



Western Cape
Government



Heritage Western Cape

Annual Report
2022/2023

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The images contained on the cover of Heritage Western Cape's Annual Report 2022/2023:

1. Kaaimans River Railway Bridge, George (33°59'52"S 22°33'25"E)
2. Cape St. Blaze Lighthouse and Cave complex, Mossel Bay (34.1860° S, 22.1565° E)
3. Bainskloof Pass, Wellington (33.5797° S, 19.1350° E)
4. NG Church, Swellendam (34.0179° S, 20.4465° E)

PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME	Heritage Western Cape
LEGAL FORM OF ENTITY	Public Entity
NATURE OF BUSINESS AND PRINCIPAL ACTIVITIES	To identify, protect, conserve, manage and promote heritage resources in the Western Cape
REGISTRATION NUMBER	N/A
PHYSICAL ADDRESS	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town 8001
POSTAL ADDRESS	P. O. Box 1665 Cape Town 8000
TELEPHONE NUMBER/S	021 483 9598
FAX NUMBER	021 483 9845
EMAIL ADDRESS	ceoheritage@westerncape.gov.za
WEBSITE ADDRESS	www.hwc.org.za
EXTERNAL AUDITORS	Auditor-General of South Africa
NAME AND ADDRESS	19 Park Ln, Milnerton, Cape Town, 7441
BANKERS	Nedbank and ABSA
NAME AND ADDRESS	Nedbank 85 St Georges Mall Cape Town City Centre Cape Town 8001 Absa Private Bag X9067 Corp Gauteng Cape Town
COMPANY/ BOARD SECRETARY	N/A

PART A: GENERAL INFORMATION

2. LIST OF ABBREVIATIONS/ACRONYMS

AA	Accounting Authority
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
APM	Archaeology, Palaeontology and Meteorites Committee
BAR	Basic Assessment Report
BELCOM	Built Environment and Landscapes Committee
BID	Basic Information Document
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CMF	Conservation Management Framework
CMP	Conservation Management Plan
CoCT	City of Cape Town
DCAS	Department of Cultural Affairs and Sport
DERM	Directorate Enterprise Risk Management, Department of the Premier
EE	Employment Equity
EIA	Environmental Impact Assessment
EIR	Environmental Impact Report
EPWP	Expanded Public Works Programme
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
EXCO	Executive Committee
FCDP	Fixed Capital Property Development
GRAP	Generally Recognised Accounting Practice
HIA	Heritage Impact Assessment
HWC	Heritage Western Cape
HOMs	Heritage Officers Meetings
IACOM	Impact Assessment Committee
IGIC	Inventories, Grading and Interpretations Committee
MEC	Member of the (Provincial) Executive Council
MTEF	Medium-Term Expenditure Framework
NBRBSA	National Building Regulations and Building Standards Act
NEMA	National Environmental Management Act
NHRA	National Heritage Resources Act
NID	Notification of Intent to Develop
NPA	National Prosecuting Authority
OSD	Occupation Specific Dispensation
PAIA	Promotion of Access to Information Act
PDIA	Problem Driven Iterative Adaptation
SAHRA	South African Heritage Resources Agency
SAHRIS	South African Heritage Resources Information System

3. FOREWORD BY THE CHAIRPERSON

It is my honour to present the Annual Report of Heritage Western Cape for the financial year ending on 31 March 2023, marking my first year as Chairperson of the Council. As appointed by the Provincial Minister of Cultural Affairs and Sport, the Honourable Minister, Ms Anroux Marais, our new Council's term, began on 1 November 2022 and will conclude on 31 October 2025.



The Council was inaugurated on 17 November 2022 by the Honourable Minister, Ms Anroux Marais. The Council has proceeded with its work in earnest, starting with the appointment of new sub-committee members as from 1 February 2023. The Council has also made some adjustments to its sub-committees to address matters of efficiency and to ensure the smooth operation of these committees, most notable the amalgamation of the Archaeology, Palaeontology and Meteorites Committee (APM) with the Impact Assessment Committee (IACom). The effectiveness of this amalgamation will be monitored.

These committees play a vital role in the delegation of Heritage Western Cape's work, although the final decisions are made by Council. We are immensely grateful to the heritage professionals who volunteer their services on these committees, as managing heritage resources in a rapidly growing province like ours requires diligence and specialised skills.

This Annual Report serves as a crucial document that provides a comprehensive overview of the entity's activities, achievements, challenges, and future outlook. It serves multiple purposes, all aimed at fulfilling HWC's commitment to transparency, accountability, and effective communication with stakeholders, including the public, government officials, heritage professionals, and other interested parties. The report plays a vital role in fulfilling the organisation's mandate and furthering its objectives.

I would like to express my gratitude to the outgoing Council members for their outstanding contributions to the smooth functioning of the Council. We understand the immense responsibility placed upon us and are honoured to serve the people of our beloved province. I would like to express our deep appreciation to the Department of Cultural Affairs and Sport's staff members, who have delivered exceptional services during this period.

Furthermore, I would like to acknowledge the invaluable support of the Chief Financial Officer, Ms Brenda Rutgers, and her division for their efficient and economical management of our finances. Our sincere thanks also go to the Head of Department, Mr Guy Redman, and the Honourable Provincial Minister, Ms Anroux Marais, for their unwavering support of Heritage Western Cape. Without their guidance and backing, the achievements reflected in this Annual Report would not have been possible.

Finally, I would like to express my gratitude to my fellow Council members of Heritage Western Cape for their commitment and willingness to serve the entity over the next few years. Together, we will deliver on our mandate to protect, manage and promote the heritage resources in the Western Cape.

Chairperson of Council
Ms. Reyhana Gani
Date: 31 August 2023

PART A: GENERAL INFORMATION

4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

Introduction

Heritage Western Cape (HWC) is the provincial heritage resources authority responsible for managing heritage resources in the Western Cape. Its key mandate is derived from the Constitution of South Africa, the Western Cape Provincial Constitution, and the National Heritage Resources Act (NHRA). This report highlights Heritage Western Cape's efforts in managing and promoting heritage resources in the Western Cape, as well as the challenges faced and the achievements of the entity during the 2022/2023 financial year.

Challenges

Key challenges faced by the entity during the financial year include:

- 1) The ongoing management of Grade III heritage resources which are of local significance;
- 2) The escalating loadshedding crisis in the country; and
- 3) Retaining appropriately qualified staff.

While HWC's primary responsibility is the management of Grade II heritage resources, it has also been managing Grade III resources (of local significance), which should ideally be managed by local authorities. Significant efforts have been made to delegate functions to local authorities, with positive steps taken in collaboration with the City of Cape Town (CoCT).

A further significant challenge was the escalating energy crisis in the country, which affected our operational schedules and interrupted our service delivery to some extent. However, we implemented business continuity measures to mitigate these interruptions and ensured that our meetings and engagements with stakeholders continued as planned.

Another ongoing challenge has been attracting and retaining appropriately qualified personnel in heritage resources management. The allure of more competitive salaries in local and national positions often results in staff members leaving for higher-paid opportunities. To address this, we are focusing on the well-being of our staff and implementing incentives that build a healthy and valued organisational culture.

Achievements

Despite the challenges faced, HWC has made significant achievements in the past year. HWC received a total of 2,265 heritage applications; and has streamlined processes by updating application forms to facilitate efficient review. HWC has also conducted site inspections, with a particular focus on significant passes in the province. The resulting reports have guided the entity's engagements with property owners and relevant government departments, such as the Western Cape Department of Transport and Public Works, to ensure the conservation and protection of these sites.

In collaboration with the CoCT, HWC has made positive strides in delegating the management of local heritage resources to local authorities. This phased approach strategy aims to enhance efficiency and decision-making at the local level.

HWC has also initiated key activities through our participation in the Fixed Capital Property Development Team (FCPD). These initiatives include exemptions for certain development areas, encouraging local authorities to be declared competent in managing local heritage resources, and streamlining permit application processes.



HWC's service delivery improvement roadmap continues to guide its actions and continue to focus on three key areas: 1) expanding capacity within the organisation, 2) promoting heritage, and 3) improving efficiency. This has been made possible through the dedication and collaborative efforts of our team, stakeholders, and interested heritage groups.

Outlook

Looking ahead, HWC recognises the continued high demand for efficient and accessible services that cater to the needs of the public and contributes to economic growth and social well-being. HWC remains committed to building an efficient heritage resources management system that instils confidence in our work. The entity will continue to declare significant heritage resources as Provincial Heritage Sites, reflecting the diversity of our province's heritage. Strengthening relationships with municipalities and conservation bodies is vital to ensure that the objectives of the National Heritage Resources Act (NHRA) are met.

Outreach programmes to communities will remain a priority as we aim to highlight the positive and stabilising effects of heritage in resolving social ills, fostering social inclusion, and building active citizenship. HWC values the active involvement of conservation bodies, interested heritage groups, and engaged communities in the identification, promotion, and management of heritage resources. Together, we can forge a sustainable development approach that places culture and heritage at the heart of our society's development and wellbeing.

As we move forward, HWC remains resolute in our mission to preserve and celebrate the rich heritage of the Western Cape. We are committed to continuously improving our services, enhancing stakeholder engagement, and exploring innovative approaches to heritage management. By embracing the challenges and opportunities ahead, HWC will continue to make a positive impact on the cultural landscape of our province.

Conclusion

In conclusion, I would like to express my sincere gratitude to all our stakeholders, partners, and committee members of HWC. Your support and collaboration have been instrumental in the progress we have made during the past year.

I extend my appreciation to the dedicated team at HWC for their unwavering commitment and hard work in fulfilling our mandate. Their expertise and passion for heritage resources have been the driving force behind our accomplishments. I would also like to acknowledge the invaluable contributions of our partners, including the City of Cape Town, local authorities, conservation bodies, and interested heritage groups. Your collaboration and engagement have been crucial in advancing our shared goals.

I would like to express our gratitude to the public for their active participation and involvement in the heritage conservation process. Your support and feedback have played an integral role in shaping our decisions and ensuring that our actions are aligned with community needs and aspirations.

Lastly, I would like to extend my deepest thanks to the Council of HWC for their guidance, wisdom, and commitment to good governance. Their strategic oversight and support have been instrumental in our achievements and the successful implementation of our initiatives.

PART A: GENERAL INFORMATION



SPENDING TRENDS

Programme	2022/23			2021/22		
	Budget	Actual expenditure	(Over)/ under expenditure	Budget	Actual expenditure	(Over)/ under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	2 648	1 585	1 063	2 121	1 945	176
Total	2 648	1 585	1 063	2 121	1 945	176

**The under expenditure is mainly due to fewer committee meetings held than planned.*

Chief Executive Officer
Mr. Michael Janse van Rensburg
Date: 31 August 2023

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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

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

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

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

The Annual Financial Statements (Part E) have been prepared in accordance with the SA GRAP standards applicable to the public entity.

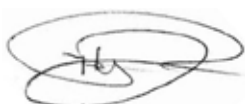
The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

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

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

In our conclusion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the public entity for the financial year ended 31 March 2023.

Yours faithfully



Chief Executive Officer
Mr. Michael Janse van Rensburg
Date: 31 August 2023



Chairperson of Council
Ms. Reyhana Gani
Date: 31 August 2023

PART A: GENERAL INFORMATION

6. STRATEGIC OVERVIEW

6.1. Vision

Inclusive, transformed, people-centred, sustainable management of heritage resources in the Western Cape.

6.2 Mission

Heritage Western Cape ensures and implements the inclusive identification, sustainable and integrated management, conservation and promotion of tangible and intangible heritage resources in order to contribute to transformation and nation building.

6.3 Values

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

7. LEGISLATIVE AND OTHER MANDATES

Heritage Western Cape as a schedule 3C Public Entity regards the legislative mandate on which its overall functioning is based as binding in terms of the following:

- To promote good governance at all levels;
- To empower communities to nurture and conserve heritage resources so that they may be bequeathed to future generations;
- To lay down general principles for governing heritage resources management throughout the Western Cape; and
- To introduce an integrated system for the identification, protection, conservation, management and promotion of heritage resources in the province in terms of the NHRA and its regulations.

7.1 Constitutional Mandates

Section	Direct Responsibility of Heritage Western Cape
Constitution of the Republic of South Africa, 1996	
Section 24(b)(ii): Environment	Heritage Western Cape must by legislative and other measure regulate and monitor the promotion of conservation of the heritage environment in the Western Cape. This may not be exercised in a manner inconsistent with any provision of the Bill of Rights. Annual reports on this mandate must be submitted to the Western Cape Provincial Parliament.
Section 31: Cultural, religious and linguistic communities	Heritage Western Cape must ensure that its programmes and projects consider the cultural diversity of the population of the Western Cape.
Section 41: Principles of co-operative government and intergovernmental relations	Heritage Western Cape cooperates with all spheres of government. In terms of its mandates, HWC works in close cooperation with the Department of Cultural Affairs and Sport, the South African Heritage Resources Agency (SAHRA) and local authorities in the Western Cape.
Schedule 4A: Functional Areas of Concurrent National and Provincial Legislative Competence	Heritage Western Cape works closely with the South African Heritage Resources Agency regarding heritage matters especially National Heritage Sites that are located within the Western Cape.

Section	Direct Responsibility of Heritage Western Cape
Constitution of the Republic of South Africa, 1996	
Section 195: Basic values and principles governing public administration	Heritage Western Cape officials must adhere to the provisions of section 195, which provides a description of the democratic values and principles governing public administration. Section 195(1)(b) requires the promotion of the efficient, economic and effective use of resources. This implies that programmes undertaken in the public sector should yield maximum benefits at the lowest possible cost.
Section 81	Heritage Western Cape must implement policies to actively promote and maintain the welfare of the people of the Western Cape, specifically regarding the protection and conservation of the natural historical, cultural historical, archaeological and architectural heritage of the Western Cape for the benefit of present and future generations. Heritage Western Cape must implement specific policies in this regard.

7.2 Legislative mandates

National Legislation	Reference	Description
Public Finance Management Act, 1999	Act 1 of 1999	The Public Finance Management Act (PFMA): <ul style="list-style-type: none"> regulates financial management in national and provincial governments, listed or unlisted public entities, constitutional institutions and provincial legislatures. ensures that all revenue, expenditure, assets and liabilities of these institutions are managed efficiently and effectively; and defines the responsibilities of persons entrusted with financial management in these bodies.
Promotion of Access to Information Act, 2000	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state and private bodies. Among other things, HWC and every other public and private body must: <ul style="list-style-type: none"> compile a manual that explains to members of the public how to lodge an application for access to information that the body holds; and appoint an information officer to consider requests for access to information held by the body.
Promotion of Administrative Justice Act, 2000	Act 3 of 2000	This Act: <ul style="list-style-type: none"> sets out the rules and guidelines that administrators must follow when making decisions; requires administrators to inform people about their right to review or appeal and their right to request reasons; requires administrators to give reasons for their decisions; and gives members of the public guidance on the grounds to challenge the decisions of administrators in court.

PART A: GENERAL INFORMATION

National Legislation	Reference	Description
Protection of Personal Information Act, 2013	Act 4 of 2013	<p>This Act places a responsibility on institutions to ensure the following:</p> <ul style="list-style-type: none"> To promote the protection of personal information processed by public and private bodies; and To introduce certain conditions to establish minimum requirements for the processing of personal information. <p>As HWC collects personal information in the processing of applications, the POPI Act needs to be complied with.</p>
National Heritage Resources Act, 1999	Act 25 of 1999	<p>Heritage Western Cape derives its mandate from this legislation. Furthermore, the Act empowers HWC to perform the following:</p> <ul style="list-style-type: none"> To identify, record and assess relevant heritage resources within Western Cape; To protect and manage heritage resources within the Western Cape; and To establish policies, objectives and strategic plans for heritage resources management.
World Heritage Convention Act, 1999	Act 49 of 1999	<p>Heritage Western Cape, in compliance with this Act, ensures that sites that are nominated for World Heritage Site status must be formally protected and where necessary provide support with ongoing conservation and periodic reporting.</p>
Western Cape Heritage Resource Management Regulations	PN 336 of 25 October 2002, PN 298 of 29 August 2003, PN 212 of November 2004, PN 106 of 31 March 2005. PN 7497/2015 of September 2015.	<p>Regulations provide for the practical implementation of heritage management in the Western Cape.</p>
Preferential Procurement Policy Framework Act, 2000	Act 5 of 2000	<p>To give effect to section 217(3) of the Constitution by providing a framework for the implementation of the procurement policy contemplated in section 217(2) of the Constitution.</p>

7.3 Policy Mandate

Policy	Description
Financial Delegations	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999.
Supply Chain Management Delegations	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999.
Materiality Framework	The Accounting Authority is required to develop and agree on a framework of acceptable levels of materiality and significance with the Executive Authority in consultation with external auditors.
Remuneration of Members	To facilitate payment to members of HWC nominated to attend conferences, projects, meetings, and workshops on behalf of the Entity.
Enterprise Risk Management	To give effect to the requirements of the Public Finance Management Act, Act 1 of 1999, Section 51(1)(a)(i) which states that the Accounting Authority must ensure that the Entity has and maintains an effective, efficient and transparent system of financial and risk management and internal control.
Supply Chain Management Policy	To regulate supply chain management within the Entity.

7.4 Case law

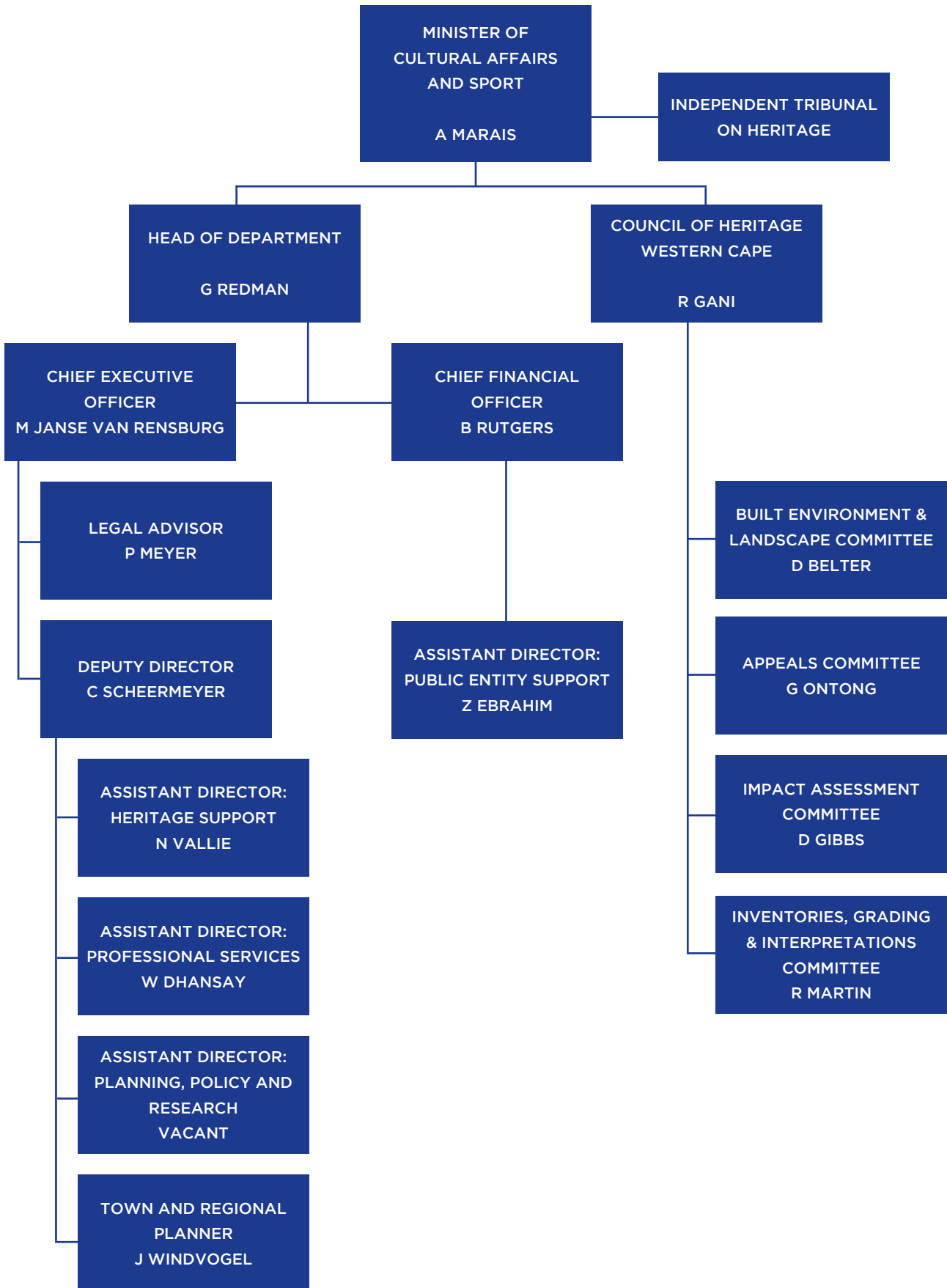
Court Case	Reference	Description
Louis Johannes Raubenheimer v the Trustees of the Hendrik Johannes Bredenkamp Trust and Others	Western Cape High Court, case no. 10228/2004	The judgment deals with what constitutes a “bona fide interest” in a decision of a heritage authority which will convey locus standi to appeal in terms of the NHRA. The Court found that it had to be a real interest and not just a sentimental attachment to the heritage resource.
Top Performers (Pty) Ltd v Minister of Cultural Affairs and Recreation	Western Cape High Court, case no. 5591/2005	This judgment had a profound impact on the appeal processes of the tribunals appointed by the MEC in terms of section 49 of the National Heritage Resources Act, 1999, read with Regulation 12 of PN 336 of 2003. DCAS and the MEC took corrective steps to ensure fair administrative processes and make provision for the admission of new evidence into the record of a tribunal process, as well as better compliance with the rules of natural justice in terms of the <i>audi alteram partem maxim</i> .
The Chairpersons’ Association v Minister of Arts and Culture	Supreme Court of Appeal, case no. 25/2006	This judgment sets out what constitutes adequate consultation with local communities and other stakeholders in respect of proposed changes to geographical names. DCAS and the Western Cape Provincial Geographical Names Committee established by the MEC are important role players in the implementation of the relevant legislation, especially with respect to the facilitation of consultation with stakeholders and communities. They must take this judgment into account in the processes and procedures they use to manage proposed changes to geographical names.

PART A: GENERAL INFORMATION

Court Case	Reference	Description
Qualidental Laboratories v Heritage Western Cape	Supreme Court of Appeal, case no. 647/2006	This judgment confirmed the powers conferred on the MEC and Heritage Western Cape to impose conditions on a development in terms of section 48 of the National Heritage Resources Act, 1999.
South African Heritage Resources Agency v the Arniston Hotel Property (Pty) Ltd and One Other	Western Cape High Court, case no. 5446/2006	The judgment deals with the matter of work approved under the National Building Regulations prior to the institution of a formal protection in terms of the NHRA and issues of validity of a notice of provisional protection.
Willows Properties (Pty) Ltd v Minister of Cultural Affairs and Sport	Western Cape High Court, case no. 13521/2008	The applicant filed an urgent application in the High Court to compel the MEC to make a decision or, alternatively, to issue the Record of Decision in respect of an appeal lodged with the MEC in terms of section 49 of the National Heritage Resources Act, 1999, read with regulation 12(7) of PN 336 of 2003. The impact of the judgment on DCAS is that it must ensure that tribunals issue Records of Decision in good time. Corrective measures have been implemented.
Waenhuiskrans Arniston Ratepayers Association and Another v Verreweide Eiendomsontwikkeling (Edms) Bpk and Others	Western Cape High Court, case no. 1926/2008	The Court considered whether the South African Heritage Resources Agency or Heritage Western Cape have jurisdiction in respect of sites that have been graded by SAHRA as Grade 1 sites in terms of sections 35 and 36 of the National Heritage Resources Act, 1999. The Court found that, in such cases, SAHRA has jurisdiction. The implication of this judgment for HWC is that the Department must provide legal assistance to Heritage Western Cape to interpret the legislation, and it must ensure that HWC acts within its legal mandate.
Peter Gees v the Provincial Minister of Cultural Affairs and Sport, Western Cape, the Chairperson, Independent Appeal Tribunal, Heritage Western Cape, the City of Cape Town, City Bowl Ratepayers; & Residents' Association	Western Cape High Court, case no: 6205/2015	The Court has confirmed that, despite the facts in this case are different than in the Qualidental case, the imposition of conditions are within the parameters of the National Heritage Resources Act, 1999 and are consistent with the overall scheme of the Act. Conditions can be imposed in a permit for demolition of an existing structure older than 60 years in terms of section 34(1) of the Act provided that they are imposed for a clear heritage purpose.
Piketberg Local Heritage Committee and Another v Liebco Vleishandelaars Edms Bpk and others (Heritage Western Cape 2nd Respondent)	Western Cape High Court, case no. 1103/ 2016	Application for review of a decision of HWC's Built Environment and Landscape Committee (BELCom). Permission was granted by BELCom to demolish a building on Erf 207 Piketberg. The Piketberg Heritage Committee applied to the High Court to review the decision as the provisions of PAJA were not complied with. The Court considered HWC's present policy of requiring consultation only with registered conservation bodies and held that, as the decisions taken had the potential to affect members of the general public, broader public consultation was required. This will mean that applicants will be required to advertise proposals for comment from the general public.

Court Case	Reference	Description
Bryer NO and others v HWC	Western Cape High Court, case no. 16392/2017	Application for review of a decision of HWC to impose a stop works order and a declaratory as to whether an application in terms of section 38 of the NHRA was necessary. This hinged on the definition of the trigger factor in S38(1) of a “site greater than 5000m2”. Heritage Western Cape had consistently used the erf size as the trigger. The applicant argued that “site” did not mean “erf”, and that in this specific case, the erf, although larger than 5000m2, it was notionally divisible into two separate sites. The court agreed with this argument. It is important to note that the court did not hold that the site was equivalent to the development footprint. The erf size may still be indicative of the site size, but a more nuanced approach is necessary.
Bo-Kaap Civic and Ratepayers Association v City of Cape Town	Western Cape High Court, case no, 7031/2017	Heritage Western Cape joined as an applicant in this application to review the decision of the City of Cape Town to permit the construction of a multi-storey development on this site, which is partially in an HPOZ, and borders on the historic Bo-Kaap. Heritage Western Cape argued that the proximity of the development to two Provincial Heritage Sites meant that it would “alter” the Provincial Heritage Sites and that a permit in terms of S27 of the NHRA should be obtained. The court did not accept this argument. It also declined to review the decision of the City of Cape Town.
Midnight Storm Investments 170 (Pty) Ltd v Minister of Finance and others	North Gauteng High Court Case no 46055/2015	The plaintiff in this case sought compensation from the State and HWC arising from the declaration of an area of their land as a PHS (The Baboon Point PHS at Elandsbaai). The plaintiffs claimed that the declaration had effectively sterilised their rights to develop the land and that it amounted to either a constructive expropriation or an unlawful taking of their ownership rights as protected by s25 of the Constitution. Alternatively, they asked for a ruling that the NHRA was unconstitutional because it authorised the taking of ownership rights without compensation. The Court found that the declaration was lawful and that it did not amount to constructive expropriation. The Court also found that the protection of property rights in terms of s25 of the Constitution is not absolute but is subject to public interest rights.

8. ORGANISATIONAL STRUCTURE



1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs the necessary procedures on the performance information to report on the material findings.

Refer to page 55-57 for the Report of the Auditor-General, published in Part F: Financial Information.

2. SITUATIONAL ANALYSIS

2.1. Service Delivery Environment

HWC is the provincial heritage resources authority responsible for the identification, protection, conservation promotion and management of heritage resources in the Western Cape. Its mandate to manage cultural matters in the province is derived from the Constitution of the Republic of South Africa, the Constitution of the Western Cape and the National Heritage Resources Act.

While not its primary responsibility, the demand for services has been in the area of heritage applications for development of structures older than 60 years in terms of section 34 of the NHRA, and larger development applications as triggered in terms of section 38 of the NHRA. Most of the section 34 applications relate to structures which are of local significance and as such these Grade III structures, which should be managed at local municipal level, have been managed by HWC for many years. The intended provisions of the NHRA, in terms of the national and provincial constitutional mandates, sets management of heritage resources at three spheres of government: national (Grade I) as managed by the South African Heritage Resources Agency; provincial (Grade II) as managed by the provincial heritage resources authority (HWC) and heritage resources of local significance (Grade III) as managed by local authorities.

The process of delegating functions to local authorities has been through many interactions and iterations of discussions with various authorities, but positive steps have been made in the last year with the City of Cape Town (CoCT). This municipal area forms the bulk of permit applications processed by HWC. HWC and the CoCT have developed a phased approach strategy to address the delegations pertaining to the management of local heritage resources.

While HWC still carries a great deal of work managing heritage resources of local significance, over and above the management of grade II heritage resources, it continues to be a key role player in the approval processes of developments as triggered in terms of the National Heritage Resources Act.

The need for economic stimulus and growth in the province places an expectation on HWC to respond efficiently to incoming development applications. The entity has streamlined its services as much as possible, but these have been challenged by the escalating loadshedding crises in the country. Business continuity measures are in place and operationally the management team reviews its operational schedules to adjust and limit interruptions to service delivery. This has required review of loadshedding schedules and realigning meeting times and the order of business at meetings of committees to ensure members of the public are hosted to review their permit applications. All required meetings of HWC were successfully undertaken during this financial year. The online meetings have proved very beneficial to stakeholders and interested and affected parties. Previous in-person committee meetings required a presence at the offices of HWC, whereas the current online meetings have allowed for greater accessibility province wide, as such meetings are open to the public to attend.

In response to the nationwide energy crisis and need for homeowners to install alternative power generation mechanisms, HWC have included the installation of solar panels as part of the minor works submission process. This is to ensure the effective and efficient permitting process for the public.

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Furthermore, HWC's service delivery improvement roadmap continues to guide the improvement of services. This has been informed by HWC's work as part of the Fixed Capital Property Development Team (FCPD), which was launched as a pilot phase in 2019 and has continued its work successfully since. The initiative aimed to identify and address blockages in service delivery in various key points of growth for the province. The identified problem the team sought to address relating to HWC was stated as, "Job losses and declining economic activity in the construction and property development industry in the City of Cape Town". The FCPD team adopted the Problem Driven Iterative Adaptation (PDIA) methodology to undertake its work in identifying the main and sub-causes of the problem, entry points for action and change spaces to solve the problem. Through the work of the FCPD team, HWC initiated several key initiatives which continued during 2022/2023. These include:

- the exemption of certain areas or types of development from the need to obtain heritage authorisation. One previous success was the exemption of the Parow Station Precinct from section 34 of the NHRA.
- the engagement with local authorities to encourage them to be declared competent in terms of the NHRA to manage local heritage resources, leading to efficient decision making at a local level.
- continuing to identify areas that can streamline or fast track permit application processes.

These key initiatives have been assimilated into the HWC service delivery improvement plan and assists the entity to focus on three key areas. These are 1) to expand capacity within the entity, 2) promote heritage and 3) improve efficiency.

The needs in the service delivery environment remain high in respect of efficient services which are accessible to the public. Matters such as economic growth, jobs, technology, social welfare, environment, and wellbeing of the people of the Western Cape have been taken into account. The areas of priority as identified in the financial year, which is also reflected in the planning of HWC's Annual Performance Plan, underscore priorities within heritage resources management which continue to receive attention. These include:

1. Building an efficient heritage resources management system that enables stakeholders and communities to have confidence in the work of HWC;
2. The declaration of significant heritage resources as Provincial Heritage Sites (tangible and intangible) in order to reflect the diversity of the province and heritage of communities who were neglected in the past;
3. Reaffirming the relationship with municipalities and conservation bodies in order to ensure compliance with the NHRA,
4. Undertaking outreach programmes to communities in order to highlight the positive and stabilising effects that heritage can have in resolving social ills, creating social inclusion and building active citizenship.

The role of local conservation bodies and interest groups continues to influence and assist in HWC having a collective, integrated approach to managing heritage and to better service delivery of the WCG. In its engagements in the year there have been many discussions related to the significance of intangible heritage resources and the inclusion of first nation groups in such conversations. HWC values the role of conservation bodies, interested heritage groups in local communities and depends on active and engaged communities to assist in the identification, promotion and management of heritage resources in the province. HWC forms an integral part of the value chain in the service delivery context of the WCG and advocates for a sustainable development approach with stakeholders which places culture and heritage as a pivotal arm in the development and wellbeing of society.

Lastly, a continuing challenge within the heritage resources environment is the need for appropriately qualified personnel, and where possible, experienced staff in heritage resources management. Local and national positions in this space often offer more competitive salaries than can be offered at a

provincial level. This inevitably leads to some staff choosing to move to higher paid positions. Part of the HWC service delivery improvement plan includes addressing this potential attrition by focusing on the wellbeing of staff and incentives that are not monetary based but form part of building a healthy and valued organisational culture.

2.1.1 Summary of applications, site inspection reports and enquiries

While the NHRA provides for a variety of activities to be undertaken by a provincial heritage resources authority, the bulk of the work of HWC still comprises the processing of applications under the terms of Chapter II of the Act. During the year under review HWC processed 2 265 heritage applications.

A coordinated site inspection programme was undertaken by HWC officials specifically looking at the status of significant passes in the province. This has also been in response to greater interaction with the Department of Public Works and being proactive in determining the status and conservation needs of passes formally protected in terms of the NHRA. Furthermore, HWC conducted site inspections of PHS as aligned to its APP target for the financial year and undertook site inspection related to reported illegal works.

The following site inspections were conducted as part of the annual performance plan indicator whereby reports were drafted assessing the sites heritage conservation requirements. The sites include, Genadendal Mission Station, Overberg; Seven Passes in the Eden District; CP Nel Museum in Oudtshoorn and the Kleinplasia Museum in the Cape Winelands. The reports have been used for establishing further engagement with the owners of the properties regarding any maintenance and conservation required. Successful engagement with the Western Cape Department of Transport and Public Works regarding various sites under their management, which are formally protected, are ongoing.

Additionally, all application forms have been updated over this period in order to assist the review of applications.

2.1.2 Number of applications per year

The bulk of applications were development applications relating to alterations, additions to, or total demolition of structures older than 60 years in terms of s34 of the NHRA. Of the 2 265 applications processed by HWC, 51 were applications made pertaining to the management of Provincial Heritage Sites, and 21 permit applications for the excavation or research of archaeological or paleontological sites or objects were received. Furthermore, Development applications, Notification of Intent to Develop and Heritage Impact Assessment amounted to, 409 and 85 respectively.

HWC received 61 less applications during 2022/2023 when compared with the previous financial year, however the number of applications is consistent with pre-COVID numbers when considering 2019/2020 and earlier. The increase in applications during 2021/2022 financial year may be attributed to post-COVID recovery factors.

The graph below (figure 1) illustrates the number of applications received over the past five financial years. As can be seen from the graph the number of applications received from 2022/2023 has stabilised in accordance with pre-Covid figures.

PART B: PERFORMANCE INFORMATION

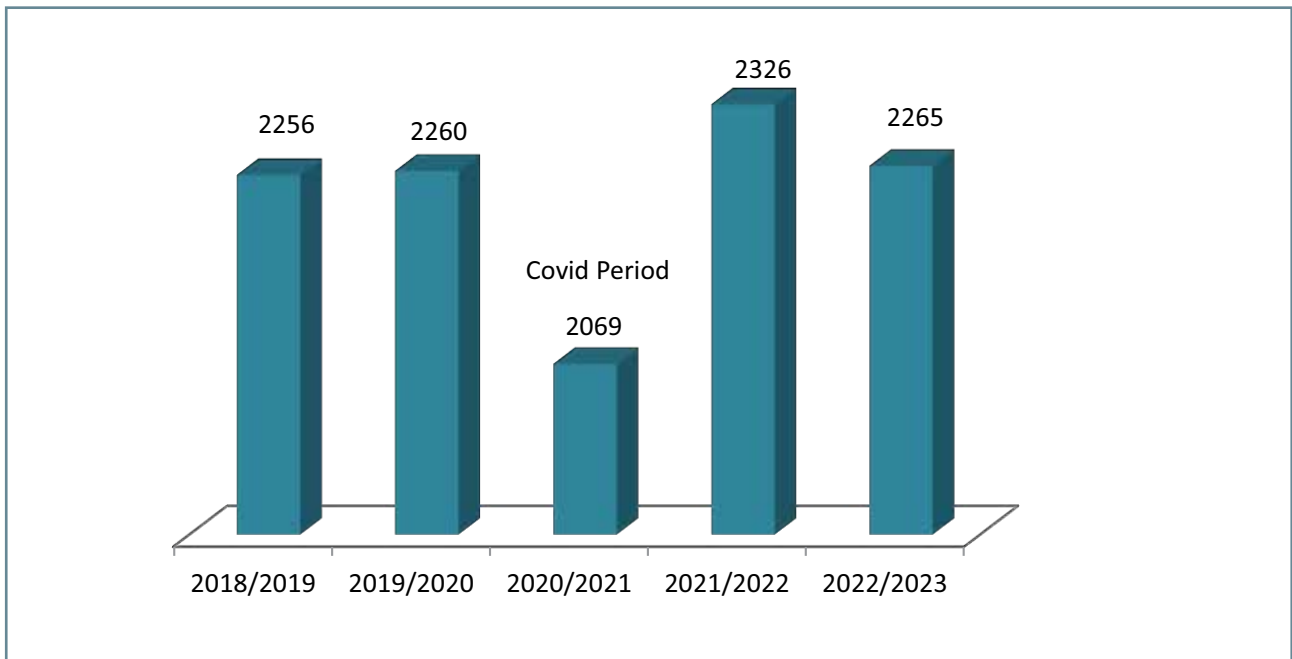


Figure 1: Number of applications processed per year - over the past five financial years

Figure 2 illustrates the proportions of types of applications received by HWC in the year under review. The majority of applications received are for additions and alterations to structures older than 60 years (section 34). A significant percentage of these applications are grade III heritage resources which should be managed by local authorities in terms of NHRA.

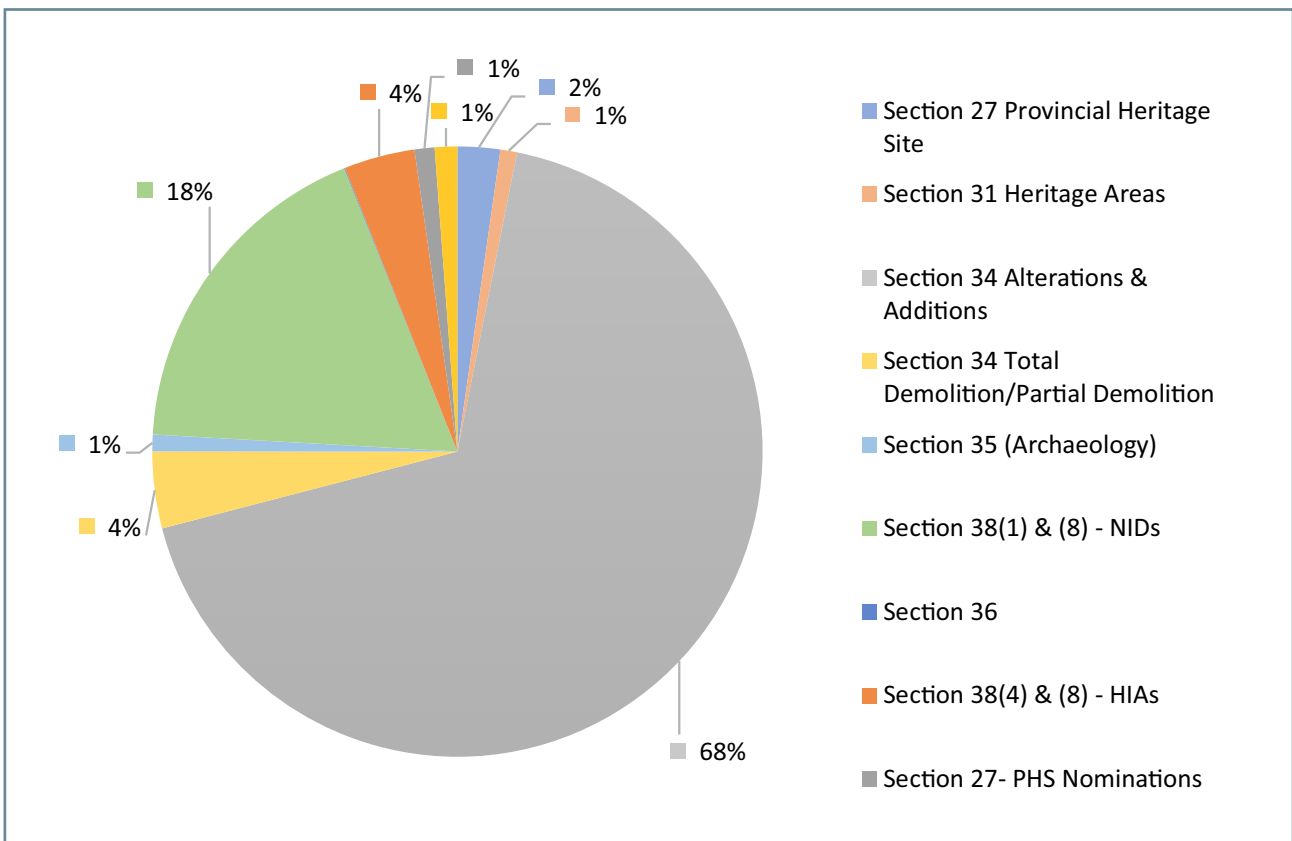


Figure 2: The proportions of the types of applications received by HWC

2.1.3 Processing of applications by HWC Committees

Applications to HWC are processed by the following committees: Built Environment and Landscapes Committee (BELCom); Inventories, Grading and Interpretations Committee (IGIC), Impact Assessment Committee (IACom); Appeals Committee and Heritage Officers Meetings (HOMs). The agendas for all the meetings are posted on HWC’s website, DCAS website and circulated to parties wishing to attend the meetings and partake in the discussions. The graph below (figure 3) illustrates the percentage of applications considered by each committee. This year the new Council of HWC absorbed the functions of the previous Archaeology, Palaeontology and Meteorites Committee (APM) with that of IACom. The reason was the expanded capacity internally of heritage officers and specialist heritage officer in archaeology, as HWC had four archaeologists full time. All officials assisting with HOMs meetings are internal DCAS staff seconded to HWC while members of committees are appointed by Council. Many cases were processed and finalised at the weekly Heritage Officers Meetings with little to no referrals to the APM committee which had monthly scheduled meetings. This therefore required less meetings of the APM Committee in the year, and its subsequent inclusion into IACom to ensure APM continue being addressed when referred for more specialist or complex applications.

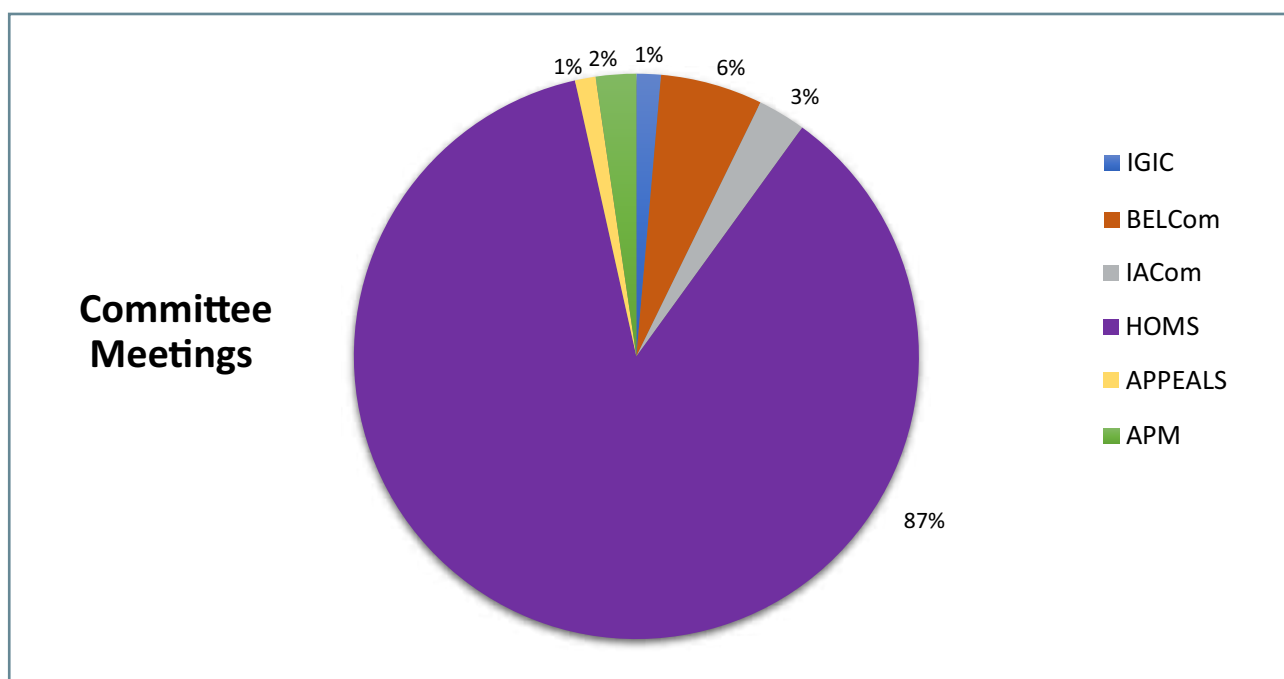


Figure 3: Percentage of applications considered by each committee

2.1.4 Internal appeals process

Section 49 of the NHRA requires HWC to establish an internal system of appeals, which must be considered either by the Council or an Appeals Committee. Regulations made by HWC provide that the Appeals Committee must be comprised of two Council members and up to three additional members. The Appeals Committee considers appeals by any party to an application (applicant or interested and affected parties) dissatisfied with a decision of one of HWC’s committees. During the financial year under review, a total of 27 appeal applications were lodged with the Appeals Committee. The appeals were mostly section 34 applications related to development of buildings older than 60 years. Appeals also included decisions on notification of intent to develop (NID) applications where decisions of the HOMs were appealed in respect of requesting specialist studies where it believed heritage resources would be impacted or where it did not require any further studies.

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2.1.5 Appeals to the Independent Tribunal on Heritage (ITH) (Tribunal)

If any member of the public or an applicant is not satisfied with a decision of the Appeals Committee, they have an opportunity to escalate their appeal to the Minister of Cultural Affairs and Sport in terms of sections 38(6) and 49 of the NHRA. The Minister (Executive Authority) is empowered to establish an Tribunal consisting of three experts having expertise in heritage matters or law. The Tribunal is independent of HWC and the appeal is heard as a wide appeal, meaning the Tribunal can take new information into consideration when reviewing the grounds for appeal. The Tribunal cannot however apply itself beyond the scope of what has been cited by the appellant as its grounds for appeal. During the financial year under review decisions were referred to the Tribunal, of which 12 were considered in that financial year. Of the heard items, rulings have been received for 10 matters, of which 3 were in HWC's favour.

2.2. Organisational environment

On 1 November 2022, the Minister of Cultural Affairs and Sport, appointed a new Council of HWC as the previous Council's term of three years ended on 31 October 2022. The new Council comprises members of various qualifications and expertise ranging from architecture, town planning, structural engineering, heritage resources management, business, law, etc.

The term of the committees of the previous council was extended until the new Council could go through the process of appointing its committees. This process entailed a call for public nominations and the final adjudication of members were appointed by Council in February 2023, with the new committees comprising BELCom, IACom, IGIC and Appeals appointed as of 1 March 2023. The terms of the committees are aligned to the three-year term of Council which will end 31 October 2025. The committee members have skills and expertise relevant to the designated committee in terms of its delegated functions by Council. HOMs is the only committee comprising only of staff appointed by the DCAS, assisting the entity with its functions. HOMs is delegated by Council to make decisions on applications to HWC.

In addition to operational support to HWC, the DCAS provides an annual subsidy to HWC in order to enable it to implement the NHRA. HWC has started assessing its revenue stream in the increase of permit application fees to avoid a scenario where it is heavily dependent on the annual transfer payment of the department. An inherent risk related to contingent liability HWC faces is its decision making of its permit application due to possible legal action. This has been appropriately mitigated within the risk tolerance level, as an appointed legal adviser (Deputy Director) oversees all decisions and meetings of Council and Committee. In addition, recruitment is underway to appoint an Assistant Director as part of the legal team.

During the year recruitment continued to ensure additional staffing capacity was provided to HWC as part of the DCAS capacitation of its Heritage Resources Management Services section within Museums, Heritage and Geographical Names directorate. Staff within this section are seconded to the entity, which includes administrative support. A Specialist Heritage Officer (archaeology) was appointed during the financial year, adding additional capacity to the management of archaeological resources.

Formal protection of heritage resources is tabulated below:

During the year under review, HWC dealt with the protection of heritage resources that are associated with the spatial and social expression of resilience and oppression which dominated the South African settlement morphology. The following sites were formally protected as Provincial Heritage Sites:

Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS co-ordinates
Erf 2, Nicolaas Cleef House, De Zalze, Stellenbosch	P.N 147/2022	<p>The Nicolaas Cleef House is a rare remaining example (albeit partly reconstructed) of a pioneer building dating to the late 17th or early 18th Century, within a landscape setting that has remained sufficiently intact to provide a unique view of early colonial settlement of the Cape Winelands, it marks a specific moment in the evolution of the Cape Winelands cultural landscape.</p> <p>It is a unique example of a Cape vernacular longhouse, a simple thatched cottage that was constructed by early colonial settlers. It's setting forms an important part of its significance in that it has relatively unmarred views over the Blouklip River which provide a rare opportunity to experience the landscape as it could have been more than a century ago. It is an important element of a Cape farm werf that has evolved over time, with quality buildings representing key architectural periods in the development of South African architecture since colonial occupation.</p> <p>The building contributes to our understanding of the history of human occupation in the local context, from the early colonial occupation of the Eerste River Valley. Each owner was an enslaver and the enslaved people also contributed to the evolution of the farm and the building. Later, the building was occupied by formerly enslaved people and farm workers. The building housed some form of labour (enslaved, so-called apprentices and farm workers) from its inception over a period of three centuries. This continuity of use seems to be very rare, at least in the local context.</p> <p>This building is a rare structure containing very old fabric and is at present the only known example of a fully restored pioneer cottage in the Cape Winelands, if not further afield.</p>	33°58'16.0"S 18°49'02.2"E
Claremont Wash House and Caretakers Cottage, Erf 50406, Claremont	P.N 148/2022	<p>The Claremont Wash House and Caretaker's Cottage is a significant representation of the transitioning lives of the freed enslaved washerwomen who continued to serve the homes they were previously bound to.</p> <p>The washerwomen were formally enslaved people who continued to serve homes in the area by collecting dirty laundry and going to the river to wash it.</p> <p>These women, who had husbands who either worked on distant farms, or as fishermen at sea, became resourceful in their endeavour to provide for themselves and their children in the absence of their men, and extended their services to homes in the area to continue doing the washing, but for a fee.</p>	33°58'30.3"S 18°28'51.8"E

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Site Name	Provincial Gazette Notice	Abridged statement of significance	Locality & GPS co-ordinates
		<p>It was an important social event in the lives of the women and children, and they worked as a group. The day would include fires made to boil water and cook food, while the children played on the banks of the rivers. This caused major dissention as the rivers quickly became polluted which in turn rendered the river water further down useless and caused sickness in the community. The City Council outlawed this practice when it built municipal wash houses.</p> <p>The washerwomen were mandated to use them, but it was managed, and a fee was levied to the women for this service. This made the women unhappy and many of them continued the practice on the riverbanks.</p> <p>The City Council resorted to policing the river which then led to some using the private properties with riparian rights to continue to launder in the river. The washerwomen lived in what is now Harfield Village, (in the Durham Road area), Belletjebos (Cavendish Square area - Bishop Lea) and a settlement near Protea Road in Newlands. With modern technology came washing machines and the wash houses were all closed in the 1940s.</p>	33°56'16.8"S 18°27'42.6"E
Imam Abdol Rakiep grave site only situated at the Muslim Cemetery on Remainder Erf 27440, Mowbray	P.N 36/2023	<p>Imam Abdol Rakiep, the son of Imam Abduroaf, son of Tuan Guru, was a trend setter of his time. He was the progenitor of the Rakiep family, who originally adopted his name as their surname. He was one who showed leadership in the community. As a scholar he broke down the rigid thinking of jurisprudence, despite it being an unpopular position. As a youth, he led the community as the Imam of the Mosque. He preserved the artifacts and literary works of his grandfather, which was ably preserved through his descendants. When he obtained a property in Frere Street in District Six, he developed a model of self-sustaining endowment. It was used as a place of worship, which served as a place for religious learning. He was a spiritualist healer who help all human beings and their animals. The Imam was also instrumental in obtaining a cemetery for the community after the cemetery in Bo-Kaap was closed.</p>	

2.3 Key policy developments and legislative changes

2.3.1 Policy development

During the financial year the following policies were developed and amended by Council:

Policy	Description
Heritage Inspector Policy	The purpose of this policy is to set criteria for appointment and training of Heritage Inspectors, the conducting inspections, and to ensure compliance with Section 50 of the NHRA.

2.3.2 Criminal Charges

Case number	Case name	Status
76/5/2015	State v L Raymond relating to the 191 Main Road, Paarl (a Provincial Heritage Site).	The case was heard by the Magistrates at the Paarl Court where a representative of HWC testified. The matter was postponed until 9 July 2021. The matter was further postponed to 4 October 2021 due to Covid-19 Regulations and once again to 24 February 2022 and on to 14 March 2022 to set a final date for the matter to be heard on 10 May 2022. The matter was then once again postponed until 20 June 2022. A meeting was subsequently held between the Magistrate and the defendant. Thereafter Heritage Western Cape was informed that the case has been withdrawn, without providing the reasons for the withdrawal. Reasons for the withdrawal is being sought from the Magistrate Court.

2.3.3 HWC matters in Courts

During the financial year under review HWC has been involved in the following court actions:

Case Number	Court	Matter	Status
46055/15	North Gauteng High Court	Midnight Storm Investments 170 (Pty) Ltd v Minister of Arts and Culture and Others	<p>The plaintiff in this case sought compensation from the State and HWC arising from the declaration of an area of their land as a PHS (The Baboon Point PHS at Elandsbaai). The plaintiffs claimed that the declaration had effectively sterilised their rights to develop the land and that it amounted to either a constructive expropriation or an unlawful taking of their ownership rights as protected by s25 of the Constitution. Alternatively, they asked for a ruling that the NHRA was unconstitutional because it authorised the taking of ownership rights without compensation. The Court found that the declaration was lawful and that it did not amount to constructive expropriation. The Court also found that the protection of property rights in terms of s25 of the Constitution is not absolute but is subject to public interest rights.</p> <p>The judgment was appealed. The applicant thereafter approached HWC to investigate a proposed settlement and is in the process of submitting an amended application to HWC. The appeal process has been suspended pending the outcome of the application.</p>

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Case Number	Court	Matter	Status
14894/17	Western Cape High Court	Exclusive Access Trading 570 (Pty Ltd) v Chairperson, Independent Tribunal, Minister of Cultural Affairs and Sport and Heritage Western Cape	Still in pleadings stage

2.4 Progress towards achievement of institutional Impacts and Outcomes

HWC has aligned its strategic plan and performance plan to the Provincial Vision Inspired Priorities within the context of its legal mandate to identify, protect, conserve, manage and promote heritage resources as per the National Heritage Resources Act (Act 25 of 1999). The intended strategic impact has been to 'conserve and promote heritage resources that builds a sense of social inclusivity and contribute to economic growth'. The outcome indicators speak to an integrated management of heritage resources, with the first outcome indicator addressing the protection of heritage resources and the second outcome indicator address the management of heritage resources through promotion. Over the past year there has been satisfactory outcomes regarding these strategic indicators, as all targets in the Annual Performance Plan under review were achieved, with an overachieved target on the 'number of Council and Committee meetings hosted in order to make decisions in terms of the NHRA'.

3. PERFORMANCE INFORMATION BY PROGRAMME: HERITAGE RESOURCE MANAGEMENT SERVICES

3.1. Programme/activity/objective

The purpose of Heritage Western Cape is to advise the Minister on the implementation of the National Heritage Resources Act (Act 25 of 1999) and in so doing, protecting and managing the heritage resources of the Western Cape.

Key performance indicators planned targets and actual achievements.

Programme / Sub-programme:									
No.	Outcome	Output	Output Indicator	Audited Actual Performance 2020/21	Audited Actual Performance 2021/22	Planned Annual Target 2022/23	**Actual Achievement 2022/23	Deviation from planned target to Actual Achievement 2022/23	Reasons for deviations
1.1	Integrated management of heritage resources in the Western Cape.	Policies; regulations; guidelines or protocols developed and approved	Number of policies, regulations, guidelines or protocols approved by Council or the Chief Executive Officer	1	1	1	1	-	
1.2	Integrated management of heritage resources in the Western Cape.	Declaration & Identification of Provincial Heritage sites	Number of provincial heritage sites formally protected	5	3	3	4	+1	Due to high volume of applications received by HWC, 1 extra PHS was formally protected
1.3	Integrated management of heritage resources in the Western Cape.	Site inspections undertaken by HWC	Number of site inspections undertaken to provincial heritage sites	2	4	4	4	-	
1.4	Integrated management of heritage resources in the Western Cape.	Scheduled meetings of HWC council and committees in order to implement NHRA	Number of Council and committee meetings hosted in order to make decisions in terms of the NHRA	134	117	110	111	+1	Additional meeting was held due to the complexity of applications received requiring due consideration for heritage decisions to be made.

PART B: PERFORMANCE INFORMATION

Programme / Sub-programme:									
No.	Outcome	Output	Output Indicator	Audited Actual Performance 2020/21	Audited Actual Performance 2021/22	Planned Annual Target 2022/23	**Actual Achievement 2022/23	Deviation from planned target to Actual Achievement 2022/23	Reasons for deviations
1.5	Integrated management of heritage resources in the Western Cape.	The recognition that the site is a declared provincial heritage site by means of unveiling a plaque	Number of provincial heritage sites unveiled	2	2	2	2	-	
1.6	Integrated management of heritage resources in the Western Cape.	Workshops or meetings hosted to create awareness about the importance of conserving heritage resources and management implications of such resources	Number of programmes hosted to promote heritage resources management	1	4	4	4	-	

Strategy to overcome area of under performance

There were no areas of underperformance for the entity in the year under review.

Programme/ Sub Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
N/A								

4. REVENUE COLLECTION

Source of Income	2022/23			2021/22		
	Estimate	Actual Amount collected	(Over)/under collection	Estimate	Actual Amount collected	(Over)/under collection
	R`000	R`000	R`000	R`000	R`000	R`000
Other Operating Income *	750	1 791	(1 041)	1 023	887	136
Transfer Payment	1 537	1537	-	898	898	-
Interest Income **	361	462	(101)	200	201	(1)
Other non-tax revenue	0	25	(25)	0	0	0
Total	2 648	3 815	(1 167)	2 121	1 986	135

* The over collection is mainly due to more Heritage applications received than anticipated.

** The over collection is mainly due to the increase in the interest rate.

Programme	2022/23			2021/22		
	Budget	Actual expenditure	(Over)/under expenditure	Budget	Actual expenditure	(Over)/under expenditure
	R`000	R`000	R`000	R`000	R`000	R`000
Goods and Services	2 648	1 585	1 063	2 121	1 945	176
Total	2 648	1 585	1 063	2 121	1 945	176

* The under expenditure is mainly due to fewer committee meetings held than planned.

Heritage Western Cape received an annual transfer payment from the Department to support the work of the entity total R1 537 000.

Linking performance with budgets

The underspend of the entity under goods and services were due to slower than planned progress on projects. The anticipated spend related to the Gugulethu Seven, required conservation intervention on site first by the local authority, which was delayed but progress made towards the end of the financial year for work to commence in 2023/2024. Another ongoing project which relates to conservation work at Diepkloof Rock Shelter has been tentatively slowed as the work must be appropriately undertaken as the site is included in the UNESCO Tentative World Heritage Site list. This underspend has not however affected the outcomes of HWC's APP targets, as these were all achieved.

4.1. Capital investment

Not applicable

PART C: GOVERNANCE

1. INTRODUCTION

Governance, risk management and compliance are three pillars that work together for the purpose of assuring that the Entity meets its objectives. Compliance with the Entity's policies and procedures, laws and regulations that translate into strong and efficient governance is considered key to the Entity's success. This report provides an overview of the governance embedded in the Entity.

2. PORTFOLIO COMMITTEES

The committees of the Provincial Parliament that have oversight of Heritage Western Cape are the Standing Committee on Community Safety, Cultural Affairs and Sport, and the Standing Committee on Public Accounts (SCOPA).

Meeting	Topic
Standing Committee on Community Safety and Cultural Affairs and Sport	
27 October 2022	Discussion on the 2021/22 Annual Reports of the Department of Cultural Affairs and Sport and its entities: Heritage Western Cape, the Western Cape Cultural Commission, and the Western Cape Language Committee.
26 November 2022	Deliberation and finalisation of shortlist for membership to the Heritage Western Cape Council
28 November 2022	Deliberation on Vote 13: Cultural Affairs and Sport in the Schedule to the Western Cape Adjustments Appropriation Bill, 2022.
16 March 2023	Discussion of Vote 13: Cultural Affairs and Sport, in the Schedule to the Western Cape Appropriation Bill, 2023

The Department entities had the following engagements with Provincial Accounts Committee:

Meeting	Topic
Provincial Accounts Committee	
27 October 2022	Deliberation on the 2021/22 Annual Report for the Department of Cultural Affairs and Sport and its Entities, Western Cape Language Committee, Western Cape Cultural Commission and Heritage Western Cape.

3. EXECUTIVE AUTHORITY

The Executive Authority executed oversight responsibility by monitoring financial and non- financial information for the period under review. The following reports were submitted for monitoring purposes:

Quarterly Performance Report	31 July 2022; 31 October 2022; 31 January 2023; 30 April 2023
In-year Monitoring Report	31 July 2022; 31 October 2022; 31 January 2023; 30 April 2023

4. THE ACCOUNTING AUTHORITY

4.1 Introduction

The Council is established in terms of the National Heritage Resources Act, 1999, and regulations published as Provincial Notice 336 of 25 October 2002. The council is appointed for a term of three years.

4.2 The role of the Accounting Authority is as follows:

The Council is the Accounting Authority and decision-making authority on matters of policy and all areas of decision-making in terms of the NHRA that have not been delegated to its committees, staff or municipalities.

During the year under review the entity had two councils whose terms overlapped.

The previous Council's term ended on 31 October 2022 and the current Council was appointed on 1 November 2022 and their term of office will end at 31 October 2025.

4.3 Board Charter

Heritage Western Cape does not have a formal charter but is guided by the National Heritage Resources Act (Act 25 of 1999).

Composition of the Council (the council whose term expired on 31 October 2022)

Name	Designation (in terms of the Public Entity Council structure)	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Ms Emmylou Bailey	Member	1 November 2019	N/A	MA Archaeology and Heritage Management	Cultural landscapes; archaeology	Hearth Heritage	APM Appeals (alternate member)	13
Ms Katherine Dumbrell	Member	1 November 2016	N/A	B. degree in Architectural Studies; Post Graduate Diploma in African Studies; BA (hons) in African Studies	Architecture; documentation of heritage and database	Kathy Dumbrell Architect Historian Aesthetics Committee of Swellendam Local Municipality	Appeals	9
Mr Stuart Hermansen	Member	1 November 2019	N/A	B.A.S and B. Architecture	Heritage resources; heritage architecture	HB Architects (Pty) Ltd	Appeals	8
Mr Graham Jacobs	Member	1 November 2020	N/A	B.Arch MA Conservation Studies (Built Environment)	Architecture; documentation of heritage and database; Development guidelines	Countryside Design CC.	BELCom	11
Mr Jason Knight	Member	1 November 2019	27 May 2022	Master's in city and Regional Planning	Town and Regional Planning; Heritage Resource Management	Greenrock Group (Pty) Ltd.	IACom IGIC	1

Name	Designation (in terms of the Public Entity Council structure)	Date appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings attended
Mr Ron Martin	Member	1 November 2019	N/A	Oral History Methodology Certificate (Honours Level); Post Graduate Diploma in Museum and Heritage Studies (Honours Level)	Heritage Resources Management; Memory; indigenous practices; hidden histories	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	IGIC	6
Adv Mandla Mdludlu	Chairperson	1 November 2019	N/A	BLuris, LLB, Certificate in Labour Law	Law and Property law	Audit Committee (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	N/A	3
Mr Bongani Mgijima	Member	1 November 2019	N/A	BA, BPA Hons, PG Diploma Museum and Heritage, MPA and MPhil	Museum and Heritage Studies; heritage management and governance; policy development	Amazwi South African Museum of Literature; Yakhani Tourism Solutions; South African Heritage Resources Authority; Western Cape Provincial Geographical Names Committee	N/A	1

PART C: GOVERNANCE

Composition of the current Council (appointed from 1 November 2022 to 31 October 2025)

Name	Designation (in terms of the Public Entity Council structure)	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings Attended
Mr Siphiso Mavumengwana	Member	1 November 2022	N/A	National Diploma: Marketing Management	Town and Cultural landscapes;	Western Cape Liquor Authority Conbin South Africa	BELCOM	9
Mr Ron Martin	Member	1 November 2022	N/A	Oral History Methodology Certificate (Honours Level); Post Graduate Diploma in Museum and Heritage Studies (Honours Level)	Heritage Resources Management; Memory; indigenous practices; hidden histories	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	IGIC	6
Adv Mandla Mdludlu	Member	1 November 2022	N/A	Bluris, LLB, Certificate in Labour Law	Law and Property law	Audit Committee (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	APPEALS (Alternate member)	6
Ms Corlie Smart	Member	1 November 2022	N/A	BProc; LLM	Heritage law and policy formulation	Belvidex PTY LTD	APPEALS	6
Ms Heidi Boise	Member	1 November 2022	N/A	Btech in Architectural Technological and Planning Geomatics; M Phil Conservation Built Environment	Heritage management and policy matters	Patrimoint Concept	BELCOM	6

Name	Designation (in terms of the Public Entity Council structure)	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board of Directorships (List the entities)	Other Committees or Task Teams (e. g. Audit committee / Ministerial task team)	No. of Meetings Attended
Ms Reyhana Gani	Chairperson	1 November 2022	N/A	Chartered Accountant	Finance, internal and external audit, risk management, IT, Disciplinary and Performance Reporting, APP, Strategy	N/A	N/A	4
Mr Dennis Belter	Member	1 November 2022	N/A	MCommPM - Pgrad Dip	Structural Engineer	Gadomski Consulting Engineers	BELCOM	10
Mr Gregory Ontong	Member	1 November 2022	N/A	PTD, BTheology, MCRP (Master of City and Regional Planning) , MPhil(Conservation of the Built Environment)	intangible heritage related to the built environment, its identification, protection and conservation	Ditsong National Museums of South Africa, Pretoria and Committee member at ECPHRA	APPEALS	8
Mr Cedric Daniels	Member	1 November 2022	31 March 2023	Master of City Planning and Urban Design	Built Environment; Landscapes; Intangible Heritage	N/A	IACOM	1

PART C: GOVERNANCE

List of Committee members 2019 - 2022

Committee	No. of meetings held	No. of members	Name of members
BELCOM	18	5	Mr Graham Jacobs (Chairperson) Mr Dennis Belter Mr Shawn Johnston Prof. Walter Peters Ms Helene van der Merwe
APM	7	7	Dr Lita Webley (Chairperson) Dr Jayson David John Orton Mr John Gribble Ms Emmylou Bailey Dr Wendy Black Prof. Simon Hall (appointed on 27 May 2022) Dr Romala Govender (appointed on 27 May 2022)
Appeals	9	5	Ms Katherine Dumbrell (Chairperson) Dr Nicholas Baumann Prof .Andrew van Graan Dr Antonia Malan Mr Stuart Hermansen Ms Emmylou Bailey (Alternate member)
IGIC	5	5	Mr Ron Martin (Chairperson) Ms Maureen Wolters Dr Bongani Ndhlovu Mr Jason Knight (resign on 27 May 2022) Ms Lynn Michelle Abrahams
IACOM	12	11	Mr David Gibbs (Chairperson) Mr Jason Knight (resign on 27 May 2022) Mr Siphwo Mavumengwana Mr Dave Saunders Mr Mike Scurr Mr Rashiq Fataar Ms Sarah Winter Mr Chris Snelling Ms Janine de Waal Dr Tessa Campbell (appointed on 27 May 2022) Ms Emmylou Bailey (appointed on 27 May 2022)

List of Committee members 2023 - 2025

Committee	No. of meetings held	No. of members	Name of members
BELCOM	2	7	Mr Dennis Belter (Chairperson) Mr Graham Jacobs Mr Shawn Johnston Ms Helene van der Merwe Mr Siphiso Mavumengwana Ms Heidi Boise Ms Athi Njoba
Appeals	2	5	Mr Gregory Ontong (Chairperson) Dr Nicholas Baumann Prof. Andrew van Graan Mr Stuart Hermansen Ms Corlie Smart Adv Mandla Mdludlu (Alternate member)
IGIC	2	5	Mr Ron Martin (Chairperson) Dr Wandile Kasibe Mr Glynn Alard Ms Jenna Lavin Ms Laura Malandri
IACOM	2	7	Mr David Gibbs (Chairperson) Mr Dave Saunders Ms Sarah Winter Mr Cedric Daniels (resign on 31 March 2023) Mr Chefferino Fortuin Ms Katy Smuts Ms Samantha Lee

RENUMERATION OF COUNCIL & COMMITTEE MEMBERS

The service benefit packages for office bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Plenary Chairperson's rate is R556.00 per hour, the Committee Chairperson's rate is R486.00 per hour and the rate for members' is R337.00 per hour.

Surname	Name	Remuneration R`000	Other allowance (T&S) R`000	Total R`000
Bailey	Emmylou	31	2	33
Baumann	Nicholas	16	0	16
Belter	Dennis	76	11	87
De Waal	Janine	28	0	28
Dumbrell	Katherine	19	5	24
Fataar	Mogammad Rashiq	18	0	18
Gribble	John	9	0	9
Gibbs	David	40	1	41
Hermansen	Stuart	18	0	18

PART C: GOVERNANCE

Surname	Name	Remuneration R`000	Other allowance (T&S) R`000	Total R`000
Jacobs	Graham	57	13	70
Johnston	Shawn	52	1	53
Knight	Jason	3	0	3
Malan	Antonia	12	0	12
Martin	Ron	34	9	43
Mavumengwana	Siphiwo Innocent	34	5	39
Mdludlu	Mandla	18	6	24
Mgijima	Bongani	3	0	3
Milandri	Laura	5	0	5
Orton	Jayson David John	8	0	8
Peters	Walter	47	2	49
Saunders	Dave	37	1	38
Scurr	Mike	23	1	24
Snelling	Chris	28	0	28
Van Graan	Andre	18	1	19
Van der Merwe	Helene	76	3	79
Webley	Lita	12	0	12
Winter	Sarah	27	3	30
Wolters	Maureen	12	8	20
TOTAL		761	72	833

New members				
Alard	Glynn	2	0	2
Boise	Heidi	14	1	15
Daniels	Cedric	1	0	1
Fortuin	Chefferino	8	1	9
Gani	Reyhana	11	1	12
Govender	Romala	0	1	1
Hall	Simon	6	0	6
Kasibe	Wandile	2	0	2
Lavin	Jenna	5	0	5
Lee	Samantha	0	1	1
Ontong	Tyrone	15	1	16
Smart	Cornelia	8	0	8
Smuts	Katie	5	2	7
TOTAL		77	8	85

5. RISK MANAGEMENT

Heritage Western Cape participates in the Enterprise Risk Management and Ethics Committee (ERMECO) of the Department of Cultural Affairs and Sport to assist the Accounting Authority in executing its responsibilities relating to risk management.

Enterprise Risk Management Policy and Strategy

The Entity adopted an Enterprise Risk Management Policy on 12 April 2021 for the 2021/22 – 2024/25 financial years. This policy articulates the risk management philosophy and captures, on a high-level, the roles and responsibilities of the different role players. It provides the basis for the risk management process which is supplemented with the detail in the strategy.

The Enterprise Risk Management (ERM) strategy and implementation plan outlines how the Public Entity will implement the ERM Policy adopted by the Accounting Authority (AA). This ERM strategy is informed by the Provincial Enterprise Risk Management Policy and Strategy (PERMPS) as well as its own ERM Policy and risk profile.

ERMECO responsibility

The ERMECO reports that it has complied with its responsibilities arising from Section 51 (1)(a)(i) of the Public Finance Management Act, Treasury Regulation 3.2.1 and Public Service Regulations of 2016, Chapter 2, Part 1, 2 and 3. The ERMECO also reports that it has adopted the appropriate formal Terms of Reference (approved by the ERMECO chairperson on 24 May 2022) and regulated its affairs in compliance with this Terms of Reference and has discharged all its responsibilities as contained therein.

ERMECO members

The ERMECO comprises of the AO and selected members of the Department of Cultural Affairs and Sport’s management team and is chaired by the Accounting Officer of the Department of Cultural Affairs and Sport. The Chief Executive Officer of Heritage Western Cape represents the entity on the ERMECO of the Department. As per its Terms of Reference the ERMECO met four times (quarterly oversight a reporting) during the year under review. Most meetings were attended by all members or his/her representative.

The table below discloses relevant information on ERMECO members:

Member	Position	Attended	Date Appointed
Mr G Redman	Accounting Officer (Chairperson)	4	21/08/2021
Ms B Rutgers	Director: Financial Management (CFO)	4	01/04/2019
Ms C van Wyk	Chief Director: Cultural Affairs	3	08/07/2022
Ms C Sani	Director: Library Service	4	01/04/2019
Mr D Esau	Deputy Director: Internal Control (Risk Champion)	4	01/04/2019
Mr D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	3	01/04/2019
Ms J Boulle	Head Youth and After-School Programme	4	01/04/2019
Ms J Moleleki	Director: Arts, Culture and Language Services	3	01/04/2019
Mr M Janse van Rensburg	Director: Museums, Heritage, and Geographical Names Services	3	29/10/2021
Dr L Bouah	Chief Director: Sport and Recreation	4	01/04/2019

PART C: GOVERNANCE

Member	Position	Attended	Date Appointed
Ms. N Dingayo	Director: Provincial Archive Service	3	12/03/2019
Mr S Julie	Director: Strategic and Operational Management Support	2	01/04/2019
Mr K Blacker	Director: Enterprise Content Management	1	08/07/2022
Mr T Tutu	Director: Sport Promotion	4	01/04/2019
Mr P Hendricks	Director Sport Development	2	01/04/2019

**There has always been representation of the unit when the members were unable to attend the meeting*

The following is an indication of other officials who attended the ERMECO meetings for the year under review:

Name	Position	Attended
Ms A Haq	Director: Enterprise Risk Management	4
Ms C Cochrane	Chief Risk Advisor: Enterprise Risk Management	2
Mr P De Villiers	Deputy Director: Internal Audit	4
Mr P Swartbooi	Director: Internal Audit	1
Ms M Natesan	Deputy Director: Provincial Forensic Services	4
Mr E Peters	IT Risk Practitioner: IT Governance	1

ERMECO key activities

The AO of the Department is the chairperson of the ERMECO and the Deputy Director: Internal Control is the Risk Champion of the department. In executing its function, the ERMECO performed the following key activities during the year:

- Reviewed the ERM Strategy and Implementation Plan before recommendation by the Audit Committee and approval by the AO and AA;
- Monitored and reviewed risks in set grouped categories of appetite ranges, reviewed and applied appropriate risk appetite and tolerances guided by the PERMPS adopted by Provincial Top Management;
- Reported to the AO any material changes to the risk profile;
- Confirmed the citizen centric strategic risks. This illustrates the efforts in addressing the contributing factors and impacts that relate directly to the citizen;
- Received and considered risk intelligence and trend reports;
- Identified emerging risks;
- Reviewed risks that are outside the tolerance levels for further action / attention;
- Monitored the implementation of the Fraud and Corruption Prevention Implementation Plan;
- Monitored the implementation of the ERM Policy, Strategy and Implementation Plan;
- Evaluated the effectiveness and mitigating strategies to address the material, ethics and economic crime risks;
- Provided oversight on ethics management in the department.

