



**Western Cape  
Government**

Cultural Affairs and Sport



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



**Annual Report**  
2018/2019

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## PART A: GENERAL INFORMATION

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## 1. PUBLIC ENTITY'S GENERAL INFORMATION

<b>REGISTERED NAME:</b>	Western Cape Cultural Commission
<b>REGISTRATION NUMBER (if applicable):</b>	Not applicable
<b>PHYSICAL ADDRESS:</b>	3 <sup>rd</sup> Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
<b>POSTAL ADDRESS:</b>	P. O. Box 1775 Cape Town 8001
<b>WCCC SECRETARIAT</b>	Mr Thandwa Ntshona
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<b>EMAIL ADDRESS:</b>	Thandwa.Ntshona@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 South Africa Century City, Cape Town, 8000
<b>BANKERS:</b>	Nedbank 5 <sup>th</sup> Floor Nedbank Clock Tower V&A Waterfront Cape Town 8001

## **2. LIST OF ABBREVIATIONS/ACRONYMS**

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

### 3. FOREWORD BY THE CHAIRPERSON



It gives me great pleasure to present the Western Cape Cultural Commission's Annual Report for 2018/19. The Commission's mandate is prescribed by the Western Cape Cultural Commission and Cultural Councils Act, 1998. The service which the Commission is mandated to perform is that of a statutory body that advises the Minister on the preservation, promotion and development of the arts and culture in the communities it represents.

Arts and culture has a wider more measurable impact on our economy, wellbeing, society and education. We need to acknowledge this impact in order to help people to see arts and culture for what it is: a natural resource. Arts and culture is the natural way in which we create relationships in the world and also where we build life experiences. The responsibility of an artist is to consciously bring about change within us.

The Commission has always and still is, honouring its mandate and achieved all its targets. This included the hosting of the capacity building workshop and a Heritage Day event, which was attended by the registered Cultural Councils. During the year under review, the Commission also funded 5 Cultural Councils and there were no new registrations. The Commission made recommendations for a new section into the Code of Conduct that would deal with the attendance of members of the Commission to Plenary and sub-Committee meetings, as well as the allowance of an additional member from the Commission to serve on the Initiation Reference sub-Committee.

The Cultural Councils Committee sought the review of the current policy that governs the registration and deregistration of cultural councils. The review of the policy seeks to align the policy with the development of arts and culture in the societies that we represent. The Initiation Reference sub-Committee hosted the Programme Review Session, which was also attended by the Provincial Coordination Committee and the Traditional Surgeons. The aim of the session was to create uniformity and put systems in place that would help mitigate the risks faced by the initiates.


The Commission also bid farewell to members who served on the previous term of the Commission. As Chairperson, I would like to tender my sincere appreciation to the members for their invaluable contribution to the Commission and their dedicated service in assisting the Commission in achieving its mandate. On 15 November 2018 a newly appointed Commission was inducted for a period of three (3) years. The Commission would also like to congratulate Ms Madre Loubser who has been nominated to represent the Western Cape at the National Arts Council.

The budget of the Commission is limited, however the ongoing interactions with DTPW has resulted in upgrades at the facilities. The Commission continues to build on its previous relationship building exercise and enjoys partnerships with the Department of Cultural Affairs and Sport, and the Department of Transport and Public Works, which is responsible for the maintenance of the cultural facilities. The Commission also intends to further collaborate with Cape Nature, who has committed to provide the Commission with environmental training programmes for initiation, and the Department of Health who assists with medical screening of the initiates. In our mandate to preserve culture the Commission will seek to facilitate the

registration of Traditional Surgeons and the appointment of Carers. The Commission will work on improving its visibility within new communities and stakeholders. The visibility of the Commission, especially in new communities, is imperative for developing and sustaining arts and culture and breaking new ground where opportunities were not found before. The Commission is aware of its financial constraints; as such it seeks to further build relationships with other funding bodies.

I hereby acknowledge the assistance and tender the Commission's sincere gratitude to Ms Jane Moleleki, for her guidance and support, the officials of the Department of Cultural Affairs and Sport for their diligent execution of their duties and my fellow members of the Commission for their support and professional manner of conducting business who together have contributed immensely to the success achieved by the Western Cape Cultural Commission.

I am pleased to announce that the Commission has delivered on its mandate while at the same time, making considerable improvements in promoting and preserving arts and culture in the Western Cape.



**Chuma Fani**  
Chairperson  
Western Cape Cultural Commission  
**31 May 2019**



## 4. ACCOUNTING AUTHORITY OVERVIEW



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

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

The mission of the WCCC is to provide an enabling environment that allows communities an opportunity to share, practice and exhibit their cultural capital. The purpose of this report is to communicate the activities of the WCCC for the financial year 2018/19.

### General financial review

During the year under review the staff complement at the facilities was finalised with the appointment of permanent staff and additional EPWP beneficiaries.

Due to crime, the facilities were forced to increase security measures which placed a strain on the budget of the WCCC. To further mitigate these challenges, a local intervention structure consisting of departments, municipality and public entities have formalised to share resources and reduce the financial burdens.

### Spending trends

Programme/ activity/objective	2018/2019			2017/2018		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Goods and Services	4 265	4803	(538)	4 186	4713	(527)
<b>Total</b>	<b>4 265</b>	<b>4803</b>	<b>*(538)</b>	<b>4186</b>	<b>4713</b>	<b>(527)</b>

*\*The over expenditure relates to GRAP 23: Services in Kind adjustment made for salaries of R590 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCCC, Note 13.*

### Capacity constraints and challenges facing the public entity

The ownership of Okkie Jooste Cultural Facility remains a challenge and the matter has been referred to legal services.

### **Supply chain management**

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

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

### **Challenges and resolution**

To mitigate safety challenges at the facilities, the Commission installed alarm systems with armed response services, visible security and automated gates with intercom systems.

### **Addressing financial challenges**

The online booking system and the restructuring of the billing system have contributed to an increase in revenue for the year. The financial strain on the coffers of the Commission was eased by the active involvement of the DTPW with regards to maintenance and upgrades at the facilities.

### **Appreciation**

Finally, I would like to express my sincere gratitude to the members of the previous commission for their insight and contribution to furthering the aims of the WCCC. Furthermore, I wish to acknowledge the support and guidance of Minister Anroux Marais.



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Jane Moleleki  
Accounting Authority  
Western Cape Cultural Commission  
**31 May 2019**

## 5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY

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

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

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

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

The Annual Financial Statements (Part E) have been prepared in accordance with the Public Finance Management Act, 1999 (Act 1 of 1999) section 55(1) (d) and section 28.2 of the National Treasury regulations standards applicable to the public entity.

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

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

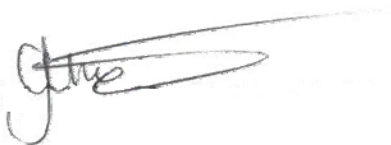
The external auditors are engaged to express an independent opinion on the annual financial statements.

In our opinion, the annual report fairly reflects the operations, the performance information, and the financial affairs of the public entity for the financial year ended **31 March 2019**.

Yours faithfully



Jane Moleleki  
Accounting Authority  
Western Cape Cultural Commission  
**31 May 2019**



Chuma Fani  
Chairperson  
Western Cape Cultural Commission  
**31 May 2019**

## **6. STRATEGIC OVERVIEW**

### **6.1 Vision**

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

### **6.2 Mission**

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

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

### **6.3 Values**

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

## 7. LEGISLATIVE AND OTHER MANDATES

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

### 7.1. Constitutional mandates

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

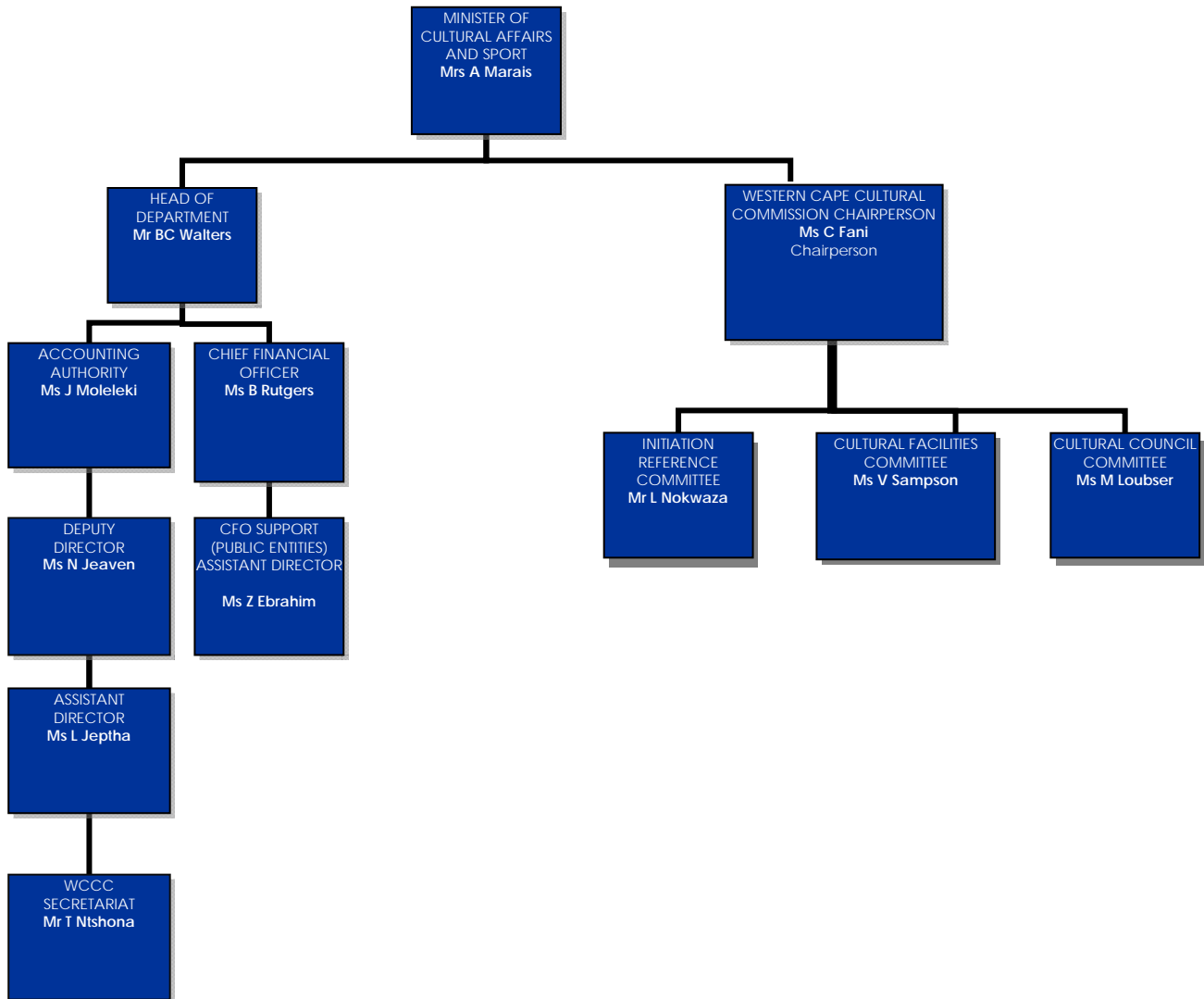
## 7.2 Legislative mandates

Legislation	Reference	Key Responsibilities of the WCCC
Western Cape Cultural Commission and Cultural Councils Act, 1998	Act 14 of 1998	The aims of the Western Cape Cultural Commission are to preserve, promote and develop culture in the Western Cape, in accordance with a policy determined by the MEC [member of the (provincial) Executive Committee – provincial Minister]. The mandate of the WCCC is to advise the MEC on the preservation, promotion and development of arts and culture in the Western Cape.
Public Finance Management Act, 1999	Act 1 of 1999	The WCCC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Promotion of Administrative Justice, 2000	Act 3 of 2000	This Act: <ul style="list-style-type: none"> <li>• sets out the rules and guidelines that administrators must follow when making decisions;</li> <li>• requires administrators to inform people about their right to review or appeal and their right to request reasons;</li> <li>• requires administrators to give reasons for their decisions; and</li> <li>• gives members of the public the right to challenge the decisions of administrators in court.</li> </ul>
Promotion of Access to Information Act, 2000	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things, DCAS and every other public and private body must: <ul style="list-style-type: none"> <li>• compile a manual that explains to members of the public how to lodge an application for access to the information that the body holds; and</li> <li>• appoint an information officer to consider requests for access to information held by the body.</li> </ul>
Protection of Personal Information Act, 2013	Act 4 of 2013	The Act promotes the protection of personal information processed by public and private bodies to introduce certain conditions as to establish minimum requirements for the processing of personal information. In addition, the Act provides for the establishment of an Information Regulator to exercise certain powers and to perform certain duties and functions in terms of this Act and the Promotion of Access to Information Act, 2000.  The Act further provides for the issuing of codes of conduct, for the rights of persons regarding unsolicited electronic communications and automated decision making, to regulate the flow of personal information across the borders of the Republic, and to provide for matters connected therewith.

### 7.3 Policy mandates

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

## 8. ORGANISATIONAL STRUCTURE





## PART B: PERFORMANCE INFORMATION

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## 1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 51-55 for the report of the Auditor General, published as Part E: Financial Information of this Annual Report 2018/19

## 2. SITUATIONAL ANALYSIS

### 2.1 Service Delivery Environment

The Cultural facilities are cultural hubs for community organisations and government departments to roll out their respective programmes in an idyllic environment.

It is evident that there is a great appreciation by the users of our facilities; however, they are not exempt from the social challenges faced by communities. The current crime incidents experienced at the facilities commands that the WCCC prioritise the implementation and continuation of safety measures such as visible security and armed response at facilities.

The Department has nurtured a close working relationship with the DTPW which has yielded positive outcomes. The Okkie Jooste facility was closed for the financial year, due to the upgrades which were facilitated and paid for by DTPW. Maintenance work and upgrades have also commenced at the Schoemanspoort facility in Oudtshoorn as well as Bien Donne Manor House in Simondium and will be completed in the new financial year.

The advent of the electronic online booking system has resulted in an increase in revenue for the facilities. Income was estimated to be R1 431 000 for the financial year however R1 961 000 was generated for the financial year under review, despite the largest and most utilised facility (Okkie Jooste) being closed for the period.

To improve communication and as part of the business continuity plan at the outlying offices, Wi-Fi was installed at Melkbos Oppie See and Okkie Jooste cultural facility, respectively.

### 2.2 Organisational environment

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

The Minister of Cultural Affairs and Sport appointed 14 new members which ensured that the Commission operated as stipulated in the Western Cape Cultural Commission and Cultural Councils Act, no 14 of 1998. The three-year term of the newly appointed Commission, commenced on 15 October 2018 and ends on 14 October 2021.

An induction session was held with members to introduce them to the functioning and responsibilities of the WCCC as well as the legislative requirements. They were also given an overview by the Minister and senior managers of the mandate of the Department and how the WCCC assists in achieving it.

As stipulated in the Annual Performance Plan of the WCCC, the plenary meetings take place on a quarterly basis while the meetings of the Cultural Council Committee and the Cultural Facilities Committee are held biannually.

In order to give effect to the mandate of the WCCC, the committees are responsible for various aspects assigned to the WCCC. The committees include the Cultural Facilities Committee, the Cultural Council Committee as well as the Initiation Committee which consists of members of the WCCC as well as members of the Initiation Reference group that advises the Minister on issues related to the Initiation Programme.

The WCCC has no permanent staff and the administrative tasks are being performed by staff within the Department.

**2.3 Key policy developments and legislative changes**

n/a

**2.4 Strategic Outcome Oriented Goals**

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

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

#### PROGRAMME: WESTERN CAPE CULTURAL COMMISSION

The purpose of the Western Cape Cultural Commission is to advise the Minister on how best to implement the mandate of the WCCC according to the Western Cape Cultural Commission and Cultural Councils Act, No. 14 of 1998.

#### DESCRIPTION

The Western Cape Cultural Commission has three performance areas as prescribed by the Western Cape Cultural Commission and Cultural Councils Act, No. 14 of 1998. These areas determine the functions of the Commission namely:

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

#### Maintenance at the facilities

There has been an increased focus on improving the facilities in order to transform them from buildings being rented to interactive spaces for communities. They remain a vehicle for communities to experience growth and self-development in a positive and calming environment. There has been a remarkable increase in the number of disabled and vulnerable groups utilising the facilities. Programmes presented by clients have become very diverse and outcome focussed.

The closer working with DTPW has led to a condition assessment being completed for the facilities. This has resulted in much needed upgrades being done. Improvements at the facilities have not only been aesthetic but also functional. The upgrades at Melkbos included lights being installed which have become a deterrent for abalone poachers who used the facilities as a thoroughfare. The monitoring of water usage at the Groot Drakenstein facility proved challenging and resulted in water meters being installed by DTPW to assist in monitoring usage in order to determine cost. This became urgent as the department was being billed by the ARC, without having accurate readings of water utilised. Health and safety remains a priority at the facilities and therefore an automated gate with an intercom system was installed at the Schoemanspoort facility.

Okkie Jooste had a complete revamp which commenced with the installation of solar panels for both the kitchen and ablution areas. In the kitchen ceiling boards and fans were installed, thus making it more hygienic and cooler in summer. Further the floor was retiled and an effective drainage system was installed as well as the electricity supply was rewired. The ablution facilities were fully upgraded and the geysers are now all solar powered.

At Koekenaap the water tank was upgraded and enclosed to protect it from the elements and vandalism. Further to note that the Bien Donne Manor House, which has heritage significance, is in the process of being restored.

The upkeep of the facilities, as per the Maintenance Plan of the WCCC, included the painting and refitting of new curtains at Melkbos Cultural Centre as well as a new office being equipped at Melkbos Oppie See to ensure that staff is in close proximity to monitor activities at both centres. Daily maintenance continues at all the facilities to ensure that the facilities remain in an acceptable condition for users.

The Department is committed to reducing unemployment and has consciously created opportunities for youth from surrounding areas to access employment through the EPWP and Young Patriots Programme. This affords youth an opportunity to acquire work exposure and marketable skills and simultaneously created an income for many households in dire need of financial resources.

### **Cultural Councils**

The Cultural Council committee facilitated two activities to give expression to cultural diversity and promote their cultural capital as a tool to benefit them economically and intellectually.

The event in Khayelitsha focussed on interaction and sharing of cultural products amongst a diverse audience and highlighting similarities shared. The day was about demonstrating that heritage is priceless and should be embraced and preserved for future generations.

The second event focussed on best practice models and afforded structures an opportunity to share and learn from one another. Presentations focussed on building organisations using that which is inherent to them and their cultural products and practices. The presentations focused on Cultural and Artistic Products and business models and were presented by the Griqua National Conference of South Africa, Women Unite and the Rainbow Arts Academy.

Transfer payments were made to five of the nine registered Cultural Councils who had applied for funding. Funding was disbursed towards a festival in Paarl and cultural projects at Oude Molen, Strandfontein, Tokai and Robertson.

### **Initiation Reference Committee**

The current Initiation Reference Committee was appointed in March 2019 and had an induction meeting on 12 March 2019 at Groot Drakenstein Cultural Facility, Paarl. The Initiation Reference Committee plays a critical role in support of the Department's Initiation Programme. It serves as an advisory body pertaining to the initiation practice, identifies challenges and advises on the development of strategies and mechanisms to address these challenges. Furthermore, it identifies aspects of culture to deepen current knowledge. The Initiation Reference Committee assists in strengthening Initiation Forums where necessary. The Initiation Reference Committee held an annual meeting where they reported on the outcomes of the past summer season and planned for the winter initiation season.

## **3.1 Strategic objectives**

**Strategic Objective:** The preservation, promotion and development of arts and culture through cultural councils, management of cultural facilities and the initiation reference committee.

PROGRAMME /ACTIVITY /OBJECTIVE					
Strategic Objectives Indicator	Actual Achievement 2017/18	Planned Target for 2018/19	Actual Achievement for 18/19	Deviation from planned target to actual achievement for 2018/19	Comments on Deviation
To advise on preservation, promotion and development of arts and culture through plenary meetings and activities to enhance social inclusion.	20	18	18	-	n/a

### 3.2. Key performance indicators, planned targets and actual achievements

Programme/activity / objective							
Performance Indicator	Audited/Actual Performance			Planned Target 2018/19	Actual Achievement 2018/19	Deviation from planned target to Actual Achievement for 2018/19	Comment on deviations
	Actual Achievement 2015/16	Actual Achievement 2016/17	Actual Achievement 2017/18				
Number of events to prove access and promote networking, social inclusion and cultural connectedness	3	3	3	2	2	-	n/a
Number of facilities upgraded and maintained to ensure suitability and safety for users	7	7	7	7	7	-	n/a
Number of plenary, subcommittee and strategic meetings to advise the Minister	14	8	10	9	9	-	n/a

## Strategy to overcome areas of under performance

All planned targets were achieved as set out for the 2018/19 financial year.

## Changes to planned targets

None

## Linking performance with budgets

### Spending trends

Programme/activity/objective	2018/2019			2017/2018		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Goods and Services	4 265	4803	(538)	4 186	4713	(527)
Total	4 265	4803	(538)*	4186	4713	(527)

\*The over expenditure relates to GRAP 23: Services in Kind adjustment made for salaries of R590 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCCC, Note 13.

## 4. Revenue collection

Sources of revenue	2018/2019			2017/2018		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Other Operating income	2 659	3 716	(1 057)	2 823	2 467	356
Transfer	1 506	1 506	0	1183	1 183	
Interest	100	129	(29)	180	180	
Total	4 265	5 351	(1 086)*	4 186	3 830	356

\*The over collection relates to GRAP 23: Services In-Kind adjustment made for salaries of R590 000 related to the financial management staff of the Public Entity. Further detail is explained in the Annual Financial Statements of the WCCC, Note 13

\*The over collection in revenue mainly relates to insurance claims received for the arson attack at the Okkie Jooste cultural facility. Further detail is explained in the Annual Financial Statements of the WCCC.

### 4.1. Capital investment

Not Applicable

## PART C: GOVERNANCE

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## 1. INTRODUCTION

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

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

## 2. PORTFOLIO COMMITTEES

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

Standing Committee on Cultural Affairs and Sport and Public Accounts Committee	
Date of Hearing	Matter Under Consideration
2 May 2018	Briefing by the Department of Cultural Affairs and Sport and its entity on the first, second and third Quarterly Performance Reports for 2017/18
16 October 2018	Discussion on the Department of Cultural Affairs and Sport's 2017/2018 Annual Report, as well as the Western Cape Cultural Commission
23 November 2018	DCAS Vote 13: WC Adjustment Appropriation
12 March 2019	DCAS Vote 13: WC Appropriation

## 3. EXECUTIVE AUTHORITY

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

Quarterly Performance Report	31 July 2018, 31 Oct 2018, 31 Jan 2019, 30 April 2019
In-year Monitoring Report	31 July 2018, 31 Oct 2018, 31 Jan 2019, 30 April 2019

## 4. THE WESTERN CAPE CULTURAL COMMISSION

### The importance and purpose of the Commission

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

**The WCCC amongst others:**

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

**The role of the Commission is as follows:**

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

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

## Board Charter

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

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

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

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

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ ministerial task team)	No. of Meetings attended
				(UCT)		SANTA Provincial and National.		
Le Roux Daniel Stephanus	Member: Cultural Facility Committee	17 May 2017	n/a	D Tech Drama (Technikon Pretoria), MA Drama (UP), Higher Diploma Ed (US), Hons B Drama (US)	Performing Arts, Literary Arts, Humanities, involvement of youth in culture, cultural industries, visual arts	Member of the WC Language Committee, WC Provincial Geographical Place Name Committee, Heritage WC. Afrikaans Language Board		6
Beukes Edwill Roland	WCCC Member  The member withdrew his appointment acceptance	17 May 2017	May 2017	Nat Diploma: Financial Management (N6)	Accountant  Involvement in youth in culture	Various executive member roles on the Griqua Christian Youth Society		n/a
<b>THE FOLLOWING PERSONS SERVED ON THE INITIATION REFERENCE COMMITTEE TO THE WCCC, TOGETHER WITH THE WCCC MEMBERS</b>								
Dani Lizo	Member: Initiation Committee	1 July 2016	n/a	NTC (Mechanical Engineering). Apprenticeship Trade Diploma. Certificate in Training Instructor. Computer Theory. Project management	Cultural Development (Initiation) Costume Making Project coordination	None	None	n/a
Jama Zukile	Member: Initiation Committee	1 July 2016	n/a	PhD Linguistics, UCT, 2007. MA in African Languages, UCT, 1995 BA Honours in African Languages, Unisa 1998 BA majoring in History	Language and Culture Career oriented language teaching. Second language teaching Social research	None	None	n/a

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
				Vista University PE 1985	African Literature			
Mazinyo Mbombi	Member: Initiation Committee	1 July 2016	n/a	First Aid Training Fire management training	Traditional leadership	None	None	n/a
Nongalaza Mzwandile	Member: Initiation Committee	1 July 2016	n/a	First Aid Training Fire management training	Traditional leadership	None	None	n/a
Ponoane Neho	Member: Initiation Committee	1 July 2016	n/a	Community worker	Community liaison officer	None	None	n/a
Sebetoane Thabang	Member: Initiation Committee	1 July 2016	n/a	Matric 1998	Sotho traditional leadership	None	None	n/a

Composition of the Commission as appointed for the term: **October 2018 – October 2021.**

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
Fani Chuma	Chairperson	15 October 2018	n/a	B Admin Public Admin (Hons)	Performing Arts; Involvement of youth in Culture. Promotion of culture through media.	None	None	3
Zukile Jama	Deputy Chairperson (elected on 29 November 2018 at Plenary meeting.  Member: Cultural Council Committee	15 October 2018	n/a	B.A Hons in African Languages MA in African Languages BA Degree	Humanities (History, Art, cultural history, culture). Cultural industries. Languages	None	None	3

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
Baard Petronel	Member: Cultural Council Committee	15 October 2018	n/a	Drama Degree BA Drama Hons	Chairperson of Mosselbay Creative Cultures Association. Community involvement in Arts and Culture programs in Music and Theatre.	None	None	3
Fefeza Patrick Zoyisile	Member: Cultural Facilities Committee	15 October 2018	n/a	BA (History Anthropology) Post Grad. Diploma (Museum/ Heritage Studies (UWC))	Literary Arts; Performing Arts, Humanities (History, Art, Cultural history, culture). Involvement of youth in culture	None	None	4
Benjamin Herschelle	Member: Cultural Council Committee	15 October 2018	n/a	BA Arts (Drama and Theatre) BA Hons (Drama and Theatre studies) MA Drama and Theatre studies (TANS)	Literary Arts Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Literary arts	None	None	3
Nokwaza Lungelo	Chairperson: Initiation Reference Committee	15 October 2015	n/a	Bachelor of Arts Higher Diploma in Education Advanced Diploma for Educators of Adults Honours in Bachelor of Administration Philosophy Degree Postgraduate Diploma in Law	Policy Formulation. Literary Arts. Humanities (history, art, cultural history, involvement of youth in culture, Cultural industries (cultural tourism; craft, design)	None	None	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
				Master of Arts School of Public Leadership				
Witbooi John Cornelius	Member: Cultural Facility Committee	15 October 2018	n/a	Educator; National leader of Witbooi Nama clan. National chairperson of the working committee for the Khoe and the Bushman	Humanities (History, Art, cultural history, culture). Involvement of youth in culture. Management of cultural facilities. Nama culture.	None	None	1
Sampson Vicky	Chairperson: Cultural Facility Committee	15 October 2018	n/a	Grade 10 (Standard 8)	Performing Arts; Involvement of youth in culture; Cultural industries (cultural tourism, craft, design)	None	None	4
Prince Joko	Member: Initiation Reference Committee	15 October 2018	n/a	B. Tech in HR Degree in Management	Humanities (History, Arts Cultural history) Involvement in youth culture.	None.	Gugulethu Initiation Forum	4
Joubert Jurie	Member: Cultural Councils Committee	15 October 2018	n/a	Primary Teachers Diploma BA Hons in History (Free State University) MA in writing history Contribution to party politics	Creation of a balanced history of Western Cape; preservation of Khoi history; Support to youth; Teaching illiterate people.	None	None	2
Loubser Madre'	Chairperson: Cultural Councils Committee	15 October 2018	n/a	Bachelor of Music (M. Music) Performance Diploma in Music Certificate in Music	Performing and Literary Arts. Qualified Musician.	None	None	3



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
Nongalaza John	Member: Cultural Councils Committee	15 October 2018	n/a	Bachelor of Law (B Yuris) Master of Philosophy (Applied Theology)	Regulation and control of initiation.	None	None	3
Rall Medee	Member: Cultural Councils Committee	15 October 2018	n/a	Bachelor of Arts Diploma for Educators of Adults Master's Degree in Education PhD candidate	Literary Arts. Humanities (history, art, cultural history, culture). Museums and Heritage.	None	None	3
Ryke Elizabeth	Member: Cultural Facilities Committee	15 October 2018	n/a	B Music Public Relations course; Christian Counseling course; Marimba Training course; and Project Management course.	Performing Arts. Humanities (history, art, cultural history, culture); Involvement of youth in culture; Cultural industries (cultural tourism, craft, design)	None	None	3

**Committees:**

Committee	No. of meetings held	Number of members	Appointment Date	Name of members
Plenary Session	5 (inclusive of Induction meeting)	10	30 September 2015	Basse Bulelwa Crous Johann Fani Chuma Fefeza Patrick Zoyisile Le Fleur Anthony Witbooi John Cornelius Kindo Wilma Josephine Kamaldien Yazeed Mobbs John Bernard Le Roux Daniel Stephanus
		14	15 October 2019	Fani Chuma Jama Zukile Sampson Vicky Loubser Madre' Lungelo Nokwaza Ntsikelelo Nongalaza Joubert Jurie Rall Medee Joko Prince Ryke Elizabeth Witbooi John Fefeza Zoyisile Lungelo Nokwaza Herschelle Benjamin
Cultural Councils	1	5	30 September 2015	Fani Chuma

Committee	No. of meetings held	Number of members	Appointment Date	Name of members
		8	15 October 2018	Crous Johann Kindo Wilma Josephine Basse Bulelwa Mobbs John Bernard  Fani Chuma Ntsikelelo Nongalaza Joubert Jurie Loubser Madre' JamaZukile Baard Petronel Herschelle Benjamin Rall Medee

Committee	No. of meetings held	Number of members	Appointment Date	Name of members
Cultural Facilities	2	5	30 September 2015	Kamaldien Yazeed Basse Bulelwa Le Fleur Anthony Witbooi John Cornelius Le Roux Daniel Stephanus
		4	15 October 2018	Sampson Vicky Ryke Elizabeth Witbooi John Fefeza Zoyisile
Initiation Reference Committee to the WCCC	1	6	30 September 2015	Duly elected WCCC member: Fefeza Zoyisile Patrick Members co-opted onto the Initiation reference committee: Jama Zukile Nongalaza Mzwandile Sebetoane Thabang Mazinyo Mbombi Ponoane Neho
		8	15 October 2018	Duly elected WCCC member/s: Nokwaza Lungelo Joko Prince Members co-opted onto the Initiation reference committee:

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Committee	No. of meetings held	Number of members	Appointment Date	Name of members
				Gincana Mzwandile Nongwe Toto Blaai Mlungisi Lekena David Malamlela Muzi Fonk S Bonisile

## Remuneration of Commission members

The service benefit packages for office bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's rate is R486.00 per hour, the Deputy Chairperson's rate is R342.00 per hour and the rate for members is R298.00 per hour.

Name	Remuneration (R'000)	Other allowance (R'000)	Other re-imbursments	Total (R'000)
Basse Bulelwa	6	1	-	7
Crous Johann	3	1	-	4
Fani Chuma	6	2	-	8
Fefeza Patrick Zoyisile	5	-	-	5
Kindo Wilma Josephine	3	-	-	3
Le Fleur Anthony *	3	17	-	20
Witbooi John Cornelius	3	3	-	6
Kamaldien Yazeed	-	-	-	-
Mobbs John Bernard	2	-	-	2
le Roux Daniel Stephanus	3	1	-	4
Lungelo Nokwaza	3	1	-	4
Baard Petronel *	2	13	-	15
Ryke Elizabeth	2	1	-	3
Herschelle Benjamin	3	-	-	3
Joubert Jurie	2	1	-	3
Ntsikelelo Nongalaza	2	1	-	3
Loubser Madre'	2	-	-	2
Joko Prince	3	-	-	3
Sampson Victoria	3	-	-	3
Zukile Jama	2	-	-	2
Rall Medee	2	-	-	2
<b>Sub total</b>	<b>60</b>	<b>42</b>	<b>-</b>	<b>102</b>
<b>REFERENCE COMMITTEE TO THE WCCC ON INITIATION:</b>				
Sebetoane Thabang	-	-	-	-
Nongalaza Mzwandile	-	-	-	-
Mazinyo Mbombi	-	-	-	-
Dani Lizo	-	-	-	-
Ponoane Neho	-	-	-	-
Jama Zukile	-	-	-	-
Mzwandile Gincana	1	-	-	1
Mlungisi Blaai	1	-	-	1
Muzi Malamlela	1	-	-	1
<b>Sub total</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Total</b>	<b>63</b>	<b>42</b>	<b>-</b>	<b>105</b>

*Other allowances include accommodation and travelling costs.*

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

## 5. RISK MANAGEMENT

The Entity forms part of the Department's established Enterprise Risk Management and Ethics Committee (ERMECO) to assist the Accounting Authority in executing her responsibilities relating to risk management.

## ERMECO RESPONSIBILITY

The Enterprise Risk Management and Ethics Committee (ERMECO) reports that it has complied with its responsibilities arising from Section 55 (1)(a)(i) of the Public Finance Management Act, Treasury Regulation 27.2.1 and Public Service Regulations of 2016, Chapter 2, Part 1, 2 and 3. The ERMECO also reports that it has adopted the appropriate formal Terms of Reference (approved by the ERMECO chairperson on 31 March 2017) and regulated its affairs in compliance with this Terms of Reference and has discharged all its responsibilities as contained therein.

## ERMECO MEMBERS

The ERMECO comprises of selected members of the Department's management team. The Accounting Authority is part of the committee. Aspects pertaining to the Western Cape Cultural Commission are discussed in this forum. As per its Terms of Reference, the ERMECO met at least four times (quarterly) during the year under review.

The table below discloses relevant information on ERMECO members:

MEMBER	POSITION	SCHEDULED MEETINGS	ATTENDED	DATE APPOINTED
Mr B Walters	Accounting Officer (ERMECO Chairperson)	4	4	31/03/2017
Ms B Rutgers	Director: Financial Management – (CFO)	4	4	31/03/2017
Ms C Sani	Director: Library Service	4	3 (a representative attended one meeting during Ms Sani's absence)	31/03/2017
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	4	3	31/03/2017
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	4	3	31/03/2017
Mr G Mohamed	Deputy Director: Enterprise Content Management	4	1	31/03/2017
Mr G Redman	CD: Cultural Affairs	4	4	31/03/2017
Ms J Boulle	CD: After-School Game Changer	4	2	31/03/2017
Ms J Moleleki	Director: Arts, Culture and Language AA: WCLC AA: WCCC	4	4	31/03/2017
Dr L Bouah	CD: Sport and Recreation	4	4	31/03/2017

MEMBER	POSITION	SCHEDULED MEETINGS	ATTENDED	DATE APPOINTED
Dr M Dlamuka	Director: Museums, Heritage and Geographical Names Services AA: HWC	4	2 (a representative attended one meeting during Dr Dlamuka's absence)	31/03/2017
Ms N Momoti	Director: Provincial Archive Service	4	1	31/03/2017
Ms N Dingayo	Director: Provincial Archive Service	4	1	12/03/2019
Mr S Julie	Director: Strategic and Operational Management Support	4	3	31/03/2017
Mr T Tutu	Director: Sport Promotion	4	3(a representative attended one meeting during Mr Tutu's absence)	31/03/2017
Mr P Hendricks	Director: Sport Development	4	4	31/03/2017

OTHER ATTENDEES	POSITION	SCHEDULED MEETINGS	ATTENDED
Ms A Haq	Director: Enterprise Risk Management (DotP)	4	3
Mr D Micketts	Chief Risk Advisor: Enterprise Risk Management (DotP)	4	4
Ms M Natesan	Deputy Director: Provincial Forensic Services (DotP)	4	3 (a representative attended one meeting during Ms Natesan's absence)



## **ERMECO KEY ACTIVITIES**

The Accounting Officer is the chairperson of the ERMECO and the Deputy Director: Internal Control is the Risk Champion of the department. The Accounting Authority represents WCCC at ERMECO.

In executing its function, the ERMECO performed the following key activities during the year:

- Reviewed the Public Entity's Risk Management Policy, Strategy and Implementation Plan; for recommendation by the Audit Committee and approval by the Accounting Officer;
- Set, reviewed and applied appropriate risk appetite and tolerances, and recommended same for approval by the Accounting Authority;
- Reported to the Accounting Authority any material changes to the risk profile of the Public Entity;
- Identified emerging risks;
- Reviewed the Fraud Prevention Plan (Strategy, Policy and Implementation Plan) and recommended for approval by the Accounting Authority;
- Evaluated the extent and effectiveness of integration of risk management within the department and Public Entity;
- Assessed the implementation of the Public Entity Risk Management Policy, Strategy and Implementation Plan;
- Assessed the implementation of the public entity Ethics Management approach;
- Evaluated the effectiveness and mitigating strategies to address the material, ethics and economic crime risks;
- Provided oversight on ethics management for the public entity.

## **KEY RISKS CONSIDERED AND ADDRESSED DURING THE YEAR**

The following are the key risks that were considered and addressed during the year:

- A newly elected committee which may lack the required competencies in terms of their mandate
- Inadequate safeguarding of cultural/facilities' infrastructure
- Insufficient rental income to cover expenditure on maintenance for the facilities.

Other risks were deliberated/debated at the quarterly ERMECO meetings. Senior managers were required to provide feedback on progress with implementation of action plans to reduce the likelihood of risks materialising and/or the impact should they materialise. ERMECO also referred risks back that should be analysed more extensively and recommended additional mitigations or actions to manage risks.

## **KEY EMERGING RISKS FOR THE FOLLOWING FINANCIAL YEAR**

The Committee acknowledged that additional risks will be discussed and considered during the next financial year.

## **CONCLUSION**

There has been significant progress with the management of risks during the 2018/19 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the entity which has contributed to favourable departmental performance.

## **6. INTERNAL CONTROL UNIT**

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to ensure that the control activities in place are effective, efficient and transparent and that they are improved when necessary. To achieve this, quarterly key control meetings were held with the Auditor-General and the Minister. This is an ongoing process to ensure that WCCC obtains clean audit outcomes. The entity has devised an Internal Control Strategy and Plan that outlines a high level plan on the implementation of internal control within its core functions.

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

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

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

The Audit Committee is established as an oversight body, providing independent oversight over governance, risk management and control processes in the Department/entity, which include oversight and review of the following:

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

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

Name	Qualifications	Internal or External	If internal, position in the Department	Date Appointed	Date Resigned	No of Meetings attended
Mr Ameen Amod	MBA; CIA; CGAP; CRMA; BCOM	External	N/a	01 January 2019 (2nd term)	N/a	7
Ms Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	External	N/a	01 January 2016 (2nd term)	2nd term expired 31 December 2018	5
Mr Francois Barnard	MComm (Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc	External	N/a	01 January 2016 (2nd term)	2nd term expired 31 December 2018	5
Mr Kerry Larkin	B Compt; ND FIS; FIIASA CIA; CRMA; CCSA	External	N/a	01 January 2018 (1st term)	31 August 2018	3
Mr Ebrahim Abrahams	B Com Hons	External	N/a	1 January 2019	N/a	2
Mr Pieter Strauss	B Acc; B Com Hons; CA (SA)	External	N/a	1 January 2019	N/a	2
Ms Annelise Cilliers	B Compt Hons CA (SA)	External	N/a	1 January 2019	N/a	2

## 8. COMPLIANCE WITH LAWS AND REGULATIONS

The Entity has systems, policies and processes in place to ensure compliance with laws and regulations.

## 9. FRAUD AND CORRUPTION

The relevant information is reported on in the Departmental annual report.

## 10. MINIMISING CONFLICT OF INTEREST

To ensure that there are no conflicts of interest in respect of commission members, all members signs a declaration of interest form prior to any meeting. If a conflict of interest should arise for a member, he or she is required to withdraw from the process.

**11. CODE OF CONDUCT**

Members are issued with a code of conduct which guides exemplary behaviour. The policy implemented by DCAS incorporates the WCCC.

**12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES**

Occupational Health and Safety Awareness sessions are conducted annually, at the facilities in liaison with Community Safety. Annual fire drills have been conducted at offices at the facilities in collaboration with the Department of Community Safety that monitor and comment in respect of all processes.

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

n/a

**14. SOCIAL RESPONSIBILITY**

n/a

## 15. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2019.

### **Audit Committee Responsibility**

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

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

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

The following internal audit engagements were approved by the Audit Committee and completed by Internal Audit during the year under review:

#### **Assurance Engagements:**

- DPSA Directive Delegations
- Archives Management – Preservation and Conservation
- Cultural Organisations
- Management of Public Entities
- Transfer Payments – Museums

#### **Follow-ups:**

- Performance Monitoring and Reporting
- Heritage Western Cape
- Initiation Practices

The internal audit plan was completed for the year. The areas for improvements, as noted by internal audit during performance of their work, were agreed to by management. The Audit committee continues to monitor the actions on an on-going basis.

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

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

### **Evaluation of Financial Statements**

The Audit Committee has:

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

### **Compliance**

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

### **Provincial Forensics Services**

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

### **Performance Information**

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

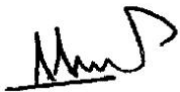
### **Report of the Auditor-General South Africa**

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

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

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

The Audit Committee wishes to express their appreciation to the management of the Department, the AGSA and the WCG Corporate Assurance Branch for the co-operation and information they have provided to enable us to compile this report.



**Mr Ameen Amod**  
**Chairperson of the Social Cluster Audit Committee**  
**Department of Cultural Affairs and Sport**  
**31 July 2019**

## PART D: HUMAN RESOURCE MANAGEMENT

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## **1. HUMAN RESOURCE OVERSIGHT STATISTICS**

### **1. INTRODUCTION**

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

### **2. HUMAN RESOURCE OVERSIGHT STATISTICS**

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

## PART E: FINANCIAL INFORMATION

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

### Report on the audit of the financial statements

#### Opinion

1. I have audited the financial statements of the Western Cape Cultural Commission set out on pages 56 to 82, which comprise statement of financial position as at 31 March 2019, the statement of financial performance, statement of changes in net assets and cash flow statement and statement of comparison of budget information with actual information for the year ended 31 March 2019, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Cultural Commission as at 31 March 2019, and its financial performance and cash flows for the year then ended in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP), the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and section 15(5) of the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act No.14 of 1998) (WCCCA).

#### Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. I am independent of the public in accordance with sections 290 and 291 of the International Ethics Standards Board for Accountants' *Code of ethics for professional accountants* and, parts 1 and 3 of the International Ethics Standards Board for Accountants' *International Code of ethics for professional accountants (including International Independence Standards)* (IESBA code), as well as 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 codes.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

6. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with SA Standards of GRAP and the requirements of PFMA, and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

7. In preparing the financial statements, the accounting authority is responsible for assessing the Western Cape Cultural Commission's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

8. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 financial statements.
9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

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

#### **Introduction and scope**

10. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected strategic objective presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
11. My procedures address the reported performance information, which must be based on the approved performance planning documents of the entity. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
12. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected strategic objective presented in the annual performance report of the entity for the year ended 31 March 2019:

Strategic Objective	Pages in the annual performance report
The preservation, promotion and development of arts and culture through cultural councils, management of cultural facilities, and the initiation reference committee	22

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

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

The preservation, promotion and development of arts and culture through cultural councils, management of cultural facilities, and the initiation reference committee

### Other matter

15. I draw attention to the matter below.

### Achievement of planned targets

16. Refer to the annual performance report on pages 22 for information on the achievement of planned targets for the year.

## Report on the audit of compliance with legislation

### Introduction and scope

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

18. I did not raise material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

### Other information

19. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report which includes the foreword by

the chairperson and the accounting authority's overview. 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 this auditor's report.

20. 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.

21. 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 objective presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

#### Internal control deficiencies

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

Auditor-General

Cape Town

31 July 2019



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 objective and on the entity’s compliance with respect to the selected subject matters.

### Financial statements

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

### Communication with those charged with governance

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

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Statement of Financial Position as at 31 March 2019

	Note(s)	2019 R '000	2018 R '000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	2 751	1 831
Receivables from exchange transactions	4	242	127
		<b>2 993</b>	<b>1 958</b>
<b>Total Assets</b>		<b>2 993</b>	<b>1 958</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables from exchange transactions	5	1 183	696
<b>Total Liabilities</b>		<b>1 183</b>	<b>696</b>
<b>Net Assets</b>		<b>1 810</b>	<b>1 262</b>
Accumulated surplus		1 810	1 262



## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Statement of Financial Performance

	Note(s)	2019 R '000	2018 R '000
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Fees from facilities	6	1 961	1 786
Interest income	7	129	180
Other income from exchange transactions	8	1 165	135
<b>Total revenue from exchange transactions</b>		<b>3 255</b>	<b>2 101</b>
<b>Revenue from non-exchange transactions</b>			
Other income from non - exchange transactions	9	590	546
Transfers and subsidies received	10	1 506	1 183
<b>Total revenue from non-exchange transactions</b>		<b>2 096</b>	<b>1 729</b>
<b>Total revenue</b>		<b>5 351</b>	<b>3 830</b>
<b>Expenditure</b>			
Audit fees	12	(94)	(153)
General expenses	13	(4 496)	(4 468)
Members fees	14	(63)	(62)
Transfers and subsidies paid	15	(150)	(30)
<b>Total expenditure</b>		<b>(4 803)</b>	<b>(4 713)</b>
<b>Surplus (deficit) for the year</b>		<b>548</b>	<b>(883)</b>

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## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Statement of Changes in Net Assets

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	Accumulated surplus R '000	Total net assets R '000
<b>Balance at 01 April 2017</b>	<b>2 145</b>	<b>2 145</b>
Changes in net assets		
Deficit for the year	(883)	(883)
Total changes	(883)	(883)
<b>Balance at 01 April 2018</b>	<b>1 262</b>	<b>1 262</b>
Changes in net assets		
Surplus for the year	548	548
Total changes	548	548
<b>Balance at 31 March 2019</b>	<b>1 810</b>	<b>1 810</b>

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Cash Flow Statement

	Note(s)	2019 R '000	2018 R '000
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Cash receipts		4 494	3 077
Interest income		128	180
		<u>4 622</u>	<u>3 257</u>
<b>Payments</b>			
Cash paid		<u>(3 702)</u>	<u>(4 331)</u>
<b>Net cash flows from operating activities</b>	16	<u>920</u>	<u>(1 074)</u>
<b>Net increase/ (decrease) in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		<u>1 831</u>	<u>2 905</u>
<b>Cash and cash equivalents at the end of the year</b>	3	<u>2 751</u>	<u>1 831</u>

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### 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>						
Fees from facilities	1 431	-	1 431	1 961	530	20.1
Interest income	100	-	100	129	29	20.2
Other income from exchange transactions	-	-	-	1 165	1 165	20.3
Other income -Investment Acc	1 228	-	1 228	-	(1 228)	20.4
<b>Total revenue from exchange transactions</b>	<b>2 759</b>	<b>-</b>	<b>2 759</b>	<b>3 255</b>	<b>496</b>	
<b>Revenue from non-exchange transactions</b>						
Transfers and subsidies received	1 506	-	1 506	1 506	-	
Other income from non-exchange transactions	-	-	-	590	590	20.5
<b>Total revenue from non-exchange transactions</b>	<b>1 506</b>	<b>-</b>	<b>1 506</b>	<b>2 096</b>	<b>590</b>	
<b>Total revenue</b>	<b>4 265</b>	<b>-</b>	<b>4 265</b>	<b>5 351</b>	<b>1 086</b>	
<b>Expenditure</b>						
Members fees	(68)	-	(68)	(63)	5	
Transfer and subsidies paid	(150)	-	(150)	(150)	-	
Audit fees	(92)	-	(92)	(94)	(2)	
General expenses	(3 955)	-	(3 955)	(4 496)	(541)	20.6
<b>Total expenditure</b>	<b>(4 265)</b>	<b>-</b>	<b>(4 265)</b>	<b>(4 803)</b>	<b>(538)</b>	
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>548</b>	<b>-</b>	
<b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>548</b>	<b>548</b>	

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### 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>Reconciliation (must be disclosed if actuals not on comparable basis to budget)</b>						
<b>Timing difference</b>						
Operating				548		
<b>Entity difference</b>						
Operating				-		
<b>Actual Amount in the Statement of Financial Performance</b>				<b>548</b>		

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Accounting Policies

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#### 1. Presentation of Annual Financial Statements

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

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

All figures have been rounded to the nearest thousand.

