



Western Cape  
Government



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



Western Cape Cultural Commission

**Annual Report**  
2023/2024

**Cover photographs:**

Left Top: Aloe - the Bien Donne Manor House garden.

Right Top: Bien Donne Manor House.

Left Below: Okkie Jooste Cultural Facility.

Right Below Corner: Heritage Day event hosted in Khayelitsha

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# PART A: GENERAL INFORMATION

## 1. PUBLIC ENTITY'S GENERAL INFORMATION

<b>REGISTERED NAME:</b>	Western Cape Cultural Commission
<b>REGISTRATION NUMBER (if applicable):</b>	Not applicable
<b>PHYSICAL ADDRESS:</b>	3rd Floor, Protea Assurance Building Greenmarket Square Cape Town, 8001
<b>POSTAL ADDRESS:</b>	P.O. Box X7115 Cape Town 8001
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<b>WEBSITE ADDRESS:</b>	<a href="http://www.westerncape.gov.za/cas">www.westerncape.gov.za /cas</a>
<b>EXTERNAL AUDITORS:</b>	Auditor-General South Africa 19 Park Ln, Milnerton, Cape Town,7441
<b>BANKERS:</b>	Nedbank 85 St Georges Mall, Cape Town City Centre, Cape Town, 8001

## 2. LIST OF ABBREVIATIONS/ACRONYMS

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

### 3. FOREWORD BY THE CHAIRPERSON

In line with the provisions of the Western Cape Cultural Commission and Cultural Councils Act, 1998, the Western Cape Cultural Commission advised the MEC on the preservation, promotion and development of Arts and Culture in the Western Cape.

During the period under review, the Commission ensured that its programmes and projects promoted the practice and respect of the diverse cultures of the people of the Western Cape. The implementation of programmes and projects had been reinforced by efficient and sustainable use of resources. The WCCC ensured that:

- Nine (9) registered Cultural Councils were supported through Transfer Payments.
- Seven (7) facilities were upgraded, well maintained and kept in good condition.
- A Feasibility Study which assessed the potential of the Schoemanspoort and Melkbos Oppieesee facilities to attract new clients, diversify their usage and increase revenue was conducted.



*Lungelo Nokwaza*  
*Western Cape Cultural Commission*

The Commission strengthened the relationship and collaboration with the Department of Infrastructure, leading to an assessment and cost exercise which is to result in the installation of loadshedding mitigation measures at facilities commencing during 2024/25 financial year.

The main challenge confronting the Commission was the adverse weather conditions causing damages at some of the facilities that brought about a financial strain as costs to repair damages were not budgeted for. Another challenge considered and addressed was insufficient rental income to cover expenditure for maintenance of facilities. Though the work of the Commission was not severely impacted, it's sad to note that one of the members of the Commission deceased during the period under review and two members resigned.

Moving forward, the Commission will focus on implementation of the feasibility study for remodelling of Schoemanspoort and Melkbos Oppieesee facilities. It will continue strengthening its working relationship and collaboration with the cultural sector in the Western Cape. The Commission will continue developing strategies and identify pathways to increase usage of its facilities, thereby improving revenue generation capacity required, to maintain and keep facilities in good conditions.

The Commission acknowledge assistance and support from the Department of Infrastructure and Police Oversight and Community Safety (DPOCS) for the provision of maintenance and security at the facilities with great appreciation. The Commission also extends a word of thanks to the MEC responsible for the Department of Culture Affairs and Sport, Ms A. Marais, for providing support and always ensure a conducive working environment as well as the officials of DCAS for successful implementation of sustainable outcomes-based programmes and projects. Having expressed the highlights of the report, the Commission invite and encourage the people of the Western Cape to scrutinise the report and make comments that could assist to take the work of the Commission to higher levels during and beyond 2024/25 financial year.

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

**Lungelo Nokwaza**  
**Western Cape Cultural Commission**  
**31 August 2024**



## 4. ACCOUNTING AUTHORITY'S OVERVIEW

The Western Cape Cultural Commission (WCCC) is a Schedule 3C public entity and operates within the parameters of the Western Cape Cultural Commission and Cultural Councils Act, 14, 1998.

The aims of the WCCC are to preserve, promote and develop arts and culture in the Western Cape, in accordance with policy as determined by the MEC. The mandate of the WCCC is to advise the Minister of Cultural Affairs and Sport on the preservation, promotion and development of arts and culture in the Western Cape. Its operations are aligned to its five-year strategic plan and to the Annual Performance Plan.

### General financial review of the public entity

The bookings at facilities showed a marked increase to both visitors and revenue when compared to pre-covid figures. Adverse weather conditions resulted in damages at facilities that were not budgeted for.

### Spending trends of the public entity

Objective	2023/24			2022/23		
	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	3 349	3 204	*145	2 730	2 548	182
<b>Total</b>	<b>3 349</b>	<b>3 204</b>	<b>145</b>	<b>2 730</b>	<b>2 548</b>	<b>182</b>

\* The variance is mainly due to delays in the procurement process, as suppliers did not quote according to the advertised specifications

### Capacity constraints and challenges facing the public entity.

The delays in filling of posts were mainly due to the DPSA Directive on implementation of control measures aimed at managing fiscal sustainability. EPWP beneficiaries at the facilities played an important role to alleviate pressures.

### Discontinued key activities/activities to be discontinued.

No activities were discontinued

### New or proposed key activities.

The feasibility study, which evaluated the potential to attract new clients and diversify the use of facilities to increase revenue streams was completed. The study present recommendations that will be considered for phased implementation to commence in the 2024/25 financial year.

### Requests for roll over of funds.

No roll over funds were requested.

### Supply Chain Management

WCCC, with assistance from the Department of Cultural Affairs and Sport, has established robust Supply Chain Management (SCM) processes and systems to ensure transparency, efficiency, and accountability in its procurement and financial management activities. These systems are designed to align with the relevant legislative and regulatory frameworks, ensuring compliance and promoting best practices.

### All concluded unsolicited bid proposals for the year under review.

None.



## Whether SCM processes and systems in place

WCCC can manage resources effectively, mitigate risks, and maintain the integrity of its operations through its SCM processes. Regular audits and continuous improvements in the SCM processes further underscore WCCC's commitment to upholding high standards of governance and operational excellence.

## Challenges experienced and how resolved.

Safety continues to be a concern at the facilities and the collaboration with the Department of Infrastructure (DOI) led to an assessment and costing exercise, which is to result in the installation of loadshedding mitigation measures in the new financial year.

## Outlook/plans for the future to address financial challenges.

The Cultural Facilities Usage Policy is under review. A consideration will be given to the recommendations outlined in the feasibility study report which will result in the adjustment of the tariff register in accordance with the Usage Policy in the next financial year.

## Events after the reporting date

None.

## Economic viability

The funding commitment provided by DOI for the maintenance of the cultural facilities, as well as guidance and assistance provided, ensured that facilities remained in good condition and that the economic viability of these facilities could be maintained.

## Acknowledgement/s or Appreciation

The assistance and support from the DOI and DPOCS for the provision of the maintenance and security at the facilities is acknowledged. The support of the Minister of Cultural Affairs and Sport and all departmental staff is highly appreciated as they all contributed to the effective functioning of the WCCC.



**Lungelo Nokwaza**  
**On behalf of the Accounting Authority**  
**31 August 2024**

## 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 opinion 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 2024.

Yours faithfully



**Lungelo Nokwaza**  
On behalf of the Accounting Authority  
31 August 2024

## 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

Integrity, accountability, competence, innovation, responsiveness, and caring.

## 7. LEGISLATIVE AND OTHER MANDATES

The Western Cape Cultural Commission is a statutory body established in terms of 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 public entity is a statutory body under the auspices of the Department of Cultural Affairs and Sport

The WCCC operates within the following legislative and policy mandates.

