



Isalathiso: 20180502-1734
12/12/2/P
Imibuzo: DD Louw

ISetyhula: 0019/2018
Umhla wokuphelelwa: Awukho

Iya: KumaSekela Balawuli-Jikelele, kuBalawuli abaziiNtloko, kuBalawuli, kumaSekela-Balawuli (kwaNdlunkulu nakwii-ofisi zezithili), kwiiNtloko zoLawulo noKuphathwa kwaMaziko, kuBaphathi beeSekethe nakwiiNqununu nakuMalungu amaBhunga oLawulo ezikolo zikarhulumente

Isishwankathelo esifutshane: Iingxelo-mali zaqho ngonyaka emaziqulunqwe ngokungqinelana nesikhokelo esimiselwe nguMphathiswa weMfundo wePhondo zingadlulanga iinyanga ezintathu zokuphela konyaka-mali ngamnye

Isihloko: Isikhokelo sokuqulunqwa kweengxelo-mali zaqho ngonyaka

1. Ngokwesiqendu 42(b) soMthetho weZikolo zaseMzantsi Afrika, 1996, (uMthetho 84 ka-1996) (*South African Schools Act (SASA)*), 1996 (*Act 84 of 1996*) ofakelwe izilungiso, ibhunga lolawulo lesikolo sikarhulumente malithi ngokukhawuleza ukuba kunokwenzeka, kodwa zingadlulanga iinyanga ezintathu emva kokuphela konyaka-mali ngamnye, oko kukuthi nge-31 Matshi, liqulunqe iingxelo-mali zaqho ngonyaka ngokungqinelana nesi sikhokelo simiselwe nguMphathiswa weMfundo wePhondo.
2. ISebe leMfundo leNtshona Koloni (WCED) alikhange likhuphe sikhokelo ngaphambili ngokwesiqendu 42(b) se-SASA, kodwa endaweni yoko likhuphe imiyalelo equlethwe kwiZahluko A no-I zemanuwali eyi-*Basic Financial System for Schools*. Le manyuwali yakhutshwa ngokwesiqendu 37(1) seSASA yiNtloko yeSebe.
3. Esi sikhokelo siqhotyoshelweyo kungokunje simiselwe nguMphathiswa weMfundo wePhondo yaye ngoko ke sikhutshwa ngokwesiqendu 42(b) seSASA. Kulindeleke ukuba amabhunga olawulo azo zonke izikolo zikarhulumente, aqulunqe iingxelo-mali zaqho ngonyaka ngokungqinelana nesi sikhokelo siqhotyoshelweyo.
4. Kucelwa niqinisekise ukuba okuqulethwe yile setyhula nesikhokelo kwaziswa bonke abachaphazelekayo, kubandakanywa nomphicothi-zincwadi wesikolo ukwenzela ukuba bakuthathele ingqalelo.

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INTLOKO EBAMBELEYO: YESEBE LEMFUNDO

UMHLA: 2018-04-04

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**URhulumente
weNtshona Koloni**

EzeMfundo

ICandelo loLawulo noKuphathwa kwaMaziko

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1. Intshayelelo

Esi sikhokelo sikhutshwa liLungu leBhunga leSigqeba ngokwesiqendu 42(b) soMthetho weZikolo zaseMzantsi Afrika, 1996 (uMthetho 84 ka-1996) (*South African Schools Act (SASA), 1996 (Act 84 of 1996)*).

2. Iinjongo eziphambili

- 2.1** Kukugxininisa iimfuno ezimiselwe nguMthetho weZikolo zaseMzantsi Afrika, 1996 (uMthetho 84 ka-1996) kwakunye nesiqendu 38 soMthetho woLawulo lweMali kaRhulumente, 1999 (uMthetho ka-1999) (*Public Finance Management Act, 1999 (Act 1 of 1999)*).
- 2.2** Kukubonelela ngeengcebiso kwibhunga lolawulo nakwikomiti yezemali yesikolo xa zisenza iingxelo-mali zaqho ngonyaka.
- 2.3** Kukubonelela ngengcaciso engobume bezemali (*financial position*), engokusetyenziswa kwemali (*financial performance*) engokungena nokuphuma kwemali yesikolo (*cash flows*), nekwaluncedo kubasebenzisi abaziindidi ezininzi (ibhunga lolawulo, uluntu neSebe leMfundo leNtshona Koloni (WCED)).
- 2.4** Kukubonisa iziphumo zokubanakho kwabaphathi ukwenza umsebenzi wokulawula nokukhathalela izibonelelo eziyimali abaphathiswe zona.