Key risks considered and addressed during the year

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

- The risk of **Loss of heritage resources through unauthorised alteration/destruction or vandalism** encapsulates destruction of irreplaceable heritage resources and the issue of inadequate capacity to enforce the law when heritage resources are threatened by unpermitted development. Therefore, generic guidelines have been developed and continuous training of HWC officers, including law enforcement officers, are being conducted. Facilitated heritage awareness workshops are held with key stakeholders like host communities, conservation bodies and municipalities.

Quarterly engagements with the City of Cape Town to take over the management of Heritage Grade three resources will commence during the next financial year to address pro-active conservation interventions from Municipalities and the public.

- **Council/Committees take decisions that could be *ultra vires*** due to committee ignorance over applicable legislation. Therefore, the legal advisory team attends all committee meetings to guide decision making within legal parameters. All minutes of committee meetings are also vetted by the legal advisory team and senior DCAS management to ensure legal accuracy. The number of committee meetings were also increased during this financial year, thus shortening the agenda and increasing the ability of the committee to deal with cases adequately in one sitting. A Minor Works Applications process was also put in place to fast-track applications where applicable.

Management of risks

Risk assessments are conducted to determine the effectiveness of the entity's risk management strategy and to identify new and emerging risks because of changes in the internal and/or external environment. Each risk was deliberated and debated during the year and presented at the quarterly ERMECO meetings. Senior managers were required to provide feedback on progress with implementation of action plans to reduce the likelihood of risks materialising and/or the impact should they materialise. ERMECO also referred risks back to the Entity that should be analysed more extensively and recommended additional mitigations or actions to manage risks. Management takes ownership of risks and often discusses risk matters at various platforms as part of its culture in an effort to constrain risks in a collaborative and innovative way. The ERM Policy and Strategy are circulated to all officials on an annual basis for all levels of staff to stay abreast of enhancements that have been effected and as a means of embedding risk management. Bespoke and generic risk awareness sessions were also conducted to share benchmarking elements to aid risk management maturity. Activities detailed in the implementation plan are perpetually monitored and periodically reported on, in the same way that APP deliverables are monitored, to detect potential risks and deviations from indicators and the achievement of outcomes and non-adherence to legislative and policy mandates.

The Social Cluster Audit Committee provided independent oversight of the system of risk management. The Audit Committee was furnished with quarterly ERM progress reports and risk registers to execute their independent oversight role.

Key emerging risks for the following financial year

The Entity is acutely aware of the economic realities and shrinking budget envelope versus societal exigencies. These potential risks are watched with an eagle's eye and are monitored, discussed, and managed.

CONCLUSION

There has been significant progress with the management of risks during the 2022/23 financial year. Good progress was made in embedding risk management and raising the risk maturity level within the Public Entity which has contributed to favourable Public Entity performance. The improvement can be attributed to risk awareness and training programmes provided to officials in the Public Entity via the MS Teams medium / video conference software platform. The Public Entity managed to maintain consistency in respect of application of risk management processes.

The increased risk maturity within the Public Entity has led to improved risk response strategies for risks identified.

6. INTERNAL CONTROL UNIT

It is the responsibility of the Accounting Authority to continually assess and evaluate internal controls to ensure that control activities in place are effective, efficient, and transparent and that they are improved when required. To achieve this, quarterly financial management improvement plan and key control meetings are held with the Auditor-General, Programme Managers of the Department, CEO of HWC and the Minister. This is an ongoing process to ensure that HWC maintain their clean audit outcomes.

The Department devised an Internal Control Strategy and Plan, which were adopted by the Entity, that outlines a high-level plan on the implementation of internal control within its core functions.

7. INTERNAL AUDIT AND AUDIT COMMITTEES

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

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

Internal Audit work completed during the year under review for the Department/Public Entity included six assurance engagements, two transversal engagements and three follow up audits. Details of these engagements are included in the Audit Committee report.

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

- Internal Audit function;
- External Audit function (Auditor General of South Africa - AGSA);
- Departmental Accounting and reporting;
- Departmental Accounting Policies;
- AGSA management and audit report;

- Departmental In year Monitoring;
- Departmental Risk Management;
- Internal Control;
- Pre-determined objectives;
- Ethics, Fraud and Corruption

The table below discloses relevant information on the Audit Committee members

Name	Qualifications	Internal or external	If internal, position in the Department	Date appointed	Date Resigned	No. of Meetings attended
Mr Pieter Strauss (Chairperson)	BCom Accounting; BCompt Honours; CA (SA)	External	N/A	1 January 2022 (2 nd term)	N/A	7
Mr Ebrahim Abrahams	BCom Accounting Honours	External	N/A	1 January 2022 (2 nd term)	N/A	7
Ms Annelise Cilliers	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (2 nd term)	N/A	7
Ms Fayruz Mohamed	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (1 st term)	N/A	6

8. COMPLIANCE WITH LAWS AND REGULATIONS

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

9. FRAUD AND CORRUPTION

Fraud and corruption represent significant potential risks to the Entity’s assets and can negatively impact on service delivery efficiency and the Entity’s reputation.

The WCG adopted an Anti-Fraud and Corruption Strategy which confirms the Province’s zero-tolerance stance towards fraud, theft and corruption. In line with this strategy the Public Entity is committed to zero-tolerance with regard to corrupt, fraudulent or any other criminal activities, whether internal or external, and vigorously pursues and prosecutes by all legal means available, any parties who engage in such practices or attempt to do so.

The Entity has an approved Fraud and Corruption Prevention Plan and a concomitant Implementation Plan which gives effect to the Prevention Plan.

Various channels for reporting allegations of fraud, theft and corruption exist and these are described in detail in the Provincial Anti-Fraud and Corruption Strategy, the WCG Whistle-blowing Policy and the Departmental Fraud and Corruption Prevention Plan. Each allegation received by the Provincial Forensic Services (PFS) Unit is recorded in a Case Management System which is used as a management tool to report on progress made with cases relating to the Department and to generate statistics for the WCG and the Department.

Employees and workers who blow the whistle on suspicions of fraud, corruption and theft are protected if the disclosure is a protected disclosure (i.e. meets statutory requirements of the Protected Disclosures Act, No. 26 of 2000 e.g. if the disclosure was made in good faith). The WCG Whistle-blowing Policy provides guidelines to employees and workers on how to raise concerns with the appropriate line management, specific designated persons in the WCG or external institutions, where they have reasonable grounds for believing that offences or improprieties have been or are being perpetrated in the WCG. The opportunity to remain anonymous is afforded to any person who would like to report acts of fraud, theft and corruption and, should they do so in person, their identities are kept confidential by the person to whom they are reporting.

If, after investigation, fraud, theft or corruption is confirmed, the employee who participated in such acts is subjected to a disciplinary hearing. The WCG representative initiating the disciplinary proceedings is required to recommend dismissal of the employee concerned. Where prima facie evidence of criminal conduct is detected, a criminal matter is reported to the South African Police Service.

10. MINIMISING CONFLICT OF INTEREST

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

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

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

With regard to the processes conducted by HWC in terms of the NHRA, registering conflict of interest is a standing item on the agendas of the Council and its committees. Issues registered by members are dealt with in terms of relevant provisions of the organisation's 'Rules of Order and Conduct of Meetings of the Council of Heritage Western Cape and its Committees', with any conflict of interest and the action taken in such regard being minuted under the relevant item of business.

11. CODE OF CONDUCT

The policy implemented by DCAS incorporates HWC. The Code of Conduct is distributed to all staff annually. In addition, the Public Service Commission's explanatory manual on the practical implementation of the Code of Conduct has been distributed to staff. All newly appointed PAY interns receive the Code of Conduct as part of their induction pack when assuming duty and the contents are also discussed during the departmental induction process. During the various engagements between senior management and employees of the department, employees were reminded about the departmental sexual harassment policy and the process to follow when reporting such conduct.

In addition, the Council members of Heritage Western Cape are obliged to sign and adhere to a code of conduct pertaining to their area of responsibility.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The DCAS provides HWC with office space, the policy implemented by the DCAS is therefore applicable to HWC.

13. COMPANY /BOARD SECRETARY (IF APPLICABLE)

Not Applicable

14. SOCIAL RESPONSIBILITY

Not Applicable

15. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2023.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 51 (1) (a) (ii) of the Public Finance Management Act 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 Internal Control

The Entity is required to develop and maintain systems of internal control that would improve the likelihood of achieving its objectives, to adapt to changes in the environment it operates in and to promote efficiency and effectiveness of operations, supports reliable reporting and compliance with laws and regulations. The WCG adopted a Combined Assurance Framework which identifies and integrates assurance providers. The first level of assurance is management assurance, requiring of line management to maintain effective internal controls and execute those procedures on a day-to-day basis by means of supervisory controls and taking remedial action where required. The second level of assurance is internal assurance provided by functions separate from direct line management, entrusted with assessing adherence to policies, procedures, norms, standards and frameworks. The third level of assurance is independent assurance providers that are guided by professional standards requiring the highest levels of independence.

A risk-based Combined Assurance Plan was developed for the Entity, facilitated by Internal Audit, who is also an independent assurance provider. Internal Audit provides the Audit Committee and Management with reasonable assurance that the internal controls are adequate and effective. This is achieved by an approved risk-based internal audit plan, Internal Audit assessing the adequacy of controls mitigating the risks and the Audit Committee monitoring implementation of corrective actions.

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

- DPSA Delegations Framework
- Initiation Practices
- WC Archives and Record Service
- Internal Control Unit Review

PART C: GOVERNANCE

- Conditional Grants – Sport
- Transfer Payments – Libraries

The areas for improvement, as noted by Internal Audit during the performance of their work, were agreed to by Management. The Audit Committee monitors the implementation of the agreed actions on a quarterly basis.

In-Year Management and Monthly/Quarterly Report

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

Evaluation of Financial Statements

The Audit Committee has:

- Reviewed and discussed the Audited Annual Financial Statements to be included in the Annual Report;
- Reviewed the AGSA's Management Report and management's response thereto;
- Reviewed changes to accounting policies and practices as reported in the Annual Financial Statements
- Reviewed material adjustments resulting from the audit of the Entity.

Compliance

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

Performance Information

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

Auditor General's Report

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

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



Mr. Pieter Strauss
Chairperson of the Social Cluster Audit Committee
Date: 11 August 2023

16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the BBEE requirements of the BBEE Act of 2013 and as determined by the Department of Trade and Industry.

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	The Entity does not issue licenses, concessions or other authorisations in respect of economic activity in terms of any law
Developing and implementing a preferential procurement policy?	Yes	The SCM policy of the Entity makes provision for the implementation of preferential procurement
Determining qualification criteria for the sale of state-owned enterprises?	No	The Entity does not engage in the sale of state owned enterprises.
Developing criteria for entering into partnerships with the private sector?	No	The Entity does not participate in partnerships with the private sector
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	The Entity is not involved in the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment.

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

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

2. HUMAN RESOURCE OVERSIGHT STATISTICS

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

PART E: PFMA COMPLIANCE REPORT

1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2022/23	2021/22
	R'000	R'000
Opening balance	-	-
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	0	0

Reconciling notes

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure that was under assessment in 2021/22	-	-
Irregular expenditure that relates to 2021/22 and identified in 2022/23	-	-
Irregular expenditure for the current year	-	-
Total	0	0

b) Details of current and previous year irregular expenditure (under assessment, determination, and investigation)

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	0	0

c) Details of current and previous year irregular expenditure condoned

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure condoned	-	-
Total	0	0

PART E: PFMA COMPLIANCE REPORT

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	0	0

e) Details of current and previous year irregular expenditure recovered

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure recovered	-	-
Total	0	0

f) Details of current and previous year irregular expenditure written off (irrecoverable)

Description	2022/23	2021/22
	R'000	R'000
Irregular expenditure written off	-	-
Total	0	0

Additional disclosure relating to Inter-Institutional Arrangements

g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)

Description
Not applicable
Total

h) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)

Description
Not applicable
Total

i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
Not applicable

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2022/23	2021/22
	R'000	R'000
Opening balance	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure written off	-	-
Less: Fruitless and wasteful expenditure recoverable	-	-
Closing balance	0	0

Reconciling notes

Description	2022/23	2021/22
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2021/22	-	-
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	-	-
Fruitless and wasteful expenditure for the current year	-	-
Total	0	0

b) Details of current and previous year fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description	2022/23	2021/22
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	0	0

c) Details of current and previous year fruitless and wasteful expenditure recovered

Description	2022/23	2021/22
	R'000	R'000
Fruitless and wasteful expenditure recovered	-	-
Total	0	0

PART E: PFMA COMPLIANCE REPORT

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2022/23	2021/22
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	0	0

e) Details of current and previous year disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken
Not applicable

1.3. Additional disclosure relating to material losses in terms of PFMA Section 55(2)(b)(i) &(iii)

a) Details of current and previous year material losses through criminal conduct

Material losses through criminal conduct	2022/23	2021/22
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	0	0

b) Details of other material losses

Nature of other material losses	2022/23	2021/22
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	0	0

c) Other material losses recovered

Nature of losses	2022/23	2021/22
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	0	0

d) Other material losses written off

Nature of losses	2022/23	2021/22
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	0	0

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	0	0
Invoices paid within 30 days or agreed period	0	0
Invoices paid after 30 days or agreed period	0	0
Invoices older than 30 days or agreed period (unpaid and without dispute)	0	0
Invoices older than 30 days or agreed period (unpaid and in dispute)	0	0

3. SUPPLY CHAIN MANAGEMENT

3.1 Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
The annual license renewal of the Caseware software	* Adapt IT (Pty)	Limited Bid	HWC0001	R 25
The annual license renewal Of Pastel Accounting Software	**Sage Pastel Accounting	Limited Bid	HWC0002	R 17
The implementation of archaeological conservation measures at the Diepkloof Rock Shelter	*** John Parkington	Limited bid	HWC0003	R 262
Total				R304

* The supplier is the sole provider for the Caseware software which is used for the compilation of the Annual Financial Statements.

** The supplier is the sole provider for the Pastel accounting software which is used as the primary financial management system for the entity.

*** No responses were received via the Electronic Procurement System when the market was tested. The supplier was subsequently appointed via a limited bidding process.

PART E: PFMA COMPLIANCE REPORT



3.2 Contract variations and expansion

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
None						
Total: 0						

Part F: Report of the External Auditor

Report of the auditor-general to Western Cape Provincial Parliament on Heritage Western Cape

Report on the financial statements

1. I have reviewed the financial statements of the Heritage Western Cape set out on pages 60 to 85, which comprise the statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

Conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the Heritage Western Cape as at 31 March 2023 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Other matter

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

National Treasury Instruction No.4 of 2022/2023: PFMA Compliance and Reporting Framework

4. On 23 December 2022 National Treasury issued Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23 in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a)p and (c) of the PFMA which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure). Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures should be disclosed in a note to the financial statements, if UIFW was incurred. Furthermore, the movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of Heritage Western Cape. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now included as part of other information in the annual report of Heritage Western Cape. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Responsibilities of the accounting authority for the financial statements

5. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, the accounting authority is responsible for assessing the entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

7. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements,

Part F: Report of the External Auditor

taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.

8. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.
9. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

Report on the annual performance report

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
11. I selected the following material performance indicators related to Programme: Heritage Resource Management Services presented in the annual performance report for the year ended 31 March 2023. I selected those indicators that measure the entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - 1.2 Number of provincial heritage sites formally protected.
 - 1.3 Number of site inspections undertaken to provincial heritage sites
 - 1.5 Number of provincial heritage sites unveiled
 - 1.6 Number of programmes hosted to promote heritage resources management.
12. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the entity's planning and delivery on its mandate and objectives.
13. I performed procedures to test whether:
 - the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
 - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
 - the targets linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
 - the reported performance information is presented in the annual performance report in the prescribed manner
 - there are adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
14. I performed the procedures for the purpose of reporting material findings only.
15. I did not identify any material findings on the reported performance information for the selected material performance indicators.

Part F: Report of the External Auditor

Other matter

16. I draw attention to the matter below.

Achievement of planned targets

17. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and underachievement.

Report on compliance with legislation

18. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the entity's compliance with legislation.
19. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
20. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
21. I did not identify any material non-compliance with the selected legislative requirements.

Internal control deficiencies

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

Professional ethics and quality control

24. I am independent of the Heritage Western Cape in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
25. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

Auditor General

Cape Town
31 July 2023



Part F: Report of the External Auditor

Annexure to the auditor's report

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Section 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56(1); 56(2); 57(b)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Regulation 8.2.1; 8.2.2; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) & (b); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A 8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 33.1.1; 33.1.3
Public service regulation	Public service regulation 13(c); 18; 18 (1) and (2)
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 29 Section 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Section 1(i) Section 2.1(a); 2.1(b); 2.1(f)
Preferential Procurement Regulation 2017	Paragraph 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2; 12.1; 12.2
Preferential Procurement Regulation 2022	Paragraph 3.1; 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
PFMA SCM Instruction no. 09 of 2022/2023	Paragraph 3.1; 3.3 (b); 3.3 (c); 3.3 (e); 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
National Treasury SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4 (c) -(d); 4.6; 5.4; 7.2; 7.6
National Treasury SCM Instruction 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction Note 03 2019/20	Paragraph 5.5.1(vi); 5.5.1(x);
National Treasury SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
National Treasury SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4(a) and (b); 3.3.1; 3.2.2; 4.1
PFMA SCM Instruction 04 of 2022/23	Paragraph 4(1); 4(2); 4(4)
Practice Note 5 of 2009/10	Paragraph 3.3
PFMA SCM instruction 08 of 2022/23	Paragraph 3.2; 4.3.2; 4.3.3
Competition Act	Section 4(1)(b)(ii)
National Treasury instruction note 4 of 2015/16	Paragraph 3.4
National Treasury instruction 3 of 2019/20 - Annexure A	Section 5.5.1 (iv) and (x)
Second amendment of National Treasury instruction note 05 of 2020/21	Paragraph 4.8; 4.9 Paragraph 5.1; 5.3
Erratum National Treasury instruction note 5 of 202/21	Paragraph 1

Part F: Report of the External Auditor

Legislation	Sections or regulations
Erratum National Treasury instruction note 5 of 202/21	Paragraph 2
Practice note 7 of 2009/10	Paragraph 4.1.2
Practice note 11 of 2008/9	Paragraph 3.1; 3.1 (b)
National Treasury instruction note 1 of 2021/22	Paragraph 4.1
Public Service Act	Section 30 (1)

Statement of Financial Position as at March 31, 2023

HERITAGE WESTERN CAPE
Annual Financial Statements
for the year ended March 31, 2023

Figures in Rand thousand	Note(s)	2023	2022
Assets			
Current Assets			
Cash and cash equivalents	3	8 882	6 651
Inventories	4	120	121
Receivables from exchange transactions	5	53	39
Receivables from non-exchange transactions	6	-	1 000
		9 055	7 811
Total Assets		9 055	7 811
Liabilities			
Current Liabilities			
Payables from exchange transactions	7	32	2
Unspent conditional grants and receipts	8	167	406
		199	408
Total Liabilities		199	408
Net Assets		8 856	7 403
Accumulated surplus		8 856	7 403
		8 856	7 403
Total Net Assets		8 856	7 403

Statement of Financial Performance

HERITAGE WESTERN CAPE
Annual Financial Statements
for the year ended March 31, 2023

Figures in Rand thousand	Note(s)	2023	2022
Revenue			
Revenue from exchange transactions			
Heritage application fees	9	791	887
Interest income	10	476	234
Total revenue from exchange transactions		1 267	1 121
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non-exchange transactions	11	699	618
Transfers and subsidies received	12	1 537	1 898
Utilisation of conditional grant	13	238	-
Total revenue from non-exchange transactions		2 474	2 516
Total revenue		3 741	3 637
Expenditure			
Audit fees	15	(73)	(76)
Consulting and outsourced services	16	(343)	(430)
General expenses	17	(1 034)	(923)
Members fees	18	(838)	(1 136)
Total expenditure		(2 288)	(2 565)
Surplus for the year		1 453	1 072

Statement of Changes in Net Assets

Figures in Rand thousand	Accumulated surplus/ deficit	Total
Balance at April 1, 2021	6 331	6 331
Changes in net assets	1 072	1 072
Surplus for the year	1 072	1 072
Total changes	<u>7 403</u>	<u>7 403</u>
Balance at April 1, 2022		
Changes in net assets		
Surplus for the year	1 453	1 453
Total changes	<u>1 453</u>	<u>1 453</u>
Balance at March 31, 2023	<u>8 856</u>	<u>8 856</u>

Cash Flow Statement

HERITAGE WESTERN CAPE
Annual Financial Statements
for the year ended March 31, 2023

Figures in Rand thousand	Note(s)	2023	2022
Cash flows from operating activities			
Receipts			
Cash received		3 593	1 785
Interest income		462	201
		<u>4 055</u>	<u>1 986</u>
Payments			
Cash paid to suppliers and employees		(1 824)	(1 945)
Net cash flows from operating activities	19	<u>2 231</u>	<u>41</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		6 651	6 610
Cash and cash equivalents at the end of the year	3	<u>8 882</u>	<u>6 651</u>

Statement of Comparison of Budget and Actual Amounts

HERITAGE WESTERN CAPE
Annual Financial Statements
for the year ended March 31, 2023

Budget on Cash Basis

	Approved Budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
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Figures in Rand thousand

Statement of Financial Performance

Revenue

Non-tax revenue

Sales of goods and services other than capital assets	750	-	750	1 791	1 041	24.1
Entity revenue other than sales	190	171	361	462	101	24.2
Transfers received	1 537	-	1 537	1 537	-	
Other non-tax revenue	171	(171)	-	25	25	24.3
Total revenue	2 648	-	2 648	3 815	1 167	

Expenditure

Current payments

Goods and services	(2 648)	-	(2 648)	(1 585)	1 063	24.4
Total expenditure	(2 648)	-	(2 648)	(1 585)	1 063	

Surplus	-	-	-	2 230	2 230	
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Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement				2 230	2 230	
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Reconciliation

Basis difference

Sales of goods and services other than capital assets	(1 000)
Goods and services	209
Entity revenue other than sales	14
Other non-tax revenue (Services in-kind)	674
Goods and services (Services in-kind)	(674)

Timing difference

-

Entity difference

-

Actual Amount in the Statement of Financial Performance	1 453
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Note:

The layout and format of the Statement of Comparison of Budget and Actual Expenditure was amended to conform to the GRAP 24 Accounting Standard which requires the Budget format and layout to be consistent with the Approved Budget as published in the Estimates of Provincial Revenue and Expenditure.

Accounting Policies

Figures in Rand thousand	Note(s)	2022	2021
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1. Presentation of Annual Financial Statements

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

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

All figures have been rounded to the nearest thousand.

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

These accounting policies are consistent with the previous period.

1.1 Going concern assumption

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

1.2 Materiality

Omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

Material variances of 5% and above is explained in the notes to the Annual Financial Statements.

1.3 Significant judgements and sources of estimation uncertainty

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

Receivables

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

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

Accounting Policies



1.3 Significant judgements and sources of estimation uncertainty (continued)

Allowance for impairment

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

1.4 Property, plant and equipment

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

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

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

Property, plant and equipment is initially measured at cost.

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

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

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

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

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Accounting Policies

1.4 Property, plant and equipment (continued)

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses except for which is carried at revalued amount being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Property, plant and equipment is carried at revalued amount, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

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

The revaluation surplus in equity related to a specific item of property, plant and equipment is transferred directly to retained earnings when the asset is derecognised.

The revaluation surplus in equity related to a specific item of property, plant and equipment is transferred directly to retained earnings as the asset is used. The amount transferred is equal to the difference between depreciation based on the revalued carrying amount and depreciation based on the original cost of the asset.

Property, plant and equipment are depreciated on the over their expected useful lives to their estimated residual value. Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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

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

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

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

Item	Average useful life
Equipment	25%
Computer software	25%

Accounting Policies

1.4 Property, plant and equipment (continued)

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

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

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the entity. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The entity assesses at each reporting date whether there is any indication that the entity expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the entity revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

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

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

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

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

1.5 Financial instruments

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

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

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

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

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

Classification

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

Class	Category
Cash and cash equivalents	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	Financial asset measured at amortised cost

Accounting Policies

1.5 Financial instruments (continued)

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

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

Initial measurement of financial assets and financial liabilities

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

The entity measures a financial asset and financial liability initially at its fair value [if subsequently measured at fair value].

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

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

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

Fair value measurement considerations

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

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

Accounting Policies



1.5 Financial instruments (continued)

Gains and losses

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

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

Impairment and uncollectibility of financial assets:

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

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

Financial assets measured at amortised cost:

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

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

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

Financial assets measured at cost

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

Derecognition Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

Accounting Policies

1.5 Financial instruments (continued)

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

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

Financial liabilities

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

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

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

1.6 Statutory receivables

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

1.7 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Accounting Policies

1.7 Inventories (continued)

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the entity.

1.8 Contingent Liabilities

An estimate for contingent liabilities is made when an entity has a present legal obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the obligation can be made.

Contingent liabilities are not recognised. Contingencies are disclosed in note 20.

1.9 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.10 Revenue from exchange transactions Recognition

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

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

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

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

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

Interest, royalties and dividends

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

Accounting Policies

1.11 Revenue from non-exchange transactions Recognition

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

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

Measurement

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

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

Conditional grants and receipts

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

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.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

The entity recognise services in-kind that are significant to its operations and/or service delivery objectives. The related revenue is recognise when it is probable that the future economic benefits or service potential will flow to the entity and can be measured reliably. An expense in equal value is immediately recognised for the consumption of the service.

Where services in-kind are not significant to the entity's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the entity disclose the nature and type of services in-kind received during the reporting period.

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

Accounting Policies



1.12 Translation of foreign currencies Foreign currency transactions

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

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

1.13 Comparative figures

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

1.14 Expenditure

Financial transactions in assets and liabilities

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

Fruitless and Wasteful expenditure

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

Irregular expenditure

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

Transfers and subsidies

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

1.15 Accumulated surplus

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

1.16 Budget information

The approved budget is prepared on a cash basis and presented by economic classification linked to performance outcome objectives. GRAP 24 requires the budget statement to be disclosed on a comparable basis to the Approved Budget inclusive of the budget classification as published.

The approved budget covers the fiscal period from 4/1/2022 to 3/31/2023.

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

Management regards a material variance as a variance to the budget of 5% and above. Reasons for material variances are explained in the Notes to the Annual Financial Statement.

Accounting Policies

1.17 Related parties

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

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

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

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

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

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

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

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

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

1.18 Events after reporting date

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

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

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

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

1.19 Value-added Tax (VAT)

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

Notes to the Annual Financial Statements



Figures in Rand thousand

2023

2022

2. Standards and interpretations

2.1 Standards and interpretations effective in the current year

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 (ASB).

For the year under review, the following standards were effective. GRAP 1 and GRAP 104 was revised in 2019 with future effective dates as indicated.

Standard / Interpretation:

- GRAP 1: Presentation of Financial Statements (Revised standard will be effective 1 April 2023)
- GRAP 2: Cash Flow Statement
- GRAP 3: Accounting Policies, Changes in Accounting Estimates and Errors
- GRAP 9: Revenue from Exchange Transactions
- GRAP 12: Inventories
- GRAP 14: Events After the Reporting Date
- GRAP 17: Property, Plant and Equipment
- GRAP 19: Provisions, Contingent Liabilities and Contingent Assets
- GRAP 20: Related Parties
- GRAP 23: Revenue from Non-Exchange Transactions
- GRAP 24: Presentation of Budget Information in Financial Statements
- GRAP 104: Financial Instruments (Revised standard will be effective 1 April 2025)
- GRAP 108: Statutory Receivables

Figures in Rand thousand 2023 2022

3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	2 120	235
Short-term deposits	6 762	6 416
	<u>8 882</u>	<u>6 651</u>

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 insignificant interest rate risk. The carrying amount of these assets approximates to their fair value.

4. Inventories

Ceramic Tiles	<u>120</u>	<u>121</u>
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Inventory consists of ceramic tiles used to identify heritage sites. During the year under review tiles were distributed free of charge.

5. Receivables from exchange transactions

Accrued interest	<u>53</u>	<u>39</u>
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6. Receivables from non-exchange transactions

Other receivables from non-exchange revenue	<u>-</u>	<u>1 000</u>
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7. Payables from exchange transactions

Trade payables	<u>32</u>	<u>2</u>
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8. Unspent conditional grants

Unspent conditional grants Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts

National Lotteries Board	144	144
National Department of Tourism	21	21
US Ambassador fund	2	241
	<u>167</u>	<u>406</u>

Conditional grants were received from the National Lotteries Board for the Baboon Point Conservation Management Plan Project; from the National Department of Tourism for the Tourism Interpretive signage at Gugulethu Seven Memorial; and from the US Ambassador fund for cultural preservation for the conservation of Diepkloof Rock Shelter, a Provincial Heritage Site in the process of being nominated as a World Heritage Site.

9. Heritage application fees

Application fees	<u>791</u>	<u>887</u>
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During the year under review, fewer heritage applications were received compared to the previous financial year.

Notes to the Annual Financial Statements

Figures in Rand thousand

2023

2022

10. Interest income

Interest received	476	234
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Interest received increased year-on-year mainly due to the increase in the interest rate.

11. Other income from non-exchange transactions

Donation: Services in-kind *	674	618
Administrative penalty **	25	-
	<u>699</u>	<u>618</u>

* For the detail on the Donation: Services in-kind, refer to the narrative in note 17.

** During the year revenue was received for a Breach of a Heritage Agreement.

12. Transfers and subsidies received

Departmental transfer received	1 537	1 898
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13. Utilisation of Conditional Grant

Utilisation of Conditional Grant	238	-
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The Diepkloof Rock Shelter project which was funded from the US Ambassador grant was initiated during the year under review.

14. Property, plant and equipment

Additions	-	7
Disposal	-	(7)
	<u>-</u>	<u>-</u>

To ensure effective asset management, this function is centralised within the department (DCAS). Grap 17, Property, plant and equipment (derecognition of assets), was applied to account for the effect of the donation at carrying value as at the 31 March 2023.

14. Audit fees

External audit	73	76
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16. Consulting and outsourced services

Consultants and outsourced services	343	430
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Fewer consultants were utilized during the year under review.

Figures in Rand thousand	2023	2022
17. General expenses		
Advertising	7	1
Bank charges	-	2
Catering	68	16
Communication	75	88
Donations (transfer of asset to DCAS)	-	7
Employee cost: Services in-kind	674	618
Legal fees	-	44
Printing and stationery	71	34
Software Licence renewal	42	39
Travel and subsistence	97	74
	1 034	923

Advertising:

During the year under review, the entity purchased promotional items.

Catering:

During the year under review, catering was procured for induction and orientation meetings for newly appointed committee members. In addition, more face-to-face meetings were held for the year under review, compared to the previous year.

Employee cost: Services in-kind:

Officials of the Department of Cultural Affairs and Sport fulfil the executive and administrative functions associated with Heritage Western Cape. Departmental staff that supports the Public Entity includes the Chief Financial Officer (CFO), Director: Museums, Heritage and Geographical Names, line function in the aforementioned Directorate as well as a dedicated Financial Management team that supports the CFO. Whilst line function staff and Senior Managers fulfil a dual role, the financial management team is dedicated to the Public Entity. Due to dual roles performed by most of the aforementioned staff, it is difficult to apportion the time spent on the operations of the Public Entity. The Services in-kind related to their salaries cannot be measured reliably. The recognition therefore relates only to the dedicated finance team who supports the CFO in the execution of her role as CFO to the Public Entity and the Department. The amount disclosed therefore represents the Services in-kind provided by the finance team only.

Printing and stationery:

The increase is due to more copies printed on the Annual Report and Annual Performance Plan.

Travel and subsistence:

The increase is due to more site visits attended and physical meetings and workshops held during the year under review.

Notes to the Annual Financial Statements

Figures in Rand thousand

2023

2022

18. Members fees

Abrahams, L	-	8
Alard, G	2	-
Bailey, E	31	43
Baumann, N	16	23
Belter, D	76	60
Boise, H	14	-
Buttgens, P	-	25
Carlsen, R	-	30
Collier, M	-	22
Daniels, C	1	-
De Waal, J	28	1
Dumbrell, K	19	41
Fataar, M	18	23
Fortuin, C	8	-
Gani, R	11	-
Gribble, J	9	29
Gibbs, D	40	44
Hall, S	6	-
Hermansen, S	18	33
Jacobs, G	57	73
Johnston, S	52	65
Kasibe, W	2	-
Knight, J	3	41
Lavin, J	5	-
Malan, A	12	27
Martin, R	34	27
Mavumengwana, S	34	21
Mdludlu, M	18	23
Mgijima, B	3	9
Milandri, L	5	29
Muller, C	-	69
Ontong, T	15	-
Orton, J	8	14
Peters, W	47	69
Saunders, D	37	38
Scurr, M	23	40
Smart, C	8	-
Smith, R	-	28
Smuts, K	5	-
Snelling, C	28	1
Van de Merwe, H	76	69
Van Graan, A	18	27
Webley, L	12	33
Williams, G	-	11
Winter, S	27	28
Wolters, M	12	12
	<u>838</u>	<u>1136</u>

During the financial year there was a decrease in the number of meetings held and time spent on meeting preparations. In addition, the number of committees were reduced which contributed to the decrease in expenditure year-on-year.

Figures in Rand thousand	2023	2022
19. Cash generated from operations		
Surplus	1 453	1 072
Adjustments for:		
Distribution of inventory	1	-
Changes in working capital:		
Receivables from exchange transactions	(14)	(33)
Other receivables from non-exchange transactions	1 000	(1 000)
Payables from exchange transactions	30	2
Unspent conditional grants and receipts	(239)	-
	2 231	41
20. Commitments		
Authorised operational expenditure		
Already contracted for but not provided for		
• African Web - Website hosting	16	32
• Archeo - Adventures: CMP for Early Farmsteads	-	33
• Cedar Tower Services Pty Ltd	-	76
• Eco Africa Environmental Consultants (Pty) Ltd	-	86
• Prof John Parkington	85	-
• SSA ADS Pty LTD	-	114
• Yolk designs	-	13
	101	354
Total operational commitments		
Already contracted for but not provided for	101	354
This expenditure will be financed from:		
Total commitments		
Authorised operational expenditure	101	354

Notes to the Annual Financial Statements



Figures in Rand thousand

2023

2022

21. Contingent liabilities

21.1 MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER OF ARTS AND CULTURE and Others, case 46055/15

Midnight Storm Investments 170 (Pty) Ltd v Minister of Arts and Culture and Others which relates to a court case that was lodged at a North Gauteng High Court. The case relates to a decision that was taken by Heritage Western Cape (HWC) not to approve the planned upmarket housing development, rezoning and subdivision rights to a property which is a Provincial Heritage Site (PHS). HWC is cited as a 3rd Defendant and the MEC for Department of Cultural Affairs and Sport of the Western Cape is cited as a 5th Defendant. The owners have issued a summons to recover the costs they have expended on the land as they allege that the declaration limits their property rights and should be seen as a constructive expropriation. The trial was heard in the Gauteng High Court 29 July 2019 to 2 August 2019, and was concluded with the closing arguments in January 2020. The Court ruled in favour of the defendants. After the judgment, Leave to Appeal to the Supreme Court of Appeal was granted on 15 June 2020 by the Gauteng High Court. If the claim succeeds at the Supreme Court of Appeal, HWC's liability is estimated at R8.2million, unless HWC, alternatively the National Minister of Arts and Culture approach the Constitutional Court to make a final pronouncement on the matter. The appellant/applicant has subsequently approached HWC to explore a settlement of the matter and has submitted a further application for a development on the edge of the PHS. The Appeal has accordingly been postponed pending the outcome of this application. Should the matter be settled, the contingent liability would fall away.

HWC Management is of the view that the contingent liability is based on the value of the land which is in question chances of the plaintiff succeeding are minimal, as they have failed in their first attempt and Senior Counsel is confident that the appeal, should it proceed, will not succeed either.

21.2 REVIEW OF DECISION OF COCT RE ERVEN 8100/BO KAAP) BO-KAAP CIVIC ASSOCIATION AND OTHER V CITY OF CAPE TOWN

The case centered around the approval of the City of Cape Town of a large high rise building on the boundary of the Bo-Kaap which would have a significant impact on the historic Bo-Kaap cultural landscape. The initial application did not trigger the NHRA. HWC joined in the review proceedings as it was considered that impact on heritage had not been considered in the original application, and it sought clarity from the court whether S27 of the NHRA could be applicable as the proposed development was located between 2 declared Provincial heritage sites. The Court did not agree with the arguments put forward on behalf of HWC.

Judgement handed down and matter finalized. Cost order against the applicants. Respondent has sought to obtain all costs from HWC. The costs are being taxed. The estimated cost is R1,6million

HWC Management is of the view that the costs are based on the initial cost order, however HWC management is confident that a fair amount will be taxed off in the second taxation. In addition, HWC will be able to claim from the other applicants in the matter for a pro-rata share of the final cost bill.

Figures in Rand thousand

2023

2022

22. Related party**Relationships**

Primary Funder	Department of Cultural Affairs and Sport
Strategic Partner	Western Cape Cultural Commission
Strategic Partner	Western Cape Language Committee

The Department of Cultural Affairs and Sport provides accommodation to Heritage Western Cape to execute their administrative and financial operations.

The Minister of the Department of Cultural Affairs and Sport as the Executive Authority is a related person of Heritage Western Cape.

The members of the council of Heritage Western Cape and the entity as disclosed in note 18 are related parties in terms of GRAP 20.

South African Heritage Resources Agency (SAHRS) is mandated by the provisions of section 8(6) (a) and (d) of the NHRA read with Regulation 4 of the Regulations published under GNR 323 on 7 April 2000 to assess and re-assess the competence of provincial heritage resources authorities (PHRAs) such as Heritage Western Cape.

Related party transactions**Income received from related party**

Department of Cultural Affairs and Sport	1 537	898
--	-------	-----

Receivables from non-exchange transactions

Department of Cultural Affairs and Sport	-	1 000
--	---	-------

23. Risk management

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

Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

Sensitivity analysis

At 31 March 2023, if the interest rates on variable rate financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R88 822 higher/ lower.

Credit risk

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

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

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.

Notes to the Annual Financial Statements

Figures in Rand thousand

2023

2022

23. Risk management (continued)**Market risk**

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

Interest rate risk

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

Financial assets

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

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

Cash flow interest rate risk

Financial instrument		Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms: Cash in current banking institutions		8 882	-	-	-	-
Payables - Extended credit terms		(32)	-	-	-	-
Net amount		8 850	-	-	-	-
Past due but not provided for		-	-	-	-	-
Financial instrument 032022	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade and other receivables - Non exchange transactions	1 000	-	-	-	-	1 000
	1 000	-	-	-	-	1 000

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.

Figures in Rand thousand

2023

2022

24. Budget variances

Material differences between budget and actual amounts Shifting of funds:

For the year under review, funds were shifted between the classifications “Entity Revenue other than sales” and “Other Non- Tax revenue” to account for the significant increase in interest received. The shifting of funds did not increase or decrease the overall approved budget and was approved as part of the In-Year Monitoring reports by the Accounting Authority

24.1 Sales of goods and services other than capital assets

The variance is due to more Heritage applications received than planned.

24.2 Entity revenue other than sales

The variance is due to the increase in the interest rate for the year under review.

24.3 Other non-tax revenue

For the year under review revenue was received from an applicant due to a breach of a heritage agreement.

24.4 Current payments

The variance relates to members fees due to fewer meetings held than planned.

25. BBBEE Performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.



Wes-Kaapse
Regering



ILifa leMveli leNtshona Koloni
Erfenis Wes-Kaap
Heritage Western Cape



Erfenis Wes-Kaap

Jaarverslag
2022/2023

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Die grafika op die voorblad van Erfenis Wes-Kaap se 2022/2023-jaarverslag:

1. Kaaimansrivier Spoorwegbrug, George (33°59'52"S 22°33'25"E)
2. Cape St. Blaze-vuurtoring en -grotkompleks, Mosselbaai (34.1860° S, 22.1565° E)
3. Bainskloofpas , Wellington (33.5797° S, 19.1350° E)
4. NG Kerk, Swellendam (34.0179° S, 20.4465° E)

DEEL A: ALGEMENE INLIGTING

A

1. ALGEMENE INLIGTING OOR DIE OPENBARE ENTITEIT

GEREGISTREERDE NAAM	Erfenis Wes-Kaap
WETLIKE VORM VAN ENTITEIT	Openbare Entiteit
AARD VAN SAKE EN HOOF AKTIWITEITE	Om erfenishulpbronne in die Wes-Kaap te identifiseer, te beskerm, te bewaar, te bestuur en te bevorder
REGISTRASIENOMMER	NVT
FISIESE ADRES	3de verdieping, Protea Assuransie-gebou Groentemarkplein Kaapstad 8001
POSADRES	Posbus 1665 Kaapstad 8000
TELEFOONNOMMER	021 483 9598
FAKSNOMMER	021 483 9845
E-POS ADRES	ceoheritage@westerncape.gov.za
WEBADRES	www.hwc.org.za
EKSTERNE OUDITEURS	Ouditeur-generaal van Suid-Afrika
NAAM EN ADRES	Parklaan 19, Milnerton, Kaapstad, 7441
BANKE	Nedbank en ABSA
NAAM EN ADRES	Nedbank - St Georges Mall 85, Kaapstad middestad, Kaapstad, 8001 Absa- Privaatsak X9067 Corp Gauteng Kaapstad
MAATSKAPPY/ RAADSEKRETARIS	NVT

DEEL A: ALGEMENE INLIGTING

A

2. LYS VAN AFKORTINGS/AKRONIEME

AA	Rekenpligtige Gesag
AFS	Finansiële Jaarstate
AGSA	Ouditeur-generaal van Suid-Afrika
APM	Komitee vir Argeologie, Paleontologie en Meteoriete
BAV	Basiese Assesseringsverslag
BBP	Bewaringsbestuursplan
BBR	Bewaringsbestuursraamwerk
CFO	Hoof Finansiële Beampte
CMF	Bewaringsbestuursraamwerk
CMP	Bewaringsbestuursplan
CoCT	Stad Kaapstad
DKES	Departement van Kultuursake en Sport
DORB	Direktoraat vir Ondernemingsrisikobestuur
DvdP	Departement van die Premier
EIA	Erfenisimpakassessering
EWK	Erfenis Wes-Kaap
HUB	Hoof Uitvoerende Beampte
IAK	Impakassesseringskomitee
IGIK	Inventarise-, Gradering- en Interpretasiekomitee
KVO	Kennisgewing van Voorneme om te Ontwikkel
LUR	Lid van die (provinsiale) Uitvoerende Raad
MTEF	Mediumtermyn-bestedingsraamwerk
NVG	Nasionale Vervolgingsgesag
OIA	Omgewingsimpakassessering
OIV	Omgewingsimpakverslag
ORB	Ondernemingsrisikobestuur
ORBekom	Ondernemingsrisikobestuur- en Etiekkomitee
PGIA	Probleem-gedrewe Iteratiewe Aanpassing
SAEHA	Suid-Afrikaanse Erfenishulpbronagentskap
SAEHIS	Suid-Afrikaanse Erfenishulpbroninligtingstelsel
UK	Uitvoerende Kunste
UOWP	Uitgebreide Openbare Werkeprogram
VEB	Vergaderings van Erfenisbeamptes
VKEO	Vastekapitaaleiendomsontwikkeling
WBTI	Wet op die Bevordering van Toegang tot Inligting
WNBRS	Wet op Nasionale Bouregulasies en Boustandaarde
WNOB	Wet op Nasionale Omgewingsbestuur
WNEH	Wet op Nasionale Erfenishulpbronne

3. VOORWOORD DEUR DIE VOORSITTER

Dit is my voorreg om in my eerste jaar as Voorsitter van die Raad die Jaarverslag van Erfenis Wes-Kaap vir die finansiële jaar wat op 31 Maart 2023 eindig, aan te bied. Die termyn van die nuwe Raad, soos aangestel deur die Provinsiale Minister van Kultuursake en Sport, die agbare Minister me Anroux Marais, het op 1 November 2022 begin en sal op 31 Oktober 2025 ten einde loop.



Die Raad is op 17 November 2022 deur die agbare Minister Anroux Marais ingehuldig. Die Raad het in erns met sy werk begin met die aanstelling van nuwe subkomiteede vanaf 1 Februarie 2023. Die Raad het ook 'n paar aanpassings aan sy subkomitees gemaak om doeltreffendheid en die gladde werking van hierdie komitees te verbeter, veral deur die samesmelting van die Argeologie-, Paleontologie- en Meteorietkomitee (APM) met die Impakassereseringskomitee (IAK). Die Raad sal die doeltreffendheid van hierdie samesmelting monitor.

Hierdie komitees speel 'n belangrike rol in die delegering van Erfenis Wes-Kaap se werk, hoewel die finale besluite deur die Raad geneem word. Ons is uiters dankbaar vir die erfeniskundiges wat hul dienste vrywillig aan hierdie komitees bied, aangesien die bestuur van erfenishulpbronne in 'n vinnig groeiende provinsie soos hierdie toewyding en gespesialiseerde vaardighede verg.

Hierdie jaarverslag dien as 'n noodsaaklike dokument wat 'n omvattende oorsig van die entiteit se aktiwiteite, prestasies, uitdagings en toekomstige vooruitsigte bied. Dit dien veelvuldige doeleindes, almal gerig op die voldoening aan EWK se verbintenis tot deursigtigheid, aanspreeklikheid en doeltreffende kommunikasie met belanghebbendes, insluitend die publiek, staatsamptenare, erfeniskundiges en ander belangstellende partye. Die verslag speel 'n belangrike rol in die uitvoering van die organisasie se mandaat en die bevordering van sy doelwitte.

Ek wil graag my dank uitspreek teenoor die uittredende Raadslede vir hul uitstaande bydraes tot die gladde funksionering van die Raad. Ons verstaan die ontsaglike verantwoordelikheid wat op ons geplaas word en is geëerd om die mense van ons geliefde provinsie te dien. Ek wil graag ons diepe waardering uitspreek teenoor die Departement van Kultuursake en Sport se personeellede, wat uitsonderlike dienste gedurende hierdie tydperk gelewer het.

Ons wil ook ons dank uitspreek teenoor die Hoof Finansiële Beampte, me Brenda Rutgers, en haar eenheid vir hul doeltreffende en ekonomiese bestuur van ons finansies. Ons opregte dank gaan ook aan die departementshoof, mnr. Guy Redman, en die agbare Provinsiale Minister, me. Anroux Marais, vir hul onwrikbare ondersteuning van Erfenis Wes-Kaap. Sonder hul leiding en ondersteuning sou die prestasies wat in hierdie jaarverslag weerspieël word, nie moontlik gewees het nie.

Ten slotte wil ek my dank uitspreek teenoor my mederaadslede van Erfenis Wes-Kaap vir hul toewyding en bereidwilligheid om die entiteit oor die volgende aantal jare te dien. Saam sal ons aan ons mandaat voldoen en die erfenishulpbronne in die Wes-Kaap beskerm, bestuur en bevorder.

Voorsitter van die Raad

Me. Reyhana Gani

Datum: 31 Augustus 2023

DEEL A: ALGEMENE INLIGTING

4. OORSIG VAN DIE HOOF UITVOERENDE BEAMPTTE

Inleiding

Erfenis Wes-Kaap (EWK) is die provinsiale erfenishulpbrongesag wat verantwoordelik is vir die bestuur van erfenishulpbronne in die Wes-Kaap. Sy sleutelmandaat is van die Grondwet van Suid-Afrika, die Wes-Kaapse Provinsiale Grondwet en die Wet op Nasionale Erfenishulpbronne (WNEH) afkomstig. Hierdie verslag fokus op Erfenis Wes-Kaap se rol in die bestuur en bevordering van erfenishulpbronne in die Wes-Kaap, sowel as die uitdagings en die prestasies van die entiteit gedurende die 2022/2023 finansiële jaar.

Uitdagings

Sleuteluitdagings wat die entiteit gedurende die finansiële jaar in die gesig gestaar het, sluit in:

- 1) Die deurlopende bestuur van Graad III-erfenishulpbronne wat van plaaslike belang is,
- 2) Die eskalerende beurtkragkrisis in die land, en
- 3) Die behoud van toepaslik gekwalifiseerde personeel.

Terwyl EWK se primêre verantwoordelikheid die bestuur van Graad II-erfenishulpbronne is, het dit ook Graad III-hulpbronne (van plaaslike betekenis) bestuur, wat ideaal gesproke deur plaaslike owerhede bestuur moet word. Beduidende pogings is aangewend om funksies aan plaaslike owerhede te deleger, met positiewe stappe wat in samewerking met die Stad Kaapstad (SK) geneem is.

'n Verdere beduidende uitdaging was die eskalerende energiekrisis in die land, wat ons operasionele skedules beïnvloed het en dienslewering tot 'n mate onderbreek het. Ons het egter besigheidskontinuïteitsmaatreëls implementeer om die effek van hierdie onderbrekings te versag en te verseker dat ons vergaderings en gesprekvoering met belanghebbendes voortgaan soos beplan.

Nog 'n voortdurende uitdaging was om toepaslik gekwalifiseerde personeel in erfenishulpbronbestuur aan te stel en te behou. Die aantreklikheid van meer mededingende salarisse in plaaslike en nasionale poste lei dikwels daartoe dat personele na hoërbetaalde geleenthede vertrek. Om dit aan te spreek, fokus ons op die welstand van ons personeel en implementeer aansporings wat 'n gesonde en gewaardeerde organisasiekultuur bou.

Prestasies

Ten spyte van die uitdagings het EWK beduidende prestasies in die afgelope jaar behaal. EWK het altesaam 2,265 erfenisaansoeke ontvang en het prosesse verfyn deur aansoekvorms aan te pas om doeltreffende hersiening te fasiliteer. EWK het ook terreininspeksies gedoen, met 'n spesifieke fokus op beduidende passe in die provinsie. Die voortspruitende verslae het aanleiding gegee tot die entiteit se ontmoetings met eiendomseienaars en relevante staatsdepartemente, soos die Wes-Kaapse Departement van Vervoer en Openbare Werke, waardeur die bewaring en beskerming van hierdie terreine verseker kon word.

In samewerking met die Stad Kaapstad (SK) het EWK vordering gemaak om die bestuur van plaaslike erfenishulpbronne aan plaaslike owerhede te deleger. Hierdie gefaseerde benaderingstrategie het ten doel om doeltreffendheid en besluitneming op plaaslike vlak te verbeter.

EWK het ook sleutelaktiwiteite begin deur ons deelname aan die Vastekapitaal-eiendomsontwikkelingspan (VKEO). Hierdie inisiatiewe sluit in vrystellings vir sekere ontwikkelingsgebiede, die aanmoediging van plaaslike owerhede om bevoeg verklaar te word in die bestuur van plaaslike erfenishulpbronne, en die vaartbelyning van permitaansoekprosesse.



EWK se padkaart vir die verbetering van dienslewering lei voortdurend sy optrede en fokus steeds op drie sleutelareas: 1) uitbreiding van kapasiteit binne die organisasie, 2) bevordering van erfenis en 3) verbetering van doeltreffendheid. Dit is moontlik gemaak deur die toewyding en samewerkende pogings van ons span, belanghebbendes en belangstellende erfenisgroepe.

Vooruitsigte

EWK is bewus van die voortgesette hoë aanvraag na doeltreffende en toeganklike dienste wat in die behoeftes van die publiek voorsien en bydra tot ekonomiese groei en maatskaplike welstand. EWK bly daartoe verbind om 'n doeltreffende erfenishulpbronbestuurstelsel te bou wat vertroue in ons werk bevestig. Die entiteit sal voortgaan om beduidende erfenishulpbronne as Provinsiale Erfenisterreine, wat die diversiteit van ons provinsie se erfenis weerspieël, te verklaar. Die versterking van verhoudings met munisipaliteite en bewaringsliggame is noodsaaklik om te verseker dat die doelwitte van die Wet op Nasionale Erfenishulpbronne (WNEH) bereik word.

Uitreikprogramme na gemeenskappe sal 'n prioriteit bly aangesien ons poog om die positiewe en stabiliserende uitwerking van erfenis uit te lig in die oplossing van maatskaplike euwels, die bevordering van sosiale insluiting en die bou van aktiewe burgerskap. EWK waardeer die aktiewe betrokkenheid van bewaringsliggame, belangstellende erfenisgroepe en betrokke gemeenskappe by die identifisering, bevordering en bestuur van erfenishulpbronne. Saam kan ons 'n volhoubare ontwikkelingsbenadering skep wat kultuur en erfenis die hart van ons samelewing se ontwikkeling en welstand maak.

Terwyl ons vorentoe beweeg, bly EWK vasberade in ons missie om die ryk erfenis van die Wes-Kaap te bewaar en te vier. Ons is daartoe verbind om voortdurend ons dienste te verbeter, betrokkenheid van belanghebbendes te verbeter en innoverende benaderings tot erfenisbestuur te ondersoek. Deur die uitdagings en geleenthede wat voorlê te aanvaar, sal EWK voortgaan om 'n positiewe impak op die kulturele landskap van ons provinsie te maak.

Afsluiting

Ten slotte wil ek my opregte dank uitspreek teenoor al ons belanghebbendes, vennote en komiteelede van EWK. U ondersteuning en samewerking was instrumenteel in die vordering wat ons die afgelope jaar gemaak het.

Ek betuig my waardering aan die toegewyde span by EWK vir hul onwrikbare toewyding en harde werk om ons mandaat te vervul. Hul kundigheid en passie vir erfenishulpbronne was die dryfveer agter ons prestasies. Ek wil ook erkenning gee aan die waardevolle bydraes van ons vennote, insluitend die Stad Kaapstad, plaaslike owerhede, bewaringsliggame en belangstellende erfenisgroepe. Julle samewerking en betrokkenheid was deurslaggewend in die bevordering van ons gedeelde doelwitte.

Ek wil graag ons dankbaarheid teenoor die publiek uitspreek vir hul aktiewe deelname en betrokkenheid by die erfenisbewaringsproses. U ondersteuning en terugvoer het 'n integrale rol gespeel in die vorming van ons besluite en om te verseker dat ons optrede ooreenkomstig is met gemeenskapsbehoefte en -aspirasies.

Laastens wil ek my diepste dank uitspreek aan die Raad van EWK vir hul leiding, wysheid en toewyding tot goeie bestuur. Hul strategiese toesig en ondersteuning was instrumenteel in ons prestasies en die suksesvolle implementering van ons inisiatiewe.

DEEL A: ALGEMENE INLIGTING

A

BESTEDINGSTENDENSE

Program	2022/23			2021/22		
	Begroting	Werklike besteding	(Oor)/ onder besteding	Begroting	Werklike besteding	(Oor)/ onder besteding
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en Dienste	2 648	1 585	1 063	2 121	1 945	176
Totaal	2 648	1 585	1 063	2 121	1 945	176

* Die onderbesteding is grotendeels as gevolg van minder komiteevergaederings as wat beplan is.



Hoof Uitvoerende Beampte
Mnr. Michael Janse van Rensburg
Datum: 31 Augustus 2023

5. VERKLARING VAN VERANTWOORDELIKHEID EN BEVESTIGING VAN AKKURAATHEID VIR DIE JAARVERSLAG

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

Alle inligting en bedrae wat in die jaarverslag geopenbaar word, stem ooreen met die finansiële jaarstate wat deur die Ouditeur-generaal geoudit is.

Die jaarverslag is volledig, akkuraat en is vry van enige weglatings.

Die jaarverslag is opgestel in ooreenstemming met die riglyne van die jaarverslag soos uitgereik deur die Nasionale Tesourie.

Die Finansiële Jaarstate (Deel E) is opgestel in ooreenstemming met die SA AARP-standaarde van toepassing op die openbare entiteit.

Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die oordeel wat in hierdie inligting gemaak word.

Die rekenpligtige gesag is verantwoordelik vir die daarstelling en implementering van 'n stelsel van interne beheer wat ontwerp is om redelike versekering te verskaf oor die integriteit en betroubaarheid van die prestasie-inligting, die menslikehulpbronne-inligting en die finansiële jaarstate.

Die eksterne ouditeure is aangestel om 'n onafhanklike gevolgtrekking oor die finansiële jaarstate uit te spreek.

In ons gevolgtrekking weerspieël die jaarverslag die bedrywighede, die prestasie-inligting, die menslikehulpbronne-inligting en die finansiële sake van die openbare entiteit vir die finansiële jaar geëindig 31 Maart 2023 op 'n billike wyse.

Die uwe



Hoof Uitvoerende Beampte
Mnr. Michael Janse van Rensburg
Datum: 31 Augustus 2023



Voorsitter van die Raad
Me. Reyhana Gani
Datum: 31 Augustus 2023

DEEL A: ALGEMENE INLIGTING

6. STRATEGIESE OORSIG

6.1. Visie

Inklusiewe, getransformeerde, mensgesentreerde, volhoubare bestuur van erfenishulpbronne in die Wes-Kaap.

6.2 Missie

Erfenis Wes-Kaap verseker en implementeer die inklusiewe identifikasie, volhoubare en geïntegreerde bestuur, bewaring en bevordering van tasbare en ontasbare erfenishulpbronne ten einde tot transformasie en nasiebou by te dra.

6.3 Waardes

Omgee, bekwaamheid, aanspreeklikheid, integriteit, innovering, responsiwiteit, inklusiwiteit en respek.

7. WETGEWENDE EN ANDER MANDATE

Erfenis Wes-Kaap as 'n skedule 3C Openbare Entiteit beskou die wetgewende mandaat waarop sy algehele funksionering gebaseer is as bindend in terme van die volgende:

- Om goeie bestuur op alle vlakke te bevorder;
- Om gemeenskappe te bemagtig om erfenishulpbronne te koester en te bewaar sodat dit aan toekomstige geslagte nagelaat kan word;
- Om algemene beginsels vir die bestuur van erfenishulpbronne regdeur die Wes-Kaap te vestig; en
- Om 'n geïntegreerde stelsel vir die identifisering, beskerming, bewaring, bestuur en bevordering van erfenishulpbronne in die provinsie ooreenkomstig die WNEH en sy regulasies daar te stel.

7.1 Grondwetlike mandate

Afdeling	Direkte Verantwoordelikheid van Erfenis Wes-Kaap
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 24(b)(ii): Omgewing	Erfenis Wes-Kaap moet deur wetgewende en ander maatreëls die bevordering van bewaring van die erfenis-omgewing in die Wes-Kaap reguleer en monitor. Dit mag nie uitgeoefen word op 'n wyse wat strydig is met enige bepaling van die Handves van Regte nie. Jaarlikse verslae oor hierdie mandaat moet by die Wes-Kaapse Provinsiale Parlement ingedien word.
Artikel 31: Kulturele, godsdienstige en taalgemeenskappe	Erfenis Wes-Kaap moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap in ag neem.
Artikel 41: Beginsels van samewerkende regering en interregeringsverhoudinge	Erfenis Wes-Kaap werk saam met alle regeringsfere. In terme van sy mandate werk EWK in noue samewerking met die Departement van Kultuursake en Sport, die Suid-Afrikaanse Erfenishulpbronagentskap (SAEAH) en plaaslike owerhede in die Wes-Kaap.
Skedule 4A: Funksionele Gebiede van Gelyktydige Nasionale en Provinsiale Wetgewende Bevoegdheid	Erfenis Wes-Kaap werk nou saam met die Suid-Afrikaanse Erfenishulpbronagentskap rakende erfenisaangeleenthede, veral Nasionale Erfenisterreine wat binne die Wes-Kaap geleë is.

Afdeling	Direkte Verantwoordelikheid van Erfenis Wes-Kaap
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 195: Basiese waardes en beginsels wat openbare administrasie beheer	Erfenis Wes-Kaapse amptenare moet voldoen aan die bepalings van artikel 195, wat 'n beskrywing verskaf van die demokratiese waardes en beginsels wat openbare administrasie beheer. Artikel 195(1)(b) vereis die bevordering van die doeltreffende, ekonomiese en effektiewe gebruik van hulpbronne. Dit impliseer dat programme wat in die openbare sektor onderneem word, maksimum voordele teen die laagste moontlike koste moet lewer.
Grondwet van die Wes-Kaap, 1997	Heritage Western Cape must implement policies to actively promote and maintain the welfare of the people of the Western Cape, specifically regarding the protection and conservation of the natural historical, cultural historical, archaeological and architectural heritage of the Western Cape for the benefit of present and future generations. Heritage Western Cape must implement specific policies in this regard.
Artikel 81	Erfenis Wes-Kaap moet beleide implementeer om die welsyn van die mense van die Wes-Kaap aktief te bevorder en in stand te hou, spesifiek met betrekking tot die beskerming en bewaring van die natuurlike historiese, kultuurhistoriese, argeologiese en argitektoniese erfenis van die Wes-Kaap tot voordeel van die huidige en toekomstige geslagte. Erfenis Wes-Kaap moet spesifieke beleide in hierdie verband implementeer.

7.2 Wetgewende mandate

Nasionale Wetgewing	Verwysing	Beskrywing
Wet op Openbare Finansiële Bestuur, 1999	Wet 1 van 1999	Die Wet op Openbare Finansiële Bestuur (WOFB): <ul style="list-style-type: none"> • reguleer finansiële bestuur in nasionale en provinsiale regerings, gelyste of ongelyste openbare entiteite, grondwetlike instellings en provinsiale wetgewers. • verseker dat alle inkomste, uitgawes, bates en laste van hierdie instellings doeltreffend en effektief bestuur word; en definieer die verantwoordelikhede van persone wat met finansiële bestuur in hierdie liggame toevertrou is.
Wet op die Bevordering van Toegang tot Inligting, 2000	Wet 2 van 2000	Hierdie Wet gee uitvoering aan die reg om toegang te hê tot rekords wat deur die staat en private liggame gehou word. EWK en elke ander openbare en private liggaam moet onder andere: <ul style="list-style-type: none"> • 'n handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek om toegang tot inligting wat die liggaam besit, in te dien; en • 'n inligtingsbeamppte aanstel om versoeke vir toegang tot inligting wat deur die liggaam gehou word, te oorweeg..

DEEL A: ALGEMENE INLIGTING

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Nasionale Wetgewing	Verwysing	Beskrywing
Wet op die Bevordering van Administratiewe Geregtigheid, 2000	Wet 3 van 2000	Hierdie wet: <ul style="list-style-type: none"> • sit die reëls en riglyne uiteen wat administrateurs moet volg wanneer besluite geneem word; • vereis dat administrateurs mense inlig oor hul reg tot oorsig of te appelleer en hul reg om redes aan te vra; • vereis dat administrateurs redes vir hul besluite verskaf; en • gee lede van die publiek die reg om besluite van administrateurs in die hof te betwis.
Wet op die Beskerming van Persoonlike Inligting, 2013	Wet 4 van 2013	Hierdie Wet plaas 'n verantwoordelikheid op instellings om die volgende te verseker: <ul style="list-style-type: none"> • Om die beskerming van persoonlike inligting wat deur openbare en private liggame verwerk word, te bevorder; en • Om sekere voorwaardes te stel om minimum vereistes vir die verwerking van persoonlike inligting daar te stel. <p>Aangesien EWK persoonlike inligting insamel in die verwerking van aansoeke, moet daar aan die WBPI-wet voldoen word.</p>
Wet op Nasionale Erfenis-hulpbronne, 1999	Wet 25 van 1999	Erfenis Wes-Kaap ontleen sy mandaat uit hierdie wetgewing. Verder bemagtig die Wet EWK om die volgende uit te voer: <ul style="list-style-type: none"> • Om relevante erfenishulpbronne binne Wes-Kaap te identifiseer, op te teken en te assesser; • Om erfenishulpbronne binne die Wes-Kaap te beskerm en te bestuur; en • Om beleide, doelwitte en strategiese planne vir erfenishulpbronbestuur daar te stel..
Wet op Wêrelderfeniskonvensie, 1999	Wet 49 van 1999	Erfenis Wes-Kaap, in ooreenstemming met hierdie Wet, verseker dat terreine wat vir Wêrelderfenisgebiedstatus genomineer word formeel beskerm word, en waar nodig, ondersteuning bied met deurlopende bewaring en periodieke verslagdoening.
Wes-Kaapse Erfenishulpbronbestuur-Regulasies	PN 336 van 25 Oktober 2002, PN 298 van 29 Augustus 2003, PN 212 van November 2004, PN 106 van 31 Maart 2005, PN 7497/2015 van September 2015..	Regulasies maak voorsiening vir die praktiese implementering van erfenisbestuur in die Wes-Kaap.
Wet op die Raamwerk vir Voorkeurverkrygingsbeleid, 2000	Wet 5 van 2000	Om uitvoering te gee aan artikel 217(3) van die Grondwet deur 'n raamwerk te verskaf vir die implementering van die verkrygingsbeleid wat in artikel 217(2) van die Grondwet beoog word.

7.3 Beleidsmandaat

Beleid	Beskrywing
Finansiële Delegasies	Delegasies van bevoegdheid uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
Voorsieningsketting- bestuur Delegasies	Delegasies van bevoegdheid uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
Wesentlikheids- raamwerk	Daar word van die Rekenpligtige Owerheid verwag om 'n raamwerk van aanvaarbare vlakke van wesentlikheid en betekenis te ontwikkel in ooreenstemming met die Uitvoerende Gesag in konsultasie met eksterne ouditeure.
Vergoeding van Lede	Om betaling te fasiliteer aan lede van EWK wat genomineer is om konferensies, projekte, vergaderings en werkswinkels namens die Entiteit by te woon.
Ondernemingsrisiko- bestuur	Om uitvoering te gee aan die vereistes van die Wet op Openbare Finansiële Bestuur, Wet 1 van 1999, Artikel 51(1)(a)(i) wat bepaal dat die Rekenpligtige Gesag moet verseker dat die Entiteit 'n doeltreffende, deeglike en deursigtige stelsel van finansiële en risikobestuur en interne beheer het en in stand hou.
Voorsieningsketting- bestuurbeleid	Om voorsieningskettingbestuur binne die entiteit te reguleer.

7.4 Regspraak

Hofsaak	Verwysing	Beskrywing
Louis Johannes Raubenheimer v die Trustees van die Hendrik Johannes Bredenkamp Trust en ander	Wes-Kaapse Hooggeregshof, saaknr. 10228/2004	Die uitspraak handel oor wat 'n "bona fide belang" uitmaak in 'n besluit van 'n erfenisowerheid wat locus standi tot appèl ingevolge die WNEH sal oordra. Die Hof het bevind dat dit 'n werklike belang moes wees en nie net 'n sentimentele gehegtheid aan die erfenishulpbron nie.
Top Performers (Pty) Ltd t.o. Minister van Kultuursake en Ontspanning	Wes-Kaapse Hooggeregshof, saaknr. 5591/2005	Hierdie uitspraak het 'n diepgaande impak gehad op die appèlprosesse van die tribunale wat deur die LUR aangestel is ingevolge artikel 49 van die Wet op Nasionale Erfenishulpbronne, 1999, saamgelees met Regulasie 12 van PN 336 van 2003. Die DKES en die LUR het regstellende stappe gedoen om te verseker billike administratiewe prosesse en maak voorsiening vir die toelating van nuwe getuies in die rekord van 'n tribunaalproses, asook beter voldoening aan die reëls van natuurlike geregtigheid in terme van die <i>audi alteram partem maxim</i> .
Die Voorsittersvereniging t.o. Minister van Kuns en Kultuur	Hoogste Hof van Appèl, saaknr. 25/2006	Die uitspraak sit uiteen wat genoegsame konsultasie met plaaslike gemeenskappe en ander belanghebbers ten opsigte van voorgestelde veranderings aan geografiese name uitmaak, beteken. DKES en die Geografiesenamekomitee van die Wes-Kaapse Provinsiale Regering wat deur die LUR gestig is, is belangrike rolspelers in die implementering van die tersaaklike wetgewing, veral ten opsigte van die fasilitering van konsultasie met belanghebbers en gemeenskappe. Hulle moet hierdie uitspraak in ag neem in die prosesse en prosedures wat hulle gebruik om voorgestelde veranderinge aan geografiese name te maak.

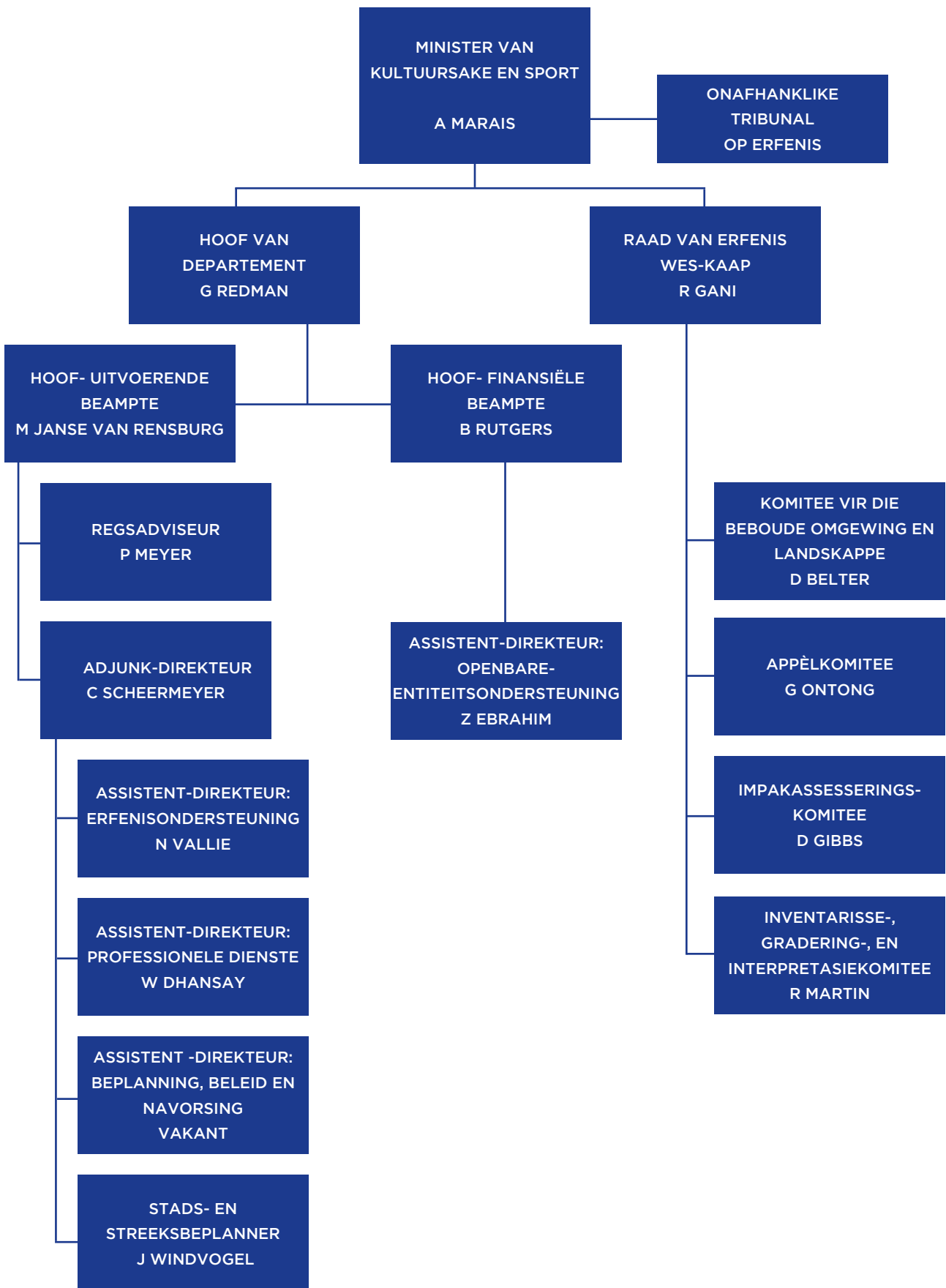
DEEL A: ALGEMENE INLIGTING

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Hofsaak	Verwysing	Beskrywing
Qualidental Laboratories t.o. Erfenis Wes-Kaap	Hoogste Hof van Appèl, saaknr. 647/2006	Hierdie uitspraak het die bevoegdhede bevestig wat aan die LUR en Erfenis Wes-Kaap verleen is om voorwaardes op 'n ontwikkeling te stel ingevolge artikel 48 van die Wet op Nasionale Erfenishulpbronne, 1999.
Suid-Afrikaanse Erfenishulpbronnagentskap t.o. die Arniston Hotel (Edms.) Bpk. en Een Ander	Wes-Kaapse Hooggeregshof, saaknr. 5446/2006	Die uitspraak handel oor die saak van werk wat onder die Nasionale Bouregulasies goedgekeur is voor die instelling van 'n formele beskerming in terme van die WNEH en kwessies van geldigheid van 'n kennisgewing van provinsiale beskerming.
Willows Properties (Edms.) Bpk. t.o. Minister van Kultuursake en Sport	Wes-Kaapse Hooggeregshof, saaknr. 13521/2008	Die applikant het 'n dringende aansoek voor die hooggeregshof gebring om die LUR te dwing om 'n besluit te neem, of, alternatiewelik, die Verslag van Besluit ten opsigte van appèl wat met die LUR aangeteken is volgens Artikel 49 van die Nasionale Wet op Erfenishulpbronne, 1999, saamgelees met Regulasie 12(7) van P.K. 336 van 2003. Die impak van die uitspraak op DKES is dat dit moet verseker dat tribunale Verslae van Besluite binne 'n redelike tyd moet uitreik. Korrektiewe maatreëls is geïmplementeer.
Waenhuiskrans Arniston Belastingbetalersvereniging en Ander t.o. Verreweide Eiendomsontwikkeling (Edms.) Bpk. en Ander	Wes-Kaapse Hooggeregshof, saaknr. 1926/2008	Die hof het oorweeg of die SAEHA of EWK jurisdiksie het ten opsigte van persele wat deur SAEHA as Graad 1-persele gegradeer is volgens Artikel 35 en 36 van die Wet op Nasionale Erfenishulpbronne, 1999. Die hof het bevind dat SAEHA in sulke gevalle jurisdiksie het. Die implikasie van hierdie uitspraak vir EWK is dat die Departement regsbystand aan EWK moet verskaf om die wetgewing te vertolk, en dit moet verseker dat EWK binne sy wetlike mandaat optree.
Peter Gees t.o. die Provinsiale Minister van Kultuursake en Sport, Wes-Kaap, die Voorsitter: Onafhanklike Appèltribunaal, Erfenis Wes-Kaap, Stad Kaapstad, Stadskom Belastingbetalers- en Inwonersvereniging	Wes-Kaapse Hooggeregshof, saaknr: 6205/2015	Die hof het beslis, hoewel die feite in hierdie saak verskil van dié in die Qualidental-saak, dat die oplegging van voorwaardes binne die parameters van die Wet op Nasionale Erfenishulpbronne, 1999, konsekwent met die algemene strekking van die Wet is. Voorwaardes kan in 'n permit vir sloop van 'n bestaande struktuur wat ouer as 60 jaar is, opgelê word in terme van Artikel 34(1) van die Wet, op voorwaarde dat dit vir 'n duidelike erfenisdoel opgelê word.
Piketberg Plaaslike Erfeniskomitee en ander t.o. Liebco Vleishandelaars (Edms.) Bpk. en Ander (Erfenis Wes-Kaap 2de Respondent)	Wes-Kaapse Hooggeregshof, saaknr. 1103/2016	'n Aansoek om hersiening van 'n besluit van EWK se Komitee vir die Beboude Omgewing en Landskappe (BELCOM). Toestemming is deur BELCOM toegestaan om 'n gebou op Erf 207 in Piketberg te sloop. Die Piketberg-Erfeniskomitee het by die Hooggeregshof aansoek gedoen dat die besluit hersien moet word, aangesien daar nie voldoen is aan die voorwaardes van die Wet op die Beskerming van Administratiewe Geregtigheid (WBAG) nie. Die hof het EWK se huidige beleid dat hy slegs met geregistreerde bewaringsliggame konsulteer, oorweeg en beslis dat breër konsultasie nodig is, aangesien die besluite wat geneem is, die potensiaal het dat dit lede van die publiek raak. Dit sal beteken dat van die applikante vereis sal word om voorstelle te adverteer sodat kommentaar van die breë publiek toegelaat word.

