



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



**WESTERN CAPE CULTURAL COMMISSION  
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Department of Cultural Affairs and Sport  
Department van Kultuur Sake en Sport  
Isebe Lemcimbi yeNkubeko NeMidlalo

**2009 - 2010**  
**ANNUAL REPORT**  
**JAARVERSLAG**  
**INGXELO YONYAKA**



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# ANNUAL REPORT



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## 1. General Information

### 1.1 Submission of annual report to the Executive Authority

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 and its audited financial statements for the 2009/10 financial year.

The Western Cape Cultural Commission commenced the year with much vigour and commitment to making a positive contribution to the communities whom they serve. Being a newly appointed commission, guidance and assistance was rendered to the WCCC members as to their roles and responsibilities as outlined in the legislation, by the Accounting Authority and staff within the Arts and Culture component.

The Western Cape Cultural Commission is deemed to be the voice of the community and play an active role in the preservation, promotion and development of arts and culture in the province.

During 2009/10 the commission strove to give effect to the principles as described in the Western Cape Cultural Commission and Cultural Councils Act, Act No: 14 of 1998 through the activities specified in the Strategic Plan of the financial year under review. In keeping with the strategic direction of the province and furthering social cohesion the WCCC has through their activities and advice encouraged communication with communities in a manner that is inclusive, accessible and appropriate.

In addition, the Western Cape Cultural Commission is responsible for the management of moveable and immovable property placed under their supervision by the Minister and to make recommendations in respect of tariffs relating to the utilisation of the seven cultural facilities in the province. These facilities are Melkbos Oppieesee, Melkbos Cultural facility, Okkie Jooste, Groot Drakenstein,

Schoemanspoort, Koekenaap and Bien Donne Manor House which are used by cultural organisations at a predetermined tariff.

Further the WCCC is responsible for the registration and de-registration of Cultural Councils as well as the funding for research, conferences and projects of registered cultural councils.

It is within the ambit of the Western Cape Cultural Commission and its sub committees, to render advice, support and insight into how the promotion, preservation and development of arts and culture in the province, could best be achieved.



**Jane Moleleki**

**ACCOUNTING AUTHORITY**

**WESTERN CAPE CULTURAL COMMISSION**

## 1.2 Statement by the Chairperson

Taking cognizance of the rich and diverse multi cultural communities in the Western Cape, the Western Cape Cultural Commission has a very specific mandate, viz. to recognize, respect, promote and protect all forms of cultural diversity within our communities which will lead to better understanding, tolerance, mutual respect and social cohesion.

During the review period, as chairperson, I am pleased to report that the current WCCC members are robust and active in giving meaning to this all important legislative mandate.

Sub committees viz. funding, cultural councils and facilities meet regularly and regular interaction of the WCCC Exco with MEC Jenner allows the WCCC to advise on relevant matters as well as to seek advice on challenges within the mandate of the WCCC.

With reference to the seven cultural facilities in the province, the WCCC is currently looking at more practical ways of promoting these cultural facilities with particular emphasis on making these available to community organizations who qualify from previously marginalized communities,. There is also a recommendation that the current tariffs charged remain.

Given the vast array of cultural organizations, funding of programmes within these organizations and various music genres remain a constant challenge. This against a backdrop that the WCCC notes the impact of very serious budget cuts within the Department Cultural Affairs and Sport. Many cultural organizations and genres which will bear the brunt of having to scale down developmental programmes and projects.

Funding of organizations which fall within the funding policy of the Cultural Commission and the Department of Cultural Affairs and Sport will always remain a challenge. Fact of the matter is that once again, due to budgetary restraints, the funding of this sector will continue to be adversely affected.

The WCCC remains committed to the cause by adding value to the principle of respecting, nurturing, upholding and protecting the valued institution of cultural diversity in the Western Cape Province and South Africa. In this regard, The WCCC sees its role as a vibrant partner with the Western Cape Chapter of the National CRL Commission. This will in my understanding even further broaden the experience and sharing of best practices of the WCCC on a national grid.

As part of attracting new cultural councils and engaging with those on the WCCC database, the WCCC hosted a successful cultural councils conference at Melkbos Oppiesee late last year. The conference recommendations are being addressed with targeted outcomes, one being the refinement of cultural councils registration prerequisites.

On behalf of the WCCC members, my special thanks and appreciation to MEC Izak Jenner for his unwavering support, open door policy and constant enthusiasm to engage. Sincere thanks to the officials and management of the Department Cultural Affairs, Sport and Recreation for their assistance, support and advice. My most sincere thanks and appreciation to all the WCCC members for their support, keen interest, invaluable contribution and robust debate on key focus areas within the WCCC legislative mandate.

In keeping and respecting the language policy of the Western Cape, a special word of appreciation to the WCCC secretariat, Clement Williams for engaging all formal communication in the three official languages of the Western Cape Province.

Enkosi, Thank You, Baie dankie.

A handwritten signature in black ink, appearing to read 'Taj Akleker', with a horizontal line underneath the name.

**Taj Akleker**

**Chairperson: Western Cape Cultural Commission**

### 1.3 Applicable Acts and other information

Provision for the legislative mandate of the Western Cape Cultural Commission (“the commission”) is made in legislation and policies applicable to culture in the Western Cape and is approved by the Minister responsible for Cultural Affairs in the Western Cape, as the Executive Authority.

These include:

- .The Constitution of the Republic of South Africa, 1996 (Act 108 of 1996).
- The Constitution of the Western Cape, 1998 (Act 1 of 1998).
- The Western Cape Cultural Commission and Cultural Councils Act, 1998 (Act 14 of 1998).
- Cultural Affairs Act, 1998 (Act 65 of 1989).
- Cultural Promotion Act, 1993 (Act 35 of 1993).
- Regulations R.38 (Assignment of the Cultural Affairs Act (House of Assembly), 1998, to the Province under section 235 (8) of the Constitution of the Republic of South Africa, 1993) 1995 of 13 April 1995 and published in the Government Gazette No. 16363 dated 13 April 1995.
- The Western Cape Provincial Language Act, 1998 (Act 13 of 1998).
- Public Finance Management Act, 1999 (Act 1 of 1999).
- National Treasury Regulations Act, of 25 May 2002.
- Preferential Procurement Policy Framework Act of 2000 (Act 5 of 2000).
- Access to information Act 2000 (Act 2 of 2000).
- Occupational Health and Safety Act 1993 (Act 85 of 1993)
- In executing its mandate, the Commission also takes cognisance of national legislative mandates and policies. These include:
- The National Arts Council Act, 1997 (Act 56 of 1997).
- The National White Paper on Arts, Culture and Heritage, 1996.



## 1.4 Core Objectives

The Western Cape Cultural Commission provides a focused direction and promotes strategic and equitable distribution of resources. It also empowers rural communities, and supports sustainable activities and projects.

As part of its strategic planning processes and transformation strategy, the following key interventions were identified.

- Support developmental initiatives.
- To develop relationships with strategic partners
- Develop marginalized art forms.
- To contribute to the development of the different genres in the arts and culture community – in terms of artistic excellence, organisational strategy, structure and employment.
- To encourage cultural interaction between communities in the Western Cape.
- To extend national and international cultural contacts.
- Promote involvement of youth in cultural activities.
- To encourage transformation and redress past imbalances.
- To continue to provide quality services to our stakeholders by maintaining a database of cultural practitioners, resources and projects.

The vision encapsulates:

- The identification and assistance of groups to achieve artistic growth.
- Development of new talent, including indigenous art forms.
- The support of emerging art companies and youth development.
- The support of training, education and audience development projects.

## 1.5 Values and Principles

The Western Cape Cultural Commission's functions are based on the following principles:

- A multicultural and true democratic community not only respects cultural diversity, but also creates the appropriate climate for the effective preservation, promotion and extension of culture,
- The importance of a rich cultural diversity in the Western Cape should be preserved, supported and promoted in such a way that it will lead to a better understanding and create mutual trust amongst the various cultures.

## **1.6 Statement of Responsibility**

The Public Finance Management Act, 1999 (Act 1 of 1999) requires the accounting authority to keep full and proper records of the financial affairs of the Western Cape Cultural Commission. The annual financial statements fairly present the state of affairs of the Western Cape Cultural Commission, its business, financial results, performance against predetermined objectives and its financial position as at the end of the financial year. These have been presented in terms of the generally recognised accounting practice (GRAP).

### **The Basis Used To Prepare the Annual Financial Statements**

The basis used to prepare the annual financial statements of the Western Cape Cultural Commission is set out in the Public Finance Management Act, 1999 (Act 1 of 1999) and the National Treasury Regulations, and the appropriate and necessary internal controls to limit and detect material misstatements and losses are in place to comply with the relevant legislation.

## **2. PROGRAMME PERFORMANCE**

### **Vision**

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

### **Mission**

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

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

### **2.1 Introduction**

The Western Cape Cultural Commission aims to play an active role in the preservation, promotion and development of arts and culture in the province. The commission envisages synchronising strategy and planning, with practice, and unlocking the opportunities that the arts present. This is evident in the activities it has been involved in for the year, which includes the interaction with various cultural councils at the conference held in Melkbos in November 2009, the research commissioned to assist in providing the strategy and framework for identifying and enhancing talent in the province and thereby strive to create growth, development and social cohesion within the arts and culture fraternity. It further strives to ensure that all artists and art forms are assisted and encouraged in every possible way. The current WCCC became operational in March 2009 and consists of three sub committees namely the funding, cultural councils and facilities. Their term expires in November 2011.

## 2.2 Implementation

STRATEGIC OBJECTIVE	MEASURABLE OBJECTIVE	PERFORMANCE MEASURE	TARGET	ACTUAL	VARIANCE	REASONS FOR VARIATIONS
Consider the registration and de-registration of cultural councils and subsidise culturally related projects, research and conferences of registered cultural councils	Arrange a conference for cultural councils	Encourage registration of at least 2 Cultural Councils	2	7	+ 5 (Over performed)	7 Applications received. Awaiting research recommendations on existence and operations of cultural council
		Develop a registration and de-registration policy	1	1	Nil	
		Implement a conference for Cultural Councils	1	1	Nil	
Management of movable and immovable property placed under the supervision of the commission by the Minister in terms of an approved procurement policy	Implement a maintenance framework at facilities for immovable property	Identify maintenance to be done at facilities	1	1	Nil	
	Implement a maintenance framework at facilities for movable property	Maintenance of equipment to be done at facilities	1	1	Nil	
	Development of facilities	Upgrading of facilities	2	2	Nil	

STRATEGIC OBJECTIVE	MEASURABLE OBJECTIVE	PERFORMANCE MEASURE	TARGET	ACTUAL	VARIANCE	REASONS FOR VARIATIONS
Develop and promote culture in the Western Cape	Make recommendations to Minister regarding the equitable distribution of funds across communities, genres and organisations	Number of proposals recommended for funding	70	68	- 2	From all the applications received the adjudication committee recommended these for approval.
	Do research into accredited arts and culture training opportunities / institutions available	Appoint a consultant to do research.	1	Nil	-1	Research into accredited arts and culture training opportunities is dependent on the development of the framework.
	Develop a framework for identifying and nurturing of potential within Arts and Culture.	Appoint a consultant to structure framework	1	1	Nil	

## 2.3 THE CONTROL, MANAGEMENT, DEVELOPMENT AND MAINTENANCE OF CULTURAL FACILITIES

The WCCC made a concerted effort to promote the facilities within all sectors of the community. To achieve this end an advert was placed in the media calling for applications for usage thereof. Although the response was not overwhelming, it has resulted in many enquiries about the facilities, and its usage. It has stimulated a great interest from various community organisations, church groups, schools and the private sector.

Emphasis was placed on refining the application and payment processes and ensuring the maintenance and aesthetic appearance of all the facilities.

Although managed and maintained, all the facilities are not owned by the province. The status quo to date is as follows:

Facility	Registration Number	Title Deed No	Registration date	Registered Owner
Bien Donne	No reg. no.	T5453/1939	1939/05/30.	Agriculture Resource Council
Groot Drakenstein	No reg. no.	T46448/1994	1994/07/05.	Government of the Western Cape
Koekenaap	No reg. no.	G31/1941	1941/02/26	Educational Trustees
Melkbos Cultural Centre/Oppiesee	No reg. no.	T8525/1969	1969/04/11.	Republic of South Africa
Okkie Jooste	No reg. no.	T2200/1934	1934/03/24	Stellenbosch Municipality
Schoemansport (Oudtshoorn)	No reg. no.	T8481/1982	1982/03/09	Provincial Government Western Cape

### 2.3.1 Development and Maintenance of Cultural Facilities

To ensure effective planning and utilisation of resources the cultural facilities committee accepted a framework for the maintenance and development of cultural centres, as was drafted by the staff of the component. This framework assists in the planning of maintenance as well as the upgrading of the facilities. Further the committee recommended that facilities be made fully disabled- friendly.

During the financial year the following major maintenance work was done at facilities: Generally in all facilities walls, ceilings, gutters and facier boards were painted and where necessary were replaced or fitted. At Melkbos Cultural Centre a sewer pipeline, electric geyser and cool store motor were replaced. Okkie Jooste acquired a new ride-on-lawn mower. Groot Drakenstein had undergone a major replacement of electrical wiring and boxes. The fire alarm at Bien Donne was fixed. At Koekenaap safety gates were fitted at the windows and doors. In all facilities gardens were maintained and upgraded.

### 2.4 Occupation of Cultural Facilities

Income from tariffs generated at facilities is utilised for the maintenance and upgrade in order to ensure reasonable standards for users of these facilities.

<b>Cultural Facility</b>	-	<b>Persons</b>	-	<b>Groups</b>	-	<b>Days</b>
Groot Drakenstein	-	5155	-	76	-	159
Koekenaap	-	1951	-	59	-	151
Melkbos	-	4555	-	72	-	154
Oppiesee	-	3284	-	73	-	151
Okkie Jooste	-	10268	-	95	-	194
Schoemanspoort	-	2352	-	40	-	102



## 2.5. Staff Compliment at Facilities

There were no appointments made this year at any of the facilities.

The department staff does the day to day maintenance and client services at the facilities to ensure client satisfaction.

## 2.6 THE WESTERN CAPE CULTURAL COMMISSION

The Western Cape Cultural Commission consists of three subcommittees that assist in fulfilling its mandate, namely, Facilities, Funding, and Cultural Councils. Each committee has a chairperson who plays a facilitation role. The chairperson of each subcommittee together with the chair and deputy chairperson of the plenary form the executive committee. Mr. Taj Akleker is the chairperson and Ms Thandi Swartbooi is the deputy of the Western Cape Cultural Commission.

Composition of the subcommittees:

<b>Cultural Councils Committee</b>	<b>Facilities Committee</b>	<b>Funding Committee</b>
Mr. Hendrik van Wyk (chairperson)	Mr. Gcobani Tyatya (chairperson)	Mr. Lungile Jacobs (chairperson)
Mr. Patrick Blaauw	Mr. Taj Akleker	Ms Undré Deglon
Mr. Christo van der Rhee	Mr. Eric Tshandu	Ms Leanne Gohse
Prof. Sandile Gxilishe	Mr. Johannes du Plessis	Mr. Xolani May
		Ms Thandi Swartbooi
		Ms Aletia Chisin (Resigned)

## 2.6.1 Cultural Councils Committee

The Western Cape Cultural Commission has a cultural councils committee whose role is the registration and de-registration of cultural councils and approves funding for projects, research and conferences of registered councils. In the 2009/10 financial year the cultural councils committee was fully operational. Mr. Johannes du Plessis who served on this committee moved to the Facilities Committee effective from January 2010.

There are twenty registered cultural councils whose contact details have been updated and verified by the secretariat. One registered cultural council resigned from the Commission (Letter dated 27 October 2009 was received on the 3 November 2009). Bellville Afrikaanse Kultuurraad (Ref. no.C13/1/2/2/E/18) disbanded on the 18 August 2009.

Approximately seven new applications from cultural organisations were received. The committee placed a moratorium on the approval of applications for registration until further evidence for the existence and operations of the organisations were obtained. Criteria for the registration and deregistration of cultural organisations has been formulated and the committee is currently appointing a researcher to do research on the existence and operations of these organisations.

## 2.6.2 Funding of Cultural Councils

Applications for funding were received and the following were approved:

<b>Cultural Council</b>	<b>Amount approved</b>
Zulu Nation Western Cape (C13/1/2/2/E/17)	R30 000
Griqua National Conference of SA (C13/1/2/2/E1)	R30 000
Gouriqua House (C13/1/2/2/E11)	R12 000
National Griqua Cultural Council (C13/1/2/2/E2)	R30 000

### 2.6.3 Cultural Conference

A conference for cultural councils took place on 20/21 November 2009 at Melkbos Oppieesee. The purpose of the conference was to introduce the concept of cultural councils to the broader public and more so to those communities where it is currently non-existent. Further to explain the role of cultural councils in promoting, preserving and maintaining culture and to outline the legislative requirements regarding cultural councils as stipulated by the Western Cape Cultural Commission and Cultural Councils Act, 1998.

There were eighty participants representing forty-seven organisations at the conference. The events of the Friday evening included activities which encouraged interaction and a showcasing of various cultural practices through food, story telling and dance.

The formal programme of the conference commenced at 8h30 on Saturday, 21 November 2009, with registration of conference attendees and their organisations. Attendees were handed an information package which included the programme, stationery, registration and funding forms for cultural councils. The programme director was Mr. Christo van der Rheedee. Ms Moleleki (Accounting officer: WCCCC) welcomed and introduced guests. The keynote address in the absence of the MEC was delivered by Ms Hanneljie du Preez (Chief Director: Cultural Affairs). Group discussions were allowed in the following fields: social values (led by Mr. Eric Tshandu- WCCC member), economic values (led by Ms Undré Deglon – WCCC member), educational values (led by Mr. Patrick Blaauw – WCCC member) and cultural values (led by Ms Leanne Göhse – WCCC member). During the report back session a short discussion was allowed. The chairperson of Cultural Councils Committee, Mr. Hendrik van Wyk addressed the conference on spiritual value issues.

#### Recommendation

Recommendations from the conference included:

Follow-up workshops must be held to optimise the operations of cultural councils and to show them practically how to add social, cultural, economic and educational value.

#### **2.6.4 Facilities Committee**

The facilities committee oversees and makes recommendations on how facilities could be optimally utilised. In the 2009/ 10 financial year the facilities committee was fully operational and visited all seven facilities. A report with recommendations was submitted by the members. The committee recommended to the plenary that all facilities be upgraded and made fully disabled-friendly.

The maintenance and development Plan 2009 /2010 for the upgrading of facilities was approved and utilised to monitor progress. A draft Revenue Policy for the bookings and hiring of the facilities was developed.

The committee placed an advert in all community newspapers. The idea was to attract new applicants especially from the historically disadvantaged communities and ensure diverse usage of the facilities. The facilities committee recommended to the plenary that the hiring of facilities tariffs not be increased because the broader public came to know about the facilities for the first time through the advert which appeared. Safety and security still proves to be a challenge at the facilities as outsiders trespass through Melkbos Cultural Centre and Oppiesee to access the sea.

#### **2.6.5 Funding Committee**

The Funding Committee assisted with the annual Arts and Culture Funding process. Members of the funding committee assisted staff with the drafting and finalisation of criteria against which proposals were evaluated. Given the understanding and insight of the arts and culture sector, their input proved invaluable to the process. The annual funding process supported 61 organisations which presented 68 projects that were ultimately funded. Training for NGO's inclusive of the funding recipients and others who had not qualified for funding in the 2009 / 10 financial year were presented through out the province. The focus was largely on capacitating organisations i.t.o. organisational capacity and skills. Training sessions were held at Vredenburg, Oudtshoorn, Hawston and Worcester respectively. The training provided people with the necessary skills and expertise needed to access resources and improve the administration of their organisation. One million Rand (R1m) was made available by the Western Cape Cultural Commission for the capacity building and training of arts and culture organisations. A training manual was developed together with the service provider and it can be utilised as a learning and reference tool by new emerging organisations.

The committee recommended the appointment of a consultant to develop a framework for the development and nurturing of talent in the Western Cape. This framework was developed and will be used to supplement and guide the work and functioning of the department and the Western Cape Cultural Commission, to enhance opportunities within arts and culture.

## 2.6.6 Appointment of Western Cape Cultural Commission

Ten nominees were appointed as members of the Western Cape Cultural Commission as from the 24<sup>th</sup> November 2008.

The Standing Committee for Cultural Affairs requested the Minister to appoint four additional members in order to complete the required number of 14 members for the Western Cape Cultural Commission.

After a second advert was placed inviting additional nominations, eighteen applications were received. A resume of each nominee was prepared and forwarded to the standing committee via the department and MEC prior to the presentation. A presentation was made to the standing committee after which it was requested that the committee forwards a shortlist to the MEC who would appoint the additional four members from the shortlist provided.

The four additional members were appointed on the 5 May 2009.

<b>NO.</b>	<b>SURNAME</b>	<b>FIRST NAME</b>	<b>Résumé</b>
1	Du Plessis	Johannes Bernardus	<ul style="list-style-type: none"><li>- Involvement of youth in culture</li><li>- Humanities</li><li>- Cultural industries</li></ul>
2	Jacobs	Lungile	<ul style="list-style-type: none"><li>- Involvement of youth in culture</li><li>- Humanities</li></ul>
3	May	Xolani Lawrence	<ul style="list-style-type: none"><li>- Literary Arts</li><li>- Humanities</li><li>- Management of cultural facilities</li><li>- Performing Arts</li><li>- Involvement of youth in culture</li></ul>
4	Tshandu	Eric Ndoyisile	<ul style="list-style-type: none"><li>- Performing Arts</li><li>- Cultural Industries</li><li>- Involvement of youth in culture</li></ul>

We are pleased to present our report for the financial year ended 31 March 2010.

**Audit Committee Members and Attendance:**

In terms of Cabinet Resolution 55/2007, the Cultural Commission is served by the Social Cluster Audit Committee. The Audit Committee consists of the members listed hereunder and should meet at least 4 times per annum as per its approved terms of reference. During the current year 10 meetings were held.

<b>Name of Member Attended</b>	<b>Number of Meetings</b>
Mr. W J Sewell (Chairperson) (Contract expired 31 December 2009)	8
Mr. Z Hoosain	10
Ms. A Jones	9
Adv. M Mdludlu	10
Mr. J Jarvis (Contract expired 31 December 2009)	8
Mr. R Kingwill (Chairperson) (Contract commenced 1 January 2010)	2
Mr. L van der Merwe (Contract commenced 1 January 2010)	2

Apologies were tendered and accepted for meetings not attended.

A quorum of members was present at all meetings.

**Audit Committee Responsibility**

The Audit Committee reports that it has complied with its responsibilities arising from **section 38(1)(a) of the PFMA and Treasury Regulation 3.1.**

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 enterprise-wide risk management (ERM) and internal control**

In line with the PFMA and the King III Report on Corporate Governance requirements, Internal Audit provides the Audit Committee and management with 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 action. From the various reports of the Internal Auditors, the Audit Report on the Annual Financial Statements and the Management Report of the Auditor-General South Africa, no material deficiencies in the system of internal control and risk management were noted.

Enterprise Risk Management for The Western Cape Cultural Commission continues to be driven by the parent Department of Cultural Affairs and Sport.

## **Information Technology**

The Audit Committee previously reported on the growing crisis of IT within the Provincial Government and limited progress has been made towards implementation of the turn-around strategy to address the IT-related risks facing the Province. Until the turn-around strategy to improve the governance of IT has been fully implemented, the risks facing the Entity will not be mitigated to an acceptable level.

The Audit Committee has been informed that IT Services have received priority consideration at Cabinet Level for the implementation of the IT Services Blueprint.

## **The quality of in-year management and quarterly reports submitted in terms of the PFMA and the Division of Revenue Act**

The Audit Committee is satisfied with the content and quality of quarterly reports prepared and issued by the Accounting Officer of the 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 Auditor-General and the Accounting Officer;
- reviewed the Auditor-General's Management Report and Management's responses thereto;
- reviewed the Entity's processes for compliance with legal and regulatory provisions; and
- reviewed significant adjustments resulting from the audit.

The Audit Committee concurs and accepts the Auditor-General's conclusions on the Annual Financial Statements, and resolved that the audited Annual Financial Statements as read together with the report of the Auditor-General be accepted.

## **Internal Audit**

In the year under review, the Internal Audit unit experienced challenges relating to capacity and change management which impacted on its ability to achieve its plan. The Audit Committee acknowledged these challenges and in conjunction with the Accounting Officer agreed to a revised Internal Audit Plan. The Audit Committee will continue to monitor progress against the agreed action plan and will continue to monitor closely as Internal Audit achieves optimal capacity.

## **Auditor-General South Africa**

The Audit Committee has met with the Auditor-General South Africa to ensure that there are no unresolved issues that emanated from the regulatory audit. Corrective actions on the detailed findings emanating from the regulatory audit will be monitored by the Audit Committee on a quarterly basis.

## **Appreciation**

The Audit Committee wishes to express its appreciation to the Officials of the Department, Provincial Treasury, the Auditor-General and Internal Audit 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', is centered on the page. The signature is written in a cursive style with a large initial 'R'.

Mr R Kingwill  
Chairperson of the Social Cluster Audit Committee  
Date: 12 August 2010



### 4.1 Accounting Authority's Report

#### **The Management Report**

Report by the Accounting Authority to the Executive Authority and the Western Cape Parliament.

#### **General review of the state of affairs**

A new commission was appointed and functioned optimally over the review period, 1 April 2009 to 31 March 2010.

#### **Services rendered by the Public Entity**

The function of the Western Cape Cultural Commission as prescribed in the Western Cape Cultural Commission and Cultural Councils Act, is to advise the Minister in the preservation, promotion and development of culture in the Western Cape through the following:

- Registration and deregistration of cultural councils and financial assistance to registered councils;
- Control, manage, development and maintenance of movable and / or immovable property placed under its supervision by the Provincial Minister;
- Performance of other functions and tasks assigned by the Provincial Minister; and advising the Minister on policy matters.

#### **Tariff policy**

The tariffs for the usage of the cultural facilities are reviewed annually. Tariffs were reviewed in the period under review and the Western Cape Cultural Commission recommended to the Minister not to increase the tariff. The decision was made because of low response when an advert was placed in newspapers in an attempt to attract new clients. Therefore tariffs were last adjusted in the year 2007.

#### **Capacity constraints**

The Western Cape Cultural Commission does not have employees of its own and a departmental official is assigned with the administrative responsibility of the Commission.

## Utilisation of Donor Funds

Not applicable

## Business address

Western Cape Cultural Commission business address is as follows:

Protea Assurance Building

Greenmarket Square

CAPE TOWN, 8001

## Controlled entities and Public Entities

Not applicable.

## Other organisations to who transfer payment have been made

The following transfer payments were done during the period under review:

Professional Organisations /NPO	R259 000
Cultural Councils	R102 000
Minstrels	R70 000
Western Cape Language Committee	R108 000

## Public Participation Partnerships

Not applicable

## Discontinued Activities / Activities to be discontinued

No activities or services were discontinued during the financial year.

## New / Proposed Activities

The Western Cape Cultural Commission met to discuss a five year strategic plan during August 2009.

The Five Year Strategic Plan and an Annual Performance Plan were submitted via the Accounting Officer of the Department of Cultural Affairs, Sport and Recreation to the Executive Authority for consideration. The Executive Authority approved the Strategic Plan and the Annual Performance Plan for the Western Cape Cultural Commission.

In the Strategic Plan and Annual Performance Plan activities are to fulfil the legal mandate of the Western Cape Cultural Commission.

## Events after the Balance Sheet date

None

In the Strategic Plan and Annual Performance Plan activities are to fulfil the legal mandate of the Western Cape Cultural Commission.

## Events after the Balance Sheet date

None

## Performance information

The performance information is provided in section 2 of the Annual Report.

## SCOPA Resolutions

<p>The corresponding figures for 31 March 2008 have been restated as a result of an error discovered during the year ended 31 March 2009 in the financial statements of the Western Cape Cultural Commission at, and for the year ended, 31 March 2008. The prior period errors resulted from a technical error in the accounting system, PASTEL, resulting in a data loss.</p>	<p>The entity should implement adequate disaster recovery measures to prevent data loss.</p>	<p>The error occurred during the 2007/08 financial year. To ensure that the opening balances and disclosures are reflected correctly, the 2008/09 comparative figures were restated to reflect the corrections made in the 2008/09 financial (recapturing of 2007/08 information). To prevent a reoccurrence of lost information, the entity ensures that daily PASTEL back ups are made on CD as well as on a flash drive.</p>
<p>The Accounting Authority did not develop and agree a framework of acceptable levels of materiality and significance with the executive authority. In the absence of a materiality and significance framework, the entity may not report significant transactions to the relevant treasury and to its executive authority for approval of the transactions. Furthermore, the annual report and financial statements of the entity may not fairly present the state of affairs of the entity, its business, its financial results, its performance against predetermined objectives and its financial position as at the end of the financial year concerned, if stipulated material and significant events are not disclosed.</p>	<p>The Accounting Authority should develop a materiality and significance framework in accordance with the relevant Treasury Regulations.</p>	<p>Materiality Framework was developed and approved by the Minister.</p>
<p>The financial statements submitted for audit were subjected to a material amendment resulting from the audit as ongoing monitoring and supervision are inadequate to enable management to determine whether internal control over financial reporting is present and functioning.</p>	<p>Adequate management review processes should be implemented to ensure that misstatements and omission are detected before submission of the financial statements for audit purposes.</p>	<p>A Financial Management Improvement Plan (FMIP) was compiled and monitored on a quarterly basis to ensure complete implementation.</p>

### Other

No expenditure was incurred for the 2010 World Cup event.

### Approval

The annual financial statements set out on pages 33 to 49 have been approved by the Accounting Authority.



**Jane Moleleki**

**ACCOUNTING AUTHORITY WESTERN CAPE CULTURAL COMMISSION**

31 March 2010

## 4.2 Corporate Governance

A risk assessment was done of which the outcomes will inform the internal audit plan of the Western Cape Cultural Commission.

A fraud prevention plan was compiled, which includes:

- A Code of Ethics and Business Conduct
- A Fraud policy
- A Schedule of “Red Flags” for Western Cape Cultural Commission
- Terms of reference for the Fraud Prevention Committee

The Social Cluster audit committee and internal audit unit were functional during the past year and the internal audit unit had oversight over this entity. This is a service shared with the Western Cape Government.

The officials that deliver on the objectives of the entity are employed by the Department of Cultural Affairs, Sport and Recreation, and the Western Cape Cultural Commission subscribes to systems implemented by the Department to manage any conflict of interests involving employees.

## 4.3 Report of the Auditor-General

### REPORT OF THE AUDITOR-GENERAL TO THE WESTERN CAPE PROVINCIAL PARLIAMENT ON THE FINANCIAL STATEMENTS OF WESTERN CAPE CULTURAL COMMISSION FOR THE YEAR ENDED 31 MARCH 2010

#### REPORT ON THE FINANCIAL STATEMENTS

##### Introduction

1. I have audited the accompanying financial statements of the Western Cape Cultural Commission, which comprise the statement of financial position as at 31 March 2010, and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 33 to 49.

##### 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 with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and in the manner required by the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Western Cape Cultural Commission and Cultural Councils Act, 1996 (Act No. 14 of 1998). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

##### Auditor-General's responsibility

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996 read with section 4 of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA), my responsibility is to express an opinion on these financial statements based on my audit.
4. I conducted my audit in accordance with International Standards on Auditing and *General Notice 1570 of 2009* issued in *Government Gazette 32758 of 27 November 2009*. 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.
5. 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.

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

### **Opinion**

7. 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 2010, and its financial performance and its cash flows for the year then ended, in accordance with SA Standards of GRAP and in the manner required by the PFMA.

### **Emphasis of matter**

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

### **Restatement of corresponding figures**

8. As disclosed in note 15 and note 16 to the financial statements, the corresponding figures for 31 March 2009 have been restated as a result of a change in accounting policy and an error discovered during the year ended 31 March 2010 in the financial statements of the Western Cape Cultural Commission at, and for the year ended, 31 March 2009.

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

9. In terms of the PAA of South Africa and *General notice 1570 of 2009*, issued in *Government Gazette No. 32758 of 27 November 2009* I include below my findings on the report on predetermined objectives, compliance with the PFMA and financial management.

### **Predetermined objectives**

10. No matters to report

### **Compliance with laws and regulations**

11. No matters to report

### **Internal control**

12. I considered internal control relevant to my audit of the financial statements and the report on predetermined objectives and compliance with the PFMA but not for the purposes of expressing an opinion on the effectiveness of internal control.