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

##### 1.1 Going concern assumption

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

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

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

#### Receivables

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

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

#### Allowance for impairment

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

##### 1.3 Property, plant and equipment

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

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

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

Property, plant and equipment are initially recognised at cost.

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Accounting Policies

#### 1.3 Property, plant and equipment (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Item</b>	<b>Average useful life</b>
Motor vehicles	20%

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Accounting Policies

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#### 1.3 Property, plant and equipment (continued)

Equipment	25%
Computer software	33,3%

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

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

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

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

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

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

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

#### 1.4 Financial instruments

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

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

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

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

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



## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Accounting Policies

#### 1.4 Financial instruments (continued)

##### Classification

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

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

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

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

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

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

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

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

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

##### Subsequent measurement of financial assets and financial liabilities

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

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

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

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

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

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### 1.4 Financial instruments (continued)

#### Fair value measurement considerations

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

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

#### Gains and losses

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

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

#### Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

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

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

Financial assets measured at cost:

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Accounting Policies

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#### 1.4 Financial instruments (continued)

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

#### Derecognition

##### Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

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

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

##### Financial liabilities

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

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

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

#### 1.5 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Accounting Policies

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#### 1.5 Commitments (continued)

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

#### 1.6 Revenue from exchange transactions

##### Recognition

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

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

##### Measurement

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

##### Interest, royalties and dividends

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

#### 1.7 Revenue from non-exchange transactions

##### Recognition

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

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

##### Measurement

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

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

##### Conditional grants and receipts

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

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Accounting Policies

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#### 1.7 Revenue from non-exchange transactions (continued)

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

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

#### Services in-kind

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

#### 1.8 Translation of foreign currencies

##### Foreign currency transactions

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

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

#### 1.9 Comparative figures

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

#### 1.10 Expenditure

##### Financial transactions in assets and liabilities

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

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

thereof. **Fruitless and Wasteful expenditure**

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

##### Irregular expenditure

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

##### Transfers and subsidies

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

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Accounting Policies

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#### 1.11 Accumulated surplus

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

#### 1.12 Budget information

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

The approved budget covers the fiscal period from 2018/04/01 to 2019/03/31.

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

#### 1.13 Related parties

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

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

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

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

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

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

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

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

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

#### 1.14 Events after reporting date

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

## **Western Cape Cultural Commission**

Annual Financial Statements for the year ended 31 March 2019

### **Accounting Policies**

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#### **1.14 Events after reporting date (continued)**

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

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

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

#### **1.15 Value-added Tax (VAT)**

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

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

	2019	2018
	R '000	R '000

## 2. New standards and interpretations

### 2.1 Standards and interpretations effective and adopted in the current year

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

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 1 (as amended 2018): Presentation of Financial Statements	01 April 2018	The impact of the amendment is not material.
• GRAP 2 (as amended 2018): Cash Flow Statements	01 April 2018	The impact of the amendment is not material.
• GRAP 3 (as amended 2018): Accounting Policies, Change in Accounting Estimates and Errors	01 April 2018	The impact of the amendment is not material.
• GRAP 9 (as amended 2018): Revenue from Exchange Transactions	01 April 2018	The impact of the amendment is not material.
• GRAP 12 (as amended 2018): Inventories	01 April 2018	The impact of the amendment is not material.
• GRAP 14 (as amended 2018): Events after the reporting Period	01 April 2018	The impact of the amendment is not material.
• GRAP 19 (as amended 2018): Provisions, Contingent Liabilities and Contingent Assets	01 April 2018	The impact of the amendment is not material.
• GRAP 23 (as amended 2018): Revenue from Non-exchange Transactions	01 April 2018	The impact of the amendment is not material.
• GRAP 24 (as amended 2018): Presentation of Budget Information in Financial Statements	01 April 2018	The impact of the amendment is not material.
• GRAP 104 (as amended 2018): Financial Instruments	01 April 2018	The impact of the amendment is not material.
• GRAP 17 (as amended 2018): Property, Plant and Equipment	01 April 2018	The impact of the amendment is not material.



## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

#### 2. New standards and interpretations (continued)

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

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2019 or later periods:

<b>Standard/ Interpretation:</b>	<b>Effective date: Years beginning on or after</b>	<b>Expected impact:</b>
• GRAP 34: Separate Financial Statements	01 April 2020	Unlikely there will be a material impact
• GRAP 35: Consolidated Financial Statements	01 April 2020	Unlikely there will be a material impact
• GRAP 36: Investments in Associates and Joint Ventures	01 April 2020	Unlikely there will be a material impact
• GRAP 37: Joint Arrangements	01 April 2020	Unlikely there will be a material impact
• GRAP 38: Disclosure of Interests in Other Entities	01 April 2020	Unlikely there will be a material impact
• GRAP 20: Related parties	01 April 2019	Unlikely there will be a material impact
• GRAP 32: Service Concession Arrangements: Grantor	01 April 2019	Unlikely there will be a material impact
• GRAP 108: Statutory Receivables	01 April 2019	Unlikely there will be a material impact
• GRAP 109: Accounting by Principals and Agents	01 April 2019	Unlikely there will be a material impact

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

	2019	2018
	R '000	R '000
<b>3. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Bank balances	2 751	1 831

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

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

#### 4. Receivables from exchange transactions

Receivables	239	137
Accrued interest	3	2
Allowance for doubtful debt	-	(12)
	<u>242</u>	<u>127</u>

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

#### 5. Payables from exchange transactions

Trade payables	2	13
Income received in advanced	977	683
Accrued expense	85	-
Customer refundable Deposits	119	-
	<u>1 183</u>	<u>696</u>

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

#### 6. Fees from facilities

Rental income	1 961	1 786
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The increase in rental income is due to the new online booking system, the change in the billing system and tariff charged for the usage of the facilities as well as increased marketing of the facilities to communities via various channels. In addition to this, the Western Cape Government Departments opted for the facilities as meeting or strategic planning venues due to the cost containment measures issued by National Treasury.

#### 7. Interest income

Interest received	129	180
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The decrease is due to less reserves available in the year under review.

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

	2019	2018
	R '000	R '000
<b>8. Other income from exchange transactions</b>		
Bad debt recovered	6	1
Insurance claims	1 039	18
Rental income- Damages	1	-
Rental income: Staff accommodation	119	116
	<u>1 165</u>	<u>135</u>

#### Insurance claim:

More claims were instituted compared to the previous financial year, due to arson attacks at the Okkie Jooste cultural facility.

#### 9. Other income from non-exchange transactions

Donation: Services in-kind	<u>590</u>	<u>546</u>
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For the detail on the Donation: Services in-kind refer to the narrative on note 14

#### 10. Transfers and subsidies received

Transfer received	<u>1 506</u>	<u>1 183</u>
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Transfer payment received from the Department of Cultural Affairs and Sport.

#### 11. Property Plant and Equipment

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

To ensure effective asset management, this function is centralised within the department (DCAS). Grap 17, Property plant and equipment (derecognition of assets), was applied to account for the effect of the donation at carrying value as at the 31 March 2019. The effect of the donated assets is included in the deficit for the 2017/18 financial year.

For the year under review, no assets were transferred to the Department of Cultural Affairs and Sport.

#### 12. Audit fees

External audit	<u>94</u>	<u>153</u>
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The variance is mainly due to the new audit approach of the AGSA.

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

	2019	2018
	R '000	R '000
<b>13. General expenses</b>		
Bad debts written off	24	-
Bank charges	8	8
Consulting and Outsourced services	4	-
Consumable stores	58	132
Courier and delivery services	1	1
Donations	-	146
Employee costs: Services in-kind	590	546
Entertainment	51	47
Equipment less than R5000	7	2
Linen and soft furnishing	48	263
Maintenance, repairs and running costs	295	228
Printing, stationery and publications	48	39
Property expense	3 263	2 914
Software licence renewal	18	17
Travel and subsistence	51	93
Uniforms and protective clothing	30	32
	<b>4 496</b>	<b>4 468</b>

#### Consultants and Outsourced services:

During the year under review, facilitators were appointed to run the Best Practice Model workshop for the registered Cultural Councils.

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## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

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	2019	2018
	R '000	R '000

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#### 13. General expenses (continued)

##### Consumable stores

The decrease is due to less gas purchased at the cultural facilities as one facility was closed during the year under review.

##### Bad debts written off:

Irrecoverable debt written off.

##### Donations:

During the 2017/18 financial year assets were donated to the department.

##### Employee costs: Services in-kind:

Officials of the Department of Cultural Affairs and Sport fulfil the executive and administrative functions associated with the Western Cape Cultural Commission. Departmental staff that supports the Public Entity includes the Chief Financial Officer, Director: Arts, Culture and Language Services, 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. The service in-kind related to their salaries cannot be measured reliably. The recognition therefore relates only to the dedicated finance team who supports the CFO in the execution of her role as CFO to the Public Entity and the Department. The amounts disclosed therefore represent the services in kind provided by the finance team only.

##### Linen and soft Furnishing:

During the 2017/18 financial year the entity purchased curtains for various facilities.

##### Property Expense:

The increase is mainly due to the increase in the water tariff charged by the municipality for the usage of water.

##### Travel and subsistence:

2017/18 financial year includes travelling cost of two members who travelled from George. Their term ended in September 2018.

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

	2019	2018
	R '000	R '000
<b>14. Members fees</b>		
Baard, P	2	-
Basse, B	6	9
Blaai, M	1	-
Crous, J	3	6
Fani, C	6	6
Fefeza, P	5	6
Gingcana, M	1	-
Herschelle, B	3	-
Jama, Z	2	2
Joko, P	3	-
Joubert, J	2	-
Kamaldien, Y	-	3
Kindo, W	3	5
Le Fleur, A	3	6
Le Roux, N	3	5
Loubser, H	2	-
Malamlela, M	1	-
Mazinyo, M	-	2
Mobbs, JB	2	4
Nokwaza, L	3	-
Nongalaza, MG	2	2
Ponoane, NG	-	2
Rall, M	2	-
Ryke, E	2	-
Sampson, V	3	-
Sebgoane, A	-	2
Witbooi, J	3	2
	<u>63</u>	<u>62</u>
<b>15. Transfers and subsidies</b>		
Cultural Councils	<u>150</u>	<u>30</u>
Increase in number of applications received from cultural councils during the year under review.		
<b>16. Cash generated from (used in) operations</b>		
Surplus (deficit)	548	(883)
<b>Adjustments for:</b>		
Movements in accruals	85	-
Bad debt written off	24	-
<b>Changes in working capital:</b>		
Receivables from exchange transactions	(127)	(27)
Other receivables from non-exchange transactions	(12)	-
Payables from exchange transactions	402	(164)
	<u>920</u>	<u>(1 074)</u>

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

	2019 R '000	2018 R '000
<b>17. Commitments</b>		
<b>Authorised operational expenditure</b>		
<b>Approved and contracted</b>		
• Groot Drakenstein: Distinctive Choice Security	-	159
• Okkie Jooste: Distinctive Choice Security	-	160
• Bien Donne Manor House: Paarl AC Rottweiler	-	4
• Melkbos Cultural Centre: ADT Security	5	4
• Melkbos Oppiesee: ADT Security	5	4
	<u>10</u>	<u>331</u>
<b>Approved not yet contracted</b>		
• Groot Drakenstein: Distinctive Choice Security	40	-
• Okkie Jooste: Distinctive Choice Security	41	-
	<u>81</u>	<u>-</u>
<b>Total operational commitments</b>		
Approved and contracted	10	331
Approved not yet contracted	81	-
	<u>91</u>	<u>331</u>
<b>This expenditure will be financed from</b>		
<b>Total commitments</b>		
Authorised operational expenditure	<u>91</u>	<u>331</u>
<b>18. Related parties</b>		
Relationships		
- Primary Funder		Department of Cultural Affairs and Sport
- Strategic Funder		Western Cape Language Committee
- Strategic Funder		Heritage Western Cape
The Department of Cultural Affairs and Sport (DCAS) provides accommodation to Western Cape Cultural Commission to execute their administrative and financial operations.		
<b>Related party transactions</b>		
<b>Income received from related parties</b>		
Department of Cultural Affairs and Sport	1 506	1 183

## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

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#### Figures in Rand thousand

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#### 19. 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 2019, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R 21 016 higher / lower.

##### Credit risk

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

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

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

##### Maximum exposure to credit risk

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

##### Market risk

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

##### Interest rate risk

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

##### Financial assets

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

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



## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

Figures in Rand thousand

#### 19. Risk management (continued)

##### Cash flow interest rate risk

Financial instrument	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms Cash in current banking institutions	2 751	-	-	-	-
Payables - Extended credit terms	(87)	-	-	-	-
Net amount	2 664	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instrument 032019	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade and other receivables - normal credit terms	44	14	50	48	83	239
	44	14	50	48	83	239

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

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## Western Cape Cultural Commission

Annual Financial Statements for the year ended 31 March 2019

### Notes to the Annual Financial Statements

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2019	2018
R '000	R '000

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#### 20. Budget variances

##### Material variances between budget and actual amounts

##### 20.1 Fees from Facilities

The variance is mainly due to the change in the tariffs charged for the usage of the cultural facilities.

##### 20.2 Interest Income

The variance is due to more interest derived as a result of the revised tariffs implemented for the usage of the cultural facilities.

##### 20.3 Other income from exchange transactions

Other income not budgeted for was mainly received from Insurance claims due to the arson attack at the Okkie Jooste Cultural facility.

##### 20.4 Other income - Investment account

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

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

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

##### 20.6 General expense

The over expenditure is due to a non-cash adjustment for Employee Cost: Service in-kind.



**URhulumente  
weNtshona Koloni**  
ImiCimbi yeNkcubeko  
nezemiDlalo



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



**INgxelo yoNyaka**  
2018/2019

## IZIQULATHO

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3. IMBULA-MBETHE NGUMHLALI NGAPHAMBILI .....	7
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# ICANDELO A: IINKCUKACHA NGOKUBANZI

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## 1. IINKCUKACHA NGEQUMRHU LOLUNTU NGOKUBANZI

<b>IGAMA ELIBHALISIWEYO:</b>	IKomishini yaseNtshona Koloni
<b>INOMBOLO YOBHALISO (ukuba ikhona):</b>	Ayikho
<b>IDILESI YENDAWO:</b>	Umgangatho wesi-3, Protea Assurance Building Greenmarket Square Cape Town, 8001
<b>IDILESI YEPOSI:</b>	P. O. Box 1775 Cape Town 8001
<b>USOSIBA WE-WCCC</b>	Mnu. Thandwa Ntshona
<b>INOMBOLO YOMNXEBA:</b>	+27 21 483 9714/9672
<b>INOMBOLO YEFEKSI:</b>	+27 21 483 9711
<b>IDILESI YE-IMEYILE:</b>	Thandwa.Ntshona@westerncape.gov.za
<b>IDILESI YEWEBHUSAYITI:</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>ABAPHICOTHI-ZINCWADI BANGAPHANDLE:</b>	UMphicothi-zincwadi Jikelele woMzantsi Afrika Century City, Cape Town, 8000
<b>ABABHANKI:</b>	Nedbank Umgangatho wesi-5 Nedbank Clock Tower V&A Waterfront Cape Town 8001

## 2. ULUHLU LWEZISHUNQULELO /LWEZIFINYEZO

AGSA	UMphicothi-zincwadi Jikelele woMzantsi Afrika
MEC	ILungu lesiGqeba seKomishini
BBBEE	UXhotyiso lwaBamnyama kwezoQoqosho
CFO	IGosa eliyiNtloko lezeMali
PFMA	UMthetho woLawulo lweMali yoLuntu
TR	IMimiselo kaNondyobo
MTEF	ISikhokelo seNkcitho seKota ePhakathi
SMME	AmaShishini amaNcinci naPhakathi
AA	UMcwangcisi-mali oseMagunyeni
D: ERM	ICandelo loMngcipheko woShishino, iSebe leNkulumbuso
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
WCCC	IKomishini yeNkcubeko yeNtshona Koloni
PAA	UMthetho woPhicotho-zincwadi woLuntu
FMPPI	ISikhokelo seeNkcukacha zeNkqubo yokuSebenza koLawulo
DTPW	ISebe lezoThutho neMisebenzi yoLuntu
ERM	ULawulo loMngcipheko woShishino
ERMECO	ULawulo loMngcipheko woShishino neKomiti yokuSesikweni
Cel	IZiko leNguqu nge-intanethi
WOSA	UkuSondela koLuntu luLonke
DoCS	ISebe loKhuselo loLuntu



### 3. AMAGQABANTSHINTSHI NGUMHLALI NGAPHAMBILI



Kundivuyisa kakhulu ukubonisa le Ngxelo yoNyaka yeKomishini yeNtshona Koloni yowama-2018/19. Igunya leKomishini limiselwa yiKomishini yeNkcubeko noMthetho weBhunga leNkcubeko, we-1998. Inkonzo egunyaziselwe ukuba yenze yona iKomishini yileyo yeqela elimiswe ngokomthetho ukuba linike ingcebiso kuMphathiswa kulondolozo, kwinkuthazo nakuphuhliso kwezobugcisa nenkcubeko kuluntu emele lona.

Ubugcisa nenkcubeko zinefute elanabe ngaphezu komlinganisalo kuqoqosho, ekuphileni, kuluntu nakwimfundo. Kufuneka silivume eli fute ukuze sibenako ukunceda abantu babubone ubugcisa nenkcubeko into ebuyiyo: ubutyebi bendalo. Ubugcisa nenkcubeko yindlela yendalo apho sidala ubudlelwane kwihlabathi. Uxanduva lwegcisa kukuvuselela izazela zenguqu ngaphakathi kuthi.

IKomishini iyakusoloko kwaye isaqhubeka, ukunika imbeko igunya layo kwaye izalisekise konke okujoliswe kuko. Oku kuquka ukuhlinzeka amacweyo axhobisayo nezehlo zeMini yeLifa lemveli, ethe yazinyaswa ngamaBhunga eNkcubeko abhalisiweyo. Ngethuba lonyaka ophantsi kophononongo, iKomishini ikwanike inkxaso-mali kumaBhunga eNkcubeko ama-5 kwaye bekungeko lubhaliso lutsha. IKomishini yenze izindululo zecandelo elitsha kwiNdlela yokuziPhatha eyakuthi iqubisane nokuzimasa iintlanganiso kwamalungu eKomishini kwiPlinari nakwiKomitana, kwanemali evunyelweyo yelungu elongeziweyo leKomishini ukunceda kwiKomitana ye-Initiation Reference.

IKomiti yamaBhunga eNkcubeko ifune uhlahlutyo lomgaqo-nkqubo wangoku olawula ukubhaliswa nokurhoxiswa kubhaliso lwamabhunga enkcubeko. Uhlahlutyo lomgaqo-nkqubo ufuna ukulungelelaniswa komgaqo-nkqubo nophuhliso lobugcisa nenkcubeko kuluntu esilumeleyo. IKomitana ye-Initiation Reference ihlinzeke iSeshoni yoHlahlutyo lweNkqubo, ebikwazinyaswe yiKomiti yoLungelelaniso yePhondo nooGqirha beMveli. Injongo yeseshoni yayikukudala ukufana nokubeka iinkqubo endaweni ezakuthi ibeluncedo ekunciphiseni umngcipheko ojongene nabakhwetha.

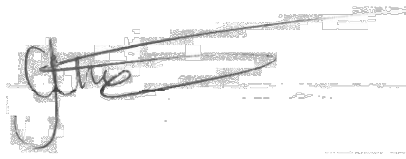
IKomishini ikwavalelisa amalungu athe asebenza kwikota edlulileyo yeKomishini. NjengoMhlali ngaphambili, ndingathanda ukuncoma ngokungazenzisiyo amalungu ngegalelo lawo elixabiseke Kunene kwiKomishini nangomsebenzi wabo wokuzinikela kwabo ekunikezeleni ngoncedo kwiKomishini ekuzalisekiseni isigunyaziso sayo. Ngomhla we-15 kweyeNkanga wama-2018 iKomishini eyanyuliweyo entsha yaqheliswa isithuba esingangeminyaka emithathu (3). IKomishini ingathanda kwakhona ukuvuyisana noNkszn Madre Loubser otyunjelwe ukumela i-Ntshona Koloni kwiBhunga lobuGcisa kuZwelonke.

Uhlahlo lwabiwo-mali lweKomishini luqingqiwe, nangona kunjalo intsebenziswano eqhubekayo ne-DTPW ibangele ukuphuculwa kwezibonelelo. IKomishini iyaqhubeka ukwakhela kumsebenzi wayo wokwakha ubudlelwane bangaphambili kwaye iyayonwabela intsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo, kunye neSebe lezoThutho neMisebenzi yoLuntu, enoxanduva lokugcina izibonelelo zenkcubeko. IKomishini ikwajonge ukusebenzisana ne-Cape Nature, ezibophelele ekuboneleleni iKomishini neenkqubo zoqeqesho kwindalo njengesiqalo, neSebe lezeMpilo elincedisayo ngohlolo lonyango lwabakhwetha. Kwigunya lethu ukulondolozisa inkcubeko iKomishini izakufuna ukulwenzisa lula ubhaliso looGqirha beMveli nokuqeshwa kwabaKhathaleli. IKomishini iza kusebenza ekuphuculeni ukubonakala kwayo kuluntu olutsha nakwabachaphazelekayo. Ukubonakala kweKomishini, ngakumbi kuluntu olutsha, kubalulekile kuphuhliso nosekuzinzeni kobugcisa nenkcubeko nokuguqula izinto apho amathuba ayengafumaneki ngaphambili. IKomishini

iyaziqonda izinyanzeliso zayo zemali; ezinje ngokufuna ukwenza ngaphezulu ukwakha ubudlelwane namanye amaqela anikezela ngenkxaso-mali.

Ngokwenjenje apha ndibulela uncedo nenkathalo engazenzisiyo yeKomishini kuNkszn Jane Moleleki, ngesikhokelo nenkxaso yakhe, amagosa eSebe leMicimbi yeNkcubeko neMidlalo ngenkuthalo yabo yokuphumeza imisebenzi kunye namanye amalungu eKomishini ngenkxaso yabo nendlela yobungcali ekuqhubeni ushishino abathe bekunye banegalelo elikhulu ekuzalisekiseni impumelelo yeKomishini yeNkcubeko yeNtshona Koloni.

Ndiyavuya ukubhengeza ukuba iKomishini ilizalisekisile igunya layo ngelixa ngaxeshanye, isenza uphuculo oluqaphelekayo ekukhuthazeni nasekulondolozeni ubugcisa nenkcubeko eNtshona Koloni.



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**Chuma Fani**

UMhlali ngaphambili

IKomishini yeNkcubeko yeNtshona Koloni

**Umhla wama-31 kuCanzibe wama-2019**

#### 4. ISISHWANKATHELO SOMCWANGCISI-MALI OSEMAGUNYENI



IKomishini yeNkcubeko yeNtshona Koloni (WCCC) yishedyuli yesi-3 yequmrhu loluntu kwaye isebenza kwimida yeKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, uMthetho we-14 we-1998. Liqela lomthetho kwaye likwiSebe leMicimbi yeNkcubeko neMidlalo.

Iinjongo ze-WCCC kukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko kwiNtshona Koloni, ngokuhambelana nomgaqo-nkqubo ochongwe ngu-MEC. Imisebenzi yayo ilungelelanisiwe kwiqhinga lesicwangciso seminyaka emihlanu kwaneqhinga lokwenza umsebenzi wonyaka.

Umqophiso we-WCCC kukubonelela ngemeko enako ukuba ivumele uluntu ithuba lokwabelana, liziqhelanise kwaye libonise ubutyebi benkcubeko yabo. Injongo yale ngxelo kukucacisa imisebenzi ye-WCCC yonyaka-mali wama-2018/19.

#### Uhlahutyo lwezemali ngokubanzi

Ngethuba lonyaka ophantsi kophononongo ukongezwa kwabasebenzi kwizibonelelo kwagqitywa kunye nokuqeshwa kwabasebenzi abasisigxina kwaza kongezelelwa abantu be-EPWP abafumana uncedo.

Ngenxa yolophulo-mthetho, izibonelelo kuye kwanyanzeleka ukuba kuqiniseke iindlela zokhuseleko ezithe zafaka uxinzelelo kuhlalo lwabiwo-mali lwe-WCCC. Ukongezelela kuncitshiso lwale mingeni, isakhelo songenelelo lwezekhaya siquka amasebe, umasipala namaqumrhu karhulumente enze kwasemthethweni ukwabelana ngobutyebi nokucutha umthwalo wezemali.

#### Iindlela zenkcitho

Iinkqubo/umsebenzi/injongo	2018/2019			2017/2018		
	Uhlalo lwabiwo-mali	Eyona Nkcitho	INkcitho (engaphezulu)/engaphantsi	Uhlalo lwabiwo-mali	Eyona Nkcitho	INkcitho (engaphezulu)/engaphantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Impahla neeNkonzo	4265	4803	(538)	4 186	4713	(527)
Iyonke	4 265	4803	*(538)	4186	4713	(527)

*\*Inkcitho engaphezulu ichaphazeleka kwi- GRAP 23: IiNkonzo zeSisa zolungelelwaniso ezenzelwe imivuzo yama- R590 000 enxulumene nabasebenzi bolawulo lwemali yeQumrhu likaRhulumente. Iinkcukacha ezongezelelweyo zicacisiwe kwiiNgxelo zeMali yoNyaka ze-WCCC, iNqaku le-13.*

#### Ubungakanani bemiqobo nemingcipheko ejongene nequmrhu likarhulumente

Ubunini beZiko leNkcubeko yase-Okkie Jooste bakhulala bungumceli-mngeni kwaye umba usiwe kwiinkonzo zomthetho.

### **Ulawulo lwentengo**

Akukho zicelo zakubizwa kwamaxabiso zingamenywanga kwezithe zangeniswa kunyaka ophantsi kophononongo.

Iinkqubo ze-SCM nezixokolelwano zikhona ukuqinisekisa ukuthotyelwa komthetho nemimiselo.

### **Imiceli-mngeni nezisombululo**

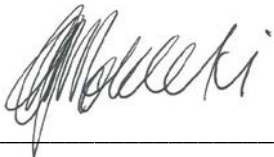
Ukwenza lula imiceli mingeni kwiindawo, iKomishina ifakele iinkqubo ze-alamu ezinenkonzo zonogada abaphendula i-alamu, onogada ababonakalayo namasango azivulekelayo aphinde azivalekele aneenkqubo ze-intercon.

### **Ukuqubisana nemiceli-mngeni yemali**

Iinkqubo yokubhukisha kwi-intananethi nokuhlengahlengiswa kwenkqubo yamatyala zinegalelo ekunyuseni kwingeniso yonyaka. Uxinzelelo lwemali kubaxhasi bemali yeKomishini yabandazelwa luquko olusebenzayo lwe-DTPW ngokumalunga nokugcinwa nokuphuculwa kwezibonelelo.

### **Umbulelo**

Ekugqibeleni, ndingathanda ukudlulisa umbulelo ongazenzisiyo kumalungu ekomishini yangaphambili ngemibono negalelo layo lokukhuthaza iinjongo ze-WCCC. Ukongezelela, ndinqwenela ukuvuma inkxaso nesikhokelo sikaMphathiswa u-Anroux Marais.



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Jane Moleleki  
UMcwangcisi-mali oseMagunyeni  
IKomishoni yeNkcubeko yeNtshona Koloni

**Umhla wama-31 kuCanzibe wama-2019**

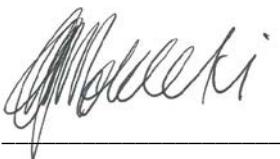
## 5. INGXELO YOXANDUVA NENGOQINISEKISO YOCOSELELO

Ngokolwazi nenkolelo yam, ndingqina oku kulandelayo:

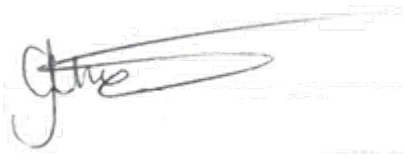
- Zonke iinkcukacha nezixa zemali ezivezwe kwingxelo yonyaka zivumelana neengxelo zemali yonyaka eziphicothwe nguMphicothi zincwadi-Jikelele.
- Ingxelo yonyaka igqityiwe, ichanekile kwaye ayinaziphene.
- Ingxelo yonyaka ilungiselelwe ngokumalunga nezikhokelo ezikhutshwe nguNondyabo kaZwelonke.
- Iingxelo zeMali yoNyaka (iCandelo E) ilungiselelwe ngokumalunga noMthetho woLawulo lwezeMali kaRhulumente, we-1999(uMthetho woku-1 we-1999) icandelo lama-55(1) (d) necandeki lama-28.2 lemigangatho yemimiselo kaNondyabo kaZwelonke elifaneleke kwiqumrhu likarhulumente.
- Umcwangcisi-mali osemagunyeni unoxanduva lokulungiselelo lweengxelo zemali zonyaka nezigwebo ezenziweyo kwezi nkcukatha.
- Umcwangcisi-mali osemagunyeni unoxanduva lokumiselwa, nokuphunyezwa kwenkqubo lolawulo lwangaphakathi oluthe lwenzelwa ukubonelela ngengqinisekiso eyiyo enje ngengemfizeko, nangentembeko yeenkcukacha zokwenziwa komsebenzi, iinkcukacha zemicimbi yabasebenzi neengxelo zemali zonyaka.
- Abaphicothi-zincwadi bangaphandle bazimisele ukuveza uluvo oluzimeleyo kwiingxelo zemali zonyaka.

Ngokoluvo lwam, ingxelo yonyaka ibonisa ubulungisa bemisebenzi, iinkcukacha zokwenziwa komsebenzi, nemicimbi yemali yequmrhu likarhulumente ngonyaka wemali ophela ngomhla wama-31 kweyoKwindla wama-2019.

Ozithobileyo



Jane Moleleki  
UMcwangcisi-mali osemagunyeni  
IKomishini yeNkcubeko yeNtshona Koloni  
**Umhla wama-31 kuCanzibe wama-2019**



Chuma Fani  
UMhlali ngaphambili  
IKomishini yeNkcubeko yeNtshona Koloni  
**Umhla wama-31 kuCanzibe wama-2019**

## **6. ISISHWANKATHELO SESICWANGCISO**

### **6.1. Umbono**

Igalelo elinempumelelo ekukhuleni nasekuphuhleni kwemeko yenkcubeko etshintshatshintshayo kwiNtshona Koloni ebumbeneyo.

### **6.2. Umnqophiso**

Ukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni ngosebenzisa:

- ukubhaliswa nokurhoxiswa kubhaliso lwamabhunga enkcubeko;
- ukubonelela ngoncedo kumabhunga enkcubeko abhalisiweyo;
- ukulawula, ukuphatha, ukuphuhlisa nokugcina impahla eshenxwayo ngengashenxwayo efakwe phantsi kolonganyelo lwayo nguMphathiswa wePhondo;
- ukwenza eminye imisetyenzana nemisebenzi eyabiwe nguMphathiswa wePhondo; kunye
- nokunika ingcebiso kuMphathiswa wePhondo kumgaqo-nkqubo.

### **6.3. Iimpawu zentsulungeko**

Imfezeko, Ukuthatyathwa koxanduva, Ubuchule, Ukusabela, Ukungenisa izinto ezintsha nokuKhathala

## 7. UWISO-MTHETHO NEZINYE IZIGUNYAZISO

IKomishini yeNkcubeko yeNtshona Koloni ibimiswe yiKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, we-1998 (uMthetho we-14 we-1998). I-WCCC ibifakwe kuluhlu njengeShedyuli yesi-3, icandelo C lequmrhu likarhulumente wephondo ngomhla woku-1 kweyeSilimela wama-2001 ngokwemimiselo yoMthetho woLawulo lweMali kaRhulumente, we-1999 (uMthetho woku-1 we-1999).

### 7.1. Izigunyaziso zoMgaqo-siseko

Icandelo	Inkcazelo
<b>Umgaqo-siseko weRiphabliki yoMzantsi Afrika, we-1996</b>	
Icandelo lesi- 6 (3), (elesi-4) (nelesi-5): Ulwimi	URhulumente weNtshona Koloni kufuneka, ngokowiso-mthetho nezinye iindlela, ilawule ize ibeke iliso ekusebenziseni kwayo iilwimi ezisemthethweni. Zonke iilwimi ezisemthethweni kufuneka zonwabele ukuxatyiswa kwesidima kwaye kufuneka ziphathwe ngokulinganayo. I-WCLC, ngentsebenziswano neSebe leMicimbi yeNkcubeko neMidlalo (i-DCAS), inoxanduva lokubeka iliso nokuvavanya ukuphunyezwa koMgaqo-nkqubo weLwimi zePhondo leNtshona Koloni, esamkelwa ngowama-2005, kwaye kufuneka inike ingxelo kwiPalamente yePhondo leNtshona Koloni kwesi sigunyaziso ubuncinane kanye ngonyaka. I-DCAS inobongameli be-WCLC kwaye ibonelela iKomiti ngolawulo nenkxaso yezemali.
Icandelo lama-30: Ulwimi nenkcubeko	IKomishini yeNkcubeko yeNtshona Koloni (i-WCCC) yenza amathuba abelula kubantu beNtshona Koloni ukusebenzisa amalungelo abo olwimi nenkcubeko ngokusebenzisa iinkqubo neprojekthi emele zona nezixhasayo.
Icandelo lama-31: Inkubeko, inkolo nolwimi loluntu	I-WCCC kufuneka iqinisekise ukuba iinkqubo neprojekthi zayo zihlonipha ukungafani kwenkcubeko yoluntu lwaseNtshona Koloni.
Icandelo lama-41: Imigaqo noburhulumente bentsebenziswano nobudlelwane boorhulumente	I-WCCC isebenzisana nawo onke amacandelo karhulumente ekuphunyezweni kwesigunyaziso sayo.
Ishedyuli yesi-4: IiNdawo eziSebenzayo zokuVumelana noZwelonke noBuchule boWiso-Mthetho lwePhondo	I-WCCC isebenza ngokusondeleyo neSebe lezobuGcisa neNkcubeko likazwelonke kunye nemibutho enxulumene nombuso malunga nobugcisa obuvumelanayo, inkubeko nemicimbi yelifa lemveli.
Icandelo le-195: Iimpawu zentsulungeko ezisisiseko nemigaqo ephethe ulawulo likarhulumente	Amagosa eSebe leMicimbi yeNkcubeko neMidlalo (i-DCAS) anoxanduva lokuphumeza isigunyaziso se-WCCC kufuneka aqinisekise ngokusebenza, ngoqoqosho nangobuchule bokusetyenziswa kobutyebi. Iinkqubo eziqaliweyo kwicandelo likarhulumente kufuneka zivelise olona ncedo lukhulu ngokungenandleko zingephi.
<b>Umgaqo-siseko waseNtshona Koloni, we-1997 (uMthetho woku-1 we-1998)</b>	
Icandelo lama-70	Uwiso-mthetho lwePhondo kufuneka ubonelele ngommiselo nenkxaso-mali eyiyo, kubutyebi obukhoyo bePhondo, bebhunga okanye bamabhunga enkcubeko okanye amabhunga oluntu okanye amaqela eNtshona Koloni besabelana ngenkcubeko equkayo nelifa lolwimi. I-DCAS yongamela i-WCCC ngokumalunga nokuphunyezwa kowiso-mthetho obe wanatyselwe le njongo. IKomishini yeNkcubeko yeNtshona Koloni, enye yamaqumrhu karhulumente wephondo i-DCAS enoxanduva lwawo, yabelwe ukubhalisa nenkxaso yamabhunga enkcubeko abhalisiweyo.

**7.2. Uwiso-mthetho lweziguqunyaziso**

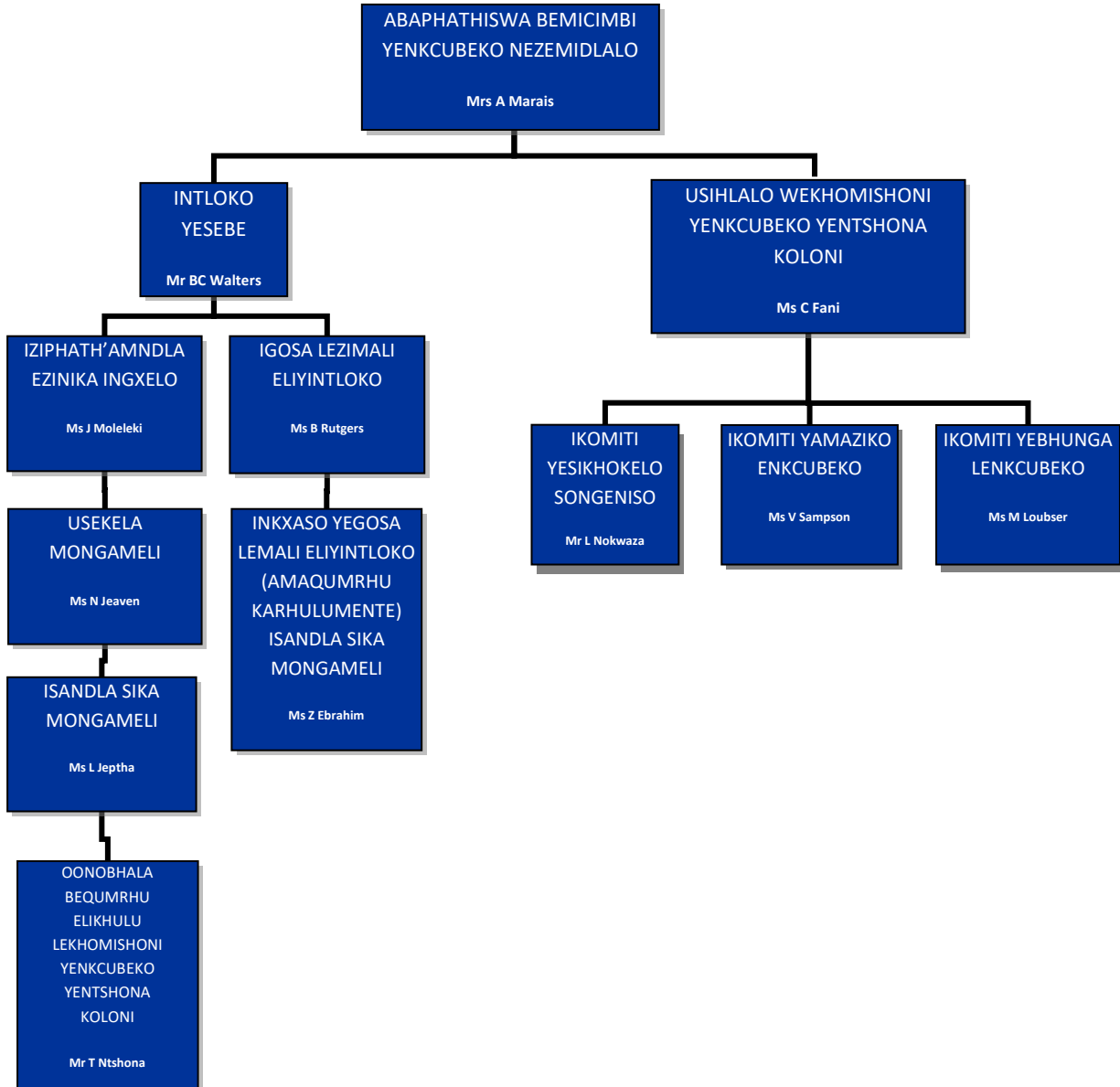
Uwiso-mthetho	Isingqiniso	Olona Xanduva lwe-WCCC
Ikomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, we-1998	Umthetho we-14 we-1998	Iinjongo zeKomishini yeNkcubeko yeNtshona Koloni zezokulondoloza, zikhuthaze nezokuphuhlisa inkcubeko eNtshona Koloni, ngokuhambelana nomgaqo-nkqubo omiselwe ngu-MEC [ilungu (lephondo) iKomiti yesiGqeba – uMphathiswa wephondo]. Isiguqunyaziso se-WCCC kukunika ingcebiso ku-MEC kulondolozo, kwinkuthazo nophuhliso lobugcisa nenkcubeko eNtshona Koloni.
UMthetho woLawulo lweMali kaRhulumente, we-1999	Umthetho woku-1 we-1999	I-WCCC ifaka iingxelo ngekota nangonyaka ekwenzeni kwakhe umsebenzi wokuhambisa nokuphicotha iingxelo zemali ezisekelezelwe kokujoliswa kuko yinjongo yesicwangciso ngonyaka kunyaka-mali ngamnye.
Ukukhuthazwa koBulungisa boLawulo, lwama-2000	Umthetho wesi-3 wama-2000	Lo Mthetho: <ul style="list-style-type: none"> <li>• umisela imithetho nezikhokelo emazilandelwe xa kuthatyathwa izigqibo;</li> <li>• udinga abalawuli ukwazisa abantu ngelungelo labo ukuhlola okanye ukubhena nelungelo labo lokufuna izizathu;</li> <li>• udinga abalawuli ukunika izizathu ngezizigqibo zabo; kunye</li> <li>• nokunika amalungu karhulumente amalungelo ukucela umngeni kwizigqibo zabalawuli enkundleni.</li> </ul>
Ukukhuthazwa koFikelelo kuMthetho weNkcukacha, wama-2000	Umthetho wesi-2 wama-2000	Lo Mthetho unika amandla kwilungelo lokubako ukufikelela kwiirekhodi ezibanjwe ngumbuso, amaziko karhulumente namaqela abucala. Ngaphandle kwezinye izinto, i-DCAS noluntu ngalunye kunye neqela labucala kufuneka: <ul style="list-style-type: none"> <li>• baqulunqe incwadana yokufundisa ecacisela amalungu oluntu ukuba sifakwa njani na isicelo sokufikelela kwiinkcukacha ezibanjwe liqela; kunye</li> <li>• Nokuqesha igosa leenkukacha ukunika ingwalasela kwizidingo zokufikelela kwiinkcukacha ezibanjwe liqela.</li> </ul>
Ukukhuselwa koMthetho weNkcukacha zoBuqu, wama-2013	Umthetho wesi-4 wama-2013	UMthetho ukhuthaza ukukhuselwa kweenkcukacha eziqhutywe ngamaqela oluntu nawabucala ukwazisa ngeemeko ezithile ukumisela ubuncinane izidingo zokuqhutywa kweenkcukacha zobuqu. Ukongeza, uMthetho ubonelela ngokumiselwa koMlawuli weNkcukacha ukusebenzisa amandla athile nokwenziwa kwemisebenzi nemisetyenzana ethile ngokwemimiselo yalo Mthetho kunye nokuKhuthazwa koFikelelo koMthetho weNkcukacha, wama-2000.  UMthetho uyaqhubeka ukubonelela ngokukhutshwa kwemithetho nemimiselo yendlela yokuziphatha, ngokwamalungelo abantu malunga nonxibelelwano lwe-elektroniki olungacelwanga kunye nokwenza izigqibo okuzenzekelayo, ukulawula ukuhamba kweenkcukacha zomntu ngamnye kwimida yeRiphabhlikhi, nokubonelela ngemiba enxulumene noko.



