



Western Cape  
Government

Cultural Affairs and Sport



WES-KAAPSE KULTUURKOMMISSIE  
WESTERN CAPE CULTURAL COMMISSION  
IKHOMISHONI YENKUBEKO YENTSHONA KOLONI

BETTER TOGETHER.



Annual Report  
2012/2013

Western Cape  
Cultural Commission

Ingxelo yoNyaka  
2012/2013

Ikhomishoni YeNkcubeko  
YeNtshona Koloni

Jaarverslag  
2012/2013

Wes-Kaapse  
Kultuur Kommissie



**Western Cape  
Government**

Cultural Affairs and Sport

**BETTER TOGETHER.**



WES-KAAPSE KULTUURKOMMISSIE  
WESTERN CAPE CULTURAL COMMISSION  
IKHOMISHONI YENKUBEKO YENTSHONA KOLONI

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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>	None
<b>PHYSICAL ADDRESS:</b>	3rd Floor, Protea Assurance Building Greenmarket Square CAPE TOWN, 8 001
<b>POSTAL ADDRESS:</b>	Private Bag X9067 CAPE TOWN 8 001
<b>TELEPHONE NUMBER/S:</b>	027 21 483 9717
<b>FAX NUMBER:</b>	027 21 483 9711
<b>EMAIL ADDRESS:</b>	<a href="mailto:Clement.Williams@westerncape.gov.za">Clement.Williams@westerncape.gov.za</a>
<b>WEBSITE ADDRESS:</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>EXTERNAL AUDITORS:</b>	Auditor-General of South Africa
<b>BANKERS:</b>	Nedbank
<b>COMPANY/ BOARD SECRETARY</b>	Clement Williams

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

AGSA	Auditor-General of South Africa
MEC	Member of Executive Council
BBBEE	Broad Based Black Economic Empowerment
CEO	Chief Executive Officer
CFO	Chief Financial Officer
PFMA	Public Finance Management Act
TR	Treasury Regulations
MTEF	Medium Term Expenditure Framework
SMME	Small Medium and Micro Enterprises
SCM	Supply Chain Management
WCCC	Western Cape Cultural Commission

### 3. STRATEGIC OVERVIEW

#### 3.1. Vision

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

#### 3.2. Mission

Preserve, promote and develop culture in the Western Cape in accordance with legislation, by creating an enabling environment which facilitates the provisioning of opportunities and access for all in order to reach their full potential

#### 3.3. Values

Access, excellence, and respect that leads to a better understanding and mutual trust of the various cultures in the Western Cape.

#### 3.4. Strategic outcome orientated goals

The promotion, development and preservation of arts and culture in the Western Cape in order to contribute towards good governance, social and human capital development; social cohesion and sustainable economic growth and opportunities.

### 4. LEGISLATIVE AND OTHER MANDATES

The Western Cape Cultural Commission (WCCC) is established by the Western Cape Cultural Commissions and Cultural Councils Act, 1998 (Act 14 of 1998). The WCCC is supervised by, and receives administrative and financial support from the Department of Cultural Affairs and Sport (DCAS).

#### **Constitutional mandates**

Section	Direct Responsibility of the WCCC
<b>Constitution of the Republic of South Africa, 1996</b>	
Section 30: Language and culture	The WCCC must support opportunities for the people of the Western Cape to exercise their cultural rights through its activities.
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.
<b>Constitution of the Western Cape, 1997</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. The WCCC is tasked with, among other things, the registration of, and support to, registered cultural councils.



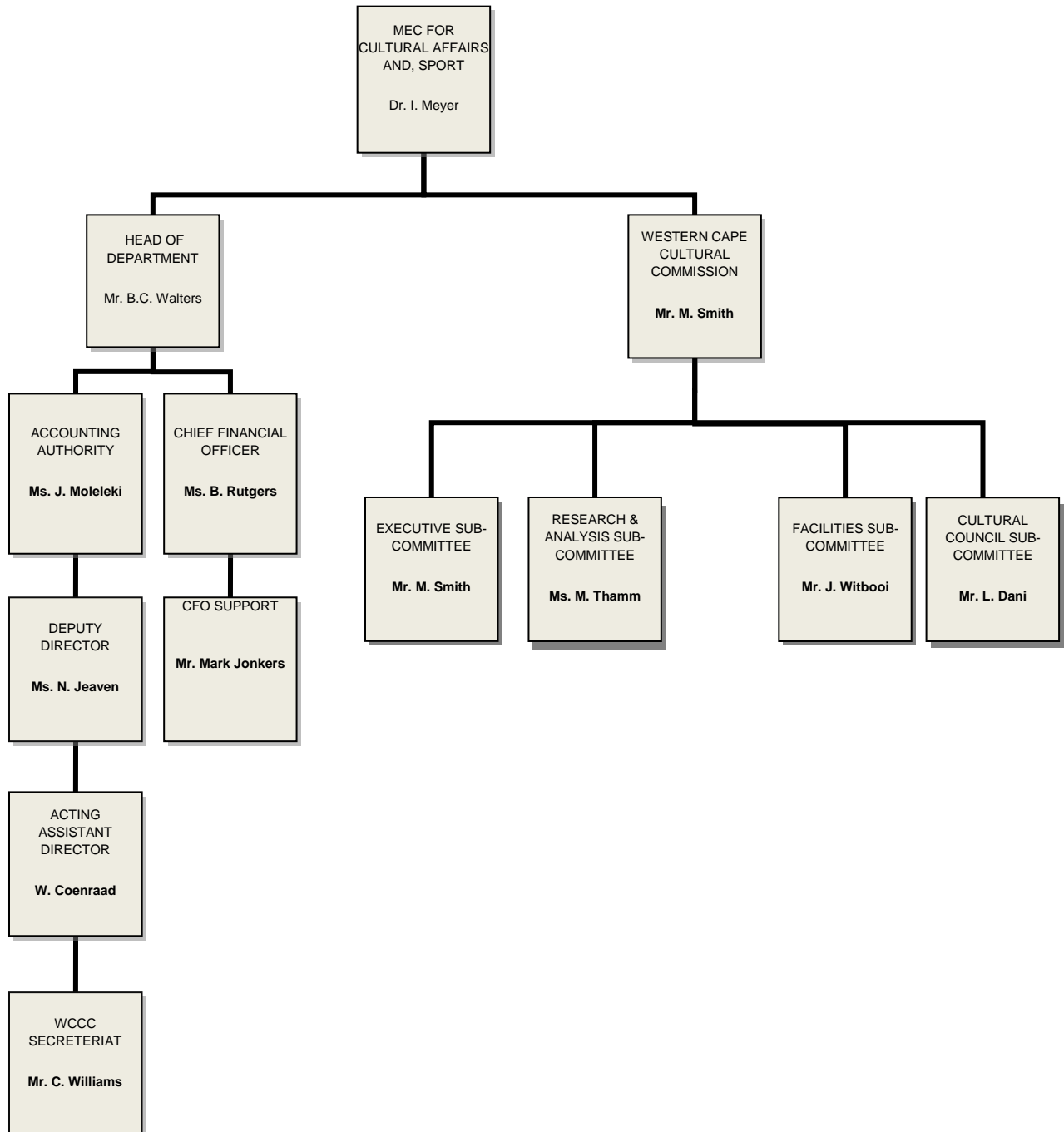
### Legislative mandates

Legislation	Reference	Key Responsibilities Placed on the WCCC and DCAS
Public Finance Management Act, 1999	Act 1 of 1999	Departmental management.
Cultural Promotion Act, 1983	Act 35 of 1983	This legislation was assigned to the Western Cape and DCAS is responsible for complying with its provisions.
Cultural Affairs Act (House of Assembly), 1989	Act 65 of 1989	This legislation was assigned to the Western Cape and DCAS is responsible for complying with its provisions.
Western Cape Cultural Commissions and Cultural Councils Act, 1998	Act 14 of 1998	This Act establishes the Western Cape Cultural Commission to, among other things, consider the registration and deregistration of cultural councils representing communities sharing a common cultural and language heritage. The WCCC may also make recommendations on the following: <ul style="list-style-type: none"> <li>• the visual, performing and literary arts;</li> <li>• the natural and human sciences;</li> <li>• cultural history; and</li> <li>• the cultural awareness and cultural involvement of youth.</li> </ul>

### Policy mandates

Policy	Key Responsibilities Placed on the Department
<b>National policies</b>	
National White Paper on Arts, Culture and Heritage (1996)	The policy paper provides a national framework for a joint policy for both the national and all nine provinces for policy on arts, culture and heritage and library and archive services after extensive public consultation processes.
National Language Policy Framework (2003)	The policy provides a national framework for the application of the provisions of the Constitution and legislative mandates to all organs of state, including the Department. It also sets out principles and implementation strategies to be followed.
<b>Provincial policies</b>	
Western Cape Language Policy (published in the <i>Provincial Gazette</i> as PN 369/2001 of 27 November 2001)	The Department, along with all other provincial departments, is obliged to implement the provisions of the policy. In addition, the Department is tasked with providing language services to the Western Cape Government through a central language unit.
Draft Western Cape Cultural Policy (2004)	The draft policy was widely canvassed through a series of regional consultation workshops as a precursor to the national arts, culture and heritage policy review. Neither the national policy review nor the Draft Western Cape Cultural Policy has been finalised.

## 5. ORGANISATIONAL STRUCTURE



## 6. FOREWORD BY THE CHAIRPERSON



Name: Mr. Mervyn Smith

Title: Chairperson: WCCC

It has been a privilege to be the elected chairperson of the Western Cape Cultural Commission for the period 2012/13. The members of the commission were appointed after careful scrutiny, from all walks of life of the Province, each with their own skill, background and dedication to Culture in all its manifold forms. Their contributions to the work of the Commission has been most constructive and conducted in a manner which displayed respect towards each other, moreover, with an honest commitment to the work of the commission.

At an early stage of its life the commission appointed appropriate sub committees, each chaired by a member of the commission. The result of the work of these committees is to be found in this annual report and it is unnecessary to repeat it here.

The commission has been very professionally and ably supported by all its staff members and it would be correct to say that the staff members have, in addition, provided guidance and direction to the deliberations of the commission. In this regard I express the commission's gratitude to Ms Jane Moleleki, Ms Nerine Jeaven, and Mr Geoffrey Mamputa and to our own staffer, Mr Clement Williams.

Of particular interest was the on-going debate amongst the members of the commission to elect a central, relevant theme for the future on-going work of the commission; this has now been settled under the heading of "Rites of Passage" and both the members and the staff have set to work in developing a multifaceted and multi-layered project to portray the Rites of Passage in the Western Cape. It is expected that the project will develop and increase over the next few years. This theme was the core of the research and analysis committee, whilst at the same time the cultural facilities and cultural councils committee continued their good work unabated.

I extend the thanks of the committee to the Minister, Dr Ivan Meyer, whose call for the commission to create "a cultural warmth" in the Western Cape Province is never far from our dedicated goal.

I look forward to a productive period ahead.



**MERVYN SMITH**  
**CHAIRPERSON: WCCC**  
**Date: 31 MAY 2013**

## 7. CHIEF EXECUTIVE OFFICER'S OVERVIEW



Name: Ms Jane Moleleki

Title: Accounting Authority: WCCC

The work of the Western Cape Cultural Commission for the 12/13 year was premised on research and an understanding of the environment. The WCCC is committed to improving service delivery in Arts and Culture by ensuring innovative planning, clear deliverables and leveraging off what is current so as to ensure a measure of success. The year under review has seen a training session being held to improve functioning of Cultural Councils as well as visitations to facilities to ensure that decisions taken are appropriate and in keeping with the needs of communities and resources available.

The WCCC is committed to furthering social inclusion. It is envisaged to review the policies and operations of the cultural facilities to ensure the diverse usage thereof. This will encourage communities in close proximity to the facilities in Koekenaap and Schoemanspoort to utilise government resources.

The WCCC is determined to provide services and advice which is relevant and in keeping with meeting the needs and demands of communities in the Western Cape.

A handwritten signature in purple ink that reads "J. Moleleki".

**Ms Jane Moleleki**  
**Accounting Authority: WCCC**  
**Date: 31 MAY 2013**

## PART B: PERFORMANCE INFORMATION

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## 1. STATEMENT OF RESPONSIBILITY FOR PERFORMANCE INFORMATION

### **Statement of Responsibility for Performance Information for the year ended 31 March 2013**

In terms of section 55 (1) (d) of the Public Finance Management Act, 1999 (Act 1 of 1999) and section 28.2 of the National Treasury Regulations, I hereby submit the annual report on the activities of the Western Cape Cultural Commission (WCCC) and its audited financial statements for the 2012/13 financial year. The WCCC gave effect to the principles as described in the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act 14 of 1998) through the activities specified in the Strategic Plan of the concerned financial year.

The WCCC is mindful that Arts and Culture is much broader than artistic expression alone, and includes social, physical and intellectual aspects of communities. In keeping with the objective of inclusive society, the WCCC has through its activities encouraged communication and interaction amongst communities in a manner that encourages and promotes inclusivity and ultimately "cultural warmth".

The WCCC is responsible for the management of seven cultural facilities placed under its supervision by the Minister. The WCCC makes recommendations on how these facilities can be utilised, maintained at the highest possible standards and still be accessible to all the communities of the Province.

This was the first year for the current WCCC members. We commend them for the quick acquaintance and contribution towards the realisation of the mandate of the WCCC.



**JANE MOLELEKI**  
**ACCOUNTING AUTHORITY: WESTERN CAPE CULTURAL COMMISSION**  
**31 MAY 2013**

## **2. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES**

The Auditor-General of South Africa currently performs the necessary 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 being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to pages 38 to 41 of the Report of the Auditor-General, published as Part E: Financial Information.

## **3. OVERVIEW OF PUBLIC ENTITY'S PERFORMANCE**

### **3.1. Service Delivery Environment**

The WCCC is committed to the preservation, promotion and development of Arts and Culture in the Western Cape. To achieving this end, the commission embarked on a process to improve communication between themselves and community organisations in order to ensure more effective service delivery.

During the year under review the commission introduced a new focus as they recognised the need for research based programming. The research and analysis subcommittee was established to ensure that initiatives address the diverse needs of the communities of the Western Cape.

The WCCC is responsible for managing seven cultural facilities which belong to the Western Cape Government. There is high demand for most of the cultural facilities in greater Cape Town, whilst those in the more remote rural areas are underutilised. This issue will be addressed in the new financial year.

### **3.2. Organisational environment**

The WCCC has adopted a wider view of arts and culture as a way to achieve a more beneficial impact on communities. This has necessitated considering ways in which operational tasks can be more thoroughly informed through strategic planning with clear objectives and deliverables. Before being undertaken, projects are researched and consultation takes place so that, when they are implemented, they stand the best possible chance of success.

**3.3. Key policy developments and legislative changes**

No new policies introduced for the financial year under review.

**3.4. Strategic Outcome Oriented Goals**

The promotion, development and preservation of arts and culture in the Western Cape in order to contribute towards good governance, social and human capital development; social cohesion and sustainable economic growth and opportunities.



#### 4. PERFORMANCE INFORMATION BY PROGRAMME

##### WESTERN CAPE CULTURAL COMMISSION

##### Strategic objectives, performance indicators planned targets and actual achievements

##### Strategic objectives:

Programme Name					
Strategic objectives	Actual Achievement 2011/2012	Planned Target 2012/2013	Actual Achievement 2012/2013	Deviation from planned target to Actual Achievement for 2012/2013	Comment on deviations
To preserve, promote and develop arts and culture through the registration and deregistration of cultural councils, the management of cultural facilities, research and analysis.	28	28	25	(3)	A review of public entities including the WCCC is under way and, until decisions have been taken about the Commission's future, a moratorium has been placed on the registration of new cultural councils

**Key performance indicators, planned targets and actual achievements**

Performance Indicator	Actual Achievement 2012/2013	Planned Target 2013/2014	Actual Achievement 2013/2014	Deviation from planned target to Actual Achievement for 2013/2014	Comment on deviations
Facilitate a cultural dialogue for cultural councils to improve networking and promote social inclusion.	1	1	1	0	
Register new cultural councils to encourage and ensure diversity amongst cultural groups	0	2	0	(2)	A review of public entities including the WCCC is under way and, until decisions have been taken about the Commission's future, a moratorium has been placed on the registration of new cultural councils
Upgrade and maintain cultural facilities to ensure suitability and safety for users.	7	7	7	0	
Develop a promotion and marketing strategy to create awareness and improve utilisation and access amongst communities	1	1	1	0	
Number of plenary, sub-committee, executive and strategic planning meetings to advise the Minister	18	17	16	(1)	Fewer meetings were held than planned because there was a delay in the appointment of the Western Cape Cultural Commission.

**Strategies to overcome areas of under performance**

A monitoring and evaluation tool has been introduced to mitigate possibilities for under-performance. Respective strategies are under review.

**Changes to planned targets**

None.

**Linking performance with budgets**

The indicators are directly linked to the budget as per Annual Performance Plan.

## 5. SUMMARY OF FINANCIAL INFORMATION

### 5.1. Revenue Collection

Sources of revenue	2012/2013			2011/2012		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
Rental income	2 287	1 629	658	1 200	1 658	(458)
Transfer	200	325	(125)	150	150	0
Other Income	368	261	107	5 094	453	4 641
<b>Total</b>	<b>2 855</b>	<b>2 215</b>	<b>640</b>	<b>6 444</b>	<b>2 261</b>	<b>4 183</b>

### 5.2. Expenditure

Programme Name	2012/2013			2011/2012		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
Goods and services	2 855	2 890	(35)	6 444	6 854	(410)
<b>Total</b>	<b>2 855</b>	<b>2 890</b>	<b>(35)</b>	<b>6 444</b>	<b>6 854</b>	<b>(410)</b>

All expenses undertaken by the WCCC were in line with the Annual Performance Plan and in line with the budget for the maintenance of cultural facilities.

### 5.3. Capital investment, maintenance and asset management plan

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, corporate governance with regard to public entities is applied through the precepts of the Public Finance Management Act (PFMA) in tandem with the principles contained in the King Report on Corporate Governance, 2009 (King III).

Parliament, the Executive and the Accounting Authority of the public entity are responsible for corporate governance.

## 2. PORTFOLIO COMMITTEES (if applicable)

Not applicable

## 3. EXECUTIVE AUTHORITY

These reports are submitted quarterly to monitor financial and non-financial information for the period.

- Quarterly Performance Report  
31 July 2012, 31 October 2012, 31 January 2013 and 30 April 2013
- In year Monitoring Report  
31 July 2012, 31 October 2012, 31 January 2013 and 30 April 2013

## 4. THE WESTERN CAPE CULTURAL COMMISSION

### ***Introduction***

The legislative mandate of the Western Cape Cultural Commission is to preserve, promote and develop culture in the Western Cape, advise the MEC for Cultural Affairs and Sport, and execute any other task that the MEC may request.

### ***The role of the Board is as follows:***

The aims of the Western Cultural Commission is to advise the Minister in the preservation, promotion and development of culture in the Western Cape, in accordance with a policy determined by the Provincial Minister.

### ***Board Charter:***

Western Cape Cultural Commission and Cultural Councils Act, (Act 14 of 1998).

**Composition of the Board Western Cape Cultural Commission**

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships	Other Committees	No. of Meetings attended
Mervyn Smith	Chairperson	15 April 2012		<ul style="list-style-type: none"> <li>- Lawyer</li> <li>- Board member and Chairperson/ Director of Artscape</li> <li>- Former President of the Cape Law Society.</li> <li>- Chairperson of the Ethics Committee</li> <li>- Former President of SA Jewish Board of Deputies.</li> <li>- Chairperson of the Board of Trustees of SA Holocaust and Genocide Foundation, Cape Town</li> <li>- Life President of Bellville Cricket Club.</li> <li>- Friend of Iziko South African National Gallery</li> </ul>	Performing Arts		Executive Research and Analysis	8
Willem Boezak	Deputy Chair	15 April 2012		<ul style="list-style-type: none"> <li>- Dipl. Social Work, UWC, 1970</li> <li>- Licentiate in Theology, UWC, 1977</li> <li>- Master's Degree Theology, 1982</li> <li>- Th. Drs (Social Ethics)</li> </ul>	Performing and Literary Arts		Executive Research and Analysis	9
Lizo Dani	Chairperson - cultural councils sub committee	15 April 2012		<ul style="list-style-type: none"> <li>- Matric 1984</li> <li>- Labour Relations,</li> <li>- Project Management</li> </ul>	Humanities		Executive Cultural Councils	6
John Witbooi	Chairperson – Facilities sub committee	15 April 2012		<ul style="list-style-type: none"> <li>- Financial Advisor</li> <li>- Qualified Teacher.</li> <li>- Judge during ATKV Riel dance competition (National)</li> <li>- Leader of the Witbooi Group in SA.</li> <li>- Member of the Minister's Advisory Board</li> </ul>	Humanities		Executive Cultural Facilities	8
Marianne Thamm	Chairperson of research and Analysis Sub committee	15 April 2012		<ul style="list-style-type: none"> <li>- Dipl. Journalism 1981, Pretoria Tech.</li> <li>- Arts critic/ columnist/ editor and cultural activist (25 years).</li> </ul>	Performing and Literary Arts		Executive Research and Analysis	8

Anthony le Fleur		15 April 2012		<ul style="list-style-type: none"> <li>- Chairperson Griqua National Conference of SA, 1989</li> <li>- Executive Member: National Khoi and San Council, 1999</li> <li>- Deputy Chairperson Southern Cape Khoi Council, 2010.</li> </ul>	Humanities		Cultural Facilities	5
Jacques Du Preez		15 April 2012		<ul style="list-style-type: none"> <li>- LLB 2003, UP</li> <li>- LLM 2005, USB</li> <li>- Cert. SA Tax Law, 2005, UCT</li> </ul>	Humanities		Cultural Facilities	4
Sibongile Somdaka		15 April 2012	08 April 2013	<ul style="list-style-type: none"> <li>- Nat. Dipl. Public Relations Management</li> <li>- Media Coordinator of the World Cup 2010 Fundraising Gala Event.</li> <li>- Media Coordinator of FIFA Mandela 89<sup>th</sup> Birthday Match at the Newlands.</li> <li>- Promotion and marketing of Associations (SAFA WP)</li> <li>- Business Development Manager, 2008.</li> <li>- Marketing and Advertising Executive, currently.</li> </ul>	Involvement of youth in Culture		Cultural Councils	7
Janene Mostert		15 April 2012		<ul style="list-style-type: none"> <li>- Dipl. Fine Arts 1989, Nelson Mandel Unit of Tech</li> <li>- Dipl. Education 1991, Cape Pen Univ of Tech</li> <li>- Med (Higher Education) 2005, UCT</li> </ul>	Cultural Industries		Research and Analysis	8
Wandisile Ngeyi		15 April 2012		<ul style="list-style-type: none"> <li>- BA, UWC</li> <li>- Dipl. History &amp; Xhosa Methods, UWC</li> <li>- Cert. Sports Leader, National Sports Council.</li> <li>- Cert. Whole School Management, UCT.</li> <li>- Dipl. Labour Law, UCT</li> <li>- Dipl. Industrial Relations, Damelin</li> <li>- Dipl. Personnel and Training, Damelin</li> </ul>	Performing arts		Cultural Facilities	3
Riaan Visman		15 April 2012		<ul style="list-style-type: none"> <li>- BDram (US)</li> <li>- Freelance Artist</li> <li>- Writer of Drama</li> </ul>	Performing arts Management of cultural facilities		Research and Analysis	7



				<ul style="list-style-type: none"> <li>- Arts Development Practitioner</li> <li>- Educator</li> </ul>				
Johannes Du Plessis		15 April 2012	14 May 2013	- BA (FA and HED) 1980, UFS.	Cultural Industries		Research and Analysis	3
Linda Wilson		15 April 2012		<ul style="list-style-type: none"> <li>- Dipl. (General Business Practice/ Public Relations) 1997</li> <li>- Arts Development Manager, KKNAF (10 Years)</li> </ul>	Cultural industries Performing Arts		Cultural Councils	4

## Committees

Committee	No. of meetings held	No. of members	Name of members
Plenary Session	5	13	Willem Boezak Lizo Dani Johann du Plessis Jacques du Preez Anthony le Fleur Janene Mostert Wandisile Ngeyi Mervyn Smith Sibongile Somdaka Marianne Thamm Riaan Visman Linda Wilson John Witbooi
Executive Committee	1	5	Mervyn Smith Willem Boezak Lizo Dani John Witbooi Marianne Thamm
Strategic Planning Session	1	9	Willem Boezak Lizo Dani Janene Mostert Wandisile Ngeyi Mervyn Smith Sibongile Somdaka Marianne Thamm Linda Wilson John Witbooi
Cultural Councils Committee	3	3	Lizo Dani Linda Wilson Sibongile Somdaka
Cultural Facilities Committee	3	4	John Witbooi Jacques du Preez Wandisile Ngeyi Anthony le Fleur
Research and Analysis Committee	3	6	Marianne Thamm Mervyn Smith Willem Boezak Janene Mostert Riaan Visman Johann du Plessis

**Remuneration of board members**

The service benefit packages for office-bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's rate is R345 per hour, the Deputy Chairperson's rate is R243 per hour and the rate for members is R211 per hour.

<b>Name</b>	<b>Remuneration</b>	<b>Other allowance</b>	<b>Other re-imbursments</b>	<b>Total</b>
Mervyn Smith	6,785.90		72.64	<b>6,858.54</b>
Willem Boezak	8,420.61		495.56	<b>8,916.17</b>
Lizo Dani	7,510.43		2,573.97	<b>1,008.44</b>
John Witbooi	10,344.50		4,610.31	<b>14,954.81</b>
Marianne Thamm	6,784.36		912.82	<b>7,697.18</b>
Anthony le Fleur	5,304.00		23,260.22	<b>28,564.22</b>
Jacques Du Preez	5,893.41		343.44	<b>6,236.85</b>
Sibongile Somdaka	7,735.00		172.00	<b>7,907.00</b>
Janene Mostert	7,679.75		894.57	<b>8,574.32</b>
Wandisile Ngeyi	5,856.50		843.63	<b>6,700.13</b>
Riaan Visman	5,083.00		49.89	<b>5,132.89</b>
Johannes Du Plessis	2,817.75		116.41	<b>2,934.16</b>
Linda Wilson	5,266.43		2,564.44	<b>7,830.87</b>

## **5. RISK MANAGEMENT**

The Accounting Authority is accountable for enterprise risk management (ERM) in accordance with the National Treasury Public Sector Risk Management Framework and with the support of the Directorate Enterprise Risk Management (D:ERM) in the Department of Premier. D: ERM provides a centralised strategic support service to Western Cape Government departments.

The Department of Cultural Affairs and Sport developed an Enterprise Risk Management Plan and an ERM Implementation Strategy. This will ultimately enable WCCC to deliver on all its goals, objectives and indicators, enhance risk informed decision making, and optimise compliance with applicable legislation. The Plan and Strategy outlines the roles and responsibilities of managers and staff in respect of embedding risk management in WCCC and defines the enabling legislation, standards, mechanisms, tools and resources to be used to realise the ERM Plan.

The members of top management in DCAS have been formally appointed as its Enterprise Risk Management Committee (ERMCOM). This committee is responsible for the monitoring of the WCCC's risk register. During the year under review, ERMCOM met once a quarter to monitor the risk profile and risk treatments of the WCCC.

Risk assessments are conducted on a strategic and operational level every quarter in order to review and update existing risks and identify emerging risks. Significant risks to the realisation of planned objectives are assessed in terms of their likelihood and impact; risk treatment plans with target dates are developed; and risk owners are identified and held responsible for the treatment of such risks.

D: ERM works closely with the appointed risk champions in WCCC to assist them to drive the ERM process in the Department and entity.

## **6. INTERNAL CONTROL UNIT**

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to assure 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, line managers of the entity and the MEC. This is an on-going process to ensure that the entity obtains clean audits.

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

Internal audit continued to be offered independently by the shared Internal Audit Activity that was centralised in the Corporate Services Centre in the Department of the Premier.

In line with the PFMA and King III, the internal audit activity provides the Audit Committee and management with assurance that the internal controls relating to governance, risk management and control processes are adequate and effective. A risk-based Three-Year Rolling Strategic and Annual Operational Internal Audit Plan that is in alignment with the PFMA and King III was approved by the Audit Committee. The Audit Committee also monitored the execution of the operational plan and the entity management's implementation of corrective actions.

No further funding was made available for the increase of internal audit capacity and this year the focus was on the optimal utilisation of the existing audit resources.

Internal Audit continues to recognise the role played by other assurance providers and envisages a combined assurance approach for the forthcoming year which will ensure that internal audit resources are applied to the most relevant risk areas.

The entity is served by the Social Cluster Audit Committee, and all members are independent, appointed by the head of Provincial Treasury after consultation with the relevant executive authorities. The Audit Committee operates in terms of terms of reference approved on 18 July 2012.

The Audit Committee meets at least once a quarter to give effect to its responsibilities as per the approved terms of reference. The Audit Committee further meets privately with the Executive Authority and Accounting Authority to discuss matters of concern.

## **8. COMPLIANCE WITH LAWS AND REGULATIONS**

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

## **9. FRAUD AND CORRUPTION**

The policy as implemented by the DCAS incorporates the WCCC.

The Western Cape Government adopted an Anti-Corruption Strategy which confirms the province's zero tolerance stance towards fraud and corruption. Staff of the

WCCC is in the employ of DCAS and therefore are subjected to the provisions of the in addition, the approved Fraud Prevention Plan of DCAS.

The shared Forensic Investigating Unit that was centralised in the Corporate Service Centre in the Department of the Premier provides forensic investigation capacity on request. Various channels for reporting allegations of fraud and corruption exist. These are described in detail in the Anti-Corruption Strategy and the Departmental Fraud Prevention Plan. Each allegation received by the Forensic Investigating Unit is recorded in a Case Management System which is used as a management tool to report on progress made with cases.

DCAS protects employees who blow the whistle on suspicions of fraud, corruption and theft if the disclosure is a protected disclosure (i.e. not malicious). The opportunity to remain anonymous is afforded to any person who would like to report acts of fraud, theft and corruption. Should they do so in person, their identities are kept confidential by the person to whom they are reporting their suspicions.

If, after an investigation is complete, fraud or corruption is confirmed, any implicated employee is subjected to a disciplinary hearing. In all such instances, the WCG representative initiating the disciplinary proceedings is required to recommend dismissal of the employee concerned. Where there is prima facie evidence of criminal conduct, the matter is reported to the South African Police Service.

## **10. MINIMISING CONFLICTS OF INTEREST**

WCCC ensures that there are no conflicts of interest by insisting that a Declaration of Interest (WCBD4 form) is obtained from every supplier not registered on the Western Cape Supplier Database. Before doing business with suppliers who are registered on the database, checks are done to verify that their WCBD4 declarations are not older than 12 months.

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

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

## **11. CODE OF CONDUCT**

The purpose of the Code of Conduct is to promote a high standard of professional ethics in the workplace. The WCCC strives to adhere and comply with the content of the Code. Employees are made aware of the content of the Code of Conduct through, among other things, the compulsory induction of all newly appointed employees. The Code was distributed to all employees as a reminder to continue promoting high standards of professional ethics in the workplace. If and when the content of the code is breached, managers make use of progressive discipline as necessary. More serious offences are referred to the Corporate Services Centre (Directorate Employee Relations) for formal disciplinary procedures.

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

The policy as implemented by the DCAS incorporates the WCCC.

Health and safety issues are addressed by DCAS who conducts monthly inspections at Head Office and annual audit inspections at all other offices of the Department. Contingency plans and business continuity plans have been compiled for all the offices. The managers at all offices have been appointed as Health and Safety Risk Coordinators. Safety Marshalls, First Aiders and Fire-Fighters have been trained and appointed at all offices.

Annual fire drills are conducted at the offices in the Cape Town city centre in collaboration with the Department of Community Safety and the Disaster Risk Management Department of the City of Cape Town which monitor and provide comment in respect of all processes.

Occupational health and safety meetings are held quarterly at top management level to discuss health, safety and environmental issues.

The holding of annual health and safety awareness programmes has raised the level of awareness in DCAS considerably.

The Department has implemented a waste management programme. Waste paper is collected and disposed of every month.

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

Not applicable.

## **14. SOCIAL RESPONSIBILITY**

None.

## 15. **AUDIT COMMITTEE REPORT**

We are pleased to present our report for the financial year ended 31 March 2013. The Public Entity is commended for achieving a clean audit.

### **Audit Committee Members and Attendance**

In terms of Cabinet Resolution 55/2007, the Western Cape Cultural Commission is served by the Social Cluster Audit Committee. The Audit Committee consists of the members listed below and should meet at least 4 times per annum as per its approved terms of reference. During the financial year under review, 8 meetings were held.

<b><u>Name of Member</u></b>	<b><u>Number of Meetings Attended</u></b>
Mr R Kingwill (Chairperson)	8
Mr Z Hoosain (Resigned 30 November 2012)	6
Mr M Burton	8
Mr L van der Merwe	8
Ms J Gunther (Appointed 01 January 2013)	2
Mr F Barnard (Appointed 01 January 2013)	2

### **Audit Committee Responsibility**

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



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

We have reviewed the reports of the Internal Auditors, the Audit Report on the Annual Financial Statements and the Management Report of the Auditor-General of South Africa (AGSA); nothing has come to our attention that would indicate a material breakdown in internal controls in this public entity.

Enterprise Risk Management for the entity continues to be driven by the parent Department of Cultural Affairs and Sport. The Audit Committee noted a number of emerging risks and will be monitoring these on a regular basis.

We have fulfilled our mandate with regards to the annual financial statements as mentioned below.

We have reviewed and concur with management's acceptance of the AGSA's management report. We can confirm there are no unresolved issues.

The Audit Committee is satisfied with the content and quality of quarterly reports in respect of in year management and quarterly performance reports submitted in terms of the PFMA and the Division of Revenue Act prepared and issued by the Accounting Authority of the Public Entity during the year under review.

### **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 AGSA and the Accounting Authority;
- reviewed the AGSA's Management Report and Management's response thereto;
- reviewed changes to accounting policies and practices as reported in the Annual Financial Statements;
- reviewed the Public Entity's processes for compliance with legal and regulatory provisions;
- reviewed the information on predetermined objectives as reported in the annual report;
- reviewed material adjustments resulting from the audit of the Public Entity and

- reviewed and where appropriate recommended changes to the interim financial statements as presented by the Public Entity for the six months ending 30 September 2012.

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

### **Internal Audit**

In line with the PFMA and the King III 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 a 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 Audit Committee reports that the entity is serviced by the Department of Cultural Affairs and Sport and the internal control deficiencies are reported at the departmental level.

The Audit Committee remains concerned that further audit coverage is required to cover a significant percentage of high risk areas. The Audit Committee will encourage increased assurance over significant risks by overseeing the implementation of combined assurance principles.

### **Auditor-General's Report**

We have reviewed the Public Entity's implementation plan for audit issues raised in the prior year on a quarterly basis. 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 emanating from the current regulatory audit will be monitored by the Audit Committee on a quarterly basis.

### **Appreciation**

The Audit Committee wishes to express its appreciation to the Management of the Public Entity, the Auditor-General South Africa, Provincial Enterprise Risk

Management Unit, Forensic Unit and the Internal Audit Unit for the co-operation and information they have provided to enable us to compile this report.

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

**Mr R Kingwill**

**Chairperson of the Social Cluster Audit Committee**

**16 August 2013**

## PART D: HUMAN RESOURCE MANAGEMENT

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Staff are employed by DCAS and is reported in its Annual Report

## PART E: FINANCIAL INFORMATION

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**1. STATEMENT OF RESPONSIBILITY**

**Statement of Responsibility for the Annual Financial Statements for the year ended 31 March 2013**

The Accounting Authority is responsible for the preparation of the public entity's Annual Financial Statements (AFS) and for the judgements made in this information.

