



**Western Cape
Government**



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
IKhomishini yeNkcubeko yeNtshona Koloni



Western Cape Cultural Commission

Annual Report

2022/2023

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COVER PICTURES

Cover Page Top:

Drama Development Workshop Production by Zabalaza at Schoemanspoort
Cultural Facility and Rhythmical Seeds at Knysna

Cover Page Bottom:

Rhythmical Seeds at Knysna and Dance Project by Jazz Art at Okkie Jooste Cultural Facility

PART A: GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Western Cape Cultural Commission
REGISTRATION NUMBER (if applicable):	Not applicable
PHYSICAL ADDRESS:	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
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EXTERNAL AUDITORS:	Auditor-General South Africa 19 Park Ln, Milnerton, Cape Town,7441
BANKERS:	Nedbank

2. LIST OF ABBREVIATIONS/ACRONYMS

AA	Accounting Authority
AFSA	Annual Financial Statements
AGSA	Auditor-General of South Africa
BBBEE	Broad Based Black Economic Empowerment
CFO	Chief Financial Officer
DCAS	Department of Cultural Affairs and Sport
D: ERM	Directorate Enterprise Risk Management, Department of the Premier
DoCS	Department of Community Safety
DSAC	Department of Sports Arts and Culture
DTPW	Department of Transport and Public Works
ECM	Enterprise Content Management
EPWP	Expanded Public Works Programme
EQPRS	Electronic Quarterly Performance Reporting System
ERM	Enterprise Risk Management
ERMECO	Enterprise Risk Management and Ethics Committee
FMPPI	Framework for Managing Programme Performance Information
MEC	Member of Executive Council
MTEF	Medium Term Expenditure Framework
NAC	National Arts Council
NTR	National Treasury Regulations
PAA	Public Audit Act
PFMA	Public Finance Management Act,1999
POPIA	Protection of Personal Information Act
PTI	Provincial Treasury Instructions
SCM	Supply Chain Management
TID	Technical Indicator Description
UAMP	User Asset Management Plan
VIP	Vision Inspired Priorities
WCCC	Western Cape Cultural Commission

3. FOREWORD BY THE CHAIRPERSON

I am delighted to present the Western Cape Cultural Commission's Annual Report outlining the work done and achievements during 2022/2023 financial year.

The Western Cape Cultural Commission is a statutory body established in terms of the Western Cape Cultural Commission and Cultural Council Act, 1998. The mandate of the WCCC is to advise the MEC responsible for Cultural Affairs and Sport on the preservation, promotion and development of arts and culture in the Western Cape Province. The WCCC is a Schedule 3C public entity.

During the period under review, the Commission prioritised building of sustainable partnerships with communities across the Western Cape province. To this effect, seven registered cultural councils were supported to implement diverse cultural programmes within their communities. Programmes executed enhanced understanding and practice of the diverse cultures of the people of the Western Cape. The programmes contributed to building coherent and sustainable communities whose members are grounded on their rich and diverse cultures.

The Annual Performance Plan of the Commission is implemented by the staff of the Department of Cultural Affairs and Sport as the Commission does not have permanent employees.

Despite setbacks experienced at facilities due to theft, there has been a notable increase in revenue collection. The revenue will assist in enhancing maintenance and management of facilities managed by the Commission.

The Commission is very thankful for the quality services provided by the Department of Transport and Public Works in repairing electrical damages resulting from theft in Groot Drakenstein facility. The WCCC acknowledges with great appreciation and humility the strategic relationship and support it received from the Department of Community Safety which assisted by drafting Safety Assessment Reports for facilities managed by the Commission. In the overall, the Commission has worked very well with several Departments across the Western Cape Administration as well as communities across the province.

The energy crisis remains a major challenge hampering the smooth implementation of programmes by community members in cultural facilities under the management of the Commission. In addition, loadshedding contributed to increasing theft at cultural facilities.

Though I highlighted an increase in revenue collection, lack of sufficient funding to support all deserving and registered cultural councils across the province remain a challenge.

Henceforth, the Commission should develop more strategies aimed at mobilisation of sufficient funding and other resources for distributions to more cultural organisation focusing on enhancement of cultural practices in their communities.

Over the medium to long term, the Commission should focus on securing more resources to be used to upgrade cultural facilities to world class cultural and digital hubs. Improved technology at the cultural facilities will improve connectivity and computing skills of youth and other users.



L. Nokwaza
Western Cape Cultural Commission

The Commission should continue striving to mobilise resources to be used to expand the cultural development programmes. It should endeavor to provide financial support to more cultural councils. This should be premised on proper safeguards to ensure prudent use of financial resources and all assets acquired to operationalise programmes and projects.

My statement will be incomplete without acknowledging the contribution made by the MEC in providing leadership and guidance to the Commission, members of the Standing Committee for Community Safety, Cultural Affairs and Sport for their oversight. Equally, let me thank the staff members of the Department of Cultural Affairs and Sport for their professional and skilled manner in which they approach their work as well as extend my appreciation to members of the WCCC for their dedication and stewardship.

In conclusion, let me thank all people who have been directly and indirectly involved in the implementation of cultural programmes in communities across the province. I am very confident that into the future the Commission and the staff of the Department of Cultural Affairs and Sport will continue approaching the work at hand with professionalism and due diligence.



L Nokwaza
Western Cape Cultural Commission
31 August 2023

Note:

Mandla Mbothwe served as Chairperson: 1 February 2022 – 13 July 2023.

Quahnita Samie served as Acting Chairperson: 23 February – 21 April 2023.

New Chairperson nominated: 21 April 2023.

4. ACCOUNTING AUTHORITY'S OVERVIEW

General financial review of the public entity

Despite the economic challenges and social conditions posed by the Covid 19 pandemic, the facilities were maintained at acceptable standards for users. Usage increased significantly during the latter part of the year, and this augmented the income received.

Spending trends of the public entity

Objective	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	2 730	2 548	182	2 100	1 624	476
Total	2 730	2 548	*182	2 100	1 624	476

* The variance is mainly due to delays in the Supply Chain Management process as suppliers did not quote according to the advertised specifications

Capacity constraints and challenges facing the public entity.

The administrative support is executed by departmental officials as the entity does not employ fulltime staff. There is a shortage of permanent personnel at the facilities and support is provided by the EPWP beneficiaries to execute daily operations at the facilities.

Discontinued key activities/activities to be discontinued.

N/A

New or proposed key activities.

N/A

Requests for roll over of funds.

N/A

Supply Chain Management

The SCM processes are administered by the CFO support unit seated within the office of the CFO.

All concluded unsolicited bid proposals for the year under review.

N/A

Whether SCM processes and systems in place

SCM processes and systems are in place to ensure compliance to legislation.

Challenges experienced and how resolved.

Loadshedding compromised security and operations at the facilities. The armed response conducted patrols and sensors have been installed at key entry points.

Outlook/ Plans for the future to address financial challenges.

A feasibility study was commissioned to explore a revised management usage model for additional revenue streams at two facilities.

Events after the reporting date

N/A

Economic Viability

The WCCC maintains the facility to an acceptable standard because of the assistance of the Department of Transport and Public Works. Among the services they provide is advice, guidance, and major maintenance work at the facilities which they execute.

Acknowledgement/s or Appreciation

I would like to acknowledge the work of the Auditor-General South Africa, who conducted an audit of the Annual Financial Statements and performance information. I extend my appreciation to the Audit Committee that provided a critical appraisal of the Annual Report and its oversight role throughout the year relating to the financial and non-financial results of the entity.

Finally, I acknowledge the role and support of the Minister, Ms Anroux Marais for her strategic direction and guidance and the departmental staff for their unwavering support and assistance.



L Nokwaza
On behalf of the Accounting Authority
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 F) have been prepared in accordance with the 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 opinion, 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



L Nokwaza

On behalf of the Accounting Authority

31 August 2023

6. STRATEGIC OVERVIEW

6.1. Vision

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

6.2 Mission

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

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

6.2. Values

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

7. LEGISLATIVE AND OTHER MANDATES

7.1 Constitutional mandate

Section	Direct Responsibility of the Western Cape Cultural Commission
Constitution of the Republic of South Africa, 1996	
Section 30: Language and culture	The WCCC facilitates opportunities for the people of the Western Cape to exercise their language and cultural rights through the programmes and projects that it presents and supports.
Section 31: Cultural, religious and linguistic communities	The WCCC must ensure that its programmes and projects respect the cultural diversity of the population of the Western Cape.
Section 41: Principles of cooperative government and intergovernmental relations	The WCCC cooperates with all spheres of government in the execution of its mandate.
Schedule 4: Functional Areas of Concurrent National and Provincial Legislative Competence	Cultural matters: <ul style="list-style-type: none"> • The WCCC works closely with the national Department of Sports, Arts and Culture and associated organs of state regarding concurrent arts, culture and heritage matters.
Section 81	<p>The WCCC must adopt and implement policies actively to promote and maintain the welfare of the people of the Western Cape, including policies aimed at achieving:</p> <ul style="list-style-type: none"> • the promotion of respect for the rights of cultural, religious and linguistic communities in the Western Cape; and • 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. <p>The WCCC ensures that DCAS provides for the cultural needs of communities in the Western Cape as prescribed by legislation.</p>

Section	Direct Responsibility of the Western Cape Cultural Commission
Constitution of the Republic of South Africa, 1996	
Section 195: Basic values and principles governing public administration	Department of Cultural Affairs and Sport 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.
Constitution of the Western Cape, 1998 (Act 1 of 1998)	
Section 70	Provincial legislation must provide for the establishment and reasonable funding, within the Western Cape Government's available resources, of a cultural council or councils for a community or communities in the province which share a common cultural and language heritage. Registration of and support to cultural councils: <ul style="list-style-type: none"> The Western Cape Cultural Commission is tasked with the registration of, and support to, registered cultural councils. DCAS has oversight of the WCCC and provides the Commission with administrative and financial support.

7.2 Legislative and policy mandates

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

The WCCC operates within the legislative and policy mandates described in the tables below.

Legislation	Reference	Key Responsibilities of the WCCC
Public Finance Management Act	Act 1 of 1999	The WCCC submits quarterly and annual reports on its performance delivery and audited financial statements based on the strategic objective annual targets for each financial year.
Western Cape Cultural Commission and Cultural Councils Act	Act 14 of 1998	The Western Cape Cultural Commission preserves, promotes and develops culture in the Western Cape, in accordance with a policy determined by the MEC (Member of Executive Council). The WCCC advises the MEC on the preservation, promotion and development of arts and culture in the Western Cape.
Traditional and Khoi – San Leadership Act	Act 3 of 2019	The main objectives of the Act are: <ul style="list-style-type: none"> To make provision for the recognition of Khoi-San leadership; To consolidate the National House of Traditional Leaders Act, 2009, and The Traditional Leadership and Governance Framework Act, 2003; To address certain limitations in the existing legislation; To effect consequential amendments to other laws.
Promotion of Administrative Justice Act	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 the right to challenge the decisions of administrators in court.
Promotion of Access to Information Act	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things the Entity must: <ul style="list-style-type: none"> Compile a manual that explain to members of the public how to lodge an application for access to information that the entity holds; Appoint an information officer to consider requests for information held by the entity.

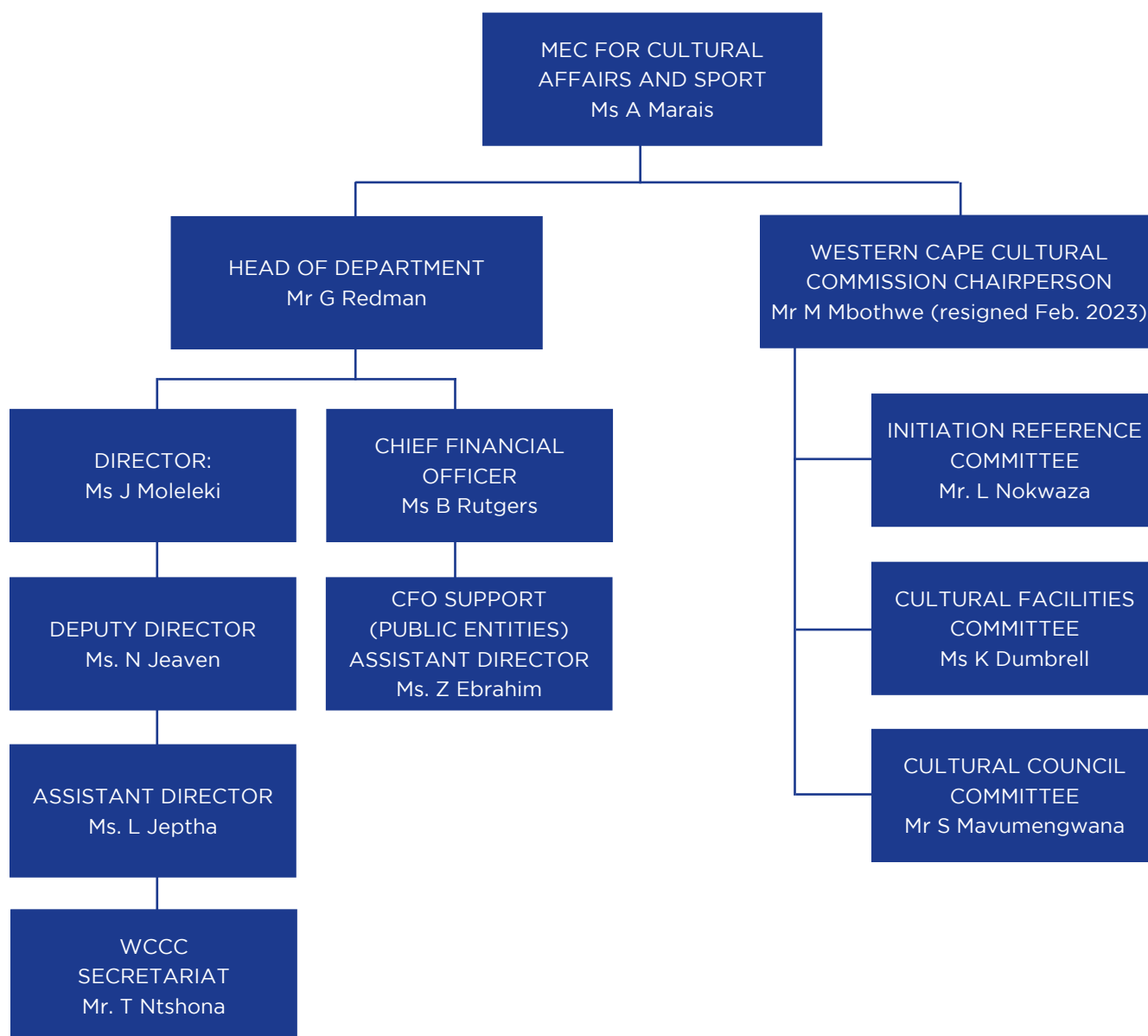
Legislation	Reference	Key Responsibilities of the WCCC
Protection of Personal Information Act	Act 4 of 2013	The Act promotes the protection of personal information processed by public and private bodies; to introduce certain conditions to establish minimum requirements for the processing of personal information. In addition, the Act provides for the establishment of an Information Regulator to exercise certain powers and to perform certain duties and functions in terms of this Act and the Promotion of Access to Information Act, 2000. The Act further provides for the issuing of codes of conduct, for the rights of persons regarding unsolicited electronic communications and automated decision making; to regulate the flow of personal information across the borders of the Republic; and to provide for matters connected therewith.
Customary Initiation Act	Act 2 of 2021	The Act provides for the effective regulation of customary initiation practices; the establishment of a National Initiation Oversight Committee and Provincial Initiation Coordinating Committees and their functions; to provide for the responsibilities, roles and functions of the various role-players involved in initiation practices as such or in the governance aspects thereof; to provide for the effective regulation of initiation schools; to provide for regulatory powers of the Minister and Premiers; to provide for the monitoring of the implementation of this Act; to provide for provincial peculiarities; and to provide for matters connected therewith.
Revised White Paper on Arts, Culture and Heritage	2018	The revised White Paper was approved by Cabinet in 2018 following a Socio-Economic Impact Assessment conducted by the South African Cultural Observatory. It sets out the policy objectives underscored by the strategic value of arts, culture, and heritage. It sees the seamless integration of the NDP, the Social Cohesion and Nation Building Strategy that informs the vision and strategic objectives of DCAS.
Preferential Procurement Policy Framework Act, 2000	Act 5 of 2000	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.

7.3 Institutional Policies and Strategies over the five-year planning period

Policy	Description
Code of Conduct for WCCC Members	The primary purpose of the Code is to promote exemplary conduct amongst members to give the WCCC institutional credibility.
Registration and De-registration of Cultural Councils Policy	This policy provides for the registration of cultural councils to represent people sharing a common cultural or language heritage. It gives effect to the principle of respecting, nurturing, upholding and protecting cultural diversity in the Western Cape and South Africa as a whole. The policy enables the WCCC to deregister cultural councils when there are good grounds to do so.
Cultural Facilities Usage Policy	To provide a framework for the Accounting Authority of the WCCC to manage revenue economically and effectively and to promote the full utilisation of assets under the Commission's control.
WCCC 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.
WCCC SCM Delegation	Delegations of power issued by the Accounting Authority in terms of section 44(1) and 44(2) of the Public Finance Management Act, 1999.

Policy	Description
Enterprise Risk Management Strategy and Implementation Plan	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.
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.
Fraud Prevention Plan	The policy provides response mechanisms to report investigate and resolve incidents of fraud which impact on the WCCC.
Debtors' Management	The accounting authority must control debtors for the utilisation of cultural facilities.
Remuneration of Members	To facilitate payment to members of the WCCC nominated to attend conferences, projects, meetings and workshops on behalf of the Commission.
Supply Chain Management Policy	To regulate supply chain management within the entity

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 44 for the Report of the Auditor-General, published in Part F: Financial Information.

2. OVERVIEW OF PERFORMANCE

2.1. Service Delivery Environment

The WCCC has been resolute in focussing on delivering on its mandate for the year under review. The commission needed to rethink, reset, and reimagine, as it remodelled towards greater sustainability and responded to the economic and social challenges brought about by the pandemic. Lessons learned from the pandemic enabled the WCCC to change their approach about the human and physical resources at its disposal.

During the year under review creativity remained the nexus of planning as the commission looked to new ideas and fresh approaches to respond to the economic, environmental, and social challenges presented by the pandemic and further to seize the opportunities that emerged. The WCCC responded in a coordinated way and operations were tailored to the situation at any given time.

The cultural facilities under the management of the public entity experienced challenges as part of the continuous load shedding implemented because of the energy crisis. The entity acquired free standing LED lanterns to compensate and enable clients to continue rolling out of their programmes. Although the challenge continued, this did not deter clients from using the facilities. The electrical appliances, wall plugs and the electrical distribution boxes at the facilities suffered continuous breakdowns, but the DTPW rendered professional repair services on request from the Commission. As part of the solution to these aspects, the DTPW indicated that current switches in the electrical distribution boxes will be replaced with surge switches during the next financial year.

Loadshedding impacted the safety and security aspects at the Groot Drakenstein facility in Simondium as theft of waterpipes, cables and burglaries increased. It has been the third time that the automated gate motor at the main access gate was removed which increased the risk of illegal trespassing and compromised the safety of the movable and immovable assets under the management of the public entity. This required a closer working relationship with the security companies, the police as well as the Department of Community Safety who assisted by drafting safety assessment reports to assist the Commission. These were used as guidelines to reprioritise the budget and determine appropriate measures to be implemented.

The funding process for registered Cultural Councils was executed online. This proved to be effective as all documentation and information was easily accessible when required and the committee could adjudicate virtually, reducing costs. The Commission supported the activities of seven Cultural Councils across the province.

WCCC, staff and communities showed remarkable resilience as they responded to the year by adapting to external environment changes. The facilities were opened for overnight bookings and internal adjustments were made to ensure compliance at all levels. At the beginning of the year, the facilities could only accommodate 50% capacity at any given time, and this impacted the income generated. From July 2022, the facilities accepted bookings for full capacity. This increased the income generated considerably.

Mindful of the potential for diverse usage of the facilities and new income streams, a feasibility study commenced to explore the potential of maximum utilization of the facilities. The study will make recommendations for future consideration to ensure the sustainability of the facilities for community usage.

2.2. Organisational environment

In terms of section 13 of the Western Cape Cultural Commission and Cultural Councils Act, no 14 of 1998, staff of the Department of Cultural Affairs and Sport are responsible for the administrative work of the WCCC inclusive of the secretariat. The CFO's support unit assists with the overall financial management of the entity.

The WCCC, chairperson, Mr Mandla Mbothwe, resigned in February 2023 and the deputy chairperson, Ms Quahnita Samie, presided over matters until a new chair was elected. This ensured that the performance indicators of the WCCC were achieved, as stated in the approved Annual Performance Plan. Quarterly plenary and committee meetings were held as planned. The WCCC has three sub committees namely Facilities, Cultural Councils, and the Initiation Reference Committee.

In keeping with the Customary Initiation Act of 2021, section 11.3, the second WCPICC was established on the 1 July 2022 for a 5-year term. The core mandate of this structure is to manage the implementation of the Act. The Act seeks to provide for the effective regulations of customary initiation practices. It also provides for the responsibilities, roles and functions of the various role-players involved in initiation practices.

As part of the EPWP's job creation programme, the facilities provide placement for unemployed youth beneficiaries. As a result, beneficiaries gained workplace experience and skills which could serve them well when applying for permanent jobs. The programme is funded by the Department of Cultural Affairs and Sport.

2.3. Key policy developments and legislative changes

N/A

2.4. Progress towards achievement of institutional Impacts and Outcomes

The WCCC's planned impact and outcomes as per its Strategic Plan are tabulated below and articulates progress made towards the achievement of the Commission's impact statement.

Impact Statement	The Commission through its activities, endeavours to create safe and cohesive communities by repositioning the usage of facilities as well as rendering support to registered cultural councils to preserve their cultural practices
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No	Outcome	Outcome Indicator
1	Diverse cultural activities within communities.	Number of registered cultural councils supported through transfer payments.
2	Well maintained and safe cultural facilities.	Number of facilities upgraded and maintained to ensure suitability and safety for users.
3	Optimal utilization of the cultural facilities	Number of users accessing the cultural facilities

During 2022/23 financial year, the Commission contributed to the National Outcomes of the Medium-Term Strategic Framework (MTSF) 2019 - 2024.

MTSF Priority	Commission`s contribution
Priority 5: Spatial integration, human settlements, and local government	The cultural facilities offered communities and organisations physical spaces to use for activities aligned with the mandate of the Commission. During the latter part of the year the facilities opened for overnight bookings and afforded opportunities for wellness programmes to be presented. The facilities committee gave input to the aspects to be addressed in the feasibility study to create an improved management usage model to generate new revenue streams, as a pilot at the two facilities.
Priority 6: Social Cohesion and safe communities	Culture is a vehicle for transference of knowledge and social values. The support rendered to the cultural councils for arts and culture promotion and preservation aids in the cultural sustainability of communities.

The WCCC activities are aligned to the Provincial Vision Inspired Priorities as it affords opportunities for communities to promote wellness and empower themselves to contribute to creating socially inclusive communities through the implementation of various activities.

The WCCC, through its mandate supports initiatives which reinforces positive behaviour, promotes social inclusion and wellbeing, and instil a sense of pride and belief in the ability of humanity to succeed despite adversity.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1. Programme 1: Western Cape Cultural Commission

The WCCC advises the Minister on how best to implement the mandate of the WCCC according to the Western Cape Cultural Commission and Cultural Councils Act, No.14 of 1998 and attend to the development, promotion and preservation of arts and culture.

The WCCC has three performance areas prescribed by the Act. These areas determine the functions of the Commission namely:

- to control, manage, develop, and maintain moveable and immoveable property
- to manage the registration and deregistration of cultural councils; and
- to advise the MEC on how best to achieve the mandate of the WCCC.

Cultural Councils

The WCCC recognises the diverse cultures within the province and strives to encourage broader participation in activities by supporting platforms for cultural interaction to promote mutual understanding of cultural practices. During the year under review the Commission supported seven registered cultural councils to execute their programmes within communities. The programmes varied and was aimed at transferring traditions and cultivating a sense of identity and pride amongst youth. Workshops were facilitated by the councils which focussed on how culture when practiced changes behaviour and the role it could play in furthering gender equality within society.

The table below reflects the financial support rendered to the registered cultural councils during the year under review towards the hosting of their cultural activities.

Cultural council	Type of organisation	Purpose of funds	Amount transferred	Project date/s	Project venue
Gorachouqua Tribal House of Cape Khoi	NPO	Heritage Day Cultural Event	R 30 000	24 September 2022	Youth for Change Centre, Retreat
Cochoqua Khoisan Tribal House	NPO	Restoration of Humanity Conference	R30 000	19 November 2022	Jewish Hall, Wherry Road, Muizenberg
Khoe - San Indigenous Women in Action	NPO	Conference	R30 000	10 September 2022	The Galley, Bayside restaurant, Fish hoek, Cape Town
Igugu lamaXesibe Cultural Council	NPO	Igugu LamaXesibe Cultural Imbizo	R30 000	26 November 2022	Vusisizwe Creche Hall, Crossroads
Gourikwa House Cultural Organization	NPO	Outreach Youth Awareness in Rural areas	R30 000	November 2022 - 15 January 2023	Garden Route Rural areas
Pondoland of the Western Cape	NPO	Launch of the Pondoland of Western Cape	R30 000	7 October 2022	Philippi Community Sports Complex
Nyahbinghi House of Paarl	NPO	Rastafarian Cultural Festival	R30 000	7 - 10 April 2023	New Orleans Park, Paarl
TOTAL			R210 000		

Cultural Facilities

The WCCC contributes to wellness and the reduction of social ills within communities through the provision of safe and tranquil environments at the facilities. It also facilitates dialogue among diverse groupings. The facilities were not fully utilised during the reporting period, however maintenance and upkeep continued unabated.

Safety remains a concern and the erection of fencing, and the automated gates were successfully completed as planned at the Koekenaap facility. This infrastructure project was spearheaded by the Department of Transport and Public Works as part of the approved CAPEX Report for the year under review. It enhanced the safety of clients using the facility to roll out their programmes and staff living on the premises, in state housing.



Fence and automated gates at the Koekenaap cultural facility.



Damage inflicted by strong winds at Koekenaap cultural facility in Koekenaap.

However, shortly after being erected, strong winds in the Matzikamma region, resulted in a tree being blown over damaging the fence. The damage was repaired by the DTPW, as the fence and automated gates were installed by their appointed service provider.

The energy crisis impacted the facilities as the lighting does not function optimally during prolonged periods of loadshedding. This led to burglaries and the theft of pipes and a gate motor at the Groot Drakenstein facility in Simondium. To curtail further incidents the dilapidated fence is to be replaced with a new security fence in the 2023/24 financial year. The scoping report was concluded by the appointed consultant during the year under review.



Gate motor stolen at Groot Drakenstein cultural facility in Simondium.

The influx of baboon troupes has caused considerable damage at the Okkie Jooste facility. They broke downpipes and damaged the brittle roofs and the gutters of chalets. A consultant was appointed and a thorough scoping and assessment of the damage at the facility was completed. It is envisaged that repair work will commence in the new financial year.

Routine testing of the water quality revealed that it is unsuited for human consumption and water coolers were placed at the Koekenaap facility. A filtration system was installed for water for general usage.

Dual usage facilities at the Melkbos OppieSee cultural facility have been improved to allow more diverse activities to take place simultaneously.



The refurbished breakaway room at Melkbos OppieSee cultural facility.

Initiation Programme

As much as the Provincial Initiation Co-ordinating Committee was formally established during the period under review, the Initiation Reference Committee which a sub-committee of the Commission, continued ensuring that challenges plaguing cultural initiation are addressed.

Consequently, trauma and casualties associated with cultural initiation had been minimized drastically. Henceforth, all stakeholders responsible for safe and healthy initiation agree that both winter and summer initiation seasons were a great success.

Table 3.1.
Outcomes, outputs, output indicators, targets, and actual achievements:

No.	Outcome	Output	Output Indicator	Audited Actual Performance 2021/22	Planned Annual Target 2022/23	Actual Achievement 2022/23 until date of re-tabling	Deviation from planned target to Actual Achievement 2022/23	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
1.3	Optimal utilisation of the cultural facilities	Usage of facilities	Number of users accessing the cultural facilities	2 401	5 995	7 550	1 555	Once COVID 19 restrictions were eased, 100% occupation of facilities were allowed which increased user numbers considerably.	The data source in the TID was revised to better reflect the definition of the indicator.

Table 3.2.
Outcomes, outputs, output indicators, targets, and actual achievements:

Programme / Sub-programme									
No.	Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
1.1	Diverse cultural activities within communities	Transfer payment to registered cultural councils	Number of registered cultural councils supported through Transfer Payments.	7	7	7	7	N/A	N/A
1.2	Well maintained and safe cultural facilities	Implementation of approved maintenance plan.	Number of facilities upgraded or maintained to ensure suitability and safety for users.	7	7	7	7	N/A	N/A
1.3	Optimal utilisation of the cultural facilities	Usage of the cultural facilities	Number of users accessing the cultural facilities.	171	2 401	5 995	11 375	5 380	Once COVID 19 restrictions were eased, 100% occupation of facilities were allowed which increased user numbers considerably

Strategy to overcome areas of under performance

N/A

Reporting on the Institutional Response to the COVID-19 Pandemic

N/A

Linking performance with budgets

Programme/ activity/ objective	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	2 730	2 548	*182	2 100	1 624	476
Total	2 730	2 548	182	2 100	1 624	476

*The variance is mainly due to delays in the Supply Chain Management process as suppliers did not quote according to the advertised specifications.

4. REVENUE COLLECTION

Source of Income	2022/2023			2021/2022		
	Estimate	Actual Amount collected	(Over)/ under collection	Estimate	Actual Amount collected	(Over)/ under collection
	R`000	R`000	R`000	R`000	R`000	R`000
Other Operating Income	2 023	2 519	(496)	1 400	884	*516
Transfer Payment	627	627	0	600	1100	(500)
Interest Income	80	239	(159)	100	110	(10)
Total	2 730	3 385	*(655)	2 100	2 094	6

* The variance mainly relates to fees from facilities due to the increase in the usage of the cultural facilities after the lifting of Covid-19 restrictions.

5. CAPITAL INVESTMENT

N/A

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.

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

2. PORTFOLIO COMMITTEES

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

Standing Committee on Community Safety, Cultural Affairs and Public Accounts	
Date of hearing	Matter under consideration
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.
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

Standing Committee on Public Accounts	
Meeting	Topic
27 October 2022	Deliberation on the 2021/2022 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

The Western Cape Cultural Commission operates within the parameters or framework of the Western Cape Cultural Commission and Cultural Councils Act, no 14 of 1998 to ensure efficient performance regarding service delivery to the citizens of the Western Cape. The aims of the Cultural Commission are to preserve, promote, and develop culture in the Western Cape, in accordance with a policy determined by the Provincial Minister.

The importance and purpose of the Commission

In order to achieve the aims for which the Cultural Commission was established, the Commission must:

- Consider the registration and deregistration of cultural councils.
- Control, manage, develop, and maintain movable and immovable property.
- Places under its supervision in terms of Section 21(1)(a) or (b).
- Perform such other functions as the Provincial Minister may assign to the Commission.

The Cultural Commission may of its own accord, or at the request of the Provincial Minister or at the request of a cultural council or councils make recommendations on how the aims of the Cultural Commission can best be achieved with respect to inter alia the following areas:

- The visual, performing, and literary arts.
- The natural and human sciences.
- Cultural-historical fields
- Youth's cultural awareness and involvement.

The role of the Commission is as follows:

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

- Subsidising culturally related projects, research and conferences as from time to time determined by the Provincial Minister, and for which a cultural council or council have applied.
- Promoting and co-ordinating national and international intercultural contact.
- Providing information to preserve, promote and develop culture.

Commission Charter

N/A

Composition of the Commission

The composition of the board is 12 members as appointed in 2022 for a three-year term by the Minister of Cultural Affairs and Sport.

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Baard PM	WCCC member	1 February 2022	N/A	BA, Drama Honours (US) Drama Degree	National Singing competition (ATKV). Recorded an Album for Music Video. Nominated for the SAMA Awards. FNB vita awards for Cabare. Own Production in Cabare. Chairperson for Mosselbay Creative Cultures Association. Drama. Community involvement in Arts and Culture programmes in Music and Theater. In 2001 I was awarded with a "Beiteltjie" from Cordis Trus for my contribution to Afrikaans writing and musical art.	None	None	4
Mbothwe M	WCCC chairperson (Resigned)	1 February 2022	N/A	MA Theatre and Performance (UCT). Honours in Theatre and Performance (UCT). Diploma in Theatre and Performance (UCT).	Creative Manager. Artistic Director. Lecturer and Researcher. Curator and Artistic Director. Co-Artistic Director. Co-ordinator. Founder and Director. Interdisciplinary theatre-maker and creative producer with 25 years industry experience. Multi Awards winner. Literary Arts. Humanities. Youth Development.	None	None	3

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Myers MA	WCCC member	1 February 2022	N/A	Bachelor of Social Science in Public Administration and Industrial Sociology.	Invested in the Cultural and Entertainment Industry for 30 years. Established Music. Exchange an NPC that effected incredible change, education across the Western Cape. Marketing Western Cape for BMG records which became SonyMusic for 17 years. Performing Arts. Literary Arts. Involvement with youth development (rural areas workshops).	None	None	4
Muthien B	WCCC member	1 February 2022	N/A	Masters University of Cape Town. Bachelor of Social Science (Hons). Bachelor of Arts.	Researcher. Facilitator. Writer. Poet. Events Co-ordinator. Literary Arts. Humanities (History, Art, cultural history, culture). Performing Arts, Cultural Industries. Involvement with youth development.	None	None	3
Hop JD	WCCC member	1 February 2022	N/A	Langeberg Senior Secondary School. Doctor of Divinity. Basic Training South African Army. Store man Course. Advanced Firearm Course. Light Machine Gun.	Soldier in the South African Defence Force. Self Employed. Khoisan Hessequa Skills Development. General Secretary Khoisan United Movement. Currently training children to experience authentic riel dance. Humanities. Involvement with youth development	None	None	6

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Mavume-ngwana SI	Cultural Councils chairperson	1 February 2022	8 March 2023	Matric. Industrial Psychology. Diploma in Marketing Management.	South African Geographical Names Council (Council Member). Member of Council: HWC. Chairperson: WCGNC. WCCC member. Founder and Director: Indalo Heritage NPO. Humanities (History, Art, cultural history, culture). Involvement of youth in Culture.	None	None	2
	WCCC member							4
Arendse MC	WCCC member	1 February 2022	N/A	Grade 11. Competency in National Firearms Control Act, NQF Level 3. Accredited service provider to the National Skills fund by Department of Labour. Founder of Western Cape Land and Heritage Council. Chairperson of the Western Cape Korana and Nguni Cultural Council. Paper wood and Allied Workers Union. Practitioner of Heritage and Culture since the Dorob (Right of Passage). Creation of a balanced history of Western Cape (DCAS) Accredited service provider Red Door Small businesses support centre. Support to youth.	None	None	None	3
	Cultural Council Chairperson	10 March 2023						2

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Dumbrell KE	Cultural Facilities Chairperson WCCC member	1 February 2022	N/A	BA Hons in African Studies. Post Graduate Diploma in African Studies. Bachelor of Architectural Studies.	Member of the Council of Heritage Western Cape from 2016 to date. Taught Profession Communication courses to senior undergraduates. Teacher for communication for Engineers. Consultant at UCT Writing Centre. Since 1996 exploring the Heritage field that encompasses. Research interest in spatial and social history. Involvement with youth development while working at the writing Centre in UCT	None	None	0
Samie Q	WCCC Deputy Chairperson WCCC Interim Chairperson	1 February 2022 23 February 2023	N/A	Bachelor's Degree in Town and Regional Planning. National Diploma in Town Planning	Independent Heritage Consultant. Facilitated number of Heritage processes. Experience in Governance. Worked for SAHRA. Policy drafting. Currently a Council member of Robben Island. Involved in travelling museum exhibitions. Declaration of Heritage sites. Involvement in youth. Served two terms in the Heritage Western Cape.	None	None	1

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directors-hips (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of Meetings attended
Nokwaza LG	Initiation Reference Committee Chairperson	1 February 2022	N/A	Bachelor of Arts. Higher Diploma in Education. Advanced Diploma for Educators of Adults. Honours in Bachelor of Administration. Philosophy Degree. Postgraduate Diploma in Law. Master of Arts. School of Public Leadership.	Extensive knowledge of Cultural Heritage of people of Nguni origin. In-depth understanding of cultural practices of Nguni people. Possess expert knowledge relating to practice of Xhosa sacred rituals and Indigenous worship. Policy Formulation Literary arts Humanities (history, art, cultural history, culture) Involvement of youth in culture Cultural industries (cultural tourism, craft, design)	None	None	1
	WCCC member							4
Van Blerk CI	WCCC member	1 February 2022	N/A	National Senior certificate. Bachelor of Commerce.	Recording Artist (Charlie Void). Branch chairperson of Atlantic Seaboard (DA) DA youth constituency chairperson of Good Hope. Executive Director of the Turn Around Project (PBO) CEO & Founder of Park-share Technologies. Performing Arts. Humanities. Involvement with youth. Financial Management. Risk Management. Diplomacy. International Relations. Foreign Policy. Local Governance. Climate change Mitigation. Technology. Political Leadership. Governance and Administration.	None	None	4

No. of Meetings attended	5
Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	None
Board Directors-hips (List the entities)	None
Area of Expertise	Dispatch Supervisor. Shop Assistant and Cashier. Electrician at Noliitha (Pty) Ltd. EPWP at Schoemanspoort Cultural Facility. Xam Kal Ke! House of Traditional Leaders. High Commissioner – Arts and Culture, Sport and Recreation in Greater. Dance School (Riel Dance). Humanities. Involvement with youth Development. Cultural Industries
Qualifications	Matric. Certificate N4 Computer Practice. Certificate at Chrysalis Academy. Certificate of Completion.
Date resigned	N/A
Date appointed	1 February 2022
Designation (in terms of the Public Entity Board structure)	WCCC member
Name	Winster W

Committees

Committee	No. of meetings held	No. of members	Name of members
Western Cape Cultural Commission	4	12	L Nokwaza (Chairperson) Q Samie (interim Chairperson) M Mbothwe (ex-Chairperson) S Mavumengwana K Dumbrell M Meyers C Van Blerk B Muthien M Arendse W Winster P Baard JD Hop
Initiation Reference Committee	1	3	L Nokwaza (Chairperson) M Mbothwe S Mavumengwana
WCCC Cultural Facilities Committee	0	5	K Dumbrell (Chairperson) Q Samie M Meyers C Van Blerk B Muthien
WCCC Cultural Councils Committee	2	5	M Arendse (Chairperson) S Mavumengwana (ex Chairperson) W Winster P Baard JD Hop

Remuneration of Commission members

The service benefit packages for office bearers of certain statutory and other institutions are defined by the Minister of Finance and described in a Provincial Treasury Circular. The Chairperson's rate is R501.00 per hour, the Deputy Chairperson's rate is R353.00 per hour and the rate for members' is R307.00 per hour.

Name	Remuneration R' 000	*Other allowance (S&T) R' 000	Total R' 000
Baard PM	4	**6	10
Mbothwe M	7	1	8
Myers MA	5	3	8
Muthien B	5	1	6
Hop JD	7	2	9
Mavumengwan SI	6	0	6
Arendse MC	6	1	7
Dumbrell KE	3	3	6
Samie Q	1	0	1
Nokwaza LG	6	3	9
Van Blerk CI	5	1	6
Winster W	6	***12	18
TOTAL	61	33	94

* Other allowance (S&T are the members travel claims for face-to-face meetings.

** The member travels from Mossel Bay to attend face-to-face meetings.

*** The member travels from Oudtshoorn to attend face-to-face meetings.

5. RISK MANAGEMENT

The WCCC is represented by the Director of Arts, Culture and Language on the Enterprise Risk Management and Ethics Committee (ERMECO) of the Entity 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 go about implementing 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 2012) 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 Director: Arts, Culture and Language Services represents the entity on the ERMECO of the Department. As per its Terms of Reference the ERMECO met four times (quarterly oversight and 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
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*	01/04/2019
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 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 AA 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 risk considered and addressed during the year

The key risk of the entity is “Insufficient rental income to cover expenditure on maintenance for the facilities”. The Cultural Facility Usage Policy is also restrictive to other income generation mechanisms. The Department of Cultural Affairs and Sport is currently conducting a feasibility study on potential income generation within the WCCC mandate to address this. During this financial year the risk was reduced to moderate because the economic conditions have improved since COVID-19 and there is currently an increase in revenue to cover expenditure for the maintenance of the facilities.

Management of risks

Risk assessments are conducted to determine the effectiveness of the department’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 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 Public Entity. This is an ongoing process to ensure that Public Entity maintains 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 Entity’s objectives;
- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process;
- Assist the Accounting Authority 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 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);
- Entity Accounting and reporting;
- Entity Accounting Policies;
- AGSA management and audit report;
- Entity In year Monitoring;
- Entity 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	B Com Accounting Honours	External	N/A	1 January 2022 (2 nd term)	N/A	7
Ms Annelise Cilliers	B Compt Hons 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

The entity has systems, policies, and processes 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 Entity and to generate statistics for the WCG and the Entity.

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

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

11. CODE OF CONDUCT

Members are issued with a code of conduct which guides exemplary behavior.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Occupational Health and Safety Awareness sessions are conducted annually at the facilities in liaison with the Department of Community Safety.

13. COMPANY /BOARD SECRETARY (IF APPLICABLE)

N/A

14. SOCIAL RESPONSIBILITY

N/A

15. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 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
- 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 BBBEE requirements of the BBBEE 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 <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
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.

1. INTRODUCTION

Staff are employed by the Department of Cultural Affairs and Sport and the relevant information is recorded 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 ¹	2022/23	2021/22
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total²	0	0

¹ Group similar items

² Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

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

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

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

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 ³	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	-	-
Total⁴	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

³ Group similar items

⁴ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

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

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

c) Other material losses written off

Description	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	N/A	
Invoices paid within 30 days or agreed period	N/A	
Invoices paid after 30 days or agreed period	N/A	
Invoices older than 30 days or agreed period (unpaid and without dispute)	N/A	
Invoices older than 30 days or agreed period (unpaid and in dispute)	N/A	

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	WCCC0001	R 25
Total				R 25

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

3.2. Contract variations and expansions

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
Armed Response	* Princeton Protection Services	Expansions	1. WCCC-BD-43091 2. WCCC-GD-43092 3. WCCC-MBCC-43099 4. WCCC-MBOS-43094 5. WCCC-OJ-43095	(R 17 484.88 X5 facilities) R 87	N/A	(R 4 677.21 X5 facilities) R 23
Total						R 23

* The Security contracts were expanded based on a circular issued by Provincial Treasury as there were delays in the finalization of the new security framework.

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

Report on the financial statements

1. I have reviewed the financial statements of the Western Cape Cultural Commission set out on pages 48 to 72, 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 Western Cape Cultural Commission 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 2022/23: 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 Western Cape Cultural Commission. 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 Western Cape Cultural Commission. 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

REPORT OF THE EXTERNAL AUDITOR

to my attention that causes me to believe that the financial statements, 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: Western Cape Cultural Commission 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.
 - 1.1 Number of registered cultural councils supported through transfer payments.
 - 1.2 Number of facilities upgraded or maintained to ensure suitability and safety for users
 - 1.3 Number of users accessing the cultural facilities
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.

Other matter

16. I draw attention to the matter below.

REPORT OF THE EXTERNAL AUDITOR

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 Western Cape Cultural Commission 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



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

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
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

Figures in Rand thousand	Note(s)	2023	2022
Assets			
Current Assets			
Cash and cash equivalents	3	4 915	3 958
Receivables from exchange transactions	4	139	162
		5 054	4 120
Total Assets		5 054	4 120
Liabilities			
Current Liabilities			
Payables from exchange transactions	5	1 695	1 302
Total Liabilities		1 695	1 302
Net Assets		3 359	2 818
Accumulated surplus		3 359	2 818
Total Net Assets		3 359	2 818

STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rand thousand	Note(s)	2023	2022
Revenue			
Revenue from exchange transactions			
Fees from facilities	6	2 117	473
Interest income	7	241	110
Other income from exchange transactions	8	152	391
Total revenue from exchange transactions		2 510	974
Revenue from non-exchange transactions			
Transfer revenue			
Other income from non-exchange transactions	9	674	618
Transfers and subsidies received	10	627	1 100
Total revenue from non-exchange transactions		1 301	1 718
Total revenue		3 811	2 692
Expenditure			
Audit fees	12	(57)	(70)
Debt Impairment	16	-	(33)
General expenses	13	(2 942)	(1 901)
Members fees	14	(61)	(52)
Transfers and subsidies paid	15	(210)	(210)
Total expenditure		(3 270)	(2 266)
Surplus for the year		541	426

STATEMENT OF CHANGES IN NET ASSETS

Figures in Rand thousand	Accumulated surplus	Total net assets
Balance at 01 April 2021	2 392	2 392
Changes in net assets		
Surplus for the year	426	426
Total changes	426	426
Balance at 01 April 2022	2 818	2 818
Changes in net assets		
Surplus for the year	541	541
Total changes	541	541
Balance at 31 March 2023	3 359	3 359

CASH FLOW STATEMENT

Figures in Rand thousand	Note(s)	2023	2022
Cash flows from operating activities			
Receipts			
Cash receipts		3 341	2 038
Interest income		239	110
		<u>3 580</u>	<u>2 148</u>
Payments			
Cash paid		(2 623)	(1 633)
Net cash flows from operating activities	17	<u>957</u>	<u>515</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		3 958	3 443
Cash and cash equivalents at the end of the year	3	<u>4 915</u>	<u>3 958</u>

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Budget on Cash Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand thousand						
Statement of Financial Performance						
Revenue						
Non-tax revenue						
Sales of goods and services other than capital assets	750	1 273	2 023	2,519	496	21.1
Entity revenue other than sales	80	-	80	239	159	21.2
Transfers received (Departmental transfer)	627	-	627	627	-	
Other non-tax revenue	1 273	(1, 73)	-	-	-	
Total revenue	2 730	-	2 730	3 385	655	
Expenditure						
Current payments						
Goods and services	(2 520)	-	(2 520)	(2 338)	182	
Transfers and subsidies	(210)	-	(210)	(210)	-	21.3
Total expenditure	(2 730)	-	(2 730)	(2 548)	182	
Surplus	-	-	-	837	837	
Actual Amount on Comparable - Basis as Presented in the Budget and Actual Comparative Statement	-	-	-	837	837	
Reconciliation						
Basis difference						
Sales of goods and services other than capital assets				(25)		
Other non-tax revenue (Services in-kind)				674		
Entity revenue other than sales				2		
Goods and services				(273)		
General expenses (Services in-kind)				(674)		
Timing difference				-		
Entity difference				-		
Actual Amount in the Statement of Financial Performance				541		

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)	2023	2022
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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.

The principal accounting policies applied in the preparation of these annual financial statements are set out below. 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.

ACCOUNTING POLICIES

1.3 Significant judgements and sources of estimation uncertainty (continued)

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

Allowance for impairment

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

1.4 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 at no cost, or for a nominal cost, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). 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.

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

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

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

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

ACCOUNTING POLICIES

1.4 Property, plant and equipment (continued)

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

Property, plant and equipment are depreciated on the straight-line basis 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.

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

Item	Average useful life
Equipment	25%
Computer software	25%

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

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

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

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

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

The gain or loss arising from the derecognition of an item of property, plant and equipment is 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.

To ensure effective asset management, assets purchased during the financial year is donated to the Department of Cultural Affairs and Sport (DCAS). At year end assets are derecognised to account for the effect of the donation at carrying value as at 31 March annually.

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.

ACCOUNTING POLICIES

1.5 Financial instruments (continued)

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
Receivables from exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost

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

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

Initial measurement of financial assets and financial liabilities

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

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

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

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

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

1.5 Financial instruments (continued)

Fair value measurement considerations

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

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

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

Financial assets measured at amortised cost:

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

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

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

ACCOUNTING POLICIES

1.5 Financial instruments (continued)

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.

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 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.

1.8 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.

Measurement

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

Interest, royalties and dividends

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

ACCOUNTING POLICIES

1.9 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.

Services in-kind

The entity recognises services in-kind that are significant to its operations and/or service delivery objectives. The related revenue is recognised 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.

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

1.10 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.

1.11 Comparative figures

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

1.12 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).

1.13 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.

1.14 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.

ACCOUNTING POLICIES

1.14 Budget information (continued)

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 Statements.

1.15 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.

1.16 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.

ACCOUNTING POLICIES

1.16 Events after reporting date (continued)

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.

1.17 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. New standards and interpretations

2.1 Standards and interpretations effective and adopted 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 from 1 April 2023)
- GRAP 2: Cashflow 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 from 1 April 2025)
- GRAP 108: Statutory Receivables

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand 2023 2022

3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	4 915	3 958
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Credit quality of cash at bank and short-term deposits, excluding cash on hand

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

4. Receivables from exchange transactions

Receivables	253	284
Accrued interest	4	2
Allowance for doubtful debt	(118)	(124)
	139	162

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

Reconciliation of provision for impairment of trade and other receivables

Opening balance	124	91
Provision for impairment	(6)	33
	118	124

Provision for impairment of Receivables has been made for all balances outstanding based on the collectability of the amounts outstanding. No further credit provision is required in excess of the Provision for Impairment.

5. Payables from exchange transactions

Trade payables	51	3
Income received in advance	1 320	1 095
Customer refundable deposits	324	204
	1 695	1 302

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

6. Fees from facilities

Fees from facilities	2 117	473
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The entity provides the use of cultural facilities to provincial departments at a cost. The revenue from these transactions is included in the rental income.

Due to the lifting of Covid 19 restrictions, the usage of the cultural facilities has increased which resulted in the increase in revenue year-on-year.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

2023

2022

7. Interest income

Interest received	241	110
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Interest received increased year-on-year mainly due to the increase in the interest rate.

8. Other income from exchange transactions

Rental income damages	1	-
Provision for doubtful debt adjustment	6	-
Insurance claims	-	23
Other Income: Utility bills	-	217
Rental income: Staff accommodation	145	151
	<u>152</u>	<u>391</u>

Other Income: Utility bills

Previous year income includes income received from the Department of Transport and Public works in lieu of Municipal services used when the facilities were utilized as isolation / quarantine facilities in the 2020/2021 financial year.

Rental income: Staff accommodation

The decrease is due to staff members no longer in service.

Provision for doubtful debt adjustment

The provision was adjusted down for the year under review.

9. Other income from non-exchange transactions

Donation: Services in-kind	674	618
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For the detail on the Donation: Services in-kind, refer to the narrative in note 13.

10. Transfers and subsidies received

Departmental transfer received	627	1,100
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11. Property Plant and Equipment

Additions	144	-
Disposals	(144)	-
	<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 31 March 2023.

12. Audit Fees

External audit	57	70
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Audit fees decreased due to a change in the composition of the audit team.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand	2023	2022
13. General expenses		
Bank charges	3	6
Catering	21	9
Consumable stores	108	37
Donations (Transfer of Assets to DCAS)	144	-
Employee cost: Service in-kind	674	618
Linen and soft furnishing	142	-
Maintenance, repairs and running costs	551	276
Printing, stationery and publications	46	48
Property expense	1 178	864
Software licence renewal	25	24
Travel and subsistence	50	19
	2 942	1 901

Catering

More face-to-face meetings were held during the year under review.

Consumable stores

During the year under review more gas and fuel were purchased for the cultural facilities, due to the increase in usage of the cultural facilities after the lifting of the Covid 19 restrictions.

Donations

During the year under review assets were donated to the Department of Cultural Affairs and Sport to manage the assets.

Employee costs: Service in-kind

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

Linen and soft furnishing

New curtains and bedding were purchased for the cultural facilities to maintain the facilities at an acceptable standard.

Maintenance, repairs and running cost

The increase is mainly due to the additional cleaning supplies required at the facilities, as it was fully accessible to the public in the year under review. In addition, general maintenance work increased at the facilities to ensure that the facilities maintain an acceptable standard.

Property expense

Due to increased usage at the facilities after the Covid-19 restrictions were lifted, the cost for utilities increased year-on-year.

Travel and subsistence

More face-to-face meetings were held during the year under review.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

2023

2022

14. Members fees

Arendse, M	6	2
Baard, P	4	5
Drumbrell, K	3	2
Fani, C	-	6
Guma, Z	-	2
Hop, J	7	2
Jama, Z	-	5
Joko, P	-	2
Loubser, M	-	2
Mavumengwana, S	6	-
Mbongo, T	-	1
Mbothwe, M	7	2
Muthien, B	5	2
Myers, M	5	2
Nokawaza, L	6	5
Nongalaza, N	-	3
Ryke, E	-	3
Samie, Q	1	2
Van Blerk, C	5	2
Winster, W	6	2
	<u>61</u>	<u>52</u>

The increase is mainly due to face-to-face meetings held in the year under review, compared to virtual meetings in the prior year.

15. Transfers and subsidies

Cultural Councils	<u>210</u>	<u>210</u>
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16. Debt impairment

Provision for Doubtful Debt	<u>-</u>	<u>33</u>
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17. Cash generated from operations

Surplus Accruals	541	426
Adjustments for:		
Accruals	(2)	-
Changes in working capital:		
Receivables from exchange transactions	31	(38)
Receivables from exchange transactions (impairment)	(6)	33
Payables from exchange transactions	393	94
	<u>957</u>	<u>515</u>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand	2023	2022
18. Commitments		
Authorised operational expenditure		
Approved and contracted		
• Bien Donne Manor House: Princeton Protection Services	5	17
• Groot Drakenstein: Princeton Protection Services	5	17
• Melkbos Cultural Centre: Princeton Protection Services	5	18
• Melkbos Oppiesee: Princeton Protection Services	4	18
• Okkie Jooste: Princeton Protection Services	4	17
	<u>23</u>	<u>87</u>
Total operational commitments		
Approved and contracted	<u>23</u>	<u>87</u>
This expenditure will be financed from		
Total commitments		
Authorised operational expenditure	<u>23</u>	<u>87</u>

The commitments relate to contracts for armed responds at the cultural facilities.

19. Related party

Relationship

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

The Department of Cultural Affairs and Sport (DCAS) provides accommodation to Western Cape Cultural Commission 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 Western Cape Cultural Commission.

The members of Western Cape Cultural Commission and the entity as disclosed in note 14 are related parties in terms of GRAP 20.

Related party transactions

Income received from related party

Department of Cultural Affairs and Sport	627	1 100
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

2023

2022

20. Risk management

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

Liquidity risk

Liquidity risk is the risk that the entity will not be able to meet its financial obligations as they fall due. In terms of its borrowing requirements, the entity ensures that adequate funds are available to meet its expected and unexpected financial commitments. All outstanding accounts payable balances are due within 30 days of the reporting date.

Sensitivity analysis

At 31 March 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 R49 153 higher/lower.

Credit risk

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

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

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

Maximum exposure to credit risk.

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

Market risk

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

Interest rate risk

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

Financial assets

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

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

Figures in Rand thousand

2023

2022

20. Risk management (continued)

Cash flow interest rate risk

Financial instrument	Due in less than one year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Normal credit terms Cash in current banking institutions	4 915	-	-	-	-
Payables - Extended credit terms	(51)	-	-	-	-
Net amount	4 864	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instrument 032023	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	35	19	8	28	163	253
Net Amount	35	19	8	28	163	253
Past due but not impaired	0	(19)	(8)	(28)	(45)	(100)

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	20	42	23	4	195	284
Net Amount	20	42	23	4	195	284
Past due but not impaired	0	(42)	(23)	(4)	(71)	(140)

21. Budget variances

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 fees from facilities. 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.

21.1 Sales of goods and services other than capital assets

The variance is related to fees from facilities due to increased usage of the cultural facilities after the lifting of Covid-19 restrictions.