### 7.3 Izigunyaziso zomgaqo-nkqubo

Imigaqo	Ingcaciso
INdlela yokuziPhatha yamaLungu e-WCCC	Eyona njongo yeMithetho nemimiselo kukukhuthazwa kokuba ngumzekelo wokuziphatha ukuze i-WCCC ibenako ukuthembeka.
Ukubhaliswa nokuRhoxiswa kubhaliso loMgaqo-nkqubo wamaBhunga eNkcubeko	Ukunika amandla kumgaqo ohlonipha, okhulisa, osekelayo nokhusela ukungafani kwenkcubeko kwiNtshona Koloni nakuMzantsi Afrika uwonke ngokubhaliswa nokurhoxiswa kubhaliso kwamabhunga enkubeko.
UMgaqo-nkqubo wokuSetyenziswa kwaMaziko eNkcubeko	UMcwangcisi-mali oseMagunyeni wequmrhu likarhulumente kufuneka alawule ingeniso ngokoqoqosho nangokusebenzayo ngokuphuhisa nokuphumeza inkqubo efanelekileyo ukubonelela kokuchongwa, uqokelelo, ukurekhodwa, ukuxolelwaniswa nokukhuselwa kweenkcukacha zengeniso.
IGqiza le-WCCC	Igqiza lamandla elikhutshwe nguMcwangcisi-mali aseMagunyeni ngokommiselo wecandelo lama-44(loku-1) nelama-44(lesi-2) soMthetho woLawulo lweMali kaRhulumente, we-1999 (i-PFMA).
Isikhokelo esiPhathekayo	UMcwangcisi-mali oseMagunyeni kufuneka aphuhlise aze asivumele isikhokelo esamkela iqondo lokuphathekayo nokubalulekileyo kunye nesiGqeba esiseMagunyeni nokucebisana nabaphicothi-zincwadi zangaphandle.
IsiCwangciso sokuThintela ubuMenemene	Lo mgaqo-nkqubo ubonelela ngeendlela zokusabela kuniko lwengxelo kuphando nokusombulula izenzo zobumenemene.
Ukuvuzwa kwamalungu	Ukubonelela ngesikhokelo sokuhlawulwa kwamalungi eKomishini yeNkcubeko yeNtshona Koloni eyonyulelwe ukuzimasa iingqungquthela, imicimbi, iintlanganiso namacweyo.
Isikhokelo soLwaluko neMithetho yokuziphatha yama-2014	Esi sikhokelo sibonelela ngoncedo lwezenzo zenkcubeko yolwaluko kwimibutho yenkcubeko yezekhaya, oomasipala nezinye izigunyaziso

## 8. UBUME BOMBUTHO



## ICANDELO B: IINKCUKACHA ZOKWENZIWA KOMSEBENZI

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## 1. INGXELO YOMPHICOTHI-ZINCWADI JILELELE: IINKONZO EZIMISWE KWANGAPHAMBILI

I-AGSA ngoku yenza iinkqubo ezithile zophicotho kulwazi lwendlela yokusebenza ukunika isiqinisekiso esisiso kwimo yesiphelo sophicotho. Isiphelo sophicotho kwindlela yokwenziwa komsebenzi malunga neenjongo ezimiswe kwasekuqaleni kwisiphelo sohlaluty ekusebenzeni okuchasene nokujongwa kuqala kweenjongo siqukiwe kwingxelo eya kubaphathi, kunye nengxelo yezinto ezifunyanisiweyo ezibonakalayo phantsi kwesihloko seenjongo apho kwingxelo yecandelo lezinto ezifunekayo zomthetho nemiqathango apho kwingxelo yabahlalutyi.

Jonga kwiphepha lama-51-55 ngeNgxelo yoMphicothi-zincwadi Jikelele, eshicilelwe njengeCandelo E: linkcukacha zeMali zaleNgxelo yoNyaka wama-2018/19.

## 2. UHLALUTYO LWEMEKO

### 2.1 UBume bokuNikezelwa kweNkonzo

Amaziko eNkcubeko ziindawo zenkcubeko zemibutho yoluntu namasebe karhulumente ukuhambisa iinkqubo zabo ezifanelekileyo kwimeko ezolileyo.

Kucacile ukuba kukho umbulelo omkhulu ngabasebenzisi bamaziko ethu, nangona kunjalo, abasindanga kwimingeni yentlalo ejongene noluntu. linkcukacha-manani zolwaphulo-mthetho zangoku eNtshona Koloni zikhokelela ekubeni i-WCCC ibeke phambili ukuphumeza nokuqhubeka ngamanyathelo anjengokhuseleko nokuphendula okuxhobileyo kumaziko.

ISebe likhulise ubudlelwane obusebenzayo ne-DTPW obuzise iziphumo ezakhayo. Iziko i-Okkie Jooste yavalwa ngonyaka-mali, ngenxa yophuculo oluququzelelwe lwaza lwahlawulwa yi-DTPW. Umsebenzi wolungiso nophuculo ukwaqalile kwiziko elise Schoemanspoort e-Oudtshoorn kwakunye ne-Bien Donne Manor House eSimondium kwaye iyakugqitywa kunyaka-mali omtsha.

Isiqalo senkqubo yokubhukisha ngohlobo lwe-intanethi ikhokelele ekunyukeni kwengeniso kumaziko. Ingeniso yayiqikelelwa kwi-R1,4 lesigidi ngonyaka-mali nangona i-R1 961 000 yaveliswa ngonyaka-mali ophantsi kophononongo, nangona iziko lilikhulu kwaye ilelona lisetyenziswa (i-Okkie Jooste) livaliwe ngokwelo thuba.

Ukuphucula unxibelelwano nokubayinxalenye yesicwangciso esiqhubekayo soshishino kwii-ofisi ezisemaphandleni, i-Wi-Fi yafakwa kwiziko lenkcubeko e-Melkbos Oppie See nase-Okkie Jooste, ngokulandelelana kwazo.

## 2.2 Ubume bombutho

Ngokommiselo wecandelo le-13 leKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, ongunombolo ye-14 we-1998, abasebenzi beSebe leMicimbi yeNkcubeko neMidlalo banoxanduva lomsebenzi wolawulo lwe-WCCC. UNobhala weKomishini ubekwe phakathi kubuGcisa neNkcubeko yeDCAS. INxaso ye-CFO incedisa ngentengo neentlawulo ezinxulumene namalungu nemisebenzi ye-WCCC.

UMphathiswa weMicimbi yeNkcubeko neMidlalo uqeshe amalungu amatsha ali-14 aqinisekisa ukuba iKomishini isebenze njengoko bekuchaziwe kwiKomishini yeNkcubeko yeNtshona Koloni nakuMthetho wamaBhunga eNkcubeko, ongunombolo 14 we-1998. Ithuba leminyaka emithathu leKomishini eyonyuliweyo, eqale ngomhla we-15 kweyeDwarha wama-2018 lize liphele ngomhla we-14 kweyeDwarha wama-2021.

Ishoni yoqheliso yabanjwa namalungu ukuwazisa ngemisebenzi nangeendima ze-WCCC kwakunye neemfuno zowiso-mthetho. Ngaphezu koko anikwe isishwankathelo nguMphathiswa nangabaphathi abaphezulu bogunyaziso lweSebe nokuba yenza njani i-WCCC ukuncedisa ekuzalisekiseni oko.

Njengoko kuchaziwe kwisiCwangciso soKwenziwa komsebenzi woNyaka se-WCCC, iintlanganiso ezipheleleyo zibanjwa ngekota ngelixa iintlanganiso zeKomiti yeBhunga leNkcubeko neKomiti yamaZiko eNkcubeko zibhanjwa kabini ngonyaka.

Ukunika amandla kwisigunyaziso se-WCCC, iikomiti zinoxanduva lamacandelo awohlukeneyo awabelwe kwi-WCCC. Iikomiti ziquka iKomiti yamaZiko eNkcubeko, iKomiti yeBhunga leNkcubeko kwakunye neKomiti yolwaluko equka amalungu e-WCCC kwanamalungu eqela lesiKhokelo soLwaluko esinika ingcebiso uMphathiswa kwimiba enxulumene nenkqubo yolwaluko.

I-WCCC ayinabo abasebenzi abasisigxina kwaye imisebenzi yokulawula yenziwa ngabasebenzi phakathi kwisebe.

## 2.3 Uphuhliso oluphambili lomgaqo-nkqubo neenguqu zowiso-mthetho alukho

## 2.4 IiNjongo zesiCwangciso sesiPhumo sokuJoliswe kuko

Injongo yesiCwangciso	Ukukhuthaza, ukuphuhlisa nokuguqula imisebenzi yenkcubeko eNtshona Koloni
INgxelo yeNjongo	<ul style="list-style-type: none"><li>• Ukwandisa usetyenziso lwamaziko enkcubeko ngabemi beNtshona Koloni</li><li>• Ukukhuthaza uqhagamshelwano lwenkcubeko ngokuba nencoko namabhunga enkcubeko kunye;</li><li>• Nokukhuthaza ubunye bentlalo.</li></ul>

### **3. IINKCUKACHA ZOKWENZIWA KOMSEBENZI NGOKWENKQUBO/UMSEBENZI /INJONGO**

#### **INKQUBO: IKOMISHINI YENKCUBEKO YENTSHONA KOLONI**

Injongo yeKomishini yeNkcubeko yeNtshona Koloni kukunika ingcebiso kuMphathiswa lokuba angalizalisekisa njani na igunya le-WCCC ngokumalunga neKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko we-14 we-1998.

#### **INKCAZELO**

IKomishini yeNkcubeko yeNtshona Koloni ineendawo ezintathu zokwanziwa komsebenzi njengokumiselwe yiKomishoni yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, uMthetho we-14 we-1998. Ezi ndawo zichonga imisebenzi yeKomishini eyile:

- ukuphatha, ukulawula, ukuphuhlisa nokulondoloza impahla eshenxiswayo nengashenxiswayo (Oku kuquka ulawulo lwamaziko enkcubeko asixhenxe.);
- ukulawula ubhaliso norhoxiso kubhaliso lwamabhunga enkcubeko; kunye
- nokunika ingcebiso ku-MEC lokuba angalizalisekisa njani na igunya leKomishini.

#### **Ulondolozo kumaziko**

Kubekho ukwanda kogxininiso ekuphuculeni amaziko ukuze aguqulwe ekubeni abe zizakhiwo eziqeshisayo abe ziindawo ezisebenzisanayo zoluntu. La maziko ahlala eyindlela yokuba uluntu lukwazi ukukhula nokuzisebenzela kwimeko eqinisekileyo nepholileyo. Kubekho ukunyuka okumangalisayo kwinani lamaqela aphila nokhubazeko kwanalawo asesichengeni asebenzisa la maziko. Inqubo eziboniswe ngabaxhasi zibe zezohlukene kakhulu kwaye zijolise kwiziphumo.

Ukusebenza ngokusondelelene ne-DTPW kukhokelele kuvavanyo phantsi kwemeko egqityiweyo yamaziko. Isiphelo soku ibekukwenziwa kophuculo. Uphuculo kumaziko akubanga bubuhle nje kuphela kodwa kukwakokusebenzayo. Ukuphuculwa eMelkbos kuquka ukufakwa kwezikhanyiso okuthe kwasisinqandi samasela ee-abalone asebenzisa amaziko njengendlela ecanda phakathi kwezindlu. Ukubekwa kweliso kuhlobo lokusetyenziswa kwamanzi kwiziko eliseGroot Drakenstein kubonakalisa umngcipheko kwaye kwenze ukuba kufakwe iimitha zamanzi yi-DTPW ukuncedisa kubeko-liso ekusetyenzisweni kwamanzi ukuze kumiselwe iindleko. Oku kuye kwangxamiseka njengoko isebe belikhutshelwa i-akhawunti yi-ARC, ngaphandle kokufundwa ngokuchanekileyo kwamanzi asetyenzisiweyo. Impilo nokhuseleko lwakuhlala luyinto ephambili kumaziko kwaye ngoko ke isango elizivulekelayo lenqubo yesithungelwano sokuthetha sifakiwe kwiziko eliseSchoemanspoort.

I-Okkie Jooste ibenolungiso olupheleleyo oluqale ngokufakwa kwamadonga esixhobo esiguqula imitha yelanga (isolar) kwikhithi nakwiindawo zokuhlamba. ekhithini iibhodi zesilingi nezipholisi zifakiwe, ngale ndlela yenza kubekho ucoceko nokuphola ehlotyeni. Ngaphezu koko umgangatho uye wafakwa iithayile kwafakwa nenqubo yokukhutshwa kwamanzi esebenzayo kwakunye nobonelelo lokutsalwa

kweengcingo ezintsha zombane. Amaziko okuhlamba aphuculwe ngokuphelelelyo kwaye nesixhobo sokufudumeza amanzi zonke ngoku zinamandla esixhobo esiguqula imitha yelanga.

EKoekenaap itanki lamanzi laphuculwa kwaye lavalwa ukulikhusela kwizinto nasekonakalisweni. Ukuqaphela ngakumbi ukuba iBien Donne Manor House, enokubaluleka kwelifa lemveli, iyaqhubeka ukubuyiselwa.

Ukugcinwa kwamaziko, njengesicwangciso soLondolozo lwe-WCCC, kuquka umzobo nokulungiswa kweekhetini zeZiko leNkcubeko laseMelkbos kwakunye nanjengokulungiswa kwe-ofisi entsha eMelkbos Oppie See ukuqinisekisa ukuba abasebenzi abakho kude ekubekeni iliso kwimisebenzi kumaziko omabini. Ulondolozo lwemihla ngemihla luyaqhubeka kuwo onke amaziko ukuqinisekisa ukuba amaziko ahlala ekwimeko eyanelisayo kwabayisebenzisayo.

ISebe lizibophelele ekunciphiseni iqondo lentswela-ngqesho nokudala amathuba olutsha akwiindawo ezingqongileyo ukufikelela kwingqesho ye--EPWP neNkqubo yoButhandazwe yoLutsha. Oku kunika ulutsha ithuba lokufumana ulwazi lomsebenzi nezakhono ezithengisekayo nezidala ngaxeshanye ingeniso kumakhaya amaninzi anezidingo ezimaxongo zamacebo emali.

### **AmaBhunga eNkcubeko**

Ikomiti yeBhunga leNkcubeko iququzelele imisebenzi emibini ukunika intetho kukwahlukana kwenkcubeko nokukhuthaza inkunzi-mali yenkcubeko njengesixhobo esibanika inzuzo ngokwezoqoqosho nobungqondi.

Umcimbi eKhayelitsha wawugxile kwintsebenziswano nasekwabelaneni ngemveliso yenkcubeko kubabukeli abohlukileyo nokuqaqambisa okufanayo ababelana ngako. Imini yayimalunga nokubonisa ukuba ilifa lemveli linqabe kakhulu kwaye kufuneka lamkelwe kwaye lilondolozelwe isizukulwana esizayo.

Umcimbi wesibini wawugxile kwezona mizekelo isebenzayo kwaye wanika izakhelo ithuba lokwabelana nokufunda komnye nakomnye. Imiboniso yayigxile ekwakheni imibutho esebenzisa oko ikuko kubo nemveliso yenkcubeko yabo nabakwenzayo. Imiboniso yayigxile kwiiMveliso zoBugcisa neNkcubeko kunye nakwimizekelo yoshishino kwaye zaziboniswe yi- Griqua National Conference yoMzantsi Afrika, i-Women Unite kunye ne-Rainbow Arts Academy.

Udluliselo lweentlawulo lwenziwa kuMabhunga eNkcubeko amahlanu kwalithoba abhalisiweyo, athe afaka izekelo zenkxaso-mali. Inkxaso-mali yabhatalelwa umbhiyozo ePaarl nakwiiprojekthi zenkcubeko e-Oude Molen, eStrandfontein, eTokai naseRobertson.

### IKomiti yesiKhokelo soLwaluko

IKomiti yesiKhokelo soLwaluko ekhoyo yanyulwa kweyoKwindla kowama-2019 yaza yanentlanganiso yobeko esikhundleni ngomhla we-12 kweyoKwindla kowama-2019 kwiZiko leNkcubeko laseGroot Drakenstein, ePaarl. IKomiti yesiKhokelo soLwaluko idlala indima enkulu ekuxhaseni iNkqubo yoLwaluko yeSebe. Isebenza njengeqela elisemthethweni ngokuphathelele kwizenzo zolwaluko, ihconga imingeni ize inike ingcebiso kuphuhliso lwezicwangciso neendlela zokuqubisana nale mingeni. Ngaphezu koko uchonga iinkalo zenkcubeko ukwandisa ulwazi olukhoyo. IKomiti yesiKhokelo yoLwaluko incedisa ekomelezeni iForam zoLwaluko apho kuyimfuneko. IKomiti yesiKhokelo yoLwaluko ibambe intlanganiso yonyaka apho inike ingxelo kwiziphumo zexesha lehlobo elidlulileyo lonyaka yaza yacwangcisele ixesha lasebusika lolwaluko.

### 3.1 Iinjongo zesiCwangciso

**Iinjongo zesiCwangciso:** Ukulondolozwa, ukukhuthazwa nokuphuhlisa kwenkcubeko nobugcisa ngokuthi kusetyenziswe amabhunga enkcubeko, ulawulo lwamaziko enkcubeko nekomiti yesikhokelo solwaluko.

INKQUBO/UMSEBENZI/INJONGO					
ISalathiso seenjongo eziCwangcisiweyo	uFezekiso Olululo 2017/18	OkuJoliswe kuko okuCwangcisiweyo 2018/19	uFezekiso Olululo 18/19	Unxaxho kokujoliswe kuko okucwangcisiweyo 2018/19	Izimvo ngoNxaxho
Ukunika ingcebiso kulondolozo, kwinkuthazo nakuphuhliso lobugcisa nenkcubeko ngokubamba zonke iintlanganiso nemisebenzi ukuphucula ubandakanyo kwezentlalo.	20	18	18	-	azikho

### 3.2. Izalathiso zokwenziwa komsebenzi eziphambili, okujoliswe kuko okucwangcisiweyo nezifzekiso ezizizo

Isalathiso sokwenziwa komsebenzi	Inkqubo/umsebenzi/injongo						
	Okona Kwenziwa komsebenzi/Okuphicothiweyo			Okujoliswe kuko okucwangcisiweyo	Ufezekiso Olululo 2018/19	uNxaxho kokujoliswe kuko okucwangcisiweyo kolona Fezekiso lululo 2018/19	Izimvo ngonxaxho
Ufezekiso Olululo 2015/16	Ufezekiso Olululo 2016/17	Ufezekiso Olululo 2017/18					
Inani lemicimbi ukuphucula ukufikelela nokukhuthaza uthungelwano, ubandakanyo kwezentlalo nonxibelelwano kwinkcubeko	3	3	3	2	2	-	azikho



Inani lamaziko aphuculiweyo nalondolozweyo o ukuqinisekisa ngozinzobangokuseleko lwabasebenzisi bamaziko	7	7	7	7	7	-	azikho
Inani leentlanganiso, iikomitana neentlanganiso ezicwangcisiweyo o ukunika iingcebiso kuMphathiswa	14	8	10	9	9	-	azikho

### Isicwangciso sokoyisa kwiindawo apho kungasetyenzwanga kakuhle khona

Konke obe kujoliswe kuko okucwangcisiweyo kufezekiswe njengoko bekumiselwe kunyaka-mali wama-2018/19.

### linguqu kokujoliswe kuko okucwangcisiweyo

Azikho

### Unxulunyaniso lwendlela yokusebenza nohlahlo lwabiwo-mali

#### lindlela zenkcitho-mali

Inkqubo/umsebenzi/i njongo	2018/2019			2017/2018		
	Uhlahlo lwabiwo-mali	Eyona Nkcitho	iNkcitho (engaPhezulu)/e ngaPhantsi	Uhlahlo lwabiwo-mali	iNkcitho Eyiyo	iNkcitho (engaPhezulu)/engaPhantsi
	R'000	R'000	R'000	R'000	R'000	R'000
Impahla neeNkonzo	4 265	4803	538	4 186	4713	(527)
Iyonke	4 265	4803	538*	4186	4713	(527)

*\*Ukuqokelelwa okungaphezulu kwenkcitho kunxulumene kuphela ne-GRAP 23: izilungiso zeeNkonzo zeSisa ezenziweyo zemivuzo zama-R590 000 ezinxulumene nabasebenzi bolawulo lwezemali yeQumrhu likaRhulumente. Ezinye iinkcukacha zicaciswe kwiiNgxelo zeMali zoNyaka ze-WCCC. Inqaku le-13.*

#### 4. Ukuqokelelwa kwengeniso

Imvelaphi yengeniso	2018/2019			2017/2018		
	Uqikelelo	Esona Sixa semali siQokel elweyo	Ukuqokelelwa (okungaphezulu)/okungaphantsi	Uqikelelo	Esona Sixa semali siQokel elweyo	Ukuqokelelwa (okungaphezulu/okungaphantsi)
	R'000	R'000	R'000	R'000	R'000	R'000
Enye ingeniso eQhubekayo	2 659	3 716	(1 057)	2 823	2 467	356
Udluliselo	1 506	1 506	0	1 183	1 183	
Inzala	100	129	(29)	180	180	
Iyonke	<b>4 265</b>	<b>5 351</b>	<b>(1 086) *</b>	<b>4 186</b>	<b>3 830</b>	<b>356</b>

\*Ukuqokelelwa okungaphezulu kunxulumene ne-GRAP 23: IiNkonzo zeSisa zolungiselelo olwenzelwe imivuzo yama-R590 000 zinxulumene nabasebenzi bolawulo lwemali yeQumrhu likaRhulumente. Iinkcukacha ezingaphezulu koko zicaciswe kwiiNngxelo zeMali zoNyaka ze-WCCC, Inqaku le-13.

\*Ukuqokelelwa okungaphezulu kwengeniso kunxulumene kuphela namabango e-inshurensi afunyenwe ngohlaselo lotshiso kwiziko lenkcubeko e-Okkie Jooste. Iinkcukacha ezingaphezulu koko zicaciswe kwiiNngxelo zeMali zoNyaka ze-WCCC.

#### 4.1. Ukutyalwa kwenkuzi-mali

Akukho

## ICANDELO C: ULAWULO

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## 1. INTSHAYELELO

Ulawulo lwentsebenziswano luqulathe iinkqubo nemimiselo apho amaqumrhu karhulumente ayalelwayo, alawulwayo nanikwa uxanduva. Ukongeza kwiimfuno zowiso-mthetho olusekelezelwe ekukwazini kowiso-mthetho lwequmrhu likarhulumente kwaye, noMthetho weeNkampani, intsebenziswano yoorhulumente ngokuphathelele kumaqumrhu karhulumente isetyenziswe ngokwemimiselo yoMthetho woLawulo lwezeMali kaRhulumente (i-PFMA) kwaye ihamba ngokomthetho-siseko oqukwe kwingxelo kaKing III kuLawulo loShishino.

Le ngxelo ibonelela ngesishwankathelo ngolawulo oluzinziswe kwiqumrhu.

## 2. IIKOMITI ZESIKHUNDLA

Iikomiti zePalamente yePhondo ezinobongameli be-WCCC ziiKomiti eziMiyo kwiMicimbi yeNkcubeko neMidlalo, neKomiti yee-Akhawunti zikaRhulumente (PAC)

**IKomiti eMiyo kwiMicimbi yeNkcubeko neMidlalo kunye neKomiti yee-Akhawunti zikaRhulumente**

UMhla wokuXoxwa kwamatyala	UMcimbi oPhantsi kweNgqwalasela
Owesi-2 kuCanzibe wama-2018	Isishwankathelo lisebe leMicimbi yeNkcubeko neMidlalo kunye nequmrhu layo kwiiNgxelo zoKwenziwa komsebenzi zeKota yokuqala, yesibini neyesithathu ngowama-2017/18
Owe-16 kweyeDwarha wama-2018	lingxoxo kwiiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo yama-2017/2018, kwakunye neKomishini yeNkcubeko yeNtshona Koloni
Owama-23 kweyeNkanga wama-2018	IVoti ye-13 ye-DCAS: ulwabiwo oluLungiselelweyo lwase-WC
Owe-12 kweyoKwindla wama-2019	IVoti ye-13 ye-DCAS: ulwabiwo lwase-WC

## 3. ISIGQEBA SEGUNYA LOLAWULO

Iingxelo ezisibhozo zeenkukacha zemali nengezozamali zafakwa kwisiGqeba seGunya loLawulo ngethuba lonyaka ophantshi kophononongo

<b>INgxelo yoKwenziwa komsebenzi ngeKota nganye</b>	Ama-31 kweyeKhala wama-2018, ama-31 kweyeDwarha wama-2018, ama-31 kweyoMqungu wama-2019, ama-30 kwekaTshazimpunzi wama-2019
<b>INgxelo yoBeko-sweni yaPhakathi eNyakeni</b>	Ama-31 kweyeKhala wama-2018, ama-31 kweyeDwarha wama-2018, ama-31 kweyoMqungu wama-2019, ama-30 kwekaTshazimpunzi wama-2019

#### **4. IKOMISHINI YENKCUBEKO YENTSHONA KOLONI**

##### **Ukubaluleka neenjongo zeKomishini**

Isigunyaziso sowisho-mthetho seKomishini yeNkcubeko yeNtshona Koloni kukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni, ngokubhekiselele neKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, uMthetho we-14 we-1998.

##### **I-WCCC phakathi kwezinye:**

- a) iqwalasela ukubhaliswa nokurhoxiswa kubhaliso lwamabhunga enkukacha;
- b) ilawula, iphathe, iphuhlise kwaye ilondoloze impahla eshenxiswayo okanye engashenxiswayo ebekwe phantsi kokongamela kwayo; kunye
- c) nokwenziwa komsebenzi onje ngokuba eminye imisebenzi njengoMphathiswa wePhondo angabelwa kwiKomishini.

##### **Indima yeKomishini inje ngoku kulandelayo:**

IKomishini yeNkcubeko inganika uncedo kwizixhobo zayo ezikhoyo, kwibhunga lenkcubeko okanye amabhunga njengoko kumiselwe phantshi koMthetho, ngoku

- a) xhasa iiprojekthi ezinxulumene nenkcubeko, uphando neengqungquthela ngexesha ngalinye elichongwe nguMphathiswa wePhondo, nelithi ibhunga lenkcubeko okanye ibhunga lilisebenzise;
- b) khuthaza nokuququzelela unxibelelwano lwentsebenziswano yenkcubeko yehlabathi nekazwelonke; kunye
- c) nokubonelela ngeenkukacha ukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko.

## AmaLungelo eBhodi

IKomishini yeNkcubeko yeNtshona Koloni ayinawo amalungelo asemthethweni kodwa ikhokelwa yiKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko we-14 we-1998.

Ukuqulunqwa kweKomishini njengoko yonyulelwe ikota: **kweyoMsintsi kowama-2015 – kuma kweyoMsintsi wama-2018**

Igama	Ulonjulo (ngokubhekiselele kwisakhelo seBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokuyeka	Iziqinisekiso	Ikhondo lobuNgcali	uBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela oKusebenza (umz.: Ikomiti yophicotho-zincwadi/igela lokusebenza lobuphathiswa)	iNani leeNtlanganiso ezizinyasiweyo
Basse Bulelwa	LoMhlali ngaphambili	wama-30 kweyoMsintsi wama-2015	awukho	I Computer literacy	Performing Arts; Literary Arts; Humanities (iMbali, ubuGcisa, imbali ngenkcubeko, inkcubeko). Ubandakanyo lolutsha kwinkcubeko	Abukho	Azikho	8
Crous Johann	LoSekela-Mhlali ngaphambili (wonyulwe ngomhla wama-23 kweyeThupha wama-2017 kwintlanganiso yePlinari  LweLungu: IKomiti yeBhunga leNkcubeko	wama-30 kweyoMsintsi wama-2015	awukho	I Higher Diploma kwi Education of Arts. I Diploma in Dramatic Arts. I Diploma kwi Textile Design. 1 yr kwi Business Studies Course. I Photography	Literary Arts; Humanities (iMbali, ubuGcisa, imbali yenkcubeko, inkcubeko). Ubandakanyo lolutsha kwinkcubeko. Unyuso-ngxowa lweenkqubo zenkcubeko	Abukho	Azikho	6
Fani Chuma	LoMhlali ngaphambili: IKomiti yeBhunga leNkcubeko	wama-30 kweyoMsintsi wama-2015	awukho	I B Admin I Public Admin (Honours)	Performing Arts; Ubandakanyo lolutsha kwinkcubeko; Ukukhuthaza inkcubeko ngokusebenzisa amajelo osasazo nendaba	Abukho	Azikho	6
Fefeza	LoMhlali	wama-30	awukho	I BA kwi (History	Literary Arts;	Abukho	Azikho	5

Igama	Ulonyulo (ngokubhekiselele kwisakhelo seBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokuyeka	Iziqinisekiso	Ikhondo lobuNgcali	uBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela oKusebenza (umz.: Ikomiti yophicotho-zincwadi/igela lokusebenza lobuphathiswa)	iNani leeNtlanganiso ezizinyasiweyo
Patrick Zoyisile	ngaphambili: IKomiti yeSalathiso soLwaluko	kweyoMsintsi wama-2015		Anthropology). I Post Grad. Diploma kwi (Museums/ Heritage Studies (UWC)	Humanities (iMbali, ubuGcisa, imbali yenkcubeko, inkcubeko). Ubandakanyo lolutsha kwinkcubeko Amashishini eNkcubeko.			
Kindo Wilma Josephine	LweLungu: IKomiti yeBhunga leNkcubeko	wama-30 kweyoMsintsi wama-2015	awukho	I Diploma kwi Library and Information Science (UWC)	Literary Arts Humanities (iMbali, ubuGcisa, imbali yenkcubeko, inkcubeko). Ubandakanyo lolutsha kwinkcubeko.	Abukho	Azikho	5
Le Fleur Anthony	LweLungu: IKomiti yeZiko leNkcubeko	wama-30 kweyoMsintsi wama-2015	awukho	Ngu President of Griqua National Conference. Ngu President of Choir Association. Yi Board member kwi NKC	Humanities (iMbali, ubuGcisa, imbali yenkcubeko, inkcubeko). Ubandakanyo lolutsha kwinkcubeko; uShishino lweNkcubeko; Performing Arts	Abukho	Azikho	6
Witbooi John Cornelius	LweLungu: IKomiti yeZiko leNkcubeko	wama-30 kweyoMsintsi wama-2015	awukho	Yi Educator; Yi National leader ye Witbooi Nama clan. Yi National chairperson kwi working committee yama Khoe and the Bushman	Humanities (iMbali, ubuGcisa, imbali yenkcubeko, inkcubeko). Ubandakanyo lolutsha kwinkcubeko. Ulawulo lwamaziko enkubeko. Inkcubeko yamaNama	Abukho	Azikho	2
Kamaldien Yazeed	LoMhlali ngaphambili: IKomiti yeZiko leNkcubeko	we-17 kuCanzibe wama-2017	awukho	I Degree kwi Journalism (CPUT), I Post Grad Dipl: kwi Media Management (Rhodes), I Film making	Intatheli engesosigxina, umvelisi wemiboniso yeefoto ne-documentary, umlawuli wokuvelisa, umsasazi	Ilungu leManyano yeHlabathi leeNtatheli zeNkolo, ilungu		5

Igama	Ulonyulo (ngokubhekiselele kwisakhelo seBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokuyeka	Iziqinisekiso	Ikhondo lobuNgcali	uBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela oKusebenza (umz.: IKomiti yophicotho-zincwadi/igela lokusebenza lobuphathiswa)	iNani leeNtlanganiso ezizinyasiweyo
				kunye ne Photography Course	kanomathotholo	leBhodi yeManyano ye-Visual Arts, ukubhala ngenkcubeko, ilifa lemveli nobugcisa		
Mobbs John Bernard	LweLungu: IKomiti yeBhunga leNkcubeko	we-17 kuCanzibe wama-2017	awukho	I BA, kwi Secondary Teacher's Dipl (UWC), I B.Ed.(UNISA), I M.Ed. Cum Laude(UPE), I Teacher's Higher Bilingual Certificate, I D.Ed.(UPE), Certificate kwi Marketing and Marketing Research(UNISA), I Project Management (UCT)	Performing Arts, Literary Arts, ubandakanyo lolutsha kwinkcubeko, amashishini enkcubeko, ukuphuculwa kweenkcubeko ezahlukileyo eMzantsi Afrika	DD Health, CEO DP Marais TB Hospital, Consultant Educational Research, Vice Rector of Southern Cape Teacher's Training College, Chairperson of SANTA Provincial and National.		6
Le Roux Daniel Stephanus	LweLungu: IKomiti yeZiko leNkcubeko	we-17 kuCanzibe wama-2017	awukho	I Dtech kwi Drama (Technikon Pretoria), I MA kwi Drama (UP), I higher Dipl kwi Ed (US), I Hons kwi B Drama (US)	Performing Arts, Literary Arts, Humanities, ubandakanyo lolutsha kwinkcubeko, amashishini enkcubeko, i-visual arts	Ilungu leKomiti yeeLwimi ye-WC, iKomiti yokuThiywa kwaMagama eeNdawo zeNgingqi yePhondo le-WC, ilifa lemveli le-WC. IBhodi yoLwimi lwiBhulu		6
Beukes Edwill Roland	LweLungu le-WCCC  LweLungu lwalurhoxisa ulwamkelo lolonyulo	we-17 kuCanzibe wama-2017	kuCanzibe wama-2017	I Nat Diploma kwi Financial Management (N6)	Umcwangcisi-mali  Ubandakanyo lolutsha kwinkcubeko	lindima ezahlukileyo zesigqeba samalungu kwi-Griqua Christian		azikho



Igama	Ulonnyulo (ngokubhekiselele kwisakhelo seBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokuyeka	Iziqinisekiso	Ikhondo lobuNgcali	uBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela oKusebenza (umz.: Ikomiti yophicotho-zincwadi/igela lokusebenza lobuphathiswa)	iNani leeNtlanganiso ezizinyasiweyo
						Youth Society		
<b>ABA BANTU BALANDELAYO BASEBENZE KWIKOMITI YESALATHISO SOLWALUKO KWI-WCCC, BEKUNYE NAMALUMGU E-WCCC</b>								
Dani Lizo	LweLungu: IKomiti yoLwaluko	woku-1 kweyeKhala wama-2016	awukho	I NTC kwi (Mechanical Engineering). I Apprenticeship Trade Diploma. I Certificate kwi Training Instructor. I Computer Theory. I Project management	UPhuhliso lweNkcubeko (Ulwaluko) Uququzelelo lweProjekthi yoKwenza iKhostyum	Abukho	Azikho	0
Jama Zukile	LweLungu: IKomiti yoLwaluko	woku-1 kweyeKhala wama-2016	awukho	I PhD Linguistics, UCT, 2007. I MA kwi African Languages, UCT, 1995 I BA Honours kwi African Languages, Unisa 1998 I BA majoring kwi History Vista University PE 1985	Ukufundisa uLwimi olujolise kwiKhondo leNkcubeko. Ukufundisa ulwimi lwesibini. Social research African Literature	Abukho	Azikho	0
Mazinyo Mbombi	LweLungu: IKomiti yoLwaluko	woku-1 kweyeKhala wama-2016	awukho	Uqeqesho loncedo loKuqala Uqeqesho loLawulo lweMililo	Ubukhokeli bamasiko nezithethe	Abukho	Azikho	0
Nongalaza Mzwandile	LweLungu: IKomiti yoLwaluko	woku-1 kweyeKhala wama-2016	awukho	Uqeqesho loncedo loKuqala Uqeqesho loLawulo lweMililo	Ubukhokeli bamasiko nezithethe	Abukho	Azikho	0
Ponoane Neho	LweLungu: IKomiti yoLwaluko	woku-1 kweyeKhala wama-2016	awukho	Umsebenzi wasekuhlaleni	Igosa lonxibelelwano loluntu	Abukho	Azikho	0
Sebetoane Thabang	LweLungu: IKomiti yoLwaluko	woku-1 kweyeKhala wama-2016	awukho	IBanga leShumi 1998	Ubukhokeli bamasiko nezithethe zesiSotho	Abukho	Azikho	0

UkuQulunqwa kweKomishini njengoko yonyulelwe ikota: **kweyeDwarha wama-2018 – kweyeDwarha wama-2021.**

Igama	Ulonnyulo (ngokubhekisele kwisakhelo seBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokuyeka	Iziqinisekiso	Ikhondo lobuNgcali	UBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela okuSebenza (umz.:Ikomiti yophicotho- zincwadi/iqela lokusebenza kobuphathiswa)	Inani leeNtlanganiso ezizinyasiweyo
Fani Chuma	LoMhlali ngaphambili	we-15 kweyeDwarha wama-2018	awukho	I B Admin I Public Admin (Hons)	Performing Arts; Ubandakanyo lolutsha kwiNkcubeko. Ukukhuthazwa kwenkcubeko ngokusebenzisa amajelo osasazo neendaba.	Abukho	Azikho	3
Jama Zukile	LoSekela-Mhlali ngaphambili (owonyulwe ngowama-29 kweyeNkanga wama-2018 kwintlanganiso yePlinari.  LweLungu: IKomiti yeBhunga leNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I B.A Hons kwi African Languages I MA kwi African Languages I BA Degree	Humanities (iMbali, ubuGcisa, imbali yencubeko, inkcubeko). Amashishini enkukacha. Iilwimi	Abukho	Azikho	3
Baard Petronel	LweLungu: IKomiti yeBhunga leNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I Drama Degree I BA I Drama Hons	UMhlali ngaphambili weManyano lweNkcubeko zeSiphiwo sokuyila sase-Mosselbay. Uquko loluntu kwezobuGcisa neenkqubo zeNkcubeko kwezoMculo nokuLingisa.	Abukho	Azikho	3

Igama	Ulonyulo (ngokubhekisele kwisakhelo seBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokuyeka	Iziqinisekiso	Ikhondo lobuNgcali	UBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela okuSebenza (umz.:Ikomiti yophicotho-zincwadi/iqela lokusebenza kobuphathiswa)	Inani leeNtlanganiso ezizinyasiweyo
Fefeza Patrick Zoyisile	LweLungu: IKomiti yamaZiko eNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I BA kwi(History Anthropology) I Post Grad. Diploma kwi(Museum/ Heritage Studies (UWC)	Literary Arts; Performing Arts, Humanities (iMbali, ubuGcisa, imbali yeNkcubeko, inkcubeko). Ubandakanyo lolutsha kwinkcubeko	Abukho	Azikho	4
Benjamin Herschelle	LweLungu: IKomiti yeBhunga leNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I BA Arts kwi(Drama and Theatre) I BA Hons kwi(Drama and Theatre studies) I MA kwi Drama and Theatre studies (TANS)	Literary Arts Humanities (iMbali, ubuGcisa, imbali yenkcubeko, inkcubeko). Ubandakanyo lolutsha kwinkcukacha. Literary arts	Abukho	Azikho	3
Nokwaza Lungelo	LoMhlali ngaphambili: IKomiti yeSalathiso soLwaluko	we-15 kweyeDwarha wama-2018	awukho	iBachelor of Arts Higher Diploma kwi Education I Advanced Diploma kwi Educators of Adults I Honours kwi Bachelor of Administration I Philosophy Degree I Postgraduate Diploma kwi Law I Master of Arts School of Public Leadership	Policy Formulation. Literary Arts. Humanities (imbali, ubugcisa, imbali yenkcubeko, ubandakanyo lolutsha kwinkcukacha. Amashishini eNkcubeko (ukhenketho lwenkcubeko; umsebenzi wobugcisa, ukuyila)	Abukho	Azikho	4

Igama	Ulonyulo (ngokubhekisele kwisakhelo seBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokuyeka	Iziqinisekiso	Ikhondo lobuNgcali	UBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela okuSebenza (umz.:Ikomiti yophicotho-zincwadi/Iqela lokusebenza kobuphathiswa)	Inani leeNtlanganiso ezizinyasiweyo
Witbooi John Cornelius	LweLungu: IKomiti yeZiko leNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I Educator; I National leader of Witbooi Nama clan. I National chairperson ye working committee for the Khoe and the Bushman	Humanities (iMbali, ubuGcisa, imbali yenkcubeko, inkcubeko). Ubandakanyo lolutsha kwinkcubeko. Ulawulo lwamaziko enkcubeko. Inkcubeko yamaNama.	Abukho	Azikho	1
Sampson Vicky	LoMhlali ngaphambili: IKomiti yeZiko leNkcubeko	we-15 kweyeDwarha wama-2018	Awukho	uGrade 10 (Standard 8)	Performing Arts; Ubandakanyo lolutsha kwinkcubeko; Amashishini eNkcubeko (ukhekhento lwezenkcubeko, umsebenzi wobugcisa, uyilo)	Abukho	Azikho	4
Prince Joko	LweLungu: IKomiti yeSalathiso soLwaluko	we-15 kweyeDwarha wama-2018	awukho	I B. Tech kwi HR I Degree kwi Management	Humanities (iMbali, imbali yeNkcubeko yobuGcisa). Ubandakanyo lolutsha kwinkcubeko.	Abukho.	Gugulethu Initiation Forum	4
Joubert Jurie	LweLungu: IKomiti yamaBhunga eNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I Primary Teachers Diploma I BA Hons kwi History (Free State University) I MA kwiin writing history I Contribution kwi party politics	Ukudalwa kwembali ezinzileyo yeNtshona Koloni; ulondolozo lwembali yama-Khoi; Inkxaso kulutsha; Ukufundisa abantu abangakwazi kufunda nakubhala.	Abukho	Azikho	2

Igama	Ulonnyulo (ngokubhekisele kwisakhelo seBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokuyeka	Iziqinisekiso	Ikhondo lobuNgcali	UBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela okuSebenza (umz.:Ikomiti yophicotho-zincwadi/Iqela lokusebenza kobuphathiswa)	Inani leeNtlanganiso ezizinyasiweyo
Loubser Madre'	LoMhlali ngaphambili: IKomiti yamaBhunga eNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I Bachelor of Music (M. Music) I Performance Diploma kwi Music I Certificate ku Music	Performing and Literary Arts. IMvumi eFanelekileyo.	Abukho	Azikho	3
Nongalaza John	LweLungu: IKomiti yamaBhunga eNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I Bachelor of Law (B Yuris) I Master kwi Philosophy (Applied Theology)	Ulawulo nemimiselo yolwaluko.	Abukho	Azikho	3
Rall Medee	LweLungu: IKomiti yamaBhunga eNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I Bachelor of Arts Diploma for Educators of Adults I Masters Degree kwi Education I PhD candidate	Literary Arts. Humanities (mbali, ubugcisa, imbali yenkcubeko, inkcubeko). IiMyuziyam neLifa lemveli.	Abukho	Azikho	3
Ryke Elizabeth (Betsie)	LweLungu: IKomiti yamaZiko eNkcubeko	we-15 kweyeDwarha wama-2018	awukho	I B Music I Public Relations course; I Christian Counseling course; I Marimba Training course; kunye ne Project Management course.	Performing Arts. Humanities (imbali, ubugcisa, imbali yenkcubeko); Ubandakanyo lolutsha kwinkcubeko; amashishini eNkcubeko (ukhenketho lwenkcubeko, umsebenzi wobugcisa, uyilo)	Abukho	Azikho	3
<b>ABA BANTU BALANDELAYO BASEBENZE KWIKOMITI YESALATHISO SOLWALUKO KWI-WCCC, BEKUNYE NAMALUMGU E-WCCC</b>								
Mzwandile Gincana	LweLungu: IKomiti yeSalathiso	wesi-6 March 2019	awukho	I Councilor Development Program; I Ethics Management kwi	ILifa lemveli leNkcubeko.	Abukho	UMhlali ngaphambili weForum	1

Igama	Ulonyulo (ngokubhekisele kwisakhelo seBhodi yeQumrhu likaRhulumente)	Umhla wokonyulwa	Umhla wokuyeka	Iziqinisekiso	Ikhondo lobuNgcali	UBongameli beBhodi (Uluhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela okuSebenza (umz.:Ikomiti yophicotho-zincwadi/iqela lokusebenza kobuphathiswa)	Inani leeNtlanganiso ezizinyasiweyo
	soLwaluko			Local Government; I Ward Committee Induction Programme			yoLwaluko yaseGeorge	
Toto Nongwe	LweLungu: IKomiti yeSalathiso soLwaluko	wesi-6 March 2019	awukho	uGrade 9 (Standard 7)	iTsha-ntliziyo leNkcubeko	INkosi yamaXesibe	ILungu leForam yoLwaluko yaseNyanga/Cross Roads	0
Mlungisi Blaai	LweLungu: IKomiti yeSalathiso soLwaluko	wesi-6 March 2019	awukho	uGrade 12	Amasiko nezithethe zoLwaluko/ iTsha- ntliziyo leNkcubeko	Abukho	UMhlali ngaphambili weForam yoLwaluko yaseKnysna	1
David Lekena	LweLungu: IKomiti yeSalathiso soLwaluko	wesi-6 March 2019	awukho	uStandard 3	Amasiko nezithethe zoLwaluko/ iTsha- ntliziyo leNkcubeko	Abukho	UMhlali ngaphambili weForam yoLwaluko yaseGrabouw	0
Muzi Malamlela	LweLungu: IKomiti yeSalathiso soLwaluko	wesi-6 March 2019	awukho	uGrade 11	Amasiko nezithethe zoLwaluko/ iTsha- ntliziyo leNkcubeko	Abukho	UMhlali ngaphambili weForam yoLwaluko yaseVredenberg	1
Bonisile Sidwell Fonk	LweLungu: IKomiti yeSalathiso soLwaluko	wesi-6 March 2019	awukho	I Diploma kwi Lurisprudentiae I B Proc Degree I Post Grad Diploma kwi Land and Agrarian Studies	Amasiko nezithethe zoLwaluko	Abukho	ILungu leForam yoLwaluko yaseZwelethemba (iWorcester)	0

**liKomiti:**

liKomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	UMhla wokoNyulwa	Amagama amalungu
ISeshoni yePlinari	5 (kuquka iintlanganiso zoqheliso)	10	Wama-30 kuMsintso wama-2015	Bulelwa Basse Johann Crous Chuma Fani Patrick Zoyisile Fefeza Anthony Le Fleur John Cornelius Witbooi Wilma Josephine Kindo Yazeed Kamaldien John Bernard Mobbs Daniel Stephanus Le Roux

IiKomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	UMhla wokoNyulwa	Amagama amalungu
AmaBhunga eNkcubeko	1	14	we-15 kweyeDwarha wama- 2019	Chuma Fani Zukile Jama Vicky Sampson Madre'Loubser Lungelo Nokwaza Ntsikelelo Nongalaza Jurie Joubert Medee Rall Prince Joko Elizabeth (Betsie) Ryke John Witbooi Zoyisile Fefeza Lungelo Nokwaza Herschelle Benjamin
		5	wama-30 kweyoMsintsi wama-2015	Chuma Fani Johann Crous Wilma Josephine Kindo Bulelwa Basse John Bernard Mobbs
		8		Chuma Fani Ntsikelelo Nongalaza Jurie Joubert



liKomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	UMhla wokoNyulwa	Amagama amalungu
			we-15 kweyeDwarha wama-2018	Madre' Loubser Zukile Jama Petronel Baard Herschelle Benjamin Medee Rall
Amaziko eNkcubeko	2	5    4	wama-30 kweyoMsintsi wama-2015   we-15 kweyeDwarha wama-2018	Yazeed Kamaldien Bulelwa Basse Anthony Le Fleur John Cornelius Witbooi Daniel Stephanus Le Roux  Vicky Sampson Elizabeth (Betsie) Ryke John Witbooi Zoyisile Fefeza

IiKomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	UMhla wokoNyulwa	Amagama amalungu
IKomiti yeSalathiso solwaluko kwi-WCCC	1	6	wama-30 kweyoMsintsi wama-2015	<p>Ilungu elonyulwe ngokufanelekileyo le-WCCC: Zoyisile Patrick Fefeza.</p> <p>Amalungu amkelwe njengamalungu kwikomiti yesalathiso solwaluko: Zukile Jama Mzwandile Nongalaza Thabang Sebetoane Mbombi Mazinyo Neho Ponoane</p>
		8	we-15 kweyeDwarha wama-2018	<p>Amalungu onyulwe ngokufanelekeleleyo e-WCCC: Lungelo Nokwaza. Prince Joko.</p> <p>Amalungu amkelwe njengamalungu kwikomiti yesalathiso solwaluko: Mzwandile Gincana Toto Nongwe Mlungisi Blaai David Lekena Muzi Malamlela Bonisile S Fonk</p>

### Ukuvuzwa kwamalungu eKomishini

Imigodlo yenzuzo ngokomsebenzi kubantu abasezikhundleni zemithetho ethile namanye amaziko achazwe nguMphathiswa wezeMali nokuchazwe kwiSetyhula kaNondyebo wePhondo. Umlinganiselo wentlawulo yoMhlali ngaphambili ngeyure ngama-R486.00, Umlinganiselo wentlawulo yeSekela-Mhlali ngaphambili ngeyure ngama-R342.00 ize intlawulo yamalungu ngeyure ibengama-R298.00.