The Accounting Authority is responsible for establishing and implementing a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the AFS.

In my opinion, the Annual Financial Statements fairly reflect the operations of the Western Cape Cultural Commission for the financial year ended 31 March 2013.

External auditors have been engaged to express an independent opinion on the AFS of the public entity.

The Western Cape Language Committee's annual financial statements for the year ended 31 March 2013 have been audited by the external auditors whose report is presented on pages 38 to 40.

The Annual Financial Statements of the public entity set out on pages 42 to 61 have been approved.



**Jane Moleleki**

**ACCOUNTING AUTHORITY**

**Western Cape Cultural Commission Committee**



**Merwyn Smith**

**CHAIRPERSON OF THE COUNCIL**

**Western Cape Cultural Commission Committee**

**DATE: 31 MAY 2013**

## **2. REPORT OF THE ACCOUNTING AUTHORITY**

All activities undertaken by the Western Cape Cultural Commission in the year under review were as per the Annual Performance Plan. A transfer payment in the amount of R200 000 was made in the 2012/2013 financial year by the Department of Cultural Affairs and Sport to the WCCC for the execution of its activities. A further R125 000 was transferred to the WCCC for an initiation project.

A total of R250 000 was allocated for projects, research and conferences of the registered cultural councils. This allocation was fully utilised for the financial year. In compliance with the PFMA, all funded councils are required to sign a memorandum of agreement as well as to report both financially and programmatically on monies received.

Staff members rendering support to the WCCC are in the employ of DCAS. The income generated from the usage of the cultural facilities by groups is used for the maintenance of the facilities.

Procurement systems are in place to ensure compliance. However, many suppliers are reluctant to complete the requirements for registration as a service provider. These are being addressed through training and assistance being rendered in the completion of the required documentation.

No services or activities were discontinued during the financial year. The Executive Authority has approved the Annual Performance Plan for the Western Cape Cultural Commission for the 2013/2014 financial year.



**Jane Moleleki**

**ACCOUNTING AUTHORITY**

**Western Cape Cultural Commission**

**31 MAY 2013**

### **3. REPORT OF THE EXTERNAL AUDITOR**

#### **REPORT OF THE AUDITOR-GENERAL TO THE WESTERN CAPE PROVINCIAL PARLIAMENT ON THE WESTERN CAPE CULTURAL COMMISSION**

#### **REPORT ON THE FINANCIAL STATEMENTS**

##### **Introduction**

1. I have audited the financial statements of the Western Cape Cultural Commission set out on pages 42 to 61, which comprise the statement of financial position as at 31 March 2013, the statement of financial performance, statement of changes in net assets, the cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

##### **Accounting authority's responsibility for the financial statements**

2. The accounting authority is responsible for the preparation and fair presentation of these financial statements in accordance 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(6) of the Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act No. 14 of 1998) (WCCCA) 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.

##### **Auditor-general's responsibility**

3. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the general notice issued in terms thereof and International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Opinion**

6. 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 2013, and its financial performance, cash flows and comparison of budget and actual amounts for the year then ended in accordance with SA Standards of GRAP and the requirements of the PFMA and the WCCCA.

### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

7. In accordance with the PAA and the general notice issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

#### **Predetermined objectives**

8. I performed procedures to obtain evidence about the usefulness and reliability of the information in the annual performance report as set out on pages 15 to 17 of the annual report.
9. The reported performance against predetermined objectives was evaluated against the overall criteria of usefulness and reliability. The usefulness of information in the annual performance report relates to whether it is presented in accordance with the National Treasury's annual reporting principles and whether the reported performance is consistent with the planned objectives. The usefulness of information further relates to whether indicators and targets are measurable (i.e. well defined, verifiable, specific, measurable and time bound) and relevant as required by the National Treasury *Framework for managing programme performance information*.

The reliability of the information in respect of the selected objectives is assessed to determine whether it adequately reflects the facts (i.e. whether it is valid, accurate and complete).

10. There were no material findings on the annual performance report concerning the usefulness and reliability of the information.

#### **Additional matter**

11. Although no material findings concerning the usefulness and reliability of the performance information were identified in the annual performance report, I draw attention to the matter below.

#### **Achievement of planned targets**

12. Of the total number of five targets planned for the year, two were not achieved during the year under review. This represents 40% (>20%) of total planned targets that were not fully achieved during the year under review. This was mainly due to

a moratorium being placed on the registration of new councils and the late appointment of the new council members. These factors could not have been foreseen when the indicators and targets were developed during the strategic planning process.

**Compliance with laws and regulations**

13. I performed procedures to obtain evidence that the entity had complied with applicable laws and regulations regarding financial matters, financial management and other related matters

14. I did not identify any instances of material non-compliance with specific matters in key applicable laws and regulations as set out in the general notice issued in terms of the PAA.

**Internal control**

15. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with laws and regulations.

16. I did not identify any deficiencies in internal control which I considered sufficiently significant for inclusion in this report.

*Auditor - General*

Cape Town

31 July 2013



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

**WESTERN CAPE CULTURAL COMMISSION**  
**4. ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

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The statements set out below comprise the annual financial statements:

<b>Index</b>	<b>Page</b>
Statement of Financial Position	42
Statement of Financial Performance	43
Statement of Changes in Net Assets	44
Cash Flow Statement	45
Statement of comparison of budget and actual amounts	46
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Notes to the Financial Statements	48 - 61

**WESTERN CAPE CULTURAL COMMISSION  
ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**4.1 STATEMENT OF FINANCIAL POSITION as at 31 March 2013**

Figures in Rand	<b>NOTES</b>	<b>2013 R'000</b>	2012 R'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Trade and other receivables	2	<b>49</b>	281
Cash and cash equivalents	3	<b>5,135</b>	5,322
<b>TOTAL ASSETS</b>		<b>5,184</b>	5,603
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	4	<b>209</b>	91
Income received in advance	4	<b>310</b>	172
<b>TOTAL LIABILITIES</b>		<b>519</b>	263
<b>NET ASSETS</b>			
Accumulated surplus		<b>4,665</b>	5,340
<b>TOTAL NET ASSETS</b>		<b>5,184</b>	5,603

**WESTERN CAPE CULTURAL COMMISSION  
ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**4.2 STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2013**

		<b>2013</b>	2012
Figures in Rand	<b>NOTES</b>	<b>R'000</b>	R'000
<b>REVENUE</b>			
Revenue from non-exchange transactions	5.1	<b>1, 954</b>	1, 808
Revenue from exchange transactions	5.2	<b>261</b>	453
<b>TOTAL REVENUE</b>		<b>2,215</b>	2,261
<b>EXPENDITURE</b>			
Members fees	8	<b>(85)</b>	(46)
Administrative expenses	9	<b>(76)</b>	(67)
Audit fees	6	<b>(206)</b>	(250)
Transfers and subsidies: expenses	10	<b>(766)</b>	(4,715)
Other operating expenses	11	<b>(1,757)</b>	(1,776)
<b>TOTAL EXPENDITURE</b>		<b>(2,890)</b>	(6,854)
<b>DEFICIT FOR THE YEAR</b>		<b>(675)</b>	(4,593)

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**WESTERN CAPE CULTURAL COMMISSION  
ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

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**4.3 STATEMENT OF CHANGES IN NET ASSETS**

	<b>Accumulated</b>	Total
	<b>surplus</b>	Equity
	<b>R'000</b>	R'000
<b>Balance at 01 April 2011</b>	<b>9,933</b>	9,933
Deficit for the year	<b>(4,593)</b>	(4,593)
<b>Balance at 01 April 2012</b>	<b>5,340</b>	5,340
Deficit for the year	<b>(675)</b>	(675)
<b>Balance at 31 March 2013</b>	<b>4,665</b>	4,665

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**WESTERN CAPE CULTURAL COMMISSION  
ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**4.4 CASH FLOW STATEMENT**

		<b>2013</b>	2012
Figures in Rand	<b>NOTES</b>	<b>R'000</b>	R'000
<b>Cash flows from operating activities</b>			
Cash receipts from customers		<b>2,186</b>	2,023
Cash paid to suppliers		<b>(2,634)</b>	(6,913)
Cash used in operations	7	<b>(448)</b>	(4,890)
Interest received		<b>261</b>	453
<b>Net decrease in cash and cash equivalents</b>		<b>(187)</b>	(4,437)
Cash and cash equivalents at the beginning of the year		<b>5,322</b>	9,759
<b>Total cash and cash equivalents at the end of the year</b>	3	<b>5,135</b>	5,322

**WESTERN CAPE CULTURAL COMMISSION**  
**ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

**4.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**

Description	Approved budget R,000's	Adjustments R,000's	Final budget R,000's	Actual amounts on comparable basis R,000's	Difference between final budget and actual R,000's	Difference %	Explanation of significant variances (greater than 5%) versus budget
<b>REVENUE</b>							
Transfers & subsidies	200		200	325	125	63%	The controlling entity subsidised a project for Cultural Commission.
Other operating income	2,237	50	2,287	1,999	(288)	(13%)	Flooding of facilities and a decrease in bookings had a negative effect on rental income.
Interest income	368		368	261	(107)	(29%)	Interest was calculated on the actual balance of the investment account as at a particular date; however transfers were effected to the department to supplement funding to the cultural organisations in the previous financial year.
<b>TOTAL REVENUE</b>	<b>2,805</b>	<b>50</b>	<b>2,855</b>	<b>2,585</b>	<b>(270)</b>	<b>(9%)</b>	
<b>EXPENDITURE</b>							
Members fees	137		137	57	80	58%	There were less meetings as originally budgeted for.
Administration expenses	100		100	76	24	24%	The decrease in members and meetings directly affected the administration expenses.
Audit fees	225		225	192	33	15%	Audit fees were under budget
Transfers and subsidies: expenses	806		806	766	40	5%	The Cultural Commission sponsored more organisations than expected.
Other operating expenses	1,537	50	1,587	1,681	(94)	(6%)	Operating expenditure increase as a result of more upgrading and maintenance required on facilities due to flooding.
<b>TOTAL EXPENDITURE</b>	<b>2,805</b>	<b>50</b>	<b>2,855</b>	<b>2,772</b>	<b>83</b>	<b>3%</b>	
<b>NET EFFECT</b>			<b>-</b>	<b>(187)</b>	<b>(187)</b>		



**WESTERN CAPE CULTURAL COMMISSION  
ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

The approved budget covers the period from 1 April 2012 to 31 March 2013. The financial statements are prepared on the accrual basis using a classification on the nature of expenses in the statement of financial performance. The financial statements differ from the budget, which is approved on the cash basis using the same classification.

A reconciliation between the actual amounts on a comparable basis as presented in the statement of comparison of budget and actual amounts and the actual amounts in the cash flow statement for the period ended 31 March 2013 is presented below. The financial statements and budget documents are prepared for the same period. There is a basis difference: the budget is prepared on a cash basis and the financial statements on the accrual basis.

**Reconciliation of actual amounts on a comparable basis and actual amount in the financial statement**

<b>Description</b>	<b>Operating R'000</b>	<b>Total R'000</b>
<b>Actual amount on comparable basis as presented in the budget and actual comparative statement</b>	-	-
Basis differences	(187)	(187)
Timing differences	-	-
Entity differences	-	-
<b>Actual amount in the cash flow statement</b>	<b>(187)</b>	<b>(187)</b>

**WESTERN CAPE CULTURAL COMMISSION**  
**4.6 NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

**1. ACCOUNTING POLICIES**

**1.1 PRESENTATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the Financial Statements and to comply with the statutory requirements of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the Act:

**1.2 Basis of preparation**

The financial statements have been prepared in accordance with the effective Standards of Generally Recognised Accounting Practices (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below. The accounting policies set out below have been applied consistently to all years presented in these financial statements, unless otherwise stated. Standards of GRAP that is effective for the period under review:

<b>GRAP No.</b>	<b>Description</b>	<b>GRAP No.</b>	<b>Description</b>
<b>GRAP 1</b>	Presentation of Financial Statements	<b>GRAP 14</b>	Events after the Reporting Date
<b>GRAP 2</b>	Cash Flow Statements	<b>GRAP 16</b>	Investment Property (as revised in 2010)
<b>GRAP 3</b>	Accounting Policies, Changes in Accounting Estimates and Errors	<b>GRAP 17</b>	Property, Plant and Equipment
<b>GRAP 4</b>	The effects of Changes in Foreign Exchange Rates	<b>GRAP 19</b>	Provisions, Contingent Liabilities and Contingent Assets
<b>GRAP 5</b>	Borrowing Costs	<b>GRAP 21</b>	Impairment of Non-cash-generating Assets
<b>GRAP 6</b>	Consolidated and Separate Financial Statements	<b>GRAP 23 *</b>	Revenue from Non-exchange Transactions (Taxes and Transfers)
<b>GRAP 7</b>	Investments in Associates	<b>GRAP 24</b>	Presentation of Budget Information in Financial Statements
<b>GRAP 8</b>	Interests in Joint Ventures	<b>GRAP 26</b>	Impairment of Cash-generating Assets
<b>GRAP 9</b>	Revenue from Exchange Transactions	<b>GRAP 100</b>	Non-current Assets Held for Sale and Discontinued Operations (as revised in 2010)
<b>GRAP 10</b>	Financial Reporting in Hyperinflationary Economies (as revised in 2010)	<b>GRAP 101</b>	Agriculture
<b>GRAP 11</b>	Construction Contracts (as revised in 2010)	<b>GRAP 102</b>	Intangible Assets
<b>GRAP 12</b>	Inventories (as revised in 2010)	<b>GRAP 103</b>	Heritage Assets
<b>GRAP 13</b>	Leases (as revised)	<b>GRAP 104</b>	Financial Instruments

**WESTERN CAPE CULTURAL COMMISSION**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

The preparation of financial statements in conformity with GRAP requires management to make judgements, estimates, and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year or in the year of the revision and future years if the revision affects both current and future years.

**1.2.1 Standards not yet effective for the reporting period**

<b>GRAP 18</b>	Segment Reporting	<b>GRAP 105</b>	Transfers of functions between entities under common control
<b>GRAP 20</b>	Related Parties Disclosure	<b>GRAP 106</b>	Transfers of functions between entities not under common control
<b>GRAP 25</b>	Employee Benefits	<b>GRAP 107</b>	Mergers

**1.2.2** The cash flow statement can only be prepared in accordance with the direct method.

**1.2.3** Specific information has been presented separately on the statement of position such as:

- (a) Receivables from non-exchange transactions including taxes and transfers;
- (b) Taxes and transfers payable;
- (c) Trade and other payables from non-exchange transactions.

**1.3 PRESENTATION CURRENCY**

The functional currency of the entity is South African Rand. These annual financial statements are presented in South African Rand. All amounts have been rounded to the nearest thousand (1 000) Rand.

**1.4. GOING CONCERN ASSUMPTION**

These annual financial statements are prepared on a going concern basis.

**1.5. REVENUE**

Revenue is measured at the fair value of the consideration received or receivable. 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

**WESTERN CAPE CULTURAL COMMISSION**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

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the rendering of services is recognised in surplus or deficit in proportion to the stage of completion of the transaction at the reporting date. The amount is not considered to be reliably measurable until all contingencies relating to the transaction have been resolved.

**1.5.1 Revenue from non-exchange transactions**

**1.5.1.1 Unconditional grants**

An unconditional grant is recognised in revenue when the grant becomes receivable.

**1.5.1.2 Conditional grants and receipts**

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

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

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

**1.5.1.3 Services in-kind**

Services in-kind are services provided by individuals to entities, without charge, but may be subject to stipulations. Public Entity staff provide valuable support to the Entity in achieving its objectives; however, the service provided cannot be measured reliably and therefore it is not recognised in the statement of financial performance or statement of financial position.

The nature of the service is disclosed in the notes to the financial statements, related parties.

**1.5.2 Revenue from exchange transactions**

Revenue received from interest on investments and current bank account.

**1.6 FOREIGN CURRENCIES**

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.

**WESTERN CAPE CULTURAL COMMISSION**  
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**1.7 EXPENDITURE**

**1.7.1 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.

**1.7.2 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.

**1.7.3 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.

**1.7.4 Transfers and subsidies**

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

**1.8 FINANCIAL INSTRUMENTS**

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

**1.8.1 Financial assets**

A financial asset is any asset that is cash or a contractual right to receive cash. The Entity has the following types of financial assets as reflected on the face of the statement of financial position or in the notes thereto:

- Trade and other receivables
- Cash and cash equivalents

In accordance with IAS 39.09, the financial assets of the Entity are classified as follows into the categories allowed by this standard:

**WESTERN CAPE CULTURAL COMMISSION**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
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Type of financial Asset	Categorised in terms of GRAP 104
Trade and other receivables	Loans and Receivables
Cash and cash equivalents	Loans and Receivables

### 1.8.1.1 Loans and receivables

Loans and receivables are recognised initially at cost which represents fair value. After initial recognition, financial assets are measured at amortised cost, using the effective interest method less an allowance for impairment.

They are included in current assets, except for maturities greater than 12 months, which are classified as non-current assets.

### 1.8.2 Financial liabilities

A financial liability is a contractual obligation to deliver cash or another financial asset to another entity. The financial liabilities of the Entity are trade and other payables as reflected on the face of the statement of financial position and the notes thereto.

There are two main categories of financial liabilities, the classification based on how they are measured. Financial liabilities may be measured at:

- Fair value through surplus or deficit; or
- Amortised cost

Financial liabilities that are measured at fair value through surplus or deficit are stated at fair value, with any resulted gain or loss recognised in the statement of financial performance. Any other financial liability should be classified as financial liabilities that are not measured at fair value through surplus or deficit and are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

## 1.9 PROPERTY, PLANT AND EQUIPMENT

### 1.9.1 Recognition and measurement

All items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses. Items of plant and equipment acquired at no or a nominal cost are initially recognised at fair value at the date of acquisition and are subsequently carried at the initial determined fair value less accumulated depreciation and impairment losses. When parts of an item of plant and equipment have different useful lives, they are accounted for as separate items (major components) of plant and equipment.

The cost of an item of plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, and any directly attributable costs incurred in the

**WESTERN CAPE CULTURAL COMMISSION**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

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acquisition, establishment and installation of such assets so as to bring them to a working condition for their intended use.

This excludes assets funded from government grants. The cost price of assets funded from government grants are reduced by the government grant relating to that asset.

**1.9.2 Subsequent costs**

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance costs are charged to the statement of financial performance during the financial year in which they are incurred.

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

**1.9.3 Depreciation**

Depreciation is recognised in surplus or deficit on a straight-line basis over the estimated useful life of each part of an item of plant and equipment at the following rates:

Depreciation rates used are:	Per annum
Computers and computer software	33.3%
Vehicles	20%
Equipment	25%

Depreciation begins when an asset is available for use and ceases at the earlier of the date that the asset is derecognised or classified as held for sale in accordance with GRAP 100.

Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

**1.9.4 Asset useful lives and residual values**

Plant and equipment is depreciated over its useful life taking into account residual values where appropriate. The actual useful lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset useful lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

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**WESTERN CAPE CULTURAL COMMISSION**  
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Figure in Rand	<b>2013</b> <b>R'000</b>	2012 R'000
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### **1.9.5 Derecognition**

An item of plant and equipment is derecognised on disposal or when no future economic benefits or service potential are expected from its continued use or disposal. The carrying amounts of assets are written off on disposal (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of financial performance in the year the asset is derecognised.)

### **1.10 IMPAIRMENT OF ASSETS**

The assets are considered for impairment if there is a reason to believe that impairment may be necessary. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows ('cash-generating units'). Assets that have been identified as being impaired are reviewed at each reporting date.

### **1.11 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

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 a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### **1.11.1 Provision for impairment of receivables**

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.

### **1.12 VAT & POSSIBLE EXEMPTIONS**

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.



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Figure in Rand	<b>2013</b> <b>R'000</b>	2012 R'000
<b>2. Trade and other receivables</b>		
Trade and other receivables	<b>36</b>	274
Accrued interest	<b>13</b>	7
	<b>49</b>	<b>281</b>

Trade and other receivables are classified as loans and other receivables. The fair value of trade and other receivables transactions approximate their fair value.

**3. Cash and cash equivalents**

Cash and cash equivalents consist of:

Bank balances	<b>288</b>	706
Short-term deposits	<b>4,847</b>	4,616
	<b>5,135</b>	<b>5,322</b>

**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. Trade and other payables**

Trade payables	<b>189</b>	-
Accrued Expense	-	36
Income received in advance	<b>310</b>	172
Refunds: Rental Income	<b>20</b>	55
Unidentified Rental Income	-	-
	<b>519</b>	<b>263</b>

Trade and other payables are classified as a financial liability. The fair value of trade and other payables transactions approximate their fair value.

**WESTERN CAPE CULTURAL COMMISSION**  
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Figure in Rand	<b>2013</b> <b>R'000</b>	2012 R'000
<b>5. Revenue</b>		
<b>Revenue from Non-exchange transactions</b> Transfers and Subsidies received	<b>325</b>	150
Fees from facilities	<b>1,629</b>	1,614
Other operating income	-	44
<b>Revenue from Exchange transactions</b>		
Interest income	<b>261</b>	453
	<b>2,215</b>	2,261
<b>6. Audit fees</b>		
External Audit	<b>206</b>	250
	<b>206</b>	250
<b>7. Cash generated from/(used in) operations</b>		
Deficit before taxation	<b>(675)</b>	(4,593)
Adjustment for:		
Interest received	<b>(261)</b>	(453)
Loss on disposal of assets	-	30
<b>Changes in working capital:</b>		
Depreciation	-	-
Trade and other receivables	<b>232</b>	537
Trade and other receivables: Related Parties	-	-
Provision for doubtful debt	-	(322)
Trade and other payables	<b>256</b>	(89)
	<b>(448)</b>	(4,890)

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Figure in Rand	2013 R'000	2012 R'000
<b>8. Members fees</b>		
Commission members		
Akleker T	-	7
S. Gxilishe	-	5
T. Swartbooï	-	5
C. Van der Rheede	-	2
H. Van Wyk	-	3
G. Tyatya	-	5
E. Tshandu	-	5
X. May	-	4
J. Du Plessis	-	4
L. Jacobs	3	3
HM Van Coller	-	2
Boezak WA	8	-
Dani LC	7	-
Du Preez	6	-
Le Fleur A	5	-
Mostert J	8	-
Ngeyi WM	6	-
Smith MM	7	-
Somdaka SA	8	-
Thamm M	7	-
Visman RN	5	-
Wilson LM	5	-
Witbooï JC	10	-
	<b>85</b>	<b>46</b>
<b>9. Administrative expenses</b>		
Entertainment	23	18
Stationery & Printing	46	44
Bank charges	7	5
	<b>76</b>	<b>67</b>

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Figure in Rand	<b>2013</b> <b>R'000</b>	2012 R'000
<b>10. Transfers and subsidies</b>		
Professional organisations/NPO	-	50
Cultural Councils	<b>466</b>	370
Minstrels	<b>300</b>	45
Department of Cultural Affairs & Sport	-	4,250
	<b>766</b>	4,715
<b>11. Other operating expenses</b>		
Consulting, contractors & specialised services	<b>48</b>	129
Advertising	<b>2</b>	1
Bad debts	<b>15</b>	-
Equipment less than R5 000	<b>2</b>	104
Stores / Consumables	<b>216</b>	126
Travel & subsistence	<b>133</b>	69
Property expense	<b>878</b>	932
Communication costs	-	13
Write off	-	-
Maintenance repairs & running costs	<b>396</b>	252
Courier and delivery services	<b>1</b>	2
Legal Fees	-	80
Donations (Assets)	<b>66</b>	68
	<b>1,757</b>	1,776
<b>12. Property plant and equipment</b>		
<b>Plant and Equipment</b>		
Cost/Valuation	-	42
Additions	<b>66</b>	-
Accumulated depreciation	-	(12)
Disposal of Assets	<b>(66)</b>	30
<b>Carrying Value</b>	-	-

To ensure effective asset management, this function is centralised within the Department. For the year under review, as compared to the previous year, assets were transferred to the Department of Cultural Affairs and Sport. Grap 17, Property, plant and equipment (derecognition of assets) was applied to account for the effect of the donation at carrying value as at 31 March 2013. The effect of the donated assets is included in the deficit.

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Figure in Rand	<b>2013</b> <b>R'000</b>	2012 R'000
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**13. Related parties**

**Relationships**

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

**Nature of relationship**

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

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

**Related party balances**

**Related party transactions:**

**Income received from related parties**

Department of Cultural Affairs and Sport	<b>325</b>	150
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**Income paid to related parties**

Department of Cultural Affairs and Sport	-	(4,250)
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**14. Risk Management**

**Market risk**

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. 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.

**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 2013, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, post tax surplus for the year would have been R53, 778 higher/lower.

**WESTERN CAPE CULTURAL COMMISSION**  
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**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 of interest. Management manages interest rate risk by negotiating beneficial rates on floating rate loans and where possible using fixed rate loans. Management also has a policy balancing the interest on asset loans with the interest payable on liabilities.

**Cash flow interest rate risk**

<b>Financial Instrument</b>	<b>Current</b>	<b>Due 1-30 days</b>	<b>Due 31-60 days</b>	<b>Due 61- 90 days</b>	<b>Due 91+ days</b>	<b>Total</b>
<b>2013</b> Trade and other receivables – normal credit terms	0	15	3	-	18	37
Provision for bad debts	-	-	-	-	-	-
<b>Net amount</b>	<b>0</b>	<b>15</b>	<b>3</b>	<b>-</b>	<b>18</b>	<b>37</b>
Past due but not provided for	-	-	-	-	-	-
<b>2012</b> Trade and other receivables – normal credit terms	43	14	9	(65)	273	274
Provision for bad debts	-	-	-	-	-	-
<b>Net amount</b>	<b>43</b>	<b>14</b>	<b>9</b>	<b>(65)</b>	<b>273</b>	<b>274</b>
Past due but not provided for	-	-	-	-	-	-

<b>Financial Instrument</b>	<b>Current</b>	<b>Due in less than a year</b>	<b>Due in one to two years</b>	<b>Due in two to three years</b>	<b>Due in three to four years</b>	<b>Due in Four to Five years</b>
Cash in current Banking institutions	-	5,135	-	-	-	-
Trade and other Payables – extended Credit terms	-	(189)	-	-	-	-
<b>Net amount</b>		<b>4,946</b>				
Past due but not provided for	-	-	-	-	-	-

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**WESTERN CAPE CULTURAL COMMISSION**  
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**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 year, 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. **(Refer to Trade and Receivables note)**

<b>15. Irregular Expenditure</b>	<b>2013</b>	<b>2012</b>
	<b>R'000</b>	<b>R'000</b>
<b>Reconciliation of Irregular expenditure</b>		
<b>Opening balance</b>	-	-
Irregular expenditure – Current	<b>1</b>	-
Irregular expenditure – Condoned	<b>(1)</b>	-
Transfer to receivables for recovery		

**Irregular expenditure awaiting condonement**

\* The irregular expenditure above was condoned on 21 May 2013



**URhulumente  
weNtshona Koloni**

ImiCimbi yeNkcubeko  
nezemiDlalo

**UBAMBISWANO NGAMANDLA.**



WES-KAAPSE KULTUURKOMMISSIE  
WESTERN CAPE CULTURAL COMMISSION  
IKHOMISHONI YENKCUBEKO YENTSHONA KOLONI

**Ingxelo yoNyaka  
2012/2013**

Ikhomishoni YeNkcubeko  
YeNtshona Koloni



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## ICANDELO A: IINKCUKACHA NGOKUBANZI

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**1. IINKCUKACHA ZEQUMRHU LOLUNTU NGOKUBANZI**

**IGAMA ELIBHALISIWEYO**

IKomiti yeNkcubeko yeNtshona Koloni

**INOMBOLO YOBHALISO**

Ayikho

**IDILESI YESAKHIWO**

UMgangatho 3, iSakhiwo iProtea Assurance  
Greenmarket Square  
eKapa  
8001

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Private Bag X9067  
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**INOMBOLO YOMNXEBA**

021 483 9717

**INOMBOLO YEFEKSI**

021 483 9711

**IDILESI YE-IMEYILE**

[Clement.Williams@westerncape.gov.za](mailto:Clement.Williams@westerncape.gov.za)

**IWEBHUSAYITHI**

[www.westerncape.gov.za](http://www.westerncape.gov.za)

**ABAPHICOTHI-ZINCWADI BANGAPHANDLE**

UMphicothi-zincwadi Jikelele woMzantsi Afrika

**IBHANKI**

Nedbank

**UMABHALANA WEBHODI**

Clement Williams

## **2. ULUHLU LWEZISHUNQULELO/ LWEZIFINYEZO**

AFS	IiNkcazo-mali zoNyaka
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
D:ERM	ULawulo loMngcipheko, iSebe leNkulumbuso
ERM	ULawulo loMngcipheko
ERMCOM	IKomiti yoLawulo loMngcipheko
King III	IKing Report ngoLawulo oluManyanisiweyo, 2009
MEC	ILungu leBhunga loLawulo lePhondo
PFMA	IPublic Finance Management Act, 1999
SCOPA	IKomiti eLawulayo yeeMali zikaRhulumente
WCCC	IKomishini yeNkcubeko yeNtshona Koloni
WCG	URhulumente weNtshona Koloni

### 3. AMAGQABANTSHINTSHI NGENKQUBO-QHINGA YOKUSEBENZA

#### 3.1 Umbono

Ukwenza igalelo elisebenzayo kuphuhliso lwesimo sezenkcubeko kwiNtshona Koloni emanyeneyo.

#### 3.2 Umnqophiso

Ukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni ngokomthetho ngokudala isimo esivumayo ekubeni kubonelelwe ngamathuba nokufikelela komntu wonke ukuze bafikelele koko banako ukufikelela kuko.

#### 3.3 Iimpawu zentsulungeko

Ukufikelela, ingqibelelo nentlonipho ekhokelela ekuqondweni ngcono nentembeko phakathi weenkcubeko ezahlukeneyo eNtshona Koloni.

#### 3.4 Iziphumo zenkqubo-qhinga yokusebenza ngokweenjongo

Ukukhuthaza, ukuphuhlisa nokulondoloza ezobugcisa nenkcubeko eNtshona Koloni ukwenza igalelo kulawulo olusulungekileyo; uphuhliso loluntu; intsebenziswano yoluntu; nophuhliso lwezozoqosho olunokulolongeka nokuvula amathuba.

### 4. UMTHETHO NEZINYE IZIGUNYAZISO

IKomiti yeNkcubeko yeNtshona Koloni (WCCC) imiselwe ngokomthetho iWestern Cape Cultural Commissions and Cultural Councils Act, 1998 (uMthetho 14 ka-1998). I-WCCC ibekwe esweni liSebe leMicimbi yeNkcubeko neMidlalo (DCAS) nelithi liyibonelele ngemisebenzi yolawulo nangenxaso-mali.

#### Izigunyaziso zoMgaqo-siseko

ICandelo	Uxanduva lweWCCC
<b>UMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996</b>	
ICandelo 30: Iilwimi nenkcubeko	I-WCCC kufuneka ivulele abantu beNtshona Koloni amathuba okulandela inkcubeko yabo.
ICandelo 31: Inkcubeko, inkolo neelwimi	I-WCCC kufuneka iqinisekise ukuba iinkqubo zayo zibonisa intlonipho kwiinkcubeko ezahlukeneyo zoluntu lweNtshona Koloni.
<b>UMgaqo-siseko weNtshona Koloni, 1997</b>	
ICandelo 70	Umthetho wephondo kufuneka wenze amalungiselelo okumisela ubonelelo-mali, ngezixhobo zePhondo ezikhoyo, kumabhunga enkcubeko oluntu lweNtshona Koloni amele uluntu olunemveli yenkcubeko neyolwimi efanayo. I-WCCC, phakathi kwezinye izinto, ithwaliswe uxanduva lokubhalisa nokuxhasa amabhunga enkcubeko.

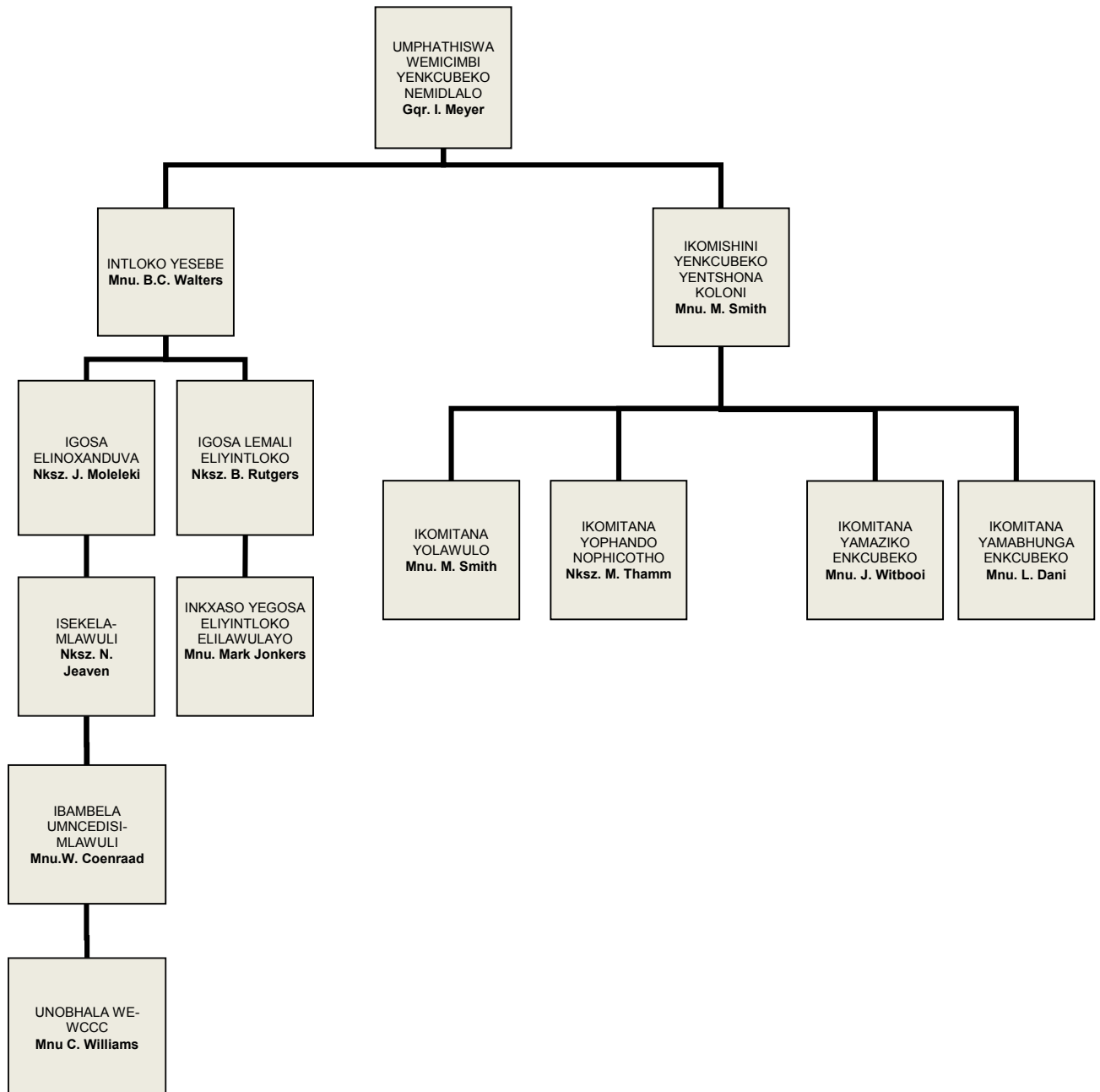
### Imithetho egunyazisayo

Umthetho	Isalathisi	Uxanduva oluphambili olubekwe emagxeni eWCCC naweDCAS
I-Public Finance Management Act, 1999	UMthetho 1 ka-1999	Ulawulo lwesebe.
I-Cultural Promotion Act, 1983	UMthetho 35 ka-1983	Lo mthetho wabekwa kwiNtshona Koloni kwaye iDCAS inoxanduva lokuqinisekisa ukuthotyelwa kwawo.
I-Cultural Affairs Act (House of Assembly), 1989	UMthetho 65 ka-1989	Lo mthetho wabekwa kwiNtshona Koloni kwaye iDCAS inoxanduva lokuqinisekisa ukuthotyelwa kwawo.
I-Western Cape Cultural Commissions and Cultural Councils Act, 1998	UMthetho 14 ka-1998	Lo Mthetho umisela iKomishini yeNkcubeko yeNtshona Koloni ukuba, phakathi kwezinye izinto, ithathele ingqalelo ubhaliso nocimo lwamabhunga enkubeko amele uluntu olunemveli yenkcubeko neyelwimi efanayo. I-WCCC ikwavumelekile ukwenza izindululo ngale miba ilandelayo: <ul style="list-style-type: none"> <li>• Ubugcisa bokubonwayo, beqonga noboncwadi;</li> <li>• ezobunzulu-lwazi bemveli nobomntu;</li> <li>• Imbali yenkcubeko; kwakunye</li> <li>• nokwazisa banzi ngezenkcubeko nesimo sokubandakanywa kolutsha kwezenkcubeko.</li> </ul>

### Izigunyaziso zemigaqo-nkqubo

Umgqaqo-nkqubo	Uxanduva oluphambili olubekwe emagxeni eSebe
<b>Imigaqo-nkqubo yesizwe</b>	
INational White Paper on Arts, Culture and Heritage (1996)	Eli phepha lengcaciso linika isikhokelo somgaqo-nkqubo wezobugcisa, inkcubeko nelifa lemveli kwakunye namathala eencwadi neenkonzolondolozo lweenkcukacha ezibalulekileyo odibanisa isizwe namaphondo olithoba, emva kwenkqubo yoviwo zimvo zoluntu.
INational Language Policy Framework (2003)	Lo mgqaqo-nkqubo unika isikhokelo sesizwe sokuthotyelwa kwezimiso zoMgaqo-siseko nezigunyaziso zemithetho kuwo onke amaqumrhu karhulumente, kubandakanya neSebe. Ukwanika imigqaliselo namaqhinga okuwusebenzisa.
<b>Imigaqo-nkqubo yephondo</b>	
UMgaqo-nkqubo weelwimi weNtshona Koloni (opapashwe kwiGazethi yePhondo njengePN 369/2001 yowama-27 kweyeNkanga 2001)	ISebe kwakunye namanye amasebe ephondo anoxanduva lokuthobela izimiso zalo mgqaqo-nkqubo. Ngaphezu koko, iSebe linoxanduva lokubonelela ngeenkonzolondolozo zenkxaso zolwimi kuRhulumente weNtshona Koloni ngokusebenzisa icandelo leelwimi lephondo liphela.
IDraft Western Cape Cultural Policy (2004)	Umgqaqo-nkqubo osaqulunqwayo waziswe ngokwenza amacweyo kwiingingqi ezahlukeneyo njengesandulela sohlolo ngokutsha lomgaqo-nkqubo wezobugcisa, inkcubeko nelifa lemveli wesizwe. Zombini, uhlolo ngokutsha lomgaqo-nkqubo wesizwe noQulunqo loMgaqo-nkqubo weNkcubeko weNtshona Koloni, azikagqitywa.