### 7.1 Constitutional mandate

Section	Direct Responsibility of the Western Cape Cultural Commission
<b>Constitution of the Republic of South Africa, 1996</b>	
Section 6(3), (4) and (5): Language	The WCCC must, by legislative and other measures regulate and monitor its use of official languages. All official languages must enjoy parity of esteem and must be treated equitably.
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 co-operative 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	<b>Cultural matters:</b> <ul style="list-style-type: none"> <li>• 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.</li> </ul>

Section	Direct Responsibility of the Western Cape Cultural Commission
<b>Constitution of the Republic of South Africa, 1996</b>	
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.
<b>Constitution of the Western Cape, 1998 (Act 1 of 1998)</b>	
Section 70	<p>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.</p> <p>Registration of and support to cultural councils:</p> <ul style="list-style-type: none"> <li>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.</li> </ul>
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"> <li>the promotion of respect for the rights of cultural, religious and linguistic communities in the Western Cape; and</li> <li>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.</li> </ul> <p>The WCCC ensures that DCAS provides for the cultural needs of communities in the Western Cape as prescribed by legislation.</p>

## 7.2 Legislative and policy mandates

Legislation	Reference	Key Responsibilities of the WCCC
Public Finance Management Act, 1999	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, 1998	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 the [provincial] Executive Committee). 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, 2019	Act 3 of 2019	The main objectives of the Act are: 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, 2000	Act 3 of 2000	This Act: <ul style="list-style-type: none"> <li>sets out the rules and guidelines that administrators must follow when making decisions;</li> <li>requires administrators to inform people about their right to review or appeal and their right to request reasons;</li> <li>requires administrators to give reasons for their decisions; and</li> <li>give members of the public the right to challenge the decisions of administrators in court.</li> </ul>

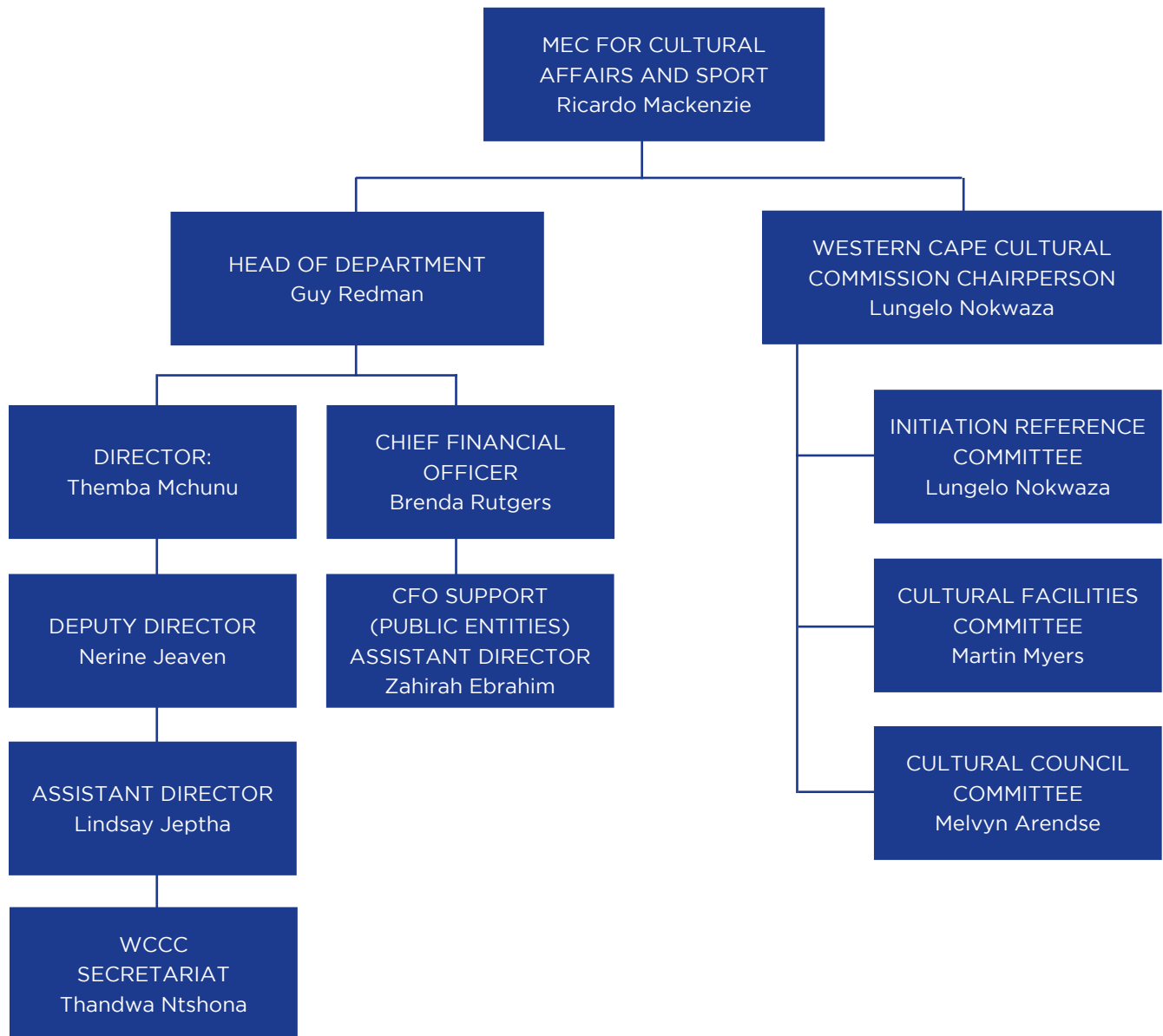
Legislation	Reference	Key Responsibilities of the WCCC
Promotion of Access to Information Act	Act 2 of 2000	This Act gives effect to the right to have access to records held by the state, government institutions and private bodies. Among other things the Entity must: <ul style="list-style-type: none"> <li>• Compile a manual that explain to members of the public how to lodge an application for access to information that the entity holds;</li> <li>• Appoint an information officer to consider requests for information held by the entity.</li> </ul>
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
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 Deregistration 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
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.

Policy	Description
Staff Housing Policy	To provide guidelines for the occupation and allocation of state housing utilized by staff employed at the DCAS cultural facilities
Enterprise Risk Management Strategy and Implementation Plan	To give effect to the requirements of the PFMA, 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 and efficient and transparent system of financial and risk management and internal control.
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



## PART B: PERFORMANCE INFORMATION

### 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 43 for the Auditors Report, published as Part F: Financial Information.

### 2. OVERVIEW OF PERFORMANCE

#### 2.1. Service Delivery Environment

Arts and culture play an important role in the everyday lives of people, in contributing to the economy, enhancing wellbeing, shaping identity, and connecting communities. During the year under review, the WCCC tailored their operations to meeting the demands of the cultural landscape without losing focus of their mandate.

Four plenary meetings were hosted where robust discussion and debate ensued around cultural identity, cultural practices, and accessibility to the cultural facilities. This proved useful as decisions and recommendations made ensured that their projected performance as stated in the Annual Performance Plan was achieved.

The feasibility study which assessed the potential of the Schoemanspoort and Melkbos Oppiesee facilities to attract new clients and to diversify the usage of the facilities to possibly increase revenue streams was concluded successfully. The WCCC participated in interactive sessions with the consultants and reviewed the feasibility study report to ensure that the perspectives of all facility users were considered. The Facilities Committee also considered ways to leverage on current best practice models of Cape Nature for ideas and concepts to be considered. The recommendations of the feasibility study for the remodelling of these two facilities will be implemented in phases starting with the 2024/25 financial year. Given the current fiscal environment, the WCCC will engage new role-players and embark on initiatives that will ensure the sustainability of these facilities for the foreseeable future.

The EPWP Programme of the Department complements the staff establishment at the facilities. EPWP beneficiaries at the facilities assist with administrative and maintenance operations.

The Commission continued to strengthen its working relationship and collaboration with the cultural sector to ensure that cultural matters in various communities are developed, promoted, and preserved throughout the Western Cape. Wellbeing and social inclusion through the engagement with cultural communities remain a priority for the Commission. Members remain committed to attend more events of the Cultural Councils in the future.

#### 2.2. Organisational environment

The Cultural Commission was appointed by the Minister of the Department of Cultural Affairs and Sport in accordance with Clause 4 (1) of the Western Cape Cultural Commission and Cultural Councils Act of 1998 for a three-year term. The current Commission's term will end 31 January 2025.