13. No matters to report

## OTHER REPORTS

### Engagements to perform agreed-upon procedures

1. As requested by the public entity, an engagement was conducted during the year under review concerning funds donated by Delft University for the restoration of Genadendal. The report covered the period April 2002 to March 2009 and was issued on 31 September 2009.

*Auditor-General*

Cape Town

31 July 2010



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

**WESTERN CAPE CULTURAL COMMISSION  
ANNUAL FINANCIAL STATEMENTS**

**4.4 STATEMENT OF FINANCIAL POSITION as at 31 March 2010**

Figures in Rand	NOTES	2010 R'000	2009 R'000
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	13	31	4
<b>Current Assets</b>			
Trade and other receivables	2	549	551
Cash and cash equivalents	3	13,877	13,539
<b>TOTAL ASSETS</b>		<b>14,457</b>	14,094
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables			
Income received in advance	4	1,229	1,036
	4	169	212
<b>TOTAL LIABILITIES</b>		<b>1,398</b>	1,248
<b>NET ASSETS</b>			
Accumulated surplus		13,059	12,846
<b>TOTAL NET ASSETS</b>		<b>13,059</b>	12,846
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<b>14,457</b>	14,094



**WESTERN CAPE CULTURAL COMMISSION  
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**4.5 STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2010**

Figures in Rand	NOTES	2010 R'000	2009 R'000
<b>Revenue</b>			
Transfers and Subsidies received	5	1,225	668
Other operating Income	5	1,700	1,966
Revenue from exchange transactions	6	1,004	1,513
<b>TOTAL REVENUE</b>		<b>3,929</b>	<b>4,147</b>
<b>EXPENDITURE</b>			
Members fees	9	(261)	(29)
Administrative expenses	10	(298)	(95)
Audit fees	7	(353)	(219)
Transfers and subsidies: expenses	11	(539)	-
Other operating expenses	12	(2,265)	(2,986)
<b>TOTAL EXPENDITURE</b>		<b>(3,716)</b>	<b>(3,329)</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>213</b>	<b>818</b>

**WESTERN CAPE CULTURAL COMMISSION  
ANNUAL FINANCIAL STATEMENTS**

**4.6 STATEMENT OF CHANGES IN NET ASSETS for the year ended 31 March 2010**

	Accumulated surplus R'000	Total Equity R'000
<b>Balance at 01 April 2008</b>	<b>12,526</b>	12,526
Changes in Accounting Policy	<b>(499)</b>	(499)
Prior period errors	<b>1</b>	1
<b>Surplus for the year</b>	<b>818</b>	818
<b>Restated balance at 31 March 2009</b>	<b>12,846</b>	12,846
<b>Balance at 01 April 2009</b>		
	<b>12,846</b>	12,846
Surplus for the year	<b>213</b>	213
<b>Balance at 31 March 2010</b>	<b>13,059</b>	13,059

**WESTERN CAPE CULTURAL COMMISSION  
ANNUAL FINANCIAL STATEMENTS**

**4.7 CASH FLOW STATEMENT for the year ended 31 March 2010**

Figures in Rand	NOTES	2010 R'000	2009 R'000
<b>Cash flows from operating activities</b>			
		<b>2,926</b>	2,405
Cash receipts from customers			
Cash paid to suppliers		<b>(3,562)</b>	(4,226)
Cash generated from/(used in) operations	8	<b>(635)</b>	(1,821)
Interest received		<b>1,004</b>	1,513
Net cash inflows/(outflows) from operating activities		<b>368</b>	(308)
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment		<b>(31)</b>	0
Net cash outflows from investing activities		<b>(31)</b>	0
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>337</b>	(308)
Cash and cash equivalents at the beginning of the year		<b>13,539</b>	13,847
<b>Total cash and cash equivalents at the end of the year</b>	3	<b>13,877</b>	13,539

**4.8 ACCOUNTING POLICIES****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:

**1.1 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 periods presented in these financial statements, unless otherwise stated. The Entity adopted new standards of GRAP in the current year, as approved by the Minister of Finance on 9 May 2008 per Government Gazette 31021 and were effective for the reporting period starting on 1 April 2009. The new GRAP standards applicable to the Entity and adopted are as follows:

<b>GRAP No.</b>	<b>Description</b>
GRAP 4	The effects of Changes in Foreign Exchange Rates
GRAP 9	Revenue from Exchange Transactions
GRAP 14	Events after the Reporting Date
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets

Accounting policies for material transactions, events or conditions not covered by the GRAP Standards adopted, have been developed in accordance with paragraphs 7, 11 and 12 of GRAP 3. These accounting policies and the applicable disclosures have been based on International Public Sector Accounting Standards (IPSAS) and the South African Statements of Generally Accepted Accounting Practices (GAAP), including any interpretations of such Statements issued by the Accounting Practices Board.

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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

### **1.1.1 Standards not yet effective**

The following Standards have been issued, but are not yet effective:

- GRAP 18: Segment Reporting
- GRAP 21: Impairment of non-cash generating assets
- GRAP 23: Revenue from Non-exchange transactions
- GRAP 24: Presentation of budget information in financial statements
- GRAP 25: Employee Benefits
- GRAP 26: Impairment of Cash-generating assets
- GRAP 103: Heritage assets
- GRAP 104: Financial Instruments

The effective dates of these standards are unknown.

Management anticipates that the impact of implementing these standards would not have any material impact on the Entity.

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

**1.1.3** 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.

## **2. 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.

## **3. GOING CONCERN ASSUMPTION**

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

## **4. 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 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.

## **4.1 Revenue from non-exchange transactions**

### **4.1.1 Unconditional grants**

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

### **4.1.2 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 periods in which the expenses are recognised.

## **5. 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.

## **6. EXPENDITURE**

### **6.1 Financial transactions in assets and liabilities**

Debts are written off when identified as irrecoverable.

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

### **6.2 Unauthorised expenditure**

When discovered, unauthorised expenditure is recognised as an asset in the statement of financial position until such time as the expenditure is either approved by the relevant authority, recovered from the responsible person or written off as irrecoverable in the statement of financial performance.

Unauthorised expenditure approved with funding is recognised in the statement of financial performance when the unauthorised expenditure is approved and the related funds are received. Where the amount is approved without funding it is recognised as expenditure, subject to availability of savings, in the statement of financial performance on the date of approval.

### **6.3 Fruitless and wasteful expenditure**

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

## **Irregular expenditure**

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

### **6.5 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).

## **7. FINANCIAL INSTRUMENTS**

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

### **7.1 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:

Type of financial Asset	Classification in terms of IAS 39.09
Trade and other receivables	Loans and receivables
Cash and cash equivalents	Loans and receivables

#### **7.1.1 Loans and receivables**

Loans and receivables are recognised initially at costs 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.

### **7.2 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.

## **8. PROPERTY, PLANT AND EQUIPMENT**

### **8.1 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 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.

### **8.2 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 period 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.

### **8.3 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%

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.

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.



#### **8.4 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.

#### **8.5 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.)

### **9. 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.

### **10. 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.

#### **10.1 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.

### **11. VAT & POSSIBLE EXEMPTIONS**

The entity is not entitled to register as a Vat vendor. However, if any funding is received that entitles the entity for possible exemption such application will be lodged.

# WESTERN CAPE CULTURAL COMMISSION

## ANNUAL FINANCIAL STATEMENTS

### 4.9 NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand	2010 R'000	2009 R'000
<b>2. Trade and other receivables</b>		
Western Cape Language Committee – Related Party	1	69
Provision for bad debts	(212)	(734)
Trade and other receivables	760	932
VAT – Input VAT	-	284
	<b>549</b>	<b>551</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:

Cash on hand	-	8
Bank balances	3,018	1,563
Short-term deposits	10,859	11,968
	<b>13,877</b>	<b>13,539</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	2	33
Administered funds	-	948
Accrued Expense	1,167	-
Income received in advance	169	212
Refunds: Rental Income	45	19
Unidentified Rental Income	15	36
	<b>1,398</b>	<b>1,248</b>

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

#### 5. Revenue

Transfers and Subsidies received	1,225	668
Other operating income (Rental Income)	1,700	1,966
	<b>2,925</b>	<b>2,634</b>

#### 6. Revenue from exchange transactions

##### Interest revenue

Bank	1,004	1,513
------	-------	-------

#### 7. Audit fees

Internal Audit	-	65
External Audit	353	154
	<b>353</b>	<b>219</b>

Figures in Rand	2010 R'000	2009 R'000
<b>8. Cash (generated from)/used in operations</b>		
Surplus/(Deficit) before taxation	213	818
Adjustment for:		
Interest received	(1,004)	(1,513)
Residual value		15
<b>Changes in working capital:</b>		
Depreciation	4	-
Trade and other receivables	456	(895)
Trade and other receivables: Related Parties	68	(69)
Provision for doubtful debt	(522)	734
Trade and other payables	150	(911)
	<b>(635)</b>	<b>(1,821)</b>
<b>9. Members fees</b>		
Commission members		
T. Akleker	31	-
P. Blaaw	19	-
U. Deglon	21	-
L. Goshe	25	-
S. Gxilishe	13	-
T. Swartbooi	24	-
C. Van der Rhee	13	-
H. Van Wyk	20	-
G. Tyatya	21	-
E. Tshandu	18	-
X. May	27	-
J. Du Plessis	14	-
L. Jacobs	15	-
	<b>261</b>	<b>29</b>
<b>10. Administrative expenses</b>		
Entertainment	91	33
Stationery & Printing	198	45
Bank charges	9	17
	<b>298</b>	<b>95</b>
<b>11. Transfers and subsidies</b>		
Professional organisations/NPO	259	-
Cultural Councils	102	-
Minstrels	70	-
Western Cape Language Committee	108	-
	<b>539</b>	<b>-</b>

## Figures in Rand

Other Operating Expenses	2010 R'000	2009 R'000
Consulting, contractors & specialised services	679	418
Depreciation	4	-
Miscellaneous	5	-
Advertising	48	178
Provision for bad debts	-	734
Equipment items as per entity policy	103	65
Stores / Consumables	151	128
Travel & subsistence	141	4
Property expense	1,035	1,354
Communication costs	6	5
Write off – Petty cash	8	-
Maintenance repairs & running costs	85	100
	<b>2,265</b>	<b>2,986</b>

### 13. Property plant and equipment

#### Plant and Equipment

Cost/Valuation	159	159
Additions	31	-
Accumulated depreciation	(155)	(155)
Depreciation	(4)	-
Carrying Value	31	4

A part of property, plant and equipment were depreciated in full in the 2007/08 financial year. These assets were revalued to residual value during the 2008/09 financial year and disclosed as such. Management considered the residual values for those assets during the 2009/10 financial year but decided to keep the assets at its current residual values as disclosed in the 2008/09 financial year. During the 2009/10 financial year, only 1 new asset was acquired.

### 14. Related parties

#### Relationships

Primary funders	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.

**2010**                      2009  
**R'000**                      R'000

**Related party balances**

**Amounts included in Trade receivables (Trade Payables) regarding related parties:**

Western Cape Language Committee	1	69
Western Cape Language Committee	(109)	-

**Related party transactions**

**Income received from related parties**

Department of Cultural Affairs and Sport	740	668
Department of Cultural Affairs and Sport – Minstrels	485	-
Department of Cultural Affairs and Sport – Rental of Facilities	31	29

**Inter-entity transfers**

Western Cape Language Committee	(108)	69
---------------------------------	-------	----

**15. Change in Accounting Policy**

The entity accounted for government grants and receipts in the previous financial year in accordance with the requirements of IAS 20. In terms of the ASB's Directive 5 of 2009, IAS 20 is however no longer included in the accounting framework for entities. A change in accounting policy has therefore occurred.

The following adjustments were effected:

**Items affected in the Statement of Financial Performance:**

	<b>2008/09</b>	<b>Restated</b>	<b>Effective change</b>
Decrease in Income	4,174	2,634	(1,540)
Decrease in Expense	4,877	3,337	1,540

**Items affected in the Statement of Financial Position:**

	<b>2008/09</b>	<b>Restated</b>	<b>Effective change</b>
Decrease in Deferred Income	449	0	(449)
Increase in Administered funds	0	948	948

## 16. Prior period errors

The prior period errors were restated and resulted from new information obtained and taken into account in the preparation and presentation of the 2009/10 financial statements. The restatement of the prior period errors resulted in the following adjustments:

### Items affected in the Statement of Financial Performance:

	2008/09	Restated	Effective change
Decrease in Expenses	4,877	4,869	8

### Items affected in the Statement of Financial Position:

	2008/09	Restated	Effective change
Decrease in Accounts Payable	40	33	(7)
Increase in Accounts Receivable	196	198	(2)

## 17. 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 2010, if the interest rates on variable rate financial instruments had been 7% higher/lower with all other variables held constant, surplus for the year would have been R70,360 higher/lower.

### 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

Financial Instrument	Current	Due 1-30 days	Due 31-60 days	Due 61- 90 days	Due 91-120 days	Total
2010 Trade and other receivables – normal credit terms	289	92	(9)	(10)	392	754
Provision for bad debts	-	-	-	-	(212)	(212)
<b>Net amount</b>	<b>289</b>	<b>92</b>	<b>(9)</b>	<b>(10)</b>	<b>180</b>	<b>542</b>
Past due but not provided for	-	-	-	-	-	-
2009 Trade and other receivables – normal credit terms	198	-	28	19	687	932
Provision for bad debts	-	-	(28)	(19)	(687)	(734)
<b>Net amount</b>	<b>198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>198</b>
Past due but not provided for	-	-	-	-	-	-

Financial Instrument	Current	Due in less than a year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Cash in current Banking institutions	-	13,877	-	-	-	-
Trade and other Payables – extended Credit terms	-	1	-	-	-	-
<b>Net amount</b>		<b>13,878</b>				
Past due but not provided for	-	-	-	-	-	-

### Credit risk

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

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

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

### Maximum exposure to Credit Risk

The entity's exposure to credit risk with regards to loans and receivables is limited to the amounts on the balance sheet. **(Refer to Trade and Receivables note)**

### 18. Reconciliation between budget and cash flow statement

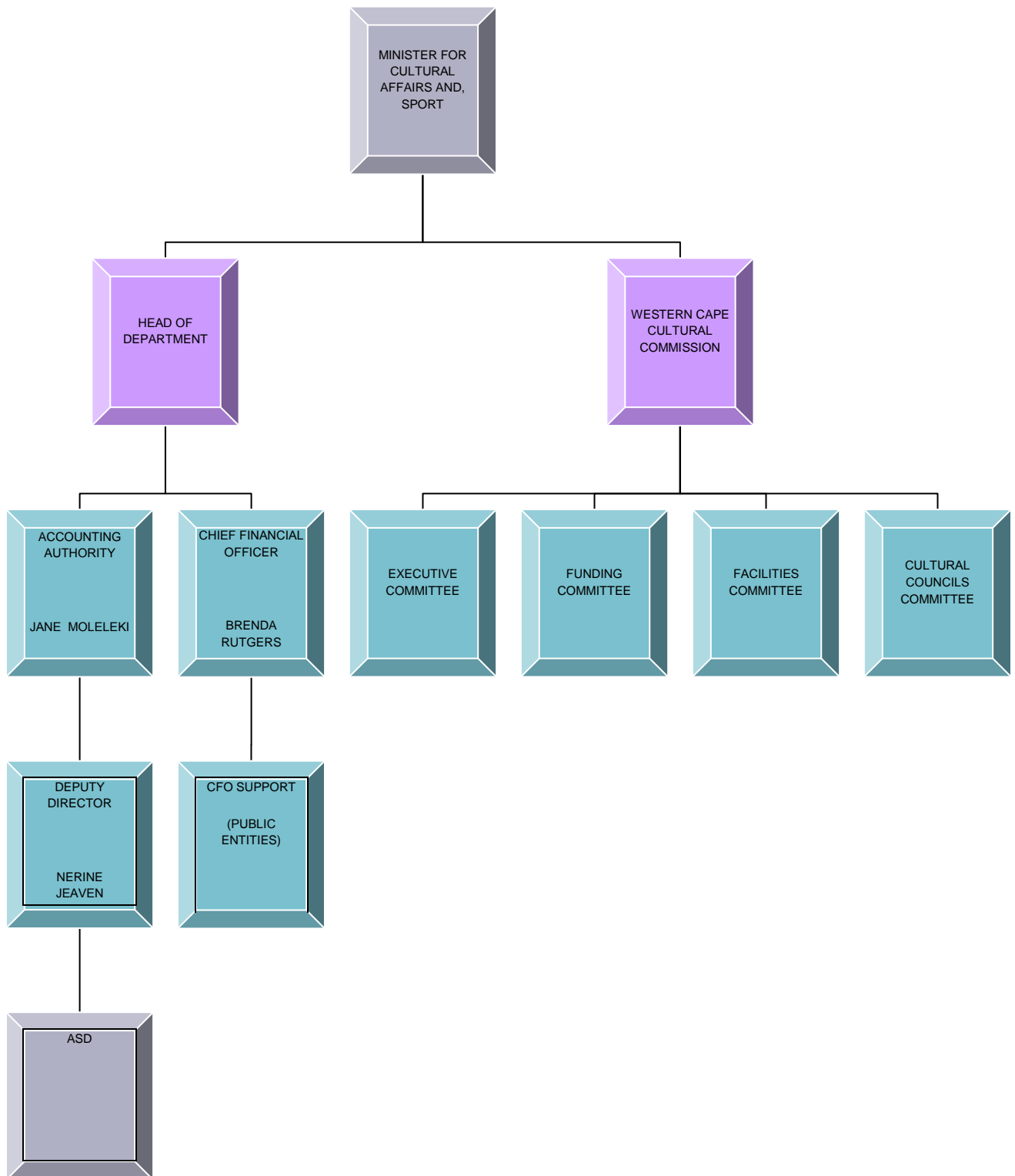
Reconciliation of budget surplus/deficit with the net cash generated from operating, investing and financing activities

Description	Operating R'000	Financing R'000	Investing R'000	Total
	<b>BUDGET</b>			
Actual amount as presented in the budget statement	4,067	-	-	<b>4,067</b>
Basis differences	(2,563)	-	-	<b>(2,563)</b>
Timing differences	(1,167)	-	-	<b>(1,167)</b>
Actual amount in the cash flow statement	337	-	-	<b>337</b>



## 5. HUMAN RESOURCE FRAMEWORK

### 5.1 Organisational Structure for 2009



## 5.2 Meetings of the Western Cape Cultural Commission

The Meetings of the Western Cape Cultural Commission took place as per the schedule below:

MEETINGS	2009												2010		
	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
WCCC Plenary		19	25			30					5				4
Facilities					19		22			20				16	
Cultural Councils					21	9	24		17	13				9	
Funding					28	12	7, 8 FUNDING APPLICATION ASSESSMENT PROCESS			6				2	
Exco							30								
Cultural Councils Conference											20/21				
Stratplan Session								4,5			20 Stratplan Review				

Agendas were prepared and Minutes of each meeting were taken and signed for acceptance.

### 5.3 Execution of Work

In terms of Section 13 of the Western Cape Cultural Commission and Cultural Councils act (Act 14 of 1998) staff of the Department of Cultural Affairs and Sport is responsible for the administrative work of the Cultural Commission. Mr Clement Williams is the full-time secretary of the Cultural Commission. Minutes taken in the sub-committees and plenary meetings are forwarded quarterly to the MEC. Quarterly performance reports as well as the annual report are compiled by the secretariat. The secretariat liaises with cultural councils and also renders administrative support to the members of the Western Cape Cultural Commission.

Each sub-committee meets prior to the Plenary and recommendations are forwarded to the MEC. The term of the current Western Cape Cultural Commission is for three years and will end on 24 November 2011.





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



# JAARVERSLAG



Department of Cultural Affairs and Sport  
Department van Kultuur Sake en Sport  
Isebe Lemcimbi yeNkubeko NeMidlalo

**2009 - 2010**  
ANNUAL REPORT  
JAARVERSLAG  
INGXELO YONYAKA

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## Algemene Inligting

### 1.1 Voorlegging van jaarverslag aan die Uitvoerende Gesag

Kragtens artikel 55(1)(d) van die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) en artikel 28.2 van die Nasionale Tesourieregulasies, lê ek hiermee die jaarverslag oor die aktiwiteite van die Wes-Kaapse Kultuurkommissie en sy geouditeerde finansiële state vir die boekjaar 2009/10 voor.

Die Wes-Kaapse Kultuurkommissie het die jaar begin met aansienlike energie en 'n verbindheid om 'n positiewe bydrae te lewer tot die gemeenskappe wat hy bedien. As 'n pas-aangestelde kommissie is daar aan die lede van die WKKK leiding en bystand gegee deur die Rekenpligtige Beampte en die personeel binne die Kuns- en Kultuurkomponent wat hul rol en verantwoordelikhede betref, soos uiteengesit in die wetgewing.

Die Wes-Kaapse Kultuurkommissie word die stem van die gemeenskap geag te wees en 'n aktiewe rol te speel by die bewaring, bevordering en ontwikkeling van die kunste en kultuur in die Provinsie.

Tydens 2009/10 het die Kommissie daarna gestrewe om uitvoering te gee aan die beginsels soos vervat in die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade (Wet 14 van 1998) deur middel van die aktiwiteite wat in die Strategiese Plan van die finansiële verslagjaar aangedui word. In lyn met die strategiese rigting van die Provinsie en die bevordering van maatskaplike samehorigheid het die WKKK deur middel van hul aktiwiteite en hul advies kommunikasie met gemeenskappe aangemoedig op 'n wyse wat insluitend, toeganklik en toepaslik is.

Daarbenewens is die Wes-Kaapse Kultuurkommissie verantwoordelik vir die bestuur van roerende en onroerende eiendom wat deur die Minister onder hul toesig geplaas is en vir die maak van aanbevelings ten opsigte van tariewe wat verband hou met die benutting van die sewe kultuurfasiliteite in die Provinsie. Hierdie fasiliteite is Melkbos Oppiesee, Melkbos Kultuurfasiliteit, Okkie Jooste, Groot Drakenstein, Schoemanspoort, Koekenaap en Bien Donné Herehuis en word teen 'n voorafbepaalde tarief deur kultuurorganisasies gebruik.

Voorts is die WKKK verantwoordelik vir die registrasie en de-registrasie van Kultuurrade asook vir befondsing vir navorsing, konferensies en projekte van geregistreerde rade.

Dit resorteer binne die bestek van die Wes-Kaapse Kultuurkommissie en sy sub-komitees om advies, steun en insig te lewer oor hoe die bevordering, bewaring en ontwikkeling van die kunste en kultuur binne die Provinsie ten beste bereik kan word.



**Jane Moleleki**  
**REKENPLIGTIGE BEAMPTE**  
**WES-KAAPSE KULTUURKOMMISSIE**

## 1.2 Verklaring deur die Voorsitter van die WKKK

Met inagneming van die ryk en uiteenlopende multikulturele gemeenskappe van die Wes-Kaap het die Wes-Kaapse Kultuurkommissie 'n baie spesifieke mandaat, nl. om alle vorms van kulturele verskeidenheid binne ons gemeenskappe wat aanleiding sou gee tot beter begrip, verdraagsaamheid, wedersydse respek en maatskaplike samehorigheid te erken, te eerbiedig en te beskerm.

As Voorsitter gee dit my genoeg om te kan berig dat die huidige WKKK tydens die verslagtydperk flink en aktief was in die toewys van betekenis aan hierdie alombelangrike wetgewende mandaat.

Die sub-komitees, nl. befondsing, kultuurrade en fasiliteite vergader gereeld, terwyl gereelde interaksie van die WKKK se Uitvoerende Komitee met LUR Jenner die WKKK toelaat om te adviseer oor relevante sake asook om advies te vra oor uitdagings binne die mandaat van die WKKK.

Met verwysing na die sewe kultuurfasiliteite in die Provinsie ondersoek die WKKK tans meer praktiese maniere waarop hulle bevorder kan word, met besondere klem daarop om hulle beskikbaar te stel aan kwalifiserende organisasies uit voorheen agtergeblewe gemeenskappe. Daar bestaan ook 'n aanbeveling dat die huidige tariewe wat gehef word, onveranderd gelaat behoort te word. Gegewe die enorme aantal kultuurorganisasies binne die Provinsie bly befondsing binne hierdie organisasies en verskillende musiekgenres 'n voortdurende uitdaging. Dit word gesien teen die agtergrond dat die WKKK kennis neem van die impak van uiters ernstige begrotingsbesnoeiings binne die Departement van Kultuursake en Sport. Baie kultuurorganisasies en -genres is die eerste slagoffers wat die inperk van ontwikkelingsprogramme en -projekte betref.

Befondsing van organisasies wat binne die befondsingsbeleid van die Kultuurkommissie en die Departement van Kultuursake en Sport val, sal altyd 'n uitdaging bly. Die feit van die saak is dat die befondsing van hierdie sektor weer eens nadelig geraak sal word.

Die WKKK bly verbind tot die saak deur waarde te voeg by die beginsel van respek, koestering, behoud en beskerming van die gewaardeerde instelling van kultuurverskeidenheid in die Provinsie Wes-Kaap en dwarsoor Suid-Afrika. Die WKKK sien sy rol as 'n dinamiese vennoot met die Wes-Kaapse Afdeling van die Nasionale CRL Kommissie. Na my mening sal dit die ondervinding en deel van beste praktyke van die WKKK oor 'n nasionale roosternetwerk verder verbreed.

As deel van die lok van nuwe kultuurrade en betrokke raak met diegene op die WKKK-databasis het die WKKK laat verlede jaar 'n suksesvolle konferensie vir kultuurrade by Melkbos



Oppiesee gehou. Die aanbevelings van die konferensie word deur middel van geteikende uitkomste toegepas, waarvan een die verfyning van die voorvereistes vir die registrasie van kultuurrade is.

Namens die lede van die WKKK wil ek my besondere dank en waardering betuig teenoor LUR Izak Jenner vir sy onwrikbare steun, oopdeur-beleid en volgehoue geesdrif wat betrokkenheid betref. My opregte dank ook aan die beamptes en bestuur van die Departement Kultuursake, Sport en Ontspanning vir hul bystand, steun en advies. My opregte dank en waardering aan al die lede van die WKKK vir hul steun, ywerige belangstelling, onskatbare bydraes en lewendige debat oor die sleutelfokusgebiede binne die WKKK se wetgewende mandaat.

Ooreenkomstig en met eerbetoon aan die taalbeleid van die Wes-Kaap, 'n besondere woord van waardering aan die WKKK-sekretariaat, Clement Williams, vir die beskikbaarstel van alle formele kommunikasie in die drie amptelike tale van die Provinsie Wes-Kaap.

Enkosi. Thank you. Baie dankie.



**Taj Akeker**  
**Voorsitter: Wes-Kaapse Kultuurkommissie**

### 1.3 Toepaslike Wette en ander inligting

Daar word vir die wetgewende mandaat van die Wes-Kaapse Kultuurkommissie (“die Kommissie”) voorsiening gemaak by wyse van wetgewing en beleid wat op kultuur in die Wes-Kaap van toepassing is en dit word goedgekeur deur die Minister verantwoordelik vir Kultuursake in die Wes-Kaap, as Uitvoerende Gesag.

Dit sluit in:

- die Grondwet van die Republiek van Suid-Afrika (Wet 108 van 1996)
- die Grondwet van die Wes-Kaap, 1998 (Wet 1 van 1998)
- Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998 (Wet 14 van 1998)
- Wet op Kultuursake, 1998 (Wet 65 van 1998)
- Wet op Kultuurbevordering, 1993 (Wet 35 van 1993)
- Regulasies R.38 (Toewysing van die Wet op Kultuursake (Volksraad)), 1998, aan die Provinsie onder artikel 235(8) van Grondwet van Suid-Afrika, 1995 van 13 April 1995 en gepubliseer in *Staatskoerant* nr. 16363 gedateer 13 April 1995
- die Wes-Kaapse Provinsiale Talewet, 1998 (Wet 13 van 1998)
- Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999)
- Wet op Nasionale Tesourieregulasies van 25 Mei 2002
- Wet op Voorkeuraankopebeleidsraamwerk, 2000 (Wet 5 van 2000)
- Wet op Toegang tot Inligting, 2000 (Wet 2 van 2000)
- Wet op Werkverwante Gesondheid en Veiligheid, 1993 (Wet 85 van 1993)

By die uitvoer van sy mandaat neem die Kommissie ook kennis van wetgewende mandate en beleidstukke op nasionale vlak. Dit sluit in:

- die Wet op die Nasionale Kunsteraad, 1997 (Wet 56 van 1997)
- die Witskrif op Kuns, Kultuur en Erfenis, 1996

Die Wes-Kaapse Kultuurkommissie verskaf 'n doelvaste rigting en bevorder strategiese en gelykwaardige verspreiding van hulpbronne. Dit bemagtig ook landelike gemeenskappe en ondersteun volhoubare aktiwiteite en projekte.

As deel van sy strategiese beplanningsprosesse en strategie vir transformasie is die ondervermelde tussenkomste geïdentifiseer:

- Steun vir ontwikkelingsinisiatiewe
- Die ontwikkeling van verhoudings met strategiese vennote
- Die ontwikkeling van gemarginaliseerde kunsvorms
- Bydraes tot die ontwikkeling van die verskillende genres binne die kuns- en kultuurgemeenskap wat betref kunsverwante voortreflikheid, organisatoriese strategie, struktuur en werk
- Die aanmoedig van kulturele interaksie tussen gemeenskappe in die Wes-Kaap
- Die uitbrei van nasionale en internasionale kulturele kontakte
- Die bevorder van die betrokkenheid van jeug by kulturele aktiwiteite
- Die aanmoedig van transformasie en die regstel van wanbalanse van die verlede
- Die voortgesette lewering van gehaltdiens aan ons belanghebbendes deur middel van die handhaaf van 'n databasis van kultuurpraktisyns, -hulpbronne en -projekte.

Die visie omvat:

- die identifiseer van en bystand aan groepe ten einde artistieke groei te behaal
- die ontwikkeling van nuwe talent, waaronder inheemse kunsvorms
- steun aan ontluikende kunsmaatskappye en jeugontwikkeling
- steun aan opleidings-, onderwys- en gehoorontwikkelingsprojekte.

Die funksies van die Wes-Kaapse Kultuurkommissie berus op die beginsels hieronder:

- 'n Multikulturele en waarlik demokratiese gemeenskap eerbiedig nie net kulturele verskeidenheid nie, maar skep ook die toepaslike klimaat vir die doeltreffende bewaring, bevordering en uitbreiding van kultuur.
- Die belangrikheid van 'n ryk kultuurverskeidenheid in die Wes-Kaap behoort op so 'n wyse bewaar, ondersteun en bevorder te word dat dit sal uitloop op 'n beter begrip en wedersydse vertrouwe onder die verskillende kulture.

## 1.6 Verklaring van verantwoordelikheid

Die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) verlang van die rekenpligtige beampte om volledige en behoorlike rekord te hou van die finansiële sake van die Wes-Kaapse Kultuurkommissie. Die jaarlikse finansiële state bied 'n billike weergawe van die stand van sake van die Wes-Kaapse Kultuurkommissie, sy besigheid, finansiële resultate, prestasie teen voorafbepaalde doelwitte en sy finansiële posisie aan die einde van die boekjaar. Dit word alles aangebied ooreenkomstig die algemeen aanvaarde rekeningkundige praktyk (AARP).

### **Die grondslag waarvolgens die jaarlikse finansiële state voorberei is**

Die grondslag vir die opstel van die Jaarlikse Finansiële State vir Erfenis Wes-Kaap word uiteengesit in die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999), die Nasionale Tesourieregulasies en toepaslike interne kontroles om wesenlike verkeerde voorstellings en verliese te beperk en op te spoor, is in plek ten einde gevolg te gee aan die tersaaklike wetgewing.

## **2. PROGRAMPRESTASIE**

### **Visie**

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

### **Missie**

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

- die registrasie en de-registrasie van kultuurrade en finansiële bystand aan geregistreerde kultuurrade
- die beheer, bestuur, ontwikkeling en instandhouding van roerende en onroerende eiendom wat deur die Provinsiale Minister onder sy toesig geplaas is
- die verrigting van ander take en funksies wat deur die Provinsiale Minister toegewys is
- die voorsien van raad aan die Minister ten opsigte van beleid.