21.2 Entity revenue other than sales

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

21.3 Goods and services

The variance is mainly due to delays in the procurement of goods and services as the service provider was unable to meet the requirements of the specifications as advertised.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand thousand

2023

2022

22. 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**



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
IKhomishini yeNkcubeko yeNtshona Koloni



Wes-Kaapse Kultuurkommissie

Jaarverslag
2022/2023

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Voorblad bo:

Drama Ontwikkelingswerkswinkelproduksie deur Zabalaza in Schoemanspoort
Kultuurfasiliteit en Rhythmical Seeds in Knysna

Voorblad onder:

Rhythmical Seeds in Knysna en Dans Projek deur Jazz Art by Okkie Jooste Kultuurfasiliteit

DEEL A: ALGEMENE INLIGTING

A

DEEL A: ALGEMENE INLIGTING

1. ALGEMENE INLIGTING VAN DIE ENTITEIT

GEREGISTREERDE NAAM:	Wes-Kaapse Kultuurkommissie
REGISTRASIENOMMER (indien van toepassing):	Nie van toepassing
FISIESE ADRES:	3de Vloer, Protea Assuransie-gebou Groentemarkplein Kaapstad, 8001
POSADRES:	Posbus X7115 Kaapstad 8001
TELEFOONOMMER/S:	027 021 483 9714
E-POS ADRES:	Thandwa.Ntshona@westerncape.gov.za
WEBTUISTE ADRES:	www.westerncape.gov.za
EKSTERNE OUDITEURS:	Ouditeur-Generaal, Suid-Afrika Parklaan 19, Milnerton, Kaapstad, 7441
BANK:	Nedbank

BBSEB	Breëbasis Swart Ekonomiese Bemagtiging
DGV	Departement van Gemeenskapsveiligheid
DKES	Departement van Kultuursake en Sport
D: ORB	Direktoraat: Ondernemingsrisikobestuur, Departement van die Premier
DSKK	Departement van Sport, Kuns en Kultuur
DVOW	Departement van Vervoer en Openbare Werke
EKVPS	Elektroniese Kwartaallikse Prestasieverslagdoeningstelsel
FJ	Finansiële Jaarstate
GBBP	Gebruikerbatedbestuursplan
HFB	Hoof- Finansiële Beampte
LUR	Lid van [Provinsiale] Uitvoerende Raad (Provinsiale Minister)
MTUR	Mediumtermynuitgaweraamwerk
NKR	Nasionale Kunsteraad
NTR	Nasionale Tesourieregulasies
OGSA	Ouditeur-Generaal van Suid-Afrika
OIB	Ondernemingsinhoudbestuur
ORB	Ondernemingsrisikobestuur
ORBekom	Ondernemingsrisikobestuur en Etiek-komitee
POPIA	Wet op Beskerming van Persoonlike Inligting
PTI	Provinsiale Tesourie Instruksies
RBPI	Raamwerk vir Bestuur van Programprestasieinligting
RG	Rekenpligtige Gesag
TAB	Tegniese Aanwyser Beskrywing
UOWP	Uitgebreide Openbare Werke Program
VGP	Visie-geïnspireerde Prioriteite
VKB	Voorsieningskanaalbestuur
WKKK	Wes-Kaapse Kultuurkommissie
WOFB	Wet op Openbare Finansiële Bestuur, 1999
WOOB	Wet op Openbare Oudit

3. VOORWOORD DEUR DIE VOORSITTER

Dit is vir my 'n plesier om die Wes-Kaapse Kultuurkommissie se Jaarverslag aan te bied, wat die werk en prestasies van die 2022/2023 boekjaar uiteensit.

Die Wes-Kaapse Kultuurkommissie is 'n statutêre liggaam wat ingevolge die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurraad, 1998, tot stand gebring is. Die hoofmandaat van die WKKK is om die LUR verantwoordelik vir Kultuursake en Sport te adviseer oor die bewaring, bevordering en ontwikkeling van kuns en kultuur in die Wes-Kaapse Provinsie. Die WKKK is 'n Bylae 3C openbare entiteit.

Gedurende die oorsigtydperk het die Kommissie die bou van volhoubare vennootskappe met gemeenskappe regoor die Wes-Kaapse provinsie geprioritiseer. Met die oog daarop is sewe geregistreerde kultuurrade ondersteun met befondsing om diverse kultuurprogramme binne hul gemeenskappe te implementeer. Programme wat uitgevoer is, het begrip vir en die beoefening van die diverse kulture van die mense van die Wes-Kaap verbeter. Die programme het bygedra tot die bou van samehangende en volhoubare gemeenskappe wie se lede gegrond is in hul ryk en diverse kulture.

Dit het verseker dat die programme wat geïmplementeer is, deur die personeel van die Departement van Kultuursake en Sport bestuur is.

Ondanks terugslae wat ervaar is by die Groot Drakenstein-fasiliteit weens diefstal, was daar 'n opvallende toename in die invordering van inkomste. Die inkomste sal help met verbeterde instandhouding en bestuur van fasiliteite wat deur die Kommissie bestuur word.

Die Kommissie is baie dankbaar vir die gehalte van dienste wat deur die Departement van Infrastruktuur verskaf is om elektriese skade weens diefstal by die Groot Drakenstein-fasiliteit te herstel. Die WKKK erken met groot waardering en nederigheid die strategiese verhouding met en ondersteuning van die Departement van Gemeenskapsveiligheid, wat gehelp het om Veiligheidsassesseringsverslae op te stel vir fasiliteite wat deur die Kommissie bestuur word. Oor die algemeen het die Kommissie baie goed saamgewerk met 'n aantal departemente regoor die Wes-Kaapse Regering, sowel as met gemeenskappe regoor die provinsie.

Beurtkrag bly 'n groot uitdaging wat die gladde implementering van programme deur gemeenskapslede belemmer in kultuurfasiliteite wat deur die Kommissie bestuur word. Daarby dra beurtkrag by tot toenemende diefstal by kultuurfasiliteite.

Alhoewel ek 'n toename in die invordering van inkomste beklemtoon het, bly 'n tekort aan genoegsame befondsing om alle verdienstelike en geregistreerde kultuurrade regoor die provinsie te ondersteun, 'n uitdaging.

Voortaan moet die Kommissie meer strategieë ontwikkel wat gerig is op die mobilisering van genoegsame fondse en ander hulpbronne vir verspreiding na meer kultuurorganisasies wat fokus op die verbetering van kultuurpraktyke in hul gemeenskappe.



Mnr. L. Nokwaza
Wes-Kaapse Kultuurkommissie

Oor die medium- tot langtermyn moet die Kommissie daarop fokus om meer hulpbronne te bekom om kultuurfasiliteite tot wêreldklas- kulturele en digitale spilpunte op te gradeer. Verbeterde tegnologie by die kultuurfasiliteite sal konnektiwiteit en rekenaarvaardighede van die jeug en ander gebruikers verbeter.

Die Kommissie moet aanhou streef na die mobilisering van hulpbronne om kultuurontwikkelingsprogramme uit te brei. Dit moet probeer om finansiële ondersteuning aan meer kultuurrade te bied. Dit moet gegrond wees op behoorlike voorsorgmaatreëls om die omsigtige gebruik te verseker van finansiële hulpbronne en alle bates wat verkry word om programme en projekte te bedryf.

My verklaring sal onvolledig wees sonder om die bydrae te erken van die LUR om rigting en leiding te voorsien aan die Kommissie, en lede van die Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Sport vir hul oorsigrol. Laat my eweneens die personelede van die Departement van Kultuursake en Sport bedank vir die professionele en vaardige wyse waarop hulle hul werk benader, asook my waardering uitspreek vir lede van die WKKK vir hul toewyding en beheer.

Ter afsluiting, laat my toe om alle mense wat direk of indirek betrokke was in die implementering van kultuurprogramme in gemeenskappe regoor die provinsie, te bedank. Ek is oortuig daarvan dat die Kommissie en die personeel van die Departement van Kultuursake en Sport gedurende die 2023/2024 boekjaar die werk wat gedoen moet word, met professionaliteit en gepaste omsigtigheid sal benader.



Mnr. L. Nokwaza
Wes-Kaapse Kultuurkommissie
31 Augustus 2023

Let wel:

Mandla Mbothwe het 1 Februarie 2022 – 13 Julie 2023 as Voorsitter gedien.

Quahnita Samie het 23 Februarie – 21 April 2023 as Waarnemende Voorsitter gedien.

Nuwe Voorsitter is op 21 April 2023 benoem.

4. OORSIG DEUR DIE REKENPLIGTIGE GESAG

Algemene finansiële oorsig van die openbare entiteit

Ten spyte van die ekonomiese uitdagings en maatskaplike toestande wat deur die Covid-19 pandemie meegebring is, is die fasiliteite op vlakke wat aanvaarbaar is vir gebruikers in stand gehou. Gebruik het beduidend toegeneem gedurende die tweede helfte van die jaar en dit het die inkomstestroom 'n hupstoot gegee.

Bestedingstendense van die openbare entiteit

Doelwit	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	2 730	2 548	182	2 100	1 624	476
Totaal	2 730	2 548	*182	2 100	1 624	476

* Die verskil is hoofsaaklik toe te skryf aan vertragings in die Voorsieningskanaalbestuurproses aangesien verskaffers nie volgens die geadverteerde spesifikasies gekwoteer het nie.

Kapasiteitsbeperkings en uitdagings van die openbare entiteit.

Die administratiewe steun word verskaf deur departementele beamptes aangesien die entiteit geen permanente personeel in diens het nie. Daar is 'n tekort aan permanente personeel by die fasiliteite en steun word deur UOWP begunstigdes verleen om daaglikse werksaamhede by die fasiliteite uit te voer.

Sleutelaktiwiteite wat gestaak is/aktiwiteite wat gestaak gaan word.

N.v.t

Nuwe of voorgestelde sleutelaktiwiteite.

N.v.t

Versoeke vir oorrol van fondse.

N.v.t

Voorsieningskanaalbestuur.

Die VKB prosesse word uitgevoer deur die HFB-ondersteuningseenheid gesetel binne die kantoor van die HFB.

Alle ongevraagde bodvoorstelle vir die oorsigjaar wat aangegaan is.

N.v.t

Of VKB prosesse en stelsels in plek is

VKB prosesse en stelsels is in plek om voldoening aan wetgewing te verseker.

Uitdagings ervaar en hoe dit opgelos is.

Beurtkrag het sekuriteit en bedrywighede by fasiliteite nadelig geraak. Gewapende reaksiespanne het patrollies uitgevoer en sensors is by sleuteltoegangspunte geïnstalleer.

Vooruitsig/ Toekomsplanne om finansiële uitdagings te hanteer.

'n Uitvoerbaarheidstudie is aangevra om 'n gewysigde gebruiksbestuursplan vir bykomende inkomstestrome by twee fasiliteite te ondersoek.

Gebeure na die verslagdatum

N.v.t

Ekonomiese lewensvatbaarheid

Die WKKK hou die fasiliteit op 'n aanvaarbare standaard in stand met die bystand van die Departement van Vervoer en Openbare Werke. Hulle voorsien raad en leiding en verrig ook belangrike instandhoudingswerk by fasiliteite.

Erkenning/s en Waardering

Ek wil graag erkenning gee aan die werk van die Ouditeur-Generaal van Suid-Afrika, wat die oudit van die Finansiële Jaarstate en prestasie-inligting uitgevoer het. Ek wil ook my waardering uitspreek teenoor die Ouditkomitee, wat 'n kritiese evaluering van die Jaarverslag onderneem het, asook vir die oorsigrol wat dit deur die jaar vervul het ten opsigte van die finansiële en nie-finansiële resultate van die entiteit.

Laastens wil ek erkenning gee aan die Minister, Me Anroux Marais, vir haar strategiese leiding en ondersteuning, en aan die departementele personeel vir hulle onwrikbare bystand en steun.



Mnr. L. Nokwaza

Namens die Rekenpligtige Gesag

31 Augustus 2023

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

Na die beste van my kennis en oortuiging, bevestig ek die volgende:

- Alle inligting en bedrae wat bekend gemaak is in hierdie jaarverslag is in ooreenstemming met die finansiële jaarstate geouditeer deur die Ouditeur-Generaal.
- Die jaarverslag is volledig, akkuraat en sonder enige weglatings.
- Die jaarverslag is voorberei volgens die riglyne vir die jaarverslag soos uitgereik deur die Nasionale Tesourie.
- Die finansiële jaarstate (Deel F) is voorberei volgens die standaarde van toepassing op openbare entiteite.
- Die Rekenpligtige Gesag is verantwoordelik vir die voorbereiding van die finansiële jaarstate en vir die beoordelings uitgespreek in hierdie inligting.
- Die Rekenpligtige Gesag is verantwoordelik vir die vestiging en implementering van 'n stelsel van interne beheer wat ontwerp is om redelike versekering te verskaf ten opsigte van die integriteit en betroubaarheid van die prestasie-inligting, die inligting ten opsigte van menslike hulpbronne en die finansiële jaarstate.
- Die eksterne ouditeurs word aangestel om 'n onafhanklike mening uit te spreek oor die finansiële jaarstate.

Na ons mening is die jaarverslag 'n billike weerspieëling van die bedrywighede, die prestasie-aanwysers, die inligting ten opsigte van menslike hulpbronne en die finansiële aangeleenthede van die openbare entiteit vir die boekjaar geëindig op 31 Maart 2023.

Die uwe



Mnr. L. Nokwaza
Namens die Rekenpligtige Gesag
31 Augustus 2023

6. STRATEGIESE OORSIG

6.1. Visie

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

6.2 Missie

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

- Registrasie en de-registrasie van kultuurrade.
- Verlening van finansiële bystand aan geregistreerde kultuurrade.
- Die beheer, bestuur, ontwikkeling en instandhouding van roerende en onroerende eiendom onder sy beheer geplaas deur die Provinsiale Minister.
- Die uitvoering van ander take en funksies daaraan toegewys deur die Provinsiale Minister; en
- Beleidsadvies aan die Provinsiale Minister te verskaf.

6.2. Waardes

Integriteit, aanspreeklikheid, bekwaamheid, innovering, responsiwiteit en sorgsaamheid.

7. WETGEWENDE EN ANDER MANDATE

7.1 Grondwetlike mandaat

Artikel	Direkte Verantwoordelikheid van die Wes-Kaapse Kultuurkommissie
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 30: Taal en kultuur	Die WKKK fasiliteer geleenthede vir die mense van die Wes-Kaap om hulle taal - en kultuurregte uit te oefen deur die programme en projekte wat dit aanbied en ondersteun.
Artikel 31: Kultuur-, godsdiens- en taalgemeenskappe	Die WKKK moet verseker dat sy programme en projekte die kulturele diversiteit van die bevolking van die Wes-Kaap respekteer.
Artikel 41: Beginsels van samewerkende regering en tussenregeringsverhoudings	Die WKKK werk saam met alle sfere van regering in die uitvoering van sy mandaat.
Bylae 4: Funksionele gebiede van konkurrente nasionale en provinsiale wetgewende bevoegdheid	Kultuursake: <ul style="list-style-type: none"> • Die WKKK werk nou saam met die nasionale Departement van Sport, Kuns en Kultuur en geassosieerde staatsorgane wat betref konkurrente kuns-, kultuur- en erfenisaangeleenthede.
Artikel 81	Die WKKK moet aktief beleid aanvaar en implementeer om die welstand van die mense van die Wes-Kaap te bevorder, insluitend beleid gemik op: <ul style="list-style-type: none"> • Die bevordering van respek vir die regte van kultuur-, godsdienstige- en taalgemeenskappe in die Wes-Kaap; en • Die beskerming en bewaring van die natuurlike historiese, kultuur-historiese, argeologiese en argitektoniese erfenis van die Wes-Kaap tot voordeel van huidige en toekomstige geslagte. <p>Die WKKK verseker dat DKES voorsiening maak vir die kultuurbehoefte van gemeenskappe in die Wes-Kaap, soos voorgeskryf deur wetgewing.</p>

Artikel	Direkte Verantwoordelikheid van die Wes-Kaapse Kultuurkommissie
Grondwet van die Republiek van Suid-Afrika, 1996	
Artikel 195: Basiese waardes en beginsels wat van toepassing is op staatsadministrasie	Die Departement van Kultuursake en Sport moet die bepalings van artikel 195, wat 'n beskrywing gee van die demokratiese waardes en beginsels wat van toepassing is op openbare administrasie, nakom. Artikel 195(1) vereis die bevordering van die doeltreffende, ekonomiese en doelmatige benutting van hulpbronne. Dit impliseer dat programme wat in die openbare sektor onderneem word die maksimum voordeel teen die laagste moontlike koste moet lewer.
Grondwet van die Wes-Kaap, 1998 (Wet 1 van 1998)	
Artikel 70	<p>Provinsiale wetgewing moet voorsiening maak vir die skepping en redelike befondsing, binne die Wes-Kaapse regering se beskikbare bronne, van 'n kultuurraad of rade vir 'n gemeenskap of gemeenskappe in die provinsie wat 'n gemeenskaplike kultuur- en taalerfenis deel.</p> <p>Registrasie van en ondersteuning aan kultuurrade:</p> <ul style="list-style-type: none"> Dit is die taak van die Wes-Kaapse Kultuurkommissie om kultuurrade te registreer en om geregistreeerde kultuurrade te ondersteun. DKES het toesig oor die WKKK en verskaf administratiewe en finansiële ondersteuning aan die Kommissie.

7.2 Wetgewende en beleidsmandate

Die Wes-Kaapse Kultuurkommissie is tot stand gebring deur die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 1998 (Wet 14 van 1998). Die WKKK is gelys as 'n Skedule 3, deel C provinsiale entiteit op 1 Junie 2001 kragtens die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999).

Die WKKK bedryf sy werksaamhede binne die wetgewende en beleidsmandate soos uiteengesit in die tabelle hieronder.

Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKKK
Wet op Openbare Finansiële Bestuur.	Wet 1 van 1999	Die WKKK dien kwartaallikse en jaarlikse verslae in wat sy prestasielewering aantoon, asook geouditeerde finansiële state gebaseer op die strategiese doelwit jaarlikse teikens vir elke boekjaar.
Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade	Wet 14 van 1998	Die Wes-Kaapse Kultuurkommissie bewaar, bevorder en ontwikkel kultuur in die Wes-Kaap in ooreenstemming met 'n beleid bepaal deur die LUR (lid van die [provinsiale] Uitvoerende Komitee). Die WKKK adviseer die LUR oor die bewaring, bevordering en ontwikkeling van kuns en kultuur in die Wes-Kaap.
Wet op Tradisionele en Khoi-San Leierskap	Wet 3 van 2019	Die hoofdoelwitte van die Wet is: <ul style="list-style-type: none"> Om voorsiening te maak vir die erkenning van Khoi-San leierskap; om die Wet op die Nasionale Huis van Tradisionele Leiers, 2009, en die Wet op Tradisionele Leierskap en Regeringsraamwerk, 2003, te konsolideer; om sekere beperkings in die bestaande wetgewing te hanteer, en om gevolglike wysigings aan ander wetgewing aan te bring.
Wet op Bevordering van Administratiewe Geregtigheid	Wet 3 van 2000	Hierdie Wet: <ul style="list-style-type: none"> Bepaal die reëls en riglyne wat administrateurs moet volg wanneer besluite gemaak word; Vereis van administrateurs om mense in te lig oor hulle regte tot hersiening of appèl en hulle reg om redes aan te vra; Vereis van administrateurs om redes vir hulle besluite te gee; en Gee aan lede van die publiek die reg om besluite van administrateurs tin die hof te betwis.

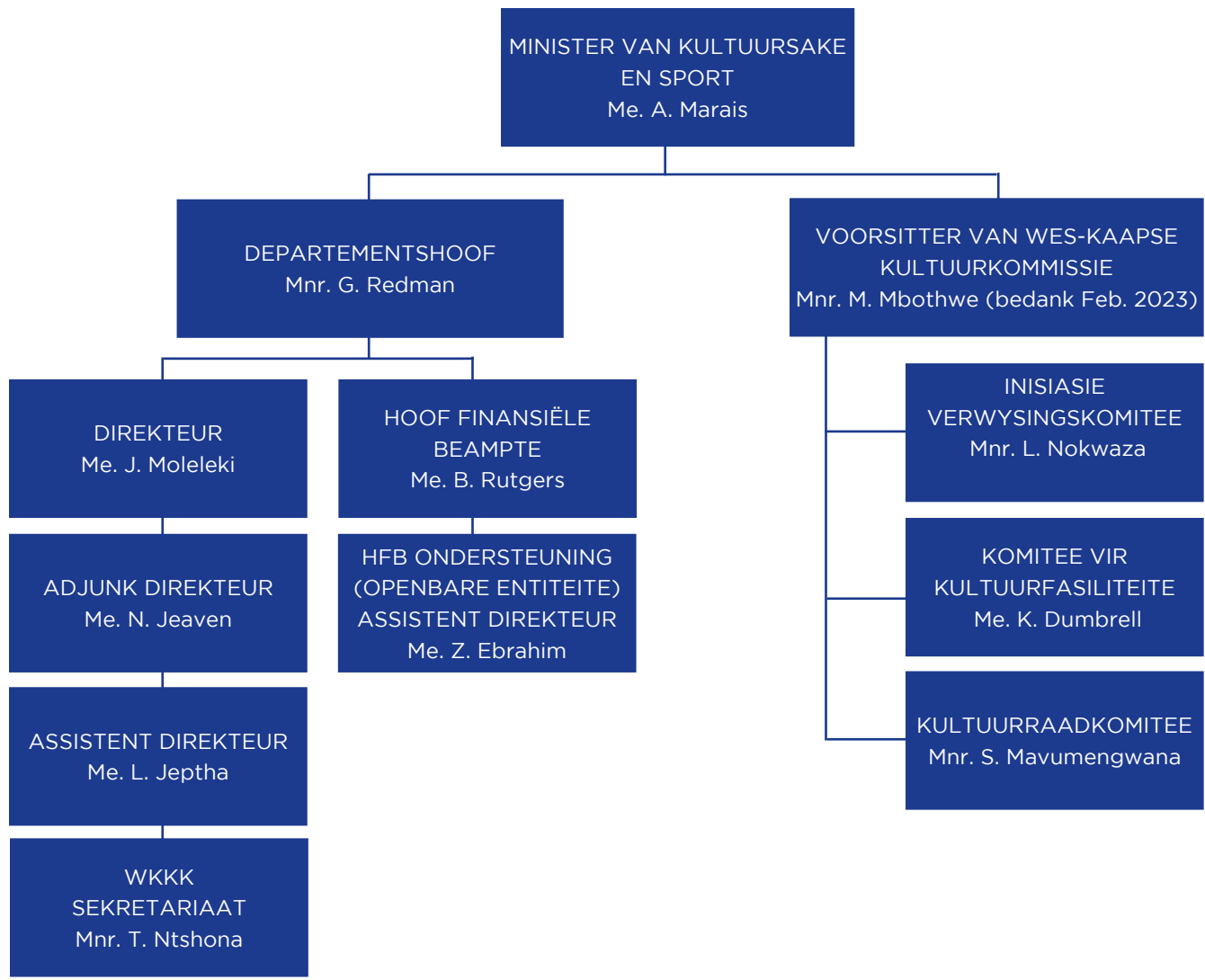
Wetgewing	Verwysing	Sleutelverantwoordelikhede van die WKKK
Wet op die Bevordering van Toegang tot Inligting	Wet 2 van 2000	Hierdie Wet gee gevolg aan die reg om toegang tot rekords wat deur die Staat, regeringsinstellings en privaat liggame gehou word, te kry. Die entiteit moet, onder andere: <ul style="list-style-type: none"> • 'n Handleiding saamstel wat aan lede van die publiek verduidelik hoe om 'n aansoek vir toegang tot inligting wat daardie entiteit hou, te doen; • 'n Inligtingsbeampte aanstel om aansoeke vir inligting wat daardie entiteit hou, te oorweeg.
Wet op Beskerming van Persoonlike Inligting	Wet 4 van 2013	Die Wet bevorder die beskerming van persoonlike inligting wat deur openbare en privaat liggame verwerk word en om sekere voorwaardes te bepaal ten einde minimum standarde daar te stel vir die verwerking van persoonlike inligting. Hierbenewens maak die Wet voorsiening vir die instelling van 'n Inligtingsreguleerder om sekere magte uit te oefen en om sekere pligte en funksies uit te voer ingevolge hierdie Wet en die Wet op die Bevordering van Toegang tot Inligting, 2000. Die Wet maak verder voorsiening vir die uitreik van gedragskodes; vir die regte van persone ten opsigte van ongevraagde elektroniese kommunikasie en geoutomatiseerde besluitneming; om die vloeï van persoonlike inligting oor die grense van die Republiek te reguleer; en om vir aanverwante aangeleenthede voorsiening te maak.
Wet op Gebruiklike Inisiasie	Wet 2 van 2021	Die Wet maak voorsiening vir die doeltreffende regulering van gebruiklike inisiasiepraktyke; vir die skepping van 'n Nasionale Inisiasie Oorsigkomitee en Provinsiale Inisiasie Koördineringskomitees en hulle funksies; om voorsiening te maak vir die verantwoordelikhede, rolle en funksies van die onderskeie rolspelers betrokke by die inisiasiepraktyke self of by die bestuursaspekte daarvan; om voorsiening te maak vir die doeltreffende regulering van inisiasieskole; om voorsiening te maak vir die reguleringsmagte van die Minister en Premiers; om voorsiening te maak vir die monitering van die implementering van hierdie Wet; om voorsiening te maak vir provinsie-spesifieke aangeleenthede, en vir sake wat daarmee in verband staan.
Hersiene Witskrif op Kuns, Kultuur en Erfenis	2018	Die hersiene Witskrif is goedgekeur deur die Kabinet in 2018 na 'n Sosio-Ekonomiese Impak-assessering uitgevoer deur die Suid-Afrikaanse Kultuurobservatorium. Dit bevat 'n uiteensetting van die beleidsdoelwitte, soos gerugsteun deur die strategiese waarde van kuns, kultuur en erfenis. Dit verteenwoordig die soomlose integrasie van die NOP en die Maatskaplike Samehorigheid- en Nasieboustrategie wat die visie en strategiese doelwitte van die DKES ondersteun.
Wet op die Raamwerk vir Voorkeur-verkrygingbeleid, 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 soos bepaal deur artikel 217(3) van die Grondwet.

7.3 Institusionele Beleid en Strategie oor die vyf-jaar beplanningstydperk

Beleid	Beskrywing
Gedragskode vir WKKK lede	Die hoofdoel van die Kode is om navolgenswaardige gedrag onder lede te bevorder om institusionele geloofwaardigheid aan die WKKK te verleen
Beleid op Registrasie en De-registrasie van Kultuurrade	Hierdie beleid maak voorsiening vir die registrasie van kultuurrade om mense wat 'n gemeenskaplike kultuur- of taalerfenis deel te verteenwoordig. Dit gee gevolg aan die beginsel van respektering, koestering, instandhouding en beskerming van kulturele diversiteit in die Wes-Kaap en Suid-Afrika as geheel. Die beleid stel die WKKK in staat om kultuurrade te de- registreer wanneer daar goeie gronde bestaan om dit te doen.
Gebruiksbeleid vir Kultuurfasiliteite	Om 'n raamwerk te verskaf vir die Rekenpligtige Gesag van die WKKK om inkomste ekonomies en doeltreffend te bestuur om die volle benutting van bates onder die Kommissie se beheer te bevorder.

Beleid	Beskrywing
WKKK Finansiële Delegasies	Delegasies van magte uitgereik deur die Rekenpligtige Gesag kragtens artikel 44(1) en 44(2) van die Wet op Bestuur van Openbare Finansies, 1999.
WKKK VKB Delegasies	Delegasies van mag uitgereik deur die Rekenpligtige Gesag ingevolge artikel 44(1) en 44(2) van die Wet op Openbare Finansiële Bestuur, 1999.
Ondernemingsrisiko-bestuur-strategie en -implementasieplan	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, doelmatige en deursigtige stelsel van finansiële en risikobestuur en interne kontrole handhaaf.
Wesenlikheidsraamwerk	Die Rekenpligtige Gesag moet 'n raamwerk ten opsigte van aanvaarbare vlakke van wesenskap en betekenisvolheid ontwikkel en goedkeur met die Uitvoerende Gesag in oorleg met eksterne ouditeurs.
Bedrogvoorkomingsplan	Die beleid maak voorsiening vir reaksiemeganismes om voorkomste van bedrog wat 'n impak op die WKKK kan hê te rapporteer, ondersoek en op te los.
Beheer van Debiteure	Die Rekenpligtige Gesag moet debiteure beheer vir die benutting van kultuurfasiliteite.
Vergoeding van Lede	Om betalings te fasiliteer aan lede van die WKKK wat genomineer is om konferensies, projekte, vergaderings en werkswinkels namens die Kommissie by te woon.
Voorsieningskanaal-bestuurbeleid	Om voorsieningskettingbestuur binne die entiteit te reguleer.

8. ORGANISATIONAL STRUCTURE



1. OUDITEUR-GENERAAL SE VERSLAG: VOORAFBEPAALED DOELWITTE

Die OGSA voer tans die vereiste prosedures uit op die prestasie-inligting om verslag te doen oor die wesenlike bevindings.

Verwys na bladsy 44 van die Verslag van die Ouditeur, uitgereik as Deel F: Finansiële Inligting.

2. OORSIG VAN PRESTASIE

2.1. Diensleweringomgewing

Die WKKK was onwrikbaar in sy fokus op lewering as sy mandaat vir die verslagjaar. Die kommissie moes heroorweeg, herkalibreer en herverbeel in sy strewende om meer volhoubaar te wees en om aan te pas by die ekonomiese en maatskaplike uitdagings meegebring deur die pandemie. Lesse geleer uit die pandemie het die WKKK in staat gestel om sy benadering tot die menslike en fisiese hulpbronne tot sy beskikking te verander. Gedurende die verslagjaar het kreatiwiteit steeds die skakel van beplanning gebly terwyl die kommissie nuwe idees en vars uitdagings oorweeg het om die ekonomiese, omgewings- en maatskaplike uitdagings meegebring deur die pandemie die hoof te bied en om die geleenthede wat na vore gekom aan te gryp. Die WKKK het op 'n gekoördineerde wyse gereageer en werksaamhede is aangepas by die spesifieke situasie op enige gegewe tydstip.

Die kultuurfasiliteite onder die bestuur van die openbare entiteit het uitdagings ervaar as deel van die voortgesette beurtkrag genoodsaak deur die energiekrisis. Die entiteit het vrystaande LED lanterns verkry om te kompenseer en kliënte in staat te stel om steeds hulle programme bekend te stel. Alhoewel die uitdaging voortgeduur het, het dit nie kliënte daarvan weerhou om die fasiliteite te gebruik nie. Die elektriese toestelle, muurproppe en die elektriese verdeelborde by die fasiliteite het aanhoudend onklaar geraak maar die DVOW het professionele hersteldienste verskaf op versoek van die Kommissie. As deel van die oplossing van hierdie kwessies, het die DVOW aangedui dat bestaande skakelaars in die verdeelborde met stuwingskakelaars vervang sal word in die volgende boekjaar.

Beurtkrag het 'n impak gehad op die veiligheid en sekuriteitsaspekte van die Groot Drakenstein fasiliteit in Simondium namate diefstal van waterpype, kables en inbrake toegeneem het. Die outomatiese motorhek by die hooftoegangspunt is alreeds vir die derde keer verwyder, wat die risiko van onwettige betreding verhoog asook die veiligheidsrisiko ten opsigte van die roerende en onroerende bates onder beheer van die openbare entiteit verhoog. Dit het nouer samewerking genoodsaak met die sekuriteitsmaatskappye, die polisie asook die Departement van Gemeenskapsveiligheid, wat hulp verleen het deur veiligheidsevalueringverslae op te stel om die Kommissie by te staan. Dit is gebruik as riglyn om die begroting te prioritiseer en om toepaslike maatreëls vir implementering te bepaal.

Die Befondsingsproses vir geregistreerde Kultuurrade is aanlyn uitgevoer. Dit het geblyk doeltreffend te wees aangesien alle dokumentasie en inligting maklik toeganklik was wanneer benodig en die komitee 'n virtuele beoordeling kon uitvoer, wat koste verminder het. Die Kommissie het die aktiwiteite van sewe Kultuurrade regoor die provinsie ondersteun.

Die WKKK, personeel en gemeenskappe het merkwaardige veerkragtigheid getoon in die wyse waarop hulle aangepas het by eksterne omgewingsveranderinge. Die fasiliteite is oopgestel vir oornag besprekings en interne aanpassings is gemaak om voldoening op alle vlakke te verseker. Aan die begin van die jaar kon die fasiliteite slegs 50% kapasiteit hanteer op enige gegewe tydstip, en dit het 'n impak gehad op die inkomste wat gegeneer is. Vanaf Julie 2022 het die fasiliteite besprekings aanvaar vir volle kapasiteit, wat die inkomstestroom aansienlik verhoog het.

Gedagtig aan die potensiaal vir diverse gebruik van die fasiliteite en nuwe inkomstestrome, is 'n uitvoerbaarheidstudie onderneem om die potensiaal vir maksimum benutting van die fasiliteite te ondersoek. Die studie sal aanbevelings maak vir toekomstige oorweging om die volhoubaarheid van die fasiliteite vir gemeenskapsgebruik te verseker.

2.2. Organisasoriese omgewing

Ingevolge artikel 13 van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, no 14 van 1998, is die personeel van die Departement van Kultuursake en Sport verantwoordelik vir die administratiewe werk van die WKKK, insluitend die sekretariaat. Die HFB se ondersteuningseenheid verskaf bystand met verkryging en betalings met betrekking tot WKKK lede en aktiwiteite.

Die WKKK se voorsitter, Mnr Mandla Mbothwe, het in Februarie 2023 bedank en die adjunk-voorsitter, Me Quahnita Samie, het as voorsitter waargeneem totdat 'n nuwe voorsitter verkies is. Dit het verseker dat die prestasie-aanwysers van die WKKK behaal is, soos genoem in die goedgekeurde Jaarlikse Prestasieplan. Kwartaallikse volle vergaderings en komiteevergaderings is gehou soos beplan. Die WKKK het drie subkomitees, nl Fasiliteite, Kultuurrade en die Inisiasieverwysingskomitee.

Ingevolge die Wet op Gebruiklike Inisiasie van 2021, artikel 11(3), is die tweede WKPIKK gestig op 1 Julie 2022 vir 'n vyfjaartermyn. Die kernmandaat van hierdie struktuur is om die implementering van die Wet te bestuur. Die Wet het as doelwit die doertreffende regulering van gebruiklike inisiasiepraktyke. Dit maak ook voorsiening vir die verantwoordelikhede, rolle en funksies van die onderskeie rolspelers betrokke by inisiasiepraktyke.

As deel van die UOWP se werkskeppingsprogram, het die fasiliteite plasing verskaf vir werklose jeugdige, wat beteken het dat hulle werkplekervaring en vaardighede opgedoen en ontwikkel het wat tot hul voordeel sal strek in werksaansoeke vir permanente poste. Die program is deur die Departement van Kultuursake en Sport befonds.

2.3. Sleutelbeleidsontwikkelings en wetgewende veranderinge

N.v.t.

2.4. Vordering gemaak met bereiking van institusionele Impakte en Uitkomst

Die WKKK se beplande impak en uitkomst volgens sy Strategiese Plan verskyn hieronder in tabelvorm en illustreer die vordering wat gemaak is ten opsigte van die Kommissie se impaksverklaring.

Impakverklaring	Deur sy werksaamhede strew die Kommissie daarna om veilige en samehorige gemeenskappe te skep deur die gebruik van fasiliteite te herposisioneer asook om ondersteuning te verskaf aan geregistreerde kultuurrade om hulle kulturele praktyke te bewaar.
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Nr	Uitkoms	Uitkomsaanwyser
1	Diverse kultuuraktiwiteite binne gemeenskappe.	Aantal geregistreerde kultuurrade ondersteun deur oordragbetalings.
2	Goedbestuurde en veilige kultuurfasiliteite.	Aantal fasiliteite opgeknop en in stand gehou om gepastheid en veiligheid vir gebruikers te verseker.
3	Optimale benutting van die kultuurfasiliteite.	Aantal gebruikers wat kultuurfasiliteite benut.

Gedurende die 2022/23 boekjaar het die Kommissie bygedra tot die Nasionale Uitkomst van die Medium-Termyn Strategiese Raamwerk (MTSR) 2019 – 2024.

MTSR Prioriteit	Bydrae van Kommissie
Prioriteit 5: Ruimtelike integrasie, menslike nedersettings en plaaslike regering	Die kultuurfasiliteite het gemeenskappe en organisasies fisieke ruimtes gebied om te gebruik vir aktiwiteite wat ooreenstem met die mandaat van die Kommissie. Gedurende die tweede helfte van die jaar is fasiliteite oopgestel vir oornagbesprekings en het geleenthede verskaf om welweesprogramme aan te bied. Die fasiliteitekomitee het insette gegee oor die aspekte wat aangepak moet word in die uitvoerbaarheidstudie ten einde 'n verbeterde benuttingbestuursplan te ontwikkel om nuwe inkomstestrome te skep, as 'n loodsprogram by die twee fasiliteite.
Prioriteit 6: Maatskaplike Samehorigheid en Veilige Gemeenskappe	Kultuur is 'n werktuig vir oordrag van kennis en maatskaplike waardes. Die ondersteuning wat aan die kultuurrade vir die bevordering en bewaring van kuns en kultuur verleen word dra by tot die kulturele volhoubaarheid van gemeenskappe.

Die WKKK aktiwiteite is belyng met die Provinsiale Visie-geïnspireerde Prioriteite aangesien dit geleentehede bied aan gemeenskappe om welwees te bevorder en hulself te bemagtig om by te dra tot maatskaplik-inklusiewe gemeenskappe deur die implementering van verskeie aktiwiteite

Die WKKK, deur middel van sy mandaat, ondersteun inisiatiewe wat positiewe gedrag versterk, maatskaplike inklusiwiteit en welwees bevorder en wat 'n gevoel van trots en geloof kweek in die vermoë van die mensdom om sukses te behaal ten spyte van terugslae.

3. INLIGTING OOR INSTITUSIONELE PROGRAMPRESTASIE

3.1. Program 1: Wes-Kaapse Kultuurkommissie

Die WKKK adviseer die Minister oor die optimale implementering van die mandaat van die WKKK ooreenkomstig die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, 14 van 1998 en hoe om die ontwikkeling, bevordering en bewaring van kuns en kultuur te hanteer.

Die WKKK het drie prestasiegebiede soos volgens die Wet voorgeskryf. Hierdie gebiede bepaal die funksies van die Kommissie, naamlik:

- om roerende en onroerende eiendom te beheer, bestuur, ontwikkel en in stand te hou;
- om die registrasie en deregistrasie van kultuurrade te bestuur; en
- om die LUR te adviseer oor die beste manier om die mandaat van die WKKK te verwesenlik. .

Kultuurrade

Die WKKK erken diverse kulture binne die provinsie en streef daarna om breër deelname in aktiwiteite aan te moedig deur die ondersteuning van platforms vir kulturele interaksie wat wedersydse begrip van kulturele praktyke bevorder. Gedurende die verslagjaar het die Kommissie sewe geregistreerde kultuurrade ondersteun om hulle programme binne gemeenskappe uit te voer. Die programme het gevarieer en was gemik daarop om tradisies oor te dra en 'n sin vir identiteit en trots onder die jeug te kweek. Werkswinkels wat gefasiliteer is deur die rade het gefokus op hoe kultuurbeoefening gedrag kan verander en die rol wat dit kan speel om geslagsgelykheid in die samelewing te bevorder.

Die tabel hieronder weerspieël die finansiële ondersteuning wat aan die geregistreerde kultuurrade verleen is gedurende die verslagjaar vir aanwending in die aanbieding van hulle kulturele aktiwiteite

Kultuurraad	Tipe van organisasie	doel van fondse	Bedrag oorgedra	Projek datum/s	Vergaderplek van projek
Gorachouqua Stamhuis van Kaapse Khoi	OSW	Erfenisdag Kultuurgeleentheid	R 30 000	24 September 2022	Youth for Change Sentrum, Retreat
Cochoqua Khoisan Stamhuis	OSW	Konferensie oor Herstel van Menslikheid	R30 000	19 November 2022	Joodse Saal, Wherry Road, Muizenberg
Khoe - San Inheemse Vroue in Aksie	OSW	Konferensie	R30 000	10 September 2022	The Galley, Bayside restaurant, Vishoek, Kaapstad
Igugu lamaXesibe Kultuurraad	OSW	Igugu LamaXesibe Kultuurimbizo	R30 000	26 November 2022	Vusisizwe Creche Saal, Kruispad
Gourikwa Huis Kultuurorganisasie	OSW	Uitreik Jeugbewussyn in Landelike Gebiede	R30 000	November 2022 - 15 Januarie 2023	Tuinroete Landelike Gebiede
Pondoland van die Wes-Kaap	OSW	Die bekendstelling van die Pondoland van Wes-Kaap	R30 000	7 Oktober 2022	Philippi Gemeenskap-sportkompleks
Nyahbinghi Huis van Paarl	OSW	Rastafariëer Kultuurfees	R30 000	7 - 10 April 2023	New Orleans Park, Paarl
TOTAAL			R210 000		

Kultuurfasiliteite

Die WKKK dra by tot welwees en die vermindering van sosiale euwels in gemeenskappe deur veilige en kalm omgewings by die fasiliteite te voorsien. Dit fasiliteer ook dialoog onder diverse groeperings. Die fasiliteite is nie ten volle benut tydens die verslagtydperk nie alhoewel daar steeds volgehoue instandhouding en versorging plaasgevind het.

Veiligheid is steeds 'n bekommernis en die oprigting van omheinings en outomatiese hekke is suksesvol voltooi soos beplan by die Koekenaap fasiliteit. Hierdie infrastruktuurprojek is gelei deur die Departement van Openbare Werke en Vervoer as deel van die goedgekeurde CAPEX Verslag vir die verslagjaar. Dit het die veiligheid verhoog van kliënte wat die fasiliteit gebruik en personeel wat op die perseel bly in staatsbehuising



Omheining en outomatiese hek by die Koekenaap kultuurfasiliteit.



Windskaie aangerig by Koekenaap kultuurfasiliteit in Koekenaap

Kort nadat dit opgerig is het sterk winde in die Matzi-kammastreek egter 'n boom omgewaai wat gelei het tot skade aan die heining. Die skade is herstel deur die DVOW aangesien die heining en die outomatiese hekke geïnstalleer is deur hulle aangestelde diensverskaffer.

Die energiekrisis het 'n impak gehad op die fasiliteite aangesien die beligting nie optimaal funksioneer tydens verlengde periodes van beurtkrag nie. Dit het gelei tot inbrake en diefstal van pype en 'n hekmotor by die Groot Drakenstein fasiliteit in Simondium. Om verder insidente te voorkom sal die vervalde heining vervang word met 'n nuwe sekuriteitsheining in die 2023/24 boekjaar. Die omvangsverlag is afgehandel deur die aangestelde konsultant gedurende die verslagjaar.



Hekmotor gesteel by Groot Drakenstein kultuurfasiliteit in Simondium.

Die instroming van bobbejaanroppe het beduidende skade veroorsaak by die Okkie Jooste fasiliteit. Hulle het afvoerpype gebreek en die bros dakke en geute van die chalets beskadig. 'n Konsultant is aangestel en 'n deeglike omvangsondersoek en evaluering van die skade by die fasiliteit is voltooi. Na verwagting sal die herstelwerk in die nuwe jaar begin.

Roetinetoetsing van die waterkwaliteit het aan die lig gebring dat dit nie geskik is vir menslike gebruik nie en waterkoelhouders is aangebring by die Koekenaap fasiliteit. 'n Filtrasiestelsel is geïnstalleer vir water vir algemene gebruik.

Dubbelgebruikfasiliteite by die the Melkbos OppieSee kultuurfasiliteit is verbeter om die gelyktydige aanbieding van meer diverse aktiwiteite moontlik te maak.



Die opgeknapte wegbreekkamer by Melkbos OppieSee kultuurfasiliteit

Inisiasieprogram

Die provinsiale Inisiasie-koördineringskomitee is formeel gestig in die verslagtydperk en die Inisiasieverwysingskomitee, wat 'n subkomitee van die Kommissie is, het voortgegaan om te verseker dat die uitdagings wat kulturele inisiasie belemmer die nodige aandag ontvang.

As gevolg hiervan is die trauma en ongevallen wat geassosieer word met kulturele inisiasie gevolglik drasties verminder. Alle rolspelers verantwoordelik vir veilige en gesonde inisiasie het saamgestem dat beide die winter- en somer-inisiasieisoene 'n groot sukses was.

Tab3l 3.1.

Uitkomst, uitsette, uitsetaanwysers, teikens en werklike prestasies:

Nr.	Uitkoms	Uitset	Uitsetaanwyser	Geouditeerde werklike prestasie 2021/22	Beplande Jaarlike teiken 2022/23	Werklike prestasie 2022/23 Tot datum van her-tertafellegging	Afwyking van beplande teiken tot Werklike Prestasie 2022/23	Redes vir afwykings	Redes vir hersiening aan Uitsette/ Uitsetaanwysers/ Jaarlike teikens
1.3	Optimale benutting van die kultuur-fasiliteite	Gebruik van kultuur-fasiliteite	Aantal gebruikers wat kultuur-fasiliteite gebruik	2 401	5 995	7 550	1 555	Nadat COVID- 19 beperkings verslap is, is 100% okkupasie van fasiliteite toegelaat wat die gebruikersgetalle beduidend verhoog het.	Die databron in die TID is hersien om die definisie van die aanwysers beter te weerspieël.

Tabel 3.2.

Uitkomst, uitsette, uitsetaanwysers, teikens en werklike prestasies:

Program / Sub-program:									
Nr.	Uitkoms	Uitset	Uitsetaanwyser	Geouditeerde werklike prestasie 2020/2021	Beplande Jaarlike teiken 2021/2022	Beplande jaarlike teiken 2022/2023	Werklike Prestasie 2022/2023	Afwyking van beplande teiken tot Werklike Prestasie 2022/2023	Redes vir afwykings
1.1	Diverse kultuur-aktiwiteite binne gemeenskappe	Oordrag-betalings aan geregistreerde kultuurrade	Aantal geregistreerde kultuurrade ondersteun deur Oordragbetalings.	7	7	7	7	N.v.t	N.v.t
1.2	Goed-versorgde en veilige kultuur-fasiliteite	Implementering van goed-gekeurde instand-houdingsplan	Aantal fasiliteite opgeknop of in stand gehou om gepastheid en veiligheid vir gebruikers te verseker	7	7	7	7	N.v.t	N.v.t
1.3	Optimale gebruik van die kultuur-fasiliteite	Gebruik van die kultuur-fasiliteite	Aantal gebruikers wat kultuurfasiliteite gebruik.	171	2 401	5 995	11 375	5 380	Nadat COVID-19 beperkings verslap is, is 100% okkupasie van fasiliteite toegelaat wat die gebruikersgetalle beduidend verhoog het.

Strategie om gebiede van onderprestasië te oorkom

N.v.t

Verlagdoening oor die Institusionele Reaksie op die COVID-19 Pandemie

N.v.t

Koppeling van prestasië met begrotings

Program/ aktiwiteit/ doelwit	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	2 730	2 548	*182	2 100	1 624	476
Totaal	2 730	2 548	182	2 100	1 624	476

* Die verskil is hoofsaaklik te wyte aan verdragings in die Voorsieningskanaalproses omdat verskaffers nie volgens die geadverteerde spesifikasies gekwoteer het nie.

4. INKOMSTE-INVORDERING

Bronne van inkomste	2022/2023			2021/2022		
	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	2 023	2 519	(496)	1 400	884	*516
Oordragbetaling	627	627	0	600	1100	(500)
Rente inkomste	80	239	(159)	100	110	(10)
Totaal	2 730	3 385	*(655)	2 100	2 094	6

* Die verskil is hoofsaaklik toe te skryf aan gelde van die fasiliteite as gevolg van die verhoogde gebruik van kultuurfasiliteite na die opheffing van Covid-19 beperkings.

5. KAPITAALBELEGGING

N.v.t

DEEL C: BESTUUR

1. INLEIDING

Bestuur, risikobestuur en voldoening is drie pilare wat saamwerk om te verseker dat die entiteit sy doelwitte bereik. Die voldoening aan die entiteit se beleid en prosedures, wette en regulasies, en wat beliggaam word in sterk en doeltreffende bestuur, word beskou as deurslaggewende faktore vir die entiteit se sukses. Die verslag verskaf 'n oorsig van die bestuur wat ingebed is in die entiteit.

Die Parlement, die Uitvoerende Gesag en die Rekenpligtige Gesag is verantwoordelik vir korporatiewe bestuur..

2. PORTEFEULJEKOMITEES

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

Staande Komitee oor Gemeenskapsveiligheid, Kultuursake en Openbare Rekeninge	
Datum van verhoor	Sake onder bespreking
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.
28 November 2022	Oorweging van Pos 13: Kultuursake en Sport, in die Bylae tot die Wes-Kaapse Aansuiweringsbegroting, 2022.
16 Maart 2023	Bespreking van Pos 13: Kultuursake en Sport, in die Bylae tot die Wes-Kaapse Begrotingswetsontwerp, 2023.

Staande Komitee Openbare Rekeninge	
Vergadering	Onderwerp
27 Oktober 2022	Oorweging van die 2020/21 Jaarverslag van 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 het oorsigverantwoordelikheid uitgeoefen deur finansiële en nie-finansiële inligting vir die verslagtydperk te monitor. Die volgende verslae is ingedien vir moniteringsdoeleindes:

Kwartaalike Prestasieverlag	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

Die Wes-Kaapse Kultuurkommissie bedryf sy werksaamhede binne die raamwerk van die Wet op die Wes-Kaapse Kultuurkommissie en Kultuurrade, Wet 14 van 1998, om doeltreffende prestasie ten opsigte van dienslewering aan die inwoners van die Wes-Kaap te verseker. Die doelstellings van die Kultuurkommissie is om kultuur in die Wes-Kaap te bewaar, bevorder en te ontwikkel, in ooreenstemming met 'n beleid bepaal deur die Provinsiale Minister.

Die belang en doel van die Kommissie

Ten einde die doelstellings waarvoor die Kultuurkommissie in die lewe geroep is te verwesenlik, moet die Kommissie:

- Die registrasie en deregistrasie van kultuurrade oorweeg.
- Roerende en onroerende eiendom wat ingevolge Artikel 21(1)(a) of (b) onder sy toesig geplaas is beheer, bestuur, ontwikkel en in stand hou.
- Sodanige ander funksies verrig as wat die Provinsiale Minister aan die Kommissie mag toewys.

Die Kultuurkommissie mag op sy eie inisiatief of op versoek van 'n kultuurraad of -rade aanbevelings maak oor hoe die doelstellings van die Kultuurkommissie ten beste bereik kan word met betrekking tot, onder ander, die volgende gebiede:

- Die visuele, uitvoerende en literêre kunste.
- Die natuur- en geesteswetenskappe.
- Kultuur-historiese gebiede.
- Die jeug se kulturbewussyn en betrokkenheid.

Die rol van die Kommissie is as volg:

Die Kultuurkommissie kan sy hulpbronne aanwend tot bystand van 'n Kultuurraad of -rade wat volgens die Wet ingestel is deur:

- Subsidiëring van kultuurverwante projekte, navorsing en konferensies soos van tyd tot tyd bepaal deur die Provinsiale Minister en waarvoor 'n kultuurraad of -rade aansoek gedoen het.
- Bevordering en koördinering van nasionale en internasionale interkulturele kontak.
- Verskaffing van inligting om kultuur te bewaar, bevorder en te ontwikkel.

Handves van Kommissie

N.v.t.

Samestelling van die Kommissie

Die samestelling van die raad is 12 lede soos aangestel in 2022 vir 'n drie-jaar termyn deur die Minister van Kultuursake en Sport.