The year under review saw significant changes because of the resignation of the Chairperson in February 2023, and the passing of Kathy Dumbrell in November 2023, who was also the Chairperson of the Cultural Facilities Committee. The Deputy Chairperson Quahnita Samie served as interim Chairperson and facilitated the smooth conclusion of compliance processes and ensured the functioning of the entity. Lungelo Nokwaza, who previously served as the Chairperson of the Initiation Reference Committee, was officially elected as the Chairperson during a plenary session of the WCCC. As the elected Chairperson, he was also the Accounting Authority, on behalf of the Western Cape Cultural Commission.



The Deputy Chairperson, Quahnita Samie, resigned from the position although remaining a member, Charl Van Blerk, was subsequently elected as the Deputy Chairperson of the entity. Martin Myers was elected to serve as the Chairperson of the Cultural Facilities Committee during a plenary session in February 2024.

Despite the challenges faced, the entity successfully complied with all relevant regulations and carried out its assigned mandate as directed by the Provincial Minister. Throughout the financial year, the Commission demonstrated proactive and transparent practices in the appointment process, ensuring that the entity's governance responsibilities were effectively enforced.

The Departmental staff ensured that all deadlines were met, and that there was a seamless transition for members into the different portfolios. Together with the CFO Public Entity Support unit, the team ensured efficient performance and financial management. Plenary meetings were held face-to-face, while Committee meetings were held online, to reduce costs. Quarterly performance information was reported on and recorded on the EQPR System for monitoring and evaluation purposes as well as auditing and strategic oversight requirements.

### 2.3. Key policy developments and legislative changes

Since the Customary Initiation Act. 2 of 2021 was promulgated, the Western Cape Provincial Initiation Coordination Committee (WCPICC) was appointed by the Premier on 1 July 2022 for its second term. The term of office for the WCPICC is five-years and its core function is to coordinate all initiation schools, practices, and activities within the province, in accordance with Section 15 of the Customary Initiation Act 2 of 2021.

### 2.4. Progress towards achievement of institutional Impacts and Outcomes

The Commission's planned outcomes as per its Strategic Plan are reflected below, indicating progress made towards the achievement of the Commission's impact statement.

<b>Impact Statement</b>	The Western Cape Cultural Commission through its activities, endeavours to create safe and cohesive communities by repositioning the usage of cultural facilities as well as financial support to registered cultural councils to preserve their cultural and traditional 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 of users.
3	Optimal utilisation of the cultural facilities	Number of users accessing the cultural facilities.

During the year under review the Western Cape Cultural Commission contributed to the National Outcomes of the Medium -Term Strategic Framework (MTSF) 2019-2024 as follows.

MTSF Priority	Commission`s contribution
Priority 5: Spatial integration, human settlements, and local government	The WCCC through the funding support rendered to cultural councils for arts and cultural promotion and preservation, aided in the creation of sustainable cultural activities within communities.  Supporting arts and cultural activities allows for development of cultural identities and preserving traditional art forms
Priority 6: Social Cohesion and safe communities	The support of cultural practices contributes to wellbeing and social inclusion. The WCCC encourages social connections between youth and cultural councils through the provision of funding and access to cultural facilities. The WCCC leveraged the arts and culture programmes of cultural councils to foster sustainable cross-sector collaborations and inter-generational interactions to promote enduring social cohesion.

### 3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

#### 3.1. Programme 1: Western Cape Cultural Commission

The WCCC advises the Minister of Cultural Affairs and Sport on how to best implement its mandate and attend to the development, promotion and preservation of arts and culture in line with the Western Cape Cultural Commission and Cultural Councils Act 14 of 1998.

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

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

The Department of Cultural Affairs and Sport provided administrative and financial support to the Western Cape Cultural Commission to execute its legislative mandate, which includes providing support to cultural councils and maintaining seven cultural facilities within the province.

There are 36 Cultural Councils registered with the WCCC. The councils are located across the following regions: seven in the Cape Winelands District, two in the West Coast District, six in the Garden Route district and 21 in the Metro. Although the advert and application for funding was sent to all registered councils, only nine applications were received. These nine cultural councils were recommended following an evaluation process during the year under review. The Commission supported the cultural councils to execute their programmes in their communities. Programmes varied and were aimed at transferring tradition and cultivating identity and pride among youth. The councils facilitated workshops which focused on how the practice of culture contributes to behaviour change.

The WCCC supports the notion that social inclusion is both a process and a goal and therefore interaction and diverse initiatives are supported.

The table below provides the details of the nine registered cultural councils who were supported by the Western Cape Cultural Commission to implement their cultural activities and events.

Cultural council	Purpose of funds	Amount transferred	Project date/s	Project venue
Gorachouqua Tribal House of Cape Khoi	Cultural Youth Camp	R 30 000	4 - 5 November 2023	Youth for Change Centre, Retreat
Xhosa Traditional and Cultural Organization	Heritage Day Celebrations	R 49 920	25 September 2023	Isilimela High School, Langa
Cochoqua Khoisan Tribal House	Restoration and Healing of Generational Trauma (Conference)	R 30 000	18 November 2023	Pollsmoor Prison
Igugu lamaXesibe Cultural Council	Cultural Programme Workshop	R 30 000	7 October 2023	Vusisizwe Creche Hall, Crossroads
Khoe - San Indigenous Women in Action	Role of Women in Restoration of Indigenous Culture and Heritage Conference	R 30 000	19 August 2023	Civic Centre, Retreat
Gourikwa House Cultural Organization	Gourikwa House Cultural Festival	R 30 000	30 September 2023	Grootbrak River
Goringhaiqua Goringhaicona Khoi - Khoi Indigenous Traditional	Youth Cultural Programme	R 30 000	17 - 19 November 2023	Oude Molen, Pinelands

Cultural council	Purpose of funds	Amount transferred	Project date/s	Project venue
Hessequa Tribal House	Cultural Educational Conference	R 36 700	24 September 2023	Civic Hall, Montague
Hessequa Khoi Tribal Council	Cultural Festival: Traditional Music and Dance	R 32 123	3 February 2024	Klein Plassie Museum, Worcester

Below are visuals of activities of the various Cultural Councils



*Khoe - San Indigenous Women in Action - conference in Retreat*



*Performers at the heritage event of the Xhosa Traditional and Cultural Organisation in Langa*

The adverse weather conditions during the year caused damage at some facilities. Trees were blown over, flooding occurred, fencing was damaged, and roofs ripped loose by gale force winds and heavy rainfall. As a result of the strong force of the rainwater which caused mudslides, the security fencing at the Okkie Jooste Cultural Facility nestled in the Jonkershoek Valley of Stellenbosch was flattened (see photographs below).



Okkie Jooste Cultural Facility

The damages were repaired by the Department of Infrastructure, which ensured the safety of the clients utilising the amenities at the facility and staff residing on the premises.

The team responsible for the maintenance at the seven cultural facilities is part of the staff complement of the Department of Cultural Affairs and Sport. There are 18 permanent staff members on the team who hold positions of Groundmen, General Foremen and Cultural Facility Coordinators. An additional group of 25 young people are employed at the cultural facilities under the Arts and Culture EPWP Programme of the Department. They rendered extra support towards the repair and maintenance required at the facilities; ensuring that the amenities are well maintained for the clients to execute their projects and events in a safe and pleasant environment.



The EPWP beneficiaries at the Koekenaap cultural facility conducted repairs to the walls of the rondawel, after flood damage.

The Koekenaap facility in the Matzikama Municipality experienced severe flooding which caused damage to the state houses on site. The houses are unsafe to be used as accommodation and the Department of Infrastructure will conduct further assessments and repairs in the 2024/25 financial year.

Safety and security remain a priority at the facilities. The Western Cape Cultural Commission ensured that the cultural facilities were compliant with the regulations as stipulated in the Occupational Health and Safety Act (OHASA). The storage facility for gas tanks and the piping for gas flow to the gas stoves were upgraded to the standards required.

The WCCC has developed a close working relationship with the DOI and Police Oversight and Community Safety (DPOCS) which has been invaluable over the past year. The Koekenaap cultural facility in the Matzikama Municipality



and the Groot Drakenstein cultural facility in Drakenstein Municipality experienced security breaches during the year. It required the DPOCS to do site inspections, and additional vulnerable areas was identified. The security safety assessment reports, which were compiled following the inspections, served as a basis for the Commission to develop specifications for procuring suitable security features. The security features for the Koekenaap cultural facility will be procured and installed in the new financial year. The DOI will install security fencing at the Groot Drakenstein cultural facility. This assistance and advice proved invaluable to the WCCC as the administrative staff do not have the specialised knowledge and is reliant on their expertise and assistance.