Hofsaak	Verwysing	Beskrywing
Bryer NO en ander teen HWC	Wes-Kaapse Hooggeregshof, saaknr. 16392/2017	Aansoek om hersiening van 'n besluit van EWK om 'n bevel om werk te staak, op te lê, en 'n verklaring waarom 'n aansoek in terme van Artikel 38 van die WNEH nodig was. Dit het hier gegaan oor die definisie van die snellerfaktor in Artikel 38(1) van 'n "perseel groter as 5000 m ² ". EWK het deurgaans die grootte van die perseel as snellerfaktor gebruik. Die applikant was van mening dat "perseel" nie "erf" beteken nie, en dat die erf in hierdie spesifieke geval inderwaarheid in twee aparte erwe verdeel kan word, hoewel dit groter as 5000 m ² is. Die hof het hierdie siening gesteun. Dis belangrik om daarop te let dat die hof nie in ag geneem het dat die perseel gelyk is aan die ontwikkelingsvoetspoor nie. Die erf grootte mag steeds 'n aanduiding van die grootte van die perseel wees, maar 'n meer genuanseerde benadering is nodig.
Bo-Kaap Burgerlike- en Belastingbetalers- vereniging t.o. Stad Kaapstad	Wes-Kaapse Hooggeregshof, saaknr, 7031/2017	EWK het as applikant in hierdie aansoek aangesluit om die besluit van Stad Kaapstad te hersien om die konstruksie van 'n veilverdiepingontwikkeling op hierdie perseel toe te laat, wat gedeeltelik 'n Erfenisbeskermingsoorlegsonne (EBOS) is, en aan die historiese Bo-Kaap grens. EWK se argument was dat die nabyheid van die ontwikkeling aan twee provinsiale persele die provinsiale erfenispersele sou "verander" en dat 'n permit ooreenkomstig Artikel 27 van die WNEH verkry moet word. Die hof het nie hierdie argument aanvaar nie. Dit het ook die geweier om die besluit van Stad Kaapstad in hersiening te neem.
Midnight Storm Investments 170 (Edms.) Bpk. t.o. Minister van Finansies en Ander	Noord-Gauteng Hooggeregshof Saak nr 46055/2015	Die eiser in hierdie saak het vergoeding van die staat en EWK geëis wat voortspruit uit die verklaring van 'n area van hul terrein as provinsiale erfenisgebied (die Baboon Point PEG by Elandsbaai). Die eisers het beweer dat die verklaring effektief hul regte om die grond te ontwikkel, ongedaan gemaak het en dat dit eerder op 'n konstruktiewe onteiening of 'n onwettige vervreemding van hul eiendomsregte is, soos beskerm deur Artikel 25 van die Grondwet. Alternatiewelik het hulle gevra dat die hof moet beslis dat die WNEH ongrondwetlik is, aangesien dit die vervreemding van eienskap sonder vergoeding magtig. Die hof het bevind dat die verklaring wettig is en dat dit nie op konstruktiewe onteiening neerkom nie. Die hof het voorts bevind dat die beskerming van eiendomsregte in terme van Artikel 25 nie absoluut is nie, maar aan openbarebelangregte onderworpe is.

8. ORGANISATORIESE STRUKTUUR



1. OUDITEURSVERSLAG : VOORAFBEPAAALDE DOELWITTE

Die OGSA/ouditeur voer tans die nodige ouditprosedures oor die prestasie-inligting uit om verslag oor wesenlike bevindings te gee.

Verwys na bladsye 55-57 vir die Verslag van die Ouditeur-generaal, gepubliseer as Deel F: Finansiële Inligting.

2. SITUASIE-ONTLEDING

2.1. Diensleweringomgewing

EWK is die provinsiale erfenishulpbronowerheid verantwoordelik vir die identifisering, beskerming, bewaringsbevordering en bestuur van erfenishulpbronne in die Wes-Kaap. Sy mandaat om kulturele aangeleenthede in die provinsie te bestuur is afgelei van die Grondwet van die Republiek van Suid-Afrika, die Grondwet van die Wes-Kaap en die Wet op Nasionale Erfenishulpbronne.

Alhoewel dit nie sy primêre verantwoordelikheid is nie, was die grootste vraag na dienste op die gebied van erfenisaansoeke vir die ontwikkeling van strukture ouer as 60 jaar ingevolge artikel 34 van die WNEH (Wet op Nasionale Erfenishulpbronne), en groter ontwikkelingsaansoeke soos geaktiveer ingevolge artikel 38 van die WNEH. Die meeste van die artikel 34-aansoeke hou verband met strukture wat van plaaslike belang is en as sodanig word hierdie Graad III-strukture, wat op plaaslike munisipale vlak bestuur moet word, al vir talle jare deur EWK bestuur. Die beoogde bepalings van die WNEH, in terme van die nasionale en provinsiale grondwetlike mandate, plaas bestuur van erfenishulpbronne op drie sferes van regering: nasionaal (Graad I) soos bestuur deur die Suid-Afrikaanse Erfenishulpbronagentskap; provinsiaal (Graad II) soos bestuur deur die provinsiale erfenishulpbronowerheid (EWK) en erfenishulpbronne van plaaslike betekenis (Graad III) soos bestuur deur plaaslike owerhede.

Die proses om funksies aan plaaslike owerhede te deleger het baie interaksies en herhalings van samesprekings met verskeie owerhede tot gevolg gehad, maar positiewe stappe is die afgelope jaar met die Stad Kaapstad (SK) gemaak. Hierdie munisipale gebied vorm die grootste deel van permitaansoeke wat deur EWK verwerk word. EWK en die SK het 'n gefaseerde benaderingstrategie ontwikkel om die afvaardigings met betrekking tot die bestuur van plaaslike erfenishulpbronne aan te spreek.

Terwyl EWK nog baie werk doen om erfenishulpbronne van plaaslike betekenis te bestuur, bo en behalwe die bestuur van Graad II-erfenishulpbronne, is dit steeds 'n sleutelrolspeler in die goedkeuringsprosesse van ontwikkelings soos dit ingevolge die Wet op Nasionale Erfenishulpbronne vereis word.

Die behoefte aan ekonomiese stimulus en groei in die provinsie plaas 'n verwagting op EWK om doeltreffend op inkomende ontwikkelingsaansoeke te reageer. Die entiteit het sy dienste soveel moontlik vaartbelyn gemaak, maar dit word deur die toenemende beurtkrag-krisisse in die land bemoeilik. Besigheidskontinuiteitsmaatreëls word toegepas en operasioneel hersien die bestuurspan sy operasionele skedules gereeld om aan te pas en onderbrekings in dienslewering te beperk. Dit het hersiening van beurtkrag-skedules en die aanpassing van vergaderingstye en die volgorde van sake by vergaderings van komitees vereis om te verseker dat lede van die publiek akkommodeer word om hul permitaansoeke te hersien. Alle vereiste vergaderings van EWK is met sukses gedurende hierdie finansiële jaar onderneem. Die aanlyn vergaderings was baie voordelig vir belanghebbendes en belangstellendes en betrokke partye. Vorige persoonlike komiteevergaderings het 'n teenwoordigheid by die kantore van EWK vereis, terwyl die huidige aanlynvergaderings groter toeganklikheid provinsiewyd moontlik gemaak het, aangesien sulke vergaderings oop is vir die publiek om aan te deel te neem.

In reaksie op die landwye energiekrisis en die behoefte vir huiseienaars om alternatiewe kragopwekkingsmeganismes te installeer, het EWK die installering van sonpanele ingesluit as deel van die klein werke indieningsproses. Dit is om 'n doeltreffende vergunningsproses vir die publiek te verseker.

Die EWK se padkaart vir die verbetering van dienslewering lei verder steeds tot die verbetering van dienste. Dit word illustreer deur EWK se werk as deel van die vastekapitaal-eiendomsontwikkelingsplan (VKEO), wat in 2019 as 'n loodsfase van stapel gestuur is en sedertdien sy werk suksesvol voortgesit het. Die inisiatief het ten doel gehad om blokkasies in dienslewering in verskeie sleutelpunte van groei vir die provinsie te identifiseer en aan te spreek. Die geïdentifiseerde probleem wat die span met betrekking tot EWK probeer aanspreek het, is beskryf as: "Werkverliese en dalende ekonomiese aktiwiteit in die konstruksie- en eiendomsontwikkelingsbedryf in die Stad Kaapstad". Die VKEO-span het die Probleemgedrewe Iteratiewe Aanpassing (PGIA)-metodologie aangeneem om sy werk te doen om die hoof- en suboorsake van die probleem, toegangspunte vir aksie en veranderingsruimtes om die probleem op te los, te identifiseer. Deur die werk van die VKEO-span het EWK verskeie sleutelinisiatiewe geïnisieer wat gedurende 2022/2023 voortgesit is. Dit sluit in:

- die vrystelling van sekere gebiede of tipes ontwikkeling van die vereiste om erfenismagtiging te verkry. Een vorige sukses was die vrystelling van die Parow-stasiegebied van artikel 34 van die WNEH.
- die skakeling met plaaslike owerhede om hulle aan te moedig om ingevolge die WNEH bevoeg verklaar te word om plaaslike erfenishulpbronne te bestuur, wat lei tot doeltreffende besluitneming op plaaslike vlak.
- die voortsetting daarvan om gebiede te identifiseer wat permitaansoekprosesse kan stroomlyn of versnel.

Hierdie sleutelinisiatiewe is in die EWK diensleweringverbeteringsplan opgeneem en help die entiteit om op drie sleutelareas te fokus. Dit is 1) om kapasiteit binne die entiteit uit te brei, 2) om erfenis te bevorder en 3) om doeltreffendheid te verbeter.

Die behoeftes in die diensleweringomgewing bly hoog ten opsigte van doeltreffende dienste wat vir die publiek toeganklik is. Sake soos ekonomiese groei, werkseleenthede, tegnologie, maatskaplike welsyn, omgewing en welstand van die mense van die Wes-Kaap is in ag geneem. Die prioriteitsareas soos geïdentifiseer in die finansiële jaar, wat ook weerspieël word in die beplanning van EWK se Jaarlikse Prestasieplan, beklemtoon prioriteite binne erfenishulpbronbestuur wat steeds aandag geniet. Dit sluit in:

1. Die bou van 'n doeltreffende erfenishulpbronbestuurstelsel wat belanghebbendes en gemeenskappe in staat stel om vertrouwe in die werk van EWK te hê;
2. Die verklaring van beduidende erfenishulpbronne as Provinsiale Erfenisterreine (tasbaar en ontasbaar) ten einde die diversiteit van die provinsie en erfenis van gemeenskappe wat in die verlede verwaarloos is, te weerspieël;
3. Herbevestiging van die verhouding met munisipaliteite en bewaringsliggame ten einde voldoening aan die WNEH te verseker,
4. Die onderneem van uitreikprogramme na gemeenskappe om die positiewe en stabiliserende uitwerking wat erfenis kan hê in die oplossing van maatskaplike euwels, die skep van sosiale insluiting en die bou van aktiewe burgerskap, in die kollig te plaas.

Die rol van plaaslike bewaringsliggame en belangegroepe gaan voort om die EWK te beïnvloed en by te staan om 'n kollektiewe, geïntegreerde benadering tot die bestuur van erfenis te verseker en tot beter dienslewering aan die WKR. Tydens interaksies gedurende die jaar was daar baie besprekings wat verband hou met die belangrikheid van ontasbare erfenishulpbronne en die insluiting van eerstenasiegroepe by sulke gesprekke. EWK waardeer die rol van bewaringsliggame en belangstellende erfenisgroepe in plaaslike gemeenskappe en is afhanklik van aktiewe en betrokke gemeenskappe om te help met die identifisering, bevordering en bestuur van erfenishulpbronne in die provinsie. EWK vorm 'n

integrale deel van die waardeketting in die diensleweringkonteks van die WKR en bepleit 'n volhoubare ontwikkelingsbenadering met belanghebbendes wat kultuur en erfenis as 'n deurslaggewende arm in die ontwikkeling en welstand van die samelewing plaas.

Laastens is 'n voortdurende uitdaging binne die erfenishulpbronomgewing die behoefte aan toepaslik gekwalifiseerde personeel, en waar moontlik, ervare personeel in erfenishulpbronbestuur. Plaaslike en nasionale poste in hierdie veld bied dikwels meer mededingende salarisse as wat op provinsiale vlak aangebied kan word. Dit lei onvermydelik daartoe dat sommige personeel kies om na hoër betaalde poste te skuif. Deel van die EWK se diensleweringverbeteringsplan sluit in om hierdie potensiele probleem aan te spreek deur te fokus op die welstand van personeel en aansporings wat nie geldelik gebaseer is nie, maar deel vorm van die bou van 'n gesonde en gewaardeerde organisasiekultuur.

2.1.1 Opsomming van aansoeke, terreininspeksieverslae en navrae

Terwyl die WNEH voorsiening maak vir 'n verskeidenheid aktiwiteite wat deur 'n provinsiale erfenishulpbronderheid onderneem word, behels die grootste deel van die werk van EWK steeds die verwerking van aansoeke ingevolge die bepalings van Hoofstuk II van die Wet. Gedurende die oorsigjaar het EWK 2 265 erfenisaansoeke verwerk.

'n Gekoördineerde terreininspeksieprogram is onderneem deur EWK-amptenare wat spesifiek na die status van belangrike passe in die provinsie kyk. Dit was ook in reaksie op groter interaksie met die Departement van Openbare Werke en om proaktief te wees in die bepaling van die status en bewaringsbehoefte van passe wat formeel ingevolge die WNEH beskerm word. Verder het EWK terreininspeksies van PHS uitgevoer in ooreenstemming met sy JPP-teiken vir die finansiële jaar en terreininspeksie onderneem wat verband hou met aangemelde onwettige werke.

Die volgende terreininspeksies is uitgevoer as deel van die jaarlikse prestasieplan-aanwyser waardeur verslae opgestel is wat die terrein-erfenisbewaringsvereistes assesseer. Die terreine sluit in, Genadendal Missiestasie, Overberg; Sewe Passe in die Eden-distrik; CP Nel Museum in Oudtshoorn en die Kleinplasië Museum in die Kaapse Wynlande. Die verslae is gebruik om verdere skakeling met die eienaars van die eiendom te bewerkstellig in verband met enige instandhouding en bewaring wat benodig word. Suksesvolle skakeling met die Wes-Kaapse Departement van Vervoer en Openbare Werke rakende verskeie terreine onder hul bestuur, wat formeel beskerm word, duur voort.

Daarbenewens is alle aansoekvorms oor hierdie tydperk bygewerk om die hersiening van aansoeke te help.

2.1.2 Aantal aansoeke per jaar

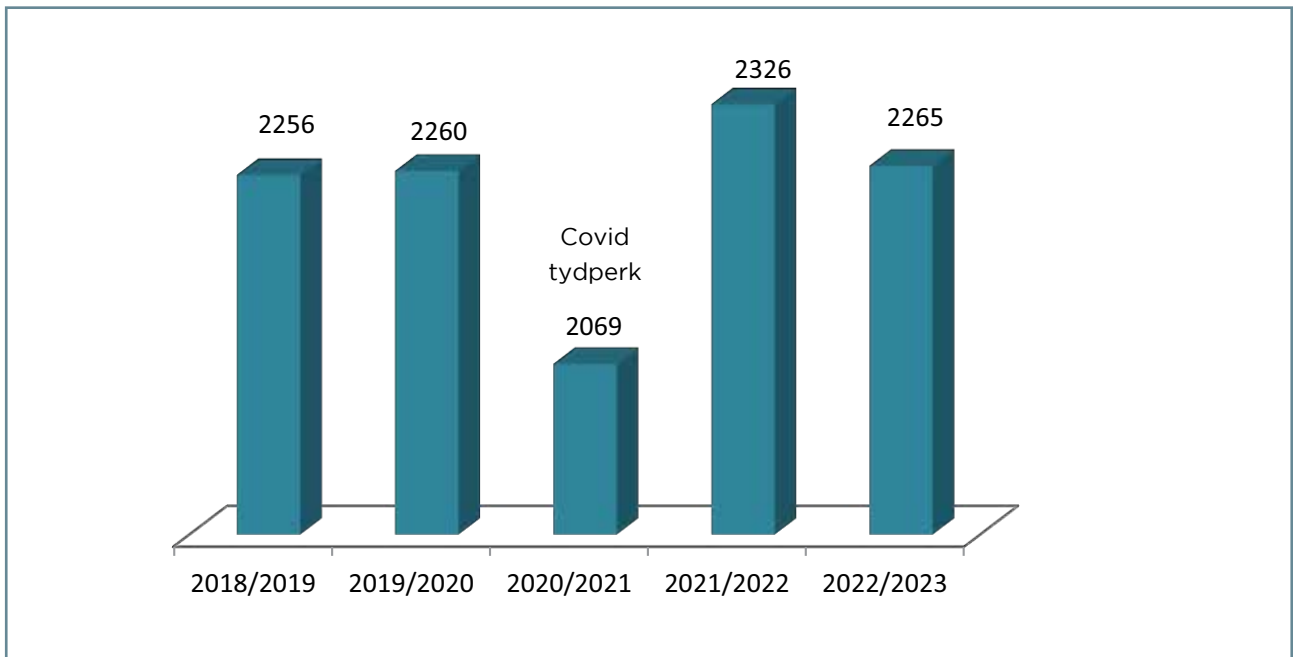
Die grootste deel van die aansoeke was ontwikkelingsaansoeke wat verband hou met veranderings, aanbouings of totale sloping van strukture ouer as 60 jaar ingevolge Artikel 34 van die WNEH. Van die 2 265 aansoeke wat deur EWK verwerk is, was 51 aansoeke wat betrekking het op die bestuur van Provinsiale Erfenisterreine, en 21 permitaansoeke is vir die uitgraving of navorsing van argeologiese of paleontologiese terreine of voorwerpe ontvang. Verder het Ontwikkelingsaansoeke, Kennisgewing van Voorneme om te Ontwikkel en Erfenisimpakbepaling onderskeidelik 409 en 85 beloop.

EWK het 61 minder aansoeke gedurende 2022/2023 ontvang in vergelyking met die vorige boekjaar, maar die aantal aansoeke stem ooreen met pre-COVID getalle wanneer 2019/2020 en vroeër oorweeg word. Die toename in aansoeke gedurende die 2021/2022 finansiële jaar kan toegeskryf word aan post-COVID herstelfaktore.

Die grafiek hieronder (figuur 1) illustreer die aantal aansoeke wat oor die afgelope vyf finansiële jare ontvang is. Soos aangedui in die grafiek stabiliseer die aantal aansoeke ontvang van 2022/2023 in ooreenstemming met voor-Covid syfers.

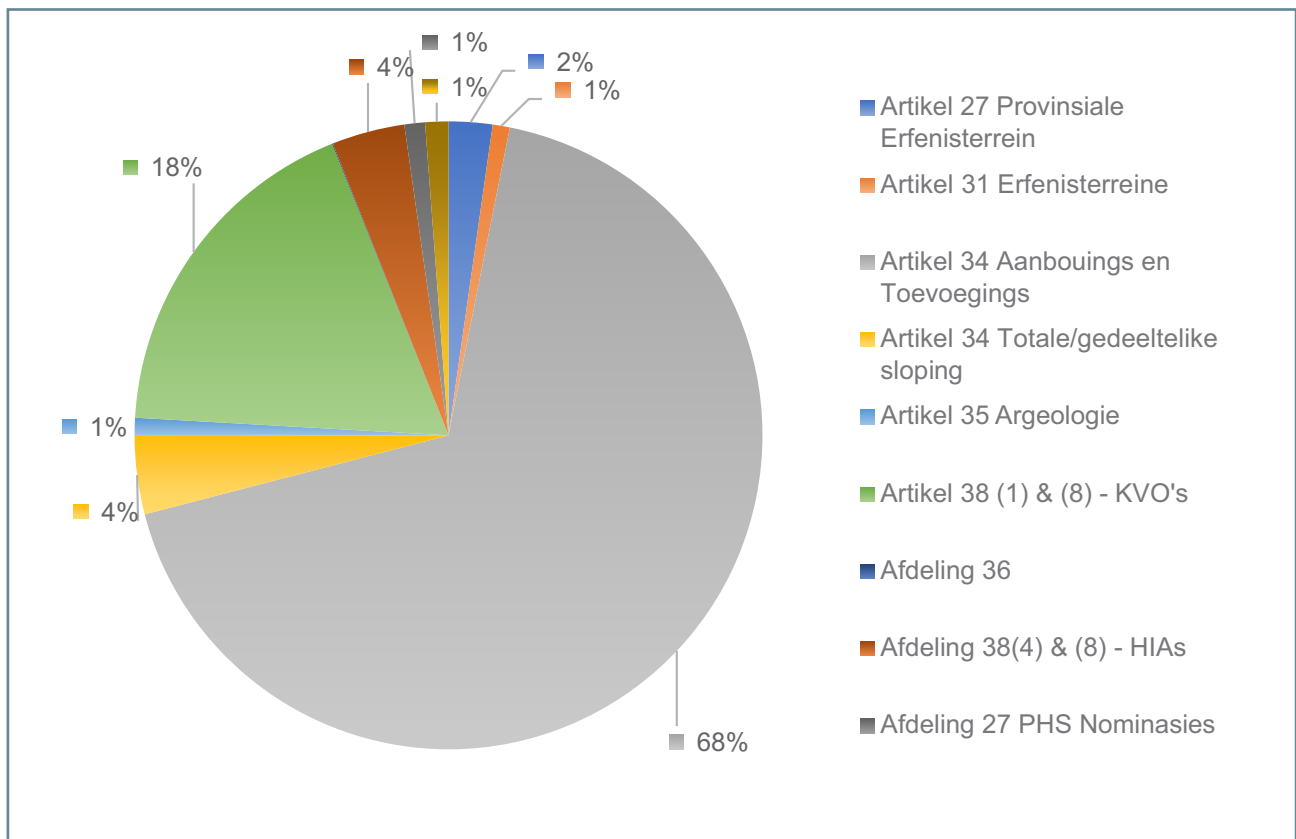
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Figuur 1: Aantal aansoeke verwerk per jaar - oor die afgelope vyf finansiële jare

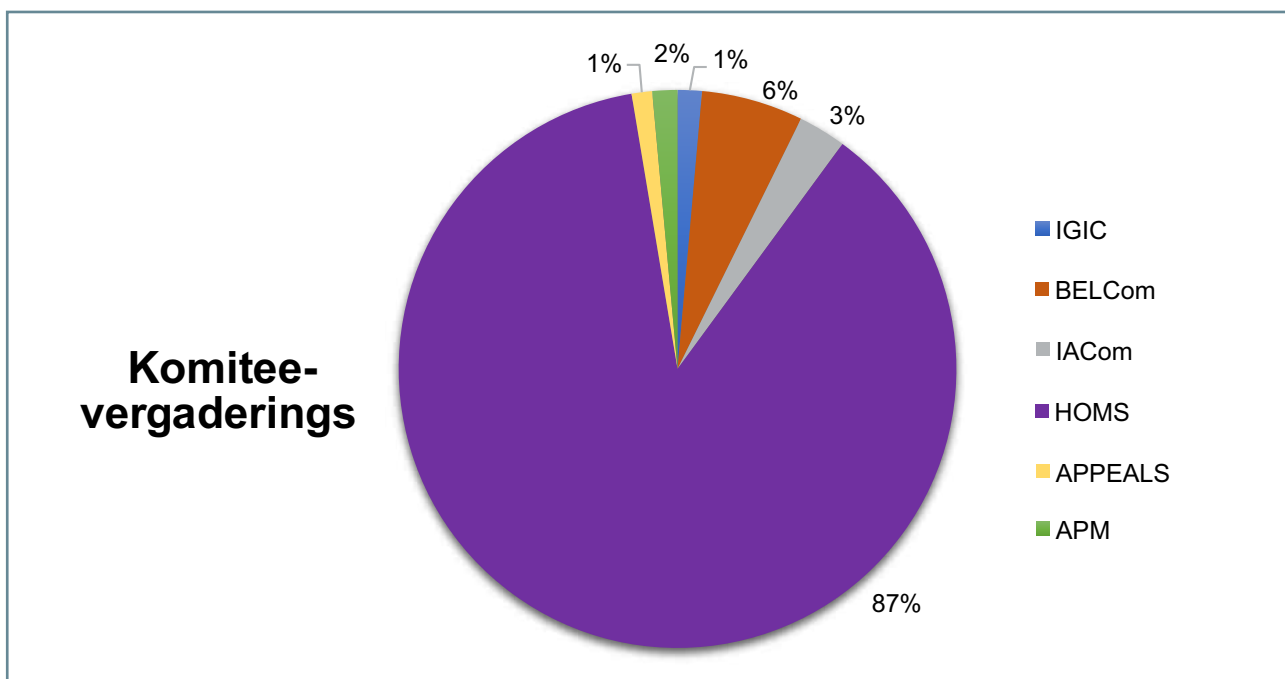
Die grafiek hieronder (figuur 2) illustreer die proporsies of tipes aansoeke in die verslagjaar deur EWK ontvang. Die meerderheid aansoeke ontvang is vir aanbouings en toevoegings aan strukture ouer as 60 jaar (afdeling 34). 'n Beduidende persentasie van hierdie aansoeke is graad III-erfenishulpbronne wat deur plaaslike owerhede ingevolge NHRA bestuur moet word.



Figuur 2: Tipes aansoeke ontvang deur EWK

2.1.3 Verwerking van aansoeke deur EWK-Komitees

Aansoeke by EWK word deur die volgende komitees verwerk: Bou-omgewing en Landskappe-komitee (BELKom); Inventarise, Gradering en Interpretasies Komitee (IGIK), Impakassesseringskomitee (IAK); Appèlkomitee en Erfenisbeamptesvergaderings (VEB's). Die agendas vir al die vergaderings word op EWK se webwerf, DKES-webwerf geplaas en gesirkuleer aan partye wat die vergaderings wil bywoon en aan die besprekings wil deelneem. Die grafiek hieronder (Figuur 3) illustreer die persentasie aansoeke wat deur elke komitee oorweeg word. Hierdie jaar het die nuwe Raad van EWK die funksies van die vorige Argeologie-, Paleontologie- en Meteorietkomitee (APM) saam met dié van IAK opgeneem. Die rede was die uitgebreide kapasiteit intern van erfenisbeamptes en spesialis-erfenisbeampte in argeologie, aangesien EWK vier voltydse argeoloë gehad het. Baie sake is by die weeklikse Erfenisbeamptesvergaderings verwerk en afgehandel met min of geen verwysings na die APM-komitee wat maandelikse geskeduleerde vergaderings gehad het. Dit het dus minder vergaderings van die APM-komitee in die jaar vereis, en die daaropvolgende insluiting daarvan by IAK om te verseker dat APM steeds aangespreek word wanneer dit vir meer spesialis- of komplekse aansoeke verwys word.



Figuur 3: Persentasie aansoek wat deur elke komitee oorweeg word

2.1.4 Interne appèlproses

Artikel 49 van die WNEH vereis dat EWK 'n interne stelsel van appèlle daarstel, wat óf deur die Raad óf 'n Appèlkomitee oorweeg moet word. Regulasies gemaak deur EWK bepaal dat die Appèlkomitee uit twee Raadslede en tot drie bykomende lede moet bestaan. Die Appèlkomitee oorweeg appèlle deur enige party tot 'n aansoek (aansoeker of belanghebbende en geaffekteerde partye) wat ontevrede is met 'n besluit van een van EWK se komitees. Gedurende die boekjaar onder oorsig is altesaam 27 appèlaansoeke by die Appèlkomitee ingedien. Die appèlle was meestal artikel 34-aansoeke wat verband hou met die ontwikkeling van geboue ouer as 60 jaar. Appèlle het ook besluite ingesluit oor kennisgewing van voorneme om te ontwikkel (KVO) aansoeke waar besluite van die VEB's geappelleer is ten opsigte van die versoek van spesialisstudies waar dit geglo het dat erfenishulpbronne geraak sou word of waar dit geen verdere studies vereis het nie.

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2.1.5 Appèlle tot die Onafhanklike Ministeriële Tribunaal op Erfenis

Indien enige lid van die publiek of 'n aansoeker nie tevrede is met 'n besluit van die Appèlkomitee nie, het hulle 'n geleentheid om hul appèl na die Minister van Kultuursake en Sport te eskaleer ingevolge artikels 38(6) en 49 van die WNEH. Die Minister (Uitvoerende Gesag) is by magte om 'n Onafhanklike Tribunaal te stig wat bestaan uit drie kundiges wat kundigheid in erfenisaangeleenthede of reg het. Die Ministeriële Tribunaal is onafhanklik van EWK en die appèl word as 'n wye appèl aangehoor, wat beteken dat die Tribunaal nuwe inligting in ag kan neem wanneer die gronde vir appèl hersien word. Die Tribunaal kan homself egter nie buite die bestek van wat deur die appellant as sy gronde vir appèl aangevoer is, toepas nie. Gedurende die boekjaar onder oorsig is besluite na die Ministeriële Onafhanklike Tribunaal verwys, waarvan 12 in daardie boekjaar oorweeg is. Van die aangehoorde items is uitsprake vir 10 sake ontvang, waarvan 3 in EWK se guns was.

2.2. Organisasoriese omgewing

Op 1 November 2022 het die Minister van Kultuursake en Sport 'n nuwe Raad van EWK aangestel aangesien die vorige Raad se termyn van drie jaar op 31 Oktober 2022 geëindig het. Die nuwe Raad bestaan uit lede met verskeie kwalifikasies en kundigheid wat wissel van argitektuur, stadsbeplanning, strukturele ingenieurswese, erfenishulpbronbestuur, besigheid, reg, ens.

Die termyn van die komitees van die vorige raad is verleng totdat die nuwe Raad deur die proses kon gaan om sy komitees aan te stel. Hierdie proses het 'n oproep vir openbare nominasies behels en die finale beoordeling van lede is in Februarie 2023 deur die Raad aangestel, met die nuwe komitees wat bestaan uit BELKom, IAK, IGIK en Appèlle wat vanaf 1 Maart 2023 aangestel is. Die bepalings van die komitees is in lyn met die termyn van drie jaar van die Raad wat 31 Oktober 2025 sal eindig. Die komiteelede beskik oor vaardighede en kundigheid wat relevant is tot die aangewese komitee in terme van sy gedelegeerde funksies deur die Raad. VEB's is die enigste komitee wat bestaan uit slegs personeel wat deur die DKES aangestel is en die entiteit met sy funksies bystaan. VEB's word deur die Raad gedelegeer om besluite oor aansoeke by EWK te neem.

Benewens operasionele ondersteuning aan EWK, verskaf die DKES 'n jaarlikse subsidie aan EWK om dit in staat te stel om die WNEH te implementeer. EWK het begin om sy inkomstestroom in die verhoging van permitaansoekfooi te evalueer om 'n scenario te vermy waar dit sterk afhanklik is van die jaarlikse oordragbetaling van die departement. 'n Inherente risiko wat verband hou met voorwaardelike aanspreeklikheid wat EWK in die gesig staar, is sy besluitneming oor sy permitaansoek as gevolg van moontlike regstappe. Dit is toepaslik versag binne die risikotoleransievlak, aangesien 'n aangestelde regsadviseur (Adjunk-direkteur) toesig hou oor alle besluite en vergaderings van die Raad en Komitee. Daarbenewens is werwing aan die gang om 'n Assistent-direkteur as deel van die regsplan aan te stel.

Gedurende die jaar het werwing voortgegaan om te verseker dat bykomende personeelkapasiteit aan EWK verskaf is as deel van die DKES-kapasitering van sy afdeling vir Erfenishulpbronbestuurdienste binne Direktoraat Museums, Erfenis en Geografiese Name. Personeel binne hierdie afdeling word na die entiteit gesekondeer, wat administratiewe ondersteuning insluit. 'n Spesialis Erfenisbeampte (argeologie) is gedurende die finansiële jaar aangestel, wat bykomende kapasiteit tot die bestuur van argeologiese hulpbronne toegevoeg het.

Formele beskerming van erfenishulpbronne word hieronder getabelleer:

Tydens die jaar onder oorsig het EWK te doene gehad met die beskerming van erfenishulpbronne wat geassosieer word met die ruimtelike en sosiale uitdrukking van veerkragtigheid en verdrukking wat die Suid-Afrikaanse nedersettingsmorfologie oorheers het. Die volgende persele is formeel as provinsiale erfenisgebiede beskerm:

Naam van perseel	Kennis-gewing in Provinsiale Staats-koerant	Verkorte verklaring van belang	Ligging en GPS-koördinate
Erf 2, Nicolaas Cleef Huis, De Zalze, Stellenbosch	P.N 147/2022	<p>Die Nicolaas Cleef Huis is 'n seldsame oorblywende voorbeeld (al is dit gedeeltelik gerekonstrueer) van 'n pioniergebou wat dateer uit die laat 17de of vroeë 18de eeu, binne 'n landskapsomgewing wat genoegsaam ongeskonde gebly het om 'n unieke uitsig oor die vroeë koloniale nedersetting van die Kaapse Wynlande te bied. Dit kenmerk 'n spesifieke tydstep in die evolusie van die Kaapse Wynlande-kultuurlandskap.</p> <p>Dit is 'n unieke voorbeeld van 'n Kaapse langhuis, 'n eenvoudige grasdakhuisie wat deur vroeë koloniale setlaars gebou is. Die omgewing vorm 'n belangrike deel van sy besondere betekenis deurdat dit 'n relatief ongeskonde uitsig oor die Bloukliprivier het wat 'n seldsame geleentheid bied om die landskap te ervaar soos dit meer as 'n eeu gelede kon gewees het. Dit is 'n belangrike element van 'n Kaapse plaaswerf wat oor tyd ontwikkel het, met kwaliteit geboue wat sleutel argitektoniese tydperke verteenwoordig in die ontwikkeling van Suid-Afrikaanse argitektuur sedert koloniale besetting.</p> <p>Die gebou dra by tot ons begrip van die geskiedenis van menslike besetting in die plaaslike konteks van die vroeë koloniale besetting van die Eersteriviervallei. Elke eienaar het aan slawerny deelgehad en die verslaafde mense het ook bygedra tot die evolusie van die plaas en die gebou. Later is die gebou deur voorheen verslaafdes en plaaswerkers beset. Die gebou het vanaf sy ontstaan oor 'n tydperk van drie eeue een of ander vorm van arbeid (verslaafde, sogenaamde vakleerlinge en plaaswerkers) gehuisves. Hierdie voortsetting van gebruik blyk baie skaars te wees, ten minste in die plaaslike konteks.</p> <p>Hierdie gebou is 'n seldsame struktuur wat baie ou materiaal bevat en is tans die enigste bekende voorbeeld van 'n volledig gerestoureerde pionierskothuis in die Kaapse Wynlande, indien enige..</p>	33°58'16.0"S 18°49'02.2"O
Claremont Wash House en Caretakers Cottage, Erf 50406, Claremont	P.N 148/2022	<p>Die Claremont Wash House en Caretaker's Cottage is 'n beduidende voorstelling van die oorgangsluwe van die vrygemaakte slawe wasvroue wat voortgegaan het om in die huise te werk waaraan hulle voorheen verbonde was.</p> <p>Die wasvroue was vrygemaakte slawe wat aangehou het om huise in die omgewing te bedien deur vuil wasgoed te versamel en na die rivier te gaan om dit te was.</p> <p>Hierdie vroue, wat mans gehad het wat óf op verafgeleë plase gewerk het, óf as vissermanne op see, het vindingryk geword in hul poging om vir hulself en hul kinders te voorsien in die afwesigheid van hul mans, en het hul dienste uitgebrei na huise in die omgewing om voort te gaan om die wasgoed te doen, maar vir 'n fooi.</p>	33°58'30.3"S 18°28'51.8"O

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Naam van perseel	Kennis-gewing in Provinsiale Staats-koerant	Verkorte verklaring van belang	Ligging en GPS-koördinate
		<p>Dit was 'n belangrike sosiale gebeurtenis in die lewens van die vroue en kinders, en hulle het as 'n groep gewerk. Die dag sou insluit om vuur te maak om water en kos te kook, terwyl die kinders op die oewer van die riviere gespeel het. Dit het groot onmin veroorsaak aangesien die riviere vinnig besoedel geraak het, wat weer die rivierwater verder af nutteloos gemaak het en siekte in die gemeenskap veroorsaak het. Die Stadsraad het hierdie praktyk verbied toe hy munisipale washuise gebou het.</p> <p>Die wasvrouens is opdrag gegee om dit te gebruik, maar dit is bestuur, en 'n fooi is hiervoor aan die vroue gehef. Dit het die vroue ongelukkig gemaak en baie van hulle het die praktyk op die rivieroewers voortgesit.</p> <p>Die Stadsraad het tot die polisiëring van die rivier besluit, wat daartoe gelei het dat sommige die private eiendomme met oewerrechte gebruik het om voort te gaan om in die rivier te was. Die wasvroue het in wat nou Harfield Village is, (in die Durhamweg-omgewing), Belletjebos (Cavendish Square-gebied - Bishop Lea) en 'n nedersetting naby Proteaweg in Nuweland gewoon. Met moderne tegnologie het wasmasjiene gekom en die washuise is almal in die 1940's gesluit.</p>	33°56'16.8"S 18°27'42.6"O
Imam Abdol Rakiep grafterrein slegs geleë by die Moslem-begraafplaas op Restant Erf 27440, Mowbray	P.N 36/2023	Imam Abdol Rakiep, die seun van Imam Abduroaf, seun van Tuan Guru, was 'n neigingsbepaler van sy tyd. Hy was die stamvader van die Rakiep-familie, wat oorspronklik sy voornaam as hul van aangeneem het. Hy het leierskap in die gemeenskap getoon. As geleerde het hy die rigiede denke van regspraak afgebreek, ten spyte daarvan dat dit 'n ongewilde standpunt was. As jeugdige het hy die gemeenskap gelei as die Imam van die Moskee. Hy het die artefakte en literêre werke van sy oupa bewaar, wat goed deur sy nageslag voortgesit is. Toe hy 'n eiendom in Frerestraat in Distrik Ses bekom het, het hy dit as selfonderhoudende skenking ontwikkel. Dit is gebruik as 'n plek van aanbidding, wat gedien het as 'n plek vir godsdienstige opvoeding. Hy was 'n spiritualistiese geneser wat alle mense en hul diere gehelp het. Die Imam was ook instrumenteel in die verkryging van 'n begraafplaas vir die gemeenskap nadat die begraafplaas in Bo-Kaap gesluit is.	

2.3 Kern beleidsontwikkelings en wetgewende veranderinge

2.3.1 Beleidsontwikkeling

Gedurende die finansiële jaar is die volgende beleide deur die Raad ontwikkel en gewysig:

Beleid	Beskrywing
Erfenis Inspekteursbeleid	Die doel van hierdie beleid is om kriteria op te stel vir die aanstelling en opleiding van Erfenisinspekteurs, die uitvoering van inspeksies, en om die voldoening aan Artikel 5 van die WNEH te verseker.

2.3.2 Kriminele aanklagte

Saak-nommer	Saaknaam	Status
76/5/2015	Staat t.o. L Raymond in verband met Hoofweg 191, Paarl ('n Provinsiale Erfenisperseel)	Die saak is deur landdroste van die Paarlse Hof aangehoor, waar 'n verteenwoordiger van EWK getuig het. Die saak is tot 9 Julie 2021 uitgestel, en tot 4 Oktober 2021. Daarna is dit weer weens Covid-19-regulasies uitgestel, en toe wéér tot 24 Februarie 2022 en verder na Maart 2022 sodat 'n finale datum bepaal kan word vir die saak om op 10 Mei 2022 aangehoor te word. Die saak is toe weer eens uitgestel tot 20 Junie 2022. 'n Vergadering is daarna tussen die Landdros en die verweerder gehou. Erfenis Wes-Kaap is daarna ingelig dat die saak teruggetrek is, sonder om die redes vir die terugtrekking te verskaf. Redes vir die onttrekking word by die landdroshof aangevra.

2.3.3 EWK-sake in die hof

Gedurende die afgelope boekjaar onder oorsig was EWK by die volgende hofaksies betrokke:

Saak-nommer	Hof	Saak	Status
46055/15	Noord-Gauteng Hooggeregshof	Midnight Storm Investments 170 (Edms.) Bpk. t.o. Minister van Kuns en Kultuur en Ander	<p>Die eiser in hierdie saak het vergoeding van die staat en EWK geëis wat voortspruit uit die verklaring van 'n area van hul terrein as provinsiale erfenisgebied (die Baboon Point PEG by Elandsbaai). Die eisers het beweer dat die verklaring effektief hul regte om die grond te ontwikkel, ongedaan gemaak het en dat dit eerder 'n konstruktiewe onteiening of 'n onwettige vervreemding van hul eiendomsregte is, soos beskerm deur Artikel 25 van die Grondwet. Alternatiewelik het hulle gevra dat die hof moet beslis dat die WNEH ongrondwetlik is, aangesien dit die vervreemding van eienaarskap sonder vergoeding magtig. Die hof het bevind dat die verklaring wettig is en dat dit nie op konstruktiewe onteiening neerkom nie. Die hof het voorts bevind dat die beskerming van eiendomsregte in terme van Artikel 25 nie absoluut is nie, maar aan openbarebelangregte onderworpe is.</p> <p>Daar is teen die beslissing geappelleer, waarna die eiser EWK genader het om 'n voorgestelde skikking te ondersoek, en is besig om 'n gewysigde aansoek tot EWK te bring. Die appèlproses is opgeskort hangende die uitkoms van die aansoek.</p>

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Saak-nommer	Hof	Saak	Status
14894/17	Wes-Kaapse Hooggereshof	Exclusive Access Trading 570 (Edms.) Bpk. t.o. Voorsitter, Onafhanklike Tribunaal, Minister van Kultuursake en Sport, en Erfenis Wes-Kaap	Nog in pleitstadium

2.4 Vordering met die bereiking van institusionele Impakte en Uitkomste

EWK het in die konteks van sy wetlike mandaat sy strategiese plan en prestasieplan met die Provinsiale Visie-geïnspireerde Prioriteite belyn om erfenishulpbronne volgens die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) te bewaar en te bevorder. Die bedoelde strategiese impak was “om erfenishulpbronne te bewaar en te bevorder, wat ’n mate van sosiale inklusiwiteit bou en tot ekonomiese groei bydra”. Die aanwysers van die uitkomste dui op ’n geïntegreerde bestuur van erfenishulpbronne; met die eerste aanwyser wat die beskerming van erfenishulpbronne betrek, terwyl die tweede aanwyser die beskerming van erfenishulpbronne deur bevordering behels. Die afgelope jaar was daar bevredigende uitkomste met betrekking tot die strategiese aanwysers. Alle teikens in die Jaarlikse Prestasieplan onder oorsig is bereik, met ’n oorprestasie in die ‘aantal Raads- en Komiteevergaderings wat gehou is om besluite in terme van die WNEH te neem.’

3. PRESTASIE-INLIGTING PER PROGRAM: ERFENIS WES-KAAP

3.1. Program/aktiwiteit/doelwit

Die doel van Erfenis Wes-Kaap is om die Minister te adviseer oor die implementering van die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999) en sodoende die erfenishulpbronne van die Wes-Kaap te beskerm en te bestuur.

Sleutelprestasie-aanwysers, beplande teikens en werklike prestasies

Program / Sub-program:									
No.	Uitkoms	Uitset	Uitsetaanwyser	Geouditeerde Werklike Prestasie 2020/21	Geouditeerde Werklike Prestasie 2021/22	Beplande Jaarlike teiken 2022/23	** Werklike prestasie 2022/23	Afwyking van beplande teiken na Werklike Prestasie 2022/23	Reasons for deviations
1.1	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Beleide; regulasies; riglyne of protokolle ontwikkel en goedgekeur	Aantal beleide, regulasies, riglyne of protokolle wat deur die Raad of die Hoof Uitvoerende Beampte goedgekeur is	1	1	1	1	-	
1.2	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Verklaring en Identifikasie van Provinsiale Erfenisterreine	Aantal provinsiale erfenisterreine wat formeel beskerm is	5	3	3	4	+1	As gevolg van die groot aantal aansoeke wat deur EWK ontvang is, is 1 ekstra PHS formeel beskerm
1.3	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Terreininspeksies onderneem deur EWK	Aantal terreininspeksies wat aan provinsiale erfenisterreine onderneem is	2	4	4	4	-	
1.4	Geïntegreerde bestuur van erfenishulpbronne in die Wes-Kaap.	Geskeduleerde vergaderings van EWK-raad en komitees ten einde WNEH te implementeer	Aantal Raads- en komiteevergaderings wat aangebied is om besluite ingevolge die WNEH te neem	134	117	110	111	+1	Bykomende vergadering is gehou weens die kompleksiteit van aansoeke wat ontvang is wat behoorlike oorweging vereis vir erfenisbesluite wat geneem moet word.



DEEL B: PRESTASIE-INLICHTING

Program / Sub-program:

No.	Uitkoms	Uitset	Uitsetaanwyser	Geouditeerde Werklike Prestasie 2020/21	Geouditeerde Werklike Prestasie 2021/22	Bepalende jaarlike teiken 2022/23	** Werklike prestasie 2022/23	Afwyking van beplande teiken na Werklike Prestasie 2022/23	Reasons for deviations
1.5	Geïntegreerde bestuur van erfensihulpbronne in die Wes-Kaap.	Die erkenning dat die terrein 'n verklaarde provinsiale erfensisterrein is deur middel van die onthulling van 'n gedenkplaat	Aantal provinsiale erfensisterreine onthul	2	2	2	2	-	
1.6	Geïntegreerde bestuur van erfensihulpbronne in die Wes-Kaap.	Werkswinkels of vergaderings aangebied om bewusheid te skep oor die belangrikheid van die bewaring van erfensihulpbronne en die bestuursimplikasies van sulke hulpbronne	Aantal programme wat aangebied word om erfensihulpbronbestuur te bevorder	1	4	4	4	-	

Strategie om onderprestasie te oorkom

Daar was geen areas van onderprestasie vir die entiteit in die jaar onder oorsig nie.

Program/ Sub Program	Intervensie	Geografiese ligging (provinsie/ distrik/plaaslike munisipaliteit) (waar moontlik)	Aantal begunstigdes (waar moontlik)	Verdeling van begunstigdes (waar moontlik)	Totale begrotings-toewysing per intervensie (R'000)	Begroting bestee per intervensie	Bydrae tot die uitsette in die APP (waar van toepassing)	Onmiddellike uitkomst
NVT								

4. INKOMSTE-INVORDERING

Inkomstebron	2022/23			2021/22		
	Skatting	Werklike Bedrag ingevorder	(Oor)/ onder invordering	Skatting	Werklike Bedrag ingevorder	(Oor)/ onder invordering
	R`000	R`000	R`000	R`000	R`000	R`000
Ander bedryfsinkomste *	750	1 791	(1 041)	1 023	887	136
Oordragbetaling	1 537	1537	-	898	898	-
Rente-inkomste **	361	462	(101)	200	201	(1)
Ander nie-rente inkomste	0	25	(25)	0	0	0
Totaal	2 648	3 815	(1 167)	2 121	1 986	135

* Die oor-invordering hou grotendeels verband met meer Erfenis aanoeke ontvang as verwag.

** Die onder-invordering is grotendeels as gevolg van die rentekoers verhoging.

Program	2022/23			2021/22		
	Begroting	Werklike uitgawes	(Oor)/ onder uitgawes	Begroting	Werklike uitgawes	(Oor)/ onder uitgawes
	R`000	R`000	R`000	R`000	R`000	R`000
Goedere en Dienste	2 648	1 585	1 063	2 121	1 945	176
Totaal	2 648	1 585	1 063	2 121	1 945	176

* Die onderbesteding hou hoofsaaklik verband met minder komiteevergaderings as beplan.

Erfenis Wes-Kaap het 'n jaarlikse oordragbetaling van 'n totaal van R 1 537 000 van die Departement ontvang om die werk van die entiteit te ondersteun.

Koppeling van prestasie met begrotings

Die onderbesteding van die entiteit onder goedere en dienste was as gevolg van stadiger as beplande vordering met projekte. Die verwagte besteding wat verband hou met die Gugulethu-sewe, het eers bewaringsingryping op die terrein deur die plaaslike owerheid vereis, wat verdrag is, maar vordering is teen die einde van die finansiële jaar gemaak vir werk om in 2023/2024 te begin. Nog 'n deurlopende projek wat verband hou met bewaringswerk by Diepkloof Rotsskuiling is voorlopig verdrag aangesien die werk toepaslik aangepak moet word, aangesien die terrein ingesluit is in die UNESCO Tentatiewe Wêrelderfenis Terreinlys. Hierdie onderbesteding het egter nie die uitkomst van EWK se APP-teikens beïnvloed nie, aangesien dit alles bereik is.

4.1. Kapitaalbelegging

Nie van toepassing nie

DEEL C: BESTUUR

1. INLEIDING

Bestuur, risikobestuur en voldoening is drie pilare wat saamwerk met die doel om te verseker dat die Entiteit sy doelwitte bereik. Voldoening aan die Entiteit se beleide en prosedures, wette en regulasies wat in sterk en doeltreffende bestuur omskep word, word as die sleutel tot die Entiteit se sukses beskou. Hierdie verslag verskaf 'n oorsig van die bestuur wat in die Entiteit ingebed is.

2. PORTEFEULJESKOMITEES

Die komitees van die Provinsiale Parlement wat oorsig oor EWK het, is die Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport en die Staande Komitee oor Openbare Rekening (SKOOR).

Vergadering	Onderwerp
Staande Komitee oor Gemeenskapsveiligheid en Kultuursake en Sport	
27 Oktober 2022	Bespreking oor die 2021/22-jaarverslae van die Departement van Kultuursake en Sport en sy entiteite: Erfenis Wes-Kaap, die Wes-Kaapse Kultuurkommissie en die Wes-Kaapse Taalkomitee.
26 November 2022	Beraadslaging en finalisering van kortlys vir lidmaatskap van die Erfenis Wes-Kaapse Raad
28 November 2022	Beraadslaging oor Begrotingspos 13: Kultuursake en Sport in die Skedule van die Wes-Kaapse Wetsontwerp op Aanpassingsbedeling, 2022.
16 Maart 2023	Bespreking van Begroting 13: Kultuursake en Sport, in die Skedule tot die Wes-Kaapse Begrotingswetsontwerp, 2023

Die Departementele entiteite het die volgende verbintenisse met die Provinsiale Rekeningkomitee gehad:

Vergadering	Onderwerp
Provinsiale Rekening-komitee	
27 Oktober 2022	Beraadslaging oor die 2021/22 Jaarverslag vir die Departement van Kultuursake en Sport en sy Entiteite, Wes-Kaapse Taalkomitee, Wes-Kaapse Kultuurkommissie en Erfenis Wes-Kaap.

3. UITVOERENDE GESAG

Die Uitvoerende Gesag voer 'n oorsigverantwoordelikheid uit deur finansiële en nie-finansiële inligting vir die oorsigtydperk te monitor. Die volgende verslae is vir moniteringsdoeleindes voorgelê:

Kwartaalike prestasieverslag	31 Julie 2022; 31 Oktober 2022; 31 Januarie 2023; 30 April 2023
Tussentydse Moniteringsverslag	31 Julie 2022; 31 Oktober 2022; 31 Januarie 2023; 30 April 2023

4. DIE REKENPLIGTIGE GESAG (Raad)

4.1 Inleiding

Die Raad is ingestel kragtens die Wet op Nasionale Erfenishulpbronne van 1999, en regulasies wat op 25 Oktober 2002 as Provinsiale Kennisgewing 336 gepubliseer is. Die Raad word vir 'n termyn van drie jaar aangestel.

4.2 Die rol van die Raad is soos volg:

Die Raad is die Rekenpligtige en besluitnemende Gesag oor beleid en alle sake oor besluitneming in terme van die WNEH wat nie aan sy komitees, personeel of munisipaliteite gedelegeer is nie.

Gedurende die jaar onder oorsig het die entiteit twee rade gehad wie se termyne oorvleuel het.

Die vorige Raad se termyn het op 31 Oktober 2022 geëindig en die huidige Raad is op 1 November 2022 aangestel en hul ampstermyn eindig op 31 Oktober 2025.

4.3 Raadshandves

Erfenis Wes-Kaap het nie 'n formele handves nie, maar word gelei deur die Wet op Nasionale Erfenishulpbronne (Wet 25 van 1999).

Samestelling van die Raad (die raad wie se termyn op 31 Oktober 2022 verstryk het)

Naam	Amptsbena- ming (ingevolge die Raadstruktuur van die Openbare Entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Kundighedsgebied	Raad- direkteurskappe (Lys die entiteite)	Ander komitees of Taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergade- rings bygewoon
Me. Emmylou Bailey	Lid	1 November 2019	NVT	MA Argeologie en Erfenisbestuur	Kulturele landskappe; argeologie	Haard Erfenis	APM Appèlle (plaasver- vangende lid)	13
Me. Katherine Dumbrell	Lid	1 November 2016	NVT	B -graad in Argitektuurstudies; Nagraadse Diploma in Afrikastudies; BA (hons) in Afrikastudies	Argitektuur; dokumentasie van erfenis en databasis	Kathy Dumbrell argitekthistorikus Estetikakomitee van Swellendam Plaaslike Munisipaliteit	Appèlle	9
Mnr. Stuart Hermansen	Lid	1 November 2019	NVT	B.A.S en B. Argitektuur	Argitektuur; dokumentasie van erfenis en databasis; Ontwikkingsriglyne	Countryscape Design CC.	Appèlle	8
Mnr. Graham Jacobs	Lid	1 November 2020	NVT	B.Arch MA-bewaringstudies (Bou-omgewing)	Architecture; documentation of heritage and database; Development guidelines	Countryscape Design CC.	BELCom	11
Mnr. Jason Knight	Lid	1 November 2019	27 Mei 2022	Meestersgraad in Stads- en Streekbeplanning	Stads- en Streekbeplanning; Erfenishulpbronbestuur	Greenrock Group (Edms.) Bpk.	IAK IGIK	1

Naam	Ampsbenaaming (ingevolge die Raadstruktuur van die Openbare Entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Kundighedsgebied	Raad-direkteurskappe (Lys die entiteite)	Ander komitees of Taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Mnr. Ron Martin	Lid	1 November 2019	NVT	Mondelinge Geskiedenis Metodologie Sertifikaat (Honneursvlak); Nagraadse Diploma in Museum- en Erfenisstudies (Honneursvlak)	Erfenishulpbronbestuur; Erfenisgeheue; inheemse praktyke; verborge geskiedenis	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	IGIK	6
Adv. Mandla Mdludlu	Voorsitter	1 November 2019	NVT	Bluris , LLB; Sertifikaat in Arbeidsreg	Reg en Eiendomsreg	Ouditkomitee (Overstrand Munisipaliteit); Weskus TVET; NHBRC; HPCSA	NVT	3
Mnr. Bongani Mjijima	Lid	1 November 2019	NVT	BA, BPA Hons; PG Diploma Museum en Erfenis, MPA en MPhil	Museum en Erfenisstudies; erfenisbestuur en bestuur; beleidsontwikkeling	Amazwi Suid-Afrikaanse Letterkunde-museum; Yakhanani Tourism Solutions; Suid-Afrikaanse Erfenishulpbron-owerheid; Wes-Kaapse Provinsiale Geografiese Namekomitee	NVT	1

Samestelling van die huidige Raad (aangestel vanaf 1 November 2022 tot 31 Oktober 2025)

Naam	Ampsbenaaming (ingevolge die Raadstruktuur van die Openbare Entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Kundighedsgebied	Raad-direkteurskappe (Lys die entiteite)	Ander komitees of Taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Mnr. Siphwo Mavumengwana	Lid	1 November 2022	NVT	Nasionale Diploma: Bemerkingsbestuur	Kulturele-landskappe; Dorpe	Wes-Kaap Drankraad Conbin Suid Afrika	BELCOM	9
Mnr. Ron Martin	Lid	1 November 2022	NVT	Mondelinge Geskiedenis Metodologie Sertifikaat (Honneursvlak); Nagraadse Diploma in Museum- en Erfenistudies (Honneursvlak)	Erfenishulpbronbestuur; Erfenisgeheue; inheemse praktyke; verborge geskiedenis	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	IGIK	6
Adv. Mandla Mdludlu	Lid	1 November 2022	NVT	B luris , LLB, Sertifikaat in Arbeidsreg	Reg en Eiendomsreg	Ouditkomitee (Overstrand Munisipaliteit); Weskus TVET; NHBRC; HPCSA	Appèlle (Alternatiewe lid)	6
Me. Corlie Smart	Lid	1 November 2022	NVT	BProc ; LLM	Erfenisreg en beleidsformulering	Belvidex PTY BPK	Appèlle	6
Me. Heidi Boise	Lid	1 November 2022	NVT	B-tech in Argitektoniese, Tegnologiese en Beplanning Geomatics: M Phil Bewaring Bou-omgewing	Erfenisbestuur en beleidsake	Patrimoint-Concept	BELCOM	6

Naam	Ampsbepaling (Ingevolge die Raadstruktuur van die Openbare Entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Kundighedsgebied	Raad-direkteurskappe (Lys die entiteite)	Ander komitees of Taakspanne (bv. Ouditkomitee/ Ministeriële Taakspan)	Getal vergaderings bygewoon
Me. Reyhana Gani	Voorsitter	1 November 2022	NVT	Geoktrooieerde rekenmeester	Finansies, interne en eksterne oudit, risikobestuur, IT, Disiplinêre en Prestasieverslaggewing, APP, Strategy	NVT	NVT	4
Mnr. Dennis Belter	Lid	1 November 2022	NVT	MCommPM - Pgrad Dip	Struktuur-ingenieur	Gadomski Raadgewende Ingenieurs	BELCOM	10
Mnr. Gregory Ontong	Lid	1 November 2022	NVT	PTD, B Theologie, MCRP (Meester van Stads- en Streekbeplanning), MPhil (Bewaring van die Bou-omgewing)	Ontasbare erfenis wat verband hou met die beboude omgewing, die identifisering, beskerming en bewaring daarvan	Ditsong Nasionale Museums van Suid-Afrika, Pretoria en komiteelid by ECPHRA	Appèlle	8
Mnr. Cedric Daniels	Lid	1 November 2022	31 Maart 2023	Meester van Stadsbeplanning en Stedelike Ontwerp	Bou-omgewing; Landskappe; Ontasbare Erfenis	NVT	IAK	1

DEEL C: BESTUUR

A

Lys van Komiteelede 2019 - 2022

Komitee	Aantal vergaderings gehou	Aantal lede	Name van lede
BELKOM	18	5	Mnr. Graham Jacobs (Voorsitter) Mnr. Dennis Belter Mnr. Shawn Johnston Prof. Walter Peters Me. Helene van der Merwe
APM	7	7	Dr. Lita Webley (Voorsitter) Dr. Jayson David John Orton Mnr. John Gribble Me. Emmylou Bailey Dr. Wendy Swart Prof. Simon Hall (aangestel op 27 Mei 2022) Dr. Romala Govender (aangestel op 27 Mei 2022)
Appèlle	9	5	Me. Katherine Dumbrell (Voorsitter) Dr. Nicholas Baumann Prof. Andrew van Graan Dr. Antonia Malan Mnr. Stuart Hermansen Me. Emmylou Bailey (plaasvervangende lid)
IGK	5	5	Mnr. Ron Martin (Voorsitter) Me. Maureen Wolters Dr. Bongani Ndhlovu Mnr. Jason Knight (bedank op 27 Mei 2022) Me. Lynn Michelle Abrahams
IAK	12	11	Mnr. David Gibbs (Voorsitter) Mnr. Jason Knight (bedank op 27 Mei 2022) Mnr. Siphiso Mavumengwana Mnr. Dave Saunders Mnr. Mike Scurr Mnr. Rashid Fataar Me. Sarah Winter Mnr. Chris Snelling Me. Janine de Waal Dr. Tessa Campbell (aangestel op 27 Mei 2022) Me. Emmylou Bailey (aangestel op 27 Mei 2022)

List of Committee members 2023 - 2025

Committee	No. of meetings held	No. of members	Name of members
BELCOM	2	7	Mnr. Dennis Belter (Voorsitter) Mnr. Graham Jacobs Mnr. Shawn Johnston Me. Helene van der Merwe Mnr. Siphiso Mavumengwana Me. Heidi Boise Me. Athi Njoba
Appeals	2	5	Mnr. Gregory Ontong (Voorsitter) Dr. Nicholas Baumann Prof. Andrew van Graan Mnr. Stuart Hermansen Me. Corlie Smart Adv. Mandla Mdludlu (plaasvervangende lid)
IGIC	2	5	Mnr. Ron Martin (Voorsitter) Dr. Wandile Kasibe Mnr. Glynn Alard Me. Jenna Lavin Me. Laura Malandri
IACOM	2	7	Mnr. David Gibbs (Voorsitter) Mnr. Dave Saunders Me. Sarah Winter Mnr. Cedric Daniels (bedank op 31 Maart 2023) Mnr. Chefferino Fortuin Me. Katy Smuts Me. Samantha Lee

VERGOEDING VAN RAADS- EN KOMITEELEDE

Die diensvoordepakkette vir ampsdraers van sekere statutêre en ander instellings word deur die Minister van Finansies omskryf en in 'n Provinsiale Tesourie-omsendbrief beskryf. Die voorsitter se tarief is R556.00 per uur, die ondervoorsitter se tarief is R486.00 per uur en die tarief vir lede is R337.00 per uur.

Van	Naam	Vergoeding R`000	Ander toelae (T&S) R`000	Totaal R`000
Bailey	Emmylou	31	2	33
Baumann	Nicholas	16	0	16
Belter	Dennis	76	11	87
De Waal	Janine	28	0	28
Dumbrell	Katherine	19	5	24
Fataar	Mogammad Rashiq	18	0	18
Gribble	John	9	0	9
Gibbs	David	40	1	41
Hermansen	Stuart	18	0	18
Jacobs	Graham	57	13	70

DEEL C: BESTUUR

A

Van	Naam	Vergoeding R`000	Ander toelae (T&S) R`000	Totaal R`000
Johnston	Shawn	52	1	53
Knight	Jason	3	0	3
Malan	Antonia	12	0	12
Martin	Ron	34	9	43
Mavumengwana	Siphiwo Innocent	34	5	39
Mdludlu	Mandla	18	6	24
Mgijima	Bongani	3	0	3
Milandri	Laura	5	0	5
Orton	Jayson David John	8	0	8
Peters	Walter	47	2	49
Saunders	Dave	37	1	38
Scurr	Mike	23	1	24
Snelling	Chris	28	0	28
Van Graan	Andre	18	1	19
Van der Merwe	Helene	76	3	79
Webley	Lita	12	0	12
Winter	Sarah	27	3	30
Wolters	Maureen	12	8	20
TOTAAL		761	72	833

Nuwe lede				
Alard	Glynn	2	0	2
Boise	Heidi	14	1	15
Daniels	Cedric	1	0	1
Fortuin	Chefferino	8	1	9
Gani	Reyhana	11	1	12
Govender	Romala	0	1	1
Hall	Simon	6	0	6
Kasibe	Wandile	2	0	2
Lavin	Jenna	5	0	5
Lee	Samantha	0	1	1
Ontong	Tyrone	15	1	16
Smart	Cornelia	8	0	8
Smuts	Katie	5	2	7
TOTAAL		77	8	85

5. RISIKOBESTUUR

EWK neem deel aan die Ondernemingsrisikobestuur en Etiekkomitee (ORBekom) van die DKES om die Rekenpligtige Gesag by te staan in die uitvoering van sy verantwoordelikhede rakende risikobestuur.

Ondernemingsrisikobestuursbeleid en Strategie

Die Departement het op 12 April 2021 'n ondernemingsrisikobestuursbeleid vir die 2021/22-2024/25 boekjare aangeneem. Hierdie beleid sit die risikobestuursfilosofie uiteen en verwoord, op 'n hoë vlak, die rolle en verantwoordelikhede van die verskillende rolspelers. Dit verskaf die basis vir die risikobestuursprosesse wat 'n byvoeging tot die besonderhede in die strategie is.

Die Ondernemingsrisikobestuur (ORB)-strategie en implementeringsplan omskryf hoe die openbare entiteit die ORB-beleid wat deur die Rekenpligtige Gesag aanvaar is, sal implementeer. Hierdie ORG-strategie word deur die Provinsiale Ondernemingsrisikobestuursbeleid en Strategie (PORBBS), asook sy eie ORB-beleid en risikoprofiel ingelig.

Verantwoordelikheid van ORBekom

Die ORBekom verklaar dat dit sy verantwoordelikhede voortspruitend uit Artikel 51(1)(a)(i) van die Wet op die Bestuur van Openbare Finansies, Tesourieregulasie 3.2.1 Openbarediensregulasies van 2016, Hoofstuk 2, Afdeling 1, 2 and 3, nagekom het. Die ORBekom meld ook dat dit die toepaslike formele Verwysingsbepalings (soos op 24 Mei 2022 deur die Voorsitter van ORBekom goedgekeur is) en sy sake in voldoening aan hierdie Verwysingsbepalings gereguleer het en dat dit al sy verantwoordelikhede wat daarin vervat word, nagekom het.

ORBekom lede

Die ORBekom bestaan uit die Rekenpligtige Beampte en geselekteerde lede van die bestuurspan van die DKES, met die Rekenpligtige Beampte van die DKES as voorsitter. Die Hoof- Uitvoerende Beampte van EWK verteenwoordig dié entiteit op die ORBekom van die Departement. Kragtens die Verwysingsbepalings het die ORBekom in die jaar onder oorsig vier keer vergader (kwartaallikse oorsig en verslag). Die meeste vergaderings is deur al die lede of hul verteenwoordigers bygewoon.

Die onderstaande tabel verskaf tersaaklike inligting oor ORBekom-lede:

Lid	Posisie	Bygewoon	Datum aangestel
Mnr. G. Redman	Rekenpligtige Beampte (Voorsitter)	4	21/08/2021
Me. B. Rutgers	Direkteur: Finansiële Bestuur (HFB)	4	01/04/2019
Me. C. van Wyk	Hoofdirekteur: Kultuursake	3	08/07/2022
Me. C. Sani	Direkteur: Biblioteekdiens	4	01/04/2019
Mnr. D. Esau	Adjunkdirekteur: Interne Beheer (Risikobekamper)	4	01/04/2019
Mnr. D. Flandorp	Adjunkdirekteur: Korporatieweverhoudingseenheid (Etiekbeampte)	3	01/04/2019
Me. J. Boule	Hoofdirekteur: Jeug-en Naskoolse Programme	4	01/04/2019
Me. J. Moleleki	Direkteur: Kuns, Kultuur en Taaldienste	3	01/04/2019
Mnr. M. Janse van Rensburg	Direkteur: Museums, Erfenis en Geografiesename Komitee	3	29/10/2021
Dr. L. Bouah	Hoofdirekteur: Sport en Ontspanning	4	01/04/2019

DEEL C: BESTUUR

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Lid	Posisie	Bygewoon	Datum aangestel
Me. N. Dingayo	Direkteur: Provinsiale Argiefdiens	3	12/03/2019
Mnr. S. Julie	Direkteur: Strategiese en Bedryfsbestuurondersteuning	2	01/04/2019
Mnr. K. Blacker	Direkteur: Ondernemingsinhoudbestuur	1	08/07/2022
Mnr. T. Tutu	Direkteur: Sportbevordering	4	01/04/2019
Mnr. P. Hendriks	Direkteur: Sportontwikkeling	2	01/04/2019

* Daar was altyd verteenwoordiging van die eenheid wanneer lede nie beskikbaar was om 'n vergadering by te woon nie

Die onderstaande is 'n aanduiding van die ander beamptes wat in die jaar onder oorsig vergaderings van ORBEKOM bygewoon het:

Naam	Posisie	Bygewoon
Me. A. Haq	Direkteur: Ondernemingsrisikobestuur	4
Me. C. Cochrane	Hoof- Risikoraadgewer: Ondernemingsrisikobestuur	2
Mnr. P. De Villiers	Adjunkdirekteur: Interne Oudit	4
Mnr. P. Swartbooi	Direkteur: Interne Oudit	1
Me. M. Natesan	Adjunkdirekteur: Provinsiale Forensiese Dienste	4
Mnr. E. Peters	IT - -Risikopraktisyn: IT-Bestuur.	1

Hoofaktiwiteite van ORBEKOM

Die Rekenpligte Beampte van die Departement is die voorsitter van die ORBEKOM en die Adjunkdirekteur: Interne beheer, is die Risikobekamper van die Departement. ORBEKOM het in die uitvoering van hul pligte deur die loop van die jaar die volgende hoofaktiwiteite uitgevoer:

- Die ERM-strategie en -implementeringsplan hersien voor aanbeveling deur die Ouditkomitee en goedkeuring deur die AA en RG;
- Het risiko's in vastegroep kategorieë van aptytreekse gemonitor en hersien, en geskikte risiko-aptiye en toleransies ingestel volgens riglyne van die PORBBS wat deur die Provinsiale Topbestuur aangeneem is;
- verslag gedoen aan die Rekenpligte Beampte oor enige wesenlike veranderinge aan die risikoprofiel;
- die inwonergesentreerde strategiese risiko's bevestig, wat die pogings aandui om die bydraende faktore en impakte wat die inwoners direk raak, te takel;
- verslag oor risiko-intelligensie en -neigings ontvang en oorweeg;
- opkomende risiko's geïdentifiseer;
- risiko's wat buite die toleransievlakke lê, vir verdere optrede/aandag hersien;
- die implementering van die Implementeringsplan teen Bedrog en Korrupsie gemonitor;
- die implementering van die ORB-beleid-, strategie- en implementeringsplan gemonitor;
- die doeltreffendheid van verliggende strategieë om wesenlike, etiese en ekonomiese misdaadrisko's te hanteer, geëvalueer; en
- 'n oorsig van etiese bestuur in die departement gedoen.

Hooftrisiko's wat gedurende die jaar oorweeg en hanteer is

Die volgende is die hoofstrategiese risiko's vir die entiteit wat deur die jaar oorweeg en hanteer is:

- Die risiko van **Verlies van erfenishulpbronne deur ongemagtigde veranderinge/vernietiging of vandalisme** beteken die vernietiging van onvervangbare erfenishulpbronne en die kwessie van onvoldoende kapasiteit om die reg toe te pas wanneer erfenishulpbronne deur ontoelaatbare ontwikkeling bedreig word. Daarom is generiese riglyne ontwikkel en word EWK-beamptes opgelei. Gefasiliteerde erfeniswerkwinkels met hoofbelanghebbers soos betrokke gasheergemeenskappe, bewaringsliggame en munisipaliteite word gehou.

Kwartaallikse interaksies met die Stad Kaapstad om die bestuur van Erfenis Graad drie hulpbronne oor te neem, sal gedurende die volgende finansiële jaar 'n aanvang neem om pro-aktiewe bewaringsintervensies van munisipaliteite en die publiek aan te spreek.

- **Die Raad-/Komitees neem besluite wat ultra vires kan wees** omdat die komitee nie bewus is van toepaslike wetgewing nie. Daarom woon die regsadviseurspan alle vergaderings by om besluitneming met regsparameters te rig. Alle notules van komiteevergaderings word ook deur die regsadviesspan en senior DKES-bestuur nagegaan om wetlike akkuraatheid te verseker. Die aantal komiteevergaderings is ook gedurende hierdie boekjaar vermeerder, en sodoende is die agenda verkort en die komitee se vermoë vergroot om sake in een sitting voldoende te hanteer. 'n Minor Works Applications-proses is ook ingestel om aansoeke te versnel waar van toepassing.

Bestuur van risiko's

Risiko-assesserings word gedoen om die doeltreffendheid van die departement se risikobestuurstrategie vas te stel en om nuwe en opkomende/dreigende risiko's weens veranderinge in die interne en/of eksterne oudits te identifiseer. Elke risiko is in die loop van die jaar beraadslaag en bespreek en by die kwartaallikse ORBEKOM-vergaderings ter tafel gelê. Daar is van senior bestuurders vereis dat hulle terugvoer gee oor die vordering met die implementeringsplanne om die waarskynlikheid van risiko's en die impak indien hulle sou voorkom, te beperk of te voorkom. Die ORBEKOM het ook risiko's na die entiteit terugverwys sodat hulle dit intensief kan ontleed en bykomende verligtingsmaatreëls of aksie aanbeveel om risiko's te bestuur. Die bestuur aanvaar eienaarskap van risiko's en bespreek dikwels risikosake op verskeie platforms as deel van sy kultuur in 'n poging om risiko's op 'n samewerkende en vernuwende manier te beperk. Die ORB-beleid en -strategie word op 'n jaarlikse basis aan personeellede op alle vlakke gesirkuleer om op hoogte te bly van verbeterings wat in werking gestel is as 'n manier om risikobestuur as deel van hul daaglikse benadering vas te lê. Pasgemaakte en generiese risikobewusmakingsessies is ook gehou om maatstawwe voor te lê om risikobestuur vernuwend te help. Optrede wat in die implementeringsplan uiteengesit is, word gereeld gemonitor en oor verslag gedoen, op dieselfde manier as wat die Jaarlikse Prestasieplan (JPP)- teikens en uitkomst gemonitor word om potensiële risiko's en afwykings van aanwysers en die bereiking van uitkomst en nie-voldoening aan wetgewing en beleidsmandate op te spoor.

Die maatskaplike kluster-ouditkomitee het onafhanklike oorsig van die stelsel van risikobestuur verskaf. Die Ouditkomitee het kwartaallikse ORB-vordering en -risikoverslae ontvang om hul rol van onafhanklike oorsig uit te voer.