3. Imigqaliselo nenkqubo-sikhokelo yemigaqo yemithetho esebenzayo

- 3.1** *I-Generally Recognised Accounting Practices (GRAP)*
- 3.2** ISiqendu 43(1) & (2) zoMthetho weZikolo zaseMzantsi Afrika, 1996 (uMthetho 84 ka-1996)
- 3.3** UMthetho woLawulo lweMali kaRhulumente, 1999 (UMthetho 1 ka-1999)
- 3.4** ISetyhula yeSebe iWCED 0027/2001, yomhla we-12 Matshi 2001: Abaphicothi-zincwadi abaqeshwe phantsi kweSiqendu 43(2) (b) seSASA
- 3.5** ISetyhula yeSebe iWCED 0205/2003, yomhla we-20 Oktobha 2003: IiNgxelo-mali eziPhicothiweyo zaQho ngoNyaka
- 3.6** ISetyhula yeSebe iWCED 0007 ka-2014, yomhla we-05 Matshi 2014: IiNgxelo-mali eziPhicothiweyo zaQho ngoNyaka 01 Januwari ukuya kwi-31 Disemba

4. Ukudraftwa nokungeniswa kweengxelo-mali

4.1 NgokweSASA, ibhunga lolawulo lesikolo sikarhulumente:

- (i) maliqulunqe zingadlulanga iinyanga ezintathu zokuphela konyaka-mali oko kukuthi nge-31 Matshi, iingxelo-mali zaqho ngonyaka ngokwesikhokelo esimiselwe liLungu leBhunga leSigqeba (*Member of the Executive Council (MEC)*); nokuba
- (ii) zingadlulanga iinyanga ezintandathu zokuphela konyaka-mali ngamnye oko kukuthi nge-30 kaJuni, lingenise ikopi yeengxelo-mali eziphicothiweyo zaqho ngonyaka kwiNtloko yeSebe iWCED.

4.2 Ibhunga lolawulo lenza umsebenzi wokuqulunqa iingxelo-mali zaqho ngonyaka yaye limele ukuwangenisa la maxwebhu kumphicothi-zincwadi ukulungisela ukuphicothwa kwazo.

4.3 Abaphicothi-zincwadi mababonise ngokucace gca ukuba banazo iinkqubo ezisebenzayo zokuqinisekisa ukuba bayayahlula imisebenzi yabo yophicotho-zincwadi kuleyo yokuqulunqa iingxowa-mali ngendlela esebenza kakuhle neyamkelekileyo ngokubhekiselele ekuqulunqweni kweengxelo-mali eziphicothiweyo.

4.4 Kwakufunyanwa iingxelo-mali eziphicothiweyo ezivela kubaphicothi-zincwadi, ibhunga lolawulo malibambe intlanganiso emayixoxe ngezi ngxelo-mali.

4.5 Ibhunga lolawulo maliyacacise imiba ukuba ikho, kunye nabaphicothi-zincwadi ukuze emva koko lizamkele yaye lizisayine iingxelo-mali njengezichanekileyo.

4.6 Abaphicothi-zincwadi baqhele ukuba kwiingxelo-mali eziphicothiweyo bakulungiselele ukusayinelwa kwazo libhunga lolawulo (GB).

4.7 Ibhunga lolawulo (GB) malingenise ikopi yeengxelo-mali eziphicothiweyo nezisayinelweyo emazibandakanye kunye nengxelo evela kubaphicothi-zincwadi, eya kwi-ofisi yesithili phambi okanye ngowe-30 Juni.

Okubalulekileyo:

Umpicothi-zincwadi akamele kuba ngowenza umsebenzi wokujongana neencwadi zeemali zesikolo, ngaphandle kwee-journals nee-adjustments zokuphela konyaka. Ngaphezu koku, ukuphicothwa/ukuhlolwa kweengxelo-mali zesikolo makungenziwa kwa yilo ngcali yemicimbi yosetyenziso-mali (*accounting professional*) ifanayo ibibandakanyeka nasekuqulunqweni kweengxelo-mali oko kukuthi ukohlukaniwa kwemisebenzi. Oku kukungqinelana ne-Auditing Standard of Independent Review (ISRE 2400).

5. Umphicothi-zincwadi okanye umntu ohlola nonika ingxelo ngamaxwebhu ezemali

5.1 Ngokwesiqendu 43(1) seSASA, ibhunga lolawulo maliqeshe umntu obhaliswe njengengcali yemicimbi yezemali (*accountant*) nomphicothi-zincwadi ngokwe-*Public Accountants' and Auditors' Act, 1991 (Act 80 of 1991)*.

5.2 Ukuba akunakwenzeka oku ngesizathu esamkelekileyo, maliqeshe umntu oqeqeshiweyo ukuba enze imisebenzi yegosa elimele ukuphendula ngosetyenziso lwemali (*accounting officer*) ye-*Close Corporations* (isiqendu 43(2)(a) seSASA). Kule meko, inkcazelo "akunakwenzeka ngenxa yesizathu esamkelekileyo (*is not reasonably practicable*)" anokucaciswa ngolu hlobo lalandelayo:

"ibhunga lolawulo linemiqathango efanelekileyo ephunyeziweyo yokuqinisekisa ukuba ukuqeshwa komphicothi-zincwadi obhalisiweyo akunakwenzeka yaye ke ngoko alinakho ukuwuthobela umqathango ngokwesiqendu 43(2)(a) no- (b), kuya kwenziwa ngenye indlela eyimfuneko yokuqesha umntu ukuba ahlole iirekhodi."