The bookings at the facilities increased and additional revenue was generated, however this only covered the expenditure associated with the maintenance and upkeep of the facilities. The improvements and safety measures installed were largely done by the DOI.

**Table 3.2**

**Outcomes, outputs, output indicators, targets, and actual achievements:**

Outcome	Output	Output Indicator	Audited Actual Performance	Audited Actual Performance	Planned Annual Target	Actual Achievement	Deviation from planned target to Actual Achievement	Reasons for deviations
			2021/2022	2022/2023	2023/2024	2023/2024	2023/2024	
Diverse cultural activities within communities	Transfer payment to registered cultural councils	Number of registered cultural councils supported through Transfer Payments.	7	9	9	9	-	-
Well maintained and safe cultural facilities	Implementation of approved maintenance plan	Number of facilities upgraded and maintained to ensure suitability and safety for users.	7	7	7	7	-	-
Optimal utilisation of the cultural facilities	Usage of the cultural facilities	Number of users accessing the cultural facilities.	2 401	11 375	6 595	15 416	8 821	Significant efforts were made to improve the utilisation of cultural facilities - namely the renovation of the facilities and the improvement of staff-client service delivery.

## Linking performance with budgets

The Western Cape Cultural Commission has aligned the key performance areas with the budget transferred by the Department of Cultural Affairs and Sport for the financial year under review.

Objective	2023/2024			2022/2023		
	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	3 349	3 204	*145	2 730	2 548	182
<b>Total</b>	<b>3 349</b>	<b>3 204</b>	<b>*145</b>	<b>2 730</b>	<b>2 548</b>	<b>182</b>

\*The variance is mainly due to delays in the procurement process, as suppliers did not quote according to the advertised specifications.

## Strategy to overcome areas of underperformance

The entity achieved all planned targets as reflected in the 2023/24 Annual Performance Plan.

## 4. REVENUE COLLECTION

Source of revenue	2023/2024			2022/2023		
	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	2 399	2 977	*(578)	2 023	2 519	(496)
Transfer Payment	655	2 155	** (1 500)	627	627	0
Interest Income	295	439	*** (144)	80	239	(159)
<b>Total</b>	<b>3 349</b>	<b>5 571</b>	<b>(2 222)</b>	<b>2 730</b>	<b>3 385</b>	<b>(655)</b>

\* The over collection is due to an increase in the usage of the cultural facilities. This is a demand driven revenue item.

\*\*An additional R1,5 million transfer payment was received from the Department of Cultural Affairs and Sport to assist with the mitigation of load shedding at the various cultural facilities.

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

## 5. CAPITAL INVESTMENT

The Western Cape Cultural Commission sustained a good inter-governmental working relationship with the Department of Infrastructure (DOI) to ensure well managed cultural facilities which were on offer to the people of the Western Cape.

The photographs below illustrate recent improvements at the facilities that were implemented by the DOI.



Repairs to sliding doors at the Groot Drakenstein cultural facility in Simondium.



Replacement of the distribution board at the sleeping quarters on the premises of Okkie Jooste cultural facility in Jonkershoek, Stellenbosch.



Upgrades to the water retention dam at the Koekenaap cultural facility in the Matzikama Municipality.





Upgrade of sewerage system to staff houses on the premises of the Melkbos Cultural Centre in Melkbosstrand.



Upgrades to the sewerage system connect to staff housing on the premises of Schoemanspoort cultural facility in Oudtshoorn.

The upgrades identified by the Department of Infrastructure (DOI) for implementation during the year under review was delayed due to procurement processes. The upgrades will commence in the 2024/25 financial year as reflected in the table below, and the cost will be covered by the DOI.

Budget	Infrastructure projects
R'000	
R 12 803	Installation of security fence at the Groot Drakenstein cultural facility
R 19 561	Major upgrades at the Okkie Jooste cultural facility (removal of all asbestos roofing, installation of new ceilings, upgrade state staff houses, installation of aluminium doors and windows, upgrade electrical, plumbing and water systems etc.)

## 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 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 Police Oversight, Community Safety and Cultural Affairs and Sport, and the Standing Committee on Public Accounts (SCOPA).

Standing Committee on Police Oversight, Community Safety, Cultural Affairs and Sport	
Meeting	Topic
31 October 2023	Discussion on the 2022/23 annual reports of the DCAS and its Entities
29 November 2023	Deliberation on Vote 13 of the WC Adjustments Appropriation 2023
13 March 2024	Deliberation on Vote 13 of the WC Appropriation 2024

### SCOPA Resolutions

No resolutions were published for the Entity.

The Entity had the following engagements with Provincial Accounts Committee:

Standing Committee on Public Accounts	
Meeting	Topic
31 October 2023	Deliberation on the 2022/23 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:

<b>Quarterly Performance Report</b>	31 July 2023; 31 October 2023; 31 January 2024; 30 April 2024
<b>In-year Monitoring Report</b>	31 July 2023; 31 October 2023; 31 January 2024; 30 April 2024

## 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 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

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.

## 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 Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meetings attended
Arendse MC	WCCC Member Cultural Council's Chairperson	1 February 2022 10 March 2023	N/A	John Ramsay High School. 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.	None	None	5
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.	None	None	6
Dumbrell KE	Cultural Facilities Chairperson	1 February 2022 Deceased November 2023	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.	None	Member of the Council of Heritage of Western Cape.	1
Hop JD	WCCC member	1 February 2022	N/A	Langeberg Senior Secondary School.	Basic Training South African Army. Soldier in the South African Defense Force. Self Employed. Khoisan Hessequa Skills Development. General Secretary Khoisan United Movement. Advanced Firearm Course.	None	None	3

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meetings attended
Mavumengwana SI	Cultural Council's Chairperson WCCC Member	1 February 2022 (Resigned as CC Chairperson 8 March 2023)	N/A	Industrial Psychology. Diploma in Marketing Management.	South African Geographical Names Council (SAGNC). Member of Council: HWC Commission Member: WCCC. Founder and Director: Indalo Heritage NPO	None	Heritage Western Cape	6
Muthien B	WCCC member	1 February 2022	N/A	MA in Stellenbosch. Bachelor of Social Science (Hons) at UCT. BA (UCT).	Researcher. Facilitator. Writer. Poet. Events Co-ordinator. Literary Arts. Humanities (History, Art, cultural history, culture). Performing Arts, Cultural Industries. Involvement with youth development.	None	Western Cape Representative at NAC	5
Myers MA	WCCC member Cultural Facilities Committee Chairperson	1 February 2022 23 February 2024	N/A	Bachelor of Social Science in Public Administration and Industrial Sociology at UCT 1985.	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 Sony Music for 17 years. Performing Arts. Literary Arts. Involvement with youth development (rural areas workshops).	None	None	3

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Director- ships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meet- ings atten- ded
Nokwaza LG	Initiation Reference Committee Chairperson  WCCC 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.	None	None	1
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. MPhil in Urban Conversation	Independent Heritage Consultant. Facilitated number of Heritage processes. Experience in Governance. Worked for SAHRA. Policy drafting. Currently a Council member of Robben Island.	None	None	2

Name	Designation (in terms of the Public Entity Board structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)	No. of meetings attended
Van Blerk CI	WCCC member Deputy Chairperson WCCC	1 February 2022 20 April 2023	N/A	National Senior certificate, University of London, Certificate in Global Diplomacy: Diplomacy in the Modern World, University of London, Certificate in Global Diplomacy: The United Nations in the World, University of Cape Town, Certificate in climate change Mitigation for Developing Countries, DA Young Leader Alumni	Recording Artist (Charlie Void). CEO & Founder of Park-share Technologies. Branch chairperson of Atlantic Seaboard (DA). DA Youth Constituency Chairperson of Good Hope. Executive Director of the Turn Around Project PBO	None	None	3
Winster W	WCCC member	1 February 2022	N/A	Certificate N4 Computer Practice. Certificate at Chrysalis Academy.	Dispatch Supervisor. Electrician at Nolitha (Pty) Ltd.	None	None	6
Jama Z	WCCC member	13 October 2023	N/A	BA Vista University. BA Hons University of South Africa. Masters University of Cape Town. PHD Candidate University of Cape Town. Siswahili language Course University of Daresalaam.	Humanities (history, arts, cultural history, culture). Cultural Industries (cultural tourism, craft, design etc). Languages.	None	None	2