Igama	Umvuzo (R'000)	Enye imali evunyelweyo (R'000)	Okunye ukubuyiselwa kwemali	Iyonke (R'000)
Bulelwa Basse	6	1	akukho	7
Johann Crous	3	1	akukho	4
Chuma Fani	6	2	akukho	8
Patrick Zoyisile Fefeza	5	0	akukho	5
Wilma Josephine Kindo	3	0	akukho	3
Anthony Le Fleur*	3	17	akukho	20
John Cornelius Witbooi	3	3	akukho	6
Yazeed Kamaldien	0	0	akukho	0
John Bernard Mobbs	2	0	akukho	2
Daniel Stephanus le Roux	3	1	akukho	4
Lungelo Nokwaza	3	1	akukho	4
Petronel Baard*	2	13	akukho	15
Elizabeth Ryke	2	1	akukho	3
Herschelle Benjamin	3	0	akukho	3
Jurie Joubert	2	1	akukho	3
Ntsikelelo Nongalaza	2	1	akukho	3
Madre' Loubser	2	0	akukho	2
Prince Joko	3	0	akukho	3
Victoria Sampson	3	0	akukho	3
Zukile Jama	2	0	akukho	2
Medee Rall	2	0	akukho	2
<b>Iyonkana</b>	<b>60</b>	<b>42</b>		<b>102</b>
<b>IKOMITI YESALATHISO KWI-WCCC NGOLWALUKO</b>				
Sebetoane Thabang	-	-	-	0
Nongalaza Mzwandile	-	-	-	0
Mazinyo Mbombi	-	-	-	0
Dani Lizo	-	-	-	0
Ponoane Neho	-	-	-	0
Jama Zukile	-	-	-	0
Mzwandile Gincana	1	-	-	1
Mlungisi Blaai	1	-	-	1
Muzi Malamlela	1	-	-	1
<b>Iyonkana</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Iyonke</b>	<b>63</b>	<b>42</b>	<b>-</b>	<b>105</b>

Enye imali evunyelweyo iquka iindleko zokuhlala nezehambo.

\*Amalungu e-WCCC ahlala kwingingqi ye-Eden, ngoko ke, iindleko zehambo nezokuhlala aphezulu noko.

### 5. ULAWULO LOMNGCIPHEKO

IQumrhu likaRhulumente liyinxalenye yeSebe lokusungula uLawulo loMngcipheko woShishino neKomiti yokuziPhatha (i-ERMECO) ukuncedisa igosa elinoxanduva ukwenza imisebenzi yalo ephathelelene nomngcipheko wolawulo.

## UXANDUVA LWE-ERMECO

ULawulo loMngcipheko woShishino neKomiti yeMikhwa esesikweni (ERMECO) lunika ingxelo yokuba luhambisene noxanduva oluvelayo kwiCandelo lama-51 (1)(a)(i) loMthetho woLawulo lwezeMali likaRhulumente, iMimiselo kaNondyabo 3.2.1 neMimiselo yeNkonzo kaRhulumente yama 2016, iSahluko sesi-2, iCandello loku-1, elesi-2 nelesi-3. I-ERMECO ikwanike ingxelo yokuba yamkele ngokusemthethweni ofanelekileyo iMigqaliselo (evunywe ngumhlali ngaphambili we-ERMECO ngowama-31 kweyoKwindla wama-2017) kwaye imisele imicimbi yayo ngokuhambelana neMigqaliselo yaza yakhulula lonke uxanduva lwayo njengoko kuqulathiwe kuyo.

## AMALUNGU E-ERMECO

I-ERMECO iquka amalungu akhethekileyo eqela labalawuli beSebe. UMcwangcisi-mali oseMagunyeni uyinxalenye yekomiti. Iinkalo eziphathelele neKomishini yeNkcubeko yeNtshona Koloni ziyaxoxwa kule foram. NgokoMgqaliselo ngamnye, i-ERMECO idibene ubuncinane amaxesha amane (ngekota) ngethuba lonyaka ophantsi kophononongo.

Itheyibhile engezantsi iveza iinkcukacha ezilungele amalungu e-ERMECO:

ILUNGU	ISIKHUNDLA	IINTLANGANISO EZIHLELIWEYO	EZIZINYASIWEYO	UMHLA WOLONYULO
Mnu. B Walters	IGosa eliPhendulayo (UMhlali ngaphambili we-ERMECO)	4	4	31/03/2017
Nkszn. B Rutgers	UMlawuli: ULawulo lweMali – (i-CFO)	4	4	31/03/2017
Nkszn. C Sani	UMlawuli: INkonzo yeThala leencwadi	4	3 (ummeli uzimase intlanganiso yanye ngethuba angekhoyo uNkszn. Sani)	31/03/2017
Mnu. D Esau	USEkela-Mlawuli: ULawulo lwangaPhakathi (INtshatsheli yoMngcipheko)	4	3	31/03/2017
Mnu. D Flandorp	USEkela-Mlawuli: IYunithi yoBudlelwane beNtsebenziswano (IGosa leMikhwa esesikweni)	4	3	31/03/2017
Mnu. G Mohamed	UMlawuli: ULawulo lokuQulathwe kuShishino	4	1	31/03/2017
Mnu. G Redman	CD: IMicimbi yeNkcubeko	4	4	31/03/2017

ILUNGU	ISIKHUNDLA	IINTLANGANISO EZIHLELIWEYO	EZIZINYASIWEYO	UMHLA WOLONYULO
Nkszn. J Boule	CD: I-Game Changer yaseMva kweSikolo	4	2	31/03/2017
Nkszn. J Moleleki	UMlawuli: UbuGcisa, iiNkcubeko noLwimi AA: WCLC AA: WCCC	4	4	31/03/2017
Gqr. L Bouah	CD: IMidlalo nezolonwabo	4	4	31/03/2017
Gqr. M Dlamuka	UMlawuli: iMyuziyam, iLifa lemveli neeNonzo zokuThiywa kwamaGama eNgingqi AA: HWC	4	2 (ummeli wazimasa intlanganiso yanye ngethuba angekhoyo uGqr. Dlamuka)	31/03/2017
Nkszn. N Momoti	UMlawuli: INkonzo yeNdawo yokuLondoloza yePhondo	4	1	31/03/2017
Nkszn. N Dingayo	UMlawuli: INkonzo yeNdawo yokuLondoloza yePhondo	4	1	12/03/2019
Mnu. S Julie	UMlawuli: INkxaso yoLawulo oluSebenzayo noluCwangcisiweyo	4	3	31/03/2017
Mnu. T Tutu	UMlawuli: IMidlalo neNkuthazo	4	3 (ummeli wazimasa intlanganiso yanye ngethuba angekhoyo uMnu. Tutu)	31/03/2017
Mnu. P Hendricks	UMlawuli: IMidlalo noPhuhliso	4	4	31/03/2017

ABANYE ABAZIMASI	ISIKHUNDLA	IINTLANGANISO EZICWANGCISIWEYO	EZIZINYASIWEYO
Nkszn. A Haq	UMlawuli: ULawulo loMngcipheko woShishino (DotP)	4	3
Mnu. D Micketts	UMcebisi oyiNitloko woMngcipheko: (DotP)	4	4
Nkszn. M Natesan	USEkela-Mlawuli: iNkonzo zoPhando lweLebhu zePhondo (DotP)	4	3 (ummeli wazimasa intlanganiso yanye ngethuba angekhoyo uNkszn. Natesan)

IGosa elinegunya noxanduva limela i-WCCC kwi-ERMECO

### **EYONA MISEBENZI IPHAMBILI**

IGosa eliPhendulayo ngumhlali ngaphambili we-ERMECO aze uSekela-Mhlali ngaphambili: uLawulo lwangaPhakathi yiNtshatsheli yoMngcipheko wesebe.

Ukuphumeza imisebenzi yayo, i-ERMECO yenze le misebenzi iphambili ilandelayo ngethuba lonyaka:

- Iphonononge uMgaqo-nkqubo woLawulo loMngcipheko woShishino lukaRhulumente, isiCwangciso neQhinga lokuPhumeza; ngokwesindululo seKomiti yoPhicotho-zincwadi nokuvunywa liGosa eliPhendulwayo;
- Imisele, yaphonononga yaze yawenza ngokufanelekileyo umdla womngcipheko nonyamezelo, kwaye yenza isindululo esifanayo emasivunywe nguMcowangcisi-mali oseMagunyeni;
- Inike ingxelo kuMcowangcisi-mali oseMagunyeni naziphi na iinguqu zezixhobo kwiprofayili yomngcipheko weQumrhu likaRhulumente;
- Ichonge imingcipheko esavelayo;
- Iphonononge iQhinga lokuThintela ubuMenemene (IsiCwangciso, uMgaqo-nkqubo neQhinga lokuPhumeza) nezindululo ukuze zivunywe nguMcowangcisi-mali oseMagunyeni;
- Ivavanye ubungakanani nokusebenza kokuhlanganiswa kolawulo lomngcipheko kwisebe neQumrhu likaRhulumente;
- Imisele ukuphunyezwa koMgaqo-nkqubo woLawulo loMngcipheko weQumrhu likaRhulumente, isiCwangciso neQhinga lokuPhumeza;
- Imisele ukuphunyezwa kwendlela yoLawulo lweMikhwa esesikweni yequmrhu likarhulumente;
- Ivavanye ukusebenza nokuncipha kwezicwangciso zokuqubisana nezixhobo, imikhwa esesikweni nemingcipheko yolwaphulo-mthetho kwezoqoqosho;
- Ibonelele ngolongamelo kulawulo lwemikhwe esesikweni lequmrhu likarhulumente.

### **EYONA MINGCIPHEKO ITHE YANIKWA INGQWALASELA NEKUTHE KWAQUTYISWANA NAYO NGETHUBA LONYAKA**

Oku kulandelayo yimingcipheko engundoqo ethe yathathelwa ingqalelo nekuthe kwaqutyiswana nayo ngethuba lonyaka:

- Ikomiti entsha enyuliweyo inokuthi iswele ubuchule obufunekayo ngokumalunga negunya labo
- Ukunganeli kwesikhuselo sesiseko senkcubeko/samaziko esingundoqo
- Ukunganeli kwengeniso yokuqeshisa ukuhlawula inkcitho yolondolozo lwamaziko.

Eminye imingcipheko yanikwa ingqwalasela/ingxoxo kwiintlanganiso ze-ERMECO zekota. Abalawuli abaphezulu kwakufuneka babonelele ngengxelo kwinkqubo yophunyezo lwezicwangciso zokwenza ukuncitshiswa komngcipheko onokuthi wenzeke kwaye/okanye ifuthe xa kunokuthi kwenzeke. I-ERMECO ikwagqithisele umngcipheko emva ukuba uhlalutywe nangakumbi ze kunikwe ingcebiso kuncitshiso okanye imisebenzi eyongezelelweyo ukulawula imingcipheko.

## **EYONA MINGCIPHEKO ISAVELAYO YONYAKA-MALI OLANDELAYO**

IKomiti yazisa ukuba imingcipheko eyongezelelweyo iya kuxoxwa kwaye inikwe ingqwalasela ngethuba lonyaka-mali ozayo.

## **ISIPHELO**

Kubekho inkqubela ebalulekileyo kunye nolawulo lwemingcipheko ngethuba lonyaka-mali wama-2018/19. Inkqubela efanelekileyo yenziwa kuzinziso lolawulo lwemingcipheko nasekuphakamiseni iqondo lokufezekisa umngcipheko kwiqumrhu elibenegalelo ekusebenzeni ngokwemvume yesebe.

## **6. IYUNITHI YOLAWULO LWANGAPHAKATHI**

Iluxanduva loMchwangciso-mali oseMagunyeni ukuqhubeka uhlola nokuvavanya ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo emiselweyo iyasebenza, ifanelekile kwaye iselubala kunye nokuba iyaphuculwa xa kuyimfuneko. Ukufezekisa oku, iintlanganiso ezingundoqo zolawulo zekota zabanjwa noMphicothi-zincwadi Jikelele kunye noMphathiswa. Oku yinkqubo eqhubekayo ukuqinisekisa ukuba i-WCCC ifumana iziphumo zophicotho-zincwadi ezisulungekileyo. Iqumrhu lidale iQhinga nesiCwangciso soLawulo lwangaPhakathi olushwankathela iqhinga leqondo eliphezulu kuphunyezo lolawulo lwangaphakathi kwimisebenzi yayo engundoqo.

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

UPhicotho-zincwadi lwangaPhakathi lubonelela ngolawulo ngokuzimelelyo, ingqinisekiso yenjongo nokudala iinkonzo zengcebiso ukongeza ixabiso kunye nokuqhubeka ukuphucula imisebenzi yeSebe/yeQumrhu likaRhulumente. Kufanele ukuba linike ingcebiso kwiSebe/kwiQumrhu likaRhulumente ukuphumeza iinjongo ngokuzisa indlela emisiweyo, enocwangco ukuvavanya nokuphucula ukusebenza koLawulo, uLawulo loMngcipheko neenkqubo zoLawulo. Le misebenzi alandelayo angundoqo iyenziwa kulo mba:

- Ukuhlola nokwenza izindululo ezifanelekileyo ukuphucula ulawulo lweenkqubo ekuzalisekiseni iinjongo zesebe;
- Ukuvavanya ukulingana nokusebenza kunye nokufaka isandla ekuphuhliseni kwenkqubo yolawulo lomngcipheko;

- Ukunika ingcebiso kuMchwangcisi-mali oseMagunyeni ekugcineni ulawulo olusebenzayo nolufanelekileyo ngokuvavanya olo lawulo ukumisela ukusebenza nokufanela, nokuphuhlisa izindululo ukwandisa nokuphucula.

IKomiti yoPhicotho-zincwadi imiselwe njengeqela lokongamela, elibonelela ngolongamelo oluzimeleyo lolawulo, lolawulo lomngcipheko neenkqubo zolawulo kwiSebe, eliquka ukongamela nokuphonononga oku kulandelayo:

- Umsebenzi woPhicotho-zincwadi lwangaPhakathi;
- Umsebenzi woPhicotho-zincwadi lwangaPhandle (uMphicothi-zincwadi Jikelele woMzantsi Afrika - AGSA);
- UCalulo-mali lweSebe nokunikwa kwengxelo;
- ImiGaqo-nkqubo yoCalulo-mali lweSebe;
- Ulawulo lwe-AGSA nengxelo yophicotho-zincwadi;
- UBeko-sweni lwaPhakathi enyakeni kweSebe;
- ULawulo loMngcipheko kwiSebe;
- ULawulo lwangaPhakathi;
- Iinjongo ezimiselwe kwangaphambili;
- IMikhwa esesikweni noPhengululo loPhando lwaseLebhu.

Ittheyibhile engezantsi iveza iinkcukacha ezifanele amalungu ekomiti yophicotho-zincwadi:

Igama	Iziqinisekiso	Olwangaphakathi okanye olwangaphandle	Ukuba lolwangaphakathi, isikhundla kwisebe	Umhla wokonyulwa	Umhla wokuyeka	Inani leentlanga niso ezizinyasiweyo
Mnu. Ameen Amod	MBA; CIA; CGAP; CRMA; BCOM	Lwangaphandle	asikho	woku-1 kweyoMqungu wama-2019 (ikota yesi-2)	awukho	7
Nkskzn. Judy Gunther	CIA; AGA; CRMA; Masters in Cost Accounting; BCompt	Lwangaphandle	asikho	woku-1 kweyoMqungu wama-2016 (ikota yesi-2)	ikota yesi-2 iphelelwe ngowama-31 kweyomNga wama-2018	5
Mnu.	MComm	Lwangaphandle	Asikho	woku-1	ikota yesi-2	5



Igama	Iziqinisekiso	Olwangaphakathi okanye olwangaphandle	Ukuba lolwangaphakathi, isikhundla kwisebe	Umhla wokonyulwa	Umhla wokuyeka	Inani leentlanganiso ezizinyasiweyo
Francois Barnard	(Tax); CA(SA); Postgrad Diploma in Auditing; CTA BCompt (Honours); BProc			kweyoMqungu wama-2016 (ikota yesi-2)	iphelelwe ngowama-31 kweyoMqungu wama-2018	
Mnu. Kerry Larkin	B Compt; ND FIS; FIASA CIA; CRMA; CCSA	Lwangaphandle	asikho	woku-1 kweyoMqungu wama-2018 (ikota yoku-1)	Ngowama-31 kweyeThupha wama-2018	3
Mnu. Ebrahim Abrahams	B Com Hons	Lwangaphandle	asikho	woku-1 kweyoMqungu wama-2019	awukho	2
Mnu. Pieter Strauss	B Acc; B Com Hons; CA (SA)	Lwangaphandle	asikho	woku-1 kweyoMqungu wama-2019	awukho	2
Nkszn. Annelise Cilliers	B Compt Hons CA (SA)	Lwangaphandle	asikho	woku-1 kweyoMqungu wama-2019	awukho	2

## 8. UHAMBELWANO NEMITHETHO KUNYE NEMIMISELO

IQumrhu lineenkqubo, imigaqo-nkqubo neendlela zisendaweni ukuqinisekisa uhambelwano nemithetho nemimiselelo.

## 9. UBUMENEMENE NORHWAPHILIZO

Ulwazi olufanelekileyo luxeliwe kwingxelo yonyaka yeSebe (ifakiwe).

## 10. UKUNCITSHISWA KONGQUBANO LWEMIDLA

Ukuqinisekisa ukuba kukho ukungqubana kwemidla ngokubhekiselele kumalungu ekomishini, onke amalungu atyikitya isiqinisekiso yokungqubana kwemidla phambi kwentlanganiso. Ukuba ukungqubana kwemidla kuye kwavela kwilungu, kufuneka lizirhoxise kwinkqubo leyo.

## **11. INDLELA YOKUZIPHATHA**

Amalungu akhutshelwa incwadana yendlela yokuziphatha esisikhokelo somzekelo wendlela yokuziphatha. Umgao-nkqubo ophunyezwe yi-DCAS ubandakanya i-WCCC.

## **12. UKHUSELEKO LWEMPILO NEMIBA YENDALO**

Ileshoni zeMpilo eMsebenzini kunye noLwazi ngoKhuseleko ziqhutywa ngonyaka, kumaziko anxibelelana noKhuseleko ekuHlalani. Ukuqhutywa kolunyukiso lwemililo kwenziwe kwii-ofisi zamaziko ngentsebenziswano neSebe loKhuseleko ekuHlalani ethi ibeke iliso kwaye iveze imbono ngokubhekiselele kuzo zonke iinkqubo.

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

akakho

## **14. UXANDUVA LWANTLALO**

alukho

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

Siyavuya ukunika ingxelo yethu yonyaka-mali ophele ngowama-31 kweyoKwindla wama-2019

### **UXanduva lweKomiti yoPhicotho-zincwadi**

IKomiti yoPhicotho-zincwadi inika ingxelo yokuba iyithobelene imisebenzi evela kwiCandelo lama-51 (1) (a) loMthetho woLawulo lweMali kaRhulumente (PFMA) neMimiselo kaNondyabo kaZwelonke wama-27.1. IKomiti yoPhicotho-zincwadi ikwanike ingxelo yokuba yamkele iMigqaliselo efanelekileyo nesemthethweni, imisele imicimbi yayo kuthotyelo nale Migqaliselo kwaye ikhuphe yonke imisebenzi njengoko ibandakanyiwe kuyo.

### **UkuSebenza koLawulo lwangaPhakathi**

Ngolulungelelana ne-PFMA kunye neemfuno zeNngxelo ye-King IV kuLawulo lweNtsebenziswano, uPhicotho-zincwadi lwangaPhakathi lubonelela iKomiti yoPhicotho-zincwadi noLawulo kunye noLawulo nengqiniseko eyiyo yokuba ulawulo lwangaphakathi lwanele kwaye luyasebenza. Oku kuzalisekiswa yimvumelwano esekelwe kumngcipheko weqhinga loPhicotho-zincwadi lwangaphakathi, uPhicotho-zincwadi lwangaPhakathi luhlola ukonela lolawulo olunciphisa imingcipheko neKomiti yoPhicotho-zincwadi ukubeka iliso ekuphunyezweni kwezenzo zolungiso.

Ezi ndibano zophicotho-zincwadi lwangaphakathi zilandelayo zivunye yiKomiti yoPhicotho-zincwadi kwaye kugqityiwe luPhicotho-zincwadi lwangaPhakathi ngethuba lonyaka ophantshi kophononongo:

**Ingqinisekiso yeeNdibano:**

- ABathunywa abalathwe yi-DPSA
- ULawulo lweNdawo yolondolozo - uKhuselo noLondolozo
- IMibutho yeNkcubeko
- ULawulo lwamaQumrhu kaRhulumente
- UDIluliseko lweeNtlawulo – iiMyuziyam

**Ulandelelo:**

- UBeko-liso loKwenziwa komsebenzi noniko lweNngxelo
- ILifa lemveli leNtshona Koloni
- IMisebenzi yoLwaluko

Iqhinga loPhicotho-zincwadi lwangaphakathi lonyaka lugqityiwe. Iindawo emaziphuculwe, njengoko kubonisiwe kuphicotho-zincwadi lwangaphakathi ngethuba lokwenziwa komsebenzi wazo, luvunyiwe ngabalawuli. Ikomiti yoPhicotho-zincwadi iyaqhubeka ukubeka iliso kwimisebenzi eqhubekayo.

**INgxelo yoLawulo lwangaPhakathi eNyakeni eyeNyanga/yeKota**

IKomiti yohlalutyo yanelisekile ngumxholo nomgangatho wekota kunyaka wolawulo nokusebenza kwingxelo ekhutshwe phakathi enyakeni lo ubujongwa ligosa elinoxanduva loluntu (i-entity) ngokwemigaqo yomthetho wezemali nolwabiwo (Treasury Regulations and the Division of Revenue Act).

**UVavanyo lweeNngxelo zeMali**

IKomiti yohlalutyo :

- Iqwalasele yaze yaxoxa ngengxelo yobume bemali yonyaka ukuze iqukwe kwingxelo yonyaka kunye noMhlalutyi Jikelele eMzantsi Afrika neGosa elinoxanduva;
- Iqwalasele ingxelo yolawulo yoMhlalutyi jikelele kunye neempendulo zabalawuli ukuze;
- Iqwalasele utshintsho kwimigaqo-nkqubo yoxanduva nokwenziwa kwezinto njengoko ixeliwe kwingelo yesimo semali yonyaka;
- Iqwalasele ukuhlengahlengiswa kwempahla ngenxa yeziphumo zohlalutyo leSebe.

**Ukuhambelana**

IKomiti yoPhicotho-zincwadi iphonononge iinkqubo zeQumrhu likaRhulumente ngokuhambelana nemithetho nolungiselelo lwemimiselo.

### **liNkonzo ze-Forenziki zePhondo**

liNkonzo ze-Forenziki zePhondo zisathulele ubalo. IKomiti yoHlalutyo ijonga inkqubela phambili yengxelo ye-PFS rhoqo ngekota. Akuzange kubekho mcimbi uziswakuthi ukuze siwuqwalasele ofuna ingxelo edlulele kwiKomiti yoHlalutyo

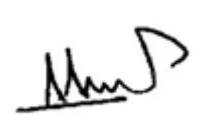
### **linkcukacha zoKwenziwa komsebenzi**

IKomiti yoPhicotho-zincwadi iqwalasele ulwazi llweenjongo njengoko luxeliwe kwingxelo yonyaka.

### **INgxelo yoMphicothi-zincwadi Jikelele woMzantsi Afrika**

IKomiti yoMhlalutyi ngekota iqwalasele isicwangciso seSebe sokumilisela ukwenzela imicimbi yohlalutyo zonyaka ongaphambili. IKomiti yohlalutyo idibene no Mhlalutyi Jikelele waseMzantsi Afrika ukuqinisekisa ukuba akukho micimbi ingasonjululwanga evele kuhlalutyo elenziwa oko. Amanyathelo okulungisa kwizinto ezifunyanisiwe zohlalutyo oluthe vetshe ezivezwe nguMhlalutyi Jikelele wase Mzantsi Afrika zijongwa yiKomiti yoHlalutyo rhoqo ngekota.

Ingxelo yeKomiti yoPhicotho-zincwadi kulo mba iza kugqityezelwa emva kokugqitywa kweNgxelo yoPhicotho-zincwadi.



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**Mnu. Ameen Amod**

**uMhlali ngaphambili weKomiti yoPhicotho-zincwadi weQela lezeNtlalo**

**iSebe leMicimbi yeNkcubeko neMidlalo**

**Umhla: 31 kweyeKhala 2019**

## ICANDELO D: IMICIMBI YOLAWULO LWEZABASEBENZI

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## **1. IINKCUKACHA-MANANI ZOKONGAMELA IMICIMBI YEZABASEBENZI**

### **1. INTSHAYELELO**

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo, kwaye iinkcukacha ezifanelekileyo ziyavela kwiNgxelo yoNyaka ye-DCAS.

### **2. IINKCUKACHA-MANANI ZOKONGAMELA IMICIMBI YEZABASEBENZI**

Ezi nkcukacha-manani zixelwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

# ICANDELO E: IINKCUKACHA NGEZEMALI

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- 1. INGXELO YOMPHICOTHI-ZINCWADI WANGAPHANDLE**
- 2. IINGXELO ZEMALI ZONYAKA**



## INgxelo lomphicothi-zincwadi jikelele kwiPalamente yePhondo leNtshona Koloni kwiKomishini yeNkcubeko yeNtshona Koloni

### INgxelo kuphicotho-zincwadi yeengxelo zemali

#### Uluvo

1. Ndiziphicothile iincwadi zeengxelo zemali yeKomishini yeNkcubeko yeNtshona Koloni ezibekwe ukusuka kwiphepha lesi-62 ukuya kwelama-102, okuqulathe ingxelo yobume bezemali ngokowama-31 kweyoKwindla wama-2019, ingxelo yendlela yokusetyenziswa kwemali, ingxelo yotshintsho kwii-asethi eziseleyo nengxelo yokuhanjiswa kwemali kunye nengxelo yothelekiso lweenkcukacha zohlahlo lwabiwo-mali nezona nkcukacha zizizo zonyaka ophela ngowama-31 kweyoKwindla wama-2019, kwakunye namanqaku kwiingxelo zemali, kuquka isishwankathelo semigaqo-nkqubo ephambili ye-akhawunti.
2. Kuluvo lwam, iingxelo zemali ziboniswe ngokufanelekileyo, kuzo zonke izinto ezibonakalayo, ubume bemali beKomiti yeNkcubeko yeNtshona Koloni ngokowama-31 kweyoKwindla wama-2019, nendlela yayo yokusetyenziswa kwemali nokuhamba kwemali yonyaka othe waphela ngokungqinelana neMigangatho yoMzantsi Afrika yoBugcisa beNdlela yokuBalwa kweMali eYamkelweyo (i-SA Standards of GRAP), iimfuno zoMthetho wokuLawula iMali kaRhulumente woMzantsi Afrika, we-1999 (uMthetho onguNombolo woku-1 we-1999) (i-PFMA) necandelo le-15 (5) loMthetho weKomishini yeNkcubeko yeNtshona Koloni noMthetho wamaBhunga eNkcubeko, we-1998 (uMthetho Nombolo we-14 we-1998) (WCCCA).

#### Isiseko soluvo

3. Ndiqhube uphicotho-zincwadi ngokungqinelana neMigangatho yeHlabathi kuPhicotho-zincwadi (ISAs). Uxanduva lwam phantsi kwaloo migangatho luchazwe ngakumbi kwiimfanelo zomphicothi-zincwadi jikelele zophicotho lwecandelo leengxelo zemali zale ngxelo yomphicothi.
4. Ndiliqumrhu loluntu oluzimeleyo ngokungqinelana necandelo lama-290 nelama-291 lindlela yokuziphatha yeBhodi yeMigangatho yeNdlela yokuziphatha yeHlabathi yabaCwangcisi-mali yobuchule bocwangciso-mali kunye, nengxenywe yoku-1 neyesi-3 yeBhodi yeMigangatho yeNdlela yokuziphatha yeHlabathi yeNdlela yokuziphatha yeHlabathi yabaCwangcisi-mali (kuquka iMigangatho yokuZimela yeHlabathi) (ikhowudi ye-IESBA), kwakunye nezidingo zemikhwa esesikweni efanele uphicotho lwam eMzantsi Afrika. Ndiyifezekisile eminye imikhwa esesikweni yoxanduva olungqinelana nezi zidingo kwaneekhowudi ze-IESBA.
5. Ndiyathemba ukuba ubungqina bophicotho-zincwadi endibufumeneyo banele kwaye bufanelekile ukuba bungabonelela isiseko soluvo lwam.

**Uxanduva lomcwangcisi-mali osemagunyeni weengxelo zemali**

6. Umcwangcisi-mali osemagunyeni unoxanduva lomboniso olungiselelweyo nofanelekileyo weengxelo zemali ngokungqinelana neMigangatho yoMzantsi Afrika ye-GRAP neyezidingo ze-PFMA, kunye nolawulo lwangaphakathi olunjalo njengoko umcwangcisi-mali osemagunyeni enako ukumisela ulungiselelo lweengxelo zemali olungenaziphoso, nokokuba kungenxa yobumenemene okanye imposiso.
7. Ekulungiseleleni iingxelo zemali, umcwangcisi-mali unoxanduva lokuhlola ukubanako kweKomishini yeNkcubeko yeNtshona Koloni ukuqhubeka ngenkathalo, ukubhengeza, njengoko kufanele, imiba enxulumene nomcimbi okuqhebekayo nokusebenzisa isisekelo esiqhubekayo somcimbi wogcino-mali ngaphandle kokuba ulwaxhiwo lolawulo olufanelekileyo lungaba lufuna ukubhangisa iqumrhu okanye liyeke ukusebenza, okanye alunanto isengqiqweni iyenye kodwa lenze oko.

**Uxanduva lomphicothi-zincwadi jikelele wokuphicotha iingxelo zemali**

8. Iinjongo zam kukufumana ingqinisekiso efanelekileyo yokuba ingaba iingxelo zemali zizonke azinaziphoso, nokokuba kungenxa yobumenemene okanye isiphoso, ndize ndikhuphe ingxelo yophicotho-zincwadi equka uluvo lwam. Ingqinisekiso efanelekileyo yeyeqondo eliphezulu lengqinisekiso, kodwa akukho siqinisekiso sokuba uphicotho-zincwadi olwenziweyo ngokungqinelana nee-ISAs luya kusoloko lufumana iziphoso xa lukhona. Iziphoso zingavela kubumenemene okanye isiphoso kwaye zithathwa njengento ukuba, ngokobunye, okanye ngokuqukeneyo, kungalindeleka ukuba zibe nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithathwayo kwisiseko seengxelo zemali.
9. Inkcazelo eyongezelelekileyo yoxanduva lwam yophicotho-zincwadi lweengxelo zemali iqukiwe kwisihlomelo sale ngxelo yophicotho-zincwadi.

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

**Intshayelelo nobubanzi**

10. Ngokungqinelana noMthetho woPhicotho-zincwadi zoLuntu loMzantsi Afrika, wama-2004 (uMthetho uNombolo wama-25 wama-2004) (i-PAA) nenqaku ngokubanzi elikhutshwe ngokumalunga noko, ndinoxanduva lokunika ingxelo ngezinto ezifunyanisiweyo kwiinkcukacha zokwenziwa komsebenzi ezexeliweyo malunga neenjongo ezimiselwe kwangaphambili zenjongo ekhethiweyo yesicwangciso esiboniswe kwingxelo yokwenziwa komsebenzi yonyaka. Ndizenzile iinkqubo zokuchonga okufunyanisiweyo kodwa ndingaqqoleli bungqina bokwenza ingqinisekiso.
11. Iinkqubo zam ziqubisana neenkukacha zokwenziwa komsebenzi, ekufuneka kusekelwe kumaxwebhu esicwangciso sequmrhu sokwenziwa komsebenzi esivunyiweyo. Andikuvavanyanga ukugqibelela nokufaneleka kwezalathiso zokwenziwa komsebenzi eziqukiweyo kumaxwebhu acwangcisiweyo. Iinkqubo zam zange zanabele kuzo naziphi na izibhengezo okanye ubungqina obunxulumene

neqhingana lokwenziwa komsebenzi ocwangcisiweyo neenkukacha ngokubhekiselele kumaxesha ezayo anokuqukwa njengengxenyane yeenkcukacha zokwenziwa komsebenzi ezixeliweyo. Ngokunjalo, endikufumanisileyo akunabelanga kule miba.

12. Ndiluvavanyile uncedo nokufaneleka kweenkcukacha zokwenziwa komsebenzi ezixeliweyo ngokungqinelana nemimiselo yokuphuhlisa ulawulo lokwenziwa komsebenzi nesakhelo sokunika ingxelo, njengoko ichaziwe kwinqaku ngokubanzi, ngenjongo yesi sicwangciso sikhethiweyo silandelayo siboniswe kwingxelo yokwenziwa komsebenzi wequmrhu ngokonyaka ophela ngowama-31 kweyoKwindla wama-2019:

INjongo eCwangcisiweyo	Amaphepha akwingxelo yokwenziwa kwemisebenzi yonyaka
Ukulondozwa, ukukhuthazwa nokuphuhlisa kobugcisa nenkcubeko ngosetyenziswo lwamabhunga enkcubeko, ulawulo lwamaziko enkcubeko, nekomiti yesalathiso solwaluko	22

13. Ndizenzile iinkqubo zokuqinisekisa ukuba ingaba iinkukacha zokwenziwa komsebenzi zaboniswa ngokufanelekileyo na nokuba ukwenziwa komsebenzi kwakuvumelana nokuvunywa kwamaxwebhu okwenziwa komsebenzi acwangcisiweyo. Ndenze nezinye iinkqubo ukuqinisekisa ukuba ingaba izalathiso nokunxulumene nokujoliswe kuko bekunomlinganiselo kukulungele na, kwaye kuhloliwe ukufaneleka kweenkcukacha zokwenziwa komsebenzi oxeliweyo ukuqinisekisa ukuba ingaba bekusemthethweni, kuchanekile kwaye kugqibelele na.
14. Andikhange ndiveze nazo neziphi na izinto ezifumanekisiweyo kuncedo nasekulungeleni kweenkcukacha zokwenziwa komsebenzi ezixeliweyo zale njongo yesicwangciso:

Ukulondozwa, ukukhuthazwa nokuphuhlisa kobugcisa nenkcubeko ngosetyenziswo lwamabhunga enkcubeko, ulawulo lwamaziko enkcubeko, nekomiti yesalathiso solwaluko

**Omnye umba**

15. Nditsala umdla kumba ongezantsi.

**Uzalisekiso lokujoliswe kuko okucwangcisiweyo**

16. Jonga kwingxelo yokwenziwa komsebenzi yonyaka kwiphepha lama-22 ukufumana iinkukacha kuzalisekiso lokujoliswe kuko okucwangcisiweyo konyaka.

**INgxelo kuphicotho-zincwadi lokuthotyelwa kowiso-mthetho**

**Intshayelelo nobubanzi**

17. Ngokungqinelana ne-PAA kunye nenqaku ngokubanzi elikhutshwe ngokubhekiselele koko, ndinoxanduva lokunika ingxelo yezinto ezifumanekileyo kuthotyelo lwequmrhu kunye nemiba ethile kuwiso-mthetho olungundoqo. Ndenze iinkqubo zokuchonga okufumanekileyo kodwa ndingaqokeleli bungqina bokwenza ingqinisekiso.
18. Andikhangeni ndiziveze izinto ezifumanekisiweyo kuthotyelo nemiba ethile kuwiso-mthetho olungundoqo olumisiweyo kwinqaku jikelele elikhutshwe ngokubhekiselele kwi-PAA.

**Ezinye iinkcukacha**

19. Umcwangcisi-mali unoxanduva lwezinye iinkcukacha. Ezinye iinkcukacha ziquka ulwazi olubandakanywe kwingxelo yonyaka equka imbula-mbethe eyenziwe ngumhlali ngaphambili nesishwankathelo esenziwe ngumcwangcisi-mali osemagunyeni. Ezinye iinkcukacha aziziquki iingxelo zemali, ingxelo yomphicothi-zincwadi kunye neenjongo zesicwangciso ezikhethekileyo eziboniswe kwingxelo yokwenziwa komsebenzi yonyaka ethe yaxelwa ngokukodwa kule ngxelo yomphicothi-zincwadi.
20. Uluvo lwam kwiingxelo zemali nokufunyenweyo kwiinkcukacha zokwenziwa komsebenzi ezixeliweyo kunye nokuthobelana nowiso-mthetho aziziqukathanga ezinye iinkcukacha kwaye andichazi luvo lwaphicotho okanye luvo okanye naluphi na uhlobo lwengqinisekiso yesiphelo ngako oko.

Ngokunxulumene nophicotho-zincwadi lwam, uxanduva lwam kukufunda ezinye iinkcukacha kwaye, ngokwenza oko, ndithathe ingqalelo yokuba ingaba ezinye iinkcukacha azingqinelani neengxelo zemali kwaye injongo yesicwangciso ekhethekileyo eboniswe kwingxelo yokwenziwa komsebenzi yonyaka, okanye ulwazi lwam lufunyenwe kuphicotho-zincwadi, okanye kungenjalo ibonakala inemphosiso ebalulekileyo.

*Ukusilela kolawulo lwangaphakathi*

21. Ndiluthatha ulawulo lwangaphakathi njengolufanelekileyo kuphicotho-zincwadi lwam lweengxelo zemali, iinkcukacha zokwenziwa komsebenzi ezixeliweyo kunye nokuthotyelwa kowiso-mthetho; ngako ko, injongo yam ibingekokucacisa naluphi na uhlobo lwengqinisekiso kuwo. Andikhange ndichonge nako nakuphi na ukusilela okuphambili kulawulo lwangaphakathi.

eKapa

kowama-31 kweyeKhala wama-2019



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

### Isihlomelo – Uxanduva lomphicothi-zincwadi jikelele lophicotho

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 objective and on the entity's compliance with respect to the selected subject matters Njengengxenye yophicotho ngokungqinelana ne-ISAs, ndisebenzisa intelekelelo yobungcali ndize ndigcine intandabuzo ngobungcali kulo lonke uphicotho lwam lweengxelo zemali, kwaye iinkqubo ezenziweyo kwiinkcukacha zokwenziwa komsebenzi ezixeliweyo zinjongo yesicwangciso esikhethekileyo nokuthobelana kwequmrhu malunga nemiba yezihloko.

### Iingxelo zemali

2. Ukongeza kuxanduva lwam lokuphicotha iingxelo zemali njengoko kuchaziwe kule ngxelo yophicotho-zincwadi, ndikwa:
  - chonge ndahlola imingcipheko yezinto eziziphoso kwiingxelo zemali nokokuba kungenxa yobumenemene okanye isiphoso, uyilo nokwenza iinkqubo zophicotho kulo mingcipheko, kunye nokufumana ubungqina bophicotho oloneleyo nolufanelekileyo ukubonelela ngesiseko soluvo lwam. Umngcipheko wokungafumani izinto eziziphoso ezingumphumela wobumenemene ungaphezulu kunumphumela wemposiso, njengokuba ubumenemene bunokuquka iyelenqe, ukuqhatha, ushiyo lwangabom, ukugqwetha, okanye ukungananzwa kolawulo lwangaphakathi
  - fumanisa ukuqondwa kolawulo lwangaphakathi olufaneleke kuphicotho-zincwadi ukuze kuyilwe iinkqubo zophicotho ezifanele iimeko, kodwa kungesosizathu sokuchaza uluvo ekusebenzeni kolawulo lwangaphakathi lwequmrhu
  - vavanya ukulungela kwemigaqo-nkqubo yogcino-mali olusetyenzisiweyo nokululungeleyo uqikelelelo logcino-mali nezibhengezo ezinxulumeneyo ezenziwe ngumcwangcisi-mali osemagunyeni
  - phetha ngokufaneleka komcwangcisi-mali osemagunyeni ekusebenziseni isisekelo esiqhubekayo sogcino-mali kulungiselelo lweengxelo zemali. Ndikwagqibezela, ngokusekelezele kubungqina bophicotho-zincwadi obufunyenweyo, nokokuba ukungaqiniseki kwezinto kukhona okunxulumene nezinto ezenzekayo okanye iimeko ezinokuthi zidibanise ukuthandabuza okukhulu ekukwazini kweKomishini yeNkcubeko yeNtshona Koloni ukuqhubeka kwenkathalo ekhoyo. Ukuba ndigqibezela ngokuthi ukuthandabuza okukhoyo, kufuneka nditsale umdla kwiingxelo yophicotho-zincwadi yam ukunxulumanisa izibhengezo kwiingxelo zemali malunga nokungaqiniseki okanye, ukuba izibhengezo ezinjalo azonelanga, ukulungisa uluvo lweengxelo zemali. Iziphelo zam zisekelwe kwiinkcukacha ezifumanekayo kum kumhla wale ngxelo

yophicotho-zincwadi. Nangona kunjalo, iziganeko ezizayo okanye iimeko zingenza iqumrhu liphelise ukuqhubeka kwenkxalabo.

- vavanya umboniso uwonke, isakhelo nomxholo weengxelo zemali, ukuquka izibhengezo, nokuba ingaba iingxelo zemali limele iintengiselwano neziganeko kwimeko apho kuzaliseke ukulunga komboniso

**Unxibelelwano kunye nabo bahlawulisiweyo ngolawulo**

3. Ndinxibelelana nomcwangcisi-mali osemagunyeni ngokumalunga, phakathi kweminye imiba, ububanzi obucwangcisiweyo nexesha lokuphicotha nokufunyenwe kuphicotho, kuquka naziphi na iziphoso ezibalulekileyo kulawulo lwangaphakathi endiluchongileyo ngexesha lophicotho lwam lweencwadi
4. Ndikwangqinisisa kumcwangcisi-mali osemagunyeni ukuba ndihambelene kunye neemfuno zemikhwa esemthethweni efanelekileyo ngokumalunga nokuzimela, kunye nokunxibelelana nabo bonke ubudlelwane neminye imiba enokuba icingelwe ekufumani indawo ekuziphatheni kwam kwaye, apho kufanelekileyo, kukhuselwe ukunxulumana.