### **2.1 Inleiding**

Die Wes-Kaapse Kultuurkommissie stel hom ten doel om 'n aktiewe rol te speel by die bewaar, bevorder en ontwikkeling van die kunste en kultuur in die Provinsie. Die Kommissie beoog dit om strategie en beplanning met die praktyk te sinkroniseer en om die geleenthede wat die kunste bied, te ontsluit. Dit blyk duidelik uit die aktiwiteite waarby hy oor die afgelope jaar betrokke was, onder meer die interaksie met verskillende kultuurrade by die konferensie wat in November 2009 in Melkbos gehou is, die navorsing waarvoor opdrag gegee is om bystand te verleen met die verskaf van die strategie en raamwerk vir die identifiseer en die aanvul van talent binne die Provinsie deur middel waarvan daar gestreef kan word om groei, ontwikkeling en maatskaplike samehorigheid binne die kuns- en kultuurgemeenskap te skep. Die huidige WKKK het in Maart 2009 met sy bedrywighede begin en dit bestaan uit drie subkomitees, nl. befondsing, kultuurrade en fasiliteite. Die Raad se termyn verval in November 2011.

## 2.2 Implementering

STRATEGIE-SE DOEL-STELLING	MEETBARE DOELSTELLING	PRESTASIE-METING	TEIKEN	BEREIK	AFWY-KING	REDES VIR AFWYKINGS
Oorweging van die registrasie en de-registrasie van kultuurrade en die subsidieer van kultuur- verwante projekte, navorsing en konferensies van kultuurrade	Reëling van 'n konferensie vir kultuurrade	Moedig aan die registrasie van ten minste 2 Kultuurrade	2	7	+5 (meer uitvoering)	7 Aansoeke ontvang. Op afwagting van navorsing aanbevelings op die bestaan en werke van kultuurrade.
		Ontwikkeling van 'n registrasie- en de-registrasie-beleid	1	1	Geen	
		Implementeer 'n konferensie vir kultuurrade	1	1	Geen	
Bestuur van roerende en onroerende eiendom wat deur die Minister onder die toesig van die Kommissie geplaas is ooreenkomstig 'n goed-gekeurde aankoopbeleid	Implementeer 'n instandhoudings- raamwerk by fasiliteite vir onroerende eiendom	Identifiseer instandhouding wat gedoen moet word by fasiliteite	1	1	0	
	Implementeer 'n instandhoudings- raamwerk by fasiliteite vir roerende eiendom	Instandhouding van toerusting moet by fasiliteite gedoen word	1	1	0	
	Ontwikkeling van fasiliteite	Opgradering van fasiliteite				

<b>STRATEGIE- SE DOEL- STELLING</b>	<b>MEETBARE DOELSTELLING</b>	<b>PRESTASIE- METING</b>	<b>TEIKEN</b>	<b>BEREIK</b>	<b>AFWY-KING</b>	<b>REDES VIR AFWYKINGS</b>
Ontwikkeling en bevordering van kultuur in die Wes-Kaap	Aanbevelings maak aan die Minister ten opsigte van die billike verspreiding van fondse dwarsoor gemeenskappe, genres en organisasies	Aantal voorstelle wat vir befondsing aanbeveel is	70	68	- 2	Van alle aansoeke ontvang, het die beoordelingskomitee hierdie vir goedkeuring goedgekeur.
	Doen navorsing oor geakkrediteerde kuns en kultuur-opleidings-geleenthede/instellings beskikbaar	Stel 'n konsultant aan om navorsing te doen .	1	0	-1	Op afwagting van navorsing aanbevelings op die bestaan en werke van kultuurrade
	Ontwikkel 'n raamwerk vir die identifisering en koestering van potensiaal in Kuns en Kultuur	Stel 'n konsultant aan om struktuurraamwerk op te stel	1	1	0	



## 2.3 DIE BEHEER, BESTUUR, ONTWIKKELING EN INSTANDHOUDING VAN KULTUURFASILITEITE

Die WKKK het 'n vasberade poging aangewend om die fasiliteite binne alle sektore van die gemeenskap te bevorder. Ten einde hierdie doewit te bereik, is daar 'n advertensie in die media geplaas wat gevra het vir voorstelle waarvolgens hulle benut sou kon word. Hoewel daar nie 'n oorweldigende reaksie ontvang is nie, het dit aanleiding gegee tot baie navrae omtrent die fasiliteite en hul benutting. Dit het aansienlike belangstelling by verskillende gemeenskapsorganisasies, kerkgroepe, skole en die privaatsektor aangewakker.

Daar is klem gelê op die verfyning van die aansoek- en betalingsprosesse en op versekering van die instandhouding en estetiese voorkoms van al die fasiliteite.

Hoewel die fasiliteite deur die provinsiale regering bestuur en instandgehou word, word nie al die fasiliteite deur die Provinsie besit nie.

Die huidige stand van sake verskyn hieronder:

<b>Fasiliteit</b>	<b>Registrasie-nommer</b>	<b>Titelakte-nommer</b>	<b>Registrasie-datum</b>	<b>Geregistreeerde eienaar</b>
Bien Donné	Geen reg.-nr.	T5453/1939	1939/05/30	Landbouhulpbronraad
Groot Drakenstein	Geen reg.-nr.	T46448/1994	1994/07/05	Provinsiale Regering Wes-Kaap
Koekenaap	Geen reg.-nr.	G31/1941	1941/02/26	Opvoedkundige Trustees
Melkbos Kultuur-sentrum/Oppiesee	Geenreg.-nr.	T8525/1969	1969/04/11	Republiek van Suid-Afrika
Okkie Jooste	Geen reg.-nr.	T2200/1934	1934/03/24	Stellenbosch Munisipaliteit
Schoemanspoort (Oudtshoorn )	Geenreg.-nr.	T8481/1982	1982/03/09	Provinsiale Regering Wes-Kaap

### 2.3.1 Ontwikkeling en instandhouding van kultuurfasiliteite

Ten einde doeltreffende beplanning en benutting van hulpbronne te verseker, het die komitee vir kultuurfasiliteite 'n raamwerk vir die instandhouding en ontwikkeling van kultuursentrums aanvaar, soos opgestel deur die personeel van die komponent. Hierdie raamwerk verleen bystand met die beplanning van instandhouding asook met die opgradeer van die fasiliteite. Voorts het die komitee aanbeveel dat die fasiliteite ten volle toeganklik vir gestremdes gemaak moet word.

In die loop van die boekjaar is die volgende groot instandhoudingswerk by fasiliteite uitgerig: Oor die algemeen is mure, plafonne, geute en gewelplate by alle fasiliteite geskilder en, waar nodig, vervang of aangebring. By die Melkbos Kultuursentrum is 'n rioolpyplyn, elektriese waterverwarmer en verkoelkamer vervang. Okkie Jooste het 'n nuwe sitplekgrassyer ontvang. By Groot Drakenstein is daar grootskaalse vervanging van elektriese bedrading en kontrolekaste uitgevoer. Die brandalarm by Bien Donn e is herstel. By Koekenaap is sekuriteitskerms by die vensters en deure aangebring. By al die fasiliteite is tuine instandgehou en opgegradeer.

### 2.4 Benutting van kultuurfasiliteite

Die inkomste uit tariewe wat by fasiliteite gegenereer word, word aangewend vir instandhouding en opgradering ten einde redelike standaarde vir gebruikers van hierdie fasiliteite te verseker.

<b>Kultuurfasiliteit</b>	-	<b>Persone</b>	-	<b>Groepe</b>	-	<b>Dae</b>
Groot Drakenstein	-	5 155	-	76	-	159
Koekenaap	-	1 951	-	59	-	151
Melkbos	-	4 555	-	72	-	154
Oppiesee	-	3 284	-	73	-	151
Okkie Jooste	-	10 268	-	95	-	194
Schoemanspoort	-	2 352	-	40	-	102

## 2.5 Diensstaat by kultuurfasiliteite

Daar is die afgelope jaar geen aanstellings gemaak by enige van hierdie fasiliteite nie. Die personeel van die departement doen die dag tot dag herstel werk en kliënte diens by die fasiliteite om kliënte tevredenheid te verseker.

## 2.6 DIE WES-KAAPSE KULTUURKOMMISSIE

Die Wes-Kaapse Kultuurkommissie bestaan uit drie subkomitees wat hom bystaan in die uitvoer van sy mandaat, naamlik Fasiliteite, Befondsing en Kultuurrade. Elke komitee het 'n voorsitter wat 'n fasiliteringsrol speel. Die voorsitter van elke subkomitee maak saam met die voorsitter en ondervoorsitter van die volle Kommissie die uitvoerende komitee uit. Mnr Taj Akleker is die voorsitter en me. Thandi Swartbooi die ondervoorsitter van die Wes-Kaapse Kultuurkommissie.

Samestelling van die subkomitees:

<b>Komitee vir Kultuurrade</b>	<b>Komitee vir Fasiliteite</b>	<b>Komitee vir Befondsing</b>
Mnr Hendrik van Wyk (Voorsitter)	Mnr Gcobani Tyatya (Voorsitter)	Mnr Lungile Jacobs (Voorsitter)
Mnr Patrick Blaauw	Mnr Taj Akleker	Me. Undré Deglon
Mrn Christo van der Rheede	Mnr Eric Tshandu	Me. Leanne Gohse
Prof. Sandile Gxilishe	Mnr Johannes du Plessis	Mnr Xolani May
		Me. Thandi Swartbooi
		Me Aletia Chisin (Het bedank)

## 2.6.1 Kultuurrade Komitee

Die Wes-Kaapse Kultuurkommissie het 'n Komitee vir Kultuurrade wat die rol verrig om kultuurrade te registreer en te deregistreer en om befondsing van projekte, navorsing en konferensies goed te keur. In die boekjaar 2009/10 was die komitee vir kultuurrade ten volle operasioneel. Mnr Johannes du Plessis, wat in hierdie komitee gedien het, het in Januarie 2010 na die Komitee vir Fasiliteite oorgeskuif.

Daar bestaan 20 geregistreerde kultuurrade wie se kontakbesonderhede deur die sekretariaat opgedateer en bevestig is. Een geregistreerde kultuurraad het uit die Kommissie bedank ('n brief gedateer 27 Oktober 2009 is op 3 November 2009 ontvang). Die Bellville Afrikaanse Kultuurraad (verw.nr. C13/1/2/2/E/18) is op 18 Augustus 2009 ontbind. Ongeveer sewe nuwe aansoeke is van kultuurorganisasies ontvang. Maatstawwe vir die registrasie en de-registrasie van kultuurorganisasies is geformuleer en die komitee is tans besig met die aanstel van 'n navorser om navorsing te doen oor die bestaan en bedryfswyses van hierdie organisasies.

## 2.6.2 Befondsing van kultuurrade

Aansoeke om befondsing is ontvang en die ondervermelde is goedgekeur:

<b>Kultuurraad</b>	<b>Bedrag goedgekeur</b>
Zoeloe Nasie Wes-Kaap (C13/1/2/2/E/17)	R30 000
Griekwa Nasionale Konferensie van SA (C13/1/2/2/E1)	R30 000
Gouriekwa Huis (C13/1/2/2/E11)	R12 000
Nasionale Griekwa Kultuurraad (C13/1/2/2/E2)	R30 000

### 2.6.3 Kultuurkonferensie

'n Konferensie vir kultuurrade het op 20 en 21 November 2009 by Melkbos Oppieesee plaasgevind. Die doel van hierdie konferensie was om die konsep van kultuurrade aan die breër publiek voor te stel, des te meer aan daardie gemeenskappe waar dit tans nie bestaan nie. Daarbenewens het dit ten doel gehad om die rol van kultuurrade te verduidelik by die bevordering, bewaring en handhawing van kultuur en om die wetlike vereistes ten opsigte van kultuurrade uiteen te sit soos bepaal deur die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998.

By die konferensie was daar 80 deelnemers teenwoordig wat 47 organisasies verteenwoordig het. Die gebeure van die Vrydagaand het aktiwiteite ingesluit wat interaksie en die tentoonstel van verskillende kultuurpraktyke by wyse van kos, verhaalkuns en dans aangemoedig het.

Die konferensie se formele program het Saterdag om 08h30 begin met die registreer van konferensiebywoners en hul organisasies. Bywoners het 'n inligtingpakket ontvang wat die program, skryfbehoeftes en registrasie- en befondsingsvorme vir kultuurrade ingesluit het. Die programleier was mnr Christo van der Rheede. Me. Moleleki (Rekenpligtige Beampte: WKKK) het die gaste verwelkom en bekendgestel. Die programrede is in die afwesigheid van die LUR deur me Hannelie du Preez (Hoofdirekteur: Kultuursake) gelewer. Groepbesprekings kon oor die volgende onderwerpe gehou word: maatskaplike waardes (gelei deur mnr Eric Tshandu – WKKK-lid), ekonomiese waardes (gelei deur me. Undré Deglon – WKKK-lid), opvoedkundige waardes (gelei deur mnr Partick Blaauw – WKKK-lid) en kultuurwaardes (gelei deur me. Leanne Göhse – WKKK-lid). Tydens die verslagleweringssessie is daar tyd toegestaan aan 'n kort bespreking. Die voorsitter van die Komitee vir Kultuurrade, mnr Hendrik van Wyk, het die konferensie oor geestelike waardekwessies toegesprek.

#### **Aanbeveling**

Aanbevelings uit die konferensie was onder meer:

Opvolgwerkessies behoort gehou te word ten einde die bedryfswyse van kultuurrade ten beste te benut en op 'n praktiese wyse aan hulle te toon hoe om tot maatskaplike, kulturele, ekonomiese en opvoedkundige waarde toe te voeg.

#### **2.6.4 Fasiliteite Komitee**

Die Komitee vir Fasiliteite hou toesig oor en maak aanbevelings omtrent hoe fasiliteite ten beste benut kan word. In die boekjaar 2009/10 was die Komitee vir Fasiliteite ten volle operasioneel en het al sewe fasiliteite besoek. 'n Verslag met aanbevelings is deur die lede voorgelê. Die Komitee het by die volle vergadering aanbeveel dat alle fasiliteite opgegradeer moet word en toeganklik vir gestremdes gemaak moet word.

Die instandhoudings- en ontwikkelingsplan 2009/10 vir die opgradering van fasiliteite is goedgekeur en gebruik om vordering te monitor. 'n Konsep-inkomstebeleid vir die bespreek en huur van die fasiliteite in opgestel. Die Komitee het 'n advertensie in al die gemeenskapskoerante geplaas. Die idee was om nuwe aansoekers te lok, veral uit die histories agtergeblewe gemeenskappe, en om toe te sien dat die fasiliteite op diverse maniere gebruik word. Die Komitee vir Fasiliteite het by 'n volle vergadering aanbeveel dat die tariewe vir die huur van fasiliteite nie verhoog moet word nie aangesien die breë publiek vir die eerste keer van die fasiliteite te wete sou kom deur middel van die advertensie wat verskyn het. Veiligheid en sekuriteit blyk steeds 'n uitdaging by die fasiliteite te wees, aangesien buitestaanders op die Melkbos Kultuursentrum en Oppiesee oortree ten einde by die see te kan uitkom.

#### **2.6.5 Befondsingskomitee**

Die Komitee vir Befondingshulpverlening met die jaarlikse Kuns- en Kultuurbefondsingsproses. Lede van die befondsingskomitee het personeel bygestaan met die opstel en finalisering van maatstawwe waarvolgens voorstelle geëvalueer is. Gegewe die begrip en insig van die kuns- en kultuursektor het hul insette van onskatbare waarde tot die proses getuig. Die jaarlikse befondsingsproses het 61 organisasies ondersteun wat 68 projekte, wat uiteindelik befonds is, gelewer het. Opleiding vir NROs, met inbegrip van befondsingsontvangers en ander wat nie in die boekjaar 2009/10 vir befonding gekwalifiseer het nie, is dwarsoor die Provinsie aangebied. Die fokus was grotendeels op die verskaf van organisatoriese vermoëns en vaardighede aan organisasies. Opleidingsessies is by onderskeidelik Vredenburg, Oudtshoorn, Hawston en Worcester aangebied. Die opleiding het mense met die nodige vaardighede en kundigheid toegerus ten einde hulpbronne te bekom en die administrasie van hul organisasies te verbeter. Eenmiljoen rand (R1-m) is aan die Wes-Kaapse Kultuurkommissie beskikbaar gestel vir kapasiteitsbou en die opleiding van kuns- en kultuurorganisasies. 'n Opleidingshandleiding is saam met die diensverskaffer saamgestel wat as 'n leer- en verwysingsinstrument deur pas ontluikende organisasies aangewend kan word.

Die Komitee het die aanstelling van 'n konsultant aanbeveel om 'n raamwerk op te stel vir die ontwikkeling en koester van talent in die Wes-Kaap. Hierdie raamwerk is ontwikkel en sal gebruik word om rigting te gee aan die werk en funksionering van die Departement en die Wes-Kaapse Kultuurkommissie, om geleenthede binne die kunste en kultuur aan te vul.

## 2.6.6 Aanstel van Wes-Kaapse Kultuurkommissie

Tien benoemdes is met ingang 24 November 2008 as lede van die Wes-Kaapse Kultuurkommissie aangestel. Die Staande Komitee vir Kultuursake het die Minister versoek om vier bykomende lede aan te stel ten einde die vereiste aantal, nl. 14 lede, vir die Wes-Kaapse Kultuurkommissie te voltooi.

Nadat daar 'n tweede advertensie geplaas is waarin bykomende benoemings aangevra is, is 18 aansoeke ontvang. 'n Oorsig van elke benoemde persoon is voor die voorlegging opgestel en na die Staande Komitee aangestuur by wyse van die Departement en die LUR. 'n Voorlegging is aan die Staande Komitee gedoen waarna daar 'n versoek gerig is dat die Komitee 'n kortlys na die LUR moet stuur wat die bykomende vier lede sou aanstel uit die kortlys wat ingedien is.

Die vier bykomende lede is op 5 Mei 2009 aangestel:

NR.	VAN	VOOR- NAAM	OORSIG
1	Du Plessis	Johannes Bernardus	- Betrokkenheid van jeug by kultuursake - Geesteswetenskappe - Kultuurbedrywe
2	Jacobs	Lungile	- Betrokkenheid van jeug by kultuursake - Geesteswetenskappe
3	May	Xolani Lawrence	- Letterkunde - Geesteswetenskappe - Bestuur van kultuurfasiliteite - Uitvoerende kunste - Betrokkenheid van jeug by kultuursake
4	Tshandu	Eric Ndoyisile	- Uitvoerende kunste - Kultuurbedrywe - Betrokkenheid van jeug by kultuursake

Ons lê met genoeë ons verslag voor vir die finansiële jaar geëindig 31 Maart 2010.

#### **Ouditkomiteelede en Bywoning**

Ingevolge Kabinetsresolusie 55/2007 word die Kultuurkommissie deur die Ouditkomitee vir die Maatskaplike Groep bedien. Die Ouditkomitee bestaan uit die lede hieronder genoem en moet ingevolge sy goedgekeurde opdrag ten minste 4 keer per jaar vergader. Vanjaar is 10 vergaderings gehou.

<b>Naam van Lid</b>	<b>Getal Vergaderings Bygewoon</b>
Mnr. W J Sewell (Voorsitter) (Kontrak verstryk 31 Desember 2009)	8
Mnr. Z Hoosain	10
Me. A Jones	9
Adv. M Mdludlu	10
Mnr. J Jarvis (Kontrak het op 31 Desember 2009 verstryk)	8
Mnr. R Kingwill (Voorsitter) (Kontrak begin 1 Januarie 2010)	2
Mnr. L van der Merwe (Kontrak begin 1 Januarie 2010)	2

Verskonings is aangebied en aanvaar vir vergaderings wat nie bygewoon is nie. 'n Kworum van lede was op alle vergaderings teenwoordig.

#### **Ouditkomitee se verantwoordelikheid**

Die Ouditkomitee doen verslag dat hy sy verantwoordelikhede voortspruitend uit **artikel 38(1) a) van die WOFB** en **Tesourie-regulasie 3.1** nagekom het. Die Ouditkomitee doen ook verslag dat hy 'n gepaste formele opdrag as sy Ouditkomiteehandves aangeneem het, sy interne sake in ooreenstemming met hierdie handves gereël het en al sy verantwoordelikhede soos daarin vervat, nagekom het.



## **Die doeltreffendheid van ondernemingwye risikobestuur (ORB) en interne beheer**

In ooreenstemming met die vereistes van die WOFB en die King III-verslag oor korporatiewe beheervereistes, bied Interne Oudit aan die Ouditkomitee en die bestuur die versekering dat die interne beheermaatreëls toereikend en doeltreffend is. Dit word verkry deur 'n risikogebaseerde Interne Ouditplan, Interne Oudit se assessering van die toereikendheid van beheermaatreëls om die risiko's te verminder en die Ouditkomitee se monitering van die implementering van regstellende optrede. Vanuit die verskillende verslae van die Interne Ouditeure, die Ouditverslag oor die Finansiële Jaarstate en die Bestuursverslag van die Ouditeur-generaal van Suid-Afrika is geen wesentliche tekortkominge in die stelsel van interne beheer en risikobestuur opgemerk nie.

Ondernemingsrisikobestuur vir die Kultuurkommissie is steeds onder die bestuur van die ouer-Departement Kultuursake en Sport.

## **Inligtingstechnologie (IT)**

Die Ouditkomitee het voorheen oor die toenemende krisis van IT in die Provinsiale Regering verslag gedoen, en beperkte vordering is gemaak met die implementering van die regrukstrategie om die IT-verwante risiko's vir die Provinsie die hoof te bied. Alvorens die regrukstrategie om die bestuur van IT te verbeter ten volle geïmplementeer is, sal die risiko's vir die departement nie tot 'n aanvaarbare vlak verminder word nie.

Die Ouditkomitee is meegedeel dat IT-dienste op Kabinetsvlak prioriteitsoorweging gekry het vir die implementering van die bloudruk vir IT-dienste.

## **Die gehalte van injaarbestedings- en kwartaalverslae ingevolge die WOFB en die Wet op Verdeling van Inkomste**

Die Ouditkomitee is nie tevrede met die inhoud en gehalte van kwartaalverslae wat die Rekenpligtige Beampste van die Entiteit gedurende die verslagjaar opgestel en uitgereik het nie.

## **Evaluering van Finansiële State**

Die Ouditkomitee het:

- die geouditeerde Finansiële Jaarstate wat by die Jaarverslag ingesluit moet word, nagegaan en met die Ouditeur-generaal en die Rekenpligtige Beampste bespreek;
- die Ouditeur-generaal se Bestuursverslag en die Bestuur se reaksie daarop nagegaan;
- die Entiteit se prosesse vir die nakoming van wetlike en reguleringsbepalings nagegaan, en
- beduidende aanpassings na aanleiding van die oudit nagegaan.

Die Ouditkomitee gaan akkoord met en aanvaar die Ouditeur-generaal se gevolgtrekkings oor die Finansiële Jaarstate en het besluit dat die geouditeerde Finansiële Jaarstate soos saam met die verslag van die Ouditeur-generaal gelees, aanvaar word.

### **Interne Oudit**

In die verslagjaar het die Interne Ouditeenheid uitdagings ondervind met betrekking tot kapasiteit en veranderingbestuur, wat 'n uitwerking gehad het op sy vermoë om sy plan ten uitvoer te bring. Die Ouditkomitee het hierdie uitdagings erken en het in samewerking met die Rekenpligtige Beampte tot 'n hersiene Interne Ouditplan ingestem. Die Ouditkomitee sal aanhou om vordering teen die ooreengekome aksieplan te moniteer en sal voortgaan om ten nouste te moniteer namate Interne Oudit optimale kapasiteit bereik.

### **Ouditeur-generaal: Suid-Afrika**

Die Ouditkomitee het met die Ouditeur-generaal: Suid-Afrika vergader om te verseker dat daar geen onopgeloste kwessies is wat uit die reguleringsoudit voortvloei nie. Regstellende stappe oor die gedetailleerde bevindings voortspruitend uit die reguleringsoudit sal op 'n kwartaallikse basis deur die Ouditkomitee gemoniteer word.

### **Dankbetuiging**

Die Ouditkomitee betuig graag sy waardering teenoor die beamptes van die Departement, die Provinsiale Tesourie, die Ouditeur-generaal en Interne Oudit vir hul samewerking en die inligting wat hulle aan ons verskaf het sodat ons hierdie verslag kon saamstel.



Mnr R Kingwill

Voorsitter van die Ouditkomitee vir die Maatskaplike Groep

Datum: 12 Augustus 2010

### 4.1 Verslag van Rekenpligtige Beampte

#### Die Bestuursverslag

Verslag deur die Rekenpligtige Beampte aan die Uitvoerende Gesag en die Wes-Kaapse Parlement.

#### Algemene oorsig van die stand van sake

'n Nuwe Kommissie is aangestel en het optimaal gefunksioneer tydens die verslagtydperk, 1 April tot 31 Maart 2010.

#### Dienste deur die openbare entiteit gelewer

Die funksie van die Wes-Kaapse Kultuurkommissie, soos vervat in die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, is om die Minister te adviseer ten opsigte van die bewaring, bevordering en ontwikkeling van kultuur in die Wes-Kaap by wyse van die ondervermelde:

- Registrasie en de-registrasie van kultuurrade en finansiële bystand aan geregistreerde rade;
- Beheer, bestuur, ontwikkeling en instandhouding van roerende en/of onroerende eiendom wat deur die Provinsiale Minister onder sy beheer geplaas is;
- Verrigting van ander funksies en take wat deur die Provinsiale Minister toegewys is, en adviseer van die Minister oor beleidsake.

#### Tariefbeleid

Die tariewe vir die benutting van kultuurfasiliteite word jaarliks hersien. Tariewe is in die verslagtydperk in heroorweging geneem en die Wes-Kaapse Kultuurkommissie het by die Minister aanbeveel dat die tarief nie verhoog behoort te word nie. Die besluit is geneem vanweë die swak reaksie nadat 'n advertensie in koerante geplaas is in 'n poging om nuwe kliënte te lok. Dus is tariewe laas in die jaar 2007 aangepas.

#### Kapasiteitsbeperkinge

Die Wes-Kaapse Kultuurkommissie beskik nie oor sy eie diensnemers nie en 'n departementele beampte is belas met die administratiewe verantwoordelikheid vir die Kommissie.

### **Aanwending van beleggingsfondse**

Die Wes-Kaapse Kultuurkommissie het aanbeveel dat R1m oorgedra moet word uit sy beleggingsrekening na sy lopende rekening en beskikbaar gestel moet word vir die kunste en vir kapasiteitsbou en opleiding binne kultuurorganisasies.

### **Besigheidsadres**

Die besigheidsadres van die Wes-Kaapse Kultuurkommissie lui soos volg:

Protea Assuransie Gebou

Groentemarkplein

KAAPSTAD

8001

### **Beheerde entiteite en openbare entiteite**

Nie van toepassing nie.

### **Ander organisasies aan wie oordragpaaielemente gemaak is**

'n Bedrag van R102 000 is tydens die verslagtyd na vier kultuurrade oorgedra.

### **Openbare deelnamevennootskappe**

Nie van toepassing nie.

### **Beëindigde aktiwiteite / Aktiwiteite wat beëindig moet word**

Geen aktiwiteite of dienste is in die loop van die boekjaar beëindig nie.

### **Nuwe / Voorgestelde aktiwiteite**

Die Wes-Kaapse Kultuurkommissie het in Augustus 2009 vergader om 'n vyfjaar- strategiese plan te bespreek. Die Vyfjaar- Strategiese Plan en 'n Jaarlikse Prestasieplan is by wyse van die Rekenpligtige Beampste van die Departement van Kultuursake, Sport en Ontspanning aan die Uitvoerende Gesag vir oorweging voorgelê. Die Uitvoerende Gesag het die Strategiese Plan en die Jaarlikse Prestasieplan vir die Wes-Kaapse Kultuurkommissie goedgekeur.

Die Strategiese Plan en die Jaarlikse Prestasieplan verlang dat aktiwiteite aan die regsmandaat van die Wes-Kaapse Kultuurkommissie moet voldoen.

### **Gebeure na die balansstaatdatum**

Geen.

### **Prestasie-inligting**

Die prestasie-inligting word in afdeling 2 van die Jaarverslag verskaf.

## SKOOR-resolusies

<p>Die ooreenstemmende syfers vir 31 Maart 2008 is weer verstrek as gevolg van 'n fout wat in die finansiële verslag van die Wes-Kaapse Kultuurkommissie ontdek is gedurende die boekjaar eindigende 31 Maart 2009 vir die jaar wat geëindig het op 31 Maart 2008. Die foute van die voorafgaande periode vloei voort uit 'n tegniese fout in die rekeningkunde stelsel, PASTEL, wat dataverlies meegebring het.</p>	<p>Die entiteit moet gepaste verliesmaatreëls vir in werking stel om dataverlies te verhoed.</p>	<p>Die fout het plaasgevind gedurende die 2007/08 finansiële jaar. Om te verseker dat die openingsbalans en bekendmakings korrek weerspieël word, is die vergelykende syfers van 2008/09 weer verstrek om die korreksies weer te gee wat gemaak is in die 2008/09 finansiële verslag (hervaslegging van 2007/08 inligting). Om 'n herhaling van inligtingsverlies te voorkom, maak die entiteit seker dat PASTEL kopieë daagliks op CD en op 'n datastoorskryf vasgelê word.</p>
<p>Die Rekenpligtige Gesag het nie met die Uitvoerende Gesag ooreengekom op 'n raamwerk met aanvaarbare vlakke van wesenlikheid en beduidendheid, of so 'n raamwerk ontwikkel nie. In die afwesigheid van 'n wesenlikheids- en beduidendheidsraamwerk, mag die entiteit nie oor beduidende handelsooreenkomste aan die betrokke tesourie en die Uitvoerende Gesag verslag doen vir goedkeuring daarvan nie. Verder, indien gestipuleerde materiaal en beduidende gebeure nie vermeld word nie, kan die jaarverslag en finansiële verslae van die entiteit nie 'n korrekte weergawe wees van die entiteit se bedrywighede, finansiële resultate, prestasie gemeet teen voorafbepaalde doelwitte en finansiële posisie aan die einde van die betrokke boekjaar nie.</p>	<p>Die Rekenpligtige Beampte moet 'n wesenlikheids- en beduidendheidsraamwerk ooreenkomstig die toepaslike Tesourieregulasies ontwikkel.</p>	<p>Wesenlikheidsraamwerk is ontwikkel en goedgekeur deur die Minister</p>
<p>Die finansiële verslae wat vir oudit voorgelê is, is onderwerp aan 'n materiële wysiging wat voortspruit uit die oudit omdat voortdurende monitoring en toesig nie genoeg is om bestuur in staat te stel om te bepaal of interne beheer oor finansiële verslaggewing gedoen word en funksioneer nie. Die finansiële verslae wat vir oudit voorgele is, is aan 'n materiële wysiging onderwerp wat voortspruit uit die oudit, omdat voortdurende monitoring en toesig onvoldoende is om bestuur in staat te stel of interne beheer oor finansiële verslaggewing plaasvind en funksioneer.</p>	<p>Voldoende bestuursoorsigprosesse moet geïmplementeer word om te verseker dat wanvoorstellings en weglatings raakgesien word voordat die finansiële verslae vir ouditdoeleindes voorgelê word.</p>	<p>'n Finansiële bestuursverbeteringsplan (FBVP) is saamgestel en word op 'n kwartaallikse basis gemoniteer om volledige implementering te verseker.</p>

### Ander

Geen uitgawes was aangegaan vir die 2010 Wêreld Beker geleentheid.

### Goedkeuring

Die jaarlikse finansiële state, vervat op bladsye 33 tot 49, is deur die Rekenpligtige Beampte goedgekeur.



**Jane Moleleki**  
**REKENPLIGTIGE BEAMPTE : WES-KAAPSE KULTUURKOMMISSIE**  
 31 Maart 2010

## 4.2 Korporatiewe bestuursbeleid

'n Risikobepaling is uitgevoer, waarvan die uitkomst die ouditplan ter inligting van die Wes-Kaapse Kultuurkommissie sal dien.

'n Bedrogvoorkomingsplan is saamgestel, wat onder meer die volgende bevat:

- 'n Etiese en Besigheidsgedragskode
- 'n bedrogbeleid
- 'n skedule van "rooi vlae" vir die Wes-Kaapse Kultuurkommissie
- opdrag aan die Bedrogvoorkomingskomitee.

Die ouditkomitee vir die Maatskaplike Kluster en die interne ouditeenheid het tydens die jaar gefunksioneer en die interne ouditeenheid het toesig oor hierdie entiteit gehad. Dit is 'n diens wat met die Wes-Kaapse Regering gedeel word.

Die beamptes wat die doelstellings van die entiteit lewer, staan in diens van die Departement van Kultuursake, Sport en Ontspanning, en die Wes-Kaapse Kultuurkommissie onderskryf stelsels wat deur die Departement geïmplementeer word om enige belangekonflik wat werknemers aangaan, te behartig.