Naam	Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteurskappe (Lys die entiteite)	Ander komitees of taakspanne (b.v. Ouditkomitee/ Ministeriële taakspan)	Aantal vergaderings bygewoon
Baard PM	WKKK Lid	1 Februarie 2022	N.v.t	BA Drama Hons (SU) Graad in Drama	Nasionale Sangkompetisie (ATKV). Album opgeneem vir musiekvideo. Genomineer vir SAMA toekennings. FNB Vita toekennings vir Cabare. Eie produksie in Cabare. Voorsitter van Mosselbaai Kreatiewe Kultuur Vereniging. Drama. Gemeenskapsbe-trokkenheid in kuns en kultuur programme in musiek en teater. Ontvang 'n "Beiteltjie" toekenning van Cordis Trust vir bydrae tot Afrikaanse skryfkuns en musikale kuns.	Geen	Geen	4
Mbothwe M	WKKK Voorsitter (Bedank)	1 Februarie 2022	N.v.t	MA Teater en Opvoering (UK). Honneurs in Teater en Opvoering (UK). Diploma in Teater en Opvoering (UK)	Kreatiewe bestuurder. Artistieke direkteur. Lektor en navorsor. Kurator en Artistieke Direkteur. Mede-Artistieke Direkteur. Koordineerder Stigter en Direkteur Interdisiplinêre teatermaker en kreatiewe vervaardiger met 25 jaar se ondervinding in die bedryf. Wenner van Multi Toekennings. Literêre kunste. Geesteswetenskappe Jeugontwikkeling	Geen	Geen	3

Naam	Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteurskappe (Lys die entiteite)	Ander komitees of taakspanne (b.v. Ouditkomitee/ Ministeriële taakspan)	Aantal vergaderings bygewoon
Myers MA	WKKK Lid	1 Februarie 2022	N.v.t	BA Sosiale Wetenskappe in Publieke Administrasie en Bedryfsosiologie	Betrokke by die Kultuur en Vermaaklikheidsbedryf vir 30 jaar. Het Musiekuitruiskema gestig, 'n OSW wat tot ongelooftlike verandering en opvoeding regdeur die Wes-Kaap gelei het. Bemarking Wes-Kaap vir BMG Records (wat SonyMusic geword het) vir 17 jaar. Uitvoerende Kunste Literêre Kunste Betrokkenheid by jeugontwikkeling (plattelandse werksinkels).	Geen	Geen	4
Muthien B	WKKK Lid	1 Februarie 2022	N.v.t	Meestersgraad, UK. BA Sosiale Wetenskappe (Hons) BA.	Navorsers Fasiliteerder Skrywer Digter Geleentheidskoördineerder Literêre kunste Geesteswetenskappe (geskiedenis, kuns, kultuurgeskiedenis, kultuur), Uitvoerende Kunste, Kultuurbedryf. Betrokkenheid by jeugontwikkeling.	Geen	Geen	3
Hop JD	WKKK Lid	1 Februarie 2022	N.v.t	Langeberg Senior Sekondêre Skool. Doktorsgraad in Teologie Basiese opleiding Suid-Afrikaanse Weermag Opleidingskursus as stoorman. Gevorderde vuurwapenkursus. Ligte masjiengeweer.	Soldaat in die Suid-Afrikaanse Weermag. In eie diens. Khoisan Hessequa vaardigheidsontwikkeling. Algemene Sekretaris, Khoisan United Movement. Tans besig om kinders op te lei in die ervaring van egte rieldans. Geesteswetenskappe Betrokkenheid by jeugontwikkeling	Geen	Geen	6

Naam	Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteurskappe (Lys die entiteite)	Ander komitees of taakspanne (b.v. Ouditkomitee/ Ministeriële taakspan)	Aantal vergaderings bygewoon
Mavume-ngwana SI	Voorsitter Kultuurraade WKKK Lid	1 Februarie 2022	8 March 2023	Matriek Bedryfsielkunde. Diploma in Bemarkingsbestuur.	Raad op Suid-Afrikaanse Geografiese Name (Raadslid). Lid van Raad: HWK. Voorsitter: WKRGN. WKKK lid. Stigter en Direkteur: Indalo Erfenis OSW. Geesteswetenskappe (geskiedenis, kuns, kultuurgeskiedenis, kultuur). Betrokkenheid van jeug by kultuur.	Geen	Geen	2 4
Arendse MC	WKKK Lid Kultuurraad Voorsitter	1 Februarie 2022 10 Maart 2023	N.v.t	Graad 11.	Bevoegdheid in Nasionale Wet op Vuurwapenbeheer NKR Vlak 3. Geakkrediteerde diensverskaffer aan die Nasionale Vaardigheidsfonds deur die Departement van Arbeid. Stigter van Wes-Kaapse Grond en Erfenisraad. Voorsitter van die Wes-Kaapse Korana en Nguni Kultuurraad. Papier, Hout en Geallieerde Werkersvakbond. Erfenis en Kultuurpraktisyn sedert die Dorob (Reg van Deurgang). Skepping van 'n gebalanseerde geskiedenis van Wes-Kaap (DKES) Geakkrediteerde diensverskaffer Red Door Kleinsakeondersteuningsentrum. Ondersteuning aan jeug.	Geen	Geen	3 2

Naam	Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteurskappe (Lys die entiteite)	Ander komitees of taakspanne (b.v. Ouditkomitee/ Ministeriële taakspan)	Aantal vergaderings bygewoon
Dumbrell KE	Voorsitter Kultuur- fasiliteite	1 Februarie 2022	N.v.t	BA Hons in Afrikastudies Nagraadse Diploma in Afrikastudies. Baccalareus in Argitektoniese studies.	Lid van die Wes-Kaapse Erfenisraad van 2016 tot op hede. Doseer kursusse in Professionele Kommunikasie aan senior voorgraadse studente. Onderwys in kommunikasie vir Ingenieurs. Konsultant by UK Skryfsentrum. Sedert 1996 besig met verkenning van Erfenisgebied wat dit omvat. Navorsingsbelangstelling in ruimtelike en maatskaplike geskiedenis. Betrokkenheid by jeugontwikkeling tydens werksaamhede by UK skryfsentrum	Geen	Geen	0
	WKKK Lid							2
Samie Q	WKKK Onder- voorsitter	1 Februarie 2022	N.v.t	BA in Stads- en Streeksbeplanning. Nasionale Diploma in Stadsbeplanning	Onafhanklike Erfenis konsultant. Fasiliteerder van aantal Erfenisprosesse. Bestuurservaring Was werksaam by SAHRA. Opstel van beleid. Tans 'n Raadslid van Robben Eiland. Betrokke by reisende museumuitstallings. Verklaring van Erfenisgebiede. Betrokkenheid by jeug. Het twee termynne gedien in Erfenis Wes-Kaap.	Geen	Geen	1
	WKKK Tussentydse Voorsitter	23 Februarie 2023						

Naam	Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	Datum aangestel	Datum bedank	Kwalifikasies	Gebied van kundigheid	Raad direkteurskappe (Lys die entiteite)	Ander komitees of taakspanne (b.v. Ouditkomitee/ Ministeriële taakspan)	Aantal vergaderings bygewoon
Nokwaza LG	Inisiasie-verwysings-komitee Voorsitter	1 Februarie 2022	N.v.t	BA Hoër Diploma in Onderwys Gevorderde Diploma in Volwasse Onderwys Honeurs in BA Administrasie Graad in Filosofie Nagraadse Diploma in Regte MA Skool vir Openbare Leierskap	Uitvoerige kennis van kultuurfenomenis ten opsigte van mense van Nguni-oorsprong. Diepliggende begrip van Nguni kultuurpraktyke. Besit deskundige kennis oor Xhosa heilige rituele en inheemse aanbidding Beleidsformulering Literêre kunste Geesteswetenskappe (geskiedenis, kuns, kultuurgeskiedenis;kultuur) Betrokkenheid van jeug by kultuur Kultuurbedrywe (kultuurtoerisme, kunsvlyt en handewerk, ontwerp)	Geen	Geen	1
	WKKK Lid							4
Van Blerk CI	WKKK Lid	1 Februarie 2022	N.v.t	Nasionale Senior Sertifikaat. BCom.	Opnamekunstenaar (Charlie Void). Takvoorsitter Atlantiese kusstrook (DA). DA jeugkiesersvoorsitter vir Goeie Hoop. Uitvoerende Direkteur van die Turn Around Project (PBO.) HUB & Stigter van Park-share Technologies. Uitvoerende Kunste. Geesteswetenskappe. Betrokkenheid by jeug. Finansiële bestuur. Risikobestuur. Diplomasie Internasionale betrekkings Buitelandse beleid Plaaslike regeringsbestuur Versagting van klimaatsverandering Tegnologie Politieke leierskap Bestuur en administrasie	Geen	Geen	4

Aantal vergaderings bygewoon	5
Ander komitees of taakspanne (b.v. Ouditkomitee/ Ministeriële taakspan)	Geen
Raad direkteurskappe (Lys die entiteite)	Geen
Gebied van kundigheid	Versendingstoeshouder. Winkelassistent en kassier. Elektrisiën by Nolitha (Edms) Bpk. UOWP by Schoemanspoort Kultuurfasiliteit. Xam Kal Kei Huis van Tradisionele Leiers. Hoë Kommissaris – Kuns en Kultuur, Sport en Ontspanning in Groter . Dansskool (Rieldans) Geesteswetenskappe Betrokkenheid by jeugontwikkeling. Kultuurbedrywe
Kwalifikasies	Matriek Sertifikaat N4 rekenaarpraktyk. Sertifikaat by Chrysalis Academy. Sertifikaat van voltooiing
Datum bedank	N.v.t
Datum aangestel	1 Februarie 2022
Benoeming (ten opsigte van die struktuur van die Openbare entiteit)	WKKK Lid
Naam	Winster W

Komitee	Aantal vergaderings gehou	Aantal lede	Name van lede
Wes-Kaapse Kultuurkommissie	4	12	L. Nokwaza (Voorsitter) Q. Samie (tussentydse voorsitter) M. Mbothwe (voormalige voorsitter) S. Mavumengwana K. Dumbrell M. Meyers C. Van Blerk B. Muthien M. Arendse W. Winster P. Baard J.D. Hop
Inisiasie- verwysings- komitee	1	3	L Nokwaza (Voorsitter) M Mbothwe S Mavumengwana
WKKK Komitee vir Kultuurfasiliteite	0	5	K Dumbrell (Voorsitter) Q Samie M Meyers C Van Blerk B Muthien
WKKK Kultuurrade- komitee	2	5	M Arendse (Voorsitter S Mavumengwana (voormalige voorsitter) W Winster P Baard JD Hop

Besoldiging van Komiteelede

Die diensvoordepakkette vir ampsdraers van sekere statutêre en ander instellings word bepaal deur die Minister van Finansies en aangedui in 'n Omsendbrief van Provinsiale Tesourie. Die Voorsitter se tarief is R501.00 per uur, die Ondervoorsitter se tarief is R353.00 per uur en die tarief vir lede is R307.00 per uur.

Naam	Besoldiging R' 000	*Ander toelae (R&V) R' 000	Totaal R' 000
Baard PM	4	**6	10
Mbothwe M	7	1	8
Myers MA	5	3	8
Muthien B	5	1	6
Hop JD	7	2	9
Mavumengwan SI	6	0	6
Arendse MC	6	1	7
Dumbrell KE	3	3	6
Samie Q	1	0	1
Nokwaza LG	6	3	9
Van Blerk CI	5	1	6
Winster W	6	***12	18
TOTAL	61	33	94

* Ander toelae sluit in reis en verblyf wat deur lede geëis word vir die bywoning van vergaderings in persoon.

** Die lid reis vanaf Mosselbaai om in persoon vergaderings by te woon.

*** Die lid reis vanaf Oudtshoorn om in persoon vergaderings by te woon.

Die Wes-Kaapse Kultuurkommissie, verteenwoordig deur die Direkteur van Kuns, Kultuur en Taal op die Ondernemingsrisikobestuur en Etiek-komitee (ORBekom) van die entiteit, sal die Rekenpligtige Gesag bestaan in die uitvoering van sy verantwoordelikhede met betrekking tot risikobestuur.

Ondernemingsrisikobestuursbeleid- en strategie

Die Entiteit het op 12 April 2021 'n Ondernemingsrisikobestuursbeleid aanvaar vir die 2021/22 – 2024/25 boekjare. Hierdie beleid verwoord die risikobestuursfilosofie en omskryf die rolle en verantwoordelikhede van die onderskeie rolspelers. Dit verskaf die grondslag vir die risikobestuursproses, wat in meer besonderhede uitgespel word in die strategie.

Die Ondernemingsrisikobestuur (ORB) -strategie en implementasieplan bepaal hoe die Openbare Entiteit te werk sal gaan met die implementering van die ORB beleid soos aanvaar deur die Rekenpligtige Gesag (RG). Hierdie ORB strategie word ingegee deur die Provinsiale Ondernemingsrisikobestuursbeleid en Strategie (PORBBS) asook sy eie ORB-beleid en risikoprofiel.

ORBekom verantwoordelikheid

Die ORBekom rapporteer dat dit sy verantwoordelikhede ingevolge Artikel 51 (1)(a)(i) van die Wet op die Bestuur van Openbare Finansies, Tesourieregulasie 3.2.1 en die Staatsdiensregulasies van 2016, Hoofstuk 2, Deel 1, 2 en 3 nagekom het. Die ORBekom rapporteer ook dat dit die toepaslike formele Opdrag (goedgekeur deur die ORBekom voorsitter op 24 Mei 2012) aanvaar het, sy werksaamhede bedryf het ooreenkomstig hierdie Opdrag en al sy verantwoordelikhede soos daarin vervat nagekom het.

ORBekom lede

Die ORBekom bestaan uit die OG en uitgesoekte lede van die Departement van Kultuursake en Sport se bestuurspan en is onder voorsitterskap van die Rekenpligtige Beampte van daardie Departement. Die Direkteur: Kuns, Kultuur en Taaldienste verteenwoordig die entiteit by die ORBekom van die Departement. Die ORBekom het vier keer byeengekom gedurende die verslagjaar (kwartaallikse oorsig en rapportering), soos voorgeskryf in sy Opdrag. Meeste van die vergaderings is bygewoon deur alle lede of sy/haar verteenwoordiger.

Die tabel hieronder verskaf tersaaklike inligting oor ORBekom lede:

Lid	Posisie	By-gewoon	Datum aangestel
Mr G Redman	Rekenpligtige Beampte (Voorsitter)	4	21/08/2021
Ms B Rutgers	Direkteur: Finansiële Bestuur (HFB)	4	01/04/2019
Ms C van Wyk	Hoofdirekteur: Kultuursake	3	08/07/2022
Ms C Sani	Direkteur: Biblioteekdienste	4	01/04/2019
Mr D Esau	Adjunk-direkteur: Interne Beheer (Risikokampvegter)	4	01/04/2019
Mr D Flandorp	Adjunk-direkteur: Korporatiewe Verhoudingseenheid (Etiek Beampte)	3*	01/04/2019
Ms J Boulle	Hoof: Jeug en Naskoolse Programme	4	01/04/2019
Ms J Moleleki	Direkteur: Kuns, Kultuur en Taaldienste	3*	01/04/2019
Mr M Janse van Rensburg	Direkteur: Museums, Erfenis en Geografiese Naamdienste	3*	29/10/2021
Dr L Bouah	Hoofdirekteur: Sport en Ontspanning	4	01/04/2019
Ms. N Dingayo	Direkteur: Provinsiale Argiefdiens	3*	12/03/2019
Mr S Julie	Direkteur: Strategiese en Bedryfsbestuursondersteuning	2*	01/04/2019
Mr K Blacker	Direkteur: Ondernemingsinhoudbestuur	1*	01/04/2019
Mr T Tutu	Direkteur: Sportbevordering	4	01/04/2019
Mr P Hendricks	Direkteur: Sportontwikkeling	2*	01/04/2019

*Daar was altyd verteenwoordiging van die eenheid wanneer die lede nie die vergadering kon bywoon nie.

Die volgende is 'n aanduiding van die ander beamptes wat die ORBEKOM vergaderings bygewoon het in die oorsigjaar:

Naam	Posisie	Bygewoon
Ms A Haq	Direkteur: Ondernemingsrisikobestuur	4
Ms C Cochrane	Hoof Risiko-adviseur: Ondernemingsrisikobestuur	2
Mr P De Villiers	Adjunk-direkteur: Interne Oudit	4
Mr P Swartbooi	Direkteur: Interne Oudit	1
Ms M Natesan	Adjunk-direkteur: Provinsiale Forensiese Dienste	4
Mr E Peters	IT Risikopraktisyn: IT Bestuur	1

ORBEKOM se vernaamste aktiwiteite

Die RB is die voorsitter van die ORBEKOM en die Adjunk-direkteur: Interne Beheer is die Risikokampvegter van die departement. In die uitvoering van sy funksies, het die ORBEKOM die volgende vernaamste aktiwiteite gedurende die jaar uitgevoer:

- Die ORB Strategie en Implementeringsplan is hersien voor aanbeveling by die Ouditkomitee en goedkeuring deur die RB en RA.
- Risiko's in vasgestelde groepkategorieë van aptytrekse is gemonitor en hersien, toepaslike risikoaptyte en bestandhede is toegepas en hersien, gelei deur die PORBBS wat deur die Provinsiale Topbestuur aanvaar is.
- Alle wesenslike veranderinge aan die risikoprofiel is aan die RG gerapporteer.
- Die burgergerigte strategiese risiko's is bevestig. Dit illustreer die pogings aangewend in hantering van die bydraende faktore en impakte wat direk verband hou met die burgers.
- Ontvangs en oorweging van risikointelligensie en tendensverslae.
- Nuwe en opkomende risiko's is geïdentifiseer.
- Risiko's wat buite die bestandheidsvlakke val hersien vir verdere aksie/aandag.
- Implementasie van die Voorkoming van Bedrog en Korrupsie-implementeringsplan gemonitor.
- Implementasie van die ORB Beleid, Strategie en Implementeringsplan gemonitor.
- Die doeltreffendheid van versagtingstrategieë om wesenslike, etiese en ekonomiese misdaadrisko's te hanteer is geëvalueer.
- Oorsig ten opsigte van etiekbestuur in die departement is verskaf..

Vernaamste risiko wat gedurende die jaar oorweeg en hanteer is

Die vernaamste risiko van die entiteit is “**Onvoldoende huurinkomste om besteding op instandhouding van fasiliteite te dek**”. Die Gebruiksbeleid vir Kultuurfasiliteite is ook beperkend ten opsigte van ander inkomstegenerende meganismes. Die Departement van Kultuursake en Sport is tans besig met 'n uitvoerbaarheidstudie oor potensiële inkomstegenerering binne die WKKK mandaat om dit aan te spreek. Gedurende hierdie boekjaar het die risiko tot 'n matige vlak gedaal aangesien ekonomiese toestande verbeter het sedert COVID-19 en daar tans 'n styging in inkomste is om besteding op instandhouding van fasiliteite te dek.

Bestuur van risiko's

Risikobeoordelings word uitgevoer om die doeltreffendheid van die departement se risikobestuurstrategie te bepaal en om nuwe en opkomende risiko's te identifiseer as gevolg van veranderinge in die interne en/of eksterne omgewing. Elke risiko is tydens die jaar oorweeg en bespreek en voorgelê by die ORBEKOM vergaderings. Senior bestuurders moes terugvoer verskaf oor vordering met die implementering van aksieplanne om die waarskynlikheid te verlaag dat risiko's sal realiseer, en/of die versagting van die impak daarvan sou hulle wel realiseer. ORBEKOM het ook risiko's terugverwys na die Entiteit wat in meer diepte ontleed moet word en het bykomende versagtingsaksies aanbeveel om risiko's te bestuur. Bestuur neem eienaarskap van risiko's en bespreek dikwels risiko-aangeleenthede by verskeie platforms as deel van sy kultureel in 'n poging om risiko's op 'n samewerkende en innoverende manier te hanteer. Die ORB Beleid en Strategie word jaarliks aan alle beamptes gestuur sodat alle personeelvlakke op hoogte kan bly met verbeterings wat aangebly is en as 'n metode om risikobestuur vas te lê. Pasgemaakte en generiese risikobewusmakingsessies is ook aangebly om metingselemente te deel ten einde risikobestuurvolwassenheid te bevorder. Aktiwiteite wat beskryf word in die implementasieplan word deurlopend gemonitor en periodiek gerapporteer, op dieselfde wyse as waarop JPP lewerbares gemonitor word, om potensiële risiko's en afwykings van aanwysers en die bereiking van uitkomst en nie-voldoening aan wetgewende en beleidsmandate op te spoor.

Die Maatskaplike Kluster-ouditkomitee verskaf onafhanklike oorsig van die stelsel van risikobestuur. Die Ouditkomitee het kwartaallikse ORB vorderingsverslae en risikoregisters ontvang om hulle onafhanklike oorsigrol te kan vervul.

Vernaamste opkomende risiko's vir die volgende boekjaar

Die Entiteit is akuit bewus van ekonomiese werklikhede en die krimpemde begroting opgewee teenoor maatskaplike gebeurlikhede. Hierdie potensiële risiko's word met arendsoë dopgehou en word gemonitor, bespreek en bestuur.

Gevolgtrekking

Daar was beduidende vordering gemaak met die bestuur van risiko's gedurende die 2022/23 boekjaar. Goeie vordering is gemaak met die vaslegging van risikobestuur en die verhoging van risikovolwassenheidsvlakke binne die Openbare Entiteit wat bygedra het tot die gunstige prestasie van die openbare entiteit. Die verhoogde risikovolwassenheid van die Openbare Entiteit het gelei tot verbeterde risikorespons-strategieë vir geïdentifiseerde risiko's.

6. INTERNE BEHEERENHEID

Dit is die verantwoordelikheid van die Rekenpligtige Gesag om deurlopend interne beheermaatreëls te assesseer en te evalueer om te verseker dat doeltreffende, doelmatige en deursigtige beheer- aktiwiteite in plek is en dat hulle verbeter word wanneer dit nodig is. Om dit te bereik, word kwartaallikse finansiële bestuursverbeteringsplan- en sleutelkontrole-vergaderings gehou met die Ouditeur-Generaal en programbestuurders van die Openbare Entiteit. Dit is 'n deurlopende proses om te verseker dat die Openbare Entiteit sy skoon oudituitkomst handhaaf.

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

7. INTERNE OUDIT EN OUDITKOMITEES

Interne Oudit verskaf onafhanklike, objektiewe versekering en raadgewende dienste aan bestuur, wat daarop gemik is om waarde by te voeg en die werksaamhede van die Openbare Entiteit deurlopend te verbeter. Die moet die Openbare Entiteit help om sy doelwitte te bereik deur die aanwending van 'n sistematiese, gedissiplineerde benadering om die doeltreffendheid van Bestuur, Risikobestuur en Beheerprosesse te evalueer en te verbeter. Die volgende vernaamste aktiwiteite word in hierdie verband uitgevoer:

- Assesseer en maak van toepaslike aanbevelings vir die verbetering van bestuursprosesse in die bereiking van die departement se doelwitte;
- Evaluering van die toereikendheid en doeltreffendheid van die risikobestuursproses en bydrae tot die verbetering daarvan;
- Help die Rekenpligtige Beampte om doeltreffende en doelmatige beheermaatreëls in stand te hou deur daardie maatreëls volgens sodanige maatstawwe te evalueer, en deur die maak van aanbevelings vir verbetering.

Interne Oudit se werksaamhede wat vir die Openbare Entiteit afgehandel is vir die verslagjaar, sluit in ses versekeringsopdragte, twee transversale opdragte en drie opvolgoudits. Besonderhede van hierdie opdragte is in die Ouditkomiteeverslag ingesluit.

Die Ouditkomitee is geskep as 'n oorsigliggaam, wat onafhanklike oorsig oor bestuur, risikobestuur en beheerprosesse in die Openbare Entiteit lewer. Dit sluit oorsig en hersiening van die volgende in:

- Interne ouditfunksie.
- Eksterne ouditfunksie (Ouditeur-Generaal van Suid-Afrika - OGSA).
- Entiteit se rekeningkunde en verslagdoening.
- Entiteit se rekenkundige beleid.
- OGSA bestuur en ouditverslag.
- Entiteit se tussentydse monitoring.

- Entiteit se risikobestuur.
- Interne beheer.
- Voorafbepaalde doelwitte.
- Etiek, bedrog en korrupsie.

Die tabel hieronder verskaf tersaaklike inligting oor die lede van die ouditkomitee

Naam	Kwalifikasies	Intern of ekstern	Indien intern, posisie in die Departement	Datum aangestel	Datum bedank	Aantal vergadering bygewoon
Mnr. Pieter Strauss (Voorsitter)	BCom Rekeningkunde; BCompt Hons; CA (SA)	Ekstern	n.v.t	1 Januarie 2022 (2 ^{de} termyn)	n.v.t	7
Mnr. Ebrahim Abrahams	BCom Rekeningkunde Hons	Ekstern	n.v.t	1 Januarie 2022 (2 ^{de} termyn)	n.v.t	7
Me. Annelise Cilliers	BCompt Hons; CA (SA)	Ekstern	n.v.t	1 Januarie 2022 (2 ^{de} termyn)	n.v.t	7
Me. Fayruz Mohamed	BCompt Hons; CA (SA)	Ekstern	n.v.t	1 Januarie 2022 (1 ^{ste} termyn)	n.v.t	6

8. VOLDOENING AAN WETTE EN REGULASIES

Die entiteit het stelsels, beleid en prosesse 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 doeltreffende dienslewering en die Entiteit se reputasie.

Die WKR het 'n Teenbedrogen-korrupsiestrategie aanvaar wat die Provinsies en nul-verdraagsaamheidsbenadering teenoor bedrog, diefstal en korrupsie bevestig. Ooreenkomstig hierdie strategie is die Openbare Entiteit verbind tot nul-verdraagsaamheid ten opsigte van korrupsie, bedrog, of ander kriminele aktiwiteite, hetsy intern of ekstern, en sal enige partye wat meedoen aan sulke praktyke of 'n poging aanwend om dit te doen, aktief en met die volle mag van die gereg vervolg.

Die Entiteit het 'n goedgekeurde Teenbedrog en -korrupsievoorkomingsplan en 'n meegaande Implementeringsplan wat uitvoering gee aan die Voorkomingsplan.

Daar is verskeie kanale vir die rapportering van bewerings van bedrog, diefstal en korrupsie en dit word in besonderhede beskryf in die Provinsiale Teenbedrog en -korrupsiestrategie, die WKR se Fluitjieblaasbeleid en die Departementele Bedrog en -korrupsievoorkomingsplan. Elke bewering ontvang deur die Provinsiale Forensiese Dienste (PFD) -eenheid word aangeteken in 'n Gevallebestuurstelsel wat gebruik word as 'n instrument om verslag te doen oor die vordering gemaak met sake wat verband hou met die Departement en om statistiek vir die WKR en die Entiteit te genereer.

Werknemers en werkers wat die fluitjie blaas oor vermoedens van bedrog, korrupsie en diefstal word beskerm indien die openbaarmaking 'n beskermde openbaarmaking is (d.w.s dit kom die vereistes van die Wet op Beskermde Openbaarmaking, Wet 26 van 2000 na, b.v. as die openbaarmaking in goeie trou gedoen is). Die WKR Fluitjieblaasbeleid verskaf riglyne aan werknemers en werkers oor hoe om hulle vermoedens te opper by die toepaslike lynbestuur, spesifieke aangewese persone in die WKR of eksterne liggame, waar hulle redelike gronde het om te glo dat misdrywe of onbehoorlikhede gepleeg word in die WKR. Die reg om anoniem te bly word aan enige persoon verleen wat dade van bedrog, diefstal of korrupsie wil rapporteer, en, indien hulle dit persoonlik aanmeld, sal hulle identiteit as vertroulik gehanteer word deur die persoon aan wie hulle rapporteer.

Indien, nadat ondersoek gedoen is, bedrog, diefstal of korrupsie bevestig word nadat 'n ondersoek gedoen is, sal die werknemer wat deelgeneem het aan sodanige optrede onderwerp word aan 'n dissiplinêre verhoor. Daar word van die WKR verteenwoordiger wat die dissiplinêre verrigtinge aanhanging maak verwag om ontslag van die betrokke werknemer aan te beveel.

Waar *prima facie* getuienis van misdadige optrede na vore kom, word 'n strafsak by die Suid-Afrikaanse Polisiediens aangemeld.

10. VERMINDERING VAN BELANGEBOTSINGS

Om te verseker dat daar geen belangebotsings is ten opsigte van kommissielede nie, onderteken alle lede 'n verklaring van belange-vorm voor enige vergadering. Indien 'n belangebotsing wel sou ontstaan vir 'n lid, word daar van hom of haar vereis om van die proses te onttrek.

11. GEDRAGSKODE

'n Gedragskode word uitgereik aan lede wat riglyne stel vir voorbeeldige gedrag.

12. GESONDHEIDS-, VEILIGHEIDS- EN OMGEWINGSKWESSIES

Beroepsgesondheid- en veiligheidsbewusmakingsessies word jaarliks by die fasiliteite aangebied in samewerking met die Departement van Gemeenskapsveiligheid.

13. MAATSKAPPY-/RAADSEKRETARIS (INDIEN VAN TOEPASSING)

N.v.t

14. MAATSKAPLIKE VERANTWOORDELIKHEID

N.v.t

15. OUDITKOMITEEVERSLAG

Dit is ons aangename voorreg om ons verslag vir die boekjaar geëndig 31 Maart 2023 aan te bied.

Verantwoordelikheid van Ouditkomitee

Die Ouditkomitee rapporteer dat dit sy verantwoordelikhede ingevolge Artikel 38 (1) (a) (ii) van die Wet op die Bestuur van Openbare Finansies en Tesourieregulasie 2.1 nagekom het.

Die Ouditkomitee rapporteer ook dat dit die gepaste formele opdrag aanvaar het as sy Handves, sy werksaamhede ooreenkomstig hierdie Handves uitgevoer het en al sy verantwoordelikhede soos daarin vervat nagekom het.

Die Doeltreffendheid van Interne Beheer

Daar word van die Entiteit verwag om stelsels van interne beheer te ontwerp en in stand te hou wat die waarskynlikheid sal verhoog dat dit sy doelwitte sal behaal en sal help om aan te pas by veranderinge in die omgewing waarbinne dit werksaam is. Dit moet ook die doeltreffendheid en doelmatigheid van werksaamhede bevorder wat betroubare verslagdoening en voldoening aan wette en regulasies ondersteun. Die WKR het 'n gekombineerde Versekeringsraamwerk aanvaar wat versekeringsverskaffers identifiseer en integreer. Die eerste vlak van versekering is bestuursversekering: dit vereis van lynbestuur om doeltreffende interne kontroles in stand te hou en daardie prosedures uit te voer op 'n daaglikse basis deur middel van toesighoudende maatreëls en regstellende aksie waar benodig. Die tweede vlak van versekering is interne versekering verskaf deur funksies wat apart staan van direkte lynbestuur en wat verantwoordelik is vir die assessering van die voldoening aan beleid, prosedures, norme, standaarde en raamwerke. Die derde vlak van versekering is onafhanklike versekeringsverskaffers, wat verbind is tot professionele standaarde wat die hoogste vlak van onafhanklikheid vereis.

'n Risikogebaseerde Gekombineerde Versekeringsplan is vir die Departement ontwerp, en gefasiliteer deur Interne Oudit, wat ook 'n onafhanklike versekeringsverskaffer is. Interne Oudit lewer redelike versekering aan die Ouditkomitee en Bestuur dat die interne beheermaatreëls voldoende en doeltreffend is. Dit word bereik deur 'n goedgekeurde risikogebaseerde interne ouditplan, Interne Oudit se assessering van die toereikendheid van risikoversagende beheermaatreëls asook monitering deur die Ouditkomitee van die implementasie van regstellende aksies.

Die volgende interne ouditopdragte is goedgekeur deur die Ouditkomitee en voltooi deur Interne Oudit vir die verslagjaar:

- DPISA Delegasieraamwerk
- Iniasiepraktyke
- WK Argiewe en Rekorddiens
- Oorsig van Interne Beheereenheid
- Voorwaardelike Toekennings – Sport
- Oordragbetalings – Biblioteke

Die gebiede waarop verbeter moet word, soos aangedui deur Interne Oudit gedurende die uitvoering van hulle pligte, is deur Bestuur goedgekeur. Die Ouditkomitee monitor die implementasie van die goedgekeurde aksies op 'n kwartaallikse basis.

Tussentydse Bestuur en Maandelikse/Kwartaallikse Verslag

Die Ouditkomitee is tevrede met die inhoud en gehalte van die kwartaallikse tussentydse bestuurs- en prestasieverslae uitgereik tydens die verslagjaar deur die Rekenpligtige Gesag van die entiteit ingevolge die Wet op die Nasionale Tesourieregulasies en die Verdeling van Inkomste.

Beoordeling van Finansiële State

Die Ouditkomitee het:

- 'n Oorsig en bespreking gedoen van die Geouditeerde Finansiële Jaarstate wat ingesluit sal word in die Jaarverslag;
- 'n Oorsig gedoen van die OGSA se Bestuursverslag asook bestuur se reaksie daarop;

- 'n Oorsig gedoen van veranderinge aan rekeningkundige beleid en praktyk soos in die Finansiële Jaarstate gerapporteer;
- 'n Oorsig gedoen van wesenlike aanpassings wat voortspruit uit die oudit van die Entiteit.

Voldoening

Die Ouditkomitee het 'n oorsig gedoen van die Entiteit se voldoeningprosesse ten opsigte van wets- en regulatoriese bepalings.

Prestasie-inligting

Die Ouditkomitee het 'n oorsig gedoen van die inligting oor voorafbepaalde doelwitte soos gerapporteer in die jaarverslag.

Ouditeur-Generaal se Verslag

Die Ouditkomitee het op 'n kwartaallikse basis 'n oorsig gedoen van die Entiteit se implementasieplan vir ouditkwessies wat in die voorafgaande jaar geopper is. Ons het met die OGSA vergader om te verseker dat daar geen onopgeloste kwessies is wat voortgespruit het uit die regulatoriese oudit nie. Korrektiewe aksies ten opsigte van die gedetailleerde bevindinge geopper deur die OGSA word op 'n kwartaallikse basis deur die Ouditkomitee gemonitor.

Die Ouditkomitee stem saam en aanvaar die OGSA se mening aangaande die Finansiële Jaarstate en stel voor dat hierdie Geouditeerde State aanvaar word en saamgelees word met hulle verslag.

Mnr. Pieter Strauss

Voorsitter van die Maatskaplike Kluster Ouditkomitee

Datum: 11 Augustus 2023

16. BBSEB VOLDOENINGSPRESTASIE-INLIGTING

Die volgende tabel is opgestel ooreenkomstig voldoening aan die BBSEB vereistes van die BBSEB Wet van 2013 en soos bepaal deur die Department van Handel en Nywerheid.

Het die Departement / Openbare Entiteit enige tersaaklike Kode van Goeie Praktyk (BBSEB sertifikaat vlakke 1-8) toegepas met betrekking tot die volgende:		
Kriteria	Antwoord Ja / Nee	Bespreking (Sluit 'n bespreking van u antwoord in en dui aan watter maatreëls getref is ter voldoening)
Bepaling van kwalifikasiekriteria vir die uitreik van lisensies, konsessies, of ander magtigings ten opsigte van ekonomiese aktiwiteite ingevolge enige wet?	Nee	Die Entiteit reik nie lisensies, konsessies of ander magtigings uit ingevolge enige wet nie.
Ontwikkeling en implementering van voorkeurverkrygingsbeleid?	Ja	Die VKB beleid van die Entiteit maak voorsiening vir die implementering van voorkeurverkryging.
Bepaling van kwalifikasiekriteria vir die verkoop van staatsbeheerde ondernemings?	Nee	Die Entiteit is nie betrokke by die verkoop van staatsbeheerde ondernemings nie.
Ontwikkeling van kriteria vir sluiting van vennootskappe met die private sektor?	Nee	Die Entiteit neem nie deel aan vennootskappe met die private sektor nie.
Bepaling van kriteria vir die toekenning van aansporings, toelaes, en beleggingskemas ter ondersteuning van BBSEB?	Nee	Die Entiteit is nie betrokke by die toekenning van aansporings, toelaes en beleggingskemas ter ondersteuning van BBSEB nie.

1. INLEIDING

Personeel staan in diens van die Departement van Kultuursake en Sport en die tersaaklike inligting is opgeneem in die DKES Jaarverslag.

2. OORSIG VAN MENSLIKE HULPBRONSTATISTIEK

Hierdie statistieke is gerapporteer in die Jaarverslag van die Departement van Kultuursake en Sport.

DEEL E: WOFB VOLDOENINGSVERSLAG

1. ONREËLMATIGE, VRUGTELOSE EN VERKWISTENDE BESTEDING EN WESENLIKE VERLIESE

1.1 Onreëlmatige besteding

a) Rekonsiliasie van onreëlmatige besteding

Beskrywing	2022/23	2021/22
	R'000	R'000
Aanvangsbalans	-	-
Plus: Onreëlmatige besteding bevestig	-	-
Min: Onreëlmatige besteding gekondoneer	-	-
Min: Onreëlmatige besteding nie gekondoneer en verwyder nie	-	-
Min: Onreëlmatige besteding wat verhaalbaar is	-	-
Min: Onreëlmatige besteding wat nie verhaal is nie en afgeskryf is	-	-
Sluitingsbalans	0	0

Rekonsiliasie-aantekeninge

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

b) Besonderhede van huidige en vorige jaar se onreëlmatige besteding (wat tans geassesseer, bepaal en ondersoek word)

Beskrywing ¹	2022/23	2021/22
	R'000	R'000
Onreëlmatige besteding wat tans geassesseer word	-	-
Onreëlmatige besteding wat tans vasgestel word	-	-
Onreëlmatige besteding wat tans ondersoek word	-	-
Totaal²	0	0

¹ Groepeer soortgelyke items

² Totale onbevestigde onreëlmatige besteding (assessering), verliese (bepaling) en misdadige optrede (ondersoek)

c) Besonderhede van huidige en vorige jaar se onreëlmatige besteding wat gekondoneer is

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

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

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

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

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

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

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

Bykomende openbaarmaking in verband met inter-institusionele reëlings

g) Besonderhede van nie-voldoeningsgevalle waar 'n institusie betrokke is in 'n inter-institusionele reëling (waar sodanige institusie nie verantwoordelik is vir die nie-voldoening nie)

Beskrywing
Nie van toepassing nie

h) Besonderhede van nie-voldoeningsgevalle waar 'n institusie betrokke is in 'n inter-institusionele reëling (waar sodanige institusie wel verantwoordelik is vir nie-voldoening)

Beskrywing
Nie van toepassing nie

i) Besonderhede van huidige en vorige jaar dissiplinêre of strafregtelike stappe geneem as gevolg van onreëlmatige besteding

Dissiplinêre stappe geneem
Nie van toepassing nie

1.2. Vructelose en verkwistende besteding

a) Rekonsiliasie van vructelose en verkwistende besteding

Beskrywing	2022/23	2021/22
	R'000	R'000
Aanvangsbalans	-	-
Plus: Vructelose en verkwistende besteding bevestig	-	-
Min: Vructelose en verkwistende besteding afgeskryf	-	-
Min: Vructelose en verkwistende besteding verhaalbaar	-	-
Sluitingsbalans	0	0

Rekonsiliasie-aantekeninge

Beskrywing	2022/23	2021/22
	R'000	R'000
Vructelose en verkwistende besteding wat geassesseer is in 2021/22	-	-
Vructelose en verkwistende besteding wat na 2021/22 verwys en geïdentifiseer is in 2022/23	-	-
Vructelose en verkwistende besteding vir die huidige jaar	-	-
Totaal	0	0

b) Besonderhede van huidige en vorige jaar se vructelose en verkwistende besteding (word tans geassesseer, vasgestel en ondersoek)

Beskrywing ³	2022/23	2021/22
	R'000	R'000
Onreëlmatige besteding wat geassesseer word	-	-
Onreëlmatige besteding wat vasgestel word	-	-
Vructelose en verkwistende besteding wat ondersoek word	-	-
Totaal⁴	0	0

c) Besonderhede van huidige en vorige jaar se onreëlmatige besteding wat verhaal is

Beskrywing	2022/23	2021/22
	R'000	R'000
Vructelose en verkwistende besteding verhaal	-	-
Totaal	0	0

³ Groepeer soortgelyke items

⁴ Totaal onbevestigde vructelose en verkwistende besteding (assessering), verliese (vasstelling), en misdadige optrede (ondersoek)

- d) Besonderhede van huidige en vorige jaar se vrugtelose en verkwistende besteding wat nie verhaal is nie en afgeskryf is

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

- e) Besonderhede van huidige en vorige jaar se dissiplinêre of strafregtelike stappe geneem as gevolg van vrugtelose en verkwistende besteding

Dissiplinêre stappe geneem
Nie van toepassing nie

1.3. Bykomstige openbaarmaking in verband met wesenlike verliese ingevolge WOFB Artikel 55(2)(b)(i) &(iii)

- a) Besonderhede van huidige en vorige jaar se wesenlike verliese as gevolg van kriminele optrede

Wesenlike verliese as gevolg van misdadige optrede	2022/23	2021/22
	R'000	R'000
Diefstal	-	-
Ander wesenlike verliese	-	-
Min: Verhaal	-	-
Min: Nie verhaal en afgeskryf	-	-
Totaal	0	0

- b) Besonderhede van ander wesenlike verliese

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

- c) Ander wesenlike verliese verhaal

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

- d) Ander wesenlike verliese wat afgeskryf is

Aard van verliese	2022/23	2021/22
	R'000	R'000
(Groepeer vernaamste kategorieë, 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	N/A	
Fakture betaal binne 30 dae of ooreengekome tydperk	N/A	
Fakture betaal na 30 dae of ooreengekome tydperk	N/A	
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaald en nie in dispuut nie)	N/A	
Fakture ouer as 30 dae of ooreengekome tydperk (onbetaald en in dispuut)	N/A	

3. VOORSIENINGSKANAALBESTUUR

3.1. Verkryging volgens ander metodes

Projekbeskrywing	Naam van verskaffer	Tipes verkryging deur ander metodes	Kontrak-nommer	Waarde van kontrak R'000
Die jaarlikse lisensiehernuwing van die Caseware sagteware	*Adapt IT (Edms)	Beperkte Bod	WCCC0001	R 25
Totaal				R 25

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

3.2. Kontrakwysigings en -uitbreidings

Projek-beskrywing	Naam van verskaffer	Tipe van Kontrak-modifikasie (Uitbreiding of Wysiging)	Kontrak-nommer	Oorspronklike kontrak-waarde	Waarde van vorige kontrak-uitbreiding/s of wysiging/s	Waarde van huidige kontrak-uitbreiding/s of wysiging/s
				R'000	R'000	R'000
Gewapende Reaksie	Princeton Beskermings-dienste	Uitbreidings	1. WCCC-BD-43091	(R 17 484.88 X5 fasiliteite)	N.v.t	(R 4 677.21 X5 fasiliteite)
			2. WCCC-GD-43092	R 87		
			3. WCCC-MBCC-43099			
			4. WCCC-MBOS-43094			
			5. WCCC-OJ-43095			
Totaal						R 23

* Die Sekuriteitskontrakte is uitgebrei op grond van 'n omsendbrief uitgereik deur Provinsiale Tesourie omdat daar vertraging in die finalisering van die nuwe veiligheidsraamwerk was.

Verslag van die Ouditeur-Generaal aan die Wes-Kaapse Provinsiale Parlement oor die Wes-Kaapse Kultuurkommissie

Verslag oor die finansiële state

1. Ek het 'n audit gedoen van die finansiële state van die Wes-Kaapse Kultuurkommissie, soos uiteengesit op bladsye 3 tot 25, en wat die volgende behels: die staat van finansiële posisie soos op 31 Maart 2023, staat van finansiële prestasie, staat van veranderinge in netto bates, kontantvloei staat en staat van vergelyking van begroting en werklike bedrae vir die jaar dan geëindig, asook aantekeninge by die finansiële state, insluitend 'n opsomming van die vernaamste rekeningkundige beleid.

Gevolgtrekking

2. Gebaseer op my audit, is ek van mening dat die finansiële state in alle wesenlike opsigte 'n billike weergawe is van die finansiële posisie van die Wes-Kaapse Kultuurkommissie soos op 31 Maart 2023 en sy finansiële prestasie en kontantvloei vir die jaar dan geëindig in ooreenstemming met die Standaard van Algemeen Erkende Rekeningkundige Beleid (AERP) en die vereistes van die Wet op Openbare Finansiële Bestuur (WOFB), Wet 1 van 1999.

Ander aangeleentheid

3. Ek vestig die aandag op die aangeleentheid hieronder. My gevolgtrekking is nie in enige opsig gemodifiseer nie.

Nasionale Tesourie Instruksie Nr. 4 van 2022/23: WOFB Raamwerk vir Voldoening en Rapportering

4. Op 23 Desember 2022 het die Nasionale Tesourie Instruksie Aantekening Nr 4 : Raamwerk vir WOFB Voldoening en Rapportering van 2022-23 uitgereik ingevolge artikels 76(1)(b) (e) en (f), 2(e) en (4)(a) en (c) van die WOFB, wat in werking getree het op 3 Januarie 2023. Hierdie raamwerk hanteer ook die openbaarmaking van ongemagtigde besteding, onreëlmatige besteding, en vrugtelose en verkwistende besteding (OONV besteding). Een van die gevolge van die raamwerk is dat onreëlmatige en vrugtelose en verkwistende uitgawes aangegaan in vorige boekjare en wat nie gehanteer is nie, nie langer openbaar gemaak word in die openbaarmakingsaantekeninge by die finansiële jaarstate nie; slegs die huidige jaar en vorige jaar bedrae moet openbaargemaak word in 'n aantekening by die finansiële state indien OONV aangegaan is. Hierbenewens word die bewegings ten opsigte van onreëlmatige uitgawes en vrugtelose en verkwistende uitgawes nie langer openbaargemaak in die aantekeninge by die finansiële jaarstate van die Wes-Kaapse Kultuurkommissie nie. Die openbaarmaking van hierdie bewegings (d.i. gekondoneer, verhaalbaar, verwyder, afgeskryf, word tans geassesseer, word tans vasgestel en word tans ondersoek) word nou ingesluit as deel van die ander inligting in die jaarverslag van die Wes-Kaapse Kultuurkommissie. Ek spreek nie 'n mening uit oor die openbaarmaking van onreëlmatige, vrugtelose en verkwistende uitgawes in die jaarverslag nie.

Verantwoordelikhede van die rekenpligtige gesag vir die finansiële state

5. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding en billike aanbieding van die finansiële state in ooreenstemming met AERP en die WOFB en vir sodanig interne kontroles as wat die rekenpligtige gesag nodig ag ter voorbereiding van finansiële state wat geen wesenlike wanvoorstellings bevat nie, hetsy as gevolg van bedrog of foute.
6. In die voorbereiding van die finansiële state is die rekenpligtige gesag verantwoordelik vir die assessering van die entiteit se vermoë om voort te gaan as 'n lopende saak; en vir gebruikmaking van die lopende saak-basis van rekeningkunde, tensy die toepaslike regeringstruktuur óf van voorneme is om die entiteit te likwideer óf die bedryf daarvan te staak, of geen realistiese alternatief het as om dit te doen nie.

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

7. My verantwoordelikheid is om 'n gevolgtrekking uit te spreek oor die meegaande finansiële state. Ek het my oorsig uitgevoer in ooreenstemming met die International Standard on Review Engagements (ISRE) 2400

VERSLAG VAN DIE EKSTERNE OUDITEUR

(Hersien), Engagements to review historical financial statements. Hierdie standaard vereis van my om 'n mening uit te spreek oor die teenwoordigheid van enigiets in die finansiële state wat my laat glo dat dit nie in alle wesenlike opsigte voorberei is in ooreenstemming met die toepaslike finansiële rapporteringsraamwerk nie. Hierdie standaard vereis ook van my om tersaaklike etiese standaarde na te kom.

8. 'n Oorsig van finansiële state ooreenkomstige ISRE 2400 (Hersien) is 'n beperkte versekeringsopdrag. Daar word van my vereis om prosedures uit te voer wat hoofsaaklik daaruit bestaan om navrae te doen by bestuur en ander partye binne die geouditeerde liggaam, soos van toepassing, om analitiese prosedures toe te pas en die getuienis te ontleed.
9. Die prosedures uitgevoer tydens 'n oorsigopdrag is beduidend minder as dié wat gevolg word word ingevolge 'n audit uitgevoer ooreenkomstig die International Standards on Auditing (ISA). Ek spreek gevolglik geen auditopinie uit oor hierdie finansiële state nie.

Verslag oor die jaarlikse prestasieverslag

10. In ooreenstemming met die Wet op Openbare Oudit 25 van 2004 (WOO) en die algemene kennisgewing daarvolgens uitgereik, moet ek 'n audit en verslag doen aangaande die bruikbaarheid en betroubaarheid van die gerapporteerde prestasie-inligting gemeet teenoor voorafbepaalde doelwitte vir die geselekteerde wesenlike prestasie-aanwysers aangebied in die jaarlikse prestasieverslag. Die rekenpligtige gesag is verantwoordelik vir die voorbereiding van die jaarlikse prestasieverslag.
11. Ek het die volgende wesenlike prestasie-aanwysers gekies wat verband hou met die Program: Wes-Kaapse Kultuurkommissie, aangebied in die jaarlikse prestasieverslag vir die jaar geëindig 31 Maart 2023. Ek het daardie aanwysers geselekteer wat die entiteit se prestasie meet ten opsigte van sy primêre mandaatfunksies en wat van beduidende nasionale, gemeenskaps- of openbare belang is.
 - 1.1 Aantal geregistreerde kultuurrade wat deur oordragbetalings ondersteun is.
 - 1.2 Aantal fasiliteite opgeknep of in stand gehou om geskiktheid en veiligheid vir gebruikers te verseker.
 - 1.3 Aantal gebruikers wat die kultuurfasiliteite gebruik.
12. Ek het die gerapporteerde prestasie-inligting beoordeel vir die geselekteerde wesenlike prestasie-aanwysers teenoor die kriteria ontwerp aan die hand van die prestasiebestuur- en rapporteringsraamwerk, soos omskryf in die algemene kennisgewing. Wanneer 'n jaarlikse prestasieverslag voorberei word met gebruikmaking van hierdie kriteria, verskaf dit nuttige en betroubare inligting aan gebruikers ten opsigte van die entiteit se beplanning en lewering ten opsigte van sy mandaat en doelwitte.
13. Ek het prosedures uitgevoer om te toets of:
 - Die aanwysers wat gebruik word vir beplanning en rapportering 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 hulle maklik verstaanbaar is en konsekwent aangewend kan word en dat ek die metodes en prosesse wat gebruik word vir die meting van prestasie kan bevestig.
 - Die teikens direk gekoppel is met die prestasie van die aanwysers en spesifiek, tydgebonde en meetbaar is om te verseker dat dit maklik is om te verstaan wat gelewer moet word en wanneer dit gelewer moet word, die vereiste vlak van prestasie asook hoe prestasie beoordeel sal word.
 - Die aanwysers en teikens gerapporteer in die jaarlikse prestasieverslag dieselfde is as dié waartoe verbind is in die goeagekeurde aanvanklike of hersiene beplanningsdokumente.
 - Die gerapporteerde prestasie-inligting aangebied word in die jaarlikse prestasieverslag op die voorgeskrewe wyse.
 - Daar voldoende ondersteunende bewyse is vir die gerapporteerde prestasies en vir die redes verskaf vir enige oor- of onderprestasie van teikens.
14. Ek het die prosedures uitgevoer vir doeleindes van rapportering van wesenlike bevindings alleenlik.
15. Ek het geen wesenlike bevindings geïdentifiseer oor die gerapporteerde prestasie-inligting vir die geselekteerde wesenlike prestasie-aanwysers nie.

VERSLAG VAN DIE EKSTERNE OUDITEUR

Ander aangeleentheid

16. Ek vestig die aandag op die aangeleentheid hieronder.

Bereiking van beplande teikens

17. Die jaarlikse prestasieverslag sluit inligting in oor gerapporteerde prestasies gemeet teenoor teikens en verskaf verduidelikings vir oor- en onderprestasie.

Verslag oor voldoening aan wetgewing

18. In ooreenstemming met die WOO en die algemene kennisgewing daarvolgens uitgereik, moet ek 'n audit uitvoer en verslag doen oor die voldoening aan tersaaklike wetgewing wat verband hou met finansiële aangeleenthede, finansiële bestuur en ander verwante sake. Die rekenpligtige gesag is verantwoordelik vir die entiteit se voldoening van wetgewing.
19. Ek het prosedures uitgevoer om voldoening te toets met geselekteerde vereistes in die sleutelwetgewing in ooreenstemming met die OGSA se ouditbevindingsmetodologie. Hierdie opdrag is nie 'n versekeringsopdrag nie. Ek spreek gevolglik geen versekeringsmening of gevolgtrekking uit nie.
20. Deur 'n gevestigde OGSA proses, het ek vereistes in sleutelwetgewing geselekteer vir voldoeningstoetsing wat tersaaklik is vir die finansiële en prestasiebestuur van die entiteit, en wat duidelik genoeg is om konsekwente meting moontlik te maak, asook met voldoende besonderhede en geredelik toeganklik vir verslagdoening op 'n verstaanbare wyse. Die geselekteerde wetgewende vereistes is ingesluit in die bylae tot hierdie ouditeursverslag.
21. Ek het geen wesenlike nie-voldoening aan geselekteerde wetgewende vereistes geïdentifiseer nie..

Tekorte aan interne beheer

22. Ek het interne beheer tersaaklik geag vir my oudit van die finansiële state, jaarlikse prestasieverslag en voldoening aan tersaaklike wetgewing; my doelwit was egter nie om enige vorm van versekering daaroor uit te spreek nie.
23. Ek het geen wesenlike tekorte in interne beheer geïdentifiseer nie.

Professionele etiek en gehaltebeheer

24. Ek is onafhanklik van die Wes-Kaapse Kultuurkommissie in ooreenstemming met die Internasionale Etiese Standaard Raad vir Rekenmeesters se Internasionale Etiese Kode vir Professionele Rekenmeesters (insluitend Internasionale Onafhanklikheidsstandaarde) (IESBA kode) asook ander etiese vereistes wat tersaaklik is vir my ouditopdragte in Suid-Afrika. Ek het my ander etiese verantwoordelikhede nagekom ingevolge hierdie vereistes en die IESBA kode.
25. In ooreenstemming met die Internasionale Standaard oor Gehaltebestuur 1, handhaaf die OGSA 'n uitgebreide stelsel van gehaltebestuur, wat gedokumenteerde beleid en prosedures oor voldoening aan etiese vereistes en professionele standaarde insluit.

Kaapstad

31 Julie 2023



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Bylae tot die ouditeur se verslag

Voldoening aan wetgewing – geselekteerde wetgewende vereistes

Die geselekteerde wetgewende vereistes is as volg:

Wetgewing	Artikels of regulasies
Wet op Openbare Finansiële Bestuur, Wet 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 Aktiwiteite, Wet 12 van 2005 (PRECCA)	Artikel 29 Artikel 34(1)
Wet op die Raamwerk vir Voorkeurverkrygingsbeleid, Wet 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 nr.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 van 2019/20	Paragraaf 5.5.1(vi); 5.5.1(x);
Nasionale Tesourie VKB Instruksienota 11 van 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 Instruksienota 4 van 2015/16	Paragraaf 3.4
Nasionale Tesourie Instruksienota 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
Erratum Nasionale Tesourie Instruksienota 5 van 202/21	Paragraaf 1
Erratum Nasionale Tesourie Instruksienota 5 van 202/21	Paragraaf 2
Praktyknota 7 van 2009/10	Paragraaf 4.1.2
Praktyknota 11 van 2008/9	Paragraaf 3.1; 3.1 (b)
Nasionale Tesourie Instruksienota 1 van 2021/22	Paragraaf 4.1
Staatsdienswet	Artikel 30 (1)

STAAT VAN FINANSIËLE POSISIE

Syfers in Rand duisend	Aantekeninge	2023	2022
Bates			
Lopende Bates			
Kontant en kontantekwivalente	3	4 915	3 958
Debiteure van ruiltransaksies	4	139	162
		5 054	4 120
Totale Bates		5 054	4 120
Laste			
Lopende Laste			
Inkomste van ruiltransaksies	5	1 695	1 302
Totale Laste		1 695	1 302
Netto Bates		3 359	2 818
Opgehoopte surplus		3 359	2 818
Totale Netto Bates		3 359	2 818

STAAT VAN FINANSIËLE PRESTASIE

Syfers in Rand duisend	Aantekeninge	2023	2022
Inkomste			
Inkomste uit ruiltransaksies			
Gelde van fasiliteite	6	2 117	473
Rente inkomste	7	241	110
Ander inkomste van ruiltransaksies	8	152	391
Totale inkomste van ruiltransaksies		2 510	974
Inkomste van nieruiltransaksies			
Oordraginkomste			
Ander inkomste uit nieruiltransaksies	9	674	618
Oordragte en subsidies ontvang	10	627	1 100
Totale inkomste uit nieruiltransaksies		1 301	1 718
Totale inkomste		3 811	2 692
Besteding			
Ouditgelde	12	(57)	(70)
Skuld waardevermindering	16	-	(33)
Algemene uitgawes	13	(2 942)	(1 901)
Ledegelde	14	(61)	(52)
Oordragte en subsidies betaal	15	(210)	(210)
Totale besteding		(3 270)	(2 266)
Surplus vir die jaar		541	426

STAAT VAN VERANDERINGE IN NETTO BATES

Syfers in Rand duisend	Accumulated surplus	Total net assets
Balans op 1 April 2021	2 392	2 392
Veranderinge in netto bates		
Surplus vir die jaar	426	426
Totale veranderinge	426	426
Balans op 1 April 2022	2 818	2 818
Veranderinge in netto bates		
Surplus vir die jaar	541	541
Totale veranderinge	541	541
Balans op 31 Maart,2023	3,359	3,359

KONTANTVLOEISTAAT

Syfers in Rand duisend	Aantekeninge	2023	2022
Kontantvloei uit bedryfsaktiwiteite			
Ontvangste			
Kontantontvangste		3 341	2 038
Rente inkomste		239	110
		<u>3 580</u>	<u>2 148</u>
Betalings			
Kontant betaal		(2 623)	(1 633)
Netto kontantvloei uit bedryfsaktiwiteite	17	<u>957</u>	<u>515</u>
Netto styging in kontant en kontantekwivalente			
Kontant en kontantekwivalente		3 958	3 443
Kontant en kontantekwivalente aan die einde van die jaar	3	<u>4 915</u>	<u>3 958</u>

VERGELYKENDE STAAT VAN BEGROTING EN WERKLIKE BEDRAE

Begroting op Kontantbasis

	Goed- gekeurde begroting	Aanpas- sings	Finale Begroting	Werklike bedrae op vergelykbare basis	Verskil tussen finale en werklike begroting	Ver- wysing
Syfers in Rand duisend						
Staat van Finansiële Prestasie						
Inkomste						
Nie-belasting inkomste						
Verkope van goedere en dienste uitgesonderd kapitale bates	750	1 273	2,023	2 519	496	21.1
Inkomste van entiteit uitgesonderd verkope	80	-	80	239	159	21.2
Oordragte ontvang (Departementele oordrag)	627	-	627	627	-	
Ander nie-belasting inkomste	1 273	(1 273)	-	-	-	
Totale inkomste	2 730	-	2,730	3 385	655	
Besteding						
Lopende betalings						
Goedere en dienste	(2 520)	-	(2 520)	(2 338)	182	
Oordragte en subsidies	(210)	-	(210)	(210)	-	21.3
Totale besteding	(2 730)	-	(2 730)	(2 548)	182	
Surplus	-	-		837	837	
Werklike Bedrag op Vergelykende Basis soos Voorgelê in die Begroting en Werklike Vergelykende Bedrag	-	-		837	837	
Rekonsiliasie						
Basisverskil						
Verkope van goedere en dienste uitgesonderd kapitale bates				(25)		
Ander nie-belasting inkomste (Dienste in natura)				674		
Entiteitsinkomste uitgesonderd verkope				2		
Goedere en dienste				(273)		
Algemene uitgawes (Dienste in natura)				(674)		
Tydsverskil				-		
Entiteitsverskil				-		
Werklike Bedrag in die Staat van Finansiële Prestasie				541		

Aantekening:

Die uitleg en formaat van die Staat van Vergelyking van Begrote en Werklike Besteding is gewysig om die AERP 24 Rekeningkundige Standaard na te kom, wat vereis dat die Begrotingsformaat en uitleg in ooreenstemming moet wees met die Goedgekeurde Begroting soos gepubliseer in die Beraming van Provinsiale Inkomste en Uitgawes

Syfers in Rand duisend

Aantekeninge

2023

2022

1. Aanbieding van Finansiële Jaarstate

Die finansiële jaarstate is voorberei in ooreenstemming met die Standaard van Algemeen Erkende Rekeningkundige Praktyk (AERP), uitgereik deur die Raad vir Rekeningkundige Standaard ingevolge artikel 9 (1) van die Wet op Openbare Finansiële Bestuur (Wet 1 van 1999).