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### INgxelo yoBume bezeMali ngokowama-31 kweyoKwindla wama-2019

	Inqaku (Ama)	2019 R '000	2018 R '000
<b>li-Asethi</b>			
<b>li-Asethi eziKhoyo</b>			
Imali ezinkozo nokulingana nayo	3	2 751	1 831
Intlawulo ezifunyenweyo kwiintengiselwano zonaniselwano	4	242	127
		<b>2 993</b>	<b>1 958</b>
<b>li-Asethi ziZonke</b>			
		<b>2 993</b>	<b>1 958</b>
<b>Amatyala</b>			
<b>AmaTyala aKhoyo</b>			
Intlawulo ezivela kwiintengiselwano zonaniselwano	5	1 183	696
		<b>1 183</b>	<b>696</b>
<b>INTsalela yee-Asethi</b>			
		<b>1 810</b>	<b>1 262</b>
Intlanganisela yentsalela		1 810	1 262



## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### INgxelo yokuSetyenziswa kweMali

		2019	2018
	Inqaku (Ama)	R '000	R '000
<b>Ingeniso</b>			
<b>Ingeniso evela kwiintengiselwano zonaniselwano</b>			
Imirhumo evela kumaziko	6	1 961	1 786
Ingeniso yenzala	7	129	180
Enye ingeniso evela kwiintengiselwano zonaniselwano	8	1 165	135
<b>Iyonke ingeniso evela kwiintengiselwano zonaniselwano</b>		<b>3 255</b>	<b>2 101</b>
<b>Ingeniso evela kwiintengiselwano ezingezozananiselwano</b>			
Enye ingeniso evela kwiintengiselwano ezingezozananiselwano	9	590	546
Udluliselo nezibonelelo ezifunyenweyo	10	1 506	1 183
<b>Iyonke ingeniso evela kwiintengiselwano ezingezozananiselwano</b>		<b>2 096</b>	<b>1 729</b>
<b>Iyonke ingeniso</b>		<b>5 351</b>	<b>3 830</b>
<b>Inkcitho</b>			
Imirhumo yophicotho-zincwadi	12	(94)	(153)
Inkcitho ngokubanzi	13	(4 496)	(4 468)
Imirhumo yamalungu	14	(63)	(62)
Udluliselo nezibonelelo ezihlawuliweyo	15	(150)	(30)
<b>Iyonke inkcitho</b>		<b>(4 803)</b>	<b>(4 713)</b>
<b>Intsalela (intsilelo) ngonyaka</b>		<b>548</b>	<b>(883)</b>

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### INgxelo yeNguquko kwiNtsalela yee-Asethi

	Intlanganisela yentsalela R '000	Iyonke intsalela yee-asethi R '000
<b>Intsalela ngowoku-1 kuTshazimpuzi wama-2017</b>	<b>2 145</b>	<b>2 145</b>
linguquko kwintsalela yee-asethi	(883)	(883)
Intsalela ngonyaka	(883)	(883)
Zizonke iinguquko	<u>(883)</u>	<u>(883)</u>
<b>Intsalela ngowoku-1 kuTshazimpuzi wama-2018</b>	<b>1 262</b>	<b>1 262</b>
linguquko kwintsalela yee-asethi	548	548
Intsalela ngonyaka	548	548
Zizonke iinguquko	<u>548</u>	<u>548</u>
<b>Intsalela ngowam-31 kweyoKwindla wama-2019</b>	<b>1 810</b>	<b>1 810</b>

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### INgxelo yokuHanjiswa kwemali

		2019	2018
	Inqaku (Ama)	R '000	R '000
<b>Ukuhanjiswa kwemali evela kwimisebenzi eqhubekayo</b>			
<b>Irisithi</b>			
Irisithi zemali ezinkozo		4 494	3 077
Ingeniso yenzala		128	180
		4 622	3 257
<b>Iintlawulo</b>			
Imali ezinkozo ehlawuliweyo		(3 702)	(4 331)
<b>Intsalela yokuhanjiswa kwemali ezinkozo from kwimisebenzi eqhubekayo</b>	16	<b>920</b>	<b>(1 074)</b>
<b>Intsalela engaphezu/ (ngaphantsi) kwimali ezinkozo nokulingana nayo</b>		<b>920</b>	<b>(1 074)</b>
Imali ezinkozo nokulingana nayo ekuqaleni konyaka		1 831	2 905
<b>Imali ezinkozo nokulingana nayo ekupheleni konyaka</b>	3	<b>2 751</b>	<b>1 831</b>

## IKomishini yeNkcubeko yeNtshona Koloni

IiNngxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### INgxelo yoThelekiso loHlahlo lwabiwo-mali nesona sixa-mali sisiso

#### UHlahlo lwabiwo-mali

#### IuSekelwe kwiMali ezinkozo

	UHlahlo lwabiwo- mali oluvunyiwey o	ULungiso loHlahlo lwabiwo- mali lokuGqibela	UHlahlo lwabiwo- mali lokuGqibela	Esona sixa- mali ngokusekel we kuthelokiso	Umahluko phakathi kohlahlo lwabiwo- mali lokugqibela nesona sixa- mali	Isalathiso
	R '000	R '000	R '000	R '000	R '000	

#### INgxelo yokuSetyenziswa kweMali

#### Ingeniso

#### Ingeniso evela kwiintengiselwano zonaniselwano

Imirhumo evela kumaziko	1 431	-	1 431	1 961	530	20.1
Ingeniso yenzala	100	-	100	129	29	20.2
Enye ingeniso evela kwiintengiselwano zonaniselwano	-	-	-	1 165	1 165	20.3
Enye ingeniso – i-Akhawunti yoTyalo-mali	1 228	-	1 228	-	(1 228)	20.4

#### Iyonke ingeniso evela kwiintengiselwano zonaniselwano

	2 759	-	2 759	3 255	496	
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#### Ingeniso evela kwiintengiselwano ezingezozananiselwano

Udluliselo nezibonelelo ezifunyenweyo	1 506	-	1 506	1 506	-	
Enye ingeniso evela kwiintengiselwano ezingezozananiselwano	-	-	-	590	590	20.5

#### Iyonke ingeniso evela kwiintengiselwano

	1 506	-	1 506	2 096	590	
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## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### ezingezozaniselwano

<b>Iyonke ingeniso</b>	<b>4 265</b>	<b>-</b>	<b>4 265</b>	<b>5 351</b>	<b>1 086</b>	
<b>Inkcitho</b>						
Imirhumo yamalugu	(68)	-	(68)	(63)	5	
Udluliselo nezibonelelo ezihlawuliweyo	(150)	-	(150)	(150)	-	
Imirhumo yophicotho-zincwadi	(92)	-	(92)	(94)	(2)	
Inkcitho ngokubanzi	(3 955)	-	(3 955)	(4 496)	(541)	20.6
<b>Inkcitho iyonke</b>	<b>(4 265)</b>	<b>-</b>	<b>(4 265)</b>	<b>(4 803)</b>	<b>(538)</b>	
<b>Intsalela</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>548</b>	<b>-</b>	
<b>Esona Sixa-mali siSekelwe kuThelekiso njengoko kuBonisiwe kuHlahlo lwabiwo-mali neNgxelo yolona Thelekiso lululo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>548</b>	<b>548</b>	

## IKomishini yeNkcubeko yeNtshona Koloni

IiNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### UHlahlo lwabiwo-mali

IuSekelwe kwiMali ezinkozo

	UHlahlo lwabiwo-mali oluvunyiweyo	ULungiso loHlahlo lwabiwo-mali lokuGqibela	UHlahlo lwabiwo-mali lokuGqibela	Esona sixa-mali ngokusekelwe kuthelekiso	Umahluko phakathi kohlahlo lwabiwo-mali lokugqibela nesona sixa-mali	Isalathiso
	R '000	R '000	R '000	R '000	R '000	
<b>INgxelo yokuSetyenziswa kweMali</b>						
<b>Ukuvumelanisa (kufuneka kuvezwe ukuba esona sixa-mali asithelekiswanga nohlahlo lwabiwo-mali)</b>						
Umahluko wokulawula ukwenzeka kwento Okusebenzayo				548		
Umahluko wequmrhu Okusebenzayo				-		
<b>Esona Sixa-mali kwiNgxelo yokuSetyenziswa kweMali</b>				<b>548</b>		

## **IKomishini yeNkcubeko yeNtshona Koloni**

IiNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### **IMigaqo-nkqubo yoCwangciso-mali**

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#### **1. Ukuboniswa kweeNgxelo zeMali yoNyaka**

Iingxelo zemali yonyaka zilungiselelwe ngokungqinelana neNdlela yokuBalwa kweMali eYamkelweyo (GRAP), ekhutshwe yiBhodi yeMigangatho yoCwangciso-mali ngokungqinelana neCandelo lama-91(1) loMthetho woLawulo lweMali yoLuntu (uMthetho woku-1 we-1999).

Iingxelo zemali yonyaka zilungiselelwe phezu kwesisekelo sokongezelelwa kocwangciso-mali kwaye zingqinelana nembali yendleko yesivumelwano njengesiseko somlinganiselo, ngaphandle kokuba kuchaziwe. Ziboniswe ngokweRandi yoMzantsi Afrika..

Yonke imali isondezwe kufutshane newaka.

Isishwankathelo semigaqo-nkqubo yocwangciso-mali olunentsingiselo ethile, esetyenziswe ngokuvumelanayo nolungiselelo lwezingxelo zemali zonyaka, zibhengezwe ngezantsi.

#### **1.1 Iingcinga ngeshishini elihambayo**

Ezi ngxelo zemali yonyaka zilungiselelwe ngokusekelwe kokulindelekileyo ukuba iqumrhu liqhube ukusebenza njengeengcinga ngeshishini elihambayo ubuncinane kwiinyanga ezili-12 ezizayo.

#### **1.2 Izigwebo ezibalulekileyo nemvelaphi yokungabikho kwengqiniseko yothelekelelo**

Iqumrhu lenza uthelekelelo nokucingela okubandakanya ixesha elizayo. Imiphumela yothelekelelo locwangciso-mali aluzi kuchazwa ngokulinganayo nezona ziphumo zizizo. Uthelekelelo nezigwebo ziyaqhubeka ukuvavanywa kwaye kusekelwe kwembali yamava nezinye iimeko, kuquka okulindelekileyo kweziganeko ezizayo ekukholelwa ukuba ziphantsi kweemeko. Uthelekelelo neengcinga ezinomngcipheko obalulekileyo obangela ulungiso lwento ukuthwala izixa zee-asethi namatyala kunyaka-mali olandelayo zixoxiwe ngezantsi.

#### **Iintlawulo ezifumanekayo**

Iqumrhu lihlola iintlawulo zalo ezifumanekayo ngokunciphisa ekupheleni kwexesha ngalinye lokunika ingxelo. Ekumiseni ukuba ingaba ilahleko yokuncitshiswa kufuneka irekhodwe kwintsalela okanye kwintsilelo na, iqumrhu lenza izigqibo zokuba ingaba zikhona na iinkcukacha eziqaphelekayo ezalatha ukucuthwa komlinganiselo kuqikelelelo lokuhanjiswa kwemali evela kwii-asethi zemali.

Ukuncitshiswa kwentlawulo ezifumanekayo kubalelwa kokusekelwe kwipotfoliyo, esekelwe phezu kwelahleko yomlinganiselo wembali, elungiselelwe uzwelonke neemeko zoqoqosho ngokukodwa kushishino nezinye izalathiso eziboniswa kumhla wokwenza ingxelo inxulunyaniswa nokusilela kwipotfoliyo. Le lahleko yemilinganiselo yonyaka isetyenziswa kwiintsalela zetyala kwipotfoliyo kwaye zikalishwa kwilahleko eqikelelwe kwixesha lohlu.

## **IKomishini yeNkcubeko yeNtshona Koloni**

IiNngxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### **IMigaqo-nkqubo yoCwangciso-mali**

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#### **Isibonelelo sokunciphisa**

Uqikelelo lokuncitshiswa kweentlawulo ezifumanekayo lwenziwa xa ukuqokelelwa kwemali iyonke kungasenzeki. Isibonelelo setyala lokunciphisa kufuneka sibalwe kokufumanekayo kurhwebo kuphela. Lulonke ubonelelo lokuncitshiswa kwequmrhu kwakubalwa ngokwetyala lobuqu okanye ubuncinane ngokodidi lomngcipheko ngamnye.

#### **1.3 Ipropati, umzimveliso nezixhobo**

Ipropati, umzimveliso nezixhobo zii-asethi ezinokuphathwa ezingasetyenziswayo (kuquka ii-asethi zamaziko akhoyo) ezigcinelwe ukusetyenziswa kuveliso okanye kunikezelo lwempahla okanye iinkonzo, uqeshiso kwezinye, okanye iinjongo zolawulo, kwaye zilindeleke ukuba zisetyenziswe ngethuba elingaphezu kwesinye ngethuba lokunika ingxelo.

Indleko yoluhlu lwezinto zepropati, umzimveliso nezixhobo yamkelwa njenge-asethi xa:

- iinokwenzeka ukuba ibeyinzuzo yoqoqosho oluzayo okanye okunxulumene nento eyakuthi ihanjiselwe kwiqumrhu; kwaye
- indleko okanye ixabiso elifanelekileyo yento ingalinganiselwa ngokwentembeke.

Ipropati, umzimveliso nezixhobo zamkelwe kuqala ngendleko.

Indleko yoluhlu lwezinto zepropati, umzimveliso nezixhobo lixabiso ekuthengwa ngalo nezinye iindleko ezibalelwa ekuziseni ii-asethi kwindawo nakwisimo esifuneka sibenako ukusebenza ngendlela elindelwe ngabalawuli. Izaphulelo zorhwebelwano nezaphulelo zemali zitsalwa ekufikeni kwendleko.

Apho i-asethi ifumaneka ngaphandle kwendleko, okanye ngendleko encinci, indleko yayo ibalixabiso elifanelekileyo ngomhla wokufunyanwa.

Apho uluhlu lwezinto zepropati, umzimveliso nezixhobo ifuneka kunaniselwano lwe-asethi engeyoyamali okanye ii-asethi zemali, okanye indibaniselwano yazo yemali nee-asethi ezingezozamali, i-asethi efumanekileyo ilinganiselwe kuqala kwixabiso elifanelekileyo (indleko), ngaphandle kwexabiso elifanelekile lokokuba i-asethi efunyenweyo okanye i-asethi encanyiweyo ilinganiselwe ngokuthembekileyo. Ukuba into efunwayo ayilinganiselwanga kwixabiso elifanelekileyo, indleko yayo ingalinganiselwa kwisixa-mali esikhoyo se-asethi encanyiweyo.

Xa izixhobo ezibalulekileyo zoluhlu lwezinto zepropati, umzimveliso nezixhobo zentlalo eziluncedo olwahlukileyo, zicwangciswe njengoluhlu lwezinto ezahlukileyo (izixhobo ezingundoqo) zepropati, umzimveliso nezixhobo.



## **IKomishini yeNkcubeko yeNtshona Koloni**

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### **IMigaqo-nkqubo yoCwangciso-mali**

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Iindleko ziquka iindleko ezenzeke okokuqala ukufumana okanye ukwakha uluhlu lwezinto zepropati, umzimveliso nezixhobo kunye neendleko ezenzeke mva ukongeza, ukubuyisela inxenye endaweni, okanye ukuyilungisa. Ukuba indleko yokubuyisela endaweni yamkelwe kwisixa-mali esikhoyo soluhlu lwezinto zepropati, umzimveliso nezixhobo, isixa-semali esikhoyo senxenye ebuyiselwe endaweni sibuyekeziwe.

Izinto ezingundoqo ezilalelisileyo nezixhobo ezilindele ukusetyenziswa xa kufuneka ezilindeleke ukuba zisetyenziswe ngaphezu kwesinye ziqukiwe kwipropati, umzimveliso nezixhobo. Ukongeza, izinto ezilalelisileyo nezixhobo ezilindele ukusetyenziswa xa kufuneka zingasetyenziswa kuphela kuqhagamshelwano noluhlu lwezinto zepropati, umzimveliso nezixhobo zibalwa njengepropati, umzimveliso nezixhobo.

Ukunikwa kwexabiso kwakhona kwenziwe njengesiqhelo esaneleyo kangangokuba isixa-mali esikhoyo asohlukanga kuyaphi kuneso besinokumiselwa kusetyenziswa kwexabiso elifanelekileyo ekupheleni kwexesha lokunikwa kwengxelo.

Nakuphi na ukunyuka kwesixa-mali esikhoyo, ngokwesizathu sokunikwa kwexabiso kwakhona, kuhlawulwe ngqo kwintsalela yexabiso elinikiweyo kwakhona Ukunyuka kwamkelwe kwintsalela okanye intsilelo kangangokuba ibuyisela umva ukuncipha kokunikwa kwexabiso kwakhona kwe-asethi efanayo ebe yamkelwe phambilini kwintsalela okanye intsilela.

Naluphi na uncitshiso kwisixa-mali esikhoyo, ngenxa yokunikwa kwexabiso kwakhona, samkelwe kwintsalela okanye kwintsilelo kwixesha langoku. Uncitshiso lufakwa ngqo kwintsilelo yexabiso elinikiweyo kwakhona kangangenxenye yayo nayiphi na intsalela yetyala kwintsalela yokuniswa kwexabiso kwakhona ngokubhekiselele kulo asethi.

Okulandela umlinganiselo wokuqala wepropati, umzimveliso nezixhobo kufakwa ngendleko engaphantsi kokuthotywa kwentlanganisela neelahleko zoncitshiso.

Ipropati, umzimveliso nezixhobo zithotyelwe kwisisekelo esingqalileyo phezu kwezinto zazo eziphilayo eziluncedo kwixabiso lazo loqikelelo olushiyekileyo.

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IiNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### IMigaqo-nkqubo yoCwangciso-mali

Ipropati, umzimveliso nezixhobo zithwelwe ngesixa-mali esinikwe ixabiso kwakhona, ngokubakwixabiso elifanelekileyo ngomhla wokunikwa kwexabiso kwakhona eliphantsi kokulandela ukuthotyelwa kwentlanganisela neelahleko zoncitshiso lwentlanganisela elandelayo. Ukunikelwa kwexabiso kwakhona kwenziwe ngokusesikweni okwaneleyo kangangokuba isixa-mali esithwelweyo singohluki kuneso besinokumiselwa kusetyenziswa ixabiso elifanelekileyo ekupheleni kwexesha lokunika ingxelo.

Nakuphi na ukunyuka kwexabiso eliphethweyo lee-asethi, ngenxa yesizathu solunikwa kwexabiso kwakhona, kuthathwa ngqo kwintsilela yokunikwa kwakhona kwexabiso. Ukunyuka kwamkelwe kwintsalela okanye intsilelo kangokukuba kubuyisela umva ukuhla kokunikwa kwexabiso kwakhona kwe-asethi efana neyamkelwe ngaphambili kwintsalela okanye intsilela.

Nakuphi na ukuhla kwisixa-mali esiphethweyo se-asethi, ngenxa yokunikwa kwakhona kwexabiso, kwamkelwe kwintsalela okanye nentsilelo kwixesha langoku. Ukuhla kufakwe kwintsalela yokunikwa kwexabiso kwakhona kangangokuba nayo nayiphi na intsalela yetyala elikhoyo kwintsalela yokunikwa kwakhona kwexabiso ngokubhekisele kulo asethi.

Ukuphila okuluncedo lwezinto zepropati, umzimveliso nezixhobo kuhlolwe ngolu hlobo lulandelayo:

<b>Uluhlu</b>	<b>Umlinganiselo wokuphila okuluncedo</b>
Izithuthi ezincinci	20%
Izixhobo	25%
Isoftware yekhompnyutha	33,3%

## **IKomishini yeNkcubeko yeNtshona Koloni**

liNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### **IMigaqo-nkqubo yoCwangciso-mali**

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#### **1.3 Ipropati, umzimveliso nezixhobo (kuyaqhubeka)**

Ixabiso lentsalela, ukuphila okuluncedo nendlela yokucwangcisa ukuthoba kwexabiso ngalinye le-asethi kuphononongwe ekuphelelani komhla ngamnye wokunikwa kwendlelo. Ukuba okulindelekileyo kwahlukile kuqikelelo lwangaphambili, uguquko lubalwa njengoqikelelo locwangciso-mali.

Ukuhlaziya ukuphila okuluncedo lwe-asethi ngonyaka akudingi ukuba iqumrhu lide lilungise uqikelelo lwangaphambili; ngaphandle kokuba okulindelekileyo kuyohluka kuqikelelo lwangaphambili.

Inxenye nganye yoluhlu lwezinto zepropati, umzimveliso nezixhobo ngendleko ebalulekileyo kunxulumano nendleko ephelileyo yoluhlu lwezinto ezithobe ixabiso ngokwahlukeneyo. Ukuthotywa kwexabiso ngethuba ngalinye kwamkelwe kwintsalela okanye kwintsilelo; ngaphandle kokuba iqukiwe kwisixa-mali senye i-asethi.

Uluhlu lwezinto zepropati, umzimveliso nezixhobo lubuyekeziwe xa ii-asethi zilahliwe okanye xa inzuzo yoqoqosho ingasekho okanye inkonzo enokulindeleka ekusetyenzisweni i-asethi.

Inzuzo nelahleko evela kubuyekezo loluhlu lwezinto zepropati, umzimveliso nezixhobo imiselwe njengomahluko phakathi kwengeniso yokulahlwa kwentsalela, ukuba ikhona, nesixa-mali soluhlu lwezinto eziphethweyo. Umahluko onjalo wamkelwe kwintsalela okanye kwintsilelo xa uluhlu lwezinto lusamkelwa.

Ubuyekezo oluvela kwizandla zesithathu soluhlu lwezinto zepropati, umzimveliso nezixhobo olwancitshiswayo, lwalahleka okanye lwancanywa lwamkelwe kwintsalela okanye kwintsilelo xa ubuyekezo lwentlawulo lufunyanwa.

#### **1.4 Izixhobo zemali**

Izixhobo zemali yequmrhu zihlelwe njengee-asethi okanye amatyala.

Izixhobo semali sisivumelwano nasiphi na esiphakamisa i-asethi yemali yequmrhu elinye netyala lemali okanye inzala eshiyekileyo yelinye iqumrhu.

Indleko yobuyiselo lwe-asethi yemali netyala lemali sisixa-mali apho i-asethi yemali okanye ityala lemali lilinganiselwa kulwamkelo lokuqala kuthatyathwe iintlawulo kwakhona eziyintloko, kudityaniswa okanye kuthatyathwe ubuyiselo lwemali eyongezelelweyo kusetyenziswa uhlobo lwenzala esebenzayo yawo nowuphi na umahluko phakathi kwesixa-mali sokuqala nesixa-mali esikhulileyo, nokuthatyathwa kwalo naluphi na uncitshiso (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) ukunciphisa okanye ukungazi.

Umngcipheko wezinga lenzala ngumngcipheko elithi ixabiso elifanelekileyo okanye ukuhanjiswa kwemali yexesha elizayo lesixhobo semali lizakutshintshatshintsha ngenxa yoguquko kwizinga lenzala yemarike.

Imali-mboleko ehlawuliweyo ngamatyala email, ngaphandle kweentlawulo zexesha elifutshane kwixesha letyala eliqhelekileyo.

## IKomishini yeNkcubeko yeNtshona Koloni

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### IMigaqo-nkqubo yoCwangciso-mali

#### 1.4 Izixhobo zeMali (kuyaqhubeka)

##### Ukuhlela

Iqumrhu linezintlobo zilandelayo zee-asethi zemali (iintlelo nodidi) njengoko kubonisiwe kumphambili wengxelo yobume bemali okanye kwinqaku ngapha koko:

##### Uhlelo

Iintlawulo ezifunyenwe kwiintengiselwano

Imali ezinkozo nokulingana nako

##### Udidi

I-asethi yemali ilinganiselwa kwindleko yobuyiselo lwemali

I-asethi yemali ilinganiselwa kwindleko yobuyiselo lwemali

Iqumrhu linezintlobo zilandelayo zamatyala emali (iintlelo nodidi) njengoko kubonisiwe kumphambili wengxelo yobume bemali okanye kwinqaku ngapha koko:

##### Uhlelo

Iintlawulo ezivela zonaniselwano

kwiintengiselwano

##### Udidi

Ityala lemali lilinganiselwe kwindleko yobuyiselo lwemali

#### Umlinganiselo wokuqala wee-asethi zemali namatyala emali

Iqumrhu lilinganisela i-asethi yemali netyala lemali, ngaphezu kuloo mlinganiselo wamva kwixabiso elifanelekileyo, okokuqala kwixabiso elifanelekileyo kudityaniswa iindleko zentengiselwano ebalelwa ngqo ekufunyanweni okanye umba we-asethi yemali netyala-lemali.

Iqumrhu lilinganisela zonke ezinye ii-asethi zemali namatyala emali okuqala kwixabiso elifanelekileyo.

Iqumrhu kuqala lihlola ukuba oyena ndoqo wemali-mboleko yesivumelwano nyani yimali-mboleko. Ekuqaleni kolwamkelo, iqumrhu lihlalutya isivumelwano se mali-mboleko kwinxenye yezinto zalo nee-akhawunti zento nganye ngokwahlukeneyo. Ii-akhawunti zequmrhu zalo nxenye yemali-mboleko esivumelwano eyi:

- nzuzo yentlalo ngokungqinelana neSakhelo soLungiselelo noMboniso kunye neeNgxelo zeMali, apho ingumkhuphi wemali-mboleko; okanye
- ingeniso yokungengokwananiselwano, ngokungqinelana noMgangatho we-GRAP kwiNgeniso evela kwiiNtengiselwano zokungengokwananiselwano (Iirhafu noDluliselo), apho ingumxhamli wemali-mboleko.

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#### **1.4 Izixhobo zeMali (kuyaqhubeka)**

##### **Umlinganiselo olandelayo wee-asethi zemali namatyala emali**

Iqumrhu lilinganisela zonke ii-asethi zemali namatyala emali emva kolwamkelo lokuqala lisebenzisa iindidi:

- Izixhobo zemali ngexabiso elifanelekileyo inancial.
- Izixhobo zemali ngendleko yobuyiselo lwemali.
- Izixhobo zemali ngendleko.

Zonke ii-asethi zemali zilinganiselwa ngendleko yobuyiselo lwemali, okanye ngendleko, ziphantsi kophononongo loncitshiso.

Indleko yobuyiselo lwemali lwe-asethi yemali okanye ityala lemali sisixa-mali apho i-asethi yemali okanye ityala lemali lilinganiselwa kulwamkelo lokuqala kuthatyathwe iintlawulo eziyintloko, kudityaniswe okanye kuthatyathwe ubuyiselo lwemali eyongezelelekayo kusetyenziswa uhlobo lwenzala olusebenzayo lwawo nawuphi na umahluko phakathi kwesixa-mali sokuqala nesixa-mali esesikhulile, ze kuthatyathwe naluphi na uncitshiso (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) ngokunciphisa okanye ukungazi kumba we-asethi yemali.

##### **Iingcamango zokulinganiselwa kwexabiso elifanelekileyo**

Obona bungqina bububo bexabiso elifanelekileyo lixabiso elixelwe kwimarike esebenzayo. Ukuba imarike yesixhobo semali ayisebenzi, iqumrhu limisela ixabiso elifanelekileyo ngokusebenzisa indlela yokuxabisa. Obona bungqina bububo bexabiso elifanelekileyo. Injongo yokusebenzisa indlela yokuxabisa kukumisela ixabiso lentengiselwano elinokuba linomhla olinganiselwe ukuphepha unaniselwano olukhuthazwa ngolwamekelo olusebenza ngokuqhelekileyo. Indlela yokuxabisa iquka ukusebenzisa iintengiselwano zemarike yokuphepha phambi kokubanolwazi, amaqela akulungeleyo, ukuba akhona, walatha kwixabiso elifanelekileyo langoku lesinye isixhobo esifanayo, uhhlutyo lokuhanjiswa kwemali yesaphulelo nomfuziselo wokukhetha amaxabiso. Ukuba kukho ubuchule bokuxabisa obusetyenziswa ngokuqhelekileyo ngabathathi-nxaxheba bemarike ukubeka ixabiso kwisixhobo kwaye ukuba ubuchule bebuboniselwe ukubonelela uqikelelo oluthembekileyo lamaxabiso afunyenwe kwiintengiselwano zemarike eyiyo, iqumrhu lisebenzisa obo buchule. Ubuchule bokuxabisa obukhethiweyo benza ukusebenza ngokugcweleyo kokufaka isandla kwemarike kwaye kuxhomekeke kancinci kufako lwesandla esithile sequmrhu. Ibandakanya zonke iimeko apho abathathi nxaxheba bemarike banokucinga ukumisela ixabiso kwaye kuvumelana nezicwangciso zoqoqosho oluvunyiweyo lokunika ixabiso kwizixhobo zemali. Ngokuhlal'ivela, iqumrhu liqinisekisa ubuchule bokuxabisa nokuluvavanyela ukulungela kwalo ukusebenzisa amaxabiso avela kuzo naziphi na iintengiselwano zemarike eziqaphelekayo kwisixhobo esifanayo (oko kukuthi ngaphandle kolungiso okanye ukuhlanganisa) okanye kusekelwe kwiinkcukacha zayo nayiphi na imarike eqaphelekayo ekhoyo.

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#### **1.4 Izixhobo zeMali (kuyaqhubeka)**

Iintlawulo ezifumanekayo nezihlawuliweyo zexesha elifutshane azinasaphulelo apho ixesha lokuthenga ngetyala elinikezelweyo okanye elifumanekayo liyahambelana namagama asetyenziswayo kwicandelo likarhulumente, nokokuba kungokusebenza okuqingqiweyo okanye kowiso-mthetho.

#### **Inzuzo nelahleko**

Inzuzo okanye ilahleko ebangelwa lutshintsho kwixabiso elifanelekileyo le-asethi yemali okanye ityala lemali ilinganiselwa kwixabiso elifanelekileyo iqatshelwa kwintsalela okanye kwintsilelo.

Ngokwee-asethi zemali namatyala emali alinganiselwe kwindleko yobuyiselo lwemali okanye indleko, inzuzo okanye ilahleko ithathelwa ingqalelo kwintsalela okanye intsilelo xa i-asethi yemali okanye ityala lemali libuyekeziwe okanye lincitshisiwe, okanye ngenkqubo yobuyekezo.

#### **Ukuncitshiswa nokungaziwa kwee-asethi zemali**

Iqumrhu liyahlola ekupheleni kwexesha lokwenza ingxelo nganye ukuba ingaba bukho na ubungqina benjongo i-asethi yemali okanye iqela lee-asethi zemali ezincitshisiweyo na.

Ngokwesixa-mali esimelwe ukuhlawulwa kwiqumrhu, iingxaki eziphambili zemali zentlawulo efumanekayo, enokubangela ukuba intlawulo ezifumanekayo zingabhangiswa kunye nokusilela kwentlawulo konke kungathathwa njengezalathiso zoncitshiso.

Ii-asethi zemali ezilinganiselwe ngokwendleko yobuyiselo lwemali:

Ukuba kukho ubungqina benjongo apho ilahleko yoncitshiso kwii-asethi zemali elinganiselwe ngokwendleko yobuyiselo lwemali yenzekile, isixa-mali selahleko silinganiswe njengomahluko phakathi kwesixa-mali se-asethi nexabiso elikhoyo lokuhanjiswa kwemali eqikelelelwayo yexesha elizayo (kungabandakanywanga ilahleko yexesha elizayo elingakhange lenzeke) lesaphulelo kwixabiso lenzala elifanelekileyo le-asethi. Ixabiso le-asethi licuthwe ngokusebenzisa i-akhawunti yesibonelelo. Isixa-mali selahleko samkelwe kwintsalela okanye kwintsilelo.

Ukuba kwisithuba esilandelayo, isixa-mali selahleko yoncitshiso lihlile kwaye ukuhla kungaxulumana nenjongo yesiganeko esenzeke emva kokuba uncitshiso luqatshelwe, ilahleko yoncitshiso oluqatshelwe ngaphambili ibuyiselwa umva ngokulungelelisa i-akhawunti yesibonelelo. Ukubuyiselwa umva akunasixa-mali la-asethi yemali eggitha indleko yobuyiselo lwemali ebe inobayiyiyo ukuba uncitshiso belungaqatshelwanga ngomhla apho ukuncitshiswa bekubuyiselwe umva. Isixa-mali sokubuyiselwa umva siqatshelwe kwintsalela okanye kwintsilelo.

Apho ii-asethi zemali zincitshiwe ngokusebenzisa i-akhawunti yesibonelelo, isixa-mali selahleko siqatshelwa kwintsalela okanye kwintsilelo ekwinkcitho esebenzayo. Xa ii-asethi zemali ezinjalo zicinyiwe, ukucinywa kwenzeka kwi-akhawunti yesibonelelo efanelekileyo. Ubuyiselo kwakhona okulandelayo kwesixa-mali ebesicinyiwe ngaphambili kubalelwa kwinkcitho yomsebenzi.

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#### 1.4 Izixhobo zeMali (kuyaqhubeka)

Ii-asethi zemali ezilinganiselwa ngokwendleko:

Ukuba kukho ubungqina benjongo kunobo belahleko yoncitshiso eyenzekileyo kutyalo-mali lwenzala eyintsalela elinganiselwe kwixabiso elifanelekileyo kuba ixabiso elifanelekileyo alinakulinganiselwa ngokuthembekileyo, isixa-mali selahleko encitshisiweyo silinganiselwa njengomahluko phakathi kwesixa-mali se-asethi yemali nexabiso elikhoyo lokuhanjiswa kwemali eqikelelelwayo yexesha elizayo lesaphulelo kwixabiso langoku lokuthengisa kwi-asethi yemali efanayo. Iilahleko ezinjalo azibuyiselwa.

#### Ubuyekezo

##### Ii-asethi zemali

Iqumrhu lobuyekezo lwee-asethi zemali ngokusebenzisa ucwangciso-mali lomhla worhwebo.

Iqumrhu libuyekeza ii-asethi yemali kuphela xa:

- amalungelo esivumelwano kuhanjiso lwemali evela kwi-asethi yemali ephelilelweyo, esonjululweyo okanye erhoxisiweyo;
- udluliselo lwequmrhu kwelinye iqela kakhulu yonke imingcipheko nembuyiselo yobunini be-asethi yemali, okanye
- iqumrhu, nangona ligcine eminye yemingcipheko ebalulekileyo nembuyekezo yobunini be-asethi yemali, idlulisele ulawulo lwe-asethi kwelinye iqela kwaye elinye iqela linako ukuthengisa ii-asethi ngobungako bayo kwiqela lesithathu elinganxulumananga, kwaye linako ukusebenzisa lo mandla ngokobunye nangaphandle kokudinga uncedo lokuwisa izithintelo ezongezelelweyo kudluliselo. Kule meko, iqumrhu: -libuyekeza ii-asethi; kunye - linike ulwamkelo ngokwahlukeneyo lwawo nawaphi na amalungelo neembophelelo ezidalwe okanye ezigcinwe kudluliselo.

Isixa-mali sotshintshelo lwe-asethi sabelwe phakathi kwamalungelo nezibhambathiso ezigciniweyo nezo zitshintshelwe ngokusekelwe kumaxabiso azo afanelekileyo ngomhla wotshintshelo. Amalungelo amatsha enziwe kutsha nje alinganiselwa kumaxabiso awo afanelekileyo ngalo mhla. Nawuphi na umahluko phakathi kolwamkelo olufunyenweyo nesixa-mali esivunyiweyo nesingavunywanga kwintsalela okanye kwintsilelo kwixesha lotshintsho.

Ngobuyekezo lwe-asethi yemali ngobungako bayo, umahluko phakathi kwesixa-mali nesambuku semali sengcamango efunyenweyo ivunyiwe kwintsalela okanye kwintsilelo.

#### Amatyala emali

Iqumrhu lisusa ityala lemali (okanye inxenywe yetyala lemali) kwingxelo yalo lebumbe bezemali xa licinyiwe – oko kukuthi xa ukuzibophelela kuchaziwe kwisivumelwano kukhutshiwe, kurhoxisiwe, kuphelelwe okanye kuyekiwe.

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#### **1.4 Izixhobo zeMali (kuyaqhubeka)**

Unaniselwano phakathi komboleki okhoyo nombolekisi wezixhobo zetyala kunye nexesha libalelwe njengeliphelise ityala lemali yokuqala kwaye ityala elitsha lemali liqatshelwe. Ngokufanayo, ulungiso olukhulu lwexesha lwetyala lemali elikhoyo okanye inxenye yalo ibalelwe njengelicime ityala lemali lokuqala neliqaphela ityala elitsha lemali.

Umahluko phakathi kwesixa-mali setyala lemali (okanye inxenye yetyala lemali) elicinyiweyo okanye elidluliselwe kwelinye iqela kunye nentlawulo yengcamango, kuquka nalo naluphi na udluliselo lwee-asethi ezingezozamali okanye amatyala ayacingelwa, yamkelelwe kwintsalela okanye kwintsilelo. Nawaphi na amatyala ayekiweyo, axolelweyo okanye acingelwe lelinye iqumrhu ngendlela yentengiselwano engeyoyaniselwano achazwe ngokungqinelana neMigangatho ye-GRAP kwiNgeniso evela kwiiNtengiselwano eziNgezozaniselwano (liRhafu noDluliselo).

#### **1.5 Iimfanelo zezibophelelo**

Uluhlu luhlelwe njengeembophelelo xa iqumrhu lizibophelele kwiintengiselwano zexesha elizayo elizakuphumela ngokulula kuhanjiso lokuphuma kwemali.

Izibhengezo ziyafuneka ngokuphathelile kwiimfaneko zesivumelwano ezingamkelwanga.

Iimfaneko apho izibhengezo zifunekayo ukuzalisekisa umboniso ofanelekileyo kufuneka kubhengezwe kwinqaku kwiingxelo zemali, ukuba yomibini lemiqathango iyadibana:

- Izivumelwano kufuneka zingabinakurhoxiswa okanye kuphela zezirhoxisekayo ngendleko ephambili (umzekelo, izivumelwano zekhompyutha okanye iinkonzo zokulondoloza isakhiwo); kwaye
- Izivumelwano kufuneka zinxulumane nento ngaphezu komsebenzi wesiqhelo, ngokucothayo, ishishini lombuso lequmrhu – ngoko ke iimfaneko zomvuzo ezinxulumene nezivumelwano zengqesho okanye iimfaneko zenzuzo yokhuseleko lwentlalo alukhutshelwanga ngaphandle.

#### **1.6 Ingeniso evela kwiintengiselwano zonaniselwano**

##### **Ulwamkelo**

Ingeniso yamkelwa xa ifanele ukuba ibeyinzuzo kuqoqosho oluzayo okanye inkonzo enokwenzeka iya kulandela iqumrhu kwaye xa isixa-mali sengenisu sinokulinganiselwa ngentembeko, kwaye imiqathango ethile ifezekisiwe ngemisebenzi yequmrhu. Ingeniso evela ekunikezelweni kweenkonzo yamkelwe kwintsalela okanye kwintsilelo kumlinganiselo kwiqonga ekugqityweni kwentengiselwano ngomhla wokunikwa kwengxelo.



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#### **1.6 Ingeniso evela kwiintengiselwano zonaniselwano (kuyaqhubeka)**

Intengiselwano yonaniselwano yenye apho iqumrhu lifumana ii-asethi okanye iinkonzo, okanye linamatyala acinyiweyo, kwaye linika ngqo ngokumalunga nexabiso elilinganayo (kakhulu ngohlobo lwempahla, iinkonzo okanye ukusetyenziswa kwee-asethi) kwelinye iqela kunaniselwano.

#### **Umlinganiselo**

Ingeniso ilinganiselwa kwixabiso elifanelekileyo lengqwalasela efunyenweyo okanye intlawulo efunyenweyo. Isixa-mali asicingelwanga njenomlinganiselo othembekileyo zide zonke iintandabuzo ezinxulumene nentengiselwano zisonjululwe.

#### **Inzala, amaqithiqithi nezabelo terest, royalties and dividends**

Inzala yamkelwe, kwintsalela okanye kwintsilelo, kusetyenziswa uhlobo lwezinga lenzala esebenzayo.

#### **1.7 Ingeniso evela kwiintengiselwano zonaniselwano**

#### **Ulwamkelo**

Ukungena kwezixhobo ezivela kwintengiselwano yonaniselwano eyamkelwe njenge-asethi iyakwamkelwa njengengeniso, ngaphandle kobungakanani bokuba ityala likwamkelwe ngokubhekiselele kungeno olufanayo.

Njengoko iqumrhu lisanelisa imbophelelo ekhoyo eyamkelwe njengetyala ngokubhekiselele ekungeneni kwezixhobo ezivela kwintengiselwano yonaniselwano lamkelwe njenge-asethi, inciphisa isixa-mali setyala elamkelweyo nesamkela isixa-mali sengeniso elingana nolo ncipho.

#### **Umlinganiselo**

Ingeniso kwintengiselwano evela kunaniselwano ilinganiselwa kwisixa-mali sokwanda kwentsalela ye-asethi eyamkelwe liqumrhu.

Xa, njengonobangela wentengiselwano yonaniselwano, iqumrhu lamkela i-asethi, likwamkela okulingana nengeniso kwisixa-mali se-asethi elinganiselwa kwixabiso elifanelekileyo le-asethi elinganiselwa kwixabiso elifanelekileyo kumhla wokufunyanwa, ngaphandle kokuba ikwafuneka yamkelle ityala. Apho ityala kufuneka lamkelwe liyakulinganiselwa njengolona qikelelo lwesixa-mali lifunekayo ukuhlawula imfanelo ngomhla wokunika ingxelo, nesixa-mali sokunyuka kwe-asethi eyintsalela, ukuba ikhona, yamkelwa njengengeniso. Xa ityala kamva licutywa, ngenxa yesiganeko esirhafelwayo esenzekayo okanye isimo sanelisekile, isixa-mali soncitshiso.

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#### **1.7 Ingeniso evela kwiintengiselwano zonaniselwano (kuyaqhubeka)**

##### **Izibonelelo zoxhomekeko neerisithi**

Ingeniso efunyenweyo evela kwizibonelelo zoxhomekeko, iminikelo nenkxaso-mali zamkelwe njengengeniso ukuya kuthi ga apho iqumrhu liye lahambelana nawo nawuphi na ummiselo, iimeko okanye iimbophelelo ezikwisivumelwano. Ukuya kuthi ga kummiselo, iimeko okanye iimbophelelo azizalisekiswa, ityala liyamkelwa.

Inzala efunyenwe kutyalo-mali ithathwa ngokungqinelana nezibonelelo zoxhomekeko. Ukuba iyahlawuleka kumniki-sibonelelo ibhalwa phantsi njengenxenywe yetyala kwaye ukuba akukho njalo, yamkelwa njengenzala efunyenwe kwingxelo yokusetyenziswa kwemali.

Izibonelelo ezibuyekeza iqumrhu ngenkcitho eyenzekileyo zamkelwa kwintsalela okanye intsilelo ngokwendlela esisiseko kwixesha elifanayo apho inkcitho yamkelwayo.

##### **Iinkonzo zesisa**

Iinkonzo zesisa zinkonzo ezinikezelwa ngabantu ngobunye babo kumaqumrhu, ngaphandle kwentlawulo, kodwa kungaphantsi kwemiqathango. Abaqeshwa bolawulo lwemali bequmrhu loLuntu babonelela ngenkxalo enexabiso kwiqumrhu ukuze lizalisekise iinjongo zalo. Inkonzo ekubonelelwa ngayo ingalinganiswa ngokuthembekileyo kwaye ngoko yamkelwa kwingxelo yokusetyenziswa kwemali ize ibhengenzwe kumanqaku kwiingxelo zemali.

#### **1.8 Intengiselwano yemali yamanye amazwe**

##### **Iintengiselwano zemali yamanye amazwe**

Iintengiselwano yelinye ilizwe iyarekhodwa, kulwamkelo lokuqala ngokweeRandi, ngokufaka isicelo semali kwelinye ilizwe lotshintshiselwano lwendawo phakathi kwemali esebenzayo kunye nemali yangaphandle ngomhla wentengiselwano.

Iintengiselwano ezenziwe kwimali zamanye amazwe iguqulelwa kwiqondo lemali yoniselwano ngomhla wentengiselwano. Izinto zemali ezenziwe kwimali zamanye amazwe ziguqulelwa kwiqondo lemali yoniselwano ngomhla wengxelo. Inzuzo nelahleko evela kwintengiselwano zihlawuliswa ngokumalunga nentsalela/intsililelo.

#### **1.9 Amanani okuthelekisa**

Apho kuyimfuneko, amanani okuthelekisa ahleliwe kwakhona ukuze ahambelane notshintsho kumboniso walonyaka.

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#### **1.10 Inkcitho**

##### **Iintengiselwano zemali kwii-asethi nakumatyala**

Amatyala ayacinywa xa echongwe njengangenakuphinda afunyanwe. Amatyala acinyiweyo aqingqelwe kwisixa-mali sokulondoloza kunye/okanye sokuchithwa ngaphantsi kwemali yenkxaso efanelekileyo. Ucinyo olwenzekayo ekupheleni konyaka okanye xa inkxaso mali ikhona. Akukho sibonelelo senziweyo sesixa-mali esingenakuhlawuleka kwakhona kodwa isixa-mali sivezwe njengenqaku lesibhengezo.

Yonke ilahleko yamkelwa xa isigunyaziso sinikezelwe ukwamkelwa yayo.

##### **Inkcitho engenanzuzo neyilahleko**

Inkcitho engenanzuzo neyilahleko yamkelwa njenge-asethi kwingxelo yobume bemali kude kufike ixesha apho inkcitho ifumanekayo kwakhona kumntu onoxanduva okanye icinywe njengenakuphinde ifunyanwe kwakhona kwingxelo yokusetyenziswa kwemali.

##### **Inkcitho etenxileyo**

Inkcitho etenxileyo yamkelwa njengencitho kwingxelo yokusetyenziswa kwemali. Ukuba inkcitho ayixolelwa ligunya elifanelekileyo ithathwa njenge-asethi kude kuba iyafumaneka kwakhona okanye icinywe njengemali engenakufumaneka kwakhona.

##### **Udluliselo nezibonelelo**

Udluliselo nezibonelelo zamkelwa njengencitho xa isigunyaziso sokugqibela sentlawulo sisebenza kwinkqubo (ungadliulanga umhla wama-31 kweyoKwindla wonyaka ngamnye).

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#### **1.11 Intlanganisela yentsalela**

Intlanganisela yentsalela imele umahluko wentsalela ephakathi kwee-asethi zizonke namatyala ewonke equmrhu. Naziphi na iintsalela neentsilela eziphunyeziweyo ngethuba lonyaka-mali othile ziyabuyiselwa/zitsalwe malunga nentsalela/kwintsilelo yentlanganisela. Phambi kolungiso lonyaka, olunxulumene nengeniso kunye nenkcitho, zitsalwa/zibuyiselwe malunga nentsalela yentlanganisela xa ulungiso luqalwa ukwenziwa.

#### **1.12 linkcukacha ngohlahlo lwabiwo-mali**

Uhlahlo lwabiwo-mali oluvunyiweyo lulungiselelwa ngokwesisekelo semali ezinkozo luze luboniswe ngokunxulumanisa udidi lwezozoqoqosho kwiinjongo zesiphumo sokwenziwa komsebenzi.

Uhlahlo lwabiwo-mali oluvunyiweyo lubandakanya ixexha lezemali ukusuka kowama-2018/04/01 ukuya kowama-2019/03/31.

ingxelo zemali yonyaka kunye nohlahlo lwabiwo-mali azinasisekelo sifanayo socwangciso-mali ngoko ke uthlekiso nezixa-mali zihlahlelwe ulwabiwo-mali lwexesha apho ukunika ingxelo sele kufakiwe kwiNgxelo yothelekiso lohlahlo lwabiwo-mali nezona zixa-mali zizizo.

#### **1.13 Amaqela obudlelwane**

Iqela lobudlelwane ngumntu okanye iqumrhu elinako ukulawula okanye lilawule ngokwendibaniselwano nelinye iqela, okanye libenefuthe elibalulekileyo kwelinye iqela okanye ngokuphenduka, okanye iqumrhu eliphantsi kolawulo oluqhelekileyo, okanye ulawulo oluhlangeneyo.

Ulawulo ngamandla okulawula imali nemigaqo-nkqubo esebenzayo yequmrhu ukuze kufumaneka inzuzo kwimisebenzi yalo.

Ulawulo oluhlangeneyo kulwabelwano oluvunyiweyo lolawulo lomsebenzi ngokwamalungiselelo abophelelayo, kwaye ikho kuphela xa isicwangciso semali nezigqibo ezesebenzayo zinxulumene nomsebenzi odinga isivumelwano samxhelo-mnye samaqela olawulo lokwabelana (amadela ngozi).

Intengiselwano yeqela lobudlelwane idluliselwa kwizixhobo, iinkonzo kunye neembophelelo phakathi kwequmrhu elinika ingxelo neqela lobudlelwane, nokuba kungalixabiso elihlawulisiweyo. Ifuthe elibalulekileyo lingamandla okuthatha inxaxheba kwizigqibo zomgaqo-nkqubo nakwezemali zequmrhu, kodwa ingelolawulo lwaloo migaqo-nkqubo.

Ifuthe elimandla ngamandla okuthatha inxaxheba kwimali nakwizigqibo zomgaqo-nkqubo oqhubekayo wequmrhu, kodwa ayilulo ulawulo olungaphezu kwemigaqo-nkqubo.

## **IKomishini yeNkcubeko yeNtshona Koloni**

liNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### **IMigaqo-nkqubo yoCwangciso-mali**

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#### **1.13 Amaqela obudlelwane (kuyaqhubeka)**

Ulawulo ngabo bantu banoxanduva lokucwangcisa, ukuyalela nokulawula imisebenzi yequmrhu, kuquka ezo ntlawulo zikunye nolawulo lwequmrhu ngokungqinelana nowiso-mthetho, kwiimeko apho kufuneka kwenziwe imisebenzi enjalo.

Amalungu asondeleyo osapho lomntu anikwa ingqwalasela ukuba abe ngaloo malungu osapho abanolulindeleka ukufaka ifuthe, okanye bafakwe ifuthe, lolawulo lwabo lwemisebenzi nequmrhu.

Iqumrhu liyakhululwa ukuba lixele iimfuno ngokumalunga nokunxulumene neentengiselwano zeqela ukuba lo ntengiselwano yenzeka kubudlelwane bomthengisi oqhelekileyo kunye/okanye umxhasi/umxhamli phantsi kwemimiselo nemiqathango kungekho mkhethe ongaphezulu okanye ngaphantsi kunezo zifaneleke ukulindela iqumrhu lizamkele ukuba liqubisana nequmrhu ngalinye okanye umntu kwiimeko ezifanayo kwaye imimiselo nemiqathango ekwizithintelo ezisebenza ngokuqhelekileyo ezimiselwe ngokwegunya lomthetho wequmrhu elinika ingxelo.