### VERSLAG VAN DIE OUDITEUR-GENERAAL AAN DIE WES-KAAPSE PROVINSIALE PARLEMENT OOR DIE FINANSIËLE STATE VAN DIE WES-KAAPSE KULTUURKOMMISSIE VIR DIE JAAR GEËINDIG 31 MAART 2010

#### VERSLAG OOR DIE FINANSIËLE STATE

##### Inleiding

1. Ek het 'n oudit verrig van die meegaande finansiële state van die Wes-Kaapse Kultuurkommissie, bestaande uit die staat van finansiële posisie soos op 31 Maart 2010, en die staat van finansiële prestasie, staat van verandering in netto bates en kontantvloeistaat vir die jaar wat toe geëindig het, en 'n opsomming van belangrike rekeningkundige beleidsrigtings en ander verklarende inligting, soos uiteengesit op bladsye 33 tot 49.

##### Rekenpligtige Beampte se verantwoordelikheid vir die finansiële state

2. Die rekenpligtige beampte is verantwoordelik vir die opstel en billike aanbieding van hierdie finansiële state ooreenkomstig die Suid-Afrikaanse Standaard vir Algemeen Aanvaarde Rekeningkundige Praktyk (SA Standaard van AARP) en op die wyse vereis deur die Wet op Openbare Finansiële Bestuur van Suid-Afrika, 1999 (Wet 1 van 1999) (WOFB) en die Wet op die Wes-Kaapse Kultuurkommissie en Kulturele Rade, 1996 (Wet 14 van 1998). Hierdie verantwoordelikheid sluit in die ontwerp, implementering en handhawing van interne beheer rakende die opstel en billike aanbieding van finansiële state wat vry is van wesenlike wanvoorstelling, ongeag of dit die gevolg van bedrog of foute is, die keuse en toepassing van geskikte rekeningkundige beleidsrigtings, en die maak van rekeningkundige beramings wat onder omstandighede redelik is.

##### Ouditeur-generaal se verantwoordelikheid

3. Soos vereis deur artikel 188 van die Grondwet van die Republiek van Suid-Afrika, 1996, en saamgelees met Artikel 4 van die Wet op Openbare Oudit (Wet 25 van 2004) (WOO), is dit my verantwoordelikheid om op grond van my oudit 'n mening oor hierdie finansiële state uit te spreek.
4. Ek het my oudit verrig in ooreenstemming met die Internasionale Standaard oor Ouditering en *Algemene Kennisgewing 1570* van 2009 afgekondig in *Staatskoerant* 32758 van 27 November 2009. Daardie standaard vereis dat ek aan etiese vereistes voldoen en die oudit beplan en verrig ten einde redelike sekerheid te kry of die finansiële state vry van wesenlike wanvoorstelling is.

5. 'n Oudit behels die uitvoering van prosedures om ouditbewyse oor die bedrae en openbaarings in die finansiële state te kry. Die prosedures wat gekies word, hang van die ouditeur se oordeel af, insluitende die assessering van die risiko's van wesenlike wanvoorstelling van die finansiële state, as gevolg van bedrog of foute. Wanneer daardie risiko-asseserings gedoen word, oorweeg die ouditeur interne beheer rakende die entiteit se opstelling en billike aanbieding van die finansiële state ten einde ouditprosedures te ontwerp wat in die omstandighede geskik is, maar nie met die doel om 'n mening oor die doeltreffendheid van die entiteit se interne beheer uit te spreek nie. 'n Oudit behels ook 'n evaluering van die geskiktheid van rekeningkundige beleid wat gebruik is en die redelikheid van rekeningkundige beramings deur die bestuur, asook evaluering van die algemene aanbieding van die finansiële state.
6. Ek is van mening dat die ouditbewyse wat ek verkry het, toereikend en geskik is om 'n grondslag vir my ouditmening te bied.

### **Mening**

7. 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 2010, en is sy finansiële prestasie en sy kontantvloei vir die jaar wat op daardie datum geëindig het, in ooreenstemming met die SA Standaard van AARP en op die wyse vereis deur die WOFB.

### **Beklemtoning van saak**

Ek vestig aandag op die saak hieronder. My mening is onveranderd ten opsigte van hierdie saak:

### **Herhaling van ooreenstemmende syfers**

8. Soos weergegee in nota 15 en 16 van die finansiële state, is die ooreenstemmende syfers vir 31 Maart 2009 herhaal as gevolg van 'n verandering in rekeningkundige beleid en 'n fout wat ontdek is gedurende die jaar eindigende 31 Maart 2010 in die finansiële state van die Wes-Kaapse Kultuurkommissie teen, en vir die jaar eindigende, 31 Maart 2009.

### **VERSLAG OOR ANDER WETLIKE EN REGULERINGSVEREISTES**

9. Ingevolge die WOO en *Algemene Kennisgewing 1570* van 2009, afgekondig in *Staatskoerant No. 32758* van 27 November 2009, sluit ek hieronder my bevindings oor die verslag oor voorafbepaalde oogmerke, nakoming van die WOFB en finansiële bestuur in.



## **Voorafbepaalde oogmerke**

10. Niks om oor verslag te doen nie.

## **Voldoening aan wette en regulasies**

11. Niks om oor verslag te doen nie.

## **Interne beheer**

12. Ek het interne beheer oorweeg, met betrekking tot my oudit van die finansiële state en die verslag oor voorafbepaalde oogmerke en nakoming van die WOFB, maar nie met die doel om 'n mening te lug oor die doeltreffendheid van interne beheer nie.

13. Niks om oor verslag te doen nie.

## **ANDER VERSLAE**

### **Werkopdragte om prosedures waarop ooreengekom is, uit te voer**

14. Soos versoek deur die openbare entiteit, is 'n werkopdrag uitgevoer gedurende die oorsigjaar rakende fondse wat deur Delft Universiteit geskenk is vir die restourasie van Genadendal. Die verslag dek die periode April 2002 tot Maart 2009 en is op 31 September 2009 uitgereik.

*Auditor-General*

Kaapstad  
31 Julie 2010



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

*Auditing to build public confidence*

#### 4.4 VERKLARING VAN FINANSIELE POSISIE soos op 31 Maart 2010

### WES-KAAPSE KULTUURKOMMISSIE JAARLIKSE FINANSIËLE STATE

Syfers in rand	NOTAS	2010 R'000	2009 R'000
<b>BATES</b>			
<b>NIE-LOPENDE BATES</b>			
Eiendom, aanleg en toerusting	12	31	4
<b>LOPENDE BATES</b>			
Handels- en ander ontvangbare rekenings	2	549	551
Kontant en kontantekwivalente	3	13,877	13,539
<b>TOTALE BATES</b>		<b>14,457</b>	14,094
<b>LASTE</b>			
<b>Lopende laste</b>			
Handels- en ander bedrae betaalbaar	4	1,229	1,036
Inkomste vooruit ontvang	4	169	212
<b>TOTALE LASTE</b>		<b>1,398</b>	1,248
<b>NETTO BATES</b>			
Opgehoopte surplus		13,059	12,846
<b>TOTALE NETTO BATES</b>		<b>13,059</b>	12,846
<b>TOTALE NETTO BATES EN LASTE</b>		<b>14,457</b>	14,094

## WES-KAAPSE KULTUURKOMMISSIE

### JAARLIKSE FINANSIËLE STATE

#### 4.5 VERKLARING VAN FINANSIËLE PRESTASIE vir die jaar tot 31 Maart 2010

Syfers in rand	NOTAS	2010 R'000	2009 R'000
<b>Inkomste</b>			
Oorplasinge en subsidie ontvang	5	1,225	6t68
Ander bedryfsinkomste	5	1,700	1,966
Inkomste uit uitruiltransaksies	6	1,004	1,513
<b>TOTALE INKOMSTE</b>		<b>3,929</b>	<b>4,147</b>
 <b>BESTEDING</b>			
Geld vir lede	9	(261)	(29)
Administratiewe uitgawes	10	(298)	(95)
Ouditgelde	7	(353)	(219)
Oorplasinge en subsidie: uitgawes	11	(539)	-
Ander bedryfsuitgawes	12	(2,265)	(2,986)
<b>TOTALE BESTEDING</b>		<b>(3,716)</b>	<b>(3,329)</b>
<b>SURPLUS/(TEKORT) VIR DIE JAAR</b>		<b>213</b>	<b>818</b>

**WES-KAAPSE KULTUURKOMMISSIE**  
**JAARLIKSE FINANSIËLE STATE**

**4.6 STAAT VAN VERANDERINGE IN NETTO BATES**

	<b>Opgehoopte surplus R'000</b>	<b>Totale ekwiteit R'000</b>
<b>Saldo op 1 April 2008</b>	<b>12,526</b>	12,526
Veranderinge in rekeningkundige beleid	<b>(499)</b>	(499)
Foute uit voorafgaande tydperk	<b>1</b>	1
<b>Surplus vir die jaar</b>	<b>818</b>	818
<b>Heraangegewe saldo op 31 Maart 2009</b>	<b>12,846</b>	12,846
<b>Saldo op 1 April 2009</b>	<b>12,846</b>	12,846
Surplus vir die jaar	<b>213</b>	213
<b>Saldo op 31 Maart 2010</b>	<b>13,059</b>	13,059

**WES-KAAPSE KULTUURKOMMISSIE**  
**JAARLIKSE FINANSIËLE STATE**

**4.7 KONTANTVLOEISTAAT vir die jaar tot 31 Maart 2010**

**KONTANTVLOEISTAAT**

Syfers in rand	NOTAS	2010 R'000	2009 R'000
<b>Kontantvloei uit bedryfsaktiwiteite</b>			
Kontant ontvang van kliënte		2,926	2,405
Kontant aan verskaffers betaal		(3,562)	(4,226)
Kontant gegeneer deur/(aangewend by) bedrywighede	8	(635)	(1,821)
Rente ontvang		1,004	1,513
Netto kontantvloei uit bedryfsaktiwiteite		368	(308)
<b>Kontantvloei uit beleggingsaktiwiteite</b>			
Aankoop van aanleg en toerusting		(31)	0
Netto kontantvloei uit beleggingsaktiwiteite		(31)	0
<b>Netto toename/(afname) in kontant en kontantekwivalente</b>			
Kontant en kontantekwivalente aan die begin van die jaar		13,539	13,847
<b>Totale kontant en kontantekwivalente aan die einde van die jaar</b>	3	<b>13,877</b>	13,539

#### 4.8 REKENINGKUNDIGE BELEID

### 1. VOORLEGGING VAN FINANSIËLE STATE

Die finansiële state is opgestel ooreenkomstig die onderstaande beleid, wat konsekwent in alle wesenlike aspekte aangewend is, tensy anders aangedui. Waar toepaslik en sinvol is bykomende inligting egter geopenbaar ten einde die nuttigheid van die finansiële state aan te vul en te voldoen aan die statutêre vereistes van die Wet op Openbare Finansies (Wet 1 van 1999) (soos gewysig deur Wet 29 van 1999) en die Tesourieregulasies uitgereik kragtens die Wet.

#### 1.1 Grondslag van opstelling

Die finansiële verslag is opgestel in ooreenstemming met die bestaande standaard van Algemeen Erkende Rekenpligtige Praktyk (AERP) met inbegrip van enige vertolkings, riglyne en opdragte uitgereik deur die Raad vir Rekeningkundige Standaardde.

Die finansiële state is opgestel ooreenkomstig die historiese kostekonvensie, buiten soos openbaar gemaak in die rekeningpligtige beleid hieronder. Die rekeningpligtige beleid wat hieronder verskyn, is konsekwent toegepas op alle tydperke vervat in hierdie finansiële state, tensy anders aangedui. Die Entiteit het die nuwe AERP-standaarde in die huidige jaar aanvaar, soos goedgekeur deur die Minister van Finansies op 9 Mei 2008 in *Staatskoerant 31021*, wat van toepassing is vir die verslagtydperk vanaf 1 April 2009. Die nuwe AERP-standaarde is op die Entiteit van toepassing en is soos volg aanvaar:

AERP-nr.	Beskrywing
AERP 4	Die gevolge van Veranderinge in Buitelandse Valutakoerse
AERP 9	Inkomste uit Uitrustingstransaksies
AERP 14	Gebeure na die Verslagdatum
AERP 19	Voorsienings, Gebeurlikheidslaste en Gebeurlikheidsbates

Rekeningkundige beleid vir wesenlike transaksies, gebeure of omstandighede wat nie deur die aanvaarde AERP-standaarde gedek word nie, is opgestel ooreenkomstig paragrawe 7, 11 en 12 van AERP 3. Hierdie rekeningkundige beleid en die toepaslike bekendmakings is gegrond op Internasionale Openbaresektor- Rekeningkundige Praktyk (OSRP), waaronder enige vertolkings van sodanige state uitgereik deur die Raad vir Rekeningkundige Standaardde.

Die opstel van finansiële state ooreenkomstig AERP vereis van bestuur om besluite, ramings en aannames aan te gaan wat die aanwending van beleid en berigte bedrae bates en laste, inkomste en besteding raak. Die ramings en aannames is gegrond op geskiedkundige ondervinding en op verskillende ander faktore wat geag word redelik onder die omstandighede te wees, waarvan die resultate die grondslag vorm van oordele omtrent die drawaardes van bates en laste wat nie geredelik duidelik blyk uit ander bronne nie. Werklike resultate sal moontlik van daardie ramings verskil. Die ramings en stawende aannames word op 'n volgehoue grondslag in heroorweging geneem. Hersienings van rekeningkundige ramings word erken binne die tydperk waarvan die raming hersien word indien die hersiening slegs daardie tydperk raak, of in daardie tydperk van die hersiening en toekomstige tydperke indien die hersiening sowel die huidige as toekomstige tydperke raak.

### 1.1.1 Standaard wat nog nie van krag is nie

Die ondervermelde standaard is uitgereik maar nog die van krag nie:

- AERP 18: Segmentverslaggewing
- AERP 21: Verswakking van niekontantgenererende bates
- AERP 23: Inkomste uit nie-valutatransaksies
- AERP 24: Voorlegging van begrotingsinligting in finansiële state
- AERP 25: Diensnemersvoordele
- AERP 26: Verswakking van kontantgenererende bates
- AERP 103: Erfenisbates
- AERP 104: Finansiële middele

Die datums waarop hierdie standaard van krag word, is onbekend.

Die bestuur verwag nie dat die impak van die implementering van hierdie standaard enige wesenlike impak op die Entiteit sal hê nie.

1.1.2 Die kontantvloei staat kan slegs ooreenkomstig die regstreekse metode opgestel word.

1.1.3 Spesifieke inligting is afsonderlik op die verklaring van finansiële posisie aangebied, soos:

- (a) Ontvangbare rekeninge uit nuwe uitruiltransaksies, met inbegrip van belastings en oordragte;
- (b) Belastings en oordragte betaalbaar;
- (c) Handels- en ander bedrae betaalbaar uit nuwe uitruiltransaksies.

## 2. VOORLEGGINGSGELDEENHEID

Die funksionele geldeenheid van die Entiteit is die Suid-Afrikaanse rand. Hierdie jaarlikse finansiële state word in Suid-Afrikaanse rand voorgelê. Alle bedrae is afgerond tot die naaste duisend (1 000) rand.

## 3. AANNAME OMTRENT SAAK IN BEDRYF

Hierdie jaarlikse finansiële state word op die grondslag van 'n saak in bedryf opgestel.

## 4. INKOMSTE

Inkomste word gemeet aan die billike waarde van die bedrag wat ontvang is of ontvang kan word. Inkomste word erken wanneer dit waarsynlik is dat toekomstige ekonomiese voordele of dienspotensieel na die Entiteit sal vloei en wanneer die inkomstebedrag betroubaar gemeet kan word en daar voldoen is aan spesifieke maatstawwe vir die bedrywighede van die Entiteit. Inkomste uit dienslewering word erken in surplus of tekort in verhouding tot hoe vêr die transaksie afgehandel is teen die verslagdatum.

Die bedrag word nie geag redelik meetbaar te wees totdat alle gebeurlikhede wat verband hou met die transaksie aandag geniet het nie.

### 4.1 Inkomste uit nuwe uitruiltransaksies

#### 4.1.1 Onvoorwaardelike toelae

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

#### **4.1.2 Voorwaardelike toelaes en ontvangste**

Inkomste wat uit voorwaardelike toelaes, skenkings en befondsing ontvang word, word as inkomste erken dermate dat die Entiteit voldoen het aan enige van die maatstawwe, bepalinge of verpligtinge wat in die ooreenkoms vervat is. Indien daar nie aan enige van die maatstawwe, bepalinge of verpligtinge voldoen is nie, word 'n las erken.

Rente wat op beleggings verdien is, word ooreenkomstig toelaebepalinge behandel. Indien dit aan die skenker betaalbaar is, word dit aangedui as deel van die las en indien nie, word dit erken as rente wat verdien is in die verklaring van finansiële prestasie.

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

### **5. BUITELANDSE VALUTA**

Transaksies wat in buitelandse geldeenhede gedenomineer is, word omgesit teen die wisselkoers wat op die transaksiedatum geld. Monetêre items wat in buitelandse valuta gedenomineer is, word omgesit teen die wisselkoers wat op die verslagdatum geld. Winste of verliese wat tydens omsetting ontstaan, word teen surplus/tekort aangegee.

### **6. BESTEDING**

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

Skuld word afgeskryf wanneer dit geïdentifiseer word as verhaalbaar. Skulde wat afgeskryf word, word beperk tot die besparingsbedrag en/of onderbesteding van toegewysde fondse. Die afskrywing vind plaas teen jaareinde van die boekjaar of wanneer fondse beskikbaar is. Daar word geen voorsiening gemaak vir onverhaalbare bedrae nie, maar bedrae word openbaar gemaak as 'n openbaringsnota.

Alle ander verliese word erken wanneer magtiging verleen is vir die erkenning daarvan.

#### **6.2 Ongemagtigde uitgawe**

Wanneer ongemagtigde uitgawes ontdek word, word dit erken as 'n bate in die verklaring van finansiële posisie tot tyd en wyl die uitgawe òf goedgekeur word deur die toepaslike owerheid, verhaal word van die toepaslike persoon òf afgeskryf word as onverhaalbaar in die verklaring van finansiële prestasie.

Ongemagtigde uitgawe wat met befondsing goedgekeur is, word erken in die verklaring van finansiële prestasie wanneer die ongemagtigde uitgawe goedgekeur en die verwante fondse ontvang word. Waar die bedrag sonder befondsing goedgekeur word, word dit erken as uitgawe, onderhewig aan die beskikbaarheid van spaargeld, in die verklaring van finansiële prestasie op die goedkeuringsdatum.

#### **6.3 Vructelose en verkwistende besteding**

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

#### **6.4 Onreëlmatige besteding**

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



## 6.5 Oorplasinge en subsidie

Oorplasinge en subsidie word as 'n uitgawe erken wanneer die finale magtiging vir betaling op die stelsel uitgevoer word (nie later nie as 31 Maart van elke jaar).

## 7. FINANSIËLE INSTRUMENTE

Die finansiële instrumente van die Entiteit word as òf finansiële bates òf laste gekategoriseer.

### 7.1 Finansiële bates

n Finansiële bate is enige bate wat kontant of 'n kontraktuele reg om kontant te ontvang behels. Die Entiteit beskik oor die volgende tipes finansiële bates, soos aangedui vooraan die verklaring van finansiële posisie of die notas daarby:

- Handels- en ander ontvangbare rekeninge
- Kontant en kontantekwivalente.

Ooreenkomstig IRS 39.09 word die finansiële bates soos volg geklassifiseer in die kategorieë wat deur hierdie standaard toegelaat word:

Tipe finansiële bate	Klassifikasie ooreenkomstig IRS 39.09
Handels- en ander ontvangbare rekenings	Lenings en ontvangbare rekenings
Lenings en ontvangbare rekenings	Kontant en kontantekwivalente

#### 7.1.1 Lenings en ontvangbare rekenings

Lenings en ontvangbare rekenings word aanvanklik erken teen kostes wat billike waarde verteenwoordig. Na aanvanklike erkenning word finansiële bates gemeet teen afgeloste koste, deur gebruik te maak van die geldigerentemete metode min 'n toelae vir verswakking. Dit word ingesluit by lopende bates, met die uitsondering van uitkeerbaarheid van meer as 12 maande, wat as nie-lopende bates geklassifiseer word.

### 7.2 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 aangedui vooraan die verklaring van finansiële posisie en notas daarby.

Daar bestaan twee hoofkategorieë finansiële laste, waarvan die klassifikasie afhang van hoe hulle gemeet is. Finansiële laste kan gemeet word teen:

- Billike waarde deur surplus of tekort; of
- Afgeloste koste.

Finansiële laste wat teen billike waarde deur surplus of tekort gemeet word, word teen billike waarde aangegee, met enige voortvloeiende wins of verlies wat erken word in die verklaring van finansiële prestasie. Enige ander finansiële las behoort as finansiële laste geklassifiseer te word wat nie teen billike waarde deur surplus of tekort gemeet word nie en aanvanklik teen billike waarde gemeet word, netto wat transaksiekostes betref. Ander finansiële laste word vervolgens gemeet teen afgeloste koste deur gebruik te maak van die geldigerentemete metode, met rente-uitgawe wat op geldigelewingsgrondslag erken word.

## 8. EIENDOM, AANLEG EN TOERUSTING

### 8.1 Erkenning en meting

Alle items aanleg en toerusting word teen historiese koste min opgehoopde depresiasie en opgehoopde verswakingsverliese aangegee. Items aanleg en toerusting wat teen geen of 'n nominale koste aangeskaf is, word aanvanklik erken teen billike waarde op die aanwindsdatum en word daarna teen die aanvanklik bepaalde billike waarde min opgehoopde depresiasie en verswakingsverliese gedra. Wanneer dele van 'n item aanleg en toerusting verskillende nuttige leeftye het, word daar van hulle rekenskap gegee as afsonderlike items (hoofkomponente) aanleg en toerusting.

Die koste van 'n item aanleg en toerusting behels sy koopprys, met inbegrip van invoerheffings en nie-terugbetaalbare koopbelastinge, en enige regstreeks toerekenbare koste wat aangegaan is tydens die aanwinst, vestiging en installeer van sodanige bates as om dit in 'n werkende toestand te stel vir hul bedoelde gebruik. Dit sluit bates uit wat uit staatstoelae befonds word. Die kosprys van bates wat uit staatstoelae befonds word, word verlaag deur die staatstoelae wat verband hou met daardie bate.

### 8.2 Daaropvolgende kostes

Daaropvolgende kostes word ingesluit by die bate se drabedrag of erken as 'n afsonderlike bate, soos toepaslik, slegs wanneer dit waarskynlik is dat toekomstige ekonomiese bates wat met die item verband hou na die Entiteit sal vloei en die koste van die item betroubaar gemeet kan word. Die drabedrag van die vervangde deel word van erkenning onthef. Alle ander herstel- en instandhoudingskoste word op die rekening van finansiële prestasie tydens die finansiële tydperk waarin hulle aangegaan word, geplaas. Elke deel van 'n item aanleg en toerusting met 'n koste wat beduidend is in verhouding tot die totale koste van die item moet afsonderlik gedepresieer word.

### 8.3 Depresiasie

Depresiasie word erken in surplus of tekort op 'n reguitlyngrondslag bo die geskatte nuttige leeftyd van elke deel van 'n item aanleg en toerusting teen die volgende koerse:

Depresiasiekoerse wat gebruik is, bedra:	Per jaar
Rekenaars en rekenaarsagteware	33.3%
Voertuie	20%
Toerusting	25%

Elke deel van 'n item aanleg en toerusting met 'n koste wat beduidend is in verhouding tot die totale koste van die item moet afsonderlik gedepresieer word.

Depresiasie begin wanneer 'n bate beskikbaar is vir gebruik en loop ten einde teen op die vroegste datum waarop die bate van erkenning onthef of geklassifiseer word, soos te koop bewaar ooreenkomstig AERP 100.

Waar die drabedrag groter is as sy geraamde verhaalbare bedrag, word dit onmiddellik aangeteken teen sy verhaalbare bedrag.

## **8.4 Bate-nuttige leeftye en oorblywende waardes**

Aanleg en toerusting word oorsyn nuttige leeftydgedepresieer met inagneming van oorblywende waardes, waar van toepassing. Die werklike nuttige leeftye van die bates en oorblywende waardes word jaarliks bereken en kan wissel, afhangend van 'n aantal faktore. By die herwaardering van bate-nuttige leeftye word faktore soos tegnologiese innovering, produkleeftydsiklusse en instandhoudingsprogramme in ag geneem. Waarderings van oorblywende waarde neem kwessies soos toekomstige marktoestande, die oorblywende leeftyd van die bate en geprojekteerde wegdoeningswaardes in ag.

## **8.5 Ontheffing van erkenning**

'n Item aanleg en toerusting word van erkenning onthef tydens wegdoening of wanneer daar geen toekomstige ekonomiese voordele of dienspotensieel uit sy voortgesette gebruik of wegdoening verwag word nie. Die drabedrae van bates word wat by wegdoening afgeskryf word (bereken as die verskil tussen die netto wegdoeningsopbrengs en die drabedrag van die bate) word ingesluit by die staat van finansiële prestasie in die jaar dat die bate van erkenning onthef word.

## **9. VERSWAKKING VAN BATES**

Die bates word oorweeg vir verswakking indien daar 'n rede bestaan om te glo dat verswakking nodig kan wees. 'n Verswakkingsverlies word erken vir die bedrag waarteen die bate se drabedrag sy verhaalbare bedrag oorskry. Die verhaalbare bedrag is die hoogste van 'n bate se billike waarde min koste om te verkoop en waarde by gebruik. Met die waardering van verswakking ten doel, word bates teen die laagste vlakke gegroepeer waarvoor daar afsonderlik identifiseerbare kontantvloei-eenhede ('kontant-generende eenhede') bestaan. Bates wat as verswak geïdentifiseer is, word op elke verslagdatum hersien.

## **10. KRITIEKE REKENINGKUNDIGE RAMINGS EN OORDELE**

Die Entiteit maak ramings en aannames ten opsigte van die toekoms. Die voortvloeiende rekenkundige ramings sal, per definisie, selde gelyk wees aan die werklike verwante resultate. Ramings en oordele word voortdurend in oënskou geneem en word gegrond op historiese ondervinding en ander faktore, met inbegrip van verwagtinge van toekomstige gebeure wat geag word redelik onder die omstandighede te wees. Die ramings en aannames wat 'n beduidende risiko bevat dat hulle 'n wesentliche aanpassing tot die drabedrae bates en laste binne die volgende boekjaar kan veroorsaak, word hieronder bespreek.

### **10.1 Voorsiening vir verswakking van ontvangbare rekenings**

'n Raming vir die verswakking van ontvangbare rekenings word gemaak wanneer invordering van die volle bedrag nie meer moontlik is nie. Die voorsiening vir verswakkingskulde sal slegs op handelsontvangbare rekenings bereken word. Die totale verswakkingsvoorsiening van die Entiteit sal bereken word òf volgens individuele skuldenaar òf minstens per risikokategorie.

## **11. BTW EN MOONTLIKE UITSLUITINGS**

Die Entiteit is nie daarop geregtig om as 'n BTW-ondernemer te registreer nie. Indien enige befondsing egter ontvang word wat die Entiteit aanspraak gee op moontlike vrystelling, sal sodanige aansoek voorgelê word.

**4.9 NOTAS BY DIE JAARLIKSE FINANSIËLE STATE vir die jaar tot 31 Maart 2010**

Syfers in rand	2010 R'000	2009 R'000
<b>2. Handels- en ander ontvangbare rekenings</b>		
Wes-Kaapse Taalkomitee – verwante party	1	69
Voorsiening vir slegte skulde	(212)	(734)
Handels- en ander ontvangbare rekenings	760	932
BTW – inset BTW	-	284
	<b>549</b>	<b>551</b>

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

**3. Kontant en kontantekwivalente**

Kontant en kontantekwivalente bestaan uit:

Kontant voorradig	-	8
Banksaldo's	3,018	1,563
Korttermyndeposito's	10,859	11,968
	<b>13,877</b>	<b>13,539</b>

**Kredietgehalte van kontant by die bank en korttermyndeposito's, uitgesonderd kontant voorradig**

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 onbeduidende rentekoersrisiko. Die drabedrag van hierdie bates is na aan hul billike waarde.

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

Handelsbedrae betaalbaar	2	33
Geadmistreerde fondse	-	948
Opgeloopte uitgawe	1,167	-
Inkomste by voorbaat ontvang	169	212
Terugbetalings: Inkomste uit huurgeld	45	19
Ongeïdentifiseerde inkomste uit huurgeld	15	36
	<b>1,398</b>	<b>1,248</b>

Handels- en ander bedrae betaalbaar word as 'n finansiële las geklassifiseer. Die billike waarde van transaksies ten opsigte van handels- en ander bedrae betaalbaar is na aan hul billike waarde.

## 5. Inkomste

Oorplasinge en subsidie ontvang	1,225	668
Ander bedryfsinkomste (inkomste uit huurgeld)	1,700	1,966
	<b>2,925</b>	<b>2,634</b>

## 6. Inkomste uit uitruiltransaksies

### Rente-inkomste

Bank	1,004	1,513
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## 7. Ouditgelde

Interne audit	-	65
Eksterne audit	353	154
	<b>353</b>	<b>219</b>

Syfers in rand	<b>2010</b> <b>R'000</b>	2009 R'000
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## 8. Kontant gegeneer uit/(gebruik in) bedryf

Surplus/(Tekort) voor belasting	213	818
Aanpassings vir:		
Rente ontvang	(1,004)	(1,513)

Oorblywende waarde		15
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### Veranderings aan bedryfskapitaal:

Depresiasie	4	-
Handels- en ander ontvangbare rekenings	456	(895)
Handels- en ander ontvangbare rekenings: verwante partye	68	(69)
Voorsiening vir twyfelagtige skuld	(522)	734
Handels- en ander betaalbare rekenings	150	(911)
	<b>(635)</b>	<b>(1,821)</b>

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## 9. Gelde vir lede

### Kommissielede

T. Akleker	31	-
P. Blaaw	19	-
U. Deglon	21	-
L. Goshe	25	-
S. Gxilishe	13	-
T. Swartbooi	24	-
C. van der Rheede	13	-
H. van Wyk	20	-
G. Tyatya	21	-
E. Tshandu	18	-
X. May	27	-
J. du Plessis	14	-
L. Jacobs	15	-
	<hr/>	
	261	29

### Syfers in rand

## 10. Administratiewe uitgawes

Onthale	91	33
Skryfbehoeftes en drukwerk	198	45
Bankkoste	9	17
	<hr/>	
	298	95

## 11. Oordragte en subsidies

Professionele organisasies/NWO	259	-
Kultuurrade	102	-
Kaapse Klopse	70	-
Wes-Kaapse Taalkomitee	108	-
	<hr/>	
	539	-

## 12. Ander bedryfsuitgawes

Konsultante, kontrakteurs & gespesialiseerde dienste	679	418
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Depresiasie	4	0
Diverse	5	0
Advertensiekostes	48	178
Voorsiening vir slegte skulde	-	734
Toerustingstems soos per entiteitsbeleid	103	65
Voorraad / Verbruiksgoedere	151	128
Reis & verblyf	141	4
Eiendomsuitgawe	1,035	1,354
Kommunikasiekostes	6	5
Afskrywing – Kleinkas	8	-
Instandhoudingsherstelwerk & bedryfskostes	85	100
	<b>2,265</b>	<b>2,986</b>

### 13. Eiendom, aanleg en toerusting

#### Aanleg en toerusting

Koste/Valuasie	159	159
Byvoegings	31	-
Opgehoopte depresiasie	(155)	(155)
Depresiasie	(4)	-
Drawaarde	31	4

'n Gedeelte van eiendom, aanleg en toerusting is ten volle tydens die boekjaar 2007/08 ten volle gedepresieer. Hierdie bates is tydens die boekjaar 2008/09 geheweer en as sodanig openbaar gemaak. Die bestuur het die oorblywende waardes vir daardie bates tydens die boekjaar 2009/10 oorweeg maar besluit om die bates teen hul huidige oorblywende waarde soos in die boekjaar 2008/09 openbaar gemaak, te behou. Tydens die boekjaar 2009/10 is net een nuwe bate aangeskaf.

## Syfers in rand

### 14. Verwante partye

#### Verwantskappe

Primêre befondsers  
Strategiese vennoot  
Strategiese vennoot

Departement van Kultuursake en Sport  
Erfenis Wes-Kaap  
Wes-Kaapse Taalkomitee

#### Aard van verwantskap

Beamptes van die Departement van Kultuursake en Sport in die Wes-Kaap voer die uitvoerende en administratiewe funksies uit wat verband hou met die Wes-Kaapse Kultuurkommissie.

