardedalingsverliese word nie omgeswaai nie.

#### **Onterkenning**

##### **Finansiële bates**

Die entiteit onderken finansiële bates met gebruik van verhandelingsdatumrekeningkunde. Die entiteit onderken 'n finansiële bate slegs indien:

- die kontraktuele regte op die kontantvloei vanaf die finansiële bate verval, vereffen of kwytgeskeld word;
- die entiteit wesenlik al die risiko's en belonings van eienaarskap van die finansiële bate aan 'n ander party oordra; of
- die entiteit, ten spyte daarvan dat hy van die beduidende risiko's en belonings van eienaarskap van die finansiële bate behou het, het die beheer van die bates oorgedra aan 'n ander party en die ander party het die praktiese vermoë om die bate in die geheel aan 'n onverwante derde party te verkoop, en is in staat om daardie vermoë eensydig uit te oefen sonder dat hy nodig het om bykomende beperkings op die oordrag te plaas. In hierdie geval doen die entiteit die volgende:
  - onderken die bate; en
  - erken afsonderlik enige regte en verpligtinge wat in die oordrag geskep of behou is.

Die drabedrag van die oorgedraagde bate word toegedeel tussen die regte of verpligtinge wat behou is en die wat oorgedra is, op grond van hul relatiewe billike waardes op die oordragdatum. Nuut geskepte regte en verpligtinge word gemeet teen die billike waardes daarvan op daardie datum. Enige verskil tussen die teenprestasie wat ontvang is en die bedrae wat erken en onderken is, word in opgehoopde surplus of tekort in die tydperk van die oordrag erken.

By onderkenning van 'n finansiële bate in sy geheel word die verskil tussen die drabedrag en die som van die teenprestasie wat ontvang is in surplus of tekort erken.

## **2.6 Rekeningkundige Beleide**

### **Finansiële laste**

Die entiteit verwyder 'n finansiële las (of 'n deel van 'n finansiële las) uit sy staat van finansiële stand wanneer dit uitgewis is - d.w.s. wanneer die verpligting wat in die kontrak gespesifiseer is, uitgewis is, gekanselleer is, verval het of kwytgeskeld is.

'n Uitruiling tussen 'n bestaande lener en uitlener van skuldinstrumente met wesenlik verskillende bepalings word rekeningkundig verantwoord as dat dit die oorspronklike finansiële aanspreeklikheid uitgewis het, en 'n nuwe finansiële aanspreeklikheid word erken. Net so word 'n wesenlike modifisering van die bepalings van 'n bestaande finansiële las of 'n deel daarvan rekeningkundig verantwoord as sou dit die oorspronklike finansiële aanspreeklikheid uitgewis en 'n nuwe finansiële aanspreeklikheid erken het.

Die verskil tussen die drabedrag van 'n finansiële las (of deel van 'n finansiële las) word uitgewis of na 'n ander party oorgedra en die teenprestasie wat betaal is, met inbegrip van enige niekontantbates wat oorgedra of laste wat aanvaar is, word in surplus of tekort erken. Enige verpligtinge wat kwytgeskeld of vergewe of deur 'n ander entiteit aanvaar word by wyse van 'n nie-uitruiltransaksie word ooreenkomstig die standaard van AERP oor Inkomste uit Nie-uitruiltransaksies (Belastings en Oordragte) in rekening gebring.

#### **1.4 Inkomste uit uitruiltransaksies**

##### **Erkenning**

Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei, wanneer die inkomstebedrag betroubaar gemeet kan word en wanneer daar aan spesifieke maatstawwe vir die entiteit se aktiwiteite voldoen is. Inkomste uit die lewering van dienste word in surplus of tekort erken in verhouding tot die stadium van voltooiing van die transaksie op die verslagdoeningsdatum.