## Composition of the Commission Committees

Committee	No. of meetings held	No. of members	Name of members
Western Cape Cultural Commission	4	12	Lungelo Nokwaza (Chairperson) Charl Van Blerk (Deputy Chairperson) Zukile Jama Siphiwo Mavumengwana Quahnita Samie Kathy Dumbrell (Passed on November 2023) Martin Myers Bernedette Muthien Melvyn Arendse Wayne Winster Petronel Baard Jumath Hop
WCCC Initiation Reference Committee	0	3	Lungelo Nokwaza (Chairperson) Simphiwo Mavumengwana Zukile Jama
WCCC Cultural Facilities Committee	0	5	Kathy Dumbrell (Chairperson) Quahnita Samie Martin Meyers Charl Van Blerk Bernedette Muthien
WCCC Cultural Councils Committee	2	5	Melvyn Arendse (Chairperson) Simphiwo Mavumengwana (ex-Chairperson) Wayne Winster Jumath Hop Petronel Baard

## Remuneration of Commission members

The service benefit packages of 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 rate for members' is R307.00 per hour.

Name	First name	Remuneration R`000	*Other allowance R`000	Total R`000
Arendse	Melvyn	4	1	5
Baard	Petronel	6	4	10
Dumbrell	Kathy	1	2	3
Hop	Jumath	3	0	3
Jama	Zukile	2	0	2
Mavumengwana	Simphiwo	6	2	8
Muthien	Bernedette	6	1	7
Myers	Martin	3	2	5
Nokwaza	Lungelo	8	2	10
Samie	Quahnita	3	0	3

Name	First name	Remuneration R`000	*Other allowance R`000	Total R`000
Van Blerk	Charl	6	1	7
Winster	Wayne	6	**9	15
<b>Total</b>		<b>54</b>	<b>24</b>	<b>78</b>

\* Other allowances include transport and accommodation, where applicable.

\*\* The member is based in Oudtshoorn and was eligible to claim for kilometres travelled to and from meetings.

## 5. RISK MANAGEMENT

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

### Enterprise Risk Management Policy and Strategy

The Department 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), particularly as it relates to the appetite levels, as well as its own ERM Policy and risk profile.

### ERMECO Responsibility

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

### ERMECO Members

The ERMECO comprises of the AO and selected members of the Department of Cultural Affairs and Sport's management team and is chaired by the Accounting Officer of the Department of Cultural Affairs and Sport. The 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
G Redman	Accounting Officer (Chairperson)	3
B Rutgers	Director: Financial Management (CFO)	4
C van Wyk	Chief Director: Cultural Affairs	4
L Bouah	Chief Director: Sport and Recreation	4
S Julie	Director: Strategic and Operational Management Support	4
M Janse van Rensburg	Director: Museums, Heritage and Geographical Names Services	3
T Mchunu	Director: Arts, Culture and Language Services	1
C Sani	Director: Library Service	4
N Dingayo	Director: Provincial Archive Service	4

Member	Position	Attended
T Tutu	Director: Sport Promotion	3
D Manuel	Director: Sport Development	3
D Esau	Deputy Director: Internal Control (Risk Champion)	3
D Flandorp	Deputy Director: Corporate Relations Unit (Ethics Officer)	3

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

Name	Position	Attended
L Africa	ERMECO Secretariat	4
J Boulle	Head Youth and After-School Programme	4
N Payne	Acting Director: Enterprise Content Management	1
G Abdullatief	Acting Director: Arts, Culture and Language Services	2
C Scheermeyer	Acting Director: Museums, Heritage, and Geographic Names Services	1
N Pietersen	Acting Director: Sport Promotion	1
A Haq	Director: Enterprise Risk Management, DoTP	4
C Cochrane	Chief Risk Advisor, DoTP	4
K Abelse	Enterprise Risk Management, DoTP	4
V Simpson-Murray	Director: Internal Audit, DoTP	3
P De Villiers	Deputy Director: Internal Audit, DoTP	4
M Natesan	Deputy Director: Provincial Forensic Services, DoTP	4
A Snyder	Deputy Director: Provincial Forensic Services, DoTP	3

### 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 AO any material changes to the risk profile;
- Confirmed the citizen centric strategic risks. This illustrates the efforts in addressing the contributing factors and impacts that relate directly to the citizen;
- Received and considered risk intelligence and trend reports;
- Identified emerging risks;
- Reviewed risks that are outside the tolerance levels for further action / attention;
- Monitored the implementation of the Fraud and Corruption Prevention Implementation Plan;
- Monitored the implementation of the ERM Policy, Strategy and Implementation Plan;
- Evaluated the effectiveness and mitigating strategies to address the material, ethics and economic crime risks; and
- 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**”. This risk was high in the previous financial years because of the economic decline caused by the Covid-19 pandemic. The facilities were also used as isolation sites. During the previous financial year, the risk was

reduced to moderate because the economic conditions have improved since the pandemic and there is currently an increase in revenue to cover expenditure for the maintenance of the facilities.

The Cultural Facility Usage Policy is also restrictive to other income generation mechanisms. The Department of Cultural Affairs and Sport concluded the feasibility study on potential income generation within the WCCC mandate to address this.

### 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 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 continuously monitored, discussed, and managed.

### Conclusion

Mindful of the fiscal environment, the recommendations made in the feasibility study will assist and guide future interventions and pathways to ensure the sustainability of the facilities.

## 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 maintain their clean audit outcomes.

The Department has 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 Entity. It should assist the Entity to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Governance, Risk Management and Control processes. The following key activities are performed in this regard:

- Assess and make appropriate recommendations for improving the governance processes in achieving the department's objectives;

- Evaluate the adequacy and effectiveness and contribute to the improvement of the risk management process;
- Assist the Accounting 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 Department and Public Entity included four assurance engagements, one transversal engagement and six 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 Entity, which include oversight and review of the following:

- Internal Audit function;
- External Audit function (Auditor General of South Africa - AGSA);
- Departmental Accounting and reporting;
- Departmental Accounting Policies;
- AGSA management and audit report;
- Departmental In year Monitoring;
- Departmental Risk Management;
- Internal Control;
- Pre-determined objectives; and
- 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
Pieter Strauss (Chairperson)	BCom Accounting; BCompt Honours; CA (SA)	External	N/A	1 January 2022 (2 <sup>nd</sup> term)	N/A	7
Ebrahim Abrahams	B Com Accounting Honours	External	N/A	1 January 2022 (2 <sup>nd</sup> term)	N/A	7
Annelise Cilliers	B Compt Hons CA (SA)	External	N/A	1 January 2022 (2 <sup>nd</sup> term)	N/A	7
Fayruz Mohamed	BCompt Honours; CA (SA)	External	N/A	1 January 2022 (1 <sup>st</sup> term)	N/A	6

On 1 November 2023, Cabinet approved the restructuring of the Western Cape Government Audit Committees to align to the WCG’s priorities. This reduced the number of Audit Committees from 6 to 3 and resulted in the Wellbeing Cluster Audit Committee providing oversight to the Department from 1 April 2024.

## 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 Entity is committed to zero-tolerance

with regard to corrupt, fraudulent or any other criminal activities, whether internal or external, and vigorously pursues and prosecutes by all legal means available, any parties who engage in such practices or attempt to do so.

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

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

## 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 behaviour.

## 12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Occupational Health and Safety Awareness sessions are conducted annually at the facilities in liaison with the Department of Police Oversight and 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 2024.

### Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (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:

- Managing of Public Entities;
- Mass participation; Opportunity and access; Development and growth programme (MOD Programme);
- Library Services;
- Transfer Payments – Cultural Organisations; and
- Departmental Monitoring of IT Performance (Transversal audit).

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 opinion 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 Wellbeing Cluster Audit Committee

Date: 8 August 2024



## 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, Industry and Competition.

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.