5.3 Uluhlu lwamaqumrhu anokunxulunyaniswa namagosa amele ukuphendula ngosetyenziso lwemali ngala alandelayo:

- *The South African Institute of Chartered Accountants (SAICA)*
- *Auditors registered in terms of the provisions of the Auditing Profession Act, 2005 (Act No. 26 of 2005) (CA)*
- *The Southern African Institute of Chartered Secretaries and Administrators (ICSA)*
- *The Chartered Institute of Management Accountants (CIMA)*
- *The South African Institute of Professional Accountants (SAIPA)*
- *The Institute of Accounting and Commerce (IAC) kumagosa ane-Diploma in Accountancy (IAC)*
- *The Association of Chartered Certified Accountants (ACCA)*
- *The Chartered Institute of Business Management (MCIBM)*
- *The Southern African Institute for Business Accountants (SAIBA)*
- *The Southern African Institute of Government Auditors (SAIGA)*

5.4 Ukuba ibhunga lolawulo liqesha igosa elimele ukuphendula ngosetyenziso lwemali, malibonelele:

- a) iikowuteshini ezintathu ezifunyenwe kwiinkampani zophicothi-zincwadi ezahlukileyo ukulungiselela ukuzithelekisa. Ezi mazigcinwe ngokunqatyisiweyo ukulungiselela ukubekwa esweni nokuhlolwa kwazo okanye ukwenzela iinjongo zophicotho-zincwadi;
- b) Ileta eqhotyoshelweyo exhasayo enika izizathu ezivokothekileyo yaza yasayinwa libhunga lolawulo njengebonisa ukuba isetyenzisiwe imiqathango yolawulo (*control measures*) yaye uphononongo lokubanako ukwenzeka koku lwenziwe

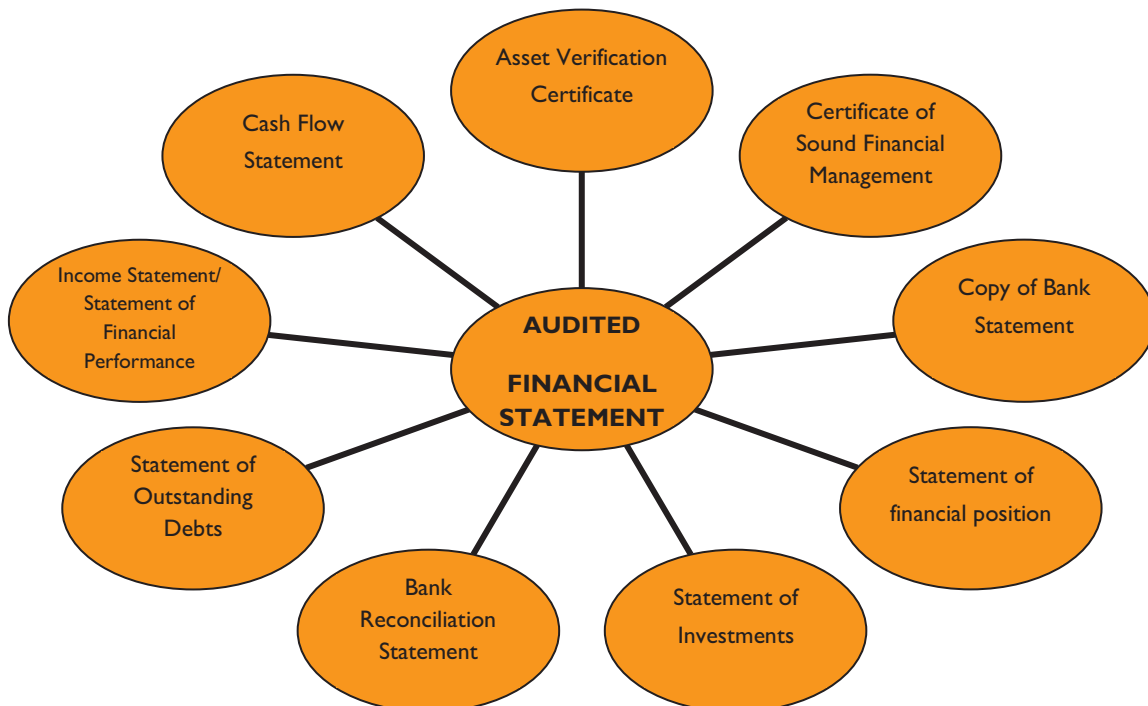
ekuqeshweni kwegosa elimele ukuphendula ngosetyenziso lwemali endaweni yomphicothi-zincwadi obhalisiweyo; nokuba

c) imizuzu yentlanganiso yebhunga lolawulo yokuqeshwa kwegosa elimele ukuphendula ngosetyenziso lwemali esayinwe yaze yagcinwa sisikolo ngenjongo yokugcina iirekhodi.

5.5 Ukuba oko akunakwenzeka ngenxa yesizathu esamkelekileyo, ibhunga lolawulo maliqeshe umntu onobuchule, kodwa kufuneka imvume yoMphathiswa wezeMfundo wePhondo ekutyunjweni kwakhe (makufundwe isiqendu 43(2)(b) se-SASA). Ifom yesicelo (IsiHlomelo A1) mayizaliswe yaye ithunyelwe ngqo, kunye nengcaciso efanelekileyo echaphazelekayo, kwi-ofisi yesithili echaphazelekayo. Ibhunga lolawulo limele ukuqinisekisa ukuba kuqeshwa abantu abaqeqeshiweyo bokuhlola iirekhodi. Ukutyunjwa kwabantu abangaqeqeshwanga okanye abangenasakhono ukuba benze umsebenzi wokuhlola iincwadi zesikolo kuya kubangela ingxaki yenkcitho eyilahleko ekukudyakraza nengeyomfuneko.