Die Entiteit benut die kantoorruimte van die Departement van Kultuursake en Sport en het toegang tot die aanwending van hul bates.

#### Verwantepartysaldo's

##### Bedrae ingesluit by handel ontvangbaar (handel betaalbaar) ten opsigte van verwante partye:

Wes-Kaapse Taalkomitee	1	69
Wes-Kaapse Taalkomitee	(109)	-

#### Verwantepartytransaksies

##### Inkomste ontvang van verwante partye

Departement van Kultuursake en Sport	740	668
Departement van Kultuursake en Sport – Kaapse Klopse	485	-
Departement van Kultuursake en Sport – Huur van fasiliteite	31	29

#### Tussenentiteitsoordragte

Wes-Kaapse Taalkomitee	(108)	69
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## 15. Veranderinge in rekeningkundige beleid

Die Entiteit het verantwoording gedoen vir staatstoelae en ontvangste tydens die voorafgaande boekjaar ooreenkomstig die vereistes van IRS 20. Kragtens die RRS se riglyn 5 van 2009, word IRS 20 egter nie meer by die rekeningkundige raamwerk vir entiteite ingesluit nie.'n Verandering in rekeningkundige beleid het derhalwe voorgekom.

Die onderstaande aanpassings is uitgevoer:

### Items geraak in die Verklaring van Finansiële Prestasie:

	2008/09	Heraangegee	Effektiewe verandering
Vermindering in inkomste	4,174	2,634	(1,540)
Vermindering in uitgawe	4,877	3,337	1,540

### Items geraak in die Verklaring van Finansiële Posisie:

	2008/09	Heraangegee	Effektiewe verandering
Vermindering in uitgestelde inkomste	449	0	(449)
Toename in geadministreerde fondse	0	948	948

## 16. Foute uit die voorafgaande tydperk

Die foute uit die voorafgaande tydperk is heraangegee en het ontstaan uit nuwe inligting wat bekom is en in ag geneem is by die voorbereiding en voorlegging van die finansiële state vir 2009/10. Die regstelling van die foute uit die vorige tydperk het tot die volgende aanpassings aanleiding gegee:

### Items geraak in die Verklaring van Finansiële Prestasie:

	2008/09	Heraangegee	Effektiewe verandering
Vermindering in uitgawes	4,877	4,869	8

### Items geraak in die Verklaring van Finansiële Posisie:

	2008/09	Heraangegee	Effektiewe verandering
Vermindering in rekenings betaalbaar	40	33	(7)
Toename in rekenings ontvangbaar	196	198	(2)

## **17. Risikobestuur**

### **Markrisiko**

Die Entiteit se bedrywighede stel dit bloot aan 'n verskeidenheid finansiële risiko's: markrisiko (billike waarde-rentekoersrisiko, kontantvloeirentekoersrisiko), kredietrisiko en likiditeitsrisiko.

Die Entiteit word nie blootgestel aan markrisiko nie vanweë die feit dat hy verlang word om krediteure binne 30 dae nadat hy 'n faktuur ontvang het, te betaal, soos vereis deur die Tesourieregulasies en die WOFB.

### **Likiditeitsrisiko**

Likiditeitsrisiko is die risiko dat die Entiteit nie in staat sal wees om sy finansiële verpligtinge na te kom wanneer hulle betaalbaar word nie. Ingevolge sy leningsvereistes verseker die Entiteit dat voldoende fondse beskikbaar is om te voldoen aan sy verwagte en onverwagte finansiële verpligtinge. Alle uitstaande saldo's van rekeninge betaalbaar word verskuldig binne 30 dae na die verslagdatum.

### **Sensiwiteitsontleding**

As die rentekoerse op veranderlikekoers- finansiële instrumente op 31 Maart 2010 7% hoër/laer was terwyl alle ander veranderlikes konstant gehou is, sou nabelastingwinst vir die jaar R70,360 hoër/laer gewees het.

### **Rentekoersrisiko**

Die Entiteit se risikoprofiel bestaan uit vaste- en swewendekoerslenings 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 teen 'n vaste rentekoers. Die Entiteitsbestuur bestuur rentekoersrisiko deur voordelige koerse te beding op swewendekoerslenings 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.

## Kontantvloei rentekoersrisiko

Finansiële instrument	Huidige	Betaalbaar	Betaalbaar	Bestaalbaar	Betaalbaar	Totaal
		1-30 dae	31-60 dae	61- 90 dae	91-120 dae	
2010 Handels- en ander ontvangbare rekenings – normale kredietterme	289	92	(9)	(10)	392	754
Voorsiening vir slegte skulde	-	-	-	-	(212)	(212)
<b>Netto bedrag</b>	<b>289</b>	<b>92</b>	<b>(9)</b>	<b>(10)</b>	<b>180</b>	<b>542</b>
Verby verskuldig maar nie voor voorsiening gemaak	-	-	-	-	-	-
2009 Handels- en ander ontvangbare rekenings – normale kredietterme	198	-	28	19	687	932
Voorsiening vir slegte skulde	-	-	(28)	(19)	(687)	(734)
<b>Netto bedrag</b>	<b>198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>198</b>
Verby verskuldig maar nie voor voorsiening gemaak	-	-	-	-	-	-

Finansiële instrument	Huidige rentekoers	Betaalbaar in minder as 'n jaar	Betaalbaar in een tot twee jaar	Betaalbaar in twee tot drie jaar	Betaalbaar in drie tot vier jaar	Betaalbaar na vyf jaar
Kontant in huidige bankinstellings	-	13,877	-	-	-	-
Handels- en ander bedrae betaalbaar	-	1	-	-	-	-
Bedrae betaalbaar – uitgestelde kredietterme						
<b>Netto bedrag</b>		<b>13,878</b>				
Verby verskuldig maar nie voor voorsiening gemaak	-	-	-	-	-	-

## Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty sal wanbetaal ten opsigte van sy kontraktuele verpligtinge wat finansiële verlies vir die Entiteit mag meebring. Die Entiteit het 'n beleid aanvaar om selgs met kredietwaardige partye sake te doen.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwiwalente, afgeleide finansiële instrumente en handelsdebiteure. Die Entiteit belê kontant slegs by groot banke met hoëkwaliteitskredietstatus en beperk sy blootstelling aan enige teenparty.

Geen kredietbeperkings is gedurende die verslagtydperk oorskry nie, en die bestuur het nie enige verliese weens wanprestasie deur hierdie partye verwag nie.

## Maksimum blootstelling aan kredietrisiko

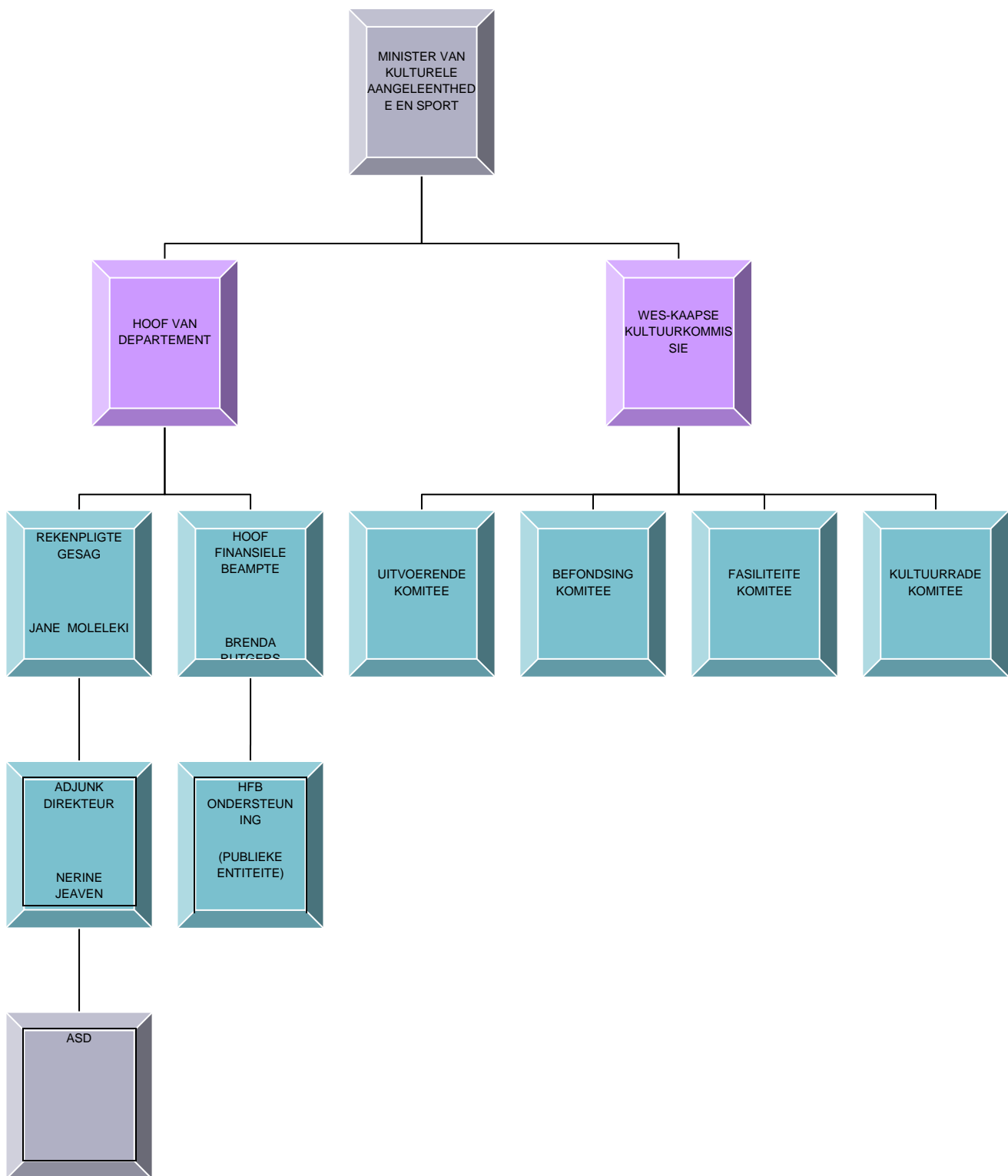
Die Entiteit se blootstelling aan die kredietrisiko met betrekking tot lenings- en ontvangbare rekenings is beperk tot die bedrae op die balansstaat. **(Verwys na nota by Handels- en Ontvangbare Rekenings.)**

## 18. Vergelyking tussen begroting en kontantvloeistaat

Vergelyking van begrotingsurplus/-tekort met die netto kontant wat gegenereer is uit bedryfs-, beleggings- en finansieringsbedrywighede.

Beskrywing	Bedryf R'000	Finansiering R'000	Belegging R'000	Totaal
	BEGROTING			
Werklike bedrag soos aangebied in die begrotingstaat	4,067	-	-	4,067
Basisverskille	(2,563)	-	-	(2,563)
Tydsberekenningsverskille	(1,167)	-	-	(1,167)
Werklike bedrag in die kontantvloeistaat	337	-	-	337

5.1 Organisasoriese struktuur vir 2009



## 5.2 Vergaderings van die Wes-Kaapse Kultuurkommissie

Die vergaderings van die Wes-Kaapse Kultuurkommissie het volgens die skedule hieronder plaasgevind:

VERGADE- RINGS	2009												2010			
	Jan	Feb	Mar	April	Mei	Junie	Julie	Aug	Sept	Okt	Nov	Des	Jan	Feb	Mar	
WKKK volle ver-gadering		19	25			30					5				4	
Fasiliteite					19		22			20				16		
Kultuurrade					21	9	24		17	13				9		
Befondsing					28	12	7, 8 PROSES VIR BEFOND- SINGS- AAN- SOEKE			6					2	
Uitv. Komm							30									
Konferensie vir Kultuurrade											20/21					
Sessie vir Strategiese Beplanning								4,5			20 HER- SIE-NING VAN STRA- TEGIE-SE PLAN					

Sakelyste is voorberei en notules is vir elke vergadering geneem en vir aanvaarding goedgekeur.

### 5.3 Verrigting van werk

Kragtens artikel 13 van die Wes-Kaapse Wet op die Kultuurkommissie en Kultuurrade (Wet 14 van 1998) is personeel van die Departement van Kultuursake en Sport verantwoordelik vir die administratiewe werk van die Kultuurkommissie. Mnr Clement Williams is die voltydse sekretaris van die Kultuurkommissie. Notule wat tydens vergaderings van die subkomitees en volle vergaderings geneem word, word elke kwartaal na die LUR aangestuur. Kwartaallike prestasieverslae asook die jaarverslag word deur die sekretariaat saamgestel. Die sekretariaat skakel met kultuurrade en lewer ook administratiewe steun aan die lede van die Wes-Kaapse Kultuurkommissie.

Elke subkomitee vergader voor die volle vergadering en aanbevelings word na die LUR aangestuur. Die termyn vir die huidige Wes-Kaapse Kultuurkommissie duur drie jaar en loop op 24 November 2011 ten einde.









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



# INGXELO YONYAKA



Department of Cultural Affairs and Sport  
Department van Kultuur Sake en Sport  
Isebe Lemicimbi yeNkubeko NeMidlalo

**2009 - 2010**  
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**JAARVERSLAG**  
**INGXELO YONYAKA**

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### 1.1 Ukungeniswa kwengxelo yonyaka kwiSigqeba esiLawulayo

Ngokwemiqathango yecandelo 55 (1) (d) loMthetho woLawulo lweMali yoLuntu (uMthetho 1 ka-1999) neyecandelo 28.2 leMigaqo yeCandelo leNkcitho-mali kaRhulumente weSizwe (National Treasury Regulations), apha ndingenisa ingxelo yonyaka ngezinto ezenziweyo kwiKhomishini yeNkcubeko yeNtshona Koloni kwakunye neenkcazo zemali zonyaka zayo ezihloliweyo kunyaka-mali ka-2009/10.

IKhomishini yeNkcubeko yeNtshona Koloni iwuqala unyaka ngomdlakazi omkhulu nokuzinikezela okukhulu ekwenzeni igalelo elibonakalayo kwezo ndawo izikhonzayo. Njengoko ibiyikhomishini esandula ukunyulwa, luye lwaba luninzi uncediso olunikwa amalungu eWCCC malunga nenxaxheba yawo noxanduva lwawo, njengoko luchazwa ngumthetho, liGosa elinoXanduva nangabasebenzi abakwicandelo lezobuGcisa neNkcubeko.

IKhomishini yeNkcubeko yeNtshona Koloni ithathwa ngokuba ingumlomo wabahlali kwaye inendima ebonakalayo ekulondolozweni, ekuphakanyisweni nasekuphuhliseni kwezobugcisa nenkcubeko kweli phondo.

Apha ku-2009/10 ikhomishini le iye yazamela ukuba ifezekise izimiselo ezichazwa kuMthetho weBhunga leKomishini yeNkcubeko yeNtshona Koloni, uMthetho 14 ka-1998 ngezinto ezenziweyo ezichazwe kwiSicwangciso esiliQili salo nyaka-mali wenzelwa le ngxelo. Ngokubamba umkhomba-ndlela ocwangcisekileyo wephondo eli nangelokukhulisa ubumbano lwasentlalweni, I-WCCC iye yathi ngezinto ebizenza nangeengcebiso yakhuthaza abahlali ngendlela ebandakanyayo, efikelelekayo nefanelekileyo.

Kananjalo iKhomishini yeNkcubeko yeNtshona Koloni inoxanduva lokulawula iimpahla ezihambisekayo nezingahambisekiyo ezithe zanikezelwa kulawulo lwayo nguMphathiswa nolokwenza izindululo malunga neentlawulo eziphathelele ekusetyenzisweni kwamaziko enkubeko ezisixhenxe apha kweli phondo. La maziko yiMelkbos Oppiesee, iziko iMelkbos Cultural Facility, iOkkie Jooste, iGroot Drakenstein, iSchoemanspoort, iKoekenaap neBien Donne Manor House ezisetyenziswa yimibutho yezenkcubeko ngeentlawulo ezithe zaqingqwa kwangaphambili.

Kananjalo iKomishini yeNkcubeko yeNtshona Koloni (WCCC) inoxanduva lokubhalisa nokutshitshisa ubhaliso lweeKhansile zeNkcubeko nolokubonelela ngenkxaso-mali yophando, eyeenkomfa neyeprojekthi zeekhansile ezibhalisiweyo.

Kukwangomnye wemisebenzi yeKomishini yeNkcubeko yeNtshona Koloni neekomitana eziphantsi kwayo ukuba banike iingcebiso, inkxaso nesikhokelo ngokuphathelele kweyona ndlela icikizekileyo ekunokukhuthazwa, kulondolozwe, kuphuhlise ngayo ubugcisa nenkcubeko kweli phondo.



**Jane Moleleki**  
**IGOSA ELINOXANDUVA**  
**IKOMISHINI YENKCUBEKO YENTSHONA KOLONI**

## 1.2 Inkcazo kaSihlalo we WCCC

Njengoko ibuthathela ingqalelo ubuninzi nobuqheleqhele beenkcubeko zabahlali basentshona Koloni, iKomishini yeNkcubeko yeNtshona Koloni inogunyaziso elunikiweyo oluthe gca, olulolu, ukuthathela ingqalelo, ukuhlonipha, ukuphakamisa nokukhusela zonke iinkalo zokwahluka kweenkcubeko kubahlali balapha, zinto ezo eziya kukhokelela ekuqondaneni ngcono, ekunyamezelaneni ekuhloniphaneni nakubuqilima bentlalo.

Kwesi sithuba senzela le ngxelo, njengosihlalo, ndinovuyo olukhulu ngokwenza ingxelo ethi la malungu eWCCC akhoyo anothakazelelo olukhulu kakhulu ekufezekiseni olu gunyaziso lukubaluleka kungaka.

likomitana ezingaphantsi, ezizezi: eyenkxaso-mali, eyeekhansile zenkcubeko neyezibonelelo, zidibana rhoqo, nokuba uqhagamshelwano oluthe gqolo phakathi kweKomiti eLawulayo yeWCCC kunye noMphathiswa uJenner lunika iWCCC ithuba lokunika iingcebiso kuyo yonke imiba efanelekileyo nelokucela iingcebiso malunga neningeni echaphazela ugunyaziso olunike iWCCC.

Ngokuphathelele kumaziko asixhenxe kweli phondo, iWCCC kungoku nje izama ukufumana ezona ndlela zinokuba lula zokukhuthaza ukusetyenziswa kwezi zibonelelo, ngakumbi kwicala lokwenza ukuba imibutho yasekuhlaleni efanelekileyo ikwazi ukuzifumana, ngakumbi kwezo ndawo zazifudula zisingeleke phantsi. Kukwakho nesindululo sokuba ezi ntlawulo zibizwayo ngoku mazikhe zihlale zinjalo.

Njengoko zininzi kangaka nje iindidi zemibutho yenkcubeko, ukunika izinto ezenziwa kule mibutho inxaxheba kunye neendidi ngeendidi zomculo kusahleli kungumngeni. Kuyo yonke loo meko iWCCC ikwaliqonda nefuthe lokucuthwa kakhulu kohlahlo-mali apha kwiSebe leMicimbi yeNkcubeko neMidlalo. Imibutho yenkcubeko emininzi kwakunye nezinye iindidi zenkcubeko ziya kuchatshazelwa kakhulu yimfuneko yokuba kubekho uphungulo lwemisebenzi neprojekthi zophuhliso.

Ukubonelela ngenkxaso-mali kwimibutho ephantsi komgaqo-nkqubo wenkxaso-mali weKomishini yeNkcubeko neSebe leMicimbi yeNkcubeko neMidlalo kuya kusoloko kungumngeni. Eliyinyaniso lona lelokuba nakwesi sihlandlo, ngenxa yonqongophalo lohlahlo-mali, ukunikwa kweli candela inkxaso-mali kuza kuthi gqolo kuchaphazeleka kakubi.

I-WCCC isathe gqolo ngokuzinikezela kwiinjongo zokuqinisa isimiselo sokuhlonipha, ukukhulisa, ukuphakamisa nokukhusela iinkcubeko ezahlukeneyo eNtshona Koloni naseMzantsi Afrika. Kule nkalo ke i-WCCC iyibona inxaxheba yayo iyeyehlakani eliqinileyo leCandelo eliseNtshona Koloni leKomishini yeSizwe yeCRL. Ngokokwam ukubona le nto iya kuwandisa ngakumbi amava nempfumlelwano yezona nkqubo zicikizekileyo zeWCCC kwinqanaba lesizwe.

Njengephulo lokutsala iikhansile zenkcubeko ezintsha nelokuphefumlelana nezo sele zikhona kuvimba weenkcukacha weWCCC, iWCCC iye yaqhuba inkomfa yeekhansile zenkcubeko eyathi yaba nempumelelo kakhulu kulo nyaka uphelileyo eMelkbos Oppiesee. Izindululo ezenziwa yile nkomfa ziyaqwalaselwa kujoliswe kwiziphumo ezithile, esinye sazo ikukusungulwa kwemiqathango yobhaliso lweekhansile zenkcubeko.

Egameni lamalungu eWCCC, ndivakalisa umbulelo ongazenzisiyo kuMphathiswa ulzak Jenner ngenkxaso yakhe engagungqiyo, ngokuwagcina evulekile amasango aya kuye nangokusoloko enomdla kwimpfumlelwano. Mkhulu umbulelo nakumagosa neziphathamandla zeSebe leMicimbi yeNkcubeko, iMidlalo noLonwabo ngoncedo lwabo, ngenkxaso yabo nangeengcebiso zabo. Ndiwabulela ngokungazenzisiyo onke amalungu eWCCC ngenkxaso yawo, ngomdla wawo nangegalelo lawo nangeengxoxo zawo ezishushu kwimiba ephambili apha kolu gunyaziso lunikwe iWCCC ngumthetho.

Maz' enethoe nakuClement Williams, unobhala weWCCC othe wabambelela nkqi kumgaqo-nkqubo weelwimi weNtshona Koloni ngokuthi lonke uqhagamshelwano olusesikweni alukhuphe ngazo zontathu iilwimi zaseburhulumenteni zePhondo leNtshona Koloni.

Enkosi, Thank You, Baie dankie.



**Taj Akleker**

**uSihlalo weKomishini yeNkcubeko yeNtshona Koloni**

Ugunyaziso olunikwa iKomishini yeNkcubeko yeNtshona Koloni (iKomishini) ngokusemthethweni lunikwa kwimithetho nemigaqo-nkqubo ephathelele kwinkcubeko apha eNtshona Koloni, kwaye lwamkelwe nguMphathiswa osingathe iMicimbi yeNkcubeko eNtshona Koloni, njengeSiphathamandla esiLawulayo.

Le mithetho nale migaqo-nkqubo ibandakanya:

- .UMgaqo-siseko weRiphabhliki yoMzantsi Afrika, 1996 (uMthetho 108 ka-1996).
- UMgaqo-siseko weNtshona Koloni, 1998 (uMthetho 1 ka-1998).
- UMthetho weKomishini yeNkcubeko yeNtshona Koloni namaBhunga eNkcubeko, 1998 (uMthetho 14 ka-1998).
- UMthetho wemiCimbi yeNkcubeko, 1998 (uMthetho 65 ka-1989).
- UMthetho wokuKhuthazwa kweNkcubeko, 1993 (uMthetho 35 ka-1993).
- iMigaqo R.38 (Assignment of the Cultural Affairs Act (iNdlu yoWiso-mthetho), 1998, kwiPhondo eli phantsi kwecandelo 235 (8) loMgaqo-siseko weRiphabhlikhi yoMzantsi Afrika, 1993) 1995 yomhla we-13 kuTshazimpuzi we-1995 yaza yashicilelwa kwiGazethi kaRhulumente enguNomb. 16363 enomhla we-13 Tshazimpuzi 1995.
- UMthetho weLwimi wePhondo leNtshona Koloni, 1998 (uMthetho 13 ka-1998).
- UMthetho woLawulo lweMali yoLuntu, 1999 (uMthetho 1 ka-1999).
- UMthetho wemiMiselo kaNongxowa, of 25 Canzibe 2002.
- UMthetho oyiPreferential Procurement Policy Framework Act of 2000 (uMthetho 5 ka-2000).
- UMthetho wokuFikelela kuLwazi, 2000 (uMthetho 2 ka-2000).
- UMthetho weMpilo noKhuseleko eMsebenzini, 1993 (uMthetho 85 ka-1993)
- Ekusebenziseni kwayo olu gunyaziso lwayo iKomishini le iluthathela ingqalelo ugunyaziso elunikwa yimithetho nemigaqo-nkqubo yesizwe. Le ibandakanya:
- UMthetho weSizwe weBhunga lobuGcisa, 1997 (uMthetho 56 ka-1997).
- iPhepha leNkcazo yoMgaqo-nkqubo wezoBugcisa, iNkcubeko neLifa leMveli, 1996.

IKomishini yeNkcubeko yeNtshona Koloni inika isikhokelo esijolisekileyo, kwaye ikhuthaza ukwabiwa kwezibonelelo ngendlela ecwangcisekileyo nenolingano. Kananjalo ixhobisa iindawo zasemaphandleni, ixhase izinto ezenziwayo ezinenkqubela kunye neeprojekthi.

Njengenxenye yeenkqubo zayo zoqulunqo lwezicwangciso eziliqili kwakunye nesenguqu, kuye kwafunyaniswa la manyathelo aphantsi alandelayo afanele ukuthathwa.

- Ukuxhasa amaphulo ophuhliso.
- Ukuseka amakhonkco oqhagamshelwano namahlakani anokuba lulutho
- Ukuphuhlisa izinto zobugcisa ezisingeleke phantsi.
- Ukwenza igalelo kuphuhliso lweendidi ngeendidi zezinto zobugcisa nezenkcubeko – ngokuphathelele kucikizeko kwezobugcisa, isicwangciso esiliqili solawulo, ukuma nengqesho.
- Ukukhuthaza uqhagamshelwano ngezenkcubeko phakathi kwabahlali eNtshona Koloni.
- Ukunabisa amakhonkco oqhagamshelwano kwezenkcubeko apha kweli nakwamanye amazwe.
- Ukukhuthaza inxaxheba yolutsha kwizinto zenkcubeko.
- Ukukhuthaza inguqu nembuyekezo ngokudlelwa indlela kwangaphambili.
- Ukuthi gqolo ngokunika iinkonzo ezisemgangathweni kumaqela angabaxhamli bazo ngokuthi igcine uvimba weenkukacha ngabo bakwezenkcubeko ngokwemisebenzi yabo, ngezincedisani nangeprojekthi.

Umbono ubandakanya:

- Ukukhangelwa nokuncediswa kwamaqela ngeenjongo zokufezekisa ukukhuliswa kwezobugcisa.
- Ukuphuhliswa kweetalente ezintsha, kubandakanywa nezinto zobugcisa zemveli.
- Ukuxhaswa kweenkampani zezobugcisa ezisakhulayo nophuhliso lolutsha.
- Ukuxhasa uqeqesho, imfundo neeprojekthi zokukhulisa amanani ababukeli.



## 1.5 Imimiselo nemigqaliselo

Imisebenzi yeKhomishini yeNkcubeko yeNtshona Koloni isekelwe phezu kwezi zimiselo zilandelayo

- Abahlali abaneenkubeko ezininzi ezahlukeneyo nabakulawulo lwentando yesininzi abaxabisanga nje ukwahlukana kweenkcubeko kuphela, koko baseka umoya ofanelekileyo wokuzisa impumelelo kulondolozo, kukhuthazo nakunabiso lwenkcubeko,
- Ukubaluleka kokuba bulondolozwe ubuqheleqhele beenkcubeko ezahlukeneyo eNtshona Koloni, zinikwe inkxaso, ziphakanyiswe kananjalo ngendlela eya kukhokelela ekubeni kuqondwane ngcono kuthenjwane ngabo baneenkubeko ezahlukeneyo.

## 1.6 iNkcazo yoXanduva

UMthetho woLawulo lweMali yoLuntu, 1999 (uMthetho 1 ka-1999) ufuna ukuba igosa elinoxanduva ligcine iinkcukacha ezifanelekileyo zemcimbi yemali yeKomishini yeNkcubeko yeNtshona Koloni. Inkcazo zemali zonyaka ziyibonakalisa ngokuthe gca imeko yeKomishini yeNkcubeko yeNtshona Koloni, eyezinto ezenzayo, iziphumo zemali, indlela ohambe ngayo umsebenzi xa kuthelakiswa neenjongo ebeziye zabekwa kwangaphambili kwakunye nemeko yayo ngokwasezimalini ukuza kuthi ga ekupheleni kwalo nyaka-mali. Ezi nkcazo ke ziye zabekwa ngokwenkqubo yogcino-zincwadi evunye ngokubanzi (GRAP).

### **Inkqubo ekuye kwasekelwa kuyo ukuqulunqwa kweNkcazo zeMali zoNyaka**

Inkqubo esetyenzisiweyo ekuqulunqweni kweenkcazo zemali zonyaka zeKomishini yeNkcubeko yeNtshona Koloni ichazwa kuMthetho woLawulo lweMali yoLuntu, 1999 (uMthetho 1 ka-1999) nakwimiGaqo yeCandelo leNkcitho-mali yeSizwe (National Treasury Regulations), kwaye zikhona iindlela zolawulo ezifanelekileyo neziyimfuneko zalapha ngaphakathi ezijoliswe ekucuthweni nasekubhaqweni kweenkcazo ezigwenxa neelahleko, khona ukuze kuhanjwe ngokwaloo mithetho ifanelekileyo.

## 2. UKUHAMBA KWEMISEBENZI

### Umbono

Ukwenza igalelo elinempumelelo ekukhulisweni nasekuphuhliseni kwemeko yezenkcubeko engemanga ndawo nye kwiNtshona Koloni emanyeneyo.

### Umnqophiso

Ukulondoloza, ukuphakamisa nokuphuhlisa inkcubeko eNtshona Koloni ngokwenza oku kulandelayo:

- Ukubhaliswa nokucinywa kweekhansile zenkcubeko nokunika inkxaso kwezo zibhalisiweyo.
- Ukulawula, ukuphuhlisa nokulondoloza izinto ezihambisekayo nezo zingahambisekiyo zinikezelwe njengoxanduva lwayo nguMphathiswa wePhondo.
- Ukwenza eminye imisebenzi ethe yayinikwa nguMphathiswa wePhondo nokunika uMphathiswa iingcebiso malunga nomgaqo-nkqubo.

### 2.1 Intshayelelo

IKomishini yeNkcubeko yeNtshona Koloni ijolise ekubeni ithathe inxaxheba ebonakalayo ekulondolozweni, ekuphakanyisweni nasekuphuhliseni kwezobugcisa nenkcubeko kweli phondo. IKomishini le iceba ukungqamanisa isicwangciso esiliqili noqulunqo lwezicwangciso, nenkqubo, ize ivule amathuba akhoyo kwezobugcisa. Oku kucaciswa zizinto ethe yabandakanyeka kuzo apha enyakeni, izinto ezo ezibandakanya uqhagamshelwano neekhansile zenkcubeko ezininzi kwinkomfa eyayiseMelkbos ngoNovemba 2009, uphando oluthe lwaxhaswa lokuncedisa ekuboneleleni ngesicwangciso esiliqili nangesikhokelo sokukhangela nokuphucula iitalente apha kweli phondo, kuze ke njalo kukhuliswe, kuphuhlise, kusekwe nobuqilima bentlalo kwabo bakwezobugcisa nenkcubeko. Kananjalo izamela ukuba iqinisekise ngokuba bonke abakwezobugcisa nezinto zobugcisa bayancediswa, bakhuthazwe ngazo zonke iindlela. Le WCCC ikhoyo ngoku iqale ukusebenza kwinyanga yoKwindla yowama-2009, kwaye inekomitana ezingaphantsi ezintathu, ezizezi: eyenkxaso-mali, iikhansile zenkcubeko neyezibonelelo. Iyaphelelwa kwinyanga yeNkanga yowama-2011.