Hierdie finansiële jaarstate is voorberei op 'n aanwasgrondslag van rekeningkunde, en is in ooreenstemming met die historiese kostekonvensie as die grondslag van meting, tensy anders vermeld. Hulle word in Suid-Afrikaanse Rand weergegee.

Die vernaamste rekeningkundige beleid wat toegepas is in die voorbereiding van hierdie finansiële jaarstate word hieronder uiteengesit.

Alle bedrae is afgerond tot die naaste duisend.

'n Opsomming van die vernaamste rekeningkundige beleid, wat konsekwent toegepas is in die voorbereiding van hierdie finansiële jaarstate, word hieronder aangedui.

Hierdie rekeningkundige beleid stem ooreen met die vorige tydperk.

1.1 Lopende saak-aanname

Hierdie finansiële jaarstate is voorberei met die verwagting dat die entiteit sal voortgaan om bedryf te word as 'n lopende saak vir ten minste die volgende 12 maande.

1.2 Wesenlikheid

Weglatings of foutiewe verklarings van items is wesenlik indien hulle, individueel of gesamentlik, die besluitneming of assessering van gebruikers gemaak op die grondslag van daardie finansiële jaarstate kan beïnvloed. Wesenlikheid hang af van die aard en omvang van die weglating of foutiewe verklaring beoordeel in die omringende omstandighede. Die aard en omvang van 'n inligtingsitem, of 'n kombinasie van beide, kan die deurslaggewende faktor wees.

Die beoordeling daarvan of 'n weglating of foutiewe verklaring gebruikers se besluite kan beïnvloed, en dus as wesenlik geag moet word, vereis oorweging van die eienskappe van daardie gebruikers. Die Raamwerk vir die Voorbereiding en Aanbieding van Finansiële Jaarstate bepaal dat gebruikers geag word om oor redelike kennis te beskik van die regering en sy aktiwiteite, asook van rekeningkunde, en oor 'n gewilligheid beskik om die inligting te bestudeer met redelike nougesetheid. Die assessering neem derhalwe in ag hoe gebruikers met sodanige eienskappe redelik verwag kan word om beïnvloed te word by die neem en beoordeling van besluite.

Wesenlike afwykings van 5% en meer word verduidelik in die aantekeninge by die Finansiële Jaarstate.

1.3 Belangrike uitsprake en bronne van skattingsonsekerheid

Die entiteit maak beramings en aannames aangaande die toekoms. Die gevolglike rekeningkundige beramings sal, per definisie, selde ooreenstem met die werklike resultate. Beramings en uitsprake word deurlopend geëvalueer en gebaseer op historiese ervaring en ander faktore, en sluit in verwagtings van toekomstige gebeurtenisse wat redelik geag word onder die omstandighede. Die beramings en aannames wat 'n beduidende risiko inhou om 'n wesenlike aanpassing te veroorsaak aan die drabedrae van bates en laste binne die volgende boekjaar word hieronder bespreek.

1.3 Belangrike uitsprake en bronne van skattingsonsekerheid (vervolg)

Debiteure

Die entiteit assesser sy debiteure vir waardedaling aan die einde van elke verslagperiode. Wanneer bepaal moet word of 'n waardedalingsverlies in surplus of tekort aangeteken moet word, besluit die entiteit of daar waarneembare data bestaan wat 'n meetbare afname in die geraamde toekomstige kontantvloeï van 'n finansiële bate aandui.

Die waardedaling vir debiteure word bereken op 'n portefeuljebasis, gebaseer op historiese verliesverhoudings en aangepas vir nasionale en bedryfspesifieke ekonomiese toestande en ander aanwysers teenwoordig op die verslagdatum wat met wanbetalings op die portefeulje korreleer. Hierdie jaarlikse verliesverhoudings word toegepas op leningsbalanse in die portefeulje en afgeskaal tot die beraamde verliesverskyningsperiode.

Beraming vir waardedaling

'n Beraming vir die waardedaling van debiteure word gemaak wanneer dit nie meer waarskynlik is dat die volle bedrag verhaal sal word nie. Die voorsiening vir die waardedalingskulde sal bereken word op handelsdebiteure alleenlik. Die totale waardedalingsvoorsiening van die entiteit sal bereken word per individuele skuldenaar of ten minste per risikokategorie.

1.4 Eiendom, aanleg en toerusting

Eiendom, aanleg en toerusting is tasbare bedryfsbates (insluitend infrastruktuurabates) wat gehou word vir gebruik in die produksie of verskaffing van goedere of dienste, om aan ander te verhuur, of vir administratiewe doeleindes, en dit word verwag dat dit vir meer as een verslagperiode gebruik sal word.

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

- Dit waarskynlik is dat die toekomstige ekonomiese voordele of dienspotensiaal geassosieer met die item na die entiteit toe sal vloei; en
- Die koste van die item betroubaar gemeet kan word.

Eiendom, aanleg en toerusting word aanvanklik teen kosprys gemeet.

Die koste van 'n item van eiendom, aanleg en toerusting is die aankoopprys en ander koste wat daaraan toegeskryf word om die bate na die terrein en toestand te bring wat nodig is om dit te bedryf op die wyse wat deur die bestuur beoog is. Handelsafslag en korting word afgetrek om by die koste uit te kom.

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

Waar 'n item van eiendom, aanleg of toerusting verkry word in ruil vir 'n nie-monetêre bate of monetêre bates, of 'n kombinasie van die twee bates, word die bate wat verkry is aanvanklik gemeet teen billike waarde (die koste). Indien die item wat verkry is, se billike waarde nie bepaalbaar was nie, is die geagte koste die drabedrag van die bate(s) wat opgegee is.

Wanneer belangrike komponente van 'n item van eiendom, aanleg en toerusting verskillende bruikbaarheidslewens het, word hulle verreken as afsonderlike items (hoofkomponente) van eiendom, aanleg en toerusting.

Koste sluit in aanvangskoste om die item te verkry of om 'n item van aanleg, eiendom en toerusting te konstrueer en kostes daarna aangegaan om dit te vervang, om 'n gedeelte daarvan te vervang of dit te versien. Indien 'n vervangingskoste erken is in die drabedrag van die item van eiendom, aanleg of toerusting, word die drabedrag van die vervangde onderdeel ontken.

Belangrike onderdele en bystandstoerusting wat verwag word om vir meer as een periode gebruik te word, word ingesluit in eiendom, aanleg en toerusting. Hierbenewens, word onderdele en bystandstoerusting wat slegs gebruik kan word in verband met 'n item van eiendom, aanleg en toerusting gereken as eiendom, aanleg en toerusting.

1.4 Eiendom, aanleg en toerusting (vervolg)

Herwaardasies word met genoegsame reëlmaat gedoen sodat die drabedrag nie wesenlik verskil van dit wat bepaal wou word deur billike waarde aan die einde van die verslagperiode te gebruik nie.

Enige toename in 'n bate se drabedrag, as gevolg van 'n herwaardasie, word direk gekrediteer aan 'n herwaardasie surplus. Die toename word erken in surplus of tekort tot die mate waarin dit die herwaardasie-afname van dieselfde bate wat voorheen erken is in surplus of tekort omkeer.

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

Na die aanvanklike meting word eiendom, aanleg en toerusting gedra teen koste minus geakkumuleerde depresiasie en enige waardedalingsverliese.

Eiendom, aanleg en toerusting word op 'n reguitlynbasis gedepresieer oor hulle verwagte bruikbare leeftyd tot hulle beraamde residuele waarde.

Eiendom, aanleg en toerusting word gedra teen koste minus geakkumuleerde depresiasie en enige waardedalingsverliese.

Eiendom, aanleg en toerusting word gedra teen 'n herwaardeerde bedrag, wat die billike waarde teen die datum van herwaardering is minus enige geakkumuleerde depresiasie daarna en gevolglike geakkumuleerde depresiasieverliese. Herwaardasies word met genoegsame reëlmaat uitgevoer sodat die drabedrag nie wesenlik verskil van dit wat bepaal sou word deur billike waarde aan die einde van die verslagperiode te gebruik nie.

Die bruikbare leeftyd van items van eiendom, aanleg en toerusting is as volg geassesseer:

Item	Gemiddelde bruikbare lewe
Toerusting	25%
Rekenaarsagteware	25%

Die residuele waarde, bruikbare leeftyd en depresiasiemetode van elke bate word nagegaan aan die einde van elke verslagperiode. Indien die verwagtings verskil van vorige beramings, word die verandering verreken as 'n verandering in rekenkundige beraming.

Die hersiening van die bruikbare leeftyd van 'n bate op 'n jaarlikse basis vereis nie dat die entiteit die vorige beraming moet wysig nie, tensy verwagtings van die vorige beraming verskil.

Elke deel van 'n item van eiendom, aanleg en toerusting met 'n koste wat beduidend is ten opsigte van die totale koste van die item, word afsonderlik gedepresieer.

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

Items van eiendom, aanleg en toerusting word onderken wanneer van 'n item ontslae geraak word of wanneer daar geen verdere ekonomiese voordele of dienspotensiaal van die gebruik van die bate verwag kan word nie.

Die wins of verlies as gevolg van die onderkenning van 'n item van eiendom, aanleg en toerusting, word ingesluit in surplus of tekort wanneer die item onderken word. Die wins of verlies wat ontstaan as gevolg van die onderkenning van 'n item van eiendom, aanleg en toerusting word bepaal as die verskil tussen die netto beskikkingsopbrengs, indien enige, en die drabedrag van die item.

Kompensasie van derde partye vir 'n item van eiendom, aanleg en toerusting wat in waarde verminder het, verloor is of opgegee is, word erken in surplus of tekort wanneer die kompensasie ontvangbaar word.

REKENINGKUNDIGE BELEID

1.4 Eiendom, aanleg en toerusting (vervolg)

Om doeltreffende batebestuur te verseker, word bates wat gedurende die boekjaar aangekoop is geskenk aan die Departement van Kultuursake en Sport (DKES). Om die uitwerking van die skenking te verreken, word die bates by jaareinde onderken teen drawaarde soos op 31 Maart jaarliks.

1.5 Finansiële instrumente

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

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

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die bate of las gemeet word by aanvanklike erkenning minus die vernaamste terugbetalings, plus of minus die kumulatiewe amortisering deur gebruikmaking van die effektiewe rentemetode van enige verskil tussen die aanvanklike bedrag en die volwasse bedrag, en minus enige vermindering (direk of deur gebruik van 'n toelaagrekening) vir waardedaling of nie-invorderbaarheid.

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

Lenings wat betaalbaar is, is finansiële laste, uitgesonderd korttermynkrediteure op normale kredietterme.

Klassifikasie

Die entiteit het die volgende tipes finansiële bates (klasse en kategorieë) soos weerspieël op die staat van die finansiële posisie of in die meegaande aantekeninge:

Klas	Finansiële Kategorie
Debiteure van ruiltransaksies	Finansiële bate gemeet teen geamortiseerde koste
Kontant en kontantekwivalente	Finansiële bate gemeet teen geamortiseerde koste

Die entiteit het die volgende tipes finansiële laste (klasse en kategorieë) soos weerspieël op die staat van die finansiële posisie of in die meegaande aantekeninge:

Klas	Kategorie
Debiteure van ruiltransaksies	Finansiële las gemeet teen geamortiseerde koste

Aanvanklike meting van finansiële bates en finansiële laste

Die entiteit meet 'n finansiële bate en finansiële las, uitgesonderd daardie wat later teen billike waarde gemeet word, aanvanklik teen sy billike waarde plus transaksiekoste wat direk toeskryfbaar is aan die verkryging of uitreiking van die finansiële bate of finansiële las.

Die entiteit meet alle ander finansiële bates en finansiële laste aanvanklik teen billike waarde.

Die entiteit assesser eers of die substansie van 'n konsessionêre lening in werklikheid 'n lening is. Teen aanvanklike erkenning ontleed die entiteit 'n konsessielening in sy samestellende dele en verreken elke komponent afsonderlik. Die entiteit gee rekenskap van daardie deel van 'n konsessielening wat:

- 'n gemeenskapsvoordeel binne die raamwerk vir die Voorbereiding en Voorlegging van Finansiële State is, waar dit die uitreiker van die lening is; of
- Nieruiltransaksie-inkomste is, in ooreenstemming met die Standaard Algemeen Erkende Rekeningkundige Praktyk (AERP) oor Inkomste uit Nieruiltransaksies (Belastings en Oordragte) waar dit die ontvanger van die lening is.

1.5 Finansiële instrumente (vervolg)

Daaropvolgende meting van finansiële bates en finansiële laste

Die entiteit meet alle finansiële bates en finansiële laste na aanvanklike erkenning deur die volgende kategorieë te gebruik:

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

Alle finansiële bates gemeet teen geamortiseerde koste of koste, is onderhewig aan 'n waardedalingshersiening.

Die geamortiseerde koste van 'n finansiële bate of finansiële las is die bedrag waarteen die bate of las gemeet word by aanvanklike erkenning minus belangrike terugbetalings, plus of minus die kumulatiewe amortisering deur gebruikmaking van die effektiewe rentemetode van enige verskil tussen die aanvanklike bedrag en die volwasse bedrag, en minus enige vermindering (direk of deur gebruik van 'n toelaagrekening) vir waardevermindering of onverhaalbaarheid, in die geval van 'n finansiële bate.

Oorwegings vir die bepaling van billike waarde

Die beste voorbeeld van billike waarde is gekwoteerde pryse in 'n aktiewe mark. Indien die mark vir 'n finansiële instrument nie aktief is nie, stel die entiteit billike waarde vas deur 'n waardasietegniek te gebruik. Die doelwit van die gebruik van 'n waardasietegniek is om vas te stel wat die transaksieprys sou gewees het op die metingsdatum in 'n armlengte-marktransaksie 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 kontantvoei- analise en opsieprysmodelle. Indien daar 'n waardasietegniek is wat algemeen gebruik word deur markdeelnemers om die instrument se prys te bepaal en daardie tegniek homself bewys het om betroubare skattings van pryse te verskaf soos behaal in werklike marktransaksies, gebruik die entiteit daardie tegniek. Die gekose waardasietegniek maak maksimum gebruik van markinsette en vertrou so min moontlik op entiteitspesifieke insette. Dit sluit in alle faktore wat markdeelnemers sou oorweeg in die vasstelling van 'n prys en is konsekwent met aanvaarde ekonomiese metodes vir prysvasstelling van finansiële instrumente. Van tyd tot tyd kalibreer die entiteit die waardasietegniek en toets hy dit vir geldigheid deur pryse van enige huidige waarneembare marktransaksie in dieselfde instrument (d.i. sonder modifisering of herverpakking) of gebaseer op enige beskikbare waarneembare markdata gebruik.

Korttermyn debiteure en krediteure word nie verdiskonteer nie waar die aanvanklike kredietperiode toegeken of ontvang in ooreenkoms is met terme in die openbare sektor gebruik, hetsy deur gevestigde praktyke of wetgewing.

Winste en verliese

'n Wins of verlies as gevolg van 'n verandering in die billike waarde van 'n finansiële bate of finansiële las gemeet teen billike waarde word erken in surplus of tekort.

Vir finansiële bates en finansiële laste gemeet teen geamortiseerde koste of koste, word 'n wins of verlies erken in surplus of tekort wanneer die finansiële bate of finansiële las onderken word of verswak is, of deur die amortiseringsproses.

Waardedaling en onverhaalbaarheid van finansiële bates

Die entiteit bepaal aan die einde van elke verslagperiode of daar enige objektiewe bewyse is dat 'n finansiële bate of groep finansiële bates verswak is.

Bedrae verskuldig aan die entiteit, aansienlike finansiële probleme van die debiteur, die moontlikheid dat die debiteur bankrot verklaar kan word en versuim van betalings, word alles beskou as aanduidings van waardedaling.

1.5 Finansiële instrumente (vervolg)

Finansiële bates gemeet teen geamortiseerde koste:

Indien daar objektiewe bewyse bestaan dat 'n waardedalingsverlies van finansiële bates teen geamortiseerde koste aangegaan is, word die waarde van die verlies bereken as die verskil tussen die bate se drabedrag en die huidige waarde van geraamde toekomstige kontantvloeï (uitgesluit toekomstige kredietverliese wat nie aangegaan is nie) verdiskonteer teen die finansiële bate se oorspronklike effektiewe rentekoers. Die drabedrag van die bate word verminder deur 'n toelaerekening. Die bedrag van die verlies word in surplus of verlies erken.

As die bedrag van die waardedalingsverlies in 'n daaropvolgende tydperk daal en die afname objektief kan verband hou met 'n gebeurtenis wat plaasgevind het nadat die waardedaling erken is, word die voorheen erkende waardedalingsverlies omgekeer deur 'n toelaerekening aan te pas. Die terugskrywing lei nie tot 'n drabedrag van die finansiële bate wat oorskry wat die geamortiseerde koste sou gewees het as die waardedaling nie erken is op die datum waarop die waardedaling omgekeer is nie. Die bedrag van die ommekeer word erken in surplus of tekort.

Waar finansiële bates waardedaling ondergaan deur die gebruik van 'n toelaerekening, word die bedrag van die verlies binne bedryfskoste in surplus of verlies erken. Wanneer sodanige bates afgeskryf word, word die afskrywings gemaak teen die betrokke toelaerekening. Daaropvolgende verhalings van bedrae wat voorheen afgeskryf is, word gekrediteer teen bedryfskoste.

Finansiële bates word teen koste gemeet:

Indien daar objektiewe bewyse is dat 'n waardedalingsverlies aangegaan is op 'n belegging in 'n residuele belang wat nie gemeet is op billike waarde nie omdat billike waarde nie betroubaar gemeet kan word nie, word die bedrag van die waardedalingsverlies gemeet as die verskil tussen die drabedrag van die finansiële bate en die huidige waarde van beraamde toekomstige kontantvloeï wat verdiskonteer word teen die huidige markwaarde van die opbrengskoers van 'n soortgelyke finansiële bate. Sulke waardedalingsverliese word nie omgekeer nie.

Onterkening

Finansiële bates

Die entiteit onderken finansiële bates deur gebruik te maak van handelsdatarekeningkunde.

Die entiteit onderken 'n finansiële bate slegs wanneer:

- Die kontraktuele regte van die kontantvloeï van die finansiële state verval, of betaal word of afgeskryf word;
- Die entiteit tot 'n groot mate die risiko's en belonings van eienaarskap van die finansiële bate na 'n ander party oordra of
- Die entiteit, hoewel hy sommige beduidende risiko's en voordele van eienaarskap van die finansiële bate behou het, die beheer oor die bate aan 'n ander party oorgedra het en die ander party die praktiese vermoë het om die bate in sy geheel aan 'n nie-verwante derde party te verkoop, en in staat is om daardie vermoë eensydig uit te oefen en sonder om addisionele beperkings aan die oordrag te moet opleë. In hierdie geval sal die entiteit:
 - Die bate onderken; en
 - Enige regte en verpligtinge wat in die oordrag geskep of behou is afsonderlik erken.

Die drabedrag van die bate wat oorgedra is, word toegeken tussen die regte en verpligtinge wat behou word en die wat oorgedra word op die basis van hulle relatiewe billike waardes op die oordragdatum. Nuut-geskepte regte en verpligtinge word teen hulle billike waardes op daardie datum bereken. Enige verskil tussen die vergoeding ontvang en die bedrae erken of onderken word in surplus of verlies in die periode van oordrag erken.

1.5 Finansiële instrumente (vervolg)

Met onderkenning van 'n finansiële bate in sy geheel, word die verskil tussen die drabedrag en die som van die vergoeding ontvang in surplus of tekort erken.

Finansiële laste

Die entiteit verwyder 'n finansiële las (of deel daarvan) van sy staat van finansiële posisie wanneer dit uitgewis word, d.w.s. wanneer die verpligting in die kontrak uitgevoer of gekanselleer word, verval of kwytgeskeld word.

By die uitruil tussen 'n bestaande lener en die uitlener van skuldinstrumente met wesenlik verskillende voorwaardes, word dit verreken as dat dit die oorspronklike finansiële verpligting uitgewis het en 'n nuwe finansiële las word erken. Insgelyks word 'n wesenlike modifikasie van die voorwaardes van 'n bestaande finansiële las of deel daarvan vererkeen as dat dit die oorspronklike finansiële las uitgewis het en 'n nuwe finansiële las erken het.

Die verskil tussen die drabedrag van 'n finansiële las (of deel daarvan) wat uitgewis of oorgedra is na 'n ander party en waar die vergoeding betaal is, wat insluit enige niekontant bates oorgedra of laste aangeneem, word as surplus of tekort erken. Enige laste wat kwytgeskeld word, vergewe word of opgeneem word deur 'n ander entiteit deur middel van 'n nieruiltransaksie word verreken in ooreenstemmig met met die standaard van die AERP oor Inkomste uit Nieruiltransaksies (Belastings en Oordragte).

1.6 Statutêre debiteure

Statutêre debiteure is debiteure wat ontstaan uit wetgewing, ondersteunende regulasies of op soortgelyke wyses, en vereis vereffening deur 'n ander entiteit in kontant of 'n ander finansiële bate.

Drabedrag is die bedrag waarteen 'n bate erken word in die staat van finansiële posisie.

Die kostemetode is die metode wat gebruik word om statutêre debiteure te verreken wat vereis dat sodanige debiteure gemeet word teen hulle transaksiebedrag, plus enige opgehoopte rente of ander heffings (waar van toepassing) en minus enige opgehoopte waardedalingverliese en enige ontterkende bedrae.

Nominale rentekoers is die rentekoers en/of basis voorgeskryf deur wetgewing, ondersteunende regulasies of soortgelyke instrumente.

Die transaksiebedrag vir statutêre debiteure verwys na die bedrag gespesifiseer in, of bereken of gehef ooreenkomstig wetgewing, ondersteunende regulasies of soortgelyke instrumente.

1.7 Verpligtinge

Items word as verpligtinge geklassifiseer wanneer 'n entiteit sigself verbind het tot toekomstige transaksies wat normaalweg sal uitloop op die uitvloei van kontant.

Openbaarmakings word vereis t.o.v. onerkende kontraktuele verpligtinge.

Verpligtinge waarvoor openbaarmaking nodig is om 'n billike verteenwoordiging te kry moet openbaar gemaak word in 'n aantekening by die finansiële state, indien aan albei die volgende kriteria voldoen word:

- Kontrakte behoort nie-kanselleerbaar te wees of slegs gekanselleer te kan word teen aansienlike koste (bv kontrakte vir rekenaar- of gebou-instandhoudingsdienste); en
- Kontrakte moet verband hou met iets ander as die roetine, gewone, regeringsbesigheid van die entiteit, daarom word salarisverpligtinge m.b.t. werknemerskontrakte of maatskaplike sekuriteitsvoordeelverpligtings uitgesluit.

1.8 Inkomste uit ruiltransaksies

Erkenning

Inkomste word erken wanneer daar moontlik toekomstige ekonomiese voordele of dienspotensiaal uit die entiteit sal vloeï en wanneer die inkomstebedrag betroubaar gemeet kan word en aan spesifieke kriteria voldoen is vir die entiteit se aktiwiteite. Inkomste uit die lewering van dienste word in surplus of tekort erken in verhouding tot die stadium van voltooiing van die transaksie teen die verslagdatum.

Inkomste is die bruto invloed van ekonomiese voordele of dienspotensiaal gedurende die verslagtydperk, wanneer daardie invloed lei tot toename in netto bates, uitgesonderd toenames wat verband hou met bydrae van eenaars.

'n Ruiltransaksie is een waarin die entiteit bates of dienste ontvang, of laste uitwis, en direk ongeveer gelyke waarde (primêr in die vorm van goedere, dienste of bates) aan die ander party in ruil gee.

Billike waarde is die bedrag waarvoor 'n bate verruil kan word, of laste verreken kan word, tussen kundige, gewillige partye in 'n armlengte transaksie.

Meting

Inkomste word gemeet teen die billike waarde van die vergoeding ontvang of ontvangbaar. Die bedrag word nie gereken as betroubaar gemeet totdat alle gebeurlikhede m.b.t. die transaksie opgelos is nie.

Rente, tantieme en diwidende

Rente word erken in surplus of tekort, deur die effektiewerentekoersmetode te gebruik.

1.9 Inkomste van nieruiltransaksies Erkenning

'n Invloei van bronne van 'n nieruiltransaksie wat as 'n bate erken is, sal erken word as inkomste, behalwe tot die mate dat 'n las ook ten opsigte van dieselfde invloed erken word.

Aangesien die entiteit voldoen aan 'n teenwoordige verpligting wat erken is as 'n las ten opsigte van invloed van bronne van 'n nieruiltransaksie erken as 'n bate, verlaag dit die drabedrag van die las wat erken is en erken dit 'n bedrag van inkomste gelyk aan daardie verlaging.

Meting

Inkomste van 'n nieruiltransaksie word gemeet aan die bedrag van die toename in netto bates deur die entiteit erken.

Wanneer, as gevolg van 'n nieruiltransaksie die entiteit 'n bate erken, erken dit ook inkomste ekwivalent aan die bedrag van die bate gemeet teen sy billike waarde op die verkrygingsdatum, behalwe as dit ook 'n las moet erken. Waar 'n las erken moet word, sal dit gemeet word aan die beste skatting van die bedrag wat nodig is om die verpligting te vereffen teen die verslagdatum, en die bedrag van die toename in netto bates, indien enige, wat as inkomste erken word. Wanneer 'n las daarna verminder word, omdat die belasbare gebeurtenis plaasvind of 'n voorwaarde nagekom word, word die bedrag van die vermindering in die las erken as inkomste.

Voorwaardelike toekennings en ontvangste

Inkomste ontvang van voorwaardelike toekennings, skenkings en befondsing word erken as inkomste tot die mate dat die entiteit voldoen het aan enige van die kriteria, voorwaardes en verpligtinge vervat in die ooreenkoms. Tot die mate dat daar nie aan die kriteria, voorwaardes en verpligtinge voldoen is nie, word 'n las erken.

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

1.9 Inkomste van nieruiltransaksies (vervolg)

Toekennings wat die entiteit vergoed vir uitgawes aangegaan, word erken as surplus of tekort op 'n sistematiese grondslag in dieselfde periodes waarin die uitgawes erken word.

Geskenke en donasies, insluitende goedere in natura

Geskenke en donasies, insluitende goedere in natura, word erken as bates en inkomste wanneer dit waarskynlik is dat die toekomstige ekonomiese voordeel 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 na die entiteit toe sal vloei en betroubaar gemeet kan word. 'n Uitgawe van gelyke waarde word onmiddellik erken vir die verbruik van die diens.

Waar dienste in natura nie belangrik is vir die entiteit se werksaamhede en/of dienslewingsdoelwitte nie en/of nie die kriteria vir erkenning nakom nie, maak die entiteit die aard en tipe van die dienste in natura openbaar gedurende die verslagperiode.

Dienste in natura is dienste verskaf deur individue aan entiteite, sonder enige koste, maar mag onderhewig wees aan bepalings. Finansiëlebestuurspersoneel van 'n openbare entiteit verskaf waardevolle ondersteuning aan die entiteit met die bereiking van sy doelwitte. Die diens wat verskaf word kan betroubaar gemeet word en daarom word dit erken in die staat van finansiële prestasie en openbaar gemaak in die aantekeninge by die finansiële state.

1.10 Omskakeling van buitelandse valuta

Transaksies in buitelandse valuta

'n Transaksie met buitelandse valuta word aangeteken, op aanvanklike erkenning, in Rand deur op die buitelandse geldeenheid bedrag die druk-wisselkoers tussen die funksionele geldeenheid en die buitelandse geldeenheid op die dag van die transaksie toe te pas.

Transaksies wat in buitelandse valuta aangedui word, word omgeskakel teen die heersende wisselkoers op die transaksiedatum. Monetêre items wat in buitelandse valuta aangedui word, word omgeskakel teen die heersende wisselkoers op die transaksiedatum. Winste of verliese wat tydens die oordrag ontstaan, word ingeskryf as surplus/tekort.

1.11 Vergelykende syfers

Waar nodig is vergelykende bedrae herklassifiseer om ooreen te stem met veranderinge in aanbieding in die huidige jaar.

1.12 Besteding

Finansiële transaksies in bates en laste

Skulde word afgeskryf wanneer dit as onverhaalbaar geïdentifiseer is. Skulde wat afgeskryf is, word beperk tot die bedrag van besparings en/of onderbesteding van toegekende fondse. Die afskrywing vind plaas teen jaareinde of wanneer fondse beskikbaar is. Geen voorsiening word gemaak vir onverhaalbare bedrae nie, maar bedrae word openbaar gemaak as 'n openbaarmakingsaantekening. Alle ander verliese word erken wanneer magtiging vir die erkenning daarvan verleen is.

REKENINGKUNDIGE BELEID

1.12 Besteding (vervolg)

Nuttelose en verkwistende besteding

Nuttelose en verkwistende uitgawes word as 'n bate erken in die staat van finansiële posisie totdat die uitgawe van die verantwoordelike persoon ingevorder is of afgeskryf word as onverhaalbaar in die staat van finansiële prestasie.

Onreëlmatige besteding

Onreëlmatige uitgawes word erken as uitgawes in die staat van finansiële prestasie. Indien die uitgawe nie gekondoneer word deur die relevante gesag nie, word dit behandel as 'n bate tot dit verhaal is of as onverhaalbaar afgeskryf is.

Oordragte en subsidies

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

1.13 Opgehoopte surplus

Die opgehoopte surplus verteenwoordig die netto verskil tussen die totale bates en die totale laste van die entiteit. Enige surplusse of tekorte wat gedurende die spesifieke finansiële jaar gerealiseer is, word gekrediteer/gedebiteer teen opgehoopte surplus/tekort. Aanpassings van die vorige jaar, met betrekking tot inkomste en uitgawes, word gedebiteer/gekrediteer teen opgehoopte surplus wanneer terugskouende wysigings gemaak word.

1.14 Begrotingsinligting

Die goedgekeurde begroting word voorberei op 'n kontantbasis en word aangebied deur ekonomiese klassifikasie gekoppel aan prestasie-uitkomsdoelwitte. AERP 24 vereis dat die begrotingstaat openbaar gemaak word op 'n vergelykende basis met die goedgekeurde begroting, insluitend die begrotingsklassifikasie soos gepubliseer.

Die goedgekeurde begroting dek die fiskale periode van 4/1/2022 tot 3/31/2023.

Die finansiële jaarstate en die begroting is nie op dieselfde basis van verrekening nie, en derhalwe is 'n vergelyking met die begrote bedrae vir die verslagperiode ingesluit in die staat van vergelyking van begrote en werklike bedrae.

Bestuur beskou 'n wesenlike afwyking as 'n afwyking van die begroting van 5% en meer. Redes vir wesenlike afwykings word verduidelik in die Aantekeninge by die Finansiële Jaarstate.

1.15 Verwante partye

'n Verwante party is 'n persoon of entiteit met die vermoë om die ander party te beheer of gesamentlik te beheer, of beduidende invloed uit te oefen oor die ander party, of omgekeerd, of 'n entiteit wat onderhewig is aan algemene beheer, of gesamentlike beheer.

Beheer is die mag om die finansiële en operasionele beleid van 'n entiteit te beheer om voordele te verkry uit sy aktiwiteite.

Gesamentlike beheer is die beheer oor 'n aktiwiteit deur 'n bindende reëling waarvoor ooreengekom is, en bestaan slegs wanneer strategiese finansiële en bedryfsbesluite m.b.t die aktiwiteit die eenparige goedkeuring van die partye wat beheer deel, (die ondernemers) vereis.

Verwante partytransaksies is 'n oordrag van bronne, dienste of verpligtinge tussen die verslaggewende entiteit en 'n verwante party, ongeag of daar 'n prys gehef is.

1.15 Verwante partye (vervolg)

Beduidende invloed is die mag om deel te neem aan die finansiële en operasionele beleid van 'n entiteit, maar is nie beheer oor daardie beleid nie.

Die bestuur is daardie persone wat verantwoordelik is vir die beplanning, leiding en beheer van die aktiwiteite van die entiteit, met insluiting van diene wat belas is met die beheer van die entiteit, ooreenkomstig wetgewing, in gevalle waar hulle sodanige funksies moet verrig.

Nouerverwante lede van die familie van 'n persoon is daardie familielede wat verwag kan word om daardie persoon te beïnvloed of deur daardie persoon beïnvloed te word, in hulle omgang met die entiteit.

Die entiteit is vrygestel van vereistes vir openbaarmaking t.o.v. die verwante-partytransaksies indien daardie transaksies plaasvind binne normale voorsiener- en/of ontvangerverhoudings op bepalings en voorwaardes wat nie minder of meer gunstig is as wat redelik van die entiteit verwag kan word om te aanvaar nie, indien daar met daardie individuele entiteit of persoon sake gedoen word in dieselfde omstandighede en die bepalings en voorwaardes binne die normale bedryfsparameters is as wat deur daardie verslaggewende entiteit se regsmandaat vasgestel is.

Waar die entiteit vrygestel is van die openbaarmakings ooreenkomstig die bogenoemde paragraaf, maak dit narratiewe inligting bekend oor die aard van die transaksies en die verwante uitstaande balanse, om gebruikers van die entiteit se finansiële state in staat te stel om die uitwerking van verwante-partytransaksies op sy finansiële jaarstate te verstaan.

1.16 Gebeurtenisse na die verslagdatum

Gebeurtenisse na die verslagdatum is daardie gebeurtenisse, beide gunstig en ongunstig, wat plaasvind tussen die verslagdatum en die datum waarop die finansiële state vir uitreiking gemagtig word. Twee tipes gebeurtenisse kan geïdentifiseer word:

- Daardie gebeurtenisse wat bewys lewer van omstandighede wat bestaan het op die verslagdatum (wysigende gebeure na die verslagdatum) en
- Daardie gebeurtenisse wat aanduidend is van toestande wat ontstaan het na die verslagdatum (nie-wysigende gebeure na die verslagdatum).

Die entiteit sal die bedrag erken in die finansiële state aanpas om wysigende gebeurtenisse na die verslagdatum te weerspieël nadat die gebeurtenis plaasgevind het.

Die entiteit sal die aard van die gebeurtenis en 'n skatting van die finansiële effek daarvan openbaar maak, of 'n verklaring maak dat sodanige skatting nie gemaak kan word ten opsigte van alle weselike nie-wysigende gebeurtenisse nie, waar nie-openbaarmaking die ekonomiese besluite van gebruikers gemaak op die basis van die finansiële state kan beïnvloed.

1.17 Belasting op Toegevoegde Waarde (BTW)

Die entiteit is vrygestel van BTW registrasie. Indien enige befondsing egter ontvang word wat vereis dat die entiteit moet registreer as 'n BTW-verkoper, sal daarvoor aansoek gedoen word.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend

2023

2022

2. Standaard en interpretasies

2.1 Standaard en interpretasies van toepassing in die huidige jaar

Die finansiële state is voorberei in ooreenstemming met die toepaslike Standaard van Algemeen Erkende Rekeningkundige Praktyke (AERP) insluitende enige interpretasies, riglyne en instruksies uitgereik deur die Raad op Rekeningkundige Standaard.

Vir die verslagjaar was die volgende standaard van toepassing. AERP 1 en AERP 2 is hersien in 2019 met toekomstige effektiewe datums soos aangedui.

Standaard/ Interpretasie:

- AERP 1: Aanbieding van Finansiële State (Hersiene standaard sal vanaf 1 April 2023 van toepassing wees.)
- AERP 2: Kontanvloeistaat
- AERP 3: Rekeningkundige Beleid, Veranderinge in Rekeningkundige Beramings en Foute
- AERP 9: Inkomste uit Ruiltransaksies
- AERP 12: Inventarisse
- AERP 14: Gebeurtenisse na die Verslagdatum
- AERP 17: Eiendom, Aanleg en Toerusting
- AERP 19: Voorsienings, Voorwaardelike Laste en Voorwaardelike Bates
- AERP 20: Verwante Partye
- AERP 23: Inkomste uit Nieruiltransaksies
- AERP 24: Aanbieding van Begrotingsinligting in Finansiële Instrumente
- AERP 104: Finansiële Instrumente (Hersiene standaard sal effektief wees vanaf 1 April 2025.)
- AERP 108: Statutêre Debiteure

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend	2023	2022
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3. Kontant en kontantekwivalente

Kontant en kontantekwivalente bestaan uit

Bankbalanse	4 915	3 958
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Kredietgehalte van kontant by bank en korttermyn depositors, uitsluitend kontant op hande

Kontant en kontantekwivalente sluit in kontant en korttermyn, hoogs-likiede beleggings wat by geregistreerde bankinstellings gehou word met termyne van drie maande of minder en wat onderworpe is aan beduidende rentekoersrisiko, en die drabedrag van hierdie bates na aan hulle billike waarde is.

4. Debiteure van ruiltransaksies

Debiteure	253	284
Opgehoopte rente	4	2
Voorsiening vir twyfelagtige skuld	(118)	(124)
	139	162

Debiteure word geklassifiseer teen geamortiseerde koste. Die drabedrag van debiteuretransaksies is na aan hulle billike waarde.

Rekonsiliasie van voorsiening vir waardedaling van handels- en ander debiteure

Aanvangsbalans	124	91
Voorsiening vir waardedaling	(6)	33
	118	124

Voorsiening vir waardedaling van debiteure is gemaak vir alle uitstaande balanse gebaseer op die verhaalbaarheid van die uitstaande bedrae. Geen verdere kredietvoorsiening word vereis bo en behalwe die Voorsiening vir Waardedaling nie.

5. Krediteure van ruiltransaksies

Handelskrediteure	51	3
Inkomste vooruit ontvang	1 320	1 095
Klante se terugbetaalbare deposito's	324	204
	1 695	1 302

Krediteure word geklassifiseer teen geamortiseerde koste. Die drabedrag van krediteuretransaksies is na aan hulle billike waarde.

6. Gelde vanaf fasiliteite

Gelde vanaf fasiliteite	2 117	473
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Die entiteit verskaf die gebruik van kultuurfasiliteite aan provinsiale departemente teen 'n koste. Die inkomste uit hierdie transaksies word ingesluit in die huurinkomste.

As gevolg van die opheffing van Covid-19 beperkings, het die gebruik van kultuurfasiliteite toegeneem, wat gelei het tot die styging in jaar-op-jaar inkomste.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend	2023	2022
7. Rente-inkomste		
Rente ontvang	241	110
Rente ontvang het jaar-op-jaar gestyg hoofsaaklik as gevolg van die styging in die rentekoers.		
8. Ander inkomste van ruiltransaksies		
Huurinkomste skadevergoeding	1	-
Voorsiening vir twyfelagtige skuldaanpassing	6	-
Versekeringsse	-	23
Ander Inkomste: Diensterekeninge	-	217
Huurinkomste: Personeelhuisvesting	145	151
	152	391
Ander inkomste: Diensterekeninge		
Vorige jaar-inkomste sluit in inkomste ontvang van die Departement van Vervoer en Openbare Werke in die plek van munisipale dienste wat gebruik is tydens die 2020/21 boekjaar toe die fasiliteite aangewend is as isolasie/-kwarantynfasiliteite.		
Huurinkomste: Personeelhuisvesting		
Die daling is te wyte aan personeel wat nie langer in diens is nie.		
Voorsiening vir twyfelagtige skuldaanpassing		
Die voorsiening is afwaarts aangepas vir die oorsigjaar.		
9. Ander inkomste van nieruiltransaksies		
Donasies: Dienste in natura	674	618
Vir die besonderhede oor die Donasies: Dienste in natura, verwys na die inligting in aantekening 13		
10. Oordragte en subsidies ontvang		
Departementele oordrag ontvang	627	1,100
11. Eiendom, Aanleg en Toerusting		
Byvoegings	144	-
Vervreemdings	(144)	-
	-	-
Om doeltreffende batebestuur te verseker, is hierdie funksie gesentraliseer binne die departement (DKES). AERP 17, Eiendom, aanleg en toerusting, (onterkenning van bates) is toegepas om boek te hou van die effek van die donasie teen drawaarde soos op 31 Maart 2023.		
12. Ouditgelde		
Eksterne oudit	57	70
Ouditfoeie het gedaal as gevolg van 'n verandering in die samestelling van die outditspan.		

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend	2023	2022
13. Algemene uitgawes		
Bankkoste	3	6
Spyseniering	21	9
Verbruikswinkels	108	37
Donasies (Oordrag van Bates aan DKES)	144	-
Werknemerskoste: Dienste in natura	674	618
Linne en sagte meublement	142	-
Instandhouding, herstelwerk en lopende koste	551	276
Drukkostes, skryfbehoeftes en publikasies	46	48
Eiendomsuitgawes	1 178	864
Sagteware lisensiehernuwing	25	24
Reis en verblyf	50	19
	2 942	1 901

Spyseniering

Meer in-persoon vergaderings is gehou in die oorsigjaar.

Verbruikswinkels

Gedurende die oorsigjaar is meer gas en brandstof aangekoop vir die kultuurfasiliteite as gevolg van die toename in gebruik van die kultuurfasiliteite na die Covid-19 beperkings opgehef is.

Donasies

Gedurende die oorsigjaar is bates aan die Departement van Kultuursake en Sport geskenk om die bates te bestuur.

Werknemerskoste: Dienste in natura

Beampes van die Departement Kultuursake en Sport vervul die uitvoerende en administratiewe funksies geassosieer met die Wes-Kaapse Kultuurkommissie. Departementele personeel wat die Openbare Entiteit ondersteun sluit in die Hoof- Finansiële Beampte (HFB), Direkteur: Kuns, Kultuur en Taaldienste, lynfunksie in die voormelde direktoraat, asook 'n toegewyde Finansiële Bestuurspan wat die HUB bystaan. Terwyl lynfunksiepersoneel en senior bestuurders 'n dubbele rol vervul, is die finansiële bestuurspan toegewy aan die Openbare Entiteit. As gevolg van die dubbele rolle wat vervul word deur meeste van die bogenoemde personeel, is dit moeilik om die tyd wat gewy word aan die aktiwiteite van die Openbare Entiteit te bepaal. Die dienste in natura wat verband hou met hulle salarisse kan nie betroubaar gemeet word nie. Die erkenning hou dus slegs verband met die toegewyde finansiële bestuurspan wat die HFB bystaan in die uitvoering van haar rol as HFB van die Openbare Entiteit en die Departement. Die bedrae wat openbaargemaak word verteenwoordig derhalwe slegs die dienste in natura wat deur die finansiële bestuurspan verskaf word.

Linne en sagte meublement

Nuwe gordyne en beddegoed is gekoop vir die kultuurfasiliteite om hulle op aanvaarbare standaard in stand te hou.

Instandhouding, herstelwerk en lopende koste

Die toename is hoofsaaklik te wyte aan die addisionele skoonmaakvoorrade wat die fasiliteite benodig het aangesien hulle ten volle toeganklik was vir die publiek in die verslagjaar. Hierbenewens het algemene instandhouding toegeneem om te verseker dat die fasiliteite op 'n aanvaarbare standaard in stand gehou word.

Eiendomsuitgawes

As gevolg van die verhoogde gebruik van die fasiliteite na die Covid-19 beperkings opgehef is, het die koste van dienste jaar-op-jaar toegeneem.

Reis en Verblyf

Meer in-persoon vergaderings is gedurende die verslagjaar gehou.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend	2023	2022
14. Ledegelde		
Arendse, M	6	2
Baard, P	4	5
Drumbrell, K	3	2
Fani, C	-	6
Guma, Z	-	2
Hop, J	7	2
Jama, Z	-	5
Joko, P	-	2
Loubser, M	-	2
Mavumengwana, S	6	-
Mbongo, T	-	1
Mbothwe, M	7	2
Muthien, B	5	2
Myers, M	5	2
Nokawaza, L	6	5
Nongalaza, N	-	3
Ryke, E	-	3
Samie, Q	1	2
Van Blerk, C	5	2
Winster, W	6	2
	61	52

Die styging is hoofsaaklike te wyte aan in-persoon vergaderings gehou in die verslagjaar vergeleke met virtuele vergaderings verlede jaar.

15. Oordragte en subsidies

Kultuurrade	210	210
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16. Skuldewaardedaling

Voorsiening vir Twyfelagtige Skuld	-	33
------------------------------------	---	----

17. Kontant gegengereer uit bedryf van werksaamhede

Surplus	541	426
Aanpassing vir:		
Aanwas	(2)	-
Veranderinge in bedryfskapitaal:		
Debiteure van ruiltransaksies	31	(38)
Debiteure van ruiltransaksies (waardedaling)	(6)	33
Krediteure van ruiltransaksies	393	94
	957	515

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend	2023	2022
18. Verpligtinge		
Gemagtigde bedryfsuitgawes		
Goedgekeur en gekontrakteer		
• Bien Donne Herehuis: Princeton Beskermingsdienste	5	17
• Groot Drakenstein: Princeton Beskermingsdienste	5	17
• Melkbos Kultuursentrum: Princeton Beskermingsdienste	5	18
• Melkbos Oppiesee: Princeton Beskermingsdienste	4	18
• Okkie Jooste: Princeton Beskermingsdienste	4	17
	23	87
Totale bedryfsverpligtinge		
Goedgekeur en gekontrakteer	23	87
Hierdie uitgawes gaan gefinansier word uit		
Totale verpligtinge		
Gemagtigde bedryfsuitgawes	23	87

Die verpligtinge hou verband met kontrakte vir gewapende reaksiedienste by kultuurfasiliteite.

19. Verwante party

Verhouding

Primêre Befondser

Departement van Kultuursake en Sport

Strategiese Vennoot

Erfenis Wes-Kaap

Strategiese Vennoot

Wes-Kaapse Taalkomitee

Die Departement van Kultuursake en Sport (DKES) voorsien verblyf aan die Wes-Kaapse Kultuurkommissie om hulle administratiewe en finansiële werksaamhede uit te voer.

Die Minister van die Departement van Kultuursake en Sport as die Uitvoerende Gesag is 'n verwante persoon van die Wes-Kaapse Kultuurkommissie.

Die lede van die Wes-Kaapse Kultuurkommissie en die entiteit soos openbaar gemaak in aantekening 14 is verwante partye ingevolge AARP 20.

Verwante party-transaksies

Inkomste ontvang van verwante party

Departement van Kultuursake en Sport

627

1 100

Syfers in Rand duisend

2023

2022

20. Risikobestuur

Die entiteit se aktiwiteite stel dit bloot aan 'n verskeidenheid van finansiële risiko's: markrisiko (billike waarde rentekoersrisiko, kontantvloeï rentekoersrisiko, kredietrisiko en likiditeitsrisiko).

Likiditeitsrisiko

Likiditeitsrisiko is die risiko dat die entiteit nie sy finansiële verpligtinge sal kan nakom soos dit verskuldig raak nie. Ingevolge sy leningsvereiste, verseker die entiteit dat voldoende fondse beskikbaar is om sy verwagte en onverwagte finansiële verpligtinge na te kom. Alle uitstaande kredietrekeninge is verskuldig binne 30 dae vanaf die verslagdatum.

Sensitiwiteitsontleding

Op 31 Maart 2023, indien die rentekoers op veranderlike koers finansiële instrumente 1% hoër/laer sou wees, met alle ander veranderlikes konstant, sou die surplus vir die jaar R49 153 hoër/laer gewees het.

Kredietrisiko

Kredietrisiko verwys na die risiko dat die teenparty sal versuim om sy kontraktuele verpligtinge na te kom, wat tot finansiële verlies vir die entiteit lei. Die entiteit het 'n beleid aanvaar om slegs sake te doen met kredietwaardige partye.

Kredietrisiko's bestaan meestal uit kontantdeposito's, kontantekwivalente, afgeleide finansiële instrumente en handelsdebiteure. Die entiteit deponeer kontant slegs by die vernaamste banke met hoë gehalte kredietrekords, en beperk blootstelling aan enige enkele teenparty.

Geen kredietperke is oorskry tydens die verslagperiode nie, en bestuur verwag nie 'n surplus (tekort) as gevolg van wanprestasie deur hierdie teenparty nie.

Maksimum blootstelling aan kredietrisiko.

Die entiteit se blootstelling aan kredietrisiko met betrekking tot lenings en debiteure is beperk tot die bedrae op die balansstaat.

Markrisiko

Die entiteit is nie blootgestel aan markrisiko nie, aangesien dit verplig is om krediteure te vereffen binne 30 dae na ontvangs van 'n faktuur, soos vereis deur die Tesourieregulasies en die WOFB.

Rentekoersrisiko

Die entiteit se risikoprofiel bestaan uit vasgestelde en swewendekoerslenings en bankbalanse wat die entiteit blootstel aan billike waarde rentekoersrisiko en kontantvloeï rentekoersrisiko en kan as volg opgesom word:

Finansiële bates

Handels- en ander debiteure is teen 'n vasgestelde koers. Bestuur hanteer rentekoersrisiko's deur voordelige koerse te onderhandel oor swewendekoerslenings en deur, waar moontlik, vastekoerslenings te benut.

Bestuur het ook 'n beleid om die rente op batelings te balanseer met die rente betaalbaar op laste.

AANTEKENINGE BY FINANSIËLE JAARSTATE

Syfers in Rand duisend

2023

2022

20. Risikobestuur (vervolg)

Kontantvloei rentekoersrisiko

Finansiële instrument	Verskuldig oor minder as een jaar	Verskuldig oor een tot twee jaar	Verskuldig oor twee tot drie jaar	Verskuldig oor drie tot vier jaar	Verskuldig ná vyf jaar
Normale kredietterme Kontant in huidige bankinstellings	4 915	-	-	-	-
Krediteure- verlengde kredietterme	(51)	-	-	-	-
Netto bedrag	4 864	-	-	-	-
Datum waarop verskuldig reeds verstryk maar geen voorsiening gemaak nie	-	-	-	-	-

Finansiële instrument 032023

	Lopend	Verskuldig oor 1-30 dae	Verskuldig oor 31-60 dae	Verskuldig oor 61-90 dae	Verskuldig oor 90+ dae	Totaal
Handels- en ander debiteure	35	19	8	28	163	253
Netto bedrag	35	19	8	28	163	253
Datum waarop verskuldig reeds verstryk maar geen waardedaling	0	(19)	(8)	(28)	(45)	(100)

Finansiële instrument 032022

	Lopend	Verskuldig oor 1-30 dae	Verskuldig oor 31-60 dae	Verskuldig oor 61-90 dae	Verskuldig oor 90+ dae	Totaal
Handels- en ander debiteure	20	42	23	4	195	284
Netto bedrag	20	42	23	4	195	284
Datum waarop verskuldig reeds verstryk maar geen waardedaling	0	(42)	(23)	(4)	(71)	(140)

21. Begrotingsvariansies

Verskuiwing van fondse:

Vir die oorsigjaar, is fondse verskuif vanaf die klassifikasies "Entiteit-inkomste uitgesonderd verkope" en "Ander nie-belasting inkomste" om voorsiening te maak vir die aansienlike styging in gelde afkomstig vanaf die fasiliteite. Die verskuiwing van fondse het nie die oorhoofse goedgekeurde begroting vermeerder of verminder nie en is goedgekeur as deel van die Tussentydse Moniteringsverslae deur die Rekenpligtige Gesag.

21.1 Verkope van goedere en dienste uitgesonderd kapitale bates

Die variansie hou verband met gelde van fasiliteite as gevolg van verhoogde gebruik van die kultuurfasiliteite na die opheffing van die Covid-19 beperkings.

21.2 Entiteitinkomste uitgesonderd verkope

Die variansie is te wyte aan die styging van die rentekoers vir die verslagjaar

21.3 Goedere en dienste

Die variansie is hoofsaaklik toe te skryf aan verdragings in die verkryging van goedere en dienste aangesien die diensverskaffer nie in staat was om aan die vereistes van die geadverteerde spesifikasies te voldoen nie. .

AANTEKENINGE BY FINANSIËLE JAARSTATE



URhulumente
weNtshona Koloni



Western Cape Cultural Commission
Wes-Kaapse Kultuurkommissie
IKhomishini yeNkcubeko yeNtshona Koloni



IKhomishini yeNkcubeko yeNtshona Koloni

INgxelo yoNyaka
2022/2023

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IMIFANEKISO ENGAPHAMBILI**Phezulu kwiPhepha elingaPhambili:**

uCweyo lokuPhuhliswa kweDrama lenziwa yiZabalaza kwiZiko leNkcubeko iSchoemanspoort kunye neRhythmic Seed eKnysna

Ezantsi kwiPhepha langaPhambili:

yiRhythmic Seeds eKnysna kunye neProjekthi yoMdaniso eyenziwa yiJazz Art kwiZiko leNkcubeko iOkkie Jooste

ICANDELO A: INGCACISO NGOKUBANZI



1. INGCACISO NGOKUBANZI NGESEBE LIKARHULUMENTE

IGAMA ELIBHALISIWEYO:	IKhomishini yeNkcubeko yeNtshona Koloni
INOMBOLO YOBHALISO (ukuba kufanelekile):	Akufanelekanga
IDILESI YESAKHIWO:	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
IDILESI YEPOSI:	P.O. Box X7115 Cape Town 8001
INOMBOLO YOMNXEBA:	027 021 483 9714
IDILESI YE-IMEYILE:	Thandwa.Ntshona@westerncape.gov.za
WEBSITE ADDRESS:	www.westerncape.gov.za
ABAPHICOTHI-ZINCWADI BANGAPHANDLE:	UMphicothi-zincwadi Jikelel woMzantsi Afrika 19 Park Ln, Milnerton, Cape Town,7441
IBHANKA:	Nedbank

AA	UGunyaziwe oNika iNgxelo
AFSA	IiNgxelo zoNyaka zeMali
AGSA	UMphicothi-zincwadi Jikelel woMzantsi Afrika
BBBEE	UkuXhotyiswa kwabaNtsundu kwezoQoqoqosho ngokuBanzi
CFO	IGosa eliyiNtloko leMali
DCAS	ISebe leMicimbi yeNkcubeko neMidlalo
D: ERM	ICandelo loLawulo loMngcipheko weShishini, iSebe leNkulumbuso
DoCS	ISebe loKhuselo loLuntu
DSAC	ISebe leMidlalo, uBugcisa neNkcubeko
DTPW	ISebe lezoThutho neMisebenzi kaRhulumente
ECM	ULawulo lokuQulathwe liShishini
EPWP	INkqubo eYandisiweyo yeMisebenzi kaRhulumente
EQPRS	INkqubo e-Elektroniki yokuNikwa kweNgxelo yoMsebenzi yaRhoqo ngeKota
ERM	ULawulo loMngcipheko weShishini
ERMECO	ULawulo loMngcipheko weShishini kunye neKomiti yeeNqobo eziSesikweni
FMPPI	IsiCwangciso-nkqubo seNgcaciso yoMsebenzi wokuLawulwa kweNkqubo
MEC	ILungu leBhunga leSigqeba [kwiPhondo] (uMphathiswa wePhondo)
MTEF	IsiCwangciso-nkqubo seNkcitho seSithuba esiPhakathi
NAC	IBhunga leSizwe loBugcisa
NTR	IMithetho yeSizwe yeCandelo loLawulo-mali
PAA	UMthetho woPhicotho-zincwadi kaRhulumente
PFMA	UMthetho woLawulo lweMali kaRhulumente 9
POPIA	UMthetho woKhuselo lweNgcaciso yoMntu
PTI	IMiyalelo yeCandelo loLawulo-mali lePhondo
SCM	ULawulo lweSixokelelwano soNikezelo
TID	INkcazelo yoMgqalisela woBuchule
UAMP	IsiCwangciso soLawulo lwee-Asethi zoMsebenzisi
VIP	OkuPhambili okuVuselelwa nguMbono
WCCC	IKhomishini yeNkcubeko yeNtshona Koloni

3. INTSHAYELELO EYENZIWA NGUSIHLALO

Ndikuvuyele kakhulu ukwandlala iNgxelo yoNyaka yeKhomishini yeNkcubeko yeNtshona Koloni ecacisa ngomsebenzi owenziweyo kunye nezifizekiso zesithuba sonyaka-mali wama-2022/23.