Apho iqumrhu liye lakhululwa ekuxeleni okungqinelana noku kungentla, iqumrhu libhengeza inkcazelo yeenkcukacha malunga nobume bentengiselwano enxulumene nemilinganiselo engekahlawulwa, ukuze abasebenzisi beengxelo zemali yequmrhu babenako ukukuqonda ukusebenza okunxulumene neentengiselwano zeqela kwiingxelo zemali yonyaka.

#### **1.14 Iziganeko emva komhla wokunikwa kwengxelo**

Iziganeko emva komhla wokunikwa kwengxelo yezo ziganeko, ezozibini zizithandwayo nezingathandwayo, ezenzeka phakathi komhla wokunikwa kwengxelo nomhla xa iingxelo zemali zigunyaziselwa ukukhutshwa. Intlobo ezimbini zeziganeko zingachongwa:

- abo babonelela ngobungqina beemeko ezikhoyo ngomhla wokunikwa kwengxelo (iziganeko ezilungisayo emva komhla wokunikwa kwengxelo); kunye
- nezo zizisalathiso zeemeko ezivele emva komhla wokunikwa kwengxelo (iziganeko ezingalungisiyo emva komhla wokunikwa kwengxelo).

Iqumrhu liyakulungisa isixa-mali esamkelweyo kwingxelo yemali ukubonisa ulungiso lwesiganeko emva komhla wokunikwa kwengxelo sakuba isiganeko senzekile.

Iqumrhu liyakuveza ubume besiganeko noqikelelo lokusebenza kwaso semali nengxelo yokuba uqikelelo olunjalo alunakwenziwa ngokubhekiselele kwiziganeko zonke zokungalungisiyo, apho okungavezwanga kunokuba nefuthe kwizigqibo zoqoqosho lwabasebenzisi abathathwe ngokusekelwe kwiingxelo zemali.

## **IKomishini yeNkcubeko yeNtshona Koloni**

liNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### **IMigaqo-nkqubo yoCwangciso-mali**

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#### **1.15 Umgangatho werhafu edityanisiweyo (IRHAFU)**

Iqumrhu liyakhululwa kubhaliso lweRHAFU. Nangona kunjalo, ukuba nayiphi na inkxaso-mali efunyenweyo efuna ukuba iqumrhu libhaliswe njengoMthengisi oRHAFAYO, isicelo esinjalo siya kufakwa.

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

<b>2019</b>	<b>2018</b>
<b>R '000</b>	<b>R '000</b>

## 2. Imigangatho emitsha notoliko

### 2.1 Imigangatho notoliko olusebenzayo neyamkelwe kunyaka omiyo

Kulo nyaka umiyo, iqumrhu lamkele le migangatho nolutoliko lulandelayo oluqala kunyaka-mali omiyo nokulungele imisebenzi yalo:

#### Umgangatho/ Utoliko:

- i-GRAP yoku-1 (njengoko kulungisiwe ngowama-2018): Umboniso weeNgxelo zeMali
- i-GRAP yesi-2 (njengoko kulungisiwe ngowama-2018): liNgxelo zokuHanjiswa kweMali
- i-GRAP yesi-3 (njengoko kulungisiwe ngowama-2018): ImiGaqo yoCwangciso-mali, uTshintsho kuQikelelo loCwangciso-mali neZiphoso
- i-GRAP ye-9 (njengoko kulungisiwe ngowama-2018): INgeniso evela kwiiNtengiselwano zoNaniselwano
- i-GRAP ye-12 (njengoko kulungisiwe ngowama-2018): Izintlu zempahla
- i-GRAP ye-14 (njengoko kulungisiwe ngowama-2018): IziGaneko emva kweXesha lokunikwa kweNgxelo
- i-GRAP ye-19 (njengoko kulungisiwe ngowama-2018): IZibonelelo, Amatyalala Anokwenzeka ne-Asethi Ezinokwenzeka
- i-GRAP yama-23 (njengoko kulungisiwe ngowama-2018): INgeniso evela kwiiNtengiselwano eziNgezozaNaniselwano

#### Umhla wokuqalisa: Ekuqaleni okanye emva kwemiNyaka

Owoku-1 kuTshazimpuzi wama- 2018	Ifuthe elilindelekileyo: alibonakali.
Owoku-1 kuTshazimpuzi wama- 2018	Ifuthe lolungiso alibonakali.
Owoku-1 kuTshazimpuzi wama- 2018	Ifuthe lolungiso alibonakali.
Owoku-1 kuTshazimpuzi wama- 2018	Ifuthe lolungiso alibonakali.
Owoku-1 kuTshazimpuzi wama- 2018	Ifuthe lolungiso alibonakali.
Owoku-1 kuTshazimpuzi wama- 2018	Ifuthe lolungiso alibonakali.
Owoku-1 kuTshazimpuzi wama- 2018	Ifuthe lolungiso alibonakali.
Owoku-1 kuTshazimpuzi wama- 2018	Ifuthe lolungiso alibonakali.

## **IKomishini yeNkcubeko yeNtshona Koloni**

IiNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### **AmaNqaku kwiiNgxelo zeMali yoNyaka**

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- i-GRAP yama-24 (njengoko kulungisiwe ngowama-2016): UMboniso weeNkcukacha zoHlahlo lwabiwo-mali kwiiNgxelo zeMali      Owoku-1      Ifuthe lolungiso kuTshazimpuzi wama-2018      alibonakali.
- i-GRAP ye-104 (njengoko kulungisiwe ngowama-2018): IziXhobo zeMali      Owoku-1      Ifuthe lolungiso kuTshazimpuzi wama-2018      alibonakali.
- i-GRAP ye-17 (njengoko kulungisiwe ngowama-2018): IPropati, uMzimveliso neZixhobo      Owoku-1      Ifuthe lolungiso kuTshazimpuzi wama-2018      alibonakali.



## IKomishini yeNkcubeko yeNtshona Koloni

IiNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

#### 2.2 Imigangatho notoliko okukhutshiweyo, kodwa kungekasebenzi

Iqumrhu alikayisebenzisi imigangatho notoliko, eshicilelweyo negunyazisiweyo ngexesha locwangciso-mali lwequmrhu ekuqaleni okanye emva kowoku-1 kuTshazimpuzi wama-2019 okanye emva koko:

##### UMgangatho/ UToliko:

- i-GRAP yama-34: IiNgxelo zeMali ngokwaHlukeneyo
- i-GRAP yama-35: IiNgxelo zeMali ngokuManyeneyo
- i-GRAP yama-36: Utyalomali kuManyano noNgenelo oluDibeneyo
- i-GRAP yama-37: AmaLungiselelo ngokuDibeneyo
- i-GRAP yama-38: UkuVezwa kweMidla kwaManye amaQumrhu
- i-GRAP yama-20: Amaqela obudlelwane
- i-GRAP yama-32: AmaLungiselelo eMvume yeNkonzo: uMnikeli
- i-GRAP ye-108: IiNtlawulo ezifumaneki ngokuseMthethweni
- i-GRAP ye-109: UCwangciso-mali oluyiNtloko nee-Arhente

##### Umhla wokuqalisa: Ekuqaleni okanye emva konyaka

- | Umhla wokuqalisa: Ekuqaleni okanye emva konyaka | Ifuthe elilindelekileyo:              |
|---|---------------------------------------|
| Owoku-1 kuTshazimpuzi wama-2020                 | Ngeliswha akukho futhe liyakubonakala |
| Owoku-1 kuTshazimpuzi wama-2020                 | Ngeliswha akukho futhe liyakubonakala |
| Owoku-1 kuTshazimpuzi wama-2020                 | Ngeliswha akukho futhe liyakubonakala |
| Owoku-1 kuTshazimpuzi wama-2020                 | Ngeliswha akukho futhe liyakubonakala |
| Owoku-1 kuTshazimpuzi wama-2019                 | Ngeliswha akukho futhe liyakubonakala |
| Owoku-1 kuTshazimpuzi wama-2019                 | Ngeliswha akukho futhe liyakubonakala |
| Owoku-1 kuTshazimpuzi wama-2019                 | Ngeliswha akukho futhe liyakubonakala |
| Owoku-1 kuTshazimpuzi wama-2019                 | Ngeliswha akukho futhe liyakubonakala |

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

	2019	2018
	R '000	R '000

#### 3. Imali ezinkozo nokulingana nayo

Imali ezinkozo nokulingana nayo kuquka:

Iintsalela ebhankini	2 751	1 831
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#### Uhlobo lwetyala lemali ezinkozo neediphozithi zexesha elifutshane, ngaphandle kwaleyo isesandleni

Imali ezinkozo nokulingana nayo ziquka imali ezinkozo nokwexesha elifutshane, utyalo oluthengiseka lula kakhulu olubanjwe kunye namaziko ebhanki abhalisiweyo ekunye nokwanda kweenyanga ezintathu okanye ngaphantsi kwaye ephantsi komngcipheko wemali yengeniso engabalulekanga, isixa-mali esiphethweyo zothelekelelo lwezi asethi kwixabiso elifanelekileyo.:

#### 4. Intlawulo efunyenweyo evela kwiintengiselwano zonaniselwano

Intlawulo ezifunyenweyo	239	137
Inzala eyongezelelekileyo	3	2
Isibonelelo setyala elithandabuzekayo	-	(12)
	242	127

Intlawulo ezifunyenweyo zihlelwe ngendleko yobuyiselo lwemali. Ixabiso elifanelekileyo lweentengiselwano zentlawulo ezifanelekileyo ezisondele kwixabiso elifanelekileyo.

#### 5. Intlawulo ezivela kwiintengiselwano zonaniselwano

Intlawulo zorhwebo	2	13
Ingeniso efunyenwe kwangaphabili	977	683
Inkcitho eyongezelelekileyo	85	-
IiDiphozithi ezibuyiselwe nguMthengi	119	-
	1 183	696

Intlawulo zihlelwe ngendleko yobuyiselo lwemali. Ixabiso elifanelekileyo leentlawulo zentengiselwano ezisondele kwixabiso lazo elifanelekileyo

## IKomishini yeNkcubeko yeNtshona Koloni

IiNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

	2019	2018
	R '000	R '000
<b>6. Imirhumo evela kumaziko</b>		
Ingeniso yengqeshiso	1 961	1 786

Ukunyuka kwingeniso yengqeshiso kungenxa yenkqubo yokubhukisha okutsha kwi-intanethi, utshintsho kwinkqubo yokuhlawulisa noluhlu lwentlawulo yerhafu yokusetyenziswa kwamaziko kwanokunyusa izinga lokukhuthazwa kwamaziko kuluntu ngokusebenzisa amajelo ohlukileyo. Ukongeza koku, amaSebe kaRhulumente waseNtshona Koloni ukhethe amaziko njengeendawo zentlanganiso neqhinga lokucwangcisa ngenxa yomlinganiselo wokunqanda ukwanda kwempembelelo ekhutshwe nguNondyebo kaZwelonke.

### 7. Ingeniso yenzala

Inzala efunyenweyo	129	180
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Ukuncipha kungenxa yokubekelwa ngaphantsi kunyaka ophantsi kophononongo.

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

	2019	2018
	R '000	R '000
<b>8. Enye ingeniso evela kwiintengiselwano zonaniselwano</b>		
Amatyala asemva afumanekileyo	6	1
Amabango e-inshorensi	1 039	18
Ingeniso yengqeshiso - Umonakalo	1	-
Ingeniso yengqeshiso: Indawo yokuhlala abaqeshwa	119	116
	<b>1 165</b>	<b>135</b>

#### Ibangole-inshorensi:

Angaphezulu amabango athe amiselwa xa kuthelekiswa nawonyaka-mali ongaphambili, ingenxa yohlaselo lokutshisa kwiziko lenkcubeko e-Okkie Jooste.

#### 9. Enye ingeniso evela kwiintengiselwano zonaniselwano

Umnikelo: linkonzo zesis	590	546

Ngokweenkcukacha kuMnikelo: linkonzo zesis khangela kwintetho ekwinqaku le-14

#### 10. Udluliselo nezibonelelo ezifunyenweyo

Utshintshelo olufunyenweyo	1 506	1 183

Intlawulo yodluliselo efunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo.

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

	2019	2018
	R '000	R '000
<b>11. IPropati, uMzimveliso neZixhobo</b>		
Izongezelelo	-	146
Okulahliweyo	-	(146)
	-	-

Ukuqinisekisa ukuba ulawulo lwe-asethi luyasebenza, lo msebenzi ubekwe phantsi kolawulo phakathi kwiSebe (DCAS). I-Grap ye-17, iPropati, umzimveliso nezixhobo (ubuyekezo lwemali yee-asethi), zasetyenziswa kwi-akhawunti njengomnikelo onexabiso ngowama-31 kweyoKwindla wama-2019. Usetyenziso lomnikelo wee-asethi luqukwe kwintsilelo ngonyaka-mali wama-2017/18.

Ngonyaka ophantsi kophononongo, azikho ii-asethi ezidluliselwe kwiSebe leMicimbi yeNkcubeko neMidlalo.

### 12. Imirhumo yophicotho-zincwadi

Uphicotho-zincwadi lwangaphandle	94	153
	94	153

Unxaxho ubukhulu bubangwa yindlela entsha yophicotho-zincwadi we AGSA.

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

	2019	2018
	R '000	R '000
<b>13. lindleko ngokubanzi</b>		
Ityala elibi licinyiwe	24	-
Iintlawulo zebhanki	8	8
IiNgcebiso neenkonzo zangaPhandle	4	-
Iivenkile ezisebenzisekayo	58	132
Isigidimi neenkonzo zokuhambisa iileta nezinye izinto	1	1
Iminikelo	-	146
Iindleko zomqeshwa: linkonzo zesisa	590	546
Ezolonwabo	51	47
Izixhobo ezingaphantsi kwama-R5000	7	2
Ilineni nokufaka ifenitshala etofotofo	48	263
Ulonolozo, ulungiso neendleko eziqhubayo	295	228
Ushicilelo, izinto zokubhala nokufunda kunye nopapasho	48	39
Inkcitho yepropati	3 263	2 914
Ukuhlaziywa kwelayisenisi ye-Software	18	17
Uhambo nesibonelelo sokuphila	51	93
Iyunifomu nempahla ekhuselayo	30	32
	<b>4 496</b>	<b>4 468</b>

#### Abacebisi neenkonzo zangaphandle:

Ngethuba lonyaka ophantsi kophononongo, abaququzeleli baye baqeshwa ukuze baqhuba ucweyo lwe-Best Practice Model yamaBhunga eNkcubeko ababhalisileyo.

## IKomishini yeNkcubeko yeNtshona Koloni

IiNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

	2019	2018
	R '000	R '000

#### livenkile ezisebenzisekayo

Ukuncipha kungenxa yokuhla kwerhasi ethengwe kumaziko enkcubeko njengeziko elinye yavalwa ngethuba lonyaka ophantsi kophononongo.

#### Amatyala amabi acinyiweyo:

Amatyhala angenakubasafumaneka acinyiweyo.

#### Iminikelo:

Ngethuba lonyaka-mali wama-2017/18 ii-asethi zanikezelwa kwisebe.

#### Iindleko zomqeshwa: linkonzo zesisa:

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo ifezekisa imisebenzi yesebe lombuso olawulayo kunye nolawulo olunxulumene neKomiti yeeLwimi zeNtshona Koloni. Abasebenzi besebe abanika inkxaso kwiQumrhu loLuntu baquka iCandelo leGosa leMali eliyiNtloko: ubuGcisa, iNkcubeko neeNkonzo zeeLwimi, umsebenzi oqondene neCandelo elichazwe ngentla kwakunye neqela elizinikezeleyo loLawulo lweMali elinika inkxaso kwiGosa leMali eliyiNtloko. Ngelixa abasebenzi nabaLawuli abaPhezulu abaqondene nomsebenzi bezalisekisa indima-mbini, iqela lolawulo lwemali, elizinikezele kwiQumrhu loLuntu. Ngenxa yendima-mbini edlalwa ngabasebenzi abaninzi abangentla, kunzima ukwaba ixesha elichithwe namaQumrhu oLuntu. Inkonzo yesisa enxulumene nemivuzo yabo ayinakulinganiswa ngokuthembekileyo. Ulwamkelo ngoko lunxulumene kuphela kukuzinikezela kweqela lemali elinika inkxaso kwi-CFO kuphunyezo lwendima yakhe njenge- CFO kwiQumrhu loLuntu neSebe. Isixa-mali esibhengeziweyo ngoko ke simele iinkonzo zesisa ezibonelelwa kuphela liqela lemali.

#### Ilineni nokuFakwa kwefenitshala etofotofo:

Ngethuba lonyaka-mali wama-2017/18 iqumrhu lithenge iikhetini zamaziko ahlukeneyo.

#### INkcitho yePropati:

Ukuncipha ubukhulu kubangwa kukunyuka kwentlawulo yerhafu yamanzi ngumasipala ngokusebenzisa amanzi.

#### Uhambo nesibonelelo sokuphila:

Unyaka-mali uquka indleko yokuhamba yamalungu amabini asuka eGeorge. Ixesha labo lobulungu lifikelele esiphelweni kweyoMsintsi wama-2018.

## IKomishini yeNkcubeko yeNtshona Koloni

IiNngxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNngxelo zeMali yoNyaka

	2019	2018
	R '000	R '000
<b>14. Imirhumo yamalungu</b>		
uBaard, P	2	-
uBasse, B	6	9
uBlaai, M	1	-
uCrous, J	3	6
uFani, C	6	6
uFefeza, P	5	6
uGingcana, M	1	-
uHerschelle, B	3	-
uJama, Z	2	2
uJoko, P	3	-
uJoubert, J	2	-
uKamaldien, Y	-	3
uKindo, W	3	5
uLe Fleur, A	3	6
uLe Roux, N	3	5
uLoubser, H	2	-
uMalamlela, M	1	-
uMazinyo, M	-	2
uMobbs, JB	2	4
uNokwaza, L	3	-
uNongalaza, MG	2	2
uPonoane, NG	-	2
uRall, M	2	-
uRyke, E	2	-
uSampson, V	3	-
uSebgoane, A	-	2
uWitbooi, J	3	2
	<b>63</b>	<b>62</b>



## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

	2019	2018
	R '000	R '000
<b>15. Udluliselo nezibonelelo</b>		
AmaBhunga eNkcubeko	150	30
Ukwanda kwinani lezicelo ezifunyenweyo ezivela kumabhunga enkcubeko ngethuba lonyaka ophantsi kophononongo.		
<b>16. Imali ezinkozo eveliswe (isetyenziswe phakathi) kwimisebenzi</b>		
Intsalela (intsilelo)	548	(883)
<b>Ukulungelelaniswa kwee:</b>		
Ntshukumo kulongezelelo	85	-
Ityala elibi elicinyiweyo	24	-
<b>Uguquko kwimali-nkunzi esebenzayo:</b>		
Iintlawulo ezifunyenwe kwiintengiselwano zonaniselwano	(127)	(27)
Ezinye iintlawulo ezifunyenwe kwiintengiselwano ezingezozananiselwano	(12)	-
Iintlawulo ezimele ukuhlawulwa ezivela kwiintengiselwano zonaniselwano	402	(164)
	<b>920</b>	<b>(1 074)</b>

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

	2019	2018
	R '000	R '000
<b>17. Izibophelelo</b>		
<b>Inkcitho egunyazisiweyo esebenzayo</b>		
<b>Okuvunyiweyo nokuvunyelwene ngako</b>		
□ Groot Drakenstein: UKhuseleko oluNomahluko oKhethekileyo	-	159
□ Okkie Jooste: UKhuseleko oluNomahluko oKhethekileyo	-	160
□ Bien Donne Manor House: iPaarl AC Rottweiler	-	4
□ Melkbos Cultural Centre: i-ADT Security	5	4
□ Melkbos Oppiesee: i-ADT Security	5	4
	<b>10</b>	<b>331</b>
<b>Okuvunyiweyo kodwa kungekavunyelwana ngako</b>		
□ Groot Drakenstein: UKhuseleko oluNomahluko oKhethekileyo	40	-
□ Okkie Jooste: UKhuseleko oluNomahluko oKhethekileyo	41	-
	<b>81</b>	<b>-</b>
<b>Zizonke iimbophelelo ezisebenzayo</b>		
Okuvunyiweyo nokuvunyelwene ngako	10	331
Okuvunyiweyo kodwa kungekavunyelwana ngako	81	-
	<b>91</b>	<b>331</b>
<b>Le nkcitho izakuxhaswa ngemali evela</b>		
<b>Kwiimbophelelo zizonke</b>		
Inkcitho egunyazisiweyo esebenzayo	91	331

## IKomishini yeNkcubeko yeNtshona Koloni

IiNngxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNngxelo zeMali yoNyaka

	2019	2018
	R '000	R '000

#### 18. Amaqela obudlelwane

Ulwalamano

- UMniki-nkxaso oyiNtloko
- UMniki-nkxaso oCwangcisayo
- UMniki-nkxaso oCwangcisayo

ISebe leMicimbi yeNkcubeko neMidlalo  
IKomiti yeeLwimi zeNtshona Koloni  
ILifa lemveli leNtshona Koloni

ISebe leMicimbi yeNkcubeko neMidlalo (i-DCAS) libonelela ngendawo yokuhlala kwiKomishini yeNkcubeko yeNtshona Koloni ukuphumelelisa ulawulo lwabo nemisebenzi yemali.

#### Iintengiselwano zeqela lobudlelwane

##### Ingeniso efunyenwe kumaqela obudlelwane

ISebe leMicimbi yeNkcubeko neMidlalo

1 506

1 183

## IKomishini yeNkcubeko yeNtshona Koloni

IiNngxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNngxelo zeMali yoNyaka

	2019	2018
	R '000	R '000

#### 19. Ulawulo lomngcipheko

Imisebenzi yequmrhu lizibeke kwiintlobo ntlobo zemingcipheko yemali: umngcipheko wemarike (umngcipheko wezinga lenzala yexabiso elifanelekileyo, umngcipheko wezinga lenzala yokuhanjiswa kwemali, umngcipheko wetyala nomngcipheko wamatyala.

##### Umngcipheko wamatyala

Umngcipheko wamatyala ngumngcipheko iqumrhu elingenakubanako ukufezekisa iimbophelelo zalo zemali njengoko kufuneka kuhlawulwe. Ngokumalunga neemfuneko zokuboleka zalo, iqumrhu liqinisekisa ukuba inkxaso-mali eyaneleyo ikhona ukufezekisa oko kulindelekileyo neembophelelo ezingalindelekanga zemali. Zonke ii-akhawunti zomlinganiselo wamatyala ekufuneka ehlawulwe makahlawulwe zingaphelanga iintsuku ezingama-30 zomhla wokunikwa kwengxelo.

Uhlalutyo lobuthathaka

KweyoKwindla wama-31 wama-2019, ukuba izinga lenzala kwizixhobo zemali kwizinga elitshintshatshintshayo beliyipesenti enye ngaphezu/ngaphantsi nolunye lonke utshintshatshintshwano luzingisa, intsalela yonyaka ibizakuba ngaphezu/ngaphantsi kwama-R 21 016.

##### Umngcipheko wetyala

Umngcipheko wetyala ubhekisa kumngcipheko wokuba ukuhamba kunye kuya kusilela kwiimbophelelo zalo zesivumelwano okubanga ukulahleka kwemali kwiqumrhu. Iqumrhu lamkele umgaqo-nkqubo wokuqubisana namaqabane anokunikwa ngetyala.

Umngcipheko wetyala uquka ubukhulu iidiphozithi zemali ezinkozo, okulingana nemali ezinkozo, izixhobo zemali evela kwenye nababolekisi borhwebelwano. Iqumrhu lidiphozitha kuphela imali ezinkozo neebhanki ezinkulu ezinomgangatho ophezulu wokulungela amatyala nomda wokuziveza kubo nakobuphi na ubunye bobuqabane

Akukho mda wokunikwa ityala ugqithisileyo ngethuba lexesha lokunikwa kwengxelo, kwaye nolawulo alulindelanga nayo nayiphi na ilahleko evela ekungenziweni kakuhle umsebenzi ngala maqabane.

Ukungakhuseleki okukhulu kumngcipheko wetyala

## IKomishini yeNkcubeko yeNtshona Koloni

IiNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

	2019	2018
	R '000	R '000

Ukungakhuseleki kwequmrhu kumngcipheko wetyala malunga neemali-mboleko neentlawulo ezifunyenweyo zijoliswe kuphela kwisixa-mali esikwiphepha lokubonisa ungqinelwano lwezinto ezithengiweyo neerhisithi.

#### Umngcipheko wemarike

Iqumrhu likhuselekile kumngcipheko wemarike, ngenxa yemfuneko yalo ukuhlawula umboleki zingaphelanga iintsuku ezingama-30 zokufunyanwa kwe-invoyisi njengoko kufunwa yimimiselo kanondyebo ne-PFMA.

#### Umngcipheko wezinga lenzala

Iprofayili yomngcipheko wequmrhu uquka imali-mboleko esisigxina nelitshintshatshintshayo nentsalela esebhankini eyenza iqumrhu lingakhuseleki kumngcipheko wezinga lenzala kwixabiso elifanelekileyo nomngcipheko wezinga lenzala yokuhanjiswa kwemali kwaye ingashwankathelwa ngolu hlobo:

li-asethi zemali

Urhwebo nezinye iintlawulo ezifunyenweyo zikwizinga elisisigxina. Abalawuli balawula umngcipheko wezinga lenzala ngokuthetha-thethwano namazinga oncedo kwimali-mboleko yezinga elitshintshatsintshayo nalapho kunokwenzeka kusetyenziswa iimali-mboleko zezinga elisisigxina.

Ulawulo lunomgaqo-nkqubo olinganisela inzala kwimali-mboleko ye-asethi kunye nenzala ehlawulwa kumatyala.

## IKomishini yeNkcubeko yeNtshona Koloni

IiNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

		2019	2018			
		R '000	R '000			
<b>Umngcipheko wezinga lenzala lemali ezinkozo</b>						
<b>Isixhobo semali</b>		Okufuneka kuhlawulw e ngaphantsi konyaka	Okufuneka kuhlawulw e kunyaka omnye ukuya kowsibini	Okufuneka kuhlawulw e kwiminyak a emibini ukuya kwemithat hu	Okufuneka kuhlawulw e kwiminyak a emithathu ukuya kwemine	Okufuneka kuhlawulw e kwiminyaka emihlanu
Imiqathango yemali ezinkozo yetyala eliqhelekileyo kumaziko eebhanki ngoku lintlawulo – Imiqathango yetyala elandisiweyo		2 751	-	-	-	-
		(87)	-	-	-	-
		<u>2 664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Isixa-mali esiseleyo		-	-	-	-	-
Obekufuneka kuhlawulwe kwixesha elidlulileyo kodwa kungabonelelwanga						
Isixhobo semali 032019	Ngoku	Okufuneka kuhlawulwe kwiintsuku zoku-1-30	Okufuneka kuhlawulwe kwiintsuku ezingama- 31-60	Okufuneka kuhlawulwe kwiintsuku ezingama- 61-90	Okufuneka kuhlawulwe kwiintsuku ezingama- 90+	Kukonke
Urhwebo nezinye iintlawulo ezifunyenweyo – imiqathango yetyala eliqhelekileyo		44	14	50	48	83
		<u>44</u>	<u>14</u>	<u>50</u>	<u>48</u>	<u>239</u>

## IKomishini yeNkcubeko yeNtshona Koloni

liNgxelo zeMali yoNyaka zonyaka ophele ngowama-31 kweyoKwindla wama-2019

### AmaNqaku kwiiNgxelo zeMali yoNyaka

		2019				2018	
		R '000				R '000	
Isixhobo semali 032018	Ngoku	Okufuneka kuhlawulw e kwiintsuku zoku-1-30	Okufuneka kuhlawulw e kwiintsuku ezingama- 31-60	Okufuneka kuhlawulw e kwiintsuku ezingama- 61-90	Okufunaka kuhlawulw e kwiintsuku ezingama- 90+	Kukonke	
Urhwebo iintlawulo ezifunyenweyo	nezinye	45	3	3	20	66	137
		45	3	3	20	66	137

## **IKomishini yeNkcubeko yeNtshona Koloni**

liNgxelo zeMali yoNyaka zonyaka ophela ngowama-31 kweyoKwindla wama-2019

### **AmaNqaku kwiiNgxelo zeMali yoNyaka**

	<b>2019</b>	<b>2018</b>
	<b>R '000</b>	<b>R '000</b>

#### **20. Unxaxho lohlahlo lwabiwo-mali**

**Unxaxho lwezinto phakathi kohlahlo lwabiwo-mali nesona sixa-mali**

##### **20.1 Imirhumo evela kumaziko**

Unxaxho ubukhulu bungenxa yotshintsho kwimirhumo ehlawuliswe ngokusetyenziswa kwamaziko enkcubeko.

##### **20.2 Ingeniso yenzala**

Unxaxho kufuneka luhlawulwe kwinzala engaphezulu kwenye njengomphumela wophunyezo lwerhafu ehlaziyiweyo ngokusebenzisa amaziko enkcubeko.

##### **20.3 Enye ingeniso evela kwiintengiselwano zonaniselwano**

Enye ingeniso engahlalelwanga lwabiwo-mali ubukhulu ibifunyenwe kumabango e-inshorensi ngenxa yohlaselo lotshiso kwiziko leNkcubeko lase-Okkie Jooste.

##### **20.4 Enye ingeniso – i-akhawunti yotyalo-mali**

Enye ingeniso: Imali ezinkozo ebekiweyo ibiqukwe kuhlahlo lwabiwo-mali kwinkxaso-mali yolungiso nolondolozo lwamaziko enkcubeko.

##### **20.5 Enye ingeniso evela kwiintengiselwano ezingezozananiselwano**

Iintengiselwano ezingezozananiselwano: I-GRAP yama-23 yeminikelo/ulungiso lwendleko yomqeshwa yenzelwe iinkonzo zesisa ezifunyenwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Khangela kwinqaku le-13 ukufumana iinkcukacha ezongezelelekileyo.

##### **20.6 Inkcitho ngokubanzi**

Inkcitho engaphezulu ibangwe lulungiso lokungengokwamali izinkozo zeNdleko yoMqeshwa: Inkonzo yesisa.





**Wes-Kaapse  
Regering**

Kultuursake en Sport



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



**Jaarverslag**  
2018/2019

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## DEEL A: ALGEMENE INLIGTING

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## 1. OPENBARE ENTITEIT SE ALGEMENE INLIGTING

<b>GEREGISTREERDE NAAM:</b>	Wes-Kaapse Kultuurkommissie
<b>REGISTRASIENOMMER (waar van toepassing):</b>	Nie van toepassing
<b>STRAATADRES:</b>	3de Vloer, Protea Assuransiegebou Groentemarkplein Kaapstad, 8001
<b>POSADRES:</b>	Posbus 1775 Kaapstad 8001
<b>WKKK SEKRETARIAAT</b>	Mnr Thandwa Ntshona
<b>TELEFOONNOMMER/S:</b>	+27 21 483 9714/9672
<b>FAKSNOMMER:</b>	+27 21 483 9711
<b>E-POSADRES:</b>	Thandwa.Ntshona@westerncape.gov.za
<b>ADRES VAN WEBWERF:</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>EKSTERNE OUDITEURE:</b>	Ouditeur-generaal Suid-Afrika Century City, Kaapstad, 8000
<b>BANKIERS:</b>	Nedbank 5e Vloer Nedbank Kloktoring V&A Waterfront Kaapstad 8001

## 2. AFKORTINGS/AKRONIEME

OGSA	Ouditeur-generaal van Suid-Afrika
LUR	Lid van die Uitvoerende Raad
BSEB	Breëbasis-Swart Ekonomiese Bemagtiging
HFB	Hoof- Finansiële Beampte
WOFB	Die Wet op Openbare Finansiële Bestuur
TR	Tesourieregulasies
MTUR	Mediumtermyn-uitgaweraamwerk
KMMO	Klein, Medium en Mikro-ondernemings
RO	Rekeningkundige owerheid
D:ORM	Direktoraat Ondernemings- en Risikobestuur
DKES	Departement van Kultuur en Sport
WKKK	Wes-Kaapse Kultuurkommissie
RBPI	Raamwerk vir Bestuur van Prestasie-inligting
DVOW	Departement van Vervoer en Openbare Werke
ORB	Ondernemingsrisikobestuur
ORBKEK	Ondernemingsrisikobestuur en Etiekkomitee
Sel	Sentrum vir e-Innovasie
HGB	Hele-gemeenskap-benadering
DGV	Departement van Gemeenskapsveiligheid

### 3. VOORWOORD DEUR DIE VOORSITTER



Dit is vir my baie aangenaam om die Jaarverslag van die Wes-Kaapse Kultuurkommissie van 2018/19 aan te bied. Die Kommissie se mandaat word deur die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, 1998, voorgeskryf. Die diens waarvoor die Kommissie die mandaat het, is dié van 'n statutêre liggaam wat die Minister adviseer aangaande die bewaring, bevordering en ontwikkeling van kuns en kultuur in die gemeenskappe wat dit verteenwoordig.

Kuns en kultuur het 'n wyer en meer meetbare impak op ons ekonomie, welstand, samelewing en opvoeding. Dit is nodig dat ons erkenning gee aan hierdie impak om mense te help om kuns en kultuur te sien vir wat dit is: 'n natuurlike hulpbron. Kuns en kultuur is die natuurlike wyse waarop ons verhoudings skep in die wêreld en waar ons ook lewenservarings bou. Die verantwoordelikheid van 'n kunstenaar is om op 'n konstante basis verandering in ons binneste te bring.

Die Kommissie het nog altyd, en is steeds besig om sy mandaat gestand te doen en het al sy doelwitte bereik. Dit het ingesluit die aanbieding van die kapasiteitsbouwerkswinkel en 'n Erfenisdaggeleentheid wat deur die geregistreerde kultuurrade bygewoon is. Gedurende die jaar onder oorsig het die kommissie ook vyf kultuurrade gestig en daar was geen nuwe registrasies nie. Die kommissie het aanbevelings gedoen vir 'n nuwe afdeling in die gedragskode wat sou sorg vir die bywoning van lede van die kommissie aan voltallige en sub-komiteebyeenkoms, sowel as die toelating van addisionele lede van die kommissie om te dien op die Inisiasieverwysingssubkomitee.

Die kultuurraadkomitee het die hersiening van die huidige beleid wat die registrasie en deregistrasie van kultuurrade reguleer, aangevra. Die hersiening van die beleid poog om die beleid in lyn te bring met die ontwikkeling van kuns en kultuur in die samelewings wat ons verteenwoordig. Die Inisiasieverwysingssubkomitee het die programhersieningssessie aangebied, wat ook bygewoon is deur die Provinsiale Koördinasiekomitee en die Tradisionele Dokters. Die doel van die sessie was om eenvormigheid te skep en om stelsels in plek te stel wat sal help om die risiko's wat deur die afgevaardigdes in die gesig gestaar word, te versag.

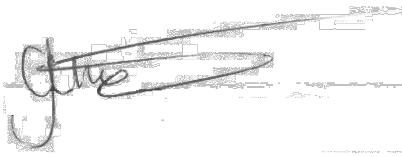
Die Kommissie het afskeid geneem van die lede wat die vorige termyn op die Kommissie gedien het. Ek wil graag as voorsitter my opregte waardering uitspreek vir lede se bydraes wat van onskatbare waarde vir die kommissie was, asook vir hulle toegewyde diens om die Kommissie by te staan met die bereiking van sy mandaat. Op 15 November 2018 is 'n nuutaangestelde kommissie ingelyf vir 'n tydperk van drie (3) jaar. Die Kommissie wens graag vir me Madre Loubser geluk met haar benoeming as verteenwoordiger van die Wes-Kaap by die Nasionale Kunsteraad.

Die begroting van die Kommissie is beperk, maar volgehoue interaksie met die DVOW het opgraderings by die fasiliteite tot gevolg gehad. Die Kommissie hou aan om te bou op sy vorige verhoudingsbouoefening en geniet vennootskappe met die Departement van Kultuursake en Sport, en die Departement van Vervoer en Openbare Werke wat verantwoordelik is vir die instandhouding van die kultuurfasiliteite. Die Kommissie beoog ook om verder saam te werk met Cape Nature, wat hulle verbind het om die Kommissie te voorsien van omgewingsopleidingsprogramme vir inisiasie, en die Departement van Gesondheid wat met mediese sifting van die geïnisieerdes help. In ons mandaat om kultuur te behou, sal die Kommissie poog om die registrasie van tradisionele dokters en die aanstelling van versorgers te fasiliteer. Die kommissie sal daaraan werk om sy sigbaarheid binne nuwe gemeenskappe en belanghebbendes te verbeter. Die sigbaarheid van die Kommissie, veral in nuwe gemeenskappe, is noodsaaklik vir die ontwikkeling en die

instandhouding van kuns en kultuur en die skep van deurbrake waar geleenthede vroeër nie bestaan het nie. Die Kommissie is bewus van sy finansiële beperkinge, dus poog hy om verhoudings met ander liggame wat hom kan fundeer uit te bou.

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

Ek is bly om aan te kondig dat die Kommissie sy mandaat suksesvol uitgevoer het terwyl hy terselfdertyd aansienlike verbeteringe in die bevordering en behoud van kuns en kultuur in die Wes-Kaap aangebring het.



**Chuma Fani**

Voorsitter

Wes-Kaapse Kultuurkommissie

31 Mei 2019



## 4. OORSIG DEUR REKENPLIGTIGE GESAG



Die Wes-Kaapse Kultuurkommissie (WKKK) is 'n skedule 3 publieke entiteit en word bedryf binne die grense van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, Wet 14 van 1998. Dit is 'n statutêre liggaam en word gehuisves binne die Departement van Kultuursake en Sport.

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

Die missie van die WKKK is om 'n bemagtigende omgewing te voorsien wat aan gemeenskappe die geleentheid bied om hul kulturele kapitaal te deel, te beoefen en ten toon te stel. Die doel van hierdie verslag is om die aktiwiteite van die WKKK vir die boekjaar 2018/19 te kommunikeer.

### Algemene finansiële oorsig

Gedurende die jaar onder oorsig is die personeelgedeelte by die fasiliteite gefinaliseer met die aanstelling van permanente personeel en addisionele UOWP-begunstigdes.

As gevolg van misdaad, is die fasiliteite geforseer om sekuriteitsmaatrêls te verhoog wat druk op die begroting van die WKKK geplaas het. Om hierdie uitdagings verder te versag, is 'n plaaslike ingrypingstruktuur bestaande uit munisipaliteite en openbare liggame geskep wat formeel ooreengekom het om hulpbronne te deel en om die finansiële laste te verminder.

### Bestedingstendense

Program/aktiwiteit/doelwit	2018/2019			2017/2018		
	Begroting	Werklike Uitgawes	Oor-/onder-besteding	Begroting	Werklike Uitgawes	Oor-/onder-besteding
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	4 265	4803	(538)	4 186	4713	(527)
Totaal	4 265	4803	*(538)	4186	4713	(527)

\* Die oorbesteding hou verband met AARP23: Dienste in Natura-aanpassings wat vir salarisse van R590 000 gemaak is, hou verband met die Finansiëlebestuurpersoneel van die openbare entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK, Aantekening 13.

### Kapasiteitsbepelings en uitdagings wat die openbare entiteit in die gesig staar

Die eienaarskap van die Okkie Jooste kultuurfasiliteit bly 'n uitdaging en die aangeleentheid is verwys na regsdiens.

### **Voorsieningslynbestuur**

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

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

### **Uitdagings en oplossings**

Om die veiligheidsuitdagings by die fasiliteite te verlig, het die Kommissie alarmstelsels met gewapende reaksiedienste, sigbare beveiliging en outomatiese hekke met interkomstelsels geïnstalleer.

### **Die aanpak van finansiële uitdagings**

Die aanlynbesprekingstelsel en die herstrukturering van die faktuurstelsel het bygedra tot 'n toename in die inkomste vir die jaar. Die finansiële druk op die finansies van die kommissie is verlig deur die aktiewe betrokkenheid van die DVOW met betrekking tot onderhoud en opgradering van fasiliteite.

### **Waardering**

Laastens wil ek my opregte dank uitspreek teenoor die lede van die vorige kommissie vir hul insig en bydrae om die doelwitte van die WKKK te bevorder. Ek wil ook die ondersteuning en leiding van minister Anroux Marais erken.



Jane Moleleki  
Rekenpligtige Gesag  
Wes-Kaapse Kultuurkommissie  
**31 Mei 2019**

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

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

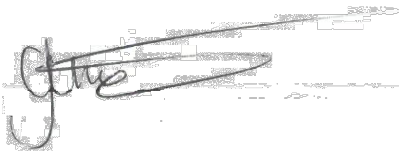
- Alle inligting en bedrae soos openbaar in die Jaarverslag is in ooreenstemming met die Finansiële Jaarstate soos deur die Ouditeur-generaal geaudit.
- Die jaarverslag is volledig, akkuraat en sonder enige weglatings.
- Die jaarverslag is voorberei in ooreenstemming met die riglyne vir jaarverslae soos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

Volgens ons mening is die jaarverslag 'n redelike weergawe van die operasies, die prestasie-inligting en die finansiële sake van die openbare entiteit vir die finansiële jaar eindigend 31 Maart 2019.

Die uwe



Jane Moleleki  
Rekenpligtige Gesag  
Wes-Kaapse Kultuurkommissie  
**31 Mei 2019**



**Chuma Fani**  
Voorsitter  
Wes-Kaapse Kultuurkommissie  
**31 Mei 2019**

## 6. STRATEGIESE OORSIG

### 6.1. Visie

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

### 6.2. Missie

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

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

### 6.3. Waardes

Integriteit, Aanspreeklikheid, Bevoegdheid, Responsiwiteit, Innovasie en Sorgsaamheid

## 7. WETGEWENDE EN ANDER MANDATE

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

### 7.1. Grondwetlike mandate

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

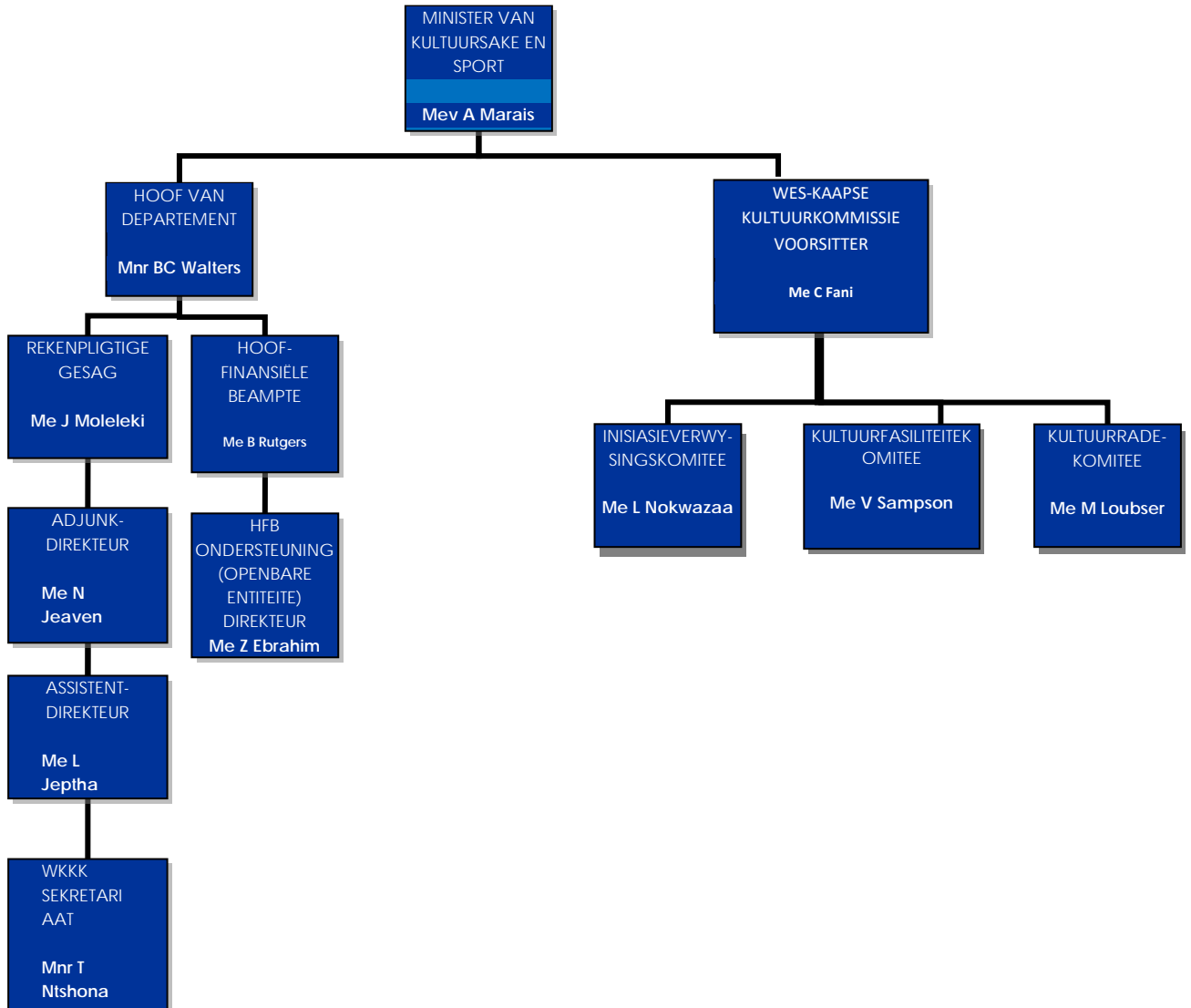
## 7.2. Wetgewende mandate

Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKKK
Wes-Kaapse Kultuurkommissie en Wet op Kultuurrade, 1998	Wet 14 van 1998	Die doelstellings van die Wes-Kaapse Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, ooreenkomstig 'n beleid bepaal deur die LUR [Lid van die (provinsiale) Uitvoerende Komitee – provinsiale Minister]. Die mandaat van die WKKK is om die LUR te adviseer oor die bewaring, bevordering en ontwikkeling van kuns en kultuur in die Wes-Kaap.
Die Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	Die WKKK lê kwartaalike en jaarlikse verslae voor aangaande sy prestasielewering sowel as geouditeerde finansiële state gebaseer op die strategiese, objektiewe, jaarlikse doelwitte vir elke boekjaar.
Wet op die Bevordering van Administratiewe Geregtheid, 2000	Wet 3 van 2000	Hierdie Wet: <ul style="list-style-type: none"> <li>• stel die reëls en riglyne op wat deur administrateurs gevolg moet word by die neem van besluite;</li> <li>• en bepaal dat administrateurs mense sal inlig aangaande hulle reg op hersiening of appèl en hulle reg om redes te versoek;</li> <li>• verwag dat administrateurs redes vir hulle besluite sal verskaf; en</li> <li>• aan lede van die publiek die reg verleen om die besluite van administrateurs in die hof te betwis.</li> </ul>
Die Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie Wet gee uitvoering aan die reg om toegang tot rekords wat gehou word deur die staat, regeringsinstellings en privaat liggame. DKES en enige ander openbare en elke ander openbare en privaat liggaam moet, onder andere, <ul style="list-style-type: none"> <li>• 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek te rig om toegang ter verkry tot inligting waaroor die liggaam beskik; en</li> <li>• 'n inligtingsbeampte aanstel om versoeke om toegang tot inligting wat deur die liggaam gehou word, te oorweeg.</li> </ul>
Wet op die Beskerming van Inligting, 2013	Wet 4 van 2013	Die Wet bevorder die beskerming van persoonlike inligting verwerk deur openbare en private liggame om sekere voorwaardes te stel vir die minimum vereistes vir die verwerking van persoonlike inligting. Die Wet maak ook voorsiening vir die daarstelling van 'n Informasie-reguleerder om sekere magte uit te oefen en om sekere pligte en funksies uit te voer ingevolge hierdie Wet en die Wet op Bevordering van Toegang tot Inligting, 2000.  Die Wet maak verder voorsiening vir die uitreik van gedragskodes, vir die reg van persone omtrent ongevraagde elektroniese kommunikasies en geoutomatiseerde besluitneming, om die vloe van persoonlike inligting oor die grense van die Republiek te reguleer, en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.