## 2.2 Ukwenziwa komsebenzi

INJONGO ECWANGCI-SEKILEYO	INJONGO ENGINIS-ISEKAYO	ISINGQINISISO SOKWENZIWA-KOMSEBENZI	INKALO YOJOLISO	OKUFIKEL ELWEYO	UNXAXHO	IZIZATHU ZONXAXHO
Ukuqwalasela ukubhaliswa nokucinywa kweekhansile zenkcubeko nokunika uncediso-mali kwiprojekthi eziphathelele kwinkcubeko, uphando neenkomfa zeekhansile zenkcubeko ezibhalisiweyo	Ukuququzelela inkomfa yeeKhansile zeNkcubeko	Ukhuthaza ukubhalisa kwamabhungana enkcubeko amabini ubuncinane	2	7	+5 (ukwenza ngokugqithisileyo)	7 Izicelo ezifikileyo. Kulindelwe izindululo zophando malunga nobukho kunye neenkqubo zamabhungana enkcubeko.
		Ukuqulunqa umgaqo-nkqubo wokubhaliswa nokucinywa kobhaliso	1	1	alukho	
		Ukumiselwa kwenkomfa yamabhungana enkcubeko.	1	1	alukho	
Ulawulo lwezinto ezipha-thekayo nezingaphathekiyo ezingathiswe ikomishini ngu-Mphathiswa ngokwemiqathango yomgaqo-nkqubo weentengo ovunyiweyo	Fakela umgaqo wolungiso kumaziko enkcubeko lwezinto ezingaphathekiyo	Ukuqaphela ulungiso emalenziwe kumaziko enkcubeko.	1	1	alukho	
		Ukulungiswa kwezixhobo kumaziko enkcubeko	1	1		
	Fakela umgaqo wolungiso kumaziko enkcubeko lwezinto ezingaphathekiyo	Ukuphuculwa kwamaZiko enkcubeko	2	2	alukho	
	Uphuhliso kumaziko enkcubeko					

INJONGO ECWANGCI- SEKILEYO	INJONGO ENGQINIS- ISEKAYO	ISINGQINISISO SOKWENZIWA- KOMSEBENZI	INKALO YOJOLISO	OKUFIKEL ELWEYO	UNXAXHO	IZIZATHU ZONXAXHO
Ukuphuhlisa nokupha- kamisa inkcubeko eNtshona Koloni	Ukwenza izindululo kuMphathiswa malunga nokwabiwa ngobulali kweemali kuzo zonke iindawo, iindidi nemibutho	Inani leziphakamiso zenkxaso-mali ezenziweyo	70	68	-2	Kuzo zonke izicelo ezifunyenweyo ikomiti ehlelayo iphakamise ukuba makwa- mkelwe ezi.
	Ukwenza uphando ngamaziko obugcisa nenkcubeko avunyiweyo abonelela ngoqeqesho	Ukwenza uphando ngamaziko obugcisa nenkcubeko avunyiweyo abonelela ngoqeqesho	1	nil	-1	Ukwenziwa kophando ngamaziko obugcisa nenkcubeko abonelela ngoqeqesho kuxhomekeke ekusungulweni kwesikhokelo
	Ukusungulwa kwesikhokelo sokuchonga abo banamathuba kwezoBugcisa neNkcubeko.	Ukusungulwa kwesikhokelo sokuchonga abo banamathuba kwezoBugcisa neNkcubeko.	1	1	alukho	

## 2.3 ULAWULO, UPHUHLISO NOLONDOLOZO LWAMAZIKO ENKCUBEKO

I-WCCC yenze zonke iinzame zokukhuthaza ukusetyenziswa kwezibonelelo kuwo onke amacandelo asekuhlaleni. Ekufezekisweni kwale njongo kwaye kwafakwa isibhengezo kumajelo eendaba kumenywa izicelo zabafuna ukusebenzisa ezi zibonelelo. Nangona iimpendulo zingazange zibe ninzi kakhulu, esi sibhengezo siye sakhokelela kwimibuzo emininzi ngezi zibonelelo nokusetyenziswa kwazo. Senze umdla omkhulu kakhulu kwimibutho ngemibutho yasekuhlaleni, kumaqela eecawe, kwizikolo nakumacandelo abucala.

Kwaye kwagxininiswa ekusungulweni kweendlela zokwenza izicelo nezokuhlawula nasekuqinisekiseni ukuba zonke ezi zibonelelo zilondolozwa ngendlela ezenza zibe nenkangeleko enombizane.

Nangona zonke ezi zibonelelo zilawulwa zilondolozwe liphondo eli, azizozalo.

Imeko ukuza kuthi ga ngoku ime ngolu hlobo lulandelayo:

<b>Isibonelelo</b>	<b>Inombolo yobhaliso</b>	<b>Inombolo yetayitile</b>	<b>Umhla wobhaliso</b>	<b>Umnini obhalisiweyo</b>
Bien Donne	Akukho nomb. yobhaliso	T5453/1939	1939/05/30.	iKhansile yeZibonelelo zoLimo
Groot Drakenstein	Akukho nomb. yobhaliso	T46448/1994	1994/07/05.	uRhulumente weNtshona Koloni
Koekenaap	Akukho nomb. yobhaliso	G31/1941	1941/02/26	Amalungu eTrasti yezeMfundo
Melkbos Cultural Centre/Oppiesee	Akukho nomb. yobhaliso	T8525/1969	1969/04/11.	iRiphabliki yoMzantsi Afrika
Okkie Jooste	Akukho nomb. yobhaliso	T2200/1934	1934/03/24	uMasipala waseStellenbosch
Schoemansport (Oudtshoorn )	Akukho nomb. yobhaliso	T8481/1982	1982/03/09	uRhulumente wePhondo leNtshona Koloni

### 2.3.1 Uphuhliso nolondolozo lwamaziko enkcubeko

Ngeenjongo zokuqinisekisa ucwangciso olunempumelelo nokusetyenziswa kwezancedisi ikomiti yezibonelelo zenkcubeko iye yamkela isikhokelo solondolozo nophuhliso lwamaziko enkcubeko, njengoko sasiqulunqiwe ngabasebenzi becandelwana. Esi sikhokelo sancedisa kuqulunqo lwesicwangciso solondolozo nophuculo lwezi zibonelelo. Kananjalo ikomiti yenza isindululo sokuba izibonelelo mazenziwe zikwazi ukusebenziseka lula kubantu abakhubazekileyo.

Kulo nyaka-mali kwaye kwenziwa le misebenzi yolondolozo mikhulu ilandelayo kwizibonelelo: Ngokubanzi nje kuzo zonke izibonelelo iindonga, iisilingi, iigathari neefishabhodi zaye zapeyintwa, kwaze apho kukho imfuneko kwafakwa ezinye. KwiZiko leNkcubeko eliseMelkbos kwaye kwafakwa umbhobho wokuhambisa ilindle omtsha, igiza yombane entsha nomtshini wokukhenkca omtsha. E-Okkie Jooste kwafunwa imowari ekhwelwayo entsha. eGroot Drakenstein kwafakwa iingcingo neebhokisi zombane ezintsha. EBien Donne kufakwe i-alam yomlilo. EKoekenaap kwafakwa iigeyithi zokhuseleko ezifestileni nasezingcangweni. Kuzo zonke izibonelelo iiyadi zilolongiwe, zaphuculwa nokuphuculwa.

### 2.4 Ukusetyenziswa kwamaziko enkcubeko

Ingeniso evela kwiintlawulo eziza nezibonelelo isetyenziselwa ukulondolozisa nokuphucula ngeenjongo zokuqinisekisa ngemigangatho elungiselelwe abasebenzisi bezi zibonelelo.

<b>Iziko lenkcubeko</b>	<b>-</b>	<b>Abantu</b>	<b>-</b>	<b>Amaqela</b>	<b>-</b>	<b>Iintsuku</b>
Groot Drakenstein	-	5155	-	76	-	159
Koekenaap	-	1951	-	59	-	151
Melkbos	-	4555	-	72	-	154
Oppiesee	-	3284	-	73	-	151
Okkie Jooste	-	10268	-	95	-	194
Schoemanspoort	-	2352	-	40	-	102

## 2.5. Abasebenzi kumaziko enkcubeko

Akubangakho bantu baqeshwayo kulo nyaka kulo naliphi na iziko.

Ulungiso lwemihla ngemihlabasebenzi kunye neenkonzobathengi kwenziwa ngabasebenzi beSebe ukuqinisekisa ukwaneziswa kwabathengi kumaziko enkcubeko.

## 2.6 IKOMISHINI YENKCUBEKO YENTSHONA KOLONI

IKomishini yeNkcubeko yeNtshona Koloni inekomitana ezingaphantsi eziyancedisa ekufezekiseni ugunyaziso lwayo, ezizezi, eyeZibonelelo, eyeNkxaso-mali kunye neyeeKhansile zeNkcubeko. Ikomiti nganye inosihlalo onoxanduva lokuba ngumququzeleli wokwenziwayo. Usihlalo wekomitana engaphantsi ngamnye kunye nosihlalo nosekelasihlalo wekomishini iyonke bayikomiti elawulayo. UMnu. Taj Akleker ngusihlalo, aze uNksz Thandi Swartbooi abe ngusekela-sihlalo weKomisioni yeNkcubeko yeNtshona Koloni.

Amalungu eekomitana ezingaphantsi:

<b>iKomiti yeeKhansile zeNkcubeko</b>	<b>iKomiti yeZibonelelo</b>	<b>iKomiti yeNkxaso-mali</b>
Mnu. Hendrik van Wyk (usihlalo)	Mnu. Gcobani Tyatya (usihlalo)	Mnu. Lungile Jacobs (usihlalo)
Mnu. Patrick Blaauw	Mnu. Taj Akleker	Nksz Undré Deglon
Mnu. Christo van der Rheede	Mnu. Eric Tshandu	Nksz Leanne Gohse
Njing. Sandile Gxilishe	Mnu. Johannes du Plessis	Mnu. Xolani May
		Nksz Thandi Swartbooi
		Nksz Aletia Chisin (Ubekephantsi)



## 2.6.1 iKomiti yeeKhansile zeNkcubeko

Ikomishini yeNkcubeko yeNtshona Koloni inekomiti yeeKhansile zenkcubeko enxaxheba yayo ikukubhalisa nokucima iikhansile zenkcubeko, yamkele nenkxaso-mali yeprojekthi, eyophando neyeenkamfa zeekhansile zenkcubeko ezibhalisiweyo. Kunyaka-mali ka-2009/10 ikomiti yeeKhansile zenkcubeko ibisebenza ngokupheleleyo. UMnu. Johannes du Plessis obekule komiti uye waya kwiKomiti yeZibonelelo ukuqalela kwinyanga yoMqungu 2010.

Zingamashumi amabini iikhansile zenkcubeko ezibhalisiweyo kwaye neenkukacha zazo zoqhaganshelwano ziye zahlaziywa zaqinisekiswa ngunobhala. Enye ikhansile yenkcubeko ebhalisiweyo iye yarhoxa kwiKomishini (ileta yomhla wama-27 kweyeDwarha 2009 eyafunyanwa ngomhla we-3 kweyeNKanga 2009). IBellville Afrikaanse Kultuurraad (Ref. no.C13/1/2/2/E/18) yaye yatshitshiswa ngomhla we-18 kweyeThupha 2009.

Zimalunga nesixhenxe izicelo ezitsha eziye zafunyanwa kwimibutho yenkcubeko. Le komiti iye yakumisa ukwamkelwa kwezicelo zobhaliso kude kubekho obunye ubungqina obufunyanwayo bobukho nemisebenzi yale mibutho. Imiqathango yobhaliso nokucinywa kwemibutho yenkcubeko iye yaqulunqwa, kwaye ikomiti kungoku nje iphanda umenzi wophando ngobukho nemisebenzi yale mibutho.

## 2.6.2 iNkxaso-mali yamaBhunga eNkcubeko

Kwizicelo zenkxaso-mali ezifunyenweyo kwamkelwe ezi zilandelayo:

<b>iKhansile yeNkcubeko</b>	<b>Isixa esivunyiweyo</b>
Zulu Nation Western Cape (C13/1/2/2/E/17)	R30 000
Griqua National Conference of SA (C13/1/2/2/E1)	R30 000
Gouriqua House (C13/1/2/2/E11)	R12 000
National Griqua Cultural Council (C13/1/2/2/E2)	R30 000

## Isindululo

Izindululo ezivele kule nkomfa zibandakanya oku:

Makulandeliswe ngokubanjwa kweendibano zocweyo zokuqinisa umsebenzi weekhansile zenkcubeko, ziboniswe neendlela zokunokwenziwa ekuphakamiseni nasekuphuculeni intlalo, inkcubeko, uqoqosho nemfundo.

### 2.6.3 iNkomfa yeNkcubeko

Kwaye kwaqhutywa inkomfa yenkcubeko ngomhla wama-20 nowama-21 kwywNkanga 2009 eMelkbos Oppiesee. Injongo yale nkomfa yayikukwazisa nokuqondisa uluntu ngokubanzi ngeekhansile zenkcubeko, ingakumbi kwezo ndawo zingenazo. Kananjalo yayikwaku kukucacisa inxaxheba yeekhansile zenkcubeko nokucacisa okubekwa ngumthetho malunga neekhansiele zenkcubeko njengoko kubekwa nguMthetho oyi*Western Cape Cultural Commission and Cultural Councils Act*, 1998.

Kwakukho abathathi-nxaxheba abangamashumi asibhozo abamele imibutho engamashumi amane anesixhenxe kule nkomfa. Izinto ezazisenzeka ngokuhlwa kwangoLwesihlanu zazibandakanya ukukhuthazwa koqhagamshelwano nokuboniswa kweenkqubo zenkcubeko ezahlukeneyo ngokubhekisele kwizityo, ukubaliswa kwamabali nemixhentso.

Inkqubo esesikweni yenkomfa le yona yaqala nge-8h30 ngoMgqibelo ngokubhaliswa kwabameli nemibutho yabo. Abameli baye banikwa imigodlwana equlathe inkqubo, izinto zokubhala nokubhalela, iifomu zokubhalisa nezenkxaso-mali yeekhansile zenkcubeko. Umphathi-nkqubo yayinguMnu. Christo van der Rheede. UNksz Moleleki (iGosa elinoXanduva leWCCCC) waye wamkela iindwendwe, wazazisa. Njengoko uMphathiswa wayengekho intetho yomhlaha-ndlela yenziwa nguNksz Hannetjie du Preez (uMlawuli oyiNtloko weMicimbi yeNkcubeko). Kwaye kwavulelwa iingxoxo kwezi nkalo zilandelayo: iimpawu ezixabisekileyo entlalweni (ikhokelwa nguMnu Eric Tshandu – ilungu leWCCC), iimpawu ezixabisekileyo kwezoqoqosho (ikhokelwa nguNksz Undré Deglon – ilungu leWCCC), iimpawu ezixabisekileyo kwezemfundo (ikhokelwe nguMnu Patrick Blaauw – ilungu leWCCC) neempawu ezixabisekileyo kwezenkcubeko (ikhokelwe nguNksz Leanne Göhse – ilungu leWCCC). Kwindibano yokunikwa kweengxelo zamaqela kwaye kwavunyelwa ingxoxwana emfutshane. Usihlalo weKomiti yeeKhansile zeNkcubeko, uMnu. Hendrik van Wyk waye wenza intetho malunga nemiba yeempawu ezixabisekileyo ngokwasemoyeni.

#### **2.6.4 iKomiti yamaZiko eNkcubeko**

Ikomiti yaMaziko eNkcubeko ijongene nezibonelelo ize yenze izindululo ngezona ndlela zicikizekileyo zinokusetyenziswa ngazo ngokupheleleyo. Kunyaka-mali ka-2009/ 10 ikomiti yaMaziko eNkcubeko iye yasebenza ngokupheleleyo kwaye yazihambela zonke ezi zibonelelo zisixhenxe. Ingxelo enezindululo yaye yangeniswa ngamalungu. Le komiti yaye yenza isindululo kwindibano yeKomishini iyonke sokuba wonke amaziko enkcubeko makaphuculwe kunjalo nje enziwe ngendlela eyenza kube lula ukuba asetyenziswe nangabaneziphako zomzimba.

ISicwangciso solondolozo nophuhliso sika-2009/2010 sophuculo lwamaziko saye samkelwa saza kananjalo sasetyenziswa ekubekweni kweliso. Kwaye kwaqulunqwa noMgaqo-nkqubo wezeMali ophathelele ekufakweni kwezicelo nasekuqeshweni kwezi zibonelelo.

Ikomiti yaye yafaka isibhengezo kuwo onke amaphepha-ndaba asekuhlaleni. Injongo yayikukutsala abafaki zicelo abatsha abavela kwezo ndawo zazifudula zisingeleke phantsi nokuqinisekisa ukuba amaziko enkcubeko ezi zisetyenziswa ngeendlela ezininzi ezahlukeneyo. Ikomiti yaMaziko eNkcubeko yaye yenza isindululo kwindibano yeKomishini iyonke sokuba iintlawulo zokuqeshwa kwala maziko mayinganyuswa, kuba uluntu ngokubanzi lwaye lwaqala ukwazi ngezi zibonelelo ngesi sibhengezo sakhutshwayo. Ukhuselelo nokhuseleko kwezi zibonelelo kusengumngeni ekujongwene nawo njengoko abangaphandle baye bangene ngokungekho mthethweni phaya kwiziko iMelkbos Cultural Centre & Oppiesee benqumla ukuya elwandle.

Ikomiti yenkxaso-mali yaye yanceda kwinkqubo yokuxhaswa kwezobugcisa nenkcubeko ngemali. Amalungu ekomiti yenkxaso-mali aye ancedisa abasebenzi ngokuqulunqwa nokugqitywa kwemiqathango yovandlakanyo lweziphakamiso. Njengoko ukuqondwa nolwazi lunzulu kwicandelo lezobugcisa nenkcubeko, igalelo leli candela laye laba luncedo kakhulu kulo msebenzi. Inkqubo yenkxaso-mali yonyaka yaye nika inkxaso kwimibutho engama-61 eyathi yaqhuba iiprojekthi ezingama-68 ezathi ekugqibeleni zabonelelwa ngenkxaso-mali. Kuqhutywe noqeqesho lweeNGO, imibutho engeyoyakwarhulumente, kulo lonke eli phondo, kubandakanywa leyo sele iyifumene inkxaso-mali kunye neminye eyathi ayakufanela ukuba inganikwa inkxaso-mali kunyaka-mali ka-2009/10. Kuye kwagxininiswa ekuxhotyisweni kwemibutho ngakwicala lolawulo nelezakhono. Iindibano zoqeqesho ziqhutyelwe eVredenburg, eOudtshoorn, eHawston naseVostile. Uqeqesho luye lwaxhobisa abantu ngezakhono eziyimfuneko nangobungcali obuyimfuneko ekukwazini ukufikelela kwizincedisi nasekuphuculeni ulawulo lwemibutho yabo. IKomishini yeNkcubeko yeNtshona Koloni ikhuphe isigidi seeranti sokuba kuxhotyiswe imibutho yezobugcisa nenkcubeko ngezakhono. Kwaye kwaqulunqwa incwadana yokuqeqesha kunye nomniki wenkonzo, kwaye ingasetyenziswa njengesixhobo sokufunda nokudimbaza iinkcukacha yimibutho emitsha esakhasayo.

Ikomiti le yenze isindululo sokuba makuqeshwe ingcali yokuqulunqa isikhokelo sokuphuhlisa nokukhulisa kweetalente eNtshona Koloni. Saye saqulunqwa ke esi sikhokelo, kwaye siza kusetyenziswa ekuncediseni nasekuboniseni indlela kumsebenzi weSebe eli noweKomishini yeNkcubeko yeNtshona Koloni, ngeenjongo zokuphucula amathuba kwezobugcisa nenkcubeko.

## 2.6.6 Ukunyulwa kweKomishini yeNkcubeko yeNtshona Koloni

Kwaye kwanyulwa abatyunjwa abalishumi njengamalungu eKomishini yeNkcubeko yeNtshona Koloni ukusukela kumhla wama-24 kweyeNkanga 2008.

IKomiti eMileyo yeMicimbi yeNkcubeko yaye yacela uMphathiswa ukuba ongeze amanye amalungu amane, khona ukuze lizale inani elifunekayo, elingamalungu ali-14 kwiKomishini yeNkcubeko yeNtshona Koloni.

Emva kokuba kufakwe isibhengezo sesibini sokumema la malungu ongezelelwayo, kwaye kwafunyanwa izicelo ezilishumi elinesibhozo. Kwaye kwaqulunqwa inkcazo yeenkalo zomsebenzi ngomtyunjwa ngamnye, yaza yadluliselwa kwikomiti emileyo ngeSebe eli nangoMphathiswa phambi kokuba kuye kwenziwa intetho-nkcazelo. Yaye ke yaya kwenziwa intetho-nkcazelo kwikomiti emileyo, kwaza ke emva koko yacelwa ikomiti ukuba mayingenisele uMphathiswa uluhlu olufutshane lwabo banokubizelwa udliwano-ndlebe, aze ke yena anyule kulo la malungu mane kufuneka ongeziwe.

Ngomhla we-5 kuCanzibe 2009 kwaye kwanyulwa amalungu amane ongezelelweyo.

<b>NOMB.</b>	<b>IFANI</b>	<b>AMAGAMA</b>	<b>Inkcazo yeenkalo zomsebenzi</b>
1	Du Plessis	Johannes Bernardus	- Inxaxheba yolutsha kwezenkcubeko - Ezentlalo yoluntu - Amashishini ezenkcubeko
2	Jacobs	Lungile	- Inxaxheba yolutsha kwezenkcubeko - Ezentlalo yoluntu
3	May	Xolani Lawrence	- Uncwadi - Ezentlalo yoluntu - Ulawulo lwezibonelelo zenkcubeko - Ezeqonga nomculo - Inxaxheba yolutsha kwezenkcubeko
4	Tshandu	Eric Ndoyisile	- Ezeqonga nomculo - Amashishini ezenkcubeko - Inxaxheba yolutsha kwezenkcubeko

**Ingxelo yeKomiti yoPhicotho-ziNcwadi**

Sinovuyo ukunika ingxelo yethu yalo nyaka-mali uphele ngomhla wama-31 kweyoKwindla 2010.

**Amalungu eKomiti yoPhicotho-ncwadi nokuzinyaswa kweentlanganiso**

Ngokwemimiselo yesiGqibo seKhabhinethi 55/2007, iKomiti yeeLwimi incedwa yiKomiti yoBambiswano yoPhicotho-zincwadi. IKomiti yoPhicotho-zincwadi inala amalungu adweliswe apha ngezantsi kwaye kufuneka ihlangane ka-4 ngonyaka ngokomthetho wesivumelwano. Kulo nyaka sikuwo kubanjwe iintlanganiso ezili-10.

**Igama leLungu****Iintlanganiso ezizinyasiweyo**

UMnu. W J Sewell (Usihlalo) (Isivumelwano sokusebenza siphela ngowama-31 kweyoMnga 2009)	8
UMnu Z Hoosain	10
Nksz A Jones	9
U-Adv. M Mdludlu	10
UMnu J Jarvis (Isivumelwano sokusebenza siphela ngowama-31 kweyoMnga 2009)	8
UMnu R Kingwill (Usihlalo) (Isivumelwano sokusebenza siqale ngowo-1 kweyoMqungu 2010)	2
UMnu L van der Merwe (Isivumelwano sokusebenza siqale ngowo-1 kweyoMqungu 2010)	2

Kwenziwa izingxengxeko zentlanganiso ezingazinyaswanga. Inani elifunekayo lamalungu lokusingantha iintlanganiso lalikhokuzo zonke iintlanganiso.

**Uxanduva lwekomiti yoPhicotho-zincwadi**

IKomiti yoPhicothi-zincwadi ibonisa ukulithobela uxanduva lwayo ngokwecandelo **38(1)(a) lwe-PFMA noMmiselo kanoNdyabo 3.1.**

IKomiti yoPhicotho-zincwadi ikwaxele ukuba iyamkele imiqathango yesivumelwano efanelekileyo njengesivumelwano seKomiti yoPhicotho-zincwadi, ilawula imicimbi yayo ngokwale miqathango kwaye iyenze yonke imisebenzi yayo njengoko kuqulathwe kulo miqathango.

## **Ulawulo olubanzi lwengozi (ERM) nolawulo lwangaphakathi**

Ngokwe-PFMA neNgxelo yeKing III ngeemfuno zoLawulo oluManyanisiweyo, uLawulo lwangaPhakathi lunika iKomiti yoPhicotho-zincwadi nolawulo isiqinisekiso sokuba ulawulo lwangaphakathi lusebenza ngokufanelekileyo. Oku kudizwa sisiCwangciso somngcipheko woPhicotho-zincwadi lwangaPhakathi, uPhicotho-zincwadi lwangaPhakathi oluvavanya ukusulungeka kwenkqubo zolawulo ezinciphisa iingozi kunye nekomiti yophicotho-zincwadi ebek' esweni ukusetyenziswa kweenkqubo ezichanekileyo. Ngokweengxelo zabaPhicothi bangaPhakathi ezahlukeneyo, iNgxelo yoPhicotho-zincwadi kwiNkcazelo yezeMali yoNyaka kunye neNgxelo yoLawulo yoMphicothi-zincwadi Jikelele woMzantsi Afrika, akukho mpazamo iye yaphawulwa kwinkqubo yolawulo lwangaphakathi nolawulo lwengozi ngaphandle kwempazamo echazwe kwingxelo yoPhicotho yoMphithocothi-zincwadi Jikelele malunga nomxholo kwakunye nentsulungeko yeenkcukacha zomsebenzi.

ULawulo lweNgozi kumsebenzi weKomiti yeeLwimi kuqhutywa liSebe lemiCimbi yeNkcubeko neMidlalo.

### **Ezobuchwepheshe**

IKomiti yoPhicotho-zincwadi inike ingxelo kwilixa elingaphambili malunga neengxaki ze-IT kuRhulumente wePhondo, kunye nenkqubela engabhekelephi eyenziweyo kwisicwangciso-qhinga ukujongana neengozi ze-IT kwiPhondo. De isicwangciso-qhinga sokuphucula ulawulo lwe-IT sisetyenziswe ngokupheleleyo, iingozi ezijamelene neQumrhu azisayi kunciphiseka zibe kumgangatho owamkelekileyo.

IKomiti yoPhicotho-zincwadi ixelwe ukuba abeeNkonzo ze-IT bafumene ingqalelo ephambili kwiKhabhinethi ngokusetyenziswa kweIT Services Blueprint.

### **Intsulungeko kulawulo lonyaka neengxelo zekota ezifakwe ngokommiselo we-PFMA noMthetho wokwaBiwa kweNgeniso**

IKomiti yoPhicotho-zincwadi ayonelisekanga ngumxholo nentsulungeko yeengxelo zekota ezilungisiweyo zaze zakhutshwa liGosa elinoXanduva leQumrhu kulo nyaka uphantsi kohlo. IKomiti yoPhicotho-zincwadi iphawule ukuba izinto ezifunyaniswe nguMphicothi-zincwadi Jikelele malunga nomxholo nentsulungeko yeenkcukacha zomsebenzi ziza kubekw'esweni ukuze kulandelwe imigqaliselo efanelekileyo rhoqo ngekota.

## Uvavanyo lweNkcazelo yeziMali

IKomiti yoPhicotho-zimali:

- ihlole yaxoxa iiNkcazelo zeMali eziPhicothiweyo ukuze zidityaniswe kwiNgxelo yoNyaka noMphicothi-zincwadi Jikelele kunye neGosa elinoXanduva;
- ihlole iNgxelo yoLawulo yoMphicothi-zincwadi Jikelele neempendulo zabaphathi;
- ihlole iinkqubo zeQumrhu zokuthobelana nemimiselo ngokusemthethweni
- ihlole uhlehlengiso olubalulekileyo oluphuma kuphicotho.

IKomiti yoPhicotho-zincwadi iyavumelana yaye iyazamkela izigqibo zoMphicothi-zincwadi kwiNkcazelo zeMali yoNyaka, kwaye igqibe kwinto yokuba iiNkcazelo zeMali zoNyaka eziphicothiweyo izamkele njengoko zifundwe nengxelo yoMphicothi-zincwadi Jikelele.

## Uphicotho lwaNgaphakathi

Kunyaka ophantsi kohlobo, icandelo loPhicotho-zincwadi lwangaPhakathi liqubisene nemiceli-mngeni enxulumene nezakhono notshintsho kulawulo oluye lwanempembelelo ekukwazini kwayo ukuphumeza isicwangciso sayo. IKomiti yoPhicotho-zincwadi iyayivuma le miceli mngeni neGosa eloXanduza livumile kwisiCwangciso soPhicotho lwangaPhakathi oluqwalaselwe ngokutsha. IKomiti yoPhicotho-zincwadi iza kuqhubeka ukubek'esweni inkqubela kwisicwangciso sokusebenza esivunyiweyo kwaye iza kuqhubeka ukubeka iliso ngokusulungekileyo nanjengoko uPhicotho lwangaPhakathi lusiya liphucuka ngezakhono.

## Uphicotho-zincwadi Jikelele eMzantsi Afrika

IKomiti yoPhicotho-zincwadi iye yadibana noMphicothi-zincwadi woMzantsi Afrika ukuqinisekisa ukuba akukho miba ingasonjululwanga evela kuphicotho lolawulo. Izenzo zokulungisa izinto ezifunyenwe kuphicotho-zincwadi ziza kubekw'esweni yiKomiti yoPhicotho-zincwadi rhoqo ngekota.

## Umbulelo

IKomiti yoPhicotho-zincwadi ivakalisa umbulelo kumagosa eSebe, kunoNdyabo wePhondo, uMphicothi-Jikelele kunye noPhicotho lwangaphakathi ngentsebenziswano neenkukacha ababanike zona ukuze bakwazi ukwenza le ngxelo.



UMnu R Kingwill  
Usihlalo weKomiti eManyanisiweyo yoPhicotho  
Umhla: 12 kweyeThupha 2010



### **INgxelo yeZiphathamandla**

INgxelo yeGosa elinoXanduva kwiSigqeba esiLawulayo (kwiKhabhinethi) nakwiPalamente yeNtshona Koloni.

### **Uvandlakanyo ngokubanzi lwemeko ekuyiyo**

Kwaye kwanyulwa ikhomishoni entsha, yaza yasebenza ngokupheleleyo kwesi sithuba senzelwa le ngxelo, 1 Tshazimpuzi 2009 ukuya kuma-31 Kwindla 2010.

### **Iinkonzo ezinikwe liQumrhu likaRhulumente**

Umsebenzi weKomishini yeNkcubeko yeNtshona Koloni, njengoko utyetyeshwa kuMthetho oyi *Western Cape Cultural Commission and Cultural Councils Act* kukucebisa uMphathiswa ekulondolozweni, ekuphakanyisweni nasekuphuhliseni kwenkcubeko eNtshona Koloni ngokwenza oku kulandelayo:

- Ukubhaliswa nokucinywa kweekhansile zenkcubeko nokunika inkxaso kwezo khansile zenkcubeko zibhalisiweyo.
- Ukulawula, ukuphuhlisa nokulondoloza izinto ezihambisekayo nezo zingahambisekiyo zinikezelwe njengoxanduva lwayo nguMphathiswa wePhondo.
- Ukwenza eminye imisebenzi ethe yayinikwa nguMphathiswa wePhondo nokunika uMphathiswa iingcebiso malunga nomgaqo-nkqubo.

### **Umgaqo-nkqubo weentlawulo**

Iintlawulo ngokusetyenziswa kwezibonelelo zenkcubeko zimana ukuvandlakanywa qho ngonyaka. Iintlawulo zaye zavandlakanywa kwesi sithuba senzelwa le ngxelo, yaza iKomishini yeNkcubeko yeNtshona Koloni yenza isindululo kuMphathiswa sokuba mazinyuswe. Esi sigqibo sathathwa ngenxa yokungabi ninzi kweempendulo kwisibhengezo esaye safakwa emaphepheni ngeenzame zokutsala abasebenzisi abatsha. Ngoko ke iintlawulo zagqibela ngo-2007 ukuhlengahlengiswa.

### **Unqongophalo lwezakhono**

IKomishini yeNkcubeko yeNtshona Koloni ayinabo abantu abaqeshwe yiyo, koko igosa leSebe liye labekelwa ukuba liqhube umsebenzi we-ofisi weKomishini le.

### **Ukusetyenziswa kweemali zabalizi**

Akungeni oku apha.

### **Idilesi ye-ofisi**

Idilesi yeKomishini yeNkcubeko yeNtshona Koloni yile ilandelayo:

Isakhiwo iProtea Assurance

Greenmarket Square

EKAPA, 8001

## **Izigqeba kunye nezo zingamaziko karhulumente azimeleyo aphantsi kolawulo lwayo**

Akungeni oku apha.

### **Eminye imibutho ethe yadluliselwa iintlawulo**

Kwesi sithuba senzela le ngxelo kwaye kwadluliswa ezi ntlawulo zilandelayo:

iMibutho yeeNgcali/NPO	R259 000
iiKhansile zeNkcubeko	R102 000
aMaqela eemvumi/eentambula	R70 000
iKomiti yeeLwimi yeNtshona Koloni	R108 000

### **Amahlakani enxaxheba yoluntu**

Akungeni oku apha.