IKhomishini yeNkcubeko yeNtshona Koloni liqumrhu elisemthethweni elisekwe ngokwemiqathango yoMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye neBhunga leNkcubeko, lwe-1998. Isigunyaziso seWCCC kukecebisa uMEC onoxanduva lweMicimbi yeNkcubeko neMidlalo ngokulondolozwa, ukukhuthazwa nokuphuhlisa kobugcisa kunye nenkcubeko kwiPhondo leNtshona Koloni. I-WCCC liqumrhu likarhulumente elinguShedyuli 3C.

Kwisithuba esiphantsi kovavanyo, iKhomishini ibeke phambili ukuzinziswa kothelwano kunye noluntu kulo lonke iphondo leNtshona Koloni. Kulo mba, asixhenxe amabhunga enkcubeko abhalisiweyo axhasiweyo okokuba amilisele iinkqubo zenkcubeko ezahlukeneyo kwiingingqi zoluntu lwawo. Iinkqubo ezimiliselweyo zandisa ingqiqo nomsebenzi weenkcubeko ezahlukeneyo zabantu beNtshona Koloni. Iinkqubo zinikele kulwakhiwo loluntu olulungeleleneyo noluzinzileyo olumalungu azo andeleleyo kwiinkcubeko zalo ezityebileyo nezahlukeneyo.

IsiCwangciso soNyaka sokuSebenza seKhomishini similiselwe ngabasebenzi beSebe leMicimbi yeNkcubeko neMidlalo njengoko iKhomishini ingenabao abasebenzi abaqeshwe isigxina.

Nangona kubekho imingeni ethe yayivelela kumaziko ngenxa yobusela, kubekho ukunyuka okuqaphelekayo kuqokelelo lwengeniso. Ingeniso iya kunceda kulwandiso lololongo nolawulo lwamaziko alawulwa yiKhomishini. IKhomishini inombulelo ongazenzisiyo kuhlobo lwenkonzo ethe yanikezelwa liSebe lezoThutho neMisebenzi kaRhulumente ekulungiseni umonakalo kwiintambo zombane obangelwe bubusela kwiziko laseGroot Drakenstein. I-WCCC iyabuvuma yaye ibubulela kakhulu nangentlonipho ubudlelwane beqhinga kunye nenkxaso ethe yayifumana kwiSebe loKhuselo loLuntu elithe lancedisa ekuyilweni lweNgxelo zoVavanyo loKhuselo ezilungiselelwe amaziko alawulwa yiKhomishini.

Ngokupheleleyo, iKhomishini zisebenze kakuhle kunye namaSebe amaninzi kulo lonke uLawulo lweNtshona Koloni ngokunjalo noluntu kulo lonke iphondo.

Intlekele yombane isahleli ingumngeni ongundoqo othintela ukumiliselwa okulungileyo kweenkqubo ngamalungu oluntu kumaziko enkcubeko aphantsi kolawulo lweKhomishini. Ngaphezulu, ukukcinywa kombane kuphungulwa umthwalo wokusetyenziswa kunikele kakhulu kubusela obandileyo kumaziko enkcubeko.

Nangona ndiqaqambise ukunyuka kuqokelelo lwengeniso, ukunqongophala kwenkxaso-mali eyaneleyo yokuxhasa onke amabhunga enkcubeko afanelekileyo nabhalisiweyo kulo lonke iphondo kusasele kungumngeni.

Ukubheka phambili, iKhomishini kufuneka iphuhlise amaqhinga angaphezulu ajolise ekuvuseleleni inkxaso-mali eyaneleyo kunye nezinye izibonelelo zokunikezelwa kwimibutho yenkcubeko emininzi egxile ekwandiseni imisebenzi yenkcubeko kwiingingqi zoluntu lwazo.

Kwisithuba esiphakathi ukuya kwesexesha elide, iKhomishini kufuneka igxile ngakumbi ekufumaneni izibonelelo ezingaphezulu ekufuneka zisetyenziswe ukuhlaziya amaziko enkcubeko okokuba abe kumgangatho wehlabathi kunye nezizinda zedijithali. Itheknoloji ephuculweyo kumaziko enkcubeko iya kuphucucela uthungelwano kunye nezakhono zokusetyenziswa kwekhompyutha lulutsha kunye nabanye abasebenzisi.



*L. Nokwaza
IKhomishini yeNkcubeko yeNtshona Koloni*

IKhomishini kufuneka iqhubeke izamele ukuhlanganisa izibonelelo ekufuneka zisetyenziswe ukwandisa iinkqubo zophuhliso lwenkcubeko. Kufuneka izame ukunikezela ngenkxaso yemali kumabhunga enkcubeko amaninzi. Oku kufuneka kusekwe kukhuseleko olufanelekileyo ukuqinisekisa ngokusetyenziswa ngobulumko kwezibonelelo zemalikhunye nazo zonke ii-asethi ezifunyenweyo ukulungiselela ukuqhutywa kweenkqubo kunye neeprojekti.

Ingxelo yam iya kuba yengaphelelanga xa ndithe ndasilela ukuncoma umnikelo owenziwe nguMEC ekunikezeleni ngobunkokheli nesikhokhelo kwiKhomishini, kumalungu eKomiti eSigxina yoKhuselo loLuntu, iMicimbi yeNkcubeko neMidlalo ngolongamelo lwayo. Ngokulinganayo, mandibulele amalungu abasebenzi beSebe leMicimbi yeNkcubeko neMidlalo ngegdelea enobucule nenesakhono ekwenzeni umsebeni wawo nokwandisa ngokunjalo umbulelo kumalungu eWCCC ngokuzinikela kwawo nobugosa bawo.

Ukuqukumbela, mandibulele bonke abantu abathe babandakanyeka ngqo nangokungathanga ngqo kumuliselo lweenkqubo zenkcubeko kuluntu kwiphondo liphela. Ndiqinisekile okokuba ukuya kwixesha elizayo iKhomishini kunye nabasebenzi beSebe leMicimbi yeNkcubeko neMidlalo baya kuqhubeka bewuqhuba umsebenzi okhoyo ngobuchule nangokuzinikela.



L Nokwaza

iKomishini yeNkcubeko yeNtshona Koloni

31 kweyeThupha 2023

Qaphela:

uMandla Mbothwe usebenze njengoSihlalo: ukususela ngomhla woku1 kweyoMdumba – ukuya kutsho kumhla wama21 kweyeKhala.

UQuahnita Samie usebenze njengoSihlalo oBambelelo: ukususela ngomhla wama23 kweyoMdumba – ukuya Kutsho kumhla wama21 kuTshazimpuzi ka2023.

USihlalo omtsha wonyulwe: ngomhla wama21 kuTshazimpuzi ka2023.

4. UVAVANYO NGOKUBANZI LOGUNYAZIWE ONIKA INGXELO

Uvavanyo ngokubanzi lwemali yequmrhu likarhulumente

Nangona imingeni yoqoqsho neemeko zentlalo ibingumqobo oveliswe ngubhbane weCovid-19, amaziko alolongwa ekwimigangatho eyamkelekileyo ngbasebenzisi. Ukusetyenziswa kwakhula ngokubonakalayo ngethuba lasekupheleni lonyaka yaye oku kwandisa ingeniso efunyenweyo.

Iindlela zenkcitho zequmrhu likarhulumente

Injongo	2022/23			2021/22		
	Uhlahlo Lwabiwo-mali	Inkcitho eyiyo	Inkcitho (engaphezulu) engaphantsi	Uhlahlo Lwabiwo-mali	Inkcitho eyiyo	Inkcitho (engaphezulu) engaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
IMpahla neeNkonzo	2 730	2 548	182	2 100	1 624	476
Iyonke	2 730	2 548	*182	2 100	1 624	476

* Iyantlukwano ibangelwe ikakhulu lilityaziso yinkqubo yoLawulo lweSixokelelwano soNikezelo njengoko abanikeli benkonzo bengakhange banike amaxabiso ngokuhambelana neenkukacha ezikupapasho.

Izithintelo zezakhono nemingeni ejamelene nequmrhu likarhulumente

Inkxaso yolawulo imiliselwe ngamagosa esebe njengoko iqumrhu lingaqeshi basebenzi besigxina. Kukho ukunganeli kwabasebenzi abaqeshwe isigxina kwiziko yaye inkxaso inikezelwa ngabaxhamli be-EPWP abamilisela imisebenzi yamihla yemihla kumaziko.

Imisebenzi engundoqo eyekisiweyo/imisebenzi eza kuyekiswa

N/A

Imisebenzi ephambili emitsha necetywayo

N/A

Izicelo zokuqengqelwa kweengxowa-mali

N/A

Ulawulo lwesixokelelwano sonikezelo

Iinkqubo zeSCM zilawulwa yiyunithi yenkxaso yeCFO ekwi-ofisi yeCFO.

Zonke izindululu zonikezelo lwamaxabiso ezingabongozwanga zonyaka ziphantsi kovavanyo.

N/A

Ingaba iinkqubo zeSCM ziqulunqiwe na

Imigaqo neekqubo zeSCM zikho ukuqinisekisa ngohambelwano nomthetho.

Imingeni efunyenweyo nendlela esonjululwe ngayo

Ukucinywa kombane kuphungulwa umthwalo wosetyenziso kwabeka esichengeni ukhuseleko kumaziko. Oonogada abasabelayo baqhube umsebenzi wokugada ze kwafakelwa iziva-mvo zokucupha zafakelwa kumasango okungena aphambili.

Imiba yengxelo yophicotho-zincwadi yonyaka ongaphambili nendlela engalungiswa ngayo

Ukugcinwa kwerekhodi nokulandelwa kwabasebenzisi kumaziko kuphuculwe ngokuqaliswa kweengxelo zoqinisekiso.

Imisitho emva komhla wokunikwa kwengxelo

N/A

Okunokwenzeka koqoqosho

I-WCCC igcine iziko likumgangatho owamkelekileyo ngoncedo lweSebe yezoThutho neMisebenzi kaRhulumente. Phakathi kweenkqubo elizinikezelayo kukecebisa, kukukhokhela, kunye nomsebenzi wolungiso ongundoqo wamaziko abathe bawumilisela.

Ukuncoma

Ndingathand ukuncoma umsebenzi woMphicothi-zincwadi woMzantsi Afrika, oqhube uphicotho-zincwadi lweeNgxelo zoNyaka zeMali kunye nengcaciso yomsebenzi. Ndenza umbulelo ongazenzisiyo kwiKomiti yoPhicotho-zincwadi ethe yanikezela ngexabiso elibaulekileyo lweNgxelo yoNyaka kunye nendima yayo yokongamela kunyaka wonke kwiziphumo zemali nakwezingeyiyo imali zequmrhu.

Okokugqibela, ndincoma indima nenkxaso yoMphathiswa, uNksk. Anroux Marais ngesikhokhelo sakhe kunye nabasebenzi besebe nenkxaso yabo engagungqiyo kunye noncedo.



L. Nokwaza

Egameni loGunyaziwe oNika iNgxelo
31 kweyeSilimela 2023

5. INGXELO YOXANDUVA NENQINISEKISO YOKUCHANEKA KWENGXELO YONYAKA

Ngokolwazi lwam kunye nenkolo, ndiqinisekisa okulandelayo:

- Yonke ingcaciso kunye nezixa-mali ezibhengezwe kwingxelo yonyaka iyahambelana neengxelo zonyaka zemali eziphicothiweyo nguMphicothi-zincwadi Jikelele.
- Ingxelo yonyaka iphelele, ichanekile yaye akukho naziphi na zinto ezishiyiweyo.
- Ingxelo yemali iqulunqwe ngokuhambelana nezikhokhelo ezikwingxelo yemali njengoko ikhutshwe liCandelo loLawulo-mali leSizwe.
- IiNngxelo zoNyaka zeMali (iCandelo F) zilungiswe ngokuhambelana nemigangatho esebenza kwiqumrhu likarhulumente.
- UGunyaziwe oNika iNngxelo unoxanduva lokulungiselela iingxelo zonyaka zemali kunye nezigwebo ezenziwe kule ngcaciso.
- UGunyaziwe oNika iNngxelo unoxanduva lokuseka nokumilisela inkqubo yolawulo lwangaphakathi eyilelwe ukunika ingqinisekiso efanelekileyo ngemfezeko nokuthembeka kwengcaciso yokusebenza, ingcaciso ngemicimbi yabasebenzi kunye neengxelo zonyaka zemali.
- Abaphicothi-zincwadi bangaphandle kunxityelelwene nabo okokuba banike imbono ezimeleyo ngeengxelo zonyaka zemali.

Ngokwembono yethu, ingxelo yonyaka ibonise ngokufanelekileyo imisebenzi, ingcaciso yokusebenza, ingcaciso yemicimbi yabasebenzi kunye nemicimbi yemali yequmrhu likarhulumente kulungiselelwa unyaka-mali ophela ngomhla wama-31 kweyoKwindla 2023.

Obekekileyo



L Nokwza

Egameni loGunyaziwe oNika iNngxelo

31 kweyeSilimela 2023

6. UVAVANYO NGOKUBANZI LWEQHINGA

6.1. UMbono

Ukunikela ngokufanelekileyo kukukhula nophuhliso lobume obunamandla benkcubeko ngokubhekiselele kwiNtshona Koloni ehlangeneyo.

6.2. UMnqophiso

Ukulondoloza, ukukhuthaza, nokuphuhlisa inkcubeko eNtshona Koloni:

- Ngokubhaliswa nokungabhaliswa kwamabhunga enkcubeko.
- Ngokunikezelwa kwenkxaso yemali kumabhunga enkcubeko abhalisiweyo.
- Ngokuphatha, ukulawula, ukuphuhlisa nokulolonga ipropati eshukumayo nengashukumayo ebekwe phanti kwempatho yayo nguMphathiswa wePhondo;
- Ngomsebenzi weminye imisebenzi enikezelwe nguPhathiswa wePhondo; kunye
- Nokucebisa uMphathiswa wePhondo ngomgaqo-nkqubo.

6.2. Imigqaliselo

Imfezeko, ukuthatyathwa koxanduva, ubuchule, inguqu, ukusabela nenkathalo.

7. IZIGUNYAZISO ZOMTHETHO NEZINYE

7.1 Isigunyaziso somgqo-siseko

ICandelo	UXanduva oluthe Ngqo lweKhomishini yeNkcubeko yeNtshona Koloni ukuqinisekisa ngohambelwano
UMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996	
ICandelo 30: Ulwimi kunye nenkcubeko	IKhomishini yeNkcubeko yeNtshona Koloni (WCCC) iququzelela amathuba ukulungiselela abantu baseNtshona Koloni ukuze basebenzise iilwimi zabo kunye namalungelo enkcubeko ngeenkqubo neeprojekti ezimeleyo nezixhasayo.
ICandelo 31: Uluntu lwenkcubeko, lwenkolo kunye noluntu lweelwimi	I-WCCC kufuneka iqinisekise ukuba iinkqubo zayo neeprojekti ziyayihlonipha iyantlukwano kwinkcubeko yabemi baseNtshona Koloni.
ICandelo 41: Imithetho-siseko yokusebenzisana kukarhulumente kunye nobudlelwane boorhulumente	I-WCCC isebenzisana nawo onke amasebe karhulumente ekwenzeni umsebenzi yayo.
IShedyuli 4: IMimandla eSebenzayo elawulwa ngentsebenziswano yiNdlu yoWisomthetho yeSizwe neyePhondo.	Imicimbi yenkcubeko: <ul style="list-style-type: none"> • I-WCCC isebenza ngokubambisana neSebe leSizwe lezobuGcisa neNkcubeko kunye nemibutho ebandakanyekayo kurhulumente amalunga nemicimbi yentsebenziswano yobugcisa, inkcubeko kunye nemiba yelifa lemveli.
ICandelo 81	WCCC kufuneka yamkele kwaye iphumeze imigaqo-nkqubo ngamandla ukukhuthaza nokugcina intlalo-ntle yabantu baseNtshona Koloni, kubandakanya nemigaqo-nkqubo ejolise ekufezekiseni: <ul style="list-style-type: none"> • ukukhuthazwa kokuhlonitshwa kwamalungelo enkcubeko, inkolo kunye neelwimi zoluntu eNtshona Koloni; kunye • ukukhuselwa kunye nokulondolozwa kwembali yendalo, ezembali yenkcubeko, ubugcisa bezinto zakudala kunye nelifa lemveli lolwakiwo lweNtshona Koloni ukuze kuxhamle isizukulwana esikhoyo nesizayo. <p>I-WCCC iqinisekisa ukuba iDCAS ibonelela ngeemfuno zenkcubeko zoluntu lweNtshona Koloni njengoko kumiselwe ngumthetho.</p>

ICandelo	UXanduva oluthe Ngqo lweKhomishini yeNkcubeko yeNtshona Koloni ukuqinisekisa ngohambelwano
UMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996	
ICandelo 195: Iinqobo ezisesikweni kunye nemithetho-siseko elawula ukuphathwa kukarhulumente	Amagosa eSebe leMicimbi yeNkcubeko neMidlalo (DCAS) anoxanduva lokumilisela isigunyaziso seWCCC kufuneka aqinisekise ngokusetyenziswa ngokufanelekileyo, ngoqoqosho nangokusebenzayo kwezibonelelo. Iinqubo eziqhutywe kwicandelo likarhulumente kufuneka zivelise izibonelelo ezininzi ngeendleko eziphantsi kakhulu.
UMgaqo-siseko weNtshona Koloni, 1998 (uMthetho 1 we-1998)	
Section 70	<p>Umthetho wephondo kufuneka ubonelele ngokusekwa kunye nenkxaso-mali efanelekileyo kuxhonyekeke kwizibonelelo zephondo ezikhoyo, kwibhunga lenkcubeko okanye amabhunga oluntu okanye oluntu kwiNtshona Koloni abelana ngelifa lemveli lenkcubeko kunye nolwimi.</p> <p>Ubhaliso nenkxaso kumabhunga enkcubeko:</p> <ul style="list-style-type: none"> IKhomishini yeNkcubeko yeNtshona Koloni inoxanduva lobhaliso, nokuxhasa, nokubhalisa amabhunga enkcubeko. I-DCAS inolongamelo lweWCCC yaye inikeza iKhomishini ulawulo nenkxaso yemali.

7.2 IZigunyaziso zoMthetho nezomgaqo-nkqubo

IKhomishini yeNkcubeko yeNtshona Koloni yasekwa nguMthetho weKhomishini yeNkcubeko yeNtshona Koloni namaBhunga eNkcubeko, we-1998 (uMthetho onguNombolo 14 we-1998). I-WCCC yadweliswa njengoShedyuli 3, icandelo C lequmrhu lephondo ngomhla woku-1 kweyeSilimela 2001 ngokwemiqathango yoMthetho woLawulo lweMali kaRhulumente, we-1999 (uMthetho 1 we-1999).

I-WCCC isebenza kwizigunyaziso zomthetho nezomgaqo-nkqubo ezichazwe kwitheyibhile engasezantsi.

UMthetho	Isalathisi	Uxanduva olungundoqo lweWCCC
UMthetho woLawulo lweMali kaRhulumente.	UMthetho 1 we1999	I-WCCC ingenisa iingxelo zarhoqo ngekota nezonyaka ngonkezelelo lwayo lomsebenzi kunye neengxelo zemali eziphicothiweyo ngokusekwe kokujoliswe kuko konyaka kwenjongo yeqhinga yonyaka-mali ngamnye.
UMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye namaBhunga eNkcubeko,	UMthetho we14 we1998	IKhomishini yeNkcubeko yeNtshona Koloni iyalondoloza, ikhuthaze ze iphuhlise inkcubeko eNtshona Koloni, ngokomgaqo-nkqubo omiselwe ngu-MEC (ilungu leKomiti yesiGqeba [wePhondo]). I-WCCC icebisa uMEC malunga nolondolozo, ukukhuthazwa nokuphuhliswa kobugcisa nenkcubeko eNtshona Koloni.
UMthetho woBunkokheli beMveli namaKhoi-San	UMthetho wesi 3 wama2019	<p>Ezona njongo ziphambili zoMthetho zezi:</p> <ul style="list-style-type: none"> Ukwenza isibonelelo sokunikwa kwengqwalasela kubunkokheli bamaKhoi-San; kudityaniswa koMthetho weNdlu yeeNkokheli zeMveli kuZwelonke, wama-2009, kunye noMthetho wesiCwangciso-nkqubo soBunkokheli beMveli kunye noLawulo wama-2003: Ukujongana nezinye izithintelo kwimithetho ekhoyo; kunye.
UMthetho wokuKhuthazwa koBulungisa kuLawulo	UMthetho wesi3 wama2000	<p>Lo Mthetho:</p> <ul style="list-style-type: none"> Wandlala imigaqo kunye nezikhokelo ekufuneka zilandelwe ngabalawuli xa besenza izigqibo; ufuna abaphathi ukuba bazise abantu malunga nelungelo labo lokuphonononga okanye ukubhena kunye nelungelo labo lokucela izizathu; ufuna abalawuli banike izizathu zezigqibo zabo; kunye nokunika amalungu oluntu ilungelo lokucela umngeni kwizigqibo zabalawuli enkundleni.
UMthetho wokuKhuthaza ukuFikelela kwiNgcaciso	UMthetho wesi2 wama2000	<p>Lo Mthetho unika ilungelo lokufikelela kwiirekhodi ezigcinwe ngurhulumente, ngamaziko karhulumente kunye namaziko a bucala. Phakathi kwezinye izinto iQumrhu kufuneka:</p> <ul style="list-style-type: none"> Liqulunqe incwadana yemigaqo echaza kumalungu oluntu ukuba angasifaka njani isicelo sokufikelela kwingcaciso egcinwe liziko; and Liqeshe igosa lengcaciso ukuba liqwalasele izicelo zengcaciso egcinwe liqumrhu.

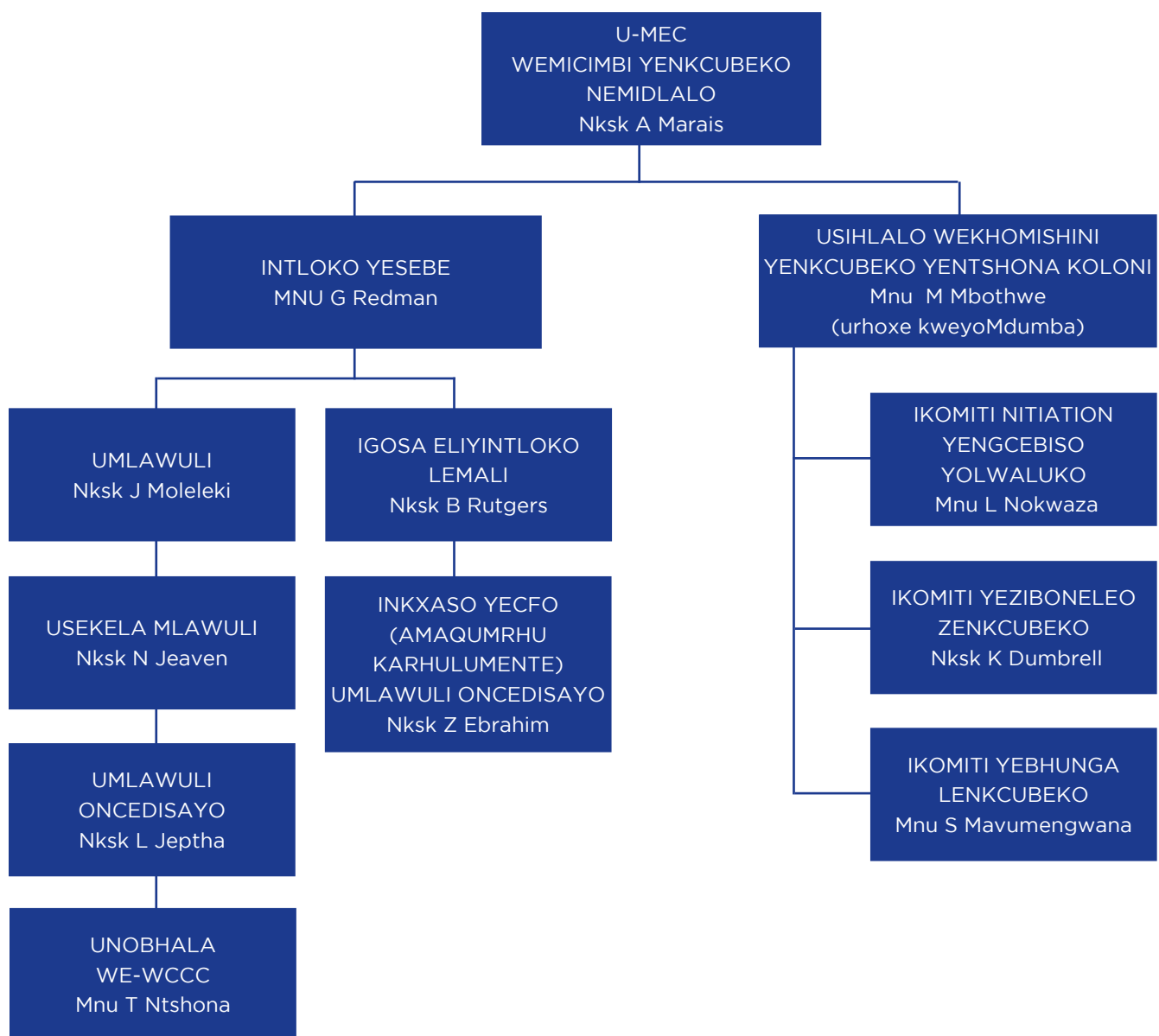
UMthetho	Isalathisi	Uxanduva olungundoqo lweWCCC
UMthetho woKhuseleko lweNgcaciso yoMntu	UMthetho wesi4 wama2013	UMthetho ukhuthaza ukhuselo lwengcaciso yomntu equlunqwa ngamaqumrhu karhulumente nawangasese; ukuqalisa kwemiqathango ethile yokuseka iimfuno eziphantsi yokuqulunqwa kwengcaciso yomntu. Ngaphezulu, uMthetho unikezela ngokusekwa koMlawuli weNgcaciso okokuba asebenzise amagunya athile nokwenza imfanelo nemisebenzi ngokwemiqathango yalo Mthetho kunye noMthetho wokuKhuthazwa koFikelelo kwiNgcaciso, yowama-2000. UMthetho unikezela ngaphezulu ukukhutshwa kweekhowudi zokuziphatha; kulungiselelwa amalungelo abantu ngokuphathelele kunxibelelwano lwe-elektroniki olungabongozwanga kunye nokwenziwa kwezigqibo okuzenzekelayo; ukulawulwa kokungena nokuphuma kwengcaciso yomntu kwimida yonke yeRiphabliki; nokunikezela kwimiba enxulumene nayo ngoko.
UMthetho weSiko loLwaluko	UMthetho wesi-2 wama-2021	UMthetho unikezela ngolawulo olufanelekileyo lokwenziwa kwesiko lolwaluko; unikezela ngokusekwa kweKomiti yeSizwe yokoNganyelwa koLwaluko kunye neeKomiti zePhondo zoLungelelwaniso loLwaluko kunye nemisebenzi yazo; ukunikezela ngoxanduva, iindima nemisebenzi yabachaphazelekayo abahlukeneyo ababandakanyekayo kukwenziwa kolwaluko efana okanye kwimiba efana nemiba yolawulo apho; ukunikezela ngolawulo olufanelekileyo lwezikolo zolwaluko; ukunikezela ngamagunya olawulo oMphathiswa neeNkulumbuso; ukunikezela ngokubekwa kweliso kumiliselwalo lwalo Mthetho; ukunikezelwa kweepawu ezingafaniyo zephondo; nokunikezela kwimiba enxulumene noko.
Ukuhlaziywa kwePhepha leNgcaciso yoMgaqo-nkqubo woBugcisa, iNkcubeko neLifa leMveli	Kowama-2018	IPhepha leNgcaciso yoMgaqo-nkqubo elihlaziyweyo lamkelwa yiKhabhinethi ngowama-2018 kulandelwa uVavanyo lweMpembelelo yoQoqosho lweNtlalo oluqhutywe yiSouth African Cultural Observatory. Landlala iinjongo zomgaqo-nkqubo ezisekelwe liqhinga lexabiso lobugcisa, lenkcubeko, kunye nelifa lemveli. Ijongene nohlanganiso olungenazo izithintelo zeNDP, uHambelwano lweNtlalo kunye neQhinga loLwakhiwo lweSizwe olunceda kwiinjongo zombono neqhinga leDCAS.
UMthetho wesi-Cwangcisonkqubo soMgaqonkqubo wokuThenga ngokuKhethekileyo, 2000	UMthetho 5 wama-2000	Ukuncedisa kwicandelo 217(3) loMgaqo-siseko ngokunikezela isicwangciso-nkqubo sokumiliselwa komgaqo-nkqubo wokuthenga ocamngcwe kwicandelo 217(2) loMgaqo-siseko.

7.3 IMigaqo-nkqubo yeZiko namaQhinga kwisithuba socwangciso seminyaka emihlanu

UMgaqo-nkqubo	Inkcazelo
IMigaqo yokuZiphatha yaMalungu eWCCC	Injongo ephambili yale Khowudi kukukhuthaza indlela yokuziphatha engumzekelo phakathi kwamalungu ukunikezela ngemfezeko kwiziko iWCCC.
UMgaqo-nkqubo wokuBhaliswa kunye nokungaBhaliswa kwamaBhunga eNkcubeko	Lo mgaqo-nkqubo unikezela ngokubhaliswa kwamabhunga enkcubeko nokumela abantu ababelana ngenkcubeko enye okanye abanolwimi olunye lwelifa lemveli. Unceda kumthetho-siseko wokuhlonipha, ukukhulisa, ukugcinwa nokukhuselwa kweyantlukwano eNtshona Koloni nakuMzantsi Afrika uphela. Lo mgaqo-nkqubo uncenda iWCCC okokuba ikhuphe kubhaliso amabhunga enkcubeko xa kukho imihlaba elungileyo yokwenza njalo.
UMgaqo-nkqubo wokuSetyenziswa kweZibonelelo zeNkcubeko	Ukunikezela ngesicwangciso-nkqubo kuGunyaziwe oNika iNgxelo weWCCC okokuba alawule ingeniso ngoqoqosho nangokufanelekileyo nokukhuthaza usetyenziso olupheleleyo lwee-asethi eziphantsi kolawulo lweKhomishini.
IziGunyaziso zeMali zeWCCC	Izigunyaziso zamagunya ezikhutshwa liGosa eliNika iNgxelo ngokwemiqathango yecandelo 44(1) nalama44(2) loMthetho woLawulo lweMali kaRhulumente, we1999.
IsiGunyaziso seSCM yeWCCC	Isigunyaziso segunya esikhutshwa liGosa eliNika iNgxelo ngokwemiqathango yecandelo 44(1) nalama44(2) loMthetho woLawulo lweMali kaRhulumente, we1999.
IQhinga loLawulo loMngcipheko weShishini nesiCwangciso soMiliselwalo	Ukuncedisa keiimfuno zoMthetho woLawulo lweMali kaRhulumente, uMthetho 1 we-1999, iCandelo 51(1)(a)(i) elichaza into yokokuba iGosa eliNika iNgxelo kufuneka liqinisekise ngento yokuba iqumrhu lunalo yaye lugcina inkqubo esebenzayo, efanelekileyo neselubala yemali kunye nolawulo lomngcipheko nolawulo lwangaphakathi.

UMgaqo-nkqubo	Inkcazelo
IsiCwangciso nkqubo sokubonakalayo	UGunyaziwe oNika iNgxelo udingeka okokuba aphuhlise yaye avumelane nesicwangciso-nkqubo samanqanaba amkelekileyo okubonakalayo yaye kubalulekile kuGunyaziwe wesiGqeba kuthethwano nabaphicothi-zincwadi bangaphandle.
IsiCwangciso sokuThintela uBuqhetseba	Umgaqo-nkqubo ubonelela ngeendlela zokuchaza ukuphand kunye nokusombulula izehlo zobuqhetseba ezichaphazela iWCCC.
ULawulo lwabatyalayo	UGunyaziwe oNika iNgxelo kufuneka alawule abatyalayo kulungiselelwa ukusetyenziswa kwezibonelelo zenkcubeko.
IMivuzo yamaLungu	Ukuququzelela intlawulo kumalungu eWCCC atyunjwe okokuba azimase iinkomfa, iiprojekti, iintlanganiso kunye nocweyo egameni leKhomishini.
UMgaqonkqubo weSixo-kelelwano soNikezelo	Ukulawula ulawulo lwezibonelelo ngaphakathi kwiqumrhu.

8. UBUME BOMBUTHO



1. INGXELO YOMPHICOTHI-ZINCWADI JIKELELE: IINJONGO EZIMISELWE KWANGAPHAMBILI

I-AGSA ngokwakalokunje iqhube iinkqubo eziyimfuneko kwingcaciso yokusebenza ukulungiselela ukunika ingxelo ngokubambekayo ekufumeneyo.

Khangela kwiphepha lama-44 leNngxelo yeNngxelo yoMphicotho-zincwadi, epapashwe njengeCandelo F: INgcaciso yezeMali.

2. UVAVANYO NGOKUBANZI LOKUSEBENZA

2.1. UBume bokuNikezelwa kweNkonzo

I-WCCC izimisele ekujoliseni kunikezelo kwesigunyaziso sayo kunyaka ophantsi kovavanyo, Ikhonishini kudingeke okokuba icinge ngokutsha, icwangcise kwakhona, yaye icinge ngokutsha, njengoko iyilwe ngokutsha ibhekiselele kuzinzo olukhulu nokusabela kwimingeni yoqoqosho neyentlaloeziswe ngubhubhane. Izifundo ezifundiweyo kubhubhane zince iWCCC okokuba iguqule indlela yayo emalunga nabasebenzi kunye nezakhiwo ezikulawulo lwayo.

Kwisithuba sonyaka ophantsi kovavanyo ikhono lokuyila lisele lisencamini yocwangciso njengoko ikhomishini ikhangele kwiimbono ezintsha neendlela ezintsha zokusabela kwimingeni yoqoqosho, yobume, kunye neyentlalo eveliswe ngubhubhane nokubamba ngaphezulu amathuba athi avele. I-WCCC isabele ngendlela elungelelanisiweyo yaye imisebenzi yayilungiselelwe isimo esikhoyo nangaliphi na ixesha.

Amaziko enkucubeko aphantsi kolawulo lweziko likarhulumente ajanyelwa yimingeni njengenxaleye yokucinywa kombane okuqhubekayo kuphungulwa umthwalo wosetyenziso limilisela ngenxa yentlekele yombane. Iziko lifune iilanteni ezizimelayo zeLED ukubuyekeza nokunceda abathengi okokuba liqhubeke ngeenkqubo zalo. Nangona umngeni waqhubekaka, oku akukhange kubathintele abathengi ekusebenziseni amaziko. Izixhobo zombane, iiplagi zodonga kunye neebhokisi zokuhambisa iintambo zombane kumaziko zaqhubeka zisaphuka qho, kodwa iDTPW yanikezela ngeenkonzo zolungiso zobuchule xa iceliwe yiKhomishini. Njengenxalenye yesisombululo kule miba, iDTPW ichaze into yokokuba iiswitshi ezikhoyo kwiibhokisi zokuhambisa iintambo zombane ziya kukhutshwa kufakwe iiswitshi ezimelana nodubulo lokubuya kombane kwisithuba sonyaka-mali olandelayo.

Ukucinywa kombane kuphungulwa ubunzima bomthwalo wosetyenziso kuchaphazele imiba yokhuselo nokhuseleko kwiziko iGroot Drakenstein eSimondium njengoko ukubiwa kwemibhobho yamanzi, iintambo zombane nokuqhekeza kwanda. Kube kokwesithathu imotho yesango ezivulekelelayo izivulekele ikhutshwa nto leyo eyandisa umngcipheko wokungena kwabantu ngokungekho mthethweni ze lube sesichengeni ukhuselo lwee-asethi ezishukumayo nezingashukumiyo eziphantsi kolawulo lwequmrhu likarhulumente. Oku kudinga ubudlelwane obusondeleyo bokusebenza kunye neenkampani zokhuseleko, amapolisa ngokunjalo neSebe loKhuselo loLuntu elite lancedisa ekuyileni iingxelo zovavanyo lokhuselo ukunceda iKhomishini. Ezi zasetyenziswa njengezikhokhelo ukubeka phambili kwakhona uhlahlo lwabiwo-mali nokumisela imiqathango efanelekileyo ekufuneka imiliselwe.

Inkqubo yenkxaso-mali yamaBhunga eNkcubeko abhalisiweyo yamiliselwa kwi-intanethi. Oku kungqina ukusebenza njengoko onke amaxwebhu kunye nengcaciso kwabalula ukufikelela kuwo xa edingeka yaye ikomiti ibe nakho ukugweba ngokusebenzisa ubuxhakaxhaka bonxibelelwano nekhompyutha, ukunciphisa iindleko. IKhomishini ixhase imisebenzi yamaBhunga eNkcubeko asixhenxe kulo lonke iphondo.

I-WCCC, abasebenzi kunye noluntu yabonakalisa ukomelela okungummangaliso njengoko yayisabela kunyaka ngokuziqhelanisa neenguqu zobume bangaphandle. Amaziko avulelwa ukubhukishela ukulala ze kwenziwa ulungelelaniso lwangaphakathi ukuqinisekisa ngohambelwano kuwo onke amanqanaba. Ekuqaleni konyaka, amaziko anokuhlalisa ama-50% abantu nangaliphi na ixesha, yaye oku kube nempembelelo kwingeniso eveliswayo. Ukususela kweyeKhala 2022, amaziko amkele inani elipheleleyo labantu abakhukishileyo. Oku kunyuse ingenisoeyenziweyo kakhulu.

Kuthathelwa ingqalelo ikhono lokusetyenziselwa izinto ezininzi kwamaziko kunye nemijelo emitsha yengeniso, ufundo lokufaneleka luya kwenza izindululo lengqwalasela yexesha elizayo ukuqinisekisa ngozinzo lwamaziko kulungiselelwa ukusetyenziswa luluntu.

2.2. Ubume bombutho

Ngokuhambelana necandelo 13 loMthetho weKhomishini yeNkcubeko yeNtshona Koloni kunye namaBhunga eNkcubeko, onguNombolo 14 we-1998, abasebenzi beSebe leMicimbi yeNkcubeko neMidlalo banoxanduva lomsebenzi wolawulo lweWCCC kubandakanywa nomabhalane. Iyunithi yenkxaso yeCFO kunye nokuthenga neentlawulo ezinxulumene namalungu eWCCC kunye nemisebenzi.

I-WCCC, usihlalo, uMnu Mandla Mbotwe, warhoxa kweyoMdumba 2023 waze usekela sihlalo uNksk Quahnita Samie, wachophela imicimbi de usihlalo omtsha wanyulwa. Oku kuqinisekise ngento yokuba imigqalisela yokusebenza yeWCCC yafezekiswa, njengoko kuchaziwe kwisiCwangciso esivunyiweyo soNyaka sokuSebenza. Intlanganiso yomntu wonke yarhoqo ngekota kunye neentlanganiso zekomiti zabanjwa njengoko zazicwangcisiwe. I-WCCC inekomitana ezintathu ezizezi eyeZibonelelo, eyamaBhunga eNkcubeko, kunye neKomiti yeNgcebiso yoLwaluko.

Ukuhambelana noMthetho weSiko loLwaluko wama-2021, icandelo 11.3, iWCPICC yasekwa ngomhla woku-1 kweyeKhala 2022 isithuba seminyaka emi-5. Isigunyaziso esingundoqo seli candela kukulawula umiliseko loMthetho. UMthetho uzama ukunikezela ngolawulo olufanelekileyo lwemisebenzi yesiko lolwaluko. Unikezela ngokunjalo ngoxanduva, iindima nemisebenzi yabachaphazelekayo abahlukeneyo ababandakanyekayo kwimisebenzi yolwaluko.

Njengenxalenye yenkqubo yoyilo lwemisebenzi ye-EPWP, amaziko anikezela ngezithuba zokufakwa kwabaxhamli bolutsha abangaqeshwanga. Ngenxa yoko, abaxhamli bafumana amava endawo yokusebenza kunye nezakhono ezinokubasebenzela xa besenza izicelo zemisebenzi esigxina. Inkqubo ixhaswa ngemali liSebe leMicimbi yeNkcubeko neMidlalo.

2.3. UMgaqo-nkqubo obunguNdoqo woPhuhliso kunye neeNguqu zoMthetho

N/A

2.4. Inkqubela phambili ephathelelene nofezekiso lweempembelelo zeziko neziphumo

Impembelelo neziphumo ezicwangcisiweyo zeWCCC ngokwesiCwangciso seQhinga laso zandlalwe ngasezantsi zaye zichaza inkqubela phambili eyenziweyo ngokubhekiselele kwizifzekiso zengxelo yempembelelo yeKhomishini.

INGxelo yempembelelo	IKhomishini ngemisebenzi yayo, izamela ukuyila uluntu olukhuselekileyo nolulungelelanisiweyo ngokumiliseka kwakhona kokusetyenziswa kwamaziko ngokunjalo nokunikezelwa kwenkxaso kumabhunga enkubeko abhalisiweyo ukulondolozwa kwemisebenzi yawo yenkcubeko.
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Inani	Isiphumo	UMgqalisela weSiphumo
1	Imisebenzi eyahlukeneyo yenkcubeko kuluntu.	Inani lamabhunga abhalisiweyo axhaswe ngeentlawulo ezikhutshelweyo.
2	Amaziko enkubeko agcinwe kakuhle nakhuselekileyo.	Inani lamaziko ahlaziyiweyo yaye agciniweyo ukuqinisekisa ngokufaneleka nokhuseleko lwabasebenzisi.
3	Ukusetyenziswa ngokupheleleyo kwamaziko enkubeko	Inani labasebenzisi elifikelela kumaziko enkubeko

Ngethuba lonyaka-mali wama-2022/23, iKhomishini inikele kwiZiphumo zeSizwe zesiCwangciso-nkqubo seQhinga seSithuba esiPhakathi (MTSF) 2019-2024.

OkuPhambili kweMTSF	Umnikelo weKhomishini
OkuPhambili 5: Uhlanganiso lwesithuba, ukuhlaliswa kwabantu, kunye nomasipala	Amaziko enkubeko anikezela kuluntu nakwimibutho ngeendawo zokusetyenziselwa imisebenzi enxulunyaniswe kwisigunyaziso seKhomishini. Ngesahlulo sokugqibela sonyaka amaziko avulela ukubhukishela ukulala ze anikezela ngamathuba eenkqubo zempilo-ntle ekufuneka zinikezelwe. Ikomiti yeziko inike ingcebiso kwimiba ekufuneka ilungisiwe kufundo lokufaneleka ukuyila uyilo oluphuculweyo lolawulo lokusebenzisa ukuvelisa imithombo emitsha yengeniso, njengolingo kumaziko amabini.
OkuPhambili 6: ULungelelwaniso lwentlalo kunye noluntu olukhuselekileyo	Inkubeko sisithuthi sokukhuphela ulwazi kunye neenqobo ezisesikweni zentlalo. Inkxaso enikezelwe kumabhunga enkubeko okukhuthazwa nokulondolozwa kwezincedi zobugcisa nenkubeko kuzinziso lwenkubeko yoluntu.

Imisebenzi yeWCCC ilungelelaniswe kokuPhambili okuVuselelwa nguMbono wePhondo njengoko inikezela ngamathuba kuluntu okukhuthaza impilo-ntle nokuzixhobisa ukulungiselela ukunikela ekuyileni uluntu olubandakanyayo lwentlalo ngokumiliselwa kwemisebenzi eyahlukeneyo.

IWCCC, ngesigunyaziso sayo ixhasa amalinge athi aqinise indlela yokuziphatha elungileyo, ukukhuthaza ubandakanyo lwentlalo nempilo-ntle, nokungenisa engqondweni ingqiqo yokuzingca nenkolo kwikhono loluntu lokuphumelela nangona kukho ubunzima.

3. INGCACISO YOKUSEBENZA KWENKQUBO YEZIKO

3.1. INkqubo: IKhomishini yeNkcubeko yeNtshona Koloni

I-WCCC icebisa uMphathiswa ngendlela elungileyo yokumiliselwa kwesigunyaziso seWCCC ngokuhambelana noMthetho weNtshona Koloni weKhomishini yeNkcubeko namaBhunga eNkcubeko, onguNombolo 14 we-1998 nokunika ingqwalasela kuphuhliso, ukukhuthazwa nokulondolozwa kobugcisa nenkubeko.

IWCCC inemimandla emithathu yokusebenza njengoko ichazwe nguMthetho. Le mimandla imisela imisebenzi yeKhomishini eyile:

- Ukulawula, ukuphatha, ukuphuhlisa, ukugcina ipropati eshukumayo nengashukumiyo
- Ukuphatha ukubhaliswa nokungabhaliswa kwamabhunga enkubeko; kunye
- Nokucebisa uMEC ngendlela elungileyo yokufezekiswa kwesigunyaziso seWCCC.

AmaBhunga eNkcubeko

I-WCCC iyinika ingqwalasela iyantlukwano yeenkubeko kwiphondo yaye izamela ukukhuthaza uthatyatho lwenxaxheba olubanzi kwimisebenzi ngokuxhasa amaqonga okuhlangana enkubeko ukukhuthaza ukuqondana kwenvano kwimisebenzi yenkubeko. Ngesithuba sonyaka ophantsi kovavanyo iKhomishini ixhase amabhunga enkubeko asixhenxe abhalisiweyo ukumiliselwa iinkqubo zawo kuluntu. Iinkqubo ziyahlukana yaye zixhibe ekukhupheleni izithethe nokumiliselwa ingqibo yobuwena nokuzingca phakathi kolutsha. Ucweyo lwaququzelelwa ngamabhunga athe ajolisa kwindlela inkubeko esetyenziswayo eguqula ngayo indlela yokuziphatha kunye nendima enokuthi iyidlale ekuqhubeleni phambili ukulingana ngokwesondo kuluntu.

Itheyibhile engasezantsi ibonisa inkxaso enikezelwe kumabhunga enkubeko abhalisiweyo ngesithuba sonyaka ophantsi kovavanyo ngokubhekiselele ekusingatheni imisebenzi yayo yenkubeko.

Igama lebhunga lenkcubeko	Uhlobo lombutho	Injongo yeengxowa-mali	Isixa-mali esikhutshelweyo	Umhla/imihla yeprojekti	Indawo yokubanjelwa kweprojekti
Gorachouqua Tribal House of Cape Khoi	NPO	INkomfa yokuBuyiselwa kwesimo sangaphambili soLuntu	R 30 000	24 kweyoMsintsi 2022	Youth for Change Centre, Retreat
Cochoqua Khoisan Tribal House	NPO	Inkomfa	R30 000	19 kweyeNkanga 2022	Jewish Hall, Wherry Road, Muizenberg
Khoe - San Indigenous Women in Action	NPO	Igugu LamaXesibe Cultural Imbizo	R30 000	10 kweyoMsintsi 2022	The Galley, Bayside restaurant, Fish hoek, Cape Town
Igugu lamaXesibe Cultural Council	NPO	Ufikelelo kuLwazi luLutsha olukwimimandla yaseMaphandleni	R30 000	26 kweyeNkanga 2022	Vusisizwe Creche Hall, Crossroads
Gourikwa House Cultural Organization	NPO	Ukuqaliswa kwamaMpondo aseNtshona Koloni	R30 000	kweyeNkanga 2022 - 15 kweyoMqungu 2023	Garden Route Rural areas
Pondoland of the Western Cape	NPO	UMnyhadala weNkcubeko wamaRasta	R30 000	7 kweyeDwarha 2022	Philippi Community Sports Complex
Nyahbinghi House of Paarl	NPO	Rastafarian Cultural Festival	R30 000	7 - 10 kuTshazimpuzi 2023	New Orleans Park, Paarl
IYONKE			R210 000		

AmaZiko eNkcubeko

The WCCC contributes to wellness and the reduction of social ills within communities through the provision of safe and tranquil environments at the facilities. It also facilitates dialogue among diverse groupings. The facilities were not fully utilised during the reporting period, however maintenance and upkeep continued unabated.

Safety remains a concern and the erection of fencing, and the automated gates were successfully completed as planned at the Koekenaap facility. This infrastructure project was spearheaded by the Department of Transport and Public Works as part of the approved CAPEX Report for the year under review. It enhanced the safety of clients using the facility to roll out their programmes and staff living on the premises, in state housing.



Uthango namasango azivulekelayo aze azivalekele kwiziko lenkcubeko laseKoekenaap.



Umonakalo owenziwe ngumoya kwiziko lenkcubeko laseKoekenaap eKoekenaap

Ngoko, emva kokuba lwakhiwe, umoya omkhulu kwingingqi yaseMatzikamma, ibangele ukuwa komthi waze wonakalisa uthango. Umonakalo walungiswa yiDTPW, njengoko uthango kunye namasango azivulekelayo aze azivalekele ayefakwe ngumnikeli wenkonzo owayeqeshwe kwalilo.

Intlekele yombane iwachapazele amaziko njengoko izibane zingasebenzi ngokupheleleyo ngesi sithuba sandisiweyo sokucinywa kombane kuphungulwa umthwalo wosetyenziso. Oku kukhokhelele kukuqhekezwa nokubiwa kwemibhobho kunye nomatshini wokuhambisa isango lizivulekele ze lizivalekele kwiziko iGroot Drakenstein eSimondium. Ukuthineta izehlo ezingaphezulu uthango olonakeleyo kufuneka lukhutshwe kufakwe olutsha olunokhuseleko kunyaka-mali wama-2023/24. Inxelo yobungakanani yagqitywa ngumcebisi oqeshiweyo ngesithuba sonyaka ophantsi kovavanyo.

Ukungena komhlambi weemfene kudale umonakalo omkhulu kwiziko lase-Okkie Jooste. Waphula imibhobho ehambisa amanzi asuka eluphahleni ze wanakalisa uphahla olulula ukwaphuka kunye neegatara zezindlu eziqeshiswayo. Umcebisi waqeshwa ze wabonisa umda ocacileyo kwaze kwaqakunjelaw uvavanyo lomonakalo kwiziko. Kuqikelelwa okokuba umsebenzi wolungisouya kuqaliswa kunyaka-mali omtsha.

Uhlolo lwesiqhelo lokulunga kwamanzi lubonise into yokuba awafanelekanga ukuba aselwe ngabantu ngoko iibhotile ezibandisayo zamanzi zabekwa kwiziko iKoekenap. Isixokelelwano sokuhluzisa safakwa kulungiselelwa ukusetyenziswa ngokubanzi kwamanzi.

Amaziko asetyenziswa kabini kwiziko lenkcubeko laseMelkbos OppieSee liphuculwe ukulungiselela imisebenzi emininzi eyahlukeneyo okokuba iqhutywe ngexesha elinye.



*Umatshini
obiweyo
wokuhambisa
isango lizivulekele
ze lizivalekele
kwiziko
lenkcubeko
laseGroot
Drakenstein
eSimondium.*



Amagumbi olwahlulwa-hlulo lweqela libe ngamaqedlana kwiziko lenkcubeko laseMelkbos OppieSee

INkqubo yolwaluko

As much as the Provincial Initiation Coordinating Committee was formally established during the period under review, the Initiation Reference Committee which a sub-committee of the Commission, continued ensuring that challenges plaguing cultural initiation are addressed.

Okulandelayo, ingozi nezizathu ezinxulunyaniswa nesiko lolwaluko zicintshiswe kakhulu. Ukuya phambili, bonke abachaphazelekayo abanoxanduva lokhuselo nempilo yolwaluko bavumelelne okokuba amaxesha olwaluko elasebusika nelasehlotyeni abe yimpumelelo enkulu.

ITheyibhile 3.1.

Iziphumo, iimveliso, izikhombisi zemveliso, ekujoliswe kuko, kunye neyona mpumelelo:

Inani	Isiphumo	Ingcebiso	Umgqalisela wengcebiso	Umsebenzi onguwo ophicothiweyo 2021/22	Ekujoliswe uko koNyaka okuCwangcisiweyo 2022/23	Ekujoliswe uko koNyaka okuCwangcisiweyo de kube ngumhla okuphinda wandlalwe	Izizathu zeyantlukwano eziya kwiZifizekiso ezizizo 2022/23	Izizathu zeyantlukwano	Izizathu zohlaziyo lweMveliso/ Isalathisi seMveliso/ iiThagethi zoNyaka
1.3	Ukuse-tyenziswa ngokupheleleyo kwamaziko enkcubeko	Ukusetyenziswa kwamaziko enkcubeko	Inani labasebenzisi abafikelela kumaziko enkcubeko	2 401	5 995	7 550	1 555	Kuthe nje izithintelo zinyenyiswa zeCOVID 19, 100% kokusetyenziswa ngokupheleleyo kwamaziko kwavunyela okuthe kwanyusa amanani abasebenzisi kakhulu.	Umthombo wedatha kwiTID wahlaziywa ukuze uyibonise ngcono inkcazo yesalathisi.

ITheyibhile 3.2.