### 7.3 Beleidsmandate

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

## 8. ORGANISATORIESE STRUKTUUR





## DEEL B: PRESTASIE-INLIGTING

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## 1. OUDITEUR-GENERAALSVERSLAG: VOORAFBEPAALE DOELWITTE

Die OGSA voer tans die nodige ouditprosedure uit op die prestasie-inligting om redelike gerusstelling in die vorm van 'n ouditgevolgtrekking te verskaf. Die oudit-gevolgtrekking oor die prestasie teen voorafbepaalde doelstellings is ingesluit in die verslag aan die bestuur, met wesenlike bevindings wat onder die opskrif Voorafbepaalde doelstellings gerapporteer is, in die verslag oor die ander wetlike en regulatoriese vereistes-afdeling van die ouditverslag.

Verwys na bladsy 50 van die Ouditeurgeneraalverslag, gepubliseer as Deel E: Finansiële inligting van hierdie Jaarverslag 2018/19.

## 2. SITUASIE-ANALISE

### 2.1. Diensleweringomgewing

Die kultuurfasiliteite is kultuurmiddelpunte vir gemeenskapsorganisasies en regeringsdepartemente om hulle onderskeie programme in 'n idilliese omgewing bekend te stel.

Dit is duidelik dat daar groot waardering is van die gebruikers vir ons fasiliteite. Hulle is egter nie gevrywaar van die sosiale uitdagings wat deur gemeenskappe in die gesig gestaar word nie. Die huidige misdaadstatistiek in die Wes-Kaap vereis dat die WKKK die implementering en voortsetting van veiligheidsmaatreëls soos sigbare sekuriteit en gewapende reaksie by fasiliteite prioritiseer.

Die Departement het 'n noue werksverhouding met die DVOW gekweek wat positiewe uitkomstegegenerer het. Die Okkie Jooste-fasiliteit is gesluit vir die finansiële jaar as gevolg van die opgraderings wat deur die DVOW gefasiliteer en betaal is. Daar is ook begin met instandhoudingswerk en opgraderings by die Schoemanspoort-fasiliteit in Oudtshoorn sowel as die Bien Donne Manor Huis in Simondium en hierdie instandhoudingswerk en opgraderings sal in die nuwe finansiële jaar voltooi word.

Die oorskakeling na die elektroniese aanlynbesprekingstelsel het 'n toename in inkomste vir die fasiliteite tot gevolg gehad. Inkomste is op R1 431 000 geskat vir die finansiële jaar alhoewel R1 961 000 gegengereer is vir die finansiële jaar onder oorsig, ten spyte daarvan dat die grootste en mees gebruikte fasiliteit (Okkie Jooste) vir hierdie tydperk gesluit was.

Om kommunikasie te verbeter en as deel van die besigheidskontinuiteitsplan by die afgeleë kantore, is Wi-Fi geïnstalleer by Melkbos Oppie See en Okkie Jooste-kultuurfasiliteite, onderskeidelik.

### 2.2 Organisasoriese omgewing

Ingevolge artikel 13 van die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, Wet 14 van 1998, is personeellede van die Departement van Kultuursake en Sport verantwoordelik vir die administratiewe werk van die WKKK. Die Kommissie se Sekretariaat

val binne die DKES se kuns-en-kultuur-komponent. Die HFB se ondersteuningseenheid help met die verkryging en betalings t.o.v. lede en aktiwiteite van die WKKK.

Die Minister van Kultuursake en Sport het 14 nuwe lede aangestel wat verseker het dat die Kommissie kon opereer soos bepaal in die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, No. 14 van 1998. Die driejaartermyn van die nuut-aangestelde kommissie het op 15 Oktober 'n aanvang geneem en eindig op 14 Oktober 2021.

'n Induksiesessie is gehou met lede om hulle bekend te stel aan die funksionering en verantwoordelikhede van die WKKK sowel as aan regsvereistes.

Soos bepaal in die Jaarlikse Prestasieplan van die WKKK, het die voltallige vergaderings op 'n kwartaallike basis plaasgevind terwyl die Kultuurraadkomitee en die Kultuurfasiliteitekomitee twee keer per jaar vergader het.

Om effek te gee aan die mandaat van die WKKK, is die komitees verantwoordelik vir verskeie aspekte toegeken aan die WKKK. Die komitees sluit in die Kultuur-fasiliteitskomitee, die Kultuurraadkomitee sowel as die Inisiasiekomitee wat bestaan uit lede van die WKKK sowel as lede van die inisiasieverwysingsgroep wat die Minister adviseer oor aangeleenthede rakende die inisiasieprogram.

Die WKKK het geen permanente personeel nie en administratiewe take word verrig deur personeel binne die departement.

## 2.3 Sleutelbeleidsontwikkelings en wetgewende veranderings

n.v.t.

## 2.4 Strategiese Uitkomsgeoriënteerde Doelwitte

Strategiese doelwit	Om kultuuraktiwiteite in die Wes-Kaap te bevorder, te ontwikkel en te transformeer
Doelstelling	<ul style="list-style-type: none"><li>• Verhoog die gebruik van kultuurfasiliteite deur burgers van die Wes-Kaap</li><li>• Bevorder kulturele konnektiwiteit deur dialoog met kultuurrade</li><li>• Bevorder sosiale inklusiwiteit.</li></ul>

### 3. PRESTASIE-INLIGTING DEUR PROGRAM/AKTIWITEIT/DOELWIT

#### **PROGRAM: WES-KAAPSE KULTUURKOMMISSIE**

Die doel van die Wes-Kaapse Kultuurkommissie is om die Minister te adviseer oor hoe om die mandaat van die WKKK ten beste te implementeer na aanleiding van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, No. 14 van 1998.

#### **BESKRYWING**

Die Wes-Kaapse Kultuurkommissie het drie prestasieareas soos voorgeskryf deur die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, no. 14 van 1998. Hierdie areas bepaal die funksies van die Kommissie, naamlik:

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

#### **Instandhouding van die fasiliteite**

Daar was 'n toenemende fokus op die verbetering van die fasiliteite om hulle te transformeer van geboue wat verhuur word tot interaktiewe ruimtes vir gemeenskappe. Hulle bly 'n voertuig vir gemeenskappe om groei en selfontwikkeling te ervaar in 'n positiewe en kalmerende omgewing. Daar was 'n merkwaardige toename in die aantal gestremde en brose groepe wat van die fasiliteite gebruik gemeek het. Programme wat deur kliënte aangebied word, het baie divers en uitkomsgefokus geraak.

Die nouer samewerking met DVOW het gelei tot 'n omstandighedsassessering wat vir die fasiliteite voltooi is. Die resultaat hiervan is dat broodnodige opgraderings gedoen is. Verbeterings by die fasiliteite is nie slegs esteties nie, maar ook funksioneel. Die opgraderings by Melkbos het ligte ingesluit wat geïnstalleer is, wat 'n afskrikmiddel geword het vir perlemoenstropers wat die fasiliteite as 'n deurgang gebruik. Die monitering van watergebruik by die Groot Drakenstein-fasiliteit was vol uitdagings en die resultaat daarvan is dat watermeters geïnstalleer is deur DVOW om te help met die monitering van gebruik om koste te bepaal. Dit het dringend geword aangesien die departement gefaktureer is deur die LNR, sonder om akkurate lesings van die water wat gebruik is te hê. Gesondheid en veiligheid bly 'n prioriteit by die fasiliteite en daarom is 'n outomatiese hek met 'n interkomstelsel geïnstalleer by die Schoemanspoort fasiliteit.

Die opknapping van Okkie Jooste het begin met die installasie van sonkragpanele vir die kombuis- en abluiseareas.

In die kombuis is plafonpanele en waaiers geïnstalleer, wat dit meer higiënies en koeler in die somer maak.

Die onderhoud van die fasiliteite ooreenkomstig die onderhoudsplan van die WKKK het die verf en die aanbring van nuwe gordyne by Melkbos Kultuursentrum ingesluit, asook die inrig van 'n nuwe kantoor by Melkbos Oppie See om te verseker dat personeel in die nabyheid kan wees om aktiwiteite by beide sentrums te monitor. Daaglikse onderhoud duur voort by al die fasiliteite om seker te maak dat hulle in 'n aanvaarbare toestand kan bly vir gebruikers.

Die Departement is daartoe verbind om werkloosheid te verminder en het doelbewus geleenthede geskep vir jeugdiges van gebiede in die omgewing om in diens geneem te word deur die UOWP en Young Patriots Programme. Dit bied aan jongmense die geleentheid om werkblootstelling te kry en bemerkbare vaardighede te verkry en terselfdertyd 'n inkomste te genereer vir arm huishoudings.

### **Kultuurrade**

Die komitee van die Kultuurraad het twee aktiwiteite gefasiliteer om uitdrukking te gee aan kulturele diversiteit en kulturele kapitaal as 'n werktuig te bevorder vir ekonomiese en intellektuele voordeel.

Die gebeurtenis in Khayelitsha het gefokus op interaksie en die deel van kulturele produkte onder 'n diverse gehoor waar gemeenskaplikhede beklemtoon is. Die dag is benut om te demonstreer dat erfenis van onskatbare waarde is en omhels moet word en bewaar moet word vir toekomstige geslagte.

Die tweede geleentheid het gefokus op bestepraktykmodelle en het aan strukture 'n geleentheid gebied om met mekaar te deel en om van mekaar te leer. Aanbiedings het gefokus op die bou van organisasies deur gebruik te maak van dit wat inherent tot hulle en hulle kulturele produkte en praktyke is. Die aanbiedings het gefokus op kulturele en artistieke produkte en besigheidsmodelle en is aangebied deur die Griekwa Nasionale Konferensie van Suid-Afrika, Women Unite en die Rainbow Arts Academy.

Oordragbetalings is gemaak aan vyf van die nege geregistreerde kultuurrade wat om befondsing aansoek gedoen het. Befondsing is uitbetaal vir die aanbieding van 'n fees in die Paarl en kulturele projekte by Oude Molen, Strandfontein, Tokai en Robertson.

### **Inisiasieverwysingskomitee**

Die huidige Inisiasieverwysingskomitee is aangestel in Maart 2019 en het 'n induksievergadering gehad op 12 Maart 2019 by Groot Drakenstein Kultuurfasiliteit, Paarl. Die Inisiasieverwysingskomitee speel 'n kritieke rol in die ondersteuning van die Departement se Inisiasieprogram. Dit dien as 'n adviseringsliggaam t.o.v. die inisiasieparaktyk, identifiseer uitdagings en adviseer aangaande die ontwikkeling van strategieë en meganismes om hierdie uitdagings die hoof te bied. Verder identifiseer dit aspekte van kultuur om die huidige kennis te verdiep. Die Inisiasieverwysingskomitee help om Inisiasieforums te versterk waar nodig. Die Inisiasieverwysingskomitee het 'n jaarvergadering gehou waar hulle oor die afgelope winterinisiasieseseisoen gerapporteer en vir die winterinisiasieseseisoen beplan het.

### 3.1 Strategiese doelwit

**Strategiese Doelwit:** Die bewaring, bevordering en ontwikkeling van kuns en kultuur deur kultuurrade, bestuur en kulturele fasiliteite, en die inisiasieverwysingskomitee.

Aktiwiteit/Doelwit:					
Strategiese Objektiewe Aanwyser	Werklike Prestasie 2017/18	Beplande Teiken vir 018/19	Werklike Prestasie vir 18/19	Afwyking van beplande teiken en werklike prestasie vir 2018/19	Kommentaar op Afwyking
Om te adviseer oor die bewaring, bevordering en ontwikkeling van kuns en kultuur deur voltallige vergaderings en aktiwiteite om maatskaplike samehörigheid te bevorder.	20	18	18	-	n.v.t.

### 3.2 Sleutel-prestasieaanduiders, beplande teikens en werklike prestasie

Program/aktiwiteit/doelwit:							
Prestasie-aanwyser	Geouditeerde/Wesenlike prestasie			Beplande Teiken 2018/19	Werklike prestasie 2018/19	Afwyking van beplande teiken tot werklike prestasie vir 2018/19	Kommentaar oor afwykings
	Werklike Prestasie 2013/2114	Werklike Prestasie 2013/2114	Werklike Prestasie 2013/2114				
Aantal funksies om toegang te verbeter en netwerk, sosiale samehörigheid en kulturele konnektiwiteit te bevorder	3	3	3	2	2	-	n.v.t.
Getal fasiliteite wat opgegradeer en onderhou is om geskiktheid en veiligheid vir gebruikers te verseker	7	7	7	7	7	-	n.v.t.
Getal voltallige, subkomitee- en strategiese vergaderings om Minister te adviseer	14	8	10	9	9	-	n.v.t.

## Strategie om areas van onderprestasie te oorkom

Alle beplande teikens wat vir die 2018/19- finansiële jaar in die vooruitsig gestel is, is bereik.

## Veranderings aan beplande teikens

Geen

## Skakeling van prestasie met begrotings

### Bestedingstendense

Program/aktiwiteit/doelwit	2018/2019			2017/2018		
	Begroting	Werklike Uitgawes	(Oor-/onder-besteding)	Begroting	Werklike Uitgawes	(Oor-/onder-besteding)
	R'000	R'000	R'000	R'000	R'000	R'000
Goedere en dienste	4 265	4803	(538)	4 186	4713	(527)
Totaal	4 265	4803	(538)*	4186	4713	(527)

\* Die oorspandering hou verband met AARAP 23: Dienste in natura-aanpassings wat vir salarisse gemaak is (R590 000) hou verband met die Finansiëlebestuurpersoneel van die openbare entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK, Aantekening 13.

## 4. Invordering van inkomste

Bronne van Inkomste	2018/2019			2017/2018		
	Skatting	Werklike Bedrag ingevodderr	Oor-/onder-verhaling	Skatting	Werklike Bedrag ingevodderr	Oor-/onder-verhaling
	R'000	R'000	R'000	R'000	R'000	R'000
Ander bedryfsinkomste	2 659	3 716	(1057)	2 823	2 467	356
Oorplasing	1 506	1 506	0	1183	1 183	0
Rente	100	129	(29)	180	180	0
Totaal	<b>4 265</b>	<b>5 351</b>	<b>(1 086) *</b>	<b>4 186</b>	<b>3 830</b>	<b>356</b>

\* Die oorspandering hou verband met AARP 23: Dienste in Natura-aanpassings wat vir salarisse gemaak is (R590 000) hou verband met die Finansiëlebestuurpersoneel van die openbare entiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK, Aantekening 13.

\*Die oorinsameling in belasting hou hoofsaaklik verband met die versekeringseise wat ontvang is vir die brandstigtingsaanval by die Okkie Jooste-kultuuraktiwiteit. Verdere besonderhede word uiteengesit in die Finansiële Jaarstate van die WKKK.

### 4.1. Kapitale belegging

Nie van toepassing

## DEEL C: BEHEER

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## 1. INLEIDING

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

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

## 2. PORTEFEULJESKOMITEES

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

Die Staande Komitee oor Kultuursake en Sport en die Openbarerekeningekomitee	
Datum van Verhoor	Saak onder Oorweging
2 Mei 2018	Inligting deur die Departement van Kultuursake en Sport en sy entiteit oor die eerste, tweede en derde Kwartaallikse Prestasieverslae vir 2017/18
16 Oktober 2018	Bespreking van die Departement van Kultuursake en Sport se 2017/2018 Jaarverslag, sowel as die Wes-Kaapse Kultuurkommissie.
23 November 2018	DKES Begrotingspos 13: Toewysing van WK
12 Maart 2019	DKES Begrotingspos 13: Toewysing van WK

## 3. UITVOERENDE GESAG

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

Kwartaallikse Prestasieverslag	31 Julie 2018, 31 Okt. 2018, 31 Jan. 2019, 30 April 2019
Tussentydse Moniteringsverslag	31 Julie 2018, 31 Okt. 2018, 31 Jan. 2019, 30 April 2019

## 4. DIE WES-KAAPSE KULTUURKOMMISSIE

### Die belangrikheid en doel van die Kommissie

Die Wetgewende mandaat van die Wes-Kaapse Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel ooreenkomstig die Wes-Kaapse Wet op Kultuurkommissies en Kultuurrade, no. 14 van 1998.

**Die WKKK doen, onder andere, die volgende:**

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

**Die rol van die kommissie is soos volg**

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

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

## Raad se Grondwet

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

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

Naam	Benoeming (t.o.v. die Openbare Entiteitsraad se struktuur)	Da-tum aan gestel	Da-tum be-dank	Kwalifikasies	Gebied van Kundigheid	Raad se Direkteur-skappe (Lys van entiteite)	Ander Komitees of Taakspanne (bv.: Ouditkomitee / Ministeriële taakspan)	Aantal vergaderings bygewoon
Basse Bulelwa	Voorsitter	30 September 2015	n.v.t.	Rekenaargeletterdheid	Toonkunste; Woordkunste; Geesteswetenskappe (Gesiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur;	Geen	Geen	8
Crous Johann	Adjunkvoorsitter (verkies op 23 Augustus 2017 by voltallige vergadering  Lid: Kultuurraadkomitee	30 September 2015	n.v.t.	HOD in Kuns.  Diploma in Dramatiese Kunste Diploma in Tekstielontwerp 1 jaar Kursus in Besigheidstudies Fotografie	Woordkunste; Geesteswetenskappe (Gesiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur Fondsinsameling vir kultuurprogramme	Geen	Geen	6
Fani Chuma	Voorsitter: Lid Kultuurraadkomitee	30 September 2015	n.v.t.	B Admin. Openbare Admin. (Honneurs)	Toonkunste Betrokkenheid van jeug by kultuur; Bevordering van kultuur deur media	Geen	Geen	6
Fefeza, Patrick Zoyisile	Voorsitter: Inisiasieverwysingskomitee	30 September 2015	n.v.t.	BA (Gesiedenis Antropologie Nagraads) Diploma (Museums/ Erfenisstudies (UWK).	Woordkunste; Geesteswetenskappe (Gesiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur; Kultuur- industrieë	Geen	Geen	5

Naam	Benoeming (t.o.v. die Openbare Entiteitsraad se struktuur)	Da-tum aan gestel	Da-tum be-dank	Kwalifikasies	Gebied van Kundigheid	Raad se Direkteur-skappe (Lys van entiteite)	Ander Komitees of Taakspanne (bv.: Ouditkomitee / Ministeriële taakspan)	Aantal vergaderings bygewoon
Kindo Wilma Josephine	Lid: Lid Kultuurraadkomitee	30 September 2015	n.v.t.	Diploma Biblioteekkunde en Inligtingwetenskap (UWK)	Woordkuns; Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur	Geen	Geen	5
Le Fleur, Anthony*	Lid: Kultuurfasiliteitskomitee	30 September 2015	n.v.t.	President Griekwa Nasionale Konferensie President van koorvereniging Raadslid van NKK	Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur; Kulturele bedrywe: Toonkuns/Uitvoerende kunste/	Geen	Geen	6
Witbooi John Cornelius	Lid: Kultuurfasiliteitskomitee	30 September 2015	n.v.t.	Opvoeder: Nasionale leier van Witbooi Nama-stam Nasionale voorsitter van die werkskomitee vir die Khoe en die Boesmans	Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur Bestuur van kultuur- fasiliteite Nama-kultuur	Geen	Geen	2
Kamaldien Yazeed	Voorsitter: Kultuurfasiliteitskomitee	17 Mei 2017	n.v.t.	Graad in Joernalisme (KPUT), Nagraadse dipl.: Mediabestuur (Rhodes), Film-en- fotografiekursus	Vryskut joernalis, dokumentêre en foto-uitstalling, produseerder, produksiebestuurder, radioaanbieder	Lid van die Internasionale Vereniging van Godsdiensjoernaliste, Raadslid van die Vereniging vir Visuele Kunste, skryf aangaande kultuur, erfenis en die kunste		5
Mobbs John Bernard	Lid: Lid Kultuurraadkomitee	17 Mei 2017	n.v.t.	BA, Secondêre Onderwysersdiploma (UWK), B.Ed.(UNISA), M.Ed. Cum Laude ( UPE) Onderwyser Hoër 2-talige Sertifikaat, D. Ed (UPE), Sertifikaat in	Toonkuns, Literêre Kunste, betrokke by jeugkultuur, kulturele bedrywe, bevordering van multi-kulturalisme in Suid-Afrika	DD Gesondheid, HUB DP Marais TB Hospitaal, Konsultant Onderwysnavorsings, Vise-Rektor van Suid-Kaapse Onderwysers-opleidings-kollege		6

				bemaking en bemarkingsnavorsing (UNISA) Projekbestuur (UK)		Suid-Kaap, Voorsitter van SANTA Provinsiaal en nasionaal		
Le Roux Daniel Stephanus	Lid: Kultuurfasiliteitskomitee	17 Mei 2017	n.v.t.	Dtech Drama Technikon Pretoria MA Drama (UP), Hoër Dipl (US) Hons BDrama (US)	Uitvoerende kunste?, Literêre kunste, Geesteswetenskappe, betrokkenheid van jeug by kultuur, kulturele industrië, visuele kunste	Lid van die WK Taalkomitee, WK Provinsiale Geografiese pleknaam-komitee, Erfenis WK. Afrikaanse Taalraadl		6
Beukes Edwill Roland	WKKK-lid  Die lid het sy aanstellingsaanvaarding teruggetrek	17 Mei 2017	Mei 2017	Nat. Diploma: N6 Finansiële bestuur	Rekenmeester  Betrokkenheid van jeug by kultuur;	Verskeie uitvoerende lid-rolle op die Griekwa Christelike Jeugvereniging		n.v.t.

**DIE VOLGENDE PERSONE HET GEDIEN OP DIE INISIASIEVERWYSINGSKOMITEE VAN DIE WKKK SAAM MET DIE WKKK-LEDE**

Naam	Benoeming (t.o.v. die Openbare Entiteitsraad se struktuur)	Da-tum aan gestel	Da-tum be-dank	Kwalifikasies	Gebied van Kundigheid	Raad se Direkteur-skappe (Lys van entiteite)	Ander Komitees of Taakspanne (bv.: Ouditkomitee / Ministeriële taakspan)	Aantal vergaderings bygewoon
Dani Lizo	Lid: Inisiasiekomitee	1 Julie 2016	n.v.t.	NTS (Meganiese Ingenieurswese) Vakleerlingskap-handelsdiploma-sertifikaat Opleidingsinstrukteur Rekenaarteorie Projekbestuur	Kultuurontwikkeling (Inisiasie) Kostuumvervaardiging Projekkoördinasie	Geen	Geen	0
Jama Zukile	Lid: Inisiasiekomitee	1 Julie 2016	n.v.t.	PhD Linguistiek, UK, 2007. MA in Afrikatale UK 1995 BA Honneurs in Afrikatale UNISA, 1998 BA Geskiedenis hoofvak Vista Universiteit, PE 1985	Taal en Kultuur Beroepsgerigte taalonderwys Tweedetaalonderrig Maatskaplike navorsing Afrika- Letterkunde	Geen	Geen	0
Mazinyo Mbombi	Lid: Inisiasiekomitee	1 Julie 2016	n.v.t.	Noodhulpopleiding Brandbestrydingsopleiding	Tradisionele leierskap	Geen	Geen	0
Nongalaza Mzwandile	Lid: Inisiasiekomitee	1 Julie 2016	n.v.t.	Noodhulpopleiding Brandbestrydingsopleiding	Tradisionele leierskap	Geen	Geen	0
Ponoane Neho	Lid: Inisiasiekomitee	1 Julie 2016	n.v.t.	Gemeenskapswerker	Gemeenskapskakeelbeampte	Geen	Geen	0
Sebetoane Thabang	Lid: Inisiasiekomitee	1 Julie 2016	n.v.t.	Matriek 1998	Sotho tradisionele leierskap	Geen	Geen	0

Samestelling van die Kommissie wat aangestel is vir die termyn: **Oktober 2018 – Oktober 2021**

Naam	Benoeming (t.o.v. die Openbare Entiteitsraad se struktuur)	Datum aangestel	Da-tum be-dank	Kwalifikasies	Gebied van Kundigheid	Raad se Direkteurskappe (Lys van entiteite)	Ander Komitees of Taakspanne (bv.: Ouditkomitee / Minister-iële taakspan)	Aantal vergaderings bygewoon
Chuma Fani	Voorsitter	15 Oktober 2018	n.v.t.	B Admin. Openbare Admin. (Honneurs)	Betrokkenheid van jeug by kultuur Bevordering van kultuur deur media	Geen	Geen	3
Zukile Jama	Adjunkvoorsitter (ver kies op 29 Augustus 2018 by voltallige vergadering Lid: Lid Kultuurraadkomitee	15 Oktober 2018	n.v.t.	B.A Hons in Afrikatale MA in Afrikatale BA Graad	Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Kultuur- industrieë Tale	Geen	Geen	3
Petro-nel Baard	Lid: Kultuurraadkomitee	15 Oktober 2018	n.v.t.	Dramagraad BA Drama Hons	Voorsitter van Mosselbaai kreatiewe kulture-vereniging Gemeenskapsbetrokkenheid in kuns- en kultuurpro-gramme in musiek en teater.	Geen	Geen	3
Fefeza, Patrick Zoyisile	Lid: Kultuurfasiliteitskomitee	15 Oktober 2018	n.v.t.	BA (Geskiedenis Antropolo- gie) Nagraads Diploma (Museums/ Erfenisstudies (UWK).	Woordkuns te; Uitvoerende kuns te/Toon-kuns te; Geesteswe- tenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokken-heid van jeug by kultuur;	Geen	Geen	4

Naam	Benoeming (t.o.v. die Openbare Entiteitsraad se struktuur)	Datum aangestel	Da-tum be-dank	Kwalifikasies	Gebied van Kundigheid	Raad se Direkteurskappe (Lys van entiteite)	Ander Komitees of Taakspanne (bv.: Ouditkomitee / Minister-iële taakspan)	Aantal vergaderings bygewoon
Herschelle Benjamin	Lid: Lid Kultuurraad-komitee	15 Oktober 2018	n.v.t.	BA Kunste (Drama en Teater) BA Hons (Drama en Teaterstudies) MA Drama en Teaterstudies	Woordkuns; Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur Woordkuns;	Geen	Geen	3
Lungelo Nokwaza	Voorsitter: Inisiasieverwy-singskomitee	15 Oktober 2015	n.v.t.	HOD in Opvoeding Gevorderde diploma vir Opvoeders van Volwasseenes Honneurs in Baccalaureus van Administrasie Filosofie-graad Nagraadse diploma in regte MA	Beleidsformulering Woordkuns; Geesteswetenskappe (geskiedenis, kuns, kultuurgeskiedenis). Betrokkenheid in jeugkultuur, kultuur-industrieë (kultuurtoerisme; kunsvlyt, ontwerp)	Geen	Geen	4
Witbooi John Cornelius	Lid: Kultuurfasiliteitskomitee	15 Oktober 2018	n.v.t.	Opvoeder: Nasionale leier van Witbooi Nama-stam Nasionale voorsitter van die werkskomitee vir die Khoe en die Boesmans	Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Betrokkenheid van jeug by kultuur Bestuur van kulturele fasiliteite Nama-kultuur	Geen	Geen	1



Vicky Sampson	Voorsitter: Kultuurfasiliteitskomitee	15 Oktober 2018	n.v.t.	Graad 10 (Standerd 8)	Toonkunste; Betrokkenheid van jeug by kultuur; Kulturele industrieë (kulturele toerisme, kunsvlyt, ontwerp)	Geen	Geen	4
Prince Joko	Lid: Inisiasieverwy- singskomitee	15 Oktober 2018	n.v.t.	B. Tech in PB Graad in Bestuur	Menswetenskap-pe (Geskiedenis, Kuns, Kultuurgeskiedenis) betrokkenheid by jeugkultuur.	Geen.	Gugulethu Inisiasieforum	4
Jurie Joubert	Lid: Kultuurraadko- mitee	15 Okto-ber 2018	n.v.t.	Primêre Onderwysers- diploma BA Hons in Geskiedenis (Universiteit van die Vrystaat) MA in geskiedskry-wing Bydrae tot partypolitiek	Skep van 'n gebalanseer- de geskiedenis van die Wes-Kaap; bewaring van Khoi-geskiedenis; ondersteuning van jeug; onderrig aan ongeleterde mense.	Geen	Geen	2
Madre Loubser	Voorsitter: Kultuurraad- komitee	15 Oktober 2018	n.v.t.	B.Mus. Sertifikaat in Musiek	Uitvoerende en literêre kunste Gekwalifiseerde Musikant	Geen	Geen	3
John Nongalaza	Lid: Kultuurraad-komitee	15 Okto-ber 2018	n.v.t.	Baccalaureus in regte(B Juris) graad in filosofie (toegepaste teologie)	Regulering en Beheer van Inisiasie	Geen	Geen	3
Medee Rall	Lid: Kultuurraadkomitee	15 Oktober 2018	n.v.t.	BA Diploma vir Opvoeders van Volwassenes Meestersgraad in Onderwys PhD-kandidaat	Literêre Kunste. Geesteswetenskappe (Geskiedenis, Kuns, Kultuurgeskiedenis, Kultuur) Museums en Erfenis.	Geen	Geen	3
Elizabeth (Betsie) Ryke	Lid: Kultuurfasiliteitskomitee	15 Oktober 2018	n.v.t.	B Musiek. Openbare betrekkings kursus Christen beradingskursus Marimba opleidingskursus; en projekbestuurkursus	Toonkuns Geesteswetenskappe (geskiedenis, kuns, kultuurgeskiedenis); Betrokkenheid in jeugkultuur, kultuur- industrieë (kultuur- toerisme; kunsvlyt, ontwerp)	Geen	Geen	3

DIE VOLGENDE PERSONE HET GEDIEN OP DIE INISIASIEVERWYSINGSKOMITEE VAN DIE WKKK SAAM MET DIE WKKK-LID								
Mzwandile Gincana	Lid: Inisiasieverwysingskomitee	6 Maart 2019	n.v.t.	Voorsitter Ontwikkelingsprogram Etiekbestuur in Plaaslike Owerheid Wykskomitee- induksieprogram	Natuurlike Erfenis	Geen	George Inisiasieforum voorsitter	1
Toto Nongwe	Lid: Inisiasieverwysingskomitee	6 Maart 2019	n.v.t.	Graad 9 (Standerd 7)	Kultuuraktiwis	Hoof van amaXesibe	Nyanga/Cross Roads Inisiasieforumlid	0
Mlungisi Blaai	Lid: Inisiasieverwysingskomitee	6 Maart 2019	n.v.t.	Graad 12	Tradisionele inisiasie/Kultuuraktiwis	Geen	Knysna Inisiasieforum voorsitter	1
David Lekena	Lid: Inisiasieverwysingskomitee	6 Maart 2019	n.v.t.	Standerd 3	Tradisionele inisiasie/Kultuuraktiwis	Geen	Grabouw Inisiasieforum voorsitter	0
Muzi Malamlela	Lid: Inisiasieverwysingskomitee	6 Maart 2019	n.v.t.	Graad 11	Tradisionele inisiasie/Kultuuraktiwis	Geen	Vredenburg Inisiasieforum voorsitter	1
Bonisile Sidwell Fonk	Lid: Inisiasieverwysingskomitee	6 Maart 2019	n.v.t.	Diploma in Regswetenskapp B Proc-graad Nagraadse diploma in Jurispruden-tiae	Tradisionele inisiasie	Geen	Zwelethemba (Worcester) Inisiasieforumlid	0

## Komitees

Komitee	Aantal vergaderings gehou	Getal lede	Aanstellingsdatum	Name van Lede
Voltallige Sessie	5 (insluitend induksiebyeenkoms)	10	30 September 2015	Bulelwa Basse Johann Crous Chuma Fani Patrick Zoyisile Fefeza Anthony Le Fleur John Cornelius Witbooi Wilma Josephine Kindo Yazeed Kamaldien John Bernard Mobbs Daniel Stephanus le Roux
		14	15 Oktober 2019	Chuma Fani Zukile Jama Vicky Sampson Madre Loubser Lungelo Nokwaza Ntsikelelo Nongalaza Jurie Joubert Medee Rall Prince Joko Elizabeth (Betsie) Ryke John Witbooi Zoyisile Fefeza Lungelo Nokwaza Herschelle Benjamin

Komitee	Aantal vergaderings gehou	Getal lede	Aanstellingsdatum	Name van Lede
Kultuurrade	1	5	30 September 2015	Chuma Fani Johann Crous Wilma Josephine Kindo Bulelwa Basse John Bernard Mobbs
		8	15 Oktober 2018	Chuma Fani Ntsikelelo Nongalaza Jurie Joubert Madre Loubser Zukile Jama Petronel Baard Herschelle Benjamin Medee Rall
Kultuurfasiliteite	2	5	30 September 2015	Yazeed Kamaldien Bulelwa Basse Anthony Le Fleur John Cornelius Witbooi Daniel Stephanus le Roux
		4	15 Oktober 2018	Vicky Sampson Elizabeth (Betsie) Ryke John Witbooi Zoyisile Fefeza

Komitee	Aantal vergaderings gehou	Getal lede	Aanstellingsdatum	Name van Lede
Inisiasieverwysingskomitee van die WKKK	1	6	30 September 2015	Behoorlik-verkose WKKK-lid: Zoyisile Patrick Fefeza Lede wat gekoöpteer is tot die Inisiasieverwysingskomitee: Zukile Jama Mzwandile Nongalaza Thabang Sebetoane Mbombi Mazinyo Neho Ponoane
		8	15 Oktober 2018	Behoorlik-verkose WKKK-lid: Lungelo Nokwaza Prince Joko Lede wat gekoöpteer is tot die Inisiasieverwysingskomitee: Mzwandile Gincana Toto Nongwe Mlungisi Blaai David Lekena Muzi Malamlela Bonisile S Fonk

## Vergoeding van Kommissielede

Die diensvoordelepakkette vir ampsdraers van sekere statutêre en ander inrigtings word gedefinieer deur die Minister van Finansies en beskryf in 'n Provinsiale Tesourie-omsendbrief. Die Voorsitter se tarief is R486.00 per uur, die Ondervoorsitter s'n is R342.00 per uur en die tarief vir lede is R298.00 per uur.

Naam	Vergoeding (R'000)	Ander toelaes (R'000)	Ander terugbetalings	Totaal (R'000)
Bulelwa Basse	6	1	n.v.t.	7
Johann Crous	3	1	n.v.t.	4
Chuma Fani	6	2	n.v.t.	8
Patrick Zoyisile Fefeza	5	0	n.v.t.	5
Wilma Josephine Kindo	3	0	n.v.t.	3
Anthony Le Fleur	3	17	n.v.t.	20
John Cornelius Witbooi	3	3	n.v.t.	6
Yazeed Kamaldien	0	0	n.v.t.	0
John Bernard Mobbs	2	0	n.v.t.	2
Daniel Stephanus Le Roux	3	1	n.v.t.	4
Lungelo Nokwaza	3	1	n.v.t.	4
Petronel Baard	2	13	n.v.t.	15
Elizabeth Ryke	2	1	n.v.t.	3
Herschelle Benjamin	3	0	n.v.t.	3
Jurie Joubert	2	1	n.v.t.	3
Ntsikelelo Nongalaza	2	1	n.v.t.	3
Madre Loubser	2	0	n.v.t.	2
Prince Joko	3	0	n.v.t.	3
Victoria Sampson	3	0	n.v.t.	3
Zukile Jama	2	0	n.v.t.	2
Medee Rall	2	0	n.v.t.	2
<b>Subtotaal</b>	<b>60</b>	<b>42</b>		<b>102</b>
<b>INISIASIEVERWYSINGSKOMITEE VAN DIE WKKK</b>				
Sebetoane Thabang	0	0	n.v.t.	0
Nongalaza Mzwandile	0	0	n.v.t.	0
Mazinyo Mbombi	0	0	n.v.t.	0
Dani Lizo	0	0	n.v.t.	0
Ponoane Neho	0	0	n.v.t.	0
Jama Zukile	0	0	n.v.t.	0
Mzwandile Gincana	1	0	n.v.t.	1
Mlungisi Blaai	1	0	n.v.t.	1
Muzi Malamlela	1	0	n.v.t.	1
<b>Subtotaal</b>	<b>3</b>	<b>0</b>		<b>3</b>
<b>Totaal</b>	<b>63</b>	<b>42</b>	<b>0</b>	<b>105</b>

Ander toelaes sluit in reis- en verblyfkostes.

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

## 5. RISIKOBESTUUR

Die entiteit vorm deel van die Departement se gevestigde Ondernemingsrisikobestuur- en Etekkomitee (ORBEKO) om die rekenpligtige gesag te help met die uitvoering van haar verantwoordelikhede rakende risikobestuur.

## ORBEKO-VERANTWOORDELIKHEID

Die Ondernemingsrisikobestuur- en Etiekkomitee (ORBEKO) doen verslag dat dit voldoen het aan sy verantwoordelikhede wat voortspruit uit Afdeling 55 (1) (a) (i) van die Wet op Openbare Finansiële Bestuur, Tesourieregulasie 3.2.1 en Openbare diensregulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3. ORBEKO rapporteer ook dat dit gepaste formele opdrag (goedgekeur deur die ORBEKO-voorsitter op 31 Maart 2017) uitgevoer en sy sake gereguleer het in nakoming van die opdrag en al sy verantwoordelikhede soos daarin uiteengesit is.

## ORBEKO-LEDE

ORBEKO bestaan uit gekose lede van die Departement se bestuurspan. Die Rekeningkundige Owerheid vorm deel van die komitee. Aspekte wat die Wes-Kaapse Kultuurkommissie raak, word bespreek in die forum. Volgens sy opdrag, vergader ORBEKO ten minste vier keer (kwartaalliks) gedurende die jaar onder oorsig.

Die onderstaande tabel verskaf relevante inligting oor die ORBEKO-lede:

Lid	POSISIE	GESKEDULEERDE VERGADERINGS	BYGEWOON	DATUM AANGESTEL
Mr B Walters	Rekeningkundige beampte (ORBEKO-voorsitter)	4	4	31/03/2017
Ms B Rutgers	Direkteur: Finansiële Bestuur (HFB)	4	4	31/03/2017
Ms C Sani	Direkteur: Biblioteekdienste	4	Verteenwoordiger het een byeenkoms bygewoon tydens Me Sani se afwesigheid	31/03/2017
Mnr D Esau	Adjunkdirekteur: Interne Beheer ( Risiko )	4	3	31/03/2017
Mnr D Flandorp	Adjunkdirekteur: Korporatiewe verhoudingseenheid (etiekoffisier)	4	3	31/03/2017
Mnr G Mohamed	Direkteur: Saakinhoudsbestuur	4	1	31/03/2017
Mnr G Redman	CD: Kultuursake:	4	4	31/03/2017
Me J Boule	CD: Naskoolse	4	2	31/03/2017
Me J Moleleki	Direkteur: Kunste, kultuur en taal AA: WTK AA: WKKK	4	4	31/03/2017
Dr L Bouah	CD: Sport en rekreasie	4	4	31/03/2017
Dr M Dlamuka	Direkteur: Museums, Erfenis en Geografiese Name Dienste	4	2 ( 'n verteenwoordiger het een byeenkoms	31/03/2017

Lid	POSISIE	GESKEDULEERDE VERGADERINGS	BYGEWOON	DATUM AANGESTEL
			bygewoon tydens Dr Dlamuka se afwesigheid)	
Me N Momoti	Direkteur: Provinsiale argiefdienste	4	1	31/03/2017
Me N Dingayo	Direkteur: Provinsiale argiefdienste	4	1	12/03/2019
Mnr S Julie	Direkteur: Strategiese en Operasionele Bestuursondersteuning	4	3	31/03/2017
Mnr T Tutu	Direkteur: Sportpromosie	4	3 ('n verteenwoordiger het een byeenkoms bygewoon tydens Mnr Tutu se afwesigheid	31/03/2017
Mnr P Hendricks	Direkteur: Sportontwikkeling	4	4	31/03/2017

ANDER DEELNEMERS	POSISIE	GESKEDULEERDE VERGADERINGS	BYGEWOON
Me A Haq	Direkteur: Ondernemingsrisikobestuur	4	3
MNR D Micketts	Hoofrisikoadviseur: Ondernemingsrisikobestuur	4	4
Me M Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste (DvdP)	4	3 'n verteenwoordiger het een byeenkoms bygewoon tydens Me Natesan se afwesigheid

### ORBEKO-SLEUTELAKTIWITEITE

Die Rekeningkundige Beampte is die voorsitter van ORBEKO en die Adjunkdirekteur: Interne Beheer is die risikoleier van die departement. Die Rekenpligtige Gesag verteenwoordig WKKK by ORBEKO.

In die uitvoering van sy funksie, het ORBEKO die volgende sleutelaktiwiteite gedurende die jaar uitgevoer:

- Die Openbare entiteit se Risikobestuurbeleid, Strategie- en Implementeringsplan is hersien; vir aanbeveling deur die Ouditkomitee en goedkeuring deur die Rekeningkundige Beampte;
- Gepaste risikovoorkoms en toleransie is gestel, hersien en toegepas en aanbeveel vir goedkeuring deur die Rekeningkundige Owerheid.
- Verslag is gedoen aan die Rekeningkundige Owerheid aangaande enige wesentliche veranderinge aan die risikoprofiel van die Openbare Entiteit:



- Noodrisiko's is geïdentifiseer;
- Die bedrogvoorkomingsplan is hersien (strategie, beleid en implementeringsplan) en
- Die omvang en effektiwiteit van die integrasie van risikobestuur binne die departement en Openbare Entiteit is geëvalueer;
- Die implementering van die Openbare Entiteit Risikobestuurbeleid, -Strategie en Implementeringsplan is geëvalueer.
- Die implementering van die openbare entiteit etiekbestuur se benadering is geëvalueer;
- Die effektiwiteit en versagende strategieë om materiële, etiese en ekonomiese misdaadrisiko's is geëvalueer;
- 'n Oorsig is gelewer van die etiese bestuur vir die openbare entiteit.

### **SLEUTELRISIKO'S OORWEEG EN AANGESPREEK GEDURENDE DIE JAAR**

Die volgende is die sleutelrisiko's wat oorweeg en aangespreek is gedurende die jaar:

- 'n Nuutgekose komitee wat die vereiste vaardigheid mag kortkom ingevolge hulle mandaat
- Onvoldoende beveiliging van kulturele/fasiliteite se infrastruktuur
- Onvoldoende huurinkomste om uitgawes ten opsigte van instandhouding van die fasiliteit te dek

Daar is oor ander risiko's beraadslaag/gedebateer by die kwartaallike ORBEKO-vergaderings. Daar is van senior bestuurders verwag om terugvoer te verskaf oor die vordering met implementering van aksieplanne om die moontlikheid van risiko's om te materialiseer en/of die impak indien hulle sou materialiseer, te verminder. ORBEKO het ook risiko's terugverwys wat meer in diepte ontleed moet word en het addisionele versagtings of aksies aanbeveel om risiko's te bestuur.

### **SLEUTEL- ONTLUIKENDE RISIKO'S VIR DIE VOLGENDE**

Die komitee het erken dat addisionele risiko's bespreek en oorweeg sal word gedurende die volgende boekjaar.

### **SAMEVATTING**

Daar was aansienlike vordering met die bestuur van risiko's tydens die 2018/19 boekjaar. Goeie vordering is gemaak om risikobestuur in te bed en die risiko-rypheidsvlak binne die entiteit te verhoog, en dit het weer tot gunstige departementele prestasie bygedra.

## **6. EENHEDE VIR INTERNE BEHEER**

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om interne kontroles deurlopend te beheer en te evalueer om seker te maak dat die kontroleaktiwiteite wat in plek is, doeltreffend en deursigtig is en soos nodig bygewerk word. Om dit te bereik, is kwartaallike sleutelkontrolevergaderings met die Ouditeur-generaal en die Minister gehou. Dit is 'n derurlopende proses om te verseker dat die WKKK skoon oudits verkry. Die entiteit het 'n Interne Kontrolestrategie en Plan saamgestel wat 'n hoëvlakplan oor die implementering van interne kontrole binne sy kernfunksies uitstippel.

## 7. INTERNE OUDIT EN OUDITKOMITEES

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

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

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

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

Die onderstaande tabel verskaf relevante inligting oor die ouditkomiteeëde:

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die departement	Datum aangestel	Datum bedank	Aantal vergaderings bygewoon
Mnr Ameen Amod	MBA; CIA; CGAP; CRMA; BCOM	Ekstern	n.v.t.	01 Januarie 2019 (2de kwartaal)	n.v.t.	7
Me Judy Gunther	CIA; AGA; CRMA: Meesters in Kosteberekening; B.Compt;	Ekstern	n.v.t.	01 Januarie 2016 (2de kwartaal)	2de kwartaal het op 31 Desember geëindig 2018	5

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die departement	Datum aangestel	Datum bedank	Aantal vergaderings bygewoon
Mnr Francois Barnard	MCom (Belast.); GR(SA); Na-graadse Dipl. in Ouditkunde; STR BCompt (Hon.); BProc	Ekstern	n.v.t.	01 Januarie 2016 (2de kwartaal)	2de kwartaal het op 31 Desember geëindig 2018	5
Mnr Kerry Larkin	BCompt; ND:FIS; CRMA; CCSA; CIA;	Ekstern	n.v.t.	01 Januarie 2018 (1e kwartaal)	31 Augustus 2018	3
Mnr Ebrahim Abrahams	B Com Hons	Ekstern	n.v.t.	1 Januarie 2019	n.v.t.	2
Mnr Pieter Strauss	B Rek; B Com Hon; GR (SA)	Ekstern	n.v.t.	1 Januarie 2019	n.v.t.	2
Me Annelise Cilliers	B Compt Hons GR (SA)	Ekstern	n.v.t.	1 Januarie 2019	n.v.t.	2

## 8. VOLDOENING AAN WETTE EN REGULASIES

Die Entiteit het stelsels, beleide en prosesse in plek om voldoening aan wette en regulasies te verseker.