Belangrike ontluikende risiko's vir die volgende boekjaar

Die entiteit is akuit bewus van die ekonomiese werklikhede en krimpende begrotingsvoorsiening teenoor sosiale noodsaak. Hierdie potensiële risiko's word met fyn dopgehou en gereeld gemonitor, bespreek en bestuur.

SLOTSOM

Daar was aansienlike vordering met die bestuur van risiko's gedurende die 2022/23 finansiële jaar. Goeie vordering is gemaak met die inbedding van risikobestuur en die verhoging van die risiko-volwassenheidvlak binne die publiek entiteit wat bygedra het tot gunstige prestasie van die publieke entiteit. Die verbetering kan toegeskryf word aan risikobewustheid en opleidingsprogramme wat deur die MS-spanne aan amptenare in die Openbare Entiteit verskaf word via die MS Teams medium-/videokonferensie-sagtewareplatform. Die Openbare Entiteit het daarin geslaag om konsekwentheid te handhaaf ten opsigte van die toepassing van risikobestuurprosesse.

Die verhoogde risiko-volwassenheid binne die openbare entiteit het gelei tot verbeterde risiko reaksiestrategieë vir geïdentifiseerde risiko's.

6. INTERNE BEHEERENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Owerheid om voortdurend interne beheermaatreëls te assesser en evalueer om te verseker dat beheeraktiwiteite in plek doeltreffend, doeltreffend en deursigtig is en dat dit verbeter word wanneer nodig. Om dit te bereik, word kwartaallikse finansiële bestuurverbeteringsplan- en sleutelbeheervergaderings gehou met die Ouditeur-generaal, Programbestuurders van die Departement, HUB van EWK en die Minister. Dit is 'n deurlopende proses om te verseker dat die EWK hul skoon oudituitkomst handhaaf.

Die Departement (insluitend EWK) het 'n Interne Beheerstrategie en -plan ontwerp wat 'n hoëvlakplan uiteensit oor die implementering van interne beheer binne sy kernfunksies.

7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit gee die bestuur 'n onafhanklike objektiewe versekering en konsultasiedienste wat ontwerp is om waarde toe te voeg en voortdurend die bedrywigherde van die Departement/entiteit te verbeter. Dit behoort die Departement/entiteit by te staan met die bereiking van doelwitte deur 'n stelselmatige en gedissiplineerde benadering te verskaf om die doeltreffendheid van bestuursoorsig, risikobestuur en beheerprosesse te evalueer en te verbeter. Die volgende hoofaktiwiteite word in hierdie verband uitgevoer:

- assesser en maak toepaslike aanbevelings vir die verbetering van die bestuursoorsigprosesse in die bereiking van die doelwitte van die Departement/entiteit;
- evalueer die bevoegdheid en doeltreffendheid en dra by tot die verbetering van die risikobestuurprosesse; en
- staan die Rekenpligtige Beampte by om doeltreffende en effektiewe beheer te behou deur hierdie beheermaatreëls te evalueer om hul effektiwiteit en doeltreffendheid te bepaal, en aanbevelings vir verbetering voor te stel.

Interne ouditwerk wat deur die jaar onder oorsig vir die Departement en entiteit afgehandel is, sluit ses versekeringsverbintenisse, twee konsulerende verbintenisse en drie opvolgoudits in. Besonderhede van hierdie verbintenisse is in die Ouditkomitee se verslag ingesluit.

Die Ouditkomitee is ingestel as 'n oorsigliggaam wat 'n onafhanklike oorsig oor bestuur-, risikobestuur- en beheerprosesse in die Departement en entiteit verskaf, wat oorsig en hersiening van die volgende insluit:

- Interne Ouditfunksie;
- Eksterne Ouditfunksie (Ouditeur-generaal van Suid-Afrika - OGSA);
- Departementele Rekeningkundige verantwoordings en verslagdoening;

- Departementele Rekeningkundige Beleide;
- OGSA bestuurs- en ouditverslag;
- Departementele tussentydse Monitering;
- Departementele Risikobestuur;
- Interne beheer;
- Voorafbepaalde doelwitte;
- Etiek, Bedrog en Korrupsie

Die onderstaande tabel verskaf tersaaklike inligting oor die lede van die Ouditkomitee

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Getal Vergaderings bygewoon
Mnr. Pieter Strauss (Voorsitter)	BCom Rekeningkunde BCompt Hons; CA(SA)	Ekstern	Nvt	1 Januarie 2022 (2 nd termyn)	Nvt	7
Mnr. Ebrahim Abrahams	BCom Rekeningkunde Honneurs	Ekstern	Nvt	1 Januarie 2022 (2 nd termyn)	Nvt	7
Me. Annelise Cilliers	BCompt Honneurs; CA (SA)	Ekstern	Nvt	1 Januarie 2022 (2 nd termyn)	Nvt	7
Me. Fayruz Mohamed	BCompt Honneurs; CA (SA)	Ekstern	Nvt	1 Januarie 2022 (1 st termyn)	Nvt	6

8. VOLDOENING AAN WETTE EN REGULASIES

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

9. BEDROG EN KORRUPSIE

Bedrog en korrupsie verteenwoordig beduidende potensiële risiko's vir die Entiteit se bates en kan 'n negatiewe impak hê op diensleweringdoeltreffendheid en die Entiteit se reputasie.

Die WKR het 'n strategie teen bedrog en korrupsie aanvaar wat die provinsie se nul-verdraagsaamheid-houding teenoor bedrog, diefstal en korrupsie bevestig. In ooreenstemming met hierdie strategie is die Openbare Entiteit verbind tot zero-verdraagsaamheid met betrekking tot korrupte, bedrieglike of enige ander kriminele aktiwiteite, hetsy intern of ekstern, en streef en vervolgt kragtig deur alle wetlike beskikbare middele, enige partye wat betrokke is by sulke praktyke of probeer om dit te doen.

Die Entiteit het 'n goedgekeurde Bedrog- en Korrupsievoorkomingsplan en 'n gepaardgaande Implementeringsplan wat uitvoering gee aan die Voorkomingsplan.

Verskeie kanale vir die rapportering van bewerings van bedrog, diefstal en korrupsie bestaan en dit word in detail beskryf in die Provinsiale Anti-Bedrog en Korrupsie Strategie, die WKR Fluitjieblasbeleid en die Departementele Bedrog en Korrupsie Voorkomingsplan. Elke bewering wat deur die Provinsiale Forensiese Dienste (PFD) Eenheid ontvang word, word in 'n Gevallebestuurstelsel aangeteken wat as 'n bestuursinstrument gebruik word om verslag te doen oor vordering wat gemaak is met sake wat verband hou met die Departement en om statistieke vir die WKR en die Departement te genereer.

Werknemers en werkers wat die fluitjie blaas oor vermoedens van bedrog, korrupsie en diefstal, word beskerm as die openbaarmaking 'n beskermde openbaarmaking is (d.w.s. voldoen aan statutêre vereistes van die Wet op Beskermde Bekendmakings, No. 26 van 2000, bv. as die openbaarmaking te goeder trou gemaak is). Die WKR-fluitjieblaasbeleid verskaf riglyne aan werknemers en werkers oor hoe om bekommernisse by die toepaslike lynbestuur, spesifieke aangewese persone in die WKR of eksterne instellings te opper, waar hulle redelike gronde het om te glo dat oortredings of ongerymdhede in die WKR gepleeg is of gepleeg word. Die geleentheid om anoniem te bly word gebied aan enige persoon wat dade van bedrog, diefstal en korrupsie wil rapporteer en, sou hulle dit persoonlik doen, word hul identiteit vertroulik gehou deur die persoon aan wie hulle rapporteer.

Indien, na ondersoek, bedrog, diefstal of korrupsie bevestig word, word die werknemer wat aan sulke dade deelgeneem het, aan 'n dissiplinêre verhoor onderwerp. Die WKR-vertegenwoordiger wat die dissiplinêre verrigtinge inisieer, moet ontslag van die betrokke werknemer aanbeveel. Waar prima facie bewyse van kriminele optrede opgespoor word, word 'n kriminele aangeleentheid by die Suid-Afrikaanse Polisie aangemeld.

10. MINIMALISERING VAN BELANGEKONFLIK

EWK verseker dat daar geen botsing van belange is nie deur te verseker dat 'n Verklaring van Belange (WCBD4-vorm) van elke verskaffer verkry word wat nie op die Wes-Kaapse Verskafferdatabasis/Sentrale Verskafferdatabasis geregistreer is nie.

Provinsiale Tesourie help departemente en openbare entiteite om die risiko van botsing van belange te verminder waar eienaars of direkteure van maatskappye ook staatsamptenare in die Wes-Kaap is. Dit word gedoen deur inligting van PERSAL (die Personeelsalarisstelsel) te verskaf oor staatsamptenare wat as eienaars of direkteure van maatskappye geregistreer is. EWK verseker dat sulke persone 'n besoldigde werk buite die Staatsdiens goedkeuringsbrief besit voordat met hulle sake gedoen word.

EWK het geen botsing van belange gevind met enige besigheid wat met verskaffers gesluit is nie. Indien so 'n konflik ontdek sou word, sal die aangeleentheid as 'n bedrieglike Voorsieningsketteringbestuursaktiwiteit hanteer word en, na 'n omsigtigheidsondersoek, sal die verskaffer geïdentifiseer word as 'n 'nie-voorkeur' diensverskaffer.

Met betrekking tot die prosesse wat deur EWK ingevolge die WNEH uitgevoer word, is die registrasie van botsing van belange 'n staande item op die agendas van die Raad en sy komitees. Kwessies wat deur lede geregistreer word, word hanteer in terme van toepaslike bepalinge van die organisasie se 'Ordereëls en Gedrag van Vergaderings van die Raad van Erfenis Wes-Kaapland en sy Komitees', met enige botsing van belange en die aksie wat in sodanige verband geneem is, genotuleer kragtens die betrokke sake-item.

11. GEDRAGSKODE

Die beleid wat deur DKES geïmplementeer word, sluit die EWK in. Die Gedragskode word jaarliks aan alle personeel versprei. Daarbenewens is die Staatsdienskommissie se verduidelikende handleiding oor die praktiese implementering van die Gedragskode aan personeel versprei. Alle nuut aangestelde PAY-interns ontvang die Gedragskode as deel van hul induksiepakket wanneer hulle diens aanvaar en die inhoud word ook tydens die departementele induksieproses bespreek. Tydens die verskillende skakelings tussen senior bestuur en werknemers van die departement is werknemers herinner aan die departementele seksuele teisteringsbeleid en die proses om te volg wanneer sulke gedrag aangemeld word.

Daarbenewens is die Raadslede van Erfenis Wes-Kaap verplig om 'n gedragskode met betrekking tot hul verantwoordelike gebied te onderteken en daarby te hou.

12. GESONDHEIDSVEILIGHEID EN OMGEWINGSKWESSIES

Die DKES voorsien die EWK van kantoorruimte; die beleid wat deur die DKES geïmplementeer word, is dus van toepassing op die EWK.

13. MAATSKAPPY/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

Nie van toepassing nie

14. SOSIALE VERANTWOORDELIKHEID

Nie van toepassing nie

15. OUDITKOMITEE VERSLAG

Dit is vir ons aangenaam om ons verslag vir die finansiële jaar geëindig 31 Maart 2023 voor te lê.

Verantwoordelikheid van die Ouditkomitee

Die Ouditkomitee rapporteer dat al sy verantwoordelikhede voortspruitend uit Artikel 51(1)(a)(ii) van die Wet op Openbare Finansiële Bestuur en Tesourieregulasie 3.1. nagekom is. Die Ouditkomitee rapporteer verder dat toepaslike, formele opdragte as die Handves van die Ouditkomitee aanvaar is, aangeleenthede ter voldoening aan hierdie handves gereguleer is en dat alle verantwoordelikhede daarin vervat, nagekom is.

Die doeltreffendheid van interne beheer

Daar word van die entiteit vereis dat dit 'n stelsel van interne beheer sal ontwikkel en onderhou wat die waarskynlikheid van die bereiking van sy doelwitte sal verbeter, om die veranderinge in die omgewing waarin dit optree, aan te pas en om doeltreffendheid en effektiwiteit van bedrywighede te bevorder, betroubare verslagdoening en voldoening aan wette en regulasies sal ondersteun. Die WKR het 'n Gekombineerde Versekeringsraamwerk aangeneem, wat versekeringsverskaffers identifiseer en integreer. Die eerste vlak van versekering is bestuursversekering, wat vereis dat lynbestuur doeltreffende interne beheer onderhou en daardie prosedures op 'n daaglikse basis deur middel van toesigbeheer moet uitvoer, en, waar nodig, remediërend sal optree. Die tweede vlak van versekering is interne versekering wat deur funksies afsonderlik van direkte lynbestuur gegee word, en wat met die assessering van die voldoening aan beleide, prosedures, norme, standaarde en raamwerke toevertrou is. Die derde vlak van versekering is onafhanklike versekeringsverskaffers wat gelei word deur professionele standaarde wat die hoogste vlakke van onafhanklikheid vereis.

'n Risiko-gebaseerde Gekombineerde Versekeringsplan, gefasiliteer deur Interne Oudit, wat ook 'n onafhanklike versekeringsverskaffer is, is vir die entiteit ontwikkel. Interne Oudit voorsien die Ouditkomitee en die bestuur van redelike versekering dat die interne beheer voldoende en doeltreffend is. Dit word bereik deur 'n goedgekeurde risiko-gebaseerde interne ouditplan, Interne Oudit wat die voldoendeheid van beheer assesser om risiko's te verminder, en die Ouditkomitee wat die implementering van regstellende aksies monitor.

Die volgende interne ouditverbintenisse is in die jaar onder oorsig deur die Ouditkomitee goedgekeur en deur Interne Oudit voltooi:

- DODA Delegasies Raamwerk
- Ontgroeningspraktyke
- WK Argief en Rekordsdiens

DEEL C: BESTUUR

- Hersiening van interne Beheereenheid
- Voorwaardelike Toelaes – Sport
- Oordragbetalings – Biblioteke

Die areas wat verbeter kan word, soos deur die Interne Oudit tydens die uitvoering van hul werk opgemerk, is deur die bestuur aanvaar. Die Ouditkomitee monitor die implementering van die ooreengekome aksies op 'n kwartaallikse basis.

Tussentydse bestuur en maandelikse/kwartaallikse verslag

Die Ouditkomitee is tevrede met die inhoud en kwaliteit van die kwartaallikse in-jaar bestuurs- en prestasieverslae wat gedurende die jaar onder oorsig deur die Rekenpligtige Gesag van die Entiteit uitgereik is ingevolge die Nasionale Tesourieregulasies en die Wet op Verdeling van Inkomste.

Evaluering van Finansiële State

Die Ouditkomitee het:

- Die Geouditeerde Finansiële Jaarstate wat in die Jaarverslag ingesluit moet word, hersien en bespreek;
- OGSA se Bestuursverslag en bestuur se reaksie daarop hersien en nagegaan;
- Veranderinge aan rekeningkundige beleid en praktyke soos gerapporteer in die Finansiële Jaarstate hersien;
- Wesenlike aanpassings wat voortspruit uit die oudit van die Entiteit hersien.

Voldoening

Die Ouditkomitee het die Entiteit se prosesse vir voldoening aan wetlike en regulatoriese bepalings hersien.

Prestasie-inligting

Die Ouditkomitee het die inligting oor voorafbepaalde doelwitte soos gerapporteer in die Jaarverslag nagegaan.

Ouditeur-generaal se verslag

Die Ouditkomitee het op 'n kwartaallikse basis die Entiteit se implementeringsplan hersien vir ouditkwessies wat in die vorige jaar geopper is. Ons het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies is wat uit die regulatoriese oudit voortgespruit het nie. Regstellende aksies op die gedetailleerde bevindinge wat deur die OGSA geopper is, word op 'n kwartaallikse basis deur die Ouditkomitee gemonitor.

Die Ouditkomitee stem saam en aanvaar die OGSA se gevolgtrekking oor die Finansiële Jaarstate en stel voor dat hierdie Geouditeerde State aanvaar en saam met hul verslag gelees word.

Mnr. Pieter Strauss
Voorsitter van die Maatskaplike Kluster-ouditkomitee
Datum: 11 Augustus 2023

16. PRESTASIE-INLIGTING OOR BBSEB-VOLDOENING

Die volgende tabel is voltooi in ooreenstemming met voldoening aan die Breëbasis- Swart Ekonomiese Bemagtiging (BBSEB)-vereistes van die BBSEB-wet van 2013 en soos bepaal deur die Departement van Handel en Nywerheid.

Het die Departement/Openbare entiteit enige toepaslike Kode van Goeie Praktyk (BBSEB-sertifikaatvlak 1-8) met betrekking tot die volgende toegepas:		
Kriteria	Respons Ja / Nee	Bespreking (sluit 'n bespreking oor jou antwoord in en dui aan watter maatreëls getref is om daaraan te voldoen)
Bepaling van kwalifikasiekriteria vir die uitreiking van lisensies, konsessies of ander magtigings ten opsigte van ekonomiese aktiwiteit kragtens enige wet?	Nee	Die entiteit reik nie lisensies, konsessies of ander magtigings uit ten opsigte van ekonomiese aktiwiteit kragtens enige wet nie.
Ontwikkeling en implementering van 'n voorkeurverkrygingsbeleid?	Ja	Die VKB-beleid van die entiteit maak voorsiening vir die implementering van voorkeurverkryging.
Vasstelling van kwalifikasiekriteria vir die verkope van ondernemings wat deur die staat besit word?	Nee	Die entiteit is nie betrokke by die verkoop van ondernemings in staatsbesit nie.
Ontwikkeling van kriteria om vennootskappe met die privaat- sektor aan te gaan?	Nee	Die entiteit neem nie deel aan vennootskappe met die privaatsektor nie.
Bepaling van kriteria vir die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van Breed-gebaseerde Swart Ekonomiese Bemagtiging (BBSEB)?	Nee	Die entiteit is nie betrokke by die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van BBSEB nie.

DEEL D: MENSLIKEHULPBRONBESTUUR

1. INLEIDING

Personeel word deur die DKES in diens geneem, en die tersaaklike inligting verskyn in die Jaarverslag van die DKES.

2. OORSIG VAN MENSLIKEHULPBRONSTATISTIEKE

Daar word verslag gedoen oor hierdie statistiek in die Jaarverslag van die DKES.

DEEL E: WOFB-VOLDOENINGSVERSLAG

A

1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE BESTEDING EN MATERIËLE VERLIESE

1.1. Onreëlmatige uitgawes

a) Rekonsiliasie van onreëlmatige uitgawes

Beskrywing	2022/23	2021/22
	R'000	R'000
Beginsaldo	-	-
Voeg by: Onreëlmatige uitgawes bevestig	-	-
Verminder: Onreëlmatige uitgawes gekondoneer	-	-
Verminder: Onreëlmatige uitgawes nie gekondoneer en verwyder	-	-
Verminder: Onreëlmatige uitgawes verhaalbaar	-	-
Verminder: Onreëlmatige uitgawes nie verhaal en afgeskryf	-	-
Sluitingsaldo	0	0

Regstellende notas

Beskrywing	2022/23	2021/22
	R'000	R'000
Onreëlmatige uitgawes wat in 2021/22 onder assessering was	-	-
Onreëlmatige uitgawes wat verband hou met 2021/22 en geïdentifiseer is in 2022/23	-	-
Onreëlmatige uitgawes vir die huidige jaar	-	-
Totaal	0	0

b) Besonderhede van huidige en vorige jaar se onreëlmatige uitgawes (onder assessering, vasstelling en ondersoek)

Beskrywing	2022/23	2021/22
	R'000	R'000
Onreëlmatige uitgawes onder aanslag	-	-
Onreëlmatige uitgawes onder vasstelling	-	-
Onreëlmatige uitgawes word ondersoek	-	-
Totaal	0	0

c) Besonderhede van huidige en vorige jaar se onreëlmatige uitgawes gekondoneer

Beskrywing	2022/23	2021/22
	R'000	R'000
Onreëlmatige uitgawes gekondoneer	-	-
Totaal	0	0

DEEL E: WOFB-VOLDOENINGSVERSLAG

d) Besonderhede van huidige en vorige jaar onreëlmatige uitgawes verwyder - (nie gekondoneer nie)

Beskrywing	2022/23	2021/22
	R'000	R'000
Onreëlmatige uitgawes NIE gekondoneer en verwyder	-	-
Totaal	0	0

e) Besonderhede van huidige en vorige jaar se onreëlmatige uitgawes verhaal

Beskrywing	2022/23	2021/22
	R'000	R'000
Onreëlmatige uitgawes verhaal	-	-
Totaal	0	0

f) Besonderhede van huidige en vorige jaar onreëlmatige uitgawes afgeskryf (onverhaalbaar)

Beskrywing	2022/23	2021/22
	R'000	R'000
Onreëlmatige uitgawes afgeskryf	-	-
Totaal	0	0

Bykomende openbaarmaking met betrekking tot interinstusionele reëlings

g) Besonderhede van nie-voldoeningsake waar 'n instansie by 'n interinstusionele reëling betrokke is (waar sodanige instansie nie verantwoordelik is vir die nie-voldoening nie)

Beskrywing
Nie van toepassing nie
Totaal

h) Besonderhede van nie-voldoeningsake waar 'n instansie by 'n interinstusionele reëling betrokke is (waar sodanige instansie vir die nie-voldoening verantwoordelik is)

Beskrywing
Nie van toepassing nie
Totaal

i) Besonderhede van huidige en vorige jaar se dissiplinêre of kriminele stappe wat geneem is as gevolg van onreëlmatige uitgawes

Dissiplinêre stappe geneem
Nie van toepassing nie

1.2. Vrugtelose en verkwistende uitgawes

a) Rekonsiliasie van vrugtelose en verkwistende uitgawes

Beskrywing	2022/23	2021/22
	R'000	R'000
Beginsaldo	-	-
Voeg by: Vrugtelose en verkwistende uitgawes is bevestig	-	-
Verminder: Vrugtelose en verkwistende uitgawes afgeskryf	-	-
Verminder: Vrugtelose en verkwistende uitgawes verhaalbaar	-	-
Sluitingsaldo	0	0

Regstellende notas

Beskrywing	2022/23	2021/22
	R'000	R'000
Vrugtelose en verkwistende uitgawes wat in 2021/22 onder assessering was	-	-
Vrugtelose en verkwistende uitgawes wat verband hou met 2021/22 en geïdentifiseer is in 2022/23	-	-
Vrugtelose en verkwistende uitgawes vir die huidige jaar	-	-
Totaal	0	0

b) Besonderhede van huidige en vorige jaar se vrugtelose en verkwistende uitgawes (onder assessering, vasstelling en ondersoek)

Beskrywing	2022/23	2021/22
	R'000	R'000
Vrugtelose en verkwistende uitgawes onder aanslag	-	-
Vrugtelose en verkwistende uitgawes onder vasstelling	-	-
Vrugtelose en verkwistende uitgawes word ondersoek	-	-
Totaal	0	0

c) Besonderhede van huidige en vorige jaar se vrugtelose en verkwistende uitgawes verhaal

Beskrywing	2022/23	2021/22
	R'000	R'000
Vrugtelose en verkwistende uitgawes verhaal	-	-
Totaal	0	0

DEEL E: WOFB-VOLDOENINGSVERSLAG

A

d) Besonderhede van huidige en vorige jaar se onreëlmatige uitgawes wat nie verhaal en afgeskryf is nie

Beskrywing	2022/23	2021/22
	R'000	R'000
Vrugtelose en verkwistende uitgawes afgeskryf	-	-
Totaal	0	0

e) Besonderhede van huidige en vorige jaar dissiplinêre of kriminele stappe wat geneem is as gevolg van vrugtelose en verkwistende uitgawes

Dissiplinêre stappe geneem
Nie van toepassing nie

1.3. Bykomende openbaarmaking met betrekking tot wesentliche verliese ingevolge WBOF Artikel 55(2)(b)(i) &(iii)

a) Besonderhede van huidige en vorige jaar se wesentliche verliese deur kriminele optrede

Materiële verliese deur kriminele optrede	2022/23	2021/22
	R'000	R'000
Diefstal	-	-
Ander materiële verliese	-	-
Minder: Herwin	-	-
Minder: Nie verhaal en afgeskryf	-	-
Totaal	0	0

b) Besonderhede van ander wesentliche verliese

Aard van ander materiële verliese	2022/23	2021/22
	R'000	R'000
(Groepeer hoofkategorieë, maar lys wesentliche items)	-	-
Totaal	0	0

c) Ander wesentliche verliese verhaal

Aard van verliese	2022/23	2021/22
	R'000	R'000
(Groepeer hoofkategorieë, maar lys wesentliche items)	-	-
Totaal	0	0

d) d) Ander wesenlike verliese afgeskryf

Aard van verliese	2022/23	2021/22
	R'000	R'000
(Groepeer hoofkategorieë, maar lys wesenlike items)	-	-
Totaal	0	0

2. LAAT EN/OF NIE-BETALING VAN VERSKAFFERS

Beskrywing	Number of invoices	Consolidated Value
		R'000
Geldige fakture ontvang	0	0
Fakture betaal binne 30 dae of ooreengekome tydperk	0	0
Fakture betaal na 30 dae of ooreengekome tydperk	0	0
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaald en sonder dispuut)	0	0
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaald en in dispuut)	0	0

3. VOORSIENINGSKETTINGBESTUUR

3.1 Verkryging op ander wyses

Projekbeskrywing	Naam van verskaffer	Tipe verkryging op ander wyse	Kontrak-nommer	Waarde van kontrak R'000
Die jaarlikse hernuwing van die Caseware sagteware	* Adapt IT (Edms)	Beperkte Bod	HWC0001	R 25
Die jaarlikse lisensie-hernuwing van Pastel Accounting Software	**Sage Pastel Accounting	Beperkte Bod	HWC0002	R 17
Die implementering van argeologiese bewaringsmaatreëls by die Diepkloof-rotsskuiling	*** John Parkington	Beperkte Bod	HWC0003	R 262
Totaal				R304

* Die verskaffer is die enigste verskaffer van die Caseware-sagteware wat gebruik word vir die samestelling van die Finansiële Jaarstate.

** Die verskaffer is die enigste verskaffer van die Pastel rekeningkundige sagteware wat as die primêre finansiële bestuurstelsel vir die entiteit gebruik word.

*** Geen antwoorde is via die Elektroniese Verkrygingstelsel ontvang toe die mark getoets is nie. Die verskaffer is daarna deur 'n beperkte bodproses aangestel.

DEEL E: WOFB-VOLDOENINGSVERSLAG

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3.2 Kontrakvariasies en uitbreidings

Projek- beskrywing	Naam van verskaffer	Tipe kontrakwy- siging (Uitbreiding of Variasie)	Kontrak- nommer	Oorspronk- like kontrak- waarde	Waarde van vorige kontrakuit- breiding/s of variasie/s (indien van toepassing)	Waarde van huidige kontrak- uitbreiding of -variasie
				R'000	R'000	R'000
Geen						
Totaal: 0						

Deel F: Verslag van die eksterne ouditeur

A

Verslag van die ouditeur-generaal aan die Wes-Kaapse Provinsiale Parlement oor Erfenis Wes-Kaap

Verslag oor die finansiële state

1. Ek het die finansiële state van die Erfenis Wes-Kaap nagegaan soos uiteengesit op bladsye 60 tot 85, bestaande uit die staat van finansiële posisie soos op 31 Maart 2023, staat van finansiële prestasie, staat van veranderinge in netto bates, kontantvloeistaat en staat van vergelyking van begroting en werklike bedrae vir die jaar geëindig, asook aantekeninge by die finansiële state, insluitend 'n opsomming van beduidende rekeningkundige beleide.

Gevolgtrekking

2. Gebaseer op my oorsig, het niks onder my aandag gekom wat my laat glo dat die finansiële state nie, in alle wesenlike opsigte, die finansiële posisie van Erfenis Wes-Kaap soos op 31 Maart 2023 en sy finansiële prestasie en kontantvloei weergee vir die jaar wat toe geëindig het in ooreenstemming met die Standaarde van Algemeen Erkende Rekeningkundige Praktyk (AARP) en die vereistes van die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999) (WOFB).

Ander saak

3. Ek vestig die aandag op die saak hieronder. My gevolgtrekking word nie ten opsigte van hierdie aangeleentheid gewysig nie.

Nasionale Tesourie-instruksie No.4 van 2022/2023: WOFB-voldoening en verslagdoeningsraamwerk

4. Op 23 Desember 2022 het Nasionale Tesourie Instruksienota No. 4: WOFB-voldoenings- en verslagdoeningsraamwerk van 2022-23 uitgereik ingevolge artikel 76(1)(b), (e) en (f), 2(e) en (4) (a) p en (c) van die WOFB wat op 3 Januarie 2023 in werking getree het. Die WOFB-voldoenings- en verslagdoeningsraamwerk spreek ook die openbaarmaking van ongemagtigde uitgawes, onreëlmatige uitgawes en vrugtelose en verkwistende uitgawes (OOVV-uitgawes) aan. Van die uitwerking van hierdie raamwerk is dat onreëlmatige en vrugtelose en verkwistende uitgawes wat in vorige finansiële jare aangegaan is en wat nie aangespreek is nie, nie meer in die openbaarmakingsnotas van die finansiële jaarstate geopenbaar word nie; slegs die huidige jaar en vorige jaar se syfers moet in 'n nota tot die finansiële state openbaar word, indien OOVV aangegaan is. Verder word die bewegings ten opsigte van onreëlmatige uitgawes en vrugtelose en verkwistende uitgawes nie meer in die notas tot die finansiële jaarstate van Erfenis Wes-Kaap geopenbaar nie. Die openbaarmaking van hierdie bewegings (bv. gekondoneer, verhaalbaar, verwyder, afgeskryf, onder aanslag, onder vasstelling en ondersoek) word nou ingesluit as deel van ander inligting in die jaarverslag van Erfenis Wes-Kaap. Ek spreek nie 'n mening oor die openbaarmaking van onreëlmatige uitgawes en vrugtelose en verkwistende uitgawes in die jaarverslag uit nie.

Verantwoordelikhede van die Rekenpligtige Gesag vir die finansiële state

5. Die Rekenpligtige Gesag is verantwoordelik vir die opstel en redelike aanbieding van die finansiële state ooreenkomstig die standaarde van AARP en die vereistes van die WOFB, sowel as vir sodanige interne beheer wat die Rekenpligtige Gesag nodig ag om die opstel van finansiële state wat geen wesenlike wanvoorstelling bevat, hetsy weens bedrog of foute, moontlik te maak.
6. By die opstel van die finansiële state is die Rekenpligtige Gesag verantwoordelik vir die evaluering van die openbare entiteit se vermoë om as 'n lopende saak voort te bestaan, met openbaarmaking, waar toepaslik, van aangeleenthede wat op 'n lopende saak betrekking het en met behulp van die lopendesaak-grondslag van rekeningkunde, tensy die toepaslike bestuurstruktuur beoog om die openbare entiteit óf te likwider óf om werksaamhede te staak, of geen realistiese alternatief het as om dit wel te doen nie.

Verantwoordelikhede van die Ouditeur-generaal vir die audit van die finansiële state

7. My verantwoordelikheid is om 'n opinie oor die meegaande finansiële state uit te spreek. Ek het my oorsig gedoen in ooreenstemming met die Internasionale Standaard vir Hersieningsopdragte (ISH)

Deel F: Verslag van die eksterne ouditeur

2400 (Hersien), Opdragte om historiese finansiële state te hersien. Die standaard vereis van my om tot die gevolgtrekking te kom of enigiets onder my aandag gekom het wat my laat glo dat die finansiële state, as 'n geheel geneem, nie in alle wesenlike opsigte in ooreenstemming met die toepaslike finansiële verslagdoeningsraamwerk opgestel is nie. Hierdie standaard vereis ook van my om aan relevante etiese vereistes te voldoen.

8. 'n Hersiening van finansiële state in ooreenstemming met ISH 2400 (Hersien) is 'n beperkte gerusstellingsonderneming. Daar word van my verwag om prosedures uit te voer, wat hoofsaaklik bestaan uit navrae by bestuur en ander binne die geouditeerde, soos toepaslik, en die toepassing van analitiese prosedures, en die evaluering van die bewyse wat verkry is.
9. Die prosedures wat in 'n hersieningsaanstelling uitgevoer word, is aansienlik minder as dié wat uitgevoer is in 'n audit wat ooreenkomstig Internasionale Ouditstandaarde uitgevoer is. Gevolglik spreek ek nie 'n ouditmening oor hierdie finansiële state uit nie.

Verslag oor die jaarlikse prestasieverslag

10. Ingevolge die Wet op Openbare Oudit, 2004 (Wet 25 van 2004) (WOO) en die algemene kennisgewing wat dienooreenkomstig uitgereik is, is dit my verantwoordelikheid om verslag te doen oor die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting ten opsigte van voorafbepaalde doelwitte vir die gekose program wat in die jaarlikse prestasieverslag aangebied word. Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die jaarlikse prestasieverslag.
11. Ek het die volgende wesenlike prestasie-aanwysers gekies wat met die program verband hou: Erfenishulpbronbestuursdienste aangebied in die jaarlikse prestasieverslag vir die jaar geëindig 31 Maart 2023. Ek het daardie aanwysers gekies wat die entiteit se prestasie op sy primêre mandaatfunksies meet en wat van beduidende nasionale, gemeenskaps- of openbare belang is.
 - 1.2 Aantal provinsiale erfenisterreine wat formeel beskerm is.
 - 1.3 Aantal terreininspeksies wat aan provinsiale erfenisterreine onderneem is
 - 1.5 Aantal provinsiale erfenisterreine wat onthul is
 - 1.6 Aantal programme wat aangebied word om erfenishulpbronbestuur te bevorder.
12. Ek het die gerapporteerde prestasie-inligting vir die geselekteerde wesenlike prestasie-aanwysers geëvalueer teen die kriteria wat ontwikkel is uit die prestasiebestuur- en verslagdoeningsraamwerk, soos omskryf in die algemene kennisgewing. Wanneer 'n jaarlikse prestasieverslag met behulp van hierdie kriteria opgestel word, verskaf dit nuttige en betroubare inligting en insigte aan gebruikers oor die entiteit se beplanning en lewering van sy mandaat en doelwitte.
13. Ek het prosedures uitgevoer om te toets of:
 - die aanwysers wat gebruik word vir beplanning en verslagdoening oor prestasie direk gekoppel kan word aan die entiteit se mandaat en die bereiking van sy beplande doelwitte
 - die aanwysers goed gedefinieer en verifieerbaar is om te verseker dat dit maklik is om te verstaan en konsekwent toe te pas en dat ek die metodes en prosesse wat gebruik moet word vir die meting van prestasies kan bevestig
 - die teikens direk gekoppel is aan die bereiking van die aanwysers en spesifiek, tydgebonde en meetbaar is om te verseker dat dit maklik is om te verstaan wat gelewer moet word en teen wanneer, die vereiste vlak van prestasie, asook hoe prestasie geëvalueer sal word
 - die aanwysers en teikens waaroor in die jaarlikse prestasieverslag gerapporteer word, dieselfde is as waarna in die goedgekeurde aanvanklike of hersiene beplanningsdokumente verwys word
 - die gerapporteerde prestasie-inligting op die voorgeskrewe wyse in die jaarlikse prestasieverslag aangebied word
 - daar voldoende stawende bewyse is vir die prestasies wat gerapporteer is en vir die redes verskaf vir enige oor- of onderprestasie in die bereiking van teikens
14. Ek het die prosedures uitgevoer met die doel om slegs wesenlike bevindings aan te meld.
15. Ek het geen wesenlike bevindinge op die gerapporteerde prestasie-inligting vir die geselekteerde wesenlike prestasie-aanwysers geïdentifiseer nie.

Deel F: Verslag van die eksterne ouditeur

A

Ander saak

16. Ek vestig die aandag op die saak hieronder.

Bereiking van beplande teikens

17. Die jaarlikse prestasieverslag bevat inligting oor gerapporteerde prestasies teenoor beplande teikens en verskaf verduidelikings vir oor- en onderprestasie.

Verslag oor voldoening aan wetgewing

18. In ooreenstemming met die WOO en die algemene kennisgewing wat ingevolge daarvan uitgereik is, moet ek die voldoening aan toepaslike wetgewing met betrekking tot finansiële aangeleenthede, finansiële bestuur en ander verwante aangeleenthede oudit en daarvoor verslag doen. Die Rekenpligtige Gesag is verantwoordelik vir die entiteit se voldoening aan wetgewing.
19. Ek het prosedures uitgevoer om voldoening aan geselekteerde vereistes in sleutelwetgewing te toets in ooreenstemming met die OGSA-bevindingsaanstellingsmetodologie. Hierdie aanstelling is nie 'n gerusstellingsaanstelling nie. Gevolglik spreek ek nie 'n gerusstellingsmening of gevolgtrekking uit nie.
20. Deur 'n gevestigde OGSA-proses het ek vereistes in sleutelwetgewing vir voldoeningstoetsing gekies wat relevant is tot die finansiële en prestasiebestuur van die entiteit, duidelik om konsekwente meting en evaluering moontlik te maak, terwyl dit ook voldoende gedetailleerd en geredelik beskikbaar is om op 'n verstaanbare wyse te rapporteer. Die geselekteerde wetgewende vereistes is ingesluit in die bylae tot hierdie ouditeursverslag.
21. Ek het geen wesenlike nie-voldoening aan die geselekteerde wetsvereistes geïdentifiseer nie.

Interne beheer tekortkominge

22. Ek het interne beheer wat relevant is tot my betrokkenheid by die finansiële state, jaarlikse prestasieverslag en voldoening aan toepaslike wetgewing oorweeg; my doel was egter nie om enige vorm van versekering daarvoor uit te spreek nie.
23. Ek het geen noemenswaardige tekortkominge in interne beheer geïdentifiseer nie.

Professionele etiek en kwaliteitbeheer

24. Ek is onafhanklik van Erfenis Wes-Kaap in ooreenstemming met die Internasionale Etiekstandaarderaad vir Rekenmeesters se Internasionale etiese kode vir professionele rekenmeesters (insluitend Internasionale Onafhanklikheidsstandaarde) ('IESBA'-kode) asook ander etiese vereistes wat relevant is vir my aanstellings in Suid-Afrika. Ek het my ander etiese verantwoordelikhede in ooreenstemming met hierdie vereistes en die 'IESBA'-kode nagekom.
25. In ooreenstemming met die Internasionale Standaard vir Gehaltebestuur 1, handhaaf die OGSA 'n omvattende stelsel van kwaliteitsbestuur wat gedokumenteerde beleide en prosedures oor voldoening aan etiese vereistes en professionele standaarde insluit

Kaapstad

31 Julie 2023



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Deel F: Verslag van die eksterne ouditeur

A

Bylae tot die ouditeur se verslag

Voldoening aan wetgewing – geselekteerde wetgewende vereistes

Die geselekteerde wetgewende vereistes is soos volg:

Wetgewing	Artikels of regulasies
Wet op Openbare Finansiële Bestuur 1 van 1999 (WOFB)	Artikel 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56(1); 56(2); 57(b)
Tesourieregulasies vir departemente, handelsentiteite, grondwetlike instellings en openbare entiteite (TR)	Regulasie 8.2.1; 8.2.2; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) & (b); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A 8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 33.1.1; 33.1.3
Staatsdiensregulasie	Staatsdiensregulasie 13(c); 18; 18 (1) and (2)
Wet op die Voorkoming en Bestryding van Korrupte Aktiwiteit 12 van 2004	Artikel 29 Artikel 34(1)
Wet op Voorkeurverkrygingsbeleidsraamwerk 5 van 2000	Artikel 1(i) Artikel 2.1(a); 2.1(b); 2.1(f)
Voorkeurverkrygingsregulasie 2017	Paragraaf 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2; 12.1; 12.2
Voorkeurverkrygingsregulasie 2022	Paragraaf 3.1; 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
WOFB VKB Instruksie nr. 09 van 2022/2023	Paragraaf 3.1; 3.3 (b); 3.3 (c); 3.3 (e); 3.6
Nasionale Tesourie-instruksie No.1 van 2015/16	Paragraaf 3.1; 4.1; 4.2
Nasionale Tesourie VKB-instruksienota 03 2021/22	Paragraaf 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4 (c) -(d); 4.6; 5.4; 7.2; 7.6
Nasionale Tesourie VKB-instruksienota 4A van 2016/17	Paragraaf 6
Nasionale Tesourie VKB-instruksienota 03 2019/20	Paragraaf 5.5.1(vi); 5.5.1(x);
Nasionale Tesourie VKB-instruksienota 11 2020/21	Paragraaf 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
Nasionale Tesourie VKB-instruksienota 2 van 2021/22	Paragraaf 3.2.1; 3.2.2; 3.2.4(a) and (b); 3.3.1; 3.2.2; 4.1
WOFB VKB-instruksie 04 van 2022/23	Paragraaf 4(1); 4(2); 4(4)
Praktyknota 5 van 2009/10	Paragraaf 3.3
WOFB VKB-instruksie 08 van 2022/23	Paragraaf 3.2; 4.3.2; 4.3.3
Wet op Mededinging	Artikel 4(1)(b)(ii)
Nasionale Tesourie VKB-instruksienota 4 van 2015/16	Paragraaf 3.4
Nasionale Tesourie-instruksie 3 van 2019/20 – Bylae A	Artikel 5.5.1 (iv) and (x)
Tweede wysiging van Nasionale Tesourie-instruksienota 05 van 2020/21	Paragraaf 4.8; 4.9 Paragraaf 5.1; 5.3

Deel F: Verslag van die eksterne ouditeur

A

Wetgewing	Artikels of regulasies
Erratum Nasionale Tesourie-instruksienota 5 van 2020/21	Paragraaf 1
Erratum Nasionale Tesourie-instruksienota 5 van 2020/21	Paragraaf 2
Praktyknota 7 van 2009/10	Paragraaf 4.1.2
Praktyknota 11 van 2008/9	Paragraaf 3.1; 3.1 (b)
Nasionale Tesourie-instruksie No.1 van 2021/22	Paragraaf 4.1
Staatsdienswet	Artikel 30 (1)

Staat van Finansiële Posisie soos op 31 Maart 2023

ERFENIS WES-KAAP
Finansiële Jaarstate
vir die jaar geëindig 31 Maart 2023

A

Syfers in Rand duisend	Nota(s)	2023	2022
Bates			
Huidige Bates			
Kontant en kontant ekwivalente	3	8 882	6 651
Vorrade	4	120	121
Ontvangbares uit ruiltransaksies	5	53	39
Ontvangbares uit nie-ruiltransaksies	6	-	1 000
		9 055	7 811
Totale bates		9 055	7 811
Laste			
Bedryfslaste			
Betaalbares uit ruiltransaksies	7	32	2
Onbestede voorwaardelike toewysings en ontvangste	8	167	406
		199	408
Totale laste		199	408
Netto Bates		8 856	7 403
Opgelope surplus		8 856	7 403
		8 856	7 403
Totale netto bates		8 856	7 403

Staat van Finansiële Prestasie

ERFENIS WES-KAAP
Finansiële Jaarstate
vir die jaar geëindig 31 Maart 2023

A

Syfers in Rand duisend	Nota(s)	2023	2022
Inkomste			
Inkomste uit ruiltransaksies			
Erfenisaansoekfooie	9	791	887
Rente-inkomste	10	476	234
Totale inkomste uit ruiltransaksies		1 267	1 121
Inkomste uit nie-ruiltransaksies			
Oordraginkomste			
Ander inkomste uit nie-ruiltransaksies	11	699	618
Oordragte en subsidies ontvang	12	1 537	1 898
Benutting van voorwaardelike toelae	13	238	-
Totale inkomste uit nie-ruiltransaksies		2 474	2 516
Totale inkomste		3 741	3 637
Uitgawes			
Ouditgelde	15	(73)	(76)
Konsultasie- en uitgekonnekteer dienste	16	(343)	(430)
Algemene uitgawes	17	(1 034)	(923)
Ledegeld	18	(838)	(1 136)
Totale uitgawes		(2 288)	(2 565)
Surplus vir die jaar		1 453	1 072

DEEL F: FINANSIËLE INLIGTING

Staat van Veranderinge in Netto Bates

ERFENIS WES-KAAP
Finansiële Jaarstate
vir die jaar geëindig 31 Maart 2023

Syfers in Rand duisend	Accumulated surplus/ deficit	Total
Balans op April 1, 2021	6 331	6 331
Veranderinge in netto bates	1 072	1 072
Surplus vir die jaar	1 072	1 072
Totale veranderinge	<u>7 403</u>	<u>7 403</u>
Balans op April 1, 2022		
Veranderinge in netto bates		
Surplus vir die jaar	1 453	1 453
Totale veranderinge	<u>1 453</u>	<u>1 453</u>
Balans op Maart 31, 2023	<u>8 856</u>	<u>8 856</u>

A

Kontantvloeistaat

Syfers in Rand duisend	Nota(s)	2023	2022
Kontantvloei uit bedryfsaktiwiteite			
Kwitansies			
Kontant ontvang		3 593	1 785
Rente inkomste		462	201
		<u>4 055</u>	<u>1 986</u>
Betalings			
Kontant aan verskaffers en werknemers betaal		(1 824)	(1 945)
Netto kontantvloei uit bedryfsaktiwiteite	19	<u>2 231</u>	<u>41</u>
Netto toename in kontant en kontantekwivalente			
Kontant en kontantekwivalente aan die begin van die jaar		6 651	6 610
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>8 882</u>	<u>6 651</u>

Staat van Vergelyking van Begroting en Werklike Bedrae

ERFENIS WES-KAAP
Finansiële Jaarstate
vir die jaar geëindig 31 Maart 2023

A

Begroting op kontantbasis

	Goed-gekeurde begroting	Aanpassings	Finale begroting	Werklike bedrae op vergelykbare basis	Verskil tussen finale begroting en werklike	Verwysing
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Syfers in Rand duisend

Staat van Finansiële Prestasie

Inkomste

Nie-belasting inkomste

Verkope van goedere en dienste ander as kapitaalbates	750	-	750	1 791	1 041	24.1
Entiteitsinkomste ander as verkope	190	171	361	462	101	24.2
Oordragte ontvang	1 537	-	1 537	1 537	-	
Ander nie-belastinginkomste	171	(171)	-	25	25	24.3
Totale inkomste	2 648	-	2 648	3 815	1 167	

Uitgawes

Huidige betalings

Goedere en dienste	(2 648)	-	(2 648)	(1 585)	1 063	24.4
Totale uitgawes	(2 648)	-	(2 648)	(1 585)	1 063	
Oorskot	-	-	-	2 230	2 230	
Werklike Bedrag op Vergelykbare Basis soos Aangebied in die Begroting en Werklike Vergelykende Verklaring				2 230	2 230	

Rekonsiliasie

Basis verskil

Verkope van goedere en dienste ander as kapitaalbates				(1 000)		
Goedere en dienste				209		
Entiteitsinkomste ander as verkope				14		
Ander nie-belasting inkomste (Dienste in natura)				674		
Goedere en dienste (Dienste in natura)				(674)		

Tydsberekening verskil

Entiteit verskil

Totale Tydsberekening verskil				-		
Werklike Bedrag in die Staat van Finansiële Prestasie				1 453		

Let wel:

Die uitleg en formaat van die Staat van Vergelyking van Begroting en Werklike Besteding is gewysig om te voldoen aan die AERP 24 Rekeningkundige Standaard wat vereis dat die Begroting formaat en uitleg in ooreenstemming moet wees met die Goedgekeurde Begroting soos gepubliseer in die Ramings van Provinsiale Inkomste en Uitgawes.

Syfers in Rand duisend	Nota(s)	2022	2021
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1. Aanbieding van Finansiële Jaarstate

Die finansiële jaarstate is opgestel ooreenkomstig die standaard van die Algemene Erkende Rekeningkundige Praktyk (AERP), wat uitgereik is deur die Raad vir Rekeningkundige Standaard ingevolge artikel 91(1) van die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999).

Hierdie finansiële jaarstate is opgestel op die toevallingsgrondslag van rekeningkunde en is in ooreenstemming met die historiese-kostekonvensie as die grondslag van meting, tensy anders vermeld. Dit word in Suid-Afrikaanse rand weergegee.

Alle syfers is tot die naaste duisend afgerond.

'n Opsomming van die belangrike rekeningkundige beleide, wat konsekwent toegepas is in die voorbereiding van hierdie finansiële jaarstate, word hieronder weergegee.

Hierdie rekeningkundige beleide is in ooreenstemming met die vorige periode.

1.1 Aannee as lopende saak

Hierdie finansiële jaarstate is opgestel op grond van die verwagting dat die entiteit vir minstens die volgende 12 maande as 'n lopende saak sal voortbestaan.

1.2 Wesenlikheid

Weglatings of wanvoorstellings van items is wesenlik indien dit, individueel of gesamentlik, die besluite of beoordelings van gebruikers gemaak aan die grondslag van die finansiële state kan beïnvloed. Wesenlikheid hang af van die aard of grootte van die weglating of wanvoorstelling wat in die omliggende omstandighede beoordeel word. Die aard of grootte van die inligtingsitem, of 'n kombinasie van beide, kan die bepalende faktor wees.

Om te bepaal of 'n weglating of wanvoorstelling besluite van gebruikers kan beïnvloed, en dus wesenlik kan wees, vereis oorweging van die eienskappe van daardie gebruikers. Die Raamwerk vir die Opstel en Aanbieding van Finansiële State bepaal dat daar aanvaar kan word dat gebruikers oor 'n redelike kennis van die regering, sy aktiwiteite, rekeningkunde en oor 'n gewilligheid beskik om die inligting met redelike ywer te bestudeer. Daarom neem die assessering in ag hoe daar redelikerwys van gebruikers met sulke eienskappe verwag kan word om beïnvloed te word in die neem en evaluering van besluite.

Wesenlike afwykings van 5% en hoër word verduidelik in die notas van die Finansiële Jaarstate.

1.3 Beduidende beoordelings en bronne van skattingsonsekerheid

Die entiteit doen ramings en maak aannames rakende die toekoms. Die gevolglike rekeningkundige ramings sal uiteraard selde gelyk wees aan die verwante werklike resultate. Ramings en uitsprake word deurlopend geëvalueer en is gegrond op historiese ervaring en ander faktore, insluitend verwagtinge van toekomstige gebeure wat beskou word redelik te wees onder die omstandighede. Die ramings en aannames wat 'n beduidende risiko inhou om 'n wesenlike aanpassing aan die drabedrae van bates en laste binne die volgende boekjaar te veroorsaak, word hieronder bespreek.

Ontvangbares

Die entiteit assessee sy ontvangbares vir waardedaling aan die einde van elke verslagtydperk. By die vasstelling of 'n waardedalingsverlies as surplus of tekort aangegee moet word, maak die entiteit beoordelings betreffende of daar waarneembare data bestaan, wat 'n meetbare afname in die geraamde toekomstige kontantvloei uit 'n finansiële bate aandui.

Die waardedaling vir ontvangbares word op 'n portefeuljebasis bereken, gegrond op historiese verlieseverhoudings, wat aangepas is vir nasionale en bedryfspesifieke ekonomiese toestande en ander aanwysers soos teenwoordig op die verslagdoeningsdatum, wat met wanbetalings op die portefeulje ooreenstem. Hierdie jaarlikse verlieseverhoudings word op leningsaldo's in die portefeulje toegepas en tot die geraamde verliesverskyningstydperk geskaleer.

Rekeningkundige beleid

A

1.3 Beduidende beoordelings en bronne van skattingsonsekerheid (vervolg)

Voorsiening vir waardedaling

'n Raming vir die waardedaling van ontvangbares word gemaak wanneer invordering van die volle bedrag nie meer waarskynlik is nie. Die voorsiening vir waardedalingskuld sal slegs op handelsdebiteure bereken word. Die totale waardedalingsvoorsiening van die entiteit sal óf volgens individuele debiteur óf minstens per risikokategorie bereken word.

1.4 Eiendom, aanleg en toerusting

Eiendom, aanleg en toerusting is tasbare nie-bedryfsbates (insluitend infrastruktuurbates) wat gehou word vir gebruik in die produksie of verskaffing van goedere of dienste, verhuring aan ander, of vir administratiewe doeleindes, en sal na verwagting in meer as een verslagtydperk gebruik word.

Die koste van 'n item van eiendom, aanleg en toerusting word as 'n bate erken, indien:

- dit waarskynlik is dat toekomstige ekonomiese voordele of dienspotensiaal wat met die item verband hou die entiteit sal toekom; en
- die koste of billike waarde van die item betroubaar bepaal kan word.

Eiendom, aanleg en toerusting word aanvanklik teen koste bereken.

Die koste van 'n item van eiendom, aanleg en toerusting is die koopprys en ander toeskryfbare koste om die bate na die ligging en nodige toestand te bring om op die wyse soos beoog deur die bestuur bedryf te word. Handelsafslag en -kortings word afgetrek om die koste te bereken.

Wanneer 'n bate verkry word teen geen koste nie, of teen 'n nominale koste, is die koste daarvan die billike waarde soos op die datum van verkryging.

Wanneer 'n item van eiendom, aanleg en toerusting verkry word in ruil vir 'n nie-monetêre bate of monetêre bates, of 'n kombinasie van monetêre en nie-monetêre bates, word die bate wat verkry is aanvanklik teen billike waarde (die koste) bereken, tensy die billike waarde van die bate ontvang of die bate wat opgegee is, nie betroubaar bereken kan word nie. Indien die verkreë item nie teen billike waarde bereken word nie, word die koste daarvan teen die drabedrag bereken van die bate wat opgegee is.

Wanneer beduidende komponente van 'n item van eiendom, aanleg en toerusting verskillende nuttige lewensduur het, word dit as afsonderlike items (hoofkomponente) van eiendom, aanleg en toerusting verantwoord.

Koste sluit in koste wat aanvanklik aangegaan is om 'n item van eiendom, aanleg en toerusting te verkry of te bou en koste wat daarna aangegaan is om by te voeg, 'n deel daarvan te vervang of dit te versien. Indien 'n vervangingskoste in die drabedrag van 'n item van eiendom, aanleg en toerusting erken word, word die drabedrag van die vervangde deel onderken.

Die aanvanklike skatting van die koste van aftakeling en die verwydering van die item en die herstel van die terrein waarop dit geleë is, is ook ingesluit by die koste van eiendom, aanleg en toerusting, waar die entiteit verplig is om sodanige uitgawes aan te gaan, en waar die verpligting ontstaan as gevolg van die verkryging van die bate of die gebruik daarvan vir ander doeleindes as die vervaardiging van voorraad.

Erkenning van koste in die drabedrag van 'n item van eiendom, aanleg en toerusting staak wanneer die item in die ligging en toestand is wat nodig is om in staat te wees om te funksioneer op die wyse wat die bestuur bedoel het.

Items soos onderdele, bystandtoerusting en dienstoerusting word erken wanneer dit aan die definisie van eiendom, aanleg en toerusting voldoen.

Groot inspeksiekoste wat 'n voorwaarde is vir die voortgesette gebruik van 'n item eiendom, aanleg en toerusting en wat aan die erkenningskriteria hierbo voldoen, word ingesluit as 'n vervanging by die koste van die item eiendom, aanleg en toerusting. Enige oorblywende inspeksiekoste van die vorige inspeksie word onderken.

Rekeningkundige beleid

A

1.4 Eiendom, aanleg en toerusting (vervolg)

Ná aanvanklike berekening word eiendom, aanleg en toerusting teen koste minus opgelope depresiasie en enige waardedalingsverliese gedra.

Eiendom, aanleg en toerusting word gedra teen kosprys minus opgelope waardevermindering en enige waardedalingsverliese behalwe vir wat gedra word teen herwaardeerde bedrag, synde die billike waarde op die datum van herwaardasie minus enige daaropvolgende opgehoopte waardevermindering en daaropvolgende opgehoopte waardedalingsverliese.

Herwaardasies word met voldoende reëlmaat gemaak sodat die drabedrag nie wesenlik verskil nie van wat dit sou wees as dit bepaal sou word deur gebruik te maak van billike waarde aan die einde van die verslagdoeningstydperk.

Wanneer 'n item van eiendom, aanleg en toerusting herwaardeer word, word enige opgelope waardevermindering op die datum van die herwaardasie eweredig met die verandering in die bruto drabedrag van die bate heraanagegee sodat die drabedrag van die bate na herwaardasie gelyk is aan sy herwaardeerde bedrag.

Wanneer 'n item van eiendom, aanleg en toerusting herwaardeer word, word enige opgehoopte waardevermindering op die datum van die herwaardasie geëlimineer teen die bruto drabedrag van die bate en die netto bedrag herwaardeer na die herwaardeerde bedrag van die bate.

Enige toename in 'n bate se drabedrag, as gevolg van 'n herwaardasie, word direk na 'n herwaardasiesurplus gekrediteer. Die toename word in surplus of tekort erken in die mate wat dit 'n herwaardasievermindering van dieselfde bate omkeer wat voorheen in surplus of tekort erken is.

Enige afname in 'n bate se drabedrag, as gevolg van 'n herwaardasie, word in surplus of tekort in die huidige tydperk erken. Die afname word direk teen 'n herwaardasiesurplus gedebiteer tot die mate van enige kredietsaldo wat in die herwaardasiesurplus ten opsigte van daardie bate bestaan.

Die herwaardasiesurplus in ekwiteit wat verband hou met 'n spesifieke item eiendom, aanleg en toerusting word direk na behoue verdienste oorgedra wanneer die bate ontferk word.

Die herwaardasiesurplus in ekwiteit wat verband hou met 'n spesifieke item eiendom, aanleg en toerusting word direk na behoue verdienste oorgedra soos die bate gebruik word. Die bedrag oorgedra is gelyk aan die verskil tussen waardevermindering gebaseer op die herwaardeerde drabedrag en waardevermindering gebaseer op die oorspronklike koste van die bate.

Eiendom, aanleg en toerusting word op 'n reguitlynbasis oor die verwagte nutsduur tot die geraamde reswaarde daarvan gedepresieer.

Eiendom, aanleg en toerusting word gedra teen kosprys minus opgelope waardevermindering en enige waardedalingsverliese.

Eiendom, aanleg en toerusting word gedra teen 'n herwaardeerde bedrag, synde die billike waarde op die datum van herwaardasie minus enige daaropvolgende opgelope depresiasie en daaropvolgende opgelope waardedalingsverliese.

Herwaardasies word gereeld uitgevoer sodat die drabedrag nie wesenlik verskil van dit wat bepaal sou word deur billike waarde aan die einde van die verslagtydperk te gebruik nie.

Enige toename in 'n bate se drabedrag, as gevolg van 'n herwaardasie, word direk na 'n herwaardasiesurplus gekrediteer. Die toename word in surplus of tekort erken in die mate wat dit 'n herwaardasievermindering van dieselfde bate omkeer wat voorheen in surplus of tekort erken is.

Enige afname in 'n bate se drabedrag, as gevolg van 'n herwaardasie, word in surplus of tekort in die huidige tydperk erken. Die afname word direk teen 'n herwaardasiesurplus gedebiteer tot die mate van enige kredietsaldo wat in die herwaardasiesurplus ten opsigte van daardie bate bestaan.

Die nutsduur van items van eiendom, aanleg en toerusting is as volg bepaal:

Item	Gemiddelde nutsduur
Toerusting	25%
Rekenaarsagteware	25 %

Rekeningkundige beleid

A

1.4 Eiendom, aanleg en toerusting (vervolg)

Die afskryfbare waarde van 'n bate word op 'n sistematiese basis oor sy nutsduur toegeken.

Elke deel van 'n item van eiendom, aanleg en toerusting met 'n beduidende koste in verhouding tot die totale koste van die item word afsonderlik gedeprisieer.

Die waardeverminderingmetode wat gebruik word, weerspieël die patroon waarin die bate se toekomstige ekonomiese voordele of dienspotensiaal na verwagting deur die entiteit verbruik sal word. Die waardeverminderingmetode wat op 'n bate toegepas word, word ten minste op elke verslagdoeningsdatum hersien en, indien daar 'n beduidende verandering is in die verwagte verbruikspatroon van die toekomstige ekonomiese voordele of dienspotensiaal in die bate vervat, word die metode verander om die veranderde patroon te reflekteer. So 'n verandering word as 'n verandering in 'n rekeningkundige raming verantwoord.

Die entiteit beoordeel by elke verslagdoeningsdatum of daar enige aanduiding is dat die entiteit se verwagtinge oor die reswaarde en die nuttige lewensduur van 'n bate verander het sedert die voorafgaande verslagdoeningsdatum. Indien enige sodanige aanduiding bestaan, hersien die entiteit die verwagte nuttige lewensduur en/of reswaarde dienooreenkomstig. Die verandering word as 'n verandering in 'n rekeningkundige raming verantwoord.

Die depresiasiekoste vir elke periode word in surplus of tekort erken, tensy dit in die drabedrag van 'n ander bate ingesluit is.

Items van eiendom, aanleg en toerusting word ont erken wanneer die bate verkoop word, of wanneer daar geen verdere ekonomiese voordele of dienspotensiaal weens die benutting van die bate verwag word nie.

Die wins of verlies voortspruitend uit die ont erkenning van 'n item van eiendom, aanleg en toerusting word bepaal as die verskil tussen die netto verkoopsopbrengs, indien enige, en die drabedrag van die item. Sodanige verskil word in surplus of tekort erken wanneer die item ont erken word.

Vergoeding van derde partye vir 'n item van eiendom, aanleg en toerusting waarvan die waarde gedaal het, verloor is of opgegee is, word in surplus of tekort erken wanneer die vergoeding ontvangbaar word.

1.5 Finansiële instrumente

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

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

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las ten tyde van aanvanklike erkenning bereken word, minus kapitaal terugbetalings, plus of minus die kumulatiewe amortisasie met gebruik van die effektiewe rentemethode van enige verskil tussen daardie aanvanklike bedrag en die uitbetaalbedrag, en minus enige vermindering (direk of deur middel van 'n voorsieningsrekening) vir waardedaling of oninvorderbaarheid.

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

Lenings wat betaalbaar is, is finansiële verpligtinge, buiten korttermynkrediteure op normale kredietvoorwaardes.

Klassifikasie

Die entiteit het die volgende tipes finansiële bates (klasse en kategorieë) soos op grond van die staat van die finansiële posisie of in notas daartoe weerspieël word:

Klas	Kategorie
Kontant en kontant ekwivalente	Finansiële bate teen geamortiseerde koste bereken
Ontvangbares uit ruiltransaksies	Finansiële bate teen geamortiseerde koste
Ontvangbares uit nie-ruiltransaksies	Finansiële bate teen geamortiseerde koste

Rekeningkundige beleid

A

1.5 Finansiële instrumente (vervolg)

Die entiteit het die volgende tipes finansiële laste (klasse en kategorie) soos weergegee in die staat van finansiële posisie of in die aantekeninge daarby:

Klas	Kategorie
Ontvangbares uit ruiltransaksies	Finansiële las teen geamortiseerde koste bereken

Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit bereken 'n finansiële bate en finansiële las, buiten wat daaropvolgende teen billike waarde bereken word, aanvanklik teen die billike waarde daarvan plus transaksiekoste wat direk toeskryfbaar is aan die verkryging of uitreiking van die finansiële bate of finansiële las.

Die entiteit bereken alle ander finansiële bates en finansiële laste aanvanklik teen billike waarde (as dit daarna teen billike waarde bereken word).

Die entiteit assesser eers of die wese van 'n vergunningslening in werklikheid 'n lening is. By aanvanklike erkenning ontleed die entiteit 'n vergunningslening in sy samestellende dele en verklaar elke komponent afsonderlik. Die entiteit verklaar daardie deel van 'n vergunningslening wat:

- 'n maatskaplike voordeel is in ooreenstemming met die Raamwerk vir die Opstel en Aanbieding van Finansiële State, waar dit die uitreiker van die lening is; of
- nie-ruilinkomste is in ooreenstemming met die AERP-standaard oor inkomste uit nie-ruiltransaksies (belasting en oordragte), waar dit die ontvanger van die lening is.

Daaropvolgende meting van finansiële bates en finansiële laste

Die entiteit bereken alle finansiële bates en finansiële laste ná aanvanklike erkenning deur middel van die volgende kategorieë:

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

Alle finansiële bates wat teen geamortiseerde koste, of koste, bereken word, is onderhewig aan 'n waardedalingshersiening.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die finansiële bate of finansiële las ten tyde van aanvanklike erkenning bereken word, minus kapitaal terugbetalings, plus of minus die kumulatiewe amortisasie met gebruik van die effektiewe rentemetode van enige verskil tussen daardie aanvanklike bedrag en die uitbetaalbedrag, en minus enige vermindering (direk of deur middel van 'n voorsieningsrekening) vir waardedaling of oninvorderbaarheid in geval van 'n finansiële bate.

Berekeningsoorwegings rakende billike waarde

Die beste bewys van billike waarde is gekwoteerde pryse in 'n aktiewe mark. Indien die mark vir 'n finansiële instrument nie aktief is nie, bepaal die entiteit billike waarde deur 'n waardasietegniek te gebruik. Die doel van die gebruik van 'n waardasietegniek is om te bepaal wat die transaksieprys op die metingsdatum sou gewees het in 'n armlengtetransaksie wat deur normale bedryfsoorwegings gemotiveer is. Waardasietegnieke sluit in die gebruik van onlangse armlengte-marktransaksies tussen kundige, gewillige partye, indien beskikbaar, verwysing na die huidige billike waarde van 'n ander instrument wat wesenlik dieselfde is, verdiskonteerde kontantvloeiëntleding en opsieprysmodelle. As daar 'n waardasietegniek is wat algemeen deur markdeelnemers gebruik word om die instrument se prys te bepaal en daardie tegniek homself bewys het om betroubare ramings te verskaf van pryse wat in werklike marktransaksies behaal is, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak maksimaal gebruik van markinsette en vertrou so min as moontlik op entiteitspesifieke insette. Dit sluit alle faktore in wat markdeelnemers sou oorweeg in die vasstelling van 'n prys en is in ooreenstemming met aanvaarde ekonomiese metodologieë vir die prysvasstelling van finansiële instrumente. Die entiteit kalibreer die waardasietegniek van tyd tot tyd en toets dit vir geldigheid deur pryse van enige waarneembare huidige marktransaksies in dieselfde instrument (d.w.s. sonder wysiging of herverpakking) of gebaseer op enige beskikbare waarneembare markdata te gebruik.

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1.5 Finansiële instrumente (vervolg)

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

Winste en verliese

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

Vir finansiële bates en finansiële laste bereken teen geamortiseerde koste of koste, word 'n wins of verlies in surplus of tekort erken wanneer die finansiële bate of finansiële las onderken word of waardedaling ondergaan, of deur die amortisasieproses.

Waardedaling en oninvorderbaarheid van finansiële bates

Die entiteit assesser aan die einde van elke verslagtydperk of daar enige objektiewe bewyse is dat die waarde van 'n finansiële bate of groep finansiële bates gedaal het.

Vir bedrae wat aan die entiteit verskuldig is, word beduidende finansiële probleme van die debiteur, waarskynlikheid dat die debiteur bankrot verklaar kan word en wanbetalings alles beskou as aanduidings van waardedaling.

Finansiële bates teen geamortiseerde koste bereken:

Indien daar objektiewe bewyse is dat 'n waardedalingsverlies op finansiële bates soos bereken teen geamortiseerde koste gely is, word die bedrag van die verlies bereken as die verskil tussen die bate se drabedrag en die huidige waarde van geraamde toekomstige kontantvloei (buiten toekomstige kredietverliese wat nie gely is nie) verdiskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word deur middel van 'n voorsieningsrekening verminder. Die bedrag van die verlies word in surplus of tekort erken.

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

Waar finansiële bates waardedaling ondergaan deur die gebruik van 'n voorsieningsrekening, word die bedrag van die verlies in surplus of tekort binne bedryfsuitgawes erken. Wanneer sodanige finansiële bates afgeskryf word, word die afskrywing teen die betrokke voorsieningsrekening gedoen. Daaropvolgende verhalings van bedrae wat voorheen afgeskryf is, word teen bedryfsuitgawes gekrediteer.

Finansiële bates teen kosprys bereken:

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

Onterkenning van Finansiële bates

Die entiteit onderken finansiële bates deur middel van verhandelingsdatumrekeningkunde.

Die entiteit onderken 'n finansiële bate slegs wanneer:

- die kontraktuele regte op die kontantvloei uit die finansiële bate verval, vereffen of kwytgeskeld word;
- die entiteit wesenlik al die risiko's en belonings van eienaarskap van die finansiële bate oordra aan 'n ander party; of
- die entiteit, ten spyte daarvan dat dit sommige beduidende risiko's en belonings van eienaarskap van die finansiële bate behou het, beheer van die bate aan 'n ander party oorgedra het en die

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1.5 Finansiële instrumente (vervolg)

ander party die praktiese vermoë het om die bate in die geheel aan 'n onverwante derde party te verkoop, en daardie vermoë eensydig kan uitoefen sonder om bykomende beperkings op die oordrag in te stel. In hierdie geval sal die entiteit:

- die bate ontferk; en
- enige regte en verpligtinge wat in die oordrag geskep of behou is afsonderlik erken.

Die drabedrae van die bate wat oorgedra is, word toegedeel tussen die regte of verpligtinge wat behou is en dié wat oorgedra is op grond van die relatiewe billike waardes daarvan op die oordragdatum. Nuutgeskepte regte en verpligtinge word teen die billike waardes daarvan op daardie datum bereken. Enige verskil tussen die teenprestasie wat ontvang is en die bedrae wat erken en ontferk is, word in surplus of tekort in die periode van die oordrag erken.

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

Finansiële laste

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

'n Uitruiing tussen 'n bestaande lener en uitlener van skuldinstrumente met beduidende verskillende voorwaardes word verklaar as dat dit die oorspronklike finansiële las uitgewis het en 'n nuwe finansiële las word erken. Insgelyks word 'n beduidende wysiging van die voorwaardes van 'n bestaande finansiële las of 'n deel daarvan verklaar as dat dit die oorspronklike finansiële las uitgewis het en 'n nuwe finansiële las erken het.

Die verskil tussen die drabedrag van 'n finansiële las (of 'n deel van 'n finansiële las) wat uitgewis of aan 'n ander party oorgedra is en die teenprestasie wat betaal is, insluitende enige nie-kontantbates wat oorgedra is of laste wat aanvaar is, word in surplus of tekort erken. Enige laste wat deur middel van 'n nie-ruiltransaksie deur 'n ander entiteit kwytgeskeld, afgeskryf of aanvaar word, word verklaar ooreenkomstig die AERP-standaard oor inkomste uit nie-ruiltransaksies (belasting en oordragte).

1.6 Statutêre ontvangbares

Statutêre ontvangbares is ontvangbares wat voortspruit uit wetgewing, ondersteunende regulasies, of soortgelyke middele, en vereffening deur 'n ander entiteit in kontant of 'n ander finansiële bate vereis.

Drabedrag is die bedrag waarteen 'n bate in die staat van finansiële posisie erken word.

Die kostemetode is die metode wat gebruik word om statutêre ontvangbare te verklaar wat vereis dat sulke ontvangbares teen hul transaksiebedrag bereken word, plus enige opgelope rente of ander koste (waar van toepassing) en minus enige opgelope waardedalingsverliese en enige bedrae wat ontferk is.

Nominale rentekoers is die rentekoers en/of basis soos gespesifiseer in wetgewing, ondersteunende regulasies of soortgelyke middele.

Die transaksiebedrag vir 'n statutêre ontvangbare beteken die bedrag gespesifiseer in, of bereken, opgelê of gehef in ooreenstemming met wetgewing, ondersteunende regulasies, of soortgelyke middele.

1.7 Voorrade

Voorrade word aanvanklik teen kosprys bereken, behalwe waar voorrade deur 'n nie-ruiltransaksie bekom is, in welke geval die kosprys hulle billike waarde op die datum van verkryging is.

Daaropvolgende voorrade word teen 'n laer kosprys en netto realiseerbare waarde bereken.

Voorrade word teen die laer kosprys en huidige vervangingsprys bereken wanneer dit gehou word vir:

- Verspreiding teen geen koste of teen 'n nominale fooi; of
- Verbruik in die produksieproses van goedere wat teen geen koste of 'n nominale fooi versprei word.

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1.7 Voorrade (vervolg)

Netto realiseerbare waarde is die beraamde verkoopprijs in die gewone verloop van aktiwiteite minus die beraamde koste by voltooiing en die beraamde koste benodig om die verkope, ruil of verspreiding te maak.

Die koste van voorrade word toegewys deur die geweegde-gemiddelde-koste-formule te gebruik. Dieselfde kosteformule van voorraad word vir alle voorrade van soortgelyke aard en gebruik vir die entiteit aangewend.

1.8 Voorwaardelike laste

'n Beraming vir voorwaardelike laste word gemaak wanneer 'n entiteit 'n huidige regsverpligting het as gevolg van gebeure uit die verlede. Dit is waarskynlik dat 'n uitvloeï van hulpmiddels vereis sal word om die verpligting te skik en 'n betroubare beraming van die verpligting gemaak kan word.

Voorwaardelike laste word nie erken nie. Gebeurlikhede word in nota 20 openbaar gemaak.

1.9 Verpligtinge

Items word as verpligtinge geklassifiseer wanneer 'n entiteit homself tot toekomstige transaksies verbind het wat normaalweg die uitvloeï van kontant tot gevolg sal hê.

Openbaarmaking word ten opsigte van onerkende kontraktuele verpligtinge vereis.

Verpligtinge waarvoor openbaarmaking nodig is om 'n billike verteenwoordiging te bereik, moet in 'n nota by die finansiële state openbaar gemaak word, indien albei die volgende kriteria bereik is:

- Kontrakte moet nie gekanselleer kan word nie, of slegs teen beduidende koste gekanselleer kan word (byvoorbeeld kontrakte vir rekenaar- of geboue-onderhoudsdienste); en
- Kontrakte moet iets meer as roetine, standaard besigheid van die entiteit behels
 - dus is salarisverpligtinge wat verband hou met werkverskaffingskontrakte of maatskaplike voordeelverpligtinge uitgesluit.

1.10 Inkomste uit wisseltransaksies Erkenning

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

Inkomste behels die bruto invloei van ekonomiese voordele of dienspotensiaal tydens die verslagtydperk, wanneer daardie invloei lei tot 'n toename in netto bates, buiten toenames wat verband hou met bydraes deur eienaars.

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

Billike waarde is die bedrag waarteen 'n bate verruil kan word, of 'n las vereffen kan word, tussen kundige, gewillige partye in 'n armlengtetransaksie.

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

Rente, tantieme en dividende

Rente word deur middel van die effektiewe rentekoersmetode in surplus of tekort erken.

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1.11 Inkomste uit nie-wisseltransaksies Erkenning

'n Invloei van hulpbronne uit 'n nie-wisseltransaksie wat as 'n bate erken is, word as inkomste erken, buiten in die mate wat 'n las ook ten opsigte van dieselfde invloei erken word.

Namate die entiteit aan 'n huidige verpligting voldoen wat as 'n las erken word ten opsigte van 'n invloei van hulpbronne uit 'n nie-wisseltransaksie wat as 'n bate erken is, verminder dit die drabedrag van die las wat erken is en word 'n bedrag van inkomste gelyk aan daardie vermindering erken.