Iziphumo, iimveliso, izikhombisi zemveliso, ekujoliswe kuko, kunye neyona mpumelelo:

Inkqubo/Inkqutyana									
Inani	Isiphumo	Ingcebiso	Umgqalisela wengcebiso	Umsebenzi onguwo ophicothiweyo 2020/2021	Umsebenzi onguwo ophicothiweyo 2021/2022	Ekujoliswe kuko koNyaka okuCwangcisiweyo 2022/2023	Izifizekiso ezizizo 2022/2023	Iyantlukwano kokujoliswe kuko okucwangcisiweyo kuya kokufizekisiweyo okukuko 2022/2023	Izizathu zokuphambuka
1.1	Imisebenzi yenkcubeko eyahlukeneyo kuluntu	Intlawulo ekhutshelweyo eya kumabhunga enkcubeko abhalisiweyo	Inani lamabhunga enkcubeko abhalisiweyo axhaswa ngeeNtlawulo eziKhutshelweyo	7	7	7	7	N/A	N/A
1.2	Amaziko enkcubeko alolongwe kakuhle nakhuselekileyo	Ukumiliselwa kwesicwangciso soLolongo esivunyiweyo	Inani lamaziko ahlaziyiweyo okanye alolongiweyo ukuqinisekisa ngokufaneleka nokhuselo lwabasebenzisi	7	7	7	7	N/A	N/A
1.3	Ukusetyenziswa ngokupheleleyo kwamaziko enkcubeko	Ukusetyenziswa kwamaziko enkcubeko	Inani labasebenzisi abafikelela kumaziko enkcubeko	171	2 401	5 995	11 375	5 380	Kuthe nje izithintelo zinyenyiswa zeCOVID 19, 100% kokusetyenziswa ngokupheleleyo kwamaziko kwavunyela okuthe kwanyusa amanani abasebenzisi kakhulu

Iqhinga lokubhangisa imimandla yokusebenza ngaphantsi kweqondo elilindelweyo

N/A

Ukunikwa kwengxelo kukuSabela kweZiko kuBhubhane weCOVID-19

N/A

Unxulunyaniso lomsebenzi nohlahlo lwabiwo-mali

Inkqubo/ umsebenzi/ injongo	2022/23			2021/22		
	Uhlahlo lwabiwo-mali	Inkcitho eyiyo	INkcitho (engaphezulu) engaphantsi	Uhlahlo lwabiwo-mali	Inkcitho eyiyo	INkcitho (engaphezulu) engaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Impahla neeNkonzo	2 730	2 548	*182	2 100	1 624	476
Zizonke	2 730	2 548	182	2 100	1 624	476

* Iyantlukwano ibangelwe ikakhulu lulityaziso kwinkqubo yeSixokelelwano soNikezelo njengoko abanikezeli benkonzo benganikanga amaxabiso ngokuhambelana neenkukacha ezikupapasho.

4. UKUQOKELELWA KWENGENISO

Umthombo wengeniso	2022/2023			2021/2022		
	Uqikelelo	Isixa-mali esisiso esiqokelelweyo	Uqokelelo (Olu- ngaphezulu)/ Olungaphantsi	Uqikelelo	Isixa-mali esisiso esiqokelelweyo	Uqokelelo (Olu- ngaphezulu)/ Olungaphantsi
	R`000	R`000	R`000	R`000	R`000	R`000
Ingeniso eyenye yokusebenza	2 023	2 519	(496)	1 400	884	*516
INTlawulo eKhutshelweyo	627	627	0	600	1100	(500)
Ingeniso yenzala	80	239	(159)	100	110	(10)
Iyonke	2 730	3 385	*(655)	2 100	2 094	6

** Iyantlukwano ibhekiselele kwimirhumo evela kumaziko ngenxa kokunyuka kokusetyenziswa kwamaziko enkcubeko emva kokupheliswa kwezithintelo zeCovid-19.

5. UTYALO-MALI LWEMPAHLA ENKULU

N/A

ICANDELO C: ULAWULO

1. INTSHAYELELO

Ulawulo, ulawulo lomngcipheko kunye nohambelwano zintsika ezintathu ezisebenza kunye ngenjongo zokuqinisekisa okokuba iqumrhu liyahlangabezana neenjongo zalo. Uhambelwano kunye nemigaqo-nkqubo kunye neenkqubo, imithetho nemimiselo ethi ibe nomphumela wolawulo olomeleleyo nolufanelekileyo luthatyathwa njengondoqo kwimpumelelo yequmrhu. Ingxelo inikezela ngovavanyo ngokubanzi lolawulo olwendeleleyo kwiQumrhu.

IPalamente, iSigqeba noGunyaziwe noNika iNgxelo yequmrhu likarhulumente inoxanduva lolawulo lwequmrhu.

2. IINKOMITI ZESIKHUNDLA

Iikomiti zePalamente yePhondo enolongamelo kumsebenzi weWCCC yiKomiti eSigxina yeMicimbi yeNkcubeko neMidlalo, kunye neyee-Akhawunti zikaRhulumente (SCOPA).

IKomiti eSigxina yoKhuselo loLuntu, iMicimbi yeNkcubeko nee-Akhawunti zikaRhulumente	
Umhla woku-phulaphulwa	Matter under consideration
27 kweye-Dwarha 2022	Ingxoxo yeeNgxelo zoNyaka zowama-2021/22 zeSebe leMicimbi yeNkcubeko neMidlalo kunye namaqumrhu alo: iLifa leMveli leNtshona Koloni, iKhomishini yeNkcubeko yeNtshona Koloni kunye neKomiti yoLwimi yeNtshona Koloni.
28 kweye-Nkanga 2022	Ingxoxo kwiVoti 13: leMicimbi yeNkcubeko neMidlalo kwiSheyuli kuMthetho oYilwayo woHlenga-hlengiso loLwabiwo-mali lweNtshona Koloni, 2022.
16 kweyo-Kwindla 2023	Ingxoxo kwiVoti 13: leMicimbi yeNkcubeko neMidlalo kwiSheyuli kuMthetho oYilwayo woHlenga-hlengiso loLwabiwo-mali lweNtshona Koloni, 2023

IKomiti eSigxina ngee-Akhawunti zikaRhulumente	
Intlanganiso	Isihloko
27 kweye-Dwarha 2022	Ingxoxo ngeNgxelo yoNyaka yowama-2020/21 yeSebe leMicimbi yeNkcubeko neMidlalo kunye namaQumrhu alo, iKomiti yoLwimi yeNtshona Koloni, iKhomishini yeNkcubeko yeNtshona Koloni, kunye neLifa leMveli leNtshona Koloni

3. UGUNYAZIWE WESIGQEBA

UGunyaziwe weSigqeba umilisele uxanduva lokongamela ngokubeka iliso kwincaciso eyimali nengeyiyo imali elungiselelwe isithuba esiphantsi kovavanyo. Ingxelo ezilandelayo zangeniselwa iinjongo zokubekwa kweliso:

INgxelo yokuSebenza yaRhoqo ngeKota	31 kweyeKhala 2022; 31 kweyeDwarha 2022; 31 kweyoMqungu 2023; 30 kuTshazimpuzi 2023
INgxelo yaseNyakeni yokuBekwa kweLiso	31 kweyeKhala 2022; 31 kweyeDwarha 2022; 31 kweyoMqungu 2023; 30 kuTshazimpuzi 2023

4. UGUNYAZIWE ONIKA INGXELO

IKhomishini yeNkcubeko yeNtshona Koloni isebenza kwimida okanye kwisicwangciso-nkqubo soMthetho weNtshona Koloni weKhomishini yeNkcubeko namaBhunga eNkcubeko, onguNombolo 14 we-1998 ukuqinisekisa ukusebenza okufanelekileyo ngokubhekiselele kunikezelo lwenkonzo kubemi beNtshona Koloni. Iinjongo zeKhomishini yeNkcubeko kukulondoloza, kukukhuthaza nokuphuhlisa inkcubeko eNtshona Koloni, ngokuhambelana nomgaqo-nkqubo omiselwe nguMphathiswa wePhondo.

Ukubaluleka kunye nenjongo yeKhomishini

Ukulungiselela ukufezekisa iinjongo ekusekwe kuzo iKhomishini yeNkcubeko, iKhomishini kufuneka:

- icamngce ngokubhaliswa nokungabhaliswa kwamabhunga enkcubeko;
- ilawule, iphathe, iphuhlise yaye igcine ipropati eshukumayo nengashukumayo;
- ifake phantsi kwempatho yayo ngokwemiqathango yecandelo 2(1)(a) okanye (b); kunye
- nokwenza eminye imisebenzi enjalo njengoko uMphathiswa wePhondo anokuyinikela kwiKhomishini.

IKhomishini yeNkcubeko inakho ngokuthanda kwayo, okanye ngesicelo soMphathiswa wePhondo okanye ngesicelo sebhunga lenkcubeko okanye amabhunga ukwenza izindululo ngendlela iinjongo zeKhomishini yeNkcubeko ezingafezekiswa ngayo ngokungcono ngokuphathelele phakathi kwezinye izinto kwimimandla elandelayo:

- ubugcisa bemiboniso, bemidlalo yeqonga noluncwadi;
- inzululwazi yendalo yabantu;
- imimandla yembali yenkcubeko; kunye
- nolwazi lwenkcubeko yolutsha nobandakanyeko.

Indima yeKhomishini injengoku kulandelayo

IKhomishini yeNkcubeko inokunika uncedo isebenzisa izibonelelo enazo, kwibhunga okanye kumabhunga enkcubeko njengoko kusekiwe phantsi koMthetho,

- ngokunika inkxaso-mali kwiiprojekti ezinxulumene nenkcubeko, kuphando nakwiinkomfa njengoko kumiselwe amathuba ngamathiba nguMphathiswa wePhondo, nekuthe kwenziwa isicelo libhunga okanye ngamabhunga enkcubeko;
- ngokukhuthaza nokulungelanisa uthungelwano lweenkcubeko zesizwe nezehlabathi; kunye
- nangokunikezela ingcaciso ukulungiselela ukulondoloza, ukukhuthaza nokuphuhlisa inkcubeko.

Iphepha lamalungelo ekhomishini

N/A

Ukuqulunqwa kweKhomishini

Ukuqulunqwa kwebhodi kwenziwe ngamalungu ali-12 njengoko egesiwe ngowama-2022 isithuba esiyiminyaka emithathu nguMphathiswa weMcimbi yeNkcubeko neMidlalo.

Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente)	Umhla wengqesho	Umhla wokurhoxa	Iziqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: iKomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Inani leentlanganiso ezizinyasiweyo
Baard PM	ILungu leWCCC	1 kweyo-Mdumba 2022	N/A	BA, Drama Honours (US) Drama Degree	Ukxuphiswano leSizwe lokucula (ATKV); Ukurekhodwa kumacwecwe kulungiselelwa iVidiyo yomculo; Ukutynjelwa iBhaso leSAMA; amaBhaso eFNB vita kulungiselelwa ikhabhareti, uMboniso wakhe kwikhabharethi. USihlalo weMosselbay Creative Cultures Association. IDrama. Ukubandakanyeka koluntu kwiinkqubo zoBugcisa neNkcubeko kuMculo nakwiThiyetha. Ngowama-200Indahlonitshwa nge"Beiteltjie" evela kwiCordis Trus ngomnikelo wa kukubhalwa kwesiBhulu nobugcisa bomculo.	Azikhho	Awakho	4
Mbothwe M	Ushlalo weWCCC (Urhoxile)	1 kweyo-Mdumba 2022	N/A	MA KwiThiyetha nakuMboniso weqonga (UCT). Honours KwiThiyetha nakuMboniso weqonga (UCT). Diploma KwiThiyetha nakuMboniso weqonga (UCT)	UMlawuli woYilo. UMhlohi noMphandi. UMGcini weZiko noMlawuli woYilo. UMIlawli woBugcisa obuHlanganyelweyo. UMLungelelanisi UMseki noMlawuli Amacandelo ahlangeneyo okuqulunqwa kwemiboniso yethiyetha umbumbi onamava eminyaka engama-25. Amabhaso awaHlukeneyo okuGqwesa. Ubugcisa bokufunda nokubhala UPuhhliso loLutsha	Azikhho	Awakho	3

Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente)	Umhla wengqesho	Umhla wokurhoxa	Iziqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: ikomiti yoPhicotho-zincwadi/ qela lomsebenzi loMphathiswa	Inani leentlanganiso ezizinyasiweyo
Myers MA	ILungu leWCCC	1 kweyo- Mdumba 2022	N/A	Bachelor of Social Science in Public Administration and Industrial Sociology.	Amava okuba kwiNkcubeko nokoNwabisa iminyaka engama-30. Ukusekwa kotshintshiselwano loMculo Established UkuThengisa iirekhodi zeBMG zeNtshona Koloni othe waba yi SonyMusic iminyaka eli-17. UBugcisa bemiboniso UBugcisa bokufunda nokubhala. Ukubandakanyeka kuphuhliso lolutsha (ucweyo kwimimandla yaseMaphandleni).	Azikhho	Awakho	4
Muthien B	ILungu leWCCC	1 kweyo- Mdumba 2022	N/A	Masters University of Cape Town. Bachelor of Social Science (Hons). Bachelor of Arts.	UMphandi. Umququzeleli. Umbhali Imbongi UMlungelanelani wemisitho. UBugcisa bokuFunda nokuBhala Humanities (Imbali, uBugcisa, imbali yenkcubeko.), UBugcisa beMiboniso, AmaShishini eNkcubeko. Ukubandakanyeka kuphuhliso lolutsha.	Azikhho	Awakho	3
Hop JD	ILungu leWCCC	1 kweyo- Mdumba 2022	N/A	Langeberg Senior Secondary School. Doctor of Divinity. Basic Training South African Army. Store man Course. Advanced Firearm Course. Light Machine Gun.	Ijoni kwiSouth African Defence Force. Ukuziqesha. UPhuhliso lweZakhono zeKhoisan Hessequa. UNobhal Jikelele Khoisan United Movement. Ukuqeqesha ngokwakaloku nje abantwana babone umdaniso onguwo weriel. Humanities. Ukubandakanyeka kuphuhliso lolutsha	Azikhho	Awakho	6

Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente)	Umhla wengqesho	Umhla wokurhoxa	Iziqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: ikomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa	Inani leentlanganiso ezizinyasiweyo
Mavume-ngwana SI	USihlalo wamaBhunga leNkcubeko	1 kweyo-Mdumba 2022	8 kweyo-Kwindla 2023	Matric. Industrial Psychology. Diploma in Marketing Management.	ILungu leBhunga laMagama eeNdawo loMzantsi Afrika. ILungu leBhunga leHWC USihlalo weWCGNC. ILungu leWCCC. UMseki noMlawuli: Indalo Heritage NPO. (IMbali, uBugcisa, Imbali yenkcubeko, inkcubeko). Ukubandakanyeka kwiNkcubeko yolutsha	Azikho	n Awakho	2
Arendse MC	ILungu leWCCC	1 kweyo-Mdumba 2022	N/A	Grade 11.	Ubuchule kuMthetho weSizwe woLawulo lweMipu, NQF Level 3. Umnikazeli wenkonzo oqinisekisiweyo kwingxowa-mali yeZakhono zeSizwe liSebe lezaBasebenzi. Umseki weBhunga loMhlaba neLifa leMveli leNtshona Koloni. USihlalo weBhunga leNkcubeko yekorana yeNtshona Koloni neyesiNguni. Paper wood and Allied Workers Union. Igcisa leNkcubeko yeLifa leMveli ukususela kwiDorob (Right of Passage). Ukuyilwa kwembali elunelelanisiweyo yeNtshona Koloni (DCAS)	Azikho	Awakho	3
	USihlalo wamaBhunga leNkcubeko	10 kweyo-Kwindla 2023			-Umnikazeli wenkonzo oqinisekisiweyo eziko lenkxaso yamashishini amaNcinane iRed Door support centre. Inkxaso kulutsha			2

Igama	Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente)	Umhla wengqesho	Umhla wokurhoxa	Izinqinisekiso zemfundo	Ummandla wobungcaphephe	UbuLawuli beBhodi (Dwelisa amaQumrhu)	Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: ikomiti yoPhicotho-zincwadi/ qela lomsebenzi loMphathiswa)	Inani leentlanganiso ezizinyasiweyo
Dumbrell KE	USihlalo wamaZiko eNkcubeko ILungu leWCCC	1 kweyo- Mdumba 2022	N/A	BA Hons in African Studies. Post Graduate Diploma in African Studies. Bachelor of Architectural Studies.	ILungu leBhunga leLifa leMveli leNtshona Koloni ukususela ngwama-2016 ukuza kuthi ga ngoku. ILungu leBhunga leLifa leMveli leNtshona Koloni ukususela ngwama-2016 ukuza kuthi ga ngoku. UTitshala woNxibelelwano lweeNjineli. UMcebisi kwiZiko lokuBhala lase-UCT. Ukususela ngowama-1996 ndihlola ummandla weLifa leMveli ohlanganisayo. Umdlala kuphando kwisithuba kunye nembali yentlalo. Ukubandakanyeka kuphuhliso lolutsha ngeli thuba ndisebenza kwiziko lokubhala e-UCT	Azikho	Awakho	0 2
Samie Q	USEkela Sihlalo weWCCC USihlalo weThutyana weWCCC	1 kweyo- Mdumba 2022 23 kweyo- Mdumba 2022	N/A	Bachelor's Degree in Town and Regional Planning. National Diploma in Town Planning	UMcebisi ozimeleyo weLifa leMveli. Inani leenkqubo zeLifa leMveli eliququzelelweyo. Amava kuLawulo. Ukusebenzela iSAHRA. Ukuyila umgaqo-nkqubo. ILungu leBhunga laseRobben Island. Ukubandakanyeka kwimiboniso yemyuziyam ejikelezayo Ukubhengezwa kweeNdawo zeLifa leMveli.	Azikho	Awakho	1

Inani leentlanganiso ezizinyasiweyo	1	4	4
Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: ikomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa)	Awakho		Awakho
UbuLawuli beBhodi (Dwelisa amaQumrhu)	Azikhho		Azikhho
Ummandla wobungcaphephe	<p>Ulwazi olubanzi lweNkcubeko yeLifa leMveli yaBantu abamvelaphi isisNguni. Ingqiqo enzulu ngezithethe zenkcubeko yabantu abangamaNguni. Unobungcali bolwazi obunxulumene nokwenziwa kwamasiko angcwele esiXhosa kunye nolonqulo lwemveli. Uqulunqo lomgaqo-nkqubo Ubugcisa bokufunda Humanities (history, art, cultural history, culture) Ukubandanakanya nkolutsha kwinkcubeko Amashishini enkcubeko (ukhenketho lwentlalo, uyilo)</p> <p>IGcisa lokurekhoda (Charlie Void) Usihlalo weSebe le-Atlantic Seaboard (DA) USihlalo wolutsha lweDA lwengingqi ye Good Hope. Umlawuli weSigqeba we Turn Around Project (PBO) I-CEO noMseki wePark-share Technologies. Ubugcisa bemiboniso. Humanities. Ukubandakanyeka kulutsha. ULawulo lweMali. ULawulo loMngcipheko. Diplomacy Ubudlelwane behlabathi ULawulo lweNgingqi UkuThintelwa kweNguqu yeSimo seZulu ITeknoloji Ubunkokheli bezopolitiko</p>		
Iziqinisekiso zemfundo	<p>Bachelor of Arts. Higher Diploma in Education. Advanced Diploma for Educators of Adults. Honours in Bachelor of Administration. Philosophy Degree. Postgraduate Diploma in Law. Master of Arts. School of Public Leadership.</p> <p>National Senior certificate. Bachelor of Commerce.</p>		
Umhla wokurhoxa	N/A		
Umhla wengqesho	1 kweyo-Mdumba 2022		
Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente)	USihlalo weKomiti yeNgcebiso yoLwaluko	ILungu leWCCC	ILungu leWCCC
Igama	Nokwaza LG		Van Blerk CI

Inani leentlanganiso ezizinyasiweyo	5
Ezinye iiKomiti okanye amaQela oMsebenzi (umz.: ikomiti yoPhicotho-zincwadi/qela lomsebenzi loMphathiswa	Awakho
UbuLawuli beBhodi (Dwelisa amaQumrhu)	Azikhho
Ummandla wobungcaphephe	<p>Dispatch Supervisor.</p> <p>UMncedisi eVenkileni nomtshintshi zimali.</p> <p>Electrician at Nolitha (Pty) Ltd.</p> <p>EPWP at Schoemanspoort Cultural Facility.</p> <p>Xam Ka! Ke! House of Traditional Leaders.</p> <p>High Commissioner – Arts and Culture, Sport and Recreation in Greater.</p> <p>Dance School (Riel Dance).</p> <p>Humanities.</p> <p>Ukubandakanyeka kuPhuhliso lolutsha.</p> <p>Amashishini enkubeko Industries</p>
Iziqinisekiso zemfundo	<p>Matric.</p> <p>Certificate N4 Computer Practice.</p> <p>Certificate at Chrysalis Academy.</p> <p>Certificate of Completion.</p>
Umhla wokurhoxa	N/A
Umhla wengqesho	1 kweyo-Mdumba 2022
Isikhundla (ngokwemiqathango yolwakhiwo lweBhodi yeQumrhu likaRhulumente)	ILungu leWCCC
Igama	Winster W

IKomiti	Inani leentlanganiso ezibanjiweyo	Inani lamalungu	Amagama amalungu
IKhomishini yeNkcubeko yeNtshona Koloni	4	12	L Nokwaza (USihlalo) Q Samie (USihlalo wethutyana) M Mbothwe (USihlalo wangaphambili) S Mavumengwana K Dumbrell M Meyers C Van Blerk B Muthien M Arendse W Winster P Baard JD Hop
IKomiti yeNgcebiso ngoLwaluko	1	3	L Nokwaza (USihlalo) M Mbothwe S Mavumengwana
IKomiti yeZibonelelo zamaZiko eNkcubeko	0	5	K Dumbrell (USihlalo) Q Samie M Meyers C Van Blerk B Muthien
IKomiti yamaBhunga eNkcubeko	2	5	M Arendse (USihlalo) S Mavumengwana (USihlalo wangaphambili) W Winster P Baard JD Hop

Imivuzo yamalungu eKhomishini

Imiqulu yesizibonelelo zenkonzo zababambe izikhundla ze-ofisi zomaziko athile asemthethweni namanye amaziko ichazwa nguMphathiswa wezeMali yaye ichazwe kwiSetyhula yeCandelo loLawuo-mali lePhondo. Umrhumo kaSihlalo ngama-R501.00 ngeyure, umrhumo kaSekela Sihlalo ngama-R353.00 ngeyure ze umrhumo ze umrhumo wamalungu ube ngama-R307.00 ngeyure.

Igama	UMvuzo R'000	*Enye iMali eVunyelweyo (S&T) R'000	Iyonke R'000
Baard PM	4	**6	10
Mbothwe M	7	1	8
Myers MA	5	3	8
Muthien B	5	1	6
Hop JD	7	2	9
Mavumengwan SI	6	0	6
Arendse MC	6	1	7
Dumbrell KE	3	3	6
Samie Q	1	0	1
Nokwaza LG	6	3	9
Van Blerk CI	5	1	6
Winster W	6	***12	18
TOTAL	61	33	94

* Ezinye izibonelelo (iS&T ziindleko zamalungu ahamba iintlanganiso eziqhutywa ubuso ngobuso.

** Ilungu liye lisuke eMossel Bay ukuya kwiintlanganiso eqhutywa ubuso ngobuso.

*** Ilungu liye lisuke eOudtshoorn ukuya kwiintlanganiso eziqhutywa ubuso ngobuso.

5. ULAWULO LOMNGCIPHEKO

I-WCCC emelwe nguMlawuli woBugcisa, iNkcubeko kunye noLwimi kwiKomiti yeLawulo loMngcipheko weShishini neeNqobo eziseSikweni (ERMECO) yeQumrhu ukunceda uGunyaziwe oNika iNgxelo ekumiliseleni uxanduva lwayo olunxulumene nolawulo lomngcipheko.

UMgaqo-nkqubo woLawulo loMngcipheko weShishini kunye neQhinga

IQumrhu lamkele uMgaqo-nkqubo woLawulo loMngcipheko weShishini ngomhla we-12 kuTshazimpuzi 2021 kulungiselelwa iminyaka-mali eyowama-2021/22 ukuya kowama-2024/2025. Lo mgaqo-nkqubo uchaza ifilosofi yolawulo lomngcipheko yaye ucacisa, kwinqanaba eliphezulu, iindima noxanduva lwabathabathi-nxaxheba. Unikezela ngesiseko senkqubo yolawulo lomngcipheko ethe yongezelelwa ngeenkukacha kwiqhinga.

Iqhinga loLawulo loMngcipheko weShishini (ERM) kunye nesicwangciso somiliselelo licacisa indlela iQumrhu likaRhulumente eliya kuqhuba ngayo ekumiliseleni uMgaqo-nkqubo we-ERM owamkelwe nguGunyaziwe oNika iNgxelo (AA). Eli qhinga le-ERM lincodwa nguMgaqo-nkqubo wePhondo woLawulo loMngcipheko weShishini kunye neQhinga (PERMPS) ngokunjalo noMgaqo-nkqubo wayo we-ERM kunye nembonakalo yomngcipheko.

Uxanduva lwe-ERMECO

IiNgxelo ze-ERMECO zokokuba iyahambelana noxanduva lwayo ezivela kwiCandelo 51 (1)(a)(i) loMthetho woLawulo lweMali kaRhulumente, iMithetho yeCandelo loLawulo-mali 3.2.1 kunye neMithetho yeNkonzo kaRhulumente yowama-2016, iSahluko 2, iCandelo 1, 2 kunye nelesi-3. I-ERMECO inka ingxelo ngokunjalo yokokuba yamkele imiQathango nokuKhangela efanelekileyo esesikweni (evunywe ngusihlalo we-ERMECO ngomhla wama-24 kuCanzibe 2012) yaye ilawula imicimbi yayo ngokuhambelana nemiQathango yokuKhangela yaye iqhube lonke uxanduva lwayo njengoko kuqulathiwe apha.

Amalungu e-ERMECO

I-ERMECO iqulathe i-AO kunye namalungu anyuliweyo eqela lolawulo leSebe leMicimbi yeNkcubeko neMidlalo yaye ichotshelwa liGosa eliNika iNgxelo leSebe leMicimbi yeNkcubeko neMidlalo. Umlawuli: weeNkonzo zoBugcisa, iNkcubeko kunye neLwimi umele iqumrhu kwi-ERMECO yeSebe. NgokweMiqathango nokuKhangela i-ERMECO ihlangana amathuba amane (ulongamelo lwarhoqo ngekota nokunikwa kwengxelo) ngesithuba sonyaka ophantsi kovvanyo. Uninzi lweentlanganiso zizinyaswe ngawo onke amalungu okanye ummeli wakhe.

Itheyibhile engasezantsi ibhengeza ingcaiso efanelekileyo ngamalungu e-ERMECO:

Ilungu	Isikhundla	Uku-zimasa	Umhla awaqeshwa ngawo
Mnu G Redman	IGosa eliNika iNgxelo (USihlalo)	4	21/08/2021
Nksk B Rutgers	Umlawuli: ULawulo lweMali (CFO)	4	01/04/2019
Nksk C van Wyk	Umlawuli oyiNtloko: IMicimbi yeNkcubeko	3	08/07/2022
Nksk C Sani	Umlawuli: INkonzo zamaThala eeNcwadi	4	01/04/2019
Mnu D Esau	USEkela Mlawuli: ULawulo lwaNgaphakathi (iNgcaphephe yoMngcipheko)	4	01/04/2019
Mnu D Flandorp	USEkela Mlawuli: IYunithi yoBudlelwane beQumrhu (iGosa leeNqobo eziseSikweni)	3*	01/04/2019
Nksk J Boulle	INtloko yeNkqubo yoLutsha neyaseMva kokuPhuma kweSikolo	4	01/04/2019
Nksk J Moleleki	Umlawuli: IiNkonzo zoBugcisa, iNkcubeko noLwimi	3*	01/04/2019
Mnu M Janse van Rensburg	Umlawuli: IiNkonzo zeeMyuziyam, iLifa LeMveli nezaMagama eeNdawo	3*	29/10/2021
Gq. L Bouah	Umlawuli oyiNtloko: IMidlalo noLonwabo	4	01/04/2019
Nksk N Dingayo	Umlawuli: INkonzo yooVimba bePhondo	3*	12/03/2019

Ilungu	Isikhundla	Uku-zimasa	Umhla awaqeshwa ngawo
Mnu S Julie	Umlawuli: INkxaso yeQhinga noLawulo lokuSebenza	2*	01/04/2019
Mnu K Blacker	Umlawuli: woLawulo lokuQulathiweyo kweShishini	1*	01/04/2019
Mnu T Tutu	Umlawuli: wokuKhuthazwa kweMidlalo	4	01/04/2019
Mnu P Hendrics	Umlawuli: woPhuhliso lweMidlalo	2*	01/04/2019

* Kusoloko kukho umelo lweyunithi xa amalungu engakwazi ukuzimasa intlanganiso

Okulandelayo ngumqondiso wamanye amagosa azimase iintlanganiso ze-ERMECO kunyaka ophantsi kovavanyo:

Igama	Isikhundla	Ukuzimasa
Nksk A Haq	Umlawuli: woLawulo loMngcipheko weShishini	4
Nksk C Cochrane	UMcebisi oyiNtloko woMngcipheko: woLawulo loMngcipheko weShishini	2
Mnu P De Villiers	USekela Mlawuli: UPhicotho-zincwadi lwaNgaphakathi	4
Mnu P Swartbooi	Umlawuli: UPhicotho-zincwadi lwaNgaphakathi	1
Nksk M Natesan	USekela Mlawuli: liNkonzo zeNkundla zePhondo	4
Mnu E Peters	IGcisa loMngcipheko we-IT: ULawulo lwe-IT	1

Imisebenzi engundoqo ye-ERMECO

I-AO nguSihlalo we-ERMECO yaye uSekela Mlawuli: woLawulo lwaNgaphakathi yiNtshatsheli yoMngcipheko yesebe. Ekumiliseni kwayo imisebenzi yayo, i-ERMECO yenza le misebenzi ingundoqo ilandelayo apha enyakeni:

- Ihlaziya iQhinga le-ERM kunye nesiCwangciso soMiliselo phambi kwesindululo esenziwa yiKomiti yoPhicotho-zincwadi kunye nolwamkelo yi-AO kunye ne-AA;
- Ibeka iliso yaye ihlaziye imingcipheko eyandlalwe kumaqela amacandelo ezintlu zolangazelelo, ihlaziye yaye imilisele ulangazelelo lomngcipheko olufanelekileyo kunye nonyanezelo olukhokhelwa yiPERMPS eyamkelwe ngaBalawuli abaPhezulu bePhondo;
- Inike ingxelo kwi-AA naziphi iinguqu ezibonakalayo kubume bomngcipheko;
- Iqinisekisa ngemingcipheko yeqhinga lokubekwa kwabemi embindini. Oku kubonisa iinzame ekulungiseni imiba engunobangela kunye neempembelelo ezijolise ngqo kubemi;
- Ifumana ze icamngce ingqiqo yomngcipheko kunye neengxelo zeendlela;
- Ichonge imingcipheko evelayo;
- Ihlaziye imingcipheko esele idlule amanqanaba onyanyezelo kulungiselelwa iintshukumo/ingqwalasela engaphezulu;
- Ibeka iliso kumilisele lwesiCwangciso soMiliselo lweSithintelo soBuqhophololo noRhwaphilizo;
- Ibeka iliso kumilisele loMgaqo-nkqubo we-ERM, isiCwangciso seQhinga noMiliselo;
- Ivavanya ukufaneleka namaqhinga okudambisa ukulungiselela ukulungisa imingcipheko yolwaphulo-mthetho ebonakalayo eyeenqobo ezisesikweni kunye neyoqoqosho;
- Ibonelela ngolongamelo kulawulo lweenqobo ezisesikweni kwisebe.

Imingcipheko engundoqo eqwalaselweyo nelungisiweyo apha enyakeni

Umngcipheko ongundoqo wequmrhu “yingeniso enganele yerente ukuhlawula yonke inkcitho yololongo lwamaziko”. UMgaqo-nkqubo wokuSetyenziswa kweZiko lwnkubeko nawo uyazithintela ezinye iindlela zokuveliswa kwengeniso. ISebe leMicimbi yeNkubeko neMidlalo liqhuba ngokwakaloku nje ufundo lokufaneleka ngekhono lokuveliswa kwengeniso kwisigunyaziso seWCCC ukulungisa oku. Ngesithuba salo nyaka-mali umngcipheko wancitshiswa waphantsi kuba iimeko zoqoqosho zaphucuka ukususela kwiCOVID-19 yaye kukho ngokwakaloku nje ukunyuka kwengeniso yokuhlawula inkcitho yololongo lwamaziko.

Ukulawulwa kwemingcipheko

limvavanyo zomngcipheko ziqhutyelwa ukumisela ukufaneleka kweqhinga lolawulo lomngcipheko wesebe

nokuchonga imingcipheko emitsha nevelayo ngenxa yeenguqu kubume bangaphakathi kunye/okanye bangaphandle. Umngcipheko ngamnye waxoxwa apha enyakani ze wandlalwa kwiintlanganiso zarhoqo ngekota ze-ERMECO. Abalawuli abaphezulu kwadingeka okokuba banike impendulo ngenkqubela phambili ngomilisele lwezicwangciso zokusebenza ukunciphisa ukubela kwemingcipheko kunye/okanye impembelelo xa ithe yavela. I-ERMECO ibuyisela umva ngokunjalo imingcipheko kwiQumrhu ekufuneka ihlahlelwe ngokubanzi ze kucetyiswe ngezithintelo ezingaphezulu okanye izezo zokulawula imingcipheko. Abalawuli bathabatha ubunini bemingcipheko yaye basoloko bexoxa imiba yomngcipheko kumaqonga awahlukeneyo njengexalenye yobume babo ngenzama zokuthintela imingcipheko ngendlela yentsebenziswano nenenguqu. UMgaqo-nkqubo we-ERM kunye neQhinga uhanjise kuwo onke amagosa rhoqo ngonyaka kuwo onke amanqanaba abasebenzi ukulungiselela okokuba bahlale besazi ngokwandiswa okuthe kwafakelwa njengeenzame zokwendelelisa ulawulo lomngcipheko. Iiseshoni zolwazi lomngcipheko oboniswe kwangaphambili noqhelekileyo zaqhutywa ngokunjalo ukwabelana ngemiba yesiseko ukunceda ukukhula kolawulo lomngcipheko. Imisebenzi ecalulwe kwisicwangciso somiliselele ibekwa iliso okokoko yaye kunikwa ingxelo ngayo ngamathuba athile, ngendlela enye ekuthi okunikezelwe yi-APP kubekwe iliso ngayo, ukuchonga imingcipheko engakho kunye nonxaxho olubela kwimigqalisela nakufezekiso lweziphumo nokungahanjelwana nezigunyaziso zomthetho nezomgaqo-nkqubo.

IKomiti yoPhicotho-zincwadi yeMbumba yeNtlalo inikezele ngolongamelo oluzimeleyo lwenkqubo yolawulo lomngcipheko. IKomiti yoPhicotho-zincwadi yanikezelwa ngeengxelo zarhoqo ngekota zenkqubela phambili ye-ERM kunye neeregista zomngcipheko ukulungiselela ukumilisele indima yayo yokongamela ezimeleyo.

Imingcipheko engundoqo evelayo yonyaka-mali olandelayo

IQumrhu liyayiqonda inyaniso yoqoqosho nokunciphisa kohlahlo lwabiwo-mali okuthelekiswa neentswelo zoluntu. Le mingcipheko ingakhoyo inikwe ingqwalasela enkulu yaye ibekwe iliso, iyaxoxwa, yaye iyalawulwa.

Ukuqokumbela

Kubekho inkqubela phambili engummangaliso kulawulo lwemingcipheko ngesithuba sonyaka-mali wama-2022/2023. Inkqubela phambili elungileyo yenziwa ekwandeleseni ulawulo lomngcipheko nokunyuswa kwenqanaba lokukhula komngcipheko kwiqumrhu likarhulumente elithe lanikela ngokwanelisayo kumsebenzi wequmrhu likarhulumente. Ukukhula komngcipheko kwiQumrhu likaRhulumente kukhokhelela kumaqhinga aphuculweyo okusabela komngcipheko kulungiselelwa imingcipheko echongiweyo.

6. IYUNITHI YOLAWULO LWANGAPHAKATHI

Luxanduva loGunyaziwe oNika iNgxelo ukuqhubeka ehlola yaye evavanya ulawulo lwangaphakathi ukuqinisekisa ngento yokuba imisebenzi yolawulo ekhoyo iyasebenza, ifanelekile yaye iphandle yaye iyaphuculwa xa kudingeka. Ukufezekisa oku, isicwangciso sarhoqo ngekota sophuculo lolawulo lwemali kunye neentlanganiso ezingundoqo zolawulo ziyabanjwa kunye noMphicothi-zincwadi Jikelele, aBaphathi beNkqubo yeQumrhu likaRhulumente. Le yinkqubo eqhubekayo ukuqinisekisa ngento yokuba iQumrhu likaRhulumente ligcina imiphumela yayo yophicotho-zincwadi olungenaziphene.

ISebe livelise iqhinga loLawulo lwaNgaphakathi nesicwangciso, esathi samkelwa liQumrhu, esicacisa isicwangciso esikwinqanaba eliphezulu esingomilisele lolawulo lwangaphakathi kwimisebenzi yalo engundoqo.

7. UPHICOTHO-ZINCWADI LWANGAPHAKATHI KUNYE NEEKOMITI ZOPHICOTHO-ZINCWADI

UPhicotho-zincwadi lwaNgaphakathi lunikezela ngolawulo lweenkonzo oluzimeleyo nengqinisekiso engakhethicala kunye nezengcebiso ezizilelwe ukwangezelela ixabiso nokuthi gqolo ziphucula imisebenzi yeSebe/yeQumrhu likaRhulumente. Kufuneka luncede iQumrhu likaRhulumente ekufezekiseni iinjongo zalo ngokuzisa iindlela ezicwangcisiweyo, ezinocwangco ukuvavanya nokuphucula ukusebenza kakuhle koLawulo, uLawulo loMngcipheko neenkqubo zokuPhatha. Imisebenzi elandelayo engundoqo iqhutywa ngale ndlela:

- Ukuhlola nokwenza izindululo ezifanelekileyo ukulungiselela ukuphuculwa kweenkqubo zolawulo ekufezekiseni iinjongo zeSebe;

- Ukuvavanya kokwanela nokufaneleka nokunikela kuphuculo lwenkqubo yolawulo lomngcipheko;
- Ukunceda iGosa eliNika iNgxelo ekugcineni ulawulo olufanelekileyo nolusebenzayo ngokuvavanya olo lulawulo ukumisela ukusebenza kakuhle kwalo nokufaneleka, nokuphuhlisa izindululo zokwandisa okanye ukuphucula.

Umsebenzi woPhicotho-zincwadi lwaNgaphakathi oqukunjelwe apha kunyaka ophantsi kovavanyo kulungiselelwa iQumrhu likaRhulumente ubandakanya iintlanganiso ezintandathu zengqinisekiso, iintlanganiso ezingamlezileyo zengcebiso kunye nezintathu zolanelo lophicotho-zincwadi. Iinkcukacha zezi ntlanganiso zibandakanyiwe kwingxelo yeKomiti yoPhicotho-zincwadi.

IKomiti yoPhicotho-zincwadi isekwe njengequmrhu lokongamela, elinikezela ngolongamelo oluzimeleyo kwiinkqubo zolawulo, kulawulo lomngcipheko neenkqubo zokuphatha kwiQumrhu likaRhulumente, ezibandakanya ulongamelo nohlaziyo loku kulandelayo:

- Umsebenzi woPhicotho-zincwadi lwaNgaphakathi;
- Umsebenzi woPhicotho-zincwadi lwaNgaphandle (uMphicothi-zincwadi Jikelele woMzantsi Afrika - AGSA);
- Ukunikwa kweNgxelo yeQumrhu nokunikwa kwengxelo;
- IMigaqo-nkqubo yokuNikwa kweNgxelo yeQumrhu;
- Ulawulo lwe-AGSA nengxelo yophicotho-zincwadi;
- UkuBekwa kweLiso eNyakeni kweQumrhu;
- ULawulo loMngcipheko lweQumrhu;
- ULawulo lwaNgaphakathi;
- Iinjongo ezimisilwe kwangaphambili;
- Iinqobo ezisesikweni, uBuqhophololo noRhwaphilizo

Itheyibhile engasezantsi ibhengeza ingcaciso efanelekileyo ngamalungu eKomiti yoPhicothozincwadi

Igama	Iziqinisekiso zokufundo	Ngaphathi okanye ngaphandle	Ukuba kungaphakathi, isikhundla kwiSebe	Umhla wokuqeshwa	Umhla wokurhoxa	Inani lee-Ntlanganiso ezizinyasiweyo
Mnu Pieter Strauss (USihlalo)	BCom Accounting; BCompt Honours; CA (SA)	Nga-phandle	N/A	1kweyoMqungu 2022 (Ikota yesi-2)	N/A	7
Mnu Ebrahim Abrahams	B Com Accounting Honours	Nga-phandle	N/A	1kweyoMqungu 2022 (Ikota yesi-2)	N/A	7
Nksk Annelise Cilliers	B Compt Hons CA (SA)	Nga-phandle	N/A	1kweyoMqungu 2022 (Ikota yesi-2)	N/A	7
Nksk Fayruz Mohamed	BCompt Honours; CA (SA)	Nga-phandle	N/A	1kweyoMqungu 2022 (Ikota yoku-1)	N/A	6

8. UHAMBELWANO NEMITHETHO NEMIMISELO

Iqumrhu lineenkqubo, imigaqo-nkqubo kunye nemigaqo ekhoyo ukuqinisekisa ngohambelwano nemithetho nemimiselelo.

9. UBUQHOPHOLOLO NORHWAPHILIZO

Ubuqhophololo norhwaphilizo bumele imingcipheko emikhulu engakho kwii-asethi zeKhomishini yaye inganempembelelo embi kukufaneleka konikezelo lwenkonzo kunye nesidima seQumrhu.

I-WCG yamkele iQhinga eliChasene noBuqhophololo noRhwaphilizo eliqinisekisa ngesimo sobungabumeli tu ubuqhophololo, ubusela norhwaphilizo. Ngokuhambelana kunye neli qhinga iQumrhu likaRhulumente lizibophelele ekungamkeleni tu ubume obubhekiselele kwimisebenzi yorhwaphilizo, yobuqhophololo okanye nayiphi na eminye imisebenzi yolwaphulo-mthetho, nokokuba ingaphakathi okanye ngaphandle, yaye lilandele ngamandla yaye litshutshise ngazo zonke iindlela ezifumanekayo ezisemthethweni, nawaphi na amaqela azibandakanya nemisebenzi enjalo okanye ezama ukwenza njalo.

IQumrhu lamkele isiCwangciso sokuThintela uBuqhophololo noRhwaphilizo kunye nesiCwangciso soMiliselo esihamba kunye naso esinika uncedo kwisiCwangciso soThintelo.

Amajelo amaninzi okuxelwa kwezityholo zobuqhophololo, ubusela kunye norhwaphilizo akho yaye la achazwe ngokucacileyo kwiQhinga lePhondo lokuChaswa koBuqhophololo noRhwaphilizo, UMgaqo-nkqubo wokuNtama weWCG kunye nesiCwangciso seSebe sokuThintelwa koBuqhophololo noRhwaphilizo. Isityholo ngasinye esifunyenwe yiYunithi yeeNkonzo zePhondo zeNkundla (PFS) siyarekhodwa kwiNkqubo yoLawulo lweTyala ethi isetyenziswe njengesixhobo solawulo ukunika ingxelo yenkqubela phambili eyenziweyo kumatyala anxulumene neSebe nokuvelisa iinkcukacha zamanani kulungiselelwa iWCG kunye neQumrhu.

Abaqeshwa kunye nabasebenzi abantamileyo kurhano lobuqhophololo, urhwaphilizo nobusela bayakhuselwa ukuba ngaba ubhengezo lubhengezo olukhuselweyo (okt. luyahlangabezana neemfuno ezisemthethweni zoMthetho weZibhengezo eziKhuselweyo, onguNombolo 26 wama-2000 umz. ukuba isibhengezo senziwe ngokunyanisekileyo). UMgaqo-nkqubo weWCG wokuNtama unikezela ngezikhokhelo kuqeshwa nabasebenzi ngendlela amabachaze ngayo iinkxalabo zabo kubaphathi abanika ingxelo kubo abafanelekileyo, abantu abathe ngqo abatyunjweyo kwiWCG okanye kumaziko angaphandle, apho banemihlaba efanelekileyo yokukholelwa ekubeni amatyala okanye ukungafaneleki benziwe okanye buyenziwa kwiWCG. Ithuba lokuhlala uyimfihlo liyanikezelwa nakuwuphi na umntu ongathanda ukuxela izezo zobuqhophololo, zobusela norhwaphilizo yaye, ukuba umntu ukwenze oko ubuqu, iinkcukacha zakhe zigcinwa ziyimfihlo ngumntu lowo baxelele yena. Ukuba, emva kophando, ubuqhophololo, ubusela okanye urhwaphilizo buqinisekisiwe, umqeshwa othabathe inxaxheba kwezo zenzo ujongana noluleko. Ummeli weWCG oqalise iinkqubo zoluleko udingeka okokuba acebise ngokugxothwa komqeshwa ochaphazelekayo. Apho ubungqina bendlela yokuziphatha ngobugebenga boluvo lokuqala bufunyanisiwe, umba wolwaphulo-mthetho uxelwa kwiiNkonzo zamaPolisa oMzantsi Afrika.

10. UKUNCITSHISWA KWEDOLO

Ukuqinisekisa ngento yokuba akukho dolo ngokuphathelele kumalungu eKhomishini, onke amalungu asayina ifomu yesibhengezo somdla ngaphambi kweentlanganiso. Ukuba ngaba ungqubno lomdla luthe lwavela kumalungu, ilungu lidingeka okokuba lirhoxe kwinkqubo.

11. IKHOWUDI YOKUZIPHATHA

Amalungu akhutshelwa ikhowudi yokuziphatha ethi iwakhokhelele kwindlela yokuziphatha engumzekelo. Umgqo-nkqubo omiliselwe yiDCAS uquka neWCCC.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Amalungu akhutshelwa ikhowudi yokuziphatha ethi iwakhokhelele kwindlela yokuziphatha engumzekelo. Umgqo-nkqubo omiliselwe yiDCAS uquka neWCCC.

13. UKHUSELO LWEMPILO NEMIBA YENDALO

N/A

14. UXANDUVA LWENTLALO

N/A

15. INGXELO YEKOMITI YOPHICOTHO-ZINCWADI

Sanelisekile kukwandlala ingxelo yethu yonyaka-mali ophela ngomhla wama31 kweyoKwindla 2023.

UXanduva lweKomiti yoPhicotho-zincwadi

Iingxelo zeKomiti yoPhicotho-zincwadi ezithe zahambelana noxanduva lwayo oluvela kwiCandelo 51 (1) (a) (ii) loMthetho woLawulo lweMali kaRhulumente kunye noMthetho weCandelo loLawulomali 3.1.

IKomiti yoPhicotho-zincwadi inika ingxelo ngokunjalo yokokuba yamkele imiqathango yokukhangela njengePhepha lawo lamalungelo eKomiti yoPhicotho-zincwadi, iyenze imicimbi yayo yasemthethweni ukuhambelana neli phepha lamalungelo yaye iluqhuba lonke uxanduva lwayo njengoko luqulathwe apha

Ukusebenza kakuhle koLawulo lwaNgaphakathi

Iqumrhu lidingeka okokuba liphuhlise yaye lilolonge iinkqubo zolawulo lwangaphakathi eziya kuba nakho ukuphucula ikhono lokufezekisa iinjongo zalo, liziqhelanise neenguqu kubume elisebenza kubo ukukhuthaza ukufanelekanokusebenzakakuhlekwemisebenzi, lixhase ukunikwakwengxelo okuthembekileyonokuhambelana kunye nemigaqo nemithetho. IWCG yamkele isiCwangciso-nkqubo seNgqinisekiso eHlangeneyo ethi ichonge yaye ihlanganise abanikezeli bengqinisekiso. Inqanaba lokuqala lengqinisekiso yingqinisekiso yolawulo, elidinga abalawuli ekunikwa ingxelo kubo okokuba bagcine ulawulo lwangaphakathi olusebenzayo ze bamilisele ezo nkqubo imihla ngemihla ngokusetyenziswa kolawulo lokuphathwa kwabasebenzi ze kuthatyathwe imisebenzi yolungiso apho kudingekayo. Inqanaba lesibini lengqinisekiso yingqinisekiso yangaphakathi enikezelwa yimisebenzi eyahlukieleyo kule yabalawuli ekunikwa kubo ingxelo, ephathiswe ngentembeke ukuhlola uhambelwano nemigaqo-nkqubo, iinkqubo, izithethe, imigangatho kunye nezicwangciso-nkqubo. Inqanaba lesithathu lengqinisekiso yingqinisekiso ezimeleyo yabanikezeli abakhokhelwa yimigangatho yobuchule edinga amanqanaba aphezulu okuzimela.

IsiCwangciso seNgqinisekiso eHlangeneyo esisekwe kumngcipheko esaphuhliselwa iSebe, saququzelelwa luPhicotho-zincwadi lwaNgaphakathi, olungumnikeli ngokunjalo ozimeleyo wengqinisekiso. UPicotho-zincwadi lwaNgaphakathi lubonelela iKomiti yoPhicotho-zincwadi noLawulo ngengqinisekiso efanelekileyo yokokuba ulawulo lwangaphakathi lwanele yaye lufanelekile. Olu fezekiso ngesicwangciso esamkelweyo sophicotho-zincwadi lwangaphakathi olusekwe kumngcipheko, ukuhlolwa koPhicotho-zincwadi lwaNgaphakathi ukwanela kolawulo lokuthintela imingcipheko nokumiliselwa kokubekwa kweliso kweKomiti yoPhicotho-zincwadi kwemisebenzi yolungiso.

Iintlanganiso ezilandelayo zophicotho-zincwadi lwangaphakathi zavunywa yiKomiti yoPhicotho-zincwadi zaze zaqunjelwa luPhicotho-zincwadi lwaNgaphakathi kwisithuba sonyaka ophantsi kovavanyo:

- IsiCwangciso-nkqubo seZigunyaziso zeDPSA
- IMisebenzi yoLwaluko
- INkonzo yooVimba beWC kunye neeRekhodi
- UHlaziyo lweYunithi yoLawulo lwaNgaphakathi
- IMinikelo eneMiqathango - IMidlalo
- IiNtlawulo eziKhutshelweyo - AmaThala eeNcwadi

Imimandla yophuculo, njengoko kuqatshelwe luPhicotho-zincwadi lwaNgaphakathi ngethuba lokwenza imisebenzi yalo, kwavunyelwana kuyo ngaBalawuli. IKomiti yoPhicotho-zincwadi ibeka iliso kumiliseliso lwemisebenzi ekuvunyelwene ngayo okokuba yenziwe rhoqo ngekota.

Iingxelo yarhoqo ngeNyanga/ngeKota yaseNyakeni yoLawulo

IKomiti yoPhicotho-zincwadi yanelisekile kokuqulathiweyo kunye nokulunga kweengxelo zarhoqo ngekota zokusebenza nolawulo lwasenyakeni ezikhutshwe kwisithuba sonyaka ophantsi kovavanyo liGosa eliNika iingxelo yeQumrhu ngokuhambelana neMithetho yeCandelo leSizwe loLawulo-mali kunye noMthetho weCandelo leNgeniso.

Uvavanyo lweengxelo zeMali

IKomiti yoPhicotho-zincwadi:

- Izivavanyile zaze zaxoxwa iingxelo zoNyaka zeMali eziPhicothiweyo ukuze zibandakanywe kwiingxelo yoNyaka;

- Ivavanye iNgxelo yoLawulo yeAGSA kunye neempendulo zabalawuli ngoko;
- Ivavanye iinguqu kwimigaqo-nkqubo yokunikwa kwengxelo kunye nemisebenzi njengoko ichaziwe kwiiNgxelo zeMali
- Ivavanye uhlehlengiso olubambekayo oluvela kuphicotho-zincwadi lweQumrhu.

Uhambelwano

IKomiti yoPhicotho-zincwadi izivavanyile iinkqubo zeQumrhu zohambelwano nezibonelelo nomthetho nezolawulo.

INgcaciso yokwenziwa komsebenzi

IKomiti yoPhicotho-zincwadi iyivavanyile ingcaciso kwiinjongo ezimiselwe kwangaphambili njengoko kunikwe ingxelo kwiNgxelo yoNyaka.

INgxelo yoMphicothi-zincwadi Jikelele

IKomiti yoPhicotho-zincwadi ibe novavanyo olwenziwa rhoqo ngekota lwesicwangciso somiliseleo seQumrhu ukulungiselela imiba yophicotho-zincwadi ephakanyiswe kunyaka ongaphambili. Sihlangene ne-AGSA ukuqinisekisa ngento yokuba akukho miba ingasonjululwanga ethe yavela kuphicotho-zincwadi lolawulo. Izenzo zolungiso kokufunyenweyo okucalulweyo okuphakanyiswe ngu-AGSA zibekwa iliso yiKomiti yoPhicotho-zincwadi rhoqo ngekota.

IKomiti yoPhicotho-zincwadi iyavumelana yaye iyamkela imbono ye-AGSA ngokuphathelele neeNgxelo zoNyaka zeMali yaye icebisa okokuba ezi Ngxelo ziPhicothiweyo zamkelwe yaye zifundwe kunye nengxelo yayo.

Mnu Pieter Strauss

USihlalo weKomiti yoPhicotho-zincwadi yoBumbano lweNtlalo

Umhla: 11/8/2023

16. IINKCUKACHA ZOKUTHOBELA UMSEBENZI WE-B-BBEE

Itheyibhile elandelayo iqukunjelwe ngokuhambelana nokuthotyelwa kweemfuno zeBBBEE zoMthetho weBBBEE wama-2013 njengoko kumiselwe liSebe loRhwebo noShishino.

Ingaba iSebe / iQumrhu likaRhulumente lisebenzisa iKhowudi efanelekileyo yeNdlela eLungileyo yokuSebenza (iSatifiketi seBBBEE samaNqanaba 1-8) ngokuphathelelene noku kulandelayo:		
INqobo yokuKhetha	Ukusabela Ewe/Hayi	Ingxoxo <i>(kubandakanywe ingxoxo kwimpendulo yakho yaye kuboniswa uhlobo lwamanyathelo athatyathiweyo ukulungiselela uhambelwano)</i>
Limisela inqobo yokufaneleka ukulungiselela ukukhutshwa kwamaphepha-mvume, iimvume okanye olunye ugunyaziso ngokuphathelelene nomsebenzi woqoqosho kuhambelana nawo nawuphi na umthetho?	Hayi	IQumrhu alikhuphi maphepha-mvume, iimvume okanye olunye ugunyaziso ngokuphathelele kumsebenzi woqoqosho ngokuhambelana nawo nawuphi na umthetho
Liphuhlisa yaye limilisele umgaqo-nkqubo wokuthenga okukhethekileyo?	Ewe	Umgqaqo-nkqubo weSCM weQumrhu wenza isibonelelo sokumiliselela ukuthenga okukhethekileyo
Limiliselela inqobo yokufaneleka kulungiselelwa inqobo yokuthengwa kwamashishini anomnini ongurhulumente?	Hayi	IQumrhu alihlangani nokuthengiswa kwamashishini angakarhulumente.
Liphuhlisa inqobo kulungiselelwa ukungena kuthelwano kunye necandelo langasese?	Hayi	IQumrhu alithathi-nxaxheba kuthelwano kunye necandelo langasese
Limisela iinqobo zokunikezelwa kwenkuthazo, iminikelo kunye nezikimu zotyalo-mali ukuxhasa ukuXhotyiswa koQoqoqosho okuSekwe ngokuBanzi kuBantu abaNtsundu?	Hayi	IQumrhu alibandakanyeki kukunikezelwa kwenkuthazo, Iminikelo nezikimu zotyalo-mali ukuxhasa ukuXhotyiswa koQoqoqosho okuSekwe ngokuBanzi kuBantu abaNtsundu.

1. INTSHAYELELO

Abasebenzi baqeshwe liSebe leMicimbi yeNkcubeko neMidlalo yaye ingcaciso efanelekileyo irekhodwe kwingxelo yoNyaka yeDCAS.

2. IINKCUKACHA ZAMANANI ZOLONGAMELO LWEMICIMBI YABASEBENZI

Ezi nkcukacha zamanani kunikwe ingxelo ngazo kwiNgxelo yoNyaka yeSebe leMicimbi yeNkcubeko neMidlalo.