'n Uitruiltransaksie is een waarin die entiteit bates of dienste ontvang, of sy laste uitgewis word, en regstreeks ongeveer gelyke waarde (hoofsaaklik in die vorm van goedere, dienste of gebruik van bates) in ruil daarvoor aan die ander entiteit gee.

##### **Meting**

Inkomste word gemeet teen die billike waarde van die teenprestasie wat ontvang of ontvangbaar is. Die bedrag word nie as betroubaar gemeet beskou nie totdat alle gebeurlikhede met betrekking tot die transaksie opgelos is nie.

##### **Rente, tantième en dividende**

Rente word erken, in surplus of tekort, deur gebruik te maak van die effektiewerentekoersmetode.

#### **1.5 Inkomste uit nie-uitruiltransaksies**

##### **Erkenning**

'n Invloei van hulpbronne vanaf 'n nie-uitruiltransaksie wat as 'n bate erken is, moet as inkomste erken word, behalwe in die mate dat 'n las ook ten opsigte van dieselfde invloei erken word.

Indien die entiteit 'n huidige verpligting aflos wat as 'n aanspreeklikheid erken word ten opsigte van 'n invloei van hulpbronne van 'n nie-uitruiltransaksie wat as 'n bate erken word, verminder hy die drabedrag van die aanspreeklikheid wat erken is en erken 'n bedrag aan inkomste wat gelyk aan daardie vermindering is.

## **2.6 Rekeningkundige Beleide**

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### **Meting**

Inkomste uit 'n nie-uitruiltransaksie word gemeet teen die bedrag van die styging in netto bates wat deur die entiteit erken word.

Indien die entiteit, as gevolg van 'n nie-uitruiltransaksie, 'n bate erken, erken hy ook inkomste ekwivalent aan die bedrag van die bate, gemeet teen die billike waarde daarvan soos op die datum van verkryging, tensy dit is ook nodig is om 'n las te erken. Indien 'n las erken moet word, word dit gemeet as die beste raming van die bedrag wat nodig is om die verpligting op die verslagdoeningsdatum te vereffen, en word die bedrag van die styging in netto bates, indien daar is, as inkomste erken. Indien 'n las daarna verminder word, omdat die belasbare gebeurtenis plaasvind of daar 'n voorwaarde voldoen word, word die bedrag van die vermindering van die las as inkomste erken.

### **Voorwaardelike toelaes en ontvangste**

Inkomste ontvang uit voorwaardelike toelaes, skenkings en befondsing word as inkomste erken in die mate dat die entiteit voldoen het aan enige van die vereistes, voorwaardes of verpligtinge wat in die ooreenkoms vervat is. In die mate dat die vereistes, voorwaardes of verpligtinge nie nagekom is nie, word 'n las erken.

Rente wat op beleggings verdien word, word ooreenkomstig die voorwaardes van die toelae behandel. Indien dit aan die verlener betaalbaar is, word dit as deel van die las geboekstaaf, en indien nie, word dit in die staat van finansiële prestasie erken as rente wat verdien is.

Toelaes wat die entiteit vergoed vir uitgawes wat aangegaan is, word op 'n sistematiese grondslag in surplus of tekort erken in dieselfde tydperke waarin die uitgawes erken word.

### **Dienste in natura**

Dienste in natura is dienste wat kosteloos deur individue aan entiteite gelewer word, maar kan aan bepalings onderworpe wees. Finansiëlebestuurspersoneel van openbare entiteite verleen waardevolle ondersteuning aan die entiteit in die bereiking van sy doelstellings. Die diens wat gelewer is, kan betroubaar gemeet word en dit word dus in die staat van finansiële prestasie erken en in die aantekeninge by die finansiële state openbaar gemaak.

## **1.6 Omrekening van buitelandse valuta**

### **Transaksies in buitelandse valuta**

'n Buitelandsevalutatransaksie word, by aanvanklike erkenning in rand, geboekstaaf deur die lokowisselkoers tussen die funksionele geldeenheid en die buitelandse valuta op die datum van die transaksie op die buitelandsevalutabedrag toe te pas.