Berekening

Inkomste uit 'n nie-wisseltransaksie word bereken teen die bedrag van die toename in die netto bates wat deur die entiteit erken word.

Wanneer die entiteit as gevolg van 'n nie-wisseltransaksie 'n bate erken, erken dit ook inkomste gelykstaande aan die bedrag van die bate wat teen die billike waarde daarvan bereken is soos op die verkrygingsdatum, tensy dit ook vereis word om 'n las te erken. Waar dit vereis word dat 'n las erken word, sal dit bereken word as die beste raming van die bedrag wat benodig word om die verpligting teen die verslagdoeningsdatum te vereffen, en die bedrag van die toename in netto bates, indien enige, sal as inkomste erken word. Wanneer 'n las vervolgens verminder word omdat die belasbare gebeurtenis plaasvind of daar aan 'n voorwaarde voldoen word, word die bedrag van die vermindering van die las as inkomste erken.

Voorwaardelike toekennings en kwitansies

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

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

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

Geskenke en skenkings, insluitend goedere in natura

Geskenke en skenkings, insluitend goedere in natura, word as bates en inkomste erken wanneer dit waarskynlik is dat die toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en die billike waarde van die bates betroubaar gemeet kan word.

Dienste in natura

Die entiteit erken dienste in natura wat belangrik is vir sy werksaamhede en/of dienslewingsdoelwitte. Die verwante inkomste word erken wanneer dit waarskynlik is dat die toekomstige ekonomiese voordele of dienspotensiaal na die entiteit sal vloei en betroubaar bereken kan word. 'n Uitgawe in gelyke waarde word onmiddellik erken vir die verbruik van die diens.

Wanneer dienste in natura nie belangrik is vir die entiteit se werksaamhede en/of dienslewingsdoelwitte en/of nie voldoen aan die kriteria vir erkenning nie, maak die entiteit die aard en tipe dienste in natura openbaar wat gedurende die verslagtydperk ontvang is.

Dienste in natura is dienste wat deur individue aan entiteite gelewer is, sonder koste, maar wat aan bepalings onderhewig kan wees. Die openbare entiteit se finansiële bestuurspersoneel verskaf waardevolle ondersteuning aan die entiteit vir die bereiking van sy doelwitte. Die gelewerde diens kan betroubaar bereken word en daarom word dit in die staat van finansiële prestasie erken en in die aantekeninge by die finansiële state openbaar gemaak.

1.12 Omskakeling van buitelandse geldeenhede Buitelandse valutatransaksies

'n Valutatransaksie word aangeteken, met aanvanklike erkenning in rand, deur op die valutabedrag die lokowisselkoers tussen die funksionele geldeenheid en die buitelandse geldeenheid op die datum van die transaksie toe te pas.

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1.12 Omskakeling van buitelandse geldeenhede Buitelandse valutatransaksies (vervolg)

Transaksies gedenomineer in buitelandse geldeenhede word omgerek teen die wisselkoers wat op die transaksiedatum heers. Monetêre items gedenomineer in buitelandse geldeenhede word omgerek teen die wisselkoers wat op die verslagdoeningsdatum heers. Winste of verliese wat met omrekening ontstaan, word teen surplus/tekort bereken.

1.13 Vergelykende syfers

Waar nodig, is vergelykende syfers herklassifiseer om ooreen te stem met veranderinge in aanbieding in die huidige jaar.

1.14 Uitgawes

Finansiële transaksies in bates en laste

Skuld word afgeskryf wanneer dit as onverhaalbaar geïdentifiseer is. Skuld wat afgeskryf word, word beperk tot die bedrag van besparings en/of onderbesteding van bewilligde fondse. Die afskrywing vind teen jaareinde plaas of wanneer fondse beskikbaar is. Geen voorsiening word gemaak vir onverhaalbare bedrae nie, maar bedrae word openbaar gemaak as 'n openbaarmakingsnota. Alle ander verliese word erken wanneer magtiging vir die erkenning daarvan toegestaan word.

Vrugtelose en verkwistende uitgawes

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

Onreëlmatige uitgawes

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

Oordragte en subsidies

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

1.15 Geakkumuleerde surplus

Die opgelope surplus verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige surplusse en tekorte wat gedurende 'n spesifieke boekjaar gerealiseer is, word gekrediteer/gedebiteer teen die opgelope surplus/tekort. Aanpassings ten opsigte van die vorige jaar, in verband met inkomste en uitgawes, word gedebiteer/gekrediteer teen die opgelope surplus wanneer terugwerkende aanpassings gedoen word.

1.16 Begroting inligting

Die goedgekeurde begroting word op 'n kontantbasis voorberei en aangebied deur ekonomiese klassifikasie gekoppel aan prestasie-uitkomsdoelwitte. AERP 24 vereis dat die begrotingstaat op 'n vergelykbare basis met die Goedgekeurde Begroting geopenbaar moet word, insluitend die begrotingsklassifikasie soos gepubliseer.

Die goedgekeurde begroting dek die fiskale tydperk vanaf 4/1/2022 tot 31/3/2023.

Die finansiële jaarstate en die begroting is nie opgestel op dieselfde rekeningkundige basis nie. Derhalwe is 'n vergelyking van die begrote bedrae vir die verslagtydperk in die staat van vergelyking van begroting en werklike bedrae ingesluit.

Bestuur beskou 'n wesentliche afwyking as 'n afwyking van die begroting van 5% en hoër. Redes vir wesentliche afwykings word in die Aantekeninge by die Finansiële Jaarstaat verduidelik.

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1.17 Verwante partye

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

Beheer is die mag om die finansiële en bedryfsbeleide van 'n entiteit te beheer om voordele uit sy aktiwiteite te verkry.

Gesamentlike beheer is die ooreengekome deling van beheer oor 'n aktiwiteit deur middel van 'n bindende ooreenkoms, en bestaan slegs wanneer die strategiese finansiële en bedryfsbesluite met betrekking tot die aktiwiteit die eenparige toestemming vereis van die partye wat beheer deel (die ondernemers).

'n Verwantepartytransaksie is 'n oordrag van hulpbronne, dienste of verpligtinge tussen die verslagdoenende entiteit en 'n verwante party, ongeag of 'n prys daarvoor gehef word.

Beduidende invloed is die mag om deel te neem aan die finansiële en bedryfsbeleidsbesluite van 'n entiteit, maar behels nie beheer oor daardie beleide nie.

Die bestuur is diegene wat verantwoordelik is vir die beplanning, leiding en beheer van die aktiwiteite van die entiteit, met inbegrip van diegene wat kragtens wetgewing met die bestuur van die entiteit belas is, in gevalle waar van hulle vereis word om sodanige funksies te verrig.

Nabye lede van die familie van 'n persoon word geag as daardie familieledes wat na verwagting invloed kan hê, of deur daardie persoon beïnvloed kan word in hul omgang met die entiteit.

Die entiteit is vrygestel van vereistes vir openbaarmaking met betrekking tot verwantepartytransaksies indien daardie transaksie binne normale verskaffer- en/of kliënt-/ontvangerverhoudings plaasvind ingevolge bepalings en voorwaardes wat nie meer of minder gunstig is nie as wat redelik van die entiteit verwag kan word om te aanvaar, indien omgang met daardie individuele entiteit of persoon dieselfde omstandighede en bepalings en voorwaardes binne die normale bedryfsparameters behels as wat deur daardie verslagdoenende entiteit se regsmandaat vasgestel is.

Waar die entiteit vrygestel is van die openbaarmakings in ooreenstemming met bogenoemde, maak die entiteit verklarende inligting openbaar oor die aard van die transaksies en die verwante uitstaande saldo's, om gebruikers van die entiteit se finansiële state in staat te stel om die effek van verwantepartytransaksies op sy finansiële jaarstate te begryp.

1.18 Gebeure ná die verslagdoeningsdatum

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

- dié wat bewys lewer van toestande wat bestaan het teen die verslagdoeningsdatum (aanpassingsgebeure ná die verslagdoeningsdatum); en
- dié wat toestande aandui wat ontstaan het ná die verslagdoeningsdatum (nie-aanpassingsgebeure ná die verslagdoeningsdatum).

Die entiteit sal die bedrag wat in die finansiële state erken word, aanpas om aanpassingsgebeure ná die verslagdoeningsdatum weer te gee wanneer die gebeurtenis plaasgevind het.

Die entiteit sal die aard van die gebeurtenis en 'n raming van die finansiële uitwerking daarvan openbaar maak, of 'n verklaring dat sodanige raming nie gemaak kan word ten opsigte van alle weselike nie-aanpassingsgebeure nie, waar nie-openbaring die ekonomiese besluite van gebruikers kan raak wat op grond van hierdie finansiële state geneem is.

1.19 Belasting op Toegevoegde Waarde (BTW)

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

Notas by die Finansiële Jaarstate

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Syfers in Rand duisend	2023	2022
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2. Standaard en interpretasies

2.1 Standaard en interpretasies wat in die huidige boekjaar van krag is

Die finansiële state is opgestel in ooreenstemming met die effektiewe Standaard van Algemeen Erkende Rekeningkundige Praktyke (AERP) insluitende enige interpretasies, riglyne en voorskrifte uitgereik deur die Rekeningkundige Standaard Raad (RSR).

Vir die jaar onder oorsig was die volgende standaard van krag. AERP 1 en AERP 104 is in 2019 hersien met toekomstige effektiewe datums soos aangedui.

Standaard / Interpretasie:

- AERP 1: Aanbieding van Finansiële Verklarings (Hersiene standaard sal op 1 April 2023 van krag wees)
- AERP 2: Kontantvloeietaal
- AERP 3: Rekeningkundige Beleide, Veranderinge in Rekeningkundige Skattings en Foute
- GRAFIEK 9: Inkomste uit Ruiltransaksies
- AERP 12: Voorraad
- AERP 14: Gebeure na die verslagdoeningsdatum
- AERP 17: Eiendom, aanleg en toerusting
- AERP 19: Voorsiening, voorwaardelike laste en voorwaardelike bates
- AERP 20: Verwante partye
- AERP 23: Inkomste uit nie-ruiltransaksies
- AERP 24: Voorlegging van Begrotingsinligting in Finansiële State
- AERP 104: Finansiële Instrumente (Hersiene standaard sal op 1 April 2025 van krag wees)
- AERP 108: Statutêre Ontvangbares



Syfers in Rand duisend 2023 2022

3. Kontant en kontantekwivalente

Kontant en kontant ekwivalente bestaan uit:

Banksaldo's	2 120	235
Korttermyn deposito's	6 762	6 416
	8 882	6 651

Kredietwaarde van kontant by bank en korttermyndeposito's, kontant voorhande uitgesluit

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

4. Voorrade

Keramiekteëls	120	121
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Voorrade bestaan uit keramiekteëls wat gebruik word om erfenisterreine te identifiseer. Gedurende die jaar onder oorsig is hierdie teëls gratis versprei.

5. Ontvangbares uit ruiltransaksies

Opgeloopte rente	53	39
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6. Onvangbares uit nie-ruiltransaksies

Ander ontvangbares uit nie-ruil-inkomste	-	1 000
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7. Betaalbares uit ruiltransaksies

Handelbetaalbares	32	2
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8. Onbestede voorwaardelike toewysings

Onbestede voorwaardelike toewysings en ontvangste behels:

Onbestede voorwaardelike toewysings en ontvangste

Raad op Nasionale Loterye	144	144
Nasionale Departement van Toerisme	21	21
VSA Ambassadeursfonds	2	241
	167	406

Voorwaardelike toekennings is van die Nasionale Loteryraad ontvang vir die Bobbejaanpunt-bewaringsbestuursplanprojek; van die Nasionale Departement van Toerisme vir die Toerisme-interpretasietekens by Gugulethu Sewe-gedenkteken; en van die Amerikaanse Ambassadeursfonds vir kulturele behoud vir die bewaring van Diepkloof Rotsskuiling, 'n Provinsiale Erfenisterrein in die proses om as Wêrelderfenisgebied benoem te word.

9. Erfenisaansoekfooie

Aansoekfooie	791	887
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Gedurende die oorsigjaar is minder erfenisaansoeke ontvang in vergelyking met die vorige finansiële jaar.

Notas by die Finansiële Jaarstate

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Syfers in Rand duisend	2023	2022
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10. Rente-inkomste

Rente ontvang	476	234
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Rente ontvang op jaar-tot-jaar basis het toegeneem hoofsaaklik as gevolg van die toename in die rentekoers.

11. Ander inkomste uit nie-ruiltransaksies

Donasie: Dienste in natura*	674	618
Administratiewe boete **	25	-
	<u>699</u>	<u>618</u>

* Vir die detail oor die donasie: Dienste in natura, verwys na die verduideliking in nota 17.

** Gedurende die jaar is inkomste ontvang vir 'n oortreding van 'n Erfenisoreenkoms.

12. Oordragte en Subsidies ontvang

Departementele oordrag ontvang	1 537	1 898
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13. Benutting van Voorwaardelike Toewysing

Benutting van Voorwaardelik Toewysing	238	-
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Die Diepkloof Rotsskuiling projek wat deur die VSA Ambassadeursfonds finansier word, is tydens die verslagjaar geïnisieer.

14. Eiendom, aanleg en toerusting

Byvoegings	-	7
Wegdoening	-	(7)
	<u>-</u>	<u>-</u>

Ten einde doeltreffende batebestuur te verseker, is hierdie funksie binne die Departement (DKES) gesentraliseer. AERP 17, eiendom, aanleg en toerusting (ontekening van bates), is toegepas om die uitwerking van die donasie op die drawaarde soos op 31 Maart 2023 te verreken.

14. Ouditgelde

Eksterne oudit	73	76
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16. Konsultasie- en uitgekonnekteerde dienste

Konsultante en uitgekonnekteer dienste	343	430
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Minder konsultante is gedurende die oorsigjaar gebruik.

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17. Algemene uitgawes		
Advertensies	7	1
Bankkoste	-	2
Spyseniering	68	16
Kommunikasie	75	88
Donasies (oordrag van bate na DKES)	-	7
Werknemerkoste: Dienste in natura	674	618
Regs-koste	-	44
Drukwerk en skryf-behoeftes	71	34
Sagteware: Hernuwing van lisensie	42	39
Reis en verblyf	97	74
	1 034	923

Advertensies:

Gedurende die jaar onder oorsig, het die entiteit promosiemateriaal gekoop.

Spyseniering:

Gedurende die oorsigjaar is spyseniering vir induksie- en oriënteringsvergaderings vir nuutaangestelde komiteedelede bekom. Boonop is in vergelyke met die vorige jaar in hierdie oorsigjaar meer aangesig-tot-aangesig-vergaderings gehou.

Werknemers-koste: Dienste in natura:

Amptenare van die Departement van Kultuursake en Sport vervul die uitvoerende en administratiewe funksies wat met Erfenis Wes-Kaap verband hou. Departementele personeel wat die openbare entiteit ondersteun sluit die Hoof-Finansiële Beampte (HFO), die Direkteur: Museums, Erfenis en Geografiese name, lynfunksie van die bogenoemde direktoraat asook ’n toegewyde finansiële bestuurspan wat die HFB ondersteun. Waar die lynfunksiepersoneel en die senior bestuurders ’n dubbele rol vervul, is die finansiële bestuurspan aan die openbare entiteit toegewys. Weens die dubbele rolle wat deur die meeste van die bogenoemde personeel verrig word, is dit moeilik om die tyd te onderskei wat aan die bedrywighede van die openbare entiteit afgestaan word. Hierdie dienste in natura wat met hulle salarisse verband hou, kan nie betroubaar bereken word nie. Die erkenning daarvoor hou dus slegs verband met die toegewyde finansiële span wat die HFB in die uitvoering van haar pligte as HFB van die openbare entiteit en die Departement ondersteun. Die bedrag wat aangedui word, verteenwoordig slegs die dienste in natura wat deur die finansiële span verskaf word.

Drukwerk en skryf-behoeftes:

Die toename is omdat meer kopieë van die Jaarverslag en die Jaarlikse Prestasieplan gedruk is.

Reis en verblyf:

Die toename is as gevolg van meer terreinbesoeke en fisiese vergaderings en werkswinkels wat tydens die verslagjaar gehou is.

Notas by die Finansiële Jaarstate

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Syfers in Rand duisend	2023	2022
18. Ledegeld		
Abrahams, L	-	8
Alard, G	2	-
Bailey, E	31	43
Baumann, N	16	23
Belter, D	76	60
Boise, H	14	-
Buttgens, P	-	25
Carlsen, R	-	30
Collier, M	-	22
Daniels, C	1	-
De Waal, J	28	1
Dumbrell, K	19	41
Fataar, M	18	23
Fortuin, C	8	-
Gani, R	11	-
Gribble, J	9	29
Gibbs, D	40	44
Hall, S	6	-
Hermansen, S	18	33
Jacobs, G	57	73
Johnston, S	52	65
Kasibe, W	2	-
Knight, J	3	41
Lavin, J	5	-
Malan, A	12	27
Martin, R	34	27
Mavumengwana, S	34	21
Mdludlu, M	18	23
Mgijima, B	3	9
Milandri, L	5	29
Muller, C	-	69
Ontong, T	15	-
Orton, J	8	14
Peters, W	47	69
Saunders, D	37	38
Scurr, M	23	40
Smart, C	8	-
Smith, R	-	28
Smuts, K	5	-
Snelling, C	28	1
Van de Merwe, H	76	69
Van Graan, A	18	27
Webley, L	12	33
Williams, G	-	11
Winter, S	27	28
Wolters, M	12	12
	<u>838</u>	<u>1136</u>

Daar was 'n afname in die aantal vergaderings en die tyd aan vergaderingvoorbereiding bestee. Daarbenewens is die aantal komitees verminder wat bygedra het tot die afname in besteding op 'n jaargrondslag.

Syfers in Rand duisend	2023	2022
19. Kontant gegeneer van bedrywighede		
Oorskot	1 453	1 072
Aanpassings vir:		
Verspreiding van voorrade	1	-
Veranderinge in bedryfskapitaal:		
Ontvangbares uit ruiltransaksies	(14)	(33)
Ander ontvangbares uit nie-ruiltransaksies	1 000	(1 000)
Betaalbares uit ruiltransaksies	30	2
Onbestede voorwaardelike toewysings en ontvangste	(239)	-
	2 231	41
20. Verpligtinge		
Gemagtigde bedryfsuitgawes		
Reeds gekontrakteer voor maar nie daarvoor voorsiening gemaak nie		
• Afrikaans Web - Webwerfverbetering	16	32
• Archeo - Avonture: CMP vir vroeë plaasopstalle	-	33
• Cedar Tower Services Pty Ltd	-	76
• Eco Africa Environmental Consultants (Edms.) Bpk	-	86
• Prof John Parkington	85	-
• SSA advertensies Edms Bpk	-	114
• Yolk ontwerpe	-	13
	101	354
Totale bedryfsverpligtinge		
Reeds gekontrakteer voor maar nie daarvoor voorsiening gemaak nie	101	354
Hierdie uitgawe sal gefinansier word uit:		
Totale verpligtinge		
Gemagtigde bedryfsuitgawes	101	354

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21. Voorwaardelike laste

20.1 MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD v MINISTER VAN KUNS EN KULTUUR en Ander, saaknommer 46055/15

Midnight Storm Investments 170 (Pty) Ltd v Minister van Kuns en Kultuur en Ander wat verband hou met 'n hofsak wat by 'n Noord-Gautengse hooggeregshof aanhangig gemaak is. Die saak spruit uit 'n besluit wat deur EWK geneem is om nie die beplande luukse-behuisingsontwikkeling-, herafbakening- en onderverdelingsregte vir 'n eiendom wat 'n Provinsiale Erfenisterrein is, goed te keur nie. EWK is as 'n derde verweerder aangedui, en die LUR vir die Departement van Kultuursake en Sport van die Wes-Kaap is as vyfde verweerder aangedui. Die eienaars het 'n dagvaarding uitgereik om die koste van hulle uitgawes op die grond te verhaal aangesien hulle beweer die verklaring beperk hulle eiendomsregte en behoort as 'n konstruktiewe onteiening beskou te word. Die saak is in Julie 2019 aangehoor en is in Januarie 2020 afgesluit met die slotbetoë.

Die hof het in die guns van die verweerders beslis. In opvolging van die oordeel is verlof tot appèl na die Hoogste Hof van Appèl deur die Gautengse Hooggeregshof toegestaan. Indien die aansoek in die Hoogste Hof van Appèl slaag, word EWK se aanspreeklikheid op R8,2 miljoen beraam, tensy die departement die Konstitusionele Hof nader om 'n finale uitspraak oor die saak te lewer. Die appellant/applikant het daarna EWK genader om 'n skikking van die saak te ondersoek en het 'n verdere aansoek ingedien vir 'n ontwikkeling op die rand van die PET. Die appèl is gevolglik uitgestel hangende die uitslag van hierdie aansoek. Sou die saak afgehandel word, sal die voorwaardelike aanspreeklikheid wegval.

EWK-bestuur is van mening dat die voorwaardelike aanspreeklikheid gebaseer is op die waarde van die grond wat ter sprake is en dat kans op die eiser se sukses minimaal is, aangesien hulle in hul eerste poging misluk het en Senior Advokaat is vol vertroue dat die appèl, sou dit voortgaan, ook nie sal slaag nie.

21.2 HERSIENING VAN BESLUIT VAN STAD KAAPSTAD RE ERVEN 8100/BO KAAP) BO-KAAP BURGERVERENIGING EN ANDER V STAD KAAPSTAD

Die saak het gesentreer rondom die goedkeuring van die Stad Kaapstad van 'n groot, hoë gebou op die grens van die Bo-Kaap wat 'n beduidende impak op die historiese Bo-Kaap kultuurlandskap sou hê. Die aanvanklike aansoek het nie reaksie van die WNEH tot gevolg gehad nie. EWK het by die hersieningsverrigtinge aangesluit aangesien daar die mening was dat die impak op erfenis nie in die oorspronklike aansoek oorweeg is nie, en dit het duidelikheid van die hof gevra of S27 van die WNEH van toepassing kan wees, aangesien die voorgestelde ontwikkeling tussen 2 verklaarde Provinsiale erfenisterreine geleë is. Die Hof het nie saamgestem met die argumente wat namens EWK aangevoer is nie.

Uitspraak is gelewer en die saak afgehandel. Kostebevel teen die applikante. Respondent het gepoog om alle koste van EWK te bekom. Die koste word belas. Die geraamde koste is R1,6 miljoen.

EWK-bestuur is van mening dat die koste gebaseer is op die aanvanklike kostebevel, alhoewel EWK-bestuur vol vertroue is dat 'n redelike bedrag met die tweede belastingaanslag minder sal wees. Daarbenewens sal EWK van die ander aansoekers in die saak kan eis vir 'n pro-rata deel van die finale koste rekening.

Notas by die Finansiële Jaarstate

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22. Verwante party

Verhoudings

Primêre Befondser	Departement van Kultuursake en Sport
Strategiese Vennoot	Wes-Kaapse Kuluurkommissie
Strategiese Vennoot	Wes-Kaapse Taalkomitee

Die Departement of Kultuursake en Sport verskaf akkommodasie aan Erfenis Wes-Kaap om hulle administratiewe en finansiële bedrywighede uit te voer.

Die Minister vir die Departement van Kultuursake en Sport as die uitvoerende gesag is 'n persoon wat met Erfenis Wes-Kaap verbind is.

Die lede van die raad van Erfenis Wes-Kaap en die entiteit soos aangedui in nota 18 is verbonde partye in terme van AERP 20.

Die Suid-Afrikaanse Erfenishulpbronagentskap (SAEHA) word gemagtig deur die bepalings van artikel 8(6)(a) en (d) van die WNEH, saamgelees met Regulasie 4 van die Regulasies gepubliseer onder GNR 323 op 7 April 2000, om die bevoegdheid van provinsiale erfenishulpbronowerhede (PEHO's) soos Erfenis Wes-Kaap te assesser en te herevalueer.

Verwantepartytransaksies

Inkomste ontvang van verwante party

Departement van Kultuursake en Sport	1 537	898
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Ontvangbares van nie-ruiltransaksies

Departement van Kultuursake en Sport	-	1 000
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23. Risikobestuur

Die entiteit se aktiwiteite stel dit aan verskeie finansiële risiko's bloot: markrisiko (billikewaarderentekoersrisiko, kontantvloei-entekoersrisiko), kredietrisiko en likiditeitsrisiko.

Likiditeitsrisiko

Die entiteit se risiko vir likiditeit is die gevolg van die fondse wat beskikbaar is om toekomstige verpligtinge te dek. Die entiteit bestuur likiditeitsrisiko deur 'n deurlopende hersiening van toekomstige verbintenisse en kredietfasiliteite.

Sensitiwiteitsontleding

As die rentekoerse op veranderlikekoers finansiële instrumente op 31 Maart 2023 1% hoër/laer was en alle ander veranderlikes konstant was, sou die oorskot vir die jaar R88 822 hoër/laer gewees het.

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty nie sy kontraktuele verpligtinge sal nakom nie, wat 'n finansiële verlies vir die entiteit sal beteken. Die entiteit het 'n beleid aangeneem dat dit slegs met kredietwaardige partye sal handel.

Kredietrisiko bestaan hoofsaaklik uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelskuldenaars. Die entiteit deponeer kontant slegs by groot banke met 'n kredietposisie van hoë gehalte, wat blootstelling aan enige teenparty beperk.

Geen kredietlimiete is in die verslagtydperk oorskry nie, en die bestuur verwag ook nie enige verliese weens swak prestasie deur die teenparty nie.

Maksimum blootstelling aan kredietrisiko.

Die entiteit se blootstelling aan kredietrisiko ten opsigte van lenings en ontvangbares is beperk tot die bedrae op die balansstaat.

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23. Risikobestuur (vervolg)**Markrisiko**

Die entiteit is nie blootgestel aan markrisiko nie aangesien daar vereis word dat krediteure binne 30 dae van ontvangs van faktuur betaal moet word soos vereis deur die Tesourieregulasies en die WOFB.

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vaste en vloeibare koerslenings en banksaldo's wat die entiteit aan billikewaarderentekoersrisiko en kontantvloeirentekoersrisiko blootstel en kan as volg opgesom word:

Finansiële bates

Handel- en ontvangbares is teen 'n vaste koers. Die bestuur bestuur rentekoersrisiko deur voordelige koerse op vloeibare koerslenings te onderhandel en gebruik waar moontlik vaste rentekoerse.

Die bestuur het ook 'n beleid wat die rente op bateleninge balanseer met die rente wat op laste betaalbaar is.

Kontantvloei rentekoersrisiko

Finansiële instrument		Ver- skuldig in minder as een jaar	Ver- skuldig in een tot twee jaar	Ver- skuldig in twee tot drie jaar	Ver- skuldig in drie tot vier jaar	Ver- skuldig na vyf jaar
Normale kredietterme: Kontant in huidige bankinstellings		8 882	-	-	-	-
Krediteure - Verlengde kredietbepalings		(32)	-	-	-	-
Netto bedrag		8 850	-	-	-	-
Verby verskuldigde datum maar nie voorsiening voor gemaak nie		-	-	-	-	-
Finansiële instrument	Lopend	Ver- skuldig in 1-30 dae	Ver- skuldig in 31-60 dae	Ver- skuldig in 61-90 dae	Ver- skuldig in 90+ dae	Totaal
032022						
Handels- en ander debiteure	1 000	-	-	-	-	1 000
Nie-ruil transaksies						
	1 000	-	-	-	-	1 000

Die entiteit is nie aan markrisiko blootgestel nie, omdat dit vereis word dat krediteure binne 30 dae na ontvangs van 'n faktuur vergoed word soos deur die Tesourieregulasies en die WOFB bepaal.

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24. Begrotingsveranderlikes

Wesenlike verskille tussen begroting en werklike bedrae Verskuiwing van fondse: Vir die oorsigjaar is fondse verskuif tussen die klassifikasies “Entiteitsinkomste behalwe verkope” en “Ander nie-Belastinginkomste” om rekening te hou met die aansienlike toename in rente ontvang. Die verskuiwing van fondse het nie die algehele goedgekeurde begroting verhoog of verlaag nie en is as deel van die In-Jaar Moniteringsverslae deur die Rekenpligtige Gesag goedgekeur.

24.1 Verkope van goedere en dienste anders as kapitaalbates

Die rede vir die afwyking is dat meer Erfenisaansoeke ontvang is as waarvoor beplan is.

24.2 Entiteitinkomste ander as verkope

Die afwyking is as gevolg van die verhoging in die rentekoers in die oorsigjaar.

24.3 Ander nie-belastinginkomste

Vir die oorsigjaar is inkomste van ‘n aansoeker ontvang weens ‘n verbreking van ‘n erfenisooreenkoms.

24.4 Lopende betalings

Die afwyking hou verband met fooie verskuldig aan lede as gevolg van minder vergaderings gehou as beplan.

25. BBSEB-prestasie

Inligting oor voldoening aan die BBSEB-wet is ingesluit in die jaarverslag onder die afdeling getiteld BBSEB-voldoeningsprestasie-inligting.



URhulumente
weNtshona Koloni



ILifa leMveli leNtshona Koloni

INgxelo yoNyaka
2020/2023

Imifanekiso equlethwe kwiqweqwe lweNngxelo yoNyaka yeLifa leMveli leNtshona Koloni yama2022/2023:

1. Kaaimans River Railway Bridge, George (33°59'52"S 22°33'25"E)
2. Cape St. Blaze Lighthouse and Cave complex, Mossel Bay (34.1860° S, 22.1565° E)
3. Bainskloof Pass, Wellington (33.5797° S, 19.1350° E)
4. NG Church, Swellendam (34.0179° S, 20.4465° E)



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1. IINKCUKACHA NGOKUBANZI ZEQUMRHU LIKARHULUMENTE

IGAMA ELIBHALISIWEYO	ILifa leMveli leNtshona Koloni
IFOMU ESEMTHEHWENI YEQUMRHU	IQumrhu likaRhulumente
UHLOBO LWESHISHINI NEMISEBENZI EPHAMBILI	Kukuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza izixhobo zelifa lemveli eNtshona Koloni
INOMBOLO EBHALISIWEYO	AYINGENI
IDILESI YENDAWO YESHISHINI	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town 8001
IDILESI YEPOSI	P. O. Box 1665 Cape Town 8000
I(II)NOMBOLO ZOMNXEBA	021 483 9598
INOMBOLO YEFEKSI	021 483 9845
IDILESI YE-IMEYILE	ceoheritage@westerncape.gov.za
IDILESI YEWEBHUSAYITHI	www.hwc.org.za
ABAPHICOTHI ZINCWADI BANGAPHANDLE	UMphicothizincwadi Jikelele woMzantsi Afrika
IGAMA NEDILESI	19 Park Ln, Milnerton, Cape Town, 7441
IIBHANKI	Nedbank and ABSA
IGAMA NEDILESI	Nedbank 85 St Georges Mall Cape Town City Centre Cape Town 8001
UNOBHALA WENKAMPANI/ IBHODI	Absa Private Bag X9067 Corp Gauteng Cape Town
COMPANY/ BOARD SECRETARY	AYINGENI

2. ULUHLU LWEZIFINYEZO/ZISHUNQULELO

AA	IGunya eliPhendulayo
AFS	IiNgxelo zeMali zoNyaka
AGSA	UMphicothizincwadi Jikelele woMzantsi Afrika
APM	INzululwazi ngezakudala, iMfundo ngezidalwa zamandulo neKomiti yeeNkwenkwezi eziqaqambileyo
BAR	INgxelo yoVavanyo olusiSiseko
BELCOM	UBume bezoKwakha neKomiti yeMbonakalo yoMhlaba
BID	UXwebhu lweeNkcukacha ezisiSiseko
CEO	IGosa loLawulo eliyiNtloko
CFO	IGosa lezeMali eliyiNtloko
CMF	ISakhelo soLawulo loLondolozo
CMP	IsiCwangciso soLawulo soLondolozo
CoCT	ISixeko saseKapa
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
DERM	ULawulo loMngcipheko weCandelo loShishino, iSebe leNkulumbuso
EE	UBulungisa kwezeNgqesho
EIA	Uvavanyo lweMpembelelo yeNdalo
EIR	INgxelo yeMpembelelo yeNdalo
EPWP	INkqubo yeMisebenzi yoLuntu eyaNdisiweyo
ERM	ULawulo loMngcipheko weShishini
ERMECO	ULawulo loMngcipheko weShishini neKoMiti yokuZiphatha
EXCO	IKomiti eLawulayo
FCPD	UPhuhliso lwePropati esiSigxina
GRAP	IMithethosiseko yokuNika iNgxelo eYamkelekileyo Jikelele
HIA	UVavanyo lweMpembelelo yeLifa leMveli
HWC	ILifa leMveli leNtshona Kapa
HOMs	IiNtlanganiso zaMagosa eLifa leMveli
IACOM	IiKomiti zoVavanyo lweMpembelelo
IGIC	Uluhlu lweeMpahla, iKomiti yokuHlela nokuTolika
MEC	ILungu (lePhondo) leBhunga loLawulo
MEC	ILungu (lePhondo) leBhunga loLawulo
MTEF	ISakhelo seNkcitho seSigaba esiPhakathi soNyaka
NBRBSA	IMigaqo yeZakhiwo kaZwelonke noMthetho weMigangatho yeZakhiwo
NEMA	UMthetho woLawulo lweNdalo kaZwelonke
NHRA	UMthetho kaZwelonke weZixhobo zeLifa leMveli
NID	ISibhengezo seNjongo yokuPhuhlisa
NPA	IGunya lezoTshutshiso likaZwelonke
OSD	UNikezelo oluKhethekileyo loMsebenzi
PAIA	UkuKhuthazwa koFikelelo kuMthetho weeNkcukacha
PDIA	ULungelelwaniso lweNgxaki eQhutywa luPhindaphindo
SAHRA	I-Arhente yeZixhobo zeLifa leMveli loMzantsi Afrika
SAHRIS	INkqubo yeeNkcukacha zeZixhobo zeLifa leMveli zoMzantsi Afrika

3. IMBULAMBETHE KASIHHLALO

Ndiziva ndinelunda kukunikezela ngale ngxelo yeLifa leMveli leNtshona Koloni kunyakamali ophela ngomhla wama31 kweyoKwindla wama2023, iphawula unyaka wam wokuqala njengoSihlalo weBhunga. Njengoko ndaqeshwa nguMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo, uMphathiswa oBekekileyo uNkszn uAnroux Marais, Ikota yethu entsha yeBhunga, yaqala ngowoku1 kweyeNkanga wama2022 kwaye iyakuphela kowama31 kweyeDwarha wama2025.



IBhunga lasungulwa ngowe17 kweyeNkanga wama2022 nguMphathiswa oHloniphekileyo uAnroux Marais. IBhunga liqhubele phambili ngomsebenzi, ukuqala ngokonyulwa kwamalungu ekomiti yekomitana entsha ukusukela ngowoku1 kweyoMdumba wama2023. IBhunga kananjalo lenze ulungelelwaniso kwiikomiti zalo ukuqubisana nemiba yobuchule nokuqinisekisa ngokusebenza kakuhle kwezi komitana, okona kuphambili kakhulu kobuNzululwazi ngezaKudala, iMfundo ngezidalwa zaMandulo neKomiti yeeNkwenkwezi eziqaqambileyo (APM) ngeKomiti yoVavanyo lweMpembelelo (IACom). IBhunga liza kubeka esweni ukusebenza kwale ndibaniselwano.

Ezi komiti zidlala indima ebalulekileyo kwisabelo somsebenzi weLifa leMveli laseNtshona Kapa, nangona izigqibo zokugqibela zisenziwa liBhunga. Sinombulelo ongazenzisiyo kwiingcali zelifa elizithandela iinkonzo zabo kwezi komiti, njengokulawula ubutyebi belifa lemveli kwiphondo elikhulayo elinokufuna ukukhuthala nezakhono ezikhethekileyo.

Le Ngxelo yoNyaka isebenza njengoxwebhu olubalulekileyo olunika isishwankathelo esibanzi semisebenzi, impumelelo, imiceli mngeni, nembono yexesha elizayo. Isebenza ngeenjongo ezininzi, zonke zijolise ekuphumezeni ukuzibophelela kweHWC ekusebenzeni elubala, kuxanduva lokuphendula, nonxibelelwano olusebenzayo nabathathi nxaxheba, kubandakanywa uluntu, amagunya karhulumente, iingcali zelifa lemveli, namanye amahlakani anomdla. Ingxelo idlala indima ebalulekileyo ekuphumezeni igunya lombutho nokuqhubela phambili iinjongo zalo.

Ndingathanda ukwenza umbulelo wam kumalungu eBhunga aphumayo ngegalelo lawo elincomekayo ekusebenzeni kakuhle kweBhunga. Siyaluqonda uxanduva olukhulu oluthweswe kuthi kwaye sibekekile kukusebenzela abantu bephondo lethu esilithandayo. Ndithanda ukwenza umbulelo ongazenzisiyo kubasebenzi beSebe leMicimbi yeNkcubeko neMidlalo, abathe banikezela ngeenkonzo ezibalaseleyo ngeli xesha.

Ngapha koko, ndingathanda ukuvuma inkxaso ebaluleke kakhulu kwiGosa lezeMali eliyiNtloko, uNkszn Brenda Rutgers, kwaye icandelo lakhe lolawulo lwabo olusebenzayo nolunoqoqosho lwemali yethu. Sinombulelo ongazenzisiyo kwiNtloko yeSebe, uMnumzana Guy Redman, nakuMphathiswa oBekekileyo wePhondo, uNkszn Anroux Marais, kwinkxaso yabo engagungqiyo yeLifa leMveli laseNtshona Koloni. Ngaphandle kwesikhokelo nenkxaso yabo, impumelelo eboniswe kule Ngxelo yoNyaka ibingayi kwenzeka.

Okokugqibela, ndingathanda ukubonakalisa umbulelo ongazenzisiyo kumalungu am eBhunga leLifa leMveli ngokuzinikela nangokuzimisela kwabo ekukhonzeni iqumrhu kule minyaka imbalwa izayo. Sisonke, siza kusiphumeza isigunyaziso sethu sokukhusela, lilawule kwaye likhuthaze izixhobo zelifa lemveli eNtshona Koloni.

USihlalo weBhunga
Nkszn. Reyhana Gani
Umhla: 31 kweyeThupha 2023

4. ISISHWANKATHELO SEGOSA ELILAWULAYO ELIYINTLOKO

Intshayelelo

ILifa leMveli eNtshona Koloni (HWC) ligunya lezixhobo zelifa lemveli lePhondo elinoxanduva lokulawula izixhobo zelifa lemveli eNtshona Koloni. Igunya elingundoqo lalo livela kuMgaqosiseko woMzantsi Afrika, uMgaqosiseko wePhondo laseNtshona Koloni, noMthetho weLizwe weLifa leMveli (NHRA). Le ngxelo ibalaselisa iinzame zeLifa leMveli eNtshona Koloni zokulawula nezixhobo zelifa lemveli eNtshona Koloni, kwanemiceli mingeni abajamelana nayo nezifizekiso zequmrhu ngexesha lonyakamali wama2022/2023.

Imicelimngeni

Eyona miceli mingeni ejongene nequmrhu kulo nyakamali iquka:

- 1) Ulawulo oluqhubekayo lwezixhobo zelifa lemveli zeBanga lesiIII ezibalulekileyo zengingqi,
- 2) Ukunyuka kwengxaki kacimicimi elizweni, kunye
- 3) ukugcina abasebenzi abafanelekileyo.

Ngelixa uxanduva oluphambili lweHWC ilulawulo lwezixhobo zelifa lemveli, zeBanga lesiIII, ibikwalawula izixhobo zeBanga lesiIII (ezibalulekileyo zengingqi), ebekumelwengenene ukuba zilawulwa ngabasemagunyeni bengingqi. Kwenziwe imizamo ebalulekileyo yokunikezela imisebenzi kubaphathi bengingqi, ngokuthatha amanyathelo afanelekileyo ngokubambisana neSixeko saseKapa (CoCT).

Omnye umceli mngeni yayiyinxaki yokunyuka kwamandla ombane kweli lizwe, echaphazela iishedyuli zethu zokusebenza zaze zaphazamisa ukuhanjiswa kweenkonzo ukuya kuthi ga kwinqanaba elithile. Nangona kunjalo, samilisela amanyathelo okuqhubeka koshishino ukunciphisa oku kuphazamiseka kwaye siqinisekile ngokuba iintlanganiso zethu nokuzibandakanya nabachaphazelekayo ziyaqhubeka njengoko bekucwangcisiwe.

Omnye umceli mngeni oqhubayo ibikukutsala nokugcina abasebenzi abaqeqeshwe ngokufanelekileyo kulawulo lwezixhobo zelifa lemveli. Umtsalane wemivuzo ekhuphisanayo ngakumbi kwizikhundla zengingqi nezikazwelonke kudla ngokukhokelela ekubeni abasebenzi bashiye baye kumathuba ahlawulwa kakhulu. Ukuqubisana noku, sigxile kwintlalontle yabasebenzi bethu kwanasekuphumezeni inkuthazo eyakha inkcubeko yombutho enempilo nexatyisiweyo.

Impumelelo

Nangona kukho imiceli mngeni ekujongwene nayo, iHWC ibenempumelelo enkulu kunyaka odlulileyo. I-HWC yafumana izicelo zelifa lemveli ezingama2, 265 zizonke; kunye neenkqubo ezilungiselelanisiweyo ngokuhlaziya iifomu zezicelo ukuququzelela uphononongo olusebenzayo. I-HWC ikwalenzile uhlolo lweziza, igxile ngokukodwa kwimpumelelo emandla kwiphondo. Iingxelo ezifunyenweyo zikhokele kuthethwathethwano lwequmrhu nabanini bezakhiwo namasebe karhulumente afanelekileyo, afana neSebe lezoThutho neMisebenzi kaRhulumente leNtshona Koloni, ukuqinisekisa ulondolozo nokhuseleko lwezi ziza.

Ngentsebenziswano neSixeko saseKapa (CoCT), iHWC yenze imitsi encomekayo ekwabelaneni ngolawulo lwamagunya elifa lemvelo lengingqi. Esi sicwangciso senkqubo yezigaba sijolise ekomelezeni impumelelo nokwenziwa kwezigqibo kwinqanaba lengingqi.

I-HWC nayo iqalise imisebenzi engundoqo ngokuthatha inxaxheba kwiQela loPhuhliso lwePropati eZinzileyo (FCPD). La maphulo abandakanya uxolelo kwiindawo ezithile zophuhliso, ukukhuthaza abasemagunyeni



basekuhlaleni ukuba babhengezwe njengabanobuchule ekulawuleni izixhobo zelifa lemveli lengingqi, nokulungelelanisa iinkqubo zezicelo zeemvume.

Umkhomba ndlela wokuphucula ukuhanjiswa kweenkonzo zeHWC uyaqhubeka nokukhokela izenzo zawo kwaye uyaqhubeka nokugxila kwiinkalo ezintathu eziphambili: 1) ukwandisa umthamo ngaphakathi kombutho, 2) ukukhuthaza ilifa lemveli, kunye 3) nokuphucula ukusebenza kakuhle. Oku kwenzeka ngokuzinikezela nangeenzame zentsebenziswano zeqela lethu, abachaphazelekayo, namaqela anomdla elifa lemveli.

Imbonakalo

Xa sijonge phambili, iHWC iyayiqaphela imfuneko ephezulu eqhubekayo yeenkonzo ezisebenzayo nezifikelekayo ezihlangabezana neemfuno zoluntu kwaye zibe negalelo kuhlumo loqoqosho kunye nentlalontle yoluntu. I-HWC ihleli izibophelele ekwakheni inkqubo yolawulo lwezixhobo zelifa lemveli esebenzayo eyenza ukuba sizithembe kumsebenzi wethu. Eli qumrhu liza kuqhubeka ukubhengeza izixhobo zelifa lemveli ezibalulekileyo njengeNdawo zeLifa leMveli zePhondo, zibonakalisa iyantlukwano yelifa lemveli lephondo lethu. Ukomeleza ubudlelwane noomasipala namaqumrhu olondolozo kubalulekile ukuqinisekisa ukuba iinjongo zoMthetho kaZwelonke weZixhobo zeLifa leMveli (NHRA) ziyafezekiswa.

Iinkqubo zokufikelela eluntwini ziza kuhlala ziphambili njengoko sijolise ekuqaqambiseni iziphumo ezilungileyo nezizinzisayo zelifa lemveli ekusombululeni ubugwenxa boluntu, ukukhuthaza ukubandakanywa koluntu, nokwakha ubumi obusebenzayo. I-HWC iluxabisile uthathonxaxheba olusebenzayo lwamaqumrhu olondolozo, amaqela anomdla elifa lemveli, noluntu olubandakanyekayo ekuchongeni, ekukhuthazeni nasekulawuleni izixhobo zelifa lemveli. Sikunye, singenza indlela yophuhliso oluzinzileyo ebeka inkcubeko nelifa lemveli kumbindi wophuhliso loluntu nempilo entle.

Njengoko siqhubela phambili, iHWC ihleli izinzile kwinjongo yethu yokucina nokubhiyozela ubutyebi belifa lemveli leNtshona Koloni. Sizibophelele ekuqhubekeni siphucula iinkonzo zethu, siphucula uthethathethwano nabachaphazelekayo, nokuphonononga iindlela ezintsha zolawulo lwelifa lemveli. Ngokwamkela imingeni namathuba angaphambili, iHWC iza kuqhubeka ukwenza impembelelo entle kubume benkcubeko yephondo lethu.

Isiphelo

Ukuqokumbela, ndingathanda ukwenza umbulelo ongazenzisiyo kubo bonke abachaphazelekayo bethu, amahlakani namalungu ekomiti yeHWC. Inkxaso nentsebenziswano yenu ibe sisixhobo kwinkqubela phambili esiyenzileyo kulo nyaka udlulileyo.

Ndenza umbulelo wam kwiqela elizinikeleyo kwiHWC ngokuzibophelela okungagungqiyo nokusebenza nzima ekufezekiseni isindululo sethu. Ubungcali babo nothando lwabo ngemithombo yelifa lemveli ibe yeyona nto iqhubela phambili kwimpumelelo yethu. Ndikwathanda ukubulela igalelo elixabisekileyo lamahlakani ethu, kubandakanya iSixeko saseKapa, oorhulumente basekhaya, imibutho yolondolozo, namaqela anomdla elifa lemveli. Intsebenziswano yakho nokuzibandakanya kwakho kuye kwabaluleka ekuqhubeleni phambili iinjongo zethu esabelana ngazo.

Ndingathanda ukuvakalisa umbulelo wethu kuluntu ngenxaxheba yabo ebonakalayo nokuthatha inxaxheba kwabo kwinkqubo yolondolozo lwelifa lemveli. Inkxaso yakho nengxelo yakho idlale indima ebalulekileyo ekuqulunqeni izigqibo zethu nokuqinisekisa ukuba izenzo zethu zihambelana nezidingo nemiqweni yoluntu.

Okokugqibela, ndingathanda ukwenza umbulelo ongazenzisiyo kwiBhunga leHWC ngesikhokelo, ubulumko, nokuzinikela kulawulo olululo. Ukongamela kwabo ngobuchule nenkxaso zibe sisixhobo kwimpumelelo yethu nasekuphunyezweni ngempumelelo kwamalinge ethu.

ICANDELO A: IINKCUKACHA NGOKUBANZI

X

IINDLELA ZOKUCHITHA IMALI

INkqubo	2022/23			2021/22		
	UHlahlo lwabiwomali	Eyona nkcitho	(Inkcitho engaphezulu/engaphantsi)	UHlahlo lwabiwomali	Eyona nkcitho	(Inkcitho engaphezulu/engaphantsi)
	R`000	R`000	R`000	R`000	R`000	R`000
limpahla neeNkonzo	2 648	1 585	1 063	2 121	1 945	176
Iyonke	2 648	1 585	1 063	2 121	1 945	176

* Inkcitho engaphantsi ikakhulu yenziwe kukubambalwa kweentlanganiso zekomiti ezithe zabanjwa kunezo bezicwangcisiwe.



IGosa loLawulo eliyiNtloko

Mnu Michael Janse van Rensburg

Umhla: Owama31 kweyeThupha wama2023

5. INGXELO YOXANDUVA NOKUQINISEKISA UKUCHANEKA KWENGXELO YONYAKA

Ngokokwazi kwam nenkolelo yam, ndiqinisekisa oku kulandelayo:

Zonke iinkcukacha nemali ezidizwe kwingxelo yonyaka ziyahambelana neengxelo zemali zonyaka eziphicothiweyo nguMphicothizincwadi Jikelele.

Ingxelo yonyaka iphelele, ichanekile kwaye akukho nto ishiyelelweyo.

Ingxelo yonyaka ilungiswe ngokwezikhokelo zengxelo yonyaka njengoko ikhutshwe nguNondyebo kaZwelonke.

liNgxelo zeMali zoNyaka (iCandelo E) zilungiswe ngokuhambelana nemigangatho yeGRAP yoMzantsi Afrika esebenzayo kwiziko likarhulumente.

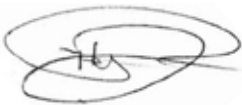
Igunya eliphendulayo linoxanduva lokulungisa iingxelo zemali zonyaka nezigwebo ezenziwe kwezi nkcukacha.

Igunya eliphendulayo linoxanduva lokuseka nokuphumeza inkqubo yolawulo lwangaphakathi eyilelwe ukunika isiqinisekiso esisiso kwimfezeko nakwintembeko yeenkcukacha zokusebenza, iinkcukacha zabasebenzi neengxelo zemali zonyaka.

Abaphicothizincwadi bangaphandle bayabandakanyeka ekuvakaliseni isigqibo esizimeleyo kwiingxelo zemali zonyaka.

Ekuqokumbeleni kwethu, ingxelo yonyaka ibonisa ngokufanelekileyo imisebenzi, iinkcukacha zokusebenza, iinkcukacha zabasebenzi kunye nemicimbi yezemali yequmrhu loluntu kunyakamali ophela ngowama31 kweyoKwindla wama2023.

Owenu ozithobileyo



IGosa eliLawulayo eliyiNtloko
Mnu Michael Janse van Rensburg
 Umhla: Owama31 kweyeThupha wama2023



USihlalo weBhunga
Nkskn Reyhana Gani
 Umhla: Owama31 kweyeThupha wama2023

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6. ISISHWANKATHELO ESICWANGISIWEYO

6.1. Umbono

Ulawulo oluqukayo, oluguquliweyo, olusekelwe eluntwini, oluzinzileyo lwezixhobo zelifa lemveli eNtshona Koloni.

6.2 Umnqophiso

ILifa leMveli leNtshona Koloni liqinisekisa kwaye liphumeza ukuchongwa okubandakanyayo, ulawulo oluzinzileyo noluhlangeneyo, ulondolozo nokukhuthazwa kwezixhobo zelifa lemveli ezibonakalayo neziphathekayo ukuze kubekho igalelo kwinguqu nokwakhiwa kwesizwe.

6.3 Iimpawu zentsulungeko

INkathalo, uBuchule, uXanduva, iMfezeko, uSungulo lwezinto ezintsha, ukuSabela, uBandakanyo neNtlonipho.

7. UWISOMTHETHO NAMANYE AMAGUNYA

ILifa leMveli leNtshona Koloni njengoluhlu lweshedyuli 3C IQumrhu loLuntu liwuthathela ingqalelo ugunyaziso lowisomthetho apho ukusebenza kwalo kukonke kusekelwe njengesibophelelo ngokwemiqathango yoku kulandelayo:

- Ukukhuthaza ulawulo olululo kuwo onke amanqanaba;
- Ukuxhobisa uluntu ukukhulisa nokulondolozo izixhobo zelifa lemveli ukuze lubenako ukudlulisela kwizizukulwana ezizayo;
- Ukumisela imigaqo jikelele yolawulo lwezixhobo zelifa lemveli kwiNtshona Koloni iphela; kwaye
- Ukwazisa inkqubo ehlanganisiweyo yokuchongwa, ukukhuselwa, ukulondolozwa, ukulawulwa nokukhuthazwa kwezixhobo zemveli kwiphondo ngokweNHRA nemimiselo yayo.

7.1 AmaGunya oMgaqosiseko

ICandelo	Uxanduva oluthe Ngqo kwiLifa leMveli leNtshona Koloni
UMgaqosiseko weRiphabliki yoMzantsi Afrika, we1996	
ICandelo lama24(b)(ii): ISimo	ILifa leMveli leNtshona Koloni kufuneka, ngomthetho nangeminye imilinganiselo, lilawule kwaye libeke iliso ekukhuthazeni ukulondolozwa kwesimo selifa lemveli eNtshona Koloni. Oku akunakwenziwa ngendlela engangqinelaniyo nawo nawuphi na ummiselo woMqulu wamaLungelo. Iingxelo zonyaka ngalo myalelo kufuneka zingeniswe kwiPalamente yePhondo leNtshona Koloni.
ICandelo lama31: Inkubeko, inkolo neelwimi zoluntu	IQoqo leLifa leMveli leNtshona Koloni kufuneka liqinisekise ukuba iinkqubo zalo neeprojekthi zibonisa iyantlukwano yenkcubeko yabemi baseNtshona Koloni..
ICandelo lama41: Imithethosiseko karhulumente osebenzisana nobudlelwane phakathi koorhulumente	ILifa leMveli leNtshona Koloni lisebenzisana nawo onke amanqanaba karhulumente. Ngokomyalelo walo iLifa leMveli leNtshona Koloni lisebenza ngokubambisana neSebe leMicimbi yeNkcubeko neMidlalo, iArhente yeZixhobo zeLifa leMveli yoMzantsi Afrika (SAHRA) noomasipala eNtshona Koloni.
IShedyuli 4A: IiNdawo eziSebenzayo zoBuchule boMthetho kuZwelonke nakwiPhondo	ILifa leMveli leNtshona Koloni lisebenzisana neArhente yeziBonelelo zeLifa leMveli yaseMzantsi Afrika malunga nemiba yelifa lemveli ingakumbi iNdawo zeLifa leMveli leSizwe ezinze eNtshona Koloni.



ICandelo	Uxanduva oluthe Ngqo kwiLifa leMveli leNtshona Koloni
UMgaqosiseko weRiphabliki yoMzantsi Afrika, we1996	
ICandelo le195: Iimpawu zentsulungeko ezisisiseko nemithethosiseko elawula ulawulo loluntu	Amagosa eLifa leMveli leNtshona Koloni kufuneka alandele imiqathango yecandelo le195, elinika inkcazo yeenqobo ezisemgangathweni zedemokhrasi nemithethosiseko elawula ulawulo lukarhulumente. ICandelo 195(1)(b) lifuna ukukhuthazwa kokusetyenziswa kwemithombo yobutyebi ngokufanelekileyo, ngokoqoqosho nangokufanelekileyo. Oku kuthetha ukuba iinkqubo ezithathiweyo kwicandelo likarhulumente kufuneka zivelise eyona nzuzo iphezulu ngelona xabiso liphantsi linokwenzeka.
ICandelo lama81	ILifa leMveli leNtshona Koloni kufuneka liphumeze imigaqonkqubo yokukhuthaza nokugcina intlalontle yabantu baseNtshona Koloni, ngokukodwa ngokubhekisele kukhuseleko nolondolozo lwembali yendalo, imbali yenkcubeko, ilifa lezinto zakudala nezakhiwo zeNtshona Koloni ukuze kuxhanyulwe kwixesha langoku nakwizukulwana elizayo. ILifa leMveli leNtshona Koloni kufuneka liphumeze imigaqonkqubo ethile kulo mba.

7.2 Amagunya owisomthetho

UWisomthetho lukaZwekonke	Isalathiso	Inkcazelo
UMthetho woLawulo lweMali kaRhulumente, we1999	uMthetho woku1 we1999	UMthetho woLawulo lweMali kaRhulumente (PFMA): <ul style="list-style-type: none"> Imisela ulawulo lwemali kurhulumente kazwelonke nowamaphondo, amaqumrhu karhulumente adwelisiweyo okanye angadweliswanga, amaziko omgaqosiseko nezindlu zowisomthetho zamaphondo iqinisekisa ukuba yonke ingeniso, inkcitho, ii-asethi namatyala ala maziko alawulwa ngokufanelekileyo nangempumelelo; kwaye ichaza uxanduva lwabantu abaphathiswe ulawulo lwemali kula maqumrhu
UMthetho wokuKhuthaza uFikelelo kwiiNkcukacha, wama2000	UMthetho wesi2 wama2000	Lo Mthetho unika isiphumo kwilungelo lokufikelela kwiirekhodi ezigcinwe ngurhulumente kunye namaqumrhu abucala. Phakathi kwezinye izinto, iHWC nawo onke amanye amaqumrhu karhulumente nawabucala kufuneka: <ul style="list-style-type: none"> aqulunqe incwadi ecacisa kuluntu ngendlela yokufakwa kwesicelo sokufikelela kulwazi olugcinwe ngumbutho; kwaye atyumbe igosa leenkubeko ukuba liqwalasele izicelo zokufikelela kwiinkcukacha ezigcinwe liqumrhu.
UMthetho wokuKhuthazwa koLawulo loBulungisa, wama2000	uMthetho wesi3 wama2000	Lo Mthetho: <ul style="list-style-type: none"> ubeka imithetho nezikhokelo ekufuneka abalawuli bazilandele xa besenza izigqibo; kufuna ukuba abalawuli babazise abantu ngelungelo labo lokuphonononga okanye lokubhena nelungelo labo lokucela izizathu; ufuna ukuba abalawuli banike izizathu ngezigqibo zabo; kwaye inika amalungu isikhokelo soluntu ngezizathu zokuphikisa izigqibo zabalawuli enkundleni.

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UWisomthetho lukaZwekonke	Isalathiso	Inkcazelo
UMthetho woKhuselo lweeNkcukacha zoBuqu, 2013	uMthetho wesi4 wama2013	Lo Mthetho ubeka uxanduva kumaziko ukuqinisekisa oku kulandelayo: <ul style="list-style-type: none"> • Ukukhuthaza ukukhuselwa kolwazi lomntu olusetyenzwa ngamaqumrhu karhulumente nawabucala; kunye • Nokwazisa iimeko ezithile ukuseka ubuncinane beemfuno zokusetyenzwa kolwazi lomntu. <p>Njengoko iHWC iqokelela iinkcukacha zobuqu ekuqhutyweni kwezicelo, uMthetho wePOPI kufuneka uthotyelwe.</p>
UMthetho weZixhobo zeLifa leMveli kaZwelonke, we1999	uMthetho wama25 we1999	ILifa leMveli leNtshona Koloni lifumana igunya lalo kulo mthetho. Ngaphaya koko, lo Mthetho ugunyazisa iHWC ukuba yenze oku kulandelayo: <ul style="list-style-type: none"> • Ukuchonga, ukurekhoda nokuvavanya izibonelelo zelifa lemveli ezifanelekileyo kwiNtshona Koloni; • Ukukhusela nokulawula izibonelelo zelifa lemveli eNtshona Koloni; kunye • Nokuseka imigaqonkqubo, iinjongo nezicwangciso zolawulo lwezixhobo zelifa lemveli.
UMthetho we-Ngqungquthela yeLifa leMveli yeHlabathi, we1999	uMthetho wama49 we1999	ILifa leMveli leNtshona Koloni, ngokuthobela lo Mthetho, liqinisekisa ukuba iziza ezityunjelwe iwonga leNdawo yeLifa leMveli yeHlabathi kufuneka zikhuselwe ngokusesikweni kwaye apho kukho imfuneko zinike inkxaso ngolondolozo oluqhubekayo nokunika ingxelo ngamaxesha athile.
Imigaqo yoLawulo lweZixhobo zeLifa leMveli eNtshona Koloni	iPN 336 yowama25 kweyeDwarha wama2002, iPN 298 yowama29 kweyeThupha wama2003, iPN 212 kweyeNkanga wama2004, iPN 106 yowama31 kweyoKwindla wama2005. iPN 7497/2015 kweyoMsintsi wama2015.	Imigaqo ibonelela ngokuphunyezwa okubonakalayo kolawulo lwelifa lemveli eNtshona Koloni.
UMthetho weSakhelo soMgaqonkqubo wokuThenga ngo-kuKhethekileyo wama2000	uMthetho wesi5 wama2000	Ukuphumeza icandelo lama217(3) loMgaqosiseko ngokubonelela ngesikhokelo sokuphunyezwa komgaqonkqubo wokuthengwa kweempahla neenkonziso okhankanywe kwicandelo lama217(2) loMgaqosiseko.

7.3 IGunya loMgaqonkqubo

UMgaqonkqubo	INkcazelo
Abathunywa beMali	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999.
Abathunywa boLawulo lweNtengo	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999.
ISakhelo sezinto eziPhathekayo	IGunya eliPhendulayo kufuneka liphuhlise kwaye livumelane nesakhelo esamkelekileyo sezinto eziphathekayo nokubaluleka kwaneSigqeba esiLawulayo ukubonisana nabaphicothizincwadi bangaphandle.
Umvuzo waMalungu	Ukuququzelela intlawulo kumalungu eHWC atyunjelwe ukuya kwiinkomfa, iiprojekthi, iintlanganiso, neendibano zocweyo egameni leQumrhu.
ULawulo loMngcipheko weShishini	Ukuphumeza iimfuno zoMthetho woLawulo lweMali kaRhulumente, uMthetho woku1 we1999, iCandelo lama51(1)(a)(i) othi iGunya eliPhendulayo kufuneka liqinisekise ukuba iQumrhu linenkqubo esebenzayo, efanelekileyo neselubala yolawulo lwemali nomngcipheko kwanolawulo lwangaphakathi.
UMgaqonkqubo woLawulo lweNtengo	Ukumisela ulawulo lwentengo ngaphakathi kwiqumrhu.

7.4 UMthetho wetyala

ITyala leNkundla	Isalathisi	Inkcazelo
ULouis Johannes Raubenheimer ngokuchasene neTrasti zeHendrik Johannes Bredenkamp Trust ikunye naBanye	INkundla ePhezulu yaseNtshona Koloni, inombolo yetyala 10228/2004	Isigwebo sijongana “ngomdla onyanisekileyo” kwisigqibo sequnya lelifa lemveli eliza kuthi ligqithise indawo yokubhenela ngokweNHRA. INkundla yafumanisa ukuba kufuneka ibe nomdla wokwenene hayi nje ukuncamathela ngokweemvakalelo kwizixhobo zelifa lemveli.
liTop Performers (Pty) Ltd ngokuchasene noMphathiswa weMicimbi yeNkcubeko noLonwabo	INkundla ePhezulu yaseNtshona Koloni, inombolo yetyala, 5591/2005	Esi sigwebo sibe nefuthe elimandla kwiinkqubo zezibhenzo zenkundla ezichongwe nguMEC ngokwecandelo lama49 loMthetho kaZwelonke weZixhobo zeLifa leMveli, we1999, ofundwe kunye noMgaqo we12 wePN 336 yama2003. I-DCAS noMEC zithathe amanyathelo okulungisa ukuqinisekisa iinkqubo zolawulo ezinobulungisa kunye nokwenza amalungiselelo okwamkelwa kobungqina obutsha kwirekhodi yenkqubo yenkundla, kwakunye nokuthotyelwa okungcono kwemithetho yobulungisa bendalo ngokumamela kwelinye icala lesongezo.
UMButho wooSihlalo ngokuchasene noMphathiswa wezoBugcisa neNkcubeko	INkundla ePhezulu yeziBhenzo, inombolo yetyala 25/2006	Esi sigwebo simisela oko kudala uthethwano olwaneleyo noluntu lwengingqi nabanye abachaphazelekayo ngokubhekiselele kutshintsho olucetywayo lwamagama eendawo. I-DCAS neKomiti yaMagama eeNdawo yePhondo leNtshona Koloni esekwe nguMEC ngabathathinxaxheba ababalulekileyo ekuphunyezweni kowisomthetho olufanelekileyo, ingakumbi ngokubhekiselele kuququzelelo lothethwano nabachaphazelekayo noluntu. Kufuneka basithathele ingqalelo esi sigwebo kwiinkqubo neendlela abazisebenzisayo ukulawula iinguqu ezicetywayo kumagama eendawo.
I-Qualidental Laboratories ngokuchasene neLifa leMveli laseNtshona Koloni	INkundla ePhezulu yeziBhenzo, inombolo yetyala 647/2006	Esi sigwebo siqinisekise amagunya anikwe uMEC neLifa leMveli leNtshona Koloni ukumisela imiqathango kuphuhliso ngokwecandelo lama48 loMthetho kaZwelonke weZixhobo zeLifa leMveli, we1999.

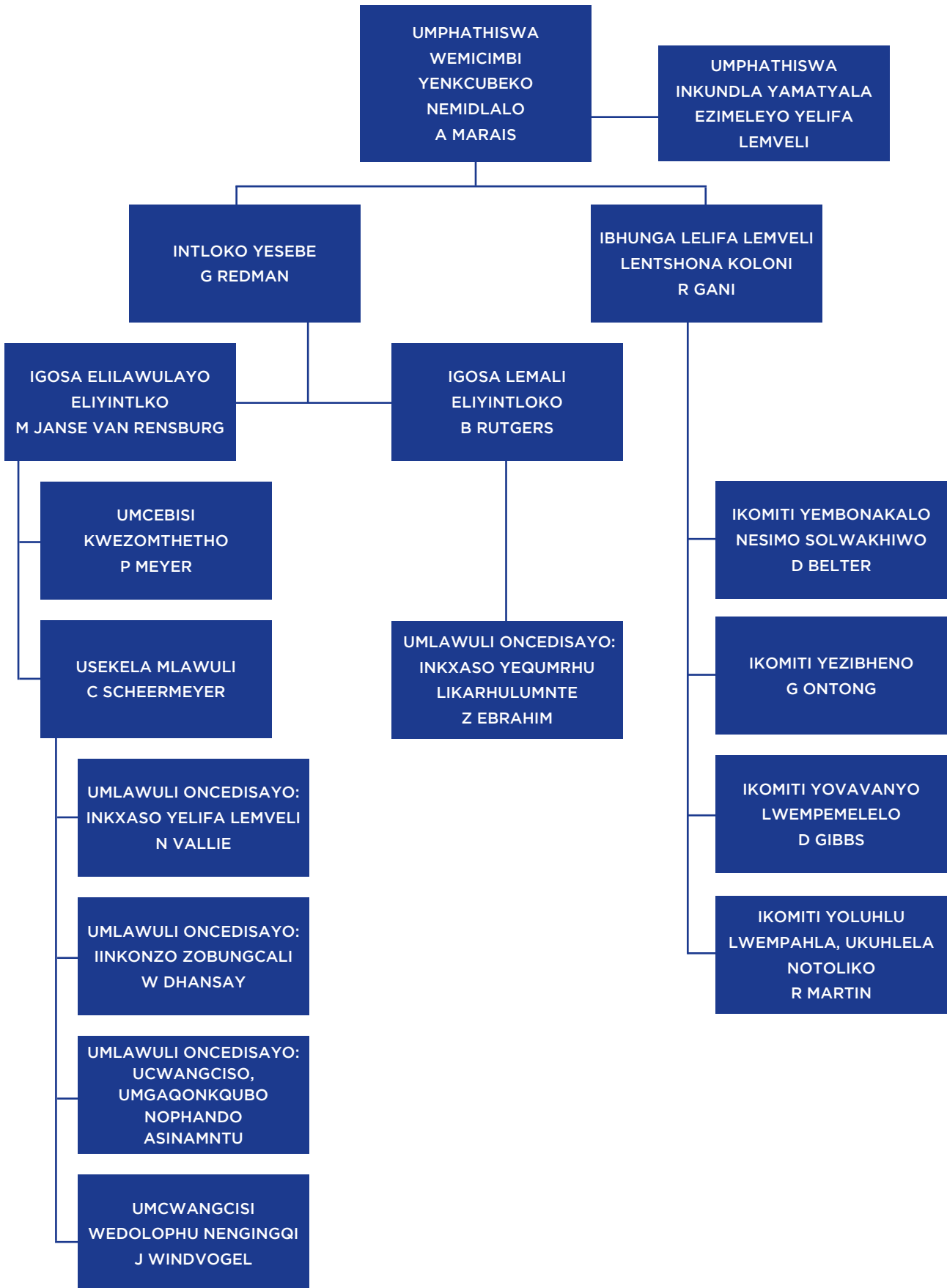
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ITyala leNkundla	Isalathisi	Inkcazelo
I-Arhente yeZixhobo zeLifa leMvelo loMzantsi Afrika ngokuchasene neArniston Hotel Property (Pty) Ltd nomNye ongomNye	INkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala 5446/2006	Isigwebo sijongene nombaba womsebenzi ovunyiweyo phantsi kweMimiselo yeZakhiwo kaZwelo ke phambi kweziko lokhuseleko olusesikweni ngokweNHRA nemiba yokuqinisekiswa kwesaziso sokhuseleko lwethutyana.
Willows Properties (Pty) Ltd ngokuchasene noMphathiswa weNkcubeko neMidlalo	INkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala 13521/2008	Umfakisiselo ufake isicelo esingxamisekileyo kwiNkundla ePhezulu ukuze inyanzelise uMEC ukuba enze isigqibo okanye, kungenjalo, akhuphe iRekhodi leSigqibo malunga nesibheni esifakwe kuMEC ngokwecandelo lama49 loMthetho weZixhobo zeLifa leMveli kaZwelonke, we1999, ufundwe nommiselo we12(7) wePN 336 wama2003. Impembelelo yesigwebo kwiDCAS kukuba kufuneka iqinisekise ukuba iinkundla zikhupha iiRekhodi zeSigqibo kwangexesha. Amanyathelo okulungisa aphunyeziwe.
UMbutho wabaHlawuli beRhafu waseWaenhuiskrans Arniston nomNye ngokuchasene neVerreweide Eiendomsontwikkeling (Edms) Bpk Nabanye	INkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala 1926/2008	INkundla ithathele ingqalelo ukuba ingaba iArhente yeZixhobo zeLifa leMveli yaseMzantsi Afrika okanye iLifa leMveli leNtshona Koloni linalo na igunya ngokubhekiselele kwiziza eziye zahlelwa yiSAHRA njengeziza zeBanga loku1 ngokwecandelo lama35 nelama36 loMthetho weZixhobo zeLifa leMveli kaZwelonke, we1999. INkundla yafumanisa ukuba, kwiimeko ezinjalo, iSAHRA inegunya lokulawula. Intsingiselo yesi sigwebo seHWC kukuba iSebe kufuneka libonelele ngoncedo lwezomthetho kwiLifa leMveli leNtshona Koloni ukuze litolike umthetho, kwaye kufuneka liqinisekise ukuba iHWC isebenza ngokwesigunyaziso sayo esisemthethweni.
Peter Gees ngokuchasene noMphathiswa wePhondo weMicimbi yeNkcubeko neMidlalo, eNtshona Koloni, uSihlalo, iNkundla yamaTyala eZibheni eZimeleyo, iLifa leMveli leNtshona Koloni, iSixeko saseKapa, abahlawuli beRhafu baseMbindini weSixeko; noMmbutho wabaHla	INkundla ePhakamileyo yeNtshona Koloni, inombolo yetyala: 6205/2015	INkundla ikuqinisekisele ukuba, nangona iinyani kweli tyala zahlukile etyaleni leQualidental, ukumiselwa kwemiqathango kuphakathi kwemida yoMthetho weZixhobo zeLifa leMveli kaZwelonke, we1999 kwaye iyangqinelana neskimu sisonke soMthetho. Imiqathango inokumiselwa kwimvume yokudilizwa kwesakhiwo esikhoyo esidala ngaphezu kweminyaka engama60 ngokwemiqathango yecandelo lama34(1) loMthetho ngaphandle kokuba zibekelwe injongo ecacileyo yelifa lemveli.
IKomiti yeLifa leMveli yasePiketberg neNye ngokuchasene neLiebco Vleishandelaars Edms Bpk nabanye (iLifa leMveli leNtshona Koloni uMmangalelwa wesi2)	INkundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala 1103/ 2016	Isicelo soqwalaselo ngokutsha lwesigqibo seKomiti yoLwakhiwo lokuSingqongileyo noBume boMhlaba yeHWC (BEELCom). Imvume inikwe yiBELCm yokudiliza isakhiwo esikwiSiza 207 ePiketberg. IKomiti yeLifa leMveli yasePiketberg yafaka isicelo kwiNkundla ePhakamileyo ukuba iphonononge isigqibo njengoko iPAJA ingazange ithotyelwe. INkundla ithathele ingqalelo umgaqonkqubo okhoyo weHWC wokufuna uthethwano kuphela namaqumrhu olondolozo abhalisiweyo kwaye yabamba ukuba, njengoko izigqibo ezithathiweyo zinamandla okuchaphazela amalungu oluntu ngokubanzi, uthethwano olubanzi noluntu lwalufuneka. Oku kuya kuthetha ukuba abafakizicelo kuya kufuneka bapapashe izindululo ukuze bahlomle kuluntu ngokubanzi.

ITyala leNkundla	Isalathisi	Inkcazelo
Bryer NO nabanye ngokuchasene neHWC	INKundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala 16392/2017	Isicelo sokuphononongwa kwesigqibo seHWC sokumisela umyalelo wokumisa umsebenzi nesibhengezo sokuba isicelo ngokwecandelo lama38 leNHRA sasiyimfuneko. Oku kuxhomekeke kwinkcazelo yomba ochukumisayo kwiS38(1) ye "siza esikhulu kunama5000m2". ILifa leMveli leNtshona Koloni belisoloko lisebenzisa ubungakanani besiza njengesiqhushumbisi. Umfakisisicelo uthe "indawo" ayithethi "isiza", kwaye kule meko ikhethekileyo, isiza, nangona sisikhulu kunama5000m2, saye sahlulwahlulwa sibe ziziza ezahlukeneyo. Inkundla yavumelana nale ngxoxo. Kubalulekile ukuba uqaphele ukuba inkundla ayizange ibambe ukuba indawo yayilingana nophuhliso lweenyawo. Ubungakanani besiza busenokuba bubonisa ubungakanani besiza, kodwa indlela ecandele kakhulu iyafuneka.
UMbutho woLuntu nowabaHlawuli beRhafu waseBo-Kaap ngokuchasene neSixeko saseKapa	INKundla ePhakamileyo yaseNtshona Koloni, inombolo yetyala 7031/2017	ILifa leMveli leNtshona Koloni lizibandakanye njengomfakisisicelo kwesi sicelo sokuphonononga isigqibo seSixeko saseKapa sokuvumela ulwakhiwo lophuhliso olunemigangatho emininzi kwesi siza, esiyinxalenye yeHPOZ, nemida kwiBo-Kaap eyimbali. ILifa leMveli leNtshona Koloni laxoxa ngelithi ukuba kufutshane kophuhliso kwiiNdawo ezimbini zeLifa leMveli zePhondo kuthetha ukuba "kuya kutshintsha" iiNdawo zeLifa leMveli zePhondo nokuba kufunyanwe imvume ngokwemiqathango yeS27 yeNHRA. Inkundla ayizange iyamkele le ngxoxo. Ikwaliile ukuphonononga isigqibo seSixeko saseKapa.
Midnight Storm Investments 170 (Pty) Ltd ngokuchasene noMphathiswa weMali nabanye	INKundla ePhakamileyo yasemNtla Gauteng Inombolo yetyala 46055/2015	Ummangali kweli tyala wacela imbuyekezo kuRhulumente neHWC ngenxa yokubhengezwa kwendawo yomhlaba wabo njengePHS (iBaboon Point PHS e-Elandsbaai). Abamangali babanga ukuba isibhengezo siye savala ngokufanelekileyo amalungelo abo okuphuhlisa umhlaba kwaye oko kufikelele ekubeni kukuhluthwa ngendlela eyakhayo okanye ukuthatathwa ngokungekho mthethweni kwamalungelo abo obunini njengoko ekhuselwe ngus25 woMgaqosiseko. Kungenjalo, bacele isigqibo sokuba iNHRA ayihambelani nomgaqosiseko kuba igunyazisa ukuthathwa kwamalungelo obunini ngaphandle kwembuyekezo. Inkundla yafumanisa ukuba eso sibhengezo sasisemthethweni yaye asikokuhlutha umhlaba ngendlela eyakhayo. Inkundla iphinde yafumanisa ukuba ukukhuselwa kwamalungelo omhlaba ngokwemigaqo yecandelo lama25 loMgaqosiseko akugqibelelanga kodwa kuxhomekeke kumalungelo oluntu.