# PART D: HUMAN RESOURCE MANAGEMENT

## 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.

## 1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

### 1.1 Irregular expenditure

#### a) Reconciliation of irregular expenditure

Description	2023/24	2022/23
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable <sup>1</sup>	-	-
Less: Irregular expenditure not recoverable and written off	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

#### Reconciling notes

Description	2023/24	2022/23 <sup>2</sup>
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

#### b) Details of irregular expenditure (under assessment, determination, and investigation)

Description <sup>1</sup>	2023/24	2022/23
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
<b>Total<sup>2</sup></b>	<b>0</b>	<b>0</b>

<sup>1</sup> Transfer to receivables

<sup>2</sup> Record amounts in the year in which it was incurred

<sup>3</sup> Group similar items

c) Details of irregular expenditure condoned

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure condoned	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

d) Details of irregular expenditure removed - (not condoned)

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

e) Details of irregular expenditure recoverable

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure recoverable	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	2023/24	2022/23
	R'000	R'000
Irregular expenditure written off	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

**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 irregular expenditure where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)<sup>4</sup>

Description	2023/24 <sup>5</sup>	2022/23
	R'000	R'000
Not applicable		
<b>Total</b>		

i) Details of disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
Not applicable

4 Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

5 Amounts of irregular expenditure related to the current year must be disclosed in the annual financial statements

## 1.2. Fruitless and wasteful expenditure

### a) Reconciliation of fruitless and wasteful expenditure

Description	2023/24	2022/23
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure recoverable <sup>6</sup>	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
<b>Closing balance</b>	<b>0</b>	<b>0</b>

#### Reconciling notes

Description	2023/24	2022/23 <sup>7</sup>
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

### b) Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description <sup>8</sup>	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
<b>Total<sup>4</sup></b>	<b>0</b>	<b>0</b>

### c) Details of fruitless and wasteful expenditure recoverable

Description	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

<sup>6</sup> Transfer to receivables

<sup>7</sup> Record amounts in the year in which it was incurred

<sup>8</sup> Group similar items

## d) Details of fruitless and wasteful expenditure not recoverable and written off

Description	2023/24	2022/23
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

## e) Details of 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)<sup>9</sup>

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

Material losses through criminal conduct	2023/24	2022/23
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recoverable and written off	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

## b) Details of other material losses

Nature of other material losses	2023/24	2022/23
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

## c) Other material losses recoverable

Description	2023/24	2022/23
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

## d) Other material losses not recoverable and written off

Description	2023/24	2022/23
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

<sup>9</sup> Information related to material losses must also be disclosed in the annual financial statements



## 2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	284	2 689
Invoices paid within 30 days or agreed period	284	2 689
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
Caseware License Renewal	* Adapt IT (Pty)	Limited Bid	POA43221	R 28
<b>Total</b>				<b>R 28</b>

\* 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
Security Services BD	Princeton SS	Extension	1. POA42837	R17	R5	R44
Security Services GD	Princeton SS	Extension	2. POA42838	R17	R5	R43
Security Services MBCC	Princeton SS	Extension	3. POA42841	R17	R5	R35
Security Services MBOS	Princeton SS	Extension	4. POA42840	R17	R5	R35
Security Services OJ	Princeton SS	Extension	5. POA42839	R17	R5	R35
<b>Total</b>						<b>R192</b>

## REPORT OF THE EXTERNAL AUDITOR

# 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 47 to 69 which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget with 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 2024 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).

### Responsibilities of the accounting authority for the financial statements

3. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the 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.
4. 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

5. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to review historical financial statements*. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, 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.
6. 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.
7. 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

8. 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.

## REPORT OF THE EXTERNAL AUDITOR

9. I selected the following material performance indicators related to the programme: western cape cultural commission presented in the annual performance report for the year ended 31 March 2024. 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.
- Number of registered cultural councils supported through Transfer payments
  - Number of facilities upgraded and maintained to ensure suitability and safety for users
  - Number of users accessing the cultural facilities
10. 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.
11. 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 can be 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 is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
12. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
13. I did not identify any material findings on the reported performance information for the selected material indicators.

### Report on compliance with legislation

14. 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.
15. I performed procedures to test compliance with selected requirements in key legislation in accordance with the Auditor-General of South Africa (AGSA) findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
16. 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.
17. I did not identify any material non-compliance with the selected legislative requirements.

## REPORT OF THE EXTERNAL AUDITOR

### Internal control deficiencies

18. 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.
19. I did not identify any significant deficiencies in internal control.

### Professional ethics and quality control

20. I am independent of the entity 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.
21. 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.



REPORT OF THE EXTERNAL AUDITOR

## Annexure to the auditor's report

### Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Sections 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii) Section 53(4) Sections 55(1)(a); 55(1)(b); 55(1)(c)(i) Sections 56(1); 56(2) Section 57(b)
Treasury Regulations, 2005	Regulations 8.2.1; 8.2.2 Regulations 16A 3.2; 16A 3.2(a) Regulations 16A 6.1; 16A6.2(a) & (b); 16A 6.3(a); 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) Regulations 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Regulation 31.1.2(c) Regulations 33.1.1; 33.1.3
Public service regulation	Public service regulations 18; 18 (1) and (2)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulations 17; 25(7A)
Second amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Treasury instruction No 5 of 2020/21	Paragraphs 4.8; 4.9; 5.3
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury SCM Instruction Note 03 2021/22	Paragraphs 4.3; 4.4; 4.4 (a); 4.4(c); 4.4(d)
National Treasury SCM Instruction Note 11 2020/21	Paragraph 3.2 Paragraph 3.4(b) Paragraph 3.9
National Treasury SCM Instruction note 2 of 2021/22	Paragraphs 3.2.1; 3.2.4(a) Paragraph 3.3.1
Practice Note 11 of 2008/9	Paragraphs 2.1; 3.1(b)
Practice Note 5 of 2009/10	Paragraph 3.3
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1 Sections 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2017	Paragraphs 4.1; 4.2 Paragraphs 5.1; 5.3; 5.6; 5.7 Paragraphs 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragraphs 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraphs 8.2; 8.5 Paragraphs 9.1 Paragraphs 10.1; 10.2 Paragraphs 11.1; 11.2
Preferential Procurement Regulations, 2022	Paragraphs 4.1; 4.2; 4.3; 4.4 Paragraphs 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)



## STATEMENT OF FINANCIAL POSITION

Figures in Rand thousand	Note(s)	2024	2023
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	5 880	4 915
Receivables from exchange transactions	4	137	139
Receivables from non-exchange transactions	5	1 542	60
		<u>7 559</u>	<u>5 114</u>
<b>Total Assets</b>		<u>7 559</u>	<u>5 114</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables from exchange transactions	6	1 773	1 695
<b>Total Liabilities</b>		<u>1 773</u>	<u>1 695</u>
<b>Net Assets</b>		<u>5 786</u>	<u>3 419</u>
Accumulated surplus		5 786	3 419
<b>Total Net Assets</b>		<u>5 786</u>	<u>3 419</u>



## STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rand thousand	Note(s)	2024	2023
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Fees from facilities	7	2 842	2,117
Interest income	8	439	241
Other income from exchange transactions	9	135	152
<b>Total revenue from exchange transactions</b>		<b>3 416</b>	<b>2 510</b>
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Other income from non-exchange transactions	10	5 926	5 946
Transfers and subsidies received	11	2 155	627
<b>Total revenue from non-exchange transactions</b>		<b>8 081</b>	<b>6 573</b>
<b>Total revenue</b>		<b>11 497</b>	<b>9 083</b>
<b>Expenditure</b>			
Audit fees	13	(66)	(57)
General expenses	14	(2 785)	(2 268)
Members fees	15	(54)	(61)
Transfers and subsidies paid	16	(299)	(210)
Services in-kind	17	(5 926)	(5 946)
<b>Total expenditure</b>		<b>(9 130)</b>	<b>(8 542)</b>
<b>Surplus for the year</b>		<b>2 367</b>	<b>541</b>

## STATEMENT OF CHANGES IN NET ASSETS

Figures in Rand thousand	Accumulated surplus	Total net assets
Opening balance as previously reported	2 818	2 818
Prior year adjustments: refer to note 21	60	60
<b>Balance at April 1, 2022 as restated*</b>	<b>2 878</b>	<b>2 878</b>
Changes in net assets		
Surplus for the year	541	541
Total changes	<u>541</u>	<u>541</u>
<b>Balance at 01 April 2023</b>	<b>3 419</b>	<b>3 419</b>
Changes in net assets		
Surplus for the year	2 367	2 367
<b>Balance at 31 March 2024</b>	<b><u>5 786</u></b>	<b><u>5 786</u></b>