5.6 Ngokwesiqendu 43(3) seSASA akukho mntu ochaphazelekayo kwezezimali (*financial interest*) kwimicimbi yesikolo sikarhulumente onokuqeshwa ngokwesi siqendu.

6. Umfanekiso obonisa ukuqulunqwa kwingxelo-mali



7. Ikhomponenti zengxelo-mali

- Ingxelo engokusetyenziswa kwemali (*financial performance*): Income statement [Annexure A]
- Ingxelo yobume bezemali (*financial position*): Balance sheet [Annexure B]
- I-cash flow statement [Annexure C]
- Ingxelo yophicotho i-audit report [Annexure D]
- Ingcaciso ehamba nengxelo-mali okanye iishedyuli (*notes or schedules*) eziqulethe isishwankathelo semigaqo-nkqubo yeze-accounting ebalulekileyo nengcaciso engaphezulu nazo
- Ingxelo yabaphathi (ingxelo yomphicothi-zincwadi eqaqambisa nakuphi na ukusilela– le ngxelo nayo mayinikwe iSebe iWCED)

8. Iishedyuli emazibandakanywe kwiingxelo-mali

- I-Asset verification certificate [Annexure E]
- I-Bank reconciliation [Annexure F]
- I-Statement of investment/s or note to annual financial statements [Annexure G]
- I-Statement of investment/s or note to annual financial statements [Annexure G]
- Ikopi yebhanki ukwenzela uDisemba
- I-Certificate of sound financial management [Annexure I]
- I-Certificate of verification of computerised receipting [Annexure J]

9. Ingcaciso emayiboniswe kwiphepha elingaphezulu lengxelo engobume bezemali

9.1 Ii-asethi ii-Non-current assets (fixed assets)

- Izixhobo
- Izithuthi

9.2 Ii-asethi ii-current assets

- Ikheshi nee-cash equivalents
- Utyalo-mali
- I-inventri
- Ii-account receivable

9.3 Amatyalala ii-Non-current liabilities

- Iimali-mboleko zethuba elide (*Long-term loans*)
- Iimali ezibolekiweyo ezinenzala ii-Interest-bearing borrowings

9.4 **li-Non-current liabilities**

- li-akhawunti emazihlawulwe (*Accounts payable*)
- Izixa ezizi-*Provisions*
- li-akhawunti zikamasipala ezingekahlawulwa
- lintlawulo zembuyiselo ezingekahlawulwa ii-*Arrear Workman's Compensation*
- I-ovadrafti yebhanki
- SARS – iRhafu

10. **Ingcaciso ekwiphepha elingaphezulu lengxelo yengeniso/lengxelo-mali/lengxelo-mali yokusetyenziswa kwemali okanye kwingcaciso ehamba**

10.1 **Irevenyu/ingeniso**

10.1.1 Iifizi zezikolo

- Izikolo eziqhelekileyo (*Mainstream*) (*Nett = Gross – bad debt and exemptions*)
- Iipriprayimari/IBakala R

10.1.2 Enye ingeniso (*Other operating income*)

- Ezinye iifizi (umz. *Music*)
- Ukunyusa ingxowa-mali
- Izipho-mali

10.1.3 Ulwabiwo-mali lweSebe iWCED

- Izikolo ezikhuselekileyo
- U-Intanethi /I-TK *connectivity*
- IMimiselo neMigangatho (*N&S*)
- Iinkonzo zoomasipala
- Ulondolozo lwethuba elicwangcisiweyo
- IBakala R
- IProgram yeSondlo yeSikolo kaZwelonke (*National School Nutrition Programme*)

10.1.4 Enye ingeniso

- Inzala efunyenweyo (*current account and investment account*)
- Enye ingeniso
- Inzuzo kwii-asethi ezichithiweyo (*disposal of assets*)

10.2 **Inkcitho**

10.2.1 Iindleko zezolawulo

- lintlawulo zokujoyina nemirhumo
- lintlawulo ii-*accounting fees*
- lintlawulo ii-*auditing fees*

- lindleko zekhompuyutha
- Ukuhla kwexabiso lee-asethi (*Depreciation*)
- Inzala ehlawuliweyo
- Ezinye iindleko
- linkonzo zoomasipala
- lincwadi zezifundo nezibonelelo zokuxhasa ukufundisa
- Izithuthi
- Irhafu - intlawulo iyonke yakwa-SARS
- Ulungiso nolondolozo
- Ukuprinta nezinto zokubhala
- Irenti
- Iboni nefeksi

10.2.2 Inkcitho emalunga nabasebenzi

- Ootitshala abasezi-ofisini
- Ootitshala abakumaziko
- lintlawulo ezingaphezulu (38A) - ngomsebenzi ngamnye

10.2.3 Imali engaphezulu/eshotayo ukulungiselela unyaka (iSetyhula 0007 ka-2014, yomhla we-05 Matshi 2014)

11. Ingcaciso ehamba nengxelo-mali

11.1 Imigaqo-nkqubo yeze-akhawuntingi

Indlela yokuqulunqwa (*Basis of presentation*) kwengxelo-mali – lingxelo-mali zaqho ngonyaka ziqulunqwa ngokwenkqubo ye-*historical cost basis* nangokungqinelana ne-*South African Standards of Generally Recognised Accounting Practice (GRAP)*. Oku kulandelayo yimigaqo-nkqubo eyintloko esetyenziswa sisikolo, nengqinelana naleyo yonyaka ongaphambili:

11.1.1 Ii-asethi ezingenakushenxiseka (*Fixed/tangible assets*) nokuhla kwexabiso lazo (*depreciation*)

Ukuhla kwexabiso kwii-asethi ii-*fixed assets* kuboniswa nge-*book value (cost less accumulated depreciation)*. Ukuhla kwexabiso kucinywa ngesixa sexabiso (*charge*) kwingeniso ebalwe ngokwe-*straight-line basis* ukwenzela ukucinywa kwexabiso lendleko kwixesha losetyenziso elilindelekileyo lazo (*their expected useful lives*). Iireyithi zokuhla kwexabiso lee-asethi (*depreciation rates*) ezisebenzayo kudidi ngalunye lwee-asethi ii-*fixed/tangible assets* zezi zilandelayo:

- Ifanitshala nee-*fittings* – 10% p.a.
- Izixhobo ze-Ofisi (*Office equipment*) – 20% p.a.
- Ikhompuyutha – 33.33% p.a.

- I-software yeKhompyutha – 50% p.a.

11.1.2 Ii-inventri

Ii-ayithem ezinokuthengiseka (*Saleable items*) zichazwa kwixabiso le-cost or net realisable value, nokuba leliphhi na elincinane. Ii-ayithem zezolawulo (*Administrative items*) zichazwa njengendleko (cost). Apho kuyimfuneko, isixa esenzelwe ii-inventri ezingasebenzisekiyo (*obsolete*), ezisisistokhwe esisagciniweyo (*slow-moving*) nezineziphene (*defective inventory*).

11.1.3 Irevenyu/ingeniso

Irevenyu/ingeniso iquka iifizi zesikolo, iimali zokunyuswa kwengxowa-mali (*fundraising*), iintlawulo ezenziwa ngoomatshini zeSebe iWCED (*WCED transfer payments*), iziphomali (*donations*) nenye ingeniso.

11.1.4 Inzala efunyenweyo

Inzala efunyenweyo (*interest received*) ibalwa kwithuba eyenzeka ngalo.

11.1.5 Ii-Accounts receivable

Ii-Accounts receivable zibalwa ngokwelo xabiso lilindelekileyo xa sele kusenzeka iintlawulo (*expected realisable value*). Ixabiso eyingqikelelo (*estimate*) lenzelwa ii-akhawunti ezizi-doubtful accounts receivable ngokusekelwe ekuhlolweni kwazo zonke izixa ezingekahlawulwa ekupheleni konyaka. Amatyalala angasenakuhlawulwa (*bad debts*) ayacinywa kunyaka aqatshelwe ngawo.

11.1.6 Ii-Accounts payable ezizi-akhawunti zemali etyalwa ziinkampani kwiikhreditha. Ii-Accounts payable zibalwa ngokwamaxabiso entlawulo alindelekileyo (*expected payment values*). Ixabiso eyingqikelelo (*estimate*) lenzelwa ii-akhawunti ezizi-doubtful accounts receivable ngokusekelwe ekuhlolweni kwazo zonke izixa ezingekahlawulwa ekupheleni konyaka. Inzala iyacinywa kunyaka eyenzeka ngawo.

11.1.7 IZibonelelo zaBaqeshwa (*Employee benefits*) (izithuba zebhunga lolawulo)

Iintlawulo ezizi-Contributions ezichaziweyo ngokumalunga neenkono kwithuba elithile zibalwa njengenkcitho kwelo thuba.

11.2 Iimali ezililungelo labaqeshwa (*Employee entitlements*)

Amalungelo abaqeshwa ethuba elifutshane (*Short-term employee benefits*): lindleko zamalungelo abaqeshwa ethuba elifutshane zibalwa ngethuba umqeshwa enze ngalo iinkono ezichaphazelekayo. Iimali ezililungelo labaqeshwa (*Employee entitlements*) zibalwa xa zihlawulwa kubaqeshwa (*accrue to employees*).

11.3 Ukutsalelwa irhafu (Taxation)

Akukho zixa ziyi-provision zibekelwe irhafu, njengoko izikolo zixolelwe ekuhlawuleni irhafu yengeniso (*income tax*) ngokweSiqendu 10 (1)(d)(iv)(bb) se-*Income Tax Act, 1962 (Act 52 of 1962)*.