8. UBUME BOMBUTHO



1. INGXELO YOMPHICOTHIZINCWADI: IINJONGO EZIMISELWE KWANGAPHAMBILI

I-AGSA njengangoku yenza iinkqubo eziyimfuneko kwingcaciso yokwenziwa komsebenzi ukunika ingxelo ngeziphumo eziphathekayo.

Jonga kwiphepha lama55-57 kwiNngxelo yoMphicothizincwadi Jikelele, epapashwe kwiCandelo F: liNkcukacha zeMali.

2. UHLALUTYO LWESIMO

2.1. ISimo soHanjiso lweNkonzo

I-HWC ligunya lezixhobo zelifa lemveli lephondo elinoxanduva lokuchongwa, ukukhuselwa, ukukhuthazwa kolondolozo nolawulo lwezixhobo zelifa lemveli eNtshona Koloni. Isigunyaziso sayo sokulawula imicimbi yenkcubeko kweli phondo sithatyathwe kuMgaqosiseko weRiphabhliki yoMzantsi Afrika, uMgaqosiseko weNtshona Koloni noMthetho weZixhobo zeLifa leMveli kaZwelonke.

Nangona ingeloxanduva lwayo oluphambili, isidingo seenkonzo besisoloko sikwindawo yezicelo zelifa lemveli zophuhliso lwezakhiwo ezineminyaka engaphezu kwama60 ngokwecandelo lama34 leNHRA, nezicelo zophuhliso ezininzi njengoko ziqalisiwe ngokwecandelo lama38 leNHRA. Uninzi lwezicelo zecandelo lama34 zinxulumene neziseko ezibalulekileyo zengingqi kwaye ngenxa yoko ezi ziseko zeBanga III, ekufuneka zilawulwe kwinqanaba likamasipala wengingqi, zilawulwe yiHWC iminyaka emininzi. Izibonelelo ezicetyiweyo zeNHRA, ngokwezigunyaziso zomgaqosiseko kazwelonke nowephondo, ibeka ulawulo lwezixhobo zelifa lemveli kumanqanaba amathathu karhulumente: kuzwelonke (iBanga I) njengoko lilawulwa yiArhente yeZixhobo zeLifa leMveli laseMzantsi Afrika; kwiphondo (iBakala II) njengoko lilawulwa ngugunyaziwe wezixhobo zelifa lemveli (HWC) nezixhobo zelifa lemveli ezibalulekileyo zengingqi (iBakala III) njengoko zilawulwa ngoogunyaziwe beengingqi.

Inkqubo yokunikezelwa kwemisebenzi koomasipala ibisoloko isenziwa kwiingxoxo ezininzi nokuphindaphindwa kweengxoxo namagunya awohlukeneyo, kodwa amanyathelo alungileyo athathiweyo kulo nyaka uphelileyo neSixeko saseKapa (CoCT). Le ndawo kamasipala yenza isambuku sezicelo zeemvume eziqhutywe yiHWC. I-HWC neCoCT baphuhlise isicwangciso sokufikelela ngokwezigaba ukujongana nabathunywa abaphathelele kulawulo lwezixhobo zelifa lemveli.

Ngelixa iHWC isenomsebenzi omninzi wokulawula izibonelelo zelifa lemveli ezibalulekileyo ekuhlaleni, ngaphezulu nangaphezulu kulawulo lwezibonelelo zelifa lemveli zeBakala II, isaqhubeka idlala indima enkulu kwiinkqubo zokwamkelwa kophuhliso njengoko luqalisiwe ngokoMthetho weZixhobo zeLifa leMveli likaZwelonke.

Isidingo yovuselelo nokukhula koqoqosho kwiphondo ibeka ithemba kwiHWC ukuba iphendule ngokufanelekileyo kwizicelo zophuhliso ezingenayo. Eli qumrhu lizilungelelanisile iinkonzo zalo kangangoko linako, kodwa ezi ziye zanomceli mngeni weengxaki zokucinywa kombane okukhulayo elizweni. Amanyathelo okuqhubeka kweshishini akhona kwaye ngokusebenzayo iqela lolawulo liphonononga iishedyuli zalo zokusebenza ukulungelelanisa nokunciphisa ukuphazamiseka kunikezelo lwenkonzo. Oku kufuna ukujongwa kwakhona kweeshedyuli zokucinywa kombane namaxesha eentlanganiso ezilungelelanisiweyo nomyalelo wokusebenza kwiintlanganiso zekomiti ukuqinisekisa ukuba uluntu luyabanjwa ukuze luphonononge izicelo zabo zeemvume. Zonke iintlanganiso ezifunekayo zeHWC ziqhutywe ngempumelelo kulo nyakamali. Iintlanganiso zeintanethi zibonakele ziluncedo kakhulu kwabachaphazelekayo nakumahlakani achaphazelekayo abonakalise umdla. Iintlanganiso zangaphambili zekomiti yobuqu bezifuna ubukho kwiifisi zeHWC, ngelixa iintlanganiso ezikhoyo ngoku zeintanethi ziye zavumela ukufikeleleka okukhulu kwiphondo ngokubanzi, njengoko ezo ntlanganiso zivulekele uluntu ukuba luzimase.

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Ukusabela kwintlekele yamandla ombane kwilizwe liphela nemfuno yokuba abaninimzi bafakele ezinye iindlela zokuvelisa umbane, iHWC iquke ukufakelwa kweephaneli zesola njengenxalenye yenkqubo yokungeniswa kwemisebenzi emincinci. Oku kukuqinisekisa inkqubo yemvume esebenzayo nefanelekileyo kuluntu.

Ngaphaya koko, umkhombandlela wophuculo lonikezelo lweenkonzo zeHWC uyaqhubeka nokukhokela ukuphuculwa kweenkonzo. Oku kuye kwaziwe kakuhle ngokomsebenzi weHWC njengenxalenye yeQela loPhuhliso lwePropati yeMpahla eNkulu eZinzileyo (FCPD), elasungulwa njengenqanaba lilingo ngowama2019 kwaye liye laqhubeka nomsebenzi walo ngempumelelo ukususela ngoko. Eli phulo lijolise ekuchongeni nasekulungiseni imiqobo ekuhanjiseni kweenkonzo kwiindawo ezahlukeneyo eziphambili zohlumo lwephondo. Ingxaki echongiweyo iqela elithe lazama ukuyilungisa ngokunxulumene neHWC yachazwa njenge, “iLahleko yemisebenzi nokuhla kwintshukumo yezoqoqosho kushishino lokwakha nophuhliso lwezakhiwo kwiSixeko saseKapa”. Iqela leFCPD lamkele uLungelelwaniso oluPhindwayo oluqhutywa yiNngxaki (PDIA) indlela yokwenza umsebenzi walo ekuchongeni eyona nto iphambili nonobangelana bengxaki, iindawo zokungena kwisenzo nokutshintsha izithuba zokusombulula ingxaki. Ngomsebenzi weqela leFCPD, iHWC iqalise amalinge angundoqo aliqela athe aqhubeka ngowama2022/2023. Ezi ziquka:

- ukukhululwa kweendawo ezithile okanye iintlobo zophuhliso kwisidingo sokufumana isigunyaziso selifa lemveli. Enye impumelelo yangaphambili kukukhululwa kweNdawo ebiyelweyo yeSikhululo saseParow kwicandelo lama34 leNHRA.
- uthethathethwano noogunyaziwe bengingqi ukubakhuthaza ukuba babhengezwe njengabanobuchule ngokweNHRA yokulawula izixhobo zelifa lemveli lengingqi, okukhokelela ekuthathweni kweziquqibo ezifanelekileyo kwinqanaba lengingqi.
- ukuqhubeka nokuchonga iindawo ezinokuthi zilungelelanise okanye zikhawulezise iinkqubo zezicelo zemvume.

La maphulo angundoqo adityanise kwisicwangciso sophuculo lonikezelo lwenkonzo yeHWC kwaye inceda iqumrhu ukuba ligxile kwiinkalo ezintathu eziphambili. Ezi 1) kukwandisa amandla equmrhu, 2) ukukhuthaza ilifa lemveli kunye 3) nokuphucula ukusebenza kakuhle.

Izidingo kwimeko yonikezelo lwenkonzo zihleli ziphezulu ngokubhekiselele kwiinkonzo ezifanelekileyo ezifikelelwa luluntu. Imiba efana nokukhula koqoqosho, imisebenzi, ubuchwepheshe, intlalontle yoluntu, indalo, nempilo entle yabantu baseNtshona Koloni iye yathathelwa ingqalelo. Iinkalo eziphambili njengoko zichongiwe kulo nyakamali, ezikwabonakaliswe kwiqhinga lesiCwangciso sokuSebenza soNyaka seHWC, zigxininisa izinto eziphambili kulawulo lwezixhobo zelifa lemveli ezithi gqolo ukufumana ingqalelo. Ezi ziquka:

1. Ukwakha inkqubo esebenzayo yolawulo lwezixhobo zelifa lemveli eyenza ukuba abachaphazelekayo noluntu lube nentembeko kumsebenzi weHWC;
2. Ukubhengezwa kwezixhobo zelifa lemveli ezibalulekileyo njengeeZiza zeLifa leMveli zePhondo (ezibambekayo nezingabambekiyo) ukuze kuboniswe iyantlukwano yephondo nelifa lemveli loluntu olwalungahoywanga ngaphambili;
3. Ukuqinisekisa kwakhona ubudlelwane noomasipala namaqumrhu olondolozo ukuze kuqinisekise ukuthotyelwa kweNHRA,
4. Ukuqhuba iinkqubo zokufikelela eluntwini ukuze kugqanyiswe iziphumo ezincumisayo nezizinzisayo ezinokufunyanwa lilifa lemveli ekusonjululweni kobugwenxa ekuhlaleni, ekudaleni ukubandakanywa koluntu nokwakha ubumi obusebenzayo.

Indima yamaqumrhu olondolozo lwengingqi namaqela anomdla ayaqhubeka ukuphembelela nokuncedisa kwiHWC ukuba ibe nenkqubo ehlangeneyo, edibeneyo yokulawula ilifa lemveli nonikezelo lweenkonzo olungcono lweWCG. Kwiindibano zayo enyakeni kubekho iingxoxo ezininzi ezinxulumene nokubaluleka kwezixhobo zelifa lemveli engaphathekiyo nokubandakanywa kwamaqela ezizwe zokuqala kwiingxoxo ezinjalo. I-HWC iyixabisile indima yamaqumrhu olondolozo, amaqela elifa lemveli anomdla kuluntu lwengingqi kwaye ixhomekeke kuluntu olukhuthelweyo noluthethanayo ukuze luncedise ekuchongeni, ekukhuthazeni nasekulawuleni izixhobo zelifa lemveli kwiphondo. I-HWC iyinxalenye

yolawulo lwentengo kumxholo wonikezelo lweenkonzo kwiWCG kwaye ithethelela indlela yophuhliso oluzinzileyo nabachaphazelekayo ebeka inkcubeko nelifa lemveli njengentsika engundoqo kuphuhliso nempilo yoluntu.

Okokugqibela, umngeni oqhubekayo phakathi kwemeko yezixhobo zelifa lemveli yimfuneko yabasebenzi abaqeqeshwe ngokufanelekileyo, kwaye apho kunokwenzeka, abasebenzi abanamava kulawulo lwezixhobo zelifa lemveli. Izikhundla zengingqi nezikazwelonke kwesi sithuba zihlala zibonelela ngemivuzo ekhuphisanayo kunaleyo inokunikwa kwinqanaba lephondo. Oku kukhokelela ekubeni abanye abasebenzi bakhethe ukuya kwizikhundla eziphezulu ezihlawulwayo. Inxalenye yesicwangciso sophuculo lonikezelo lwenkonzo yeHWC ibandakanya ukulungisa le ngxaki inokubakho ngokujolisa kwintlalontle yabasebenzi nenkuthazo engasekelwanga ngokwemali kodwa iyinxalenye yokwakha inkcubeko yesebe esempilweni nexatyisiweyo.

2.1.1 Isishwankathelo sezicelo, iingxelo nemibuzo yokuhlolwa kwendawo

Ngelixa iNHRA ibonelela ngemisebenzi eyahlukeneyo ekufuneka yenziwe ngugunyaziwe wezixhobo zelifa lemveli lephondo, ubuninzi bomsebenzi weHWC usasetyenziswa ekwenziweni kwezicelo phantsi kwemiqathango yeSahluko sesill soMthetho. Kulo nyaka uphantsi kovavanyo iHWC iqhube izicelo ezingama2 265 zelifa lemveli.

Inkqubo yokuhlola indawo elungelelanisiweyo yenziwa ngamagosa eHWC ejonge ngokukodwa imeko yabaphumeleleyo ebalulekileyo kwiphondo. Oku kuye kwaba yimpendulo kunxibelelwano olukhulu kunye neSebe leMisebenzi yoLuntu nokuthatha inyathelo ekumiseleni ubume neemfuno zolondolozo lwabapasi abakhuselwe ngokusesikweni ngokweNHRA. Ngaphaya koko, iHWC yenze uhlobo lwendawo yePHS njengoko ihambelana nethagethi yayo yeAPP kulo nyakamali kwaye yenze uhlobo lwendawo enxulumene nemisebenzi engekho mthethweni exeliweyo.

Olu hlobo lwendawo lulandelayo lwenziwe njengenxalenye yesalathisi sesicwangciso sokusebenza sonyaka apho iingxelo ziye zayilwa ukuhlola iimfuno zolondolozo lwelifa lemveli. Iziza ziquka, iGenadendal Mision Station, Overberg; lindlela ezisixhenxe kwiSithili saseEden; iMyuziyam yeCP Nel eOudtshoorn neMyuziyam yaseKleinplasia eCape Winelands. Iingxelo zisetyenziselwe ukuseka uthethwano olungaphaya nabanini beepropati malunga nalo naluphi na ugcino nolondolozo olufunekayo. Uthethathethwano oluyimpumelelo neSebe lezoThutho neMisebenzi yoLuntu eNtshona Koloni malunga neziza ezahlukeneyo eziphantsi kolawulo lwazo, ezikhuselwe ngokusesikweni, ziyaqhuba.

Ukongeza, zonke iifomu zezicelo ziye zahlaziywa ngeli xesha ukuze kuncedwe kuhlaziywe izicelo.

2.1.2 Inani lezicelo ngonyaka

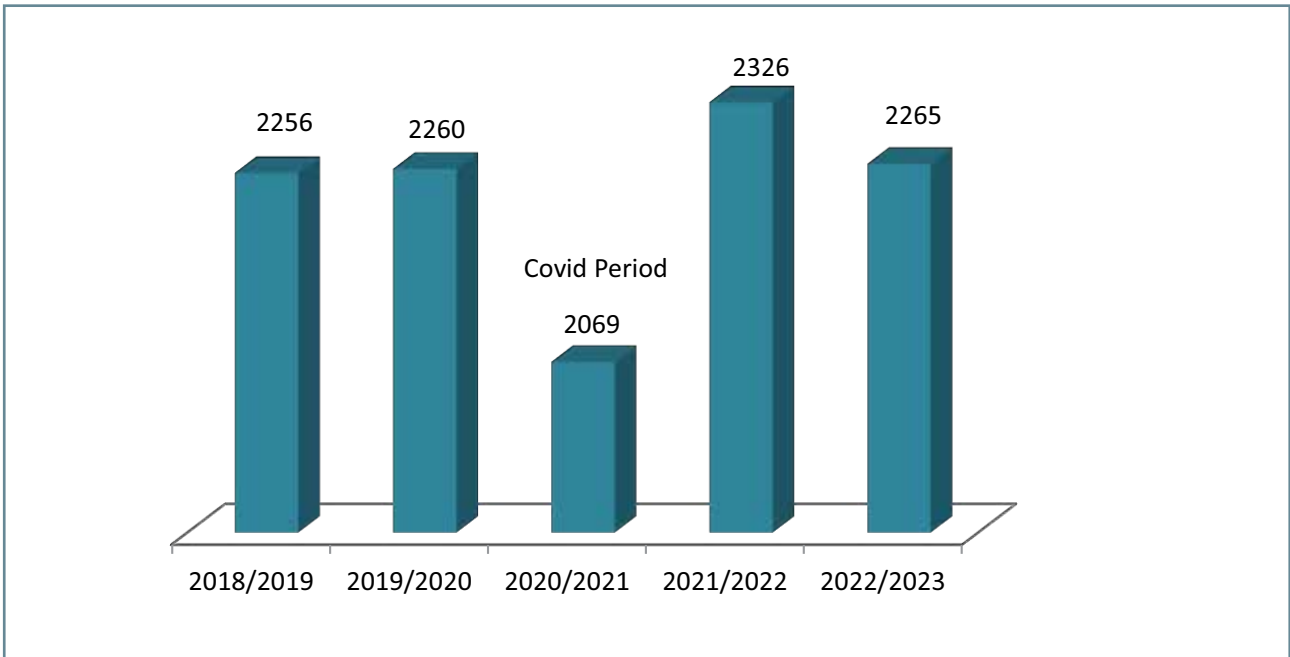
Ubuninzi bezicelo ibizicelo zophuhliso ezinxulumene notshintsho, ukongezwa, okanye ukudilizwa ngokupheleleyo kwezakhiwo ezidala kuneminyaka engama60 ngokwemiqathango yes34 yeNHRA. Kwizicelo ezingama2 265 eziqhutywe yiHWC, ezingama51 yayizicelo eziphathelele kulawulo lweNdawo zeLifa leMveli lePhondo, nezicelo zeemvume ezingama21 zokombiwa okanye uphando lweendawo zakudala okanye zezinto zakudala eziye zafunyanwa. Ngaphaya koko, izicelo zoPhuhliso, iSaziso seNjongo yoPhuhliso noVavanyo lweMpembelelo yeLifa leMveli zifikelele kuma409 nama85 ngokulandelelanayo.

I-HWC ifumene izicelo ezingaphantsi ezingama61 ngowama2022/2023 xa kuthelekiswa nonyakamali odlulileyo, nangona kunjalo inani lezicelo liyangqinelana namanani angaphambi kweKHOVIDI xa kuqwalaselwa unyaka wama2019/2020 nangaphambili. Ukwanda kwezicelo kunyakamali wama2021/2022 kunokubalelwa kwimiba yasemva kweKHOVIDI.

Igrafu engezantsi (umfanekiso woku1) ibonisa inani lezicelo ezifunyenweyo kwiminyakamali emihlanu edlulileyo. Njengoko kunokubonwa kwigrafu inani lezicelo ezifunyenweyo ukusuka kowama2022/2023 lizinzile ngokuhambelana namanani angaphambi kweKHOVIDI.

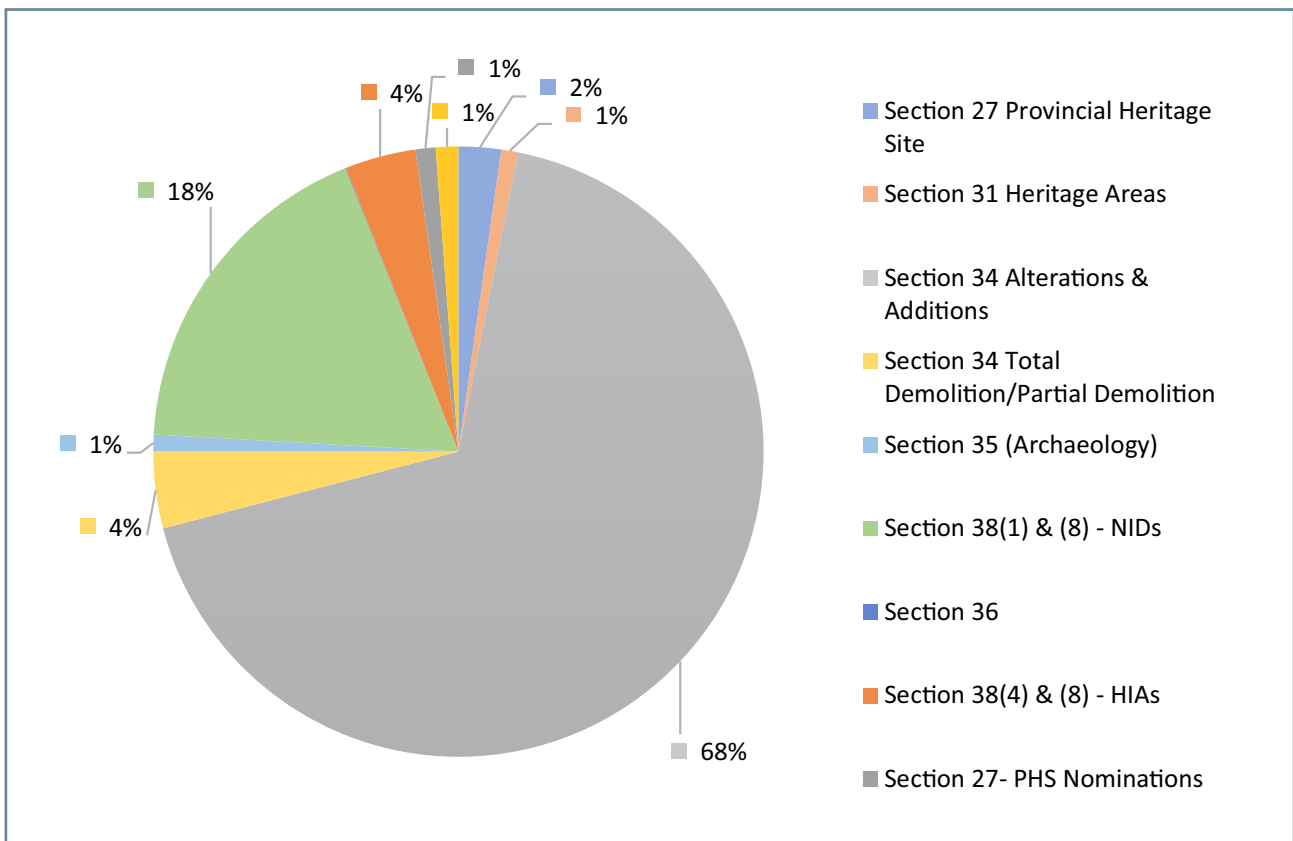
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Umfanekiso woku1: Inani lezicelo eziqwalaselweyo ngonyaka - kule minyakamali mihlanu idlulileyo

Umfanekiso wesi2 ubonisa umlinganiselo weentlobo zezicelo ezifunyenwe yiHWC kulo nyaka uphantsi kophononongo. Uninzi lwezicelo ezifunyenweyo zezokongezwa kunye notshintsho kwizakhiwo ezidala kuneminyaka engama60 (icandelo lama34). Ipesenti ebalulekileyo yezi zicelo zizibonelelo zelifa lemveli zebanga III ekufuneka zilawulwe ngoomasipala ngokwemiqathango yeNHRA.

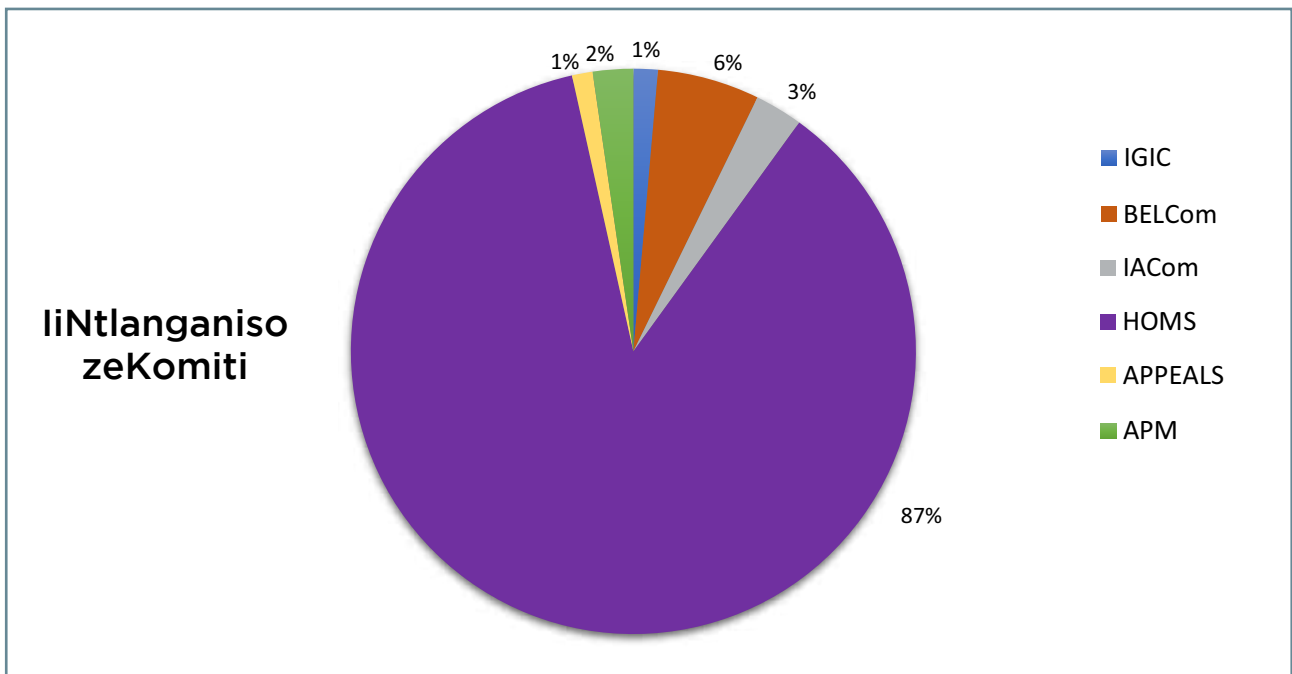


Umfanekiso wesi2: Umlinganiselo weentlobo zezicelo ezifunyenwe yiHWC



2.1.3 Ukuqhutywa kwezicelo ziiKomiti zeHWC

Izicelo eziya kwiHWC ziqwalaselwa zezi komiti zilandelayo: IKomiti yeMbonakalo noBume boLwakiwo (BELCom); Uluhlu lwempahla, iKomiti yokuHlela noToliko (IGIC), iKomiti yoVavanyo lweMpembelelo (IACom); liNtlanganiso zeKomiti yeziBheno namaGosa eLifa leMveli (HOM). Iijenda zazo zonke iintlanganiso zixhonywe kwiwebhusayithi yeHWC, iwebhusayithi yeDCAS nokujikeleziswa kumaqela anqwenela ukuzimasa iintlanganiso kwanokuthabatha inxaxheba kwiingxoxo. Igrafu engezantsi (isazobe sesi3) ibonisa ipesenti yezicelo eziqwalaselwa yikomiti nganye. Kulo nyaka iBhunga elitsha leHWC lithathe imisebenzi yoBunzululwazi ngezakudala, iMfundo ngezidalwa zamandulo neKomiti yeeNkwenkwezi eziqaqambileyo (APM) naleyo yeIACom. Isizathu ibe kukwandiswa kwesakhono sangaphakathi samagosa elifa lemveli negosa lelifa lemveli leengcali kubunzululwazi ngezakudala, njengoko iHWC ineengcali zeenzululwazi ngezakudala ezine ezisisigxina. Amatyala amaninzi aye aqwalaselwa kwaye aqakunjelwa kwiiNtlanganiso zeveki zamaGosa eLifa leMveli kungakhange kuthunyelwe ikomiti yeAPM ebinentlanganiso ezicwangcisiweyo qho ngenyanga. Oku ke ngoko kufuna iintlanganiso ezincinci zeKomiti yeAPM enyakeni, nokufakwa kwayo okulandelayo kwiiIACom ukuqinisekisa ukuba iAPM iyahubeka nokuqwalaselwa xa ithunyelwa kwiingcali ezingaphezulu okanye izicelo ezinobunzima.



Umfanekiso wesi3: Ipesenti yesicelo esiqwalaselwa yikomiti nganye

2.1.4 Inkqubo yangaphakathi yezibheno

ICandelo lama49 leNHRA lifuna ukuba iHWC iseke inkqubo yangaphakathi yezibheno, ekufuneka iqwalaselwe nokuba liBhunga okanye yiKomiti yeziBheno. Imimiselo eyenziwe yiHWC ibonelela ukuba iKomiti yeziBheno kufuneka yenziwe ngamalungu amabini eBhunga namalungu amathathu ongezlelweyo. IKomiti yeziBheno iqwalasela izibheno zalo naliphi na iqela kwisicelo (umfakisisicelo okanye amaqela anomdla nachaphazelekayo) angonelisekanga sisigqibo senye yeekomiti zeHWC. Kunyakamali ophantsi kophononongo, zizonke izicelo zezibheno ezingama27 ziye zafakwa kwiKomiti yeziBheno. Izibheno ubukhulu becala ibizizicelo zecandelo lama34 ezinxulumene nophuhliso lwezakhiwo ezidala kuneminyaka engama60. Izibheno zikwabandakanya nezigqibo malunga nesaziso seenjongo zokuphuhlisa (NID) izicelo apho izigqibo zeeHOM zathi zabhena malunga nokucela izifundo zeengcali apho ikholelwa ukuba izibonelelo zelifa ziza kuchaphazeleka okanye apho kungafuneki naluphi na uphando.

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2.1.5 Izibheno kwiNkundla yaMatyala eZimeleyo kwiLifa leMveli (ITH) (iNkundla yaMatyala)

Ukuba naliphi na ilungu loluntu okanye umfakisicelo akonelisekanga sisigqibo seKomiti yeziBheno, banethuba lokunyusa isibheno sabo kuMphathiswa weMicimbi yeNkcubeko neMidlalo ngokwecandelo lama38(6) nelama49 leNHRA. UMphathiswa (uGunyaziwe oLawulayo) unikwe igunya lokuseka iNkundla yamaTyala eZimeleyo ebandakanya iingcali ezintathu ezinobuchule kwimiba yelifa lemveli okanye umthetho. INkundla yaBaphathiswa izimele kwiHWC kwaye isibheno siviwa njengesibheno esibanzi, okuthetha ukuba iNkundla yamaTyala inokuthathela ingqalelo ulwazi olutsha xa iphonononga izizathu zesibheno. Nangona kunjalo, iSigqeba asinako ukuzisebenzisa ngaphaya kwendawo echazwe ngumfakisibheno njengezizathu zokubhena. Kunyakamali ophantsi kophononongo izigqibo ziye zathunyelwa kwiNkundla yaMatyala eZimeleyo yoMphathiswa, zaza ezili12 zaqwalaselwa kuloo nyakamali. Kwimiba eviwayo, kuye kwafunyanwa izigwebo kwimiba eli10, apho emi3 yayo ibixhasa iHWC.

2.2. Isimo sombutho

Ngomhla woku1 kweyeNkanga yowama2022, uMphathiswa weMicimbi yeNkcubeko neMidlalo, wonyula iBhunga elitsha leHWC njengethuba leBhunga langaphambili leminyaka emithathu eliphele ngomhla wama31 kweyeDwarha ngowama2022. ubunjineli bolwakhiwo, ulawulo lwezixhobo zelifa lemveli, ishishini, umthetho, njl.

Ixesha leekomiti zebhunga langaphambili landiswa de iBhunga elitsha liqhubele phambili inkqubo yokonyula iikomiti zalo. Le nkqubo ibandakanya ukumenywa konyulo lukawonkewonke kwaye ukugweba kokugqibela lwamalungu kwamiselwa liBhunga kweyoMdumba wama2023, neekomiti ezintsha ezibandakanya iBELCM, iIACom, iIGIC neZibheno ezityunjwe ukususela ngowoku1 kweyoKwindla wama2023. Imiqathango yeekomiti ihambelana nesigaba seminyaka emithathu seBhunga esiya kuphela ngowama31 kweyeDwarha 2025. Amalungu ekomiti anezakhono nobuchule obufanelekileyo kwikomiti echongiweyo ngokwemisebenzi yayo eyabelwe iBhunga. IiHOM kukuphela kweekomiti ezinabasebenzi abaqeshwe yiDCAS, bencedisa iziko kwimisebenzi yalo. IiHOM zigunyaziswe liBhunga ukuba zenze izigqibo ngezicelo kwiHWC.

Ukongeza kwinkxaso yokusebenza kwiHWC, iDCAS ibonelela ngenkxasomali yonyaka kwiHWC ukuze ikwazi ukumilisela iNHRA. I-HWC iqalisile ukuvavanya ingeniso yayo ekunyusweni kwemirhumo yesicelo semvume ukunqanda imeko apho ixhomekeke kakhulu kwintlawulo yonyaka yesebe. Umngcipheko wendalo onxulumene nobutyala obunokubela ejongene nayo iHWC kukwenza kwayo isigqibo ngesicelo sayo semvume ngenxa yamanyathelo asemthethweni anokubakho. Oku kuye kwathotywa ngokufanelekileyo kwinqanaba lokunyamezela umngcipheko, njengoko umcebisi wezomthetho oqeshiweyo (uSekela Mlawuli) esongamela zonke izigqibo neentlanganiso zeBhunga neKomiti. Ukongeza koku, ukugaya kuyaqhubeka ukuze kuqeshwe uMncedisi woMlawuli njengenxalenye yeqela lezomthetho.

Ebudeni bonyaka ukufunwa kwabasebenzi kuqhubekile ukuqinisekisa ukuba abasebenzi abongezelekileyo babonelelwa kwiHWC njengenxalenye yokuxhotyiswa kweDCAS kwicandelo leeNkonzo zoLawulo lweZixhobo zeLifa leMveli kwiMyuziyam, iCandelo leLifa leMveli nelaMagama eeNgingqi. Abasebenzi kweli candelo bathunyelwa kwiziko, elibandakanya inkxaso yezolawulo. IGosa leLifa leMveli eliyiNgcali (ubunzululwazi ngezakudala) liye laqeshwa kulo nyakamali, lisongeza amandla ongezlelweyo kulawulo lwezixhobo zezinto zakudala.

Ukhuseleko olusesikweni lwezixhobo zelifa lemveli ludweliswe apha ngezantsi:

Ebudeni bonyaka ophantsi kophononongo, iHWC ijongene nokukhuselwa kwezixhobo zelifa lemveli enxulunyaniswa nokubonakaliswa kwendawo nentlalo yokuzimela nengcinezelo eyayilawula ukuhlaliswa kwabantu eMzantsi Afrika. Ezi ndawo zilandelayo bezikhuselwe ngokusesikweni njengeeZiza zeLifa leMveli zePhondo:



IGama leSiza	ISaziso seGazethi yePhondo	Ingxelo eshwankathelweyo yokubaluleka	Indawo nolungelelwaniso lweGPS
Isiza sesi2, Nicolaas Cleef House, De Zalze, eStellenbosch	iP.N 147/2022	<p>I-Nicolaas Cleef House ngumzekelo onqabileyo oshiyekileyo (nangona inxenye yayo yakhiwe ngokutsha) wesakhiwo sobuvulindlela esakhiwa ekupheleni kweNkulunkwane ye17 okanye ekuqaleni kweye18, ngaphakathi kwendawo yokuma komhlaba ethe yahlala icocokile ngokwaneleyo ukubonelela ngombono owodwa wokuhlaliswa kwamakoloniwali ekuqaleni kweCape Winelands, iphawula umzuzu othile kwinguquko yenkcubeko yeCape Winelands.</p> <p>Ngumzekelo okhethekileyo wendlu emxinwa yolwimi lomthonyama lwaseKapa, indlu efulelwe ngengca neyakhiwa ngabemi bangaphambili. Ukuseta yinxalenye ebalulekileyo yokubaluleka kwayo kuba ineembono ezingaphazamisi kangako kuMlambo iBlouklip ezibonelela ngethuba elinqabileyo lokubona inkangeleko yomhlaba njengoko kwakunokuba yiminyaka engaphezu kwekhulu eyadlulayo. Yinto ebalulekileyo kumhlaba wefama yaseKapa eyathi yavela ngokuhamba kwexesha, enezakhiwo ezisemgangathweni ezimele ixesha elingundoqo loyilo kuphuhliso lwezakhiwo zaseMzantsi Afrika ukususela ekuhlalisweni kwamakoloniwali.</p> <p>Esi sakhiwo sinegalelo ekuqondeni kwethu imbali yokuhlaliswa kwabantu ngokwemeko yendawo, ukususela ekuqaleni kokuhlala kumathanga eEerste River Valley. Umnini ngamnye wayelikhoboka kwaye abantu abakhotyokiziweyo nabo babe negalelo kwinguquko yefama nesakhiwo. Kamva, esi sakhiwo sahlala abantu ababekade bengamakhoboka nabasebenzi basezifama. Esi sakhiwo sasinomsebenzi othile (amakhoboka, abo babizwa ngokuba ngabafundi nabasebenzi basezifama) ukususela ekusekweni kwaso kwisithuba seenkulungwane ezintathu. Oku kuqhubeka kokusetyenziswa kubonakala kunqabile kakhulu, ubuncinci kwimeko yendawo.</p> <p>Esi sakhiwo sisakhiwo esinqabileyo esinelaphu elidala kakhulu kwaye ngoku sikuphela komzekelo owaziwayo wendlu yoovulindlela ebuyiselwe ngokupheleleyo eCape Winelands, ukuba akukho kude.</p>	33°58'16.0"S 18°49'02.2"E
iClaremont Wash House neCaretakers Cottage, iSiza 50406, eClaremont	iP.N 148/2022	<p>IClaremont Wash House neCaretaker's Cottage yimbonakaliso ebalulekileyo yobomi obuguqukayo babafazi abakhululekileyo abangamakhoboka abathe baqhubeka nokusebenzela amakhaya abebotshelelwe kuwo ngaphambili.</p> <p>Abafazi abahlamba impahla yayingamakhoboka akhululiweyo aqhubeka ekhonza amakhaya kulo mmandla ngokuqokelela iimpahla ezimdaka aze aye emlanjeni ukuze azihlambe.</p> <p>Aba bafazi, ababenabayeni ababesebenza kwiifama ezikude, okanye njengabalobi elwandle, baba nobuchule kwiinzame zabo zokuzixhasa bona nabantwana babo xa amadoda engekho, baza bandisa iinkonzo zabo kumakhaya aloo mmandla ukuze baqhubeke behlamba, kodwa ngentlawulo.</p>	33°58'30.3"S 18°28'51.8"E

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IGama leSiza	ISaziso seGazethi yePhondo	Ingxelo eshwankathelweyo yokubaluleka	Indawo nolungelelwaniso lweGPS
		<p>Yayisisiganeko esibalulekileyo soluntu kubomi babafazi nabantwana, yaye basebenza njengeqela. Olo suku lwaluquka imililo ebiliswe amanzi nokupheka ukutya, ngoxa abantwana bedlala elunxwemeni lwemilambo. Oku kubangele ukruthakruthwano olukhulu njengoko imilambo yakhawuleza yangcoliswa nto leyo eyabangela ukuba amanzi omlambo ehle angabi namsebenzi kwaye abangele ukugula eluntwini. IBhunga leSixeko lawuvala lo mkhuba xa lalisakha izindlu zokuhlambela zikamasipala.</p> <p>Abafazi abahlamba iimpahla babegunyaziswe ukuba bazisebenzise, kodwa zalawulwa, kwaye kwahlawuliswa amabhinqa ngale nkonzo. Oku kwawenza angonwabi la makhosikazi kwaye uninzi lwawo lwaqhubeka nalo mkhwa emanxwemeni omlambo.</p> <p>Ibhunga leSixeko libhenele ekubambeni amapolisa emlanjeni nto leyo eyakhokelela ekubeni abanye basebenzise iindawo zabucala ezinamalungelo omlambo ukuqhubeka nokuhlamba emlanjeni. Abafazi abahlamba iimpahla babehlala kwindawo ngoku ebizwa ngokuba yiHarfield Village, (kwindawo ekwiNdlela iDurham), iBelletjebos (indawo yaseCavendish Square - iBishop Lea) nendawo yokuhlala ekufuphi neNdlela iProtea eNewlands. Ngobuchwepheshe bale mihla beza oomatshini bokuhlamba kwaye izindlu zokuhlambela zavalwa zonke ngeminyaka ye1940.</p>	33°56'16.8"S 18°27'42.6"E
Ingcwaba likaImam Abdol Rakiep libekwe kuphela kwindawo yamangcwaba amaSilamsi kwiSiza esiyiNtsalela esingunombolo 27440, eMowbray	iP.N 36/2023	<p>U-Imam Abdol Rakiep, unyana kalmam Abduroaf, unyana kaTuan Guru, wayengumseki ngexesha lakhe. Wayengunozala wosapho lukaRakiep, owamkela igama lakhe njengefani yabo. Wayengomnye owabonakalisa ubunkokeli ekuhlaleni. Njengomfundi waphula indlela yokucinga engqongqo yezomthetho, nangona yayisisimo esingathandwayo. Njengolutsha, wayekhokela uluntu njengelmam yeMosque. Wazigcina izinto zakudala neencwadi zikayisemkhulu, ezalondolozwa ngokufanelekileyo ngenzala yakhe. Wathi akufumana indawo eFrere Street eDistrict Six, waphuhlisa umfuziselo wokuziphilisa. Yayisetyenziswa njengendawo yonqulo, eyayisebenza njengendawo yokufunda ngonqulo. Wayengumphilisi wemimoya onceda bonke abantu nezilwanyana zabo. U-Imam waba negalelo ekufumaneni amangcwaba abahlali emva kokuba amangcwaba aseBo-Kaap evaliwe.</p>	



2.3 Uphuhliso olungundoqo lomgaqonkqubo notshintsho lwemithetho

2.3.1 Uphuhliso lomgaqonkqubo

Kulo nyakamali le migaqonkqubo ilandelayo yaphuhliswa yaza yalungiswa liBhunga:

Umgqonkqubo	Inkcazelo
UMgaqonkqubo woHlolo lweLifa leMveli	Injongo yalo migaqonkqubo kukumisela iindlela zokuchongwa nokuqeqeshwa kwabahloli beLifa leMveli, uhlobo oluqhutywayo, nokuqinisekisa ukuthotyelwa kweCandelo lama50 leNHRA.

2.3.2 IZityholo zoLwaphulomthetho

INombolo yeTyala	IGama leTyala	UBume
76/5/2015	URhulumente ngokuchasene noL Raymond enxulunyaniswe neNdlela eNkulu engunombolo191, ePaarl (iNdawo yeLifa leMveli lePhondo)	Ityala lachotshelwa ngoMantyi kwiNkundla yasePaarl apho ummeli weHWC wangqina khona. Lo mba wahlehliswa de kwaba ngowe9 kweyeKhala wama2021. Lo mbandela waphinda wahlehliselwa umhla wesi4 kweyeDwarha wama2021 ngenxa yeMimiselo yeKhovidi-19 kwaye kwakhona ukuya kowama24 kweyoMdumba wama2022 nangomhla we14 kweyoKwindla wama2022 ukuze kubekwe umhla wokugqibela wokuxoxwa kwetyala ngowe10 kuCanzibe wama2022. Umcimbi waphinda wamiswa de kwangowama20 kweyeSilimela wama2022. Emva koko kwabanjwa intlanganiso phakathi kukaMantyi nommangalelwa. Emva koko iLifa leMveli leNtshona Koloni laxelwa ukuba ityala lirhoxisiwe, ngaphandle kokunika izizathu zokurhoxiswa. Izizathu zokurhoxisa zifunwa kwiNkundla kaMantyi.

2.3.3 Imiba ye HWC eziNkundleni

Kunyakamali ophantsi kovavanyo iHWC iye yabandakanyeka kule misebenzi yenkundla ilandelayo:

INombolo yeTyala	INkundla	UMba	UBume
46055/15	INkundla ePhakamileyo yaseMntla weGauteng	iMidnight Storm Investments170 (Pty) Ltd ngokuchasene noMphathiswa woBugcisa neNkcubeko naBanye.	Ummangali kweli tyala wacela imbuyekiso kuRhulumente neHWC ngenxa yokubhengezwa kwendawo yomhlaba wabo njengePHS (iBaboon Point PHS eElandsbaai). Abamangali babanga ukuba isibhengezo siye savala ngokufanelekileyo amalungelo abo okuphuhlisa umhlaba kwaye oko kufikelele ekubeni kukuhluthwa ngendlela eyakhayo okanye ukuthatyathwa ngokungekho mthethweni kwamalungelo abo obunini njengoko ekhuselwe ngu s25 woMgaqosiseko. Kungenjalo, bacele isigqibo sokuba iNHRA ayihambelani nomgaqosiseko kuba igunyazisa ukuthathwa kwamalungelo obunini ngaphandle kwembuyekiso. INkundla yafumanisa ukuba eso sibhengezo sasisemthethweni yaye asikuhlutha umhlaba ngendlela eyakhayo. INkundla iphinde yafumanisa ukuba ukukhuselwa kwamalungelo omhlaba ngokwemigaqo yecandelo lama25 loMgaqosiseko akugqibelelanga kodwa kuxhomekeke kumalungelo oluntu. Isigwebo sabhenwa. Umfakisicelo emva koko uye wadibana neHWC ukuze iphande ngesisombululo esicitywayo kwaye ukwinqubo yokungenisa isicelo esilungisiweyo kwi-HWC. Inkqubo yesibhenno iye inqunyanyisiwe kulindelwe iziphumo zesicelo.

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INombolo yeTyala	INKundla	UMba	UBume
14894/17	ePhakamileyo yaseNtshona Koloni	I-Exclusive Access Trading 570 (Pty Ltd) ngokuchasene noSihlalo, iSigqeba esiZimeleyo, uMphathiswa weMicimbi yeNkcubeko neMidlalo neLifa leMveli leNtshona Koloni	Lisekwinqanaba longxengxezo.

2.4 Inkqubela phambili ekuphunyezweni kweeMpembelelo neziPhumo zeZiko

I-HWC ilungelelanise isicwangciso sayo sobuchule nesicwangciso sokusebenza kokuPhambili okuPhenjelelwa nguMbono wePhondo ngokwemeko yesigunyaziso sayo esisemthethweni sokuchonga, ukukhusela, ukulondoloza, ukulawula nokukhuthaza izixhobo zelifa lemveli ngokoMthetho weZixhobo zeLifa leMveli (uMthetho wama25 we1999). Impembelelo ecetyiweyo yesicwangciso ibe 'kukulondoloza nokukhuthaza izixhobo zelifa lemveli ezakha ingqiqo yobandakanyo lwentlalo negalelo ekukhuleni koqoqosho'. Izalathi zeziphumo zithetha nolawulo oluhlanganisiweyo lwezixhobo zelifa lemveli, nesalathisi sesiphumo sokuqala esijongene nokukhuselwa kwezixhobo zelifa lemveli nesalathisi sesiphumo sesibini sijongana nolawulo lwezibonelelo zelifa lemveli ngokukhuthazwa. Kulo nyaka uphelileyo kubekho iziphumo ezanelisayo malunga nezi zalathisi zesicwangciso, njengoko konke obekujoliswe kuko kwisiCwangciso sokuSebenza soNyaka esiphantsi kophononongo saphunyezwa, ngokujoliswe kuko okuphunyezwe ngokugqithisileyo 'kwinani leentlanganiso zeBhunga neKomiti ezibanjwe ukuze kwenziwe izigqibo ngokwemiqathango yeNHRA'.

3. IINKCUKACHA ZOKUSEBENZA NGOKWENKQUBO: IINKONZO ZOLAWULO LWEZIXHOBO ZELIFA LEMVELI

3.1. Inkqubo/umsebenzi/injongo

Injongo yeLifa leMveli leNtshona Koloni kucebisa uMphathiswa ngokuphunyezwa koMthetho weZixhobo zeLifa leMveli likaZwelonke (uMthetho wama25 we1999) ngokwenza njalo, ukukhusela nokulawula izixhobo zelifa lemveli eNtshona Koloni.

Ekujoliswe kuko okucwangcisiweyo kwezalathisi zokusebenza ezingundoqo neyona mpumelelo.

Inkqubo / Inkqutyana:									
Ino-mbo- lo	Isiphumo	Imveliso	Isalathiso seMveliso	Owona Msebenzi uPhico-thiweyo 2020/21	Owona Msebenzi uPhico-thiweyo 2021/22	Ekujoliswe kuko ngoNyaka oku-Cwangcisi-weyo 2022/23	**Eyona Mpumelelo 2022/23	Unxaxho okuvela kokujoliswe kuko okucwangcisiweyo ukuya kweYona Mpumelelo 2022/23	Izizathu zonxaxho
1.1	Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli kwiNtshona Koloni.	Imigaqonkqubo; imimiselo; izikhokelo okanye iinkqubo eziphuhlisiweyo nezivunyiweyo	Isalathiso seMveliso	1	1	1	1	-	
1.2	Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli kwiNtshona Koloni.	Isibhengezo nokuchongwa kweziza zeLifa leMveli lePhondo	Inani leziza zelifa lemveli ezikhuselwe ngokusemthethweni	5	3	3	4	+1	Ngenxa yomthamo ophozulu wezicelo ezifunyenwe yiHWC, iPHS enye ngaphezulu iye yakhuselwa ngokusesikweni
1.3	Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli kwiNtshona Koloni.	Uhlobo lweziza olwenziwe yiHWC	Inani lamatyeli ohlobo lwesiza olwenziweyo kwiziza zelifa lemveli lephondo	2	4	4	4	-	
1.4	Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli kwiNtshona Koloni.	Iintlanganiso ezicwangcisiweyo zebhunga neekomiti zeHWC ukuza kuphunyezwe iNHRA	Inani leentlanganiso zebhunga neekomiti ezihlinzekiweyo ukuze kuthathwe izigqibo ngokumalunga neNHRA	134	117	110	111	+1	Kwabanjwa intlanganiso eyongezelelweyo ngenxa yokuntsonkotha kwezicelo ezifunyenweyo ezifuna ingqwalasela efanelekileyo ukuze kwenziwe izigqibo zelifa lemveli.
1.5	Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli kwiNtshona Koloni.	Inggwalasela yokuba isiza sisibhengezo selifa lemveli lephondo ngokuthi kutyhilwe isikhumbuzo.	Inani leziza zelifa lemveli lephondo ezityhiliweyo	2	2	2	2	-	

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Inkqubo / Inkqutyana:

Ino-mbo-ilo	Isiphumo	Imveliso	Isalathiso seMveliso	Owona Msebenzi uPhico-thiweyo 2020/21	Owona Msebenzi uPhico-thiweyo 2021/22	Ekujoliswe kuko ngoNyaka oku-Cwangcisiweyo 2022/23	**Eyona Mpumelelo 2022/23	Unxaxho okuvela kokujoliswe kuko okucwangcisiweyo ukuya kweYona Mpumelelo 2022/23	Izizathu zonxaxho
1.6	Ulawulo oludityanisiweyo lwezixhobo zelifa lemveli kwiNtshona Koloni.	Iindibano zocweyo okanye iintlanganiso ezisindleke ukwazisa ngokubaluleka kokugcinwa kwezixhobo zelifa lemveli nefuthe lolawulo lwezo zixhobo	Inani leenkqubo ezihlinzekiweyo ukukhuthaza ulawulo lwezixhobo zelifa lemveli	1	4	4	4	-	

Isicwangciso sokoyisa kwindawo apho kungasetyenzwanga kakuhle khona

Akukhondawo apho kungasetyenzwanga kakuhle khona liqumrhu kunyaka ophantsi kophononongo.

ProgramInkqubo / Inkqutyana	Ungenelelo	Indawo yejografi (iPhondo/ iSithili/umasipala wengingqi) (Apho Kunokwenzeka)	Inombolo yabaxhamli (Apho Kunokwenzeka)	Ulwahlulahlulo lwabaxhamli (Apho Kunokwenzeka)	Ulahlo lwabiwomali lulonke ngongenelelo ngalunye (R'000)	Ulahlo lwabiwomali ngongenelelo ngalunye	Igalelo kwiMveliso kwiAPP (Apho Kunokwenzeka)	Iziphumo zangoku
AYINGENI								

4. UKUQOKELELWA KWENGENISO

Umthombo weNgeniso	2022/23			2021/22		
	Uqikelelo	Esona Sixamali siqokelelweyo	Inggokelela (eNga-phezu)/ engaphantsi	Uqikelelo	Esona Sixamali siqokelelweyo	Inggokelela (eNga-phezu)/ engaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Omnye uMvuzo wokuSebenza *	750	1 791	(1 041)	1 023	887	136
INTlawulo yoDluliselo	1 537	1537	-	898	898	-
Ingeniso yeNzala **	361	462	(101)	200	201	(1)
Enye ingeniso engenarhafu	0	25	(25)	0	0	0
Iyonke	2 648	3 815	(1 167)	2 121	1 986	135

* Ukuqokelelwa okungaphezulu kungenxa yezicelo ezininzi zeLifa leMveli ezifunyenweyo kunokuba bekulindelwe.

** Ukuqokelelwa okungaphezulu kubangelwe ikakhulu kukunyuka kweqondo lenzala.

Inkqubo	2022/23			2021/22		
	Uhlahlo lwabiwomali	Eyona nkcitho	(Inkcitho) Ngaphezulu/ ngaphantsi	Uhlahlo lwabiwomali	Eyona nkcitho	(Inkcitho) Ngaphezulu/ ngaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Iimpahla neeNkonzo	2 648	1 585	1 063	2 121	1 945	176
Iyonke	2 648	1 585	1 063	2 121	1 945	176

* Inkcitho engaphantsi kwenkcitho ibangelwa ikakhulu ziintlanganiso ezimbalwa zeekomiti ezibanjiweyo kunezo bezicwangcisiwe.

ILifa leMveli leNtshona Koloni lifumene intlawulo yonyaka esuka kwiSebe ukuxhasa umsebenzi wequmrhu lilonke engama R1 537 000.

Ukuxulumanisa umsebenzi nohlahlo lwabiwomali

Inkcitho engaphantsi yeli qumrhu phantsi kweempahla neenkonzo ibe ngenxa yokucotha kunenkqubela phambili ecetyiweyo kwiiprojekthi. Inkcitho ebiqikelelwe enxulumene neGugulethu Seven, ifune ungenelelo lolondolozo kwindawo kuqala ngumasipala, nto leyo yalibaziseka kodwa inkqubela yenziwe ngasekupheleni konyakamali ukuze kuqaliswe umsebenzi ngowama2023/2024. Enye iprojekthi eqhubayo enxulumene nomsebenzi wolondolozo eDiepkloof Rock Shelter iye yacotha okoko njengoko umsebenzi kufuneka wenziwe ngokufanelekileyo njengoko isiza sibandakanyiwe kuluhlu lweUNESCO Tentative World Heritage Site. Le nkcitho ingaphantsi ayikhange izichaphazele iziphumo zojoliso lweAPP yeHWC, njengoko zonke ziphunyeziwe.

4.1. Utyalomali lweMali eyiNkunzi

Ayingeni

1. INTSHAYELELO

Urhulumento, ulawulo lomngcipheko nokuthobela ziintsika ezintathu ezisebenzisanayo ngenjongo yokuqinisekisa ukuba iQumrhu liyahlangabezana neenjongo zalo. Ukuthotyelwa kwemigaqonkqubo nemigaqo yeQumrhu, imithetho nemimiselo eguqulela kulawulo oluluqilima nolusebenzayo kuthathwa njengondoqo kwimpumelelo yeQumrhu. Le ngxelo inika amagqabantshintshi ngolawulo oluzinze kwiQumrhu.

2. IIKOMITI ZEMICIMBI YESEBE

Ikomiti zePalamente yePhondo ezongamele iLifa leMveli leNtshona Koloni yiKomiti esiSigxina yoKhuseleko loLuntu, iMicimbi yeNkcubeko neMidlalo, neKomiti esiSigxina yeeAkhawunti zoLuntu (SCOPA).

Intlanganiso	Isihloko
IKomiti esiSigxina yoKhuseleko loLuntu neMicimbi yeNkcubeko neMidlalo	
Yowama27 kweyeDwarha wama2022	Ingxoxo ngeeNgxelo zoNyaka wama2021/22 zeSebe leMicimbi yeNkcubeko neMidlalo namaqumrhu alo: iLifa leMveli leNtshona Koloni, iKomishini yeNkcubeko yeNtshona Koloni, neKomiti yeeLwimi yeNtshona Koloni.
Yowama26 kweyeNkanga wama2022	Ukuxoxwa nokuqunjelwa koluhlu olufutshane lobulungu kwiBhunga leLifa leMveli leNtshona Koloni.
Yowama28 kweyeNkanga wama2022	Ingxoxo yeVoti ye13: IMicimbi yeNkcubeko neMidlalo kwiShedyuli yoMthetho oYilwayo woLungelelwaniso loLungiso lweNtshona Koloni, wama2022.
Yowe16 kweyoKwindla wama2023	Ingxoxo yeVoti ye13: iMicimbi yeNkcubeko neMidlalo, kwiShedyuli yoMthetho oYilwayo woLwabiwo lweNtshona Koloni, wama2023.

Amaqumrhu eSebe abe nolu thethwano lulandelayo neKomiti yeeAkhawunti zePhondo:

Intlanganiso	Isihloko
IKomiti yeeAkhawunti zePhondo	
Yowama27 kweyeDwarha wama2022	Ukuxoxwa kweNgxelo yoNyaka wama2021/22 yeSebe leMicimbi yeNkcubeko neMidlalo namaQumrhu alo, iKomiti yeeLwimi yeNtshona Koloni, iKomishini yeNkcubeko yeNtshona Koloni neLifa leMveli leNtshona Koloni.

3. IGUNYA ELILAWULAYO

IGunya eliLawulayo siphumeze uxanduva lokongamela ngokubeka iliso kwiinkcukacha zemali nezingezizo ezemali kwixesha eliphantsi kovavanyo. Ezi ngxelo zilandelayo zangeniswa ngeenjongo zokubeka iliso:

INgxelo yoMsebenzi yeKota	Yowama31 kweyeKhala wama2022; yowama31 kweyeDwarha wama2022; yowama31 kweyoMqungu wama2023; yowama30 kuTshazimpuzi wama2023
INgxelo yoBekoliso eNyakeni	Yowama31 kweyeKhala wama2022; yowama31 kweyeDwarha wama2022; yowama31 kweyoMqungu wama2023; yowama30 kuTshazimpuzi wama2023

4. IGUNYA ELIPHENDULAYO

4.1 Intshayelelo

IBhunga lisekwe ngokoMthetho kaZwelonke weZixhobo zeLifa leMveli, we1999, nemimiselo epapashwe njengeSaziso sePhondo sama336 somhla wama25 kweyeDwarha wama2002. IBhunga lonyulwa isithuba seminyaka emithathu.

4.2 Indima yeBhodi yile ilandelayo:

IBhunga liGunya eliPhendulayo negunya lokwenza izigqibo kwimiba yomgaqonkqubo nazo zonke iindawo zokwenziwa kwezigqibo ngokweNHRA engakhange inikezelwe kwiikomiti zayo, kubasebenzi okanye koomasipala.

Ebudeni bonyaka ophantsi kophononongo, iqumrhu belinamabhunga amabini enzeka ngaxexhanye.

Ixesha langaphambili leBhunga liphele ngowama31 kweyeDwarha wama2022 laze iBhunga langoku lonyulwa ngomhla woku1 kweyeNkanga wama2022 kwaye ixesha labo lokuba sesikhundleni liza kuphela ngowama31 kweyeDwarha wama2025.

4.3 Umqulu weBhodi

ILifa leMveli leNtshona Koloni alinaso isivumelwano esisemthethweni kodwa likhokelwa nguMthetho weZixhobo zeLifa leMveli kaZwelonke (uMthetho wama25 we1999).

Composition of the Council (the council whose term expired on 31 October 2022)

Igama	Ukutyunjwa (ngokwemigaqo yolwakhiwo lweBhunga leGumrhu loLuntu)	Umhla weNgqesho	Umhla wokuYeka	IziQinisekiso zemfundo	Elona Khondo ulunge kulo	Ibhodi yabaLawuli (uLuhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela aSebenzayo (umz. iKomiti yoPhicotho-zincwadi / igqiza laBaphathiswa elisebenzayo)	Inani lee-Ntlanganiso ezizinyasi-weyo
Nksz Emmylou Bailey	iLungu	Owoku1 kweye-Nkanga wama2019	AYINGENI	MA Archaeology and Heritage Management	Imihlaba yenkcubeko; inzululwazi yezinto zakudala	iLifa leMveli lezeMpilo	APM Appeals (alternate member)	13
Nksz Katherine Dumbrell	iLungu	Owoku1 kweye-Nkanga wama2019	AYINGENI	B. degree in Architectural Studies; Post Graduate Diploma in African Studies; BA (hons) in African Studies	Uyilo lolwakiwo; amaxwebhu elifa lemvli neenkukacha	UKathy Dumbrell uMhalimbali woYilo lolwakiwo iKomiti yeAesthetics kaMasipala weNgingqi yaseSwellendam	Appeals	9
Mnu Stuart Hermansen	iLungu	Owoku1 kweye-Nkanga wama2019	AYINGENI	B.A.S and B. Architecture	Izixhobo zelifa lemvli; uyilo lolwakiwo lwelifa lemvli	HB Architects (Pty) Ltd	Appeals	8
Mnu Graham Jacobs	iLungu	Owoku1 kweye-Nkanga wama2019	AYINGENI	B.Arch MA Conservation Studies (Built Environment)	Uyilo lwezakhiwo; amaxwebhu elifa lemvli novimba weenkukacha; izikhokelo zoPhuhliso	Countryside Design CC.	BELCom	11
Mnu Jason Knight	iLungu	Owoku1 kweye-Nkanga wama2019	Kowama27 kweka-Canzibe wama2022	Master's in city and Regional Planning	UCwangciso lweDolophu neNgingqi; ULawulo lweZixhobo zeLifa leMveli	Greenrock Group (Pty) Ltd.	IACom IGIC	1
Mnu Ron Martin	iLungu	Owoku1 kweye-Nkanga wama2019	AYINGENI	Oral History Methodology Certificate (Honours Level); Post Graduate Diploma in Museum and Heritage Studies (Honours Level)	uLawulo lweZixhobo zeLifa leMveli; Inkumbulo; izenzo zemvli; iimbali ezifihliweyo	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	IGIC	6

Igama	Ukutyunjwa (ngokwemigaqo yolwakhiwo lweBhunga leGumrhu leLuntu)	Umhla weNgqesho	Umhla wokuYeka	IziGinisekiso zomfundo	Elona Khondo ulunge kulo	IBhodi yabaLawuli (uLuhlu lwamaqumrhu)	Ezinye iKomiti okanye amaQela asebenzayo (umz. iKomiti yoPhicotho- zincwadi / igqiza laBaphathiswa elisebenzayo)	Inani lee- Ntlanganiso ezizinyasi- weyo
Ummeli Mandla Mdludlu	uSihlalo	Owoku1 kweye-Nkanga wama2019	AYINGENI	BJuris, LLB, Certificate in Labour Law	uMthetho nePropati	IKomiti yoPhicotho (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	AYINGENI	3
Mnu Bongani Mgijima	iLungu	Owoku1 kweye-Nkanga wama2019	AYINGENI	BA, BPA Hons, PG Diploma Museum and Heritage, MPA and MPhil	Izifundo zeLifa leMveli neMyuziyam; ukuphathwa kweLifa lemveli nolawulo; uphuhliso lomgaqonkqubo	Amazwi South African Museum of Literature; Yakhanani Tourism Solutions; South African Heritage Resources Authority; Western Cape Provincial Geographical Names Committee	AYINGENI	1

Ukuqulunqwa kweBhunga langoku (elinyulwe ukusela ngomhla woku1 kweyeNkanga wama2022 ukuya kowama31 kweyeDwarha wama2025)

Igama	Ukutyunjwa (ngo-kwemigago yolwakhwo lweBhunga leGumrhu loLuntu)	Umhla weNgqesho	Umhla wokuYeka	IziGinisekiso zemfundo	Elona Khondo ulunge kulo	IBhodi yabalawuli (uLuhlu lwamaqumrhu)	Ezinye iKomiti okanye amaGela aSebenzayo (umzk. iKomiti yoPhicotho-zincwadi / Iqiza laBaphathiswa elisebenzayo)	Inani lee-Ntlanganiso ezizinyasi-weyo
Mnu Siphwo Mavumengwana	iLungu	Owoku1 Kweye-Nkanga wama2022	AYINGENI	National Diploma: Marketing Management	Imihlaba yenkcubeko; iSixeko neNgingqi	Western Cape Liquor Authority Conbin South Africa	BELCOM	9
Mnu Ron Martin	iLungu	Owoku1 Kweye-Nkanga wama2022	AYINGENI	Oral History Methodology Certificate (Honours Level); Post Graduate Diploma in Museum and Heritage Studies (Honours Level)	uLawulo lweZixhobo zeLifa leMveli; iNkumbulo; izenzo zemveli; iimbali ezifuhlakeleyo	SA First Peoples' Museum Foundation (Pty) Ltd; SA Sendinggestig Trust.	IGIC	6
UMmeli Mandla Mdludlu	iLungu	Owoku1 Kweye-Nkanga wama2022	AYINGENI	Bluris, LLB, Certificate in Labour Law	UMthetho wePropati	IKomiti yoPhicotho (Overstrand Municipality); West Coast TVET; NHBRC; HPCSA	APPEALS (Alternate member)	6
Nksz Corlie Smart	iLungu	Owoku1 Kweye-Nkanga wama2022	AYINGENI	BProc; LLM	uMthetho weLifa leMveli nokuqulunqwa komgaqonkqubo	Belvidex PTY LTD	APPEALS	6
Nkszn Heidi Boise	iLungu	Owoku1 Kweye-Nkanga wama2022	AYINGENI	Btech in Architectural Technological and Planning Geomatics; M Phil Conservation Built Environment	Ulawulo lwelifa lemveli nemicimbi yomgaqonkqubo	Patrimoint Concept	BELCOM	6

Igama	Ukutyunjwa (ngo- kwemigaqo yolwakiwo lweBhunga leQumrhu loLuntu)	Umhla weNgqesho	Umhla wokuYeka	IziQinisekiso zemfundo	Eloni Khondo ulunge kulo	IBhodi yabaLawuli (uLuhlu lwamaqumrhu)	Ezinye iiKomiti okanye amaQela eSebenzayo (umz. iKomiti yoPhicotho-zincwadi / igqiza laBaphathiswa elisebenzayo)	Inani lee-Ntlanganiso ezizinyasi-weyo
Nksz Reyhana Gani	uSihlalo	Owoku1 Kweye-Nkanga wama2022	AYINGENI	Chartered Accountant	Imali, uphicotho-zincwadi lwangaphakathi nolwanga-phandle, ulawulo lomngcipheko, iIT, iNgxelo yoLuleko neyokuSebenza, iAPP, isiCwangciso	AYINGENI	AYINGENI	4
Mnu Dennis Belter	iLungu	Owoku1 Kweye-Nkanga wama2022	AYINGENI	MCommPM - Pgrad Dip	INjineli yoLwakiwo	Gadomski Consulting Engineers	BELCOM	10
Mnu Gregory Ontong	iLungu	Owoku1 Kweye-Nkanga wama2022	AYINGENI	PTD, BTheology, MCRP (Master of City and Regional Planning) , MPhil(Conservation of the Built Environment)	Ilifa lemveli elingaphathekiyo elinxulumene isimo solwakiwo, ukuchongwa, ukukhuselwa kunye nolondolozo	Ditsong National Museums of South Africa, Pretoria and Committee member at ECPHRA	APPEALS	8
Mnu Cedric Daniels	iLungu	Owoku1 Kweye-Nkanga wama2022	Owama31 kweyo-Kwindla wama-2023	Master of City Planning and Urban Design	Isimo solwakiwo; Imbonaka-lomhlaba; Ilifa leMveli elingaphathekiyo	AYINGENI	IACOM	1

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Uluhlu lwamalungu eKomiti kowama2019 - 2022

Ikomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Igama lamalungu
BELCOM	18	5	Mnu Graham Jacobs (uSihlalo) Mnu Dennis Belter Mnu Shawn Johnston Njing. Walter Peters Nkszn Helene van der Merwe
APM	7	7	Gqr. Lita Webley (uSihlalo) Gqr.Jayson David John Orton Mnu John Gribble Nkszn Emmylou Bailey Gqr.Wendy Black Njing. Simon Hall (uqeshwe ngowama27 kuCanzibe wama2022) Gqr.Romala Govender uqeshwe ngowama27 kuCanzibe wama2022)
Appeals	9	5	Nkszn Katherine Dumbrell (uSihlalo) Gqr.Nicholas Baumann Njing. Andrew van Graan Gqr.Antonia Malan Mnu Stuart Hermansen Nkszn Emmylou Bailey (Elinye ilungu)
IGIC	5	5	Mnu Ron Martin (uSihlalo) Nkszn Maureen Wolters Gqr.Bongani Ndhlovu Mnu Jason Knight (uyeke ngowama27 kuCanzibe wama2022) Nkszn Lynn Michelle Abrahams
IACOM	12	11	Mnu David Gibbs (uSihlalo) Mnu Jason Knight (uyeke ngowama27 kuCanzibe wama2022) Mnu Siphwo Mavumengwana Mnu Dave Saunders Mnu Mike Scurr Mnu Rashiq Fataar Nkszn Sarah Winter Nkszn Chris Snelling Nkszn Janine de Waal Gqr.Tessa Campbell (uqeshwe ngowama27 kuCanzibe wama2022) Nkszn Emmylou Bailey (uqeshwe ngowama27 kuCanzibe wama2022)

Uluhlu lwamalungu eKomiti kowama2023 - 2025

IKomiti	Inani leentlanganiso ezibenjiweyo	Inani lamalungu	Igama lamalungu
BELCOM	2	7	Mnu Dennis Belter (uSihlalo) Mnu Graham Jacobs Mnu Shawn Johnston Nkszn Helene van der Merwe Mnu Siphiwo Mavumengwana Nkszn Heidi Boise Ms Athi Njoba
Appeals	2	5	Mnu Gregory Ontong (uSihlalo) Gqr.Nicholas Baumann Njing. Andrew van Graan Mnu Stuart Hermansen Nkszn Corlie Smart uMmeli Mandla Mdludlu (Elinye ilungu)
IGIC	2	5	Mnu Ron Martin (Chairperson) Gqr.Wandile Kasibe Mnu Glynn Alard Nkszn Jenna Lavin Nkszn Laura Malandri
IACOM	2	7	Mnu David Gibbs (uSihlalo) Mnu Dave Saunders Nkszn Sarah Winter Mnu Cedric Daniels (uyeke ngowama31 kweyoKwindla wama2023) Mnu Chefferino Fortuin Nkszn Katy Smuts Nkszn Samantha Lee

UMVUZO WEBHUNGA NAMALUNGU EKOMITI

Iphakheji zenzuzo yenkonzo zabasebenzi basezi-ofisini ezisemthethweni nakwamanye amaziko zichazwa nguMphathiswa wezeMali kwaye zichazwe kwiSetyhula kaNondyebo wePhondo. Intlawulo kaSihlalo weKomiti ngamaR556.00 ngeyure, uSihlalo weKomiti ngamaR486.00 ngeyure aze amalungu ibengamaR337.00 ngeyure.

Ifani	Igama	Umvuzo R`000	Amanue amaqithiqithi (T&S) R`000	Iyonke R`000
Bailey	Emmylou	31	2	33
Baumann	Nicholas	16	0	16
Belter	Dennis	76	11	87
De Waal	Janine	28	0	28
Dumbrell	Katherine	19	5	24
Fataar	Mogammad Rashiq	18	0	18
Gribble	John	9	0	9
Gibbs	David	40	1	41
Hermansen	Stuart	18	0	18
Jacobs	Graham	57	13	70
Johnston	Shawn	52	1	53
Knight	Jason	3	0	3

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Ifani	Igama	Umvuzo R`000	Amanue amaqithiqithi (T&S) R`000	Iyonke R`000
Malan	Antonia	12	0	12
Martin	Ron	34	9	43
Mavumengwana	Siphiwo Innocent	34	5	39
Mdludlu	Mandla	18	6	24
Mgijima	Bongani	3	0	3
Milandri	Laura	5	0	5
Orton	Jayson David John	8	0	8
Peters	Walter	47	2	49
Saunders	Dave	37	1	38
Scurr	Mike	23	1	24
Snelling	Chris	28	0	28
Van Graan	Andre	18	1	19
Van der Merwe	Helene	76	3	79
Webley	Lita	12	0	12
Winter	Sarah	27	3	30
Wolters	Maureen	12	8	20
IYONKE		761	72	833
Amalungu amatsha				
Alard	Glynn	2	0	2
Boise	Heidi	14	1	15
Daniels	Cedric	1	0	1
Fortuin	Chefferino	8	1	9
Gani	Reyhana	11	1	12
Govender	Romala	0	1	1
Hall	Simon	6	0	6
Kasibe	Wandile	2	0	2
Lavin	Jenna	5	0	5
Lee	Samantha	0	1	1
Ontong	Tyrone	15	1	16
Smart	Cornelia	8	0	8
Smuts	Katie	5	2	7
IYONKE		77	8	85

5. ULAWULO LOMNGCIPHEKO

ILifa leMveli leNtshona Koloni lithatha inxaxheba kuLawulo loMngcipheko woShishino neKomiti yeeMpawu zentsulungeko (ERMECO) zeSebe leMicimbi yeNkcubeko neMidlalo ukuncedisa iGosa eliPhendulayo ekwenzeni uxanduva lwalo ngokunxulumene nolawulo lomngcipheko..

UMgaqonkqubo woLawulo loMngcipheko weShishini noCwangciso

ISebe lamkele uMgaqonkqubo woLawulo loMngcipheko weShishini ngomhla we12 kuTshazimpuzi wama2021 kunyakamali wama2021/22 - 2024/25. Lo mgaqonkqubo ucacisa ifilosofi yolawulo lomngcipheko kwaye ubamba, kwinqanaba eliphezulu, iindima noxanduva lwabathathinxaxheba abohlukeneyo. Ibonelela ngesiseko senkqubo yolawulo lomngcipheko esithi sincediswe neenkukacha kwisicwangciso.

Isicwangciso soLawulo loMngcipheko weShishini (ERM) nesicwangciso somiliselo sichaza indlela iQumrhu loLuntu eliza kuwuphumeza ngayo uMgaqonkqubo weERM owamkelwa iGunya elinoXanduva (AA). Esi sicwangciso seERM sisekelwe kuMgaqonkqubo woLawulo loMngcipheko weShishini lwePhondo (PERMPS) noMgaqonkqubo weERM nobume bomngcipheko.