Transaksies wat in buitelandse valuta gedenomineer is, word teen die heersende wisselkoers op die transaksiedatum omreken. Monetêre items wat in buitelandse valuta gedenomineer is, word teen die heersende wisselkoers op die verslagdoeningsdatum omreken. Winste of verliese voortspuitend uit omrekening word teen surplus/tekort verreken.

## **1.7 Vergelykende syfers**

Geen vergelykende syfers is in die huidige jaar herklassifiseer nie.

## **2.6 Rekeningkundige Beleide**

### **1.8 Uitgawes**

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

Skulde word afgeskryf wanneer dit as nie-verhaalbaar geïdentifiseer word. Skulde wat afgeskryf word, word beperk tot die bedrag van besparings en/of onderbesteding van die begrote fondse. Die afskrywing vind plaas op jaareinde of wanneer fondse beskikbaar is. Geen voorsiening word vir nie-verhaalbare bedrae gemaak nie maar bedrae word as 'n openbaarmakingsaantekening openbaar gemaak. Alle ander verliese word erken wanneer magtiging vir die erkenning daarvan verleen is.

#### **Nuttelose en verkwistende uitgawes**

Indien dit ontdek word, word nuttelose en verkwistende uitgawes as 'n bate in die Staat van Finansiële Stand erken totdat die uitgawe van die verantwoordelike persoon verhaal of as onverhaalbaar in die staat van finansiële prestasie afgeskryf word.

#### **Onreëlmatige uitgawes**

Onreëlmatige uitgawes word as uitgawes in die staat van finansiële prestasie erken. Indien die uitgawe nie deur die betrokke owerheid gekondoneer word nie, word dit as 'n bate behandel totdat dit verhaal of as onverhaalbaar afgeskryf word.

#### **Oordragte en subsidies**

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

### **1.9 Opgelope surplusse**

Die opgehoopde surplus verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige surplusse en tekorte wat gedurende 'n spesifieke finansiële jaar gerealiseer word, word teen opgehoopde surplus/tekort gekrediteer/gedebiteer. Aansuiwerings vir die vorige jaar met betrekking tot inkomste en uitgawes word teen opgehoopde surplus gedebiteer/gekrediteer wanneer terugwerkende aansuiwerings gemaak word.

### **1.10 Begrotingsinligting**

Die goedgekeurde begroting word op 'n toevallingsgrondslag opgestel en aangebied volgens ekonomiese klassifikasie gekoppel aan prestasie-uitkomsdoelwitte.

Die goedgekeurde begroting dek die fiskale tydperk van 2016/04/01 tot 2017/03/31.

Die begroting vir die ekonomiese entiteit sluit die goedgekeurde begrotings van al die entiteite onder sy beheer in.

Die finansiële state en die begroting is op dieselfde rekeningkundige grondslag en dus is 'n vergelyking met die begrote bedrae vir die verslagdoeningstydperk in die staat van die vergelyking van begrote en werklike bedrae ingesluit.

### **1.11 Verwante partye**

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

Bestuur is daardie persone wat verantwoordelik is vir die beplanning van, rigtinggewing aan en beheer oor die aktiwiteite van die entiteit, met inbegrip van diene wat verantwoordelik is vir die korporatiewe

## **2.6 Rekeningkundige Beleide**

bestuur van die entiteit ooreenkomstig wetgewing, in gevalle waar daar van hulle vereis word om sodanige funksies te vervul.

Nabye lede van die familie van 'n persoon word beskou as die familielede van wie daar verwag kan word dat hulle daardie bestuur kan beïnvloed, of deur hulle beïnvloed kan word, in hul handel met die entiteit.

Slegs transaksies met verwante partye wat nie op armlengte nie of nie in die gewone gang van sake nie gedoen word, word openbaar gemaak.