5. UBUME BEQUMRHU LOLUNTU





**6. IMBULA-MBETHE KASIHLO**



Igama: Mnu. Mervyn Smith  
Isikhundla: USihlalo: WCCC

Liwonga kum ukonyulwa njengoSihlalo weKomishini yeNkcubeko yeNtshona Koloni emiyo.

Amalungu eKomishini athatyathwe kwiinkalo ezahlukeneyo kuthathelwa ingqalelo ebanzi izakhono zawo nemvela-phi yawo kwakunye nokuzimisela kwawo ekukhuthazeni ezenkcubeko ngeendlela ezahlukeneyo. Ukuzijula kwawo ijacu kumsebenzi weWCCC kucacile kwaye igalelo lawo libe lulutho kakhulu kwaye lubonisa intlonipho.

IKomishini ifumana inkxaso yolawulo kumagosa eSebe leMicimbi yeNkcubeko neMidlalo. Kuyinyaniso ukuthi amagosa anike umkhomba-ndlela kwiinjongo zethu. Egameni leWCCC, ndenza umbulelo ongazenzisiyo kuNksz Jane Moleleki, kuNksz Nerine Jeaven, kuMnu Geoffrey Mamputa nakumagosa ethu, ndingamlibali uMnu Clement Williams.

Okunike umdla omangalisayo kulo nyaka kunikwa ingxelo yawo ibe zingxoxo-mpikiswano phakathi kwamalungu eKomitana yoPhando noPhicotho malunga nomxholo womsebenzi weKomishini walo nyaka. Njengoko ke side savumelana ngomxholo othi "ukudlulela kwinqanaba elilandelayo eNtshona Koloni", amalungu eKomishini namagosa eSebe athe bhakada ekusunguleni iphulo elingugalelebhayini ukubonisa iinkqubo ezahlukeneyo zokudlulela kwinqanaba elilandelayo. Ikomiti zamaziko enkcubeko nekomiti yamabhunga enkcubeko ziqhubile nomsebenzi wazo omhle kulo nyaka kunikwa ingxelo yawo.

Ndenza umbulelo egameni leKomishini kuMphathiswa weMicimbi yeNkcubeko neMidlalo ngenkxaso yakhe engagungqiyo. Ikhwelo lakhe lokuba iKomishini ivule amathuba "okwamkelana ngokweenkcubeko ezahlukeneyo" eNtshona Koloni lihlala lisezingqondweni zethu.

Sijonge phambili kunyaka esijongene nawo.

A handwritten signature in blue ink, appearing to be 'Mervyn Smith', written in a cursive style.

**Mervyn Smith**  
**USihlalo weKomishini yeNkcubeko yeNtshona Koloni**  
**Umhla: 31 kuCanzibe 2013**

## 7. AMAGQBANTSHINTSHI EGOSA LOLAWULO ELIYINTLOKO



Igama: Nkskz. Jane Moleleki  
Isikhundla: UGunyaziwe onoXanduva: WCCC

Umsebenzi weKomishini yeNkcubeko yeNtshona Koloni kunyaka-mali wama-2012/2013 ibizinze kuphando nasekuqondeni ngcono isimo ekusetyenzwa phantsi kwaso. I-WCCC izimisele ekunyuseni izinga lonikezelo lweenkonzo zobugcisa nenkcubeko ngokwenza izicwangciso ezisulungekileyo, ngokucacisa ejolise kuko nangokunyusa izinga lexabiso loko inako ukuqinisekisa impumelelo yayo.

Kulo nyaka kunikwa ingxelo yawo, kubanjwe uqeqesho lokuphucula indlela yokusebenza kwamabhunga enkcubeko. Ngaphezu koko, kutyelelwe amaziko enkcubeko aphantsi kolawulo lweWCCC ukuqinisekisa ukuba iKomishini yenza izigqibo ezisekelwe kulwazi ngezidingo zoluntu isebenzisa izixhobo enazo zokwenza oko.

I-WCCC izibophelele ekuqhubeleni phambili intsebenziswano yoluntu ngokubamba imisitho esekelwe koko. Ijolise ekuhloleni ngokutsha imigaqo-nkqubo neendlela zokusebenza kwamaziko enkcubeko asixhenxe aphantsi kolawulo lwayo ukuqinisekisa ukuba lonke uluntu luyafikelela kuwo. Ezinye zeenjongo eziphambili esijolise ekuzifezeni kukuba uluntu oluhlala kufutshane neziko lenkcubeko laseKoekenaap nelaseSchoemanspoort lube nako ukuzisebenzisa ngokupheleleyo ezi zibonelelo zikarhulumente.

I-WCCC izinikele ekuboneleleni ngeenkonzo neengcebiso ezidingekayo ukuhlangabezana nezidingo kwakunye neemfuno zoluntu lweNtshona Koloni.

**Jane Moleleki**  
**UGunyaziwe onoXanduva:**  
**IKomishini yeNkcubeko yeNtshona Koloni**  
**Umhla: 31 kuCanzibe 2013**

## ICANDELO B: IINKCUKACHA ZOKWENZIWEYO

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## 1 INKCAZELO YOXANDUVA NGOMSEBENZI OWENZIWEYO

### **Inkcazelo yoxanduva ngomsebenzi owenziweyo yonyaka-mali ophele ngowama-31 kweyoKwindla 2013**

NgokweCandelo 55(1)(d) lePublic Finance Management Act, 1999 nangokwecandelo 28.2 leMigaqo kaNongxowa-mali weSizwe, ndifaka ingxelo yonyaka yemisebenzi yeKomishini yeNkcubeko yeNtshona Koloni neenkcazo-mali eziphicothiweyo zonyaka-mali wama-2012/2013. I-WCCC ilufezekisile uxanduva lwayo elichazwe kwiWestern Cape Cultural Commission and Cultural Councils Act, 1998 ngokwenza imisebenzi yayo njengoko ichaziwe kwiSicwangciso sokuSebenza soNyaka sayo.

I-WCCC ikuqonda kakuhle ukuba ezobugcisa nenkcubeko ziphangalele ngaphezu kokuba zichazwa, kwaye zibandakanya ezokuhlala, ezibonakalayo nezobungqondi zoluntu. Ukugxila kumbono wokumanya uluntu, iWCCC ikhuthaze unxibelelwano nentsebenziswano phakathi koluntu ngendlela apha ekhuthaza ubandakanyo lomntu wonke "nolwamkelwano ngokweenkcubeko ezahlukeneyo".

I-WCCC inoxanduva lokulawula amaziko enkcubeko asixhenkxe abekwe phantsi kweliso layo nguMEC weMicimbi yeNkcubeko neMidlalo. I-WCCC yenza izindululo malunga nendlela emawasetyenziswe ngayo la maziko nangendlela amakakhathalelwe ngayo ukugcina umgangatho wawo uphezulu kangangoko kunokwenzeka kwanendlela yokufikeleleka kwawo kulolonke uluntu lweNtshona Koloni.

Lo ngunyaka wokuqala kanyaka-ntathu wexesha elimiselwe ukusebenza kweWCCC. Siyawancoma amalungu ngokukhawuleza aziqhelanise nomsebenzi wawo nangegalelo lawo elixabisekileyo ekufezekiseni umsebenzi weKomishini.

**Jane Moleleki**  
**UGunyaziwe onoXanduva:**  
**IKomishini yeNkcubeko yeNtshona Koloni**  
**Umhla: 31 EkaCanzibe 2013**

## **2. INGXELO YOMPHICOTHI-ZINCWADI: IINJONGO EZIMISIWEYO**

UMphicothi-zincwadi Jikelele woMzantsi Afrika ulandela yonke imigaqo yophicotho-zincwadi emisiweyo ukuqwalasela iinkcukacha zomsebenzi owenziweyo ukuqinisekisa intsulungeko ekuququnjelweni kophicotho. Uququnjelo lophicotho-zincwadi ngomsebenzi owenziweyo ngokusekelwe kwiinjongo ezimisiweyo lukwingxelo ethunyelwa kubaphathi, ze okufunyanisiweyo kunikwe phantsi kwesihloko seeNjongo eziMisiweyo kwicandelo leNgxelo yomphicothi-zincwadi yezinye izimiso zomthetho.

Khangela kwiphepha 36 ukuya 38 leNgxelo yoMphicothi-zincwadi epapashwe njengeCandelo E: iinkcukacha zeMali.

## **3. AMAGQABANTSHINTSHI NGOKUSEBENZA KWEQUMRHU LOLUNTU**

### **3.1 Isimo sonikezelo lweenkonzo**

I-WCCC izinikele ekulondolozeni, ekukhuthazeni nasekuphuhliseni ubugcisa nenkcubeko eNtshona Koloni. Ukufeza oku iKomishini ingene kwiphulo lokuphucula ezoqhakamshelwano phakathi kwayo nemibutho yoluntu ukuqinisekisa unikezelo lweenkonzo ngendlela efanelekileyo.

Kulo nyaka kunikwa ingxelo yawo iKomishini ibone kukho imfuneko yokwenza iinkqubo ezisekelwe kuphando. Kusekwe iKomiti yoPhando noPhicotho ukuqinisekisa ukuba amaphulo eWCCC avelela zonke iinkalo zeemfuno zoluntu lweNtshona Koloni ngokwahlukana kwalo.

I-WCCC inoxanduva lokulawula amaziko enkcubeko kaRhulumente weNtshona Koloni. Uninzi lwamaziko akwisixeko seKapa asetyenziswa kakhulu ngeli xa lawo asemaphandleni engasetyenziswa kangako. Ukungasebenziseki kwala maziko kuza kuqwalaselwa kunyaka-mali ozayo.

### **3.2 Isimo sequmrhu loluntu**

I-WCCC iwujonga ngeliso elibanzi umcimbi wobugcisa nenkcubeko ukuze uluntu luxhamle kangangoko. Oku kukhokelele ekubeni kuthathelwe ingqalelo iindlela zokusebenza ngokwenza isicwangciso-qhinga esizibeka ngokucacileyo iinjongo nemisebenzi emayenziwe. Kuqala kwenziwe uphando nothethwano nabachaphazelekayo ngaphambi kokuba kwenziwe amaphulo ukuqinisekisa ukuba aba yimpumelelo.

### **3.3 Imigaqo-nkqubo esulungweyo neenguqu kwimithetho**

Akukho migaqo mitsha isunguliweyo kulo nyaka-mali uphantsi kohlolo.

### **3.4 Iziphumo zeNkqubo-qhinga lokuSebenza ngokweeNjongo**

Ukhuthazo, uphuhliso nolondolozo lwezobugcisa nenkcubeko eNtshona Koloni ukwenza igalelo kulawulo olusulungekileyo, uphuhliso loluntu; intsebenziswano yoluntu nophuhliso lwezoqoqosho nokuvula amathuba.

#### 4. IINKCUKACHA NGOMSEBENZI OWENZIWEYO

##### *IKomishini yeNkcubeko yeNtshona Koloni*

##### linjongo zenkqubo-qhinga zokusebenza, imisebenzi ngokweenjongo nokona kwenziweyo

##### *linjongo zenkqubo-qhinga lokusebenza:*

Igama leNkqubo					
linjongo zenkqubo-qhinga yokusebenza	Okona kwenziweyo 2011/ 2012	Ebekujoliswe kuko 2012/2013	Okona kwenziweyo 2012/ 2013	Unxaxho koko bekujoliswe kuko 2012/13	Amagqabantshintshi ngonxaxho
Ukulondoloza, ukukhuthaza nokuphuhlisa ezobugcisa nenkcubeko ngokubhalisa nangokucima amabhunga enkcubeko, ulawulo lwamaziko enkcubeko, uphando nophicotho.	28	28	25	(3)	Kusaqhutywa uhlolo ngokutsha lweWCCC, de kube kuthathwe izigqibo ngekamva leKomishini, lusabanjiwe ubhaliso lwamabhunga enkcubeko amatsha.

##### *Imisebenzi ephambili, ekujoliswe kuko nokona kwenziweyo*

Umsebenzi owenziwayo	Okona kwenziweyo 2011/2012	Ebekujoliswe kuko 2012/2013	Okona kwenziweyo 2012/2013	Unxaxho koko bekujoliswe kuko 2012/2013	Amagqabantshintshi ngonxaxho
Ukuququzelela iingxoxo zenkcubeko phakathi kwamabhunga enkcubeko ukuphucula uthethwano nokuphakamisa izinga lentsebenziswano yoluntu	1	1	1	0	
Ukubhalisa amabhunga enkcubeko ukukhuthaza nokuqinisekisa ubandakanyo lwamaqela eenkcubeko ezahlukeneyo	0	2	0	(2)	Kusaqhutywa uhlolo ngokutsha lweWCCC, de kube kuthathwe izigqibo ngekamva leKomishini, lusabanjiwe ubhaliso lwamabhunga enkcubeko amatsha.
Ukuphucula nokulondoloza amaziko enkcubeko ukuqinisekisa umfaleko wawo kwanokhuseleko lwabasebenzisi bawo.	7	7	7	0	

<b>Umsebenzi owenziwayo</b>	<b>Okona kwenziweyo 2011/2012</b>	<b>Ebekujoliswe kuko 2012/2013</b>	<b>Okona kwenziweyo 2012/2013</b>	<b>Unxaxho koko bekujoliswe kuko 2012/2013</b>	<b>Amagqabantsintshi ngonxaxho</b>
Ukusungula iqhinga lokukhuthaza nelokubhengeza ukwazisa banzi ngamaziko enkcubeko kwanokuphucula ukusetyenziswa nokufikeleleka kwawo eluntwini.	1	1	1	0	
Inani leentlanganiso zezicwangciso, zekomiti, zolawulo nezokunika ingcebiso kuMphathiswa	18	17	16	(1)	Kubanjwe iintlanganiso ezimbalwa kunezo bezicwangcisiwe ngenxa yolibaziseko ekumiselweni kweKomiti yeNkcubeko yeNtshona Koloni.

### **Amacebo okuhlangabezana nemisebenzi engenzekanga**

Kusungulwe isixhobo sokubeka iliso nokuvavanya ukuthintela amathuba okungenziwa kwemisebenzi ecetyiweyo. Iqhinga lokusebenza ngokusingise koku lisahlolwa ngokutsha.

### **Iinguqu kobekujoliswe kuko**

Azikho.

### **Ulungelalaniso lwemisebenzi nohlahlo-lwabiwo-mali**

Imisebenzi ilungelalaniswe nohlahlolwabiwo-mali njengoko kuchaziwe kwiAPP.

## 5 USHWANKATHELO LWEENKCUKACHA-MALI

### 5.1 Uqokelelo lweNgeniso

Imithombo yengenis	2012/2013			2011/2012		
	Ingqikelelo	Imali eqokelelweyo	Ingqokelela (engaphezulu)/ engaphezulu	Ingqikelelo	Imali eqokelelweyo	Ingqokelela (engaphezulu)/ engaphantsi
Ingeniso yerenti	R2287	R'1999	R'288	R1200	R1658	R458
Uweliselo-mali	R200	325	125	150	150	0
Ingeniso engenye	368	261	107	5094	453	4641
<b>Iyonke</b>	<b>2855</b>	<b>2585</b>	<b>270</b>	<b>6444</b>	<b>2261</b>	<b>5099</b>

### 5.2 Inkcitho-mali yenkqubo

Igama leNkqubo	2012/2013			2011/2012		
	Uhlahlolwabiwo-mali	Inkcitho eyenziweyo	Inkcitho (engaphezulu)/ engaphantsi	Uhlahlolwabiwo-mali	Inkcitho eyenziweyo	Inkcitho (engaphezulu)/ engaphantsi
Iimpahla neenkonz	2 855	2 890	(35)	6 444	6 854	(410)
<b>Iyonke</b>	<b>2 855</b>	<b>2 890</b>	<b>(35)</b>	<b>6 444</b>	<b>6 854</b>	<b>(410)</b>

Yonke inkcitho yeWCCC yenziwe ngokwesiCwangciso sokuSebenza soNyaka nangokohlahlolwabiwo-mali lokulondolozwa kwamaziko enkcubeko.

### 5.3 Utyalo-mali olungundoqo, ulondolozo nesicwangciso solawulo lwee-asethi

Alukho.



## ICANDELO C: ULAWULO

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## **1 INTSHAYELELO**

Ulawulo olumanyanisiweyo lubandakanya iinkqubo apho amaqumrhu karhulumente anikwa umkhomba-ndlela, alawulwayo ze athwaliswe uxanduva. Ngaphezu kwezimiso zomthetho osekelwe kuwo umsebenzi wamaqumrhu karhulumente, neCompanies Act, ulawulo olumanyanisiweyo ngokusingiswe kumaqumrhu karhulumente lusetyenziswa ngokwezimiso zePublic Finance Management Act (PFMA) ngokwemigqaliselo yeKing Report ngoLawulo oluManyanisiweyo, 2009 (King III).

IPalamente, abasemaGunyeni neGosa elinoXanduva lwequmrhu likarhulumente linoxanduva lolawulo olumanyanisiweyo.

## **2. IIKOMITI EZIPHATHISWE IMISEBENZI (ukuba zikhona)**

Akungeni apha

## **3. UGUNYAZIWE OPHEZULU**

Ezi ngxelo zinikwa ngekota ukubeka iliso kwiinkcukacha-mali nezingenakwenza nemali kulo nyaka kunikwa ingxelo yawo

- INgxelo yokuSebenza yeKota  
31 kweyeKhala 2012, 31 kweyeDwarha 2012, 31 kweyoMqungu 2013,  
30 Tshazimpuzi 2013
- INgxelo yoBeko-liso yaphakathi enyakeni  
31kweyeKhala 2012, 31kweyeDwarha 2012, 31 kweyoMqungu 2013,  
30 Tshazimpuzi 2013

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

### ***Intshayelelo***

Uxanduva lwasemthethweni lweKomishini yeNkcubeko yeNtshona Koloni lokulondoloza, lokukhuthaza nelokuphuhlisa ezenkcubeko eNtshona Koloni, ukucebisa uMphathiswa weMicimbi yeNkcubeko neMidlalo, nokwenza nayiphi eminye imisebenzi enokuphakanyiswa nguMphathiswa.

### ***Indima yeBhodi ingolu hlobo lulandelayo***

Kusalindwe iinkcukacha

### ***Itshatha yeBhodi***

UMthetho iWestern Cape Cultural Commission and Cultural Councils Act, (uMthetho 14 ka-1998).

**Amalungu eKomishini yeNkcubeko yeNtshona Koloni**

Igama	Isikhundla (ngokweSimo seMiti yeQumrhu likaRhulumente)	Umhla ongene ngawo	Umhla alahle ngawo	Imfundo	Inkalo yobugcisa	ULawulo kwiBhodi	Ezinye iikomiti	Inani leentlanganiso ezizinyasiweyo
Mervyn Smith	USihlalo	15 kuTshazimpuzi 2012		<ul style="list-style-type: none"> <li>- Igqwetha</li> <li>- Ilungu leBhodi noSihlalo/ uMlawuli weArtscape</li> <li>- Wayesaya kuba nguMongameli weCape Law Society.</li> <li>- USihlalo weKomiti engokuziPhatha</li> <li>- Wayesaya kuba nguMongameli weSA Jewish Board of Deputies.</li> <li>- USihlalo weBoard of Trustees of SA Holocaust and Genocide Foundation, eKapa</li> <li>- Life President of Bellville Cricket Club.</li> <li>- UMhlobo welziko leSouth African National Gallery</li> </ul>	Ubugcisa beqonga		UPhando noPhicotho	8
Willem Boezak	USekela-sihlalo	15 kuTshazimpuzi 2012		<ul style="list-style-type: none"> <li>- Dipl. Social Work, UWC, 1970</li> <li>- Licentiate in Theology, UWC, 1977</li> <li>- Master's Degree Theology, 1982</li> <li>Th. Drs (Social Ethics)</li> </ul>	Ubugcisa beqonga noboncwadi		UPhando noPhicotho	9
Lizo Dani	USihlalo weKomiti yeBhunga leNkcubeko	15 Tshazimpuzi 2012		<ul style="list-style-type: none"> <li>- Imetriki 1984</li> <li>- Ubudlelane bezabaSebenzi, ulawulo lweeprojekthi</li> </ul>	Ezoluntu		Amabhunga eNkcubeko	6
John Witbooi	USihlalo weKomiti yamaZiko eNkcubeko	15 kuTshazimpuzi 2012		<ul style="list-style-type: none"> <li>- UMcebisi wezeMali</li> <li>- ISidanga sobutishala</li> <li>- Umgwebi kwiATKV Rieldance competition (kwiSizwe)</li> <li>- Inkokheli yeWitbooi Group in SA.</li> <li>- Ilungu leBhodi yabaCebisi boMphathiswa</li> </ul>	Ezoluntu		Amabhunga eNkcubeko	8

Igama	Isikhundla (ngokweSimo seMiti yeQumrhu likaRhulumente)	Umhla ongene ngawo	Umhla alahle ngawo	Imfundo	Inkalo yobugcisa	ULawulo kwiBhodi	Ezinye iikomiti	Inani leentlanganiso ezizinyasiweyo
Marianne Thamm	USihlalo weKomiti yoPhando noPhicotho	15 kuTshazimpuz i 2012		<ul style="list-style-type: none"> <li>- Dipl. Journalism 1981, Pretoria Tech.</li> <li>- Arts critic/ columnist/ umhleli nosokncubeko (iminyaka engama-25).</li> </ul>	Ubugcisa beqonga noboncwadi		Uphando noPhicotho	8
Anthony le Fleur		15 Tshazimpuzi 2012		<ul style="list-style-type: none"> <li>- USihlalo weNkomfa yamaGriqua yeSizwe soMzantsi Afrika, 1989</li> <li>- ILungu loLawulo leBhunga lamaKhoi namaSan, 1999</li> <li>- USekela-sihlalo weBhunga lamaKhoi oMzantsi-Kapa, 2010.</li> <li>-</li> </ul>	ezoluntu		Amaziko enkcubeko	5
Anthony le Fleur		15 kuTshazimpuz i 2012		<ul style="list-style-type: none"> <li>- USihlalo weNkomfa yamaGriqua yeSizwe soMzantsi Afrika, 1989</li> <li>- ILungu loLawulo leBhunga lamaKhoi namaSan, 1999</li> <li>- USekela-sihlalo weBhunga lamaKhoi oMzantsi-Kapa, 2010.</li> </ul>	ezoluntu		Amaziko enkcubeko	5
Jacques du Preez		15 kuTshazimpuz i 2012		<ul style="list-style-type: none"> <li>- LLB 2003, UP</li> <li>- LLM 2005, USB</li> <li>- Cert. SA Tax Law, 2005, UCT</li> </ul>	Ezoluntu		Amaziko enkcubeko	4

Igama	Isikhundla (ngokweSimo seMiti yeQumrhu likaRhulumente)	Umhla ongene ngawo	Umhla alahle ngawo	Imfundo	Inkalo yobugcisa	ULawulo kwiBhodi	Ezinye iikomiti	Inani leentlanganiso ezizinyasiweyo
Sibongile Somdaka		15 kuTshazimpuz i 2012	08 kuTshazimp uzi 2013	<ul style="list-style-type: none"> <li>- Nat. Dipl. Public Relations Management</li> <li>- UMququzeleli wezoSasazo loMsitho woNyuso-ngxowa yeNdebe yeHlabathi ka-2010.</li> <li>- UMququzeleli wezoSasazo lweFIFA Mandela 89<sup>th</sup> Birthday Match eNewlands.</li> <li>- UKhuthazo nolwaziso lweMibutho (SAFA WP)</li> <li>- UMphathi woPhuhliso lwezamaShishini, 2008.</li> <li>- Ulwaziso nobhengezo lolawulo.</li> </ul>	Ubandakanyo lolutsha kwezenkcubeko		Amaziko enkcubeko	7
Janene Mostert		15 kuTshazimpuz i 2012		<ul style="list-style-type: none"> <li>- Dipl. Fine Arts 1989, Nelson Mandel Univ of Tech</li> <li>- Dipl. kwezeMfundo 1991, Cape Pen Univ of Tech</li> <li>- Med (Higher Education) 2005, UCT</li> </ul>	Urhwebo kwezenkcubeko		Uphando nophicotho	8
Wandisile Ngeyi		15 kuTshazimpuz i 2012		<ul style="list-style-type: none"> <li>- BA, UWC</li> <li>- Dipl. History &amp; Xhosa Methods, UWC</li> <li>- Cert. Sports Leader, National Sports Council.</li> <li>- Cert. Whole School Management, UCT.</li> <li>- Dipl. Labour Law, UCT</li> <li>- Dipl. Industrial Relations, Damelin</li> <li>- Dipl. Personnel and Training, Damelin</li> <li>-</li> </ul>	Ubugcisa beqonga		Amaziko enkcubeko	3

Igama	Isikhundla (ngokweSimo seMiti yeQumrhu likaRhulumente)	Umhla ongene ngawo	Umhla alahle ngawo	Imfundo	Inkalo yobugcisa	Ulawulo kwiBhodi	Ezinye iikomiti	Inani leentlanganiso ezizinyasiweyo
Riaan Visman		15 kuTshazimpuz i 2012		<ul style="list-style-type: none"> <li>- BDram (US)</li> <li>- Freelance Artist</li> <li>- UMbhali wezeQonga</li> <li>- UMphuhliso wezobuGcisa</li> <li>- umhlohli</li> </ul>	Ubugcisa beqonga, ulawulo lwamaziko enkcubeko		Uphando nophicotho	7
Wandisile Ngeyi		15 kuTshazimpuz i 2012		<ul style="list-style-type: none"> <li>- BA, UWC</li> <li>- Dipl. History &amp; Xhosa Methods, UWC</li> <li>- Cert. Sports Leader, National Sports Council.</li> <li>- Cert. Whole School Management, UCT.</li> <li>- Dipl. Labour Law, UCT</li> <li>- Dipl. Industrial Relations, Damelin</li> <li>- Dipl. Personnel and Training, Damelin</li> <li>-</li> </ul>	Ubugcisa beqonga		Amaziko enkcubeko	3
Johannes du Plessis		15 kuTshazimpuz i 2012	14 kuCanzibe 2013	<ul style="list-style-type: none"> <li>- BA (FA and HED) 1980, UFS.</li> <li>-</li> </ul>	Urhwebo kwezenkcubeko		Uphando nophicotho	3
Linda Wilson		15 kuTshazimpuz i 2012		<ul style="list-style-type: none"> <li>- Dipl. (General Business Practice/ Public Relations) 1997</li> <li>- Umlawuli woPhuhliso lwezobuGcisa, KKNAF (Iminyaka eli-10)</li> </ul>	Urhwebo kwezobugcisa nobugcisa beqonga		Amabhunga enkcubeko	4

**likomiti**

<b>Ikomiti</b>	<b>Inani leentlanganiso ezibanjiweyo</b>	<b>Inani lamalungu</b>	<b>Amagama amalungu</b>
<b>Iseshini yoCwangciso</b>	5	13	Mervyn Smith Willem Boezak Lizo Dani John Witbooi Marianne Thamm Linda Wilson Sibongile Somdaka Jacques du Preez WandisileNgeyi Anthony le Fleur Janene Mostert Riaan Visman Johann du Plessis
<b>Ikomiti yolawulo</b>	1	5	Mervyn Smith Willem Boezak Lizo Dani John Witbooi Marianne Thamm
<b>Iseshini yesiCwangciso-qhinga</b>	1	9	Mervyn Smith Willem Boezak Lizo Dani John Witbooi Marianne Thamm Linda Wilson Sibongile Somdaka WandisileNgeyi Janene Mostert
<b>Ikomiti yamabhunga enkcubeko</b>	3	3	Lizo Dani Linda Wilson Sibongile Somdaka
<b>Amaziko enkcubeko</b>	3	4	John Witbooi Jacques du Preez WandisileNgeyi Anthony le Fleur
<b>Ikomiti yophando nophicotho</b>	3	6	Marianne Thamm Mervyn Smith Willem Boezak Janene Mostert Riaan Visman Johann du Plessis

**Ukuhlawulwa kwamalungu ekomishini**

Izithabathaba zamalungu asezikhondleni zamaqumrhu karhulumente athile zimiselwa nguMphathiswa wezeMali ze zichazwe kwiSetyhula kaNongxowa-mali wePhondo. USihlalo unikwa iR341 ngeyure, uSekela-sihlalo unikwa iR231 ngeyure ze amalungu anikwe iR195 ngeyure.

<b>Igama</b>	<b>Inflawulo</b>	<b>Ezinye iinflawulo</b>	<b>Ezinye izibonelelo</b>	<b>Iyonke</b>
Mervyn Smith	6 785.90	–	72.64	6 858.54
Willem Boezak	8 420.61	–	679.56	8 916.17
LizoDani	7 510.43	–	2 573.97	1 008.44
John Witbooi	10 344.50	–	4 610.31	14 954.81
Marianne Thamm	6 784.36	–	912.82	7 697.18
Anthony le Fleur	5 304.00	–	23 260.22	28 564.22
Jacques du Preez	5 893.41	–	343.44	6 236.85
Sibongile Somdaka	7 735.00	–	172.00	7 907.00
Janene Mostert	7 679.75	–	894.57	8 574.32
WandisileNgeyi	5 856.50	–	843.63	6 700.13
Riaan Visman	5 083.00	–	49.89	5 132.89
Johannes du Plessis	2 817.75	–	116.41	2 934.16
Linda Wilson	5 266.43	–	2 564.44	7 830.87



## **5. ULAWULO LOMNGCIPHEKO**

IGosa elinoXanduva linoxanduva lolawulo lomngcipheko (ERM) ngokweSikhokelo sikaNongxowa-mali weSizwe soLawulo loMngcipheko kuRhulumente nangenkxaso yeCandelo loLawulo loMngcipheko (D:ERM) kwiSebe leNkulumbuso. I-D:ERM ibonelela ngenkonzo yenkxaso yeqhinga lokusebenza kuwo onke amasebe kaRhulumente weNtshona Koloni.

ISebe leMicimbi yeNkcubeko neMidlalo lisungule isiCwangciso soLawulo loMngcipheko neNkqubo-qhinga lokuSebenza leERM. Oku kuza kukhokelela ekubeni iWCCC ibe nako ukufezekisa iinjongo zayo ze inyuse nezinga lokuthobela imithetho emisiweyo. IsiCwangciso neNkqubo-qhinga lokuSebenza zichaza indima noxanduva labaphathi ngokusingise kulawulo lomngcipheko kwiWCCC inka nenkcazo yemithetho, imigangatho, inkqubo, izinto nezixhobo emazisetyenziswe ukufezekisa oko kukwiSicwangciso seERM.

Abaphathi abaphezulu beDCAS baqeshwe ngokweKomiti yoLawulo loMngcipheko (ERMCOM). Le komiti inoxanduva lokubeka iliso kwirejista yemingcipheko yeWCCC. Kulo nyaka kunikwa ingxelo yawo iERMCOM ihlale iintlanganiso rhoqo ngekota ukubeka iliso kwiinkcukacha zemingcipheko kwiWCCC nendlela yokumelana nalo mingcipheko.

Uhlolo lomngcipheko lwenziwa kwinqanaba leqhinga lokusebenza nakwelokwenziwa kwemisebenzi rhoqo ngekota ukuhlola ngokutsha nokunika iinkcukacha ezintsha ngemingcipheko ekhoyo nevelayo. Imingcipheko engundoqo kwizicwangciso ekujoliswe kuzo ihlolwa ngokokuba inako na ukwenzeka nangokwefuthe; kwenziwa izicwangciso zokumelana nemingcipheko ezinemihla ekujongwe kuyo; kuchongwa abanini-mingcipheko ze bathwaliswe uxanduva lokumelana nalo mingcipheko.

I-D: ERM isebenzisana nabalawuli-mingcipheko beWCCC ukubancedisa ukulandela inkqubo yeERM kwiSebe nakwiqumrhu loluntu.

## **6. ICANDELO LOLAWULO LWANGAPHAKATHI**

Luxanduva lweGosa elinoXanduva uhlala lihlola livavanya ulawulo lwangaphakathi ukuqinisekisa imisebenzi yolawulo lwangaphakathi iyasebenza, isulungekile kwaye ayinabuqhophololo ze liqinisekise ukuba iyaphuculwa apho kuyimfuneko khona. Ukufezekisa oku kubanjwe iintlanganiso zolawulo rhoqo ngekota noMphicotho-zincwadi Jikelele, nabaphathi bequmrhu kwakunye noMEC. Le yinkqubo eqhubayo ukuqinisekisa iqumrhu lifumana ingxelo yophicotho-zincwadi engenachaphaza.