## CASH FLOW STATEMENT

Figures in Rand thousand	Note(s)	2024	2023
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Cash receipts		3 944	3 341
Interest income		437	239
		<u>4 381</u>	<u>3 580</u>
<b>Payments</b>			
Cash paid		(3 416)	(2 623)
<b>Net cash flows from operating activities</b>	18	<u>965</u>	<u>957</u>
<b>Net increase in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		4 915	3 958
<b>Cash and cash equivalents at the end of the year</b>	3	<u>5 880</u>	<u>4 915</u>

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

## Budget on Cash Basis

	Approved budget	Adjust- ments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Refer- ence
<b>Figures in Rand thousand</b>						
<b>Statement of Financial Performance</b>						
<b>Revenue</b>						
<b>Non-tax revenue</b>						
Sales of goods and services other than capital assets	1 799	600	2 399	2 977	578	24.1
Entity revenue other than sales	295	-	295	437	142	24.2
Transfers received (Departmental transfer)	655	-	655	655	-	
<b>Total revenue</b>	<b>2 749</b>	<b>600</b>	<b>3 349</b>	<b>4 069</b>	<b>720</b>	
<b>Expenditure</b>						
<b>Current payments</b>						
Goods and services	(2 389)	(600)	(2 989)	(2 827)	162	24.3
Transfers and subsidies	(360)	-	(360)	(299)	61	24.4
<b>Total expenditure</b>	<b>(2 749)</b>	<b>(600)</b>	<b>(3 349)</b>	<b>(3 126)</b>	<b>223</b>	
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>943</b>	<b>943</b>	
<b>Actual Amount on Comparable - Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>943</b>	<b>943</b>	
<b>Reconciliation</b>						
<b>Basis difference</b>						
Entity revenue other than sales				2		
Transfers received				1 500		
Other non - tax revenue (Services-in-kind)				5 926		
Goods and services				(78)		
Goods and services (Services-in-kind)				(5 926)		
<b>Timing difference</b>				-		
<b>Entity difference</b>				-		
<b>Actual Amount in the Statement of Financial Performance</b>				<b>2 367</b>		

## ACCOUNTING POLICIES

Figures in Rand Thousand	Note(s)	2024	2023
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### 1. Presentation of Annual Financial Statements

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

#### 1.1 Basis of preparation

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

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

All figures have been rounded to the nearest thousand.

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

These accounting policies are consistent with the previous period. However, the Property, Plant and Equipment, Financial Instruments, and Services in-kind policies were revised to ensure that it is relevant to the Entity.

#### 1.2 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.

#### 1.3 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.

#### 1.4 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.

## ACCOUNTING POLICIES

### 1.4 Significant judgements and sources of estimation uncertainty (continued)

#### Receivables

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

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

#### 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.

### 1.5 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.

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

### 1.6 Financial instruments

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

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

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

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

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

#### Classification

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

## ACCOUNTING POLICIES

### 1.6 Financial instruments (continued)

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

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:

<b>Class</b>	<b>Category</b>
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.

#### **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.

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

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

#### **Fair value measurement considerations**

Management establishes fair value for financial instruments by using certain valuation techniques. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis and relying as little as possible on entity-specific inputs.

#### **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

### 1.6 Financial instruments (continued)

#### Derecognition

##### Financial assets

The entity derecognises financial assets using trade date accounting.

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.

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).

### 1.7 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.

### 1.8 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.

## ACCOUNTING POLICIES

### 1.9 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.

### 1.10 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.

## ACCOUNTING POLICIES

### 1.10 Revenue from non-exchange transactions

#### **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 recognise 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 do not satisfy the criteria for recognition, the entity discloses 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.

### 1.11 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.

### 1.12 Comparative figures

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

### 1.13 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).

## ACCOUNTING POLICIES

### 1.14 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.

### 1.15 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 4/1/2023 to 3/31/2024.

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.

### 1.16 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 considered to be 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.

## ACCOUNTING POLICIES

### 1.17 Events after reporting date

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

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

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

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

### 1.18 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

2024

2023

## 2. New standards and interpretations

### 2.1 Standards and interpretations effective and adopted in the current year

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after April 1, 2024 or later periods

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact
<ul style="list-style-type: none"> <li>GRAP 1 (amended): Presentation of Financial Statements (Going Concern)</li> </ul>	Not yet effective	Unlikely there will be a material impact
<ul style="list-style-type: none"> <li>GRAP 104 (as revised): Financial Instruments</li> </ul>	April 1, 2025	Unlikely there will be a material impact

Figures in Rand Thousand

2024

2023

### 3. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	5 880	4 915
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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	224	253
Accrued interest	6	4
Allowance for doubtful debt	(93)	(118)
	<u>137</u>	<u>139</u>

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	118	124
Provision for impairment	-	(6)
Amounts written off <sup>1</sup>	(25)	-
	<u>93</u>	<u>118</u>

<sup>1</sup> Doubtful debts which were assessed as uneconomical to pursue were written off during the year under review.

### 5. Receivables from non-exchange transactions

Other receivables from non-exchange: Departmental Transfer <sup>1</sup>	1 500	-
Other receivables from non-exchange: Cultural Council <sup>2</sup>	42	60
	<u>1 542</u>	<u>60</u>

<sup>1</sup> During the year under review the entity received an additional R1,5 million transfer payment from the Department of Cultural Affairs and Sport to assist with the mitigation of loadshedding at the various cultural facilities.

<sup>2</sup> Debt raised of R60 000 for the prior year relates to funds transferred to two Cultural Councils who did not utilise the funds for the intended purpose. Detail of the prior year adjustment is disclosed in note 21.



Western Cape Cultural Commission  
Annual Financial Statements for the year ended 31 March 2024  
NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

**2024**
**2023**

## 6. Payables from exchange transactions

Customer refundable deposits	422	324
Income received in advance	1 347	1 320
Trade payables	4	51
	<u>1 773</u>	<u>1 695</u>

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

## 7. Fees from facilities

Fees from facilities	<u>2 842</u>	<u>2 117</u>
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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 fees from facilities.

Usage at the facilities increased which resulted in an increase in revenue received year-on-year

## 8. Interest income

Interest received	<u>439</u>	<u>241</u>
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The increase is attributed to both interest rate changes and increased facility usage, leading to more cash available for interest rate calculations compared to the previous year.

## 9. Other income from exchange transactions

Rental income damages <sup>1</sup>	4	1
Provision for doubtful debt adjustment <sup>2</sup>	-	6
Rental income: Staff accommodation <sup>3</sup>	131	145
	<u>135</u>	<u>152</u>

<sup>1</sup> The increase is due to the occurrence of damages at the cultural facilities.

<sup>2</sup> During the current year there was no adjustment made to the provision for doubtful debts.

<sup>3</sup> The decrease is due to staff members no longer in service.

## 10. Other income from non-exchange transactions

Donation: Services in-kind	<u>5 926</u>	<u>5 946</u>
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For the detail on the Donation: Services in-kind, refer to the narrative in note 17.

Western Cape Cultural Commission  
Annual Financial Statements for the year ended 31 March 2024  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**

Figures in Rand Thousand **2024** **2023**

## 11. Transfers and subsidies received

Departmental transfer received	2 155	627
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An additional R1,5 million transfer payment was received from the Department of Cultural Affairs and Sport to assist with the mitigation of loadshedding at the various cultural facilities.

## 12. Property Plant and Equipment

Additions	201	144
Disposals	(201)	(144)
	-	-

During the year under review various appliances and equipment was purchased for the cultural facilities.

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 2024.

## 13. Audit Fees

External audit	66	57
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Audit fees increased due to the annual increase in the audit fee tariff.

## 14. General expenses

Bank charges	-	3
Catering <sup>1</sup>	18	21
Consulting and outsourced services <sup>2</sup>	59	-
Consumable stores <sup>3</sup>	137	108
Donations (Transfer of Assets to DCAS) <sup>4</sup>	201	144
Linen and soft furnishing <sup>5</sup>	298	142
Maintenance, repairs and running costs	554	551
Printing, stationery and publications	56	46
Property expense <sup>6</sup>	1 362	1 178
Software licence renewal	28	25
Travel and subsistence <sup>7</sup>	64	50
Uniforms	8	-
	<b>2 785</b>	<b>2 268</b>

<sup>1</sup> Fewer in-person meetings were held for the year under review which resulted in a decrease in catering cost year-on-year.