### **1.12 Gebeure ná verslagdoeningsdatum**

Gebeure ná die verslagdoeningsdatum is daardie gebeure, gunstig sowel as ongunstig, wat plaasvind tussen die verslagdoeningsdatum en die datum wanneer die finansiële state vir uitreiking gemagtig word. Twee tipes gebeure kan geïdentifiseer word:

- dié wat bewys lewer van toestande wat op die verslagdatum bestaan het (aansuiweringsgebeure ná die verslagdoeningsdatum), en
- dié wat 'n aanduiding is van toestande wat ná die verslagdoeningsdatum ontstaan het (nie-aansuiweringsgebeure ná die verslagdoeningsdatum).

Die entiteit sal die bedrag wat in die finansiële state erken word, aansuiwer aansuiweringsgebeure ná die verslagdoeningsdatum te weerspieël as die gebeurtenis eers plaasgevind het.

Die entiteit sal die aard van die voorval en 'n raming van die finansiële uitwerking openbaar maak, of 'n verklaring dat sodanige raming nie ten opsigte van alle wesentliche nie-aansuiweringsgebeure gedoen kan word nie, waar nie-openbaarmaking die ekonomiese besluite van gebruikers wat op grond van die finansiële state state geneem word, kan beïnvloed .

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

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

## Wes-Kaapse Taalkomitee

Finansiële State vir die jaar geëindig 31 Maart 2017

### Aantekeninge by die Finansiële State

## 2. Nuwe standaarde en vertolkings

### 2.1 Standaarde en vertolkings wat van krag is en wat in die huidige jaar aanvaar is

Die entiteit het gedurende die huidige jaar die volgende standaarde en vertolkings aanvaar wat op die huidige finansiële jaar van krag is en wat op sy bedrywighede van toepassing is:

Standaard/vertolking:	Datum van inwerkingtrede: Jare wat begin op of ná	Verwagte impak:
AERP 2 (soos gewysig 2016): Kontantvloei-state	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 24 (soos gewysig 2016): Aanbieding van Begrotingsinligting in Finansiële State	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 14 (soos gewysig 2016): Gebeure na die verslagdoeningstydperk	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 12 (soos gewysig 2016): Voorraad	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 13 (soos gewysig 2016): Hure	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 19 (soos gewysig 2016): Voorsienings, Voorwaardelike Aanspreeklikhede en Voorwaardelike	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 21 (soos gewysig 2016): Waardedaling van Niekontantgenererende Bates	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 23 (soos gewysig 2016): Inkomste uit Nie-uitruiltransaksies	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 25 (soos gewysig 2016): Werknemersvoordele	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 26 (soos gewysig 2016): Waardedaling van Niekontantgenererende Bates	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 31 (soos gewysig 2016): Ontasbare Bates	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 104 (soos gewysig 2016): Finansiële Instrumente	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 18 (soos gewysig 2016): Segmentverslagdoening	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 17 (soos gewysig 2016): Eiendom, aanleg en toerusting	1 April 2016	Die impak van die wysiging is nie wesenlik nie.

## Wes-Kaapse Taalkomitee

Finansiële State vir die jaar geëindig 31 Maart 2017

### Aantekeninge by die Finansiële State

## 2. Nuwe standaarde en vertolkings (vervolg)

AERP 1 (soos gewysig 2016): Aanbieding van Finansiële State	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 3 (soos gewysig 2016): Rekeningkundige Beleide, Veranderinge in Rekeningkundige Ramings en	1 April 2016	Die impak van die wysiging is nie wesenlik nie.
AERP 9 (soos gewysig 2016): Inkomste uit Uitrustings	1 April 2016	Die impak van die wysiging is nie wesenlik nie.