Ermeuxanduva lwe-ERMECO

I-ERMECO inika ingxelo yokuba iluthobele uxanduva lwayo oluvela kwiCandelo lama51 (1)(a)(i) loMthetho woLawulo lweMali kaRhulumente, uMmiselo kaNondyebo 3.2.1 neMimiselo yeNkonzo kaRhulumente yowama2016, iSahluko sesi2, iSigaba soku1, sesi2 nesesi3. I-ERMECO ikwanika ingxelo yokuba iyamkele iMiqathango esesikweni efanelekileyo (eyamkelwe ngusihlalo weERMECO ngomhla wama24 kuCanzibe wama2022) yaza yalawula imicimbi yayo ngokuthobela le Miqathango yeSingqinisiso kwaye ilufezekisile lonke uxanduva lwayo njengoko luqulethwe apho.

Amalungu e-ERMECO

I-ERMECO ibandakanya i-AO kunye namalungu akhethiweyo eqela lolawulo leSebe leMicimbi yeNkcubeko neMidlalo kwaye usihlalo walo liGosa elinoXanduva leSebe leMicimbi yeNkcubeko neMidlalo. IGosa eliyiNtloko lesiGqeba seLifa leMveli leNtshona Koloni limele iziko kwi-ERMECO yeSebe. NgokweMigqaliselo yayo yokuSetyenziswa i-ERMECO idibene amaxesha amane (ikota yokongamela ingxelo) kulo nyaka uphantsi kophononongo. Uninzi lweentlanganiso bezizinyaswe ngawo onke amalungu okanye ummeli wakhe.

Itheyibhile engezantsi iveza iinkcukacha ezifanelekileyo ngamalungu e-ERMECO:

Ilungu	Isikhundla	Ezizinya-siweyo	Umhla wokuqeshwa
Mnu G Redman	IGosa eliPhendulayo (uSihlalo)	4	21/08/2021
Nkszn B Rutgers	UMlawuli: uLawulo lweMali (CFO)	4	01/04/2019
Nkszn C van Wyk	UMlawulo oyiNtloko: iMicimbi yeNkcubeko	3	08/07/2022
Nkszn C C Sani	UMlawuli: INkonzo yeThala leeNcwadi	4	01/04/2019
Mnu D Esau	USekela Mlawuli: uLawulo lwaNgaphakathi (iNtshatsheli yoMngcipheko)	4	01/04/2019
Mnu D Flandorp	USekela Mlawuli: iYunithi yoBudlelwane beNkampani (iGosa leNdlela yokuziphatha)	3	01/04/2019
Nkszn J Boulle	INTloko yoLutsha neNkqubo yaseMva kokuphuma kweSikolo	4	01/04/2019
Nkszn J Moleleki	UMlawuli: UbuGcisa, iNkcubeko neeNkonzo zeeLwimi	3	01/04/2019
Mnu M Janse van Rensburg	UMlawuli: IiMyuziyam, iLifa leMveli, neeNkonzo zamaGama eeNdawo	3	29/10/2021

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Ilungu	Isikhundla	Ezizinya-siweyo	Umhla wokuqeshwa
Gqr. L Bouah	Umlawuli oyiNtloko:iMidlalo noLonwabo	4	01/04/2019
Nkszn N Dingayo	Umlawuli: iNkonzo yooVimba bePhondo	3	12/03/2019
Mnu S Julie	Umlawuli: iNkxaso yesiCwangciso noLawulo oluSebenza yo	2	01/04/2019
Mnu K Blacker	Umlawuli: uLawulo loMxholo woShishino	1	08/07/2022
Mnu T Tutu	Umlawuli: UkuKhuthazwa kwezeMidlalo	4	01/04/2019
Mnu P Hendricks	Umlawuli:UkuPhuhliswa kwezeMidlalo	2	01/04/2019

* Bekusoloko kukho ukumelwa kweyunithi xa amalungu ebengakwazi ukuzimasa intlanganiso

Oku kulandelayo sisalathiso samanye amagosa awayezimase iintlanganiso zeERMECO kulo nyaka uphantsi kophononongo:

Igama	Isikhundla	Ezizinya-siweyo
Nkszn A Haq	Umlawuli: uLawulo loMngcipheko weShishini	4
Nkszn C Cochrane	UMcebisi woMngcipheko oyiNtloko: uLawulo loMngcipheko weShishini	2
Mnu P De Villiers	USekela Mlawuli: uPhicotho lwaNgaphakathi	4
Mnu P Swartbooi	Umlawuli: uPhicotho lwaNgaphakathi	1
Nkszn M Natesan	USekela Mlawuli: iNkonzo zoPhandonzulu zePhondo	4
Mnu E Peters	INGcali yoMngcipheko weIT: ULawulo lweIT	1

Imisebenzi engundoqo ye-ERMECO

I-AO yeSebe ngusihlalo weERMECO noSekela Mlawuli: ULawulo lwangaphakathi yiNtshatsheli yoMngcipheko wesebe. Ekuphumezeni umsebenzi wayo, i-ERMECO yenze le misebenzi ingundoqo ilandelayo apha enyakeni:

- Iphonononge isiCwangciso seERM nesiCwangciso sokuPhunyezwa phambi kwengcebiso yiKomiti yoPhicothozincwadi nokwamkelwa yiAO neAA;
- Ibeke iliso yaze yaphonononga umngcipheko kwiindidi ezicwangcisiweyo zoluhlu lokutya, zijongiwe kwaye zisebenzisa umdla ofanelekileyo womngcipheko nonyamezelo olukhokelwa yiPERMPS eyamkelwa ngabaLawuli abaPhezulu bePhondo;
- Yenze ingxelo kwiAO neziphi na izinto ezilutshintsho olubonakalayo kwiprofayili yomngcipheko;
- Inggine imingcipheko yesicwangciso esingundoqo kubemi. Oku kubonisa iinzame zokujongana nemiba enegalelo neempembelelo ezibhekiselele ngqo kubemi;
- Ifumene yaze yaqwalasela ubuntlola bomngcipheko neengxelo ezinentsingiselo;
- Ichonge imingcipheko evelayo;
- Iphonononge imingcipheko engaphandle kwamanqanaba okunyamezelana ukwenzela ukuba kwenziwe iinzame ezongezelelweyo / ingqalelo;
- Ibeke iliso ekuphunyezweni kwesiCwangciso sokuThintela koBuqhetseba noRhwapilizo;
- Ibeke iliso ekuphunyezweni koMgaqonkqubo weERM, iQhinga nesiCwangciso sokuPhunyezwa;
- Ivavanye ukusebenza nokunciphisa izicwangciso zokujongana nezixhobo, iimpawu zentsulungeko nemingcipheko yolwaphulomthetho kwezoqoqosho;
- Inikezele ngolongamelo kulawulo lwendlela yokuziphatha esebeni.

Imingcipheko engundoqo eqwalaselweyo nethe kwaqutyiswana nayo enyakeni

Oku kulandelayo yimingcipheko engundoqo yesicwangciso seQumrhu eqwalaselweyo kwaza kwaqutyiswana nayo apha enyakeni:

- Umngcipheko **wokuLahleka kwezixhobo zelifa lemveli ngokuguqulwa/ukutshatyalaliswa okungagunyaziswanga okanye ukonakaliswa kwempahla engagunyaziswanga** ukuqa ukutshatyalaliswa kwezixhobo zelifa lemveli engenakubuyiselwa nombona wokunganeli kwesakhono sokunyanzelisa umthetho xa izixhobo zelifa lemveli zisongelwa luphuhliso olungavumelekanga. Ke ngoko, izikhokelo eziqhelekileyo ziye zaphuhlisa kwaye uqeqesho oluqhubekayo lwamagosa eHWC, kubandakanywa namagosa ogcinomthetho, luyenziwa. Iindibano zocweyo eziqquzelelweyo zokwazisa ngelifa lemveli zibanjwa nabachaphazelekayo abaphambili abafana noluntu oluza kwamkela iindwendwe, imibutho yolondolozo kunye noomasipala.

Uthethathethwano lwekota neSixeko saseKapa ukuze luthathele kulo ulawulo lwezibonelelo zeLifa leMveli zeBanga lesithathu luza kuqalisa kulo nyakamali uzayo ukuze kuqwalaselwe ungenelelo olukhawulezileyo lolondolozo olusuka kooMasipala noluntu.

- **IBhunga/IKomiti zithatha izigqibo ezinokuthi zibe yingozi kakhulu** ngenxa yokungazi kwekomiti malunga nomthetho osebenzayo. Ngoko ke, iqela labacebisi bomthetho lizimasa zonke iintlanganiso zekomiti ukukhokela ukwenziwa kwezigqibo ngokwemiqathango yezomthetho. Yonke imizuzu yeentlanganiso zekomiti iyahlolwa liqela labacebisi bomthetho nabalawuli abaphezulu beDCAS ukuqinisekisa ukuchaneka kwezomthetho. Inani leentlanganiso zeekomiti liye landiswa kulo nyakamali, ngoko ke kwacuthwa i-ajenda nokwandisa amandla ekomiti okujongana namatyala ngokwaneleyo ngexesha elinye. Inkqubo yeMicimbi emiNcinci yeMisebenzi nayo yamiselwa ukukhawulezisa izicelo apho kufanelekileyo.

Ulawulo lwemingcipheko

Uvavanyo lomngcipheko lwenziwa ukufumanisa ukusebenza kakuhle kwesicwangciso solawulo lwengozi yesebe nokuchonga imingcipheko emitsha nevelayo ngenxa yotshintsho kwimeko yangaphakathi kunye/okanye yangaphandle. Umngcipheko ngamnye uxoxwe kwaye kwaxoxwa ngawo apha enyakeni kwaye waboniswa kwiintlanganiso zekota zeERMECO. Abaphathi abaphezulu kuye kwafuneka banike ingxelo ngenkqubelaphambili yokuphunyezwa kwezicwangciso zokwenza ukunciphisa ukubakho komngcipheko kunye/okanye neempembelelo ukuba zinokwenzeka. I-ERMECO iphinde yabhekisa imingcipheko emva kwiQumrhu ekufuneka ihlalutywe ngokubanzi kwaye icebise ngothomalaliso olongezelelweyo okanye amanyathelo okulawula umngcipheko. Ulawulo luthatha ubunini bemingcipheko kwaye luhlala luxoxa ngemiba yomngcipheko kumaqonga ahlukeneyo njengenxalenye yenkcubeko yawo kumzamo wokuthintela imingcipheko ngendlela yentsebenziswano nentsha. UMgaqonkqubo nesiCwangciso seERM zijikeleziswa kuwo onke amagosa rhoqo ngonyaka ukuze onke amanqanaba abasebenzi ahlale esazi ngophuculo olusele luphunyezwe kwaye njengendlela yokuzinzisa ulawulo lomngcipheko. Iiseshini ezixeliweyo neziqhelekileyo zokwazisa ngomngcipheko nazo zaqhutywa ukuze kwabelwane ngeempawu zokulinganisa ukunceda ukuvuthwa kolawulo lomngcipheko. Imisebenzi echazwe kwisicwangciso somliselo isoloko ibekwe esweni kwaye inikwa ingxelo ngamaxesha athile, ngendlela efanayo ukuba i-APP ijongwe ngayo, ukuze kufunyanwe imingcipheko enokubakho kunye nokunxaxha kwizalathisi kunye nokuphunyezwa kweziphumo nokungathotyelwa kwemithetho nemigaqonkqubo.

IKomiti yoPhicothozincwadi yeQela leNtlalo ibonelele ngolongamelo oluzimeleyo lwenkqubo yolawulo lomngcipheko. IKomiti yoPhicothozincwadi ibonelele ngeengxelo zekota zenkqubela zeERM neerejista zomngcipheko ukuze yenze indima yayo yokongamela ezimeleyo.

Umngcipheko ophambili ovelayo kunyakamali olandelayo

IQumrhu lizazi kakuhle iimeko zoqoqosho kunye nokuncipha kwemvulophu yohlahlo lwabiwomali xa kuthelekiswa nezinto ezingxamisekileyo eluntwini. Le mingcipheko inokubakho ngolujongwa ngeliso lokhozi kwaye ibekwe iliso, ixoxwe, ize ilawulwe.

ISIPHELO

Kubekho inkqubela ebonakalayo kulawulo lomngcipheko kunyakamali wama2022/23. Inkqubela phambili entle yenziwe ekuzinziseni ulawulo lomngcipheko nokuphakamisa inqanaba lokukhula komngcipheko kwiQumrhu likaRhulumente elibe negalelo ekusebenzeni kakuhle kweQumrhu loLuntu. Uphuculo lunokubalelwa kulwazi ngomngcipheko neenkqubo zoqeqesho ezinikwa amagosa kwiQumrhu loLuntu kusetyenziswa iqonga lesoftware yeMS Teams eliphakathi/levidiyo. IQumrhu loLuntu likwazile ukugcina ukungaguquguquki ngokubhekiselele ekusetyenzisweni kweenkqubo zolawulo lomngcipheko.

Ukwanda kokukhula komngcipheko kwiQumrhu loLuntu kukhokelele ekuphuculweni kwezicwangciso zokusabela kumngcipheko ochongiweyo.

6. IYUNITHI YOLAWULO LWANGAPHAKATHI

Luxanduva lweGunya eliPhendulayo ukuqhubeka livavanya kwaye lihlola ulawulo lwangaphakathi ukuqinisekisa ukuba imisebenzi yolawulo ekhoyo iyasebenza, ifanelekile, kwaye iselubala nenokuthi iphuculwe xa kuyimfuneko. Ukuphumeza oku, isicwangciso sophuculo lolawulo lwemali lwekota neentlanganiso ezingundoqo zolawulo zibanjwa noMphicothizincwadi Jikelele, abaLawuli beNkqubo beSebe, iCEO yeHWC noMphathiswa. Le yinkqubo eqhubekayo yokunqinisekisa ukuba iHWC igcina iziphumo zayo zophicothozincwadi lucocekile.

ISebe liqulunqe isiCwangciso soLawulo lwangaPhakathi neQhinga elichaza isicwangciso esikwinqanaba eliphezulu ekuphumezeni ulawulo lwangaphakathi phakathi kwemisebenzi yalo engundoqo.

7. UPHICOTHOZINCWADI LWANGAPHAKATHI NEEKOMITI ZALO

UPhicothozincwadi lwaNgaphakathi lubonelela abaphathi ngengqinisekiso ezimeleyo, enenjongo neenkonzozo zothethwano eziyilelwe ukongeza ixabiso nokuphucula ngokuqhubekayo imisebenzi yeSebe/yeQumrhu loLuntu. Kufuneka incedise iSebe/iQumrhu loLuntu ekufezekiseni iinjongo ngokuzisa indlela ecwangcisiweyo, eqeqeshokileyo yokuvavanya nokuphucula ukusebenza kakuhle koLawulo, uLawulo lomngcipheko neenkqubo zoLawulo. Le misebenzi iphambili ilandelayo iyenziwa ngokumalunga noku:

- Vavanya nokwenza iingcebiso ezifanelekileyo zokuphucula iinkqubo zolawulo ekuphumezeni iinjongo zesebe;
- Vavanya ukufaneleka nokusebenza negalelo ekuphuculeni inkqubo yokulawulwa komngcipheko;
- Ncedisa iGosa eliPhendulayo ekugcineni ulawulo olusebenzayo nolufanelekileyo ngokuthi kuhlolwe olo lawulo ukumisela ukusebenza nokufaneleka kwalo, nangokuphuhlisa izindululo zokuphucula okanye zokuphuhlisa.

Umsebenzi woPhicothozincwadi lwangaPhakathi ogqityiweyo kulo nyaka uphononongwayo weSebe/iQumrhu loLuntu uquke iindibano zengqinisekiso ezintandathu, iindibano ezimbini ezixananazileyo nophicothozincwadi olulandelayo oluthathu. Iinkcukacha zolu thethathethwano zibandakanyiwe kwingxelo yeKomiti yoPhicothozincwadi.

IKomiti yoPhicothozincwadi isekwe njengequmrhu lokongamela, ibonelela ngolongamelo oluzimeleyo kulawulo, ulawulo lomngcipheko neenkqubo zolawulo kwiSebe/kwiQumrhu loLuntu, okubandakanya ukongamela nokuhlolwa koku kulandelayo:

- Umsebenzi woPhicothozincwadi lwangaPhakathi;
- Umsebenzi woPhicothozincwadi lwangaPhandle (uMphicothizincwadi Jikelele woMzantsi Afrika - AGSA);
- UCwangcisomali lweSebe nokunikwa kwengxelo;
- IMigaqonkqubo yoCwangcisomali lweSebe;
- Ulawulo lweAGSA nengxelo yophicothozincwadi;
- UkuBekwa kweliso kweSebe eNyakeni;



- ULawulo loMngcipheko weSebe;
- ULawulo lwengaPhakathi;
- Iinjongo ezimiselwe kwangaphambili;
- UkuziPhatha kakuhle, ubuQhophololo noRhwaphilizo

Ittheyibhile engezantsi iveza iinkcukacha ezifanelekileyo zamalungu eKomiti yoPhicothozincwadi

Igama	Iziqinisekiso zemfundo	Ngaphakathi okanye Ngaphandle	Ukuba ngowa-Ngaphakathi, isikhundla eSebeni	Umhla woku-Qeshwa	Umhla wokuYeka	Inani lee-Ntlanganiso ezizinyasiweyo
Mnu Pieter Strauss (uSihlalo)	BCom Accounting; BCompt Honours; CA (SA)	Ngaphandle	Ayingeni	Owoku1 kweyo-Mqungu wama2022 (Isigaba sesi2 sonyaka)	Ayingeni	7
Mnu Ebrahim Abrahams	BCom Accounting Honours	Ngaphandle	Ayingeni	Owoku1 kweyo-Mqungu wama2022 (Isigaba sesi2 sonyaka)	Ayingeni	7
Nkszn Annelise Cilliers	BCompt Honours; CA (SA)	Ngaphandle	Ayingeni	Owoku1 kweyo-Mqungu wama2022 (Isigaba sesi2 sonyaka)	Ayingeni	7
Nkszn Fayruz Mohamed	BCompt Honours; CA (SA)	Ngaphandle	Ayingeni	Owoku1 kweyoMqungu wama2022 (Isigaba soku1 sonyaka)	Ayingeni	6

8. UKUTHOTYELWA KWEMITHETHO NEMIMISELO

Iinkqubo, imigaqonkqubo neendlela ezikhoyo ukuqinisekiswa ukuthotyelwa kwemithetho nemimiselelo.

9. UBUQHOPHOLOLO NORHWAPHILIZO

Ubuqhophololo norhwaphilizo lubonisa imingcipheko ebonakalayo kwii-asethi zeQumrhu kwaye lunokuba nefuthe elibi ekusebenzeni kakuhle konikezelo lwenkonzo kunye nesidima seQumrhu.

I-WCG yamkele isiCwangciso sokuLwa ubuQhinga noRhwaphilizo esingqina isimo sePhondo sokungabunyamezeli tu ubuqhophololo, ubusela norhwaphilizo. Ngokuhambelana nesiCwangciso iQumrhu loLuntu lizibophelele ekunganyamezelini kwaphela ngokubhekiselele kubuqhophololo, ubuqhophololo okanye naziphi na izezo zolwaphulomthetho, nokuba zingaphakathi okanye zangaphandle, kwaye lisukela kwaye litshutshise ngamandla azo zonke iindlela ezisemthethweni ezifumanekayo, nawaphi na amaqela abandakanyekayo kwezo zenzo okanye ukuzama ukwenza njalo.

IQumrhu linesiCwangciso esivunyiweyo soThintelo loRhwaphilizo kunye neSicwangciso sokuPhumeza esisebenza ngaxeshanye esiphumeza isiCwangciso soThintelo.

Iindlela ezahlukeneyo zokuxela izityholo zobuqhophololo, ubusela norhwaphilizo zikhoyo nezichazwe ngokweenkcukacha kwisiCwangciso sePhondo sokuLwa ubuQhophololo noRhwaphilizo, uMgaqonkqubo weWCG wokuvuthela impempe nesiCwangciso seSebe sokuThintela ubuQhophololo. Isityholo ngasinye esifunyenwe yiYunithi yeeNkonzo zoPhando lwePhondo (PFS) sirekhodwa kwiNkqubo yoLawulo lwamaTyala esetyenziswa njengesixhobo solawulo sokunika ingxelo ngenkqubela eyenziweyo ngamatyala anxulumene neSebe nokuvelisa iinkcukacha-manani zeWCG kunye neSebe.

Abaqeshwa nabasebenzi abangooDiz'amahlebo ngezikrokro zobuqhophololo, urhwaphilizo nobusela bayakhuselwa ukuba ubhengezo kukudiza okukhuselweyo (okt kuyahlangabezana neemfuno ezisemthethweni zoMthetho wokuDiza okukhuselweyo, onguNombolo 26 wama2000 umz. ukuba udizo lwenziwe ngesisa). UMgaqonkqubo wooDiz'amahlebo weWCG ubonelela ngezikhokelo kubasebenzi nakubasebenzi ngendlela yokuvakalisa iinkxalabo kubaphathi abafanelekileyo, abantu abathile abachongiweyo kwiWCG okanye kumaziko angaphandle, apho banezizathu ezivakalayo zokukholelwa ukuba izenzo zolwaphulomthetho okanye izenzo ezingafanelekanga bezenziwe okanye zenziwe kwiWCG. Ithuba lokuhlala ungaziwa linikwa nawuphi na umntu ongathanda ukuchaza izenzo zobuqhophololo, ubusela norhwaphilizo kwaye, ukuba bakwenza oko ngokwabo, iinkcukacha zabo zigcinwa ziyimfihlo nguloo mntu baxela kuye.

Ukuba, emva kophando, ubuqhophololo, ubusela okanye urhwaphilizo ziqinisekisiwe, umsebenzi othathe inxaxheba kwizenzo ezinjalo uza kubizelwa kwiingxoxo zoluleko. Ummeli weWCG osungula iinkqubo zoluleko kufuneka anike izindululo zokugxothwa komqeshwa lowo uchaphazelekayo. Apho kufunyenwe ubungqina obubambekayo bolwaphulomthetho, umba wolwaphulomthetho uxelwa kwiNkonzo yamaPolisa oMzantsi Afrika.

10. UKUNCIPHISA INGOZI YOKUHENDEKA

I-HWC iqinisekisa ukuba ayikho ingozi yokuhendeka ngokuthi iqinisekise ukuba iSibhengezo soMdlala (ifomu yeWCBD4) sifunyenwe kuye wonke umboneleli ngeenkonzo ongabhaliwanganga kuVimba weeNkcukacha zaBaboneleli weNtshona Koloni/kuVimba weeNkcukacha zeNtengiso.

UNondyebo wePhondo uncedisa amasebe namaqumrhu oluntu ukunciphisa umngcipheko wengozi yokuhendeka apho abanini okanye abalawuli beenkampani bekwangabasebenzi bakarhulumente eNtshona Koloni. Oku kwenziwa ngokubonelela ngeenkcukacha ezivela kwiPERSAL (iNkqubo yeMivuzo yaBasebenzi) malunga nabasebenzi bakarhulumente ababhaliwe njengabanini okanye abalawuli beenkampani. I-HWC iqinisekisa ukuba abantu abanjalo banoMvuzo woMsebenzi ngaphandle kweNkonzo kaRhulumente (RWOPS) ileta yemvume phambi kokuba benze ushishino nabo.

I-HWC ayikhange ifumane nayiphi na ingozi yokuhendeka kulo naliphi na ishishini eligqitywe nababoneleli beenkonzo. Ukuba ungquzulwano olunjalo belufunyaniswa, lo mbandela uza kuthathwa njengobuqhophololo boLawulo lweNtengo kwaye, emva kophando olucokisekileyo, umboneleli weenkonzo uza kuchongwa njengomnikeze weenkonzo 'ongakhethwanga'.

Ngokubhekiselele kwiinkqubo eziqhutywe yiHWC ngokweNHRA, ukubhalisa ingozi yokuhendeka ngumba osisigxina kwii ajenda zeBhunga neekomiti zalo. Imiba ebhaliswe ngamalungu kujongwana nayo ngokwemigaqo yezibonelelo ezifanelekileyo zombutho 'iMithetho yoCwangco nokuqhutywa kweNtlanganiso zeBhunga leLifa leMveli leNtshona Koloni neeKomiti zalo', kukho nayiphi na ingozi yokuhendeka nenyathelo elithatyathiweyo kulo mba elibhalwe phantsi kwento efanelekileyo yeshishini.

11. INDLELA YOKUZIPHATHA

Umgaqonkqubo ophunyezwe yiDCAS ubandakanya iHWC. UMgaqo wokuZiphatha usasazwa kubo bonke abasebenzi qho ngonyaka. Ukongeza, incwadana yengcaciso yeKomishoni yeNkonzo kaRhulumente malunga nokuphunyezwa ngokubonakalayo koMgaqo wokuZiphatha isasazwe kubasebenzi. Bonke abafundi abasanda kuqeshwa bePAY bafumana iNdlela yokuZiphatha njengenxalenye yomqulu wabo wokuziqhelanisa xa besemsebenzini kwaye imixholo ikwaxoxiwe ngexesha lenkqubo yoqheliso yesebe. Ngexesha leengxoxo ezahlukeneyo phakathi kwabaphathi abaphezulu nabaqeshwa beSebe, abasebenzi baye bakhunjuzwa ngomgaqonkqubo wesebe woNgcungcuthekiso ngokweSondo nenkqubo emayilandelwe xa kunikwa ingxelo ngokuziphatha okunjalo.

Ukongeza, amalungu eBhunga leLifa leMveli leNtshona Koloni anyanzelekile ukuba atyikitye kwaye abambelele kumgaqo wokuziphatha ophathelele kwindawo yawo yoxanduva.

12. UKHUSELEKO LWEMPILO NEMIBA YENDALO

I-DCAS ibonelela iHWC ngendawo yeeofisi, umgaqonkqubo ophunyezwe yiDCAS ke ngoko uyasebenza kwiHWC.

13. UNOBHALA WENKAMPANI/WEBHODI (UKUBA KUFANELEKILE)

Ayingeni

14. UXANDUVA LOLUNTU

Ayingeni

15. INGXELO YEKOMITI YOPHICOTHOZINCWADI

Siyavuya ukunikezela ngengxelo yethu yonyakamali ophele ngomhla wama31 kweyoKwindla wama2023.

Uxanduva lweKomiti yoPhicothozincwadi

IKomiti yoPhicothozincwadi inika ingxelo yokuba iluthobele uxanduva lwayo oluvela kwiCandelo lama51 (1) (a) (ii) loMthetho woLawulo lweMali kaRhulumente noMmiselo kaNondyebo ongu3.1. IKomiti yoPhicothozincwadi ikwanika ingxelo yokuba iyamkele imimiselo yesalathiso esifanelekileyo esesikweni njengengoMqulu weKomiti yoPhicothozincwadi, iyilawule imicimbi yayo ngokuhambelana nalo mqulu kwaye ilufezekisile lonke uxanduva lwayo njengoko luqulethwe koko.

UkuSebenza koLawulo lwaNgaphakathi

IQumrhu lilindeleke ukuba liphuhlise kwaye ligcine iinkqubo zolawulo lwangaphakathi eziya kuphucula ekunokuthi kwenzeka ekuphunyezweni kweenjongo zalo, ukuziqhelanisa neenguqu kwimo engqongileyo elisebenza kuyo nokukhuthaza ukusebenza nokufaneleka kakuhle, ukuxhasa ingxelo ethembekileyo nokuthotyelwa kwemithetho nemimiselo. I-WCG yamkele iSakhelo soQinisekiso esiDityanisiweyo esichonga kwaye sidibanise ababoneleli bengqinisekiso. Inqanaba lokuqala lengqinisekiso kukuqinisekisa ngolawulo, esifuna ukuba ulawulo lwangaphakathi luginelwe ulawulo lwangaphakathi olusebenzayo kwaye luphumeze ezo nkqubo mihla le ngolawulo lokongamela nokuthatha amanyathelo okulungisa apho kuyimfuneko. Inqanaba lesibini lokuqinisekisa yingqinisekiso yangaphakathi ebonelelwa ngemisebenzi eyahlukileyo kulawulo oluthe ngqo, oluphathiselwe ukuvavanya ukuthotyelwa kwemigaqonkqubo, iinkqubo, izithethe, imigangatho neziseko. Inqanaba lesithathu lokuqinisekisa ngababoneleli bengqinisekiso abazimeleyo abakhokelwa yimigangatho yobuchwephesha efuna awona manqanaba aphezulu okuzimela.

IsiCwangciso soQinisekiso esiDityanisiweyo esisekelwe kumngcipheko saphuhliswa kwiSebe, siququzelelwa luPhicothozincwadi lwaNgaphakathi, nolukwangumnikezeli wengqinisekiso ezimeleyo. Uphicothozincwadi lwangaphakathi lubonelela iKomiti yoPhicothozincwadi noLawulo ngesiqinisekiso esinengqiqo sokuba ulawulo lwangaphakathi lwanele kwaye luyasebenza. Oku kuphunyezwa ngesicwangciso esivunyiweyo sophicothozincwadi lwangaphakathi, uPhicothozincwadi lwaNgaphakathi oluvavanya ukufaneleka kolawulo oluthomalalisa imingcipheko neKomiti yoPhicothozincwadi ebeka iliso ekuphunyezweni kwamanyathelo olungiso.

Olu thethwano lulandelayo lophicothozincwadi lwangaphakathi lwamkelwe yiKomiti yoPhicotho lwaza lwaqunyelwa luPhicothozincwadi lwaNgaphakathi kulo nyaka uphantsi kophononongo:

- ISakhelo saBathunywa seDPSA
- IZenzo zoLwaluko
- OoVimba boLondolozo neNkonzo yeeRekhodi zeWC
- UPhononongo lweYunithi yoLawulo lwaNgaphakathi

- CIZibonelelo zoXhomekeko - iMidlalo
- liNtlawulo zoDluliselo - Amathala eencwadi

linkalo zophuculo, njengoko kuphawulwe luPhicothozincwadi lwaNgaphakathi ngethuba lokwenziwa komsebenzi wabo, kwavunyelwana ngazo ngabaphathi. IKomiti yoPhicothozincwadi ibeka esweni ukuphunyezwa kwemisebenzi ekuvunyelwene ngayo rhoqo ngekota.

INgxelo yoLawulo eNyakeni yeNyanga/yeKota

IKomiti yoPhicothozincwadi yanelisekile ngumxholo nomgangatho wolawulo lwekota enyakeni neengxelo zokusebenza ezikhutshwe kulo nyaka uphononongwayo liGosa eliPhendulayo leQumrhu ngokwemigaqo yeMimiselo kaNondyebo kaZwelonke noMthetho woLwahlulo lweNgeniso.

Uvavanyo lweNngxelo zeMali

IKomiti yoPhicothozincwadi:

- Iphonononge yaza yaxoxa ngeNngxelo zeMali zoNyaka eziPhicothiweyo ukuze zibandakanywe kwiNngxelo yoNyaka;
- Iphonononge iNngxelo yoLawulo ye-AGSA nempendulo yabalawuli ngaphezu koko;
- Iphonononge iinguqu kwimigaqonkqubo yocwangcिसomali neendlela zokusebenza njengoko kuchaziwe kwiiNngxelo zeMali zoNyaka
- Iphonononge ulungelelwaniso lwezixhobo ngenxa yophicothozincwadi lweQumrhu.

Uthotyelo

IKomiti yoPhicothozincwadi iye yaphonononga iinkqubo zeQumrhu zokuthobela imimiselo yomthetho neyolawulo.

liNkcukacha zokuSebenza

Ingxelo yeKomiti yoPhicothozincwadi ngalo mba iya kuqukunyelwa emva kokuqukunyelwa kweNngxelo yoPhicothozincwadi.

INgxelo yoMphicothizincwadi Jikelele

IKomiti yoPhicothozincwadi iye yaphonononga qho ngekota isicwangciso somiliselo seQumrhu kwimiba yophicothozincwadi ephakanyiswe kunyaka ongaphambili. Siye sadibana neAGSA ukuqinisekisa ukuba akukho miba ingasonjululwanga evela kuphicothozincwadi olulawulayo. Amanyathelo olungiso kwiziphumo ezineenkukacha eziphakanyiswe yiAGSA zibekwe esweni yiKomiti yoPhicothozincwadi qho ngekota.

IKomiti yoPhicothozincwadi iyavumelana kwaye iyasamkela isigqibo seAGSA malunga neeNkcazo zeMali zoNyaka kwaye iphakamisa ukuba ezi Nkcazo ziPhicothiweyo zamkelwe kwaye zifundwe nengxelo yazo.

Mnu Pieter Strauss

USihlalo weKomiti yoPhicothozincwadi weQela leNtlalo

Umhla: 11 kweyeThupha wama2023

16. IINKCUKACHA ZOKUTHOBELA UKUSEBENZA KWEB-BBEE

Olu ludwe lulandelayo lugqityiwe ngokuhambelana neemfuno zeBBBEE zoMthetho weBBBEE wama2013 nanjengoko kumiselwe liSebe lezoRhwebo noShishino.

Ingaba iSebe/iQumrhu loLuntu ikhona na iKhowudi yokuSebenza ngokuLungileyo eliyisebenzisileyo (iSiqinisekiso seB-BBEE leNqanaba loku1 – 8) ngokumalunga noku kulandelayo:		
Umgaqo	Impendulo Ewe / Hayi	Ingxoxo (ibandakanya ingxoxo ngempendulo yakho kwaye ubonise ukuba ngawaphi na amanyathelo athathiweyo ukuthobela)
Ukumisela umgaqo wokukhutshwa kwamaphephamvume, iimvumelwano okanye ezinye izigunyaziso ngokubhekiselele kumsebenzi wezoqoqosho ngokwawo nawuphi na umthetho?	Hayi	IQumrhu aliwakhuphi iilayisensi, iimvumelwano okanye ezinye izigunyaziso ngokubhekiselele kumsebenzi wezoqoqosho ngokwawo nawuphi na umthetho
Ukuphuhlisa nokuphumeza umgaqonkqubo wokuthengwa kweempahla okhethekileyo?	Ewe	Umgaqonkqubo weSCM weQumrhu ubonelela ngokuphunyezwa kokuthengwa kweempahla neenkonziso ezikhethiweyo
Ukumisela umgaqo wokufaneleka kokuthengisa amashishini karhulumente?	Hayi	IQumrhu alizibandakanyi kwintengiso yamashishini karhulumente.
Ukuphuhlisa umgaqo wokungena kubuhlakani necandelo labucala?	Hayi	IQumrhu alithathi nxaxheba kuthelwano necandelo labucala.
Ukumisela umgaqo wokunikezelwa kwamaqithiqithi, izibonelelo neenkqubo zotyalomali ukuxhasa ukuXhotyiswa kwabaMnyama kwezoQoqosho ngokuBanzi??	Hayi	IQumrhu alibandakanyeki ekunikezelweni kwamaqithiqithi, izibonelelo neenkqubo zotyalomali ukuxhasa ukuXhotyiswa kwabaMnyama kwezoQoqosho ngokuBanzi.

ICANDELO D: ULAWULO LWEZABASEBENZI

X

1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo, kwaye iinkcukacha ezifanelekileyo zivela kwiNgxelo yoNyaka yeDCAS.

2. IINKCUKACHAMANANI ZOLONGAMELO LWEZABASEBENZI

Ezi nkcukachamanani zichazwe kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ICANDELO E: INGXELO YOTHOTYELO LWEPFMA



1. INKCITHO ENGAFANELEKANGA, ENGENANZUZO NEYILAHLEKO YEZINTO EZIPHATHEKATHO

1.1. Inkcitho engafanelekanga

a) Uvumelelwaniso lwenkcitho engafanelekanga

Inkcazelo	2022/23	2021/22
	R'000	R'000
Ibhalansi yokuvula	-	-
Yongeza: Inkcitho engafanelekanga iqinisekisiwe	-	-
Ngaphantsi: Inkcitho engafanelekanga ivunyiwe	-	-
Ngaphantsi: Inkcitho engafanelekanga ayivunywanga yaza yasuswa	-	-
Ngaphantsi: Inkcitho engafanelekanga enokuhlawuleka	-	-
Ngaphantsi: Inkcitho engafanelekanga ayihlawulekanga kwaye icinyiwe	-	-
Ibhalansi yokuvala	0	0

Amanqaku ovumelelwaniso

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engafanelekanga eyayiphantsi kovavanyo ngowama2021/22	-	-
Inkcitho engafanelekanga enxulumene nowama2021/22 yaza yachongwa ngowama2022/23	-	-
Inkcitho engafanelekanga yalonyaka	-	-
Iyonke	0	0

b) linkcukacha zenkcitho engafanelekanga yangoku neyonyaka odlulileyo (phantsi kovavanyo, uqinisekiso, nophando)

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engafanelekanga ephantsi kovavanyo	-	-
Inkcitho engafanelekanga ephantsi koqinisekiso	-	-
Inkcitho engafanelekanga ephantsi phando	-	-
Iyonke	0	0

c) linkcukacha zenkcitho engafanelekanga yangoku neyonyaka odlulileyo zivunyiwe

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engafanelekanga ivunyiwe	-	-
Iyonke	0	0

ICANDELO E: INGXELO YAMA38 YOKUTHOTYELWA KWEPFMA

X

d) linkcukacha zenkcitho engafanelekanga yangoku neyonyaka odlulileyo zisusiwe - (azivunywanga)

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engafanelekanga AYIvunywanga kwaye isusiwe	-	-
Iyonke	0	0

e) linkcukacha zenkcitho engafanelekanga yangoku neyonyaka odlulileyo ehlawuliweyo

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engafanelekanga ehlawuliweyo	-	-
Iyonke	0	0

f) linkcukacha zenkcitho engafanelekanga yangoku neyonyaka odlulileyo (engahlawulwanga)

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engafanelekanga icinyiwe	-	-
Iyonke	0	0

Udizo olongezelelweyo olunxulumene noLungiselelo loBudlelwano baMaziko

g) linkcukacha zamatyala okungathotyelwa kwemigaqo apho iziko lithatha inxaxheba kumalungiselelo angaphakathi kubudlelwane bamaziko (apho iziko elilolu hlobo lingenaxanduva lokungathotyelwa kwemigaqo)

Inkcazelo
Ayingeni
Iyonke

h) linkcukacha zamatyala okungathotyelwa kwemigaqo apho iziko lithatha inxaxheba kumalungiselelo angaphakathi kwamaziko (apho iziko elilolu hlobo linoxanduva lokungathotyelwa kwemigaqo)

Inkcazelo
Ayingeni
Iyonke

i) linkcukacha zamanyathelo oluleko okanye olwaphulomthetho lwangoku nolonyaka odlulileyo athatyathiweyo ngenxa yenkcitho engafanelekanga

Amanyathelo athatyathiweyo oluleko
Ayingeni

1.2. Inkcitho engeyonzuzo neyilahleko

a) Uvumelelwaniso lwenkcitho engeyonzuzo neyilahleko

Inkcazelo	2022/23	2021/22
	R'000	R'000
Ibhalansi yokuvula	-	-
Yongeza: Inkcitho engeyonzuzo neyilahleko iqinisekisiwe	-	-
Ngaphantsi: Inkcitho engeyonzuzo neyilahleko icinyiwe	-	-
Ngaphantsi: Fruitless and wasteful expenditure recoverable	-	-
Ibhalansi yokuvala	0	0

Amanqaku ovumelelwaniso

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engeyonzuzo neyilahleko eyayiphantsi kovavanyo ngowama2021/22	-	-
Inkcitho engeyonzuzo neyilahleko enxulumene nowama2021/22 nethe yachongwa ngowama2022/23	-	-
Inkcitho engeyonzuzo neyilahleko yalo nyaka	-	-
Iyonke	0	0

b) Iinkcukacha zenkcitho engenanzuzo neyilahleko yalo nyaka nezonyaka odlulileyo (phantsi kovavanyo, uqinisekiso nophando)

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engeyonzuzo neyilahleko eyayiphantsi kovavanyo ngowama2021/22	-	-
Inkcitho engenanzuzo neyilahleko phantsi kokuzimisela	-	-
Inkcitho engenanzuzo neyilahleko phantsi kophando	-	-
Iyonke	0	0

c) Iinkcukacha zalo nyaka nowangaphambili zenkcitho engenanzuzo neyilahleko efunyenweyo

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engenanzuzo neyilahleko efunyenweyo	-	-
Iyonke	0	0

ICANDELO E: INGXELO YAMA38 YOKUTHOTYELWA KWEPFMA

X

d) linkcukacha zalo nyaka nezonyaka odlulileyo nenkcitho engenanzuzo neyilahleko engafunyanwanga nethe yacinywa

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engenanzuzo neyilahleko ethe yacinywa	-	-
Iyonke	0	0

e) linkcukacha zamanyathelo oluleko okanye olwaphulomthetho lonyaka okhoyo nonyaka odlulileyo athatyathiweyo ngenxa yenkcitho engenanzuzo neyilahleko

Amanyathelo athatyathiweyo oluleko
Ayingeni

1.3. Udizo olongezelelweyo olunxulumene nelahleko yezinto eziphathekayo ngokwePFMA iCandelo lama55(2)(b)(i) ne(iii)

a) linkcukacha zelahleko yemathiriyeli yangoku neyonyaka ophelileyo ngokuziphatha kwezolwaphulomthetho

Ilahleko yezinto eziphathekayo ngokuziphatha kwezolwaphulo-mthetho	2022/23	2021/22
	R'000	R'000
Ubusela	-	-
Ilahleko yezinye izinto eziphathekayo	-	-
Ngaphantsi: Okuvunyenweyo	-	-
Ngaphantsi: Okungafunyanwanga nokuthe kwacinywa	-	-
Iyonke	0	0

b) linkcukacha yezinye izinto eziphathekayo

Uhlobo lwelahleko yezinye izinto eziphathekayo	2022/23	2021/22
	R'000	R'000
(Yahlula iindidi eziphambili, kodwa dwelisa izinto eziphathekayo)	-	-
Iyonke	0	0

c) Ilahleko yezinye izinto eziphathekayo ezifunyenweyo

Uhlobo lwelahleko	2022/23	2021/22
	R'000	R'000
(Yahlula iindidi eziphambili, kodwa dwelisa izinto eziphathekayo)	-	-
Iyonke	0	0

d) Ilahleko yezinye izinto eziphathekayo

Uhlobo lwelahleko	2022/23	2021/22
	R'000	R'000
(Yahlula iindidi eziphambili, kodwa dwelisa izinto eziphathekayo)	-	-
Iyonke	0	0

2. UKUHLAWULWA KADE KUNYE/OKANYE UKUNGAHLAWULWA KWABABONELELI NKEENKONZO

Inkcazelo	Number of invoices	Consolidated Value
		R'000
li-invoyisi ezisebenzayo zifunyenwe	0	0
li-invoyisi ezihlawulwe kwiintsuku ezingama30 okanye ixesha ekuvunyelwene ngazo	0	0
li-invoyisi ezihlawulwe emva kweentsuku ezingama 30 okanye ixesha ekuvunyelwene ngazo	0	0
ii-invoyisi ezindala kuneentsuku ezingama30 okanye ixesha ekuvunyelwene ngalo (elingekahlawulwa kwaye ngaphandle kwengxabano)	0	0
li-invoyisi ezindala kuneentsuku ezingama30 okanye ixesha ekuvunyelwene ngalo (elingahlawulwanga kwaye likwimpikiswano)	0	0

3. ULAWULO LWENTENGO

3.1 Intengo ngokusebenzisa ezinye iindlela

Inkcazelo yeprojekthi	Igama lomboneleli zinkonzo	Uhlobo lwentengo ngokusebenzisa ezinye iindlela	Inombolo yesivumelwano	Ixabiso lesivumelwano R'000
Uhlaziyo lwephephamvume lonyaka lesoftware yeCaseware	* Adapt IT (Pty)	Ubizo lwamaxabiso olunezithintelo	HWC0001	R 25
Uhlaziyo lwephephamvume lonyaka leSoftware yePastel Accounting	**Sage Pastel Accounting	Ubizo lwamaxabiso olunezithintelo	HWC0002	R 17
Ukuphunyezwa kwamanyathelo olondolozo lwezinto zakudala kwiDiepkloof Rock Shelter	*** John Parkington	Ubizo lwamaxabiso olunezithintelo	HWC0003	R 262
Iyonke:				R304

* Umboneleli nguye yedwa umboneleli weCaseware software esetyenziselwa ukuqulunqa iiNkcazo zeMali zoNyaka.

** Umboneleli nguye yedwa umboneleli wesoftware yePastel accounting esetyenziswa njengeyona nkqubo yolawulo lwemali yequmrhu.

*** Akukho zimpendulo zifunyenweyo ngeNkqubo yokuThengwa kweMphahla yeKhompyutha xa imarike yayivavanywa. Umbonelelizinkonzo uye wonyulwa ngenkqubo elinganiselweyo yokubiza amaxabiso.

3.2 Unxaxho nolwandiso lwesivumelwano

Inkcazelo yeprojekthi	Igama lombonelelizinkonzo	Uhlobo lohlangahlengiso lwesivumelwano (Ukwandiswa okanye unxaxho)	Inombolo yesivumelwano	Ixabiso lesivumelwano soqobo	Ixabiso lokwandiswa okanye lonxaxho lwesivumelwano sangaphambili (ukuba kufanelekile)	Ixabiso lokwandiswa okanye ukwahluka kwesivumelwano sangoku
				R'000	R'000	R'000
Ayikho						
Iyonke: 0						

ICANDELO F: IINKCUKACHA ZEMALI

Ingxelo yophicothozincwadi jikelele kwiPalamente yePhondo leNtshona Koloni kwiLifa leMveli leNtshona Koloni

Ingxelo kwiingxelo zemali

1. Ndiziphononongile iingxelo zemali zeLifa leMveli leNtshona Koloni ezichazwe kwiphepha lama60 ukuya kwele85, ezibandakanya ingxelo yobume bemali ngowama31 kweyoKwindla wama2023, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwiasethi ezishiyekileyo, ingxelo yokuhamba kwemali nengxelo yothelekiso lohlahlo lwabiwomali kunye nemali eyiyeyona yonyaka oye waphela ngoko, kwakunye namanqaku eengxelomali, kuquka isishwankathelo semigaqonkqubo yocwangcisomali.

Isipelo

2. Ngokusekelwe kuphononongo lwam, akukho nto ithe yatsala amehlo am endibangela ukuba ndikholelwe ukuba iingxelo zemali azibonakalisi kufaneleka, kuzo zonke iinkalo ezibambekayo, ubume bemali beLifa leMveli leNtshona Koloni ukususela ngowama31 kweyoKwindla wama2023 nendlela esebenze ngayo imali nokuqukela kwemali. kunyaka othe waphela ngoko ngokweMigangatho yeeNkqubo zoCwangcisomali olwaMkelwe ngokuBanzi (GRAP) neemfuno zoMthetho woku1 woLawulo lweMali kaRhulumente we1999 (PFMA).

Omye umba

3. Nditsalela ingqalelo kulo mba ungezantsi. Isigqibo sam asilungiswanga ngokumalunga nalo mba.

Umyalelo kaNondyebo kaZwelonke onguNombolo 4 wama2022/2023: ukuThotyelwa kwePFMA neSakhelo sokuNikwa kweNngxelo

4. Ngomhla wama23 kweyoMnga wama2022 uNondyebo kaZwelonke wakhupha iNqaku loMyalelo onguNombolo 4: ISakhelo sokuThotyelwa kwePFMA neNngxelo yowama2022-23 ngokwecandelo lama76(1)(b), (e) kunye no(f), 2(e) no(4) (a)p kunye no(c) nePFMA eqale ukusebenza ngowesi3 kweyoMqungu wama2023. I-PFMA uThotyelo neSakhelo sokuNikwa kweNngxelo ikwajongana nokubhengezwa kwenkcitho engagunyaziswanga, inkcitho engafanelekanga nenkcitho engenanzuzo neyilahleko (inkcitho yeUIFW). Phakathi kweziphumo zesi sakhelo kukuba inkcitho engafanelekanga nengenanzuzo neyilahleko ekungenwe kuyo kunyakamali odlulileyo kwaye engaqwalaselwanga ayisachazwa kumanqaku okudiza eengxelo zemali zonyaka, kuphela unyaka omiyo namanani onyaka ongaphambili ekufuneka ebhengezwe kwinqaku kwiingxelo zemali, ukuba i-UIFW yenziwe. Ngaphaya koko, iintshukumo ngokubhekiselele kwinkcitho engafanelekanga nenkcitho engenanzuzo neyilahleko ayichazwanga kumanqaku eengxelo zemali zonyaka zeLifa leMveli leNtshona Koloni. Ukubhengezwa kwezi ntshukumo (umzekelo, ezixolelweyo, ezinokufunyanwa kwakhona, ezisusiweyo, ezicinyiweyo, phantsi kovavanyo, phantsi kokumiselwa naphantsi kophando) ngoku zibandakanyiwe njengenxalenye yolunye ulwazi kwingxelo yonyaka yeLifa leMveli leNtshona Koloni. Andiluvezi uluvo lwam malunga nokubhengezwa kwenkcitho engafanelekanga nenkcitho engenanzuzo neyilahleko kwingxelo yonyaka.

Uxanduva lwegunya eliphendulayo lweengxelo zemali

5. Ugunyaziwe ophendulayo unoxanduva lokulungiselela nokunikezela ngeengxelo zemali ngokufanelekileyo ngokungqinelana neGRAP nePFMA nolawulo lwangaphakathi njengoko ugunyaziwe ophendulayo kuyimfuneko ukwenza ulungiselelo lweengxelo zemali ezingenachaphaza, nokuba kungenxa. yobuqhophololo okanye impazamo.
6. Ekulungiseleleni iingxelo zemali, ugunyaziwe ophendulayo unoxanduva lokuvavanya ukubanakho kwequmrhu ukuqhubeka njengenxalabo eqhubekayo; ukubhengeza, njengoko kufanelekile, imiba enxulumene nenxalabo eqhubekayo; nokusebenzisa isiseko senxalabo socwangcisomali ngaphandle kokuba isigqeba solawulo esifanelekileyo sinenjongo yokulibhangisa iziko okanye liphelise ukusebenza, okanye alinandlela yimbi eyinyani ngaphandle kokwenza oko.

Uxanduva lomphicothizincwadi jikelele kuphicotho lweengxelo zemali

7. Uxanduva lwam kukuvakalisa isiphelo kwiingxelo zemali ezihamba nezi. Ndiqhube uphononongo lwam ngokuhambelana neMigangatho yaMazwe ngaMazwe malunga noHlaziyo lweNngxoxo (ISRE) 2400 (eHlaziyiweyo), iiNngxoxo zokuhlaziya iingxelo zemali zembali. Umgangatho ufuna ukuba ndigqibe malunga nokuba kukho nantoni na eye yafika kwingqwalasela yam ebangela ukuba ndikholelwe ukuba

ICANDELO F: IINKCUKACHA ZEMALI

iinkcazo zemali, ezithatyathiweyo xa zizonke, azilungiselelwanga ngazo zonke iinkalo eziphathekayo ngokuhambelana nesakhelo sengxelo semali esisebenzayo. Lo mgangatho ukwafuna ukuba ndihambelane neemfuno zokuziphatha ezifanelekileyo.

8. Ukuphononongwa kweengxelo zemali ngokuhambelana ne-ISRE2400 (eHlaziyiweyo) luthethathethwano oluqiniweyo lwengqinisekiso. Kufuneka ndenze iinkqubo, ikakhulu ezibandakanya ukwenza imibuzo kubaphathi nabanye abakwindawo ephicothwayo, njengoko kufanelekile, kwaye ndisebenzise iinkqubo zohlalutyo, nokuvavanya ubungqina obufunyenweyo.
9. Iinkqubo ezenziwe kuthethwanolophononongo zingaphantsi kakhulu kunezo ezenziwe kuphicothozincwadi oluqhutywe ngokuhambelana neMigangatho yeHlabathi yoPhicothozincwadi. Ngokunjalo, andiluvezi uluvo lophicotho kwezi ngxelo zemali.

Ingxelo kwingxelo yonyaka yokusebenza

10. Ngokuhambelana noMthetho woPhicothozincwadi Jikelele wama25 wama2004 (PAA) nesaziso ngokubanzi esikhutshwe ngokwemigaqo yoko, kufuneka ndiphicothe kwaye ndinike ingxelo malunga nokuba luncedo nokuthembeka kweenkcukacha zokwenziwa komsebenzi ezixeliweyo xa zithelekiswa neenjongo eziqikelelwe kwangaphambili zezalathi zokusebenza ezikhethiweyo ezithiwe thaca kwingxelo yokusebenza yonyaka. Ugunyaziwe ophendulayo unoxanduva lokulungiselela ingxelo yokusebenza yonyaka.
11. Ndikhethe ezi zalathisi zokwenziwa komsebenzi zilandelayo ezinxulumene neNkqubo: IiNkonzo zoLawulo lweZixhobo zeLifa leMveli ezithiwe thaca kwingxelo yokusebenza yonyaka ophele ngowama31 kweyoKwindla wama2023. Ndikhethe ezo zalathisi ezilinganisa intsebenzo yequmrhu kwimisebenzi yalo eyigunyazisiweyo ephambili nebalulekileyo kuzwelonke, kuluntu okanye kuluntu.
 - 1.2 Inani leziza zelifa lemveli lephondo ezithe zakhuselwa ngokusesikweni
 - 1.3 Inani lamatyeli ohlolo lweziza olwenziweyo kwiziza zelifa lemveli lephondo
 - 1.5 Inani leziza zelifa lemveli lephondo ezityhiliweyo
 - 1.6 Inani leenkqubo ezisindlekiweyo ukukhuthaza ulawulo lwezixhobo zelifa lemveli.
12. Ndizivavanyile iinkcukacha zokwenziwa komsebenzi ezixeliweyo zezalathisi zokusebenza ezikhethiweyo ngokuthelekisa nemigaqo ephuhlise kulawulo lokwenziwa komsebenzi nesakhelo sokunika ingxelo, njengoko kuchaziwe kwisaziso jikelele. Xa ingxelo yokusebenza yonyaka ilungiswa kusetyenziswa le migaqo, ibonelela ngolwazi oluluncedo noluthembekileyo nokuqonda kubasebenzisi malunga nocwangciso lwequmrhu nonikezelo ngesigunyaziso neenjongo zalo.
13. Ndenze iinkqubo zokuvavanya ukuba ngaba:
 - izalathisi ezisetyenziselwa ucwangciso nokunikwa kwengxelo kumsebenzi zinokunxulunyaniswa ngokuthe ngqo kugunyaziso lwequmrhu nempumelelo yeenjongo zalo ezicwangcisiweyo
 - izalathisi zichazwe kakuhle kwaye zinokuqinisekiswa ngokuqinisekisa ukuba ziqondakala lula kwaye zisebenza ngokufanayo kwaye ndinokuqinisekisa iindlela neenkqubo eziza kusetyenziswa umlinganiselo wempumelelo
 - ekujoliswe kuko okunxulunyaniswe ngokuthe ngqo nokuphunyezwa kwezalathi kwaye zingqale, zimiselwe ixesha kwaye ziyalinganiseka ukuqinisekisa ukuba kulula ukuyiqonda into emayiziswe kwaye nini, umgangatho ofunekayo wokwenziwa komsebenzi nendlela yokusebenza eza kuvavanywa
 - izalathisi nezinto ekujoliswe kuzo ekunikwe ingxelo ngazo kwingxelo yokusebenza yonyaka ziyafana nezo bezibopheleleke kuzo kumaxwebhu ocwangciso aphunyeziweyo okanye ahlaziyiweyo
 - iinkcukacha zokusebenza ezichaziweyo zithiwe thaca kwingxelo yokusebenza yonyaka ngendlela emiselweyo
 - kukho ubungqina obaneleyo bezinto eziphunyeziweyo ezichaziweyo nangenxa yezizathu ezibonelelweyo kuko nakuphi na ukufezekiswa okungaphezulu okanye okungaphantsi kokujoliswe kuko
14. Ndenze iinkqubo ngenjongo yokunikwa kwengxelo ngezinto ezifunyenweyo kuphela.
15. Khange ndibone naziphi na izinto ezifunyenweyo kwiinkcukachan zokusebenza ezixeliweyo zezalathi zokusebenza zokufunyenweyo okukhethekileyo.

ICANDELO F: IINKCUKACHA ZEMALI

Omnye umba

16. Nditsalela ingqalelo kulo mba ungezantsi.

Impumelelo yokujoliswe koko kucwangcisiweyo

17. Ingxelo yokusebenza yonyaka ibandakanya iinkcukacha malunga nempumelelo echaziweyo xa kuthelekiswa noko kujoliswe kuko okucwangcisiweyo kwaye ibonelela ngeengcaciso malunga nokungaphumeleli okugqithisileyo nokunganeno.

Ingxelo ngokuthotyelwa komthetho

18. Ngokuhambelana nePAA nesaziso ngokubanzi esikhutshwe ngokwemigaqo yoko, kufuneka ndiphicothe kwaye ndinike ingxelo ngokuthotyelwa kwemithetho esebenzayo enxulumene nemicimbi yemali, ulawulo lwemali neminye imiba enxulumene noko. Ugunyaziwe ophendulayo unoxanduva lokuthobela umthetho wequmrhu.
19. Ndenze iinkqubo zokuvavanya ukuthotyelwa kweemfuno ezikhethiweyo kumthetho ongundoqo ngokuhambelana nendlela yokubandakanya iAGSA. Olu thethathethwano asilothethathethwano oluqinisekiso. Ngokufanelekileyo, andivezi luvo okanye isigqibo esiqinisekiso.
20. Ngenkqubo esekiweyo yeAGSA, ndiye ndakhetha okufunekayo kumthetho ongundoqo wovavanyo lothotyelo olufanelekileyo kulawulo lwezemali nokusebenza kwequmrhu, kucace gca ukuvumela umlinganiselo novavanyo olungaguqukiyo, ngelixa ikwaneenkukacha ezaneleyo kwaye ifumaneka ngokulula ukunika ingxelo ngendlela eqondakalayo. Iimfuno ezikhethiweyo zomthetho zibandakanyiwe kwisihlomelo sale ngxelo yomphicothizincwadi.
21. Khange ndibone nakuphi na ukungathotyelwa kweemfuno zomthetho ezikhethiweyo.

Ukusilela kolawulo lwangaphakathi

22. Ndiluthathele ingqalelo ulawulo lwangaphakathi olufanelekileyo kunxibelelwano lwam kwiingxelo zemali, ingxelo yomsebenzi wonyaka nokuthotyelwa kwemithetho esebenzayo; nangona kunjalo, injongo yam yayingeyokuvakalisa naluphi na uhlobo lwesiqinisekiso ngayo.
23. Khange ndibone nakuphi na ukusilela okubalulekileyo kulawulo lwangaphakathi.

Okulungileyo kubungcali nakulawulo lomgangatho

24. Ndizimele kwiLifa leMveli leNtshona Koloni ngokungqinelana neBhodi yeMigangatho yeNdlela yokuziphatha yeHlabathi yabaCwangcिसimali baMazwe ngaMazwe ngendlela yokuziphatha yabacwangcिसimali abaziingcali (kubandakanywa iMigangatho eZimeleyo yeHlabathi) (ikhowudi ye-IESBA) kwakunye nezinye iimfuno zendlela yokuziphatha kunxibelelwano lwam eMzantsi Afrika. Ndilufezekisile olunye uxanduva lwam ngokwendlela yokuziphatha ngokuhambelana nezi mfuno nekhawudi ye-IESBA.
25. Ngokuhambelana noMgangatho waMazwe ngaMazwe woLawulo loMgangatho woku1, i-AGSA igcina inkqubo ebanzi yolawulo lobulunga equka imigaqonkqubo ebhaliweyo nemigaqo yokuthotyelwa kweemfuno zokuziphatha nemigangatho yobungcali.

Cape Town

31 July 2023



ICANDELO F: IINKCUKACHA ZEMALI

IsiHlomelo kwingxelo yophicotho

Ukuthotyelwa komthetho – iimfuno ezikhethiweyo zomthetho

Iimfuno zomthetho ezikhethiweyo zezi zilandelayo:

Uwisomthetho	Amacandelo okanye imimiselo
Umthetho woku1 woLawulo lweMali kaRhulumente we1999 (PFMA)	Icandelo 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56(1); 56(2); 57(b)
IMimiselo kaNondyebo yamasebe, amaqumrhu arhwebayo, amaziko omgaqosiseko namaqumrhu karhulumente (TR)	Ummiselo 8.2.1; 8.2.2; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) & (b); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c) ; 16A 6.3(e) ; 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A 8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii); 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.1.2(c); 33.1.1; 33.1.3
Ummiselo wenkonzo karhulumente	Ummiselo wenkonzo karhulumente 13(c); 18; 18 (1) and (2)
UMthetho we12 woThintelo noKulwa iMisebenzi yoRhwapilizo wama2004 (PRECCA)	Icandelo 29 Icandelo 34(1)
IUMthetho wesi5 weSakhelo soMgaqonkqubo wokuThenga ngokuKhethekileyo wama2000	Icandelo 1(i) Icandelo 2.1(a); 2.1(b); 2.1(f)
Ummiselo wokuThenga ngokuKhethayo wama2017	Umhlathi 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2; 12.1; 12.2
Ummiselo wokuThenga ngokuKhethayo wama2022	Umhlathi 3.1; 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Umyalelo wePFMA SCM ongunombolo09 wama2022/2023	Umhlathi 3.1; 3.3 (b); 3.3 (c) ; 3.3 (e) ; 3.6
Umyalelo kaNondyebo kaZwelonke onguNombolo1 wama2015/16	Umhlathi 3.1; 4.1; 4.2
Umyalelo kaNondyebo kaZwelonke weSCM weNqaku03 wama2021/22	Umhlathi 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.4 (c) -(d); 4.6; 5.4; 7.2; 7.6
Umyalelo weSCM kaNondyebo kaZwelonke onguNombolo4A wama2016/17	Umhlathi 6
Umyalelo kaNondyebo kaZwelonke weSCM weNqaku03 wama2019/20	Umhlathi 5.5.1(vi); 5.5.1(x);
Umyalelo kaNondyebo kaZwelonke weSCM weNqaku11 wama2020/21	Umhlathi 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
Umyalelo kaNondyebo kaZwelonke weSCM weNqaku2 wama2021/22	Umhlathi 3.2.1; 3.2.2; 3.2.4(a) and (b) ; 3.3.1; 3.2.2; 4.1
Umyalelo wePFMA SCM ongunombolo04 wama2022/23	Umhlathi 4(1); 4(2); 4(4)
Inqaku5 lokuziqhelanisa lama2009/10	Umhlathi 3.3
Umyalelo wePFMA SCM ongunombolo08 wama2022/23	Umhlathi 3.2; 4.3.2; 4.3.3
UMthetho woKhuphiswano	Icandelo 4(1)(b)(ii)
Umyalelo kaNondyebo kaZwelonke wenqaku4 wama2015/16	Umhlathi 3.4
Umyalelo kaNondyebo kaZwelonke ongunombolo3 wama2019/20 - IsiHlomeloA A	Icandelo 5.5.1 (iv) and (x)
Ulungiso lwesibini lwenqaku5 lomyalelo kaNondyebo weSizwe wama2020/21	Umhlathi 4.8; 4.9 Umhlathi 5.1 ; 5.3

ICANDELO F: IINKCUKACHA ZEMALI

Uwisomthetho	Amacandelo okanye imimiselo
Umyalelo kaNondyebo kaZwelonke weSiphosiso senqaku5 wama202/21	Umhlathi 1
Umyalelo kaNondyebo kaZwelonke weSiphosiso senqaku5 wama202/21	Umhlathi 2
Inqaku7 lokuziqhelanisa lama 2009/10	Umhlathi 4.1.2
Inqaku 11 lokuziqhelanisa lama2008/9	Umhlathi 3.1; 3.1 (b)
Umyalelo kaNondyebo kaZwelonke wenqaku1 wama2021/22	Umhlathi 4.1
UMthetho weNkonzo kaRhulumente	Icandelo 30 (1)

X

Amanani kwiwaka leeRandi

I (Ama)
Nqaku

2023

2022

liAsethi

liAsethi eZikhoyo

IMali nokulinganiswa nayo	3	8 882	6 651
Uluhlu lwempahla	4	120	121
Imali efunyenwe kwiintengiselwano zotshintshiselwano	5	53	39
Imali efunyenwe kwiintengiselwano ezingezizo ezotshintshiselwano	6	-	1 000
		9 055	7 811
Zizonke iiAsethi		9 055	7 811

Amatyala

Amatyala aNgoku

liNtlawulo evela kwiintengiselwano zotshintshiselwano	7	32	2
Izibonelelo zoxhomekeko ezingasetyenziswanga neerisithi	8	167	406
		199	408
Ewonke Amatyala		199	408
Intsalela yeeAsethi		8 856	7 403

Intsalela eqokelelweyo		8 856	7 403
		8 856	7 403
Iyonke iIntsalela yeeAsethi		8 856	7 403

Amanani kwiwaka leeRandi	I (Ama) Nqaku	2023	2022
INgeniso			
INgeniso evela kwiintengiselwano zotshintshiselwano			
Imirhumo yezicelo lelifa lemveli	9	791	887
Inzala efunyenweyo	10	476	234
Iyonke ingeniso evela kwiintengiselwano zotshintshiselwano		1 267	1 121
Ingeniso evela kwiintengiselwano ezingezizo ezotshintshiselwano			
Udluliselo lwengeniso			
Enye ingeniso evela kwiintengiselwano ezingezizo ezotshintshiselwano	11	699	618
Udluliselo nezibonelelo ezifunyenweyo	12	1 537	1 898
Ukusetyenziswa kwesibonelelo soxhomekeko	13	238	-
Iyonke ingeniso evela kwiintengiselwano ezingezozatshintshiselwano		2 474	2 516
Iyonke ingeniso		3 741	3 637
Inkcitho			
Imirhumo yophicothozincwadi	15	(73)	(76)
linkonzo zokubonisana zangaphandle	16	(343)	(430)
liNkcitho ngokuBanzi	17	(1 034)	(923)
Imirhumo yamalungu	18	(838)	(1 136)
Iyonke inkcitho		(2 288)	(2 565)
Intsalea yonyaka		1 453	1 072

Amanani kwiwaka leeRandi	Accumulated surplus/ deficit	Total
Ibhalansi kowoku1 kuTshazimpuzi, wama2021	6 331	6 331
Utshintsho kwiiasethi eziseleyo	1 072	1 072
Intsalela yonyaka	1 072	1 072
Lulonke utshintsho	7 403	7 403
Ibhlansi kowoku1 kuTshazimpuzi, wama2022		
Utshintsho kwiiasethi eziseleyo		
Intsalela yonyaka	1 453	1 453
Lulonke utshintsho	1 453	1 453
Ibhalansi kowama31 kweyoKwindla, wama2023	8 856	8 856



Amanani kwiwaka leeRandi	I (Ama) Nqaku	2023	2022
Uhanjiso lwemali evela kwizenzo zemisebenzi			
liRisithi			
Imali efunyenweyo		3 593	1 785
Inzala kwingeniso		462	201
		<u>4 055</u>	<u>1 986</u>
liNtlawulo			
Imali ehlawulwe kubabonelelizinkonzo nakubasebenzi		(1 824)	(1 945)
Intsalela yemali ephuma kwizenzo zokusebenza	19	<u>2 231</u>	<u>41</u>
Ukunyuka kwentsalela kwimali nokulinganiswa nayo		2 231	41
Imali nokulinganiswa nayo ekuqaleni konyaka		6 651	6 610
Imali nokulinganiswa nayo ekupheleni konyaka	3	<u>8 882</u>	<u>6 651</u>

Uhlahlo lwabiwomali kwiSiseko seMali

	uHlahlo lwabi- womali oluVunyi- weyo	uLunge- lelwa- niso	uHlahlo lwabi- womali loku- Gqibela	Eyona mali kwisiseko esiQha- thanisi- weyo	Uahluko phakathi kohlalo lwabiwomali lokugqibela nolwenyani	Isa- lathi- so
Amanani kwiwaka leeRandi						

INgxelo yokuSebenza kweMali

INgeniso

INgeniso engenarhafu

lintengiso zempahla neenkonz	750	-	750	1 791	1 041	24.1
Ngaphandle kweeasethi ezinkulu						
Ingeniso yequmrhu ngaphandle kweentengiso	190	171	361	462	101	24.2
Udluliselo olufunyenweyo	1 537	-	1 537	1 537	-	
Enye ingeniso engenarhafu	171	(171)	-	25	25	24.3
Iyonke ingeniso	2 648	-	2 648	3 815	1 167	

INKcitho

IiNtlawulo zangoku

Iimpahla neenkonz	(2 648)	-	(2 648)	(1 585)	1 063	24.4
Iyonke inkcitho	(2 648)	-	(2 648)	(1 585)	1 063	

INTsalela

	-	-	-	2 230	2 230	
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IMali eyiYeyona iQhathanisiweyo

- iSiseko njengoko ithiwe Thaca

kuHlahlo lwabiwomali neYona Nngxelo
yokuThengisa kuHlahlo lwabiwomali

Uxolelwaniso

Uahluko osisiseko

lintengiso zempahla neenkonz				(1 000)		
ngaphandle kweeasethi ezinkulu						
Iimpahla neenkonz				209		
Ingeniso yequmrhu ngaphandle kweentengiso				14		
Enye ingeniso engenarhafu (iiNkonzo ngesisa)				674		
Iimpahla neenkonz (iiNkonzo ngesisa)				(674)		

Uahluko wokulawulwa kwexesha

				-		
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Uahluko wequmrhu

				-		
ISixa eSisiso kwiNngxelo yokuSetyenziswa				1 453		

Qaphela:

Uyilo nocwangciso lweNngxelo yoQhathaniso loHlahlo lwabiwomali neYona Nkcitho yalungiselelwa ukuze ihambelane neGRAP yama24 yoMgangatho woCwangcisolwami ofuna ukuba ucwangciso loHlahlo lwabiwomali ihambelane noHlahlo lwabiwomali olwamkelweyo njengoko lupapashwe kuqikelelo lweNgeniso neNkcitho yePhondo.

Amanani kwiwaka leeRandi	I (Ama) Nqaku	2022	2021
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1. Unikezelo lweNgxelo zeMali zoNyaka

lingxelo zemali zonyaka zilungiselelwe ngokuhambelana neMigangatho yeeNkqubo zoCwangcisomali olwaMkelwe ngokuBanzi (GRAP), ekhutshwe yiBhodi yeMigangatho yoCwangcisomali ngokuhambelana neCandelo lama91(1) loMthetho woLawulo lweMali kaRhulumente (uMthetho woku1 we1999).

Ezi ngxelo zemali zonyaka zilungiswe ngokwesiseko esongezelweyo socwangcisomali kwaye zihambelana neendleko zembali njengesiseko somlinganiselo, ngaphandle kokuba kuchazwe ngenye indlela. Zibonakaliswa ngeRandi yaseMzantsi Afrika.

Onke amanani asondezwe kwiwaka elikufutshane.

Isishwankathelo semigaqonkqubo yocwangcisomali olubalulekileyo, ethe yasetyenziswa rhoqo kulungiselelo lwezi ngxelo zemali zonyaka, zichazwe apha ngezantsi.

Le migaqonkqubo yocwangcisomali iyahambelana nexesha langaphambili.

1.1 Ingqikelelo ngenkxalabo eqhubekayo

Ezi ngxelomali zonyaka zilungiselelwe ngokusekelwe ekulindeleni ukuba iqumrhu liza kuqhubeka lisebenza njengenkxalabo eqhubekayo ubuncinane kwiinyanga ezili12 ezizayo.

1.2 Izinto eziphathekayo

Izinto ezishiyiweyo okanye iinkcazo ezingezizo izinto zinokuba nefuthe, ngabanye okanye ngokudibeneyo, kwizigqibo okanye kwiimvavanyo zabasebenzisi ezenziwe ngokusekelwe kwiingxelo zemali. Izinto eziphathekayo zixhomekeke kuhlobo okanye ubungakanani bokushiyelelweyo okanye impazamo egwetywe kwiimeko ezingqongileyo. Ubume okanye ubungakanani bento yolwazi, okanye indibaniselwano yazo zombini, inokuba ngumba omiselayo.

Ukuvavanya ukuba ngaba ukushiyelelwe okanye ingxelo engeyiyo inokuphambela izigqibo zabasebenzisi, kwaye ke ibe yimathiriyeli, kufuna ukuqwalaselwa kweempawu zabo basebenzisi. ISakhelo sokuLungisa nokuNikezwa kweeNgxelo zeMali sithi abasebenzisi bacingelwa ukuba banolwazi olufanelekileyo lukarhulumente, imisebenzi yakhe, ucwangcisomali nokuzimisela ukufunda iinkcukacha ngenkuthalo efanelekileyo. Ke ngoko, uvavanyo luthathela ingqalelo ukuba abasebenzisi abaneempawu ezinjalo banokulindeleka njani ukuba baphenjelelwe ekwenzeni nasekuvavanyeni izigqibo.

Iyantlukwano zezinto eziphathekayo zeepesenti ezi5 nangaphezulu uchaziwe kumanqaku eeNgxelo zeMali zoNyaka.

1.3 Izigwebo ezibalulekileyo nemithombo yoqikelelo lokungaqiniseki

Iziko lenza uqikelelo nentelekelelo malunga nekamva. Uqikelelo locwangcisomali oluneziphumo luza kuthi ngokwenkcazelo lufane lulingane nezona ziphumo ezinxulumeneyo. Iingqikelelo nezigqibo zivavanywa rhoqo kwaye zisekelwe kumava embali nezinye izinto, kubandakanywa ulindelo lweziganeko zexesha elizayo ekukholelwa ukuba zifanelekile phantsi kweemeko. Iingqikelelo neengcamango ezinomngcipheko omkhulu wokubangela uhlehlengiso lwezinto eziphathekayo kwizixamali ezifunyenweyo zeasethi. namatyala kunyakamali olandelayo kuxoxwe ngawo ngezantsi.

Izinto ezifunyenweyo

Iqumrhu livavanya iimali ezifunyenweyo zomonakalo ekupheleni kwethuba ngalinye lokunika ingxelo. Ekumiseleni ukuba ilahleko yokonakaliswa ifanele irekhodwe kwintsalela okanye kwintsilelo, iqumrhu lenza izigwebo malunga nokuba kukho iinkcukatha eziqaphelekayo ezibonisa ukuhla okulinganisekayo kuqikelelo lokuqukuqela kwemali kwixesha elizayo kwiasethi zemali.

Uthomalaliso kwizinto ezifunyenweyo lubalwa ngokwepotfoliyo, ngokusekwe kumlinganiselo welaheko yamandulo, elungelelaniselwe iimeko zoqoqosho lukazwelonke neshishini elithe ngqo nezinye izikhombisi ezikhoyo ngomhla wokunika ingxelo ezihambelana nokungagqibekanga kwipotfoliyo. Le milinganiselo yelaheko yonyaka isetyenziswa kwimalimboleko kwipotfoliyo ize ilinganiswe kwixesha eliqikelelweyo lokuvela kwelaheko.

1.3 Izigwebo ezibalulekileyo nemithombo yoqikelelo lokungaqiniseki (kuyaqhubeka)

Isibonelelo somanakalo

Uqikelelo lokonakaliswa kwezinto ezifunyenweyo lwenziwa xa ukuqokelelwa kwesixa esipheleleyo kungasalindeleka. Ulungiselelo lwetyala lokuthomalalisa liya kubalwa kwiimali ezifunyenweyo zorhwebo kuphela. Lilonke ilungiselelo lomonakalo wequmrhu liya kubalwa mhlawumbi ngumntu onetyala okanye ubuncinane ngokodidi ngalunye lomngcipheko.