## **7. UPHICOTHO-ZINCWADI LWANGAPHAKATHI NEKOMITI YOPHICOTHO-ZINCWADI**

Uphicotho-zincwadi lwangaphakathi luqhutywa ngokuzimeleyo ngaboPhicotho-zincwadi lwangaPhakathi olumanyanisiweyo olukwiZiko leeNkonzo ezimaNyanisiweyo kwiSebe leNkulumbuso.

NgokwePFMA neKing III, uphicotho-zincwadi lwangaphakathi lubonelela iKomiti yoPhicotho-zincwadi nakubalawuli ngengqiniseko yokuba ezolawulo lwangaphakathi ngokusingise kulawulo, ulawulo lomngcipheko neenkqubo zolawulo zifanelekile kwaye zisebenza ngokufanelekileyo. INqubo-qhinga lokuSebenza semiNyaka emiThathu esisekelwe kumngcipheko nesiCwangciso sokweNziwa kwemiSebenzi soPhicotho-zincwadi lwangaPhakathi esihambelana nePFMA neKing III ziphunyeziwe yiKomiti yoPhicotho-

zincwadi. IKomiti yoPhicotho-zincwadi ikwabeka iliso kwisicwangciso sokwenziwa komsebenzi nasekwenziweni kwezilungiso ezichaziweyo ngabaphathi.

Khange kubekho mali yabelwa ukuxhobisa ngakumbi abezophicotho-zincwadi lwangaphakathi kwaye kulo nyaka bekugxilwe ekuphakamiseni izinga lokusetyenziswa kwezixhobo ezikhoyo.

IKomiti yoPhicotho-zincwadi iyaqhuba nokuthathela ingqalelo indima yamanye amaqumrhu amiselwe ukuqinisekisa intsulungeko yonyaka ozayo ukuqinisekisa ukuba ezophicotho-zincwadi lwangaphakathi lusetyenziswa ngokufanelekileyo kwimincipheko eyifaneleyo.

Eli qumrhu lincedwa yiKomiti yoPhicotho-zincwadi eManyanisiweyo, kwaye onke amalungu azimele, aqeshwa yintloko kaNongxowa-mali wePhonodo isakube ithethene nabasemagunyeni abafanelekileyo. IKomiti yoPhicotho-zincwadi isebenza ngokwemiqathango ephunyezwe ngomhla we-18 kweyeKhala 2012.

IKomiti yoPhicotho-zincwadi ihlala rhoqo ngekota ukuqinisekisa ukuba uxanduva lwayo iyalifezekisa ngokwemiqathango ephunyeziweyo. IKomiti yoPhicotho-zincwadi ihlala neentlanganiso zabucala nobaLawuli abaPhezulu kwakunye neGosa elinoXanduva ukubonisana ngemiba ethile.

## **8. UTHOTYELO-MITHETHO NEMIGAQO**

Kumiselwe iinkqubo, imigaqo neenkqubo ukuqinisekisa ukuba umthetho uyathotyelwa.

## **9. URHWAPHILIZO NOBUQHOPHOLOLO**

URhulumente weNtshona Koloni wamkele iinkqubo-qhinga lokuLwa koRhwaphilizo ukuba iphondo libulwa buphele nya ubuqhophololo norhwaphilizo. Abasebenzi beWCCC baqeshwe yiDCAS ze ngalo ndlela babe bathobela izimiso ezimisiweyo ngaphezu kwesiCwangciso soThintelo loRhwaphilizo seDCAS.

ICandelo loPhando lwamaTyala eNkundla kwiZiko leeNkonzo eziManyanisiweyo kwiSebe leNkulumbuso libonelela ngoncedo ngesicelo. Kukho iindlela ezahlukeneyo zokuxela urhwaphilizo. Ezi ndlela zichazwa banzi kwiNkqubo-qhinga lokuLwa koRhwaphilizo nakwiSicwangciso soThintelo loRhwaphilizo seSebe. Zonke izityholo ezifunyanwa liCandelo loPhando lwamaTyala aseNkundleni zibhalwa kwiNkqubo yoLawulo lwamaTyala esetyenziswa njengesixhobo solawulo ukunika ingxelo ngenkqubela eyenziweyo kumatyala.

I-DCAS iyabakhusela abo badiza urhwaphilizo, ubuqhophololo nobusela ukuba umntu oko ukwenza ngendlela emiselweyo. Wonke umntu odiza urhwaphilizo, ubusela nobuqhophololo ofuna ukuba iinkcukacha zakhe zigcinwe ziyimfihlo uyalinikwa elo thuba. Xa bekwenze oko ngesiqu, ubuso babo bugcinwa buyimfihlo nguloo mntu banika ingxelo kuye.

Ukuba kuthe, emva koba kwenziwe uphando, kwaqinisekiswa ukuba kukho urhwaphilizo okanye ubuqhophololo loo msebenzi uchaphazelekayo ubizelwa kululeko. Kuzo zonke iimeko ezinjalo kukhuthazwa ukuba agxothwe loo msebenzi uchaphazelekayo. Xa kukho ubungqina obupheleleyo bolwaphulo-mthetho, umba lowo uxelwa kwabeNkonzo yesiPolisa yoMzantsi Afrika.

## **10. UCUTHO LOCHAPHAZELEKO NGOKOMDLA**

I-WCCC iqinisekisa ukuba kukho luchaphazeleko ngokunyanzelisa ukuba bonke abaniki-zinkonzo baDizwe uChaphazeleko (WCBD4 form) ngokuthi babhalise kuLuhlu lwabaNiki-zinkonzo lweNtshona Koloni. Ngaphambi kokuba kwenziwe ushishino naye nowuphi na umniki-zinkonzo obhalise kuluhlu kuqale kuqinisekiswa ukuba iWCBD4 ediza uchaphazeleko lwabo ayindalanga ngaphezu kweenyanga ezili-12.

UNongxowa-mali wePhondo uncedisa amasebe namaqumrhu karhulumente ekucutheni umngcipheko wochaphazeleko apho kuthi kufumaniseke ukuba abalawuli beenkampani bakwangabasebenzi bakarhulumente eNtshona Koloni. Oku kwenziwa ngokufumana iinkcukacha zabasebenzi abakwangabalawuli beenkampani kwiPERSAL [the Personnel Salary System]. I-WCCC iqinisekisa ukuba nawuphi na umsebenzi onjalo unesigunyaziso sokwenza umsebenzi onomvuzo ngaphandle kukaRhulumente (RWOP) ngaphambi kokuba kwenziwe ushishino nabo.

I-WCCC ayifumanisanga naluphi na uhlobo lochaphazeleko kubaniki-zinkonzo esebenze nabo. Xa bekunofunyaniswa uchaphazeleko oko bekunokuthathwa njengorhwaphilizo kuLawulo lweNtengo kwaye, emva kophando, loo mniki-zinkonzo ebeya kuthathwa "njengongafanelekanga".

## **11. UMGAQO WOKUZIPHATHA**

Injongo yoMgaqo wokuZiphatha kukukhuthaza izinga eliphezulu lokuziphatha ngendlela efanelekileyo emsebenzini. I-DCAS izama kangangoko ukuthobela umgaqo wokuziphatha. Abasebenzi bayaziswa ngobukho boMgaqo wokuZiphatha ngokuthi, phakathi kwezinye izinto, kufundiswe ngawo ngelixa lokuqhelaniswa kwabasebenzi abatsha. UMgaqo uhanjiswa kubo bonke abasebenzi njengesikhumbuzo sokuba bahlale beziphethe ngendlela efanelekileyo emsebenzini. Xa umgaqo wokuziphatha uthethe wophulwa abaphathi baye bathathe amanyathelo oluleko afanelekileyo. Unxaxho olumandla luthunyelwa kwiZiko leNkonzo eziManyanisiweyo (kwiCandelo loLawulo lezoBudlelane baBasebenzi) ukuze kulandelwe inkqubo yoluleko esesikweni.

## **12. IMPILO, UKHUSELEKO NEMIBA YEZENDALO NOKUYINGQONGILEYO**

Impilo nemiba yokhuseleko zithathelwe ingqalelo yiDCAS ngokwenza uhlolo roqo ngenyanga kwiOfisi enguNdlu-nkulu nokwenza uhlolo lophicotho kuzo zonke ezinye iiofisi zeSebe. Zonke iiofisi zenzelwe isicwangciso samaxa kaxakeka nesicwangciso sokuqhuba nomsebenzi. Abaphathi bazo zonke iiofisi bachongwe njengabaQuquzeleli bezeMpilo noMngcipheko woKhuseleko. Kuqeqeshwe amagosa ajongene nezokhuseleko, ajongene noncedo lokuqala najongene nocimo-mlilo kuzo zonke iiofisi. Kwenziwe uhlolo lwesimo socimo-mlilo kuzo zonke iiofisi eziseKapa ngentsebenziswano neSebe lezoKhuseleko loLuntu neSebe lezoLawulo loMngcipheko weNtlekela leSixeko seKapa elibeka iliso ze lenze neziphakamiso ngazo zonke iinkqubo zoko. Kubanjwe iintlanganiso zezempilo nezokhuseleko emsebenzini rhoqo ngekota kwinqanaba labaphathi abaphezulu ukuxoxa ngezempilo, ukhuseleko nangemiba yezendalo nokungqongileyo. Ukubanjwa kweenkqubo zempilo zonyaka nezokwazisa banzi ngezokhuseleko kuphakamise izinga lolwazi kwiDCAS.

ISebe lisebenzise inkqubo yolawulo lwenkunkuma. Amaphepha alahliweyo aqokelelwe aze alahlwe roqo ngenyanga.

### **13. UMABHALANE WENKAMPANI/WEBHODI**

Akakho.

### **14. UXANDUVA KULUNTU**

Alukho

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

Kuluvuyo kuthi ukuthi thaca ingxelo yethu yonyaka-mali ophela ngomhla wama-31 kuMatshi ngo-2013. Iziko loLuntu liqhatyelwa izandla ngokuphumelela ekufumaneni uphicotho olungenachaphaza.

#### **Amalungu eKomiti yoPhicotho-zincwadi noZinyaso lweNtlanganiso**

NgokweSisombululo seKhabhinethi sama-55/2007, iKhomishoni yeNkcubeko yeNtshona Koloni ineKomiti yoPhicotho zincwadi zeNdibaniselwano yezeNtlalo. IKomiti yoPhicotho-zincwadi inamalungu abhalwe ngezantsi kwaye kufuneka idibane ubuncinane ka-4 ngonyaka ngokwezivumelwano zabo. Kulo nyaka-mali kuye kwabanjwa iintlanganiso ezisi-8.

#### **Igama lelungu**

#### **Inani leeNtlanganiso ezizinyasiweyo**

UMnu R Kingwill (Usihlalo)	8
UMnu Z Hoosain (Uyeke ngomhla wama-30 kuNovemba ngo-2012)	6
UMnu M Burton	8
UMnu L van der Merwe	8
UNks J Gunther (Uqeshwe ngomhla woku-1 kuJanuwari ngo-2013)	2
UMnu F Barnard (Uqeshwe ngomhla woku-1 kuJanuwari ngo-2013)	2

#### **Uxanduva lweKomiti yoPhicotho-zincwadi**

Iingxelo zeKomiti yoPhicotho-zincwadi ezenziweyo ngokoxanduva lwayo ngokwecandelo lama-51(1) (a) lwePFMA noMgaqo kaNondyebo wama-27.1. IKomiti yoPhicotho-zincwadi ikwanika ingxelo eyamkele ngokufanelekileyo ngokuvunywa ngokusesikweni njengeTshata yeKomiti yoPhicotho-zincwadi, ilawule imicimbi yayo ngokuhambelana netshata yayo kwaye iluchaze lonkle uxandubva lwabo njengoko lubonakalisiwe.

### **Intsulungeko yoLawulo lwangaPhakathi**

Siye saphonononga iingxelo zoPhicothi-zincwadi lwangaphakathi, iingxelo zoPhicotho-zincwadi kwiiNgxelo zeMali nakwiNgxelo yoLawulo loMphicothi-zincwadi Jikelele wase Mzantsi Afrika (AGSA); akukho nto ize kuthi ngaphambili ebonakalisa iingxaki kumaxwebhu olawulo lwangaphakathi kweli ziko loluntu.

Ulawulo loMngcipheko woShishino kwiziko luyaqhubeka ukuqhuthwa liSebe elingunozala leMicimbi yeNkcubeko nezeMidlalo. IKomiti yoPhicotho zincwadi iqaphele ubungozi obuobukhoyo kwaye iza kuhlola oku rhoqo.

Sizalisekile zonke izinto esinikwe igunya lazo malunga neengxelo zemali zonyaka njengoko kuchaziwe ngezantsi.

Siye saziphonononga savumelana noko kuvunywe ngabalawuli malunga nengxelo yolawulo ye-AGSA. Singaqinisekisa ukuba ayikho imiba engakhange isonjululwe.

IKomiti yoPhicotho-zincwadi lwangaphakathi yanelisekile kokuqulathwe nangumgangatho weengxelo zekota malunga nolawulo lwalo nyaka neengxelo zomsebenzi wekota ezingeniswe ngokwePFMA nangokomthetho iDivision of Revenue Act ezilungiswe zakhutshwa ngabasemaGunyeni abaNika iingxelo zeZiko loLuntu kulo nyaka-mali kwenziwe ngawo uhlolo.

### **Ukuhlolwa kweNkcazo-mali**

IKomiti yoPhicothi-zincwadi yenze oku:

- iphonononge yaxoxa ngeeNgxelo zeMali reeziphicothiweyo ukuba zifakwe kwiNgxelo yoNyaka, kunye ne-ASGISA neGosa elineGunya lokuNika ingxelo;
- iphonononge iNgxelo yoLawulo ye-ASGISA nempendulo yabaLawulo;
- iphonononge utshintsho kwimigaqo-nkqubo yokunika ingxelo nezenzo zoko njengoko zichaziwe kwiiNgxelo zeMali zoNyaka;
- iphonononge iinkqubo zeZiko loLuntu ukuze zihambelane namalungiselelo omthetho nawemigaqo;
- iphonononge iinkcukacha kwiinjongo eziqinisekiswa kwangaphambili njengoko zichaziwe kwingxelo yonyaka;
- iphonononge ukuhlengahlengiswa kwamaxwebhu ngenxa yophicotho zincwadi lweZiko loLuntu kwaye

- iphononongiwe kwaye nalapho kuyimfuneko, utshintsho olucetyisiweyo kwiingxelo zemali zexeshana njengoko zibonisiwe lizikokwiinyanga ezintandathu eziphela ngomhla wama-30 kuSeptemba ngo-2012.

IKomiti yoPhicotho-zincwadi ivumelana kwaye yamkela uluvo lwe-ASGISA malunga neeNgxelo zeMali zoNyaka, kwaye icela ukuba zamkelwe iiNgxelo zeMali zoNyaka eziphicothiweyo kwaye zifundwe kunye nengxelo Ye-ASGISA.

### **Uphicotho-zincwadi lwangaphakathi**

Ngokuhambelana nePFMA neNgxelo iKing III kuLawulo kwiimfuno zeNtsebenziswano kuLawulo, noPhicotho zincwadi lwangaphakathi lubonelela iKomiti yoPhicotho zincwadi nabaLawuli ngesiqinisekiso sokuba ulawulo lwangaphakathi lufanelekile kwaye luyasebenza. Oku kuphunyezwe ngokwesicwangciso soPhicotho zincwadi lwangaphakathi ngokubhekisele kumngcipheko, uphicotho zincwadi lwangaphakathi luhlola ulawulo olufanelekileyo ukulawula ukuncitshiswa komngcipheko kwaye ikomiti yophicotho zincwadi ihlola ukuphunyezwa kwamanyathelo okulungisa izinto.

Iingxelo zeKomiti yoPhicotho-zincwadi inika ingxelo yokuba iziko liphantsi kweSebe leMicimbi yeNkcubeko nezeMidlalo kwaye okusilelayo kulawulo lwangaphakathi kuchazwa kumgangatho wesebe.

IKomiti yoPhicotho zincwadi ixhalabile ukuba olunye uphicotho zincwadi luyafuneka ukujongana nepesenti enkulu yeendawo ezisemngciphekweni. IKomiti yophicotho zincwadi iza kukhuthaza isiqinisekiso sokujongana nokusemngciphekweni ngokongamela ukuphunyezwa kwemithetho-siseko ehlangeneyo yesiqinisekiso.

### **Ingxelo yoMphicothi-zincwadi Jikelele**

Siye sakuhlola ukuphunyezwa kwesicwangciso seZiko loLuntu ngokwemiba yophicotho zincwadi ephakanyisiweyo kunyaka ongaphambili rhoqo ngekota. IKomiti yoPhicotho-zincwadi idibene ne-ASGISA ukuqinisekisa ukuba akukho miba ingasonjululwanga eye yafunyaniswa kuphicotho-zincwadi oluhloliweyo. Amanyathelo okulungisa izinto ezifunyanisiweyo ezicacileyo kuphicotho-zincwadi olukhoyo aza kuhlolwa yiKomiti yoPhicotho-zincwadi rhoqo ngekota.

**Umbulelo**

IKomiti yoPhicotho-zincwadi inqwenela ukuvakalisa umbulelo kubaLawuli beZiko loLuntu, uMphicothi-zincwadi Jikelele waseMzantsi Afrika, iCandelo lokuLawulwa kokuseMngciphekweni kuShishino kwiPhondo, Icandelo loPhando kwezeMfuzo neCandelo loPhicotho-zincwadi lwangaphakathi ngentsebenziswano neenkukacha abaye bazinikezela ukuze sikwazi ukwenza le ngxelo.



**UMnu R Kingwill**

Usihlalo weKomiti yoPhicotho-zincwadi yezoLuntu

**16 kweyeThupha ka-2013**

## ICANDELO D: ULAWULO LWEZABASEBENZI

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Abasebenzi baqeshwe yiDCAS kwaye ingxelo yoko inikwe kwiNgxelo yoNyaka yeSebe



## ICANDELO E: IINKCUKACHA-MALI

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## **1 INKCAZELO YOXANDUVA**

### **INkcazelo yoXanduva yeeNkcazo-mali zoNyaka ophele ngowama-31 kweyoKwindla 2013**

IGosa elinoXanduva linoxanduva lokulungiselela iiNkcazo-mali zoNyaka zeQumrhu (AFS) nezigqibo ezenziweyo ngezi nkcukacha.

IGosa elinoXanduva linoxanduva lokusungula nokusebenzisa iinkqubo zolawulo lwangaphakathi ezilungiselelwe ukunika ingqiniseko ngentsulungeko nentembeko yeAFS.

Ngokoluvo lwam, iiNkcazo-mali zoNyaka zibonisa imisebenzi eyenziweyo yeKomiti yeNtshona Koloni yonyaka-mali ophele ngowama-31 kweyoKwindla 2013.

Kuthethenwe nabaphicothi-zincwadi bangaphandle ukufumana uluvo oluzimeleyo ngeAFS zequmrhu likarhulumente.

Iinkcazo-mali zeKomiti yeNkcubeko yeNtshona Koloni zonyaka ophele ngomhla wama-31 kweyoKwindla ziphicothwe ngabaphicothi-zincwadi bangaphandle nabangxelo yabo inikwe kwiphepha 36.

IiNkcazo-mali zoNyaka zequmrhu likarhulumente zikwiphepha 38 ukuya kwiphepha 60 ziphunyeziwe.

**Jane Moleleki**

**UGUNYAZIWE ONOXANDUVA**

**IKomishini yeNkcubeko yeNtshona Koloni**

**Merwyn Smith**

**USIHLALO WEBHUNGA**

**IKomiti yeKomishini yeNkcubeko yeNtshona Koloni**

**UMHLA: 31 kuCanzibe 2013**

## **2. INGXELO KAGUNYAZIWE ONOXANDUVA**

Yonke imisebenzi yeKomishini yeNkcubeko yeNtshona Koloni kulo nyaka kunikwa ingxelo yawo yenziwe ngokweSicwangciso sokuSebenza soNyaka. Kunyaka-mali wama-2012/2013 iSebe leMicimbi yeNkcubeko neMidlalo liwelisele imali engama-R200 000 kwiWCCC ukuze yenze imisebenzi yayo.

Umyinge wama-R250 000 uye wabelwa iiprojekthi, uphando neenkomfa zamabhunga enkcubeko abhalisileyo. Le mali isetyenziswe yonke. NgokwePFMA, onke amabhunga enkcubeko abhalisileyo atyikitya isivumelwano ze afake ingxelo-mali nengxelo yeenkqubo zawo ezenziwe ngemali ayifumeneyo.

Amagosa anika inkxaso kwiWCCC aqeshwe yiDCAS. Ingeniso efunyenwe ngokusetyenziswa kwamaziko enkcubeko isetyenziselwa ukugcina la maziko ekwisimo esifanelekileyo.

Kumiselwe iinkqubo zofunyano lweenkonzo ukuqinisekisa uthotyelo lwemigaqo. Nangona kunjalo, uninzi lwabaniki-zinkonzo bayathingaza xa kufuneka begcwalise amaxwebhu obhaliso njengabaniki-zinkonzo. Oku kwenziwa ngokunika uqeqesho nangokubancedisa bagcwalise okufunekayo kumaxwebhu obhaliso.

Akukho zinkonzo okanye misebenzi ithe yarhoxiswa kulo nyaka-mali. UGunyaziwe woLawulo usiphumezile iSicwangciso sokuSebenza soNyaka yeKomishini yeNkcubeko yeNtshona Koloni sonyaka-mali wama-2012/2013.



**Jane Moleleki**

**IGUNYAZIWE ONOXANDUVA**

**IKomishini yeNkcubeko yeNtshona Koloni**

**UMHLA: 31 kuCanzibe 2013**

### **3. INGXELO YOMPHICOTHI-ZINCWADI WANGAPHANDLE**

#### **INGXELO YOMPHICOTHI-ZINCWADI JIKELELE KWIPALAMENTE YEPHONDO LENTSHONA KOLONI NGEKOMISHINI YENKCUBEKO ENTSHONA KOLONI**

#### **INGXELO NGEENKCAZO-MALI**

##### **Intshayelelo**

1. Ndiye ndaphicotha iingxelo zemali zeKhomishini yeNkcubeko eNtshona Koloni ezikwiphepha lesi-4 ukuya kwelama-21, eliquka ingxelo ngobume bemali ukuza kuma ngomhla wama-31 kweyoKwindla ngo-2013, ingxelo yokusebenza kwemali, ingxelo yeemali zee-asethi eziseleyo, ingxelo yokungena nokuphuma kwemali nengxelo yokuthelekiswa kohlahlo lwabiwo-mali nezona mali zonyaka ophelayo, namanqaku, aquka isishwankathelo semigaqo-nkqubo ebalulekileyo yokunika ingxelo nezinye iinkcukacha ezinika ingcaciso.

##### **Uxanduva lukagunyaziwe onoxanduva ngeenkcazo-mali**

2. Onegunya lokunika ingxelo unoxanduva lokwenza amalungiselelo nokubonisa ngendlela enobulungisa iingxelo zemali ngokweMigangatho yaseMzantsi Afrika yeZenzo zokuNika iNgxelo eziVunyiweyo Jikelele (ISA Standards of GRAP), okufunekayo ngokomthetho iPublic Finance Management Act of South Africa, ka-1999 (Umthetho woku-1 ka-1999) (PFMA) necandelo le-15(6) lomthetho iWestern Cape Cultural Commission and Cultural Councils Act, ka-1998 (Umthetho we-14 ka-1998) (iWCCCA) nolawulo olo lwangaphakathi njengoko oko kuqinisekisiwe ngonegunya lokunika ingxelo ukuba kuyimfuneko ukwenza amalungiselelo eengxelo zemali ezinamaxwebhu angenaziphene, nokuba kungenxa yobuqhophololo okanye yempazamo.

##### **Uxanduva lomphicothi-zincwadi jikelele**

3. Uxanduva lwam kukuvakalisa uluvo lwam ngezi ngxelo zemali ngokubhekisele kuphicotho endilwenzileyo. Ndenze olwam uphicotho zincwadi ngokomthetho iPublic Audit Act of South Africa, ka-2004 (Umthetho wama-25 ka-2004) (iPAA), isaziso jikelele sikhutshwe ngokweMigangatho yeZizwe yoPhicotho zincwadi. Le migangatho ifuna ukuba uhambelane neendlela ezifunekayo zokuziphatha kucetywe kwaye kwenziwe uphicotho zincwadi ukuze kufunyaniswe isiqinisekiso esifanelekileyo malunga nokuba ingaba iingxelo zemali azinaziphene.
4. Uphicotho zincwadi lubandakanya imigaqo yokusebenza ukuze kufunyanwe ubungqina malunga neemali nezibhengezo kwiingxelo zemali. Imigaqo ekhethiweyo ixhomekeke kwisigqibo somphicothi zincwadi, kubandakanywa ukuvavanywa koko kusemngciphekweni kumaxwebhu aneziphene kwiingxelo zemali, nokuba oko kwenzeka ngenxa yobuqhophololo okanye yeempazamo. Xa kusenziwa oko kuvavanywa koko kusemngciphekweni, umphicothi zincwadi uqwalasela ulawulo lwangaphakathi olufanelekileyo kumalungiselelo eziko nokubonakaliswa iingxelo zemali ngendlela enobulungisa ukuze kwenziwe imigaqo yophicotho zincwadi efanele ezo meko, kodwa hayi ngokwenjongo yokuvakalisa uluvo ngokuphumelela kolawulo lwangaphakathi lweziko. Uphicotho zincwadi lukwabandakanya ukuvavanywa kokuba ingaba imigaqo-nkqubo esetyenziswayo xa kunikwa ingxelo ifanelekile nokuba

uqikelelo kucwangciso zimali lufanelekile na olwenziwe ngabalawuli, kunye nokuvavanywa kwako konke okubonakaliswe kwiingxelo zemali.

5. Ndikholelwa ukuba ubungqina kuphicotho zincwadi endibufumeneyo banele kwaye bufanelekile ukubonelela ngesiseko soluvo lwam lophicotho zincwadi.

### **Uluvo**

6. Ngokoluvo lwam, iingxelo zemali zinyanisekile, kuwo onke amaxwebhu, kubume bemali yeKhomishini yeNkcubeko eNtshona Koloni ukuza kuma ngomhla wama-31 kweyoKwindla ngo-2013, nokusebenza kwemali, ukungena nokuphuma kwemali nokuthelekiswa kohlahlo lwabiwo-mali nezona mali zalo nyaka uphelayo ngokweMigangatho yaseMzantsi Afrika yeGRAP nokufunekayo ngokwePFMA neWCCCA.

### **INGXELO NGOKWEZINYE IIMFUNO ZOMTHETHO NEMINYE IMIGAQO**

7. NgokwePAA nangokwesaziso jikelele esikhutshwe ngokokuhambelana nemithetho nemigaqo nolawulo lwangaphakathi, ndinika ingxelo ngoko ndikufumanisileyo okuhambelana nomsebenzi xa uthelekiswa neenjongo eziqinisekiswa kwangaphambili, kodwa hayi ngokwenjongo yokuvakalisa uluvo lwam.

### **Iinjongo ezimisiweyo**

8. Ndenze imigaqo ukuze ndifumanise ubungqina malunga nokuba luncedo nokuthembeka kweenkcukacha kwingxelo yomsebenzi wonyaka njengoko kuchaziwe kwiphepha le-15 ukuya kwelama-21 kwingxelo yonyaka.
9. Umsebenzi ochaziweyo xa uthelekiswa neenjongo eziqinisekiswa kwangaphambili uye wavavanywa uthelekiswa neendlela jikelele zokujonga ukuba luncedo nokuthembeka kwazo. Ukuba luncedo kweenkcukacha kwingxelo yomsebenzi wonyaka kunxulumene nokuba ingaba zimelwe ngokwemithetho-siseko yeengxelo zonyaka zikaNondyebo weSizwe nokuba ingaba umsebenzi ochaziweyo uhambelana neenjongo ezicwangcisiweyo. Ukuba luncedo kweenkcukacha kukwanxulumene nokuba ingaba izalathisi noko kujoliswe kuko kunokuthelekiswa (umz. zichazwe kakuhle, ziqinisekisiwe, zicacile, zinokuthelekiswa kwaye zihambelana namaxesha) nokuba zifanelekile na njengoko kufuneka kunjalo ngokweSakhelo sokulawula iinkcukacha zomsebenzi wenkqubo zoNondyebo weSizwe. Ukuthembeka kweenkcukacha malunga neenjongo ezikhethiweyo kuyahlolwa ukuqinisekisa ukuba ingaba zibonakalisa ngokwanelisayo oko kuyinyani (umz. ingaba zifanelekile, zichanekile kwaye zigqibelele).
10. Akukho zinto zifunyanisiweyo kuxwebhu lwengxelo yomsebenzi wonyaka malunga nokuba luncedo nokuthembeka kweenkcukacha.

### **Eminye imiba**

11. Noxa kungekho zinto zifunyanisiweyo kumaxwebhu malunga nokuba luncedo nokuthembeka kweenkcukacha zomsebenzi kwiingxelo zomsebenzi wonyaka, ndifuna kuqwalaselwe le miba ingezantsi.

### **Okuphunyelelweyo kwizicwangciso ebekujoliswe kuzo**

12. Kwizinto ezintlanu ebezicwangcisiwe ebekujoliswe kuzo kulo nyaka, zimbini eziye azaphumelela kulo nyaka kunikwa ngawo ingxelo. Oku kubonakalisa ama-40% (ngaphantsi kwama-20%) ezinto zizonke ebezicwangcisiwe eziye azaphumelela ngokupheleleyo kulo nyaka. Oku kwenzeka ngenxa yokumiswa kobhaliso lwamabhunga amatsha nokuchongwa mva kwamalungu amatsha ebhunga. Le miba ibingenakubonakala kwangaphambili xa izalathisi noko bekujoliswe kuko ziye zenziwa kwinkqubo yesicwangciso-qhinga.

### **Uthotyelo-mithetho nemigaqo**

13. Ndenze imigaqo ukuze ndifumanise ubungqina bokuba iziko liye lahambelana na nemithetho nemigaqo esebenzayo malunga nemiba yemali, yolawulo lwemali neminye imiba enxulumene noko.
14. Khange ndifumanise zimeko ezibonakalise ukungahambelani nemiba ethile kolu xwebhu malunga nemithetho nemigaqo esebenzayo ephambili njengoko ichaziwe kwisaziso jikelele esikhutshwe ngokwePAA.

### **Ulawulo lwangaphakathi**

15. Ndilufumanise ulawulo lwangaphakathi lufanelekile kuphicotho zincwadi endilwenzileyo lweengxelo zemali, ingxelo yomsebenzi wonyaka nokuhambelana nemithetho nemigaqo.
16. Khange ndifumanise naziphi na izinto ezisilelayo kulawulo lwangaphakathi endizibona zibalulekile ukuba zifakwe kule ngxelo.

*Auditor-General*  
EKapa  
31 kweyeKhala 2013



**AUDITOR - GENERAL  
SOUTH AFRICA**

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**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI**

**4. IINKCAZO-MALI ZONYAKA**

**zonyaka ophele ngowama-31 kweyoKwindla 2013**

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Iinkcazelo ezilapha ngezantsi zenza iinkcazo-mali zonyaka:

**Isalathisi**

**Iphepha**

INkcazelo yeSimo seMali	40
INkcazelo yokuSebenza kweMali	41
INkcazelo yeeNguqu kwiMpahla yeXabiso eSeleyo	42
INkcazelo yokuHamba kweMali	43
INkcazelo yolungelelaniso lohlahlo-lwabiwo-mali nomyinge wemali	44
Ulungelelaniso lwemali ngendlela enokuthelekiseka nemali ekwinkcazo-mali	45
Amanqaku eNkcazo-mali	46 – 60

**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI  
INKCAZO-MALI ZONYAKA  
zonyaka ophele ngowama-31 kweyoKwindla 2013**

**4.1 INKCAZELO YESIMO SEMALI ngokwangomhla wama-31 kweyoKwindla 2013**

Amanani ngokweRandi	<b>AMANQAKU</b>	<b>2013 R'000</b>	2012 R'000
<b>IMPAHLA YEXABISO</b>			
<b>Impahla yeXabiso eMiyo</b>			
Urhwebo nokunye okufumanekayo	2	<b>49</b>	281
Imali ezinkozo nokulingana nayo	3	<b>5,135</b>	5,322
<b>IYONKE IMPAHLA YEXABISO</b>		<b>5,184</b>	5,603
<b>IIMFANELO</b>			
<b>limfanelo ezimiyo</b>			
Urhwebo nokunye okuhlawulekayo	4	<b>209</b>	91
Ingeniso efunyenwe kwangaphambili	4	<b>310</b>	172
<b>ZIZONKE IIMFANELO</b>		<b>519</b>	263
<b>IMPAHLA YEXABISO ESELEYO</b>			
Intsalela efunyenweyo		<b>4,665</b>	5,340
<b>IYONKE IMPAHLA YEXABISO ESELEYO</b>		<b>5,184</b>	5,603



**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI**  
**INKCAZO-MALI ZONYAKA**  
**zonyaka ophele ngowama-31 kweyoKwindla 2013**

**4.2 INKCAZELO YOKUSEBENZA KWEMALI kunyaka ophele ngowama-31 kweyoKwindla 2013**

Amanani ngokweRandi	<b>AMANQAKU</b>	<b>2013</b> <b>R'000</b>	2012 R'000
<b>INGENISO</b>			
Ingeniso yokungananiselwanayo ngako	5.1	<b>1, 954</b>	1, 808
Ingeniso yonaniselwano	5.2	<b>261</b>	453
<b>IYONKE INGENISO</b>		<b>2,215</b>	2,261
<b>INKCITHO-MALI</b>			
Umrhumo wamalungu	8	<b>(85)</b>	(46)
Inkcitho kwezeofisi	9	<b>(76)</b>	(67)
Umrhumo wophicotho-zincwadi	6	<b>(206)</b>	(250)
Uweliselo nobonelelo-mali: inkcitho	10	<b>(766)</b>	(4,715)
Ezinye iindleko zokusebenza	11	<b>(1,757)</b>	(1,776)
<b>IYONKE INKCITHO</b>		<b>(2,890)</b>	(6,854)
<b>INTSILELO YONYAKA</b>		<b>(675)</b>	(4,593)

**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI  
INKCAZO-MALI ZONYAKA  
zonyaka ophele ngowama-31 kweyoKwindla 2013**

**4.3 INENKCAZELO YEENGUQU KWIMPAHLA YEXABISO ESELEYO**

	<b>Intsalelo efunyenweyo R'000</b>	<b>IYONKE R'000</b>
<b>Okuseleyo ngokwangomhla wo-1 kuTshazimpuzi 2011</b>	<b>9,933</b>	9,933
Intsalelo yonyaka	<b>(4,593)</b>	(4,593)
<b>Okuseleyo ngokwangomhla wo-1 kuTshazimpuzi 2012</b>	<b>5,340</b>	5,340
Intsalelo yonyaka	<b>(675)</b>	(675)
<b>Okuseleyo ngomhla wama-31 kweyoKwindla 2013</b>	<b>4,665</b>	4,665

**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI  
INKCAZO-MALI ZONYAKA  
zonyaka ophele ngowama-31 kweyoKwindla 2013**

**4.4 INKCAZELO YOKUHAMBA KWEMALI**

Amanani ngokweRandi	<b>AMANQAKU</b>	<b>2013 R'000</b>	2012 R'000
<b>Ukuhamba kwemali kwimisebenzi eyenziwayo</b>			
Imali efunyenwe kwabancedwayo lintlawulo kubaniki-zinkonzo		<b>2,186 (2,634)</b>	2,023 (6,913)
Imali esetyenziswe kwimisebenzi eyenziwayo Inzala efunyenweyo	7	<b>(448) 261</b>	(4,890) 453
<b>Okuseleyo kwehlile ngokwemali ezinkozo nokulingana nayo</b>		<b>(187)</b>	(4,437)
Imali nokulingana nayo ekuqaleni konyaka		<b>5,322</b>	9,759
<b>Iyonke imali ezinkozo nokulingana nayo ekupheleni konyaka</b>	3	<b>5,135</b>	5,322

**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI**  
**INKCAZO-MALI ZONYAKA**  
**zonyaka ophele ngowama-31 kweyoKwindla 2013**

**4.5 INKCAZELO YOLUNGELELANISO LOHLAHLU-LWABIWO-MALI NOMYINGE WEMALI**

Ingcaciso	Uhlahlo-lwabiwo-mali oluphunyez iweyo R,000's	Ulungel elaniso R,000's	Uhlahlolwabi wo-mali lokugqibela R,000s	Umyinge ngokusekelwe kulungelelaniso R,000's	Umahluko phakathi kohlahlolwabiwo-mali lokugqibela nokusetyenzisiw eyo R,000's	Umahluko %	Inkcazelo ngonxaxho olumandla (ngaphezu kwe-5%) kuhlahlolwabiwo-mali
<b>INGENISO</b>							
Uweliselo nezibonelelo-mali	200		200	325	125	63%	Iqumrhu elilawulayo linika isibonelelo-mali kwiiprojekthi zeKomishini yeNkcubeko
Inye ingeniso yemisebenzi	2,237	50	2,287	1,999	(288)	(13%)	Iimpuphuma kumaziko enkubeko nokwehla kwezinga lokusetyenziswa kwawo ziyichaphazela kakubi ingeniso yerenti.
Ingeniso yenzala	368		368	261	(107)	(29%)	Inzala ibalwe ngokomyinge oshiyekileyo kwiakhawunti yotyalo-mali ngomhla othile, nangona kunjalo oweliselo-mali luchaphazelekile ze kwanyanzeleka ukuba iSebe longeze apho kusilela khona ngenkxaso-mali kwimibutho yenkcubeko kunyaka-mali ophelileyo.
<b>IYONKE INGENISO</b>	<b>2,805</b>	<b>50</b>	<b>2,855</b>	<b>2,585</b>	<b>(270)</b>	<b>(9%)</b>	
<b>INKCITHO</b>							
Umrhumo wamalungu	137		137	57	80	58%	Kubanjwe iintlanganiso ezingaphantsi kunezo bezicetyiwe.
Inkcitho kwezeofisi	100		100	76	24	24%	Ukwehla kwamanani amalungu nenani leentlanganiso ziyichaphazele inkcitho kwimisebenzi yeofisi.
Umrhumo wophicotho-zincwadi	225		225	192	33	15%	Kubekwe imali yophicotho-zincwadi engaphantsi
Uweliselo nobonelelo-mali: inkcitho	806		806	766	40	5%	IKomishini yeNkcubeko ixhase ngemali imibutho engaphezulu kunaleyo ibilindelekile.
Ezinye iindleko zokusebenza	1,537	50	1,587	1,681	(94)	(6%)	Inkcitho kwimisebenzi eyenziwayo inyukile ngenxa yolungiso lwamaziko enkubeko olube ngaphaya kunoko bekulindelekile ngenxa yeempuphuma.
<b>IYONKE INKCITHO</b>	<b>2,805</b>	<b>50</b>	<b>2,855</b>	<b>2,772</b>	<b>83</b>	<b>3%</b>	
<b>OKUSELEYO</b>			-	<b>(187)</b>	<b>(187)</b>		

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	<b>2013</b>	2012
	<b>R'000</b>	R'000
Amanani ngokweRandi		

Uhlahlolwabiwo-mali oluphunyeziweyo lolonyaka-mali osusela ngomhla woku-1 kuTshazimpuzi 2012 ukuya kumhla wama-31 kweyoKwindla 2013. Iinkcazo-mali zilungiselelwa ngokusekelwe kunyuko kusetyenziswa ucalulo lohlobo lwenkcitho kwinkcazo-mali yendlela esetyenziswe ngayo imali. Iinkcazo-mali zahlukile kuhlahlolwabiwo-mali oluphunyezwe ngokusekelwe kwimali ezinkozo kusetyenziswa kwaloo nkqubo-nye yocalulo.