### 2.2 Standaarde en vertolkings uitgegee maar nog nie van krag nie

Die entiteit het nie die volgende standaarde en vertolkings toegepas nie, wat gepubliseer en verpligtend is vir die entiteit se rekeningkundige tydperke wat op of ná 1 April 2017 begin, of latere tydperke:

<b>Standaard/vertolking:</b>	<b>Datum van inwerkingtrede:</b> <b>Jare wat begin op of ná</b>	<b>Verwagte impak:</b>
AERP 108: Statutêre Debiteure	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.
AERP 34: Afsonderlike Finansiële State	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.
AERP 36: Beleggings in Geassosieerdes en Gesamentlike Ondernemings	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.
AERP 35: Gekonsolideerde Finansiële State	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.
AERP 37: Gesamentlike Reëlings	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.
AERP 20: Verwante Partye	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.
AERP 110: Lewende en Nielewende Hulpbronne	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.
AERP 38: Openbaarmaking van Belange in Ander Entiteite	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.
AERP 32: Dienskonsessiereëlings Verleener	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.
AERP 109: Rekeningkundige Verantwoording deur Prinsipale en Agente	Geen datum van inwerkingtrede	Die impak van die wysiging is nie wesenlik nie.



## Wes-Kaapse Taalkomitee

Finansiële State vir die jaar geëindig 31 Maart 2017

### Aantekeninge by die Finansiële State

	2017 R '000	2016 R '000
<b>3. Kontant en kontantekwivalente</b>		
Kontant en kontantekwivalente bestaan uit:		
Banksaldo's	314	329
<b>Kredietgehalte van kontant by bank en korttermyndeposito's, uitgesonderd kontant voorhande</b>		
Kontant en kontantekwivalente bestaan uit kontant en hoogs likiede korttermyn-beleggings wat by geregistreerde bankinstellings gehou word met vervaldatums van drie maande of minder en wat aan onbeduidende rentekoersrisiko onderhewig is; die drabedrag van hierdie bates is naasteby hulle billike waarde.		
<b>4. Krediteure uit uitruiltransaksies</b>		
Handelskrediteure	-	69
Handelskrediteure word teen geamortiseerde koste geklassifiseer. Die drabedrag van krediteuretransaksies is naasteby hulle billike waarde		
<b>5. Rente-inkomste</b>		
Rente ontvang	20	19
<b>6. Ander inkomste uit nie-uitruiltransaksies</b>		
Skenking: dienste in natura	526	538
Vir dienste in natura raadpleeg aantekening 9		
<b>7. Oordragte en subsidies ontvang</b>		
Oordrag ontvang	242	233
Verhoging hou verband met lede se jaarlikse tariefverhoging.		
<b>8. Ouditgelde</b>		
Eksterne oudit	73	60

# Wes-Kaapse Taalkomitee

Finansiële State vir die jaar geëindig 31 Maart 2017

## Aantekeninge by die Finansiële State

	2017 R '000	2016 R '000
<b>9. Algemene uitgawes</b>		
Reklame	-	14
Bankkoste	2	1
Konsultasie- en professionele gelde	12	60
Onthaal	17	18
Drukwerk en publikasies	26	45
Drukwerk en skryfbehoeftes	-	4
Programmatuuruitgawes	18	-
Inteken- en ledegeld	-	2
Reis en verblyf	21	8
Werknemerskoste: dienste in natura	526	538
	<b>622</b>	<b>690</b>

### Reklame:

2016

Die bevordering van die drietalige terminologieboekie en die WKTK-beleid.

### Konsultasie- en professionele gelde:

2016

Die uitgawe is die gevolg van 'n opname wat gedoen is met betrekking tot die benutting van die drie amptelike tale van die Wes-Kaap. Die opname is aan professionele konsultante uitgekонтakteer.

2017

Gebaretaalkonsultant aangestel om tydens vergaderings vir die voorsitter te tolk.

### Drukwerk en publisering:

2016

Die entiteit het die drietalige terminologieboekie en die WKTK-beleidsboekie laat druk, benewens die jaarverslag en die jaarlikse prestasieplan.