ICANDELO E: INGXELO YOHAMBELANO NE-PFMA

INKCITHO ENGALUNGELELANANGA, ENGENAZIQHAMO NENGENAMSEBENZI, INKCITHO ENGAGUNYAZISWANGA, NOKULAHLEKA KWEMATHIRIYELI

1.1 Incitho engalungelelananga Incitho engalungelelananga

a) Ulungelelwano lwenkcitho engalungelelananga

Inkcazelo	2022/23	2021/22
	R'000	R'000
Umncono wokuvula	-	-
Kudityaniswe: Ukuqinisekiswa kwenkcitho engalungelelananga	-	-
Kuthatyathwe: Incitho engalungelelananga evunyiweyo	-	-
Kuthatyathwe: Incitho engalungelelananga engavunywanga yaze yakhutshwa	-	-
Kuthatyathwe: Incitho engalungelelananga efunyenweyo kwakhona	-	-
Kuthatyathwe: Incitho engalungelelananga engafunyenwanga ze yacinywa	-	-
Umncono wokuvala	0	0

Amanqaku olungelelwano

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engalungelelananga ephantsi kovavanyo	-	-
Inkcitho engalungelelananga ephantsi komiselo	-	-
Inkcitho engalungelelananga ephantsi kophando	-	-
Iyonke	0	0

b) Iinkcukacha zenkcitho engalungelelananga yonyaka omiyo nodlulileyo (engaphantsi kovavanyo, ekufuneka imiselwe, kunye nephandwayo)

Inkcazelo ¹	2022/23	2021/22
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Iyonke²	0	0

¹ Ukuqinisekiswa kwemiba efanayo

² Incitho epheleleyo engaqinisekiswa (uvavanyo), ilahleko (ukumiselwa), kunye nezenzo zolwaphulo-mthetho (uphando)

c) linkcukacha zenkcitho engalungelelananga yonyaka omiyo nodlulileyo evunyiweyo

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engalungelelananga evunyiweyo	-	-
Iyonke	0	0

d) linkcukacha zenkcitho engalungelelananga zonyaka omiyo nezodlulileyo zicinyiwe - (azivunywanga)

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engalungelelananga eNGAvunywanga ze yacinywa	-	-
Iyonke	0	0

e) linkcukacha zenkcitho engalungelelananga yonyaka omiyo neyodlulileyo efunyenweyo

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engalungelelananga efunyenweyo	-	-
Iyonke	0	0

f) linkcukacha zenkcitho engalungelelananga yonyaka omiyo neyodlulileyo ecinyiweyo (engafumanekiyo)

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engalungelelananga ecinyiweyo	-	-
Iyonke	0	0

Izibhengezo ezangezelelweyo kumaLungiselelo zamaZiko

g) linkcukacha zamatyala okungahambelani apho iziko libandakanyeka kumalungiselelo amaziko alinaluxanduva lokungahambelani)

Inkcazelo
Ayifanelekanga

h) linkcukacha zamatyala okungahambelani apho iziko libandakanyeka kumalungiselelo amaziko (apho iziko elinjalo linxanduva lokungahambelani)

Inkcazelo
Ayifanelekanga

i) linkcukacha zoluleko okanye zamanyathelo olwaphulo-mthetho kunyaka omiyo okanye ngenxa yenkcitho engalungelelananga

Amanyathelo oluleko athatyathiweyo
Ayifanelekanga

1.2. Inkcitho engenaziqhamo nengenamsebenzi

a) Ulungelelwaniso lwenkcitho engenaziqhamo nengenamsebenzi

Inkcazelo	2022/23	2021/22
	R'000	R'000
Umncono wokuvula	-	-
Kudityaniswe: Ukuqinisekiswa kwenkcitho engenaziqhamo nengenamsebenzi	-	-
Kuthatyathwe: Inkcitho engenaziqhamo nengenamsebenzi ecinyiweyo	-	-
Kuthatyathwe: Inkcitho engenaziqhamo nengenamsebenzi efunyenweyo	-	-
Umncono wokuvala	0	0

Amanqaku olungelelwaniso

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engenaziqhamo nengenamsebenzi eyayiphantsi kovavanyo kowama- 2021/22	-	-
Inkcitho engenaziqhamo nengenamsebenzi enxulumene nowama-2021/22 ze yachongwa ngowama-2022/23	-	-
Inkcitho engenaziqhamo nengenamsebenzi yonyaka omiyo	-	-
Iyonke	0	0

b) Iinkcukacha zenkcitho engenaziqhamo nengenamsebenzi yonyaka omiyo nodlulileyo (ephantsi kovavanyo, ekufuneka zimiselwe, kunye nephandwayo)

Inkcazelo ³	2022/23	2021/22
	R'000	R'000
Inkcitho engenaziqhamo nengenamsebenzi ephantsi kovavanyo	-	-
Inkcitho engenaziqhamo nengenamsebenzi ephantsi ekufuneka imiselwe	-	-
Inkcitho engenaziqhamo nengenamsebenzi ephantsi kophando	-	-
Iyonke⁴	0	0

c) Iinkcukacha zenkcitho engenaziqhamo nengenamsebenzi yonyaka omiyo nodlulileyo efunyenweyo

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engenaziqhamo nengenamsebenzi efunyenweyo	-	-
Iyonke	0	0

³ Ukuqukaniswa kwemiba efanayo

⁴ Inkcitho ephelileyo engenaziqhamo nengenamsebenzi (uvavanyo), ilahleko (emiselweyo), kunye enendlela yokuziphatha yolwaphulo-mthetho (uphando)

- d) linkcukacha zenkcitho engalungelelananga yonyaka omiyo neyodlulileyo engafunyenwanga yaze yacinywa

Inkcazelo	2022/23	2021/22
	R'000	R'000
Inkcitho engenaziqhamo nengenamsebenzi ecinyiweyo	-	-
Iyonke	0	0

- d) linkcukacha zamanyathelo oluleko okanye olwaphulo-mthetho lwangoku kunye nonyaka odlulileyo athathiweyo ngenxa yenkcitho engenanzuzo neyilahleko

Amanyathelo oqeqesho athatyathiweyo
Ayifanelekanga

1.3. Izibhengezo ezangezelelweyo ezinxulumene nelahleko yezibambekayo ngokwemiqathango yePFMA yeCandelo 55(2)(b)(i) &(iii)

- a) linkcukacha zelahleko yezibambekayo zonyaka omiyo nodlulileyo ngenxa yezenzo zolwaphulo-mthetho

Ilahleko yezinto eziphathekayo ngokuziphatha kolwaphulo-mthetho	2022/23	2021/22
	R'000	R'000
Ubusela	-	-
Ezinye ezibambekayo ezilahlekileyo	-	-
Kuthatyathwe: Ezifunyenweyo	-	-
Kuthatyathwe: Ezingafunyenwanga nezicinyiweyo	-	-
Iyonke	0	0

- b) linkcukacha zenye ilahleko yezibambekayo

Uhlobo lwenye ilahleko ebambekayo	2022/23	2021/22
	R'000	R'000
(Qukanisa amacandelo aphambili, kodwa dwelisa izinto ezibambekayo)	-	-
Iyonke	0	0

- c) Enye ilahleko yokubambekayo okufunyenweyo

Uhlobo lwelahleko	2022/23	2021/22
	R'000	R'000
(Qukanisa amacandelo aphambili, kodwa dwelisa izinto ezibambekayo)	-	-
Iyonke	0	0

- d) Ezinye izinto ezilahlekileyo ezicinyiweyo

Uhlobo lwelahleko	2022/23	2021/22
	R'000	R'000
(Qukanisa amacandelo aphambili, kodwa dwelisa izinto ezibambekayo)	-	-
Iyonke	0	0

2. UKUHLAWULWA EMVA KWETHUBA KUNYE/OKANYE UKUNGAHLAWULWA KWABANIKEZELI BENKONZO

Inkcazelo	Inani lee-invoyisi	Ixabiso elimanyanisiweyo
		R'000
li-invoyisi ezifunyenweyo	N/A	
li-Invoyisi ezihlawulwe kwisithuba seentsuku ezingama- 30 okanye kwisithuba ekuvunyelwene ngaso	N/A	
li-Invoyisi ezihlawulwe emva kweentsuku ezingama-30 okanye kwesithuba ekuvunyelwene ngaso	N/A	
li-Invoyisi ezindala ngaphezulu kweentsuku ezingama-30 okanye kwesithuba ekuvunyelwene ngaso (ezingahlawulwanga yaye kungekho mbambano)	N/A	
li-Invoyisi ezindala ngaphezulu kweentsuku ezingama-30 okanye kwesithuba ekuvunyelwene ngaso (ezingahlawulwanga yaye kukho imbambano)	N/A	

3. ULAWULO LWESIXOKELELWANO SONIKEZELO

3.1. Ukuthengwa kweenkonzo kusetyenziswa ezinye iindlela

Inkcazelo yeProjekti	Igama lomnikezeli wenkonzo	Uhlobo lokuthengwa kweenkonzo ngezinye iindlela	Inombolo yesivumelwano	Ixabiso lesivumelwano R'000
Ukuhlaziywa kwephepha-mvume konyaka kwenkqubo zekhompyutha zeCaseware	* Adapt IT (Pty)	Unikezelo lwexabiso olunyiniweyo (Limited Bid)	WCCC0001	R 25
Iyonke				R 25

* Umboneleli nguye yedwa umboneleli weCaseware software esetyenziselwa ukuqulunqa iiNkcazo zeMali zoNyaka.

3.2. Ukutshintshwa kwesivumelwano nokwandiswa

Inkcazelo yeProjekti	Igama lomnikezeli wenkonzo	Uhlobo lokulungiswa kwesivumelwano (Ukwandiswa okanye ukuTshintshwa)	Inombolo yesivumelwano	Ixabiso lokuqala lesivumelwano R'000	Ixabiso lesivumelwano sangaphambili esandisiweyo okanye esitshintshiweyo (ukuba kufanelekile) R'000	Ixabiso lesivumelwano esandisiweyo okanye esitshintshiweyo R'000
Ukusabela kwenkampani yokhuseleko	* Princeton Protection Services	Ukwandiswa	1. WCCC-BD-43091 2. WCCC-GD-43092 3. WCCC-MBCC-43099 4. WCCC-MBOS-43094 5. WCCC-OJ-43095	(R 17 484.88 X5 amaziko) R 87	N/A	(R 4 677.21 X5 amaziko) R 23
Iyonke						R 23

* Iikhontrakthi zoKhuseleko zandiswe ngokusekelwe kwisetyhula ekhutshwe nguNondyabo wePhondo njengoko bekukho ukulibaziseka ekugqityweni kwesikhokelo esitsha sokhuseleko.

INGxelo yomphicothi-zincwadi jikelele kwiPalamente yePhondo leNtshona Koloni ngeKhomishini yeNkcubeko yeNtshona Koloni

Ingxelo ngeengxelo zemali

1. Ndiziphicothile iingxelo zemali zeKhomishini yeNkcubeko yeNtshona Koloni ezandlalwe kumaphepha 3 ukuya kuma-25, ekuquka ingxelo yobume bemali ngomhla wama-31 kweyoKwindla wama-2023, ingxelo yokusebenza kwemali, ingxelo yotshintsho kwintsalela yee-asethi kunye nengxelo yokungena nokuphuma kwemali, kwakunye nengxelo yothlekiso lohlahlo lwabiwo-mali kunye nezixa-mali ezizizo zonyaka ophelileyo, ngokunjalo namanqaku kwiingxelo zemali, kubandakanywa isishwankathelo semigaqo nkqubo ebalulekileyo yocwangciso mali.

Isigqibo

2. Ngokusekwe kuvavanyo lwam, akukho nto endiyibonileyo enokundenza ndikholelwe okokuba iingxelo zemali azibonakalisi ngokwaneleyo, ngazo zonke iindlela, okokuba ubume bezemali beKhomishini yeNkcubeko yeNtshona Koloni ngokowama-31 kweyoKwindla wama-2023, kunye nomsebenzi wabo wezemali kwaye ukuphuma nokungena kwemali ophela ngoko ongqamene noMgangatho kokuSebenza Ngokubanzi koCwangciso lweMali okwaMkelweyo (GRAP) kunye neemfuno zoMthetho woLawulo lweMali kaRhulumente woMzantsi Afrika, we-1999 (uMthetho woku -1 we-1999) (PFMA).

Omnye umba

3. Ndisalela ingqalelo kulo mba ungezantsi. Uluvo lwam aluguqulwanga ngokuphathelele kule micimbi.

INqaku elinguNombolo 4 loMyalelo weCandelo loLawulo-mali leSizwe lowama-2022-23: IsiCwangciso-nkqubo soHambelwano nokuNikwa kweNgxelo sePFMA

4. Ngomhlawama-23kweyoMnga2022iCandelo loLawulo-mali leSizwe likhuphe iNqaku elinguNombolo 4 loMyalelo: lesiCwangciso-nkqubo sePFMA soHambelwano nokuNikwa kweNgxelo sowama-2022-23 ngokwemiqathango yecandelo 76(1)(b), (e) kunye no-(f), 2(e) kunye no-(4)(a)p kunye no-(c) lePFMA eliqale ukusebenza ngomhla wesi-3 kweyoMqungu 2023. IsiCwangciso-nkqubo sePFMA soHambelwano nokuNikwa kweNgxelo silungisa ngokunjalo ukubhengezwa kwenkcitho engagunyaziswanga, inkcitho engalungelelananga kunye nenkcitho engenaziqhamo nengenamsebenzi (inkcitho ye-UIFW). Phakathi kweziphumo zesi sicwangciso-nkqubo sesokuba inkcitho engalungelelananga, kunye nengenaziqhamo nengenamsebenzi eyenziwe kwiminyaka-mali edlulileyo ze ayalungiswa ayisayi kuba sabhengezwa kumanqaku obhengezo eengxelo zonyaka zemali, iya kuba yeyonyaka omiyo kunye namanani onyaka ongaphambili kuphela aya kubhengezwa kwinqaku leengxelo zemali, ukuba ngaba i-UIFW yayenzekile. Ngaphezulu, ukuhanjiswa ngokuphathelele kwinkcitho engalungelelananga kunye nenkcitho engenaziqhamo nengenamsebenzi akusabhengezwa kumanqaku eengxelo zonyaka zemali zeKhomishini yeNkcubeko yeNtshona Koloni. Ukubhengezwa kolu hanjiso (umz., ukuvunywa, ukufunyanwa, ukususwa, ukucinywa, ukuba phantsi kovavanyo, ukuba phantsi komiselo nokuba phantsi kophando) lubandakanywe ngoku njengenxalenye yenye ingcaciso kwingxelo yonyaka yeKhomishini yeNkcubeko yeNtshona Koloni. Andiniki mbono ngokubhengezwa kwenkcitho engalungelelananga, nenkcitho engenaziqhamo nengenamsebenzi kwingxelo yonyaka.

Uxanduva logunyaziwe onika ingxelo yeengxelo zemali

5. Ugunyaziwe onika ingxelo unoxanduva lokulungiselela nokunikezela ngokufanelekileyo iingxelo zemali ngokuhambelana neGRAP kunye nePFMA, yaye nakulawulo lwangaphakathi njengokumisela kogunyaziwe onika ingxelo ebona kufanelekile ukunceda kumalungiselelo eengxelo zemali ezingenamakhwiniba, nokuba kungenxa yobuqhophololo okanye impazamo.
6. Ekulungiseleleni iingxelo zemali, ugunyaziwe onika ingxelo unoxanduva lokuvavanya ikhono lequmrhu lokuqhubeka njengenxalabo ekhoyo, achaze, njengoko kufanelekile, imicimbi enxulumene nenxalabo ekhoyo kwaye esebenzisa isiseko senxalabo ekhoyo yocwangciso mali ngaphandle kokuba ulwakhiwo lolawulo olufanelekileyo lizimisele ukuphelisa iqumrhu likarhulumente okanye ayekise ukusebenza, okanye abe akanayo enye indlela eyenye ngaphandle kokwenza oko.

INGXELO YOMPHICOTHI-ZINCWADI WANGAPHANDLE

Uxanduva loMphicothi zincwadi Jikelele lokuphicothwa kweengxelo zemali

7. Uxanduvalwamakunika isigqibo kwiingxelo zemali ezikhaphayo. Ndiluqhuba uvavanyo lwamngokuhambelana neMigangatho yeHlabathi lweeNtlangniso zoVavanyo (ISRE) 2400 (eHlaziyiweyo), iiNtlanganiso zokuvavanya iingxelo zembali zemali. Umgangatho undifuna okokuba ndenze isigqibo okokuba ingaba kukhona na endikubonileyo okunokundenza ndikholelwe okokuba iingxelo zemali, ezithathwa njengezipheleleyo, azilungiselelwanga ngazo zonke indlela ngokuhambelana nesicwangciso-nkqubo esisebenzayo sokunikwa kwengxelo yemali. Lo mgangatho undifuna ngokunjalo okokuba ndithobeke iimfuno ezifanelekileyo zenqobo ezisesikweni.
8. Uvavanyo lweengxelo zemali ngokuhambelana ne-ISRE (eHlaziyiweyo) yintlanganiso enyiniweyo yengqinisekiso. Ndingeka okokuba ndiqhube iinkqubo eziqulathe ukubuza imibuzo kubalawuli nakwabanye abakwiqela lophicoto-zincwadi, njengoko kufanelekile, ze ndisebenzise iinkqubo zohlahlelo, ndivavanye ubungqina obufumanekileyo.
9. Iinkqubo ezisetyenzisiweyo kwintlangano yovavanyo zingaphantsi kakhulu kunezo zisetyenziswe kuphicotho-zincwadi oluqhutywa ngokuhambelana neMigangatho yeHlabathi kuPhicoto-zincwadi. Ngokufanelekileyo, andiniki mbono yaluphicotho kwezi ngxelo zemali.

Ingxelo ngengxelo yonyaka yokusebenza

10. Ngokuhambelana noMthetho woPhicoto zincwadi zikaRhulumente woMzantsi Afrika wama-25 wama-2004 (PAA) kunye nesaziso ngokubanzi esikhutshwe ngokwemiqathango yawo ngoko oko, ndinoxanduva lokuphicothwa nokunika ingxelo ngoncedo nokuthembeka kwengcaciso yomsebenzi ezichaziweyo kuthelekiswa neenjongo ezimiselwe kwangaphambili zeenkqubo ezikhethiweyo eziboniswe kwingxelo yonyaka yokusebenza. Ugunyaziwe onika ingxelo unoxanduva lokulungiselela ingxelo yokusebenza yonyaka.
11. Ndikhethe okubambekayo okulandelayo kwemigqalisela yokusebenza enxulumene neNkqubo: IKhomishini yeNkcubeko yeNtshona Koloni okwandlalwe kwingxelo yonyaka yokusebenza yonyaka ophela ngowama-31 kweyoKwindla 2023. Ndikhethe loo migqalisela ethi iilinganise umsebenzi wequmrhu kwimisebenzi yayo yesigunyaziso esiphambili yaye ibalulekile kwisizwe, kumdlawoluntu nakurhulumente.
 - 1.1 Inani lamabhunga enkubeko abhalisiweyo axhaswe ngeentlawulo ezikhutshelweyo.
 - 1.2 Inani lamaziko ahlaziyiweyo okanye alolongwa ukuqinisekisa ngokufaneleka nokhuselo kubasebenzisi
 - 1.3 Inani labasebenzis abafikelelayo kumaziko enkubeko
12. Ndiyivavanyile ingcaciso yomsebenzi ekunikwe ingxelo ngawo kulungiselelwa imigqalisela ebambekayo ekhethiweyo yomsebenzi ethelekiswe kwiinqobo zokukhetha eziphuhlise kulawulo lokusebenza nakwisingcwangciso-nkqubo sokunikwa kwengxelo, njengoko kuchaziwe kwisaziso ngokubanzi. Xa ingxelo yonyaka yokusebenza iqulunqiwe kusetyenziswa ezi nqobo zisesikweni zokukhetha, inikezela ngengcaciso eluncedo nethembekileyo nenengqiqo kubasebenzisi abakucwangciso lwequmrhu nakunikezelo kwisigunyaziso salo nakwiinjongo.
13. Ndisebenzise iinkqubo ukuhlola okokuba ingaba:
 - Imigqalisela esetyenziswe kucwangciso nokunikwa kwengxelo kukusebenza inakho ukunxulunyaniswa ngqo kwisigunyaziso sequmrhu nakwizifizekiso zeenjongo zalo ezicwangcisiweyo
 - Imigqalisela ichazwe kakuhle ze yagqiniswa ukuqinisekisa ngento yokuba ilula ukuba iqondwe ze isetyenziswe ngokungaguqukiyo nento yokuba ndaziqinisekisa iindlela neenkqubo ekufuneka zisetyenzisiwe ukulinganisa izifizekiso
 - Ekujoliswe kuko kunxulumana ngqo nesifizekiso somgqalisela yaye kuthe ngqo kunexesha elithile elibekiweyo yaye kunokulinganganiswa ukuqinisekisa okokuba kululula ukuqonda ukuba yintoni na ekufuneka inikezelwe yaye ngaliphi na ixesha, inqanaba elidingekayo lokusebenza ngokunjalo nendlela oya kuvavanywa ngayo umsebenzi.
 - Imigqalisela nekujoliswe kuko okuchazwe kwingxelo yonyaka yokusebenza iyafana noko kwakusele kunikelwe kokuvunywe kuqala okanye kumaxwebhu ahlaziyiweyo ocwangciso.
 - Ingcaciso yomsebenzi exeliweyo yandlalwe kwingxelo yonyaka yokusebenza ngendlela echazwe ngayo.
 - Kukho ubungqina obaneleyo obuxhasa izifizekiso ezichaziweyo kunye nezizathu ezinikezelwe kofizekiso ngaphezulu nangaphantsi kokulindelwe kobekujoliswe kuko.

INGXELO YOMPHICOTHI-ZINCWADI WANGAPHANDLE

14. Ndizenzile iinkqubo ngenjongo zokunika ingxelo kokufunyenweyo okubambekayo kuphela.
15. Andichonganga naziphi na izinto ezifunyanisiweyo kwingcaciso yomsebenzi ekunikwe ingxelo ngawo zemigqalisela ekhethiweyo yokubambekayo komsebenzi.

Eminye imiba

16. Nditsala ingqwalasela kumba ongasezantsi.

Izifizekiso zokujoliswe kuko okucwangcisiweyo

17. Ingxelo yonyaka yokusebenza ibandakanya ingcaciso engezifizekiso ezixeliweyo zithelekiswa nekujoliswe kuko okucwangcisiweyo yaye inikezela ngeenkcazelo zofizekiso olungaphezulu nolungaphantsi kokulindelweyo.

Ingxelo ngohambelwano nomthetho

18. Ngokuhambelana nePAA kunye nesaziso ngokubanzi esikhutshiweyo ngoko, ndinoxanduva lokuphicotha iincwadi nokunika ingxelo ngendikufumeneyo kuhambelwano nemiba ethile kumthetho osebenzayo onxulumene nemiba yemali. Ugunyaziwe onika ingxelo unoxanduva ngohambelwano lwequmrhu kunye nomthetho.
19. Ndizenzile iinkqubo ukuhlola uhambelwano kunye neemfuno ezikhethiweyo kumthetho ophambili ngokuhambelana nendlela yokufunyenweyo yi-AGSA kumhlangano. Oku kuhlangana asikuko ukuhlangana kwengqinisekiso. Ngoko ke, andiniki mbono yengqinisekiso okanye isigqibo.
20. Ngokusekwa kwenkqubo ye-AGSA, ndikhethe iimfuno kumthetho ophambili ukulungiselela uhlobo lohambelwano ofanelekileyo kulawulo lwemali nakukusebenza kwequmrhu, ocacileyo ukuvumela umlinganiselo ongaguqukiyo kunye novavanyo, ngeli thuba ucalula ngokwaneleyo ngokunjalo yaye ukulungele ukunika ingxelo ngendlela eqondakalayo. Iimfuno zomthetho ezikhethiweyo zibandakanyiwe kwisihlomelo kule ngxelo yomphicothi-zincwadi.
21. Andichonganga nayiphi na imiba yokungathotyelwa kweemfuno ezikhethiweyo zomthetho.

Ukusilela kolawulo lwangaphakathi

22. Ndiluthathele ingqalelo ulawulo lwangaphakathi njengolufanelekileyo kuphicotho zincwadi endilwenzileyo lweengxelo zemali, ingxelo yonyaka yomsebenzi kunye nohambelwano nomthetho ofanelekileyo; ngoko, injongo yama ibingeyiyo eyokunika naluphi na uhlobo lwengqiniseko kuyo.
23. Andibonanga nakuphi na ukusilelela okubalulekileyo kulawulo lwangaphakathi.

Iinqobo ezisesikweni zobuchule kunye nokulunga kolawulo

24. Ndizimele andinxulumananga neKhomishini yeNkcubeko yeNtshona Koloni ngokuhambelana ne-International Ethics Standards Board for Accountants' International code of ethics for professional accountants (kubandakanywa iMigangatho yeHlabathi yokuZimela) (ikhowudi ye-IESBA) ngokunjalo neemfuno zeenqobo ezisesikweni ezifanelekileyo kwiintlanganiso zam eMzantsi Afrika. Ndilufizekisisile olunye uxanduva lwam olusesikweni ngokuhambelana nezi mfuno kunye nekhhowudi ye-IESBA.
25. Ngokuhambelana noMgangatho weHlabathi kukuLunga koLawulo 1, i-AGSA igcine inkqubo ehlanganisiweyo yolawulo olulungileyo olubandakanya imigaqo-nkqubo kunye neenkqubo kuhambelwano neemfuno ezisesikweni kunye nemigangatho yobuchule.

EKapa**31 kweyeKhala 2023**AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Isihlomelo kwingxelo yomphicothi-zincwadi

Uhambelwano nomthetho - iimfuno ezikhethiweyo zomthetho

Iimfuno ezikhethiweyo zomthetho zinjengezi zilandelayo:

UMthetho	Amacandelo okanye imimiselo
UMthetho 1 we-1999 (PFMA) woLawulo lweMali kaRhulumente	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 yeCandelo loLawulo-mali lwamasebe, amaqumrhu oshishini, amaziko omgaqo-siseko kunye 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
UMthetho wenkonzo kaRhulumente	Ummiselo wenkonzo karhulumente 13(c); 18; 18 (1) and (2)
UMthetho wokuThintelwa nokuBhangiswa kweZenzo zoRhwapilizo uMthetho we-12 wama-2004 (PRECCA)	Icandelo 29 Icandelo 34(1)
UMthetho wesi-5 wama-2000 wesiCwangciso-nkqubo soMgaqo-nkqubo wokuThenga okuKhethekileyo	Icandelo 1(i) Icandelo 2.1(a); 2.1(b); 2.1(f)
IMithetho yokuThenga okuKhethekileyo yowama-2017	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
IMithetho yokuThenga okuKhethekileyo yowama-2022	Umhlathi 3.1; 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Umyalelo wePFMA SCM ongunombolo 09 wama-2022/2023	Umhlathi 3.1; 3.3 (b); 3.3 (c); 3.3 (e); 3.6
Umyalelo weCandelo leSizwe loLawulo-mali onguNombolo 1 wama-2015/16	Umhlathi 3.1; 4.1; 4.2
INqaku loMyalelo weSCM yeCandelo loLawulo-mali 03 2021/22	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 weCandelo loLawulo-mali 4A wama-2016/17	Umhlathi 6
INqaku loMyalelo weSCM yeCandelo loLawulo-mali 03 2019/20	Umhlathi 5.5.1(vi); 5.5.1(x);
INqaku loMyalelo weSCM yeCandelo loLawulo-mali 11 2020/21	Umhlathi 3.1; 3.4 (a) and (b); 3.9; 6.1; 6.2; 6.7
INqaku loMyalelo weSCM yeCandelo loLawulo-mali 2 wama-2021/22	Umhlathi 3.2.1; 3.2.2; 3.2.4(a) and (b); 3.3.1; 3.2.2; 4.1
Umyalelo weSCM yePFMA 04 wama-2022/23	Umhlathi 4(1); 4(2); 4(4)
INqaku lokuSebenza 5 wama-2009/10	Umhlathi 3.3
Umyalelo weSCM yePFMA 08 wama-2022/23	Umhlathi 3.2; 4.3.2; 4.3.3
UMthetho woKhuphiswano	Icandelo 4(1)(b)(ii)
INqaku loMyalelo weSCM yeCandelo loLawulo-mali 4 wama-2015/16	Umhlathi 3.4
Umyalelo weSCM weCandelo loLawulo-mali 3 lowama-2019/20 - Isihlomelo A	Icandelo 5.5.1 (iv) and (x)
ULungiso lwesiBini lenqaku loMyalelo weCandelo leSizwe loLawulo-mali 05 wama-2020/21	Umhlathi 4.8; 4.9 Umhlathi 5.1; 5.3
Impazamo kushicilelo lweNqaku loMyalelo weSCM yeCandelo loLawulo-mali 5 wama-202/21	Umhlathi 1
Impazamo kushicilelo lweNqaku loMyalelo weSCM yeCandelo loLawulo-mali 5 wama-202/21	Umhlathi 2
INqaku lokuSebenza 7 lowama-2009/10	Umhlathi 4.1.2
INqaku lokuSebenza 11 lowama-2008/9	Umhlathi 3.1; 3.1 (b)
INqaku loMyalelo weSCM yeCandelo loLawulo-mali 1 wama-2021/22	Umhlathi 4.1
UMthetho weNkonzo kaRhulumente	Icandelo 30 (1)

INGXELO NGEMEKO YEZEZIMALI

Amanani ngokwamawaka eerandi	iNqaku/ AmaNqaku	2023	2022
Ii-Asethi			
Ii-Asethi ziekhoyo ngoku			
Imali ezinkozo kunye notyalo-mali lwexeshana elifutshane	3	4 915	3 958
Izixamali ezityalwa ishishini ezivela kwintengiselwano ngotshintshiselwano	4	139	162
		5 054	4 120
i-Asethi ezipheleleyo		5 054	4 120
Amatyala			
Amatyala akhoyo ngoku			
Iintlawulo ezivela kwintengiselwano ngotshintshiselwano	5	1 695	1 302
		1 695	1 302
i-Asethi ezisesandleni		3 359	2 818
Imali ekuqikelelwa ukuba ingasala ekupheleni konyakamali		3 359	2 818
Ii-Asethi ezipheleleyo ezisesandleni		3 359	2 818

INGXELO NGOMSEBENZI WEMALI

Amanani ngokwamawaka eerandi	iNqaku/ AmaNqaku	2023	2022
Ingeniso			
Ingeniso evela kwintengiselwano ngotshintshiselwano			
Imirhumo evela kwiindawo	6	2 117	473
Ingeniso yenzala	7	241	110
Enye ingeniso evela kwintengiselwano ngotshintshiselwano	8	152	391
Ingeniso epheleleyo evela kwintengiselwano ngotshintshiselwano		2 510	974
Ingeniso evela kwintengiselwano ngokungatshintshiselani			
Ingeniso egqithiselweyo			
Enye ingeniso evela kwintengiselwano ngokungatshintshiselani	9	674	618
Imali egqithiselweyo kunye nezibonelelo ezifunyenweyo	10	627	1 100
Ingeniso epheleleyo evela kwintengiselwano ngokungatshintshiselani		1 301	1 718
Ingeniso epheleleyo		3 811	2 692
Inkcitho			
Imirhumo yoPhicotho-zincwadi	12	(57)	(70)
Ukuncitshiswa kwetyala lempahla yexabiso	16	-	(33)
Iindleko ngokubanzi	13	(2 942)	(1 901)
Imirhumo yamalungu	14	(61)	(52)
Imali egqithiselweyo nesibonelelo esihlawuliweyo	15	(210)	(210)
Inkcitho epheleleyo		(3 270)	(2 266)
Imali eyintsalela yonyaka		541	426

INGXELO NGOTSHINTSHO KWI-ASETHI EZISESANDLENI

Amanani ngokwamawaka eerandi	Imali ekuqikelelwa ukuba ingasala ekupheleni konyakamali	Impahla yexabiso epheleleyo esesandleni
Imali eseleyo ngomhla 1 kuTshazimpuzi 2021	2 392	2 392
Utshintsho kwii-asethi ezisesandleni		
Imali eseleyo yonyaka	426	426
Utshintsho olupheleleyo	426	426
Imali eseleyo ngomhla 1 kuTshazimpuzi 2022	2 818	2 818
Utshintsho kwii-asethi ezisesandleni		
Imali eseleyo yonyaka	541	541
Utshintsho olupheleleyo	541	541
Imali eseleyo ngomhla 31 kweyoKwindla 2023	3,359	3,359

INGXELO YOKUNGENA NOKUPHUMA KWEMALI EZINKOZO

Amanani ngokwamawaka eerandi	iNqaku/ AmaNqaku	2023	2022
Imali engenayo nephumayo yemisebenzi eyenziwayo			
Iirisiti			
Iirisiti zemali ezinkozo		3 341	2 038
Ingeniso yenzala		239	110
		<u>3 580</u>	<u>2 148</u>
Iintlawulo			
Imali ezinkozo ehlawuliweyo		(2 623)	(1 633)
Imali engenayo nephumayo esesandleni yemisebenzi eyenziwayo	17	<u>957</u>	<u>515</u>
Ukunyuka kwemali ezinkozo esesandleni kunye notyalomali lwexesha elifutshane			
Imali ezinkozo kunye notyalomali lwexesha elifutshane ekuqaleni konyaka		3 958	3 443
Imali ezinkozo kunye notyalomali lwexesha elifutshane ekupheleni konyaka	3	<u>4 915</u>	<u>3 958</u>

IKhomishini yeNkcubeko yeNtshona Koloni

IiNgxelo zoNyaka zeMali zonyaka ophela ngomhla wama-31 kweyoKwindla wama-2023

INGXELO YOKUTHELEKISWA KOHLAHLO-LWABIWO-MALI KUNYE NEZIXAMALI ZOKWENENE

Uhlahlo-lwabiwo-mali ngokwemali ezinkozo

	Uhlahlo-lwabiwo-mali oluvu-nyuweyo	Uhlenga-hlengiso	Uhlahlo-lwabiwo-mali loku-gqibela	Izixamali zokwenene xa zithelekiswa	Umahluko phakathi kohlahlo-lwabiwo-mali lokugqibela kunye nolokwenene	Isalathiso
Amanani ngokwamawaka eerandi						

INGxelo ngoMsebenzi wezeziMali

Ingeniso

Ingeniso engatsalelwa rhafu

Intengiso yezinto/yempahla kunye neenkonz	750	1 273	2 023	2,519	496	21.1
Ezingeyiyo inkunzi yempahla yexabiso	80	-	80	239	159	21.2
Ingeniso yeshishini engeyiyo eyokuthengisa						
Imali egqithiselweyo efunyenweyo (Imali egqithiselwe kwiSebe)	627	-	627	627	-	
Enye ingeniso engatsalelwa rhafu	1 273	(1,273)	-	-	-	
Ingeniso epheleleyo	2 730	-	2 730	3 385	655	

Inkcitho

Iintlawulo zangoku

Impahla/Izinto kunye neenkonz	(2 520)	-	(2 520)	(2 338)	182	
Imali egqithiselweyo kunye nezibonelelo	(210)	-	(210)	(210)	-	21.3

Inkcitho epheleleyo

	(2 730)	-	(2 730)	(2 548)	182	
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Imali eseleyo

	-	-	-	837	837	
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Izixamali zokwenene xa zithelekiswa njengoko zicaciswe kuHlahlo-lwabiwo-mali kunye nengxelo yokuthelekiswa

Inkqubo yokuthelekisa intengiselwano nezenzo zorhwebo zithelekiswa namaxwebhu axhasayo

Umahluko kwindleko zotalomali

Intengiso yempahla kunye neenkonz ezingeyiyo impahla yexabiso eyinkunzi				(25)		
Enye ingeniso engatsalelwa rhafu (linkonzo ngolunye uhlobo)				674		
Ingeniso yeshishini engeyiyo eyentengiso				2		
Impahla/Izinto kunye neenkonz				(273)		
Iindleko ngokubanzi (linkonzo ngolunye uhlobo)				(674)		

Ikhefu phakathi kwexesha kwengeniso nenkcitho

				-		
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Umahluko weshishini

				-		
--	--	--	--	---	--	--

Isixamali sokwenene kwiNgxelo yoMsebenzi wezeziMali

				541		
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Qaphela:

Uyilo kunye nokumila nobukhulu beNgxelo yokuThelekisa uHlahlo-lwabiwo-mali kunye neNkcitho ngoKwenene yaguqulwa ukuze ivumelane noMgangatho woCalulo-mali i-GRAP 24 ofuna ukumila nobukhulu kunye noyilo loHlahlo-lwabiwo-mali ukuba lufane noHlahlo-lwabiwo-mali oluVunyiweyo njengoko lupapashwe kuQikelelo lweNgeniso kunye neNkcitho yePhondo.

Amanani ngokwamawaka eerandi

iNqaku/
AmaNqaku

2023

2022

1. Ingcaciso exhobisayo yeeNgxelo zeziMali zoNyaka

Iingxelo zezimali zonyaka zilungiselelwa ngokuhambelana neMigangatho yokuSebenza yoCalulo-mali eYamkeleke ngokuBanzi (GRAP), ekhutshwa yiBhodi yeMigangatho yoCalulo-mali ngokweCandelo 91(1) loMthetho woLawulo lwezeziMali zikaRhulumente (uMthetho 1 wonyaka 1999).

Ezi ngxelo zezimali zonyaka zilungiselelwe ngokusekwe kukunyuka kocalulo-mali kwaye zihambelana nembali yezithethe zeendleko ngokuswekwe ekulinganiseni, ngaphandle kokuba kuchazwe ngenye indlela. Zicaciswa ngeRandi yaseMzantsi Afrika.

Imigaqo-nkqubo yocalulo-mali ebalulekileyo esetyenziswe ekulungiselelweni kwezi nkcazelo zezimali zonyaka ichaziwe ngezantsi. Onke amanani enziwe angqukuva ngokusondele kwiwaka.

Isishwankathelo semigaqo-nkqubo ebalulekileyo yocalulo-mali, esetyenziswe ngokungaguqukiyo ekulungiseleleni ezi nkcazelo zezimali zonyaka, sibhengeziwe ngezantsi.

Le migaqo-nkqubo yocalulo-mali ayiguquguquki kwaye ifana neyexesha langaphambili.

1.1 Ukwamkelwa kweshishini elizinzileyo ngokwasezimalini nelikwaziyo ukuqhubeka njengeshishini kwixesha elizayo

Ezi ngxelo zezimali zonyaka zilungiselelwe ngokusekwe kokulindelekileyo kokuba ishishini liza kuqhuba ukusebenza njengeshishini elizinzileyo ngokwasezimalini nelikwaziyo ukuqhubeka njengeshishini kwixesha elizayo ubuncinane iinyanga ezili-12.

1.2 Ukubaluleka kwesixamali, intengiselwano kunye nokungangqinelani

Ukushiya okanye iingxelo ezingachanekanga zezinto ziyimathiriyeli ukuba kunokwenzeka, zizodwa okanye zidibene, ziphembelela izigqibo okanye iimvavanyo zabasebenzisi ezenziwe ngokusekwe kwiingxelo zezimali. Ukubaluleka kwesixamali, intengiselwano kunye nokungangqinelani kuxhomekeke kuhlobo okanye ubungakanani bokushiyiweyo okanye inkcazelo engachanekanga ezijongwe ngokuthathela ingqalelo iimeko ezingqongileyo. Uhlobo okanye ubungakanani bolwazi, okanye ukudibana kwazo zombini, zingalingaku elimiselayo.

Ukuvavanya ukuba ingaba ukushiya okanye inkcazelo engachanekanga ingaphembelela izigqibo zabasebenzisi, ize ibe yimathiriyeli, ifuna ukucingwa kweempawu zabo basebenzisi. siCwangciso-nkqubo sokuLungiselela kunye neNgxelo exhobisayo yeeNgxelo ngezeziMali ichaza ukuba abasebenzisi bathathwa njengabanolwazi lokuqonda urhulumente, umsebenzi wakhe, ucalulo-mali kunye nothakazelelo lokufunda ulwazi ngenkuthalo eqiqayo. Ngoko ke, uvavanyo lucinga ukuba abasebenzisi abanezo mpawu bangalindeleka njani ukuba baphenjelelwe ukuthatha kunye nokuvavanya izigqibo.

Umahluko phakathi kweendleko zokwenene neendleko ezisemgangathweni ezisetyenziswe kwimveliso nge-5% nangaphezulu kucaciswa ngamanqaku kwiiNgxelo zeziMali zoNyaka.

1.3 Izigwebo ezibalulekileyo kunye nemithombo yoqikelelo oluguquguqukayo

Ishishini lenza uqikelelo kunye nemithetho eqinisekisa ukuba ukusebenza kweshishini kuqhutywa kakuhle ngokubhekiselele kwixesha elizayo. Iingqikelelo ezisisiphumo socalulo-mali kunqabile ukuba xa zichazwa zilingane neziphumo zokwenene ezinxulumeneyo. Uqikelelo kunye nezigwebo zihlala zivavanywa njalo kwaye zisekwe kwimbali yamava kunye namanye amanqaku, kuquka izihlo zexesha elizayo ezilindelekileyo ekukholeleka ukuba zifanelekile phantsi kwezi meko. Uqikelelo kunye nemithetho eqinisekisa ukuba ukusebenza kweshishini kuqhutywa kakuhle zinomngcipheko obalulekileyo wokudala uhlehlengiso kwixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso lempahla kunye namatyala kunyakamali olandelayo zixoxwa ngezantsi.

1.3 Izigwebo ezibalulekileyo kunye nemithombo yoqikelelo oluguquguqukayo (zisaqhubeka)

Izixamali ezityalwa ishishini

Ishishini livavanya izixamali ezityalwa ishishini elo lizivavanyela ukuncitshiswa kwexabiso lempahla yexabiso ekupheleni kwexesha ngalinye lokwenza ingxelo. Ekumiseleni ukuba ingaba ilahleko yokuncitshiswa kwexabiso lempahla yexabiso kufuneka ibhalwe njengentsalela okanye intswelo, ishishini lenza isigwebo sokuba ingaba kukho iingcombolo ezibonakalayo kusini na ezalatha ukuhla okulinganisekayo kuqikelelo lwemali ezinkozo engenayo nephumayo evela kwimpahla yexabiso eyimali.

Ukuncitshiswa kwexabiso lempahla yexabiso lincitshiselwa izixamali ezityalwa ishishini elo kubalwa ngokusekwe kwimbali yomlinganiselo welahleko, kuhlengahlengiso lweemeko zoqoqosho zorhwebo oluthile lwesizwe kunye nezinye izalathiso ezikhoyo ngomhla wokwenza ingxelo ezihambelana neziphene zotyalomali. Le milinganiselo yelahleko yonyaka isetyenziswa kwintsalela yemalimboleko kutyalomali kwaye ilinganiswa noqikelelo lwelahleko kwixesha likaxakeka.

Isibonelelo sokuncitshiswa kwexabiso lempahla yexabiso

Uqikelelo lokuncitshiswa kwexabiso lempahla yexabiso elizixamali ezityalwa ishishini yenziwa xa ukuqokelelwa kwesixamali esigcweleyo kungasenakho ukwenzeka. Isibonelelo sokuncitshiswa kwexabiso lempahla yexabiso elityala kuza kubalwa kwizixamali ezityalwa kurhwebo lweshishini kuphela. Ukubonelelwa ngokuncitshiswa ngokupheleleyo kwexabiso lempahla yexabiso yeshishini kuza kubalwa mhlawumbi ngomntu ngamnye onetyala okanye ubuncinane ngokohlobo lomngcipheko.

1.4 Ipropati, indawo yemveliso kunye nezixhobo

Ipropati, indawo yemveliso kunye nezixhobo yimpahla ebambekayo yexabiso (kuquka iziseko eziluncedo nezingundoqo eziyimpahla yexabiso) ezigcinwe ukuze zisetyenziswe kwimveliso okanye ekunikezelweni kwempahla/izinto okanye iinkonzo, irente enikwa abanye, okanye iinjongo zolawulo, kwaye kulindeleke ukuba zisetyenziswe izihlandlo ezingaphezu kwesinye.

Iindleko zepropathi, indawo yemveliso kunye nezixhobo ithathwa njengempahla yexabiso xa:

- Kunokwenzeka ukuba iinzuzo zoqoqosho zexesha elizayo okanye iinkonzo ezinokwenzeka ezinxulument nento ziza kuqukuqela ukuya kwishishini; kwaye
- Indleko yento ingalinganiswa ngokuthembekileyo.

Ipropathi, indawo yemveliso kunye nezixhobo kuqala ilinganiswa ngaphandle kwenzuzo kumthengisi.

Ixabiso lepropati, indawo yemveliso kunye nezixhobo lixabiso lokuthenga kunye nezinye iindleko ezinokubalelwa ukuzisa impahla yexabiso kwindawo kunye nemeko efunekayo ukuze ikwazi ukusebenza ngendlela abalawuli abayicebayo. Izaphulelo zorhwebo kunye nezinciphiso kwixabiso zitsalwa xa kufikelelwa kwinzuzo zomthengisi.

Apho impahla yexabiso ifunyenwe ngaphandle kwendleko, okanye ngexabiso eliphantsi, ixabiso layo lixabiso layo elifanelekileyo ngomhla wokufunyanwa kwayo.

Apho ipropathi, indawo yemveliso kunye nezixhobo zifunyenwe ngotshintshiselwano lwempahla yexabiso engeyiyo imali okanye eyimali, okanye kudibene engeyomali neyimali, impahla yexabiso efunyenweyo kuqala ilinganiswa ngexabiso elifanelekileyo (ngaphandle kwenzuzo kumthengisi). Ukuba into efunyenweyo ixabiso layo elifanelekileyo alifunyenwanga, ixabiso layo elicingelwayo sisixamali sokuqala ekuthatyathwe kuso iqondo lokuhla kwexabiso lempahla enikezelweyo.

Xa iinxalenye ezibalulekileyo zepropathi, indawo yemveliso kunye nezixhobo zinobomi obahlukileyo obuluncedo, zichazwa njengezinto ezahlukileyo (iinxalenye ezibalulekileyo) zepropathi, indawo yemveliso kunye nezixhobo.

Iindleko ziquka iindleko ezenzeke kokokuqala ukufumana okanye ukwakha okuthile kwipropathi, indawo yemveliso okanye izixhobo kunye neendleko ezifunyenwe emva koko xa kusongezwa, kutshintshwa inxalenye, okanye kulungiswa ipropathi. Ukuba kukho indleko yokutshintsha eyamkelweyo kwisixamali senxalenye yepropathi, indawo yemveliso kunye nezixhobo, isixamali sexabiso lokuqala ekuthatyathwe kuso iqondo lokuhla kwexabiso siyasuswa njengexabiso lempahla yexabiso ezincwadini zeshishini.

1.4 Ipropathi, indawo yemveliso kunye nezixhobo (zisaqhubeka)

Amalungu abalulekileyo oomatshini kunye nezixhobo ekulindeleke ukuba zisetyenziswe xa konakele ezisebenzayo nekulindeleke ukuba zisetyenziswe ngaphezulu kwesihlandlo esinye ziqukiwe kwipropathi, indawo yemveliso kunye nezixhobo. Ukongeza koku, amanye amalungu oomatshini kunye nezixhobo ezilindeleke ukusetyenziswa xa konakele ezisebenzayo ezinokusetyenziswa kuphela ngokuphathelele kwinto yepropathi, indawo yemveliso kunye nezixhobo zicaciswa njengepropathi, indawo yemveliso kunye nezixhobo.

Ukuphindwa kovavanyo kwenziwa rhoqo ngokwaneleyo kangangokuba ixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso alahluki kwelo liza kumiselwa kusetyenziswa ixabiso elifanelekileyo ekupheleni kwexesha lengxelo.

Nakuphi ukunyuka kwixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso, njengesiphumo sokuphindwa kovavanyo, kufakwe ngqo kwintsalela yokuphindwa kovavanyo. Ukunyukwa kwamkelwa kwintsalela okanye kwintswelo kangangokuba kubuyisela umva ukuhla kovavanyo lwempahla yexabiso kwakhona eyamkelwa ngaphambili kwintsalela okanye kwintswelo.

Nakuphi ukuhla kwixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso, okusisiphumo sokuphindwa kovavanyo, kwamkelwa kwintsalela okanye kwintswelo yexesha langoku. Ukuhla kutsalwa ngqo kwintsalela yokuphindwa kovavanyo kangangokuba nayiphina intsalela eyikhredithi ekhoyo kwintsalela ephindwayo yovavanywa ngokubhekiselele kwimpahla yexabiso.

Kulandela ukulinganiswa kokuqala kwepropathi, indawo yemveliso kunye nezixhobo zithathwa ngexabiso ekuthatyathwe kulo ukuhla okwandayo kunye nayo nayiphina ilahleko yokuncitshiswa kwexabiso lempahla yexabiso.

Ipropathi, indawo yemveliso kunye nezixhobo zihla ngokomgca owolulekileyo phezu kobomi bazo obuluncedo ngexabiso lazo elilukiwelelo lwentsalela yobomi bokusebenza kwazo.

Ipropathi, indawo yemveliso kunye nezixhobo zithwalwa ngaphandle kwenzuzo kumthengisi kuze kuthatyathwe iqondo lokuhla elandayo kuye neelahleko zokuncitshiswa kwexabiso lempahla yexabiso.

Ipropathi, indawo yemveliso kunye nezixhobo zithwalwa ngesixamali esivavanyweyo kwakhona, esilixabiso elifanelekileyo lovavanyo kwakhona kuthatyathwe ukuhla okwandayo nokuncitshiswa kwexabiso lelahleko. Ukuvavanywa kwakhona kwenziwa rhoqo kangangokuba ixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso alohluki ngokwemathiriyeli evela koko kunokumiselwa kusetyenziswa ixabiso elifanelekileyo ekupheleni kwexesha lengxelo.

Ubomi obuluncedo bepropathi, indawo yemveliso kunye nezixhobo buvavanywe ngolu hlobo lulandelayo:

Into/Impahla	Umyinge wobomi bokusebenza
Izixhobo zokusebenza	25%
Izixhobo zekhompyutha	25%

Ixabiso eliqikelelwayo lempahla yexabiso esisigxina ekupheleni kobomi bayo bokusebenza, ubomi bokusebenza kunye nendlela yokuhla kweqondo lexabiso layo kwimpahla nganye yexabiso kuhlaziywa ekupheleni komhla wokunika ingxelo. Ukuba okulindelekileyo kwahlukile kuqikelelo lwangaphambili, utshintsho lucaciswa njengotshintsho kuqikelelo localulo-mali. The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

Ukuhlaziya ubomi bokusebenza kwempahla yexabiso ngonyaka akufuni ukuba ishishini liguqule uqikelelo lwangaphambili; ngaphandle kokuba okulindelekileyo kwahlukile kuqikelelo lwangaphambili.

Inxalenye nganye yento yepropathi, indawo yemveliso kunye nezixhobo ezinexabiso elibonakalayo xa inxulunyaniswa nexabiso elipheleleyo lento ineqondo lokuhla elahlukileyo.

Umrhumo wokuhla kwexesha ngalinye wamkelwa kwintsalela okanye kwintswelo ngaphandle kokuba iqukiwe kwisixamali esilixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso senye impahla yexabiso.

Izinto zepropathi, indawo yemveliso kunye nezixhobo ziyasuswa njengexabiso lempahla yexabiso ezincwadini zeshishini xa impahla yexabiso ichithwa okanye xa zingasekho ezinye iinzuzo zoqoqosho okanye iinkonzo ezilindelekeyo ekusetyenzisweni kwempahla yexabiso.

1.4 Ipropathi, indawo yemveliso kunye nezixhobo (zisaqhubeka)

Inzuzo okanye ilahleko evela ekususweni kwempahla yexabiso ezincwadi zeshishini njengento yepropathi, indawo yemveliso kunye nezixhobo iqukiwe kwintsalela okanye intswelo xa impahla yexabiso isuswa ezincwadini zeshishini. Inzuzo okanye ilahleko evela ekususweni kwempahla yexabiso ezincwadi zeshishini njengento yepropathi, indawo yemveliso kunye nezixhobo imiselwa njengomahluko phakathi kwengeniso yokuchitha, ukuba ikhona nayiphina, kunye nexabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso.

Imbuyekezo evela kumaqela esithathu ngepropathi, indawo yemveliso kunye nezixhobo ekuncitshiswe ixabiso lazo, elahlekileyo okanye enikezelweyo yamkelwa kwintsalela okanye kwintswelo xa imbuyekezo isiba sisixamali esityalwa ishishini.

Ukuqinisekisa ulawulo lwempahla yexabiso olusebenza kakuhle, impahla yexabiso ethengwe kunyakamali kulizwa ngayo kwiSebe leMicimbi yezeNkcubeko kunye nezeMidlalo (DCAS). Ekupheleni konyaka impahla yexabiso iyasuswa ezincwadini zeshishini ukuze kucaciswe ifuthe lesipho kwixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso rhoqo ngomhla wama-31 Matshi ngonyaka.

1.5 Izivumelwano zemali phakathi kwamaqela

Izivumelwano zeshishini zemali phakathi kwamaqela zithathwa njengokuba yimpahla yexabiso eyimali okanye ngamatyala.

Isivumelwano semali phakathi kwamaqela siso nasiphina isivumelwano esikhokelela kwimpahla yexabiso eyimali yelinye ishishini kunye netyala okanye inzala eseleyo yelinye ishishini.

Ixabiso elipheleleyo lokuthengwa kwempahla yexabiso kuthatyathwe iintlawulo nezaphulelo okanye elityala ilinganiswa xa

isamkelwa okokuqala kuthatyathwe iintlawulo zenkunzi, kongenzwe okanye kuthatyathwe ixabiso lokuthengwa kuthatyathwe iintlawulo nezaphulelo kusetyenziswa indlela yenzala esebenza kakuhle kuwo nawuphina umahluko phakathi kwesixamali sokuqala kunye nesixamali esivuthiweyo, kuthatyathwe nakuphina ukuncipha (ngqo okanye ngokusebenzisa i-akhawunti yesibonelelo) kwexabiso lempahla yexabiso okanye ukungaqokeleleki.

Umngcipheko weqondo lenzala ngumngcipheko wexabiso elifanelekileyo okanye ukungena nokuphuma kwemali ezinkozo yesivumelwano semali phakathi kwamaqela kuza kuhla kunyuka ngenxa yotshintsho kumaqondo enzala kwimarike.

Iimali-mboleko ezihlawulwayo ngamatyala ngokwemali, ngaphandle kweentlawulo zexesha elifutshane kwimimiselo eqhelekileyo yokuthenga netyala.

Ukwahlulwa ngokweentlobo

Ishishini linezi ntlobo zempahla yexabiso eyimali (iiklasi kunye nohlobo) njengoko zibonisiwe kubuso benkcazelo ngemeko yezimali okanye kumanqaku akhaphayo:

Iklasi

Izixamali ezityalwa lishishini ezivela kwintengiselwano yokutshintshiselana Imali ezinkozo kunye notyalomali lwexesha elifutshane

Uhlobo

Imali elinganiswa ngexabiso elipheleleyo lokuthengwa kwempahla kuthatyathwe iintlawulo nezaphulelo Imali elinganiswa ngexabiso elipheleleyo lokuthengwa kwempahla kuthatyathwe iintlawulo nezaphulelo

Ishishini linezi ntlobo zamatyala ayimali (iiklasi kunye nohlobo) njengoko zibonisiwe kubuso benkcazelo ngemeko yezimali okanye kumanqaku akhaphayo:

Iklasi

Iintlawulo ezivela kwintengiselwano ngotshintshiselwano

Uhlobo

Ityala elilinganiswa ngexabiso elipheleleyo lokuthengwa kwempahla kuthatyathwe iintlawulo nezaphulelo

Ukulinganiswa kokuqala kwempahla yexabiso eyimali kunye nengamatyala

Ishishini lilinganisa impahla yexabiso eyimali kunye nelityala, ngaphandle kwezo zilinganiswe ngexabiso elifanelekileyo kuqala ngexabiso lazo elifanelekileyo kongezwe iindleko zentengiselwano ezibalelwa ngqo ekufumaneni okanye ekukhutshweni kwempahla yexabiso eyimali okanye elityala.