Ulungelelaniso phakathi komyinge wemali njengoko uchaziwe kwinkcazo-mali elungelelaniswa nomyinge wemali ezinkozo okwinkcazelo yendlela ehambe ngayo imali ezinkozo kunyaka ophele ngomhla wama-31 kweyoKwindla 2013 lunikwe apha ngezantsi. Umahluko ekusekelwe kuwo: uhlahlolwabiwo-mali lulungiselelwa ngokusekelwe kwimali ezinkozo ngeli xa zona iinkcazo-mali zisekelwe kunyuko lwamaxabiso.

**Ulungelelaniso lomyinge wemali ngendlela enokuthelekiseka nomyinge wemali kwinkcazo-mali**

<b>Ingcaciso</b>	<b>Esebenzayo R'000</b>	<b>Iyonke R'000</b>
<b>Umyinge wemali ngendlela enokuthelekiseka njengoko unikwe kuhlahlolwabiwo-mali nenkcazelo ethelekisekayo</b>	-	-
Umahluko ekusekelwe kuwo	(187)	(187)
Umahluko wexesha	-	-
Umahluko wequmrhu	-	-
<b>Umyinge wemali okwinkcazelo yokuhamba kwemali ezinkozo</b>	<b>(187)</b>	<b>(187)</b>

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**4.6 INKCAZELO YOKUSEBENZA KWEMALI kunyaka ophele ngowama-31 kweyoKwindla 2013**

	<b>2013</b>	2012
Amanani ngokweRandi	<b>R'000</b>	R'000

**1. IMIGAQO-NKQUBO YOBALO-MALI**

**1.1 ULWANDLALO LWENKCAZO-MALI**

linkcazo-mali zilungiselelwe ngokwale migaqo-nkqubo ilandelayo, nethe yasetyenziswa ngokuzingisileyo kuzo zonke iinkalo, ngaphandle kwalapho zichazwe ngenye indlela khona. Nangona kunjalo, apho kufanelekileyo, kunikwe neenkukacha ezongezelelweyo ukuphakamisa izinga lokusebenziseka kweNkcazo-mali kwanokuthotyelwa kwezimiso zePublic Finance Management Act, uMthetho 1 ka-1999 (njengoko uhlehlengisiwe ngoMthetho 29 ka-1999), noMgaqo kaNongxowa-mali okhutshwe ngokoMthetho:

**1.2 Isiseko solungiselelo**

linkcazo-mali zilungiselelwe ngokweStandards of Generally Recognised Accounting Practices (GRAP) kubandakanya nayiphi na enye inkcazelo, izikhokelo nemiyalelo ekhutshwe yiBhodi yemiGqaliselo yoBalo-mali.

linkcazo-mali zilungiselelwe ngokweendleko zangaphambili ezichaziweyo ngaphandle kwalapho zichazwe kwimigaqo yobalo-mali njengalapha ngezantsi. Imigaqo yobalo-mali echazwe apha ngezantsi usetyenziswe ngokuzingisileyo kuzo zonke iinkcazo-mali, ngaphandle kwalapho zichazwe ngenye indlela khona. Imigqaliselo yeGRAP esebenzayo kulo nyaka kunikwa ingxelo yawo:

GRAP No.	Ingcaciso	GRAP No.	Ingcaciso
<b>GRAP 1</b>	Ukwandlalwa kweNkcazo-mali	<b>GRAP 14</b>	Imisebenzi eyenziwe emva komhla woniko-ngxelo
<b>GRAP 2</b>	Inkcazo yokuhamba kwemali ezinkozo	<b>GRAP 16</b>	Ipropati engenisa imali (njengoko ihlolwe ngokutsha kowama-2010)
<b>GRAP 3</b>	Imigaqo-nkqubo yobalo-mali, iinguqu kwiingqikelelo zobalo-mali neempazamo	<b>GRAP 17</b>	Ipropati, iplanti nezixhobo
<b>GRAP 4</b>	Imiphumela yeenguqu kumaxabiso onaniselwano namazwe angaphandle	<b>GRAP 19</b>	Izimiso, iContingent Liabilities neContingent Assets
<b>GRAP 5</b>	Iindleko zokuboleka	<b>GRAP 21</b>	Umonakalo weeasethi ezingangenisi mali izinkozo
<b>GRAP 6</b>	Umanyano nolwahlulo lwenkcazo-mali	<b>GRAP 23 *</b>	Ingeniso yeNon-exchange Transactions (Iirhafu noweliselomali)
<b>GRAP 7</b>	Utyalo-mali kumaqurhu ekusetyenziswana nawo	<b>GRAP 24</b>	Ulwandlalo lweenkcukach zohlahlo-lwabiwo-mali kwinkcazo-mali
<b>GRAP 8</b>	Inzala kwimisebenzi yobambiswano	<b>GRAP 26</b>	Umonakalo weeasethi ezingenisa imali
<b>GRAP 9</b>	Ingeniso kunaniselwano	<b>GRAP 100</b>	INon-current Assets Held for Sale neMisebenzi eyekisiweyo (njengoko ihlehlengisiwe ngowama-2010)

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	<b>2013</b>	2012
Amanani ngokweRandi	<b>R'000</b>	R'000

GRAP No.	Ingcaciso	GRAP No.	Ingcaciso
<b>GRAP 10</b>	IFinancial Reporting in Hyperinflationary Economies (njengoko ihlengahlengisiwe ngowama-2010)	<b>GRAP 101</b>	Ezolimo
<b>GRAP 11</b>	Izivumelwano zolwakhiwo (njengoko ihlengahlengisiwe ngowama-2010)	<b>GRAP 102</b>	Impahla yexabiso engenakuphatheka
<b>GRAP 12</b>	Uluhlu lwezinto ezahlukeneyo (njengoko ihlengahlengisiwe ngowama-2010)	<b>GRAP 103</b>	Impahla yexabiso eyimveli
<b>GRAP 13</b>	Ingaqeshiselwano (njengoko ihlengahlengisiwe ngowama-2010)	<b>GRAP 104</b>	Izixhobo zezemali

Ulungiselelo lweenkcazo-mali ngokweGRAP lufunisa ukuba abaphathi bathathe izigqibo, benze neengqikelelo ngokusetyenziswa kwemigaqo nemiyinge yemali echaziweyo yempahla yexabiso neemfanelo, ingeniso nenkcitho.

Iingqikelelo zisekelwa kwimbali yenkcitho nakweminye imiba ekukholeleka ukuba ifanelekile phantsi kwale meko, ze iziphumo zoko zibe sisiseko ekuthathelwa kuso isigqibo malunga namaxabiso empahla yexabiso neemfanelo ezisuka kweminye imithombo. Iziphumo zisenokwahluka kwezi ngqikelelo. Iingqikelelo zihlolwa rhoqo apha enyakeni. Uhlolo ngokutsha lweengqikelelo zobalo-mali luthathelwa ingqalelo kunyaka lowo kuhlolwa ngawo iingqikelelo ukuba uhlolo olo luchaphazela unyaka lowo kuphela neminyaka ezayo ukuba uhlolo olo luchaphazela loo nyaka kwakunye neminyaka elandela wona.

**1.2.1 Imigqaliselo engekasebenzi kulo nyaka kunikwa ingxelo yawo**

GRAP No.	Ingcaciso	GRAP No.	Ingcaciso
<b>GRAP 18</b>	Uniko-ngxelo ngokwezahluko	<b>GRAP 105</b>	Uweliselo lwemisebenzi phakathi kwamaqumrhu alawulwa ngokufanayo
<b>GRAP 20</b>	Iinkcazo eziyelele kumaqela	<b>GRAP 106</b>	Uweliselo lwemisebenzi phakathi kwamaqumrhu alawulwa ngokufanayo
<b>GRAP 25</b>	Iinxamlo zabasebenzi	<b>GRAP 107</b>	Udityaniso

**1.2.2 Inkcazo yokuhamba kwemali ezinkozo ilungiselelwa ngokwendlela emisiweyo kuphela.**

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**1.2.3** linkcukacha ezingqalene noku zinikwe ngokwahlukileyo kwinkcazo yesimo esifana nezi:

- (a) Okufumaneka kwinon-exchange transactions kubandakanya irhafu noweliso-mali;
- (b) Irhafu noweliseliso-mali;
- (c) Urhwebo nezinye ezihlawulekayo ezisuka kwinon-exchange transactions.

**1.3 IMALI YESIZWE**

Imali ekusetyenziswa yona liqumrhu yiRandi yoMzantsi Afrika. Ezi nkcazo-mali zinikwe ngokweRandi yoMzantsi Afrika. Yonke imiyinge imiswe ngokwesambuku sewaka (1 000) leeRandi elikufutshane kuloo myinge kuthethwa ngawo.

**1.4. INKXALABO KWINGQIKELELO**

Ezi nkcazo-mali zonyaka zilungiselelwe ngokusekelwe kwinkxalabo kwingqikelelo.

**1.5. INGENISO**

Ingeniso ibalwa ngokwexabiso elifanelekileyo loko kufunyenweyo. Ingeniso ithathelwa ingqalelo xa kukrokreleka ukuba ezoqoqosho okanye iinkonzo zingawela ngakwiqumrhu naxa umyinge wengeniso unganako ukubalwa ngokuthembakeleyo, naxa iyifezekisa ngokufanelekileyo imisebenzi yeQumrhu. Ingeniso efunyanwa kunikezelo lweenkonzo ithathelwa ingqalelo kwintsalela nakwintsilelo ekuzeni kuphela kwelixa loniko-ngxelo.

Umyinge awuthathwa ngokuba unobaleka ngothembakeleyo de kusonjululwe zonke iintlawulo ezifanelekileyo.

**1.5.1 Ingeniso yenon-exchange transactions**

**1.5.1.1 Izibonelelo-mali ezingenamiqathango**

Izibonelelo-mali ezingenamiqathango zithathelwa ingqalelo xa ingeniso isiba nokufumaneka.

**1.5.1.2 Izibonelelo-mali ezinemiqathango nokufunyenweyo**

Ingeniso efunyenwe kwizibonelelo-mali ezinemiqathango, kwiminikelo nakubonelelo-mali ithathelwa ingqalelo njengengeniso xa iQumrhu lithe layithobela yonke imimiselo, imiqathango okanye izibophelelo ezikwizivumelwano. Xa imimiselo, imiqathango okanye izibophelelo zingathotyelwanga, iqumrhu lithwaliswa uxanduva.

Inzala efunyenwe kutyalo-mali iphathwa ngokwemiqathango yesibonelelo-mali eso. Ukuba ihlawulwa kumboneleli wayo ithathwa njengemfanelo, ukuba akunjalo ithathwa njengenzala engenisiweyo kwinkcazelo yokusetyenziswa kwemali.



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Izibonelelo-mali ezihlawula iinkcitho zeQumrhu zithathwa njengentsalela okanye intsilelo ngendlela emiselwe uhlelo olo kwakuloo nyaka mnye kunikwa ingxelo yenkcitho yawo.

**1.5.1.3 linkonzo ezenziwe ngezibele**

Iinkonzo ezenziwe ngezibele ziinkonzo ezinikelwe ngabantu abathile kwiqumrhu, ngaphandle kwentlawulo, kodwa ezifuna ukuchazwa. Abasebenzi beQumrhu likaRhulumente banika inkxaso exabisekileyo kwiQumrhu ukufezekisa iinjongo zalo; nangona kunjalo, inkonzo elolo hlobo ayinakulinganiseka ngokuthembakeleyo ngako oko ayichazwa kwinkcazo yokusebenza kwemali okanye kwinkcazelo yesimo semali.

Uhlobo lwenkonzo ekumila kunje ichazwa kumanqaku enkcazo-mali, kwimiba eyelelene koko.

**1.5.2 ingeniso ye-exchange transactions**

Ingeniso efunyenwe kwinzala yotyalo-mali nakwiakhawunti yebhanki esetyenziswayo.

**1.6 IMALI YAMAZWE ANGAPHANDLE**

Iintengo ezenziwe ngemali yamazwe angaphandle ziguqulelwa kwixabiso lotshintshiselwano olumiyo ngelo xesha. Izinto ezifunyenwe ngemali yamazwe angaphandle ziguqulelwa kwixabiso lotshintshiselwano olumiyo ngelo xesha. Okufunyenweyo nokube yilahleko ngenxa yeentengo kutsalwa kwintsalela/kwintsilelo.

**1.7 INKCITHO**

**1.7.1 Intengo ngemali kwimpahla yexabiso nakwiimfanelo**

Amatyala ayacinywa xa ezo nto zichazwe njengezingenakubuya zifumaneke. Ukucinywa kwamatyala kuxhomekeke kumyinge wemali engasetyenziswanga okanye kulwabelo-mali olungasetyenziswanga. Ukucinywa kwamatyala kwenziwa ekupheleni konyaka okanye xa kukho imali yoko.

Akukho bonelelo lwenziweyo lweemali ezingenakubuya zifumaneke kodwa imali leyo ichazwa njengamanqaku ochazo. Zonke ezinye iilahleko zithathelwa ingqalelo zakube zigunyaziselwe oko.

**1.7.2 Inkcitho enganzuzo**

Inkcitho enganzuzo neyilahleko ithathwa njengempahla yexabiso kwinkcazo yesimo sema de ibe ifumanekile kulowo ungunobangela wayo okanye icinywe njengengenakubuya ifumaneke kwinkcazo yokusebenza kwemali.

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**1.7.3 Inkcitho engekho mgaqweni**

Inkcitho engekho mgaqweni ithathwa njengenkcitho kwinkcazo yokusebenza kwemali. Ukuba inkcitho leyo ayifumananga luxolelo kosemagunyeni ithathwa njengempahla yexabiso ide ibuyiswe okanye icinywe njengengenakubuya ifumaneka.

**1.7.4 Uweliselo-mali nezibonelelo-mali**

Uweliselo-mali nezibonelelo-mali zithathwa njengenkcitho lusakube ugunyaziso lwenziwe lufezekisiwe kwisistimu (ungedlulanga umhla wama-31 kweyoKwindla enyakeni).

**1.8 IZIXHOBO ZEMALI**

Izixhobo zemali zeQumrhu zahlulwe ngokweendidi njengeeasethi eziyimali okanye njengeemfanelo.

**1.8.1 Iiasethi eziyimali**

Iasethi eyimali yiyo nayiphi na iasethi eyimali ezinkozo okanye ilungelo lokufumana imali ezinkozo. Eli Qumrhu linezi ntlobo zilandelayo zeeasethi eziyimali njengoko zibonisiwe kwinkcazo yesimo semali okanye kumanqaku ayo:

- Urhwebo nezinye ezifumanekayo
- Imali ezinkozo nokufana nayo

Ngokwe-IAS 39.09, iiasethi zeQumrhu zicalulwa ngolu hlobo lundelayo ngokwendidi ezi miswe ngokwalo mgqaliselo:

Uhlobo lweasethi eyimali	Udidi ngokweGRAP 104
Urhwebo nokunye okufumanekayo	Imali-nzala nokufumanekayo
Imali ezinkozo nokufana nayo	Imali-nzala nokufumanekayo

**1.8.1.1 Imali-nzala nokufumanekayo**

Imali-nzala nokufumanekayo kuchazwa ngomyinge wexabiso elifanelekileyo. Zisakube zithathelwe ingqalelo, iiasethi eziyimali zibalwa ngokwemali ebekelwe ukuhlawula amatyala, kusetyenziswa iindlela eziphantsi zenzala ukuthoba inzala. Zibandakanywa kwimpahla yexabiso emiyo, ngaphandle kwezo zingaphezu kweenyanga ezili-12, nezicalulwa njengempahla yexabiso engeyoyeli xesha.

**1.8.2 Iimfanelo eziyimali**

Iimfanelo eyimali sisibophelelo sokunika imali ezinkozo okanye nayiphi na enye iasethi eyimali kwiqumrhu elithile. Iimfanelo eziyimali zeQumrhu lurhwebo nezinyue izinto ezihlawulwayo ezibonisiwe kwinkcazo yesimo semali okanye kumanqaku azo.

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Zimbini iindidi eziphambili zeemfanelo eziyimali, ngocalulo olusekelwe kwindlela ezibalwa ngayo. Iimfanelo eziyimali zingabalwa ngolu hlobo:

- Ixabiso elifanelekileyo ngentsalela okanye ngentsilelo; okanye
- Indleko ebekelwe ukuhlawula amatyala

Iimfanelo eziyimali zibalwa ngokwexabiso elifanelekileyo ngentsalela okanye ngentsilelo, nayo nayiphi na enye into ekhokelele kwinzuzo okanye kwilahleko echazwa kwinkcazo yokusebenza kwemali. Nayiphi na enye imfanelo eyimali kufanele icalulwe njengemfanelo eyimali engabalwanga ngokwexabiso elifanelekileyo ngentsalela okanye ngentsilelo kwaye zidla ngokubalwa ngokwexabiso elifanelekileyo ekuqaleni, okusele kwiindleko zorhwebelwano.

Ezinye iimfanelo eziyimali zibalwa ngokwendleko kwimali ebekelwe ukuhlawula amatyala kusetyenziswa indlela efanelekileyo yokubala inzala, ze inkcitho kwinzala ichazwe ngendlela evela ngayo.

## **1.9 IPROPATI, IPLANTI NEZIXHOBO**

### **1.9.1 Uthathelo-ngqalelo nobalo**

Zone izinto zeplanti nezixhobo zichazwa kwiinkcukacha zendleko yelixa elidlulileyo nothothiso lwelahleko. Izinto zeplanti nezixhobo ezifunyenwe mahala okanye ngexabiso eliphantsi zichazwa njengezikwixabiso elifanelekileyo ngomhla wokufunyanwa kwazo ze zisiwe kwixabiso ebesele lichazwe njengegexabiso elifanelekileyo ezifunyenweyo ukuthoba nokuthothisa ilahleko. Xa amalungu eplanti nawesixhobo ehlala amaxesha ohlukeneyo, abalwa njengezinto (amalungu angundoqo) zeplanti nezixhobo ezahlukeneyo.

Indleko yento yeplanti okanye yesixhobo ichaza ixabiso, kubandakanya nezivela kumazwe angaphandle neentengo ezingajikiswayo, naziphi na iindleko zokufunyanwa, zokusungulwa nezokufakelwa kwezo asethi ukuze zibe nokwenza umsebenzi ebezifunelwe wona. Oku akubandakanyi impahla yexabiso ehlawulelwe ngesibonelelo-mali sikarhulumente. Ixabiso lempahla yexabiso ezuzwe ngesibonelelo-mali sikarhulumente iphungulwa sisibonelelo-mali sikarhulumente ngokusingise kuloo mpahla yexabiso.

### **1.9.2 Iindleko zamva**

Iindleko zamva zibandakanywa kumyinge okhutshelwe impahla yexabiso okanye ichazwe njengentlawulo eyahlukileyo, njengefanelekileyo, kuphela xa oko kuza kuba nengenelo kwiqumrhu naxa ixabiso lempahla leyo libaleka ngokuthembekileyo. Ixabiso lento etshintshiweyo liyasuswa. Zonke ezinye iindleko zolungiso nezolondolozo zibekwa kwinkcazo yokusebenza kwemali yaloo nyaka zenziwe ngawo. Lonke ilungu lento yeplanti okanye lesixhobo esinendleko ebonakalayo ngokusingise kwindleko yazo zonke izinto kufuneka zithotywe ngokwahlukileyo.

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**1.9.3 Ukwehla kwexabiso**

Ukwehla kwexabiso kuchazwa kwintsalela okanye kwintsilelo ngokokubaluleka kwelungu leplanti okanye lesixhobo ngalinye ngolu hlobo lulandelayo:

Ukwehla kwamaxabiso:	Ngonyaka
likhompuyutha neesoftware	33.3%
linqwelo-mafutha	20%
Izixhobo	25%

Ukwehla kwamaxabiso kuqala xa impahla yexabiso ikhona ukuba isetyenziswe ze iyeke msinya kunexesha ebimele kuyeka ngalo ngokweGRAP 100.

Xa ixabiso lempahla yexabiso lingaphezulu kunelo beliqikelelwe, ibhalwa phantsi ngokukhawuleza ngokwexabiso enokufumaneka ngalo.

**1.9.4 Ukubaluleka kweasethi nexabiso eliseleyo**

Iplanti nesixhobo sehlelwa lixabiso okuye sisetyenziswa kuthathelwa ingqalelo ixabiso layo eliseleyo apho kuyimfuneko khona. Ukubaluleka kweasethi nexabiso eliseleyo zibalwa ngonyaka kwaye oko kusenokhuluka, kuxhomekeka kwizinto ezininzi. Xa kuhlolwa ukubaluleka kuthathelwa ingqalelo izinto ezifana neteknoloji, i-life cycle nenkqubo yolondolozo. Uhlolo lwexabiso eliseleyo luthathela ingqalelo izinto ezifana nesimo sentengiseko, ixesha elisaleleyo nexabiso lokutshitshiswa kwayo.

**1.9.5 Ukucinywa kwempahla**

Iplanti okanye isixhobo sicinywa sakube sitshitshisiwe okanye xa singasenaxabiso okanye kulindeleke ukuba sifune ukulungiswa xa kuqhutywa sisetyenziswa. Ixabiso lempahla yexabiso liyacinywa sakutshitshiswa (sibalwa ngomahluko kwixabiso lokusigcina nelokusilahla) ze libandakanywe kwinkcazo yokusebenza kwemali kuloo nyaka.)

**1.10 UKWEHLA KWEMPAHLA YEXABISO**

Ukwehla kwexabiso lempahla yexabiso kuthathelwa ingqalelo xa kukho isizathu sokukholelwa ekubeni lehlile. Ilahleko yokwehla kwexabiso ichazwa xa ukuyigcina kuxabisa ngaphaya kwexabiso layo. Ixabiso lokuyilungisa lingaphezulu kwelo lifanelekileyo lokuyigcina. Xa zihlolwa zibekwa ngokwamaqela azo aphantsi apho zithi ziboniswe ngokwemali ezinkozo ('izinto ezingenisa imali ezinkozo'). Impahla yexabiso echazwe njengeyehlelwe lixabiso ihlolwa rhoqo ngelixa loniko-ngxelo.

**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI  
INKCAZO-MALI ZONYAKA  
zonyaka ophele ngowama-31 kweyoKwindla 2013**

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**1.11 IINGQIKELELO ZOBALO EZIPHAMBILI NEZIGQIBO**

Iqumrhu lenza iingqikelelo ngekamva lalo. Iziphumo zoqikelelo lobalo, ngokwenkcazo, kufuneka zilingane nenkcitho eyenziweyo. Iingqikelelo nezigqibo zivavanywa rhoqo kwaye zisekelwa kwinkcitho yelixa elidlulileyo nakwezinye izinto, kubandakanya izinto ekulindeleke ukuba zenzeke nekukholelwa ukuba zifanelekile phantsi kweemeko ezithile. Iingqikelelo ezisenobangela ukuba kwenziwe ulungelelaniso kwimathiriyeli echaphazelekayo ngokwexabiso elimiyo lempahla yexabiso neemfanelo kunyaka-mali olandelayo zichazwe apha ngezantsi.

**1.11.1 Amalungiselelo ocutho lwezifumanekayo**

Iingqikelelo yocutho lwezifumanekayo yenziwa xa ngaba kungekho indawo ingenye kunokufunyanwa kuyo imali efunekayo. Ulungiselelo locutho lwamatyala kufuneka lubalwe ngokwexabiso lorhwebo lalo nto kusingiswe kuyo. Ewonke amalungiselelo ocutho eQumrhu kufuneka abalwe ngokomniki-tyala okanye ngokodidi lomngcipheko.

**1.12 I-VAT NOXOLELO OLUNOKWENZIWA**

Eli qumrhu lixolelwe ekuhlawuleni iVAT. Nangona kunjalo, ukuba kuthe kwafumaneka inkxaso-mali efunisa ukuba iqumrhu libhalisele iVAT, oko kuya kwenziwa.

**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI  
AMANQAKU EENKCAZO-MALI ZONYAKA  
zonyaka ophele ngomhla wama-31 kweyoKwindla 2013**

	<b>2013</b>	2012
	<b>R'000</b>	R'000

**2. Urhwebo nokunye okufumanekayo**

Urhwebo nokunye okufumanekayo	36	274
Inzala efunyenweyo	13	7
	<b>49</b>	<b>281</b>

Urhwebo kwakunye nezinye izinto ezifumanekayo zicalulwa njengemali-nzala. Ixabiso elifanelekileyo lorhwebo neleentengo lezinto liba ngokwexabiso elifanelekileyo lezo nto.

**3. Imali ezinkozo nokulingana nayo**

Imali ezinkozo nokulingana nayo:

Esele ebhankini	288	706
Ufako-mali lwexeshana	4,847	4,616
	<b>5,135</b>	<b>5,322</b>

**Iqondo letyala lemali ezinkozo ebhankini nofako-mali lwexeshana, ngaphandle kwemali esesandleni**

Imali ezinkozo nokulingana nayo ibandakanya imali esesandleni notyalo-mali lwexeshana olusebhankini esesikweni oluvuthwa kwiinyanga ezintathu noluhamba ngokwenzala efanelekileyo. Ixabiso lezi mpahla ngokwexabiso lazo elifanelekileyo.

**4. Urhwebo nezinye iintlawulo**

Urhwebo oluhlawulekayo	189	36
Ingeniso efunyenwe kwangaphambili	310	172
Imbuyiselo-mali: Ingeniso yerenti	20	55
Ingeniso-mali yerenti engachazwanga	-	-
	<b>519</b>	<b>263</b>

Urhwebo nezinye iintlawulo zicalulwa njengeemfanelo eziyimali. Ixabiso elifanelekileyo lorhwebo nezinye iintlawulo zeentengo zilingana nexabiso lazo elifanelekileyo.

**5. Ingeniso**

**Ingeniso yeNon-exchange transactions**

Uweliselo-mali nezibonelelo-mali ezifunyenweyo	325	150
Iintlawulelo zamaziko	1,629	1,614
Enye ingeniso yemisebenzi eyenziwayo	-	44
<b>Ingeniso yeExchange transactions</b>		
Ingeniso yenzala	261	453
	<b>2,215</b>	<b>2,261</b>

**6. Iintlawulo zophicotho-zincwadi**

Uphicotho-zincwadi lwangaphandle	206	250
	<b>206</b>	<b>250</b>

**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI  
AMANQAKU EENKCAZO-MALI ZONYAKA  
zonyaka ophele ngomhla wama-31 kweyoKwindla 2013**

Amanani ngokweRandi	<b>2013 R'000</b>	2012 R'000
<b>7. Imali ezinkozo eyenziwe/(esetyenziswe) emisebenzini</b>		
Intsilelo phambi kwerhafu	<b>(675)</b>	(4,593)
Ulungelelaniso:		
Lwenzala efunyenweyo	<b>(261)</b>	(453)
Lwelahleko kwimpahla yexabiso elahlwayo	-	30
<b>linguqu kwinkunzi ekusetyenzwa ngayo:</b>		
Ukwehla kwexabiso	-	-
Urhwebo nokunye okufumanekayo	<b>232</b>	537
Urhwebo nokunye okufumanekayo:	-	-
Amaqumrhu afanelekileyo		
Ubonelelo lwamatyala athandabuzekayo	-	(322)
Urhwebo nezinye iintlawulo	<b>256</b>	(89)
	<b>(448)</b>	(4,890)

**8. Ukuhunywa kwamalungu**

Amalungu ekomishini		
Akleker T.	-	7
Gxilishe S.	-	5
Swartbooi T.	-	5
Van derRheede C.	-	2
Van Wyk H.	-	3
Tyatya G.	-	5
Tshandu E.	-	5
May X.	-	4
Du Plessis J.	-	4
Jacobs L.	<b>3</b>	3
van Coller H.M.	-	2
Boezak WA	<b>8</b>	-
Dani LC	<b>7</b>	-
Du Preez	<b>6</b>	-
Le Fleur A	<b>5</b>	-
Mostert J	<b>8</b>	-
Ngeyi WM	<b>6</b>	-
Smith MM	<b>7</b>	-
Somdaka SA	<b>8</b>	-
Thamm M	<b>7</b>	-
Visman RN	<b>5</b>	-
Wilson LM	<b>5</b>	-
Witbooi JC	<b>10</b>	-

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**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI**  
**AMANQAKU EENKCAZO-MALI ZONYAKA**  
**zonyaka ophela ngomhla wama-31 kweyoKwindla 2013**

Amanani ngokweRandi	2013 R'000	2012 R'000
<b>9. Inkcitho kwimisebenzi yeofisi</b>		
Ezolonwabo	23	18
Ezokubhala nokubhalela nokuprinta	46	44
Umdlivo webhanki	7	5
	<b>76</b>	<b>67</b>
<b>10. Uweliselo-mali nobonelelo-mali</b>		
Imibutho esesikweni/NPO	-	50
Amabhunga eNkcubeko	466	370
Minstrels	300	45
ISebe leMicimbi yeNkcubeko neMidlalo	-	4,250
	<b>766</b>	<b>4,715</b>
<b>11. Ezinye iindleko zokusebenza</b>		
Uthethwano, oonokotraki neenkonz	48	129
ezikhethekileyo		
Ukwehla kwexabiso	-	-
Ubhengezo	2	1
Amatyala amabi	15	-
Izixhobo ezixabisa ngaphantsi kwe-R5000	2	104
livenkile / iintengo	216	126
Ezohambo nezibonelelo	133	69
Inkcitho kwipropati	878	932
Iindleko zoqhakamshelwano	-	13
Ucimo	-	-
Ulungiso neendleko zokusebenzisa	396	252
Iinkonzo zohambiso-mpahla	1	2
Iindleko zezomthetho	-	80
Iminikelo (impahla yexabiso)	66	68
	<b>1,757</b>	<b>1,776</b>
<b>12. Ipropati, iplanti nezixhobo</b>		
<b>Iplanti nezixhobo</b>		
Iindleko/ uxabiso	-	42
Ezongeziweyo	66	-
Ukwehla kwexabiso okufunyenweyo	-	(12)
Ulahlo lwempahla yexabiso	(66)	30
<b>Ixabiso lempahla</b>	-	-



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Amanani ngokweRandi	<b>2013 R'000</b>	2012 R'000
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Ukuqinisekisa ulawulo lwempahla yexabiso olufanelekileyo, lo msebenzi uqukaniselwe kwiSebe. Kulo nyaka kunikwa ingxelo yawo, xa kuthelekiswa nonyaka odlulileyo, impahla yexabiso iweliselwe kwiSebe leMicimbi yeNkcubeko neMidlalo. Kusetyenziswe iGrap 17, ipropati, iplanti nezixhobo (ukucinywa kwempahla yexabiso) ukuthatha uxanduva lweminikelo ngexabiso elifanelekileyo ngokwangomhla wama-31 kweyoKwindla 2013. Igalelo lempahla yexabiso eyiminikelo libandakanywe kwintsilelo.

**13. Amaqumrhu afanelekileyo**

**Intsebenziswano**

Umxhasi ngemali ophambili  
Iqumrhu lentsebenziswano  
Iqumrhu lentsebenziswano

ISebe leMicimbi yeNkcubeko neMidlalo  
ILifa leMveli leNtshona Koloni  
IKomiti yeeLwimi yeNtshona Koloni

**Uhlobo lwentsebenziswano**

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo eNtshona Koloni enza imisebenzi yolawulo neyeofisi yeKomishini yeNtshona Koloni.

Eli Qumrhu lisebenzela kumasango eSebe leMicimbi yeNkcubeko neMidlalo kwaye lisebenzisa impahla yalo yexabiso kubandakanya iinkonzo zokhuseleko zeSebe lezoKhuseleko loLuntu.