### Programmatuuruitgawes:

'n Caseware-lisensie is vir die opstel van die finansiële jaarstate aangekoop.

### Reis en verblyf:

Bykomende vergaderings is gehou, wat die reis- en verblyfkoste verhoog het.

### Werknemerskoste: Dienste in natura:

Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies wat met die Wes-Kaapse Taalkomitee verband hou. Departementele personeel wat die Openbare Entiteit ondersteun, sluit in die hoof- finansiële beampte, Direkteur: Kuns en Kultuur, die lynfunksie in die bogenoemde Direkoraat sowel as 'n toegewyde finansiële bestuurspan wat die Hoof-Finansiële Beampte ondersteun. Terwyl lynfunksiepersoneel en senior bestuurders 'n dubbele rol vervul, is die finansiële bestuurspan aan die openbare entiteit toegewy. As gevolg van die dubbele rol wat deur die meeste van die voorgenoemde personeel vervul word, is dit moeilik om die tyd toe te deel wat aan die openbare entiteite bestee word. Gevolglik kan die diens in natura wat met hul salarisse verband hou nie betroubaar gemeet word nie. Daarom hou die erkenning slegs verband met die toegewyde finansiële span wat die HFB in die vervulling van haar rol as HFB van die Openbare Entiteit en die Departement ondersteun. Die bedrag wat openbaar gemaak is, verteenwoordig dus slegs die dienste in natura wat deur die finansiële span gelewer word.

# Wes-Kaapse Taalkomitee

Finansiële State vir die jaar geëindig 31 Maart 2017

## Aantekeninge by die Finansiële State

	2017 R '000	2016 R '000
<b>10. Ledegeld</b>		
Allie, F	1	-
Barker, M	-	1
Botha, I	4	2
Chetty, Prof. R	-	2
Fransman, W	3	3
Koopman, J	7	2
Le Roux, Dr. N	6	2
Lesch, L	5	2
Lotz, S	4	2
Mazantsi S	5	2
Nyembezi, N	1	-
Olivier, M (Voorsitter)	-	2
Ralarala, Prof. M	-	3
Ralazana,	1	-
M Theys, H	-	1
Van Niekerk, A	1	2
Yoyo, M	1	-
	<b>39</b>	<b>26</b>

## 11. Kontant (gebruik in) gegenerer deur bedrywighede

Surplus	54	14
<b>Veranderinge in bedryfskapitaal:</b>		
Krediteure uit uitruiltransaksies	(69)	11
	<b>(15)</b>	<b>25</b>

## 12. Verwante partye

Verhoudinge	
Primêre befondser	Departement van Kultuursake en Sport
Strategiese vennoot	Wes-Kaapse Kultuurkommissie
Strategiese vennoot	Erfenis Wes-Kaap

### Aard van verhouding

Amptenare van die Departement van Kultuursake en Sport in die Wes-Kaap vervul die uitvoerende en administratiewe funksies wat met die Wes-Kaapse Taalkomitee verband hou.

Die entiteit okkupeer die akkommodasie van die Departement van Kultuursake en Sport en het toegang tot die gebruik van hul bates en die sekuriteitsdiens wat deur die Departement van Gemeenskapsveiligheid verskaf word.

### Verwantepartytransaksies

#### Inkomste van verwante partye ontvang

Departement van Kultuursake en Sport	242	233
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### **13. Risikobestuur**

Die entiteit se aktiwiteite stel hom bloot aan 'n verskeidenheid finansiële risiko's: markrisiko (billikewaarde-rentekoersrisiko, kontantvloeirentekoersrisiko), kredietrisiko en likiditeitsrisiko.

#### **Likiditeitsrisiko**

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom na gelang dit betaalbaar word nie. Wat betref sy leningsvereistes, verseker die entiteit dat voldoende fondse beskikbaar is om sy verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande krediteuresaldo's is binne 30 dae van die verslagdoeningsdatum betaalbaar.