<sup>2</sup> The translation of statutory documents were outsourced which was previously done in-house.

<sup>3</sup> During the year under review more gas and fuel were required for the cultural facilities, due to the increase in usage of the cultural facilities.

<sup>4</sup> During the year under review assets were donated to the Department of Cultural Affairs and Sport to manage the assets for the entity.

<sup>5</sup> The increase is due to additional linen and soft furnishing procured for the cultural facilities to maintain the facilities at an acceptable standard.

<sup>6</sup> During the year under review municipal services increased due to the increase in usage at the cultural facilities.

<sup>7</sup> During the year under review there was an increase in air travel compared to the prior year.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2024

2023

15. Members fees

Arendse, M	4	6
Baard, P	6	4
Dumbrell, K	1	3
Hop, J	3	7
Jama, Z	2	-
Mavumengwana, S	6	6
Mbothwe, M	-	7
Muthien, B	6	5
Myers, M	3	5
Nokwaza, L	8	6
Samie, Q	3	1
Van Blerk, C	6	5
Winster, W	6	6
	<b>54</b>	<b>61</b>

The decrease is mainly due to fewer meetings held in the year under review.

16. Transfers and subsidies

Cultural Councils	299	210
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The increase is due to more Cultural Councils receiving funding compared to the previous year.

17. Services in-kind

Employee cost: Services in-kind	5 926	5 926
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Officials employed by the Department of Cultural Affairs and Sport (DCAS) fulfil the executive and administrative functions associated with the Western Cape Cultural Commission (WCCC). Officials dedicated to the Public Entity includes the officials performing managerial and administrative functions at the seven (7) Cultural facilities and the Financial Management Unit who supports the Chief Financial Officer (CFO) responsible for Financial Management of DCAS and WCCC. The services in-kind provided by these officials are significant to the operations and service delivery objectives of WCCC thus their remuneration is recognised in the Statement of Financial Performance of WCCC as required by GRAP 23.

The Director: Arts, Culture and Language Services, the Chief Financial Officer, and certain officials in the Directorate: Arts, Culture and Language Services performs dual roles because they provide services to both DCAS and WCCC. The time spent on WCCC by these officials is difficult to apportion. As a result, the services in-kind received from these officials cannot be measured reliably and is excluded from the services in-kind recognised in the Statement of Financial Performance of WCCC as required by GRAP 23 because the services in-kind provided to WCCC by these officials do not satisfy the criteria for recognition.

The service provided by officials responsible for the management and administrative functions at the Cultural Facilities were reassessed during the 2023/24 financial year and is included as part of services in-kind recognised in the Statement of Financial Performance. In terms of GRAP 3, the reassessment of services in-kind corresponding comparative figures were restated. Detail on the reassessment is disclosed in note 21.

Figures in Rand Thousand	2024	2023
<b>18 Cash generated from operations</b>		
Surplus	2 367	541
<b>Non-cash movements:</b>		
Revenue: Services in-kind	5 926	5 946
Expenditure: Services in-kind	(5 926)	(5 946)
Accruals	(2)	(2)
<b>Changes in working capital:</b>		
Receivables from exchange transactions	29	31
Other receivables from non-exchange transactions	(1 482)	-
Payables from exchange transactions	78	393
Receivables from exchange transaction (impairment)	(25)	(6)
	<b>965</b>	<b>957</b>

## 19. Commitments

### Authorised operational expenditure

#### Approved and contracted

• Bien Donne Manor House: Princeton Protection Services	46	5
• Groot Drakenstein: Princeton Protection Services	45	5
• Melkbos Cultural Centre: Princeton Protection Services	35	5
• Melkbos Oppiesee: Princeton Protection Services	35	4
• Okkie Jooste: Princeton Protection Services	35	4
	<b>196</b>	<b>23</b>

A new contract for armed response came into effect 1 April 2024

#### Total operational commitments

Approved and contracted	196	23
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#### This expenditure will be financed from

##### Total commitments

Authorised operational expenditure	196	23
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## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2024

2023

## 20. Related party

### Relationship

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

DCAS provides accommodation to WCCC to execute their administrative and financial operations and is a related party in terms of GRAP 20.

The Minister of the Department of Cultural Affairs and Sport as the Executive Authority is a related person of WCCC in terms of GRAP 20.

The members of WCCC and the entity as disclosed in note 15 are related parties in terms of GRAP 20.

All Departments and Public Entities in the Western Cape are considered to be related parties as they are under common control of the Provincial legislature.

### Transactions

#### Income received from related party

Department of Cultural Affairs and Sport	2 155	627
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#### Services in-kind from related party

Department of Cultural Affairs and Sport	5 926	5 946
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Services in-kind was not previously disclosed under the Related Party transactions note. This has been corrected in the year under review.

## 21. Prior-year adjustments

### 21.1 Receivables

During the year under review, it was discovered that a transfer payment made in the prior year amounting of R60 000 was not utilized for the intended purpose by two Cultural Councils. This resulted in an increase in receivables in the prior year since the debt had to be raised as disclosed in Note 5.

The effect of the prior-year adjustment is presented below:

2022/23	As previously reported	Adjustment	Restated
<b>Statement of Changes in Net Assets</b>			
Accumulated surplus	3 359	60	3 419
<b>Statement of Financial Position</b>			
Receivables from non-exchange transactions	-	60	60

### 21.2 Services in-kind

During the year under review, the service provided by officials responsible for the management and administration functions at the Cultural Facilities were reassessed as services in-kind provided to the Entity. Since the condition was existing in the prior year, a retrospective adjustment was made to ensure fair presentation of the financial statements.

## 21. Prior-year adjustments (continued)

### 21.2 Services in-kind (continued)

The effect of the prior-year adjustment is presented below:

2022/23	As previously reported	Adjustment	Restated
<b>Statement of Changes in Net Assets</b>			
Accumulated surplus	-	5,272	5 272
Accumulated surplus	-	(5 272)	(5 272)
<b>Statement of Financial Position</b>			
Revenue: Services in-kind	674	5 272	5 946
Expenditure: Services in-kind	(674)	(5 272)	(5 946)

## 22. 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 2024, 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 R58 795 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 summarised 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand Thousand

2024

2023

## 22. 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	5 880	-	-	-	-
Payables - Extended credit terms	(4)	-	-	-	-
Net amount	5 876	-	-	-	-
Past due but not provided for	-	-	-	-	-

Financial instrument 032024	Current	Due in 1-30 days	Due in 31-60 days	Due in 61-90 days	Due in 90+ days	Total
Trade receivables from exchange transactions	27	24	29	9	135	224
Other receivables from non- exchange transactions	1500				42	1 542
Net Amount	1 527	24	29	9	177	1 766
Past due but not impaired	-	(24)	(29)	(9)	(43)	(105)

Included in the Trade Receivables is an amount of R98 000 due by Western Cape Departments.

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
Other income from non- exchange transactions	-	-	-	-	60	60
Net Amount	35	19	8	28	223	313
Past due but not impaired	-	(19)	(8)	(28)	(45)	(100)

Included in the Trade Receivables is an amount of R90 000 due by Western Cape Departments.

## 23. Events after the reporting date

There were no material non-adjusting events that occurred after the reporting period.

Figures in Rand Thousand

2024

2023

## 24. Budget variances

### **Budget Adjustment:**

During the 2023/24 financial year the budget was increased with R600 000, from an original budget of R2,749m to an adjusted budget of R3,349m. Additional funds were required to ensure that the cultural facilities were maintained optimally considering the increased usage at the facilities.

### **24.1 Sales of goods and services other than capital assets**

Revenue increased year-on-year due to an increase in the usage of the cultural facilities.

### **24.2 Entity revenue other than sales**

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

### **24.3 Goods and services**

The variance is mainly due to delays in the procurement process, as suppliers did not quote according to the advertised specifications.

### **24.4 Transfers and Subsidies**

The variance is mainly due to less funding provided to the respective cultural organisations than initially planned, as some of the projects did not qualify for the amount initially projected.

## 25. BBBEE Performance

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



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