**Okuseleyo kwequmrhu**

**lintengo zequmrhu:**

**Ingeniso efunyenwe kwamanye amaqumrhu**

ISebe leMicimbi yeNkcubeko neMidlalo	<b>325</b>	150
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**Ingeniso ehlawulwe kumaqumrhu afanelekil**

ISebe leMicimbi yeNkcubeko neMidlalo	-	(4,250)
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**14. Ulawulo loMngcipheko**

**Umngcipheko wezemarike**

Imisebenzi yequmrhu ilibeka kwimingcipheko yezemali eyahlukeneyo: umngcipheko wezemarike (ixabiso lenzala elifanelekileyo, inzala yokuhamba kwemali ezinkozo), umngcipheko wamatyala nemingcipheko yobhangiso.

Iqumrhu alikhange libe semngciphekweni wemalike ngenxa yokuba linyanzeliswa ukuba amatyala alo liwahlawule kwiintsuku ezingama-30 emva kokufunyanwa kwe-invoyisi njengoko imisa njalo imigaqo kanongxowa-mali nePFMA.

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Amanani ngokweRandi	<b>2013</b>	2012
	<b>R'000</b>	R'000

**Umgcipheko wokuba nemali yokuhlawula amatyala**

Umgcipheko wokuba nemali yokuhlawula amatyala ngumngcipheko wokuba iqumrhu alizubanako ukufezekisa umsebenzi walo wezemali. Ngokwemigqaliselo yoboleko yalo, iqumrhu liqinisekisa ukuba linemali efanelekileyo ukwenza umsebenzi walo. Onke amatyala alo liwahlawula kwiintsuku ezingama-30.

**Uphicotho lwezibuthathaka**

Ngomhla wama-31 kweyoKwindla, ukuba inzala kwezemali ingaphezulu/ingaphantsi nge-1%, irhafu yentsalela edlulileyo yonyaka ngeyingaphezulu/ngaphantsi ngama-R53,778.

**Izinga lomngcipheko kwinzala**

Iinkcukacha zomngcipheko wequmrhu zibandakanya izinga lemali-mboleko nokusele ebhankini nto ezo zithi zibonise ixabiso elifanelekileyo lezinga lomngcipheko kwinzala nezinga lenzala lokuhamba kwemali ezinkozo kwaye oko kunokushwankathelwa ngolu hlobo:

**Iiasethi eziyimali**

Intengiselwano nokunye okufumanekayo kuthengwa ngamaxabiso azinzileyo. Abathaphi bawubeke esweni umngcipheko wamaxabiso azinzileyo ngokuthethana nabaxhamli ngokuhla nokunyaka kwamaxabiso emali-mboleko. Abaphathi bakwanomgaqo wokulungelelanisa inzala kwiimali-mboleko nakwezinye iimfanelo.

<b>Isixhobo Esiyimali</b>	<b>Okumiyo</b>	<b>kwiintsuku 1-30</b>	<b>kwiintsuku 31-60</b>	<b>Kwiintsuku 61- 90</b>	<b>Kwiintsuku 91+</b>	<b>Zizonke</b>
Urhwebo nokunye okufumanekayo <b>ngowama-2013</b> – imiqathango yamatyala yesiqhelo	0	15	3	-	18	37
Ubonelelo lwamatyala amabi	-	-	-	-	-	-
<b>Umyinge oseleyo</b>	<b>0</b>	<b>15</b>	<b>3</b>	<b>-</b>	<b>18</b>	<b>37</b>
Okushiywe lixesha okungalungiselelwanga	-	-	-	-	-	-
Urhwebo nokunye okufumanekayo <b>ngowama-2012</b> – imiqathango yamatyala yesiqhelo	43	14	9	(65)	273	274
Ubonelelo lwamatyala amabi	-	-	-	-	-	-
<b>Umyinge oseleyo</b>	<b>43</b>	<b>14</b>	<b>9</b>	<b>(65)</b>	<b>273</b>	<b>274</b>
Okushiywe lixesha okungalungiselelwanga	-	-	-	-	-	-

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Amanani ngokweRandi	<b>2013 R'000</b>	2012 R'000
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Isixhobo	Okumiyo	Ngaphantsi konyaka	Kunyaka okanye	Kwiminyak a emibini ukuya	Kwiminyaka emithathu ukuya	Emv a kwe miny aka emin e
Semali			kwemibini	kwemithathu	kwemine	
Imali ekhoyo ebhankini Urhwebo nezinye iintlawulo – imiqathango yamatyala eyandisiweyo	-	5,135	-	-	-	-
	-	(189)	-	-	-	-
<b>Umyinge oseleyo</b>		<b>4,946</b>				
Okushiywe lixesha okungalungiselelwanga	-	-	-	-	-	-

**Umngcipheko kumatyala**

Umngcipheko kumatyala usingise kumngcipheko apho iqumrhu linothi lisilele kumsebenzi walo ngenxa yokulahlekelwa yimali kwequmrhu. Eli qumrhu lamkele umgaqo-nkqubo wokusebenzisana namaqumrhu afanelekileyo kuphela xa kusenziwa amatyala.

Umngcipheko kumatyala ubandakanya imali ezinkozo, okulingana nemali ezinkozo, izixhobo zemali namatyala ezorhwebo kuphela. Eli qumrhu lifaka imali ezinkozo kwiibhanki ezisemgangathweni ze licuthe amathuba okuya kwezingezinye.

Akukho matyala abengaphaya komlinganiselo kulo nyaka kunikwa ingxelo yawo, kwaye abaphathi abalindelanga lahleko yakungenziwa kwemisebenzi.

**Amathuba aphezula omngcipheko kumatyala**

Amathuba okungena ematyaleni kwequmrhu ngokuphathelele kwiimali-mboleko nezinye izinyo aphelele nje kwimiyinge yokushiyekileyo. **(Jonga kumanqaku orhwebo nokufumanekayo)**

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	<b>2013</b>	2012
	<b>R'000</b>	R'000

Amanani ngokweeRandi

	<b>2013</b>	2012
	<b>R'000</b>	R'000
<b>15. Inkcitho engekho mgaqweni</b>		
<b>Ulungelelaniso lwenkcitho engekho mgaqweni</b>		
<b>Okushiyekileyo ekuvulweni kwencwadi</b>	-	-
Inkcitho engekho mgaqweni – Ngoku	<b>1</b>	-
Inkcitho engekho mgaqweni – Ngoku	<b>(1)</b>	-
Uweliselo kokufumanekayo		

**Inkcitho engekho mgaqweni esalindele uxolelo**

\* Inkcitho engekho mgaqweni echaziweyo ifumene uxolelo ngomhla wama-21 kuCanzibe 2013



**Wes-Kaapse  
Regering**

Kultuursake en Sport

**BETER TESAME.**



WES-KAAPSE KULTUURKOMMISSIE  
WESTERN CAPE CULTURAL COMMISSION  
IKHOMISHONI YENKCUBEKO YENTSHONA KOLONI

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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</b>	Nvt
<b>FISIESE ADRES</b>	3 <sup>de</sup> Verdieping, Protea Versekeringsgebou Groentemarkplein KAAPSTAD 8001
<b>POSADRES</b>	Privaatsak X9067 KAAPSTAD 8000
<b>TELEFOONNOMMER(S):</b>	021 483 9717
<b>FAKSNOMMER</b>	021 483 9711
<b>E-POSADRES</b>	<a href="mailto:Clement.Williams@westerncape.gov.za">Clement.Williams@westerncape.gov.za</a>
<b>WEBADRES</b>	<a href="http://www.westerncape.gov.za">www.westerncape.gov.za</a>
<b>EKSTERNE OUDITEURE</b>	Ouditeur-Generaal van Suid-Afrika
<b>BANKIER</b>	Nedbank
<b>MAATSKAPPY-/RAADSEKRETARIS</b>	Clement Williams

## 2. LYS AFKORTINGS/AKRONIEME

BBSEB	Breëbasis Swart Ekonomiese Bemagtiging
HFB	Hoof Finansiële Beampste
HUB	Hoof Uitvoerende Beampste
KMMO	Klein Medium- en Mikro-ondernemings
LUR	Lid van die Uitvoerende Raad
MTUR	Mediumtermyn Uitgawe-raamwerk
OGSA	Ouditeur-Generaal van Suid-Afrika
TR	Tesourie-regulasies
VKB	Voorsieningskettingbestuur
WKKK	Wes-Kaapse Kultuurkommissie
WOFB	Wet op Openbare Finansiële Bestuur, 1999

### 3. STRATEGIESE OORSIG

#### 3.1 Visie

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

#### 3.2 Missie

Om ingevolge wetgewing kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel deur die skepping van 'n bemagtigende omgewing wat aan almal geleenthede en toegang bied om hul volle potensiaal te verwesenlik.

#### 3.3 Waardes

Toegang, uitmuntendheid en respek wat tot groter begrip en onderlinge vertroue onder die verskillende kulture in die Wes-Kaap lei.

#### 3.4 Strategiese uitkomsgeoriënteerde doelwitte

Die bevordering, ontwikkeling en bewaring van kuns en kultuur in die Wes-Kaap om tot goeie regering by te dra; maatskaplike en menslike kapitaalontwikkeling; sosiale kohesie; en volhoubare ekonomiese groei en geleenthede.

### 4. WETGEWENDE EN ANDER MANDATE

Die Wes-Kaapse Kultuurkommissie (WKKK) is tot stand gebring deur die Wes-Kaapse Kultuurkommissie- en Kultuurradewet, 1998 (Wet 14 van 1998). Die WKKK staan onder die toesig van en ontvang administratiewe en finansiële ondersteuning van die Departement van Kultuursake en Sport (DKES).

#### Grondwetlike mandate

Afdeling	Direkte verantwoordelikheid van die WKKK
<b>Die Grondwet van die Republiek van Suid-Afrika, 1996</b>	
Artikel 30: Taal en kultuur	Die WKKK moet deur hul aktiwiteite vir die mense van die Wes-Kaap geleenthede skep om hul kultuurregte deur Kommissie-aktiwiteite uit te leef.
Artikel 31: Kultuur-, godsdienstige en taalgemeenskappe	Die WKKK moet verseker dat hul programme en projekte die kulturele verskeidenheid van die bevolking van die Wes-Kaap in ag neem.
<b>Grondwet van die Wes-Kaap, 1997</b>	
Artikel 70	Provinsiale wetgewing moet voorsien vir die totstandkoming en redelike befondsing, met inagneming van die Provinsie se beskikbare hulpbronne, van 'n kultuurraad of -rade vir 'n gemeenskap of gemeenskappe in die Wes-Kaap wat 'n gemeenskaplike kultuur- en taalerfenis deel. Die WKKK het onder andere as opdrag die registrasie van en ondersteuning aan geregistreerde kultuurrade.

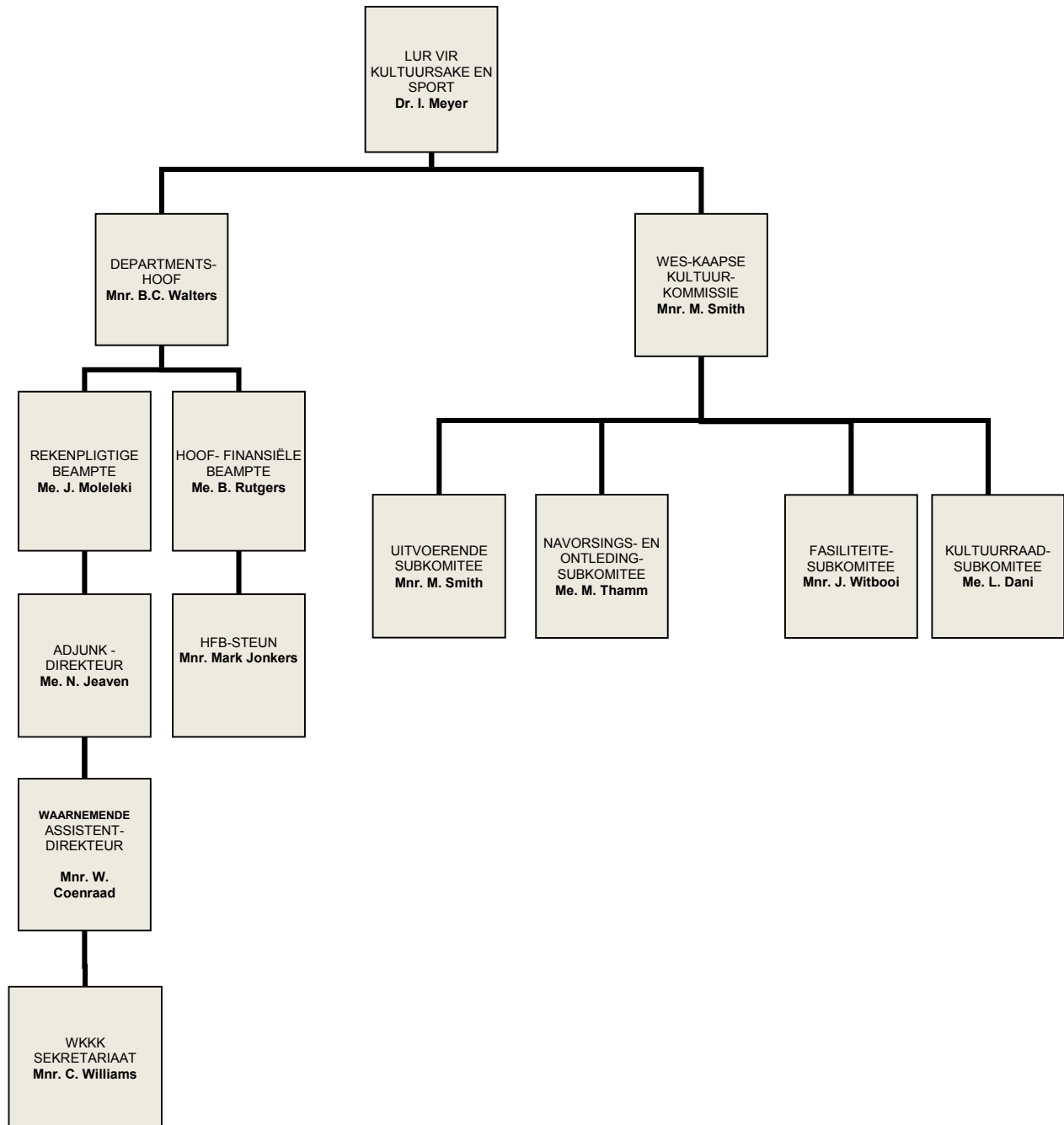
## Wetgewende mandate

Wetgewing	Verwysing	Sleutelverantwoordelikhede wat by die WKKK en die DKES berus
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	Departementele bestuur
Wet op Bevordering van Kultuur, 1983	Wet 35 van 1983	Hierdie wetgewing geld vir die Wes-Kaap en die DKES is verantwoordelik vir voldoening aan die bepalings daarvan.
Wet op Kulturele Aangeleenthede (Volksraad), 1989	Wet 65 van 1989	Hierdie wetgewing geld vir die die Wes-Kaap en die DKES is verantwoordelik vir voldoening aan die bepalings daarvan.
Wet op Wes-Kaapse Kultuurkommissie- en Kultuurrade, 1998	Wet 14 van 1998	Hierdie Wet bring die Wes-Kaapse Kultuurkommissie tot stand om onder andere oorweging te skenk aan die registrasie en deregistrasie van kultuurrade wat gemeenskappe verteenwoordig wat 'n gemeenskaplike kultuur- en taalerfenis deel. Die WKKK mag ook ten opsigte van die volgende aanbevelings maak: <ul style="list-style-type: none"> <li>• die visuele, uitvoerende en literêre kunste;</li> <li>• die natuur- en menswetenskappe;</li> <li>• kultuurgeskiedenis; en</li> <li>• die kulturele bewusmaking en kultuurbetrokkenheid van die jeug.</li> </ul>

## Beleidsmandate

Beleid	Kernverantwoordelikhede van die Departement
<b>Nasionale beleid</b>	
Nasionale Witskrif oor Kuns, Kultuur en Erfenis (1996)	Ná uitgebreide openbare raadplegingsprosesse bied die beleidskrif 'n nasionale raamwerk vir 'n beleid vir nasionale aangeleenthede en vir al nege provinsies oor kuns-, kultuur-, erfenis-, biblioteek- en argiefdienste.
Nasionale Taalbeleidsraamwerk (2003)	Die beleid bied 'n nasionale raamwerk vir die toepassing van die bepalings van die Grondwet en wetgewende mandate aan alle staatsorgane, insluitend die Departement. Dit sit ook die beginsels en implementeringstrategieë wat gevolg moet word, uiteen.
<b>Provinsiale beleid</b>	
Wes-Kaapse Taalbeleid (gepubliseer in die <i>Provinsiale Koerant</i> as PK 369/2001 van 27 November 2001)	Die Departement en al die ander provinsiale departemente is verplig om die bepalings van die beleid toe te pas. Daarbenewens is die Departement verplig om taaldienste aan die Wes-Kaapse Regering deur 'n sentrale taaleenheid te bied.
Konsep Wes-Kaapse Kultuurbeleid (2004)	Die konsepbeleid is tydens 'n reeks streekskonsultasiewerksessies wyd bespreek as inleiding tot die nasionale kuns-, kultuur- en erfenisbeleidsoorsig. Nóg die nasionale beleidsoorsig nóg die Konsep Wes-Kaapse Kultuurbeleid is gefinaliseer.

## 5. ORGANISASIESTRUKTUUR



## 6. VOORWOORD DEUR DIE VOORSITTER



Naam: Mnr. Mervyn Smith  
Titel: Voorsitter, WKKK

Dit was 'n voorreg om as Voorsitter van die Wes-Kaapse Kultuurkommissie te dien vir die periode 2012/13. Die lede van die Kommissie is uit al die lae van die samelewing aangestel, ná deeglike oorweging van hul vaardighede en agtergrond en van hul toewyding tot die bevordering van kultuur in haar vele vorme. Hul verbintenis tot die werk van die WKKK is duidelik en die bydraes wat hulle gelewer het, is opbouend en waardevol.

Tydens 'n vroeë fase van sy bestaan het die Kommissie toepaslike subkomitees aangestel, elkeen met 'n kommissielid as voorsitter. Die resultaat van die komitees se werk word vervat in hierdie jaarverslag en dit is onnodig om dit hier te herhaal.

Die Kommissie word professioneel ondersteun deur personeellede van die Departement van Kultuursake en Sport. Dit kan tereg gemeld word dat die personeellede aan ons beraadslagings ook leiding en rigting gegee het. Namens die WKKK will ons ons dank betuig teenoor me. Jane Moleleki, me. Nerine Jeaven, mnr. Geoffrey Mamputa en ons eie personeellid, mnr. Clement Williams.

Van besondere belang in die oorsigtydperk was die voortgaande debat onder die lede van die Navorsings- en Ontledingskomitee oor 'n sentrale tema vir die huidige Kommissie se werk. Nou dat ons die tema "Oorgangsrites in die Wes-Kaap" aanvaar het, het Kommissielede en die personeel begin werk aan die ontwikkeling van 'n ryk geskakeerde meervlakkige projek om hierdie rites uit te beeld. Die Kultuurfasiliteite- en Kultuurraadskomitees het gedurende die oorsigtydperk hul goeie werk voortgesit.

Namens die Kommissie ook 'n spesiale woord van dank aan die Minister van Kultuursake en Sport, dr. Ivan Meyer, vir sy getroue ondersteuning. Sy beroep op die Kommissie om "kulturele warmte" in die Wes-Kaap te skep, bly vir ons 'n rigsnoer.

Ons sien uit na 'n produktiewe werktydperk.



**Mervyn Smith**  
**Voorsitter: Wes-Kaapse Kultuurkommissie**  
**Datum: 31 Mei 2013**

## 7. REKENPLIGTIGE BEAMPTE SE OORSIG



Naam: Mev. Jane Moleleki

Titel: Rekenpligtige Beampte: WKKK

Die werk van die Wes-Kaapse Kultuurkommissie vir die jaar 2012/2013 was gebaseer op navorsing en 'n deeglike begrip van die bedryfsomgewing. Die WKKK is verbind tot die verbetering van dienslewering op die gebied van die kunste en kultuur deur die versekering van innoverende beplanning, duidelik haalbare doelwitte en die aanwend van hefboomfinansiering om sukses te verseker.

Gedurende die oorsigjaar is 'n opleidingsessie gehou om die funksionering van kultuurrade te verbeter. Besoeke is ook afgelê by kultuurfasiliteite onder die beheer van die WKKK om te verseker dat die Kommissie met die beskikbare hulpbronne ingeligte besluite neem wat gerig is op die behoeftes van gemeenskappe.

Die WKKK is deur hul aktiwiteite verbind tot die bevordering van maatskaplike insluiting. Die beleid en bedrywighede van die sewe kultuurfasiliteite onder sy beheer sal hersien word om te verseker dat dit deur 'n meer diverse groep besoekers gebruik word. Een van die kernuitkomstes wat ons graag wil sien, is dat gemeenskappe naby die kultuurfasiliteite by Koekenaap en Schoemanspoort hierdie waardevolle staatshulpbronne deegliker sal benut.

Die WKKK is vasberade om dienste en advies te verskaf wat toepaslik is vir voldoening aan die behoeftes en eise van gemeenskappe in die Wes-Kaap.

A handwritten signature in purple ink that reads 'J. Moleleki'.

**Me. Jane Moleleki**  
**Rekenpligtige Beampte:**  
**Wes-Kaapse Kultuurkommissie**

**Datum: 31 Mei 2013**

## DEEL B: PRESTASIE-INLIGTING

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## 1 VERKLARING VAN VERANTWOORDELIKHEID VIR PRESTASIE-INLIGTING

### Verklaring van Verantwoordelikheid vir Prestasie-inligting vir die jaar geëindig 31 Maart 2013

Ingevolge artikel 55(1)(d) van die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999), en met artikel 28.2 van die Nasionale Tesourieregulasies, lê ek hiermee die jaarverslag oor die werksaamhede van die Wes-Kaapse Kultuurkommissie en die geouditeerde finansiële state vir die finansiële jaar 2012/2013 voor. Die WKKK het uitvoering gegee aan die mandaat omskryf in die Wes-Kaapse Kultuurkommissie- en Kultuurradewet van 1998 (Wet 14 van 1998) deur werksaamhede gespesifiseer in hul strategiese plan.

Die WKKK is bewus daarvan dat kuns en kultuur veel breër strek as blote artistieke uitdrukking, en dat dit ook die sosiale, fisiese en intellektuele aspekte van gemeenskappe behels. In ooreenstemming met die doelwit van inklusiewe samelewing het die WKKK deur hul werksaamhede kommunikasie en interaksie onder gemeenskappe aangemoedig op 'n manier wat inklusiwiteit en "kulturele warmte" aanspoor en bevorder.

Die WKKK is verantwoordelik vir die bestuur van sewe kultuurfasiliteite wat deur die LUR vir Kultuursake en Sport onder hul toesig geplaas is. Die WKKK doen aanbevelings oor die manier waarop hierdie fasiliteite benut kan word, volgens die hoogste moontlike standaarde in stand gehou kan word, en nog steeds toeganklik vir al die gemeenskappe van die Wes-Kaap kan wees.

Dit was die eerste jaar van die WKKK se ampstermyn van drie jaar. Ons wil die lede gelukwens dat hulle hul baie vinnig van die taak vergewis het en ook met die waardevolle bydraes wat hulle tot die verwesenliking van die Kommissie se mandaat gemaak het.



**Me. Jane Moleleki**

**Rekenpligtige Beampte**

**31 Mei 2013**

## **2. OUDITEURSVERSLAG: VOORAFBEPAALE DOELSTELLINGS**

Die Ouditeur-generaal van Suid-Afrika volg tans die nodige ouditprosedures ten opsigte van die prestasie-inligting om redelike gerusstelling in die vorm van 'n ouditgevolgtrekking te bied. Die ouditgevolgtrekking oor prestasie teen voorafbepaalde doelstellings is ingesluit in die verslag aan die bestuur, met wesenlike bevindings wat onder die opskrif "Voorafbepaalde Doelstellings" in die gedeelte oor ander wetlike en regulatoriese vereistes in die ouditeursverslag vermeld word.

Raadpleeg bladsye 35 tot 37 van die Ouditeursverslag, gepubliseer as Deel E: Finansiële inligting.

## **3. OORSIG OOR OPENBARE ENTITEIT SE PRESTASIE**

### **3.1 Diensleweringomgewing**

Die WKKK is verbind tot die bewaring, bevordering en ontwikkeling van die kunste en kultuur in die Wes-Kaap. Om dit te bereik, het die Kommissie begin met 'n proses om kommunikasie te verbeter tussen hulself en gemeenskapsorganisasies om doeltreffender dienslewering te verseker.

Gedurende die oorsigjaar het die Kommissie formeel erkenning verleen aan die behoefte aan navorsingsgebaseerde programmering. Die Navorsings- en Ontledingskomitee is aangestel om te verseker dat WKKK-inisiatiewe aan die uiteenlopende behoeftes van die gemeenskappe van die Wes-Kaap aandag gee.

Die WKKK is verantwoordelik vir die bestuur van sewe kultuurfasiliteite wat aan die Wes-Kaapse Regering behoort. Daar is 'n groot vraag na die meeste van die kultuurfasiliteite in groter Kaapstad, terwyl dié in die meer afgeleë landelike gebiede onderbenut is. Hierdie saak sal in die nuwe boekjaar aandag kry.

### **3.2 Organisasie-omgewing**

Die WKKK het 'n breër siening van die kunste en kultuur aanvaar as 'n manier om 'n heilsamer impak op gemeenskappe te bewerkstellig. Dit het behels dat daar na maniere gekyk moes word waarop operasionele take deur strategiese beplanning met duidelike doelstellings en haalbare uitsette deegliker voorberei kan word. Voordat projekte onderneem word, word navorsing daarvoor gedoen en vind raadpleging plaas sodat sodanige projekte by implementering die bes moontlike kans op sukses het.

### **3.3 Sleutelbeleidsontwikkelings en wetgewende veranderinge**

Geen nuwe beleid is vir die finansiële jaar onder oorsig ingestel nie.

### **3.4 Strategiese uitkomsgeoriënteerde doelwitte**

Die bevordering, ontwikkeling en bewaring van kuns en kultuur in die Wes-Kaap om by te dra tot goeie regering; maatskaplike en menslike kapitaalontwikkeling; sosiale kohesie; en volhoubare ekonomiese groei en geleentheid.

#### 4. PRESTASIE-INLIGTING VOLGENS PROGRAM

##### WES-KAAPSE KULTUURKOMMISSIE

##### Strategiese doelstellings, prestasie-aanduiders, beplande teikens en werklike prestasies

##### Strategiese doelstellings:

Programnaam					
Strategiese doelstellings	Werklike prestasie 2011/2012	Beplande teiken 2012/2013	Werklike prestasie 2012/2013	Afwyking van beplande teiken na werklike prestasie vir 2012/13	Kommentaar oor afwyking
Om kuns en kultuur te bewaar, te bevorder en te ontwikkel deur die registrasie en deregistrasie van kultuurrade, en die bestuur van kultuurfasiliteite, navorsing en ontleding.	28	28	25	(3)	'n Oorsig oor openbare eniteite, insluitend die WKKK, is aan die gang en 'n moratorium geld op die registrasie van nuwe kultuurrade tot tyd en wyl besluite oor die Kommissie se toekoms geneem is.

##### Sleutelprestasie-aanduiders, beplande teikens en werklike prestasies

Prestasie-aanduider	Werklike prestasie 2011/2012	Beplande teiken 2012/2013	Werklike prestasie 2012/2013	Afwyking van beplande teiken vir 2012/2013	Kommentaar oor afwykings
Fasiliteer 'n kulturele dialoog vir kultuurrade om interaksie te verbeter en sosiale insluiting te bevorder.	1	1	1	0	
Registreer nuwe kultuurrade om diversiteit onder kultuurgroepe aan te moedig en te verseker.	0	2	0	(2)	'n Oorsig oor openbare eniteite, insluitend die WKKK, is aan die gang en 'n moratorium is geplaas op die registrasie van nuwe kultuurrade tot tyd en wyl besluite oor die Kommissie se toekoms geneem is.
Verbeter kultuurfasiliteite en hou hulle in stand om nut vir en veiligheid van gebruikers te verseker.	7	7	7	0	
Ontwikkel 'n promosie- en bemakingstrategie met die oog op bewusmaking en die verbetering van benutting en toegang vir gemeenskappe.	1	1	1	0	
Getal voltallige, subkomitee-, uitvoerende en strategiese beplanningsvergaderings om die Minister van raad te voorsien.	18	17	16	(1)	Minder vergaderings is gehou as wat beplan is, omdat daar 'n vertraging in die aanstelling van die Wes-Kaapse Kultuurkommissie was.

**Strategieë om terreine van onderprestering uit te skakel**

'n Moniterings- en evalueringsinstrument is ingestel om moontlikhede vir onderprestasië te verminder. Verskeie strategieë is onder oorweging.

**Veranderinge aan beplande teikens**

Geen.

**Koppeling van prestasie aan begrotings**

*Volgens die JPP word die aanduiders direk aan die begroting gekoppel.*

## 5 OPSOMMING VAN FINANSIËLE INLIGTING

### 5.1 Invordering van inkomste

Bronne van inkomste	2012/2013			2011/2012		
	Beraming	Werklike bedrag ingevorder	(Oorinvordering)/Onderinvordering	Beraming	Werklike bedrag ingevorder	(Oorinvordering)/Onderinvordering
Huurinkomste	2287	1 629	658	1 200	1 658	(458)
Oordrag	200	325	(125)	150	150	0
Ander inkomste	368	261	107	5 094	453	4 641
<b>Totaal</b>	<b>2 855</b>	<b>2 215</b>	<b>640</b>	<b>6 444</b>	<b>2 261</b>	<b>4 183</b>

### 5.2 Uitgawes

Programnaam	2012/2013			2011/2012		
	Begroting	Werklike besteding	(Oorbesteding)/Onderbesteding	Begroting	Werklike besteding	Oorbesteding/Onderbesteding
Goedere en dienste	2 855	2 890	(35)	6 444	6 854	(410)
<b>Totaal</b>	<b>2 855</b>	<b>2 890</b>	<b>(35)</b>	<b>6 444</b>	<b>6 854</b>	<b>(410)</b>

Alle uitgawes van die WKKK was in ooreenstemming met die Jaarlikse Prestasieplan en met die begroting vir die instandhouding van kultuurfasiliteite.

### 5.3 Kapitaalbelegging, instandhouding en batebestuursplan

Nie van toepassing nie.

## DEEL C: BESTUUR

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## 1. INLEIDING

Korporatiewe bestuur behels prosesse en stelsels waardeur openbare entiteite gelei, beheer en verantwoordbaar gehou word. Bykomend tot wetgewende vereistes gegrond op 'n openbare entiteit se bemagtigende wetgewing, word korporatiewe bestuur met betrekking tot openbare entiteite deur die voorskrifte van die Wet op Openbare Finansiële Bestuur (WOFB) toegepas, in samehang met die beginsels vervat in die Kingverslag oor Korporatiewe Beheer, 2009 (King III).

Die Parlement, die Uitvoerende Gesag en die Rekenpligtige Beampte van die openbare entiteit is vir korporatiewe bestuur verantwoordelik.

## 2. PORTEFEULJEKOMITEES (INDIEN VAN TOEPASSING)

Nie van toepassing nie.

## 3. UITVOERENDE GESAG

Hierdie verslae word kwartaalliks ingedien om finansiële en nie-finansiële inligting vir die termyn te monitor.

- Kwartaallikse Prestasieverslag:  
31 Julie 2012; 31 Oktober 2012; 31 Januarie 2013; 30 April 2013
- Moniteringsverslag deur die jaar:  
31 Julie 2012; 31 Oktober 2012; 31 Januarie 2013; 30 April 2013

## 4. DIE WES-KAAPSE KULTUURKOMMISSIE

### Inleiding

Die wetgewende mandaat van die Wes-Kaapse Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, te bevorder en te ontwikkel, die LUR vir Kultuursake en Sport te adviseer, en enige ander taak wat die LUR mag aanvra, te verrig.

### **Die rol van die Raad is soos volg:**

Die oogmerke van die Wes-Kaapse Kultuurkommissie is om die Minister van raad te bedien met die bewaring, bevordering en ontwikkeling van kultuur in die Wes-Kaap, in ooreenstemming met die beleid deur die Provinsiale Minister vasgestel.

### **Oktrooi van die Raad**

Wet op Wes-Kaapse Kultuurkommissie en Kultuurrade (Wet 14 van 1998).