INCOME STATEMENT for the year ended 31 December

	NOTES	R /	R /
REVENUE/INCOME			
School fees		XXXXX	XXXXX
Mainstream		XXXXX	XXXXX
Pre-primary		XXXXX	XXXXX
Other operating income		XXXXX	XXXXX
Other fees	5	XXXXX	XXXXX
Donations		XXXXX	XXXXX
WCED - Allocations	6	XXXXX	XXXXX
OTHER INCOME		XXXXX	XXXXX
Interest received: Current a/c		XXXXX	XXXXX
Investment a/c		XXXXX	XXXXX
Other		XXXXX	XXXXX
Profit on disposal of fixed assets		XXXXX	XXXXX
		XXXXXXXX	XXXXXXXX
EXPENDITURE			
Administration expenses		XXXXXXXX	XXXXXXXX
Affiliations and subscriptions (sport)		XXXXX	XXXXX
Accounting fees		XXXXX	XXXXX
Auditing fees		XXXXX	XXXXX
Computer expenses		XXXXX	XXXXX
Depreciation		XXXXX	XXXXX
Interest paid		XXXXX	XXXXX
Other expenses	7	XXXXX	XXXXX
Municipal services		XXXXX	XXXXX
Textbooks		XXXXX	XXXXX
Repairs and maintenance		XXXXX	XXXXX
Printing and stationery		XXXXX	XXXXX
Rent		XXXXX	XXXXX
Telephone		XXXXX	XXXXX
Personnel expenditure:	8	XXXXX	XXXXX
CS educators		XXXX	XXXX
Non-CS educators		XXXX	XXXX
Extra remuneration		XXXX	XXXX
		XXXXXXXX	XXXXXXXX
Surplus/(Deficit) for the year		XXXX	XXX
Surplus transferred			



Adres/Address: Die Direkteur: Bestuursrekeningkunde, WKOD, Privaatsak X9114, Kaapstad, 8000. // The Director: Management Accounting, WCED, Private Bag X9114, Cape Town, 8000. Tel.: (021) 467-2664, Faks/Fax 467-2594.

Aansoek om goedkeuring ingevolge artikel 43(2) van die SA Skolewet, 1996 (Wet 84 van 1996), deur die LUR verantwoordelik vir Onderwys, van die beheerliggaam se aanstelling van 'n persoon verantwoordelik vir die ondersoek van en verslagdoening oor die inrigting se rekords en finansiële state.

Application for approval in terms of Section 43(2) of the SA Schools Act, 1996 (Act 84 of 1996), by the MEC responsible for Education, of the governing body's appointment of a person to examine and report on the records and financial statements of the institution.

**Onderwysinrigting /
Educational Institution:**

**Distrikskantoor/
District Office**

Besonderhede van Persoon : Details of Person

Volle voorname/Full first names		
Van/Surname		
Identiteitsnr/Identity No		
Posadres/Postal address		
Telefoon/Telephone	()	Selfoon/Mobile :
E-pos-adres/Email address		
Enige kriminele oortredings? Any criminal offences?	Ja/Yes Nee/No	Indien Ja , verskaf asb besonderhede op 'n addisionele bladsy. If Yes , please supply particulars on an additional page.
Ooit voorheen insolvent verklaar? Ever been declared insolvent?	Ja/Yes Nee/No	Indien Ja , verskaf asb besonderhede op 'n addisionele bladsy. If Yes , please supply particulars on an additional page.

Dokumente aangeheg : Documents attached

Curriculum Vitae
Notule van beheerliggaamvergadering(Bewys:Aanstelling&datum)/Minutes of Governing Body Meeting(Proof:Appointment&date)

Beheerliggaam : Governing Body

Geteken/Signed :	Datum/Date :
Naam en Van/Name and Surname:	
Telefoon/Telephone: ()	Sel/Mobile:

Verklaring deur aansoeker : Declaration by applicant

Ek, _____, verklaar hiermee dat ek jaarliks onafhanklik sal verslag doen teen **30 Junie** oor die rekords en finansiële state van die inrigting vir die periode **1 Januarie tot 31 Desember**. Ek sal geen finansiële of enige ander voordele aanvaar wat my onafhanklikheid om my pligte uit te voer sal beïnvloed nie .Ek het geen finansiële belang by die sake van die inrigting nie.

I, _____, hereby declare that I will annually by **30 June** report independently on the records and financial statements of the institution for the period **1 January to 31 December**. I will not accept any financial or other benefits that may influence my independence to perform my duties. I have no financial interest in the business of the institution.

Geteken/Signed : _____ Datum/Date _____
Aansoeker/Applicant



BALANCE SHEET as at 31 December

	NOTES	R /	R /
ASSETS			
Non-current assets			
Tangible/fixed assets	1	XXXXXX	XXXXX
Long-term investments	2	XXXXX	XXXX
Current assets			
Inventory	3	XXXX	XXXX
Accounts receivable	4	XXX	XXX
Prepayments		XX	XX
Short term investments		XXX	XXXX
Cash and cash equivalents		X	XX
		XXXX	XXXX
Total assets		XXXXXXXX	XXXXXXXX
EQUITY AND LIABILITIES			
Capital and reserves			
Accumulated funds		XXXXXX	XXXXX
Development funds		XXXXX	XXXX
Non-current liabilities			
Interest bearing borrowings/ loans		XXXXX	XXXXX
Current liabilities			
Accounts payable		XXXXX	XXXXX
Provisions		XXXXX	XXX
Accrued expenses		XXX	XX
Loans		XX	XX
			XXXX
Total equity and liabilities		XXXXXXXX	XXXXXXXX



Cash Flows

Direct method

Cash flow from operating activities

1

Cash receipts from learners

Cash paid to suppliers and Governing Body staff (_____)

Cash generated from operations

Interest paid (_____)

Interest received _____

Net cash inflow from operations

Cash flow from investing activities

2

Purchase of non-current assets for replacement (_____)

Disposal of non-current assets

Net cash outflow from investing activities

Cash flows from financing activities

3

Repayment of long-term loan ()

Long-term loan raised

Net cash outflow from financing activities

Net increase in cash and cash equivalents

1+2+3

Cash and cash equivalents at beginning of period

Cash and cash equivalents at end of period

28 JUNE 2017

AUDIT REPORT

THE GOVERNING BODY
SONOP PRIMARY
FOR THE YEAR ENDED 31 DECEMBER 2017

I have performed the duties of Accounting Officer to Sonop Primary as required by the Nonprofit Organisations Act, 1997 (Act 71 of 1997), and section 43(3) of the South African Schools Act (SASA), 1996 (Act 84 of 1996).