1.5 Izivumelwano zemali phakathi kwamaqela (zisaqhubeka)

Ishishini lilinganisa yonke enye impahla yexabiso eyimali nelityala okokuqala ngexabiso elifanelekileyo.

Ishishini liqala livavanye ukuba ingaba imalimboleko enemiqathango eyamkelekayo kunaleyo umboleki ebenokuyifumana emarikeneni ngokwenene yimalimboleko kusini na. Xa isamkelwa okokuqala, ishishini lihlalutya imalimboleko enemiqathango eyamkelekayo kunaleyo umboleki ebenokuyifumana emarikeneni ngokweenxalenye zayo lize licacise ngenxalenye nganye ngokwahlukileyo. Ishishini licacisa ngenxalenye yemalimboleko enemiqathango eyamkelekayo kunaleyo umboleki ebenokuyifumana emarikeneni eyi-:

- Nzuzo kwezentlalo ngokweNkqubo-sikhokelo yokuLungiselela kunye neNkcazelo exhobisayo yeeNkcazelo ngezeziMali, apho iyiyo ekhupha imalimboleko; okanye
- Ingeniso ngokungatshintshiselani, ngokweMigangatho yeGRAP kwiNgeniso evela kwintengiselwano ngokungatshintshiselani (iiRhafu kunye nokuGqithiselwa), apho iyiyo efumana imalimboleko.

Okulandelayo ukulinganiswa kwempahla yexabiso kunye namatyala

Ishishini lilinganisa zonke izimali kunye namatyala emva kokwamkelwa okokuqala kusetyenziswa ezi ntlobo zilandelayo:

- Izivumelwano zeshishini zemali phakathi kwamaqela ngexabiso elifanelekileyo.
- Izivumelwano zeshishini zemali phakathi kwamaqela ngexabiso elipheleleyo lokuthengwa kuthatyathwe iintlawulo kunye nezaphulelo.
- Izivumelwano zeshishini zemali phakathi kwamaqela.

Zonke izimali zilinganiswa ngexabiso elipheleleyo lokuthengwa kuthatyathwe iintlawulo kunye nezaphulelo okanye indleko, zixhomekeke kuhlaziyo lokuncitshiswa kwexabiso lempahla yexabiso.

Ixabiso elipheleleyo lokuthengwa kwempahla yexabiso kuthatyathwe iintlawulo nezaphulelo lemali okanye letyala sisixamali apho impahla yexabiso eyimali okanye elityala ilinganiswa xa isamkelwa okokuqala kuthatyathwe iintlawulo zenkunzi, kongezwe okanye kuthatyathwe ixabiso lokuthengwa kuthatyathwe iintlawulo nezaphulelo kusetyenziswa indlela yenzala esebenza kakuhle kuwo nawuphi umahluko phakathi kwesixamali sokuqala kunye nesixamali esivuthiweyo, kuthatyathwe nakuphi ukunciphisa (ngqo okanye ngokusebenzisa i-akhawunti yesibonelelo) okunciphisa ixabiso lempahla yexabiso okanye ukungaqokeleleki kwimeko yemali.

Ukucinga ngokulinganisa ixabiso elifanelekileyo

Obona bungqina bexabiso elifanelekileyo lixabiso elinikiweyo kwimarike esebenzayo. Ukuba imarike yezivumelwano zemali phakathi kwamaqela ayisebenzi, ishishini liseka ixabiso elifanelekileyo ngokusebenzisa iqhinga lokufumana ixabiso. Injongo yokusebenzisa iqhinga lokufumana ixabiso kukufumanisa ukuba ixabiso lentengiselwano beliza kuthini ngomhla wokulinganisa kutshintshiselwano oluxhaswa kukusebenza okuqhelekileyo. Iindlela zokumisela ixabiso ziquka ukusebenzisa iintengiselwano zemarke zakutshanje phakathi kwabaziyo, amaqela athakazelelayo, ukuba akhona, isalathiso sexabiso elifanelekileyo lenye imarike yezivumelwano efanayo, uhlalutyo lokungena nokuphuma kwemali enesaphulule kunye nemifuziselo yokukhetha ixabiso. Ukuba kukho indlela yokumisela ixabiso eqhelekileyo ukusetyenziswa ngabathathi nxaxheba emarikeneni ukuseka ixabiso lezivumelwano kwaye loo ndlela iboniswe njengebonelela ngoqikelelo oluthembekileyo lwamaxabiso afunyenweyo kwintengiselwano zokwenene zemarke, ishishini lisebenzisa loo ndlela. Indlela yokumisela ixabiso ekhethiweyo isebenza elona galelo likhulu lemarike kwaye ithembela kancinane kangangoko kwigalelo elithile leshishini. Ihlanganiso onke amanqaku abathathi nxaxheba kwimarike abanokuwacingela xa bemisela ixabiso kwaye iyafana neendlela ezamkelekileyo zoqoqosho zezivumelwano zemarke. Ngamaxesha athile, ishishini lilinganisa indlela yokumisela ixabiso kwaye livavanye ukuba semthethweni kwaye ngokusebenzisa amaxabiso avela kuyo nayiphi intengiselwano yemarke eqwalaselweyo ngoku enezivumelwano zemarke ezifanayo (ngaphandle kokuzijika okanye zenziwe ngolunye uhlobo) okanye esisekwe kuyo nayiphi ingcombolo ekhoyo yemarke eqwalaselweyo.

Izixamali ezityalwa ishishini zexesha elifutshane kunye neentlawulo azaphulelwa apho ixesha lekhredithi yokuqala enikiweyo okanye efunyenweyo ifana nemimiselo esetyenziswe kwicandelo likarhulumene, nokuba kungenxa yendlela yokwenza emiselweyo okanye ngenxa yomthetho.

Inzuzo kunye nelahleko

Inzuzo okanye ilahleko evela kutshintsho lwexabiso elifanelekileyo lemali elinganiswe ngexabiso elifanelekileyo yamkelwa kwintsalela okanye kwintswelo.

1.5 Izivumelwano zemali phakathi kwamaqela (zisaqhubeka)

Kwimali kunye netyala ilinganiswa ngexabiso elipheleleyo lokuthengwa kwempahla kuthatyathwe iintlawulo nezaphulelo okanye indleko, inzuzo okanye ilahleko yamkelwa kwintsalela okanye intswelo xa imali okanye ityala lisuswa ezincwadini zeshishini okanye kuncitshiswa ixabiso lempahla yexabiso, okanye ngenkqubo yexabiso elipheleleyo lokuthengwa kwempahla yexabiso kuze kuthatyathwe iintlawulo nezaphulelo.

Ukuncitshiswa kwexabiso lempahla yexabiso kunye nokuqokeleleka kwemali

Ishishini livavanya ekupheleni kwexesha lengxelo ukuba ingaba kukho nabuphi ubungqina benjongo yokuba imali okanye iqela eliyimpahla yexabiso eliyimali kuncitshiswe ixabiso layo lempahla yexabiso.

Ngezixamali ezilindeleke kwishishini, ubunzima obubalulekileyo bemali etyalwa ishishini, nethemba lokuba imali etyalwa ishishini iza kungena phantsi kokubhanga kunye neentlawulo ezisemva zonke ziyacingelwa njengezalathisi zokuncitshiswa kwexabiso lempahla yexabiso.

Imali elinganiswa ngexabiso elipheleleyo lokuthengwa kwempahla yexabiso kuze kuthatyathwe iintlawulo nezaphulelo:

Ukuba kukho ubungqina bokuba ilahleko eyenzekileyo yokuncitshiswa kwexabiso lemali elinganiswe ngexabiso elipheleleyo lokuthengwa kwempahla yexabiso kuze kuthatyathwe iintlawulo nezaphulelo, isixamali selahleko silinganiswa ngomahluko phakathi kwexabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso kunye nexabiso langoku loqikelelo lwemali engenayo

nephumayo kwixesha elizayo (ingaqukwanga ilahleko yekhredithi yexesha elizayo engenzekanga) eyaphulelwe ngeqondo lenzala elisebenzayo. Ixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso lincitshiswa ngokusebenzisa i-akhawunti yesibonelelo. Isixamali selahleko samkelwa njengentsalela okanye intswelo.

Ukuba, kwixesha elilandelayo, isixamali sokuncitshiswa kwexabiso lempahla yexabiso siyehla kwaye ukuhla kunxulunyaniswa nesiganeko esenzeke emva kokuqondwa kokuncitshiswa kwexabiso lempahla yexabiso, ilahleko yangaphambili yokuncitshiswa kwexabiso ibuyiswa umva ngokuhlengahlengiswa kwe-akhawunti yesibonelelo. Ukubuyiswa umva akunasiphumo sexabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso lemali esidlule iindleko zexabiso elipheleleyo lokuthengwa kwempahla yexabiso kuze kuthatyathwe iintlawulo nezaphulelo ebezinokuba njalo ukuba ukuncitshiswa kwexabiso lempahla yexabiso bekungamkelwanga ngomhla wokubuyiselwa kokuncitshiswa kwexabiso. Isixamali sokubuyiselwa samkelwa kwintsalela okanye kwintswelo.

Apho kukho imali ezincitshisiweyo ngokusebenzisa i-akhawunti yesibonelelo, isixamali selahleko samkelwa kwintsalela okanye kwintswelo ngeendleko zokusebenza. Xa imali icinywa, ukucinywa kwenziwa kwi-akhawunti yesibonelelo efanelekileyo. Ukubuyiselwa okulandelayo kwezixamali zangaphambili ezicinyiweyo zikhredithwa ngokuchasene neendleko zokusebenza.

Ii-asethi zemali ezilinganiswe kwiindleko:

Ukuba kukho ubungqina bokuba ilahleko eyenzekileyo yeyokuncitshiswa kwexabiso lemali elinganiswe ngexabiso elipheleleyo lokuthengwa kwempahla yexabiso kuze kuthatyathwe iintlawulo nezaphulelo, isixamali selahleko silinganiswa ngomahluko phakathi kwexabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso kunye nexabiso langoku loqikelelo lwemali engenayo nephumayo kwixesha elizayo (ingaqukwanga ilahleko yekhredithi yexesha elizayo engenzekanga) eyaphulelwe ngeqondo lenzala elisebenzayo. Ixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso lincitshiswa ngokusebenzisa i-akhawunti yesibonelelo. Isixamali selahleko samkelwa njengentsalela okanye intswelo.

Ukucinywa ezincwadini zeshishini

Impahla yexabiso eyimali

Ishishini liyayicima impahla yexabiso efana nemali lisebenzisa ucalulo-mali lomhla worhwebo.

Ishishini liyayicima impahla yexabiso efana nemali kuphela xa:

- Kuphele ixesha lelungelo lesivumelwano sokungena nokuphuma kwemali ezinkozo, ihlawulwe ngokupheleleyo okanye incanyiwe;
- Ishishini ligqithiselwa ikakhulu yonke imingcipheko kunye nemivuzo yokuba ngumnini alo mpahla yexabiso komnye umntu; okanye

1.5 Izivumelwano zemali phakathi kwamaqela (zisaqhubeka)

- Ishishini, nangona lisayibambile imingcipheko ethile ebalulekileyo kunye nemivuzo yokuba ngumnini wempahla yexabiso, lugqithiselwe ulawulo lwempahla yexabiso komnye umntu kwaye loo mntu angakwazi ukuthengisa impahla yexabiso ngokupheleleyo komnye umntu onganxulumenanga, kwaye angakwazi ukwenza oko eyedwa ngaphandle kokudinga ukumisela imida yokuyigqithisela. Kule meko, ishishini:
 - Liyayicima impahla yexabiso; kwaye
 - Lamkela ngokwahlukileyo nawo nawaphi amalungelo kunye noxanduva oludalwe okanye olugcinwe koko kugqithisela.

Amaxabiso okuqala ekuthatyathwe kuwo amaqondo okuhla kwexabiso okugqithisela impahla yexabiso anikezelwa phakathi kwamalungelo okanye izibophelelo zokugcina kwaye ezo zigqithiswe ngokusekwe kwixabiso lazo elifanelekileyo ngomhla wokugqithiselwa. Nawuphi umahluko phakathi kokucingelwa okufunyenweyo kunye nezixamali ezamkelweyo zaze zacinywa zamkelwa kwintsalela okanye kwintswelo ngexesha lokugqithiselwa.

Xa kucinywa impahla yexabiso ngokupheleleyo ezincwadini zeshishini, umahluko phakathi kwexabiso lokuqala ekuthatyathwe kulo iqondo lenzala kunye nesixamali sokucingelwa esifunyenweyo samkelwa kwintsalela okanye kwintswelo.

Amatyala

Ishishini liyalisusa ityala (okanye inxalenye yalo) kwinkcazelo yalo yezimali xa licinywe — oko kukuthi, xa isibophelelo esichazwe kwisivumelwano sikhutshwa, sirhoxiswa, sipheliswa lixesha okanye sincanyiwe.

Utshintshiselwano phakathi komntu obelekayo kunye nobolekisa ngetyala olwahluke kakhulu ngokwemiqathango lucaciswa njengolucinyiweyo kwaye kwamkelwa ityala elitsha. Ngokufanayo, ukuhlengahlengiswa kwemiqathango yetyala esele likhona okanye inxalenye yalo kucaciswa njengelicinyiweyo kwaye lamkelwa njengetyala elitsha.

Umahluko phakathi kwexabiso lokuqala ekuthathwe kulo iqondwe lokuhla kwexabiso letyala (okanye inxalenye yetyala) liyacinywa okanye ligqithiselwe komnye umntu kuze kuhlawulwe nokucingelwa, kuquka impahla yexabiso engeyiyo imali ezinkozo egqithiselweyo okanye elityala, yamkelwa kwintsalela okanye kwintswelo. Nawaphi amatyala ancanyiweyo, axolelweyo okanye athathiweyo lelinye ishishini ngentengiselwano ngokutshintshiselani icaciswa ngokweMigangatho yeGRAP yeNgeniso evela kwiNtengiselwano ngokungaTshintshiselani (iiRhafu kunye nokuGqithisela).

1.6 Izixamali ezityalwa ishishini ngokusemthethweni

Izixamali ezityalwa ishishini ngokusemthethweni zizixamali ezivela emthethweni, imimiselo exhasayo, okanye ezinye izinto ezifanayo, kwaye ezifuna ukuhlawulwa ngokupheleleyo lelinye ishishini okanye enye impahla yexabiso.

Ixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwemali sisixamali apho impahla yexabiso yamkelwa kwimeko yenkcazelo ngezezimali.

Indlela yendleko yindlela esetyenziswayo ukucacisa izixamali ezityalwa ishishini ezisemthethweni ezifuna ukuba izixamali

ezityalwa ishishini zilinganiswe ngesixamali sabo sentengiselwano, kongezwe nayiphi inzala eyongezelekileyo okanye ezinye iintlawulo (apho zikhoyo) kwaye kuncitshiswe naliphi ixabiso lempahla yexabiso kunye nazo naziphi izixamali ezicinyiweyo ezincwadini zeshishini.

Iqondo lenzala elingephi liqondo lenzala kunye/okanye inkxaso echazwe emthethweni, imimiselo exhasayo okanye ezinye iindlela ezifanayo.

Isixamali sentengiselwano sezixamali ezityalwa ishishini ezisemthethweni sithetha isixamali esichazwe, okanye esibalwe, esingumrhumo okanye esihlawulwa ngokuhambelana nomthetho, imimiselo exhasayo, okanye iindlela ezifanayo.

1.7 Izinto ezingachazwanga njengamatyala ezincwadini zeshishini

Izinto zithathwa njengezinto ezingachazwanga njengamatyala ezincwadini zeshishini xa ishishini lizinikezele kwiintengiselwano zexesha elizayo eziza kuba neziphumo eziqhelekileyo zokuphuma kwemali ezinkozo.

Izibhengezo ziyafuneka ngokubhekiselele kwizivumelwano ezingachazwanga njengamatyala ezincwadini zeshishini nezingamkelwanga.

Izinto ezingachazwanga njengamatyala ezincwadini zeshishini apho isibhengezo sibalulekileyo ukuphumeza inkcazelo exhobisayo efanelekileyo kufuneka zibhengezwe kwinqaku leenkcazelo ngezimali, ukuba zombini ezi zilandelayo iinqobo zokugweba kufikelelwe kuzo:

- Izivumelwano kufuneka zingacimeki okanye zicimeke kuphela ngexabiso elibonakalayo (umzekelo, izivumelwano zekhompyutha okanye iinkonzo zokulungisa); kunye
- Izivumelwano kufuneka zinxulumane nento ethile engeyiyo eyesiqhelo, engaguquguqukiyo, zichaze ukuba lenza ntoni ishishini – ngoko ke imivuzo enxulumene nezivumelwano zengqesho okanye iinzuzo zokhuselo kwezintlalo aziqkwanga.

1.8 Ingeniso evela kwiintengiselwano ngokutshintshiselana

Ukwamkelwa

Ingeniso iyamkelwa xa kunokwenzeka ukuba iinzuzo zoqoqosho zexesha elizayo okanye iinkonzo ezinokubakho ziza kungena kwishishini naxa isixamali sengeniso sinokulinganiswa ngokuthembekileyo, kwaye iinqobo zokugweba ezithile ziphunyeziwe ngokwemisebenzi yeshishini. Ingeniso evela ekunikezelweni kweenkonzo iboniswa kwintsalela okanye kwintswelo ngolwalamano kwinqanaba lokugqibezela intengiselwano ngomhla wengxelo.

Ingeniso kukungena kweenzuzo zoqoqosho okanye iinkonzo ezinokubakho ngexesha lengxelo xa ukungena kweenzuzo kunesiphumo sokunyuka kwempahla yexabiso esesandleni, okungekuko ukunyuka okunxulumene namagalelo avela kubanini.

Intengiselwano ngokutshintshiselana yenye apho ishishini lifumana impahla yexabiso okanye iinkonzo, okanye linamatyala acinyiweyo, kwaye linika ngqo ixabiso elilinganayo (ikakhulu ngohlobo lempahla, iinkonzo okanye ukusetyenziswa kwempahla yexabiso) komnye umntu ngokutshintshiselana.

Ixabiso elifanelekileyo sisixamali ekunokutshintshiselwana ngaso ngempahla yexabiso, okanye kuhlawulwe ityala, phakathi kwamaqela anolwazi ayivumayo intengiselwano enganxulumenanga kwaye ingulowo umthengi ezimele enganxulumenanga nomnye.

Ukulinganisa

Ingeniso ilinganiswa ngexabiso elifanelekileyo elicingelweyo elifunyenweyo okanye elifumanekayo. Esi sixamali asithathwa njengomlinganiselo othembekileyo kude kube zonke izihlo ezinokwenzeka ezinxulumene nentengiselwano zisonjululwe.

Inzala, imali ehlawulwa kubanini kunye nenzuzo evela kwizabelo

Inzala yamkelwa kwintsalela okanye kwintswelo, kusetyenziswa indlela yeqondo lenzala esebenzayo.

1.9 Ingeniso evela ngokungatshintshiselani

Ukwamkelwa

Ukungena kwemithombo evela kwintengiselwano ngokungatshintshiselani eyamkelwa njengempahla yexabiso ithathwa njengengeniso, ngaphandle kokuba ityala nalo lamkelwa ngokubhekiselele kwingeniso efanayo.

Njengokuba ishishini lisanelisa imfanelo yangoku eyamkelwa njengetyala ngokubhekiselele ekungeneni kwemithombo evela kwintengiselwano eyamkelwe njengempahla yexabiso, inciphisa ixabiso lokuqala ekuthatyathwe kulo iqondo lokuhla kwexabiso letyala elamkelwayo kwaye yamkela isixamali sengeniso esilinganayo noko kuncitshisiweyo

1.9 Ingeniso evela kwintengiselwano ngokungatshintshiselani (zisaqhubeka)

Ukulinganisa

Ingeniso evela kwintengiselwano ngokungatshintshiselani ilinganiswa kwisixamali sokunyuka kwempahla yexabiso esesandleni eyamkelweyo lishishini.

Xa, ngenxa yesiphumo sentengiselwano ngokungatshintshiselani, ishishini lisamkela impahla yexabiso, lisekwamkela ingeniso elingana nesixamali sempahla yexabiso esilinganiswa ngexabiso elifanelekileyo ngomhla wokufunyanwa, ngaphandle kokuba kufuneka yamkele ityala. Apho ityala kufuneka lamkelwe liza kulinganiswa njengolona qikelelo lwesixamali esifunekayo ukuhlawula imfanelo ngomhla wengxelo, kunye nesixamali sokunyuka kwempahla yexabiso esesandleni, ukuba kukho nayiphi, eyamkelweyo njengengeniso. Xa ityala lincitshisiwe, ngenxa yokwenzeka kwesihlo esirhafelwayo okanye imeko yanelisiwe, isixamali esincitshisiweyo etyaleni samkelwa njengengeniso.

Izibonelelo zokuxhasa ukuthotyelwa komthetho kunye nokuphawula ityala njengelihlawuliweyo

Ingeniso efunyenwe kwizibonelelo zokuxhasa ukuthotyelwa komthetho, amalizo kunye nenkxaso-mali zamkelwa njengengeniso kangokokuba ishishini lithobele naziphi iinqobo zokugweba, imiqathango okanye iimfanelo eziyinxalenye yesivumelwano. Kangokokuba iinqobo zokugweba, imiqathango okanye iimfanelo zingaphunyezwa, ityala liyamkelwa.

Inzala efunyenwe kutyalomali iphathwa ngokwesibonelelo esixhasa ukuthotyelwa komthetho. Ukuba iyahlawulwa kulowo uyinikezeleyo, ibhalwa njengexalenye yetyala kwaye ukuba akunjalo, yamkelwa njengenzala efunyenweyo kwinkcazelo yomsebenzi wezezimali.

Izibonelelo ezibuyekeza ishishini ngeendleko ezenzekileyo zamkelwa kwintsalela okanye kwintswelo kwixesha elifanayo ekwamkelwe ngalo iinkcitho ngokusekwe kwinkqubo.

Izipho kunye namalizo, kuquka impahla engeyiyo imali

Izipho kunye namalizo, kuquka impahla engeyiyo imali, zamkelwa njengempahla yexabiso kunye nengeniso xa kunokwenzeka ukuba iinzuzo zoqoqosho zexesha elizayo okanye iinkonzo ezinokwenzeka ziza kungena kwishishini kwaye ixabibo elifanelekileyo lempahla yexabiso linokulinganiswa ngokuthembekileyo.

Iinkonzo ezingeyiyo imali

Ishishini lamkela iinkonzo ezingeyiyo imali ezibalulekileyo kumsebenzi walo kunye/okanye iinjongo zokuziswa kweekonzo. Ingeniso enxulumeneyo yamkelwa xa kunokwenzeka ukuba iinzuzo zoqoqosho zexesha elizayo okanye iinkonzo ezinokwenzeka zingena kwishishini kwaye zinokulinganiswa ngokuthembekileyo. Indleko elinganayo ngexabiso yamkelwa kwangoko ukuze isetyenziswe kwinkonzo.

Apho iinkonzo ezingeyiyo imali zingabalulekanga kumsebenzi weshishini kunye/okanye kwiinjongo zokuziswa kweenkonzo kwaye/okanye azizanelisi iinqobo zokugweba zokwamkela, ishishini libhengeza ubume kunye nohlobo lweenkonzo ezingeyiyo imali ezifunyenweyo ngexesha lengxelo.

Iinkonzo ezingeyiyo imali ziinkonzo abantu ababonelela ngazo amashishini, ngaphandle kokuwahlawulisa, kodwa kungaxhomekeka kwizigqibo. Abasebenzi abangabalawuli bezezimali kumashishini karhulumente babonelela ngenkxaso ebalulekileyo kwishishini ekuphumezeni iinjongo zalo. Iinkonzo ekubonelelwe ngazo zingalinganiswa ngokuthembekileyo kwaye ke ngoko zamkelwa kwinkcazelo yomsebenzi wezezimali zeshishini zize zibhengezwe kumanqaku eenkcazelo zezimali.

1.10 Ukutshintshwa kwemali yelinye ilizwe

Intengiselwano kusetyenziswa imali yelinye ilizwe

Intengiselwano kusetyenziswa imali yelinye ilizwe ibhalwa phantsi, isamkelwa okokuqala njengeeRandi, ngokusebenzisa iqondo lokutshintshiselana ngesixamali semali yelinye ilizwe phakathi kwemali esetyenziswayo kunye nemali yelinye ilizwe ngomhla wentengiselwano.

Iintengiselwano ezenziwe ngemali yelinye ilizwe zitshintshwa ngeqondo lokutshintshiselana elilawulayo ngomhla wentengiselwano. Imali eboniswe ngohlobo lwemali yelinye ilizwe itshintshwa ngeqondo elilawulayo ngomhla wengxelo. Iinzuzo okanye ilahleko evela kwintengiselwano yokutshintshiselana ngemali yelinye ilizwe ihlawulwa kwintsalela okanye kwintswelo.

1.11 Amanani athelekiswayo

Apho kubalulekileyo, amanani athelekiswayo ahleliwe kwakhona ukuze ahambelane notshintsho kwingcaciso exhobisayo yonyaka omiyo.

1.12 Inkcitho

Iintengiselwano zezimali eziyimpahla yexabiso kunye namatyala

Amatyala ayacinywa xa echongwa njengangenakho ukuhlawulwa. Amatyala acinyiweyo anomda wesixamali esongiweyo kunye/okanye ukungasetyenziswa kwengxowa-mali ebekelwe bucala ngenjongo ethile. Imali ezicinywayo zenziwa ekupheleni konyaka okanye xa kukho ingxowa-mali ekhoyo. Akukho sibonelelo senziwayo sezixamali ezingahlawulwayo kodwa ezo zixamali ziyabhengezwa njengenqaku lezibhengezo. Zonke ezinye iilahleko zamkelwa xa kugunyaziswa ukwamkelwa kwazo.

Inkcitho engenanzuzo ebinokuphetshwa

Inkcitho engenanzuzo ebinokuphetshwa ithathwa njengempahla yexabiso kwinkcazelo yemeko yezezimali kude kube lelo xesha lokuhlawulwa kwenkcitho ngumntu onoxanduva okanye icinywe njengengenakuhlawuleka kwinkcazelo yomsebenzi wezezimali.

Inkcitho eyenziwe kukungathotyelwa kwemiqathango yemithetho elawula ezezimali

Inkcitho eyenziwe kukungathotyelwa kwemiqathango yemithetho elawula ezezimali yamkelwa njengenkcitho kwinkcazelo yomsebenzi wezezimali. Ukuba le nkcitho ayivunywa ligunyabantu elifanelekileyo ithathwa njengempahla yexabiso ide ibe ihlawulwe okanye icinywe njengemali engenakuhlawulwa.

Imali egqithiselweyo kunye nezibonelelo

Imali egqithiselweyo kunye nezibonelelo zamkelwa njengendleko xa kugunyaziswa kwinkqubo okokugqibela (ungadlulanga umhla wama-31 Matshi wonyaka ngamnye)

1.13 Imali ekuqikelelwa ukuba ingasala ekupheleni konyakamali

Imali ekuqikelelwa ukuba ingasala ekupheleni konyakamali ibonisa umahluko osesandleni phakathi kwempahla yexabiso ephelileyo kunye namatyala apheleleyo eshishini. Nayiphi intsalela kunye nentswelo efunyenwe ngexesha lonyakamali othile ikhredithwa/itsalwe kwintsalela/kwintswelo yemali ekuqikelelwa ukuba ingasala ekupheleni konyakamali. Uhlengahlengiso lonyaka ongaphambili, olubhekiselele kwingeniso kunye nenkcitho, zitsalwa/zikhredithwa kwimali ekuqikelelwa ukuba ingasala ekupheleni konyakamali xa kuqwalaselwa uhlengahlengiso olwenziweyo.

1.14 Ulwazi lohlahlo-lwabiwo-mali

Uhlahlo-lwabiwo-mali oluvunyiweyo lulungiselelwa ngokwemali ezinkozo kwaye lucaciswa ngohlelo lwezoqoqosho oludityaniswa neenjongo zeziphumo zomsebenzi. I-GRAP 24 ifuna ukuba inkcazelo yohlahlo-lwabiwo-mali ibhengezwe ngokuthelekiswa noHlahlo-lwabiwo-mali oluVunyiweyo kuquka uhlelo lohlahlo-lwabiwo-mali njengoko lupapashiwe.

Uhlahlo-lwabiwo-mali oluvunyiweyo luthatha ixesha lwezezimali ukususela kumhla 4/1/2022 ukuya 3/31/2023.

Iinkcazelo zezimali zonyaka kunye nohlahlo-lwabiwo-mali azifani ngokocalulo-mali ngoko ke ukuthelekiswa kwezixamali zohlahlo-lwabiwo-mali ngexesha lengxelo kuqukiwe kwiNkcazelo yokuThelekiswa koHlahlo-lwabiwo-mali kunye nezixamali zoKwenene.

Abalawuli bathatha umahluko phakathi kweendleko zokwenene neendleko ezisemgangathweni ezisetyenziswe kwimveliso njengomahluko kuhlahlo lwabiwo-mali ongange-5% nangaphezulu. Izizathu zomahluko phakathi kweendleko zokwenene neendleko ezisemgangathweni ezisetyenziswe kwimveliso zicaciswa kuManqaku eNgxelo ngezeziMali zoNyaka.

1.15 Amahlakani anxulumeneyo

Abalawuli ngabo bantu banoxanduva lokucwangcisa, lokukhokhela nokulawula imisebenzi yequmrhu, kuquka abo banikwe uxanduva lolawula lwequmrhu ngokumalunga nomthetho, kwiimeko apho kufuneka benze imisebenzi enjalo.

Amalungu asondeleyo osapho lomntu ngaloo malungu osapho alindeleke ukuba abe nempembelelo, okanye aphejlelwe ngumntu lowo ekusebenzeleni iqumrhu.

Iqumrhu likhululwe kwiimfuno zokubhengeza ngokunxulumene neentengiselwano zehlakani elinxulumeneyo ukuba loo ntengiselwano yenzeka kubudlelwane obuqhelakileyo obuphakathi komnikezeli wenkonzo kunye/ okanye kumthengi/kumamkeli ngokwemiqathango kunye neemeko ezimkelekileyo ngaphezulu okanye ngaphantsi kwezo zifanelekileyo ekulindeleke iqumrhu libe lizamkeleukuba ngaba belisebenza nequmrhu elinye okanye umntu okwiimeko ezinye yaye imiqathango neemeko zikwimida eqhelekileyo yokusebenza esekwe sisigunyaziso somthetho sequmrhu.

Apho iqumrhu likhululwe kwizibhengezo ngokungqinelana noku kungasentla, iziko libhengeza ingcaciso ecacisiweyo emalunga nohlobo lweentengiselwano kunye nemincono eseleyo ehambelana nayo, ukunceda abasebenzisi beengxelo zemali zequmrhu okokuba baqonde isiphumo seentengiselwano zehlakani. elinxulumene kwiingxelo zalo zonyaka zemali.

1.16 Iziganeko emva komhla wokunikwa kwengxelo

Iziganeko emva komhla wokunikwa kwengxelo zezo ziganeko, ezamkelekileyo nezingamkelekanga, ezenzeke phakathi komhla wokunikwa kwengxelo kunye nomhla xa iingxelo zemali zigunyaziselwa ukukhutshwa. Iintlobo ezimbini zeziganeko zinakho ukuchongwa:

- abo banikezela ngobungqina beemeko ezazikho ngomhla wokunikwa kwengxelo (imisitho ehlangahlengisiweyo emva komhla wokunikwa kwengxelo); kunye
- nabo abangumqondiso weemeko ezithe zavela emva komhla wokunikwa kwengxelo (imisitho engahlenga-hlengiswanga emva komhla wokunikwa kwengxelo).

Iqumrhu liza kuhlengahlengisa isixa-mali esiqatshelweyo kwiingxelo zemali ukubonisa uhlangahlengiso lweziganeko ezenzekileyo emva komhla wokunikwa kwengxelo.

Iqumrhu liya kubhengeza uhlobo lwesiqaneko ze liqikelele impembelelo yalo yezemali okanye ingxelo ebonisa okokuba olo qikelelo alunakwenziwa ngokunxulumene nazo zonke izinto zeziganeko ezingenakuhlengahlengiswa, apho ukungabhengezwa kunokuchaphazela izigqibo ezithathiweyo zoqoqosho zabasebenzisi ngokusekwe kwiingxelo zemali.

1.17 Irhafu eyongezelelweyo kwixabiso (VAT)

Iqumrhu likhululwe kubhaliso lwe-VAT. Nangona kunjalo, ukuba kukho nayiphi na inkxaso-mali efunyenweyo efuna ukuba iziko libhalise njengoMthengisi we-VAT, eso sicelo siya kungeniswa.

AMANQAKU KWINGXELO ZONYAKA ZEMALI

Amanani angamawaka eeRandi

2023

2022

2. Imigangatho neeNkcazelo

2.1 Imigangatho neenkcazelo ezisebenza kunyaka omiyo

Iingxelo yemali zilungiswe ngokuhambelana neeNdlala ezisebenzayo zeMigangatho yoBalo-mali oluQwalaselweyo ngokuBanzi (GRAP) kubandakanywa naziphi na iinkcazelo, izikhokhelo kunye nemiyalelo ekhutshwa yiBhodi yeMigangatho yoBalo-mali (ASB).

Kunyaka ophantsi kovavanyo, imigangatho elandelayo yasetyenziswa. I-GRAP 1 kunye neGRAP 104 yahlaziywa ngowama-2019 kunye nemihla yokusetyenziswa yexesha elizayo njengoko kubonisiwe.

Umgangatho/ Inkcazelo:

- GRAP 1: Ukwandlalwa kweeNgxelo zeMali (umgangatho ohlaziyiweyo uya kusetyenziswa ukususela ngomhla woku-1 kuTshazimpuzi 2023)
- GRAP 2: INgxelo yokuNgena nokuPhuma kweMali
- GRAP 3: IMigaqo-nkqubo yoBalo-mali, uTshintsho kuQikelelo loBalo-mali kunye neeMpazamo
- GRAP 9: Ingeniso evela kwiiintengiselwano zotshintshiselwano
- GRAP 12: Uluhlu lwempahla
- GRAP 14: Imisitho eMva koMhla wokiNikezelwa kweNgxelo
- GRAP 17: IPropati, uMzimveliso kunye neZixhobo
- GRAP 19: IziBonelelo, AmaTyala angalindelwanga kunye nee-Asethi ezingalindelwanga
- GRAP 20: Amahlakani aNxulumeneyo
- GRAP 23: Ingeniso evela kwiiintengiselwano ezingezizo ezoTshintshiselwano
- GRAP 24: Ukwandlalwa kweNgcaciso yoHlahlo Lwabiwo-mali kwii Ngxelo zeMali
- GRAP 104: IziXhobo zeMali (Umgangatho ohlaziyiweyo eya kuqala ukusebenza ngomhla woku-1 kuTshazimpuzi 2025)
- GRAP 108: Ezifunyenweyo ezisemthethweni

AMANQAKU KWINGXELO ZONYAKA ZEMALI



Amanani angamawaka eeRandi	2023	2022
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3. Imali ezinkozo nemali elinganayo

Imali ezinkozo nemali elinganayo iqulathe:

Imincono yebhanka	4 915	3 958
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Umgangatho wetyala lemali ezinkozo ebhankini nakwiidipozithi zexesha elifutshane, ngaphandle kwemali esesandleni

Imali eziinkozo nokulingana nayo iquka imali ezinkozo kunye nexesha elifutshane, utyalo-mali oluninzi olugcinwa kumaziko asebhankini abhalisiweyo kunye nokuvuthwa kweenyanga ezintathu okanye ngaphantsi kwaye kuxhomekeke kumngcipheko wenzala ongabalulekanga. Ixabiso lempahla yexabiso limalunga nexabiso elifanelekileyo.

4. Okufunyenwe kwintengiselwano yotshintshiselwano

Okufunyenweyo	253	284
Inzala efunyenweyo	4	2
Imali evunyelweyo yetyala elithandabuzwayo	(118)	(124)
	139	162

Okufunyenweyo kuhlelo nendleko encitshisiweyo. Ixabiso elifanelekileyo leentengiselwano ezifunyenweyo Ixabiso elifanelekileyo leentengiselwano ezifunyenweyo zifikelela kumgangatho wazo.

Ulungelelwaniso lwesibonelelo sorhwebo oluncitshisiweyo nokunye okufunyenweyo

Umncono wokuvula	124	91
Isibonelelo soncitshiso	(6)	33
	118	124

Isibonelelo soncitshiso sokuFunyenweyo senziwe kuyo yonke imincono engahlawulwanga esekwe kuqokelelo lwezixa-mali ezingahlawulwanga. Akukho simbi isibonelelo esingaphezulu setyela esidingekayo ngaphezulu kweSibonelelo soNcitsishiso.

5. Ezihlawulweyo kwiintengiselwano zotshintshiselwano

Ezihlawulweyo zorhwebo	51	3
Ingeniso efunyenwe kwangaphambili	1 320	1 095
Iidipozithi ezibuyiselwayo kumthengi	324	204
	1 695	1 302

Izinto ezihlawulwayo zihlelwa ngokwexabiso lezahlulo. Iliqikelela ixabiso lazo elifanelekileyo.

6. Imirhumo evela kumaziko

Imirhumo evela kumaziko	2 117	473
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Iqumrhu linikezela ngokusetyenziswa kwamaziko enkcubeko kumasebe ephondo ngeendleko. Ingeniso evela kwezi ntengiselwano ibandakanyiwe kwingeniso yerhente.

Ngenxa yokuyekiswa kwezithintelo zeCovid-19, ukusetyenziswa kwamaziko enkcubeko okube nomphumela kukunyuka kwengeniso kunyaka ngonyaka.

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7. Ingeniso yenzala

Inzala efunyenweyo	241	110
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Inzala efunyenweyo inyukile unyaka ngonyaka ngenxa yokunyuka komlinganiselo werhafu.

8. Enye ingeniso evela kwiintengiselwano zotshintshiselwano

Umonakalo kwingeniso yokurhentisa	1	-
Isibonelelo sokuhlenga-hlengiswa kwetyala elithandabuzwayo	6	-
Amabango kwi-Inshorensi	-	23
Enye ingeniso: Amatyala oncedo	-	217
Ingeniso yerhente: Indawo yokuhlala yabasebenzi	145	151
	152	391

Enye iNgeniso: Amatyala oncedo

Ingeniso yonyaka ongaphambili ibandakanya ingeniso efunyenweyo evela kwiSebe lezoThutho neMisebenzi kaRhulumente ngokubhekiselele kwiinkonzo zikaMasipala ezisetyenzisiweyo ngeli thuba amaziko ebesetyenziswa njengamaziko okubekela bucala/ukuvalelwa ngenxa yesifo esasulelayo kunyaka-mali wama-2020/2021.

Ingeniso yerhente: Indawo yokuhlala yabasebenzi

Ukuhla kubangelwe ngabasebenzi abangasekho kwinkonzo.

Isibonelelo sohlenga-hlengiso lwetyala elithandabuzwayo

Isibonelelo sahlenga-hlengiselwa ezantsi kunyaka ophantsi kovavanyo

9. Enye ingeniso evela kwiintengiselwano ezingezizo ezotshintshiselwano

Isipho: linkonzo zesisa	674	618
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Ukulungiselela iinkcukacha kwiSipho: IiNkonzo zesisa, zibhekiselele kwinqaku 13.

10. Okukhutshelweyo neenkxaso-mali ezifunyenweyo

Okukhutshelweyo kwesebe okufunyenweyo	627	1,100
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11. Ipropati engumzimveliso, neziXhobo

Izongezelelo	144	-
Ezilahliweyo	(144)	-
	-	-

Ukuqinisekisa ngolawulo olusebenzayo lwee-asethi, lo msebenzi ifakwe embindini wesebe (DCAS), iGrap 17, iPropati, umzimveliso nezixhobo (ii-asethi ezingaqatshelwanga), kwasetyenziswa kwi-akhawunti uku-
lungiselela ukuphumeza isipho ngexabiso langoko njengoko linjalo ngomhla wama-31 kweyoKwindla 2023.

12. IMirhumo yoPhicotho-zincwadi

Uphicotho-zincwadi lwangaphandle	57	70
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Imirhumo yophicotho-zincwadi yehla ngenxa yokutshintsha kokuqulunqwa kweqela lophicotho-zincwadi.

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13. Inkcitho ngokubanzi		
lirhafu zeBanka	3	6
Ukutyisa	21	9
livenkile zempahla esetyenziswa iphele	108	37
Izipho (Ukukhutshelwa kwee-Asethi kwiDCAS)	144	-
Iindleko zomqeshwa: Inkonzo yesisa	674	618
Impahla yebhedhi nefanitshala	142	-
Ulolongo, ulungiso kunye neendleko zokulungisa	551	276
Ushicilelo, izixhobo zokubhala kunye nopapasho	46	48
Inkcitho yepropati	1 178	864
Ukuhlaziywa kwephepha-mvume leenkqubo zekhomyutha	25	24
Iindleko zohambo nezenkxaso yokuhamba	50	19
	2 942	1 901

Ukutyisa

Iintlanganisano zokubonana ubuso ngobuso zabanjwa ngesithuba sonyaka ophantsi kovavanyo.

Iivenkile zempahla esetyenziswa iphele

Ngesithuba sonyaka ophantsi kovavanyo igesi nepetroli eninzi yathengwa kulungiselelwa amaziko enkubeko, ngenxa yokunyuka kukusetyenziswa kwamaziko enkubeko emva kokususwa kwezithintelo zeCovid-19.

Izipho

Ngethuba lonyaka ophantsi kovavanyo ii-asethi kwaphiswa ngazo kwiSebe leMicimbi yeNkcubeko neMidlalo okokuba lilawule ii-asethi.

Iindleko zomqeshwa: INkonzo yesisa

Amagosa eSebe leMicimbi yeNkcubeko neMidlalo izalisekise imisebenzi yesigqeba neyolawulo enxulunyaniswe neKhomishini yeNkcubeko yeNtshona Koloni. Umsebenzi wesebe othe waxhasa iQumrhu likaRhulumente ubandakanya iGosa eliyiNtloko leMali (CFO), uMlawuli: weNkonzo zoBugcisa, ezeNkcubekonezoLwimi, ekunikwa ingxelo kuye kwiCandelo elichazwe ngasentla ngokunjalo neqela elizimiseleyo loLawulo lweMali elixhasa iCFO. Ngeli xesha abasebenzi abanika ingxelo kunye naBalawuli abaPhezulu bezalisekisa indima yabo entlangothi-mbini, iqela lolawulo lwemali banikezelwe kwiQumrhu likaRhulumente. Ngenxa yendima entlangothi-mbini eyenziwa luninzi lwabasebenzi abachazwe apha ngasentla, inzima into yokwahlulw-hlulwa kwexesha elichithwe kwimisebenzi yamaQumrhu kaRhulumente. Inkonzo yesisa enxulumene nemivuzo yawo ayinakulinganiswa ngokuthembekileyo. Ingqwalase ngoko ibhekiselele kuphela kwiqela elizinikeleyo lemali elixhasa iCFO ekumiliseleni indima yakhe kwiQumrhu likaRhulumente kunye neSebe. Izixa-mali ezibhengeziweyo ngoko zimele inkonzo yesisa enikezelwa liqela lemali kuphela.

Impahla yebhedhi nefanitshala

Iikhetini namashiti neengubo ezintsha zathengwa kulungiselelwa amaziko enkubeko ukugcina amaziko ekumgangatho owamkelekileyo.

Ulolongo, ulungiso kunye neendleko zokulungisa

Ukunyuka kubangelwe ikakhulu zimpahla zokucoca ezangezelelweyo ezidingekileyo kumaziko, njengoko ayevulelekile kuluntu kunyaka ophantsi kovavanyo. Ngaphezulu, umsebenzi wolungiso ngokubanzi wanda kumaziko ukuqinisekisa ngento yokuba amaziko agcinwa ekumgangatho owamkelekileyo.

Inkcitho yePropati

Ngenxa yokusetyenziswa kwamaziko okwandileyo emva kokususwa kwezithintelo zeCovid-19, iindleko zosetyenziso zandakunyaka ngonyaka.

Iindleko zohambo nezenkxaso yokuhamba

Iintlanganisano eziqhutywa ubuso ngobuso zabanjwa kwisithuba sonyaka ophantsi kovavanyo.

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14. Imirhumo yamalungu

Arendse, M	6	2
Baard, P	4	5
Drumbrell, K	3	2
Fani, C	-	6
Guma, Z	-	2
Hop, J	7	2
Jama, Z	-	5
Joko, P	-	2
Loubser, M	-	2
Mavumengwana, S	6	-
Mbongo, T	-	1
Mbothwe, M	7	2
Muthien, B	5	2
Myers, M	5	2
Nokawaza, L	6	5
Nongalaza, N	-	3
Ryke, E	-	3
Samie, Q	1	2
Van Blerk, C	5	2
Winster, W	6	2
	61	52

Ukunyuka kubangelwe ikakhulu zintlanganiso ezibanjwa ubuso ngobuso namalungu ezibanjwe kwisithuba sonyaka ophantsi kovavavnyo, xa kuthelekiswa neentlanganiso ezibanjwa ngobuxhakaxhaka bekhompyutha kunyaka ongaphambili.

15. Okukhutshelweyo nenkxaso-mali

AmaBhunga eNkcubeko	210	210
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16. Ukuncitshiswa kweTyala

Isibonelelo seTyala elithandabuzwayo	-	33
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17. Imali ezinkozo eveliswe kwimisebenzi

Umncono ongaphezulu	541	426
Uhlangahlengiso:		
Okufunyenweyo	(2)	-
Inguqu kwinkunzi yokusebenza:		
Ezifunyenweyo ezivela kwiintengiselwano zotshintshiselwano	31	(38)
Ezifunyenweyo ezivela kwiintengiselwano zotshintshiselwano (ukuncitshiswa)	(6)	33
Iintlawulo ezivela kwiintengiselwano zotshintshiselwano	393	94
	957	515

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18. Iimbophelelo

Inkcitho yokusebenza egunyazisiweyo

Evunyelweyo nenesivumelwano

• Bien Donne Manor House: Princeton Protection Services	5	17
• Groot Drakenstein: Princeton Protection Services	5	17
• Melkbos Cultural Centre: Princeton Protection Services	5	18
• Melkbos Oppiesee: Princeton Protection Services	4	18
• Okkie Jooste: Princeton Protection Services	4	17
	23	87

Zizonke iimbophelelo zokusebenza

Ezamkelweyo nezinesivumelwano	23	87
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Le nkcitho iya kuxhaswa ngemali evela

Kwiimbophelelo ezipheleleyo

Inkcitho yokusebenza egunyazisiweyo	23	87
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Iimbophelelo zibhekiselele kwizivumelwano zonogada abasabelayo kumaziko enkubeko

19. Amahlakani anxulumeneyo

Ubudlelwane

UMxhasi ngemali ophambili	ISebe leMicimbi yeNkcubeko neMidlalo
IHlakani leQhinga	ILifa leMveli leNtshona Koloni
IHlakani leQhinga	IKomiti yoLwimi yeNtshona Koloni

ISebe leMicimbi yeNkcubeko neMidlalo (DCAS) linikezela ngendawo kwiKhomishini yeNkcubeko yeNtshona Koloni ukumilisele imisebenzi yayo yolawulo nemali.

UMphathiswa weSebe leMicimbi yeNkcubeko neMidlalo njengoGunyaziwe weSigqeba ngumntu onxulumene neKhomishoni yeNkcubeko yeNtshona Koloni.

Amalungu eKhomishini yeNkcubeko yeNtshona Koloni kunye nequmrhu njengoko kubhengeziwe kwinqaku 14 ngamahlakani anxulumeneyo ngokuhambelana neGRAP 20.

Iintengiselwano zamahlakani anxulumeneyo

Ingeniso efunyenweyo evela kumahlakani anxulumeneyo

ISebe leMicimbi yeNkcubeko neMidlalo	627	1 100
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20. Ulawulo lomngcipheko

Imisebenzi yequmrhu ichanatywe kwimngcipheko eyahlukeneyo yemali: umngcipheko wemarike (umngcipheko womlinganiselo wenzala yexabiso elilungileyo, umngcipheko womlinganiselo wenzala yokungena nokuphuma kwemali, umngcipheko wetyala kunye nomngcipheko wokuba nemali yokuhlawula amatyala.

Umngcipheko wokuba nemali yokuhlawula amatyala

Umngcipheko wokuba nemali uokuhlawulwa kwamatyala ngumngcipheko wokokuba iqumrhu lingabinakho ukuhlangabezana nezigunyaziso zalo zemali njengoko zilindelekile. Ngokuhambelana neemfuno zalo zokuboleka, iqumrhu liqinisekisa ngento yokuba iingxowa-mali ezaneleyo ziyafumaneka ukuhlangabezana neembophelelo zalo ezilindelekileyo nezingalindelekanga zemali. Yonke imincono ehlawulwayo ye-akhawunti ezingahlawulwanga ilindeleke ihlawulwe kwisithuba seentsuku ezingama-30 zomhla wokunikwa kwengxelo

Uhlahlelo lobuthakathaka

Ngowama-31 kweyoKwindla wama- 2023, ukuba imilinganiselo yenzala kumlinganiselo oquququkayo kwizixhobo zemali ibikwi-1% ngaphezulu/ ngaphantsi ngazo zonke ezinye izinto ezibanjwa rhoqo, intsalela yonyaka ibinokuba ngama- R49 153 ngaphezulu/ ngaphantsi.

Umngcipheko wetyala

Umngcipheko kumatyala ubhekisa kumngcipheko wokuba elinye iqabane lingasileli kwizibophelelo zalo zesivumelwano ezikhokelela kwilahleko yemali kwiqumrhu. Iqumrhu lamkele umgaqo-nkqubo wokusebenza kuphela namaqela afanelekileyo okuthenga ngetyala.

Umngcipheko kumatyala ubandakanya ikakhulu iidiphozithi zemali, ukulingana kwemali, izixhobo ezivela kwimali kunye nabanamatyala orhwebo. Iqumrhu lifaka imali ezinkozo kuphela kwiiibhanki ezinkulu ezinokuma okuphezulu kwekhredithi kunye nokuthintela ukubonakaliswa kulo naliphi na iqela elichasayo. Akukho mida yamatyala idluliweyo ngeli xesha lokunikwa kwengxelo, kwaye abaphathi abalindelanga nayiphi na ilahleko ekusebenzeni ngokungalingani ngaba bahlobo.

Ukuchanatywa okuphezulu kumngcipheko wetyala.

Ukuchanatywa kwequmrhu kumngcipheko wetyala ngokuphathelelene nemali mboleko nokufunyenweyo kunyinwe kwizixa-mali kwiphepha lomncono oseleyo.

Umngcipheko wemarike

Iqumrhu alichanatywanga kumngcipheko wemarike, ngenxa yokuba ufuneka ukuhlawula ababanjwa imali kwisithuba seentsuku ezingama-30 zokufunyanwa kwe-invoysi njengoko kudingwa yimithetho yecandelo lolawulo-mali kunye nePFMA.

Umngcipheko womlinganiselo wenzala

Iprofayile yomngcipheko wequmrhu iqulethe umyinge wemali ehlawulwayo kunye neebhalansi zebhanki eziveza iqumrhu kumngcipheko wexabiso lenzala kunye nomngcipheko wenzala wokungena kwemali kwaye unokushwankathelwa ngolu hlobo lulandelayo:

Ii-asethi zemali

Urhwebo nezinye izinto ezifunyanwayo zikwinqanaba elimiselweyo. Abaphathi balawula umngcipheko kumyinge wenzala ngokuthetha-thethana ngamazanga enzuzo kwimali mboleko edadayo kwaye apho kunokwenzeka basebenzise umyinge wemali mboleko esisigxina.

Ulawulo lukwanomgaqo-nkqubo olungelelanisa inzala kwimali mboleko yeeasethi kunye nenzala ehlawulwa kumatyala.

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20. Ulawulo lomngcipheko (zisaqhubeka)

Umngcipheko womlinganiselo wenzala yokuhanjiswa kwemali

Isixhobo semali	Okumele kuhlawulwe ngaphantsi konyaka omnye	Okumele kuhlawulwe ngaphantsi kweminyaka emibini	Okumele kuhlawulwe ngaphantsi kweminyaka emithathu	Okumele kuhlawulwe ngaphantsi kweminyaka emine	Okumele kuhlawulwe ngaphantsi kweminyaka emihlanu
Isithuba esiqhelekileyo setyala Imali ezinkozo ekhoyo kwiziko	4 915	-	-	-	-
lokubhankisha lintlawulo - isithuba setyala esangezeleweyo	(51)	-	-	-	-
Isixa-mali esisesandleni	4 864	-	-	-	-
Obekulindelwe ngaphambili kodwa akwanikezelwa	-	-	-	-	-

Isixhobo semali 032023

	Oku- khoyo	Kulindelwe kwi-1-30 eentsuku	Kulindelwe kuma-31-60 eentsuku	Kulindelwe kuma-61-90 eentsuku	Kulindelwe kuma-90+ eentsuku	Kukonke
Urhwebo kunye nokunye okufunyenweyo	35	19	8	28	163	253
Isixa-mali esikhoyo	35	19	8	28	163	253
Obekufaneleke kunyaka ongaphambili kodwa akuzange kuncitshiswe	0	(19)	(8)	(28)	(45)	(100)

Isixhobo semali 032022

	Oku- khoyo	Kulindelwe kwi-1-30 eentsuku	Kulindelwe kuma-31-60 eentsuku	Kulindelwe kuma-61-90 eentsuku	Kulindelwe kuma-90+ eentsuku	Kukonke
Urhwebo kunye nokunye okufunyenweyo	20	42	23	4	195	284
Isixa-mali esikhoyo	20	42	23	4	195	284
Obekufaneleke kunyaka ongaphambili kodwa akuzange kuncitshiswe	0	(42)	(23)	(4)	(71)	(140)

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21. Iyantlukwano yohlahlo lwabiwo -mali

Ukuhanjiswa kweengxowa-mali:

Kunyaka ophantsi kovavanyo, iingxowa-mali zahanjiswa phakathi kohlelo “IweeNgeniso yeQumrhu ngaphandle kwentengiso” kunye “Nenye ingeniso ekyngatsalwa Rhafu” ukunika izizathu ngokunyuka okukhulu kwimirhumo evela kumaziko. Ukuhanjiswa kweengxowa-mali akuzange kunyuse okanye kunciphise uhlahlo lwabiswo-mali olupheleleyo oluvunyiweyo yaye kwavunywa njengenxalenye yeengxolo zokuBekwa kweLiso kwaseNyakeni nguGunyaziwe oNika iNgxelo.

21.1 Intengiso yempahla neenkonzo ngaphandle kwee-asethi ezinkulu

Iyantlukwano inxulumene nemirhumo evela kumaziko ngenxa yokwanda kusetyenziso lwamaziko enkcubeko emva kokususwa kwezithintelo zeCovid-19.

21.2 Ingeniso yequmrhu engaphandle kwentengiso

Iyantlukwano ibangelwe kukunyuka komlinganiselo wenzala kunyaka ophantsi kovavanyo.

21.3 Impahla neenkonzo

Iyantlukwano ibangelwe ikakhulu lulityaziso ekuthengweni kwempahla kunye neenkonzo njengoko umnikezeli wenkonzo engabanga nakho ukuhlangabezana neemfuno zocalulo lweemfuno njengoko zipapashiwe.

22. Ukusebenza kweBBEE

Ingcaciso ngohambelwano kunye noMthetho weB-BBEE ibandakanywe kwingxelo yonyaka phantsi kwecandelo elinesihloko iIngcaciso yokuSebenza yoHambelwano lweB-BBEE.