### **Imisebenzi eyayekwayo / Imisebenzi eza kuyekwa**

Kulo nyaka-mali akukho misebenzi ithe yayekwa ukwenziwa okanye zinkonzo zithe zayekwa ukunikwa.

### **Imisebenzi emitsha/ecetywayo**

IKomishini yeNkcubeko yeNtshona Koloni yaye yadibana kwinyanga yeThupha 2009 ngeenjongo zokuxoxa ngesicwangciso esiliqili seminyaka emihlanu.

ISicwangciso esiliQili seMinyaka eMihlanu kunye neSicwangciso Sokwenziwa koMsebenzi soNyaka zithunyelwe ngeGosa elinoXanduva leSebe leMicimbi yeNkcubeko, iMidlalo noLonwabo kwiKhabhinethi ukuba iziqwalasele. IKhabhinethi yaye yasamkela iSicwangciso esiliQili neSicwangciso Sokwenziwa koMsebenzi soNyaka seKomishini yeNkcubeko yeNtshona Koloni.

KwiSicwangciso esiliQili neSicwangciso Sokwenziwa koMsebenzi soNyaka izinto ezenziwayo ziza kufezekisa ugunyaziso olunikwa iKomishini yeNkcubeko yeNtshona Koloni ngumthetho.

### **Izinto ezenzeke emva komhla woXwebhu loMncono**

Azikho

### **Iinkcukacha ngokuhamba komsebenzi**

Iinkcukacha ngendlela ohambe ngayo umsebenzi zinikwe phaya kwicandelo 2 leNgxelo yoNyaka.

## Izigqibo ze-SCOPA

<p>Amanani angqinelanayo omhla wama-31 kweyoKwindla 2008 aye achazwa ngokutsha ngenxa yempazamo efunyenwe kunyaka ophele ngowama-31 kweyoKwindla 2009 kwiingxelo zezimali zeKomishini yeNkcubeko yeNtshona Koloni ngonyaka owaphela ngowama, 31 kweyoKwindla 2008. Iimpazamo zexesha elingaphambili zibe neziphumo ezisuka kwimpazamo yezobugcisa kwinkqubo yocwangciso-mali, iPASTEL, ezibangela ilahleko yeenkcukacha.</p>	<p>Iqumrhu kufuneka likhuthaze iindlela zokufumana umonakalo ukuthintela ukulahleka kweenkcukacha.</p>	<p>Kwenzeke impazamo ngonyaka-mali ka-2007/08. Ukuqinisekisa ukuba imali eyintsalela nezibhengezo ziboniswa ngokuchanekileyo, amanani othelekiso ka-2008/09 aye achazwa kwakhona ukubonisa izilungiso ezenziwe kwezezimali zika-2008/09 (inkcukacha zi-ka-2007/08 zokubhala). Ukuthintela ukulahleka kweenkcukacha kwakhona, iqumrhu liyaqinisekisa ukuba amalalela antsuku zonke ka-PASTEL enziwe kwi-CD nakwi-flash drive.</p>
<p>Igosa elinoxanduva akhange lisungule sakhelo semiqangatho eyamkelekileyo yeenkcukacha nentsingiselo neziphath'enkukacha amandla ezilawulayo. Ukungabikho kweenkcukacha nentsingiselo, iqumrhu likarhulumente alikwazi ukunika ingxelo enentsingiselo kunondyebo nakwiziphath' amandla ezilawulayo ukuze kwamkelwe ukusetyenziswa kwemali. Ngaphezu koko, ingxelo yonyaka nengxelo yezimali zequmrhu likarhulumente zisenokungasibonisi isimo esimiyoyemicimbi yequmrhu likarhulumente, umsebenzi walo, iziphumo zalo zezimali, umsebenzi walo malunga neenjongo nesimo sezimali ukuphela konyaka-mali esikuwo, ukuba izinto ezimiselweyo nemisitho ebalulekileyo ayixelwa.</p>	<p>Igosa elinoxanduva kufuneka lisungule isakhelo seenkcukacha nentsingiselo ngokwemiMiselo kanoNdyebo.</p>	<p>Kuveliswe isakhelo seenkcukacha ze samkelwa nguMphathiswa.</p>
<p>Iingxelo zezimali ezifakwe ukuba ziphicothwe kulungiso oludalwe luphicotho zincwadi njengokubekw' esweni nokongamela okuqhubekayo akonelanga ukwenzela ukuba ulawulo lokufumanisa ukuba ingaba ulawulo lwangaphakathi lwengxelo yezimali lukhona na kwaye luyasebenza na.</p>	<p>Kufuneka kuphunyezwe iinkqubo ezaneleyo zokuhlola ulawulo ukuqinisekisa ukuba iingxelo ezingachanekanga nezishiyelweyo ziyabonwa ngaphambi kokuba iingxelo zezimali zifakelwe iinjongo zophicotho.</p>	<p>IsiCwangciso sokuPhucula uLawulo lweziMali saqulunqwa saze sabekw' esweni qho ngekota ukuqinisekisa uphunyezo olugqibeleleyo.</p>

### Ezinye

Akukho zindleko zenziweyo malunga neNdebe yeHlabathi ka2010.

### Ulwamkelo

Iinkcazo zemali zonyaka ezikumaphepha 33 – 49 ziye zamkelwa liGosa elinoXanduva.



**Jane Moleleki**

**IGOSA ELINOXANDUVA KWIKOMISHINI YENKCUBEKO YENTSHONA KOLONI**

31 kweyoKwindla 2010

## 4.2 Ulawulo oluManyanisiweyo

Kuye kwenziwa uvandlakanyo lomngcipheko eziya kuthi iziphumo zalo zibe sisiseko sesicwangciso sohlolo-zincwadi lwangaphakathi lweKomishini yeNkcubeko yeNtshona Koloni.

Kuqulunqwe isicwangciso sothintelo lobuqhetseba, esibandakanya:

- uMgaqo weNtsulungeko noKuziphatha kuShishino
- uMgaqo-nkqubo ngoBuqhetseba
- iShedyuli “yaMatyheneba (Red Flag)” yeKhomishoni yeNkcubeko yeNtshona Koloni
- Amagunya anikwa iKomiti yoThintelo loBuqhetseba

Ikomiti yohlolo-zincwadi yeQela lezeNtlalo (Social Cluster) neyunithi yohlolo-zincwadi lwangaphakathi bezisebenza kulo nyaka udlulileyo kwaye ke iyunithi yohlolo-zincwadi lwangaphakathi yiyo ebiyongamele esi sigqeba. Le nkonzo yinkonzo edityanelwe kunye noRhulumente weNtshona Koloni.

Amagosa anoxanduva lokufezekisa iinjongo zesi sigqeba aqeshwe liSebe leMicimbi yeNkcubeko, iMidlalo noLonwabo, kwaye ke iKomishini yeNkcubeko yeNtshona Koloni yona ihamba ngeenkqubo ezilandelwa liSebe eli ekulawuleni kwalo naluphi na ungquzulwano lweenjongo ngakwicala labasebenzi.

## INGXELO YOMPHICOTHI-ZINCWADI JIKELELE KWIPALAMENTE YEPHONDO LENTSHONA KOLONI KWIINGXELO ZEZIMALI ZEKOMISHINI YENKCUBEKO YENTSHONA KOLONI ZONYAKA OPHELE NGOWAMA-31 KWEYOKWINDLA 2010

### INGXELO YEZIMALI

#### Intshayelelo

1. Ndiphicothe iingxelo zemali zeKomiti yeeLwimi yeNtshona Koloni, ingxelo ngemeko yezimali kunyaka-mali ophele ngomhla wama-31 kweyoKwindla 2010, nengxelo yokusebenza kwemali, ingxelo yotshintsho kwimpahla yexabiso nenkcazelo yemali ezinkozo yonyaka ophelileyo, kwanesishwankathelo semigaqo-nkqubo yobalo-mali kunye namanye amanqaku acacisayo, njengoko kuchazwe kwiphepha le-4 ukuya kuma-20.

#### Abasemagunyeni abanoxanduva lweengxelo zemali

2. Abasemagunyeni banoxanduva lokwandlala ezi nkcazelo zemali ngokoMgangatho owaMkelekileyo eMzantsi Afrika woBalo-mali owaZiwa Jikelele (SA Standards of GRAP) nangendlela efunwa nguMthetho woLawulo lweMali yoLuntu woMzantsi Afrika, 1999 (uMthetho wo-1 ka-1999) (PFMA) nangokoMthetho weNtshona Koloni weeLwimi (uMthetho we-13 ka-1998). Olu xanduva lubandakanya: ukuyila, ukusetyenziswa nokugcinwa kweenkqubo zangaphakathi zolungiselelo nolwandlalo lweenkcazelo zemali ezingenasibhidi, enoba kungenxa yorhwaphilizo okanye ngenxa yempazamo na, ukusetyenziswa kwemigaqo-nkqubo yobalo-mali efanelekileyo, nokunikezela ngobalo-ngqikelelo olunokuqondakala lula naphantsi kweziphi na iimeko.

#### Uxanduva loMphicothi-zincwadi Jikelele

3. Njengoko kufunwa licandelo le-188 loMgaqo-siseko woMzantsi Afrika ka-1996 nangokwecandelo le-4 loMthetho woPhicotho-zincwadi zikaRhulumente ka-2004 (uMthetho wama-25 ka-2004) (PAA), uxanduva lwam kukunika uluvo ngezi ngxelo zemali ngokophicotho-zincwadi endilwenzileyo.
4. Ndenze uphicotho ngokwezinga eMkelekileyo Jikelele loPhicotho-zincwadi *neNqaku Jikelele lama-1570 lika-2009 elakhutshwa kwiPhepha-ndaba likaRhulumente elingunombolo-mbhalo ongu-32758 langomhla wama-27 kweyeNkanga 2009*. Loo manqaku anyanzelisa ukuba ndithobele iimfuno nesiwangciso kwaye ndenze uphicotho ukuqinisekisa ukuba iingxelo zemali azinabuqhophololo.

5. Uphicotho-zincwadi lubandakanya iinkqubo zokufumana ubungqina bophicotho-zincwadi obumalunga namaxabiso nengcaciso kwiingxelo zemali. Ukuchongwa kwemiqathango emayilandelwe kuxhomekeka kuluvo lomphicothi-zincwadi, kubandakanya novavanyo lweengozi zezinto ezingenabunyani kwiingxelo zemali, nokuba kungenxa yorhwaphilizo okanye impazamo. Xa kusenziwa olo vavanyo lwengozi, umphicothi-zincwadi ujonga ulawulo lwangaphakathi olungqamene namalungiselelo nokuchazwa kweengxelo zemali ukulungiselela ukusungula imigaqo yophicotho-zincwadi eyiyo ngokwalo meko, kodwa ingekuko ukulungiselela ukunika uluvo malunga nempumelelo yolawulo lwangaphakathi. Uphicotho luquka ukuvavanya ukusulungeka kwemigaqo-nkqubo yobalo-mali esetyenzisiweyo ukwenziwa koqikelelo olululo lweengxelo zemali ngabaphathi, kwakunye nokuvavanya ingcaciso epheleleyo ngeengxelo zemali.
6. Ndikholelwa ukuba ubungqina bophicotho-zincwadi endibufumeneyo bugqibelele kwaye bukulungele ukuxhasa uluvo lwam lophicotho.

### Uluvo

7. Ngokolwam uluvo iingxelo zemali zicace kakuhle, kuyo yonke imibhalo isimo sezimali seKomiti yeeLwimi yeNtshona Koloni ngokwangomhla wama-31 kweyoKwindla 2010, nokusebenzisa kwayo mali yayo ezinkozo yonyaka ophelayo, ngokwemigqaliselo ye-Standards of-GRAP nangendlela efunwa yi-PFMA.

### Inggqalelo

Thathela ingqalelo kule miba ilandelayo. Uluvo lwam aluphenjelelwanga koku kulandelayo:

### Inkcazelo yesibini yamanani angqamanayo

8. Njengoko kudandalazisiwe kwinqaku le-15 nakwele-16 kwincazelo yemali, amanani angqamanayo ngomhla wama-31 kweyoKwindla 2009 achazwe ngokutsha ngenxa yotshintsho kumgaqo-nkqubo wobalo-mali nenganxa yempazamo efumaneke kwiinkcazelo zemali zeKomishini yeNkcubeko yentshona Koloni kunyaka ophele ngomhla wama-31 kweyoKwindla 2010 nakunyaka ophele ngomhla wama-31 kweyoKwindla 2009.

### INGXELO ENGEZINYE IIMFUNO ZOMTHETHO NEZOKULAWULA

9. Ngokwemigqaliselo ye-PAA *nenqaku Jikelele lama-1570 lika-2009*, ezikhutshwe kwiPhepha-ndaba *likaRhulumente elingunombolo-mbhalo 32758 lomhla wama-27 kweyeNkanga 2009* apha ngezantsi ndiquke izinto endizifumene kwiingxelo kwiinjongo eziqwalaselwe kwangaphambili, ukuthotyelwa kwe-PFMA nokulawulwa kwezimali (ulawulo lwangaphakathi).

## linjongo ezibalulwe kwangaphambili

10. Akukho miba kunokunikwa ingxelo yayo.

### Ukuthobelana nemithetho nemimiselo

11. Akukho miba kunokunikwa ingxelo ngayo.

## Ulawulo lwangaphakathi

12. Ndilubona ulawulo lwangaphakathi lufanalekile kuphicotho-zincwadi lwam lweengxelo zezimali neenjongo zengxelo ezixelwe kwangaphambili ngokwe-PFMA, kodwa ingezonjongo zokuchaza izimvo zokusebenza kolawulo lwangaphakathi. Imiba echazwe ngezantsi ilinganiselwe kwiimpazamo ezichongwe ngexesha lophicotho-zincwadi.

13. Akukho miba ekunokunikwa ingxelo ngayo.

## EZINYE IINGXELO

### Uthetha-thethwano ngokuthotyelwa kweenkqubo ekuvunyelwene ngazo

14. Ngokwesicelo sequmrhu, kwenziwe uthetha-thethwano kulo nyaka uphantsi kohloko malunga nomnikelo wemali obufunyenwe kwiDelf University ukuba kulungiswe ngokutsha iGenadendal. Ingxelo engokwenziweyo ukususela kwinyanga kaTshazimpuzi 2002 ukuya kuma kweyoKwindla 2009 ikhutshiwe ngomhla wama-31 kweyoMsintsi 2009.

*Auditor-General*

EKapa

31 KweyeKhala 2010



AUDITOR - GENERAL  
SOUTH AFRICA

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#### 4.4 INKCAZO YEMEKO YEMALI ukusukela kowama-31 kuMatshi 2010

### IKOMISHONI YENKUBEKO YASENTSHONA KOLONI IINGXELO ZEMALI ZONYAKA

#### INGXELO YEMEKO YEMALI

liRandi ngamanani	AMANQAKU	2010 R'000	2009 R'000
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#### IMPAHLA YECANDELO

#### IMPAHLA YECANDELO ENGEKHOYO

Ipropati, umatshini nezixhobo	13	31	4
Urhwebo nezinye izinto ezifunyenweyo	2	549	551
Imali nezinto ezilingana nemali ngexabiso	3	13,877	13,539

<b>IMPAHLA YECANDELO IYONKE</b>		<b>14,457</b>	14,094
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#### IMPAHLA ELITYALA

#### Impahla elityala ekhoyo

Urhwebo nezinye izinto ezihlawulweyo		1,229	1,036
Ingeniso efunyenwe ngenx'engaphambili	4		212
	4	169	

<b>IMPAHLA ELITYALA IYONKE</b>		<b>1,398</b>	1,248
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#### IMPAHLA YECANDELO ESELEYO

Intsalela eyenziweyo		13,059	12,846
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<b>IMPAHLA YECANDELO IYONKE</b>		<b>13,059</b>	12,846
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<b>IMPAHLA YECANDELO NELITYALA IYONKE</b>		<b>14,457</b>	14,094
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#### 4.5 iNkcazo ngenkqubo yemali yonyaka ophela ngowama-31 kuMatshi 2010

### IKOMISHONI YENKCUBEKO YASENTSHONA KOLONI

### IINGXELO ZEMALI ZONYAKA

#### INGXELO YOKWENZA KWEMALI

liRandi ngamanani	AMANQAKU	2010 R'000	2009 R'000
<b>Ingeniso</b>			
Utshintshelo noncedo-mali olufunyenweyo	5	1,225	668
Enye ingeniso esebenzayo	5	1,700	1,966
Ingeniso esuka kwiintengiselwano zotshintshiselwano	6	1,004	1,513
<b>INGENISO IYONKE</b>		<b>3,929</b>	<b>4,147</b>
<b>IINDLEKO/INKCITHO</b>			
Intlawulo yamalungu	9	(261)	(29)
Iindleko zobunobhala	10	(298)	(95)
Imali yophicotho - zincwadi	7	(353)	(219)
Utshintshelo noncedo - mali: iindleko	11	(539)	-
Ezinye iindleko zokusebenza	12	(2,265)	(2,986)
<b>IINDLEKO ZIZONKE</b>		<b>(3,716)</b>	<b>(3,329)</b>
<b>INTSALELA / (INTSILELO) YONYAKA</b>		<b>213</b>	<b>818</b>

## 4.6 iNkcazo yeenguqu yezemali

### IKOMISHONI YENKCUBEKO YASENTSHONA KOLONI

#### IINGXELO ZEMALI ZONYAKA

#### INGXELO YOTSHINTSHO KWIMPAHLA YECANDELO EKHOYO

	Intsalela eyenziweyo R'000	Ulwabiwo lulonke R'000
<b>Umncono ngowoku-1 ku-Epreli 2008</b>	<b>12,526</b>	<b>12,526</b>
Utshintsho kumgaqo-nkqubo wezobalo	(499)	(499)
Iziphene zexesha langaphambili	1	1
<b>Intsalela yonyaka</b>	<b>818</b>	<b>818</b>
<b>Umncono oqinisekisiweyo ngowama-31 kuMatshi 2009</b>	<b>12,846</b>	<b>12,846</b>
<b>Umncono ngowoku-01 ku-Epreli 2009</b>	<b>12,846</b>	<b>12,846</b>
Intsalela yonyaka	213	213
<b>Umncono ngowama-31 kuMatshi 2010</b>	<b>13,059</b>	<b>13,059</b>

#### 4.7 INKCAZOYOKUNGENA KWEMALI ngowama-31 kuMatshi 2010

### IKOMISHONI YENKUCUBEKO YASENTSHONA KOLONI

#### IINGXELO ZEMALI ZONYAKA

#### INGXELO YOKUNGENA KWEMALI

	AMANQAKU	2010 R'000	2009 R'000
liRandi ngamanani			
<b>Ukungena kwemali okusuka kwimisebenzi yokwenza</b>			
lirisithi zemali ezivela kubaxhasi		2,926	2,405
Imali ehlawulwe abathengisi		(3,562)	(4,226)
Imali eyenziwe/esetyenziswe kwimisebenzi yokwenza	8	(635)	(1,821)
Inzala efunyenweyo		1,004	1,513
Intsalela yokungena (yokuphuma) kwemali esuka kwimisebenzi yokwenza		368	(308)
<b>Ukungena kwemali okusuka kwimisebenzi yolondolozo</b>			
Ukuthengwa komatshini nezixhobo		(31)	0
Intsalela yokuphuma kwemali okusuka kwimisebenzi yolondolozo		(31)	0
<b>Intsalela yokwanda/(yokuncipha) kwemali nezinto ezilingana nemali ngexabiso</b>			
Imali nezinto ezilingana nemali ngexabiso ekuqaleni konyaka		13,539	13,847
Imali nezinto ezilingana nemali ngexabiso iyonke ekupheleni konyaka	3	13,877	13,539

**IKOMISHONI YENKUBO YENTSHONA KOLONI****1. UKWAZISWA KWENGXELO YEMALI**

Ingxelo yemali ilungiselelwe ngokwale migaqo-nkqubo ilandelayo neyenziwa amaxesha ngamaxesha kuyo yonke imiba ephambili, ngaphandle kokuba kuboniswe ngenye indlela. Nangona kunjalo, apho kufanelekileyo nalapho kucacileyo, kuye kwabengezwa ulwazi oluthile olongezelekileyo ukuze kuphuculwe ukuba luncedo kweNngxelo yemali kunye nokuthobela iimfuno zomthetho, zomThetho woLawulo lweMali yoLuntu, umThetho 1 wonyaka we-1999 (njengoko ulungiswe ngumThetho 29 wonyaka we-1999), kunye nemiGaqo yeSebe lezeMali ekhutshwe ngokwalo mThetho:

**1.1 Isiseko solungiselelo**

Ingxelo yemali ilungiselelwe ngokwemiGangatho yeZenzo zezoBalo ezaMkeleke ngokuBanzi (iGRAP) kuqukwa naluphina utoliko, izikhokelo kunye nemiYalelo ekhutshwe yiBhodi yemiGangatho yezoBalo.

Ingxelo yemali ilungiselelwe ngaphantsi kwemigaqo yamandulo yamaxabiso, ngaphandle koko kubengezwe kwimigaqo-nkqubo yezobalo elapha ngezantsi. Imigaqo-nkqubo yezobalo elapha ngezantsi yenziwe ngamaxesha ngamaxesha aziswe kule ngxelo yemali, ngaphandle kokuba kuxelwe ngenye indlela. Icandelo lenze imigangatho emitsha yeGRAP kulo nyaka, njengoko kwamkelwe nguMphathiswa wezemali ngomhla wesi-9 kuMeyi 2008 ngokweGazethi kaRhulumente 31021, kwaye ibisebenza kwixesha lokwenza ingxelo eliqale ngowoku-1 ku-Epreli 2009. Imigangatho emitsha yeGRAP esebenza kwiCandelo neyamkelweyo yile ilandelayo:

<b>Inombolo yeGRAP</b>	<b>Inkcazelo</b>
GRAP 4	Iziphumo zoTshintsho kumaZinga oTshintshiselwano namanye amaZwe
GRAP 9	Ingeniso esuka kwiiNtengiselwano zoTshintshiselwano
GRAP 14	Iziganeko ezenzeke emva koMhla woKwenza iNngxelo
GRAP 17	Ipropati, uMatshini neziXhobo
GRAP 19	ImiGaqo, iMpahla yeCandelo nempahla etyalwayo enemiQathango

Imigaqo-nkqubo yezobalo eyamkelweyo yeentengiselwano eziphambili, iziganeko okanye iimeko ezingekhoyo kwimiGangatho yeGRAP ziye zaqulunqwa ngokwemihlathi, 7, 11 nowe-12 yeGRAP 3. Le migaqo-nkqubo yezobalo kunye nezibhengezo ezisebenzayo zisekelwe kwimiGangatho yezoBalo yeHlabathi yeCandelo loLuntu (i-GAAP), kuqukwa noluphina utoliko lweNngxelo ezinjalo ezikhutshwe yiBhodi yeZenzo zezoBalo.

Ulungiselelo lweengxelo zemali oluthobela iGRAP lufuna ukuba abalawuli benze izigqibo, uqikelelo, nokucingela okuchaphazela ukwenziwa kwemigaqo-nkqubo nezixa-mali ezixeliweyo zempahla yecandelo nempahla etyalwayo, ingeniso neendleko.

Uqikelelo nokucingela kusekelwe kumava amandulo nakweminye imiba eyahlukeneyo ekukholelwa ukuba ifanelekile ngaphantsi kweemeko, neneziphumo ezenza isiseko soluvo olumalunga namaxabiso agqithiselwayo angekaqiniseki empahla yecandelo nempahla etyalwayo asuka kwezinye iintsusa. Iziphumo ezizizo zinikwe kolu qikelelo. Uqikelelo kunye nokucingela okusisiseko kuhlaziya ngamaxesha onke. Uhlaziyo loqikelelo lwezobalo lwamkelwa kwixesha lokuhlaziya uqikelelo, ukuba ngaba uhlaziyo luchaphazela elo xesha kuphela, okanye kwixesha lohlahaziyo nakumaxesha azayo, ukuba ngaba uhlaziyo luchaphazela ixesha elikhoyo nexesha elizayo.

### **1.1.1 Imigangatho engekasebenzi**

Le migangatho ilandelayo ikhutshiwe, kodwa ayikasebenzi:

- GRAP 18: Ukwenza ingxelo yecandelo
- GRAP 21: Ukonakaliswa kwempahla yecandelo nengenzi mali
- GRAP 23: Ingeniso esuka kwiintengiselwano ezingatshintshiselaniyo
- GRAP 24: Ukwaziswa kolwazi lwebhajethi kwingxelo yemali
- GRAP 25: Izibonelelo zabasebenzi
- GRAP 26: Ukonakaliswa kwempahla yecandelo engenisa imali
- GRAP 103: Impahla yeCandelo lezeMvelo
- GRAP 104: Izixhobo zemali

Imihla yokusebenza kwale migangatho ayikaziwa.

Abalawuli bacingela ukuba ifuthe lokusebenzisa le migangatho alisayi kuba nagalelo lingako kwicandelo.

**1.1.2** Ingxelo yokungena kwemali inokulungiselelwa kuphela ngokwendlela ethe ngqo.

**1.1.3** Ulwazi oluthile luye lwaziswa lodwa kwingxelo yemeko yemali. Nalu olo lwazi:

- (a) Izinto ezifunyenwe kwiintengiselwano ezingatshintshiselaniyo, kuqukwa iirhafu notshintshelo;
- (b) Iirhafu notshintshelo oluhlawulwayo;
- (c) Urhwebo nezinye izinto ezihlawulwayo ezisuka kwiintengiselwano ezingatshintshiselaniyo.

## **2. UKWAZISWA KWEMALI**

Imali esebenzayo yeCandelo ziiRandi zaseMzantsi Afrika. Ezi ngxelo zonyaka zaziswe ngeerandi zaseMzantsi Afrika. Zonke izixa-mali zisiwe kwiwaka elikufutshane (1 000) Randi.

## **3. INKXALABO EQHUBEKAYO YOKUCINGELA**

Le ngxelo yemali yonyaka ilungiselelwe ngokwenkxalabo eqhubekayo.

## **4. INGENISO**

Ingeniso ilinganiselwa ngexabiso elifanelekileyo lengcinga efunyenweyo okanye efunyanwayo. Ingeniso yamkelwa xa kuqinisekiwe ukuba izibonelelo zoqoqosho zexesha elizayo okanye ubuchule benkonzo buza kungena kwicandelo, naxa iisixa-mali sengeniso sinokulinganiselwa ngokuthembekileyo, kwanokuba iinqobo zokugweba ezithile zemisebenzi yecandelo ziphunyeziwe. Ingeniso esuka ekwenziweni kweenkonzo yamkelwa ngentsalela okanye ngentsilelo ngolwalamano lwenqanaba lokugqityezelwa kwentengiselwano ngomhla wokwenza ingxelo.

Isixa-mali asibonwa silinganiselwa ngokuthembeka, ade abe onke amaqela anxulumene nentengiselwano alungisiwe.

### **4.1 Ingeniso esuka kwiintengiselwano ezingatshintshiselaniyo**

#### **4.1.1 Iminikelo engenamiqathango**

Umnikelo ongenamiqathango wamkelwa kwingeniso xa umnikelo lowo ufumaneka.

#### **4.1.2 Iminikelo engenamiqathango neerisithi**

Ingeniso efunyenwe kwiminikelo engenamiqathango, kwizipho nakwinkxaso-mali yamkelwa njengengeniso xa iCandelo lithobeke zonke iinqobo zokugweba, imiqathango okanye uxanduva oluqulethwe kwimvumelwano. Impahla elityala yamkelwa xa iinqobo zokugweba, imiqathango noxanduva ziphunyezwa.

Inzala efunyenweyo iphathwa ngokwemiqathango yomnikelo. Ukuba ngaba ihlawulwa kumntu onike umnikelo, ibhalwa njengenxalenye yempahla elityala, ukuba akunjalo, yamkelwa njengenzala efunyenwe kwingxelo yokwenza kwemali.

Iminikelo ehlawula iCandelo ngenxa yeendleko ezenziweyo yamkelwa njengentsalela okanye intsilelo ngendlela ehamba ngokweenkqubo kumaxesha afanayo nalawo iindleko zamkelwe ngawo. .

## **5. IMALI YAMANYE AMAZWE**

Iintengiselwano ezinamagama emali esuka kwamanye amazwe zitolikwa ngomthetho wezinga lotshintshiselwano ngomhla wentengiselwano. Izinto ezixabisa imali ezithiywe ngemali yamanye amazwe zitolikwa ngomthetho wezinga lotshintshiselwano ngomhla wokwenza ingxelo. Ingeniso okanye ilahleko esukela kutoliko ibizwa ngentsalela/ngentsilelo.

## **6. INKCITHO**

### **6.1 Iintengiselwano zemali kwimpahla yecandelo nempahla etyalwayo**

Amatyala ayacinywa xa ebonwa njengamatyala angenakufumaneka. Amatyala acinyiweyo aphelela kwixabiso lolondolozo kunye / okanye ekusebenziseni kancinci imali ebekelweyo. Ukucinywa kwenziwa ekupheleni konyaka xa imali ikho. Akukho malungiselelo enziweyo ezixamali ezingafumanekiyo, kodwa izixa-mali ezo zibhengezwa njengenqaku elibhengezayo.

Yonke enye incitho yamkelwa xa kunikwe ugunyaziso lokwamkela oko.

## **6.2 Incitho engagunyaziswanga**

Xa ifunyenwe, incitho engagunyaziswanga yamkelwa njengempahla yecandelo kwingxelo yemeko yemali kude kube lixesha lokuba incitho iyamkelwa ligunya elifanelekileyo, iyafunyanwa kumntu onolo xanduva okanye iyacinywa njengengafumanekiyo kwingxelo yokwenza kwemali.

Inkcitho engagunyaziswanga eyamkelwe nenkxaso-mali iyamkelwa kwingxelo yokwenza kwemali xa incitho leyo ingagunyaziswanga isamkelwa ize nemali enxulumene noko ifunyanwe. Apho ixabiso-mali lisamkelwa ngaphandle kwenkxaso-mali lamkelwa njengenkcitho, oko kuxhomekeke kubukho bolondolozo-mali kwingxelo yokwenza kwemali ngomhla wolwamkelo.

## **6.3 Incitho engenaziqhamo neyonakalisayo**

Inkcitho engenaziqhamo neyonakalisayo yamkelwa njengempahla yecandelo kwingxelo yemeko yemali ide ibe lelo xesha apho le nkcitho ifumanekayo kumntu onoxanduva loko, okanye iyacinywa njengengafumanekiyo kwingxelo yokwenza kwemali.

## **6.4 Incitho engadibaniyo**

Inkcitho engadibaniyo yamkelwa njengenkcitho kwingxelo yokwenza kwemali. Ukuba ngaba incitho ayihoywa ligunya elifanelekileyo, iphathwa njengempahla yecandelo ide ibe iyafumaneka okanye iyacinywa njengengafumanekiyo.

## **6.5 Utshintshelo noncedo- mali**

Utshintshelo noncedo-mali zamkelwa njengenkcitho xa ugunyaziso lokugqibela lwentlawulo lwenziwe kwinkqubo (kungabi semva komhla wama-31 kuMatshi wonyaka ngamnye).

## **7. IZIXHOBO ZEMALI**

Izixhobo zemali zecandelo zihlelwe njengempahla yecandelo eyimali okanye njengempahla elityala eyimali.

### **7.1 Impahla yecandelo eyimali**

Impahla yecandelo eyimali yimpahla eyimali yecandelo, okanye lilungelo lemhumelwano lokufumana imali. Icandelo linezi ndidi zilandelayo zempahla yecandelo eyimali njengoko kuboniswe kumphandle wengxelo yemeko yemali okanye kumanqaku ayo:

- Urhwebo nezinye izinto ezifunyenweyo
- Imali nezinto ezilingana nexabiso lemali

Ngokwe - IAS 39.09, Impahla yecandelo eyimali ihlelwe ngokwezi ndidi zilandelayo ezamkeleke kulo mgangatho:

Udidi lwempahla yecandelo eyimali	Udidi ngokwe - IAS 39.09
Urhwebo nezinye izinto ezifunyenweyo	Imali-mboleko nezinye izinto ezifunyenweyo
Imali nezinto ezilingana nemali ngokwexabiso	Imali-mboleko nezinto ezifunyenweyo

### 7.1.1 Imali-mboleko nezinto ezifunyenweyo

Imali-mboleko nezinto ezifunyenweyo zamkelwa ekuqaleni ngamaxabiso abonisa ixabiso elifanelekileyo. Emva kokwamkelwa kokuqala, impahla yecandelo eyimali ilinganiselwa ngexabiso ligqithiswayo ngemali ebekelwe loo nto, kusetyenziswa indlela yenzala eyiyo engaphantsi kwentlawulo yomonakalo. Iqukwa kwimpahla yecandelo ekhoyo, ngaphandle kokukhula okungaphezu kweenyanga ezili-12, okuhlelwa njengempahla yecandelo engekho.