The financial statements presented on pages 3–9 are the responsibility of the Governing Body. The Governing Body is responsible for the maintenance of adequate accounting records and the preparation and integrity of the financial statements. The Governing Body is also responsible for the school's internal financial control. These are designed to provide reasonable, but not absolute, assurance as to the reliability of the financial statements, and to adequately safeguard, verify and maintain accountability of assets, and to prevent and detect misstatement and loss.

In common with similar organisations, it is not feasible for the school to institute accounting controls over cash collections prior to the collection in the accounting records.

I have determined that the financial statements are in agreement with the accounting records and have so by adopting such procedures and conducting such inquiries in relation to the accounting records as is considered necessary in the circumstances.

I have also reviewed the accounting policies which have been presented to me as having been applied in the preparation of the annual financial statements, and I am of the opinion that they are appropriate to the school and in conformity with generally accepted accounting practice.

I receive no financial gain from the school, except fees for own account.

The financial statements also conform to the Basic Financial System for Schools of the Western Cape Education Department.

.....



**JAARLIKSE BATEVERIFIKASIEKONTROLESERTIFIKAAT
ANNUAL ASSET VERIFICATION CONTROL CERTIFICATE**

**Staat van bateverifikasie soos op 31 Desember/
Statement of asset verification as at 31 December** _____

**Naam van Onderwysinrigting/
Name of Educational Institution** _____

**OBISNR/
EMIS NO** _____

**Distrikskantoor/
District Office** _____

1. Is enige tekorte geïdentifiseer? / Were any shortfalls identified?

Ja/Yes

Nee/No

1.1 Indien **JA**, heg asseblief besonderhede per bate-item aan (WKOD 029). /
If **YES**, please attach details per asset item (WCED 029).

2. Is enige surplusse geïdentifiseer? / Were any surpluses identified?

Ja/Yes

Nee/No

2.1 Indien **JA**, heg asseblief besonderhede per bate-item aan (WKOD 029). /
If **YES**, please attach details per asset item (WCED 029).

3. Ons, die ondertekenaars, sertifiseer hiermee / We, the undersigned, hereby certify

3.1 dat die jaarlikse bateverifikasie uitgevoer is:/ that the annual asset verification has been conducted:

3.1.1 Dat die bateverifikasie onder die toesig van die persoon verantwoordelik vir bates gehanteer is. /
That the asset verification was completed under the supervision of the person responsible for assets.

3.1.2 Datum van bateverifikasie: / Date of asset verification:

J	J	J	J	M	M	D	D

3.2 dat die nodige beheer oor bateprosedures soos voorgeskryf deur die WKOD geïmplementeer is. (**Verwys na Hoofstuk F van die handleiding: Basiese Finansiële Stelsels vir Skole**)./ /
that the asset control measures as prescribed by the WCED have been implemented. (**Refer to Chapter F of the manual: Basic Financial Systems for Schools**).

3.3 dat na ons wete, die inligting hierin vervat waar en korrek is. /
that, to the best of our knowledge, the information contained herein is true and correct.

TESOURIER / TREASURER

Datum/Date:

PRINSIPAAL
PRINCIPAL

Datum/Date:

VOORSITTER / CHAIRPERSON

Datum/Date:

OUDITEUR / AUDITOR

Datum/Date:



JAARLIKSE BANKREKONSILIASIE / ANNUAL BANK RECONCILIATION

Bank reconciliation as at 31 December
Bankrekonsiliasie soos op 31 Desember _____

Naam van Onderwysinrigting
Name of Educational Institution _____
OBOS NR/ _____
EMIS NO _____
Distrikskantoor/
District Office _____

Saldo volgens BANKSTAAT nr. (heg afskrif van bankstaat gedateer 31 Desember aan) Balance as per BANK STATEMENT No. (attach copy of bank statement dated 31 December)				R
Plus: UITSTAANDE DEPOSITOS (Depositos ontvang in KASBOEK, nog nie op bankstaat nie) Add: OUTSTANDING DEPOSITOS (Deposits received in CASHBOOK, not yet on bank statement)				
Depositodatum Deposit date	Depositonr./ Deposit No	Besonderhede / Details	Bedrag / Amount	
1				
2				
3				
4				
TOTAAL: UITSTAANDE DEPOSITOS / TOTAL: OUTSTANDING DEPOSITOS				R
Min: UITSTAANDE TJEKS/BETALINGS (Betalings geprosesseer in KASBOEK, maar nog nie op bankstaat nie) Less: OUTSTANDING CHEQUES/PAYMENTS (Payments processed in CASHBOOK, not yet on bank statement)				
Tjekdatum/ Cheque date	Tjeknr./ Cheque No	Besonderhede / Details	Bedrag / Amount	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
TOTAAL: UITSTAANDE TJEKS / TOTAL: OUTSTANDING CHEQUES				R
Saldo volgens KASBOEK soos op 31 Desember Balance as per CASH BOOK as at 31 December _____				R