#### **Sensitiwiteitsontleding**

Indien die rentekoerse op veranderlikekoers- finansiële instrumente teen 31 Maart 2015 1% hoër/laer was terwyl alle ander veranderlikes konstant gebly het, sou die surplus vir die jaar R3 798 hoër/laer gewees het.

#### **Kredietrisiko**

Kredietrisiko verwys na die risiko dat die teenpartye nie sy kontraktuele verpligtinge sal nakom nie, wat tot 'n finansiële verlies vir die entiteit kan lei. Die entiteit het 'n beleid aanvaar om slegs met kredietwaardige partye sake te doen.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer kontant slegs by groot banke met hoëgehalte-kredietwaardigheid en beperk blootstelling aan enige enkele teenparty.

Geen kredietperke is gedurende die verslagdoeningstydperk oorskry nie en die bestuur verwag nie enige verliese as gevolg van wanprestasie deur hierdie teenpartye nie.

#### **Maksimum blootstelling aan kredietrisiko**

Die entiteit se blootstelling aan kredietrisiko met betrekking tot lenings en debiteure word tot die bedrae op die balansstaat beperk.

#### **Markrisiko**

Die entiteit is nie aan markrisiko blootgestel nie omdat krediteure binne 30 dae ná ontvangs van 'n faktuur betaal moet word, soos deur die tesourieregulasies en die WOFB vereis word.

#### **Rentekoersrisiko**

Die entiteit se risikoprofiel bestaan uit vaste- en swewendekoerslenings en banksaldo's wat die entiteit aan billikewaarde-rentekoersrisiko en kontantvloeirentekoersrisiko blootstel, en kan soos volg opgesom word:

#### **Finansiële bates**

Handels- en ander debiteure is teen 'n vaste rentekoers. Die bestuur hanteer rentekoersrisiko deur voordelige koerse vir swewendekoerslenings te beding en waar moontlik van vastekoerslenings gebruik te maak.

Die bestuur het ook 'n beleid wat die rente op bateleninge met die rente betaalbaar op laaste balanseer.

**Kontantvloei-rentekoersrisiko**

<b>Finansiële instrument</b>	Verskuldig in minder as een	Verskuldig in een tot twee jaar	Verskuldig in drie tot vier jaar	Verskuldig ná vyf jaar
Normale kredietbepalings Kontant in huidige bankinstellings	314	-	-	-
+Krediteure – Verlengde krediettermyne	-	-	-	-
Netto bedrag	314	-	-	-
Agterstallig maar nie voor voorsiening gemaak nie	-	-	-	-

**14. Begrotingverskille**

**Wesenlike verskille tussen begrote en werklike bedrae**

**14.1 Rente**

Die afwyking is as gevolg van 'n rentekoersstyging van 5,5% tot 6,5% gedurende die oorsigjaar.

**14.2 Ander inkomste uit nie-uitruiltransaksies**

Die afwyking is die gevolg van 'n AERP 23-skenking/-werknemerskosteaansuiwering wat gemaak is vir dienste in natura wat van die Departement van Kultuursake en Sport ontvang is. Raadpleeg aantekening 6 en 9 vir besonderhede.

**14.3 Ledegeld**

Die afwyking is die gevolg van vergaderings wat vir 'n volledige 8-uurdag begroot is, maar wat soms minder as 8 uur geduur het.

**14.4 Ouditgelde**

Daar is in die huidige jaar vir ouditgelde onderbegroot omdat die opskorting van die korting wat voorheen van die Nasionale Tesourie ontvang is, nie in berekening gebring is nie.

**14.5 Algemene uitgawes**

Die afwyking is die gevolg van 'n AERP 23-skenking/-werknemerskosteaansuiwering wat gemaak is vir dienste in natura wat van die Departement van Kultuursake en Sport ontvang is. Raadpleeg aantekening 9.

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Government**

Cultural Affairs and Sport

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