## 9. BEDROG EN KORRUPTIE

Die relevante inligting word voorsien in die Departementele Jaarverslag.

## 10. BEPERKING VAN KONFLIK VAN BELANGE

Om te verseker dat daar geen konflik van belange met betrekking tot lede van die kommissie is nie, teken alle lede 'n verklaring van belange voor enige vergadering. Indien 'n konflik van belange sou ontstaan vir 'n lid, word daar van hom of haar verwag om te onttrek van die proses.

## 11. DIE GEDRAGSKODE

Daar word aan lede 'n gedragskode verskaf wat 'n riglyn verskaf oor voorbeeldige gedrag. Die beleid soos deur die DKES geïmplementeer, inkorporeer die WKKK.

## **12. GESONDHEID, VEILIGHEID EN OMGEWINGSKWESWSIES**

Beroepsgesondheids-en-veiligheidsbewusmakingsessies word jaarliks aangebied by die fasiliteite, in samewerking met Gemeenskapsveiligheid. Jaarlikse brandweeroefeninge is by alle kantore by die fasiliteite gehou in samewerking met die Department van Gemeenskapsveiligheid wat dit monitor en kommentaar lewer met betrekking tot alle prosesse.

## **13. VOORSITTER VAN MAATSKAPPY/RAAD (INDIEN VAN TOEPASSING)**

n.v.t.

## **14. SOSIALE VERANTWOORDELIKHEID**

n.v.t.

## 15. OUDITKOMITEEVERSLAG

Hiermee bied ons graag ons verslag vir die finansiële jaar eindigend op 31 Maart 2019 aan.

### Ouditkomiteeverantwoordelikheid

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

### Die Effektiviteit van Interne Kontrole

In ooreenstemming met die WOFB en die King IV-verslag oor korporatiewe beheervereistes, verskaf die interne oudit aan die Ouditkomitee en Bestuur die redelike versekering dat die interne kontrole voldoende en effektief is. Dit is bereik deur 'n goedgekeurde risikogebaseerde interne ouditplan, waar Interne oudit die genoegsaamheid van kontrole assesseer wat die risiko's temper en die Ouditkomitee die implementering van korrektiewe optrede monitor.

Die volgende interne ouditwerkzaamhede is goedgekeur deur die Ouditkomitee en voltooi deur die interne oudit gedurende die oorsigjaar:

#### Versekeringsopdragte:

- DODA Direktiewe Afvaardigings
- Argiefbestuur – Preservering en Bewaring
- Kultuurorganisasies
- Bestuur van Openbare Entiteite
- Oordragbetalings - Museums

#### Opvolging:

- Prestasiemonitering en Verslagdoening
- Erfenis Wes-Kaap
- Inisiasiepraktyke

Die Interne Ouditplan vir die jaar is voltooi. Die bestuur het saamgestem oor areas vir verbetering, soos aangeteken deur Interne Oudit gedurende die uitvoering van hulle werk. Die Ouditkomitee hou vol om die aksies op 'n aaneenlopende basis te monitor.

### Tussentydse bestuur en maandelikse/kwartaallikse verslag

Die Ouditkomitee is tevrede met die inhoud en kwaliteit van die kwartaallikse bestuurs- en prestasieverlae wat gedurende die jaar onder oorsig deur die rekenpligtige beampte van die entiteit uitgereik is ingevolge die Tesourieregulasies en die Wet op Verdeling van Inkomste.

### **Evaluering van Finansiële State**

Die Ouditkomitee het:

Die geouditeerde finansiële state wat in die jaarverslag ingesluit moet word, bespreek met die Ouditeur-Generaal Suid-Afrika (OGSA) en die rekenpligtige beamppte;

Die OGSA se bestuursverslag en die antwoorde van die bestuur daarop is nagegaan:

Hersien veranderinge aan rekeningkundige beleid en praktyke soos gemeld in die finansiële jaarstate;

Hersien wesentliche aanpassings wat voortspruit uit die oudit van die Departement.

### **Voldoening**

Die Ouditkomitee het die Entiteit se prosesse vir voldoening aan wetlike en regulatoriese bepalings nagegaan.

### **Provinsiale Forensiese Dienste**

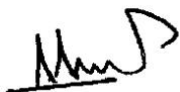
Die provinsiale forensiese dienste het statistieke aan ons voorgelê. Die Ouditkomitee monitor die vordering van die PFS-verslae kwartaalliks. Daar is geen sake onder ons aandag gebring wat 'n verdere verslag deur die Ouditkomitee vereis nie.

### **Prestasie-inligting**

Die Ouditkomitee het die inligting oor voorafbepaalde doelstellings soos in die Jaarverslag gerapporteer, nagegaan.

### **Verslag van Ouditeur-generaal van Suid-Afrika**

Die Ouditkomitee het die departement se implementeringsplan vir ouditkwessies wat in die vorige jaar geopper is, kwartaalliks hersien. Die Ouditkomitee het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies is wat uit die regulatoriese oudit voortspruit nie. Regstellende aksies ten opsigte van die gedetailleerde bevindings deur die OGSA word kwartaalliks deur die Ouditkomitee gemonitor.



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**Mnr Ameen Amod**  
Voorsitter van die Maatskaplike Kluster Ouditkomitee  
Departement van Kultuursake en Sport  
Datum:

## DEEL D: MENSLIKEHULPBRONBESTUUR

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## **1. MENSLIKEHULPBRONOORSIGSTATISTIEK**

### **1. INLEIDING**

Personeel wat in diens geneem is deur die Departement van Kultuursake en Sport, en die relevante inligting verskyn in die DKES-jaarverslag.

### **2. MENSLIKEHULPBRONOORSIGSTATISTIEKE**

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



## DEEL E: FINANSIËLE INLIGTING

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

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

#### **Mening**

1. Ek het die finansiële state van die Wes-Kaapse Kultuurkommissie soos uiteengesit op bladsy 56 tot 82 geaudit, wat bestaan uit state van finansiële posisie soos op 31 Maart 2019, die staat van finansiële prestasie, staat van veranderinge in netto bates en kontantvloeistate en state van vergelyking van begrotingsinligting met die werklike prestasie vir die jaar eindigend 31 Maart 2019, sowel as die aantekeninge by die finansiële state, met inbegrip van 'n opsomming van betekenisvolle rekeningkundige beleide.
2. Na my mening is die finansiële state in alle wesenlike aspekte, 'n billike weergawe van die finansiële posisie van die Wes-Kaapse Kultuurkommissie soos op 31 Maart 2017, en sy finansiële prestasie en kontantvloeie vir die jaar wat toe geëindig het in ooreenstemming met die Suid-Afrikaanse Standaard van Algemeen-aanvaarde Rekeningkundige Praktyk (SA standaard van AARP), die vereistes van die Wet op Openbare Finansiële Bestuur van Suid-Afrika (Wet 1 van 1999) (WOFB) en artikel 15(5) van die Wes-Kaapse Kultuurkommissie en die Wet op Kultuurrade, 1998 (Wet no. 14 van 1998).

#### **Basis vir mening**

3. Ek het my audit in ooreenkoms met die Internasionale Ouditstandaarde (IOS'e) gedoen. My verantwoordelikhede onder daardie standaard word verder beskryf in die ouditeur-generaal se verantwoordelikhede vir die audit van die finansiëlestateafdeling van hierdie ouditeursverslag.
4. Ek is onafhanklik van die publiek ooreenkomstig artikels 290 en 291 van die Raad vir Internasionale Etiese Standaard vir rekenmeesters, *Internasionale Etiese Kode vir professionele rekenmeesters (met inbegrip van Internasionale Onafhanklike Standaard (IESBA-kode)*, sowel as die etiese vereistes wat relevant is tot my audit in Suid-Afrika. Ek het my ander etiese verantwoordelikhede voltooi in ooreenkoms met hierdie vereistes en die IESBA-kode.
5. Ek glo dat die auditgetuieis wat ek verkry het voldoende en gepas is om 'n basis vir my auditmening te vorm.

#### **Rekenpligtige gesag se verantwoordelikheid vir die finansiële state**

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

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

### **Die ouditeur-generaal se verantwoordelikhede vir die audit van die finansiële state**

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

### ***Verslag van die audit van die jaarlikse prestasieverslag***

#### **Inleiding en omvang**

10. In ooreenstemming met die Openbare Ouditwet van Suid-Afrika, 2004 (Wet no. 25 van 2004) (OOW) en die algemene kennisgewing daarvolgens uitgereik, het ek die verantwoordelikheid om verslag te lewer van wesenlike bevindings oor die gerapporteerde prestasie-inligting teen voorafbepaalde doelwitte vir gekeurde doelwitte aangebied in die jaarlikse prestasieverslag. Ek het prosedures uitgevoer om bevindings te identifiseer, maar nie om getuienis in te win om versekering uit te druk nie.
11. My prosedures is gerig op die gerapporteerde prestasie-inligting, wat gebaseer moet wees op die goedgekeurde prestasiebeplanningsdokumente van die entiteit. Ek het nie die volledigheid en toepaslikheid van die prestasieaanduiders soos in die beplanningsdokumente ingesluit, geëvalueer nie. My prosedures het ook nie enige openbaarmakings of bewerings ingesluit wat verband hou met beplande prestasie-strategieë en inligting ten opsigte van toekomstige periodes wat ingesluit kan word as deel van die gerapporteerde prestasie-inligting nie. Dienooreenkomstig sluit my bevindinge nie hierdie sake in nie.
12. Ek het die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting geëvalueer ooreenkomstig die kriteria soos ontwikkel van die prestasiebestuur en rapporterende raamwerk, soos gedefinieer in die algemene kennisgewing, vir die volgende gekose strategiese doelwit wat in die jaarlikse prestasieverslag van die entiteit vir die jaar eindigend 31 Maart 2019 aangebied word.

Strategiese doelwit	Bladsye in jaarlikse prestasieverlag
Die bewaring, bevordering en ontwikkeling van kuns en kultuur deur kultuurrade, bestuur en kultuur- fasiliteite, en die inisiasieverwysingskomitee.	22

13. Ek het prosedures uitgevoer om te bepaal of die gerapporteerde prestasie-inligting behoorlik weergegee is en of die prestasie konsekwent was met die goedgekeurde prestasiebeplanningsdokumente. Ek het verdere prosedures uitgevoer om te bepaal of die aanwysers en verwante teikens meetbaar en relevant was, en het die betroubaarheid van die gerapporteerde prestasie-inligting geassesseer om vas te stel of dit geldig, akkuraat en volledig was.

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

Die bewaring, bevordering en ontwikkeling van kuns en kultuur deur kultuurrade, bestuur en kulturele fasiliteite, en die inisiasieverwysingskomitee.

### **Ander sake**

15. Ek vestig die aandag op die onderstaande aangeleentheid.

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

16. Ek verwys u na die jaarlikse prestasieverlag op bladsy 22 vir inligting aangaande die bereiking van die beplande teikens vir die jaar.

### ***Verslag oor die audit van voldoening aan wetgewing***

#### **Inleiding en omvang**

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

18. Ek het geen bevindings oor voldoening aan die spesifieke kwessies in sleutelwetgewing opgehaal soos uiteengesit in die algemene kennisgewing uitgereik ingevolge die OOW nie.

## **Ander inligting**

19. Die rekenpligtige gesag is verantwoordelik vir die ander inligting. Die ander inligting behels die inligting wat by die jaarverslag ingesluit is wat die voorwoord deur die voorsitter en die rekeningkundige gesag se oorsig insluit. Die ander inligting sluit nie die finansiële state, die ouditeursverslag en daardie geselekteerde strategiese doelwitte soos aangebied in die jaarlikse prestasieverlag in wat spesifiek in die ouditeursverslag gerapporteer is nie.
20. My mening oor die finansiële state en bevindings aangaande die gerapporteerde prestasie-inligting en voldoening aan wetgewing dek nie die ander inligting nie en ek spreek nie 'n auditmening of enige vorm van versekeringsgevolgtrekking daarvoor uit nie.
21. Met betrekking tot my audit is dit my verantwoordelikheid om die ander inligting te lees en, sodoende, te oorweeg of die ander inligting wesenlik verskil van die finansiële state en die geselekteerde strategiese doelwit soos in die jaarlikse prestasieverlag weergegee, en of my kennis uit die audit verkry, of andersins skyn om wesenlik verdraai te wees.

## **Interne kontrolegebreke**

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

Kaapstad

31 Julie 2019



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## **Bylae – Ouditeur-generaal se verantwoordelikheid vir die audit**

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

### **Finansiële state**

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

### **Kommunikasie met diegene wat met beheer te doen het**

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

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Staat van Finansiële Posisie soos op 31 Maart 2019

	Nota(s)	2019 R '000	2018 R '000
<b>Bates</b>			
<b>Bedryfsbates</b>			
Kontant en Kontantekwivalente	3	2 751	1 831
Ontvangbares van valutatransaksies	4	242	127
		<u>2 993</u>	<u>1 958</u>
<b>Totale Bates</b>		<u>2 993</u>	<u>1 958</u>
<b>Laste</b>			
<b>Bedryfslaste</b>			
Krediteure uit valutatransaksies	5	1 183	696
<b>Totale Laste</b>		<u>1 183</u>	<u>696</u>
<b>Netto Bates</b>		<u>1 810</u>	<u>1 262</u>
Opgehoopte Fondse		<u>1 810</u>	<u>1 262</u>



## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Staat van Finansiële Prestasie

	Nota(s)	2019 R '000	2018 R '000
<b>Inkomste</b>			
<b>Inkomste uit ruiltransaksies</b>			
Gelde van fasiliteite	6	1 961	1 786
Rente-inkomste	7	129	180
Ander inkomste van ruiltransaksies	8	1 165	135
<b>Totale inkomste uit ruiltransaksies</b>		<b>3 255</b>	<b>2 101</b>
<b>Inkomste uit nieruiltransaksies</b>			
Anderinkomstevannieruiltransaksies	9	590	546
Oordragteensubsidiesontvang	10	1 506	1 183
<b>Totale inkomste uit nieruiltransaksies</b>		<b>2 096</b>	<b>1 729</b>
<b>Totale inkomste</b>		<b>5 351</b>	<b>3 830</b>
<b>Uitgawes</b>			
Ouditgelde	12	(94)	(153)
Algemene uitgawes	13	(4 496)	(4 468)
Ledegelde	14	(63)	(62)
Oordragte en subsidies betaal	15	(150)	(30)
<b>Totale uitgawe</b>		<b>(4 803)</b>	<b>(4 713)</b>
<b>Surplus (tekort) vir die jaar</b>		<b>548</b>	<b>(883)</b>

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Staat van Veranderings in Netto Bates

	Opgehoopte surplus R '000	Totale netto bate R '000
<b>Balans op 01 April 2017</b>	<b>2 145</b>	<b>2 145</b>
Veranderinge in netto bates	(883)	(883)
Tekort vir die jaar	(883)	(883)
Totale veranderinge	(883)	(883)
<b>Balans op 01 April 2018</b>	<b>1 262</b>	<b>1 262</b>
Veranderinge in netto bates		
Oorskot vir die jaar	548	548
Totale veranderinge	548	548
<b>Balans op 31 Maart 2019</b>	<b>1 810</b>	<b>1 810</b>

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Kontantvloeistaat

		2019	2018
	Nota(s)	R '000	R '000
<b>Kontantvloei van operasionele aktiwiteite</b>			
<b>Ontvangste</b>			
Kontantontvangste		4 494	3 077
Rente-inkomste		128	180
		<u>4 622</u>	<u>3 257</u>
<b>Betalings</b>			
Kontant betaal		(3 702)	(4 331)
<b>Netto kontantvloei van bedryfsaktiwiteite</b>	16	<u>920</u>	<u>(1 074)</u>
<b>Netto toename/ (afname) in kontant en kontantekwivalente</b>			
Kontant en kontantekwivalente aan begin van die jaar		1 831	2 905
<b>Kontant en kontantekwivalente aan die einde van die jaar</b>	3	<u>2 751</u>	<u>1 831</u>

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Vergelykende Staat van Begroting en Werklike Bedrae

#### Begroting op Kontantbasis

	Goedge keurde begroting	Aanpas ings	Finale Begro ting	Werklike bedrae op vergl. basis	Verskil tussen fin en werkl. Begr	Verwysing
	R '000	R '000	R '000	R '000	R '000	
<b>Staat van Finansiële Prestasie</b>						
<b>Inkomste</b>						
<b>Inkomste v. ruil-transaksies</b>						
Gelde van fasiliteite						
Rente-inkomste	1 431	-	1 431	1 961	530	20.1
Ander inkomste van ruiltransaksies	100	-	100	129	29	20.2
	-	-	-	1 165	1 165	20.3
Ander inkomste- Beleggingsrek.	1 228	-	1 228	-	(1 228)	20.4
<b>Totale inkomste uit ruiltransaksies</b>	<b>2 759</b>	<b>-</b>	<b>2 759</b>	<b>3 255</b>	<b>496</b>	
<b>Inkomste van nie- ruiltransaksies</b>						
Oordragte en subsidies ontvang	1 506	-	1 506	1 506	-	
Ander inkomste van nieruiltransaksies	-	-	-	590	590	20.5
<b>Totale inkomste van nieruiltransaksies</b>	<b>1 506</b>	<b>-</b>	<b>1 506</b>	<b>2 096</b>	<b>590</b>	
<b>Totale inkomste</b>	<b>4 265</b>	<b>-</b>	<b>4 265</b>	<b>5 351</b>	<b>1 086</b>	
<b>Uitgawe</b>						
Ledegelde	(68)	-	(68)	(63)	5	
Oordrag en subsidies betaal	(150)	-	(150)	(150)	-	
Ouditgelde	(92)	-	(92)	(94)	(2)	
Algemene uitgawes	(3 955)	-	(3 955)	(4 496)	(541)	20.6
<b>Totale uitgawe</b>	<b>(4 265)</b>	<b>-</b>	<b>(4 265)</b>	<b>(4 803)</b>	<b>(538)</b>	
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>548</b>	<b>-</b>	
<b>Werklike bedrag op vergel. Basis soos aangebied in die Begroting en Werklike Vergelykende Staat</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>548</b>	<b>548</b>	

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Vergelykende Staat van Begroting en Werklike Bedrae

Begroting op Kontantbasis

	Goedge keurde begroting	Aanpas ings	Finale Begro ting	Werklike bedrae op verg. bais	Verskil tussen fin en werkl. Begr	Verwysing
	R '000	R '000	R '000	R '000	R '000	
<b>Rekonsiliasie (moet openbaargemaak word indien werklikes nie op vergelykende basis van begroting is nie)</b>						
<b>Tydsverskil</b>						
In bedryf					548	
<b>Entiteitsverskil</b>						
In bedryf					-	
<b>Werklike bedrag in die Staat van Finansiële Prestasie</b>					<b>548</b>	

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## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Rekeningkundige Beleid

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#### 1. Aanbieding van Finansiële Jaarstate

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

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

Aalle bedrae is afgerond tot die naaste duisend.

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

##### 1.1 Lopendesaa-aanname

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

##### 1.2 Betekenisvolle uitsprake en bronne van skattingsonsekerheid

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

#### Debiteure

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

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

#### Beraming vir waardedaling

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

##### 1.3 Eiendom, aanleg en toerusting

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

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## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Rekeningkundige Beleid

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

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

Eiendom, aanleg en toerusting word aanvanklik teen koste erken.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Item	Gemiddelde bruikbare lewensverwagting
Motorvoertuie	20%
Toerusting	25%
Rekenaarsagteware	33,3%

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

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

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

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

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

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

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

#### 1.4 Finansiële Instrumente

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

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

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

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

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



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#### 1.4 Finansiële instrumente (vervolg)

##### Klassifikasie

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

##### Klas

Debiteure van valutatransaksies  
Kontant en Kontantekwivalente

##### Kategorie

Finansiële bate gemeet teen geamortiseerde koste  
Finansiële bate gemeet teen geamortiseerde koste

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

##### Klas

Krediteure uit valutatransaksies

##### Kategorie

Finansiële las gemeet teen geamortiseerde koste

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

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

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

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

- 'n sosiale voordeel is ooreenkomstig die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële State, waar dit die uitreiker van die lening is, of
- nieruilinkomste is, in ooreenstemming met die Standaard AARP oor Inkomste van inkomste uit nieruiltransaksies (Belastings en Oordragte), waar dit die ontvanger van die lening is.

##### Daaropvolgende meting van finansiële bates en finansiële laste

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

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

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

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

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#### Finansiële instrumente (vervolg)

##### Oorwegings vir meting van billike waarde

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

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

##### Winst en verliese

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

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

##### Waardedaling en oninbaarheid van finansiële bates

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

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

Finansiële bate gemeet teen geamortiseerde koste:

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

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#### 1.4 Finansiële instrumente (vervolg)

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

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

Finansiële bates teen koste gemeet

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

#### Onterkennings

##### Finansiële bates

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

Die entiteit onderken 'n finansiële bate alleenlik wanneer:

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

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

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

##### Finansiële laste

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

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

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

#### **1.5 Verpligtinge**

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

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

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

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

#### **1.6 Inkomste uit ruiltransaksies**

##### **Erkenning**

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

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

##### **Meting**

Inkomste word gemeet aan die billike waarde van die vergoeding ontvang of ontvangbaar. Die bedrag word nie geag betroubaar meetbaar te wees nie tot al die gebeurlikhede wat met die transaksie in verband staan, opgelos is.

##### **Belasting, tantieme en dividende**

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

#### **1.7 Inkomste uit nieruiltransaksies**

##### **Erkenning**

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

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

#### **Meting**

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

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

#### **Voorwaardelike toekennings en ontvangste**

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

Rente op beleggings verdien, word hanteer in ooreenstemming met toekenningsvoorwaardes. Indien dit betaalbaar is aan die gewer word dit aangeteken as deel van die las, en indien nie, word dit erken as rente verdien in die staat van finansiële prestasie.

Toekennings wat die entiteit kompenseer vir uitgawes aangegaan, word erken as surplus of tekort op 'n sistematiese basis in dieselfde periodes waarin die uitgawes erken word.

#### **Dienste in natura**

Dienste in natura is dienste verskaf deur individue aan entiteite, sonder enige koste, maar mag onderhewig wees aan bepalings. Openbare-entiteit finansiële bestuurspersoneel verskaf waardevolle ondersteuning aan die entiteit wat betref die bereiking van sy doelwitte. Die diens verskaf kan egter nie betroubaar gemeet word nie en word dus nie erken in die staat van finansiële prestasie of openbaargemaak in die aantekeninge by die finansiële state nie.

### **1.8 Oordrag van buitelandse geldeenhede**

#### **Transaksies met buitelandse geldeenhede**

'n Transaksie met 'n buitelandse geldeenhede word aangeteken op aanvanklike erkenning in Rand, deur op die buitelandse geldeenhede se bedrag die plek-wisselkoers toe te pas tussen die funksionele geldeenhede en die buitelandse geldeenhede op die dag van die transaksie.

Transaksies wat in vreemde geldeenhede aangedui word, word oorgedra teen die heersende wisselkoers op die transaksiedatum Monetêre items wat in vreemde geldeenhede aangedui word, word oorgedra teen die heersende wisselkoers op die verslagdatum. Winste of verliese wat tydens die oordrag ontstaan, word ingeskryf as surplus/tekort.

### **1.9 Vergelykende syfers**

Waar nodig, is vergelykende syfers herklassifiseer om ooreen te stem met veranderinge in aanbieding in die huidige jaar.

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#### 1.10 Uitgawes

##### Finansiële transaksies in bates en laste

**Skuld word afgeskryf wanneer dit as onverhaalbaar geïdentifiseer is.** Skulde wat afgeskryf word, word beperk tot die bedrae gespaar en/of die onderspandering van toegewysde fondse. Die afskrywing vind plaas teen jaareinde of wanneer fondse beskikbaar is. Geen voorsiening word gemaak vir onverhaalbare bedrae nie, maar bedrae word geopenbaar as 'n openbaarmakingsaantekening.

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

**Vrugtelose en verkwistende uitgawes word as 'n bate erken in die staat van finansiële posisie tot sodanige tyd as wat die uitgawe van die verantwoordelike persoon ingevorder is, of afgeskryf word as onverhaalbaar in die staat van finansiële prestasie.**

##### Onreëlmatige uitgawes

Indien die uitgawe nie gekondoneer word deur die relevante gesag nie, word dit hanteer as 'n bate tot dit verhaal is of as oninbaar afgeskryf is.

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

#### 1.11 Opgehoopte surplus

Die opgehoopte surplus verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige surplusse of tekorte wat gedurende 'n spesifieke finansiële jaar gerealiseer is, word gekrediteer/gedebiteer teen geakkumuleerde surplus/tekort. Aanpassings van die vorige jaar, met betrekking tot inkomste en uitgawe, word gedebiteer/gekrediteer teen geakkumuleerde surplus wanneer terugskouende aanpassings gemaak word.

#### 1.12 Begrotingsinligting

Die goedgekeurde begroting word voorberei op 'n kontantbasis en word verteenwoordig deur ekonomiese klassifikasie gekoppel aan prestasieuitkomsdoelwitte.

Die goedgekeurde begroting dek die fiskale periode van 2018/04/01 tot 2019/03/31.

Die jaarlikse finansiële state en die begroting is op dieselfde basis vir verrekening, en dus is die begrote bedrae vir die verslagperiode ingesluit in die staat van vergelyking van begrote en werklike bedrae.

#### 1.13 Verwante partye

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

Beheer is die mag om die finansiële en operasionele beleid van 'n entiteit te beheer om voordele te verkry uit sy aktiwiteite.

Gesamentlike beheer is die beheer oor 'n aktiwiteit deur 'n bindende reëling waartoe ooreengekom is, en bestaan slegs wanneer strategiese finansiële en bedryfsbesluite m.b.t. die aktiwiteit die eenparige goedkeuring vereis van die partye wat beheer deel, (die ondernemers).

Verwante partytransaksies is 'n oordrag van bronne, dienste of verpligtinge tussen die verslaggewende entiteit en 'n verwante party, ongeag of daar 'n prys gehef word of nie.

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## **Wes-Kaapse Kultuurkommissie**

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### **Rekeningkundige Beleid**

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

Die bestuur is daardie persone wat verantwoordelik is vir beplanning, rigtinggewing en beheer van die aktiwiteite van die entiteit, met insluiting van diegene wat belas is met die beheer van die entiteit, ooreenkomstig wetgewing, in instansies waar hulle sodanige funksies moet uitvoer,

Nouverwante lede van die familie van 'n persoon word geag as daardie familielede wat verwag kan word om die bestuur te beïnvloed of deur daardie bestuur beïnvloed te word in hulle omgang met die entiteit.

Die entiteit is vrygestel van vereistes vir openbaarmaking t.o.v. die verwante partytransaksies indien daardie transaksie binne normale voorsiener- en/of kliënt-/ontvangerverhoudings plaasvind op bepalinge en voorwaardes wat nie minder of meer gunstig is as wat redelik van die entiteit verwag kan word om te aanvaar nie, indien daar met daardie individuele entiteit of persoon sake gedoen word in dieselfde omstandighede en bepalinge en voorwaardes binne die normale bedryfparameters as wat deur daardie verslaggewende entiteit se regsmandaat vasgestel is.

Waar die entiteit vrygestel is van die openbaarmakings ooreenkomstig bogenoemde, openbaar die entiteit oorvertelde inligting aangaande die aard van die transaksies en die verwante uitstaande balanse, om gebruikers van die entiteit se finansiële state in staat te stel om die effek van verwante partytransaksies op sy finansiële jaarstate te verstaan.

#### **1.14 Gebeurtenisse na die verslagdatum**

Gebeurtenisse na die verslagdatum is daardie gebeure, gunstig sowel as ongunstig, wat plaasvind tussen die verslagdatum en die datum waarop die finansiële state vir uitreiking gemagtig word. Twee soorte gebeure kan geïdentifiseer word:

- dié wat getuienis verskaf van toestande wat geheers het tydens die verslagdatum (gewysigde gebeurtenisse na die verslagdatum); en
- dié wat aanduidend is van toestande wat ontstaan het na die verslagdatum (nie-aanpassende gebeure na die verslagdatum).

Die entiteit sal die bedrag wat in die finansiële state erken is, wysig om wysigende gebeure na die verslagdatum te reflekteer sodra die gebeure plaasgevind het.

Die entiteit sal die aard van die gebeure en 'n skatting openbaar van die finansiële effek of 'n verklaring dat sodanige skatting nie gemaak kan word t.o.v. alle wesentlike nie-aanpassende gebeure, waar nie-openbaarmaking die ekonomiese besluite van gebruikers wat geneem is op grond van die finansiële state sou kon beïnvloed.

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

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

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

2019  
R '000

2018  
R '000

## 2. Nuwe standaarde en interpretasies

### 2.1 Standaarde en interpretasies wat effektief is en aanvaar is in die huidige jaar

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

Standaard / Interpretasie	Effektiewe datum: Jare wat begin op of na	Verwagte impak:
• AARP 1 (soos gewysig 2018): Aanbieding van Finansiële State	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AARP 2 (soos gewysig 2018): Kontantvloeiestate	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AARP 3 (soos gewysig 2018): Rekeningkundige Beleide, Veranderings in Rekeningkundige Beramings en Foute	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AARP 9 (soos gewysig 2018): Inkomste van Valutatransaksies	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AARP 12 (soos gewysig 2018): Inventarisse	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AARP 14 (soos gewysig 2018). Gebeure na die verslagperiode	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AARP 19 (soos gewysig 2018): Bepalings, Gebeurlike Verpligtinge & Gebeurlike Bates	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AARP 23 (soos gewysig 2018): Inkomste van Valutatransaksies	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AARP 24 (soos gewysig 2018): Aanbieding van Finansiële State	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AAIP 104 (soos gewysig 2018): Finansiële Instrumente	01 April 2018	Die impak van die wysiging is nie weselik nie.
• AARP 17 (soos gewysig 2018): Eiendom, Aanleg en Toerusting	01 April 2018	Die impak van die wysiging is nie weselik nie.



## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

2019  
R '000

2018  
R '000

#### 2.2 Standaard en interpretasies uitgereik, maar nog nie effektief nie

Die entiteit het nog nie die volgende standaard en interpretasies toegepas nie, wat gepubliseer is en verpligtend is vir die entiteit se rekeningkundige periodes beginnende op of na 01 April 2019 of latere periodes.

Standaard / Interpretasie	Effektiewe datum: Jare wat begin op of na	Verwagte impak:
• AARP 34: Aparte Finansiële State	01 April 2020	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 35: Gekonsolideerde finansiële state	01 April 2020	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 36: Beleggings in Geassosieerdes en Gesamentlike Ondernemings	01 April 2020	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 37: Gesamentlike Reëlings	01 April 2020	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 38: Openbaarmaking van belange in ander entiteite	01 April 2020	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 20 Verwante partye	01 April 2019	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 32: Dienskonsessiereëlings: Verlener	01 April 2019	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 108: Statutêre debiteure	01 April 2019	Onwaarskynlik dat daar 'n wesenlike impak sal wees
• AARP 109: Rekeningkunde deur Prinsipale en Agente	01 April 2019	Onwaarskynlik dat daar 'n wesenlike impak sal wees

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

	2019 R '000	2018 R '000
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#### 3. Kontant en Kontantekwivalente

Kontant en kontantekwivalente bestaan uit:

Bankbalanse	2 751	1 831
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#### Kredietwaarde van kontant by bank en korttermyn deposito's, met uitsluiting van kontant op hande

Kontant en kontantekwivalente sluit in kontant en korttermyn, hoogs likiede beleggings wat by geregistreerde bankinrigtings gehou word met termyne van drie maande of minder en wat onderhewig is aan 'n onbeduidende rentetariefrisiko, terwyl die drabedrag van hierdie bates na aan hulle billike waarde is.

#### 4. Debiteure uit valutatransaksies

Debiteure	239	137
Opgelope rente	3	2
Voorsiening vir slegte skulde	-	(12)
	<u>242</u>	<u>127</u>

Debiteure word geklassifiseer teen geamortiseerde koste. Die billike waarde van krediteuretransaksies kom naby aan hulle billike waarde.

#### 5. Krediteure uit valutatransaksies

Handelskrediteure	2	13
Inkomste vooruitontvang	977	683
Opgelope uitgawes	85	-
Deposito's vir kliënte terugbetaalbaar	119	-
	<u>1 183</u>	<u>696</u>

Krediteure word geklassifiseer teen geamortiseerde koste. Die billike waarde van krediteuretransaksies kom naby aan hulle billike waarde.

#### 6. Gelde van fasiliteite

Huurgeld	1 961	1 786
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Die toename in huurgeld is te wyte aan aanlyn besprekingstelsels, die verandering in die ? en tarief hef vir die gebruik van die fasiliteite so wel as 'n toename in die bemerking van die fasiliteite aan samelewings via verskeie kanale. Hierbenewens het die Wes-Kaapse Regeringsdepartemente die fasiliteite gekies as lokale vir strategiese beplanningsvergaderings as gevolg van die kostebesparingsmaatreël wat deur die Nasionale Tesourie uitgereik is.

#### 7. Rente-inkomste

Rente ontvang	129	180
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Die afname is te wyte aan minder reserwes beskikbaar in die verslagjaar.

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

	2019 R '000	2018 R '000
<b>8. Ander inkomste van ruiltransaksies</b>		
Slegte skuld verhaal	6	1
Versekeringseise	1 039	18
Huurinkomste - Skade	1	-
Rente-inkomste personeel-verblyf	119	116
	<u>1 165</u>	<u>135</u>

#### Versekeringseise:

Meer eise is ingestel vergeleke met die vorige finansiële jaar weens brandstigting by die Okkie Jooste kulturele fasiliteit.

#### 9. Ander inkomste van nieruiltransaksies

Donasies: Dienste in natura	<u>590</u>	<u>546</u>
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Vir die detail van die donasie: dienste in natura verwys na die verklaring by aantekening 14.

#### 10. Oordragte en subsidies ontvang

Oordrag ontvang	<u>1 506</u>	<u>1 183</u>
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Oordragbetaling ontvang van die Departement van Kultuursake en Sport.

#### 11. Eiendom, Aanleg en Toerusting

Byvoegings	-	146
Vervreemdings	-	(146)
	<u>-</u>	<u>-</u>

Om effektiewe batebestuur te verseker, is hierdie funksie gesentraliseer binne die departement (DKES). AARP 17, Eiendom, aanleg en toerusting (ontekening van bates) is toegepas om boek te hou van die donasie teen drawaarde soos op 31 Maart 2019. Die effek van die bates wat geskenk is, is ingesluit by die tekort vir die 2017/18 finansiële jaar.

Vir die jaar onder oorsig, is geen bates oorgedra aan die Departement van Kultuursake en Sport nie.

#### 12. Ouditgelde

Eksterne Oudit	<u>94</u>	<u>153</u>
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Die variansie is hoofsaaklik te wyte aan die nuwe benadering van die ?.

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

	2019 R '000	2018 R '000
<b>13. Algemene uitgawes</b>		
Slegte skulde afgeskryf	24	-
Bankkoste	8	8
Konsultasie- en uitbestuurde dienste	4	-
Verbruikswinkels???	58	132
Koerier- en afleweringdienste	1	1
Donasies	-	146
Werknemerskoste: Dienste in natura	590	546
Onthaal	51	47
Toerusting minder as R5000	7	2
Linne en sagte afwerkings	48	263
Instandhouding, repeasies en lopende koste	295	228
Drukwerk, skryfbehoeftes en publikasies	48	39
Eiendomsuitgawes	3 263	2 914
Sagtewarelisensievernuiwing	18	17
Reis en verblyf	51	93
Uniforms en beskermende drag	30	32
	<b>4 496</b>	<b>4 468</b>

#### **Konsultasie- en uitbestuurde dienste:**

Gedurende die jaar onder oorsig, is fasiliteerders aangestel om die Beste Praktyke Model werkwinkel vir die geregistreerde Kultuurrade aan te bied.

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

	2019 R '000	2018 R '000
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#### 13. Algemene uitgawes (gevolg)

##### Verbruikbare voorraad

Die afname is te wyte aan minder gas wat aangekoop is by die kultuurfasiliteite aangesien een fasiliteit gedurende die jaar onder oorsig gesluit is.

##### Slegte skuld afgeskryf:

Oninbare skuld afgeskryf.

##### Donasies:

Gedurende die 2017/18 finansiële jaar is bates aan die departement geskenk.

##### Werknemerskoste: Dienste in natura:

Beamptes van die Departement Kultuursake en Sport vervul die uitvoerende en administratiewe funksies geassosieer met die Wes-Kaapse Kultuurkommissie. Departementele personeel wat die Publieke Entiteit ondersteun, sluit die Hoof Finansiële Beampte, Direkteur: Kuns, Kultuur- en Taaldienste, lynfunksie in die voorgemelde direktoraat in sowel as 'n toegewyde finansiële bestuurspan wat die Hoof Finansiële Beampte ondersteun. Terwyl lynfunksiepersoneel en senior bestuurders 'n tweeledige rol vervul, is die finansiële bestuurspan toegewy aan die openbare entiteit. As gevolg van die tweeledige rol wat deur meeste van die voorafgenoemde personeel uitgevoer word, is dit moeilik om die tyd gespandeer met die openbare entiteite proporsioneel toe te deel. Die resultaat hiervan is dat die dienste in natura verwant aan hulle salarisse nie betroubaar gemeet kan word nie. Daarom, is die erkenning slegs verwant aan die toegewyde finansiële span wat die HFB ondersteun in die uitvoering van haar rol as HFB van die openbare entiteit en die Departement Die waardes stel daarom die dienste in natura voor wat deur die fxxx span alleen gelewer is.

##### Linne en sagte afwerkings:

Gedurende die 2017/18-boekjaar het die entiteit gordyne vir verskeie fasiliteite gekoop.

##### Eiendomsuitgawes:

Die toename is hoofsaaklik te wyte aan die toename in watertarief wat deur die munisipaliteit gevra word vir die gebruik van water.

##### Reis en verblyf:

2017/18-boekjaar sluit in reiskoste van twee lede wat van George af gereis het. Hul termyn het geëindig in September 2018.

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

	2019 R '000	2018 R '000
<b>14. Ledegelde</b>		
Baard, P	2	-
Basse, B	6	9
Blaai, M	1	-
Crous, J	3	6
Fani, C	6	6
Fefeza, P	5	6
Gingcana, M	1	-
Herschelle, B	3	-
Jama, Z	2	2
Joko, P	3	-
Joubert, J	2	-
Kamaldien, Y	-	3
Kindo, W	3	5
Le Fleur, A	3	6
Le Roux, N	3	5
Loubser, H	2	-
Malamlela, M	1	-
Mazinyo, M	-	2
Mobbs, JB	2	4
Nokwaza, L	3	-
Nongalaza, MG	2	2
Ponoane, NG	-	2
Rall, M	2	-
Ryke, E	2	-
Sampson, V	3	-
Sebgoane, A	-	2
Witbooi, J	3	2
	<u>63</u>	<u>62</u>
<b>15. Oordragte en Subsidies</b>		
Kultuurrade	<u>150</u>	<u>30</u>
Toename in aantal aansoeke ontvang van kultuurrade gedurende die jaar onder oorsig.		
<b>16. Kontant gegenereer van (gebruik in) bedryfsaktiwiteite</b>		
Surplus (tekort)	548	(883)
<b>Aanpassings vir:</b>		
Beweging in ?	85	-
Slegte skulde afgeskryf	24	-
<b>Veranderings in bedryfskapitaal:</b>		
Debiteure uit valutatransaksies	(127)	(27)
Ander inkomste van nieruiltransaksies	(12)	-
Krediteure uit valutatransaksies	402	(164)
	<u>920</u>	<u>(1 074)</u>

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

	2019 R '000	2018 R '000
<b>17. Verpligtinge</b>		
<b>Gemagtigde bedryfsuitgawe</b>		
<b>Goedgekeur en gekontrakteer</b>		
• Groot Drakenstein: Distinctive Choice Sekuriteit	-	
• Okkie Jooste: Distinctive Choice Sekuriteit	-	
• Bien Donne Manor House Paarl AC Rottweiler	-	
• Melkbos Kultuursentrum: ADT Sekuriteit	5	
• Melkbos Oppiesee: ADT Sekuriteit	5	
	<u>10</u>	
<b>Goedgekeur, maar nog nie gekontrakteer nie</b>		
• Groot Drakenstein: Distinctive Choice Sekuriteit	40	
• Okkie Jooste: Distinctive Choice Sekuriteit	41	
	<u>81</u>	
<b>Totale operasionele verpligtinge</b>		
Goedgekeur en gekontrakteer	10	
Goedgekeur, maar nog nie gekontrakteer nie	81	
	<u>91</u>	
<b>Hierdie besteding sal gefinansier word van</b>		
<b>Totale verpligtinge</b>		
Gemagtigde bedryfsuitgawe	<u>91</u>	
<b>18. Verwante partye</b>		
Verhoudings		
- Primêre befondser		
- Strategiese befondser		
- Strategiese befondser		
Die Departement van Kultuursake en Sport (DKES) voorsien akkommodasie aan die Wes-Kaapse Kultuurkommissie om hul administratiewe en finansiële bedrywighede uit te voer.		
<b>Verwante partytransaksies</b>		
<b>Inkomste ontvang van verwante partye</b>		
Departement van Kultuursake en Sport	1 506	1 183

## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

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#### Syfers in Rand duisend

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#### 19. Risikobestuur

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

##### Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom soos dit betaalbaar word nie. Ingevolge sy leenvereistes verseker die entiteit dat voldoende fondse beskikbaar is om verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande balanse van betaalbare rekeninge is binne 30 dae van die verslagdatum verskuldig.

Sensitiwiteitsontleding

Op 31 Maart 2019, indien die rentekoerse op veranderlike koers finansiële instrumente 1% hoër/laer sou wees, met al die ander veranderlikes konstant, sou nabelastingwinst vir die jaar R21 016 hoër/laer gewees het.

##### Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty sal wanpresteer op sy kontraktuele verpligtinge wat uitloop op finansiële verlies vir die entiteit. Die entiteit het 'n beleid ontwikkel om slegs met kredietwaardige partye te onderhandel.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer kontant alleenlik by belangrike banke met hoë kwaliteit kredietrekords en beperk blootstelling aan enige enkel teenparty.

Geen kredietbeperkings is oorskry gedurende die verslagperiode nie en bestuur verwag geen verliese deur nieprestasie van hierdie teenpartye nie.

Maksimum blootstelling aan kredietrisiko

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

##### Markrisiko

Die entiteit is nie aan markrisiko blootgestel nie, aangesien dit onder verpligting is om krediteure binne 30 dae te betaal na 'n faktuur ontvang is, soos vereis deur tesourievereistes en die WOFB.

##### Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vasgestelde en swewendekoerslenings en bankbalanse wat die entiteit aan billikewaarde-rentekoers en kontantvloei-rentekoersrisiko blootstel en kan as volg opgesom word:

Finansiële bates

Handels- en ander debiteure teen 'n vasgestelde koers. Die bestuur beheer rentekoersrisiko deur voordelige koerse te onderhandel oor swewendekoerslenings en waar dit moontlik is, vastekoerslenings te gebruik.

Bestuur het ook 'n beleid oor die balansering van die rente op batelings met die rente betaalbaar op laste.



## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

#### Syfers in Rand duisend

#### 19. Risikobestuur (vervolg)

##### Kontantvloeirentekoersrisiko

Finansiële instrument	Verskuldig in minder as een jaar	Verskuldig in een tot twee jaar	Verskuldig in twee tot drie jaar	Verskuldig in drie tot vier jaar	Verskuldig na vyf jaar
Normale kredietterme	2 751	-	-	-	-
Kontant in huidige bankinstellings	(87)	-	-	-	-
Debiteure – Uitgebreide kredietterme					
Netto bedrag	2 664	-	-	-	-
		-	-	-	-

Verlede verskuldig maar nie voorsien

Finansiële instrument 032019	Lopend	Verskuldig in 1-30 dae	Verskuldig in 31-60 dae	Verskuldig in 61-90 dae	Verskuldig in 90+ dae	Totaal
Handels- en ander krediteure – normale kredietterme	44	14	50	48	83	239
	44	14	50	48	83	239
Finansiële instrument 032018	Lopend	Verskuldig in 1-30 dae	Verskuldig in 31-60 dae	Verskuldig in 61-90 dae	Verskuldig in 90+ dae	Totaal
Handels- en ander debiteure	45	3	3	20	66	137
	45	3	3	20	66	137

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## Wes-Kaapse Kultuurkommissie

Finansiële Jaarstate vir die jaar eindigend 31 Maart 2019

### Notas by die Finansiële Jaarstate

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2019	2018
R '000	R '000

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#### 20. Begrotingsvariansies

##### Wesenlike variansies tussen begrote en werklike bedrae

##### 20.1 Fooie van fasiliteite

Die variansie is hoofsaaklik as gevolg van die verandering in taariewe gehef vir die gebruik van die kultuurfasiliteite.

##### 20.2 Rente-inkomste

Die variansie is toe te skryf aan meer rente wat gein is na die hersiene tariewe vir die gebruik van kultuurfasiliteite.

##### 20.3 Ander inkomste van ruiltransaksies

Ander inkomste waarvoor nie begroot is nie is meestal ontvang vir versekeringseise a.g.v. die brandstigtingsaanval by die Okkie Jooste Kultuurfasiliteit.

##### 20.4 Ander inkomste - Beleggingsrekening

Ander inkomste: Kontantreserwes ingesluit in die begroting om die herstelwerk en onderhoud aan die kultuurfasiliteite te befonds.

##### 20.5 Ander inkomste van nieruiltransaksies

Nieruiltransaksies: AARP 23 donasie/werknemerskosteaanpassing gemaak vir dienste in natura ontvang van die Departement van Kultuursake en Sport. Verwys na aantekening 13 vir besonderhede.

##### 20.6 Algemene uitgawe

Die oorbesteding is as gevolg van 'n niekontant aanpassing vir Werknemerskoste: Dienste in natura.

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**Western Cape  
Government**

Cultural Affairs and Sport

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