TESOURIER / TREASURER
Datum/Date:

PRINSIPAAL
PRINCIPAL
Datum/Date:

VOORSITTER / CHAIRPERSON
Datum/Date:

OUDITEUR / AUDITOR
Datum/Date:



JAARLIKSE STAAT VAN BELEGGINGS / ANNUAL STATEMENT OF INVESTMENTS

Staat van beleggings soos op 31 Desember
Statement of investments as at 31 December _____

Naam van Onderwysinrigting/
Name of Educational Institution _____

OBISNR/
EMIS NO _____ Distrikskantoor/
District Office

BELEGGINGSBESONDERHEDE/ INVESTMENT DETAILS	BELEGGINGS / INVESTMENTS			
	1	2	3	4
Naam van bank/Name of bank				
Rekeningnr/Account no.				
Tipe belegging/Type of investment				
Totale rente ontvang/ Total interest received				
Vervaldatum/Maturity date				
BALANS soos op 31 Desember/ BALANCE as at 31 December				

Aangeheg is 'n gewaarmerkte afskrif/gewaarmerkte afskrifte van die beleggingsrekening(s) soos op
Attached is a certified copy/are certified copies of the investment account(s) as at _____

Hiermee sertifiseer ek/ons dat, so v&er my/ons kennis strek, die bogenoemde staat waar en korrek is.
I hereby certify that, to the best of my/our knowledge, the above statement is true and correct.

<p>_____ TESOURIER / TREASURER</p> <p>Datum/Date:</p>	<p>_____ PRINSIPAAL PRINCIPAL</p> <p>Datum/Date:</p>
<p>_____ VOORSITTER / CHAIRPERSON</p> <p>Datum/Date:</p>	<p>_____ OUDITEUR / AUDITOR</p> <p>Datum/Date:</p>



FINANSIËLE JAAR/
FINANCIAL YEAR _____

SERTIFIKAAT VAN GOEIE FINANSIËLE BESTUUR
CERTIFICATE OF SOUND FINANCIAL MANAGEMENT

Naam van Onderwysinrigting/
Name of Educational Institution _____

OBISNR/
EMIS NO

Distrikskantoor/
District Office

Ons, die ondertekenaars, sertifiseer hiermee dat die inrigting effektiewe, doeltreffende en deursigtige finansiële bestuur- en interne beheerstelsels implementeer (Artikel 38(1)(j) van die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1/1999 soos gewysig deur Wet 29/1999).

We, the undersigned, hereby certify that the institution implements effective, efficient and transparent financial management and internal control systems (Section 38(1)(j) of the Public Management Finance Act, 1999 (Act 1/1999 as amended by Act 29/1999).

TESOURIER / TREASURER

NAAM / NAME

HANDTEKENING/SIGNATURE

DATUM/DATE

VOORSITTER / CHAIRPERSON

NAAM / NAME

HANDTEKENING/SIGNATURE

DATUM/DATE



FINANSIËLE JAAR/
FINANCIAL YEAR _____

SERTIFIKAAT VAN BEVESTIGING VAN REKENAAR KWITANSIESTELSELS
CERTIFICATE OF VERIFICATION OF COMPUTER RECEIPTING SYSTEMS

Naam van Onderwysinrigting/
Name of Educational Institution _____

Distrikskantoor
District Office _____

OBISNR/
EMIS NO _____

Ek, die ouditeur van hierdie onderwysinrigting en ondertekenaar, sertifiseer hiermee dat die inrigting 'n effektiewe, doeltreffende en deursigtige kwitansiestelsel bedryf met die volgende minimum interne kontroles en eienskappe:

Rekenaar kwitansiestelsels: (Nie-geintegreer asook ge-integreer met rekenkundige sagteware)

- Die stelsel verseker die teboekstelling van alle inkomste tydig, akkuraat en volledig.
- Slegs persone skriftelik gemagtig deur die beheerliggaam hanteer die stelsel.
- Die relevante registers word bygehou.
- Die bewaring van dokumente en data is bevredigend.
- 'n Opsomming van die dag se kwitansies word gerekonsilieer met gepaardgaande deposito's.
- Die volgende tekortkominge is geïdentifiseer:.....

I, the auditor of this education institution and undersigned, hereby certify that the institution is running an effective, efficient and transparent receipting system with the following minimum internal controls and characteristics:

Computer receipting systems: (Non-integrated and integrated with accounting software)

- The system ensures the recording of all income timeously, accurately and completely.
- Users of the system have been appointed in writing by the governing body.
- The relevant registers are kept.
- The safekeeping of documents and data are satisfactory.
- A summary of the daily transactions is being reconciled to the relevant deposits.
- The following shortcomings have been identified:.....

Ouditeur van onderwysinrigting / Auditor of education institution

Naam/ Name Tel nr Handtekening/ Signature Datum/ Date