1.4 Ipropati, oomatshini nezixhobo

Ipropathi, oomatshini nezixhobo zizinto eziphathekayo ezingezizo ezangoku (kuquka iziseko zophuhliso) ezigcinelwe ukusetyenziswa kwimveliso okanye kunikezelo lwempahla okanye iinkonzo, irenti kwabanye, okanye ngeenjongo zolawulo, kwaye kulindeleke ukuba zisetyenziswe ngexesha elingaphezulu kwelinye.

Iindleko zezinto zoomatshini, zoomatshini nezezixhobo zibonwa njengeeasethi xa:

- kusenokwenzeka ukuba iinzuzo zoqoqosho kwixesha elizayo okanye inkonzo enokubakho enxulunyaniswa nenqaku iza kuqukunjelwa kwiziko; kwaye
- iindleko zento zinokulinganiswa ngokuthembekileyo.

Ipropati, oomatshini nezixhobo zilinganiswa ngexabiso.

Ixabiso lempahla yepropati, oomatshini nesixhobo lixabiso lokuthenga nezinye iindleko ezibangelwa ukuzisa iasethi kwindawo nemeko efunekayo ukuze ikwazi ukusebenza ngendlela ecetywa ngabaphathi. Izaphulelo zorhwebo nezaphulelo zitsalwa ekufikeni ngexabiso.

Apho iasethi ifunyenwe ngentengiselwano engeyiyo eyonaniselwano, ixabiso layo lixabiso layo elifanelekileyo ngokomhla yokufunyanwa kwayo.

Apho ipropati, oomatshini nesixhobo zifunyanwa ngokutshintshiselana ngeasethi engeyiyo eyemali okanye iiasethi eziyimali, okanye indibaniselwano yeeasethi eziyimali nezingezizo ezemali, iasethi efunyenweyo ilinganiswa ngexabiso elifanelekileyo (iindleko). Ukuba ixabiso elifanelekileyo lento efunyenweyo belingamiselwanga, kuthathwa njengexabiso lexabiso le(ee)asethi enikezelweyo.

Xa amacandelo abalulekileyo epropathi, oomatshini nezixhobo zinobomi obuluncedo obahlukeneyo, zibalwa njengezinto ezahlukileyo (amacandelo amakhulu) epropathi, oomatshini nezixhobo.

Iindleko zibandakanya iindleko ekungenwe kuzo ekuqaleni kokufunyawo okanye kokwakhiwa kwento ethile yepropati, oomatshini nesixhobo neendleko ekungenwe kuzo emva koko, ukubuyisela inxalenye yayo, okanye uncedise. Ukuba ixabiso lokutshintsha livunyiwe kwisixamali esifunyenweyo sepropathi, oomatshini nesixhobo, isixamali esifunyenweyo senxalenye etshintshiweyo asihoywa.

Uqikelelo lokuqala lweendleko zokudilizwa nezokususa into leyo nokubuyisela isiza esimi kuso ikwabandakanyiwe kwiindleko zepropati, oomatshini nezixhobo, apho iqumrhu linyanzelekile ukuba lingene kwinkcitho enjalo, nalapho isibophelelo sivela khona njengoko. isiphumo sokufumana iasethi okanye ukuyisebenzisela iinjongo ezingezizo ukuveliswa koluhlu lweempahla.

Ukwamkelwa kweendleko kwisixamali sokuphatha into yepropati, yoomatshini nesixhobo siyayeka xa into leyo isendaweni nakwimeko eyimfuneko ukuze ikwazi ukusebenza ngendlela ecetywa ngabalawuli.

Iindleko ezinkulu zokuhlola eziyimeko yokuqhubeka nokusetyenziswa kwepropati, oomatshini nesixhobo esihlangabezana nemigaqo yokwamkelwa elapha ngasentla zibandakanyiwe njengofakelo endaweni yeendleko zepropati, oomatshini nezixhobo. Naziphi na iindleko zokuhlola ezishiyekileyo kuhlolo lwangaphambili aziqatshelwa.

Ipropathi, oomatshini nezixhobo zithwalwa ngeendleko ezingaphantsi kokwehla kwexabiso nayo nayiphi na ilahleko yokonakaliswa.

Ipropathi, oomatshini nezixhobo zenziwa ngexabiso elingaphantsi kokuthotywa kwexabiso nayo nayiphi na ilahleko yokonakaliswa ngaphandle kokuba ithwalwe ngesixa esixatyiswayo ilixabiso elifanelekileyo ngomhla wokwenziwa koqingqomaxabiso ngaphantsi kwayo nayiphi na ilahleko eyalandelayo eyandisiweyo nelahleko yokonakaliswa eyalandelayo.

Ipropathi, oomatshini nezixhobo zithwalwa ngokwexabiso elihlaziyiweyo, elixabiso lifanelekileyo ngomhla wohlaziyo kungaphantsi kwayo nayiphi na ilahleko yokonakaliswa eqokelelweyo nelahleko yokonakaliswa eyalandelayo.

1.4 Ipropathi, oomatshini nezixhobo (kuyaqhubeka)

Uvandlakanyo lwenziwa rhoqo ngokwaneleyo ukuze isixamali singohluki koko kuza kumiselwa kusetyenziswa ixabiso elifanelekileyo ekupheleni kwexesha lokunika ingxelo.

Xa ipropathi, oomatshini nesixhobo sixatyiswa, nakuphi na ukuhla kwexabiso okuqokelelweyo ngomhla wohlaziyo kuphinda kuhlaziye ngokulungeleleneyo notshintsho kwisixamali esifunyenweyo seasethi ukuze isixamali esifunyenweyo seasethi emva kohlaziyo silingane nesixamali esixatyiswayo.

Xa ipropathi, oomatshini nesixhobo sixatyiswa, nakuphi na ukuhla kwexabiso okuqokelelweyo ngomhla wohlaziyo kuyapheliswa kwisixamali esipheleleyo seasethi kwaye isixamali sibuyiselwe kwisixamali esixatyiswayo seasethi.

Nakuphi na ukonyuka kwesixamali seasethi, ngenxa yohlaziyo, kufakwa ngqo kwintsalela yoqingqomaxabiso. Ukonyuka kubonakaliswa kwintshiyekela okanye kwintsilelo ukuya kuthi ga ekubuyisweni umva kohlaziyo lwexabiso leasethi enye ebiphawulwe ngaphambili kwintsalela okanye kwintsilelo.

Nakuphi na ukuhla kwexabiso leasethi, ngenxa yohlaziyo, kubonwa kwintsalela okanye kwintsilelo kwixesha langoku. Ukuhla kutsalwa ngokuthe ngqo kwintsalela yohlaziyo ukuya kumlinganiselo wayo nayiphi na ibhalansi yetyala ekhoyo kwintsalela yovandlakanyo lwaloo asethi.

Intsalela yovandlakanyo enxulumene kubulungisa nento ethile yepropathi, yoomatshini nesixhobo ikhutshelwa ngokuthe ngqo kwimivuzo egciniweyo xa iasethi ingathathelwa ngqalelo.

Intsalela yovandlakanyo kubulungisa nento ethile yepropathi, yoomatshini nesixhobo ikhutshelwa ngokuthe ngqo kwimivuzo egciniweyo ngelixa iasethi isetyenziswayo. Isixamali esigqithiselweyo silingana nomahluko phakathi kokuhla kwexabiso ngokusekelwe kwisixamali esixatyiswayo nokuhla kwexabiso ngokusekelwe kwixabiso lokuqala leasethi.

Ipropathi, oomatshini nezixhobo zihla ngexabiso kubomi bazo obulindelweyo obuluncedo kwixabiso lazo lentsalela eliqikelelweyo.

Ipropathi, oomatshini kunye nezixhobo zithwalwa ngokwexabiso elihlaziye, elixabiso elifanelekileyo ngomhla wokuhlaziya kungaphantsi kwayo nayiphi na ilahleko yokonakaliswa eqokelelweyo noncintshiso lwelahleko yokonakaliswa eyalandelayo. Uvandlakanyo lwenziwa rhoqo ngokwaneleyo ukuze isixamali singohluki koko kuza kumiselwa kusetyenziswa ixabiso elifanelekileyo ekupheleni kwexesha lokunikwa kwengxelo.

Nakuphi na ukonyuka kwesixamali seasethi, ngenxa yohlaziyo, kufakwa ngqo kwintsalela yoqingqomaxabiso. Ukonyuka kubonakaliswa kwintshiyekela okanye kwintsilelo ukuya kuthi ga ekubuyiseni umva kohlaziyo lwexabiso leasethi enye ebiphawulwe ngaphambili kwintsalela okanye kwintsilelo.

Nakuphi na ukuhla kwexabiso leasethi, ngenxa yohlaziyo, kubonwa kwintsalela okanye kwintsilelo kwixesha langoku. Ukuhla kutsalwa kwintsalela yovandlakanyo ukuya kubungakanani bayo nayiphi na ibhalansi yetyala ekhoyo kwintsalela yovandlakanyo lwaloo asethi.

Ubomi obuluncedo bezinto zepropathi, oomatshini nezixhobo buvavanyiwe ngolu hlobo lulandelayo:

Inqaku	Umlinganiselo omiselwe ukusebenza kwalo
Izixhobo	25%
Isoftware yekhompyutha	25%

Isixamali esinciphayo seasethi sabelwe ngokwenkqubo emiselwe kwisiseko somlinganiselo wokusebenza kwaso.

Inxalenye nganye yepropathi, yomatshini nesixhobo esinexabiso elibalulekileyo ngokunxulumene nexabiso lilonke laloo nto yexabiso elithotywa ngokwahlukeneyo.

Indlela yokwehla kwexabiso esetyenziswayo ibonisa indlela apho iinzuzo zoqoqosho zexesha elizayo zeasethi okanye amandla enkonzo kulindeleke ukuba asetyenziswe liqumrhu. Indlela yokuhla kwexabiso esetyenziswa kwiasethi ijongwa kwakhona ubuncinane ngomhla ngamnye wokunikwa kwengxelo kwaye, ukuba kuye kwakho utshintsho olubalulekileyo kwindlela elindelekileyo yokusetyenziswa kweenzuzo zoqoqosho lwexesha elizayo okanye inkonzo enokubakho equlethwe kwiasethi, indlela iyatshintshwa ukuze ibonise ipateni etshintshileyo. Utshintsho olunjalo lubalwa njengotshintsho kuqikelelo lobalo lwemali.

1.4 Ipropathi, oomatshini nezixhobo (kuyaqhubeka)

Iqumrhu livavanya ngomhla ngamnye wokunikwa kwengxelo ukuba kukho nasiphi na isilathisi sokuba iqumrhu elilindelekileyo malunga nentsalela yexabiso nobungakanani bexesha lokusetyenziswa obuluncedo beasethi butshintshile ukususela kumhla wokunikwa kwengxelo owandulelayo. Ukuba kukho nawuphi na umqondiso onjalo, iqumrhu lihlahlaziya ubomi obuluncedo obulindelekileyo kunye/okanye ixabiso lentsalela ngokufanelekileyo. Utshintsho lubalwa njengotshintsho kuqikelelo lobalo.

Intlawulo yokuhla kwexabiso yexesha ngalinye yamkelwa kwintsalela okanye kwintsilelo ngaphandle kokuba ibandakanywe kwisixamali esifunyenweyo kwenye iasethi.

Izinto zeprothi, zoomatshini nezixhobo zokusebenza azichazwa xa iasethi ilahliwe okanye xa kungekho nzuzo yoqoqosho eyongezelekileyo okanye inkonzo enokubakho elindelekileyo ekusetyenzisweni kweasethi.

Inzuzo okanye ilahleko ebangelwa kukungaqwalaselwanga kwempahla, oomatshini nesixhobo sokusebenza babandakanyiwe kwintsalela okanye kwintsilelo xa loo nto ingachazwanga. Inzuzo okanye ilahleko evela ekungaqatshelwayo kwento yeprothi, oomatshini nesixhobo ithathwa njengomahluko phakathi kwengeniso yokuchithwa kwentsalela, ukuba ikhona, nesixamali esithwalwayo saloo nto.

Imbuyekezo evela kwiqela lesithathu ngento yeprothi, yoomatshini nezixhobo ezonakeleyo, ezilahlekileyo okanye eziyekiyewo zamkelwa kwintsalela okanye kwintsilelo xa imbuyekezo ifumaneka.

1.5 Izixhobo zemali

Izixhobo zemali zequmrhu zihlelwa njengeeasethi zemali okanye amatyala.

Isixhobo semali siso nasiphi na isivumelwano esikhokelela kwiasethi eyimali yequmrhu elinye netyala eliyimali okanye inzala eshiyekileyo yelinye iqumrhu.

Indleko ehlawuliweyo yeasethi yexabiso lemali okanye uxanduva lwezemali yimali apho imali yexabiso okanye ityala lezemali lilinganiswe kwimali enkulu yeentlawulo, okanye kuthatyathwe ixabiso elihlawuliweyo elongezelekileyo kusetyenziswa indlela yengeniso esebenzayo yawo nawuphi na umahluko phakathi kwesona sixamali nesixamali esimele ukuhlawulwa, kuze kuthatyathwe naluphi na uncitshiso (ngqo okanye ngokusetyenziswa kweakhawunti yesibonelelo) ukonakalisa okanye engaqokelelekiyo.

Umngcipheko wexabiso lenzala ngumngcipheko wokuba ixabiso elifanelekileyo okanye ukuhamba kwemali okuzayo kwesixhobo sezemali kuza kuhla kunyuka ngenxa yotshintsho kumaxabiso enzala.

Intlawulo zembolekomali ngamatyala emali, ngaphandle kweentlawulo zexeshana kwiimeko zetyala eliqhelekileyo.

Uhlelo

Iqumrhu linazo ezi ntlobo zilandelayo zeasethi yemali (iiklasi kunye nodidi) njengoko kubonisiwe ngaphambili kwingxelo yobume bemali okanye kumanqaku ngaphezu koko:

Udidi

Imali nokulingana nayo
Imali efunyenwe kwintengiselwano yonaniselwano
Imali efunyenwe kwintengiselwano engeyiyo eyonaniselwano

Uhlobo

I-asethi eyimali elinganiselwa kwiindleko ezithotyweyo
I-asethi eyimali elinganiselwa kwiindleko ezithotyweyo
I-asethi eyimali elinganiselwa kwiindleko ezithotyweyo

Iqumrhu linolu hlobo lulandelayo lwamatyala emali (iiklasi nodidi) njengoko lubonakalisiwe kwingxelo yobume bemali okanye kumanqaku ngaphezu koko:

Udidi

Intlawulo ezisuka kwiintengiselwano zonaniselwano

Uhlobo

Ityala lemali elilinganiselwa kwiindleko ezithotyweyo.

Umlinganiselo wokuqala weeasethi zemali namatyala emali

Iqumrhu lilinganisa iasethi eyimali netyala eliyimali ekuqaleni ngexabiso layo elifanelekileyo neendleko zentengiselwano ezichatshazelwa ngokuthe ngqo ekufumaneni okanye ekukhutshweni kweasethi eyimali okanye ityala eliyimali.

Iqumrhu lilinganisa iasethi eyimali netyala eliyimali ngokwexabiso layo elifanelekileyo [ukuba emva koko lilinganiswe ngexabiso elifanelekileyo].

Iqumrhu liqala livavanye ukuba ingaba imalimboleko yimalimboleko ngokwenene na. Ekuqatshelweni kokuqala, iqumrhu lihlalutya imalimboleko yemvume kumacandelo alo neekhawunti zecandelo ngalinye ngokwahlukeneyo. Iqumrhu liphendula loo nxalenye yemvume yemalimboleko:

- isibonelelo sezentlalo ngokuhambelana neSakhelo sokuLungisa nokuNikezwa kweeNgxelo zeMali, apho ingulowo ubolekisa ngemali; okanye
- ingeniso engeyiyo eyonaniselwano, ngokuhambelana noMgangatho weGRAP kwiNgeniso esuka kwiiNtengiselwano ezingezizo ezoRhwebo (liRhafu noDluliselo), apho ingumxhamli wemalimboleko. Izixhobo zemali (kuyaqhubeka)

Umlinganiselo olandelayo weasethi eziyimali namatyala ayimali

Iqumrhu lilinganisa zonke iiasethi eziyimali namatyala ayimali emva kokuvunywa kokuqala kusetyenziswa ezi ntlobo zilandelayo:

- Izixhobo zemali ngexabiso elifanelekileyo.
- Izixhobo zemali kwiindleko ezincitshisiweyo.
- Izixhobo zemali ngexabiso.

Zonke iiasethi eziyimali ezilinganiswe ngexabiso elincitshisiweyo okanye iindleko zixhomekeke kuphononongo lomonaakalo.

Ixabiso elincitshisiweyo leasethi eyimali okanye ityala eliyimali sisixamali apho iasethi eyimali okanye ityala eliyimali lilinganiswa ngayo kwingqwalasela yokuqala kuthatyathwe iintlawulo ezingundoqo, kudityaniswe okanye kutsalwe ulongezelelo oluncitshisiweyo kusetyenziswa indlela yenzala esebenzayo yawo nawuphi na umahluko phakathi kweso sixamali sokuqala ne-nokuncitshiswa kwesixamali esikhulileyo, kuze kuthatyathwe nakuphi na ukucuthwa (ngokuthe ngqo okanye ngokusetyenziswa kwe-akhawunti yesibonelelo) ngomonakalo okanye ukungaqokeleleki kwimeko yeasethi eyimali.

Iingqwalaselo zomlinganiselo wexabiso elifanelekileyo

Obona bungqina bexabiso obufanelekileyo bucatshulwe ngamaxabiso kwimarike esebenzayo. Ukuba imakethi yesixhobo sezemali ayisebenzi, iqumrhu limisela ixabiso elifanelekileyo ngokusebenzisa indlela yokuxabisa. Injongoyokusebenzisa indlela yoqingqomaxabiso kukumisela ukuba ixabiso lentengiselwano beliya kuba yintoni ngomhla womlinganiselo kuaniselwano lokuphepha okukhuthazwa luqwalaselo oluqhelekileyo lokusebenza. Ubuchule bokuxabisa buquka ukusebenzisa unaniselwano lwamva nje lwemarike yokuphepha phakathi kolwazi, amaqela azimiseleyo, ukuba akhona, isalathiso sexabiso elifanelekileyo langoku lesinye isixhobo esifana kakhulu, uhlalutyo lokuhamba kwemali oluthotyweyo nemizekelo yokukhetha amaxabiso. Ukuba kukho indlela yoqingqomaxabiso edla ngokusetyenziswa ngabathathinxaxheba bemarki ukuxabisa isixhobo kwaye obo buchule bubonakalisiwe ukunika uqikelelo oluthembekileyo lwamaxabiso afunyenwe kwiintengiselwano zonaniselwano, iqumrhu lisebenzisa obo buchule. Indlela ekhethiweyo yoqingqomaxabiso yenza usetyenziso olukhulu lwamagalelo emarike kwaye ixhomekeke ubuncinane kangangoko kwigalelo elithe ngqo kwiqumrhu. Ibandakanya yonke imiba enokuthi iqwalaselwe ngabathathinxaxheba bentengiso ekusekweni kwexabiso kwaye iyahambelana neendlela ezamkelekileyo zoqoqosho zokubeka amaxabiso ezixhobo zemali. Ngamaxesha athile, iqumrhu lilinganisa indlela yoqingqomaxabiso kwaye liyivavanyele ukunyaniseka kusetyenziswa amaxabiso asuka kuyo nayiphi na intengiselwano yemarike ebonakalayo ekhoyo kwisixhobo esifanayo (okt ngaphandle kohlengahlengiso okanye ukupakishwa kwakhona) okanye ngokusekelwe kuzo naziphi na iinkcukacha ezikhoyo eziqaphelekayo zemarike.

Izinto ezifunyenweyo zexeshana nezihlawuliweyo azithotywa apho elona xesha letyala elivunyiweyo okanye elifunyenweyo lingqinelana nemigaqo esetyenziswa kwicandelo likarhulumente, nokuba kungezenzo ezimiseliweyo okanye zomthetho.

Inzuzo nelahleko

Inzuzo okanye ilahleko evela kutshintsho lwexabiso elifanelekileyo leasethi eyimali okanye ityala eliyimali elilinganiswe ngexabiso elifanelekileyo libonakaliswa kwintsalela okanye kwintsilelo.

Kwiiasethi eziyimali namatyala ayimali alinganiswa neendleko ezincitshisiweyo okanye iindleko, inzuzo okanye ilahleko ibonakaliswa kwintsalela okanye kwintsilelo xa iasethi eyimali okanye ityala eliyimali lingachazwanga okanye lonakele, okanye ngenkqubo yokuhlulula amatyala.

1.5 Izixhobo zemali (kuyaqhubeka)

Umonakalo kunye nokungaqokelelwa kweeasethi zemali:

Iqumrhu livavanya ekupheleni kwethuba ngalinye lokunika ingxelo ukuba bukho nabuphi na ubungqina obucacileyo bokuba iasethi eyimali okanye iqela leeasethi eziyimali zonakele.

Kwizixamali ngenxa yequmrhu, ubunzima bezemali obubalulekileyo kwizinto ezifunyenweyo, ukuba kunokwenzeka ukuba okufunyenweyo kuza kungena ekubhangisweni nasekusileleni kweentlawulo zonke zizalathisi ezithathelwa ingqalelo zomonakalo.

Ii-asethi zemali ezilinganiswa neendleko ezincitshisiweyo:

If there is Ukuba kukho ubungqina obucacileyo bokuba ilahleko yokonakaliswa kwiiasethi eziyimali ezilinganisela kwixabiso elincitshisiweyo elifunyenweyo, isixamali selahleko silinganiswa njengomahluko phakathi kwexabiso lempahla yexabiso nexabiso langoku lokuqukuqela kwemali eqikelelwayo kwixa elizayo (kungabandakanywanga ilahleko yetyala kwixesha elizayo ethe yafunyanwa. akwenziwanga) isaphulelo ngokwexabiso lenzala esebenzayo kwiasethi yemali. Isixamali esifunyenweyo seasethi siyancitshiswa ngokusetyenziswa kweakhawunti yesibonelelo. Isixa selahleko sibonwa kwintsalela okanye kwintsilelo.

Ukuba, kwixesha elilandelayo, isixamali selahleko yokonakaliswa siyehla kwaye ukuhla kunokunxulunyaniswa ngokungathathi cala nesiganeko esenzeka emva kokuba umonakalo uqatshelwe, ilahleko yokonakaliswa ebiphawulwe ngaphambili iyarhoxiswa ngokulungelelanisa iakhawunti yesibonelelo. Ukubuyiselwa umva akubangeli isixamali seasethi eyimali esingaphezulu kwexabiso elincitshisiweyo ebeliya kuba lilo ukuba uthomalaliso belungakhange luqatshelwe ngomhla wokuthotyelwa kobuyiselo. Isixa sobuyiselo sibonwa kwintsalela okanye kwintsilelo.

Apho iiasethi eziyimali zonakaliswa ngokusetyenziswa kweakhawunti yesibonelelo, isixamali selahleko sichazwa kwintsalela okanye kwintsilelo kwiindleko zokusebenza. Xa ezo asethi eziyimali zicinyiwe, icinyiwe iakhawunti yesibonelelo echaphazelekayo. Ukubuyiswa kweemali ezicinyiweyo ngaphambili zifakwa kwinkcitho yokusebenza.

Ii-asethi zemali zilinganiswa neendleko:

Ukuba kukho ubungqina obucacileyo bokuba ilahleko yokonakaliswa ifunyenwe kutyalomali kwinzala eyintsalela engalinganiswa ngexabiso elifanelekileyo ngenxa yokuba ixabiso layo elifanelekileyo alinakulinganiswa ngokuthembekileyo, isixamali selahleko yokonakaliswa silinganiswa njengomahluko phakathi kwexabiso elifunyenweyo. yeasethi eyimali nexabiso langoku lokuqukuqela kwemali eziinkozo eziqikelelwayo kwixa elizayo elithotyweyo kwireyithi yangoku yembuyekezo yemarike yeasethi eyimali efanayo. Ilahleko yokonakaliswa enjalo ayibuyiselwa umva.

Ukungathathelwa ngqalelo

Iqumrhu alizithatheli ngqalelo iiasethi eziyimali lisebenzisa ucwangcisolomhla worhwebo

Iqumrhu alizithatheli ngqalelo iiasethi eziyimali kuphela xa:

- amalungelo esivumelwano ekuqunjelweni kwemali evela kwiasethi eyimali aphelelwa lixesha, ayahlaziywa okanye ayekiswe;
- iqumrhu lidlulisela kwelinye iqela yonke imingcipheko nembuyekezo yobunini beasethi eyimali; okanye
- Iqumrhu, nangona ligcine imingcipheko ethile ebalulekileyo nembuyekezo yobunini beasethi eyimali, liye ladlulisela ulawulo lweasethi kwelinye iqela kwaye elinye iqela linamandla okuthengisa iasethi iyonke kumntu wesithathu ongazalaniyo, kwaye liyakwazi ukusebenzisa eso siphiso sisecaleni nangaphandle kokufuna ukunyanzelisa izithintelo ezongezelelweyo kudluliselo. Kule meko, iqumrhu :
 - aliyiqapheli iasethi; kwaye
 - lithathele ingqalelo ngokwahlukeneyo nawaphi na amalungelo nezibophelelo ezenziweyo okanye ezigciniweyo kudluliselo.

Ezona ndleko zeasethi ezidluliselweyo zabelwa phakathi kwamalungelo okanye izibophelelo ezigciniweyo nezo zidluliselwe ngokusekelwe kumaxabiso azo afanelekileyo ngomhla wokudluliselwa. Amalungelo asandul' ukudalwa nezibophelelo zilinganiswa ngamaxabiso azo afanelekileyo ngaloo mhla. Nawuphi na umahluko phakathi kwengqwalasela efunyenweyo nezixamali ezivunyiweyo nezingachazwanga zibonakaliswa kwintsalela okanye kwintsilelo kwixesha lodluliselo.

1.5 Izixhobo zemali (kuyaqhubeka)

Ekungathathelweni ngqalelo kweasethi eyimali iyonke, umahluko phakathi kwesixamali esifunyenweyo nesixamali sokuqwalaselwa esifunyenweyo samkelwa kwintsalela okanye kwintsilelo.

Amatyala emali

Iqumrhu lisusa ityala eliyimali (okanye inxalenye yetyala eliyimali) kwingxelo yalo yobume bemali xa licinyiwe – o.k.t. xa isibophelelo esichazwe kwisivumelwano siyakhutshwa, siyarhoxiswa, siyaphelwa okanye siyayekwa.

Unaniselwano phakathi kombaleki okhoyo nombalekisi wezixhobo zetyala ezinemiqathango eyahlukileyo kakhulu ithathwa njengelicimileyo ityala lemali lokuqala kwaye ityala lemali elitsha liyaqwalaselwa. Ngokufanayo, uhlehlengiso olukhulu lwemigaqo yetyala lemali elikhoyo okanye inxalenye yalo ichazwa njengelicimileyo ityala lemali lokuqala yaze yathathela ingqalelo ityala elitsha lemali.

Umahluko phakathi kwesixamali setyala eliyimali (okanye inxalenye yetyala eliyimali) elicinyiweyo okanye elidluliselwe kwelinye iqela nengqwalasela ehlawuliweyo, kubandakanywa naziphi na iiasethi ezingezizo ezemali ezidluliselweyo okanye amatyala acingelwayo, amkelwa kwintsalela okanye kwintsilelo. Nawaphi na amatyala arhoxisiweyo, axolelweyo okanye athatyathwe lelinye iqumrhu ngendlela engeyiyo eyoniselwano abalwa ngokungqinelana noMgangatho weGRAP kwiNgeniso yeeNtengiselwano ezingezizo ezoRhwebo (iiRhafu noDluliselo).

1.6 Imali efunyenwe ngokomthetho

Imali efunyenwe ngokomthetho sisixa esifunyanweyo esivela ngokomthetho, imimiselo exhasayo, okanye iindlela ezifanayo, kwaye zifuna ukuhlawula ityala lelinye iziko ngemali okanye enye iasethi eyimali.

Elona xabiso sisixamali apho iasethi ithathelwa ingqalelo kwingxelo yobume bemali.

Iindlela yeendleko yindlela esetyenziselwa ukuhlawula iimali ezifunyenwe ngokomthetho ezifuna ukuba ezo zifunyenweyo zilinganiswe kwisixamali sentengiselwano yazo, nayo nayiphi na inzala eyongezelekileyo okanye ezinye iintlawulo (apho kufanelekileyo) kwaye, ngaphantsi kwayo nayiphi na ilahleko yokonakaliswa eqokelelweyo nazo naziphi na iimali ezingathathelwanga ngqalelo.

Iqondo lenzala elimiselweyo liqondo lenzala kunye/okanye isiseko esichazwe kumthetho, imimiselo exhasayo okanye iindlela ezifanayo.

Isixamali sentengiselwano esifunyenwe ngokomthetho sithetha isixamali esichazwe, okanye esibalwe, esirhafiswa okanye esibizwa ngokungqinelana nomthetho, imimiselo exhasayo, okanye iindlela ezifanayo.

1.7 Uluhlu lwempahla

Uluhlu lwempahla kuqala lulinganiselwa ngexabiso ngaphandle kwalapho uluhlu lwempahla lufunyenwe ngentengiselwano engeyiyo yoniselwano, ngoko iindleko zalo lixabiso lazo elifanelekileyo ngokomhla wokufunyanwa.

Emva koko uluhlu lwempahla lulinganiswa ngexabiso eliphantsi nentsalela yexabiso elinokufumaneka.

Uluhlu lwempahla lulinganiswa ngexabiso eliphantsi neendleko zangoku zokubuyisela apho lugcinwe khona;

- ukusasazwa ngaphandle kwentlawulo okanye ngentlawulo eqhelekileyo; okanye
- ukusetyenziswa kwinkqubo yokuelisa iimpahla eziza kusasazwa ngaphandle kwentlawulo okanye ngentlawulo eqhelekileyo.

Ixabiso elifikelekayo elishiyekileyo lixabiso eliqikelelweyo lokuthengisa kwikhosi yesiqhelo yokusebenza ngaphantsi kweendleko eziqikelelweyo ekugqityweni neendleko eziqikelelweyo eziyimfuneko ukwenza intengiso, unaniselwano okanye ukuhanjiswa.

Iindleko zoluhlu lweempahla zabiwe kusetyenziswa umlinganiselo wefomula yeendleko zomndilili. Ifomula yeendleko efanayo isetyenziswa kulo lonke uluhlu lwempahla olunohlobo olufanayo nokusetyenziswa kwiqumrhu.

Imigaqo yoCwangciso mali

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1.8 Amatyala anokuvela

Uqikelelo lwamatyala anokuvela lwenziwa xa iqumrhu linesibophelelo somthetho okhoyo ngenxa yezehlo ezidlulileyo, kunokwenzeka ukuba ukuphuma kwezibonelelo kuza kufuneka ukuhlawulela isibophelelo, kwaye uqikelelo oluthembekileyo lwesibophelelo lunokwenziwa.

Amatyala anokuvela awathathelwa ngqalelo. Izinto ezinokuvela zichazwe kwinqaku lama20.

1.9 Izibophelelo

Izinto zihlelwa njengezibophelelo xa iqumrhu lizibophelele kwiintengiselwano zexesha elizayo eziya kukhokelela ekuhanjiseni kwemali.

Kufuneka izibhengezo malunga nezibophelelo zesivumelwano ezingathathelwanga ngqalelo.

Izibophelelo apho ukubhengezwa kuyimfuneko ukuze kuphunyezwe unikezelontetho olufanelekileyo kufuneka kudizwe kwinqaku leengxelo zemali, ukuba zombini ezi ndlela zokwenza zilandelayo zifanelekile:

- Izivumelwano kufuneka zingacimeki okanye zirhoxiswe kuphela ngexabiso elikhulu (umzekelo, izivumelwano zekhompyutha okanye iinkonzo zolondolozo lwezakhiwo); kwaye
- Izivumelwano kufuneka zihambelane nenye into engeyiyo inkqubo yesiqhelo, ezinzileyo, neshishini likarhulumente wequmrhu - ngoko ke izibophelelo zomvuzo ezinxulumene nezivumelwano zengqesho okanye izibophelelo zezibonelelo zokhuseleko loluntu azibandakanywa.

1.10 Ingeniso evela kwiintengiselwano zonaniselwano

Ingeniso yamkelwa xa kunokwenzeka ukuba iinzuzo zoqoqosho kwixesha elizayo okanye inkonzo enokubakho izakuqukuqela kwiqumrhu naxa isixamali sengeniso sinokulinganiselwangokuthembekileyo, neendlela ezithile eziye zafikelelwa kwimisebenzi yequmrhu. Ingeniso evela kunikezelo lweenkonzo yamkelwa kwintsalela okanye intsilelo ngokomlinganiselo kwinqanaba lokugqitywa kwentengiselwano ngomhla wokunikwa kwengxelo.

Ingeniso yingeniso ephelileyo yeenzuzo zoqoqosho okanye inkonzo enokubakho ngexesha lokunika ingxelo xa loo mali engenayo ikhokelela ekwandeni kwesambuku seasethi, ngaphandle kokunyuka okunxulumene neminikelo evela kubanini.

Unaniselwano lwentengiselwano kulapho iqumrhu lifumana iiasethi okanye iinkonzo, okanye linamatyala acinyiweyo, kwaye linike ngokuthe ngqo malunga nexabiso elilinganayo (ngokuyintloko ngohlobo lwempahla, iinkonzo okanye ukusetyenziswa kweeasethi) kwelinye iqela ngokunaniselana.

Ixabiso elifanelekileyo yimali ekunokunaniselwana ngayo iiasethi, okanye ityala elihlawuliweyo, phakathi kwabantu abanolwazi, abazimiseleyo kwintengiselwano yokuphepha.

Umlinganiselo

Ingeniso ilinganiswa ngexabiso elifanelekileyo lokuthathela ingqalelo imali efunyenweyo okanye ezuziweyo. Imali ayithathwa njengenokulinganiswa ngokuthembekileyo de zonke iimeko ezinokuvela ezinxulumene nentengiselwano zisonjululwe.

Inzala, amaqithiqithi nezabelo

Inzala ithathelwa ingqalelo kwintshiyekela okanye kwintsilelo, kusetyenziswa indlela yenzala esebenzayo.

1.11 Ingeniso evela kwiintengiselwano ezingezizo ezonaniselwano

Inqwalasela

Ukungena kwezibonelelo ezisuka kwintengiselwano engeyiyo eyonaniselwano ethathelwa ingqalelo njengeasethi yamkelwa njengengeniso, ngaphandle nje kokuba ityala livunywe ngokunxulumene nokungena kwemali ngokufanayo.

Njengoko iqumrhu lisanelisa uxanduva olukhoyo oluvunywayo njengetyala ngokubhekiselele ekungeneni kwezibonelelo ezisuka kwintengiselwano engeyiyo eyolwananiso evunywa njengeasethi, linciphisa isixamali setyala elivunyiweyo kwaye lithathela ingqalelo isixamali sengeniso esilingana noko kuncitshiswa.

1.11 Ingeniso evela kwiintengiselwano zonaniselwano (kuyaqhubeka)

Umlinganiselo

Ingeniso evela kwintengiselwano engeyiyo eyonaniselwano ithelekiswa kwisixamali sokunyunyuswa kwentsalela yempahla yexabiso elithathelwa ingqalelo liqumrhu.

Xa, ngenxa yentengiselwano engeyiyo eyonaniselwano, iqumrhu lithathethela ingqalelo iasethi, likwathathela ingqalelo ingeniso elingana nesixa seasethi elinganiswe ngexabiso layo elifanelekileyo ngomhla wokufunyanwa kwayo, ngaphandle kokuba kuyafuneka ukuba lamkele ityala. Apho kufuneka ukuba ityala liqwalaselwe liza kulinganiswa njengelona qikelelo lwesixamali esifunekayo ukuze kuhlululwe isibophelelo ngomhla wokunikwa kwengxelo, nesixamali sokunyunyuswa kweeasethi ezishiyekileyo, ukuba zikhona, zamkelwa njengengeniso. Xa ityala lincitshiswa emva koko, ngenxa yokuba isiganeko esirhafiswayo senzeka okanye imeko yanelisiwe, isixamali sokucuthwa kwetyala sithathelwa ingqwalasela njengengeniso.

Izibonelelo zoxhomekeko neerisithi

Ingeniso efunyenwe kwisibonelelo soxhomekeko, iminikelo nenkxasomali ithathelwa ingqalelo njengengeniso kangangoko iqumrhu liye lathobela nayiphi na indlela, iimeko okanye izibophelelo eziqulethwe kwisivumelwano. Ukuya kuthi ga apho imilinganiselo, iimeko okanye izibophelelo zingafikelelwanga, ityala lithathelwa ingqalelo.

Inzala efunyenwe kutyalomali iphathwa ngokwemiqathango yesibonelelo. Ukuba ihlawulwa kumnikezeli irekhodwa njengexalenye yetyala kwaye ukuba akunjalo, ithathelwa ingqalelo njengenzala efunyenweyo kwingxelo yokusetyenziswa kwemali.

Izibonelelo ezibuyekeza iqumrhu ngeendleko ezifunyenweyo zibonakaliswa kwintshiyekela okanye kwintsilelo ngendlela ecwangcisiweyo kwangaxeshanye apho iindleko zithathelwa ingqalelo khona.

Izipho, iminikelo, kubandakanywa impahla zesisa

Izipho neminikelo, kubandakanywa iimpahla zesisa, zithathelwa ingqalelo njengeeasethi nengeniso xa kunokwenzeka ukuba izibonelelo zoqoqosho zexesha elizayo okanye amandla enkonzo aza kuqukuqela kwiziko kwaye ixabiso elifanelekileyo leeasethi linokulinganiswa ngokuthembekileyo.

Iqumrhu lithathela ingqalelo iinkonzo zesisa ezibalulekileyo kwimisebenzi yalo kunye/okanye kwiinjongo zonikezelo lwenkonzo. Ingeniso enxulumeneyo ichazwa xa kunokwenzeka ukuba iinzuzo zoqoqosho kwixesha elizayo okanye inkonzo enokubakho iza kuqukuqela kwiziko kwaye inokulinganiswa ngokuthembekileyo. Inkcitho ngexabiso elilinganayo ibonakaliswa ngoko nangoko ngokusetyenziswa kwenkonzo.

Apho iinkonzo zesisa zingabalulekanga kwimisebenzi yequmrhu kunye/okanye kwiinjongo zonikezelo lwenkonzo kunye/okanye zingayoneli indlela yothatho ngqalelo, iqumrhu lidiza indlela nohlobo lweenkonzo ezifunyenweyo ngexesha lokunika ngxelo.

Iinkonzo zesisa ziinkonzo ezibonelelwa abantu kumaziko, ngaphandle kwentlawulo, kodwa zisenokulawulwa yimiqathango. Abasebenzi bolawulo lwemali kwiqumrhu likarhulumente babonelela ngenkxaso enexabiso kwiziko ekuphumezeni iinjongo zalo. Inkonzo ebonelelwayo inokulinganiswa ngokuthembekileyo kwaye ke ngoko ibonakaliswa kwingxelo yokusetyenziswa kwemali kwaye ibhengezwe kumanqaku eengxelo zemali.

1.12 Ukuguqulwa kweemali zangaphandle

Iintengiselwano zemali yangaphandle

Iintengiselwano zemali yangaphandle irekhodwa, kwingqalelo yokuqala kwiiRandi, ngokufaka isicelo kwisixamali semali yangaphandle iqondo lonaniselwano phakathi kwemali esebenzayo nemali yangaphandle ngomhla wentengiselwano.

Iintengiselwano ezenziwe kwiimali zamazwe angaphandle ziguqulelwa ngokwezinga lonaniselwano olulawulayo ngomhla wentengiselwano. Izinto eziyimali ezifakwe kwiimali zamazwe angaphandle ziguqulelwa ngokwezinga lonaniselwano olulawulayo ngomhla wokunikwa kwengxelo. Iinzuzo okanye iilahleko ezivela kuguqulo zitsalwa kwintsalela/intsilole.

Imigaqo yoCwangciso mali

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1.13 Uqhathaniso lwamanani

Apho kukho imfuneko, uqhathaniso lwamanani lucwangciswe ngokutsha ukuze luhambelane notshintsho oluboniswe kulo nyaka.

1.14 Inkcitho

Intengiselwano zemali kwiiasethi namatyala

Amatyala ayacinywa xa ebonwa njengangenakuhlawuleka. Amatyala acinyiweyo alinganiselwe kwisixamali esigciniweyo kunye/okanye nenkcitho engaphantsi kwemali ebekelwe bucala. Ukucinywa kwenzeka ekupheleni konyaka okanye xa imali ikhona. Akukho malungiselelo enziweyo ngezixamali ezingahlawulekiyo kodwa izixamali zibhengezwa njengenqaku lokubhengeza. Yonke enye ilahleko ithathelwa ingqalelo xa ugunyaziso lunikiwe ukuba luqatshelwe ngapha koko.

Inkcitho engenanzuzo neyiLahleko

Inkcitho engenanzuzo neyilahleko ibonwa njengeasethi kwingxelo yobume bemali de kube lelo xesha lokuba inkcitho leyo ibuyiswe kumntu onoxanduva okanye icinywe njengengenakuhlawuleka kwingxelo yokusetyenziswa kwemali.

Inkcitho engafanelekanga

Inkcitho engafanelekanga ibonwa njengenkcitho kwingxelo yokusetyenziswa kwemali. Ukuba inkcitho ayivunywanga ligunya elifanelekileyo ithathwa njengeasethi de ihlawulwe okanye icinywe njengenakuhlawuleka.

Udluliselo nezibonelelo

Udluliselo nezibonelelo zemali luvunywa njengenkcitho xa ugunyaziso lokugqibela lwentlawulo lwenziwe kwinkqubo (ungadlulanga owama31 kweyoKwindla wonyaka ngamnye).

1.15 Intsalela eyongezelekileyo

Intsalela efunyenweyo imele umahluko oshiyekileyo phakathi kweeasethi zizonke namatyala ewonke equmrhu. Nayiphi na intsalela neentsilelo ezifunyenwe ngonyakamali othile zifakwa/zitsalwa kwintsalela/intsilelo efunyenweyo. Ulungelelwano lonyaka ongaphambili, olunxulumene nengeniso nenkcitho, lutsalwa/lubalelwa kwintsalela efunyenweyo xa uhlehlengiso lokubuyela emva lusenziwa.

1.16 Iinkcukacha zohlahlo lwabiwomali

Uhlahlo lwabiwomali oluphunyeziweyo lulungiselelwa ngokwemali eziinkozo kwaye lunikezelwe ngohlelo lwezoqoqosho olunxulunyaniswa neenjongo zesiphumo somsebenzi. I-GRAP 24 ifuna ukuba ingxelo yohlahlo lwabiwomali ibhengezwe ngokuthelekisana noHlahlo lwabiwomali olwamkelweyo oluquka ukuhlelwa kohlahlo lwabiwomali njengoko lupapashiwe.

Uhlahlo lwabiwomali oluvunyiweyo lubandakanya ixesha lemali ukusuka kwisi4/1/2022 ukuya kwisi3/31/2023.

Iingxelo zemali zonyaka nohlahlo lwabiwomali azikho kwisiseko sobalomali ngoko ke uthelekiso lwemali ebekelwe uhlahlo lwabiwomali lwexesha lokunika ingxelo lubandakanyiwe kwiNgxelo yokuthelekisa uHlahlo lwabiwomali neemali ezizizo.

Ulawulo luthatha unxaxho olubonakalayo njengomahluko kuhlahlo lwabiwomali lwesi5% nangaphezulu. Izizathu zomahluko kwizinto eziphathekayo zichazwe kumaNqaku eNgxelo yeMali yoNyaka.

1.17 Ubudlelwane bamahlakani

Iqela elinxulumeneyo ngumntu okanye iziko elinamandla okulawula okanye ngokudibeneyo okulawula elinye iqela, okanye libe nempembelelo enkulu kwelinye iqela, okanye ngokuphendululekileyo, okanye iziko eliphantsi kolawulo olufanayo, okanye ulawulo oludibeneyo.

Ulawulo ligunya lokuphatha imali nemigaqonkqubo yokusebenza yequmrhu ukuze lifumane inzuzo kwimisebenzi yalo.

Ulawulo oludityanisiweyo kukwabelana okuvunyelweneyo ngolawulo kumsebenzi ngelungiselelo elibophelelayo, kwaye lubakho kuphela xa izigqibo zeqhinga lezemali nezokusebenza ngokunxulumene nomsebenzi zifuna imvume ngamxhelomnye yamaqela okwabelana ngolawulo (amalinge).

1.17 Ubudlelwane bamahlakani (kuyaqhubeka)

Intengiselwano yeqela eliyeleleneyo kukukhutshelwa kwezibonelelo, iinkonzo okanye izibophelelo phakathi kweziko elinika ingxelo neqela elinxulumeneyo, nokuba ixabiso libiziwe.

Impembelelo emandla ligunya lokuthatha inxaxheba kwizigqibo zomgaqonkqubo wemali nokusebenza kwequmrhu, kodwa ayilolawulo lwaloo migaqonkqubo.

Abaphathi ngabo bantu banoxanduva lokucwangcisa, ukukhokela nokulawula imisebenzi yequmrhu, kubandakanywa nabo banikwe igunya lokulawula iqumrhu ngokungqinelana nomthetho, kwiimeko apho kufuneka benze imisebenzi enjalo.

Amalungu asondeleyo osapho lomntu ngala malungu osapho anokulindeleka ukuba abe nefuthe, okanye aphenjelelwe nguloo mntu kulwabelwano lwayo nequmrhu.

Iqumrhu likhululiwe kwiimfuno zokudiza ngokunxulumene neentengiselwano zeqela elinxulumeneyo ukuba loo ntengiselwano yenzeke ngaphakathi kobudlelwane obuqhelekileyo bomboneleli kunye/ okanye umxumi/umamkeli ngokwemigaqo nemiqathango engekho ngaphezulu okanye ngaphantsi evumayo kunoko kusengqiqweni ukulindela ukuba iqumrhu liyamkele ukuba esebenza nelo qumrhu okanye umntu okwimeko efanayo nemigaqo nemiqathango ingaphakathi kwemilinganiselo yokusebenza eqhelekileyo esekwe sisigunyaziso esisemthethweni sequmrhu elinika ingxelo.

Apho iqumrhu likhutshiweyo kwizibhengezo ngokuhambelana noku kungasentla, iqumrhu lichaza iinkcukacha ezibalisayo malunga nobume bentengiselwano neebhalansi ezinxulumeneyo eziseleyo, ukwenzela ukuba abasebenzisi beengxelo zemali zequmrhu baqonde ifuthe lentengiselwano yeqela elinxulumeneyo kunyaka walo weengxelo zemali.

1.18 Iziganeko emva komhla wokunikwa kwengxelo

Iziganeko emva komhla wokunika ingxelo zezo ziganeko, zombini ezithandekayo nezingathandekiyo, ezenzeka phakathi komhla wokunika ingxelo kunye nomhla apho iingxelo zemali zigunyaziselwe ukuba zikhutshwe. Zimbini iindidi zeziganeko ezinokuchongwa:

- ezo zibonelela ngobungqina beemeko ebezikho ngomhla wokunika ingxelo (uhlengahlengiso lweziganeko emva komhla wokunika kwengxelo); kwaye
- ezo zibonisa iimeko ezivele emva komhla wokunika ingxelo (iziganeko ezingezizo uhlengahlengiso emva komhla wokunika ingxelo).

Iqumrhu liza kulungelelanisa isixamali esivunyiweyo kwiingxelo zemali ukubonisa uhlengahlengiso lweziganeko emva komhla wokunika ingxelo sakuba senzekile isiganeko.

Iqumrhu liza kubhengeza ubume besiganeko noqikelelo lwesiphumo salo sezemali okanye ingxelo yokuba uqikelelo olunjalo alunakwenziwa ngokubhekiselele kuzo zonke izinto eziphathekayo ezingalungiseleli, apho ukungaxeli kunokuba nefuthe kwizigqibo zoqoqosho zabasebenzisi ezithatyathwe ngokwesiseko seengxelo zemali.

1.19 Ixabiso elongeziweyo leRhafu (VAT)

Eli qumrhu lixolelwe kubhaliso lweVAT. Nangona kunjalo, ukuba kukho nayiphi na inkxasomali efunyenweyo efuna ukuba iqumrhu libhalise njengoMthengisi weVAT, eso sicelo siza kufakwa.

2. Imigangatho nokutolikwa

2.1 migangatho nokutolikwa okusebenzayo kulo nyaka

Iingxelo zemali zilungiswe ngokuhambelana neMigangatho yeeNkqubo zoCwangcisomali olwaMkelwe ngokuBanzi (GRAP) kuquka naziphi na iinguqulelo, izikhokelo nezikhokelo ezikhutshwe yiBhodi yeMigangatho yoCwangcisomali (ASB).

Kulo nyaka uphononongwayo, le migangatho ilandelayo ibisebenza. I-GRAP 1 neGRAP 104 zahlaziywa ngowama2019 nemihla yokusebenza kwixesha elizayo njengoko kubonisiwe.

Umgangatho / Ukutolikwa:

- GRAP 1: Ukunikezelwa kweeNgxelo zeMali (Umgangatho ohlaziyiweyo uza kusebenza ngomhla woku1 kuTshazimpuzi ngowama2023)
- GRAP 2: INgxelo yokuHanjiswa kweMali
- GRAP 3: IMigaqonkqubo yoCwangcisomali, iiNguqu kuQikelelo loCwangcisomali neeMpazamo
- GRAP 9: INgeniso evela kwiiNtengiselwano zoNaniselwano
- GRAP 12: ULuhlu lwempahla
- GRAP 14: IziGaneko eMva koMhla wokuNikwa kweNgxelo
- GRAP 17: IPropati, ooMatshini neZixhobo
- GRAP 19: IZibonelelo, amaTyala aNokuvela neeAsethi eziNokubakho
- GRAP 20: UBudlelwane baMahlakani
- GRAP 23: INgeniso evela kwiiNtengiselwano zoNaniselwano
- GRAP 24: UkuNikezelwa kweeNkcukacha zoHlahlo lwabiwomali kwiiNgxelo zeMali
- GRAP 104: IZixhobo zeMali (Umgangatho ohlaziyiweyo uza kusebenza ngomhla woku1 kuTshazimpuzi wama2025)
- GRAP 108: Imali eFuyenwe ngokoMthetho

Amanani kwiwaka leeRandi 2023 2022

3. Imali nokulinganiswa nayo

Imali nokulinganiswa nayo kuqulethe:

libhalansi zebhanki	2 120	235
lidiphozithi zexheshana	6 762	6 416
	<u>8 882</u>	<u>6 651</u>

Umgangatho wetyala lemali ebhankini neediphozithi zexeshana, ngaphandle kwemali ekhoyo

Imali eziinkozo nokulinganiswa nayo ziquka utyalomali lwexeshana olugcinwe kumaziko ebhanki abhalisiweyo avuthwe kwiinyanga ezintathu okanye ngaphantsi kwaye luphantsi komngcipheko ongabalulekanga wenzala. Imali efunyenweyo yezi asethi isondele kwixabiso lazo elifanelekileyo.

4. Uluhlu lwempahla

liiThayie zomdongwe	<u>120</u>	<u>121</u>
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Uluhlu lwempahla lubandakanya iithayile zomdongwe ezisetyenziselwa ukuchonga iindawo zelifa lemveli. Kunyaka ophantsi kophononongo iithayile zingasazwa simahla.

5. Imali efunyenwe kwiintengiselwano zonaniselwano

Inzala eFuyenweyo	<u>53</u>	<u>39</u>
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6. Imali efunyenwe kwiintengiselwano ezingezizo ezonaniselwano

Enye imali efunyenwe kwingeniso engeyiyo eyonaniselwano	<u>-</u>	<u>1 000</u>
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7. Imali ehlawuliweyo evela kwiintengiselwano zonaniselwano

Intlawulo zorhwebo	<u>32</u>	<u>2</u>
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8. Izibonelelo zoxhomekeko ezingasetyenziswanga

Izibonelelo zoxhomekeko ezingasetyenziswanga neerisithi ziquka:

Izibon

IBhodi yokuNgcakaza kaZwelonke	144	144
ISebe likaZwelonke lezoKhenketho	21	21
Ingxowamali kaNozakuzaku waseAmelika	2	241
	<u>167</u>	<u>406</u>

Izibonelelo zoxhomekeko zifunyenwe kwiBhodi yokuNgcakaza kaZwelonke yeProjekthi yesiCwangciso soLawulo loLondolozo lweNdawo yeeMfene; esuka kwiSebe likaZwelonke lezoKhenketho kwimiqondiso yoToliko lwezoKhenketho kwiSikhumbuzo seGugulethu Seven; nakwingxowamali kaNozakuzaku waseAmelika yogcino lwenkcubeko yolondolozo lweDiepkloof Rock Shelter, iNdawo yeLifa leMveli yePhondo kwinkqubo yokonyulwa njengeSiza seLifa leMveli leHlabathi.

9. Imirhumo yezicelo yelifa lemveli

Imirhumo yezicelo	<u>791</u>	<u>887</u>
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Kunyaka ophantsi kophononongo, zibalwa izicelo zelifa lemveli ezifunyenweyo xa kuthelekiswa nonyakamali odlulileyo.

Amanani kwiwaka leeRandi 2023 2022

10. Ingeniso yenzala

Inzala efunyenweyo 476 234

Inzala efunyenwe unyaka nonyaka ngenxa yokunyuka kweqondo lenzala.

11. Enye ingeniso evela kwiintengiselwano ezingezizo ezonaniselwano

Umnikelo: linkonzo zesisa * 674 618

Isohlwayo solawulo ** 25 -

699 618

* Ngokweenkcukacha zoMnikelo: IiNkonzo zesisa, jonga kwibali elikwinqaku le17.

** Ebudeni bonyaka ingeniso yafunyanwa ngokoPhulwa kwemithetho isiVumelwano seLifa leMveli.

12. Udluliselo neZibonelelo ezifunyenweyo

Udluliselo olufunyenweyo lweSebe 1 537 1 898

13. Ukusetyenziswa kweZibonelelo zoXhomekeko

Ukusetyenziswa kweZibonelelo zoXhomekeko 238 -

Iprojekthi yeDiepkloof Rock Shelter eyaxhaswa ngemali nguNozakuzaku waseAmelika yaqaliswa kulo nyaka uphantsi kophononongo.

14. IPropati, oomatshini nezixhobo

Izongezelelo - 7

Okulahlwayo - (7)

- -

Ukuqinisekisa ulawulo lwee-asethi olusebenzayo, lo msebenzi ubekwe phakathi kwisebe (DCAS). IGrap 17, iPropati, oomatshini nezixhobo (ukungathathelwa ngqalelo kweasethi), yasetyenziswa ukuhlawula isiphumo somnikelo ngexabiso eliphathekayo ngowama31 kweyoKwindla wama2023.

14. Imirhumo yophicothozincwadi

Uphicothozincwadi lwangaphandle 73 76

16. Iinkonzo zokubonisana zangaphandle

Abacebisi neenkonzo zangaphandle 343 430

Bambalwa abacebisi abathe basetyenziswa ngexesha lonyaka ophantsi kophononongo.

Amanani kwiwaka leeRandi	2023	2022
17. Iindleko ngokubanzi		
Intengiso	7	1
Iindleko zebhanki	-	2
Izityo	68	16
Unxibelelwano	75	88
Iminikelo (udluliselo lweeasethi kwiDCAS)	-	7
Iindleko yomsebenzi: IiNkozo zesisa	674	618
Imirhumo yezomthetho	-	44
Ukushicilela nezinto zokubhala nokubhalela	71	34
Ukuhlaziywa kweMvume yeSoftware	42	39
Uhambo nesibonelelo sokuphila	97	74
	1 034	923

Intengiso:

Ebudeni bonyaka ophantsi kophononongo, iqumrhu lithenge izinto zentengiso.

Izityo:

Ebudeni bonyaka ophantsi kophononongo, kuthengwe ukutya ukulungiselela iintlanganiso zokuqhelaniswa nokuqhelaniswa namalungu ekomiti amatsha. Ukongeza, iintlanganiso zobuso ngobuso ezithe zabanjwa kulo nyaka uphononongwayo, xa kuthelekiswa nonyaka ophelileyo.

Iindleko zabasebenzi: IiNkonzo zesisa:

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo azalisekisa imisebenzi yesigqeba neyolawulo enxulumene neLifa leMveli leNtshona Koloni. Abasebenzi beSebe abaxhasa iQumrhu loLuntu baquka iGosa lezeMali eliyiNtloko (CFO), uMlawuli: weZiko loLondolozo lweNdalo, iLifa leMveli namaGama eeNgingqi, umsebenzi wecandelo kwiCandelo loLawulo elikhankanywe ngasentla kwakunye neqela elizinikeleyo loLawulo lweMali elixhasa iCFO. Ngelixa abasebenzi bomsebenzi naBaphathi abakhulu baphumeza iindima ezimbini, iqela lolawulo lwemali lizinikele kwiQumrhu likaRhulumente. Ngenxa yeendima ezimbini ezenziwa luninzi lwabasebenzi abakhankanywe ngasentla, kunzima ukwahlula ixesha elichithwe kwimisebenzi yeQumrhu loLuntu. Iinkonzo zodidi olunxulumene nemivuzo yazo azinakulinganiswa ngokuthembekileyo. Ulwamkelo ke ngoko lunxulumene kuphela neqela lezemali elizinikeleyo elixhasa iCFO ekwenzeni indima yayo njengeCFO kwiQumrhu loLuntu neSebe. Isixamali esichaziweyo ke ngoko simele iinkonzo ezingezomali ezibonelelwa liqela lezemali kuphela.

Ukushicilela nezinto zokubhala nokubhalela:

Oku kwanda kubangelwe ziikopi ezininzi ezishicilelwe kwiNgxelo yoNyaka nakwisiCwangciso sokuSebenza soNyaka.

Uhambo nesibonelelo sokuphila:

Oku kwanda kubangelwe lutyelelo oluninzi lweendawo ekuyiwe kuzo neentlanganiso ezibambekayo neendibano zocweyo ezibanjwe kulo nyaka uphantsi kophononongo.

Amanani kwiwaka leeRandi

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18. Imirhumo yamalungu

Abrahams, L	-	8
Alard, G	2	-
Bailey, E	31	43
Baumann, N	16	23
Belter, D	76	60
Boise, H	14	-
Buttgens, P	-	25
Carlsen, R	-	30
Collier, M	-	22
Daniels, C	1	-
De Waal, J	28	1
Dumbrell, K	19	41
Fataar, M	18	23
Fortuin, C	8	-
Gani, R	11	-
Gribble, J	9	29
Gibbs, D	40	44
Hall, S	6	-
Hermansen, S	18	33
Jacobs, G	57	73
Johnston, S	52	65
Kasibe, W	2	-
Knight, J	3	41
Lavin, J	5	-
Malan, A	12	27
Martin, R	34	27
Mavumengwana, S	34	21
Mdludlu, M	18	23
Mgijima, B	3	9
Milandri, L	5	29
Muller, C	-	69
Ontong, T	15	-
Orton, J	8	14
Peters, W	47	69
Saunders, D	37	38
Scurr, M	23	40
Smart, C	8	-
Smith, R	-	28
Smuts, K	5	-
Snelling, C	28	1
Van de Merwe, H	76	69
Van Graan, A	18	27
Webley, L	12	33
Williams, G	-	11
Winter, S	27	28
Wolters, M	12	12
	<u>838</u>	<u>1136</u>

Ebudeni bonyakamali kuye kwakho ukuhla kwini leentlanganiso ezibanjiweyo nexesha elichithwe kumalungiselelo eentlanganiso. Ukongeza, inani leekomiti liye lancitshiswa nto leyo ebenegalelo ekwehleni kwenkcitho yonyaka nonyaka.

Amanani kwiwaka leeRandi	2023	2022
19. Imali evela kwimisebenzi		
Intsalela	1 453	1 072
Ulungelelwaniso lwe:		
Ukuhanjiswa koluhlu lwempahla	1	-
Utshintsho kwinkunzi yemali yokusebenza:		
Imali efunyenweyo esuka kwiintengiselwano zonaniselwano	(14)	(33)
Enye imali efunyenwe kwiintengiselwano ezingezizo ezonaniselwano	1 000	(1 000)
Iintlawulo kwiintengiselwano zonaniselwano	30	2
Izibonelelo zoxhomekeko ezingasetyenziswa neerisithi	(239)	-
	2 231	41
20. Izibophelelo		
Inkcitho yokusebenza egunyazisiweyo		
Okusele kunikwe isivumelwano kodwa kungabonelelwanga		
• African Web - Website hosting	16	32
• Archeo - Adventures: CMP for Early Farmsteads	-	33
• Cedar Tower Services Pty Ltd	-	76
• Eco Africa Environmental Consultants (Pty) Ltd	-	86
• Prof John Parkington	85	-
• SSA ADS Pty LTD	-	114
• Yolk designs	-	13
	101	354
Zizonke izibophelelo zokusebenza		
Okusele kunikwe isivumelwano kodwa kungabonelelwanga	101	354
Le nkcitho iza kuxhaswa ngemali ukusuka:		
Kwizibophelelo zizonke		
Inkcitho yokusebenza eguyazisiweyo	101	354

20. Amatyala anokuvela

20.1 I-MIDNIGHT STORM INVESTMENTS 170 (PTY) LTD ngokuchasene noMPHATHISWA WEZOBUGCISA NENKCUBEKO ekunye nabanye, ityala 46055/15

Eli tyala linxulumene nesigqibo esathathwa liLifa leMveli leNtshona Koloni (HWC) sokungaphumezi uphuhliso olucetyiweyo lwezindlu ezikumgangatho ophezulu, amalungelo ocandomhlaba nokwahlulwahlulwa kwepropati ekwiNdawo yeLifa leMveli yePhondo (PHS). I-HWC ikhankanywe njengoMtyholwa wesi3 kwaye uMEC weSebe leMicimbi yeNkcubeko neMidlalo eNtshona Koloni ukhankanywe njengoMtyholwa wesi5. Abaninimhlaba baye bakhupha isamani yokubuyisela iindleko abazichithileyo kulo mhlaba njengoko betyhola ngelithi isibhengezo sinciphisa amalungelo abo omhlaba kwaye kufuneka kujongwe njengokuhlutha umhlaba ngendlela eyakhayo. Ityala lachotshelwa kwiNkundla ePhakamileyo yaseGauteng ngomhla wama29 kweyeKhala wama2019 ukuya kumhla wesi2 kweyeThupha wama2019, laza laqunjelwa ngeengxoxo zokugqibela kweyoMqungu wama2020. INkundla yagweba abamangalelwa. Emva kwesigwebo, iKhefu lokuBhena kwiNkundla ePhakamileyo yeziBheno lanikezelwa ngomhla we15 kweyeSilimela ngowama2020 yiNkundla ePhakamileyo yaseGauteng. Ukuba ibango liyaphumelela kwiNkundla ePhakamileyo yeziBheno, ubutyala beHWC buqikelelwa kwisiR8.2 sezigidi, ngaphandle kokuba iHWC, kungenjalo uMphathiswa kaZwelonke wezoBugcisa neNkcubeko adibane neNkundla yoMgaqosiseko ukuze yenze isibhengezo sokugqibela ngalo mba. Umbheni/umfakisicelo uye emva koko wadibana neHWC ukuze iphonononge ukusonjululwa kwalo mba kwaye ungenise esinye isicelo sophuhliso kumda wePHS. Isibheni simisiwe ngoku kuxhomekeka kwisiphumo sesi sicelo. Ukuba umcimbi uyasonjululwa, ityala elinokubela alizi kuphumelela.

ULawulo lweHWC lunoluvo lokuba ityala elinokubela lisekelwe kwixabiso lomhlaba ekubhekiselwa kuwo amathuba okuba ummangali aphumelele mancinci, njengoko bengaphumelelanga kwiinzame zabo zokuqala kwaye uMcebisi oPhezulu uqinisekile ukuba isibheni, ukuba siqhubekile, naso asiyi kuphumelela.

20.2 UKUPHONONONGWA KWESIGQIBO SE-COCT RE ERVEN 8100/BO KAAP) BO-KAAP CIVIC ASSOCIATION EKUNYE NOMNYE NGOKUCHASENE NESIXEKO SASEKAPA

The case Eli tyala ligxile ekuvunyweni kweSixeko saseKapa kwesakhiwo esikhulu esiphakamileyo kumda we-Bo-Kaap esiya kuba neempembelelo ezibalulekileyo kwimbali yenkcubeko ye-Bo-Kaap. Isicelo sokuqala asizange siqalise iNHRA. I-HWC ingenelele kwiinkqubo zophononongo njengoko bekucingelwa ukuba impembelelo kwilifa lemveli ayizange iqwalaselwe kwisicelo sokuqala, kwaye yafuna ingcaciso enkundleni ukuba ingaba iS27 yeNHRA ingasebenza na njengoko uphuhliso olucetywayo lwaluphakathi kweziza ezi2 ezichaziweyo zelifa lemveli lePhondo. INkundla ayizange ivumelane neengxoxo ezibekwe phambili egameni leHWC.

Isigwebo siwisiwe kwaye umcimbi ugqityiwe. Umyalelo weendleko ngokuchasene nabafakizicelo. Ummangalelwa uzame ukufumana zonke iindleko kwiHWC. Iindleko ziyarhafiswa. Iindleko eziqikelelwayo sisiR1,6 sezigidi.

ULawulo lweHWC lunoluvo lokuba iindleko zisekelwe kumyalelo weendleko zokuqala, nangona kunjalo abaphathi beHWC baqinisekile ukuba isixa esifanelekileyo siza kutsala irhafu kwirhafu yesibini. Ukongeza, iHWC iza kuba nako ukufaka ibango kwabanye abafakizicelo kulo mba ngesabelo sokwalameneyo nebhili yeendleko zokugqibela.

22. Ubudlelwane bamahlakani

Ubudlelwane

Umxhasi oPhambili weNgxowamali	ISebe leMicimbi yeNkcubeko neMidlalo
Ihlakani lesiCwangciso	IKomishoni yeNkcubeko yeNtshona Koloni
Ihlakani lesiCwangciso	IKomiti yeeLwimi eNtshona Koloni

ISebe leMicimbi yeNkcubeko neMidlalo libonelela ngendawo yokuhlala kwiLifa leMveli leNtshona Koloni ukuze liqhube imisebenzi yalo yolawulo neyemali.

UMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo njengoGunyaziwe weSigqeba ungumntu onxulumene neLifa leMveli leNtshona Koloni.

Amalungu ebhunga leLifa leMveli leNtshona Koloni kunye nequmrhu njengoko kudizwe kwinqaku le18 ngamaqela anxulumeneyo ngokweGRAP 20.

I-Arhente yeZibonelelo zeLifa leMveli yaseMzantsi Afrika (SAHRS) igunyaziswe ngamagatya ecandelo lesi8 (6)(a) kunye no(d) leNHRA elifundwa noMgaqo wesi4 weMithetho epapashwe phantsi kweGNR 323 ngomhla wesi7 kuTshazimpuzi wama2000 ukuba ivavanye ize iphinde ivavanye kwakhona ukuba nako kwabasemagunyeni kwizibonelelo zelifa lemveli (PHRAs) ezifana neLifa leMveli leNtshona Koloni.

Iintengiselwano zobudlelwane bamahlakani

Ingeniso efunyenweyo evela kubudlelwane behlakani

ISebe leMicimbi yeNkcubeko neMidlalo	1 537	898
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Imali efunyenweyo esuka kwiintengiselwano ezingezizo ezonaniselwano

ISebe leMicimbi yeNkcubeko neMidlalo	-	1 000
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23. Ulawulo lomngcipheko

Imisebenzi yequmrhu izivesa kwimngcipheko yemali eyahlukeneyo: umngcipheko wemarike (umngcipheko wexabiso lenzala ofanelekileyo, umngcipheko wenzala yemali ekhoyo), umngcipheko wetyala nomngcipheko wokuhlawula amatyala.

Umngcipheko wokuhlawula amatyala

Umngcipheko wequmrhu wokuhlawula amatyala sisiphumo semali ekhoyo yokuhlawula izibophelelo zexesha elizayo. Iqumrhu lilawula umngcipheko wokuhlawula amatyala ngophononongo oluqhubekayo lwezibophelelo zexesha elizayo nezibonelelo zetyala.

Uhlalutyo lovakalelo

Ngomhla wama31 kweyoKwindla wama2023, ukuba iqondo lenzala kwizixhobo zemali eziguquguqukayo bezikwisi1% ngaphezulu/ngaphantsi kuzo zonke ezinye izinto eziguquguqukayo, intsalela yonyaka ibinokuba ngamaR88 822 ngaphezulu/ngaphantsi.

Umngcipheko wetyala

Umngcipheko wetyala ubhekiselele kumngcipheko wokuba elinye ihlakani lingaphumeleli kwiimbophelelo zesivumelwano ezikhokelela kwilahleko yemali kwinqumrhu. Iqumrhu lamkele umgaqonkqubo wokujongana kuphela namahlakani afanele ukuhlawulwa ngetyala.

Umngcipheko wetyala ubandakanya ikakhulu iidipozithi ezinkozo, izinto ezilingana nemali, izixhobo eziphuma kwizinto zemali nabanamatyala orhwebo. Iqumrhu lifaka imali ezinkozo kuphela kwiibhanki ezinkulu ezinemali ekwiqondo eliphezulu lokuma kwetyala nomda wokuvezwa kulo naliphi na elinye ihlakani.

Akukho mida yamatyala igqithileyo ngexesha lokunikwa kwengxelo, kwaye abaphathi abalindelanga nayiphi na ilahleko evela ekungasebenzini kakuhle kwala mahlakani.

Ukubonakaliswa komngcipheko ophezulu wetyala.

Ukubonakaliswa kwequmrhu kumngcipheko wetyala ngokubhekisele kwimalimboleko kunye nokufumanekayo kuthintelwe kwiimali ezikwiphapha elibonisa umncono.

Amanani kwiwaka leeRandi

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23. Ulawulo lomngcipheko (kuyaqhubeka)

Umngcipheko wemarike

Iqumrhu alikho semngciphekweni wemarike, ngenxa yokuba kufuneka lihlawule abatyalwayo kwiintsuku ezingama30 zokufumana i-invoysi njengoko kufunwa yimigaqo kanondyebo nePFMA.

Umngcipheko weqondo lenzala

Iprofayili yomngcipheko wequmrhu iqulathe imalimboleko engaguququkiyo nexabiso lemali ebolekiweyo neebhalansi zebhanki eziveza iqumrhu kwixabiso elifanelekileyo lenzala nomngcipheko wenzala wokungena kwemali kwaye unokushwankathelwa ngolu hlobo lulandelayo:

Ii-asethi zemali

Urhwebo nezinye izinto ezifunyanwayo zikwinqanaba elimiselweyo. Abaphathi balawula umngcipheko kumyinge wenzala ngokuthethathethana ngamaqondo enzuzo kwimali mboleko ejikajikayo kwaye apho kunokwenzeka basebenzise umyinge wemali mboleko esisigxina.

Ulawulo lukwanomgaqonkqubo olungelelanisa inzala kwimalimboleko yeeasethi nenzala ehlawulwa kumatyala.

Umngcipheko weqondo lenzala lokuhanjiswa kwemali

Isixhobo semali

	Kufuneka nga- phantsi konyaka omnye	Kufuneka kunyaka omnye ukuya kwembini	Kufuneka kwi- minyaka emibini ukuya kwe- mithathu	Kufuneka kwi- minyaka emithathu ukuya kwemine	Kufuneka emva kwe- minyaka emihlanu
Ixesha letyala eliqhelekileyo :	8 882	-	-	-	-
Isixamali sangoku kumaziko ebhanki					
Iintlawulo - Amaxesha andisiweyo etyala	(32)	-	-	-	-
Intsalela yesixamali	8 850	-	-	-	-
Ixesha elidlulileyo kodwa alibonelelwanga	-	-	-	-	-

Isixhobo semali 032022

	Ezikhoyo	Kuhla- wulwa kwiintsuku 1-30	Kuhla- wulwa kwiintsuku 31-60	Kuhla- wulwa kwiintsuku 61-90	Kuhla- wulwa kwiintsuku 90+	Iyonke
Urhwebo nezinye izinto ezifunyenweyo	1 000	-	-	-	-	1 000
-Iintengiselwano ezingezizo ezonaniselwano						
	1 000	-	-	-	-	1 000

Iqumrhu alikho emngciphekweni wemarike, ngenxa yokuba kufuneka lihlawule abatyalwayo kwiintsuku ezingama30 zokufumana i-invoysi njengoko kufunwa yimigaqo kanondyebo nePFMA.

Amanani kwiwaka leeRandi

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24. Uxaxho kuhlahlo lwabiwomali

Umahluko kwizinto eziphathekayo phakathi kohlahlo lwabiwomali nesona sixamali

Ukutshintshwa kwemali:

Kunyaka ophantsi kophononongo, imali iye yatshintshwa phakathi kokuhlelwa "kweNgeniso yeQumrhu ngaphandle kwentengiso" "nenye ingeniso eNgenayo iRhafu" ukuze kunikwe ingxelo yokonyuka okubalulekileyo kwenzala efunyenweyo. Ukutshintshwa kwengxowamali akuzange kunyuse okanye kucuthe uhlahlo lwabiwomali oluphunyeziweyo lulonke kwaye kwavunywa njengexalenye yeengxelo zoNyaka zokuBekwa kweliso liGosa eliPhendulayo.

24.1 Ukuthengiswa kwempahla neenkonziso ngaphandle kweeasethi ezinkulu

Unxaxho lungenxa yezicelo ezininzi zeLifa leMveli ezifunyenweyo kunokuba bekucwangcisiwe.

24.2 Ingeniso yequmrhu ngaphandle kwaleyo yeentengiso

Unxaxho lubangwe kukunyuka kwegondo lenzala kulo nyaka uphononongwayo.

24.3 Enye ingeniso engarhafelwayo

Kunyaka ophantsi kophononongo ingeniso ifunyenwe kumfakisicelo ngenxa yokwaphulwa kwesivumelwano selifa lemveli.

24.4 Iintlawulo zangoku

Unxaxho lunxulumene nemirhumo yamalungu ngenxa yeentlanganiso ezimbalwa ezibanjiweyo kunezo zicwangcisiweyo.

25. Ukusebenza kweBBEE

Iinkcukacha zokuthobela umthetho weB-BBEE zibandakanyiwe kwingxelo yonyaka phantsi kwecandelo elibizwa ngokuba ziinkcukacha zoKwenziwa koMsebenzi weB-BBEE.

Heritage Western Cape
Protea Assurance Building, Greenmarket Square, Cape Town, 8001
Postal Address: PO Box 1665, Cape Town, 8001
Tel: +27 483 9598
Email: Ceoheritage@westerncape.gov.za

ILifa leMveli leNtshona Koloni
Kwisakhiwo iProtea Assurance, eGreenmarket Square, eKapa, 8001
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Umnxeba: +27 483 9598
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