### 7.2 Impahla yecandelo eyimali

Impahla yecandelo eyimali luxanduva lwemvumelwano lokusa imali okanye enye impahla yecandelo eyimali kwelinye icandelo. Impahla yecandelo eyimali lurhwebo nezinye izinto ezihlawulwayo njengoko kuboniswe kumphambili wengxelo yemeko yemali nakumanqaku ayo.

Kukho iindidi ezimbini eziphambili zempahla yecandelo eyimali, uhlelo olo lusekelwe kwindlela ezilinganiselwa ngayo. Impahla yecandelo eyimali ingalinganiselwa ngolu hlobo:

- Ixabiso elifanelekileyo ngentsalela okanye ngentsilelo; okanye
- Ixabiso lokuhlawula amatyala ngemali ebekelwe loo nto

Impahla elityala eyimali elinganiselwa nexabiso elifanelekileyo ngentsalela okanye ngentsilelo ixelwe ngexabiso elifanelekileyo, kunye nayo nayiphina ingeniso okanye ilahleko ekhokelele koko eyamkelwa kwingxelo yokwenza kwemali. Nayiphina enye impahla elityala eyimali kufuneka ihlelwe njengempahla elityala eyimali engalinganiselwa nexabiso elifanelekileyo ngentsalela okanye ngentsilelo, kwaye ilinganiselwa kuqala ngexabiso elifanelekileyo, kwintsalela yexabiso lentengiselwano. Enye impahla elityala eyimali emva koko ilinganiselwa ngexabiso lokuhlawula amatyala ngemali ebekelwe loo nto kusetyenziswa indlela eyiyo yenzala, enendleko yenzala eyamkelwa ngokwemveliso efanelekileyo.

## 8. IPROPATI, UMATSHINI NEZIXHOBO

### 8.1 Ukwamkelwa nolungelelaniso

Zonke izinto zomatshini nezixhobo zixelwe kwixabiso lamandulo ngaphantsi kokwehla kwezinga lokusebenza okwenzekileyo nenkcitho yomonakalo eyenzekileyo. Izinto zomatshini nezixhobo ezifunyenwe mahala okanye ngexabiso elincinane ziqala ngokwamkelwa ngexabiso elifanelekileyo ngaphantsi kokwehla okwenziweyo neendleko zomonakalo. Xa amalungu ento yomatshini nesixhobo esiba nobomi obahlukene nobuluncedo, achazwa njengezinto ezizodwa (amalungu aphambili) zomatshini nesixhobo.

Ixabiso lento yomatshini neyesixhobo liquka ixabiso ethengwe ngalo, kuqukwa imisebenzi yokungenisa kunye neerhafu zokuthenga ezingabuyiselwayo, kunye naliphina ixabiso elinokubalelwa ngqo elifunyenwe kwingeniso, kushishino nasekumisweni kwempahla yecandelo enjalo ukuze yenziwe isebenzele usetyenziso ekulindeleke ukuba ilwenze.



## 8.2 lindleko ezilandelayo

lindleko ezilandelayo ziqukwe kwixabiso-mali lempahla yecandelo, okanye zamkelwa njengempahla yecandelo eyodwa, nanje ngefaneleke kuphela xa kuqinisekiwe ukuba uncedo lwezoqoqosho oluzayo olunxulunyaniswa nento leyo luza kungena kwicandelo, kwaye nexabiso lento linako ukulinganiselwa ngokuthembekileyo. Isixa-mali sento eziswe endaweni yenye asamkelwa. Zonke ezinye iindleko zolungiso nezolondolozo zisiwa kwingxelo yokwenza kwemali ngexesha lemali ezifunyenwe kulo.

## 8.3 Ukwehla

Ukwehla kwamkelwa kwintsalela okanye kwintsilelo ngendlela ethe tye ngexesha lobomi obuluncedo obuqikelelwayo belungu lomatshini nesixhobo ngala mazinga alandelayo:

Amazinga okwehla asetyenzisiweyo:	Ngonyaka
likhompuyutha nezinto ezifakwa ekhompuyutheni	33.3%
Izithuthi	20%
Izixhobo	25%

Ilungu ngalinye lento yomatshini nesixhobo elinexabiso elibalulekileyo xa kuthelekiswa nexabiso eliphelileyo lento liza kwehla lodwa ngexabiso.

Ukwehla kwexabiso kuqala xa impahla yecandelo isetyenziswa, ize iyeke ukusebenza ngaphambili kakhulu komhla wokuba impahla ingamkelwa okanye ihlelwe njengemiselwe ukuthengiswa ngokweGRAP 100.

Apho ixabiso lempahla lingaphezulu kunexabiso layo lokufumana kwakhona eliqikelelwayo, ibhalwa ngoko nangoko ngexabiso layo lokuyifumana kwakhona.

## 8.4 Ubomi obuluncedo bempahla namaxabiso aseleyo

Umatshini nesixhobo ziyehla ngokuhamba kwexesha lazo lokuphila eliluncedo, kuze kwamkelwe amaxabiso aseleyo apho kufaneleke khona. Elona xesha lobomi liluncedo lempahla kunye namaxabiso aseleyo avavanywa ngonyaka, kwaye anokwahluka amaxabiso nexesha lobomi eliluncedo ngokuxhomekeka kwiqela lemiba. Xa kuphindwa kuvavanywa ixesha eliluncedo lobomi bempahla, imiba enje ngokungenisa izinto ezintsha zobugcisa, imijikelo yobomi bemveliso kunye neenkqubo zolondolozo iyamkelwa. Uvavanyo lwexabiso eliseleyo lwamkela imiba enje ngeemeko zorhwebo zexesha elizayo, ubomi obuseleyo bempahla kunye namaxabiso empahla acingelwayo.

## 8.5 Ukungamkelwa

Into yomatshini neyesixhobo ayamkelwa xa ilahliwe okanye xa kungalindelwanga luncedo lwexesha elizayo lwezoqoqosho kuyo kwixesha elizayo, okanye ubuchule benkonzo ekusetyenzisweni kwayo okanye ekulahlweni kwayo okuqhubekayo. Izixa-mali ezigqithiswayo zempahla ziyacinywa xa ilahliwe, kwaye ziqukiwe kwingxelo yokwenza kwemali kunyaka engamkelwanga ngawo impahla yecandelo.

## **9. UKONAKALISWA KWEMPAHLA**

Impahla ibonwa njengomonakalo ukuba ngaba kukho isizathu esenza kukholelwe ukuba umonakalo ufanelekile. Ilahleko yomonakalo yamkelwa kwixabiso-mali apho ixabiso-mali lempahla lingaphezu kwexabiso lokuba iphinde ifumaneka. Ixabiso lokufumana kwakhona lingaphezulu kwexabiso elifanelekileyo lempahla ngaphantsi kwexabiso lokuthengisa kunye nexabiso lokusebenzisa. Ngenjongo yokuvavanya umonakalo, impahla ibekwa ngamaqela kwawona manqanaba aphantsi apho kukho ukungena kwemali okuqaphelekayo okukodwa ('izinto ezingenisa imali'). Impahla eye yachongwa njengeyonakeleyo ihlaziywa ngomhla ngamnye wokwenza ingxelo.

## **10. UQIKELELO NOLUVO OLUPHAMBILI LWEZOBALO**

Icandelo lenza uqikelelo nokucingela okumalunga nexesha elizayo. Uqikelelo lwezobalo olukhoyo, ngokwenkcazelo alusayi kulingana ngalo lonke ixesha neziphumo ezinxulumeneyo ezizizo. Uqikelelo noluvo zisoloko zivavanywa kwaye zisekelwe kumava amandulo nakweminye imiba, kuqukwa okulindeleke kwiziganeko zexesha elizayo ekukholelwa ukuba zifanelekile ngaphantsi kweemeko. Uqikelelo nokucingela okunomngcipheko omkhulu wokudala ulungiso olubalulekiileyo kwizixa-mali zempahla yecandelo nakwimpahla yecandelo ngaphakathi konyaka-mali olandelayo zicaciswe apha ngezantsi.

### **10.1 Ulungiselelo lomonakalo wezinto ezifunyenweyo**

Uqikelelo lomonakalo wezinto ezifunyenweyo lwenziwa xa uqokelelo lwesixa-mali esiphelleleyo lungasaqinisekanga. Ulungiselelo lwetyala lomonakalo luza kubalwa kurhwebo olufunyenweyo kuphela. Ulungiselelo lomonakalo olupheleleyo lweCandelo luza kubalwa ngumntu onike ityala okanye ubuncinane ngodidi lomngcipheko ngamnye.

## **11. I-VAT NOKUKHULULEKA OKUNOKUBAKHO**

Icandelo alinalungelo lakubhalisa njengomthengisi ohlawula i-Vat. Nangona kunjalo, ukuba kukho inkxaso-mali efunyanwayo enika icandelo ilungelo lokukhululeka okunokubakho, isicelo esinjalo siza kufakwa.

## 4.9 iiNgcaciswana neenkcazo zemali zonyaka

### IKOMISHONI YENKCUBEKO YASENTSHONA KOLONI

#### AMANQAKU ENGXELO YEMALI YONYAKA

liRandi ngamanani	2010 R'000	2009 R'000
<b>2. Urhwebo nezinye izinto ezifunyenweyo</b>		
IKomiti yeeLwimi yaseNtshona Koloni – Iqela elinobudlelwane	1	69
Ulungiselelo lwamatyala ahlawulwa kakubi	(212)	(734)
Urhwebo nezinye izinto ezifunyanwayo	760	932
I-VAT – ingeniso ye- VAT	-	284
	<b>549</b>	<b>551</b>

Urhwebo nezinye izinto ezifunyenweyo zihlelwa njengemali-mboleko nezinye izinto ezifunyenweyo. Ixabiso elifanelekileyo lorhwebo nezinye iintengiselwano ezifunyenweyo zimalunga nexabiso lazo elifanelekileyo.

### 3. Imali nezinto ezilingana nemali ngexabiso

Imali nezinto ezilingana nemali ngexabiso ziquka oku:

Imali esesandleni	-	8
Imincono yebhanki	3,018	1,563
Ukungeniswa kwemali ebhankini kwixesha elifutshane	10,859	11,968
	<b>13,877</b>	<b>13,539</b>

### Ubulunga betyala lemali esebhankini, nokungeniswa kwemali ebhankini kwixesha elifutshane, kungaqukwa imali esesandleni

Imali nezinto ezilingana nemali ziquka imali kunye nolondolozo-mali lwexesha elifutshane lwexabiso lokuhlawula amatyala ngemali ebekelwe oko ekwiibhanki ezibhalisiweyo ezinokukhula kwemali kweenyanga ezintathu okanye ngaphantsi, nezinokuba nomngcipheko wezinga lenzala omkhulu. Isixa-mali sezi mpahla siqikelelwa kwixabiso elifanelekileyo.

#### 4. Urhwebo nezinye izinto ezihlawulwayo

Izinto ezihlawulwayo zorhwebo	2	33
Imali esetyenzisiweyo	-	948
Inkcitho eyenziweyo	1,167	-
Ingeniso efunyenwe ngaphambili	69	212
Imali ebuyiselweyo: Ingeniso yerenti	45	19
Ingeniso yerenti engachongwanga	15	36
	<b>1,398</b>	<b>1,248</b>

Urhwebo nezinye izinto ezihlawulwayo zihlelwa njengempahla etyalwayo eyimali. Ixabiso elifanelekileyo lorhwebo nezinye iintengiselwano ezihlawulwayo zimalunga nexabiso elifanelekileyo.

#### 5. Ingeniso

Utshintshelo noncedo-mali olufunyenweyo	1,225	668
Enye ingeniso esebenzayo (Ingeniso yerenti)	1,700	1,966
	<b>2,925</b>	<b>2,634</b>

#### 6. Ingeniso esuka kwiintengiselwano zotshintshiselwano

##### Ingeniso yenzala

Ibhanki	1,004	1,513
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#### 7. Imali yophicotho -zincwadi

Uphicotho-zincwadi lwangaphakathi	-	65
Uphicotho-zincwadi lwangaphandle	353	154
	<b>353</b>	<b>219</b>

#### 8. Imali (eyenziwe)/esetyenziswe kwimisebenzi

Intsalela/(Intsilelo) phambi kokutsalwa kwerhafu	213	818
Ulungiso lwe: nzala efunyenweyo	(1,004)	(1,513)
xabiso eliseleyo		15
<b>Utshintsho kwimali esebenzayo:</b>		
Ukwehla	4	-
Urhwebo nezinye izinto ezifunyenweyo	456	(895)
Urhwebo nezinye izinto ezifunyenweyo: Amaqela anobudlelwane	68	(69)
Ulungiselelo lwetyala elithandabuzekayo	(522)	734
Urhwebo nezinye izinto ezihlawulwayo	150	(911)
	<b>(635)</b>	<b>(1,821)</b>

## 9. Intlawulo yamalungu

### Amalungu ekomishoni:

T. Akleker	31	-
P. Blaaw	19	-
U. Deglon	21	-
L. Goshe	25	-
S. Gxilishe	13	-
T. Swartbooi	24	-
C. Van der Rhee	13	-
H. Van Wyk	20	-
G. Tyatya	21	-
E. Tshandu	18	-
X. May	27	-
J. Du Plessis	14	-
L. Jacobs	15	-
	<b>261</b>	<b>29</b>

### 10. Iindleko zobunobhala

Ukonwabisa	91	33
Izinto zokubhala nokuprinta	198	45
Intlawulo yebhanki	9	17
	<b>298</b>	<b>95</b>

### 11. Utshintshelo noncedo-mali

Imibutho enobuchule/NPO	259	-
Amabhunga enkubeko	102	-
Iimvumi	70	-
IKomiti yeeLwimi yaseNtshona Koloni	108	-
	<b>539</b>	<b>-</b>

iRandi ngamanani

### 12. Ezinye iindleko ezikhoyo

Unxibelelwano, abaniki-zinkonzo kunye neenkonzo ezizodwa	679	418
Ukwehla	4	0
Ezingaziwayo	5	0
Ubhengezo	48	178
Ulungiselelo lwamatyala	-	734
Izinto zezixhobo ngokomgaqo-nkqubo wecandelo ngalinye	103	65
Iivenkile / Izinto ezincinane	151	128
Ukuhamba nokutya	141	4
Iindleko yepropati	1,035	1,354
Iindleko zonxibelelwano	6	5
Ukucinywa kwetyala- Imali encinane	8	-
Ulungiso lolondolozo neendleko eziqhubekayo	85	100
	<b>2,265</b>	<b>2,986</b>

### 13. Ipropati nezixhobo

#### Umatshini nezixhobo

Indleko/Uvavanyo	159	159
Ulongezo	31	-
Ukwehla okuqhubekayo	(155)	(155)
Ukwehla	(4)	-
Isixa-mali esigqithiselweyo	31	4

Inxalenye ye-ropati, yomatshini neyesixhobo iye yehla ngokupheleleyo ngokwexabiso kunyaka-mali 2007/08. Ezi mpahla zecandelo zaphinda zanikwa elinye ixabiso kususelwa kwixabiso eligqithiselweyo ngonyaka-mali 2008/09, zaza zabhengezwa ngolo hlobo. Abalawuli bajonga amaxabiso agqithiselweyo ezo mpahla ngonyaka-mali 2009/10, kodwa bagqiba ekubeni bazigcine ezo mpahla ngokwexabiso lazo eligqithiselweyo elikhoyo njengoko kubhengezwe kunyaka-mali 2008/09. Ngonyaka-mali 2009/10, kwafunyanwa impahla yecandelo enye kuphela.

### 14. Amaqabane anobudlelwane

#### Ubudlelwane

Abaxhasi ngemali abaphambili  
Iqela elinobuchule  
Iqela elinobuchule

ISebe lemiCimbi yeNkcubeko nemiDlalo  
ICandelo leNkcubeko laseNtshona Koloni  
IKomiti yeeLwimi yaseNtshona Koloni

#### Uhlobo lobudlelwane

Amagosa eSebe lemiCimbi yeNkcubeko nemiDlalo aphumeza imisebenzi yokuthatha izigqibo nokulawula enxulumene neKomishoni yeNkcubeko yaseNtshona Koloni.

Icandelo lihla kwindawo yeSebe lemiCimbi yeNkcubeko nemiDlalo, kwaye lifikelela kusetyenziso lwempahla yesebe.

## Imincono yamaqela anobudlelwane

Izixa-mali eziqukwe kwizinto ezifunyenwe ngorhwebo (lintlawulo zorhwebo) ezimalunga namaqela anobudlelwane:

IKomiti yeeLwimi yaseNtshona Koloni	1	69
IKomiti yeeLwimi yaseNtshona Koloni	(109)	-

## Iintengiselwano zamaqela anobudlelwane

### Ingeniso efunyenwe kumaqela anobudlelwane

ISebe lemiCimbi yeNkcubeko nemiDlalo	740	668
ISebe lemiCimbi yeNkcubeko nemiDlalo – limvumi	485	-
Isebe lemiCimbi yeNkcubeko nemiDlalo – Irenti nezibonelelo	31	29

### Utshintshelo olungaphakathi kwicandelo

IKomiti yeeLwimi yaseNtshona Koloni	(108)	69
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## 15. Utshintsho kwimiGaqo-nkqubo yezoBalo

Icandelo elenza ingxelo yeminikelo nezinto ezifunyenwe kurhulumente kunyaka-mali ophelileyo lithobela iimfuno ze-IAS 20. Ngokwe-ASB Directive 5 yonyaka wama-2009, i-IAS 20 ayisaqukwa kubume bezobalo lwamacandelo. Kuye ke ngoko kwenzeka utshintsho kumgaqo-nkqubo wezobalo.

Kuye kwenziwa olu lungiso lulandelayo:

### Izinto ezichatshazelwa yiNgxelo yoKwenza kweMali:

	2008/09	Ezilungisiwe	Utshintsho olwenziweyo
Ukuncipha kwengeniso	4,174	2,634	(1,540)
Ukuncipha kwenkcitho	4,877	3,337	1,540

### Izinto ezichatshazelwe kwiNgxelo yeMeko yeMali:

	2008/09	Ezilungisiweyo	Utshintsho olwenziweyo
Ukuncipha kwengeniso emiselweyo	449	0	(449)
Ukwanda kwemali esetyenzisiweyo	0	948	948

## 16. Iziphene zexesha elingaphambili

Iziphene zexesha elingaphambili zilungisiwe, kwaza oko kwakhokelela kulwazi olutsha olufunyenweyo noluye lwamkelwa kulungiselelo nokwenziwa kwengxelo yemali yonyaka-mali 2009/10. Ukulungiswa kweziphene zexesha elingaphambili kukhokelele kolu lungiso lulandelayo:

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### Izinto ezichatshazelwa yiNgxelo yoKwenza kweMali:

	2008/09	Ezilungisiweyo	Utshintsho olwenziweyo
Ukuncipha kwenkcitho	4,877	4,869	8

### Izinto ezichatshazelwe yiNgxelo yeMeko yeMali:

	2008/09	Ezilungisiweyo	Utshintsho olwenziweyo
Ukuncipha kwamatyala ahlawulwayo	40	33	(7)
Ukuncipha kwamatyala afunyenweyo	196	198	(2)

## 17. Ulawulo loMngcipheko

### Umngcipheko worhwebo

Imisebenzi yecandelo iveza icandelo kwimingcipheko eyahlukeneyo yemali: umngcipheko worhwebo (umngcipheko wezinga lenzala yexabiso elifanelekileyo, umngcipheko wezinga lenzala yokungena kwemali, umngcipheko wetyala nomngcipheko wokuhlawulwa kwetyala ngemali ebekelwe oko).

Icandelo alivezekanga kumngcipheko worhwebo, ngenxa yokuba lifanele ukuhlawula abantu elibatyalayo ngaphakathi kweentsuku ezingama-30 zokufumana i-invoyisi njengoko kufunwa njalo yimigaqo yesebe lezemali ne-PFMA.

### Umngcipheko wokuhlawulwa kwetyala ngemali ebekelwe oko

Umngcipheko wokuhlawulwa kwetyala ngemali ebekelwe oko ngumngcipheko apho icandelo lingasayi kuphumeza uxanduva lwalo lwemali njengoko kufike ixesha lokuba ihlawulwe. Ngokwemigaqo yalo yokuboleka, icandelo liqinisekisa ukuba kukho imali eyaneleyo yokuphumeza uxanduva lwalo olulindelekileyo nolungalindelekanga. Yonke imincono yamatyala angekahlawulwa ekufuneka ehlawulwe kufuneka ukuba ingene ngaphakathi kweentsuku ezingama-30 omhla wokwenza ingxelo.



## **Uhlalutyo oluqondakalayo**

Ngomhla wama-31 kuMatshi 2010, ukuba ngaba amazinga enzala kwizinga eliguquguqukayo lezixhobo zemali belisisi-7% ngaphezulu/ngaphantsi kwezinye izinto ezitshintshayo ezimileyo, ingeniso yasemva kokutsalwa kwerhafu ibiza kuba ngama-R70,360 ngaphezulu/ngaphantsi.

## **Umngcipheko wezinga lenzala**

Inkangeleko yomngcipheko wecandelo iquka imali-mboleko emileyo nexhonyiweyo kunye nemincono yebhanki eveza icandelo kumngcipheko wenzala yexabiso elifanelekileyo nakumngcipheko wokungena kwemali, kwaye oko kungashwankathelwa ngolu hlobo lulandelayo:

## **Impahla yecandelo eyimali**

Urhwebo nezinye izinto ezifunyenweyo zikwizinga lenzala elimileyo. Abalawuli balawula umngcipheko wezinga lenzala ngokubonisana ngamazinga aluncedo kwizinga lenzala exhonyiweyo yemali-mboleko, baze apho kunako basebenzise amazinga amileyo emali-mboleko. Abalawuli bakwanomgaqo-nkqubo othelekisa inzala yemali-mboleko yempahla enenzala ehlawulwa empahleni elityala.

**Umngcipheko wokungena kwemali**

Isixhobo	Ekhoyo	Efanele ukuhlawulwa	Efanele ukuhlawulwa	Efanele ukuhlawulwa	Efanele ukuhlawulwa	lyonke
<b>semali</b>		1-30 iintsuku	31-60 iintsuku	61-90 iintsuku	91-120 iintsuku	
2010 Urhwebo nezinye izinto ezifunyenweyo – amaxesha aqhelekileyo okuhlawula amatyala	289	92	(9)	(10)	392	754
Ulungiselelo lwamatyala ahlawulwa kakubi	-	-	-	-	(212)	(212)
<b>Isixa-mali esiyintsalela</b>	<b>289</b>	<b>92</b>	<b>(9)</b>	<b>(10)</b>	<b>180</b>	<b>542</b>
esiphelelweyo kodwa singalungiselelwanga	-	-	-	-	-	-
2009 Urhwebo nezinye izinto ezifunyenweyo – amaxesha aqhelekileyo okuhlawulwa kwamatyala	198	-	28	19	687	932
Ulungiselelo lwamatyala ahlawulwa kakubi	-	-	(28)	(19)	(687)	(734)
<b>Isixa-mali esiyintsalela</b>	<b>198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>198</b>
esifanele ukuba sesihlawulwe kodwa esingalungiselelwanga	-	-	-	-	-	-

Isixhobo	Ekhoyo	Efanele ukuhlawulwa ngaphantsi konyaka	Efanele ukuhlawulwa ngonyaka ukuya kwemibini	Efanele ukuhlawulwa kwiminyaka emibini ukuya kwemithathu	Efanele ukuhlawulwa kwiminyaka emithathu ukuya kwemine	Efanele ukuhlawulwa emva kweminyaka emihlanu
<b>semali</b>						
Imali esezibhankini ezikhoyo	-	13,877	-	-	-	-
Urhwebo nezinye izinto ezihlawulwayo – ezandiselwe ixesha Ixesha lokuhlawula	-	1	-	-	-	-
<b>Isixa-mali esiyintsalela</b>		<b>13,878</b>				
esifanele ukuba sesihlawulwe kodwa esingalungi- selelwanga	-	-	-	-	-	-

## **Umngcipheko wetyala**

Umngcipheko wetyala ubhekisela kumngcipheko wokuba elinye iqela lingalufezekisi uxanduva lwalo lwemvumelwano, nto leyo ekhokelela ekulahlekeni kwemali kwicandelo. Icandelo lenze umgaqo-nkqubo wokusebenzisana kuphela namaqela akwaziyo ukuphatha amatyala.

Umngcipheko wetyala uquka ikakhulu ukungeniswa kwemali, izinto ezilingana nemali ngexabiso, izixhobo zemali ezikhutshelweyo kunye nababambi-matyala abangabarhwebi. Icandelo lingenisa imali kuphela ezibhankini ezinkulu ezinewonga eliphezulu lokugcina imali, kwaye liyakuthintela ukuba neliphina iqela elisebenzisana kunye nalo libe nokuvela emalini yalo.

Akukhange kudlulwe kwizithintelo zetyala ngexesha lokwenza ingxelo, kwaye abalawuli abalindelanga nayiphina ilahleko esuka ekungasebenzini okwenziwa ngala maqela asebenza necandelo.

## **Ukuvezeka okumandla kumngcipheko wetyala**

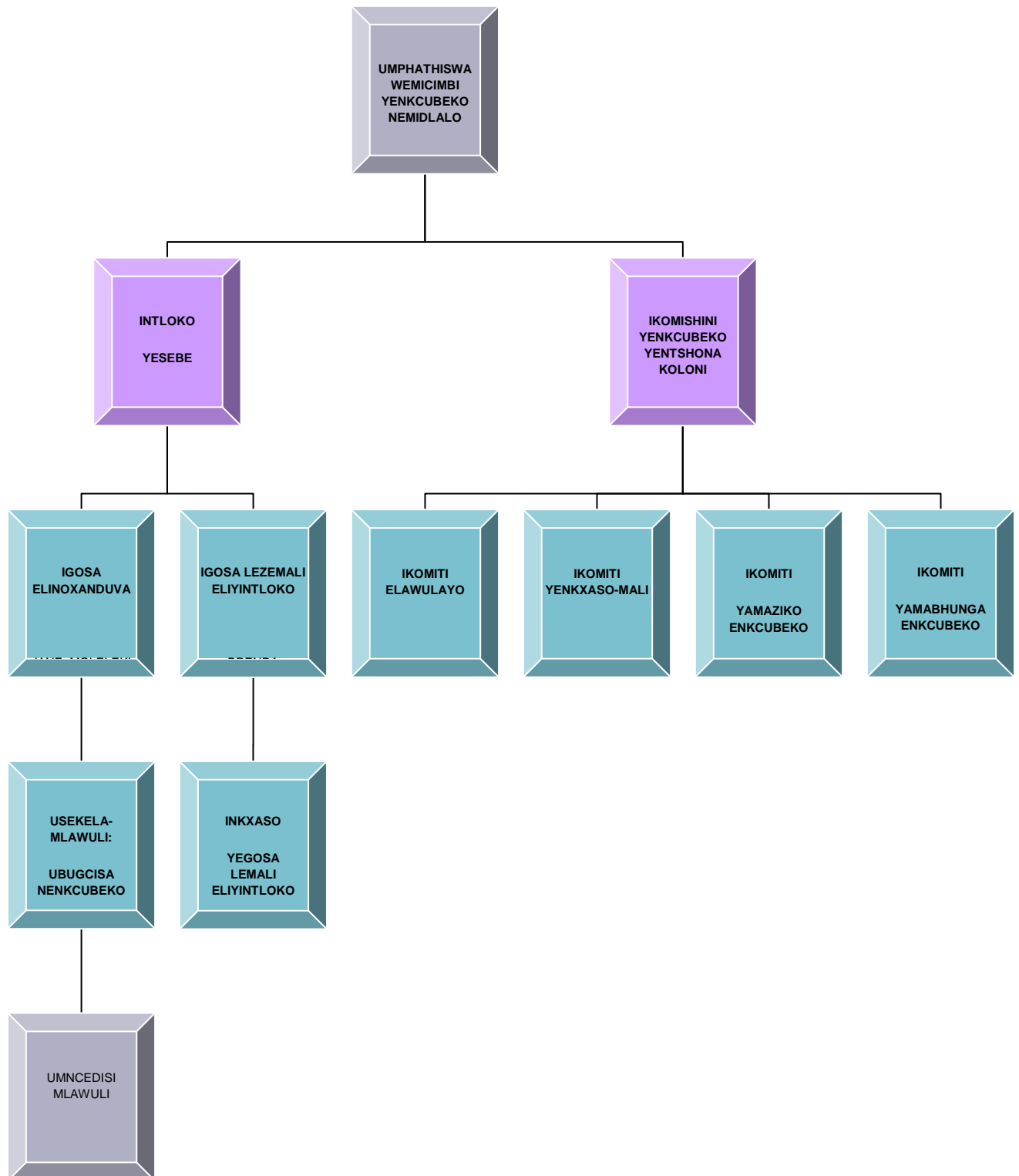
Ukuvezeka kwecandelo kumngcipheko wetyala omayelana nemali-mboleko kunye nezinto ezifunyanwayo uphelele kwizixa-mali ezikwiphepha lomncono. **(Bhekisela kwinqaku loRhwebo neziNto ezifunyenweyo)**

**18. Ukungqinelana phakathi kwebhajethi nengxelo yokungena kwemali**

Ukungqinelana kwentsalela/kwentsilelo yebhajethi kunye nemali eyintsalela eyenziwe kwimisebenzi yokusebenza, yokulondoloza neyemali.

<b>Inkcazelo</b>	<b>yokusebenza R'000</b>	<b>yemali R'000</b>	<b>yolondolozo R'000</b>	<b>Iyonke</b>
	<b>IBHAJETHI</b>			
Esona sixa-mali njengoko saziswe kwingxelo yebhajethi	4,067	-	-	<b>4,067</b>
Umahluko osisiseko	(2,563)	-	-	<b>(2,563)</b>
Umahluko kwixesha	(1,167)	-	-	<b>(1,167)</b>
Esona sixa-mali sikwingxelo yokungena kwemali	337	-	-	<b>337</b>

5.1 Ukuma kwesikhokelo sabasebenzi ngo- 2009



## 5.2 Iintlanganiso zeKomishini yeNkcubeko yeNtshona Koloni

Iintlanganiso zeKomishini yeNkcubeko yeNtshona Koloni zaye zaqhuba ngokwesi sicwangciso singezantsi:

IINTLANGA NISO	2009												2010		
	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
IzeziCwangciso ze-WCCC		19	25			30					5				4
Ezezibonelelo					19		22			20				16	
ezeKhansile zeNkcubeko					21	9	24		17	13				9	
ezenkxaso-mali					28	12	7, 8 Inkqubo yenkxa- somal Isicelo novand- lakanyo			6					2
ezeKomiti eLawulayo							30								
iNkomfa yeeKhansile zeNkcubeko											20/21				
iNdibano yeSicwangciso esiliQili								4,5			20 Uvand- lakanyo lweSic- wangc.				

Zaye zaqulunqwa ii-ajenda namanqaku entlanganiso nganye abhalwa ze zatyikityelwa ulwamkelo.

### 5.3 Ukwenziwa komsebenzi

Ngokwemiqathango yeCandelo 13 loMthetho oyiWestern Cape Cultural Commission and Cultural Councils Act (uMthetho 14 ka-1998) abasebenzi beSebe leMicimbi yeNkcubeko neMidlalo ngabo abanoxanduva lokuqhuba umsebenzi we-ofisi weKomishini yeNkcubeko. UMnu Clement Williams ngunobhala osisigxina weKomishini yeNkcubeko. Imizuzu ethathwe kwiintlanganiso zeekomitana ezingaphantsi nakwezeKomishini iyonke zithunyelwa kuMphathiswa qho ngekota. Iingxelo zekota nezonyaka malunga nendlela ohamba ngayo umsebenzi ziqulunqwa ngunobhala. Eli butho loonobhala liqhagamshelana neekhansile zenkcubeko, kwaye kananjalo linika amalungu eKomishini yeNkcubeko yeNtshona Koloni inkxaso ngakwicala lomsebenzi we-ofisi.

Ikomitana nganye idibana phambi kwentlanganiso yeKomishini, ze iziphakamiso zazo zidluliselwe kuMphathiswa. Ixesha lale Komishini yeNkcubeko yeNtshona Koloni ikhoyo yiminyaka emithathu, kwaye ixesha layo liyaphela ngomhla wama-24 kweyeNkanga 2011.







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Department van Kultuur Sake en Sport  
Isebe Lemicimbi yeNkubeko NeMidlalo

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