### Samestelling van die Wes-Kaapse Kultuurkommissie

Naam	Hoedanigheid (ingevolge die openbare-entiteitRaad-struktuur)	Datum aange-stel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Direkteurskappe	Ander komitees	Aantal vergaderings bygewoon
Mervyn Smith	Voorsitter	15 April 2012		<ul style="list-style-type: none"> <li>- Prokureur</li> <li>- Raadslid en Voorsitter/Direkteur van Kunstekaap</li> <li>- Voormalige President van die Kaapse Prokureursorde</li> <li>- Voorsitter van die Etiekkomitee</li> <li>- Voormalige President van die SA Joodse Raad van Afgevaardigdes</li> <li>- Voorsitter van die Raad van Trustees van die <i>SA Holocaust and Genocide Foundation</i> (SA Volksmoord- en Menseslagtingstigting), Kaapstad</li> <li>- Lewenslange President van die Bellville-krieketklub</li> <li>- Vriend van Iziko Suid-Afrikaanse Nasionale Galery</li> </ul>	Uitvoerende kunste		<ul style="list-style-type: none"> <li>- Uitvoerend</li> <li>- Navorsing en ontleding</li> </ul>	8
Willem Boezak	Ondervoorsitter	15 April 2012		<ul style="list-style-type: none"> <li>- Dipl. Maatskaplike Werk, UWK, 1970</li> <li>- Lisensiaat in Teologie, UWK, 1977</li> <li>- Meestersgraad in Teologie, 1982</li> <li>- Th. Drs. (Maatskaplike Etiek)</li> </ul>	Uitvoerende en literêre kunste		<ul style="list-style-type: none"> <li>- Uitvoerend</li> <li>- Navorsing en ontleding</li> </ul>	9
Lizo Dani	Voorsitter: Kultuurraad-komitee	15 April 2012		<ul style="list-style-type: none"> <li>- Matriek 1984</li> <li>- Arbeidsverhoudinge, Projek-bestuur</li> </ul>	Geesteswetenskappe		<ul style="list-style-type: none"> <li>- Uitvoerend</li> <li>- Kultuurraad</li> </ul>	6



Naam	Hoedanigheid (ingevoel die openbare-entiteitRaad-struktuur)	Datum aange-stel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Direkteurskappe	Ander komitees	Aantal vergaderings bygewoon
John Witbooi	Voorsitter: Kulturfasi- liteitekomitee	15 April 2012		<ul style="list-style-type: none"> <li>- Finansiële Adviseur</li> <li>- Onderwyser</li> <li>- Beoordelaar tydens ATKV-Rieldanskompetisie (Nasionaal)</li> <li>- Leier van die Witbooi-groep in SA</li> <li>- Lid van die Minister se Adviesraad</li> </ul>	Geesteswetenskap- pe		<ul style="list-style-type: none"> <li>- Uitvoerend</li> <li>- Kulturfasi- liteite</li> </ul>	8
Marianne Thamm	Voorsitter: Navorsings- en Ontledingskomitee	15 April 2012		<ul style="list-style-type: none"> <li>- Dipl. Joernalistiek 1981, Pretoria-technikon</li> <li>- Kunskritikus/rubriekskrywer/re-dakteur en kultuuraktivis (25 jaar).</li> </ul>	Uitvoerende en literêre kunste		<ul style="list-style-type: none"> <li>- Uitvoerend</li> <li>- Navorsing en Ontleding</li> </ul>	8
Anthony le Fleur		15 April 2012		<ul style="list-style-type: none"> <li>- Voorsitter, Griekwa- Nasionale Konferensie van SA, 1989</li> <li>- Uitvoerende Bestuurslid: Nasionale Khoi- en San-raad, 1999</li> <li>- Adjunkvoorsitter, Suid-Kaapse Khoi-raad, 2010</li> </ul>	Geesteswetenskap- pe		<ul style="list-style-type: none"> <li>- Kulturfasi- liteite</li> </ul>	5
Jacques du Preez		15 April 2012		<ul style="list-style-type: none"> <li>- LLB 2003, UP</li> <li>- LLM 2005, USB</li> <li>- Sert., SA Belastingreg, 2005, UK</li> </ul>	Geesteswetenskap- pe		<ul style="list-style-type: none"> <li>- Kulturfasi- liteite</li> </ul>	4

Naam	Hoedanigheid (ingevolge die openbare-entiteit/Raad-struktuur)	Datum aange-stel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Direkteurskappe	Ander komitees	Aantal vergaderings bygewoon
Sibongile Somdaka		15 April 2012	8 April 2013	<ul style="list-style-type: none"> <li>- Nas. Dipl. Openbarebetrekkinge-bestuur</li> <li>- Mediakoördineerder van die Gala-geleentheid vir Fondsinsameling vir Wêreldbeker 2010</li> <li>- Mediakoördineerder van die FIFA-wedstryd vir oud-Pres. Mandela se 89<sup>ste</sup> Verjaarsdag op Nuweland</li> <li>- Promosie en bemarking van Verenigings (SAFA WP)</li> <li>- Besigheidontwikkelingsbestuurder, 2008</li> <li>- Uitvoerende Amptenaar vir Bemarking en Reklame</li> <li>-</li> </ul>	Betrokkenheid van die jeug by kultuur		- Kultuurrade	7
Janene Mostert		15 April 2012		<ul style="list-style-type: none"> <li>- Dipl. Beeldende Kunste 1989, Nelson Mandela Univ. van Tegnologie.</li> <li>- Dipl. Opvoedingswetenskappe 1991, Kaapse Skiereilandse Univ. van Tegnologie.</li> <li>- M.Ed. (Hoër Onderwys) 2005, UK</li> </ul>	Kultuurindustrië		- Navorsing en ontleding	8
Wandisile Ngeyi		15 April 2012		<ul style="list-style-type: none"> <li>- BA, UWK</li> <li>- Dipl. Geskiedenis en Xhosametodes, UWK</li> <li>- Sert. Sportleierskap, Nasionale Sportraad</li> <li>- Sert. Geheelskoolbestuur, UK</li> <li>- Dipl. Arbeidsreg, UK</li> <li>- Dipl. Nywerheidsbetrekkinge, Damelin</li> <li>- Dipl. Personeel en Opleiding, Damelin</li> <li>-</li> </ul>	Uitvoerende kunste		- Kultuurfasi- teite	3

Naam	Hoedanigheid (ingevolge die openbare- entiteitRaad- struktuur)	Datum aange-stel	Datum bedank	Kwalifikasies	Gebied van kun- digheid	Direkteurskappe	Ander komitees	Aantal vergaderings bygewoon
Riaan Visman		15 April 2012		- BDram (US) - Vryskutkunstenaar - Dramaturg - Kunsteontwikkelingspraktisyn - Opvoeder -	Uitvoerende kunste Bestuur van kultuurfasiliteite		- Navorsing en ontleding	7
Johannes du Plessis		15 April 2012	14 Mei 2013	- BA (BK en HOD) 1980, UV	Kultuurindustrieë		- Navorsing en ontleding	3
Linda Wilson		15 April 2012		- Dipl. (Algemene Sakepraktyk/Openbare Betrekkings) 1997 Kunsontwikkelingsbestuurder, KKNK (10 jaar)	Kultuurindustrieë Uitvoerende Kunste		- Kultuurrade	4

## Komitees

Komitee	Aantal vergaderings gehou	Aantal lede	Name van lede
<b>Volle vergadering</b>	5	13	Willem Boezak Lizo Dani Johann du Plessis Jacques du Preez Anthony le Fleur Janene Mostert Wandisile Ngeyi Mervyn Smith Sibongile Somdaka Marianne Thamm Riaan Visman Linda Wilson John Witbooi
<b>Uitvoerende Komitee</b>	1	5	Mervyn Smith Willem Boezak Lizo Dani John Witbooi Marianne Thamm
<b>Strategiese Beplanning</b>	1	5	Willem Boezak Lizo Dani Janene Mostert Wandisile Ngeyi Mervyn Smith Sibongile Somdaka Marianne Thamm Linda Wilson John Witbooi
<b>Kultuurraadkomitee</b>	3	3	Lizo Dani Linda Wilson Sibongile Somdaka
<b>Kultuurfasiliteite</b>	3	4	John Witbooi Jacques du Preez Wandisile Ngeyi Anthony le Fleur
<b>Navorsings- en Ontledingskomitee</b>	3	6	Marianne Thamm Mervyn Smith Willem Boezak Janene Mostert Riaan Visman Johann du Plessis

### Vergoeding van Kommissielede

Die diensvoordeelpakkette vir ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies gedefinieer en in 'n omsendbrief van die Provinsiale Tesourie beskryf. Die Voorsitter se tarief is R345 per uur, die Ondervoorsitter se tarief is R243 per uur en die tarief vir lede is R211 per uur.

Naam	Vergoeding	Ander toelae	Ander terugbetalings	Totaal
Mervyn Smith	6 785.90	–	72.64	6 858.54
Willem Boezak	8 420.61	–	495.56	8 916.17
Lizo Dani	7 510.43	–	2 573.97	1 008.44
John Witbooi	10 344.50	–	4 610.31	14 954.81
Marianne Thamm	6 784.36	–	912.82	7 697.18
Anthony le Fleur	5 304.00	–	23 260.22	28 564.22
Jacques du Preez	5 893.41	–	343.44	6 236.85
Sibongile Somdaka	7 735.00	–	172.00	7 907.00
Janene Mostert	7 679.75	–	894.57	8 574.32
Wandisile Ngeyi	5 856.50	–	843.63	6 700.13
Riaan Visman	5 083.00	–	49.89	5 132.89
Johannes du Plessis	2 817.75	–	116.41	2 934.16
Linda Wilson	5 266.43	–	2 564.44	7 830.87

## **5. RISIKOBESTUUR**

Die Rekenpligtige Beampte is aanspreeklik vir ondernemingsrisikobestuur (ORB) in ooreenstemming met die Nasionale Tesourie se Openbaresektor-risikobestuursraamwerk en met die ondersteuning van die Direktoraat Ondernemingsrisikobestuur (D:ORB) in die Departement van die Premier. Die D:ORB voorsien 'n gesentraliseerde strategiese ondersteuningsdiens aan Wes-Kaapse regeringsdepartemente.

Die Departement Kultuursake en Sport het 'n Ondernemingsrisikobestuursplan en 'n ORB-implementeringstrategie ontwikkel. Dit sal die WKKK uiteindelik in staat stel om al hul doelwitte, doelstellings en aanduiders te bereik, risiko-ingeligte besluitneming te versterk, en voldoening aan toepaslike wetgewing te optimaliseer. Die Plan en Strategie beskryf die rolle en verantwoordelikhede van bestuurders en personelede ten opsigte van die vaslegging van risikobestuur in die WKKK en omskryf die bemagtigende wetgewing, standaarde, meganismes, instrumente en hulpbronne wat gebruik moet word om die ORB-plan te verwesenlik.

Die lede van die topbestuur in die DKES is amptelik aangestel as die Ondernemingsrisikobestuurskomitee (ORBKOM). Hierdie komitee is verantwoordelik vir die monitering van die WKKK se risikoregister. Gedurende die oorsigjaar het ORBKOM een keer per kwartaal vergader om die risikoprofiel en risikobehandeling van die WKKK te moniteer.

Elke kwartaal word risiko-assesserings op 'n strategiese en operasionele vlak uitgevoer om bestaande risiko's na te gaan en te hersien en dreigende risiko's te identifiseer. Betekenisvolle risiko's vir die verwesenliking van beplande doelstellings word ten opsigte van hul waarskynlikheid en impak geassesseer; risikobehandelingsplanne met teikendatums word ontwikkel; en risiko-eienaars word geïdentifiseer en vir die behandeling van sodanige risiko's verantwoordelik gehou.

D:ORB werk saam met die aangestelde risikobestryders in die WKKK om hulle met die bestuur van die ORB-proses in die Departement en entiteit te ondersteun.

## **6. EENHEID VIR INTERNE BEHEER**

Dit is die verantwoordelikheid van die Rekenpligtige Beampte om deurlopend interne beheermaatreëls te assesseer en te evalueer om te verseker dat die beheeraktiwiteite wat in plek is, doeltreffend, doelmatig en deursigtig is en dat dit wanneer nodig, verbeter word. Om dit te bewerkstellig, word kwartaallikse kernbeheervergaderings met die Ouditeur-Generaal, lynbestuurders van die entiteit en die LUR gehou. Dit is 'n voortgaande proses om te verseker dat die entiteit skoon oudits verkry.

## **7. INTERNE OUDIT EN DIE OUDITKOMITEE**

Interne ouditdiens word deur die gedeelde Interne-oudit-aktiwiteit, gesentraliseer in die Sentrum vir Korporatiewe Dienste in die Departement van die Premier, onafhanklik gelewer.

Ingevolge die WOFB en die King III-verslag bied die Interne-oudit-aktiwiteit die Ouditkomitee en die Bestuur die versekering dat die interne kontroles ten opsigte van beheer, risikobestuur en kontroleprosesse, voldoende en doeltreffend is. 'n Risiko-gebaseerde Strategiese en Jaarlikse Operasionele Interne-ouditplan, hernubaar oor drie jaar, en in ooreenstemming met die WOFB en die King III-verslag, is deur die Ouditkomitee

goedgekeur. Die Ouditkomitee het ook die uitvoering van die operasionele plan en die entiteitbestuur se implementering van regstellende optrede gemoniteer.

Geen verdere befondsing is vir die toename van interne-oudit-vermoë beskikbaar gemaak nie en vanjaar was die fokus op die optimale benutting van die bestaande oudithulpbronne.

Interne Oudit erken steeds die rol wat gespeel word deur ander versekeringsverskaffers en beoog 'n gekombineerde versekeringsbenadering vir die komende jaar wat sal verseker dat interne-oudithulpbronne ten opsigte van die mees toepaslike risikogebiede aangewend word.

Die entiteit word deur die Maatskaplikekluster-ouditkomitee gedien, en alle lede is onafhanklik en deur die hoof van die Provinsiale Tesourie, na oorleg met die toepaslike uitvoerende gesag, aangestel. Die Ouditkomitee werk ingevolge die verwysingsraamwerk wat op 18 Julie 2012 goedgekeur is.

Die Ouditkomitee vergader ten minste een keer per kwartaal om hulle verantwoordelikhede volgens die goedgekeurde verwysingsraamwerk, uit te oefen. Die Ouditkomitee vergader ook in 'n private hoedanigheid met die Uitvoerende Owerheid en Rekenpligtige Beampte om sake wat aandag verg, te bespreek.

## **8. VOLDOENING AAN WETTE EN REGULASIES**

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

## **9. BEDROG EN KORRUPSIE**

Die beleid deur DKES geïmplementeer, het ook op die WKKK betrekking.

Die Wes-Kaapse Regering het 'n Teenkorrupsiestrategie aanvaar wat die provinsie se standpunt van zero verdraagsaamheid teenoor bedrog en korrupsie bevestig. Personeellede van die WKKK is in diens van die DKES en is derhalwe onderhewig aan die bepalinge van die goedgekeurde Bedrogvoorkomingsplan van die DKES.

Die gedeelde Forensiese Ondersoek-eenheid wat in die Korporatiewe Dienssentrum in die Departement van die Premier gesentraliseer is, verskaf forensiese ondersoekvermoë op versoek. Daar bestaan verskeie kanale vir die rapportering van bewerings van bedrog en korrupsie. Dit word breedvoerig beskryf in die Teenkorrupsiestrategie en die Departementele Bedrogvoorkomingsplan. Elke aanklag wat deur die Forensiese Ondersoek-eenheid ontvang word, word opgeteken in 'n Gevallebestuurstelsel wat dien as 'n bestuursinstrument om verslag te doen oor vordering wat met gevalle gemaak word.

Die DKES beskerm werknemers wat inligting bekend maak oor moontlike bedrog, korrupsie en diefstal, indien die openbaarmaking 'n beskermde openbaarmaking is (d.w.s. nie kwaadwillig nie). Die geleentheid om anoniem te bly, word aan enige persoon wat dade van bedrog, diefstal en korrupsie wil rapporteer, gegun. Indien hulle dit persoonlik aanmeld, word hul identiteit vertroulik gehou deur die persoon aan wie hulle hul vermoedens rapporteer.

Indien bedrog of korrupsie deur 'n ondersoek bewys kan word, word enige werknemer wat daarby betrek kan word, aan 'n tugverhoor onderwerp. In alle sodanige gevalle word van die WKR-vertegenwoordiger wat die dissiplinêre verrigtinge inisieer, verwag om die

ontslag van die betrokke werknemer aan te beveel. Waar daar *prima facie*-getuienis is van kriminele optrede, word die saak by die Suid-Afrikaanse Polisie aangemeld.

## 10. MINIMALISERING VAN BOTSING VAN BELANGE

Die WKKK maak seker dat daar geen belangebotsings ontstaan nie deur daarop aan te dring dat 'n Verklaring van Belange (vorm WCBD4) verkry word van elke verskaffer wat nie op die Wes-Kaapse Verskafferdatabasis geregistreer is nie. Voordat met verskaffers wat op die databasis geregistreer is, sake gedoen word, word gekontroleer om seker te maak dat hul WCBD4-verklarings nie ouer as 12 maande is nie.

Die Provinsiale Tesourie ondersteun departemente en openbare entiteite om die risiko van belangebotsings te verminder waar eenaars of direkteure van maatskappye ook staatsamptenare in die Wes-Kaap is. Dit word gedoen deur inligting vanuit PERSAL [die Personeelsalarisstelsel] beskikbaar te stel oor staatsamptenare wat geregistreer is as eenaars of direkteure van maatskappye. Die WKKK maak seker dat sodanige persone oor 'n brief van goedkeuring beskik om *Besoldigde Werk buite die Staatsdiens (BWBS)* te verrig voor daar met hulle besigheid gedoen word.

Die WKKK het nie enige botsing van belange gevind by enige besigheid wat met verskaffers aangegaan is nie. Indien sodanige botsing aan die lig kom, sal die saak as 'n bedrieglike Voorsieningskettlingbestuursaktiwiteit hanteer word en sal die verskaffer, na 'n kontrole-ondersoek, as 'n "nie-voorkeur"-diensverskaffer geïdentifiseer word.

## 11. GEDRAGSKODE

Die doel met die Gedragskode is om 'n hoë standaard van professionele etiek in die werksplek te bevorder. Die DKES streef daarna om die inhoud van die Kode te onderhou en dit na te kom. Werknemers word bewus gemaak van die inhoud van die Gedragskode deur onder andere voorligtingsessies tydens die verpligte induksie van alle nuutaangestelde werknemers. Die Kode word onder alle werknemers versprei om hulle te herinner aan die voortdurende bevordering van hoë standaarde van professionele etiek in die werksplek. Indien daar strydig met die inhoud van die Kode opgetree word, maak bestuurders gebruik van progressiewe dissipline wanneer nodig. Ernstiger oortredings word na die Sentrum vir Korporatiewe Dienste (Direktoraat Werknemerverhoudinge) vir formele dissiplinêre prosedures verwys.

## 12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSAANGELEENTHEDE

Gesondheids- en veiligheidsaangeleentehede geniet die aandag van die DKES wat maandeliks inspeksies by die Hoofkantoor uitvoer, asook jaarlikse ouditinspeksies by alle ander kantore van die Departement. Gebeurlikheidsplanne en besigheidskontinuiteitsplanne is vir al die kantore opgestel. Die bestuurders by al die kantore is as Gesondheids- en Veiligheidsrisikokoördineerders aangestel. Veiligheidsbeamptes, noodhulpwerkers en brandbestryders is by al die kantore opgelei en aangestel.

Jaarlikse brandweeroefeninge word gehou by die kantore in die Kaapstadse middestad in samewerking met die Departement van Gemeenskapsveiligheid en die Departement Rampriskobestuur van die Stad Kaapstad wat al die prosesse moniteer en kommentaar op alle aspekte daarvan lewer.



Vergaderings oor beroepsgesondheid en veiligheid word kwartaalliks op hoofbestuursvlak gehou om gesondheids-, veiligheids- en omgewingsaangeleenthede te bespreek.

Die aanbieding van jaarlikse gesondheids- en veiligheidsbewusmakingsprogramme het die vlak van bewusmaking in die DKES aansienlik verhoog.

Die Departement het 'n afvalbestuursprogram geïmplementeer. Afvalpapier word versamel en elke maand verwyder.

### **13. MAATSKAPPY-/RAADSEKRETARIS**

Nie van toepassing nie.

### **14. MAATSKAPLIKE VERANTWOORDELIKHEID**

Geen

### **15. OUDITKOMITEEVERSLAG**

Met genoeë lê ons hiermee ons verslag vir die boekjaar geëindig 31 Maart 2013 voor. Die Openbare Entiteit word gelukkig omdat hulle 'n skoon audit behaal het.

#### ***Ouditkomiteelede en bywoning***

Ingevolge Kabinetsbesluit 55/2007 word die Wes-Kaapse Kultuurkommissie deur die Maatskaplike Kluster-ouditkomitee bedien. Die Ouditkomitee bestaan uit die lede op die lys hieronder en daar word van die Komitee verwag om in ooreenstemming met hul goedgekeurde opdrag ten minste vier keer per jaar te vergader. Gedurende die oorsigboekjaar is agt vergaderings gehou.

#### **Naam van lid**

#### **Getal vergaderings bygewoon**

Mnr. R. Kingwill (Voorsitter)	8
Mnr. Z. Hoosain (op 30 November 2012 bedank)	6
Mnr. M. Burton	8
Mnr. L. van der Merwe	8
Me. J. Gunther (1 Januarie 2013 aangestel)	2
Mnr. F. Barnard (1 Januarie 2013 aangestel)	2

#### ***Verantwoordelikheid van die Ouditkomitee***

Die Ouditkomitee berig dat hulle voldoen het aan hul verantwoordelikhede wat spruit uit artikel 51(1) (a) van die WOFB en Tesourieregulasie 27.1. Die Ouditkomitee meld ook dat hulle toepaslike formele opdragte aanvaar het as hul Ouditkomitee-oktrooi, hul sake ooreenkomstig hierdie oktrooi gereguleer het en al hul verpligtinge, soos daarin vervat, nagekom het.

### **Die doeltreffendheid van Interne Beheer**

Ons het die verslae van die Interne Ouditeurs, die Ouditverslag oor die Finansiële Jaarstate en die Bestuursverslag van die Ouditeur-Generaal van Suid-Afrika (OGSA) bestudeer. Niks wat op 'n wesenlike mislukking van interne beheer in hierdie openbare entiteit sou dui, het onder ons aandag gekom nie.

Ondernemingsrisikobestuur vir die entiteit word bestuur deur die Departement van Kultuursake en Sport. Die Ouditkomitee het 'n aantal opkomende risiko's opgemerk en sal dit op 'n gereelde basis monitor.

Ons het ons mandaat met betrekking tot die Finansiële Jaarstate vervul, soos hieronder vermeld.

Ons het die bestuur se aanvaarding van die OGSA-bestuursverslag bestudeer en stem daarmee saam. Ons kan bevestig dat daar geen onopgeloste sake is nie.

Die Ouditkomitee is tevrede met die inhoud en gehalte van kwartaalverslae ten opsigte van in-jaarbestuur en kwartaallikse prestasieverslae ingevolge die WOFB en die Wet op Verdeling van Inkomste voorberei en deur die Rekenpligtige Gesag van die Openbare Entiteit gedurende die oorsigjaar uitgereik.

### **Evaluering van finansiële state**

Die Ouditkomitee het:

- die geouditeerde Finansiële Jaarstate wat in die Jaarverslag ingesluit moet word, bestudeer en met die OGSA en die Rekenpligtige Gesag bespreek;
- die OGSA se Bestuursverslag en die Bestuur se respons daarop bestudeer;
- veranderinge aan rekeningkundige beleidsrigtings en praktyke soos in die Finansiële Jaarstate berig, bestudeer;
- die Openbare Entiteit se prosesse vir voldoening aan wetgewende en regulatoriese bepalings bestudeer;
- die inligting oor voorafbepaalde doelwitte soos in die Jaarverslag berig, bestudeer;
- wesenlike aanpassings wat voortspruit uit die oudit van die Openbare Entiteit bestudeer; en
- interim finansiële state soos deur die Openbare Entiteit vir die ses maande geëindig 30 September 2012 voorgelê, bestudeer en waar toepaslik, veranderinge aanbeveel

Die Ouditkomitee stem saam met en aanvaar die OGSA se beslissing ten opsigte van die Finansiële Jaarstate en stel voor dat die Geouditeerde Finansiële Jaarstate aanvaar en saam met die OGSA-verslag gelees word.

### **Interne audit**

Ingevolge die WOFB en die King III-verslag oor Korporatiewe Bestuur-vereistes, voorsien interne audit die Ouditkomitee en die bestuur van die redelike versekering dat die interne beheermaatreëls voldoende en doeltreffend is. Dit word bereik deur 'n risikogebaseerde Interne Ouditplan, waardeur interne audit die geskiktheid van beheermaatreëls wat die risiko's beperk, assesseer en die ouditkomitee die implementering van regstelaksies monitor.

Die Ouditkomitee doen verslag dat die entiteit deur die Departement van Kultuursake en Sport bedien word en dat die interne beheermaatreëlgebreke op departementele vlak gerapporteer word.

Die Ouditkomitee bly bekommerd dat verdere ouditdekking nodig is om 'n beduidende persentasie hoë risiko-gebiede te dek. Die Ouditkomitee sal verhoogde versekering oor betekenisvolle risiko's aanmoedig deur toe te sien dat gekombineerde versekeringsbeginsels geïmplementeer word.

### **Ouditeur-Generaal se Verslag**

Ons het die Openbare Entiteit se implementeringsplan vir ouditsake wat gedurende die voorafgaande jaar op 'n kwartaallikse basis geopper is, bestudeer. Die Ouditkomitee het met die OGSA vergader om te verseker dat daar geen onopgeloste sake is wat uit die regulatoriese audit voortspruit nie. Regstelaksie vir die gedetailleerde bevindinge wat uit die regulatoriese audit voortspruit, sal op 'n kwartaallikse basis deur die Ouditkomitee gemoniteer word.

### **Waardering**

Die Ouditkomitee spreek hul waardering uit teenoor die bestuur van die Openbare Entiteit, die Ouditeur-Generaal Suid-Afrika, die Provinsiale Ondernemingsrisikobestuurseenheid, die Forensiese Eenheid en die Interne Ouditeenheid vir die samewerking en inligting wat hulle voorsien het sodat hierdie verslag saamgestel kon word.



**Mnr. R Kingwill**

**Voorsitter van die Maatskaplike Kluster-ouditkomitee**

**16 Augustus 2013**

## DEEL D: MENSLIKE HULPBRONBESTUUR

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Personeel is in diens van die DKES en word in die DKES-jaarverslag gerapporteer.

## DEEL E: FINANSIËLE INLIGTING

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## 1 VERKLARING VAN VERANTWOORDELIKHEID

### **Verklaring van Verantwoordelikheid vir die Finansiële Jaarstate vir die jaar geëindig 31 Maart 2013**

Die Rekenpligtige Beampte is verantwoordelik vir die voorbereiding van die openbare entiteit se Finansiële Jaarstate (FJS) en vir die besluite geneem op grond van hierdie inligting.

Die Rekenpligtige Beampte is verantwoordelik vir die totstandbringings en implementering van 'n stelsel van interne beheer wat ontwerp is om redelike versekering ten opsigte van die integriteit en betroubaarheid van die FJS te bied.

Na my mening weerspieël die Finansiële Jaarstate op redelike wyse die bedrywighede van die Wes-Kaapse Kultuurkommissie vir die finansiële jaar geëindig 31 Maart 2013.

Eksterne ouditeure is aangestel om 'n onafhanklike mening oor die FJS van die openbare entiteit uit te spreek.

Die Wes-Kaapse Kultuurkommissie se finansiële jaarstate vir die jaar geëindig 31 Maart 2013, is deur die eksterne ouditeure wie se verslag op bladsye 35 tot 37 verskyn, geouditeer.

Die Finansiële Jaarstate van die openbare entiteit soos uiteengesit op bladsy 39 tot 57 bladsy is goedgekeur.

**Me. Jane Moleleki**

**REKENPLIGTIGE BEAMPTE**

**Wes-Kaapse Kultuurkommissie**

**Mervyn Smith**

**VOORSITTER VAN DIE RAAD**

**Wes-Kaapse Kultuurkommissie**

**DATUM: 31 Mei 2013**

## 2 VERSLAG VAN DIE REKENPLIGTIGE BEAMPTE

Al die aktiwiteite wat die Wes-Kaapse Kultuurkommissie in die oorsigjaar onderneem het, was in ooreenstemming met die Jaarlikse Prestasieplan. 'n Oordragbetaling van R200 000 is in die 2012/2013-boekjaar deur die Departement van Kultuursake en Sport aan die WKKK gemaak vir die uitvoering van hul pligte. 'n Verdere R125 000 is vir 'n inisiasieprojek aan die WKKK oorgedra.

Altesaam R250 000 is toegewys vir projekte, navorsing en konferensies van die geregistreerde kultuurrade. Hierdie toekenning is ten volle benut vir die boekjaar. Ter voldoening aan die WOFB word van alle befondste rade verwag om 'n memorandum van ooreenkoms te onderteken en ook finansiële en programmatiese verslag te doen oor gelde wat ontvang is.

Personele wat ondersteuning aan die WKKK verleen, is in diens van DKES. Die inkomste verkry uit groepe se gebruik van die kultuurfasiliteite word vir die fasiliteite se instandhouding aangewend.

Aankoopstelsels is in plek om nakoming te verseker. Baie verskaffers is egter onwillig om aan die vereistes vir registrasie as diensverskaffers te voldoen. Dit word aangespreek deur middel van opleiding en ondersteuning wat met die invul van die vereisde dokumentasie verleen word.

Geen dienste of aktiwiteite is gedurende die boekjaar gestaak nie. Die Uitvoerende Gesag het die Jaarlikse Prestasieplan vir die Wes-Kaapse Kultuurkommissie vir die 2013/2014-boekjaar goedgekeur.

**Me. Jane Moleleki**  
**REKENPLIGTIGE BEAMPTE**  
**Wes-Kaapse Kultuurkommissie**  
**31 Mei 2013**

### **3. VERSLAG VAN DIE OUDITEUR-GENERAAL**

#### **VERSLAG VAN DIE OUDITEUR-GENERAAL AAN DIE WES-KAAPSE PROVINSIALE PARLEMENT OOR DIE WES-KAAPSE KULTUURKOMMISSIE**

##### **VERSLAG OOR DIE FINANSIËLE STATE**

###### **Inleiding**

1. Ek het die finansiële state van die Wes-Kaapse Kultuurkommissie soos uiteengesit op bladsy 39 tot 57 geouditeer. Dit behels die staat van finansiële posisie soos op 31 Maart 2013, die staat van finansiële prestasie, die staat van veranderinge in netto bates, die kontantvloeietaat en die staat van vergelyking van begroting en werklike bedrae vir die jaar wat toe geëindig het, asook die aantekeninge wat bestaan uit 'n opsomming van noemenswaardige rekeningkundige beleidsrigtings en ander verduidelikende inligting.

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

2. Die rekenpligtige beampte is verantwoordelik vir die voorbereiding en billike aanbieding van hierdie finansiële state in ooreenstemming met die Suid-Afrikaanse Standaard van Algemeen Erkende Rekeningkundige Praktyk (SA Standaard van AERP), die vereistes van die Wet op Openbare Finansiële Bestuur van Suid-Afrika, 1999 (Wet 1 van 1999) (WOFB) en artikel 15(6) van die Wes-Kaapse Kultuurkommissie- en Kultuurradewet, 1998 (Wet 14 van 1998) (WKKKW) en vir sodanige interne beheer as wat die rekenpligtige beampte beskou as nodig om die opstel van finansiële state wat vry is van wesenlike verkeerde voorstelling, hetsy vanweë bedrog of fout, moontlik te maak.

###### **Ouditeur-generaal se verantwoordelikheid**

3. Dit is my verantwoordelikheid om op grond van my oudit 'n mening oor hierdie finansiële state uit te spreek. Ek het my oudit ingevolge die Wet op Openbare Oudit van Suid-Afrika, 2004 (Wet 25 van 2004) (WOO), die Algemene Kennisgewing daarvolgens uitgereik en Internasionale Ouditstandaarde uitgevoer. Daardie standaard vereis dat ek die etiese vereistes nakom en die oudit beplan en uitvoer om redelike sekerheid te verkry dat die finansiële state van wesenlike wanvoorstelling vry is.
4. 'n Oudit behels die uitvoering van prosedures om ouditbewyse te bekom oor die bedrae en openbarings in die finansiële state. Die prosedures wat geselekteer is, hang af van die ouditeur se oordeel, asook die assessering van die risiko's van wesenlike verkeerde voorstelling van die finansiële state, hetsy vanweë bedrog of fout. By sodanige assessering van risiko oorweeg die ouditeur interne beheer wat verband hou met die entiteit se voorbereiding en billike weergawe van die finansiële state om ouditprosedures te ontwerp wat onder die omstandighede toepaslik is, maar nie vir die doel van die uitspraak van 'n mening oor die doeltreffendheid van die entiteit se interne beheer nie. 'n Oudit sluit ook in die evaluering van die toepaslikheid van rekeningkundige beleid wat aangewend word en die redelikheid van rekeningkundige beramings wat deur die bestuur gemaak word, asook evaluering van die omvattende aanbieding van die finansiële state.



5. Ek is van oordeel dat die ouditbewyse wat ek verkry het, voldoende en toepaslik is om as basis vir my ouditmening te dien.

### **Mening**

6. Na my mening bied die finansiële state in alle wesenlike opsigte 'n billike weergawe van die finansiële posisie van die Wes-Kaapse Kultuurkommissie soos op 31 Maart 2013, asook van sy finansiële prestasie, kontantvloeï en vergelyking van begroting en werklike bedrae vir die jaar wat toe geëindig het, ingevolge die SA Standaarde van AERP en die vereistes van die Wet op Openbare Finansiële Bestuur en die Wes-Kaapse Kultuurkommissie- en Kultuurradewet.

### **VERSLAG OOR ANDER WETGEWENDE EN REGULATORIESE VEREISTES**

7. Ingevolge die WOO en die Algemene Kennisgewing daarvolgens uitgereik, verskaf ek die volgende bevindings met betrekking tot prestasie teenoor voorafbepaalde doelwitte, voldoening aan wetgewing en regulasies en interne beheer, maar nie vir die doel van die uitspraak van 'n mening nie.

### **Voorafbepaalde doelwitte**

8. Ek het prosedures uitgevoer om getuïenis te vind van die nut en betroubaarheid van die inligting in die jaarlikse prestasieverlag soos uiteengesit op bladsy 14 tot 17 van die jaarverslag.
9. Die gerapporteerde prestasie teen voorafbepaalde doelstellings is geëvalueer teen die omvattende kriteria van nut en betroubaarheid. Die nut van inligting in die jaarlikse prestasieverlag het betrekking op die aanbieding daarvan in ooreenstemming met die Nasionale Tesourie se jaarlikse verslaggewingsbeginsels, en of die prestasie waaroor verslag gedoen is, aan die beplande doelstellings voldoen. Die nut van inligting het verder daarop betrekking of aanduiders en teikens meetbaar is (d.w.s. goed gedefinieer, verifieerbaar, spesifiek, meetbaar en tydgebonde) en toepaslik soos deur die Nasionale Tesourie se *Raamwerk vir die bestuur van programprestasie-inligting* vereis. Die betroubaarheid van die inligting ten opsigte van die verkose doelwitte is geassesseer om vas te stel of dit die feite voldoende weergee (d.w.s. of dit geldig, akkuraat en volledig is).
10. Daar was geen wesenlike bevindings in die jaarlikse prestasieverlag ten opsigte van die nut en betroubaarheid van die inligting nie.

### **Bykomende sake**

11. Alhoewel daar geen wesenlike bevindings ten opsigte van die nut en betroubaarheid van die prestasie-inligting in die jaarlikse prestasieverlag geïdentifiseer is nie, vestig ek die aandag op die saak hieronder.

## Bereiking van beplande teikens

12. Gedurende die oorsigjaar is uit die totale aantal van vyf teikens vir die jaar beplan, twee nie bereik nie. Dit verteenwoordig 40% (>20%) van die totale aantal beplande teikens wat gedurende die oorsigjaar nie ten volle bereik is nie. Dit was hoofsaaklik as gevolg van 'n moratorium wat op die registrasie van nuwe rade geplaas is en die laat aanstelling van die nuwe raadslede. Tydens die strategiese beplanningsproses, met die vaststelling van die aanduiders en teikens, was dit nie moontlik om vir hierdie faktore te voorsien nie.

## Voldoening aan wetgewing en regulasies

13. Ek het die prosedures uitgevoer om getuienis te vind dat die entiteit voldoen het aan toepaslike wetgewing en regulasies ten opsigte van finansiële aangeleenthede, finansiële bestuur en ander verwante sake.
14. Ingevolge die WOO en die algemene kennisgewing daarvolgens uitgereik kon ek ten opsigte van spesifieke sake geen wesentliche nie-nakoming van belangrike wetgewing en regulasies identifiseer nie.

## Interne beheer

15. Ek het interne beheer oorweeg wat op my oudit van die finansiële state, die jaarlikse prestasieverlag en voldoening aan wetgewing en regulasies van toepassing is.
16. Ek het nie enige leemtes in interne beheer teëgekom wat deur my as betekenisvol genoeg vir insluiting in hierdie verslag geag is nie.

*Auditor-Generaal*

**Kaapstad**  
**31 Julie 2013**



**AUDITOR-GENERAL**  
**SOUTH AFRICA**

*Auditing to build public confidence*

**WES-KAAPSE KULTUURKOMMISSIE**  
**4. FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

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<b>Indeks</b>	<b>Bladsy</b>
Staat van Finansiële Posisie	39
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Staat van vergelyking van begroting en werklike bedrae	43
Rekonsiliasie van werklike bedrae op 'n vergelykbare grondslag en werklike bedrae in die finansiële state	44
Aantekeninge by die Finansiële State	45 – 57

**WES-KAAPSE KULTUURKOMMISSIE**  
**FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

**4.1 STAAT VAN FINANSIËLE POSISIE soos op 31 Maart 2013**

Syfers in Rand	NOTAS	2013 R'000	2012 R'000
<b>BATES</b>			
<b>Huidige bates</b>			
Handels- en ander ontvangbare rekenings	2	49	281
Kontant en kontantekwivalente	3	5,135	5,322
<b>TOTALE BATES</b>		<b>5,184</b>	<b>5,603</b>
<b>LASTE</b>			
<b>Bedryfslaste</b>			
Handels- en ander bedrae betaalbaar	4	209	91
Inkomste vooruit ontvang	4	310	172
<b>TOTALE LASTE</b>		<b>519</b>	<b>263</b>
<b>NETTO BATES</b>			
Opgehoopte surplus		4,665	5,340
<b>TOTALE NETTO BATES</b>		<b>5,184</b>	<b>5,603</b>

**WES-KAAPSE KULTUURKOMMISSIE**  
**FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

**4.2 STAAT VAN FINANSIËLE PRESTASIE vir die jaar geëindig 31 Maart 2013**

Syfers in Rand	NOTAS	2013 R'000	2012 R'000
<b>INKOMSTE</b>			
Inkomste uit nie-ruiltransaksies	5.1	<b>1, 954</b>	1, 808
Inkomste uit uitruiltransaksies	5.2	<b>261</b>	453
<b>TOTALE INKOMSTE</b>		<b>2,215</b>	2,261
<b>UITGAWES</b>			
Ledegeld	8	<b>(85)</b>	(46)
Administratiewe uitgawes	9	<b>(76)</b>	(67)
Ouditgelde	6	<b>(206)</b>	(250)
Oorplasings en subsidies: uitgawes	10	<b>(766)</b>	(4,715)
Ander bedryfsuitgawes	11	<b>(1,757)</b>	(1,776)
<b>TOTALE UITGAWES</b>		<b>(2,890)</b>	(6,854)
<b>TEKORT VIR DIE JAAR</b>		<b>(675)</b>	(4,593)

**WES-KAAPSE KULTUURKOMMISSIE**  
**FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

**4.3 STAAT VAN VERANDERINGE IN NETTO BATES**

	<b>Opgehoopte surplus R'000</b>	<b>Totale ekwiteit R'000</b>
<b>Saldo op 1 April 2011</b>	<b>9,933</b>	<b>9,933</b>
Tekort vir die jaar	<b>(4,593)</b>	<b>(4,593)</b>
<b>Saldo op 1 April 2012</b>	<b>5,340</b>	<b>5,340</b>
Tekort vir die jaar	<b>(675)</b>	<b>(675)</b>
<b>Saldo op 31 Maart 2013</b>	<b>4,665</b>	<b>4,665</b>

**WES-KAAPSE KULTUURKOMMISSIE**  
**FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

**4.4 KONTANTVLOEISTAAT**

Syfers in Rand	NOTAS	2013 R'000	2012 R'000
<b>Kontantvloei uit bedryfsaktiwiteite</b>			
Kontant ontvang van klante		<b>2,186</b>	2,023
Kontant betaal aan verskaffers		<b>(2,634)</b>	(6,913)
Kontant aangewend in bedryf	7	<b>(448)</b>	(4,890)
Rente ontvang		<b>261</b>	453
<b>Netto vermindering van kontant en kontantekwivalente</b>			
		<b>(187)</b>	(4,437)
Kontant en kontantekwivalente aan die begin van die jaar		<b>5,322</b>	9,759
<b>Totale kontant en kontantekwivalente aan die einde van die jaar</b>			
	3	<b>5,135</b>	5,322

**WES-KAAPSE KULTUURKOMMISSIE**  
**FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

**4.5 STAAT VAN VERGELYKING VAN BEGROTING EN WERKLIKE BEDRAE**

Beskrywing	Goedgekeurde begroting R,000'e	Aanpassings R,000'e	Finale begroting R,000e	Werklike bedrae op vergelykbare grondslag R,000'e	Verskil tussen finale begroting en werklike koste R,000'e	Verskil %	Verduideliking van noemenswaardige afwykings (groter as 5%) teenoor begroting
<b>INKOMSTE</b>							
Oorplasinge en subsidieë	200		200	325	125	63%	Die beherende entiteit het 'n projek vir die Kultuurkommissie gesubsidieer.
Ander bedryfsinkomste	2,237	50	2,287	1,999	(288)	(13%)	Die oorstrooming van fasiliteite en 'n afname in besprekings het 'n negatiewe uitwerking op huurinkomste gehad.
Rente-inkomste	368		368	261	(107)	(29%)	Rente is bereken op die werklike saldo van die beleggingsrekening soos op 'n bepaalde datum, maar oordragte na die Departement is bewerkstellig om befondsing na die kultuurorganisasies in die vorige finansiële jaar aan te vul.
<b>TOTALE INKOMSTE</b>	<b>2,805</b>	<b>50</b>	<b>2,855</b>	<b>2,585</b>	<b>(270)</b>	<b>(9%)</b>	
<b>UITGAWES</b>							
Ledegeld	137		137	57	80	58%	Daar was minder vergaderings as waarvoor oorspronklik begroot is.
Administratiewe uitgawes	100		100	76	24	24%	Die afname in die ledetal en die getal vergaderings het die administrasie-uitgawes regstreeks beïnvloed.
Ouditgelde	225		225	192	33	15%	Ouditgelde was onder begroting.
Oorplasinge en subsidieë: uitgawes	806		806	766	40	5%	Die Kultuurkommissie het meer organisasies geborg as wat verwag is.
Ander bedryfsuitgawes	1,537	50	1,587	1,681	(94)	(6%)	Bedryfsuitgawes neem toe as gevolg van meer opgradering en instandhouding van fasiliteite as gevolg van oorstrooming.
<b>TOTALE UITGAWES</b>	<b>2,805</b>	<b>50</b>	<b>2,855</b>	<b>2,772</b>	<b>83</b>	<b>3%</b>	
<b>NETTO UITWERKING</b>			<b>-</b>	<b>(187)</b>	<b>(187)</b>		



**WES-KAAPSE KULTUURKOMMISSIE**  
**FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

Die goedgekeurde begroting dek die tydperk 1 April 2012 tot 31 Maart 2013. Die finansiële state is volgens die aangroeibasis met behulp van 'n klassifikasie op die aard van uitgawes in die staat van finansiële prestasie opgestel. Die finansiële state verskil van die begroting, wat goedgekeur is op die kontantbasis met behulp van dieselfde klassifikasie.

'n Rekonsiliasie tussen die werklike bedrae op 'n vergelykbare grondslag soos voorgestel in die staat van vergelyking van begroting en werklike bedrae en die werklike bedrae in die kontantvloeistaat vir die tydperk geëindig op 31 Maart 2013 word hier onder weergegee. Die finansiële state en begrotingsdokumente word vir dieselfde tydperk opgestel. Daar is 'n basisverskil: die begroting is opgestel op 'n kontantbasis en die finansiële state op die aangroeibasis.

**Rekonsiliasie van werklike bedrae op 'n vergelykbare grondslag en werklike bedrae in die finansiële state**

<b>Beskrywing</b>	<b>Bedryf R'000</b>	<b>Totale R'000</b>
<b>Werklike bedrag op 'n vergelykbare grondslag soos voorgestel in die begroting en werklike vergelykende staat</b>	-	-
Grondslagverskille	(187)	(187)
Tydberekeningsverskille	-	-
Entiteitverskille	-	-
<b>Werklike bedrag in die kontantvloeistaat</b>	<b>(187)</b>	<b>(187)</b>

**WES-KAAPSE KULTUURKOMMISSIE**  
**FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

**1. REKENINGKUNDIGE BELEIDSRIGTINGS**

**1.1 AANBIEDING VAN DIE FINANSIËLE STATE**

Die Finansiële State is opgestel in ooreenstemming met die volgende beleidsrigtings, wat in alle wesenlike opsigte konsekwent toegepas is, tensy anders aangedui. Waar toepaslik en sinvol, is bykomende inligting egter geopenbaar om die nut van die Finansiële State te verbeter en om te voldoen aan die statutêre vereistes van die Wet op Openbare Finansiële Bestuur, Wet 1 van 1999 (soos gewysig deur Wet 29 van 1999), en die Tesourieregulasies kragtens die Wet uitgereik.

**1.2 GRONDSLAG VAN OPSTELLING**

Die finansiële state is opgestel in ooreenstemming met die effektiewe Standaard van Algemeen Erkende Rekeningkundige Praktyk (AERP), met inbegrip van enige vertolkings, riglyne en aanwysings uitgereik deur die Raad vir Rekeningkundige Standaard.

Die finansiële state is opgestel volgens die historiese kostekonvensie behalwe soos openbaar gemaak in die rekeningkundige beleidsrigtings hieronder. Die rekeningkundige beleidsrigtings hieronder uiteengesit is konsekwent toegepas op alle jare voorgestel deur hierdie finansiële state, tensy die teendeel aangedui word. AERP-standaarde wat van toepassing is vir die oorsigtydperk:

<b>AERP-NR.</b>	<b>Beskrywing</b>	<b>AERP-NR.</b>	<b>Beskrywing</b>
<b>AERP 1</b>	Aanbieding van die finansiële state	<b>AERP 14</b>	Gebeure ná die verslagdatum
<b>AERP 2</b>	Kontantvloei-state	<b>AERP 16</b>	Beleggingseiendom (soos hersien in 2010)
<b>AERP 3</b>	Rekeningkundige beleidsrigtings, veranderinge in rekeningkundige beramings en foute	<b>AERP 17</b>	Eiendom, aanleg en toerusting
<b>AERP 4</b>	Die uitwerking van veranderinge in buitelandse valuta-koerse	<b>AERP 19</b>	Voorwaardes, gebeurlikheids-aanspreeklikhede en moontlike bates
<b>AERP 5</b>	Leenkoste	<b>AERP 21</b>	Waardedaling van niekontantgenererende bates
<b>AERP 6</b>	Gekonsolideerde en afsonderlike finansiële state	<b>AERP 23 *</b>	Inkomste uit nieruiltransaksies (belasting en oordragte)
<b>AERP 7</b>	Beleggings in assosiate	<b>AERP 24</b>	Aanbieding van begrotingsinligting in finansiële state
<b>AERP 8</b>	Belange in gesamentlike ondernemings	<b>AERP 26</b>	Waardedaling van kontantgenererende bates
<b>AERP 9</b>	Inkomste uit uitrustransaksies	<b>AERP 100</b>	Niebedryfsbates gehou vir verkope en beëindigde bedrywighede (soos hersien in 2010)
<b>AERP 10</b>	Finansiële verslagdoening in hiperinflasionêre ekonomieë (soos hersien in 2010)	<b>AERP 101</b>	Landbou
<b>AERP 11</b>	Konstruksiekontrakte (soos hersien in 2010)	<b>AERP 102</b>	Ontasbare bates
<b>AERP 12</b>	Voorraad (soos hersien in 2010)	<b>AERP 103</b>	Erfenisbates
<b>AERP 13</b>	Huurooreenkomste (soos hersien)	<b>AERP 104</b>	Finansiële instrumente

**WES-KAAPSE KULTUURKOMMISSIE**  
**FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

Die opstel van finansiële state in ooreenstemming met AERP vereis van die bestuur om besluite te neem, beramings te maak en van veronderstellings uit te gaan wat die toepassing van beleid en aangemelde bedrae van bates en laste, asook inkomste en uitgawes, beïnvloed.

Die beramings en veronderstellings is gegrond op historiese ervaring en verskeie ander faktore wat beskou word as redelik onder die omstandighede, waarvan die resultate die grondslag vorm van die neem van besluite oor die drawaardes van bates en laste wat nie voordiehandliggend is uit ander bronne nie. Werklike resultate mag verskil van hierdie beramings. Die beramings en onderliggende veronderstellings word deurlopend hersien. Hersienings van rekeningkundige beramings word erken in die jaar waarin die beraming hersien word indien die hersiening slegs daardie jaar raak, of in die jaar van die hersiening en toekomstige jare indien die hersiening die lopende en komende jare raak.

**1.2.1 Standaard nog nie van toepassing op die verslagdoeningstydperk nie**

<b>AERP 18</b>	Segmentverslagdoening	<b>AERP 105</b>	Oordragte van funksies tussen entiteite onder algemene beheer
<b>AERP 20</b>	Openbaarmaking van verwante partye	<b>AERP 106</b>	Oordragte van funksies tussen entiteite nie onder algemene beheer nie
<b>AERP 25</b>	Werknemervoordele	<b>AERP 107</b>	Samesmeltings

**1.2.2** Die kontantvloei staat kan slegs in ooreenstemming met die direkte metode opgestel word.

**1.2.3** Spesifieke inligting is afsonderlik aangebied oor die verklaring van posisie, soos die volgende:

- (a) Ontvangbare rekenings van nie-ruiltransaksies, met inbegrip van belastings en oordragte
- (b) Belastings en oordragte betaalbaar
- (c) Handels- en ander bedrae betaalbaar uit nie-ruiltransaksies.

**1.3 AANBIEDINGSGELDEENHEID**

Die funksionele geldeenheid van die entiteit is Suid-Afrikaanse Rand. Hierdie finansiële jaarstate word in Suid-Afrikaanse Rand aangebied. Alle bedrae is afgerond tot die naaste duisend (1 000) Rand.

**1.4. VERONDERSTELLING VAN LOPENDE ONDERNEMING**

Hierdie finansiële jaarstate word met 'n lopende onderneming as grondslag opgestel.

**1.5. INKOMSTE**

Inkomste word gemeet aan die billike waarde van die teenprestasie ontvang of ontvangbaar. Inkomste word erken wanneer dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en wanneer die inkomstebedrag betroubaar gemeet kan word, en aan spesifieke maatstawwe vir die Entiteit se aktiwiteite voldoen is. Inkomste uit die lewering van dienste word erken in surplus of tekort in verhouding tot die stadium van voltooiing van die transaksie teen die verslagdoeningsdatum. Die bedrag word nie as betroubaar meetbaar beskou totdat alle gebeurlikhede met betrekking tot die transaksie opgelos is nie.

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**1.5.1 Inkomste uit nie-ruiltransaksies**

**1.5.1.1 Onvoorwaardelike toelae**

'n Onvoorwaardelike toelaag word in inkomste erken wanneer die toelaag ontvangbaar word.

**1.5.1.2 Voorwaardelike toelae en ontvangste**

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

Rente verdien op beleggings word behandel in ooreenstemming met toekenningsvoorwaardes. Indien dit aan die toekenner betaalbaar is, word dit aangeteken as deel van die las, en indien nie, word dit in die staat van finansiële prestasie erken as rente verdien.

Toelaes wat die entiteit vergoed vir uitgawes aangegaan, word op 'n stelselmatige basis in surplus of tekort erken in dieselfde jare waarin die uitgawes erken word.

**1.5.1.3 Dienste in natura**

Dienste in natura is dienste wat sonder koste deur individue aan entiteite gelewer is, maar wat onderhewig aan bepalings mag wees. Personeel van 'n openbare entiteit voorsien waardevolle ondersteuning aan die entiteit in die bereiking van hul doelstellings; die diens wat gelewer word, kan egter nie betroubaar gemeet word nie, en word derhalwe nie erken in die staat van finansiële prestasie of staat van finansiële posisie nie.

Die aard van die diens word bekendgemaak in die aantekeninge by die finansiële state, verwante partye.

**1.5.2 Inkomste uit uitruiltransaksies**

Inkomste ontvang uit rente op beleggings en lopende bankrekening.

**1.6 BUITELANDSE VALUTA**

Transaksies gedenomineer in buitelandse valuta word omgerek teen die wisselkoers wat op die transaksiedatum geldig is. Monetêre items gedenomineer in buitelandse valuta word omgerek teen die wisselkoers wat op die verslagdoeningsdatum geldig is. Wins of verliese wat uit omrekening voortspruit, word teen surplus/tekort gedebiteer.

**1.7 UITGAWES**

**1.7.1 Finansiële transaksies in bates en laste**

Skuld word afgeskryf wanneer dit as onverhaalbaar geïdentifiseer word. Skuld wat afgeskryf word, word tot die besparingsbedrag en/of onderbesteding van aangewende fondse beperk. Die afskrywing vind teen jaareinde plaas of wanneer fondse beskikbaar is.

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Geen voorsiening word vir onverhaalbare bedrae gemaak nie, maar bedrae word geopenbaar as 'n openbaringsnota. Alle ander verliese word erken wanneer magtiging vir die erkenning daarvan verleen is.

**1.7.2 Vructelose en verkwistende besteding**

Vructelose en verkwistende besteding word in die verklaring van finansiële posisie as 'n bate erken tot tyd en wyl die besteding van die verantwoordelike persoon as onverhaalbaar in die verklaring van finansiële prestasie verhaal word of afgeskryf word.

**1.7.3 Onreëlmatige besteding**

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

**1.7.4 Oorplasings en subsidies**

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

**1.8 FINANSIËLE INSTRUMENTE**

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

**1.8.1 Finansiële bates**

'n Finansiële bate is enige bate wat in kontant is, of 'n kontraktuele reg om kontant te ontvang. Die entiteit het die volgende soorte finansiële bates soos weerspieël in die staat van finansiële posisie of in die aantekeninge daarby:

- Handels- en ander ontvangbare rekeninge
- Kontant en kontantekwivalente

In ooreenstemming met IAS 39.09 word die finansiële bates van die Entiteit soos volg geklassifiseer in die kategorieë deur hierdie standaard toegelaat:

Tipe finansiële bate	Gekategoriseer ooreenkomstig AERP 104
Handels- en ander ontvangbare rekeninge	Lenings en ontvangbare rekeninge
Kontant en kontantekwivalente	Lenings en ontvangbare rekeninge

**1.8.1.1 Lenings en ontvangbare rekeninge**

Lenings en ontvangbare rekeninge word aanvanklik teen kosprys erken, wat billike waarde verteenwoordig. Na aanvanklike erkenning word finansiële bates gemeet teen geamortiseerde koste met behulp van die effektiewerente-metode min 'n toelae vir waardedaling. Hulle word ingesluit in bedryfsbates, behalwe vir termyn langer as 12 maande, wat as niebedryfsbates geklassifiseer word.

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### **1.8.2 Finansiële laste**

'n Finansiële las is 'n kontraktuele verpligting om kontant of 'n ander finansiële bate aan 'n ander entiteit te lewer. Die finansiële laste van die entiteit is handels- en ander bedrae betaalbaar, soos weergegee op die staat van finansiële posisie en die aantekeninge daarby.

Daar is twee hoofkategorieë finansiële laste, waarvan die klassifikasie gebaseer is op die wyse waarop hulle gemeet word. Finansiële laste mag gemeet word teen:

- billike waarde deur surplus of tekort; of
- geamortiseerde koste.

Finansiële laste wat deur surplus of tekort teen billike waarde gemeet word, word teen billike waarde verklaar, en enige gevolglike wins of verlies word in die staat van finansiële prestasie erken. Enige ander finansiële laste moet geklassifiseer word as finansiële laste wat nie gemeet word teen billike waarde

deur surplus of tekort nie en wat aanvanklik gemeet word teen billike waarde, na aftrekking van transaksiekoste.

Ander finansiële laste word daarna met behulp van die effektiewerente-metode gemeet teen geamortiseerde koste, met rentekoste op 'n effektiewe opbrengs-basis erken.

## **1.9 EIENDOM, AANLEG EN TOERUSTING**

### **1.9.1 Erkenning en meting**

Alle aanleg- en toerustingitems word aangedui teen historiese koste minus geakkumuleerde waardevermindering en geakkumuleerde waardedalingsverliese. Aanleg- en toerustingitems verkry teen geen koste of 'n nominale koste word aanvanklik erken teen billike waarde op die verkrygingsdatum en word daarna gedra teen die aanvanklik bepaalde billike waarde min geakkumuleerde waardevermindering en waardedalingsverliese. Wanneer gedeeltes van 'n aanleg- en toerustingitem verskillende nuttige lewensduurtermyne het, word hulle rekeningkundig verantwoord as afsonderlike items (groot komponente) van aanleg en toerusting.

Die koste van 'n item van aanleg en toerusting behels die aankoopprys daarvan, insluitend invoerbelasting en nie-terugbetaalbare koopbelasting, en enige regstreeks toeskryfbare koste aangegaan in die verkryging, oprigting en installasie van sodanige bates om hulle vir hul bedoelde gebruik in werking te stel. Dit sluit bates befonds uit staatstoekennings uit. Die kosprys van bates befonds uit staatstoekennings word verminder deur die staatstoekenning wat met daardie bate verband hou.

### **1.9.2 Latere koste**

Latere koste word ingesluit in die bate se drabedrag of as 'n afsonderlike bate erken, soos toepaslik, slegs wanneer dit waarskynlik is dat toekomstige ekonomiese voordele geassosieer met die item na die entiteit sal vloei en die koste van die item betroubaar gemeet kan word.

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Die drabedrag van die vervangde deel word de-erken. Alle ander herstel- en instandhoudingskoste word teen die staat van finansiële prestasie gedebiteer gedurende die finansiële jaar waarin hulle aangegaan is.

Elke deel van 'n aanleg- en toerustingsitem met 'n koste wat betekenisvol is met betrekking tot die totale koste van die item, moet afsonderlik gedepresieer word.

### **1.9.3 Depresiasie**

Depresiasie word teen die volgende koerse erken in surplus of tekort op 'n reguitlynggrondslag oor die geraamde nuttige lewensduur van elke deel van 'n masjinerie- en toerustingsitem:

Depresiasiekoerse wat gebruik word, is soos volg:	Per jaar
Rekenaars en rekenaarprogrammatuur	33.3%
Voertuie	20%
Toerusting	25%

Depresiasie begin wanneer 'n bate vir gebruik beskikbaar is en staak op die vroeëre datum waarop die bate de-erken word of geklassifiseer word as gehou om verkoop te word in ooreenstemming met AERP 100.

Waar die drabedrag van 'n bate groter is as die geraamde verhaalbare bedrag daarvan, word dit onmiddellik afwaarts gewaardeer na die verhaalbare bedrag.

### **1.9.4 Nuttige lewensduur en oorblywende waardes van bates**

Aanleg en toerusting word gedepresieer oor die nuttige lewensduur daarvan met inagneming van oorblywende waardes waar toepaslik. Die werklike nuttige lewensduur van die bates en oorblywende waardes word jaarliks geassesseer en mag na gelang van 'n aantal faktore wissel. Met die herassessering van bates se nuttige lewensduur word faktore soos tegnologiese innovasie, produklewensiklusse en instandhoudingsprogramme in berekening gebring. Oorblywendewaarde-assesserings oorweeg aspekte soos toekomstige marktoestande, die oorblywende lewe van die bate en die geprojekteerde vervreemdingswaardes.

### **1.9.5 De-erkenning**

'n Masjinerie- en toerustingsitem word de-erken by vervreemding of wanneer geen toekomstige ekonomiese voordele of dienspotensiaal uit die voortgesette gebruik of vervreemding daarvan verwag word nie. Die drabedrae van bates word by vervreemding afgeskryf (bereken as die verskil tussen die netto opbrengste uit die vervreemding daarvan en die drabedrag van die bate) en ingesluit in die staat van finansiële prestasie in die jaar waarin die bate de-erken word.

### **1.10 WAARDEDALING VAN BATES**

Die bates word vir waardedaling oorweeg indien daar rede is om te glo dat waardedaling nodig mag wees. 'n Waardedalingsverlies word erken vir die bedrag waardeur die bate se drabedrag die verhaalbare bedrag oorskry. Die verhaalbare bedrag is die hoogste van 'n bate se billike waarde minus die koste om dit te verkoop en waarde in gebruik. Vir die doel van

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assessering van waardedaling word bates gegroep teen die laagste vlakke waarop hulle afsonderlik identifiseerbare kontantvloeie ('kontant-genererende eenhede') is. Bates wat geïdentifiseer is as in waarde verswak, word op elke verslagdoeningsdatum hersien.

**1.11 KRITIEKE REKENINGKUNDIGE BERAMINGS EN OORDELE**

Die Entiteit doen beramings en aannames ten opsigte van die toekoms. Die gevolglike rekeningkundige beramings sal, per definisie, selde gelyk aan die verwante werklike resultate wees. Beramings en oordele word deurlopend geëvalueer en is gegrond op historiese ervaring en ander faktore, insluitend verwagtinge van toekomstige gebeure wat verwag word redelik te wees onder die omstandighede. Die beramings en oordele wat moontlik binne die volgende finansiële jaar 'n wesenlike aanpassing aan die drabedrae van bates en laste kan veroorsaak, word hieronder bespreek.

**1.11.1 Voorsiening vir waardedaling van ontvangbare rekeninge**

'n Beraming word gedoen vir die waardedaling van ontvangbare rekeninge wanneer invordering van die volle bedrag nie langer waarskynlik is nie. Die voorsiening vir waardedalingskuld moet bereken word op handelsrekeninge ontvangbaar alleen. Die totale voorsiening vir waardedaling van die entiteit moet bereken word volgens óf individuele debiteur óf minstens volgens risikokategorie.

**1.12 BTW EN MOONTLIKE VRYSTELLINGS**

Die entiteit is vrygestel van BTW-registrasie. As enige befondsing egter ontvang word wat meebring dat die entiteit as 'n BTW-ondernemer moet registreer, sal sodanige aansoek voorgelê word.

**2. Handels- en ander ontvangbare rekeninge**

Handels- en ander ontvangbare rekeninge	<b>36</b>	274
Opgeloopte rente	<b>13</b>	7
	<b>49</b>	281

Handels- en ander ontvangbare rekeninge word as lenings en ander ontvangbare rekeninge geklassifiseer. Die billike waarde van transaksies in handels- en ander ontvangbare rekeninge benader hul billike waarde.

**3. Kontant en kontantekwivalente**

Kontant en kontantekwivalente bestaan uit:

Banksaldo's	<b>288</b>	706
Korttermyndeposito's	<b>4,847</b>	4,616
	<b>5,135</b>	5,322



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Syfers in Rand	<b>2013</b>	2012
	<b>R'000</b>	R'000

**Kredietgehalte van kontant by die bank en korttermyndeposito's, met die uitsondering van kontant voorhande**

Kontant en kontantekwivalente behels kontant en korttermyn-, hoogs likiede beleggings wat gehou word by geregistreerde bankinstellings met termyne van drie maande of minder en wat onderhewig is aan noemenswaardige rentekoersrisiko. Die drabedrag van hierdie bates benader hul billike waarde.

**4. Handels- en ander bedrae betaalbaar**

Handelsbedrae betaalbaar	<b>189</b>	36
Inkomste vooruit ontvang	<b>310</b>	172
Terugbetalings: Huurinkomste	<b>20</b>	55
Ongeïdentifiseerde huurinkomste	-	-
	<b>519</b>	263

Handels- en ander bedrae betaalbaar word geklassifiseer as 'n finansiële las. Die billike waarde van handels- en ander bedrae betaalbaar benader hul billike waarde.

**5. Inkomste**

**Inkomste uit nie-ruiltransaksies**

Oorplasinge en subsidie ontvang	<b>325</b>	150
Gelde van fasiliteite	<b>1,629</b>	1,614
Ander bedryfsinkomste	-	44

**Inkomste uit uitruiltransaksies**

Rente-inkomste	<b>261</b>	453
	<b>2,215</b>	2,261

**6. Ouditgelde**

Eksterne audit	<b>206</b>	250
	<b>206</b>	250

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<b>7. Kontant gegeneer uit/(gebruik in) bedryf</b>		
Tekort voor belasting	(675)	(4,593)
Aanpassing vir:		
Rente ontvang	(261)	(453)
Verlies op vervreemding van bates	-	30
<b>Veranderings aan bedryfskapitaal:</b>		
Depresiasie	-	-
Handels- en ander ontvangbare rekeninge	232	537
Handels- en ander ontvangbare rekeninge:	-	-
Verwante partye		
Voorsiening vir twyfelagtige skulde	-	(322)
Handels- en ander bedrae betaalbaar	256	(89)
	<b>(448)</b>	<b>(4,890)</b>
<b>8. Ledegeld</b>		
Kommissielede		
Akleker, T.	-	7
Gxilishe, S.	-	5
Swartbooi, T.	-	5
Van der Rheede, C.	-	2
Van Wyk, H.	-	3
Tyatya, G.	-	5
Tshandu, E.	-	5
May, X.	-	4
Du Plessis, J.	-	4
Jacobs, L.	3	3
Van Coller, H.M.	-	2
Boezak, WA	8	-
Dani, LC	7	-
Du Preez, J	6	-
Le Fleur, A	5	-
Mostert, J	8	-
Ngeyi, WM	6	-
Smith, MM	7	-
Somdaka, SA	8	-
Thamm, M	7	-
Visman, RN	5	-
Wilson, LM	5	-
Witbooi, JC	10	-
	<b>85</b>	<b>46</b>

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<b>9. Administratiewe uitgawes</b>		
Onthale	23	18
Skryfbehoeftes en drukwerk	46	44
Bankkoste	7	5
	<b>76</b>	<b>67</b>
<b>10. Oorplasinge en subsidies</b>		
Professionele organisasies of NWOs	-	50
Kultuurrade	466	370
Klopse	300	45
Departement van Kultuursake en Sport	-	4,250
	<b>766</b>	<b>4,715</b>
<b>11. Ander bedryfsuitgawes</b>		
Konsultasie-, kontrakteurs- en gespesialiseerde dienste	48	129
Depresiasie	-	-
Reklame	2	1
Slegte skulde	15	-
Toerusting minder as R5 000	2	104
Voorraad/verbruiksgoedere	216	126
Reis en verblyf	133	69
Eiendomsuitgawes	878	932
Kommunikasiekoste	-	13
Afskrywing	-	-
Instandhouding, herstelwerk en bedryfskoste	396	252
Koerier- en afleweringdienste	1	2
Regskoste	-	80
Skenkings (Bates)	66	68
	<b>1,757</b>	<b>1,776</b>
<b>12. Eiendom, aanleg en toerusting</b>		
<b>Aanleg en toerusting</b>		
Koste/Waardasie	-	42
Toevoegings	66	-
Opgehoopte depresiasie	-	(12)
Vervreemding van bates	(66)	30
<b>Drawaarde</b>	<b>-</b>	<b>-</b>

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Om effektiewe batebestuur te verseker, word hierdie funksie binne die Departement gesentraliseer. Vir die oorsigjaar, vergeleke met die vorige jaar, is bates oorgedra na die Departement van Kultuursake en Sport. AERP 17, Eiendom, aanleg en toerusting (de-erkenning van bates) is toegepas om die uitwerking van die skenking teen drawaarde soos op 31 Maart 2013 rekeningkundig te verantwoord. Die uitwerking van die geskenkte bates is by die tekort ingesluit.

**13. Verwante partye**

**Verwantskappe**

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

**Aard van verwantskap**

Amptenare van die Departement van Kultuursake en Sport in die Wes-Kaap verrig die uitvoerende en administratiewe funksies van die Wes-Kaapse Kultuurkommissie.

Die entiteit benut die kantooruimte van die Departement van Kultuursake en Sport en het toegang tot die gebruik van hul bates, insluitend die sekuriteitsdienste wat deur die Departement van Gemeenskapsveiligheid gelewer word.

**Verwantepartysaldo's**

**Verwanteparty-transaksies:**

**Inkomste ontvang van verwante partye**

Departement van Kultuursake en Sport	325	150
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**Inkomste betaal aan verwante partye**

Departement van Kultuursake en Sport	-	(4,250)
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**14. Risikobestuur**

**Markrisiko**

Die Entiteit se aktiwiteite skep die geleentheid vir 'n verskeidenheid finansiële risiko's: markrisiko (billikewaarde-rentekoersrisiko, kontantvloei-rentekoersrisiko), kredietrisiko en likiditeitsrisiko. Die entiteit is nie blootgestel aan markrisiko nie omdat daar vereis word dat krediteure binne 30 dae na ontvangs van 'n faktuur betaal word, soos deur die Tesourieregulasies en die WOFB vereis.

**Likiditeitsrisiko**

Likiditeitsrisiko is die risiko dat die entiteit nie sy finansiële verpligtinge sal kan nakom wanneer hulle betaalbaar word nie. Ingevolge die leningsvereistes verseker die entiteit dat voldoende fondse beskikbaar is om aan die verwagte en onverwagte finansiële verbintenisse te voldoen. Alle uitstaande saldo's van Rekenings Betaalbaar moet binne 30 dae ná die verslagdatum vereffen word.

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Syfers in Rand	<b>2013</b> <b>R'000</b>	2012 R'000
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**Sensitiwiteitsontleding**

As die rentekoerse op veranderlikekoers- finansiële instrumente op 31 Maart 2013 een persent hoër/laer was, terwyl alle ander veranderlikes konstant gehou is, sou nabelastingwins vir die jaar R53,778 hoër/laer gewees het.

**Rentekoersrisiko**

Die entiteit se risikoprofiel bestaan uit vaste- en swewendekoers-lenings en banksaldo's wat die entiteit blootstel aan billikewaarde-rentekoersrisiko en kontantvloeirentekoersrisiko en kan soos volg opgesom word:

**Finansiële bates**

Handels- en ander ontvangbare rekenings is teen 'n vaste rentekoers. Die Bestuur bestuur rentekoersrisiko deur voordelige koerse op swewendekoerslenings te beding en waar moontlik met gebruik van vastekoerslenings. Die Bestuur het ook 'n beleid van balansering van die rente op batelings met die rente betaalbaar op verpligtinge.

**Kontantvloeirentekoersrisiko**

Finansiële instrument	Lopend	Verskuldig	Verskuldig	Verskuldig	Verskuldig	Totaal
		1-30 dae	31-60 dae	61- 90 dae	91+ dae	
<b>2013</b> Handels- en ander ontvangbare rekenings – normale kredietbepalings	<b>0</b>	<b>15</b>	<b>3</b>	<b>-</b>	<b>18</b>	<b>37</b>
Voorsiening vir slegte skulde	-	-	-	-	-	-
<b>Netto bedrag</b>	<b>0</b>	<b>15</b>	<b>3</b>	<b>-</b>	<b>18</b>	<b>37</b>
Agterstallig, maar sonder dat voorsiening gemaak is	-	-	-	-	-	-
<b>2012</b> Handels- en ander ontvangbare rekenings – normale kredietbepalings	<b>43</b>	<b>14</b>	<b>9</b>	<b>(65)</b>	<b>273</b>	<b>274</b>
Voorsiening vir slegte skulde	-	-	-	-	-	-
<b>Netto bedrag</b>	<b>43</b>	<b>14</b>	<b>9</b>	<b>(65)</b>	<b>273</b>	<b>274</b>
Agterstallig, maar sonder dat voorsiening gemaak is	-	-	-	-	-	-

**WES-KAAPSE KULTURKOMMISSIE**  
**AANTEKENINGE BY DIE FINANSIËLE JAARSTATE**  
**vir die jaar geëindig 31 Maart 2013**

Finansiële instrument	Lopend	Verskuldig in minder as 'n jaar	Verskuldig in een tot twee jaar	Verskuldig in twee tot drie jaar	Verskuldig in drie tot vier jaar	Versku ldig ná vier jaar
Kontant in lopende rekening	-	5,135	-	-	-	-
Bankinstellings						
Handel en ander bedrae betaalbaar – uitgebrei	-	(189)	-	-	-	-
Kredietbepalings						
<b>Netto bedrag</b>		<b>4,946</b>				
Agterstallig maar sonder dat voorsiening gemaak is	-	-	-	-	-	-

**Kredietrisiko**

Kredietrisiko verwys na die risiko dat die teenparty nie hul kontraktuele verpligtinge sal nakom nie, wat finansiële verlies vir die entiteit mag meebring. Die entiteit het 'n beleid aanvaar om slegs met kredietwaardige partye sake te doen.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit belê kontant slegs by groot banke met hoëkwaliteitskredietstatus en beperk sy blootstelling aan enige enkele teenparty. Geen kredietbeperkings is gedurende die verslagtydperk oorskry nie, en die Bestuur verwag nie enige verliese weens wanprestasie deur hierdie teenpartye nie.

**Maksimum blootstelling aan kredietrisiko**

Die entiteit se blootstelling aan kredietrisiko met betrekking tot lenings en ontvangbare rekenings is tot die bedrae op die balansstaat beperk. **(Sien aantekening by Handels- en Ontvangbare Rekenings.)**

**15. Onreëlmatige Uitgawes**

	2013 R'000	2012 R'000
<b>Rekonsiliasie van onreëlmatige uitgawes</b>		
<b>Beginsaldo</b>	-	-
Onreëlmatige uitgawes – lopend	1	-
Onreëlmatige uitgawes – gekondoneer	(1)	-
Oordrag na ontvangbare rekeninge vir verhaling		

**Onreëlmatige uitgawes in afwagting van kondonering**

\* Die onreëlmatige uitgawes is op 21 Mei 2013 gekondoneer.

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**Western Cape  
Government**

Cultural Affairs and Sport

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